

Fiscal Analysis Division
Legislative Counsel Bureau

NEVADA LEGISLATIVE APPROPRIATIONS REPORT

Eighty-First Legislature

Fiscal Years
2021-22 and 2022-23

NOVEMBER 2021
Revised November 2022



STATE OF NEVADA
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AMENDMENT

DATE: November 15, 2022
TO: Recipients of the 2021 Nevada Legislative Appropriations Report
FROM: The Fiscal Analysis Division, Legislative Counsel Bureau *SC WT*
SUBJECT: **Revisions to the 2021 Nevada Legislative Appropriations Report**

Revisions to the 2021 Nevada Legislative Appropriations Report have been made to pages 5, 6, 35, 36, 37, 38 and 39; as well as the tables provided for on pages 42 through 46 and 49 through 52 in order to account for discrepancies in one-time and operating expenditures.

An electronic copy of the revised 2021 Nevada Legislative Appropriations Report can be found at www.leg.state.nv.us/division/fiscal/Appropriation%20Reports/index.html.

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 81st 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 2021-23 biennium. This section also contains pie charts of actual General Fund collections by source of revenue in Fiscal Year 2020 and budgetary estimates of General Fund revenues by source during each fiscal year of the 2021-23 biennium.

The General Fund Appropriations section includes a schedule of all operating appropriations approved by the 2021 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 2021 Legislature.

The Tax Policy section includes a description of all major tax and revenue legislation approved by the Nevada Legislature during the 81st 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 81ST NEVADA LEGISLATURE**



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TABLE OF CONTENTS

General Fund Projections

General Fund Revenue Estimates and Projected Unappropriated General Fund Balances.....	1
Fiscal Year 2020	3
Fiscal Year 2021	4
Fiscal Year 2022	5
Fiscal Year 2023	6
General Fund Revenue Enhancements.....	7
General Fund Revenues – Economic Forum May 4, 2021, Forecast – Adjusted for Actions Approved by the 2021 Legislature and Court Decisions.....	8
TABLE 1 – Economic Forum May 4, 2021, General Fund Revenue Forecast for the 2021-23 Biennium – Before and After Tax Credits.....	17
TABLE 2 – Adjustments to the Economic Forum May 4, 2021, Forecast for Measures Approved by the 2021 Legislature and Court Decisions	21
TABLE 2 – Adjustments to the State Education Fund/K-12 Education for Measures Approved by the 2021 Legislature	26
TABLE 3 – Economic Forum May 4, 2021, General Fund Revenue Forecast – Before/After Tax Credits - Adjusted for Measures Approved by the 2021 Legislature and Court Decisions	28
Nevada General Fund Revenue Actual by Source After Tax Credits – FY 2020.....	33
Nevada General Fund Revenue – Economic Forum May 4, 2021, Forecast, 2021-21 Biennium, Adjusted for Actions Approved by the 2021 Legislature and Court Decisions.....	34

General Fund Appropriations

General Fund Appropriations	35
General Fund Appropriations – Comparison of 2021-23 Biennium.....	37
General Fund Operating Appropriations by Functional Area.....	38
General Fund Appropriations – Legislature Approved – 2021-23 Biennium	39
General Fund Appropriations – Legislature Approved – 2019-21 Biennium	40
General Fund Supplemental Appropriations	41
General Fund One-Time Appropriations	42
Highway Fund One-Time Appropriations	47
General Fund Ongoing Appropriations	49
Highway Fund Ongoing Appropriations	53
General Fund Appropriations to Restore Fund Balances.....	54
Capital Improvement Program.....	55
Schedule of 2021 Capital Improvement Program Projects	60
Account to Stabilize the Operation of State Government.....	64
Expenditure Cap	67
Position Summary.....	68
Legislatively Approved Position Count	70
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS</i>	71

Tax Policy

2021 Tax Legislation.....	75
Court Decisions Affecting Bills Passed During the 2019 Legislative Session.....	75
Bills Regarding State Revenue and Taxes.....	77
Bills Regarding Technical and Administrative Changes.....	81
Bills Regarding Tax Credits, Exemptions, Abatements and Postponements.....	86
Bills Regarding State and Local Economic Development.....	89
Bills Regarding Local Government Taxes and Revenues.....	91

ELECTED OFFICIALS

OFFICE OF THE GOVERNOR.....	93
<i>Office of the Governor.....</i>	<i>93</i>
<i>Governor’s Mansion Maintenance.....</i>	<i>93</i>
<i>Governor’s Washington Office.....</i>	<i>94</i>
<i>COVID-19 Relief Programs.....</i>	<i>94</i>
<i>Nevada Athletic Commission.....</i>	<i>95</i>
<i>Office for New Americans.....</i>	<i>96</i>
Governor’s Office of Energy.....	96
Office of Science, Innovation and Technology.....	97
Governor’s Office of Finance.....	97
<i>Budget Division.....</i>	<i>98</i>
<i>SMART 21 Project.....</i>	<i>98</i>
<i>Special Appropriations.....</i>	<i>99</i>
LIUTENANT GOVERNOR OFFICE.....	99
ATTORNEY GENERAL.....	100
<i>Administrative Account.....</i>	<i>100</i>
<i>Workers’ Compensation Fraud.....</i>	<i>101</i>
<i>Consumer Advocate.....</i>	<i>101</i>
<i>National Settlement Administration.....</i>	<i>101</i>
<i>State Settlements.....</i>	<i>102</i>
SECRETARY OF STATE.....	102
<i>Secretary of State.....</i>	<i>102</i>
STATE TREASURER.....	103
<i>Nevada College Savings Trust.....</i>	<i>103</i>
<i>Millennium Scholarship Administration.....</i>	<i>103</i>
<i>Unclaimed Property.....</i>	<i>104</i>
CONTROLLER’S OFFICE.....	104
LEGISLATIVE BRANCH.....	105
Legislative Counsel Bureau.....	105
JUDICIAL BRANCH.....	105
Supreme Court.....	107
Court of Appeals.....	107
<i>State Judicial Elected Officials.....</i>	<i>108</i>
Administrative Office of the Courts.....	108

Uniform System of Judicial Records	108
Specialty Court.....	109
<i>Judicial Support, Governance and Special Events</i>	109
Commission on Judicial Discipline.....	109
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR ELECTED OFFICIALS</i>	111

FINANCE AND ADMINISTRATION

DEPARTMENT OF ADMINISTRATION	119
Director’s Office.....	119
<i>National Judicial College and National Council of Juvenile & Family Court Judges</i>	120
Division of Enterprise Information Technology Services	120
<i>Agency IT Services Unit</i>	120
<i>Computer Facility</i>	120
Fleet Services Division	121
Office of Grant Procurement, Coordination and Management.....	121
Hearings and Appeals Division.....	122
Division of Human Resource Management.....	122
Mail Services Division	122
State Public Works Division.....	123
<i>Engineering and Planning</i>	123
<i>Buildings and Grounds</i>	123
DEPARTMENT OF TAXATION	123
CANNABIS COMPLIANCE BOARD	124
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR FINANCE AND ADMINISTRATION</i>	127

EDUCATION

DEPARTMENT OF EDUCATION (K-12)	133
<i>Pupil-Centered Funding Plan Account</i>	134
Program Funding Transfers to the Pupil-Centered Funding Plan	137
Legislatively Approved Revenue in the Pupil-Centered Funding Plan.....	138
Funding Allocations Under the Pupil-Centered Funding Plan.....	138
Legislative Reporting.....	140
<i>Education Stabilization Account</i>	140
<i>New Nevada Education Funding Plan</i>	141
<i>Instruction in Financial Literacy</i>	141
<i>Distributive School Account</i>	141
Nevada Plan State Support	143
Enrollment	145
Positions and Salary Adjustments	145
Fringe Benefit Adjustments.....	146
Supplemental Appropriation	146
Funding for Students with Disabilities.....	147
Class-Size Reduction Program	147

Transfer of Remaining Program Funding and Retirement of the DSA Budget.....	148
<i>Other State Education Programs</i>	148
<i>Professional Development Programs</i>	149
<i>School Remediation Trust Fund</i>	149
<i>School Safety</i>	150
<i>Teach Nevada Scholarship Program</i>	151
<i>1/5 Retirement Credit Purchase Program</i>	151
<i>Bullying Prevention Account</i>	151
DEPARTMENT OF EDUCATION (ADMINISTRATION)	152
<i>Educational Trust Account</i>	152
<i>Office of the Superintendent</i>	153
<i>Assessments and Accountability</i>	153
<i>Educator Licensure</i>	154
<i>Educator Effectiveness</i>	154
<i>Office of Early Learning and Development</i>	154
<i>Safe and Respectful Learning</i>	155
<i>Student and School Support</i>	155
<i>Literacy Programs</i>	155
<i>COVID-19 Funding</i>	156
STATE PUBLIC CHARTER SCHOOL AUTHORITY	156
NEVADA SYSTEM OF HIGHER EDUCATION	157
NSHE General Fund Budget Reductions and Supplemental Federal Funding.....	160
NSHE Funding Formula and Performance Funding.....	162
Budgeting of Student-Derived Revenues.....	166
Increasing Capacity Systemwide	168
Desert Research Institute Funding Formula.....	170
Nevada Teach Program	171
2017 UNR Engineering Building Debt Service	171
Personnel Reconciliation	171
Salary and Benefit Adjustments.....	172
Capital Improvement Program Projects.....	172
Other Legislative Actions Affecting NSHE.....	173
Western Interstate Commission on Higher Education.....	175
SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR EDUCATION	177

COMMERCE AND INDUSTRY

DEPARTMENT OF AGRICULTURE	185
Division of Administrative Services.....	185
Division of Plant Health and Compliance	186
Division of Animal Industry.....	186
Division of Measurement Standards	188
GAMING CONTROL BOARD	188
PUBLIC UTILITIES COMMISSION	189
DEPARTMENT OF BUSINESS AND INDUSTRY	190

Business and Industry Administration (Director’s Office)	190
Housing Division	191
Real Estate Division	191
<i>Real Estate Administration</i>	192
<i>Real Estate Education and Research</i>	192
Taxicab Authority	192
Office of the Labor Commissioner	193
Financial Institutions Division.....	194
GOVERNOR’S OFFICE OF ECONOMIC DEVELOPMENT	194
<i>Nevada Main Street Program</i>	195
<i>Nevada Film Office</i>	195
<i>Workforce Innovations for a New Nevada Account</i>	196
<i>Knowledge Account</i>	196
DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	196
Division of Tourism.....	197
<i>Tourism Development</i>	198
<i>Nevada Humanities</i>	198
Division of Museums and History.....	198
SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS	199

HEALTH AND HUMAN SERVICES

DEPARTMENT OF HEALTH AND HUMAN SERVICES	209
Health and Human Services Director’s Office	209
<i>Administration</i>	209
<i>Family Planning</i>	210
<i>Grants Management Unit</i>	210
<i>Data Analytics</i>	210
<i>Indigent Hospital Care</i>	211
<i>Upper Payment Limit Holding Account</i>	211
<i>Patient Protection Commission</i>	212
Aging and Disability Services Division	212
<i>Senior Rx and Disability Rx</i>	213
<i>Tobacco Settlement Program</i>	213
<i>Home and Community-Based Services</i>	213
<i>Early Intervention Services</i>	214
<i>Autism Treatment Assistance Program</i>	215
<i>Applied Behavior Analysis</i>	216
<i>Family Preservation Program</i>	216
<i>Developmental Services Regional Centers</i>	216
<i>Consumer Health Advocacy Unit/Consumer Health Assistance</i>	217
Division of Health Care Financing and Policy	218
<i>Prescription Drug Rebate</i>	218
<i>Intergovernmental Transfer Program</i>	218
<i>Health Care Financing and Policy Administration</i>	221

<i>Increased Quality of Nursing Care</i>	221
<i>Nevada Check Up</i>	221
<i>Nevada Medicaid, Title XIX</i>	222
Division of Public and Behavioral Health.....	225
Public Health.....	225
<i>Nevada Central Cancer Registry</i>	226
<i>Health Statistics and Planning</i>	226
<i>Environmental Health Services</i>	226
<i>Health Care Facilities Regulation</i>	227
<i>Biostatistics and Epidemiology</i>	227
<i>Chronic Disease</i>	228
<i>Office of Health Administration</i>	228
<i>Community Health Services</i>	229
Behavioral Health.....	229
<i>Problem Gambling</i>	229
<i>Rural Clinics</i>	230
<i>Northern Nevada Adult Mental Health Services</i>	230
<i>Southern Nevada adult Mental Health Services</i>	231
<i>Capital Improvement Program Projects</i>	232
Division of Welfare and Supportive Services.....	232
<i>Welfare Administration</i>	233
<i>Temporary Assistance for Needy Families</i>	233
<i>Welfare Field Services</i>	235
<i>Child Support Enforcement Program</i>	236
<i>Child Assistance and Development</i>	236
<i>Energy Assistance Program</i>	237
Division of Child and Family Services.....	237
<i>Children, Youth and Family Administration</i>	238
<i>Washoe County Child Welfare</i>	239
<i>Clark County Child Welfare</i>	239
<i>Rural Child Welfare</i>	240
<i>Juvenile Justice Services</i>	240
<i>Youth Alternative Placement</i>	241
<i>Summit View Youth Center</i>	241
<i>Caliente Youth Center</i>	241
<i>Nevada Youth Training Center</i>	242
<i>Northern Nevada Child and Adolescent Services</i>	242
<i>Southern Nevada Child and Adolescent Services</i>	242
<i>One-Time Appropriations and Capital Improvement Program</i>	243
DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION	243
Rehabilitation Division.....	243
<i>Disability Adjudication</i>	244
<i>Vocational Rehabilitation and Services to Blind or Visually Impaired</i>	244
Employment Security Division.....	244
<i>Employment Security – Special Fund</i>	244
<i>Unemployment Insurance</i>	244

<i>Employment Security Division Administration</i>	245
Administrative Services	245
<i>Information Development and Processing</i>	245
Governor’s Office of Workforce Innovation.....	245
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR HEALTH AND HUMAN SERVICES</i>	247

PUBLIC SAFETY

DEPARTMENT OF CORRECTIONS	261
<i>Prison Medical Care</i>	263
<i>Ely State Prison and Ely Conservation Camp</i>	264
<i>One-Time Appropriations</i>	264
<i>Capital Improvement Program Projects</i>	264
DEPARTMENT OF MOTOR VEHICLES	265
<i>System Technology Application Redesign</i>	267
Administrative Services Division.....	268
Field Services Division	268
Research and Project Management Division.....	269
DEPARTMENT OF PUBLIC SAFETY	269
<i>One-Time Appropriations</i>	270
Director’s Office	270
Nevada Highway Patrol Division	270
Division of Parole and Probation.....	271
Records, Communication and Compliance Division.....	272
State Fire Marshal.....	273
Capitol Police	273
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR PUBLIC SAFETY</i>	275

INFRASTRUCTURE

COLORADO RIVER COMMISSION	287
DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES	287
Administration.....	289
Conservation Districts Program.....	289
Off-Highway Vehicles Commission	289
Division of State Parks	289
Division of Water Resources	290
Division of Forestry.....	290
<i>Forest Fire Suppression</i>	292
<i>Wildland Fire Protection Program</i>	292
Division of Natural Heritage.....	292
Division of Environmental Protection	293
Division of Outdoor Recreation.....	294
DEPARTMENT OF WILDLIFE	294
Director’s Office	294

Data and Technology Services Division	295
Conservation Education Division	295
Law Enforcement Division	295
Game Management Division	296
Fisheries Division	296
NEVADA DEPARTMENT OF TRANSPORTATION	297
<i>Transportation Administration</i>	<i>297</i>
<i>Statewide Infrastructure Bank</i>	<i>297</i>
TAHOE REGIONAL PLANNING AGENCY	298
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR INFRASTRUCTURE.....</i>	<i>299</i>

SPECIAL PURPOSE AGENCIES

PUBLIC EMPLOYEES' RETIREMENT SYSTEM.....	307
OFFICE OF THE MILITARY.....	308
Division of Emergency Management/Nevada Office of Homeland Security	309
DEPARTMENT OF VETERANS SERVICES	309
<i>Southern Nevada Veterans Home</i>	<i>310</i>
<i>Northern Nevada Veterans Home.....</i>	<i>310</i>
SILVER STATE HEALTH INSURANCE EXCHANGE.....	311
PUBLIC EMPLOYEES' BENEFITS PROGRAM.....	312
<i>Retired Employee Group Insurance.....</i>	<i>313</i>
<i>Active Employee Group Insurance</i>	<i>314</i>
DEPARTMENT OF INDIGENT DEFENSE SERVICES.....	316
DEPARTMENT OF SENTENCING POLICY	316
<i>SUMMARY OF APPROPRIATIONS AND AUTHORIZATIONS FOR SPECIAL PURPOSE AGENCIES</i>	<i>317</i>

GENERAL FUND REVENUE ESTIMATES AND PROJECTED UNAPPROPRIATED GENERAL FUND BALANCES

The 2021 Legislature approved a General Fund operating budget for the 2021-23 biennium that totals \$9.285 billion. The Governor recommended an operating budget that totaled \$8.689 billion, or approximately \$596.8 million less than was approved by the 2021 Legislature.

State law provides that the Economic Forum must develop a forecast of all State General Fund revenues by December 3 of even-numbered years and a revised forecast by May 1 in odd-numbered years. The Governor's recommended budget was based on the Economic Forum December 3, 2020, revenue forecast. The May 2021 forecast for FY 2021, FY 2022, and FY 2023 combined was adjusted upward by approximately \$877.1 million before accounting for the impact of the various tax credit programs and \$873.4 million after accounting for the impact of the tax credit programs, as depicted in Table 1:

TABLE 1 - GENERAL FUND REVENUE FORECAST: MAY 2021 VERSUS DECEMBER 2020

	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>Total</u>
<u>December 3, 2020 Forecast</u>				
Taxes - Includes Commerce Tax Credits Against the MBT	\$3,798,088,600	\$3,905,982,500	\$4,181,436,300	\$11,885,507,400
Licenses	\$135,076,100	\$139,300,000	\$142,492,600	\$416,868,700
Fees and Fines	\$45,452,800	\$52,751,600	\$56,856,200	\$155,060,600
Use of Money and Property	\$8,053,177	\$6,240,332	\$7,677,618	\$21,971,127
Other Revenue	\$49,157,830	\$49,082,092	\$49,973,903	\$148,213,825
Total December 2020 Forecast - Before Tax Credits	\$4,035,828,507	\$4,153,356,524	\$4,438,436,621	\$12,627,621,652
Tax Credits	-\$23,562,213	-\$37,657,500	-\$46,657,500	-\$107,877,213
Total December 2020 Forecast - After Tax Credits	\$4,012,266,294	\$4,115,699,024	\$4,391,779,121	\$12,519,744,439
<u>May 4, 2021 Forecast Adjusted for Legislative Actions Approved by the 2021 Legislature (81st Session) and Court Decisions</u>				
Taxes - Includes Commerce Tax Credits Against the MBT	\$4,015,297,500	\$4,212,075,600	\$4,497,536,600	\$12,724,909,700
Licenses	\$139,662,700	\$143,225,900	\$147,568,100	\$430,456,700
Fees and Fines	\$47,912,300	\$55,891,300	\$61,377,300	\$165,180,900
Use of Money and Property	\$8,564,976	\$9,726,976	\$15,109,762	\$33,401,714
Other Revenue	\$53,369,642	\$48,407,539	\$48,983,262	\$150,760,443
Total May 2021 Forecast - Before Tax Credits	\$4,264,807,118	\$4,469,327,315	\$4,770,575,024	\$13,504,709,457
Tax Credits	-\$16,731,213	-\$43,402,500	-\$51,402,500	-\$111,536,213
Total May 2021 Forecast - After Tax Credits	\$4,248,075,905	\$4,425,924,815	\$4,719,172,524	\$13,393,173,244
<u>Difference: May 2021 - December 2020</u>				
Taxes - Includes Commerce Tax Allowed Against MBT	\$217,208,900	\$306,093,100	\$316,100,300	\$839,402,300
Licenses	\$4,586,600	\$3,925,900	\$5,075,500	\$13,588,000
Fees and Fines	\$2,459,500	\$3,139,700	\$4,521,100	\$10,120,300
Use of Money and Property	\$511,799	\$3,486,644	\$7,432,144	\$11,430,587
Other Revenue	\$4,211,812	-\$674,553	-\$990,641	\$2,546,618
Total Difference - Before Tax Credits	\$228,978,611	\$315,970,791	\$332,138,403	\$877,087,805
Tax Credits	\$6,831,000	-\$5,745,000	-\$4,745,000	-\$3,659,000
Total Difference - After Tax Credits	\$235,809,611	\$310,225,791	\$327,393,403	\$873,428,805

The legislatively approved budget was based on the increased May 2021 Economic Forum revenue projections, after tax credits, of approximately \$909.7 million as well as estimated legislatively approved revenue changes in the amount of \$160.4 million over the 2021-23 biennium and the estimated negative impact of \$196.7 million from the court decisions on the Modified Business Tax (MBT) tax rate case, as shown in Table 2 on the following page. The revenue changes due to legislatively approved actions and the court decisions resulting in refunds and tax rate reductions related to the MBT are addressed in the General Fund Projections and Tax Policy sections of the Appropriations Report.

TABLE 2 - ECONOMIC FORUM GENERAL FUND REVENUE FORECAST DIFFERENCE DETAIL

Forecast Difference: May 2021 versus December 2020	FY 2021	FY 2022	FY 2023	Total
Total Difference - Before Tax Credits	\$228,978,611	\$315,970,791	\$332,138,403	\$877,087,805
Economic Forum - May versus December Forecast Change	\$316,681,611	\$287,439,205	\$304,499,392	\$908,620,208
Legislatively Approved Changes		\$83,821,586	\$81,298,011	\$165,119,597
Court Decisions - MBT Refund/Interest & Tax Rate Reduction	-\$87,703,000	-\$55,290,000	-\$53,659,000	-\$196,652,000
Tax Credits	\$6,831,000	-\$5,745,000	-\$4,745,000	-\$3,659,000
Economic Forum - May versus December Forecast Change	\$6,831,000	-\$5,745,000	\$0	\$1,086,000
Legislatively Approved Changes			-\$4,745,000	-\$4,745,000
Total Difference - After Tax Credits	\$235,809,611	\$310,225,791	\$327,393,403	\$873,428,805
Economic Forum - May versus December Forecast Change	\$323,512,611	\$281,694,205	\$304,499,392	\$909,706,208
Legislatively Approved Changes	\$0	\$83,821,586	\$76,553,011	\$160,374,597
Court Decisions - MBT Refund/Interest & Tax Rate Reduction	-\$87,703,000	-\$55,290,000	-\$53,659,000	-\$196,652,000

Table 3 provides information on the estimated impact from the court decisions regarding the MBT court case broken out by the portion attributable to the refund and interest required to be made for tax overpayments for FY 2020 and FY 2021 and the required reduction in the MBT tax rates, which became effective April 1, 2021. The table also provides additional information on the estimated negative impact on MBT tax distributions of \$196,652,000, shown in Table 2, which are reflected as adjustments to the Economic Forum May 2021 General Fund revenue forecast tables.

TABLE 3 - ESTIMATED REFUND/ INTEREST AND TAX RATE REDUCTION IMPACT FROM THE COURT DECISIONS REGARDING THE MODIFIED BUSINESS TAX (MBT) CASE ON S.B. 551 (2019)

ADJUSTMENT TO MBT DISTRIBUTION OF TAX COLLECTIONS	FY 2021	FY 2022	FY 2023	Total
Total - Refund/Interest (1.)(2.)(3.)	-\$75,575,000	-\$4,717,000		-\$80,292,000
MBT-Nonfinancial Businesses (MBT-NFI)	-\$68,066,000	-\$3,722,000		-\$71,788,000
MBT-Financial Businesses (MBT-FI)	-\$4,647,000	-\$943,000		-\$5,590,000
MBT- Mining Businesses (MBT-Mining)	-\$2,862,000	-\$52,000		-\$2,914,000
Total - Tax Rate Reduction (1.)(4.)	-\$12,128,000	-\$50,573,000	-\$53,659,000	-\$116,360,000
MBT-Nonfinancial Businesses (MBT-NFI)	-\$10,917,000	-\$45,445,000	-\$48,238,000	-\$104,600,000
MBT-Financial Businesses (MBT-FI)	-\$785,000	-\$3,386,000	-\$3,637,000	-\$7,808,000
MBT- Mining Businesses (MBT-Mining)	-\$426,000	-\$1,742,000	-\$1,784,000	-\$3,952,000
Total - Refund/Interest and Tax Rate Reduction (1.)(2.)(3.)(4.)	-\$87,703,000	-\$55,290,000	-\$53,659,000	-\$196,652,000
MBT-Nonfinancial Businesses (MBT-NFI)	-\$78,983,000	-\$49,167,000	-\$48,238,000	-\$176,388,000
MBT-Financial Businesses (MBT-FI)	-\$5,432,000	-\$4,329,000	-\$3,637,000	-\$13,398,000
MBT- Mining Businesses (MBT-Mining)	-\$3,288,000	-\$1,794,000	-\$1,784,000	-\$6,866,000

(1.) On May 13, 2021, the Nevada Supreme Court upheld the First Judicial District Court's September 21, 2020, decision that the provisions of sections 2, 3, 37, and 39 of S.B. 551 (2019) related to the Modified Business Tax (MBT) were unconstitutional.

(2.) Based on the court decisions, the Department of Taxation is required to provide refunds, including applicable interest, for the four quarters of FY 2020 and the first three quarters of FY 2021 as the period for which MBT taxes were paid at the higher rates deemed to be unconstitutional. The total refund/interest estimated impact is \$46,206,000 (\$44,860,000 - refund and \$1,346,000 - interest) for FY 2020 and \$34,086,000 (\$33,093,00 - refund and \$993,000 - interest) for FY 2021.

(3.) Refunds, including interest, for FY 2020 and FY 2021 of \$75,575,000 are included as part of the posting of net distributions of actual MBT tax collections for the fourth quarter of FY 2021 by the Department of Taxation in the Controller's system and are reflected as an adjustment to the MBT forecast for FY 2021 on the Economic Forum's General Fund revenue forecast tables. The refund, including interest, amount allocated to FY 2022 of \$4,717,000 represents the difference between the total estimated potential refund/interest amount of \$80,292,000 and the amount of refunds and interest recorded by the Department of Taxation in the fourth quarter of FY 2021 MBT distribution of \$75,575,000.

(4.) The Department of Taxation is required to lower the MBT tax rates from 1.475% to 1.378% for nonfinancial businesses and from 2.0% to 1.853% for financial and mining businesses which was implemented beginning with the fourth quarter of FY 2021 (April 1, 2021). The total estimated impact from the tax rate reduction for the fourth quarter of FY 2021 is \$12,128,000 while the total estimated impact from the tax rate reduction for all four quarters for FY 2022 and FY 2023 is \$50,573,000 and \$53,659,000, respectively.

The following tables present the actual General Fund balance for FY 2020 and the projected General Fund balance for FY 2021, FY 2022, and FY 2023, and recap the revenue forecast, including adjustments for legislatively approved changes and the court decision related to the MBT refunds and tax rate reductions, upon which the 2021-23 biennial budget was based.

**Statement of Unappropriated General Fund Balance
Fiscal Year 2020**

	Fiscal Year 2020		
	Legislature Approved	FY 2020 Actual	Difference
Unappropriated Balance - July 1, 2019	\$ 249,983,124	\$ 352,865,472	\$ 102,882,348
Unrestricted General Fund Revenue			
Economic Forum May 2019 Forecast Before Tax Credits Adjusted for Measures Approved by the 2019 Legislature / Actual	\$ 4,495,088,079	\$ 4,118,872,587	\$ (376,215,492)
Tax Credits - Economic Forum May 2019 Forecast Adjusted for Measures Approved by the 2019 Legislature / Actual	\$ (48,805,974)	\$ (41,625,247)	\$ 7,180,727
Total Unrestricted General Fund Revenue	\$ 4,446,282,105	\$ 4,077,247,340	\$ (369,034,765)
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 7,750,000	\$ 7,750,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 50,000,000	\$ 89,192,476	\$ 39,192,476
Other Budget Reserves	\$ -	\$ 41,682,661	\$ 41,682,661
Operating Transfers June 25, 2020, IFC	\$ -	\$ 65,148,603	\$ 65,148,603
One Time Transfers June 25, 2020, IFC	\$ -	\$ 21,572,577	\$ 21,572,577
Cancel UNLV Medical School Capital Improvement June 25, 2020, IFC	\$ -	\$ 25,000,000	\$ 25,000,000
Operating Reserves Judicial Branch	\$ -	\$ 564,367	\$ 564,367
Operating Reserves Legislative Branch	\$ -	\$ -	\$ -
Operating Reserves Tahoe Regional Planning Agency	\$ -	\$ 76,809	\$ 76,809
CIP Project Scope Reduction	\$ -	\$ 1,319,778	\$ 1,319,778
CARES Act Reimbursement	\$ -	\$ 34,660,770	\$ 34,660,770
Rainy Day Account transfer May 18, 2020, IFC	\$ -	\$ 401,186,220	\$ 401,186,220
Total General Fund Reversions/Transfers	\$ 50,000,000	\$ 680,404,261	\$ 630,404,261
General Fund Resources	\$ 4,754,015,229	\$ 5,118,267,073	\$ 364,251,844
Less Appropriations/Transfers Between Fiscal Years			
FY 2020 Operating Appropriations	\$ (4,368,808,982)	\$ (4,368,808,982)	\$ -
Appropriation Transfers	\$ -	\$ (59,358,350)	\$ (59,358,350)
One-Time Appropriations - 2019 Legislature	\$ (38,947,588)	\$ (38,947,588)	\$ -
Appropriation in A.B. 236, Section 133.5 (not booked Parole & Probation)	\$ -	\$ 150,337	\$ 150,337
Total Unrestricted General Fund Appropriations/Transfers	\$ (4,407,756,570)	\$ (4,466,964,583)	\$ (59,208,013)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (1,500,000)	\$ 500,000
Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (44,462,821)	\$ (44,462,821)	\$ -
Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ -	\$ (25,028,566)	\$ (25,028,566)
Total Restricted Transfers	\$ (54,212,821)	\$ (78,741,387)	\$ (24,528,566)
Adjustments to Fund Balance	\$ -	\$ 1,892,403	\$ 1,892,403
Total Unappropriated General Fund Balance June 30, 2020	\$ 292,045,838	\$ 574,453,506	\$ 282,407,668
5% Minimum Ending Fund Balance	\$ 218,440,449	\$ 221,408,367	\$ 2,967,918
Balance Over/(Under) 5% Minimum	\$ 73,605,389	\$ 353,045,139	\$ 279,439,750

**Statement of Unappropriated General Fund Balance
Fiscal Year 2021**

	Fiscal Year 2021		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2020	\$ 574,295,121	\$ 574,453,506	\$ 158,385
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2020 / May 2021	\$ 4,035,828,507	\$ 4,352,510,118	\$ 316,681,611
Tax Credits - Economic Forum Forecast December 2020 / May 2021	\$ (23,562,213)	\$ (16,731,213)	\$ 6,831,000
Adjustment for Court Decisions Related to the Modified Business Tax	\$ -	\$ (87,703,000)	\$ (87,703,000)
Total Unrestricted General Fund Revenue	\$ 4,012,266,294	\$ 4,248,075,905	\$ 235,809,611
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 7,750,000	\$ 7,750,000	\$ -
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 64,000,000	\$ 64,000,000	\$ -
Budgetary Transfers - 31 st (2020) Special Session, A.B. 3	\$ 120,396,398	\$ 120,396,398	\$ -
Budgetary Transfers - 31 st (2020) Special Session, S.B. 1	\$ 72,599,117	\$ 72,599,117	\$ -
Public Employees Benefits Program - 31 st (2020) Special Session	\$ 12,000,000	\$ 12,000,000	\$ -
Six Days Furlough Leave - 31 st (2020) Special Session	\$ 25,869,881	\$ 20,772,705	\$ (5,097,176)
CARES Act Reimbursement	\$ 113,590,571	\$ 118,536,164	\$ 4,945,593
Correction to FY 2020 General Fund Transfer	\$ (13,482,662)	\$ (13,482,662)	\$ -
Total General Fund Reversions/Transfers	\$ 394,973,305	\$ 394,821,722	\$ (151,583)
General Fund Resources	\$ 4,989,284,720	\$ 5,225,101,133	\$ 235,816,413
Less Appropriations/Transfers Between Fiscal Years			
FY 2021 Operating Appropriations	\$ (4,507,094,894)	\$ (4,507,094,894)	\$ -
Appropriation Transfers	\$ 59,358,350	\$ 59,358,350	\$ -
Reductions to Operating Appropriations 31 st (2020) Special Session, A.B. 3	\$ 525,715,668	\$ 525,715,677	\$ 9
Supplemental Appropriations 2021	\$ (342,371,138)	\$ (272,251,969)	\$ 70,119,169
One-Time Appropriations - 2019 Legislature	\$ (13,358,618)	\$ (13,358,618)	\$ -
Reductions to One-Time Appropriations 31 st (2020) Special Session, A.B. 3	\$ 9,827,273	\$ 9,897,273	\$ 70,000
Cost of 32 nd (2020) Special Session, S.B. 4	\$ (410,000)	\$ (410,000)	\$ -
Replenish Fund Balances	\$ (29,780,212)	\$ (32,296,832)	\$ (2,516,620)
One-Time Appropriations	\$ (226,499,958)	\$ (307,774,413)	\$ (81,274,455)
Cost of 2021 Legislature	\$ (19,447,280)	\$ (24,676,318)	\$ (5,229,038)
Total Unrestricted General Fund Appropriations/Transfers	\$ (4,544,060,809)	\$ (4,562,891,744)	\$ (18,830,935)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (500,000)	\$ (1,000,000)	\$ (500,000)
Estimated Rainy Day Account Transfer per NRS 353.288(1)(a)	\$ (97,545,079)	\$ (97,545,079)	\$ -
Total Restricted Transfers	\$ (105,795,079)	\$ (106,295,079)	\$ (500,000)
Total Unappropriated General Fund Balance June 30, 2021	\$ 339,428,832	\$ 555,914,310	\$ 216,485,478
5% Minimum Ending Fund Balance	\$ 213,219,601	\$ 209,713,642	\$ (3,505,959)
Balance Over/(Under) 5% Minimum	\$ 126,209,231	\$ 346,200,668	\$ 219,991,437

**Statement of Unappropriated General Fund Balance
Fiscal Year 2022**

	Fiscal Year 2022		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2021	\$ 339,428,832	\$ 555,914,310	\$ 216,485,478
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2020 / May 2021	\$ 4,153,356,524	\$ 4,440,795,729	\$ 287,439,205
Tax Credits - Economic Forum Forecast December 2020 / May 2021 Adjusted for Measures Approved by the 2021 Legislature	\$ (37,657,500)	\$ (43,402,500)	\$ (5,745,000)
Adjustment for Measures Recommended by the Governor / Approved by the 2021 Legislature	\$ 487,883	\$ 83,821,586	\$ 83,333,703
Adjustment for Court Decisions Related to the Modified Business Tax	\$ -	\$ (55,290,000)	\$ (55,290,000)
Transfer from the Account to Stabilize the Operation of State Government	\$ 97,545,079	\$ 97,545,079	\$ -
Total Unrestricted General Fund Revenue	\$ 4,213,731,986	\$ 4,523,469,894	\$ 309,737,908
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ -	\$ 1,000,000	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 7,750,000	\$ 8,750,000	\$ 1,000,000
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 50,000,000	\$ 50,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 50,000,000	\$ 50,000,000	\$ -
General Fund Resources	\$ 4,610,910,818	\$ 5,138,134,204	\$ 527,223,386
Less Appropriations/Transfers Between Fiscal Years			
FY 2022 Operating Appropriations	\$ (4,339,547,990)	\$ (4,633,159,914)	\$ (293,611,924)
One-Time Appropriations	\$ -	\$ (16,381,457)	\$ (16,381,457)
Total Unrestricted General Fund Appropriations/Transfers	\$ (4,339,547,990)	\$ (4,649,541,371)	\$ (309,993,381)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ -	\$ (1,000,000)	\$ -
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (41,161,869)	\$ (44,296,206)	\$ (3,134,337)
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ -	\$ (101,958,561)	\$ (101,958,561)
Total Restricted Transfers	\$ (50,911,869)	\$ (157,004,767)	\$ (106,092,898)
Total Unappropriated General Fund Balance June 30, 2022	\$ 220,450,959	\$ 331,588,066	\$ 111,137,107
5% Minimum Ending Fund Balance	\$ 216,977,400	\$ 231,657,996	\$ 14,680,596
Balance Over/(Under) 5% Minimum	\$ 3,473,560	\$ 99,930,070	\$ 96,456,511

**Statement of Unappropriated General Fund Balance
Fiscal Year 2023**

	Fiscal Year 2023		
	Governor Recommended	Legislature Approved	Difference
Unappropriated Balance - July 1, 2022	\$ 220,450,959	\$ 331,588,066	\$ 111,137,107
Unrestricted General Fund Revenue			
Economic Forum Forecast Before Tax Credits December 2020 / May 2021	\$ 4,438,436,621	\$ 4,742,936,013	\$ 304,499,392
Tax Credits - Economic Forum Forecast December 2020 / May 2021 Adjusted for Measures Approved by the 2019 Legislature	\$ (46,657,500)	\$ (51,402,500)	\$ (4,745,000)
Adjustment for Measures Recommended by the Governor / Approved by the 2021 Legislature	\$ 487,883	\$ 81,298,011	\$ 80,810,128
Adjustment for Court Decisions Related to the Modified Business Tax	\$ -	\$ (53,659,000)	\$ (53,659,000)
Total Unrestricted General Fund Revenue	\$ 4,392,267,004	\$ 4,719,172,524	\$ 326,905,520
Restricted General Fund Revenue			
Unclaimed Property - Millenium Scholarship	\$ 7,600,000	\$ 7,600,000	\$ -
Unclaimed Property - Grant Matching Program	\$ -	\$ 1,000,000	\$ 1,000,000
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ 150,000	\$ 150,000	\$ -
Total Restricted General Fund Revenue	\$ 7,750,000	\$ 8,750,000	\$ 1,000,000
General Fund Reversions/Transfers to General Fund			
Unrestricted Reversions	\$ 50,000,000	\$ 50,000,000	\$ -
Total General Fund Reversions/Transfers	\$ 50,000,000	\$ 50,000,000	\$ -
General Fund Resources	\$ 4,670,467,963	\$ 5,109,510,590	\$ 439,042,627
Less Appropriations/Transfers Between Fiscal Years			
FY 2023 Operating Appropriations	\$ (4,349,076,010)	\$ (4,652,261,061)	\$ (303,185,051)
One-Time Appropriations	\$ -	\$ (14,160,272)	\$ (14,160,272)
Cost of 2023 Legislature	\$ (20,000,000)	\$ (20,000,000)	w
Total Unrestricted General Fund Appropriations/Transfers	\$ (4,369,076,010)	\$ (4,686,421,333)	\$ (317,345,323)
Restricted Transfers			
Unclaimed Property - Millenium Scholarship	\$ (7,600,000)	\$ (7,600,000)	\$ -
Unclaimed Property - Grant Matching Program	\$ -	\$ (1,000,000)	\$ (1,000,000)
Live Entertainment Tax (nongaming) - Nevada Arts Council	\$ (150,000)	\$ (150,000)	\$ -
Disaster Relief Account	\$ (2,000,000)	\$ (2,000,000)	\$ -
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(b)	\$ (43,922,670)	\$ (47,178,749)	\$ (3,256,079)
Estimated Rainy Day Account Transfer per NRS 353.288 (1)(a)	\$ -	\$ (1,657,523)	\$ (1,657,523)
Total Restricted Transfers	\$ (53,672,670)	\$ (59,586,272)	\$ (5,913,602)
Total Unappropriated General Fund Balance June 30, 2023	\$ 247,719,283	\$ 363,502,985	\$ 115,783,702
5% Minimum Ending Fund Balance	\$ 217,453,801	\$ 232,613,053	\$ 15,159,253
Balance Over/(Under) 5% Minimum	\$ 30,265,483	\$ 130,889,932	\$ 100,624,449

GENERAL FUND REVENUE ENHANCEMENTS
Governor Recommended / Legislature Approved
2021-23 Biennium

	Governor Recommended ¹		Legislature Approved ²		Difference	
	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023
<u>Unrestricted General Fund Revenue</u>						
Economic Forum Forecast - December 2020 / May 2021: Before Tax Credits³	\$4,153,356,524	\$4,438,436,621	\$4,440,795,729	\$4,742,936,013	\$287,439,205	\$304,499,392
<u>Adjustments to Unrestricted General Fund Revenue</u>						
Sales Tax - State 2% Rate (Annual Sellers Permit Fee)	\$475,970	\$475,970			-\$475,970	-\$475,970
Sales Tax - General Fund Commissions (Annual Sellers Permit Fee)	\$11,913	\$11,913			-\$11,913	-\$11,913
Tax on the Gross Revenue of Businesses Engaged in the Extraction of Gold and Silver (A.B. 495)			\$83,802,000	\$80,996,000	\$83,802,000	\$80,996,000
Court Decisions Related to the Constitutionality of the MBT Changes in S.B. 551 (2019)						
Modified Business Tax - Nonfinancial Businesses (MBT-NFI)			-\$49,167,000	-\$48,238,000	-\$49,167,000	-\$48,238,000
Modified Business Tax - Financial Businesses (MBT-Financial)			-\$4,329,000	-\$3,637,000	-\$4,329,000	-\$3,637,000
Modified Business Tax - Mining Businesses (MBT-Mining)			-\$1,794,000	-\$1,784,000	-\$1,794,000	-\$1,784,000
Total Taxes	\$487,883	\$487,883	\$28,512,000	\$27,337,000	\$28,024,117	\$26,849,117
<u>Other Revenue</u>						
Securities (S.B. 9)				-\$12,000	\$0	-\$12,000
Short-term Car Rental Tax (S.B. 389)			\$750,000	\$1,000,000	\$750,000	\$1,000,000
Cost Recovery Plan			\$269,586	\$314,011	\$269,586	\$314,011
Unclaimed Property (A.B. 445)			-\$1,000,000	-\$1,000,000	-\$1,000,000	-\$1,000,000
Total Other Revenue			\$19,586	\$302,011	\$19,586	\$302,011
Total Adjustments to Unrestricted General Fund Revenue	\$487,883	\$487,883	\$28,531,586	\$27,639,011	\$28,043,703	\$27,151,128
Economic Forum Forecast - December 2020 / May 2021 with Adjustments: Before Tax Credits	\$4,153,844,407	\$4,438,924,504	\$4,469,327,315	\$4,770,575,024	\$315,482,908	\$331,650,520
Tax Credit Programs						
Tax Credits - Economic Forum Forecast - December 2020 / May 2021	-\$37,657,500	-\$46,657,500	-\$43,402,500	-\$46,657,500	-\$5,745,000	\$0
Educational Choice Scholarship Tax Credits (A.B. 495)				-\$4,745,000	\$0	-\$4,745,000
Total Tax Credits	-\$37,657,500	-\$46,657,500	-\$43,402,500	-\$51,402,500	-\$5,745,000	-\$4,745,000
Economic Forum Forecast - December 2020 / May 2021 with Adjustments: After Tax Credits	\$4,116,186,907	\$4,392,267,004	\$4,425,924,815	\$4,719,172,524	\$309,737,908	\$326,905,520

NOTES:

¹ See page 9 of the Budget Overview section of [The Executive Budget](#) for information on the revenue actions recommended by the Governor and page 16 of the Budget Overview section for the revenue estimates included in [The Executive Budget](#).

² See Table 2 on page 21 for information on the legislative actions and court decisions impacting General Fund revenue sources and the estimated impact for each revenue source for FY 2022 and FY 2023.

³ Economic Forum Forecast: Before Tax Credits for FY 2022 and FY 2023 include estimates for the Commerce Tax credit allowed against the Modified Business Tax.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018		FY 2019		FY 2020		ECONOMIC FORUM MAY 4, 2021, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2021 FORECAST	% Change	FY 2022 FORECAST	% Change	FY 2023 FORECAST	% Change
TAXES												
MINING TAX												
3064 Net Proceeds of Minerals [1-21][1-24]	\$63,522,196	151.5%	\$50,336,904	-20.8%	\$57,157,296	13.5%	\$177,744,000	211.0%	\$76,026,000	-57.2%	\$71,067,000	-6.5%
3245 Centrally Assessed Penalties	\$1		\$17,164		\$1,684		\$14,100		\$0		\$0	
Mining Gross Revenue Tax - Gold and Silver [3-22]									<u>\$83,802,000</u>		<u>\$80,996,000</u>	
TOTAL MINING TAXES AND FEES	<u>\$63,522,196</u>	<u>151.4%</u>	<u>\$50,354,067</u>	<u>-20.7%</u>	<u>\$57,158,980</u>	<u>13.5%</u>	<u>\$177,758,100</u>	<u>211.0%</u>	<u>\$159,828,000</u>	<u>-10.1%</u>	<u>\$152,063,000</u>	<u>-4.9%</u>
SALES AND USE												
3001 Sales & Use Tax [1-19][1-20][4-22]	\$1,142,799,766	4.8%	\$1,235,124,279	8.1%	\$1,214,701,336	-1.7%	\$1,242,518,000	2.3%	\$1,301,969,000	4.8%	\$1,385,023,000	6.4%
3002 State Share - LSST [1-19][1-20][4-22]	\$11,091,996	4.6%	\$11,937,036	7.6%	\$11,770,188	-1.4%	\$12,115,000	2.9%	\$12,694,000	4.8%	\$13,504,000	6.4%
3003 State Share - BCCRT [1-19][1-20][4-22]	\$4,996,610	5.6%	\$5,318,926	6.5%	\$5,254,882	-1.2%	\$5,436,000	3.4%	\$5,696,000	4.8%	\$6,059,000	6.4%
3004 State Share - SCCRT [1-19][1-20][4-22]	\$17,481,048	5.6%	\$18,611,557	6.5%	\$18,387,225	-1.2%	\$19,026,000	3.5%	\$19,936,000	4.8%	\$21,208,000	6.4%
3005 State Share - PTT [1-19][1-20][4-22]	\$12,857,082	15.5%	\$13,704,137	6.6%	\$13,825,825	0.9%	\$14,306,000	3.5%	\$14,990,000	4.8%	\$15,946,000	6.4%
TOTAL SALES AND USE	<u>\$1,189,226,502</u>	<u>4.9%</u>	<u>\$1,284,695,935</u>	<u>8.0%</u>	<u>\$1,263,939,457</u>	<u>-1.6%</u>	<u>\$1,293,401,000</u>	<u>2.3%</u>	<u>\$1,355,285,000</u>	<u>4.8%</u>	<u>\$1,441,740,000</u>	<u>6.4%</u>
GAMING - STATE												
3041 Percent Fees - Gross Revenue: <u>Before Tax Credits</u>	\$757,790,502	3.7%	\$752,165,675	-0.7%	\$619,269,825	-17.7%	\$633,082,000	2.2%	\$709,309,000	12.0%	\$766,242,000	8.0%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		-\$1,519,656		-\$337,637		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	-\$73,831,822		-\$41,943,604		-\$21,912,501		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	-\$355,000		\$0		-\$300,000		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	-\$74,186,822		-\$43,463,260		-\$22,550,138		\$0		\$0		\$0	
Percent Fees - Gross Revenue: <u>After Tax Credits</u>	\$683,603,680	-0.7%	\$708,702,415	3.7%	\$596,719,687	-15.8%	\$633,082,000	6.1%	\$709,309,000	12.0%	\$766,242,000	8.0%
3032 Pari-mutuel Tax	\$3,200	-6.0%	\$3,228	0.9%	\$3,379	4.7%	\$0	-100.0%	\$3,400		\$3,500	2.9%
3181 Racing Fees	\$8,723	-12.2%	\$7,459	-14.5%	\$9,286	24.5%	\$0	-100.0%	\$9,300		\$9,500	2.2%
3247 Racing Fines/Forfeitures	\$0		\$500		\$0		\$0		\$0		\$0	
3042 Gaming Penalties	\$415,429	-80.7%	\$22,214,808	5247.4%	\$176,184	-99.2%	\$665,000	277.4%	\$700,000	5.3%	\$700,000	0.0%
3043 Flat Fees-Restricted Slots [2-20]	\$8,270,489	1.2%	\$8,317,777	0.6%	\$8,073,138	-2.9%	\$7,668,000	-5.0%	\$8,458,000	10.3%	\$8,462,000	0.0%
3044 Non-Restricted Slots [2-20]	\$10,496,064	-1.4%	\$10,416,168	-0.8%	\$10,223,380	-1.9%	\$9,618,000	-5.9%	\$9,831,000	2.2%	\$10,292,000	4.7%
3045 Quarterly Fees-Games	\$6,390,520	-0.8%	\$6,266,332	-1.9%	\$5,439,293	-13.2%	\$5,470,000	0.6%	\$5,710,000	4.4%	\$6,068,000	6.3%
3046 Advance License Fees	\$1,000,375	-4.1%	\$1,434,605	43.4%	\$1,173,154	-18.2%	\$3,110,000	165.1%	\$4,141,000	33.2%	\$600,000	-85.5%
3048 Slot Machine Route Operator	\$32,000	-4.5%	\$32,000	0.0%	\$32,000	0.0%	\$30,000	-6.3%	\$31,500	5.0%	\$31,500	0.0%
3049 Gaming Info Systems Annual	\$36,000	0.0%	\$30,000	-16.7%	\$42,000	40.0%	\$30,000	-28.6%	\$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	\$56,000	1.8%	\$53,000	-5.4%	\$13,000	-75.5%	\$12,000	-7.7%	\$13,000	8.3%	\$14,000	7.7%
3030 Interactive Gaming Fee - Manufacturer	\$100,000	0.0%	\$100,000	0.0%	\$75,000	-25.0%	\$75,000	0.0%	\$75,000	0.0%	\$75,000	0.0%
3033 Equip Mfg. License	\$291,520	6.0%	\$291,480	0.0%	\$286,510	-1.7%	\$289,500	1.0%	\$290,500	0.3%	\$292,000	0.5%
3034 Race Wire License	\$4,439	-63.3%	\$3,977	-10.4%	\$5,059	27.2%	\$2,100	-58.5%	\$3,200	52.4%	\$4,300	34.4%
3035 Annual Fees on Games	\$119,782	-1.2%	\$114,088	-4.8%	\$132,153	15.8%	\$151,900	14.9%	\$114,800	-24.4%	\$110,900	-3.4%
TOTAL GAMING - STATE: <u>BEFORE TAX CREDITS</u>	<u>\$785,515,041</u>	<u>3.3%</u>	<u>\$801,951,098</u>	<u>2.1%</u>	<u>\$645,453,361</u>	<u>-19.5%</u>	<u>\$660,703,500</u>	<u>2.4%</u>	<u>\$739,219,700</u>	<u>11.9%</u>	<u>\$793,434,700</u>	<u>7.3%</u>
Tax Credit Programs												
TOTAL GAMING - STATE: <u>AFTER TAX CREDITS</u>	<u>\$711,328,219</u>	<u>-0.9%</u>	<u>\$758,487,838</u>	<u>6.6%</u>	<u>\$622,903,223</u>	<u>-17.9%</u>	<u>\$660,703,500</u>	<u>6.1%</u>	<u>\$739,219,700</u>	<u>11.9%</u>	<u>\$793,434,700</u>	<u>7.3%</u>
LIVE ENTERTAINMENT TAX (LET)												
3031G Live Entertainment Tax-Gaming [5-22]	\$100,863,918	-1.4%	\$105,613,998	4.7%	\$72,175,787	-31.7%	\$3,729,000	-94.8%	\$45,450,000	1118.8%	\$94,831,000	108.6%
3031NG Live Entertainment Tax-Nongaming [5-22]	\$24,544,887	-9.0%	\$25,642,344	4.5%	\$19,159,947	-25.3%	\$1,450,000	-92.4%	\$16,000,000	1003.4%	\$23,666,000	47.9%
TOTAL LET	<u>\$125,408,805</u>	<u>-3.0%</u>	<u>\$131,256,342</u>	<u>4.7%</u>	<u>\$91,335,734</u>	<u>-30.4%</u>	<u>\$5,179,000</u>	<u>-94.3%</u>	<u>\$61,450,000</u>	<u>1086.5%</u>	<u>\$118,497,000</u>	<u>92.8%</u>
COMMERCE TAX												
Commerce Tax	\$201,926,513	2.1%	\$226,770,333	12.3%	\$204,983,790	-9.6%	\$224,353,000	9.4%	\$228,516,000	1.9%	\$242,314,000	6.0%
TRANSPORTATION CONNECTION EXCISE TAX												
Transportation Connection Excise Tax	\$21,773,229	-5.7%	\$30,216,771	38.8%	\$19,868,720	-34.2%	\$15,302,000	-23.0%	\$17,594,000	15.0%	\$29,266,000	66.3%
CIGARETTE TAX												
3052 Cigarette Tax [3-20]	\$160,664,759	-11.1%	\$164,392,540	2.3%	\$156,694,742	-4.7%	\$149,659,000	-4.5%	\$145,743,000	-2.6%	\$141,549,000	-2.9%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018		FY 2019		FY 2020		ECONOMIC FORUM MAY 4, 2021, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2021 FORECAST	% Change	FY 2022 FORECAST	% Change	FY 2023 FORECAST	% Change
TAXES - CONTINUED												
MODIFIED BUSINESS TAX (MBT)												
MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [4-20][6-22]												
3069 MBT - Nonfinancial: <u>Before Tax Credits</u>	\$604,038,466	5.3%	\$644,970,150	6.8%	\$646,338,474	0.2%	\$579,691,000	-10.3%	\$641,875,000	10.7%	\$685,272,000	6.8%
Commerce Tax Credits	<u>-\$57,111,521</u>		<u>-\$44,539,863</u>		<u>-\$49,894,345</u>							
MBT - Nonfinancial: <u>After Commerce Tax Credits</u>	\$546,926,945	3.1%	\$600,430,287	9.8%	\$596,444,129	-0.7%	\$579,691,000	-2.8%	\$641,875,000	10.7%	\$685,272,000	6.8%
<u>Tax Credit Programs:</u>												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	-\$15,925,154		-\$12,064,773		-\$11,069,828		\$0		\$0		\$0	
College Savings Plan Tax Credits [TC-6]	\$0		-\$731		\$0		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	<u>-\$15,925,154</u>		<u>-\$12,065,504</u>		<u>-\$11,069,828</u>		\$0		\$0		\$0	
MBT - Nonfinancial: <u>After Tax Credit Programs</u>	<u>\$531,001,790</u>	<u>1.0%</u>	<u>\$588,364,782</u>	<u>10.8%</u>	<u>\$585,374,301</u>	<u>-0.5%</u>	<u>\$579,691,000</u>	<u>-1.0%</u>	<u>\$641,875,000</u>	<u>10.7%</u>	<u>\$685,272,000</u>	<u>6.8%</u>
MBT - FINANCIAL BUSINESSES (MBT-FI) [4-20][6-22]												
3069 MBT - Financial: <u>Before Tax Credits</u>	\$29,088,764	4.2%	\$29,919,524	2.9%	\$35,412,610	18.4%	\$39,553,000	11.7%	\$41,734,000	5.5%	\$45,843,000	9.8%
Commerce Tax Credits	<u>-\$633,954</u>		<u>-\$329,401</u>		<u>-\$875,623</u>							
MBT - Financial: <u>After Commerce Tax Credits</u>	\$28,454,810	3.6%	\$29,590,123	4.0%	\$34,536,987	16.7%	\$39,553,000	14.5%	\$41,734,000	5.5%	\$45,843,000	9.8%
<u>Tax Credit Programs:</u>												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	-\$50,000		\$0		-\$230,000		\$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	<u>-\$50,000</u>		<u>\$0</u>		<u>-\$230,000</u>		\$0		\$0		\$0	
MBT - Financial: <u>After Tax Credit Programs</u>	<u>\$28,404,810</u>	<u>3.6%</u>	<u>\$29,590,123</u>	<u>4.2%</u>	<u>\$34,306,987</u>	<u>15.9%</u>	<u>\$39,553,000</u>	<u>15.3%</u>	<u>\$41,734,000</u>	<u>5.5%</u>	<u>\$45,843,000</u>	<u>9.8%</u>
MBT - MINING BUSINESSES (MBT-MINING) [4-20][6-22]												
3069 MBT - Mining: <u>Before Tax Credits</u>	\$22,508,221	1.6%	\$22,520,260	0.1%	\$22,992,626	2.1%	\$19,612,000	-14.7%	\$21,910,000	11.7%	\$22,491,000	2.7%
Commerce Tax Credits	<u>-\$71,092</u>		<u>-\$100,486</u>		<u>-\$70,648</u>							
MBT - Mining: <u>After Commerce Tax Credits</u>	\$22,437,129	1.5%	\$22,419,773	-0.1%	\$22,921,979	2.2%	\$19,612,000	-14.4%	\$21,910,000	11.7%	\$22,491,000	2.7%
<u>Tax Credit Programs:</u>												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	\$0		\$0		\$0		\$0		\$0		\$0	
College Savings Plan Tax Credits [TC-6]	\$0		\$0		\$0		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>		<u>\$0</u>	
MBT - Mining - <u>After Tax Credit Programs</u>	<u>\$22,437,129</u>	<u>1.5%</u>	<u>\$22,419,773</u>	<u>-0.1%</u>	<u>\$22,921,979</u>	<u>2.2%</u>	<u>\$19,612,000</u>	<u>-14.4%</u>	<u>\$21,910,000</u>	<u>11.7%</u>	<u>\$22,491,000</u>	<u>2.7%</u>

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
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DESCRIPTION	FY 2018		FY 2019		FY 2020		ECONOMIC FORUM MAY 4, 2021, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2021 FORECAST	% Change	FY 2022 FORECAST	% Change	FY 2023 FORECAST	% Change
TAXES - CONTINUED												
TOTAL MBT - NFL FI. & MINING												
TOTAL MBT: BEFORE TAX CREDITS	\$655,635,451	5.1%	\$697,409,933	6.4%	\$704,743,710	1.1%	\$638,856,000	-9.3%	\$705,519,000	10.4%	\$753,606,000	6.8%
TOTAL COMMERCE TAX CREDITS	-\$57,816,568		-\$44,969,750		-\$50,840,616		-\$44,041,000		-\$44,611,000		-\$47,632,000	
TOTAL MBT: AFTER COMMERCE TAX CREDITS	\$597,818,883	3.1%	\$652,440,183	9.1%	\$653,903,094	0.2%	\$594,815,000	-9.0%	\$660,908,000	11.1%	\$705,974,000	6.8%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		\$0		\$0		\$0		\$0		\$0	
Economic Development Transferrable Tax Credits [TC-2]	\$0		\$0		\$0		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	\$0		\$0		\$0		\$0		\$0		\$0	
Education Choice Scholarship Tax Credits [TC-5]	-\$15,975,154		-\$12,064,773		-\$11,299,828		-\$9,474,000		-\$11,400,000		-\$11,400,000	
College Savings Plan Tax Credits [TC-6]	\$0		-\$731		\$0		\$0		\$0		\$0	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	-\$15,975,154		-\$12,065,504		-\$11,299,828		-\$9,474,000		-\$11,400,000		-\$11,400,000	
TOTAL MBT: AFTER TAX CREDIT PROGRAMS	\$581,843,729	1.1%	\$640,374,679	10.1%	\$642,603,266	0.3%	\$585,341,000	-8.9%	\$649,508,000	11.0%	\$694,574,000	6.9%
INSURANCE TAXES												
3061 Insurance Premium Tax: Before Tax Credits	\$417,497,362	8.8%	\$442,123,385	5.9%	\$458,514,238	3.7%	\$477,449,000	4.1%	\$498,494,000	4.4%	\$525,300,000	5.4%
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]	-\$23,234,613		-\$19,610,979		-\$7,775,281		-\$1,809,713		-\$24,000,000		-\$24,000,000	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		\$0		\$0	
Total - Tax Credit Programs	-\$23,234,613		-\$19,610,979		-\$7,775,281		-\$1,809,713		-\$24,000,000		-\$24,000,000	
Insurance Premium Tax: After Tax Credit Programs	\$394,262,749	10.0%	\$422,512,406	7.2%	\$450,738,957	6.7%	\$475,639,287	5.5%	\$474,494,000	-0.2%	\$501,300,000	5.6%
3062 Insurance Retailatory Tax	\$170,507	-5.7%	\$309,525	81.5%	\$378,126	22.2%	\$366,900	-3.0%	\$346,900	-5.5%	\$346,900	0.0%
3067 Captive Insurer Premium Tax	\$1,267,234	17.6%	\$1,266,281	-0.1%	\$1,244,273	-1.7%	\$1,252,000	0.6%	\$1,277,000	2.0%	\$1,305,000	2.2%
TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	\$418,935,102	8.8%	\$443,699,191	5.9%	\$460,136,638	3.7%	\$479,067,900	4.1%	\$500,117,900	4.4%	\$526,951,900	5.4%
TAX CREDIT PROGRAMS	-\$23,234,613		-\$19,610,979		-\$7,775,281		-\$1,809,713		-\$24,000,000		-\$24,000,000	
TOTAL INSURANCE TAXES: AFTER TAX CREDITS	\$395,700,489	10.0%	\$424,088,212	7.2%	\$452,361,356	6.7%	\$477,258,187	5.5%	\$476,117,900	-0.2%	\$502,951,900	5.6%
REAL PROPERTY TRANSFER TAX (RPTT)												
3055 Real Property Transfer Tax	\$103,390,400	23.1%	\$101,045,306	-2.3%	\$100,266,873	-0.8%	\$124,188,000	23.9%	\$125,739,000	1.2%	\$122,521,000	-2.6%
GOVERNMENTAL SERVICES TAX (GST)												
3051 Governmental Services Tax [2-18][5-20][2-21]	\$20,252,358	-47.5%	\$21,489,134	6.1%	\$21,307,879	-0.8%	\$100,822,000	373.2%	\$25,556,000	-74.7%	\$26,174,000	2.4%
OTHER TAXES												
3113 Business License Fee	\$109,297,773	4.2%	\$110,336,678	1.0%	\$103,062,659	-6.6%	\$109,440,000	6.2%	\$109,478,000	0.0%	\$111,255,000	1.6%
3050 Liquor Tax	\$44,194,634	0.7%	\$44,790,598	1.3%	\$42,312,940	-5.5%	\$40,379,000	-4.6%	\$42,635,000	5.6%	\$44,118,000	3.5%
3053 Other Tobacco Tax [6-20]	\$16,496,006	12.3%	\$18,099,022	9.7%	\$23,200,047	28.2%	\$31,165,000	34.3%	\$32,494,000	4.3%	\$34,190,000	5.2%
4862 HECC Transfer	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%	\$5,000,000	0.0%
3068 Branch Bank Excise Tax	\$2,745,343	-1.4%	\$2,802,489	2.1%	\$2,608,720	-6.9%	\$2,565,000	-1.7%	\$2,512,000	-2.1%	\$2,489,000	-0.9%
Tax Amnesty [3-21]							\$1,500,000		\$0		\$0	
TOTAL TAXES: BEFORE TAX CREDITS	\$3,923,984,113	4.6%	\$4,134,309,440	5.4%	\$3,902,074,250	-5.6%	\$4,059,338,500	4.0%	\$4,256,686,600	4.9%	\$4,545,168,600	6.8%
TOTAL COMMERCE TAX CREDITS	-\$57,816,568		-\$44,969,750		-\$50,840,616		-\$44,041,000		-\$44,611,000		-\$47,632,000	
TOTAL TAXES: AFTER COMMERCE TAX CREDITS	\$3,866,167,545	4.3%	\$4,089,339,690	5.8%	\$3,851,233,634	-5.8%	\$4,015,297,500	4.3%	\$4,212,075,600	4.9%	\$4,497,536,600	6.8%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]	\$0		-\$1,519,656		-\$337,637		-\$5,125,000		-\$5,000,000		-\$6,000,000	
Economic Development Transferrable Tax Credits [TC-2]	-\$73,831,822		-\$41,943,604		-\$21,912,501		\$0		\$0		\$0	
Catalyst Account Transferrable Tax Credits [TC-4]	-\$355,000		\$0		-\$300,000		-\$320,000		\$0		\$0	
Nevada New Markets Job Act Tax Credits [TC-3]	-\$23,234,613		-\$19,610,979		-\$7,775,281		-\$1,809,713		-\$24,000,000		-\$24,000,000	
Education Choice Scholarship Tax Credits [TC-5]	-\$15,975,154		-\$12,064,773		-\$11,299,828		-\$9,474,000		-\$11,400,000		-\$11,400,000	
College Savings Plan Tax Credits [TC-6]	\$0		-\$731		\$0		-\$2,500		-\$2,500		-\$2,500	
Affordable Housing Transferrable Tax Credits [TC-7]	\$0		\$0		\$0		\$0		-\$3,000,000		-\$10,000,000	
Total - Tax Credit Programs	-\$113,396,589		-\$75,139,743		-\$41,625,247		-\$16,731,213		-\$43,402,500		-\$51,402,500	
TOTAL TAXES: AFTER TAX CREDITS	\$3,752,770,956	3.2%	\$4,014,199,946	7.0%	\$3,809,608,386	-5.1%	\$3,998,566,287	5.0%	\$4,168,673,100	4.3%	\$4,446,134,100	6.7%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018		FY 2019		FY 2020		ECONOMIC FORUM MAY 4, 2021, FORECAST					
	ACTUAL	% Change	ACTUAL	% Change	ACTUAL	% Change	FY 2021 FORECAST	% Change	FY 2022 FORECAST	% Change	FY 2023 FORECAST	% Change
LICENSES												
3101 Insurance Licenses	\$21,002,623	7.5%	\$21,928,437	4.4%	\$23,569,572	7.5%	\$26,260,000	11.4%	\$27,749,000	5.7%	\$29,585,000	6.6%
3120 Marriage License	\$342,192	-6.2%	\$331,666	-3.1%	\$267,159	-19.4%	\$315,300	18.0%	\$315,000	-0.1%	\$302,700	-3.9%
SECRETARY OF STATE												
3105 UCC	\$1,942,182	5.6%	\$2,408,248	24.0%	\$3,057,329	27.0%	\$3,514,000	14.9%	\$2,644,000	-24.8%	\$2,660,000	0.6%
3129 Notary Fees	\$556,389	1.4%	\$523,925	-5.8%	\$464,366	-11.4%	\$545,100	17.4%	\$560,000	2.7%	\$561,700	0.3%
3130 Commercial Recordings	\$77,057,113	3.3%	\$76,200,543	-1.1%	\$72,629,712	-4.7%	\$74,254,000	2.2%	\$73,965,000	-0.4%	\$75,247,000	1.7%
3131 Video Service Franchise	\$5,050	48.5%	\$27,900	452.5%	\$2,950	-89.4%	\$3,500	18.6%	\$3,500	0.0%	\$3,500	0.0%
3121 Domestic Partnership Registry Fee	\$0		\$47,497		\$33,998	-28.4%	\$34,300	0.9%	\$34,300	0.0%	\$34,300	0.0%
3152 Securities [7-22]	\$29,322,672	3.6%	\$29,879,214	1.9%	\$30,131,586	0.8%	\$31,817,000	5.6%	\$32,132,000	1.0%	\$32,385,000	0.8%
TOTAL SECRETARY OF STATE												
3172 Private School Licenses	\$214,155	0.6%	\$220,294	2.9%	\$194,318	-11.8%	\$213,500	9.9%	\$225,600	5.7%	\$231,000	2.4%
3173 Private Employment Agency	\$15,500	14.0%	\$18,600	20.0%	\$19,700	5.9%	\$20,600	4.6%	\$21,800	5.8%	\$23,100	6.0%
REAL ESTATE												
3161 Real Estate License	\$2,469,797	5.3%	\$2,705,756	9.6%	\$2,533,241	-6.4%	\$2,675,000	5.6%	\$2,701,000	1.0%	\$2,702,000	0.0%
3162 Real Estate Fees	\$1,670	-51.6%	\$1,800	7.8%	\$1,650	-8.3%	\$1,400	-15.2%	\$1,700	21.4%	\$1,800	5.9%
TOTAL REAL ESTATE												
3102 Athletic Commission Fees	\$6,016,432	87.0%	\$4,333,982	-28.0%	\$4,021,180	-7.2%	\$9,000	-99.8%	\$2,873,000	31822.2%	\$3,831,000	33.3%
TOTAL LICENSES	\$138,945,774	6.1%	\$138,627,862	-0.2%	\$136,926,762	-1.2%	\$139,662,700	2.0%	\$143,225,900	2.6%	\$147,568,100	3.0%
FEES AND FINES												
3203 Divorce Fees	\$164,198	-4.7%	\$158,760	-3.3%	\$144,113	-9.2%	\$145,400	0.9%	\$141,100	-3.0%	\$137,300	-2.7%
3204 Civil Action Fees	\$1,249,463	-2.9%	\$1,286,607	3.0%	\$1,226,220	-4.7%	\$1,282,000	4.5%	\$1,298,000	1.2%	\$1,317,000	1.5%
3242 Insurance Fines	\$676,092	-40.7%	\$482,053	-28.7%	\$390,033	-19.1%	\$363,000	-6.9%	\$379,600	4.6%	\$379,600	0.0%
3242LC Investigative Recovery Costs - Labor Commission					\$18,000		\$19,900	10.6%	\$20,900	5.0%	\$22,000	5.3%
3103MD Medical Plan Discount Reg. Fees	\$0		\$1,500		\$0		\$500		\$0		\$0	
REAL ESTATE FEES												
3107IOS IOS Application Fees	\$7,780	15.4%	\$6,880	-11.6%	\$6,600	-4.1%	\$7,600	15.2%	\$7,500	-1.3%	\$7,400	-1.3%
3165 Land Co Filing Fees	\$24,575	-0.5%	\$27,925	13.6%	\$19,400	-30.5%	\$27,000	39.2%	\$26,700	-1.1%	\$26,700	0.0%
3169 Real Estate Reg Fees	\$12,275	71.7%	\$9,725	-20.8%	\$14,450	48.6%	\$25,200	74.4%	\$21,900	-13.1%	\$21,900	0.0%
4741 Real Estate Exam Fees	\$601,757	27.5%	\$587,174	-2.4%	\$442,139	-24.7%	\$697,900	57.8%	\$645,300	-7.5%	\$652,700	1.1%
3178 Real Estate Accred Fees	\$109,295	6.2%	\$115,250	5.4%	\$100,475	-12.8%	\$106,800	6.3%	\$107,600	0.7%	\$108,500	0.8%
3254 Real Estate Penalties	\$102,131	7.1%	\$104,900	2.7%	\$83,050	-20.8%	\$98,600	18.7%	\$95,100	-3.5%	\$95,100	0.0%
3190 A.B. 165, Real Estate Inspectors	\$60,150	4.6%	\$58,374	-3.0%	\$62,730	7.5%	\$61,300	-2.3%	\$61,300	0.0%	\$61,300	0.0%
TOTAL REAL ESTATE FEES												
3066 Short Term Car Lease [8-22]	\$55,601,611	6.0%	\$57,304,945	3.1%	\$45,208,997	-21.1%	\$38,104,000	-15.7%	\$46,580,000	22.2%	\$52,022,000	11.7%
3103AC Athletic Commission Licenses/Fines	\$117,035	0.4%	\$139,525	19.2%	\$135,750	-2.7%	\$159,200	17.3%	\$130,600	-18.0%	\$132,300	1.3%
3150 Navigable Water Permit Fees [3-18]	\$61,185		\$65,000	6.2%	\$65,000	0.0%	\$65,000	0.0%	\$65,000	0.0%	\$65,000	0.0%
3205 State Engineer Sales [4-18]	\$3,860,659		\$3,886,601	0.7%	\$3,731,855	-4.0%	\$3,751,000	0.5%	\$3,751,000	0.0%	\$3,751,000	0.0%
3206 Supreme Court Fees	\$229,445	13.4%	\$252,460	10.0%	\$205,770	-18.5%	\$195,200	-5.1%	\$196,900	0.9%	\$211,700	7.5%
3115 Notice of Default Fee	\$806,743	-11.4%	\$591,061	-26.7%	\$487,642	-17.5%	\$241,700	-50.4%	\$428,300	77.2%	\$423,300	-1.2%
3601 Professional Employer Organization Fee [9-22]							\$103,500		\$103,500		\$103,500	0.0%
3271 Misc Fines/Forfeitures [5-18]	\$2,764,378	14.5%	\$3,495,166	26.4%	\$1,671,151	-52.2%	\$2,561,000	53.2%	\$1,831,000	-28.5%	\$1,839,000	0.4%
TOTAL FEES AND FINES	\$66,448,771	11.7%	\$68,573,906	3.2%	\$54,013,376	-21.2%	\$47,912,300	-11.3%	\$55,891,300	16.7%	\$61,377,300	9.8%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018 ACTUAL	%	FY 2019 ACTUAL	%	FY 2020 ACTUAL	%	ECONOMIC FORUM MAY 4, 2021, FORECAST					
							FY 2021 FORECAST	% Change	FY 2022 FORECAST	% Change	FY 2023 FORECAST	% Change
USE OF MONEY AND PROP												
OTHER REPAYMENTS												
4403 Forestry Nurseries Fund Repayment (05-M27)	\$20,670		\$20,670		\$20,670		\$20,670		\$20,670		\$20,670	
4408 Comp/Fac Repayment	\$23,744		\$13,032		\$13,032		\$13,032		\$13,032		\$13,032	
4408 CIP 97-C26, Capitol Complex Conduit System, Phase I	\$62,542		\$62,542		\$0		\$0		\$0		\$0	
4408 CIP 97-S4H, Advance Planning Addition to Computer Facility	\$9,107		\$9,107		\$0		\$0		\$0		\$0	
4408 EITS Repayment - State Microwave Communications System [1-18]	\$57,900		\$57,900		\$57,900		\$57,900		\$266,915		\$266,915	
4408 EITS Repayment - Cyber Security Resource Enhancement [2-19]			\$124,406		\$201,079		\$178,351		\$124,406		\$0	
4408 EITS Repayment - Wide-Area Network Upgrade [3-19]			\$499,724		\$499,724		\$499,723		\$223,808		\$0	
4408 EITS Repayment - Enterprise Cloud Application [1-22]					\$0		\$0		\$448,209		\$448,209	
4408 EITS Repayment - Firewall Replacement [2-22]					\$0		\$0		\$677,636		\$677,636	
4408 EITS Repayment - Content Management and Portal Platform [2-24]					\$0		\$0		\$0		\$0	
4409 Motor Pool Repay - LV	\$125,000		\$125,000		\$125,000		\$125,000		\$125,000		\$125,000	
TOTAL OTHER REPAYMENTS	\$298,963	18.7%	\$912,381	205.2%	\$917,405	0.6%	\$894,676	-2.5%	\$1,899,676	112.3%	\$1,551,462	-18.3%
INTEREST INCOME												
3290 Treasurer	\$9,146,057	155.6%	\$18,212,970	99.1%	\$20,026,728	10.0%	\$7,651,000	-61.8%	\$7,804,000	2.0%	\$13,531,000	73.4%
3291 Other	\$115,117	163.2%	\$206,181	79.1%	\$177,821	-13.8%	\$19,300	-89.1%	\$23,300	20.7%	\$27,300	17.2%
TOTAL INTEREST INCOME	\$9,261,175	155.6%	\$18,419,152	98.9%	\$20,204,550	9.7%	\$7,670,300	-62.0%	\$7,827,300	2.0%	\$13,558,300	73.2%
TOTAL USE OF MONEY & PROP	\$9,560,138	146.7%	\$19,331,533	102.2%	\$21,121,955	9.3%	\$8,564,976	-59.4%	\$9,726,976	13.6%	\$15,109,762	55.3%
OTHER REVENUE												
3059 Hoover Dam Revenue	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%	\$300,000	0.0%
MISC SALES AND REFUNDS												
3047 Expired Slot Machine Wagering Vouchers	\$9,482,546	8.4%	\$10,372,316	9.4%	\$10,821,026	4.3%	\$8,775,000	-18.9%	\$9,401,000	7.1%	\$10,430,000	10.9%
3107 Misc Fees [3-18][9-22]	\$497,111	31.6%	\$418,804	-15.8%	\$410,057	-2.1%	\$556,100	35.6%	\$517,200	-7.0%	\$466,100	-9.9%
3109 Court Admin Assessments [6-18][7-20]	\$1,551,956		\$1,672,413	7.8%	\$0		\$0		\$0		\$0	
3114 Court Administrative Assessment Fee	\$2,095,971	1.4%	\$2,144,139	2.3%	\$1,831,501	-14.6%	\$1,555,000	-15.1%	\$1,857,000	19.4%	\$2,015,000	8.5%
3168 Declare of Candidacy Filing Fee	\$35,075	81.7%	\$36,842	5.0%	\$20,405	-44.6%	\$25,000	22.5%	\$35,000	40.0%	\$25,000	-28.6%
3202 Fees & Writs of Garnishments	\$1,740	-1.4%	\$6,500	273.6%	\$1,295	-80.1%	\$800	-38.2%	\$800	0.0%	\$700	-12.5%
3220 Nevada Report Sales	\$4,895	16.3%	\$11,265	130.1%	\$3,450	-69.4%	\$6,900	100.0%	\$7,500	8.7%	\$7,500	0.0%
3222 Excess Property Sales	\$3,400	-7.7%	\$9,516	179.9%	\$6,446	-32.3%	\$3,800	-41.1%	\$6,300	65.8%	\$6,300	0.0%
3240 Sale of Trust Property	\$864	-91.2%	\$3,511	306.3%	\$573	-83.7%	\$600	4.7%	\$600	0.0%	\$600	0.0%
3243 Insurance - Misc	\$397,998	8.5%	\$354,889	-10.8%	\$364,448	2.7%	\$368,600	1.1%	\$368,600	0.0%	\$368,600	0.0%
3274 Misc Refunds	\$51,085	-96.6%	\$37,467	-26.7%	\$30,139	-19.6%	\$34,000	12.8%	\$33,400	-1.8%	\$33,400	0.0%
3276 Cost Recovery Plan [7-18][8-20][10-22]	\$9,839,249	-3.7%	\$10,438,523	6.1%	\$10,588,533	1.4%	\$10,962,842	3.5%	\$9,080,139	-17.2%	\$8,602,062	-5.3%
TOTAL MISC SALES & REF	\$23,961,888	2.7%	\$25,506,185	6.4%	\$24,077,873	-5.6%	\$22,288,642	-7.4%	\$21,307,539	-4.4%	\$21,955,262	3.0%
3255 Unclaimed Property [11-22]	\$26,723,929	3.3%	\$20,964,747	-21.6%	\$31,198,989	48.8%	\$30,781,000	-1.3%	\$26,800,000	-12.9%	\$26,728,000	-0.3%
TOTAL OTHER REVENUE	\$50,985,818	3.0%	\$46,770,931	-8.3%	\$55,576,862	18.8%	\$53,369,642	-4.0%	\$48,407,539	-9.3%	\$48,983,262	1.2%
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	\$4,189,924,613	4.8%	\$4,407,613,671	5.2%	\$4,169,713,203	-5.4%	\$4,308,848,118	3.3%	\$4,513,938,315	4.8%	\$4,818,207,024	6.7%
TOTAL COMMERCE TAX CREDITS	-\$57,816,568		-\$44,969,750		-\$50,840,616		-\$44,041,000		-\$44,611,000		-\$47,632,000	
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS	\$4,132,108,045	4.5%	\$4,362,643,921	5.6%	\$4,118,872,587	-5.6%	\$4,264,807,118	3.5%	\$4,469,327,315	4.8%	\$4,770,575,024	6.7%
TAX CREDIT PROGRAMS:												
FILM TRANSFERRABLE TAX CREDITS [TC-1]	\$0		-\$1,519,656		-\$337,637		-\$5,125,000		-\$5,000,000		-\$6,000,000	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]	-\$73,831,822		-\$41,943,604		-\$21,912,501		\$0		\$0		\$0	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]	-\$355,000		\$0		-\$300,000		-\$320,000		\$0		\$0	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]	-\$23,234,613		-\$19,610,979		-\$7,775,281		-\$1,809,713		-\$24,000,000		-\$24,000,000	
EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]	-\$15,975,154		-\$12,064,773		-\$11,299,828		-\$9,474,000		-\$11,400,000		-\$11,400,000	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]	\$0		-\$731		\$0		-\$2,500		-\$2,500		-\$2,500	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDITS [TC-7]	\$0		\$0		\$0		\$0		-\$3,000,000		-\$10,000,000	
TOTAL- TAX CREDIT PROGRAMS	-\$113,396,589		-\$75,139,743		-\$41,625,247		-\$16,731,213		-\$43,402,500		-\$51,402,500	
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	\$4,018,711,456	3.6%	\$4,287,504,178	6.7%	\$4,077,247,340	-4.9%	\$4,248,075,905	4.2%	\$4,425,924,815	4.2%	\$4,719,172,524	6.6%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
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DESCRIPTION	FY 2018 ACTUAL	%	Change	FY 2019 ACTUAL	%	Change	FY 2020 ACTUAL	%	Change	ECONOMIC FORUM MAY 4, 2021, FORECAST					
										FY 2021 FORECAST	%	Change	FY 2022 FORECAST	%	Change

NOTES:

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

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

FY 2018: Notes 2 through 7 represent legislative actions approved during the 2017 Legislative Session.

- [2-18] A.B. 486 requires 25% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2018 and FY 2019, with the remaining 75% deposited in the State Highway Fund. Under A.B. 486, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2020 and going forward permanently. Estimated to generate \$19,367,000 in FY 2018 and \$19,573,500 in FY 2019.
- [3-18] S.B. 512 removes fees for the issuance of certain permits relating to the usage of piers, docks, buoys, or other facilities on navigable bodies of water in this state from NRS 322.120, and instead requires that the State Land Registrar of the Division of State Lands of the Department of Conservation and Natural Resources establish these fees by regulation, effective July 1, 2017. The bill requires that the first \$65,000 of the proceeds from these permit fees be deposited in the State General Fund in each fiscal year, with any proceeds in excess of \$65,000 to be used by the State Land Registrar to carry out programs to preserve, protect, restore, and enhance the natural environment of the Lake Tahoe Basin.
- [4-18] S.B. 514 requires that certain fees collected by the State Engineer of the Division of Water Resources of the Department of Conservation and Natural Resources relating to services for the adjudication and appropriation of water be deposited in the State General Fund. Estimated to generate \$3,467,000 per year in FY 2018 and FY 2019.
- [5-18] S.B. 515 requires that certain penalties received by the Securities Division of the Secretary of State's Office be deposited in the State General Fund, instead of the Secretary of State's Office's operating budget, effective July 1, 2017. Estimated to generate \$117,256 per fiscal year in FY 2018 and FY 2019.
- [6-18] Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2018 and FY 2019. Estimated to generate \$1,328,228 in FY 2018 and \$1,080,780 in FY 2019.
- [7-18] Adjustment to the Statewide Cost Allocation amount included in the Legislature Approves budget after the May 1, 2017, approval of the General Fund revenue forecast by the Economic Forum.

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

- [1-19] Senate Bill 415 (2017) required the submission of a question on the November 2018 General Election ballot seeking approval to amend the Sales and Use Tax Act of 1955 to provide an exemption from the State 2% sales and use tax for certain feminine 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.

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.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018 ACTUAL	%	FY 2019 ACTUAL	%	FY 2020 ACTUAL	%	ECONOMIC FORUM MAY 4, 2021, FORECAST					
							FY 2021 FORECAST	Change	FY 2022 FORECAST	Change	FY 2023 FORECAST	Change
[8-20]	Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 1, 2019, approval of the General Fund revenue forecast by the Economic Forum.											
FY 2021: Notes 1 through 3 represent legislative actions approved during the 31st Special Session (July 2020).												
[1-21]	S.B. 3 requires the advance payment on the net proceeds of minerals (NPM) tax in FY 2021 based on the estimated net proceeds for the current calendar year 2021. This additional NPM tax payment in FY 2021 is estimated to generate \$54,500,000 from the General Fund portion of the tax due on the estimated net proceeds for calendar year 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division. The provisions of S.B. 3 also apply to FY 2022 and FY 2023, but the NPM tax reverts back to the former method (tax due based on actual mining activity from the preceding calendar year) of taxing net proceeds on July 1, 2023.											
[2-21]	S.B. 3 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2021 only. Beginning in FY 2022, the distribution reverts to 75% of the additional revenue generated from the GST 10% depreciation schedule change deposited in the State Highway Fund and 25% deposited in the State General Fund, as approved in S.B. 541 (2019). Estimated to generate an additional \$71,346,000 in FY 2021 for the State General Fund, based on the consensus estimate prepared by the Budget Division and the Fiscal Analysis Division.											
[3-21]	S.B. 3 requires the Department of Taxation to establish and conduct a tax amnesty program by which taxpayers may pay a fee, tax, or assessment required to be paid to the Department without incurring any penalties or interest that would otherwise be required as a result of the unpaid fee, tax, or assessment. This program is required to be conducted by the Department for a period of not more than 90 calendar days and must be concluded no later than June 30, 2021. Estimated to generate \$14,000,000 to the State General Fund and \$7,000,000 to the Distributive School Account (DSA) in FY 2021 based on the consensus estimate prepared by the Department of Taxation, Budget Division, and the Fiscal Analysis Division.											
FY 2022: Notes 1 and 2 represent legislative actions approved during the 2019 Legislative Session.												
[1-22]	Section 1 of A.B. 512 provides a General Fund appropriation of \$2,138,800 in FY 2020 to the Division of Enterprise Information Technology Services of the Department of Administration for the implementation of an enterprise cloud electronic mail and business productivity application. The legislatively approved repayment of this appropriation is 25 percent of the cost of the implementation of an enterprise cloud electronic mail and business productivity application per year, beginning in FY 2022.											
[2-22]	Section 2 of A.B. 512 provides a General Fund appropriation of \$4,186,202 in FY 2020 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of firewalls. The legislatively approved repayment of this appropriation is 25 percent of the cost of the replacement of the firewalls per year, beginning in FY 2022.											
FY 2022: Notes 3 through 11 represent legislative actions approved during the 2021 Legislative Session.												
[3-22]	A.B. 495 imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this State whose Nevada gross revenue in a taxable year exceeds \$20 million, effective July 1, 2021. The tax rate is 0.75% of all taxable revenue in excess of \$20 million, but not more than \$150 million; and 1.1% of all Nevada gross revenue in excess of \$150 million. The proceeds from this tax are to be deposited in the State General Fund in FY 2022 and FY 2023, but will be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in FY 2024. Estimated to generate \$83,802,000 in FY 2022 and \$80,996,000 in FY 2023.											
[4-22]	S.B. 440 provides an exemption from sales and use taxes on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members, if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday, between July 1, 2021, and June 30, 2031. The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member has been called into active duty for a period of more than 30 days outside of the United States. The exemption is anticipated to reduce sales and use tax revenue for the state and local governments; however, an estimate of the potential reduction was not prepared.											
[5-22]	S.B. 367 provides an exemption from the Live Entertainment Tax for live entertainment that is provided by or entirely for the benefit of a governmental entity, effective upon passage and approval (June 4, 2021). Because this exemption is expected to provide a minimal reduction to LET revenues, no adjustment to the forecast was made.											
[6-22]	On May 13, 2021, the Nevada Supreme Court upheld a First Judicial District Court ruling that certain actions by the Legislature in Senate Bill 551 (2019) were unconstitutional, as that legislation was approved without the two-thirds majority in each house required in Article 4, Section 18 of the Nevada Constitution. As a result, the tax rates for the Modified Business Tax were reduced effective April 1, 2021 to the rates determined by the Department of Taxation on or before September 30, 2018, that were to become effective on July 1, 2019, pursuant to the provisions of NRS 360.203. The rate for the MBT-NFI was reduced from 1.475% to 1.378% for all taxable wages in excess of \$50,000 per calendar quarter and the rate for the MBT-FI and MBT-Mining was reduced from 2.0% to 1.853% on all quarterly taxable wages. The court ruling additionally requires the Department of Taxation to issue refunds for all MBT that was collected at the higher rates, between July 1, 2019, and March 31, 2021, based on the difference between the rate approved in S.B. 551 and the reduced rate determined by the Department in September 2018, as well as interest on the excess amount collected.											
The adjustments to the May 2021 Economic Forum forecast reflect the estimated combined negative impact for each fiscal year for the refund and interest attributable to FY 2020 and FY 2021 overpayments as allocated to FY 2021 and FY 2022 and the tax rate reduction for the fourth quarter of FY 2021 and all four quarters of FY 2022 and FY 2023. The estimated negative impact to total MBT collections attributable to the refund and interest on tax overpayments for FY 2020 and FY 2021 allocated to FY 2021 is \$75,575,000 (MBT-NFI: \$68,066,000, MBT-FI: \$4,647,000, MBT-Mining: \$2,862,000) and allocated to FY 2022 is \$4,717,000 (MBT-NFI: \$3,722,000, MBT-FI: \$943,000, MBT-Mining: \$52,000). The estimated negative impact to total MBT collections attributable to the reduction in the tax rates for FY 2021 is \$12,128,000 (MBT-NFI: \$10,917,000, MBT-FI: \$785,000, MBT-Mining: \$426,000), for FY 2022 is \$50,573,000 (MBT-NFI: \$45,445,000, MBT-FI: \$3,386,000, MBT-Mining: \$1,742,000), and for FY 2023 is \$53,659,000 (MBT-NFI: \$48,238,000, MBT-FI: \$3,637,000, MBT-Mining: \$1,784,000). The estimates for the refund and interest are based on information provided by the Department of Taxation, based on an analysis of actual taxpayer accounts, regarding the potential total refund and interest amounts for the four quarters of FY 2020 and the three quarters of FY 2021 and the actual refund and interest amounts issued for each fiscal year in FY 2021 by each component of the MBT.												
[7-22]	S.B. 9 provides an exemption from licensure for investment advisers to certain qualifying private funds, effective July 1, 2022, if: (1) the investment adviser solely advises one or more qualifying private funds; (2) the investment adviser is not required to register with the Securities and Exchange Commission; (3) neither the investment adviser nor any of its advisory affiliates have engaged in certain bad acts; (4) the investment adviser files certain reports with the Administrator, who is the Deputy of Securities appointed by the Secretary of State; and (5) the investment adviser pays a fee prescribed by the Administrator. Estimated to reduce revenue by \$12,000 in FY 2023.											
[8-22]	S.B. 389 provides for the regulation and licensing of peer-to-peer car sharing programs by the Department of Motor Vehicles, and also provides that passenger cars that are shared through such a program are subject to a Short Term Car Lease Fee that is identical to the fee already collected by the Department of Taxation on the rental of other passenger cars in this state, effective October 1, 2021. Estimated to generate \$750,000 in FY 2022 and \$1.0 million in FY 2023.											
[9-22]	The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of \$103,500 in G.L. 3107. Senate Bill 55 transfers the duties for regulating and licensing professional employer organizations from the Division to the Labor Commissioner, effective July 1, 2021. It was determined after the passage of S.B. 55 that the Labor Commissioner will post the revenues from the licensing fees in G.L. 3601, not G.L. 3107. Thus, a new line for G.L. 3601 – Professional Employer Organization Fee is added to the table and \$103,500 is transferred from the forecast for G.L. 3107 to this new G.L., resulting in a net zero change to the Economic Forum May 4, 2021, forecast.											
[10-22]	Adjustment to the Statewide Cost Allocation amount included in the Legislatively Approved budget after the May 4, 2021, approval of the General Fund revenue forecast by the Economic Forum.											

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018 ACTUAL	%	Change	FY 2019 ACTUAL	%	Change	FY 2020 ACTUAL	%	Change	ECONOMIC FORUM MAY 4, 2021, FORECAST					
										FY 2021 FORECAST	%	Change	FY 2022 FORECAST	%	Change

[11-22] A.B. 445 requires the State Controller, as soon as practicable after the close of FY 2021, to transfer \$1,000,000 from the Abandoned Property Trust Account (Unclaimed Property) to the Grant Matching Account for the purpose of providing grants or satisfying matching requirements for nongovernmental organizational grants by the Office of Federal Assistance in the Office of the Governor. For FY 2023 and all subsequent years, the first \$1.0 million of revenue from Unclaimed Property that is generated after the required transfer of the first \$7.6 million to the Millennium Scholarship Trust Fund must be transferred to the Grant Matching Account. The actions in A.B. 445, therefore, reduce the forecast for this revenue source by \$1.0 million per year in FY 2022, FY 2023, and all future fiscal years.

FY 2024: Notes 1 and 2 represent legislative actions approved during the 2021 Legislative Session.

[1-24] A.B. 495 provides that, beginning in FY 2024, the portion of the Net Proceeds of Minerals Tax currently deposited in the State General Fund be instead deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan. This action does not affect the Economic Forum's forecast for FY 2022 or FY 2023.

[2-24] S.B. 426 provides a General Fund appropriation of \$1,784,500 to the Division of Enterprise Information Technology Services of the Department of Administration for the replacement of the content management and portal platform. The legislatively approved annual repayment of this appropriation is 25 percent of the cost of the replacement of the content management and portal platform per year, beginning in FY 2024.

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 year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The forecasts for FY 2021, FY 2022, and FY 2023 are based on information provided by the Nevada Film Office of GOED.

[TC-2] Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first \$1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next \$2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed \$45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$195 million. The forecast is \$0 per fiscal year for FY 2021, FY 2022, and FY 2023, because the entirety of the \$195 million in transferrable tax credits that could be authorized pursuant to S.B. 1 have been awarded and used.

Pursuant to S.B. 1 (29th Special Session (2015)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to \$9,500 for each qualified employee employed by the participants in the project, to a maximum of 4,000 employees. The amount of credits approved by GOED may not exceed \$7.6 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of \$38 million. Because there are currently no eligible projects under this program, the forecast for these tax credits is \$0 per fiscal year for FY 2021, FY 2022, and FY 2023.

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

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

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

The amounts shown reflect estimates of the amount of tax credits that will be taken in each fiscal year based on information provided by the Department of Business and Industry and the Department of Taxation during the 2021 Session.

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

A.B. 1 of the 29th Special Session (2015) reduced the total amount of transferrable tax credits that may be issued by GOED to zero in FY 2016, \$1 million in FY 2017, \$2 million per year in FY 2018 and FY 2019, and \$3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at \$5 million per year. The forecasts for FY 2021, FY 2022, and FY 2023 are based on information provided by GOED.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 4, 2021, FORECAST
ACTUAL: FY 2018 THROUGH FY 2020 AND FORECAST: FY 2021 THROUGH FY 2023
ECONOMIC FORUM'S FORECAST FOR FY 2021, FY 2022, AND FY 2023 APPROVED AT THE MAY 4, 2021, MEETING
ADJUSTED FOR ACTIONS APPROVED BY THE LEGISLATURE IN THE 2021 REGULAR SESSION (81ST SESSION) AND COURT DECISIONS

DESCRIPTION	FY 2018 ACTUAL	%	Change	FY 2019 ACTUAL	%	Change	FY 2020 ACTUAL	%	Change	ECONOMIC FORUM MAY 4, 2021, FORECAST					
										FY 2021 FORECAST	%	Change	FY 2022 FORECAST	%	Change

- [TC-5] A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation (Department) is \$5 million in FY 2016, \$5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years. 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 in credits that is not approved by the Department in each fiscal year may be issued in future fiscal years.
- A.B. 495 (2021) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program per year in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). Any amount of the \$4,745,000 in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. The forecast for FY 2022 is based on the maximum amount of \$6,655,000 allowed pursuant to A.B. 458 (2019) plus the additional \$4,745,000 per year authorized under A.B. 458 (2019) that are expected to be taken in this fiscal year. Although the provisions of A.B. 495 (2021) authorized an additional \$4,745,000 in credits in FY 2022, the Fiscal Analysis Division has increased the amount of credits that will be taken by \$4,745,000 in FY 2023, because of the timing on when these credits are anticipated to be awarded and used.
- [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.
- S.B. 284 (2021) made several changes to this tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at \$40 million as established in S.B. 448 (2019). These changes to the program do not affect the forecasts approved by the Economic Forum for this tax credit program for FY 2021, FY 2022, or FY 2023, which are based on information provided by the Division.

TABLE 1
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION)
AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST <u>BEFORE</u> AND <u>AFTER</u> TAX CREDITS AND <u>WITHOUT</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS							
	FY 2021	%	FY 2022	%	FY 2023	%	2021-2023 BIENNIUM*	
	Change	Change	Change	Change	Change	Change		
Economic Forum May 4, 2021, Forecast <u>Before</u> Tax Credits and <u>Without</u> Adjustments Approved by the 2021 Legislature and Court Decisions	\$4,396,551,118	5.4%	\$4,485,406,729	2.0%	\$4,790,568,013	6.8%	\$9,275,974,742	
ESTIMATED TAX CREDITS APPROVED BY THE ECONOMIC FORUM AT THE MAY 4, 2021, MEETING								
COMMERCE TAX CREDIT								
COMMERCE TAX CREDIT (S.B. 483 (2015))	-\$44,041,000		-\$44,611,000		-\$47,632,000		-\$92,243,000	
Pursuant to S.B. 483 (2015), a business that pays the Commerce Tax may take a credit against that business's Modified Business Tax (MBT) due during the current fiscal year, in an amount not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years. The total estimated Commerce Tax credit amount listed for each fiscal year is aggregated for all three components of the MBT (MBT-NFI, MBT-FI, and MBT-Mining).								
Economic Forum May 4, 2021, Forecast <u>Before</u> Tax Credits and <u>Without</u> Adjustments for Measures Approved by the 2021 Legislature and Court Decisions (<u>After</u> Commerce Tax Credits)	\$4,352,510,118	16.1%	\$4,440,795,729	2.0%	\$4,742,936,013	6.8%	\$9,183,731,742	
TAX CREDIT PROGRAMS								
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013))	-\$5,125,000		-\$5,000,000		-\$6,000,000		-\$11,000,000	
Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to \$20 million per fiscal year for a total of \$80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The film tax credit program was amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of \$10 million.								
Pursuant to A.B. 492 (2017), a total of \$10 million per year in film tax credits may be awarded by GOED beginning in FY 2018, in addition to any remaining amounts from S.B. 1 of the 28th Special Session (2014). Any portion of the \$10 million per fiscal year that is not approved by GOED may be carried forward and made available during the next or any future fiscal year. The amounts shown for FY 2021, FY 2022, and FY 2023 are based on information provided by the Nevada Film Office of GOED.								

TABLE 1
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION)
AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST <u>BEFORE</u> AND <u>AFTER</u> TAX CREDITS AND <u>WITHOUT</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 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>	-\$9,474,000		-\$11,400,000		-\$6,655,000		-\$18,055,000

TABLE 1
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION)
AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST <u>BEFORE</u> AND <u>AFTER</u> TAX CREDITS AND <u>WITHOUT</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
<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, which were allowed to be taken by insurance companies beginning in the third quarter of FY 2015 under the provisions of S.B. 357, may be taken in increments beginning on the second anniversary date of the original investment, as follows:</p> <p>2 years after the investment is made: 12 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>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> <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 2021 Session.</p> <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 2021, FY 2022, and FY 2023 are based on information provided by GOED.</p>	-\$1,809,713		-\$24,000,000		-\$24,000,000		-\$48,000,000
	-\$320,000						

TABLE 1
ECONOMIC FORUM MAY 4, 2021, GENERAL FUND REVENUE FORECAST FOR FY 2021, FY 2022, AND FY 2023
BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING
AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION)
AND COURT DECISIONS

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST <u>BEFORE</u> AND <u>AFTER</u> TAX CREDITS AND <u>WITHOUT</u> ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS							
	FY 2021	%	FY 2022	%	FY 2023	%	2021-2023 BIENNIUM*	
	Change	Change	Change	Change	Change	Change		
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.	-\$2,500		-\$2,500		-\$2,500		-\$5,000	
AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019)) 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. The amounts shown for FY 2021, FY 2022, and FY 2023 are based on information provided by the Division.			-\$3,000,000		-\$10,000,000		-\$13,000,000	
TOTAL - ALL OTHER TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 4, 2021, MEETING	-\$16,731,213		-\$43,402,500		-\$46,657,500		-\$90,060,000	
Economic Forum May 4, 2021, Forecast <u>After</u> Tax Credits and <u>Without</u> Adjustments for Measures Approved by the 2021 Legislature and Court Decisions	<u>\$4,335,778,905</u>	17.4%	<u>\$4,397,393,229</u>	1.4%	<u>\$4,696,278,513</u>	6.8%	<u>\$9,093,671,742</u>	

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

**TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS**

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

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

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

**TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS**

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

**TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS**

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

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

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
FOR MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

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

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

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 4, 2021, FORECAST FOR THE 2021-23 BIENNIUM
ADJUSTMENTS TO THE STATE EDUCATION FUND (SEF)/K-12 EDUCATION FOR THE 2021-23 BIENNIUM
BASED ON MEASURES APPROVED BY THE 2021 LEGISLATURE (81st SESSION) AND COURT DECISIONS

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

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

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

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

TABLE 3

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

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

TABLE 3

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

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS						
	FY 2021	% Change	FY 2022	% Change	FY 2023	% Change	2021-2023 BIENNIUM*
<p>NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)/S.B. 555 (2017)/A.B. 458 (2019)/S.B. 551 (2019)/A.B. 495 (2021))</p> <p>A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department of Taxation 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>A.B. 495 (2021) authorized an additional \$4,745,000 in credits against the MBT (Chapters 363A and 363B combined) under this program in FY 2022 beyond those that are authorized in that year based on the provisions of A.B. 458 (2019). Any amount of the \$4,745,000 in credits that is not approved by the Department in FY 2022 may be issued in future fiscal years. The forecast for FY 2022 is based on the maximum amount of \$6,655,000 allowed pursuant to A.B. 458 (2019) plus the additional \$4,745,000 per year authorized under S.B. 551 (2019) that are expected to be taken in this fiscal year. Although the provisions of A.B. 495 (2021) authorized an additional \$4,745,000 in credits in FY 2022, the Fiscal Analysis Division has increased the amount of credits that will be taken by \$4,745,000 in FY 2023, because of the timing on when these credits are anticipated to be awarded and used.</p>	-\$9,474,000		-\$11,400,000		-\$11,400,000		-\$22,800,000

TABLE 3

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

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS			
	FY 2021 Change	FY 2022 Change	FY 2023 Change	2021-2023 BIENNIUM*
<p>NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013)/A.B. 446 (2019)) Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of \$200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits, which were allowed to be taken by insurance companies beginning in the third quarter of FY 2015 under the provisions of S.B. 357, may be taken in increments beginning on the second anniversary date of the original investment, as follows:</p> <p>2 years after the investment is made: 12 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>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> <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 2021 Session.</p>	-\$1,809,713	-\$24,000,000	-\$24,000,000	-\$48,000,000
<p>CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)/A.B. 1 (29TH S.S.)) S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve and issue transferrable tax credits that may be used against the Modified Business Tax (MBT), Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. Pursuant to A.B. 1 of the 29th Special Session (2015), the total amount of transferrable tax credits that may be issued is \$1 million in FY 2017, \$2 million per year in FY 2018 and FY 2019, and \$3 million in FY 2020. For FY 2021 and future fiscal years, the amount of credits that may be issued by GOED remains at \$5 million per year. The amounts shown for FY 2021, FY 2022, and FY 2023 are based on information provided by GOED.</p>	-\$320,000			

TABLE 3

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

DESCRIPTION	ECONOMIC FORUM MAY 4, 2021, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2021 LEGISLATURE AND COURT DECISIONS			
	FY 2021 % Change	FY 2022 % Change	FY 2023 % Change	2021-2023 BIENNIUM*
<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>	-\$2,500	-\$2,500	-\$2,500	-\$5,000
<p>AFFORDABLE HOUSING TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 448 (2019)/ S.B. 284 (2021))</p> <p>S.B. 448 (2019) authorizes the Housing Division of the Department of Business and Industry (Division) to approve a total of \$40 million of transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. Under the provisions of S.B. 448, the Division may award up to \$10 million in 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> <p>S.B. 284 (2021) made several changes to this tax credit program, including revising the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed; removing the 4-year sunset provisions originally established by S.B. 448 (2019), making the program permanent; and clarifying that the maximum amount of tax credits that may be issued under the program remains at \$40 million as established in S.B. 448 (2019). These changes to the program do not affect the forecasts approved by the Economic Forum for this tax credit program for FY 2021, FY 2022, or FY 2023, which are based on information provided by the Division.</p>		-\$3,000,000	-\$10,000,000	-\$13,000,000

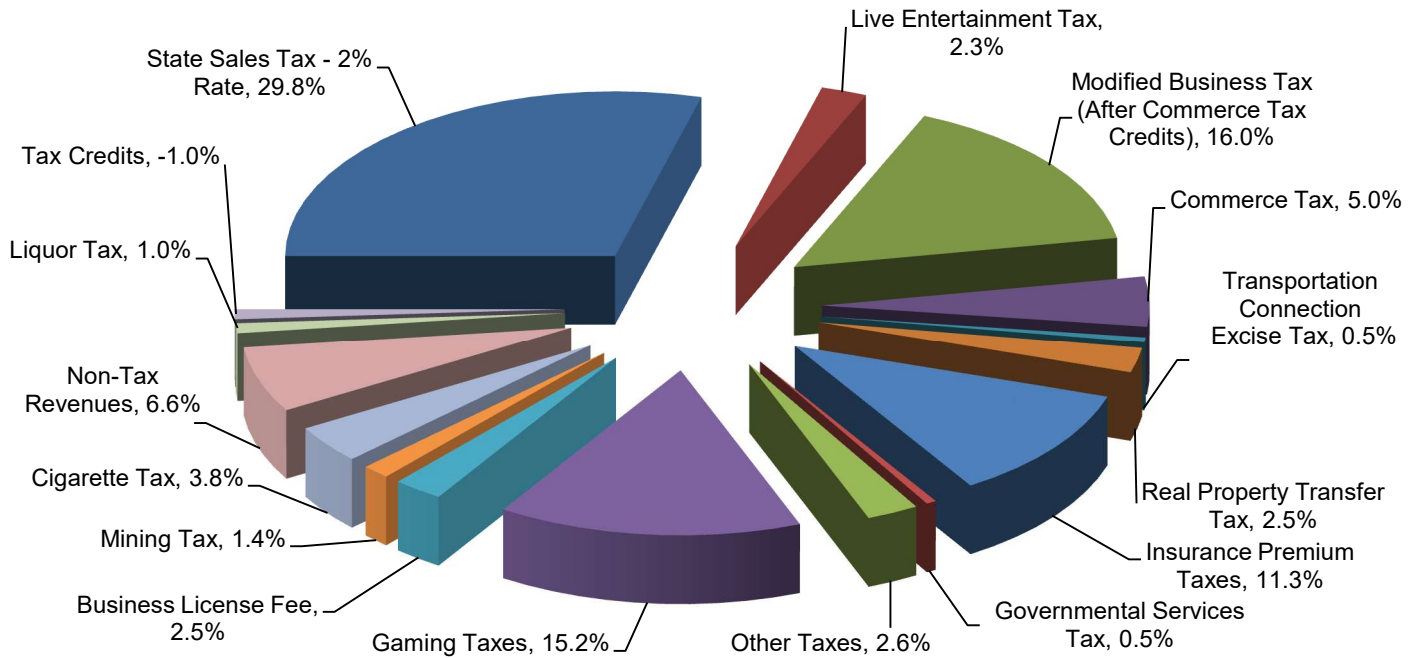
TABLE 3

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

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

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

NEVADA GENERAL FUND REVENUE ACTUAL BY SOURCE AFTER TAX CREDITS - FY 2020



ACTUAL GENERAL FUND REVENUE: FY 2020

	<u>Millions</u> <u>\$'s</u>	<u>% of</u> <u>Total*</u>		<u>Millions</u> <u>\$'s</u>	<u>% of</u> <u>Total*</u>
Taxes:			Other Taxes:		
Gaming Percentage Fee Tax (1.)	\$619.3	15.2%	Sales Tax Commissions	\$49.2	1.2%
State Sales Tax - 2% Rate	\$1,214.7	29.8%	Other Gaming Taxes & Fees	\$26.2	0.6%
Insurance Premium Taxes (1.)	\$460.1	11.3%	Other Tobacco Tax	\$23.2	0.6%
Cigarette Tax	\$156.7	3.8%	Annual Slot Tax Transfer	\$5.0	0.1%
Live Entertainment Tax:			Branch Bank Excise Tax	\$2.6	0.1%
Gaming Establishments	\$72.2	1.8%	Subtotal Other Taxes	\$106.2	2.6%
Non-Gaming Establishments	\$19.2	0.5%	Subtotal Taxes	\$3,851.3	94.4%
Modified Business Tax (MBT) (1.)(2.)	\$653.9	16.0%	Non-Tax Revenues		
Commerce Tax	\$205.0	5.0%	Licenses	\$136.9	3.4%
Transportation Connection Excise Tax	\$19.9	0.5%	Fees and Fines	\$54.0	1.3%
Real Property Transfer Tax	\$100.3	2.5%	Use of Money and Property	\$21.1	0.5%
Business License Fee	\$103.1	2.5%	Miscellaneous Revenues	\$55.6	1.4%
Liquor Tax	\$42.3	1.0%	Subtotal Non-Tax Revenues	\$267.6	6.6%
Mining Tax	\$57.2	1.4%	Total General Fund - Before Tax Credit Programs	\$4,118.9	101.0%
Governmental Services Tax (GST)	\$21.3	0.5%	Tax Credit Programs	-\$41.6	-1.0%
			Total General Fund - After Tax Credit Programs	\$4,077.2	100.0%

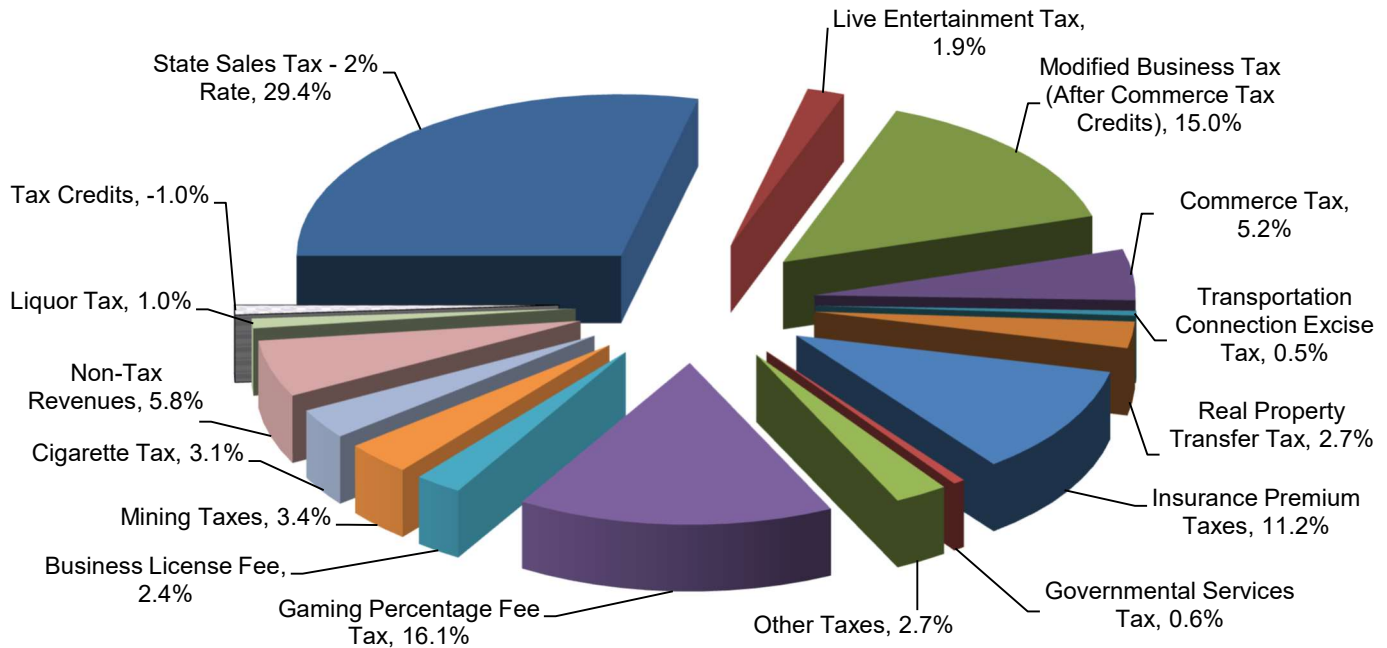
*% of Total based on the Total General Fund - After Tax Credit Programs amount.

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

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

NEVADA GENERAL FUND REVENUE

ECONOMIC FORUM MAY 4, 2021 FORECAST, 2021-23 BIENNIUM ADJUSTED FOR ACTIONS APPROVED BY THE 2021 LEGISLATURE (81ST SESSION) AND COURT DECISIONS



ESTIMATED GENERAL FUND REVENUE: 2021-23 BIENNIUM (FY 2022 & FY 2023) ECONOMIC FORUM MAY 4, 2021, FORECAST ADJUSTED FOR ACTIONS APPROVED BY THE 2021 LEGISLATURE (81ST SESSION) AND COURT DECISIONS

	Millions \$'s	% of Total*		Millions \$'s	% of Total*
Taxes:			Other Taxes:		
Gaming Percentage Fee Tax (2.)	\$1,475.6	16.1%	Sales Tax Commissions (1.)	\$110.0	1.2%
State Sales Tax - 2% Rate (1.)	\$2,687.0	29.4%	Other Gaming Taxes & Fees	\$57.1	0.6%
Insurance Premium Taxes (2.)	\$1,027.1	11.2%	Other Tobacco Tax	\$66.7	0.7%
Cigarette Tax	\$287.3	3.1%	Annual Slot Tax Transfer	\$10.0	0.1%
Live Entertainment Tax:			Branch Bank Excise Tax	\$5.0	0.1%
Gaming Establishments (1.)	\$140.3	1.5%	Subtotal Other Taxes	\$248.8	2.7%
Non-Gaming Establishments (1.)	\$39.7	0.4%	Subtotal Taxes	\$8,709.6	95.2%
Modified Business Tax (MBT) (1.)(2.)(3.)(4.)	\$1,366.9	15.0%	Non-Tax Revenues		
Commerce Tax	\$470.8	5.2%	Licenses (1.)	\$290.8	3.2%
Transportation Connection Excise Tax	\$46.9	0.5%	Fees and Fines (1.)	\$117.3	1.3%
Real Property Transfer Tax	\$248.3	2.7%	Use of Money and Property (1.)	\$24.8	0.3%
Business License Fee	\$220.7	2.4%	Miscellaneous Revenues (1.)	\$97.4	1.0%
Liquor Tax	\$86.8	1.0%	Subtotal Non-Tax Revenues	\$530.3	5.8%
Mining Taxes (1.)	\$311.9	3.4%	Total General Fund - Before Tax Credit Programs	\$9,239.9	101.0%
Governmental Services Tax	\$51.7	0.6%	Tax Credit Programs (1.)	-\$94.8	-1.0%
			Total General Fund - After Tax Credit Programs	\$9,145.1	100.0%

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

(1.) Denotes a revenue source affected by legislative actions approved by the 2021 Legislature. See Table 2 on page 21 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 28 and the General Fund Revenue Table on page 8 for information on the tax credit programs and their estimated impact.

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

(4.) The amount shown for the Modified Business Tax (MBT) includes the estimated impact of the refunds/interest and tax rate reduction attributable to the Nevada Supreme Court's May 13, 2021, decision upholding the First Judicial District Court's ruling that the provisions of SB 551 (2019) related to the MBT tax rates were unconstitutional. See Table 2 on page 21 and the Tax Policy Section on page 75 for additional information.

GENERAL FUND APPROPRIATIONS

As noted in the table below, the 2021 Legislature appropriated \$9.953 billion from the State General Fund, which is approximately \$646.2 million more than the amount recommended by the Governor in The Executive Budget.

	Governor Recommended	Legislature Approved	Difference
FY 2021			
Cost of Session	\$ 19,447,280	\$ 24,676,318	\$ 5,229,038
Supplemental Appropriations	\$ 342,371,138	\$ 272,251,969	\$ (70,119,169)
One-Time Appropriations	\$ 226,499,958	\$ 307,774,413	\$ 81,274,455
Restoration of Fund Balances	\$ 29,780,212	\$ 32,296,832	\$ 2,516,620
Total FY 2021	\$ 618,098,588	\$ 636,999,532	\$ 18,900,944
FY 2022			
One-Time Appropriations	\$ -	\$ 16,381,457	\$ 16,381,457
Operating Appropriations	\$ 4,339,547,990	\$ 4,633,159,914	\$ 293,611,924
Total FY 2022	\$ 4,339,547,990	\$ 4,649,541,371	\$ 309,993,381
Total Cumulative	\$ 4,957,646,578	\$ 5,286,540,903	\$ 328,894,325
FY 2023			
One-Time Appropriations		\$ 14,160,272	\$ 14,160,272
Operating Appropriations	\$ 4,349,076,010	\$ 4,652,261,061	\$ 303,185,051
Total FY 2023	\$ 4,349,076,010	\$ 4,666,421,333	\$ 317,345,323
Total Cumulative	\$ 9,306,722,588	\$ 9,952,962,236	\$ 646,239,648

For FY 2022, General Fund operating appropriations of \$4.633 billion were approved, which represents a 10.5% increase when compared to \$4.194 billion appropriated for FY 2021 (includes reductions to operating appropriations approved during the 31st (2020) Special Session, supplemental appropriations and appropriation transfers between FY 2020 and FY 2021). For FY 2023, General Fund operating appropriations of \$4.652 billion were approved, which represents a 0.4% increase from the FY 2022 operating appropriations. Operating appropriations approved by the 2021 Legislature were approximately \$293.6 million more in FY 2022 and approximately \$303.2 million more in FY 2023 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 2021 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 2021 Legislature.

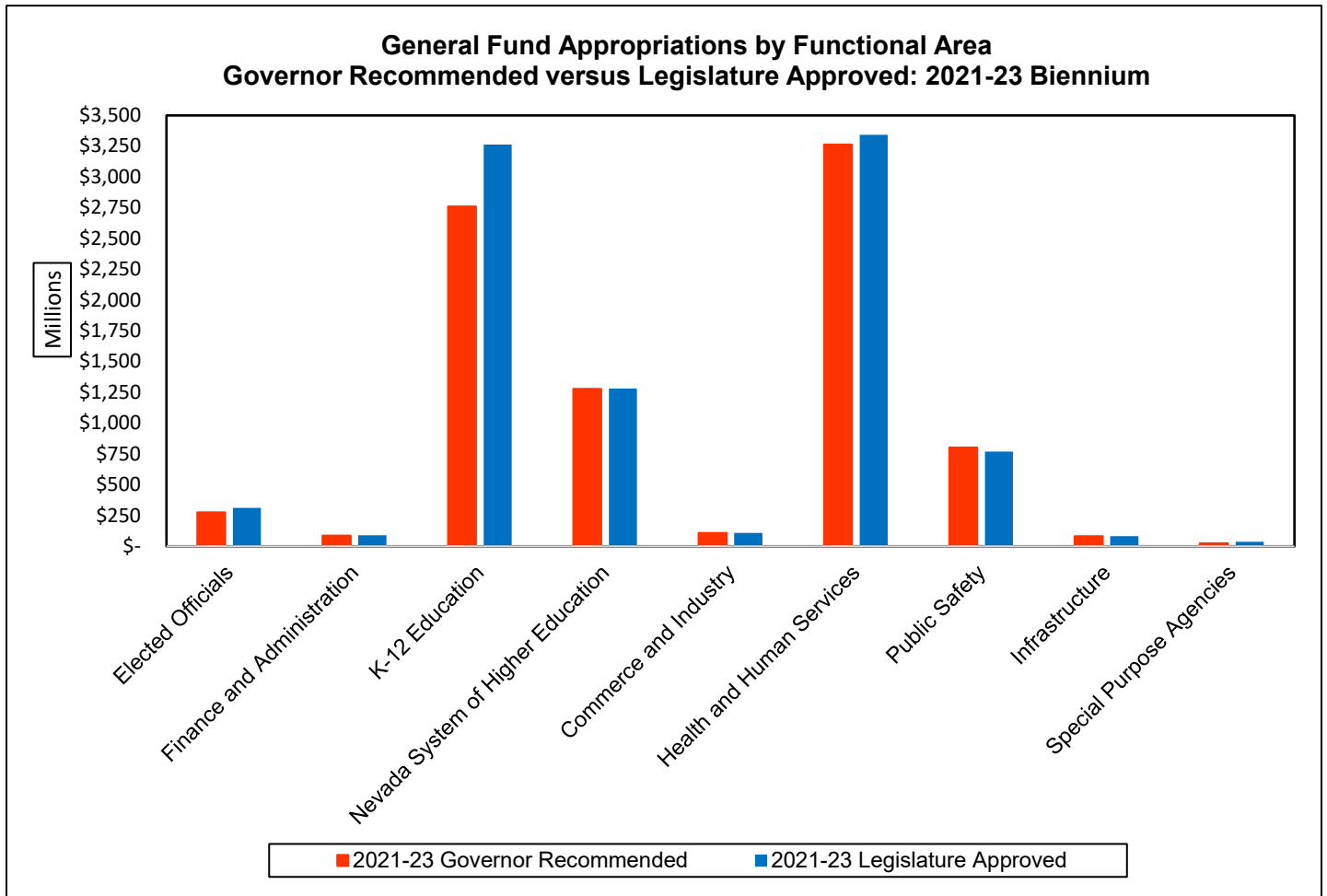
General Fund Operating Appropriations					
Governor Recommended versus Legislature Approved					
2021-23 Biennium					
	Governor Recommended		Legislature Approved		Difference
Elected Officials ¹ :	\$ 275,628,605	3.2%	\$ 311,900,090	3.4%	\$ 36,271,485
Finance and Administration ¹ :	\$ 88,511,966	1.0%	\$ 88,711,491	1.0%	\$ 199,525
K-12 Education	\$ 2,761,944,806	31.8%	\$ 3,262,674,301	35.1%	\$ 500,729,495
Nevada System of Higher Education	\$ 1,280,059,090	14.7%	\$ 1,281,693,722	13.8%	\$ 1,634,632
Commerce and Industry	\$ 108,311,456	1.2%	\$ 110,006,772	1.2%	\$ 1,695,316
Health and Human Services	\$ 3,264,671,809	37.6%	\$ 3,342,347,316	36.0%	\$ 77,675,507
Public Safety	\$ 802,370,774	9.2%	\$ 769,728,485	8.3%	\$ (32,642,289)
Infrastructure	\$ 83,191,743	1.0%	\$ 82,059,215	0.9%	\$ (1,132,528)
Special Purpose Agencies	\$ 23,933,751	0.3%	\$ 36,299,583	0.4%	\$ 12,365,832
Total	\$ 8,688,624,000	100.0%	\$ 9,285,420,975	100.0%	\$ 596,796,975

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

After adjusting for interagency transfers, the total authority for spending for the 2021-23 biennium for revenue sources other than the General Fund is \$31.370 billion. Total spending authority from all sources, including General Fund appropriations, is \$40.659 billion, compared to \$25.753 billion for the 2019-21 biennium.

The \$14.906 billion increase in total revenues for the 2021-23 biennium is attributed to a projected balance forward of \$3.559 billion in FY 2022 and \$3.535 billion in FY 2023, compared to a projected balance forward of \$655.8 million in FY 2020 and \$657.8 million in FY 2021. In addition, federal funds were projected to be \$2.933 billion more over the 2021-23 biennium, compared to federal funds approved by the 2019 Legislature for the 2019-21 biennium.

NEVADA GENERAL FUND APPROPRIATIONS COMPARISON OF 2021-23 BIENNIUM



GENERAL FUND APPROPRIATIONS BY FUNCTIONAL AREA: 2021-23 BIENNIUM GOVERNOR RECOMMENDED VERSUS LEGISLATURE APPROVED						
	Governor Recommended 2021-23 Biennium		Legislature Approved 2021-23 Biennium		Legislature Approved versus Governor Recommended	
	Appropriations	Share of Total	Appropriations	Share of Total	Dollar Change	Percent Change
Elected Officials	\$ 275,628,605	3.2%	\$ 311,900,090	3.4%	\$ 36,271,485	13.2%
Finance and Administration	\$ 88,511,966	1.0%	\$ 88,711,491	1.0%	\$ 199,525	0.2%
K-12 Education	\$ 2,761,944,806	31.8%	\$ 3,262,674,301	35.1%	\$ 500,729,495	18.1%
Nevada System of Higher Education	\$ 1,280,059,090	14.7%	\$ 1,281,693,722	13.8%	\$ 1,634,632	0.1%
Commerce and Industry	\$ 108,311,456	1.2%	\$ 110,006,772	1.2%	\$ 1,695,316	1.6%
Health and Human Services	\$ 3,264,671,809	37.6%	\$ 3,342,347,316	36.0%	\$ 77,675,507	2.4%
Public Safety	\$ 802,370,774	9.2%	\$ 769,728,485	8.3%	\$ (32,642,289)	-4.1%
Infrastructure	\$ 83,191,743	1.0%	\$ 82,059,215	0.9%	\$ (1,132,528)	-1.4%
Special Purpose Agencies	\$ 23,933,751	0.3%	\$ 36,299,583	0.4%	\$ 12,365,832	51.7%
Total	\$ 8,688,624,000	100.0%	\$ 9,285,420,975	100.0%	\$ 596,796,975	6.9%

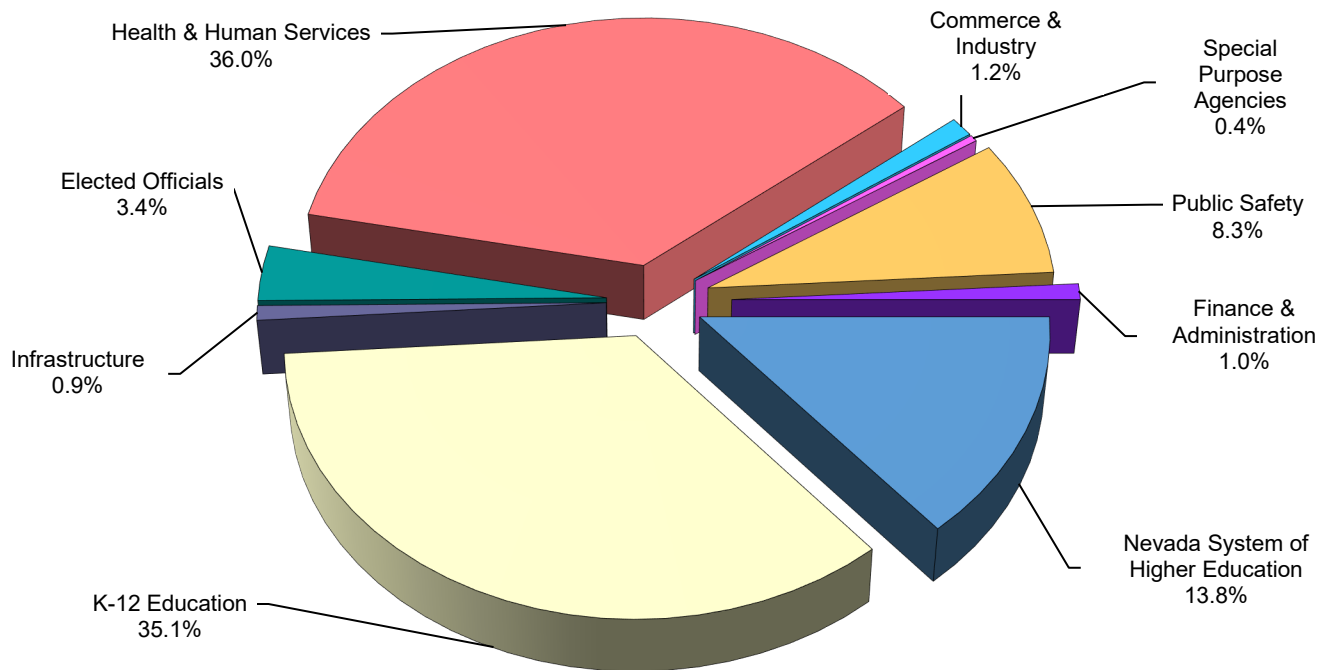
GENERAL FUND OPERATING APPROPRIATIONS BY FUNCTIONAL AREA: 2019-21 AND 2021-23 BIENNIUM

Functional Area	Legislature Approved 2019-21 ^{a.}		Governor Recommended 2021-23				Legislature Approved 2021-23			
	Amount	Share of Total	Amount	Share of Total	Dollar Change	Percent Change	Amount	Share of Total	Dollar Change	Percent Change
Elected Officials ^{b.,c.,d.,f.}	\$ 340,233,853	3.7%	\$ 275,628,605	3.2%	\$ (64,605,248)	-19.0%	\$ 311,900,090	3.4%	\$ (28,333,763)	-8.3%
Finance and Administration ^{f.}	\$ 88,385,181	1.0%	\$ 88,511,966	1.0%	\$ 126,785	0.1%	\$ 88,711,491	1.0%	\$ 326,310	0.4%
Education										
K-12 Education	\$ 3,362,257,897	36.8%	\$ 2,761,944,806	31.8%	\$ (600,313,091)	-17.9%	\$ 3,262,674,301	35.1%	\$ (99,583,596)	-3.0%
Nevada System of Higher Education ^{c.}	\$ 1,379,563,069	15.1%	\$ 1,280,059,090	14.7%	\$ (99,503,979)	-7.2%	\$ 1,281,693,722	13.8%	\$ (97,869,347)	-7.1%
Total Education	\$ 4,741,820,966	51.9%	\$ 4,042,003,896	46.5%	\$ (699,817,070)	-14.8%	\$ 4,544,368,023	48.9%	\$ (197,452,943)	-4.2%
Commerce and Industry	\$ 112,569,552	1.2%	\$ 108,311,456	1.2%	\$ (4,258,096)	-3.8%	\$ 110,006,772	1.2%	\$ (2,562,780)	-2.3%
Health and Human Services ^{b.,d.}	\$ 2,977,464,630	32.5%	\$ 3,264,671,809	37.6%	\$ 287,207,179	9.6%	\$ 3,342,347,316	36.0%	\$ 364,882,686	12.3%
Public Safety ^{e.}	\$ 774,692,679	8.5%	\$ 802,370,774	9.2%	\$ 27,678,095	3.6%	\$ 769,728,485	8.3%	\$ (4,964,194)	-0.6%
Infrastructure	\$ 89,363,619	1.0%	\$ 83,191,743	1.0%	\$ (6,171,876)	-6.9%	\$ 82,059,215	0.9%	\$ (7,304,404)	-8.2%
Special Purpose Agencies ^{e.}	\$ 23,625,365	0.3%	\$ 23,933,751	0.3%	\$ 308,386	1.3%	\$ 36,299,583	0.4%	\$ 12,674,218	53.6%
Total Appropriations	\$ 9,148,155,845	100.1%	\$ 8,688,624,000	100.0%	\$ (459,531,845)	-5.0%	\$ 9,285,420,975	100.1%	\$ 137,265,130	1.5%

- a. Includes supplemental appropriations approved by the 2021 Legislature.
- b. The 2019 Legislature approved the creation of the Patient Protection Commission within the Office of the Governor through the passage of S.B. 544 (2019 Legislature), but did not appropriate funds for the Commission. Instead, the Patient Protection Commission was funded during the 2019-21 biennium through a combination of transfers from the Interim Finance Committee Contingency Account and savings incurred in the Office of the Governor operating expenditures. The 2021 Legislature approved the Patient Protection Commission to transfer from the Office of the Governor to the Department of Health and Human Services as a standalone budget. This budget was included in the Health and Human Services function for Governor Recommended 2021-23 and Legislature Approved 2021-23.
- c. The 2021 Legislature approved the Western Interstate Commission for Higher Education (WICHE) budget and the WICHE Loan and Stipends budget to transfer from the Office of the Governor to the Nevada System of Higher Education. The General Fund operating appropriation for the WICHE budget and the WICHE Loan and Stipends budget are included in the Elected Officials function for Legislature Approved 2019-21 and in the Education function for Governor Recommended 2021-23 and Legislature Approved 2021-23.
- d. The 2021 Legislature approved the Office of Workforce Innovation (OWINN) and the Nevada P20 Workforce Reporting budget to transfer from the Governor's Office to the Department of Employment, Training and Rehabilitation. The General Fund operating appropriation for OWINN and the Nevada P20 Workforce Reporting budget are included in the Elected Officials function for the Legislature Approved 2019-21, and in the Health and Human Services function for Governor Recommended 2021-23 and Legislature Approved 2021-23.
- e. The 2021 Legislature approved the Division of Emergency Management budget and the Homeland Security budget to transfer from the Department of Public Safety to the Office of the Military. The General Fund operating appropriation for the Division of Emergency Management budget and the Homeland Security budget are included in the Public Safety function for the Legislature Approved 2019-21 and in the Special Purpose Agencies function for Governor Recommended 2021-23 and Legislature Approved 2021-23.
- f. Assembly Bill 445 transfers the Office of Grant Procurement, Coordination and Management from the Department of Administration to the Governor's Office effective July 1, 2022, which changes the functional area for that budget from Finance and Administration to Elected Officials in the second year of the 2021-23 biennium. Accordingly, the Legislature Approved 2021-23 reflects General Fund appropriations of \$824,663 in the Finance and Administration function in FY 2022 and General Fund appropriations of \$1.6 million in FY 2023 in the Elected Officials function to account for the transfer of the Office of Grant Procurement, Coordination and Management budget. The operating budget for the Office of Grant Procurement, Coordination and Management was included in the Finance and Administration function for Legislature Approved 2019-21 and Governor Recommended 2021-23.

NEVADA GENERAL FUND APPROPRIATIONS

LEGISLATURE APPROVED - 2021-23 BIENNIUM

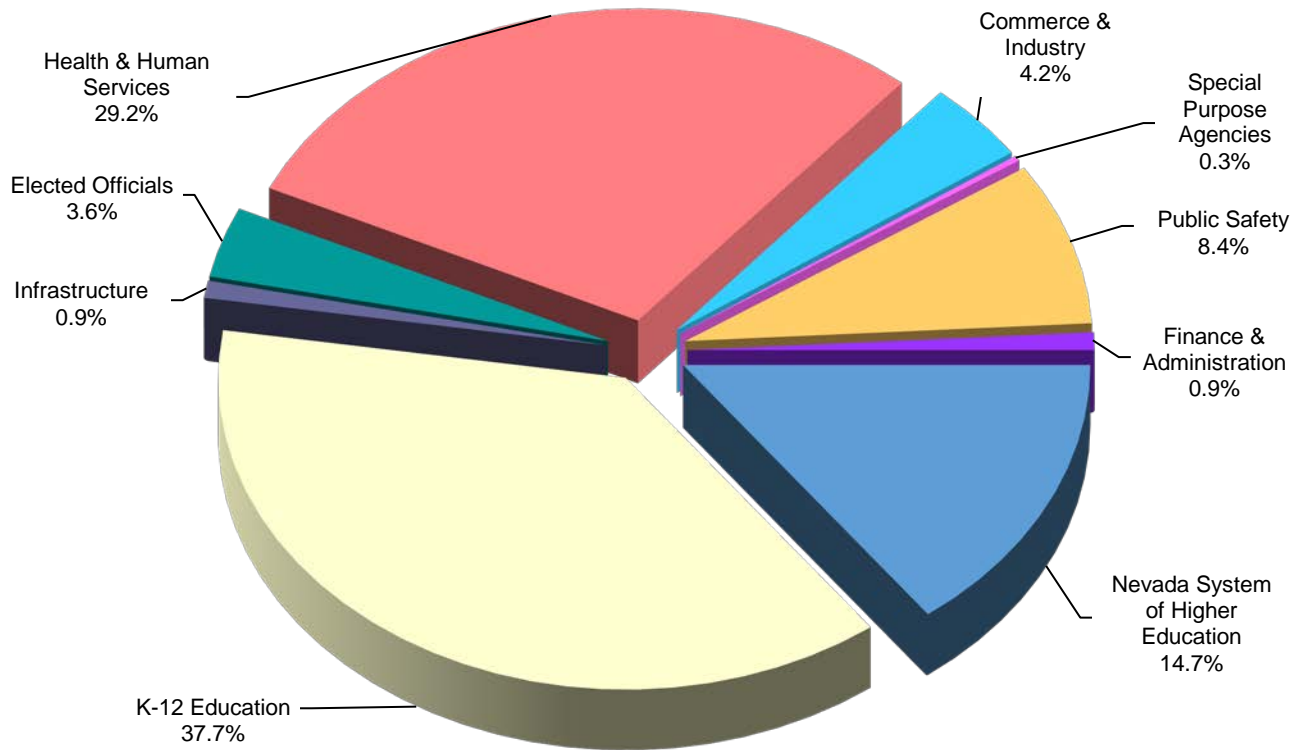


LEGISLATURE APPROVED APPROPRIATIONS 2021-23 BIENNIUM

	<u>FY 2022</u>	<u>FY 2023</u>	<u>TOTAL</u>	<u>% of TOTAL</u>
Elected Officials ^{a., b., c., d., f.}	\$ 147,764,949	\$ 164,959,804	\$ 311,900,090	3.4%
Finance & Administration ^{f.}	\$ 44,166,473	\$ 43,720,355	\$ 88,711,491	1.0%
Education:				
Kindergarten to 12th Grade	\$ 1,714,923,422	\$ 1,547,750,879	\$ 3,262,674,301	35.1%
Nevada System of Higher Education ^{c.}	<u>\$ 639,634,458</u>	<u>\$ 642,059,264</u>	<u>\$ 1,281,693,722</u>	<u>13.8%</u>
Subtotal Education	\$ 2,354,557,880	\$ 2,189,810,143	\$ 4,544,368,023	49.0%
Commerce & Industry	\$ 55,561,276	\$ 54,445,496	\$ 110,006,772	1.2%
Health & Human Services ^{b., d.}	\$ 1,591,843,952	\$ 1,750,503,364	\$ 3,342,347,316	36.0%
Public Safety ^{e.}	\$ 380,254,541	\$ 389,473,944	\$ 769,728,485	8.3%
Infrastructure	\$ 41,007,644	\$ 41,051,571	\$ 82,059,215	0.9%
Special Purpose Agencies ^{e.}	<u>\$ 18,003,199</u>	<u>\$ 18,296,384</u>	<u>\$ 36,299,583</u>	<u>0.4%</u>
Total	\$ 4,633,159,914	\$ 4,652,261,061	\$ 9,285,420,975	100.0%

- a. The Elected Officials function for Legislature Approved Appropriations in FY 2023 includes \$520,936 pursuant to A.B. 493, Section 4; \$11,793,118 pursuant to A.B. 493, Section 5; \$4,407,688 pursuant to A.B. 493, Section 7; \$318,591 pursuant to A.B. 493, Section 8; and \$18,659 pursuant to A.B. 493, Section 13 appropriated to the Board of Examiners for salary adjustment allocations.
- b. The 2021 Legislature approved moving the Patient Protection Commission from the Elected Officials function to the Health and Human Services function.
- c. The 2021 Legislature approved moving the Western Interstate Commission for Higher Education (WICHE) budget and the WICHE Loan and Stipends budget from the Elected Officials function to the Education function.
- d. The 2021 Legislature approved moving the Office of Workforce Innovation (OWINN) and the Nevada P20 Workforce Reporting budget from the Elected Officials function to the Health and Human Services function.
- e. The 2021 Legislature approved moving the Division of Emergency Management budget and the Homeland Security budget from the Public Safety function to the Special Purpose Agencies function.
- f. Assembly Bill 445 transfers the Office of Grant Procurement, Coordination and Management from the Department of Administration to the Governor's Office effective July 1, 2022, which changes the functional area for that budget from Finance and Administration to Elected Officials in the second year of the 2021-23 biennium. Accordingly, the table above reflects General Fund appropriations of \$824,663 in the Finance and Administration function in FY 2022 and General Fund appropriations of \$1.6 million in FY 2023 in the Elected Officials function.

NEVADA GENERAL FUND APPROPRIATIONS LEGISLATURE APPROVED - 2019-21 BIENNIUM



LEGISLATURE APPROVED APPROPRIATIONS 2019-21 BIENNIUM ^{a.}				
	FY 2020	FY 2021	TOTAL	% of TOTAL
Elected Officials ^{b., d.}	\$ 167,334,779	\$ 158,060,255	\$ 325,395,034	3.6%
Finance & Administration	\$ 41,700,464	\$ 39,765,392	\$ 81,465,856	0.9%
Education:				
Kindergarten to 12th Grade	\$ 1,671,408,691	\$ 1,690,849,206	\$ 3,362,257,897	37.7%
Nevada System of Higher Education	\$ 619,675,209	\$ 694,855,461	\$ 1,314,530,670	14.7%
Subtotal Education	\$ 2,291,083,900	\$ 2,385,704,667	\$ 4,676,788,567	52.5%
Commerce & Industry	\$ 55,676,988	\$ 314,834,215	\$ 370,511,203	4.2%
Health & Human Services ^{d., e.}	\$ 1,339,312,682	\$ 1,268,267,779	\$ 2,607,580,461	29.2%
Public Safety	\$ 378,363,309	\$ 375,129,765	\$ 753,493,074	8.4%
Infrastructure	\$ 40,661,780	\$ 38,432,406	\$ 79,094,186	0.9%
Special Purpose Agencies ^{c., e.}	\$ 11,221,616	\$ 12,895,530	\$ 24,117,146	0.3%
Total	\$ 4,325,355,518	\$ 4,593,090,009	\$ 8,918,445,527	100.0%

- a. Includes supplemental appropriations approved by the 2021 Legislature and transfers of appropriations between fiscal years.
- b. The Elected Officials function for Legislature Approved Appropriations 2019-21 Biennium 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.
- c. 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.
- d. 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.
- e. The 2019 Legislature approved moving the State Public Defender from the Health and Human Services function to the Special Purpose Agencies function.

**GENERAL FUND SUPPLEMENTAL APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
		Department of Conservation and Natural Resources, Administration	For an unanticipated increase in terminal leave payout costs.	\$ 10,256	\$ -	\$ -	\$ -	\$ -	\$ -
		Department of Public Safety, Division of Parole and Probation	For an unanticipated shortfall in contractual obligations and staff physicals.	\$ 92,269	\$ -	\$ -	\$ -	\$ -	\$ -
A.B. 463	469	State Department of Conservation and Natural Resources, Division of Forestry (Section 2)	For an unanticipated shortfall in the Forest Fire Suppression budget account.	\$ 10,000,000	\$ -	\$ -	\$ 2,359,168	\$ -	\$ -
A.B. 469	456	Office of the Secretary of State (Section 1)	For a projected shortfall related to credit card processing fees.	\$ -	\$ -	\$ -	\$ 549,998	\$ -	\$ -
A.B. 470	457	Department of Business and Industry, Real Estate Division (Section 1)	For a projected shortfall related to time share filing fees.	\$ -	\$ -	\$ -	\$ 481,920	\$ -	\$ -
A.B. 473		Department of Corrections	For an unanticipated shortfall related to inmate-driven and food costs. Bill died 6/1/21.	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
S.B. 425	471	Office of the Governor, Office of Finance, Division of Internal Audits (Section 1)	For an unanticipated shortfall related to payroll.	\$ 81,972	\$ -	\$ -	\$ 76,807	\$ -	\$ -
S.B. 429	470	Office of the Attorney General, Office of Extradition Coordinator (Section 1)	For a projected shortfall related to extradition costs.	\$ -	\$ -	\$ -	\$ 350,254	\$ -	\$ -
S.B. 444	48	Department of Education, State Distributive School Account (Section 1)	For an unanticipated decrease in revenues for the 2019-2020 and 2020-2021 school years.	\$ 331,686,641	\$ -	\$ -	\$ 268,433,822	\$ -	\$ -
TOTAL GENERAL FUND SUPPLEMENTAL APPROPRIATIONS				\$ 342,371,138	\$ -	\$ -	\$ 272,251,969	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 106	2	Office of Economic Development (Section 1)	To provide grants for operational support to small businesses, nonprofit organizations and other similar entities impacted by the COVID-19 pandemic.	\$ 50,000,000	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -
A.B. 189	398	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.3)	For projected medical service costs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,731
A.B. 189	398	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 2.6)	For the costs of information system changes and training.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,125
A.B. 189	398	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 2.9)	For the costs of information system changes and training.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,900
A.B. 196	502	Administrative Office of the Courts (Section 1.5)	For the purpose of awarding grants of money to municipal courts, justice courts and district courts for the costs of providing lactation rooms that members of the public may use to express breast milk.	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
A.B. 280	386	State Department of Conservation and Natural Resources, Division of State Parks (Section 15.2)	For the costs of replacement signage and mounting hardware for restrooms in state parks.	\$ -	\$ -	\$ -	\$ 40,320	\$ -	\$ -
A.B. 355	546	Interim Finance Committee (Section 1)	For allocation to the International Gaming Institute of the University of Nevada, Las Vegas for the "Expanding the Leaderverse" initiative to increase the diversity of the leadership in the gaming industry.	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ -
A.B. 355	546	Nevada Center for Civic Engagement (Section 2)	To support We the People: The Citizen and the Constitution Program in Nevada's elementary, junior high, middle and high schools.	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -
A.B. 355	546	Lou Ruvo Center for Brain Health (Section 3)	For research, clinical studies, operations and educational programs at the Center.	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
A.B. 355	546	Lou Ruvo Center for Brain Health (Section 4)	For operations and educational programs to restore funding previously received by the Center.	\$ -	\$ -	\$ -	\$ 1,084,686	\$ -	\$ -
A.B. 355	546	Nevada Blind Children's Foundation (Section 6)	For blind children to attend afterschool programs.	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
A.B. 355	546	Nevada State Museum Las Vegas (Section 7)	To provide grant money to the Springs Preserve Foundation to be used to design and construct an ethnobotanical garden at the Las Vegas Springs Preserve to interpret plant life and crops by prehistoric indigenous communities for agricultural, medicinal and construction purposes.	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
A.B. 355	546	Immunize Nevada (Section 8)	For activities related to public health.	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -
A.B. 376	557	Immigration Clinic at the William S. Boyd School of Law of the University of Nevada, Las Vegas (Section 26.5)	For the purpose of providing pro bono legal services relating to immigration law.	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -
A.B. 416	467	Legislative Fund (Section 1.5)	For overtime and travel costs to conduct a performance audit during the 2021-23 biennium of the Nevada System of Higher Education.	\$ -	\$ -	\$ -	\$ -	\$ 80,250	\$ 128,750
A.B. 432	555	Office of the Secretary of State (Section 32.3)	For personnel costs to develop processes and systems for automatic voter registration with automatic voter registration agencies, and to provide monitoring, maintenance and support for such systems.	\$ -	\$ -	\$ -	\$ -	\$ 736,391	\$ 346,439
A.B. 432	555	Department of Motor Vehicles, Division of Field Services (Section 32.7)	For computer programming cost to facilitate automatic voter registration.	\$ -	\$ -	\$ -	\$ -	\$ 48,233	\$ -
A.B. 443	392	Legislative Fund (Section 51.7)	For costs to the Legislative Counsel Bureau related to supporting the work of the interim studies during the 2021-2022 interim.	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 451	453	Office of the Secretary of State (Section 1)	For the replacement of computer hardware and software.	\$ 2,530,292	\$ -	\$ -	\$ 2,530,292	\$ -	\$ -
A.B. 453	454	Account for Pensions for Silicosis, Diseases Related to Asbestos and Other Disabilities (Section 1)	For the Account for Pensions for Silicosis, Diseases Related to Asbestos and Other Disabilities.	\$ 34,000	\$ -	\$ -	\$ 34,000	\$ -	\$ -
A.B. 454	448	Nevada Promise Scholarship Account (Section 1)	To support the Nevada Promise Scholarship Program.	\$ 7,328,366	\$ -	\$ -	\$ 7,328,366	\$ -	\$ -
A.B. 455	449	Office of the State Controller (Section 1)	For the replacement of printers.	\$ 18,848	\$ -	\$ -	\$ 18,848	\$ -	\$ -
A.B. 456	450	Department of Health and Human Services, Aging and Disability Services Division, Desert Regional Center (Section 1)	For pavement maintenance.	\$ 85,750	\$ -	\$ -	\$ 85,750	\$ -	\$ -
A.B. 457	451	State Department of Conservation and Natural Resources, Division of Forestry (Section 1)	For deferred maintenance projects.	\$ 666,590	\$ -	\$ -	\$ 637,890	\$ -	\$ -
A.B. 458	452	Department of Business and Industry, Real Estate Division (Section 1)	For an update of the licensing software system.	\$ 693,670	\$ -	\$ -	\$ 693,670	\$ -	\$ -
A.B. 458	452	Department of Business and Industry, Real Estate Division (Section 2)	For the replacement of computer hardware and software.	\$ 37,654	\$ -	\$ -	\$ 37,654	\$ -	\$ -
A.B. 460	437	Department of Tourism and Cultural Affairs, Division of Museums and History (Section 1)	For the restoration of the school bus program.	\$ 100,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -
A.B. 461	435	Office of the Attorney General (Section 1)	For the replacement of glass windows and doors.		\$ -	\$ -	\$ 96,000	\$ -	\$ -
A.B. 462	463	Department of Corrections (Section 1)	For an upgrade to the Offender Management System.	\$ 2,189,808	\$ -	\$ -	\$ 2,189,808	\$ -	\$ -
A.B. 462	463	Department of Corrections (Section 2)	For the reintegration of the Offender Sentence Management System.	\$ 1,436,720	\$ -	\$ -	\$ 1,436,720	\$ -	\$ -
A.B. 462	463	Department of Corrections (Section 3)	For the replacement of cameras and storage area networks.	\$ 247,012	\$ -	\$ -	\$ 247,012	\$ -	\$ -
A.B. 462	463	Department of Corrections (Section 4)	For the replacement of ovens at the High Desert State Prison.	\$ 102,747	\$ -	\$ -	\$ 102,747	\$ -	\$ -
A.B. 465	464	State Department of Conservation and Natural Resources, Division of Water Resources (Section 1)	For the repair and maintenance of the South Fork Dam.	\$ -	\$ -	\$ -	\$ 2,119,308	\$ -	\$ -
A.B. 466	461	Department of Corrections (Section 1)	For hepatitis C treatments for offenders.	\$ 6,000,000	\$ -	\$ -	\$ 15,842,443	\$ -	\$ -
A.B. 466	461	Department of Corrections (Section 2)	For new and replacement medical and dental equipment.	\$ 196,523	\$ -	\$ -	\$ 196,523	\$ -	\$ -
A.B. 467	455	Department of Transportation (Section 1)	For the replacement of the Nevada Shared Radio System.	\$ 2,519,568	\$ -	\$ -	\$ 2,614,908	\$ -	\$ -
A.B. 474	458	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 1)	For the continuation of the technology modernization project for the child support enforcement program.	\$ 17,472,208	\$ -	\$ -	\$ 17,472,208	\$ -	\$ -
A.B. 475	459	Millennium Scholarship (Section 1)	To the Millennium Scholarship Trust Fund.	\$ 44,000,000	\$ -	\$ -	\$ 42,000,000	\$ -	\$ -
A.B. 489	474	Legislative Fund (Section 1)	For capital improvement projects.	\$ 4,007,000	\$ -	\$ -	\$ 11,403,000	\$ -	\$ -
A.B. 489	474	Legislative Fund (Section 2)	For computer hardware, voting system modernization, facility security system upgrade, broadcast infrastructure upgrade, one-time building maintenance and the payment of dues to national and regional organizations.	\$ 875,500	\$ -	\$ -	\$ 4,583,500	\$ -	\$ -
A.B. 494	310	Department of Corrections, Ely Conservation Camp (Section 78)	For staffing, operational and inmate-driven costs.	\$ -	\$ -	\$ -	\$ -	\$ 1,090,216	\$ 1,506,999
A.B. 494	310	Department of Corrections (Section 79)	For expenditures related to vacant Correctional Officer positions.	\$ -	\$ -	\$ -	\$ -	\$ 4,505,931	\$ 4,675,942
A.B. 494	310	Department of Indigent Defense Services (Section 80)	For allocation to the Department of Indigent Defense Services to fund costs in excess of the estimated county maximum contribution amounts for the provision of indigent defense services for the 10 rural counties defined in the Davis v. State consent judgment.	\$ -	\$ -	\$ -	\$ -	\$ 1,169,427	\$ 1,169,427

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 494	310	Department of Health and Human Services, Division of Public and Behavioral Health (Section 81)	For allocation to fund three Psychiatric Nurse positions and one Senior Psychiatrist position to support the Medication Clinic in the Southern Nevada Adult Mental Health Services.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 578,188
A.B. 494	310	Department of Health and Human Services, Division of Public and Behavioral Health (Section 82)	For allocation to fund one Psychiatric Nurse position and one Mid-Level Practitioner position to support the Medication Clinic in the Northern Nevada Adult Mental Health Services.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,271
A.B. 494	310	Department of Employment, Training and Rehabilitation (Section 83)	For allocation to the Bureau of Vocational Rehabilitation or the Bureau of Services to the Blind or Visually Impaired to provide vocational rehabilitation to clients.	\$ -	\$ -	\$ -	\$ -	\$ 1,876,749	\$ -
A.B. 494	310	Public Employees' Retirement Board (Section 84)	For the administration of the Legislators' Retirement System.	\$ -	\$ -	\$ -	\$ -	\$ 176,710	\$ -
S.B. 40	480	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 19.7)	For the development of the all-payer claims database.	\$ -	\$ -	\$ -	\$ -	\$ 24,970	\$ -
S.B. 147	325	Department of Public Safety, Central Repository for Nevada Records of Criminal History within the Records, Communications and Compliance Division (Section 4)	For the costs of computer programming.	\$ -	\$ -	\$ -	\$ 44,522	\$ -	\$ -
S.B. 185	326	Department of Veterans (Section 1)	To provide financial assistance and support for the Adopt a Vet Dental Program.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
S.B. 233	411	Office of the Governor, Office of Finance (Section 1)	For allocation to the Nevada Health Service Corps, for the purpose of obtaining matching federal money for the program.	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
S.B. 290	414	Public Employees' Benefits Program (Section 16.8)	To pay the increased costs for prescription drugs.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 713,000
S.B. 310	543	Nevada System of Higher Education (Section 1)	For position and operating costs to allow the College of Southern Nevada to administer the Nevada Grow Program.	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -
S.B. 353	475	Department of Education (Section 3.5)	For costs related to contract services and adopting regulations.	\$ -	\$ -	\$ -	\$ -	\$ 65,364	\$ 187,500
S.B. 356	531	Department of Health and Human Services, Division of Child and Family Services (Section 1.5)	For the costs of conducting the study of housing youthful offenders.	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
S.B. 410	439	Department of Public Safety, Central Repository for Nevada Records of Criminal History within the Records, Communications and Compliance Division (Section 1)	For continued costs of the modernization program for the Nevada Criminal Justice Information System.	\$ 18,643,998	\$ -	\$ -	\$ 15,643,998	\$ -	\$ -
S.B. 411	440	Department of Public Safety, Division of Parole and Probation (Section 1)	For the replacement of computer hardware and software.	\$ 313,157	\$ -	\$ -	\$ 313,157	\$ -	\$ -
S.B. 411	440	Department of Public Safety, Investigations Division (Section 2)	For the replacement of computer hardware and software.	\$ 66,384	\$ -	\$ -	\$ 66,384	\$ -	\$ -
S.B. 412	441	State Department of Agriculture (Section 1)	For new laboratory equipment and maintenance contracts.	\$ 53,550	\$ -	\$ -	\$ 53,550	\$ -	\$ -
S.B. 413	442	Gaming Control Board (Section 1)	For the replacement of the agency's information system.	\$ 5,409,619	\$ -	\$ -	\$ 5,409,619	\$ -	\$ -
S.B. 414	426	Department of Taxation (Section 1)	For the continued costs of the modernization of the Unified Tax System as part of Project MYNT.	\$ 2,943,463	\$ -	\$ -	\$ 2,943,463	\$ -	\$ -
S.B. 415	427	Department of Taxation (Section 1)	For the relocation and consolidation of the two offices in the Las Vegas Valley into one office in southern Nevada.	\$ 622,364	\$ -	\$ -	\$ 632,854	\$ -	\$ -
S.B. 416	334	Department of Taxation (Section 1)	For the replacement of computer hardware and software.	\$ 146,822	\$ -	\$ -	\$ 146,822	\$ -	\$ -
S.B. 416	334	Department of Taxation (Section 2)	For the replacement of printers.	\$ 68,912	\$ -	\$ -	\$ 68,912	\$ -	\$ -
S.B. 416	334	Department of Taxation (Section 3)	For the replacement of information technology hardware.	\$ 261,655	\$ -	\$ -	\$ 259,743	\$ -	\$ -
S.B. 416	334	Department of Taxation (Section 4)	For the replacement of printers.	\$ 50,461	\$ -	\$ -	\$ 40,032	\$ -	\$ -
S.B. 417	335	Nevada Supreme Court (Section 1)	For the initial implementation of a statewide E-filing solution for local trial courts.	\$ 1,336,800	\$ -	\$ -	\$ 1,336,800	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
S.B. 417	335	Nevada Supreme Court (Section 2)	For the initial implementation of a statewide case management system in the trial courts.	\$ 1,290,292	\$ -	\$ -	\$ 1,290,292	\$ -	\$ -
S.B. 418	428	Office of the Governor, Office of Finance, Budget Division (Section 1)	For the continued upgrade to the Nevada Executive Budget System.	\$ 422,000	\$ -	\$ -	\$ 422,000	\$ -	\$ -
S.B. 420	537	Department of Health and Human Services, Division of Welfare and Supportive Services (Section 38.3)	To pay the costs for enhancements to the information technology system of the division.	\$ -	\$ -	\$ -	\$ -	\$ 167,850	\$ -
S.B. 420	537	Public Option Trust Fund (Section 38.6)	To pay the costs of carrying out the provisions of this act.	\$ -	\$ -	\$ -	\$ -	\$ 1,639,366	\$ -
S.B. 420	537	Silver State Health Insurance Exchange (Section 38.8)	To pay the costs of carrying out the provisions of this act.	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ -
S.B. 426	431	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 replacement of the content management and portal platform.	\$ 1,784,500	\$ -	\$ -	\$ 1,784,500	\$ -	\$ -
S.B. 427	432	Department of Health and Human Services, Division of Child and Family Services, Summit View Youth Center (Section 1)	For deferred maintenance projects .	\$ 145,790	\$ -	\$ -	\$ 145,790	\$ -	\$ -
S.B. 427	432	Department of Health and Human Services, Division of Child and Family Services, Caliente Youth Center (Section 2)	For deferred maintenance projects.	\$ 56,969	\$ -	\$ -	\$ 56,969	\$ -	\$ -
S.B. 427	432	Department of Health and Human Services, Division of Child and Family Services, Nevada Youth Training Center (Section 3)	For deferred maintenance projects.	\$ 129,908	\$ -	\$ -	\$ 129,908	\$ -	\$ -
S.B. 427	432	Department of Health and Human Services, Division of Child and Family Services, Southern Nevada Child Adolescent Services Campus (Section 4)	For deferred maintenance projects.	\$ 433,894	\$ -	\$ -	\$ 433,894	\$ -	\$ -
S.B. 431	338	Nevada Supreme Court, Judicial Programs and Services Division (Section 2)	For the replacement of computer hardware and software.	\$ 13,652	\$ -	\$ -	\$ 13,652	\$ -	\$ -
S.B. 431	338	Nevada Supreme Court, Court of Appeals (Section 5)	For the replacement of computer hardware and software.	\$ 42,903	\$ -	\$ -	\$ 42,903	\$ -	\$ -
S.B. 431	338	Nevada Supreme Court, Supreme Court (Section 6)	For the replacement of computer hardware and software.	\$ 164,801	\$ -	\$ -	\$ 164,801	\$ -	\$ -
S.B. 431	338	Nevada Supreme Court, Supreme Court Law Library (Section 8)	For the replacement of computer hardware and software.	\$ 9,753	\$ -	\$ -	\$ 9,753	\$ -	\$ -
S.B. 432	341	Office of the Military (Section 1)	For maintenance projects at certain Nevada Army National Guard facilities.	\$ 530,024	\$ -	\$ -	\$ 530,024	\$ -	\$ -
S.B. 432	341	Office of the Military (Section 2)	For the replacement of computer hardware and software.	\$ 39,750	\$ -	\$ -	\$ 39,750	\$ -	\$ -
S.B. 432	341	Office of the Military (Section 3)	For the replacement of equipment and shop tools.	\$ 43,180	\$ -	\$ -	\$ 43,180	\$ -	\$ -
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Southern Nevada Adult Mental Health Services (Section 1)	For maintenance and repair of Building Nos. 1, 2, 3, 3A, 6 and 6A.	\$ 1,457,870	\$ -	\$ -	\$ 1,457,870	\$ -	\$ -
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Southern Nevada Adult Mental Health Services (Section 2)	For maintenance and repair of Building Nos. 1 and 3 of the Rawson Neal Psychiatric Hospital.	\$ 145,000	\$ -	\$ -	\$ 145,000	\$ -	\$ -
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 3)	For maintenance and repair at Building Nos. 1 and 2 of the Rawson Neal Psychiatric Hospital.	\$ 565,500	\$ -	\$ -	\$ 565,500	\$ -	\$ -

**GENERAL FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 4)	For deferred maintenance projects at Building No. 25 of the Dini-Townsend Hospital and central kitchen in Building No. 26.	\$ 111,860	\$ -	\$ -	\$ 111,860	\$ -	\$ -
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 5)	For deferred maintenance projects at Building Nos. 8 and 8A.	\$ 51,534	\$ -	\$ -	\$ 51,534	\$ -	\$ -
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 6)	For deferred maintenance projects at Building No. 13.	\$ 261,362	\$ -	\$ -	\$ 261,362	\$ -	\$ -
S.B. 433	477	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 7)	For the replacement of kitchen equipment in Building No. 13.	\$ 27,285	\$ -	\$ -	\$ 27,285	\$ -	\$ -
S.B. 434	540	Office of the Governor, Office of Finance (Section 1)	For the construction of a medical school at the University of Nevada, Las Vegas.	\$ 25,000,000	\$ -	\$ -	\$ 25,000,000	\$ -	\$ -
S.B. 435	339	Office of the Governor, Office of Finance (Section 1)	For the replacement of the statewide finance and human resources Enterprise Resource Planning system (ERP).	\$ 23,280,635	\$ -	\$ -	\$ 23,567,659	\$ -	\$ -
S.B. 435	339	Office of the Governor, Office of Finance (Section 3)	For the costs of furnishings for the operations center for the Enterprise Resource Planning System.	\$ 32,055	\$ -	\$ -	\$ 32,055	\$ -	\$ -
S.B. 458	473	Department of Education, Education Stabilization Account (Section 19.3)	For a loan to the department to fund any future transfers from the Account authorized by law on or after July 1, 2021.	\$ -	\$ -	\$ -	\$ 50,000,000	\$ -	\$ -
S.B. 460	312	Department of Education (Section 13)	For the Nevada Institute on Teaching and Educator Preparation.	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ 750,000
S.B.460	312	Department of Health and Human Services, Division of Public and Behavioral Health (Section 9)	For the Chronic Disease budget account for vaping preventions activities.	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000
S.B. 463	468	Department of Education, Other State Education Programs (Section 1)	For transfer to charter schools identified in Section 1 that have potential to receive less funding pursuant to the Pupil-Centered Funding Plan in Fiscal Year 2021-2022 or Fiscal Year 2022-2023 than the calculated hold harmless threshold amount for Fiscal Year 2021-2022 or Fiscal Year 2022-2023 for each charter school.	\$ -	\$ -	\$ -	\$ 3,806,363	\$ -	\$ -
TOTAL GENERAL FUND ONE-TIME APPROPRIATIONS				\$ 226,499,958	\$ -	\$ -	\$ 307,774,413	\$ 16,381,457	\$ 14,160,272

**HIGHWAY FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 116	506	Department of Public Safety (Section 79.7)	For the cost of system upgrades and providing training to personnel to carry out the provisions of the bill.	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ -
A.B. 467	455	Department of Transportation (Section 2)	For the continued costs of the replacement of the Nevada Shared Radio System.	\$ 19,398,146	\$ -	\$ -	\$ 19,398,147	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Division of Information Technology (Section 1)	For the replacement of the DUO Digipass security application and one UPS battery backup unit.	\$ 23,677	\$ -	\$ -	\$ 23,677	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Division of Information Technology (Section 2)	For the replacement of computer hardware and software and associated equipment.	\$ 576,380	\$ -	\$ -	\$ 645,078	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Motor Carrier Division (Section 3)	For the replacement of computer hardware and software.	\$ 36,112	\$ -	\$ -	\$ 38,916	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Division of Field Services (Section 4)	For the replacement of credit card readers, scanners, shredders, facsimile machines and a stylus marking system.	\$ 204,128	\$ -	\$ -	\$ 561,647	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Division of Field Services (Section 5)	For the replacement of barcode scanners.	\$ 61,614	\$ -	\$ -	\$ 61,614	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Division of Field Services (Section 6)	For the replacement of computer hardware and software.	\$ 427,378	\$ -	\$ -	\$ 745,632	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Division of Compliance Enforcement (Section 7)	For the replacement of computer hardware and software.	\$ 32,392	\$ -	\$ -	\$ 51,874	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Office of the Director (Section 8)	For the replacement of computer hardware and software.	\$ 22,780	\$ -	\$ -	\$ 42,408	\$ -	\$ -
A.B. 468	425	Department of Motor Vehicles, Administrative Services Division (Section 9)	For the replacement of computer hardware and software.	\$ 37,074	\$ -	\$ -	\$ 46,888	\$ -	\$ -
A.B. 468	425	Interim Finance Committee (Section 9.5)	For allocation to the Department of Motor Vehicles for the costs of computer programming related to legislation enacted by the 81 st Session of the Nevada Legislature.	\$ -	\$ -	\$ -	\$ 615,643	\$ -	\$ -
A.B. 492	466	Department of Administration, State Public Works Division (Section 1)	For the 2021-23 biennium capital improvement projects. Specific projects supported by Highway Funds listed in Section 1.	\$ 14,941,908	\$ -	\$ -	\$ 14,941,908	\$ -	\$ -
S.B. 219	505	Department of Motor Vehicles (Section 3.5)	For the cost of providing notification of the reinstatement of an individual's driver license or ability to apply for the issuance of a driver license under certain circumstances.	\$ -	\$ -	\$ -	\$ -	\$ 14,950	\$ -

**HIGHWAY FUND ONE-TIME APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 1)	For the replacement of fleet vehicles and associated special equipment.	\$ 10,433,390	\$ -	\$ -	\$ 10,433,390	\$ -	\$ -
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 2)	For the replacement of fleet motorcycles and associated special equipment.	\$ 278,772	\$ -	\$ -	\$ 278,772	\$ -	\$ -
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 3)	For oral fluid mobile analyzers and cartridges to be used for alcohol related offenses. Deleted by amendment April 29, 2021	\$ 400,750	\$ -	\$ -	\$ -	\$ -	\$ -
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 4)	For the replacement of mobile data computer tablets.	\$ 1,211,984	\$ -	\$ -	\$ 1,211,984	\$ -	\$ -
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 5)	For the equipment items for the Division's multidisciplinary investigation and reconstruction teams.	\$ 238,989	\$ -	\$ -	\$ 238,989	\$ -	\$ -
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 6)	For the replacement of printers and associated mobile adapters.	\$ 143,043	\$ -	\$ -	\$ 143,043	\$ -	\$ -
S.B. 428	337	Department of Public Safety, Nevada Highway Patrol Division (Section 7)	For the replacement of computer hardware and software.	\$ 198,050	\$ -	\$ -	\$ 198,050	\$ -	\$ -
S.B. 435	339	Office of the Governor, Office of Finance (Section 2)	For the costs associated with the replacement of the Advantage Financial and Human Resources System with the Enterprise Resource Planning System.	\$ 5,548,574	\$ -	\$ -	\$ 5,615,901	\$ -	\$ -
S.B. 435	339	Office of the Governor, Office of Finance (Section 4)	For the costs of furnishings for the operations center for the Enterprise Resource Planning System.	\$ 7,519	\$ -	\$ -	\$ 7,519	\$ -	\$ -
S.B. 457	336	Department of Motor Vehicles (Section 4.7)	For the cost of issuing refunds of the technology fee, which were paid during Fiscal Year 2020-2021.		\$ -	\$ -	\$ 7,840,974	\$ -	\$ -
		Department of Motor Vehicles	For funding the system modernization project. Withdrawn by the Administration.	\$ 47,097,653	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HIGHWAY FUND ONE-TIME APPROPRIATIONS				\$ 101,320,313	\$ -	\$ -	\$ 63,142,054	\$ 324,950	\$ -

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 321	248	Office of the Secretary of State (Section 89.5)	For the costs of ballot stock, postage and postcard notifications.	\$ -	\$ -	\$ -	\$ -	\$ 6,286,844	\$ 5,998,138
A.B. 358	366	Department of Corrections (Section 3.5)	For personnel and other costs related to assisting offenders with eligibility assessments and applications for enrollment in Medicaid (Section 3.5).	\$ -	\$ -	\$ -	\$ -	\$ 380,177	\$ 477,169
A.B. 393	389	Department of Sentencing Policy (Section 32.5)	For personnel costs related to data management.	\$ -	\$ -	\$ -	\$ -	\$ 75,345	\$ 96,987
A.B. 445	545	Department of Administration, Office of Grant Procurement, Coordination and Management (Section 29.6)	For personnel and operating costs and the costs of upgrades to the grant management system.	\$ -	\$ -	\$ -	\$ -	\$ 279,979	\$ -
A.B. 445	545	Office of the Governor, Office of Federal Assistance (Section 29.63)	For personnel and operating costs and the costs of upgrades to the grant management system.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,091,010
A.B. 445	545	Office of the State Controller (Section 29.67)	For personnel costs related to additional reporting of federal funding resulting from carrying out the provisions of this act.	\$ -	\$ -	\$ -	\$ -	\$ 89,537	\$ 115,772
A.B. 493	309	Board of Examiners (Section 4)	For the cost of providing a salary increase of 1% on July 1, 2022 - unclassified employees.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,936
A.B. 493	309	Board of Examiners (Section 5)	For the cost of providing a salary increase of 1% on July 1, 2022 to classified employees not represented by a collective bargaining agreement and nonclassified employees, as well as salary increases for personnel represented by a bargaining unit.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,793,118
A.B. 493	309	Board of Examiners (Section 7[1])	For the cost of providing a salary increase of 1% on July 1, 2022 - classified employees of the Nevada System of Higher Education.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 773,459
A.B. 493	309	Board of Examiners (Section 7 [2])	For the cost of providing a salary increase of 1% on July 1, 2022 - professional employees of the Nevada System of Higher Education.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,634,229
A.B. 493	309	Legislative Fund (Section 8)	For the cost of providing a salary increase of 1% on July 1, 2022 - employees of the Legislative Counsel Bureau.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 318,591
A.B. 493	309	Board of Examiners (Section 13)	For the cost of providing a salary increase of 1% on July 1, 2022 - employees of the Tahoe Regional Planning Agency.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,659
A.B. 494	310	General Appropriations Act (Sections 2 to 32)	For operating expenses.	\$ -	\$ 2,912,776,749	\$ 3,041,550,954	\$ -	\$ 2,915,931,339	\$ 3,083,311,712
A.B. 495	249	Nevada System of Higher Education (Section 57)	For the support of the Silver State Opportunity Grant Programs.	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 600,000
A.B. 495	249	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 58)	For the costs of personal care services for recipients of Medicaid under the self-directed model.	\$ -	\$ -	\$ -	\$ -	\$ 50,895	\$ 104,354
S.B. 40	480	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 19.7)	For the development of the all-payer claims database, if the database is established.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,188
S.B. 96	394	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 4.2)	To pay the increased reimbursement rates for registered behavior technicians provided under Medicaid and the Children's Health Insurance Program.	\$ -	\$ -	\$ -	\$ -	\$ 327,476	\$ 1,626,586
S.B. 96	394	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 4.5)	To pay personnel, operating, computer programming and equipment costs to carry out the provisions of section 4.8 of this act as they apply to Medicaid and the Children's Health Insurance Program.	\$ -	\$ -	\$ -	\$ -	\$ 42,595	\$ 52,243

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
S.B. 96	394	Department of Health and Human Services, Aging and Disability Services Division (Section 4.7)	To pay the increased reimbursement rates for registered behavior technicians provided under the Autism Treatment Assistance Program.	\$ -	\$ -	\$ -	\$ -	\$ 306,501	\$ 613,002
S.B. 175	484	Department of Health and Human Services (Section 14)	To pay for one full-time staff position to support the system for the reporting of information on lupus and its variants.	\$ -	\$ -	\$ -	\$ -	\$ 87,593	\$ 112,485
S.B. 211	485	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 6.5)	For the cost of providing testing to persons who are covered by Medicaid.	\$ -	\$ -	\$ -	\$ -	\$ 25,074	\$ 21,431
S.B. 290	414	Department of Health and Human Services, Division of Health Care Financing and Policy (Section 16.3)	To pay the increased costs for prescription drugs.	\$ -	\$ -	\$ -	\$ -	\$ 765,814	\$ 753,976
S.B. 340	539	Department of Business and Industry, Office of the Labor Commissioner (Section 26)	For personnel, operating and equipment costs.	\$ -	\$ -	\$ -	\$ -	\$ 71,665	\$ 88,469
S.B. 340	539	Department of Health and Human Services, Division of Public and Behavioral Health (Section 27)	For personnel, operating and equipment costs.	\$ -	\$ -	\$ -	\$ -	\$ 86,609	\$ 110,120
S.B. 389	313	Department of Taxation (Section 31.7)	For personnel, operating, equipment and computer programming costs.	\$ -	\$ -	\$ -	\$ -	\$ 374,871	\$ 406,699
S.B. 424	538	Office of the Governor, Public Health Resource Office (section 1.6)	For personnel, travel, operating and equipment costs.	\$ -	\$ -	\$ -	\$ -	\$ 176,079	\$ 226,799
S.B. 424	538	Department of Health and Human Services (Section 1.9)	For personnel, travel, operating and equipment costs.	\$ -	\$ -	\$ -	\$ -	\$ 76,062	\$ 98,511
S.B. 458	473	Pupil-Centered Funding Plan Account (Section 3) ²	For base, adjusted, and weighted per pupil funding and auxiliary funding to support public schools.	\$ -	\$ 1,109,758,299	\$ 984,809,735	\$ -	\$ 1,396,939,483	\$ 1,223,780,931
S.B. 458	473	Account for State Special Education Services (Section 7) ²	For the support of pupils with disabilities.	\$ -	\$ 100	\$ 100	\$ -	\$ 224,704,022	\$ 230,258,569
S.B. 458	473	Other State Education Programs Account (Section 8) ²	Funding for Adult Education, grants for programs of career and technical education, Jobs for America's Graduates, Clark County Public Education Foundation Inc. for Educational Leadership Training programs, and grants for public broadcasting.	\$ -	\$ 39,093,801	\$ 38,701,472	\$ -	\$ 37,432,458	\$ 37,432,458

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
S.B. 458	473	Professional Development Programs (Section 9) ²	For support of the regional training program for the professional development of teachers and administrators and expenditures related to the Nevada Teacher of the Year Program.	\$ -	\$ 12,795,466	\$ 12,795,466	\$ -	\$ 7,347,792	\$ 7,347,792
S.B. 458	473	1/5 Retirement Credit Purchase Program Account (Section 14)	To purchase one-fifth of a year of retirement service credit.	\$ -	\$ 459,849	\$ 459,849	\$ -	\$ 459,849	\$ 459,849
S.B. 458	473	Teach Nevada Scholarship Program Account (Section 15)	For awarding grants to universities, colleges and other providers of an alternative licensure program that are approved to award Teach Nevada Scholarships.	\$ -	\$ 2,407,861	\$ 2,407,861	\$ -	\$ 2,407,861	\$ 2,407,861
		Distributive School Account ²		\$ -	\$ 225,439,284	\$ 230,994,831	\$ -	\$ -	\$ -
		Account for Programs for Innovation and the Prevention of Remediation ²		\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ -
		School Safety Account ²		\$ -	\$ 201,000	\$ 201,000	\$ -	\$ -	\$ -
S.B. 459	434	Gaming Control Board (Section 3[1] and [2])	Authorizes General Funds for operating expenses.	\$ -	\$ 30,779,919	\$ 31,445,526	\$ -	\$ 30,885,269	\$ 31,511,712
S.B. 459	434	Gaming Commission (Section 4[1] and [2])	Authorizes General Funds for operating expenses.	\$ -	\$ 835,662	\$ 709,216	\$ -	\$ 835,621	\$ 709,173
S.B. 460	312	Department of Health and Human Services, Division of Public and Behavioral Health, Northern Nevada Adult Mental Health Services (Section 1)	For community-based living arrangements.	\$ -	\$ -	\$ -	\$ -	\$ 389,399	\$ -
S.B. 460	312	Department of Health and Human Services, Division of Public and Behavioral Health, Rural Clinics (Section 2)	For psychiatric services.	\$ -	\$ -	\$ -	\$ -	\$ 486,321	\$ 486,321
S.B. 460	312	Department of Health and Human Services, Division of Child and Family Services, Washoe County Child Welfare (Section 3)	For the fiscal incentives program.	\$ -	\$ -	\$ -	\$ -	\$ 892,500	\$ 805,000
S.B. 460	312	Department of Health and Human Services, Division of Child and Family Services, Clark County Child Welfare (Section 4)	For the fiscal incentives program.	\$ -	\$ -	\$ -	\$ -	\$ 2,677,500	\$ 2,415,000
S.B. 460	312	Department of Health and Human Services, Division of Public and Behavioral Health, Problem Gambling (Section 5)	For gambling treatment and prevention services.	\$ -	\$ -	\$ -	\$ -	\$ 176,000	\$ 176,000
S.B. 460	312	Account for Family Planning (Section 6)	Award grants of money to local government entities and nonprofit organizations to provide family planning services.	\$ -	\$ -	\$ -	\$ -	\$ 621,707	\$ 621,707
S.B. 460	312	Department of Health and Human Services, Division of Child and Family Services, Children, Youth and Administration (Section 7)	For the Nevada Partnership for Training contract with the University of Nevada, Reno, School of Social Work.	\$ -	\$ -	\$ -	\$ -	\$ 64,963	\$ 65,106
S.B. 460	312	Department of Health and Human Services, Division of Public and Behavioral Health, Southern Nevada Adult Mental Health Services (Section 8)	For office space and associated operating costs.	\$ -	\$ -	\$ -	\$ -	\$ 76,871	\$ 78,987
S.B. 460	312	Department of Health and Human Services, Division of Public and Behavioral Health, Health Care Facilities Regulation (Section 10)	For community-based living arrangements.	\$ -	\$ -	\$ -	\$ -	\$ 61,205	\$ 63,855
S.B. 460	312	Department of Health and Human Services, Division of Public and Behavioral Health, Health Care Facilities Regulation (Section 11)	For replacement equipment.	\$ -	\$ -	\$ -	\$ -	\$ 1,089	\$ 2,129
S.B. 460	312	Department of Tourism and Cultural Affairs, Nevada Humanities (Section 12)	For the Nevada Humanities program.	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
S.B. 460	312	Nevada System of Higher Education, Cooperative Extension Service (Section 14)	For travel and operating costs.	\$ -	\$ -	\$ -	\$ -	\$ 213,771	\$ 213,771
S.B. 460	312	Legislative Fund (Section 15)	For personnel costs for two security scanner positions.	\$ -	\$ -	\$ -	\$ -	\$ 124,182	\$ 129,272

**GENERAL FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE ¹	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
S.B. 460	312	Legislative Fund (Section 16)	For personnel, travel, and operating costs for three positions for the Senate.	\$ -	\$ -	\$ -	\$ -	\$ 302,596	\$ 5,925
TOTAL GENERAL FUND ONGOING APPROPRIATIONS				\$ -	\$ 4,339,547,990	\$ 4,349,076,010	\$ -	\$ 4,633,159,914	\$ 4,652,261,061

¹ "Purpose" reflects the expenditures approved by the 2021 Legislature and not necessarily the expenditures originally recommended in *The Executive Budget*.

² The 2021 Legislature approved various revisions to the Governor's recommended budget to begin implementation of the Pupil-Centered Funding Plan in the 2021-23 biennium. Additional details regarding those revisions can be found in the Department of Education (K-12) Section.

**HIGHWAY FUND ONGOING APPROPRIATIONS
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 493	309	Board of Examiners (Section 4[2])	For the cost of providing a salary increase of 1% on July 1, 2022 - unclassified employees.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,369
A.B. 493	309	Board of Examiners (Section 6[1])	For the cost of providing a salary increases of 1% on July 1, 2022 to classified employees not represented by a collective bargaining agreement and nonclassified employees, as well as salary increases for personnel represented by a bargaining unit.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,055,295
A.B. 494	310	General Appropriations Act (Sections 33 and 77)	For operating expenses.	\$ -	\$ 131,176,707	\$ 137,230,499	\$ -	\$ 153,386,639	\$ 165,563,163
S.B. 459	434	Department of Transportation (Section 1)	For operating expenses.	\$ -	\$ 447,551,732	\$ 452,933,329	\$ -	\$ 447,821,782	\$ 452,801,382
TOTAL HIGHWAY FUND ONGOING APPROPRIATIONS				\$ -	\$ 578,728,439	\$ 590,163,828	\$ -	\$ 601,208,421	\$ 621,462,209

**GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES
GOVERNOR RECOMMENDED v. LEGISLATURE APPROVED
2021 LEGISLATURE**

BILL	CHAPTER	APPROPRIATED TO	PURPOSE	GOVERNOR RECOMMENDED			LEGISLATURE APPROVED		
				FY 2021	FY 2022	FY 2023	FY 2021	FY 2022	FY 2023
A.B. 464	424	State Claims Account (Section 1)	To restore the balance in the State Claims Account.	\$ 3,029,648	\$ -	\$ -	\$ 3,570,578	\$ -	\$ -
A.B. 464	424	Emergency Account (Section 2)	To restore the balance in the Emergency Account.	\$ 239,791	\$ -	\$ -	\$ 239,791	\$ -	\$ -
A.B. 464	424	Reserve for Statutory Contingency Account (Section 3)	To restore the balance in the Reserve for Statutory Contingency Account.	\$ 12,848,474	\$ -	\$ -	\$ 12,051,658	\$ -	\$ -
A.B. 464	424	Interim Finance Contingency Account (Section 4)	To restore the balance in the Interim Finance Contingency Account (Section 1.3)	\$ 13,662,299	\$ -	\$ -	\$ 13,667,305	\$ -	\$ -
A.B. 464	424	Interim Finance Contingency Account (Section 4 [3])	To allocate to the Department of Taxation for personnel costs related to the issuance of refunds for the portion of modified business taxes paid in Fiscal Year 2019-2020 and Fiscal Year 2020-2021 that exceeded the reduced tax rates.	\$ -	\$ -	\$ -	\$ 267,500	\$ -	\$ -
A.B. 464	424	Interim Finance Contingency Account (Section 4 [7])	To allocate to the State Department of Conservation and Natural Resources, Division of Forestry only for expenses incurred in the suppression of fires or response to emergencies charged to the Forest Fire Suppression budget account.	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -
TOTAL GENERAL FUND APPROPRIATIONS TO RESTORE FUND BALANCES				\$ 29,780,212	\$ -	\$ -	\$ 32,296,832	\$ -	\$ -

CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) for the 2021-23 biennium, as approved by the 2021 Legislature, totals \$413.1 million, which is \$78.3 million less than the amounts originally recommended by the Governor (\$491.4 million). While the 2021 Legislature approved the Governor's recommendation to provide \$75.0 million in general obligation bonds to launch the State Infrastructure Bank, the funding was approved outside of the CIP, which is the primary factor contributing to the noticed decrease. The 2021 CIP is funded from the following sources:

Funding Sources	Governor Recommended	% of Total	Legislature Approved	% of Total	Difference
General Obligation Bonds ¹	\$ 356,699,068	72.6%	\$ 280,630,853	67.9%	\$ (76,068,215)
Agency Funds ²	\$59,802,715	12.2%	\$45,717,238	11.1%	\$ (14,085,477)
Federal Funds ³	\$57,116,598	11.6%	\$61,941,125	15.0%	\$ 4,824,527
Highway Fund	\$14,941,908	3.0%	\$ 14,941,908	3.6%	\$ -
Funds Reallocated From Prior CIPs ⁴	\$0	0.0%	\$9,822,934	2.4%	\$ 9,822,934
Special Higher Education Capital Construction Fund	\$1,000,000	0.2%	\$0	0.0%	\$ (1,000,000)
Other Funds ³	\$1,813,032	0.4%	\$0	0.0%	\$ (1,813,032)
Total	\$491,373,321	100.0%	\$413,054,058	100.0%	\$ (78,319,263)

¹ The difference between Governor Recommended and Legislature Approved general obligation bonds is primarily the result of the Legislature approving \$75.0 million for the State Infrastructure Bank outside of the 2021 Capital Improvement Program (CIP).

² The difference between Governor Recommended and Legislature Approved agency funds is the result of two primary factors. First, the 2021 Legislature did not approve the following CIP projects recommended by the Governor, which resulted in an \$11.8 million reduction in agency funds; CIP Projects 21-C02, 21-M14, and 21-M44. Second, CIP Project 21-C04 originally included \$6.9 million in federal funds that was revised to include \$4.6 million agency funds, reducing federal funds by \$4.6 million.

³ The difference between Governor Recommended and Legislature Approved federal funds is the result of three primary factors. First, The Governor's Recommended budget included \$1.8 million in other funds. Following a review of the actual funding sources being recommended, the \$1.8 million was categorized as federal funding in the Legislature Approved budget. Second, CIP Project 21-C03 was approved for an additional \$711,495 in federal funds as requested by the Governor via a budget amendment. Third, federal funding was reduced through a correction on CIP Project 21-C04 from \$6.9 million to \$2.3 million.

⁴ The Governor's 2021 CIP, as originally recommended, did not include the reallocation of previously issued bond funds that would be available for projects in the 2021 CIP. These funds were identified following the submittal of the Governor's recommended budget and included in the legislatively approved 2021 CIP to ensure that the state is expending all available bond proceeds from prior issuances on capital projects.

The following table summarizes the CIP as recommended by the Governor in January 2021 compared to the CIP approved by the 2021 Legislature:

State Agency	Governor Recommended ⁶	% of Total	Legislature Approved	% of Total	Difference
Department of Administration ¹	\$ 157,290,485	32.0%	\$ 70,505,008	17.1%	\$ (86,785,477)
Nevada System of Higher Education	\$ 96,525,781	19.6%	\$ 96,525,781	23.4%	\$ -
Department of Corrections ²	\$ 84,726,916	17.2%	\$ 89,647,921	21.7%	\$ 4,921,005
Office of the Military ³	\$ 82,603,271	16.8%	\$ 84,067,619	20.4%	\$ 1,464,348
Department of Health and Human Services ⁴	\$ 28,153,124	5.7%	\$ 27,142,079	6.6%	\$ (1,011,045)
Department of Wildlife	\$ 13,953,303	2.8%	\$ 13,953,303	3.4%	\$ -
Department of Conservation and Natural Resources	\$ 9,733,678	2.0%	\$ 9,733,678	2.4%	\$ -
Office of Veterans' Services	\$ 9,121,381	1.9%	\$ 9,121,381	2.2%	\$ -
Department of Motor Vehicles	\$ 6,331,883	1.3%	\$ 6,331,883	1.5%	\$ -
Department of Tourism and Cultural Affairs ⁵	\$ 2,293,117	0.5%	\$ 5,385,021	1.3%	\$ 3,091,904
Department of Public Safety	\$ 640,384	0.1%	\$ 640,384	0.2%	\$ -
Total	\$ 491,373,323	100.0%	\$ 413,054,058	100.0%	\$ (78,319,265)

¹ While \$75.0 million in general obligation bonds was legislatively approved to fund the State Infrastructure Bank, it was not included as a CIP project and is excluded from the legislatively approved figure on this table. Additionally, the 2021 Legislature did not approve the following CIP projects recommended by the Governor, which resulted in an \$11.8 million reduction in Department of Administration projects: 21-C02, 21-M14, and 21-M44.

² The 2021 Legislature approved two additional projects for the Department of Corrections, resulting in an additional \$4.9 million, requested through a budget amendment submitted by the Governor on April 28, 2021: 21-M60 and 21-P07.

³ The 2021 Legislature approved a budget amendment expanding the scope of CIP project 21-C03 by \$1.5 million.

⁴ The 2021 Legislature approved a single consolidated CIP project for all Department of Health and Human Services deferred maintenance projects, as recommended by the Governor; however, in approving the consolidated project, the money committees approved a reduction to the construction contingency from 15% to 10%, which resulted in savings of \$1.0 million.

⁵ The 2021 Legislature approved one additional project for the Department of Tourism and Cultural Affairs, resulting in an additional \$3.1 million, requested through a budget amendment: 21-M59.

⁶ The Executive Budget recommended a total of \$491,373,321 in funding (APPENDIX-8). While the amounts in The Executive Budget are displayed as whole dollars, the State Public Works Division's software budgets projects to dollars and cents. Therefore, there are minor rounding issues when compared to this table which was prepared by the Fiscal Analysis Division.

Assembly Bill (A.B.) 492 (2021 CIP legislation), as approved, included state funding of \$26.1 million in general obligation bonds and \$20.0 million in federal funding for CIP Project 21-C03, Washoe County Training Center Addition, to construct a 55,000 square foot addition to the existing Washoe County Training Center Building at the Harry Reid Training Center to comply with National Guard facilities allowances. Additionally, A.B. 492 authorized \$36.8 million in general obligation bonds along with \$36.8 million in agency funds to construct CIP Project 21-C05, Engineering Academic and Research Building at the University of Nevada, Las Vegas. When complete, the Engineering Academic and Research Building will provide 52,000 square feet of labs/support facilities, teaching spaces, student project/collaboration spaces, and faculty/graduate spaces. Assembly Bill 492 also authorized a total of \$23.4 million to fund two dam rehabilitation projects, as recommended by the Governor, including \$13.9 million for CIP Project 21-C06, Hobart Reservoir Dam Rehabilitation of the Marlette Lake Water System, and \$9.5 million for CIP Project 21-C04, Cave Creek Dam Rehabilitation at the Cave Lake State Park.

As recommended by the Governor, the 2021 Legislature approved a new policy approach and provided total funding of \$27.1 million in state general obligation bonds for a single, consolidated maintenance project for the Department of Health and Human Services (DHHS). This policy was approved to allow the State Public Works Division the flexibility to address various maintenance needs of the agency through the ability to utilize realized savings from projects identified as first priority projects to fund one or more projects considered to be secondary in priority, or emergent projects that may arise. In prior biennia CIPs, each individual DHHS maintenance project was approved separately with a restricted ability to transfer or redirect savings to other DHHS projects. In approving the new project policy approach, the money committees directed the SPWD to report to the Interim Finance Committee on a quarterly basis summarizing the status and actual expenditures of projects, as well as the identification of when any savings have been expended on lower priority or emergency projects so that the benefits of the policy approach can be demonstrated.

The following three projects recommended by the Governor were not approved by the Legislature due to a lack of available funding to support debt service payments in the 2021-23 biennium. All three projects were recommended to be funded through the issuance of bonds with debt service to be repaid through the agency budgets. As the budgets did not account for the revenues that would be necessary to support the anticipated debt service to begin repaying the bonds in the 2021-23 biennium, the projects were not approved by the money committees.

CIP Projects Recommended by the Governor but not Approved by the Legislature			
Project Number	Department	Project Name	Project Cost
21-C02	Administration	Southern Nevada Fleet Services Maintenance Building (Grant Sawyer Site)	\$ 9,305,815
21-M14	Administration	Data Center Facility Site Upgrades (Enterprise IT Services)	\$ 325,633
21-M44	Administration	Computer Room Cooling System Upgrade (State Computer Facility)	\$ 2,154,029

The 2021 Legislature approved the extension of the following 12 projects from previous CIPs, as requested by the Department of Administration:

Project Number	Project Name
17-C05	National Guard Readiness Center, North Las Vegas
17-M04	Water Supply Nitrate Treatment, Humboldt Conservation Camp
17-M18	Upgrade Wastewater Treatment Facilities, Wells Conservation Camp
17-M23	Upgrade Transformers, Switches and Sub-meeting, Stewart Campus
17-M28	Heat Exchanger Replacement, Ely State Prison
17-M33	Domestic Water Pump House Replacement, Wells Conservation Camp
17-M36	Replace Domestic and Fire Water Main, Stewart Campus
17-M45	Complete Phone and Data Network – Phase II, Stewart Campus
17-M48	Plumbing Fixture and Water Control Renovations, Housing Units 1 through 5 at Northern Nevada Correctional Center
17-M75	Water System Improvements, Mason Valley Wildlife Management Area Headquarters
17-P09	Advance Planning UNLV College of Engineering, Academic and Research Building
17-S02	Statewide ADA Program

In considering the 2021 CIP during the 2021 Session, the money committees considered funding recommended by the Governor for the Nevada State Infrastructure Bank and for Department of Conservation and Natural Resources bond programs. While these recommendations were not funded as CIP projects, the 2021 Legislature did approve general obligation bond funding for both program areas through the passage of A.B. 492. As such, information is provided below under this section of the Appropriations Report as well as under the Nevada Department of Transportation (Nevada State Infrastructure Bank) and the Department of Conservation and Natural Resources sections of the report.

Nevada State Infrastructure Bank

The 2021 Legislature, through A.B. 492, approved the issuance of \$75.0 million in general obligation bonds to provide loans and financial assistance to state agencies, local governments, tribal entities, and charitable or educational private entities for shovel-ready infrastructure projects through the launch of the Nevada State Infrastructure Bank (Bank) established pursuant to NRS 408.55069. While the Legislature approved the funding, it was not approved as a CIP project, as recommended by the Governor, as the State Public Works Division will have no

oversight functions related to the Bank. With the passage of Senate Bill 430 by the 2021 Legislature, which revised provisions governing the Bank, approved funding could be utilized to support development, construction, improvement, operation and ownership of certain transportation facilities, utility infrastructure, water and wastewater infrastructure, renewable energy infrastructure, recycling and sustainability infrastructure, digital infrastructure, social infrastructure, and other infrastructure relating to economic development. The Bank will be administered by a board of directors and managed by a Governor-appointed Executive Director. The Executive Director and related administrative resources are housed in a new Nevada Department of Transportation budget approved by the 2021 Legislature explicitly to administer the Bank, as discussed under the Nevada Department of Transportation section of this report.

Department of Conservation and Natural Resources Bond Programs

The Department of Conservation and Natural Resources (DCNR) administers four resource protection programs that are funded through general obligation bonds. As recommended by the Governor, the Legislature approved the issuance of \$44.0 million in general obligation bonds over the 2021-23 biennium to support the four DCNR programs: The Conservation Bond Program (\$20.0 million) established through the passage of A.B. 84 from the 2019 Legislative Session, the Lake Tahoe Environmental Improvement Program (\$12.0 million), the Cultural Centers and Historic Preservation Grant Program (\$4.0 million), and the Water Infrastructure Grant Program (\$8.0 million). This funding is also discussed under the DCNR section of this report.

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

The 2021 Legislature established the property tax rate at \$0.1618 per \$100 of assessed valuation to support the principal and interest payments on existing and newly approved general obligation bonds that will be issued to pay for capital improvement projects, financial support provided through the Nevada State Infrastructure Bank and projects for the preservation and promotion of the state's cultural resources. The Legislature also approved the levy of an additional \$0.0082 property tax per \$100 of assessed valuation to support the principal and interest payments on the existing issuance of general obligation bonds as a result of the approval of Question 1 by the voters at the general election conducted on November 5, 2002, as well as the issuance of bonds that will be sold for the conservation bond program pursuant to A.B. 84 of the 2019 Session. The levies above the historic 15-cent levy (2 cents) are not subject to the \$3.64 local government property tax cap.

SCHEDULE OF 2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project	Department	Location	Project Name	Governor Recommends - January 2021			Legislatively Approved				Other Funding Source	Net Changes to Gov Rec
				State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding		
CONSTRUCTION PROJECTS												
21-C01	Conservation	Elko	Heavy Equipment Repair Shop and Shop Renovation (Northern Region 2 Headquarters)	\$ 5,543,284	\$ -	\$ 5,543,284	\$ 5,543,284	\$ -	\$ -	\$ 5,543,284		\$ -
21-C02	Administration	Las Vegas	Southern Nevada Fleet Services Maintenance Building (Grant Sawyer Site)	\$ -	\$ 9,305,815	\$ 9,305,815	\$ -	\$ -	\$ -	\$ -	Bond Proceeds Repaid w/ Agency Funds	\$ (9,305,815)
21-C03	Military	Stead	Washoe County Training Center Addition (Nevada Army National Guard)	\$ 25,300,695	\$ 19,270,080	\$ 44,570,775	\$ 26,053,548	\$ -	\$ 19,981,575	\$ 46,035,123	Federal Funds	\$ 1,464,348
21-C04	Wildlife	Cave Lake	Cave Creek Dam Rehabilitation(Cave Lake State Park)	\$ 2,614,544	\$ 6,898,470	\$ 9,513,014	\$ 2,614,544	\$ -	\$ 6,898,470	\$ 9,513,014	Federal Funds / Agency Funds	\$ -
21-C05	NSHE	Las Vegas	Engineering Academic and Research Building (University of Nevada, Las Vegas)	\$ 36,844,345	\$ 36,844,345	\$ 73,688,690	\$ 36,844,345	\$ -	\$ 36,844,345	\$ 73,688,690	Agency Funds	\$ -
21-C06	Administration	Carson City	Hobart Reservoir Dam Rehabilitation (Marlette Lake Water System)	\$ 3,912,924	\$ 10,021,355	\$ 13,934,279	\$ 3,912,924	\$ -	\$ 10,021,355	\$ 13,934,279	Federal Funds	\$ -
21-C07	Military	Stead	Construct Organizational Parking (Washoe County Armory)	\$ 432,627	\$ 1,008,385	\$ 1,441,012	\$ 432,627	\$ -	\$ 1,008,385	\$ 1,441,012	Federal Funds	\$ -
21-C08	Military	Stead	Purchase of Navy Operational Support Center	\$ 3,795,470	\$ 686,035	\$ 4,481,505	\$ 3,795,470	\$ -	\$ 686,035	\$ 4,481,505	Federal Funds	\$ -
21-C09	Conservation	Valley of Fire	Comfort Stations (Valley of Fire State Park)	\$ 436,579	\$ 379,718	\$ 816,297	\$ 436,579	\$ -	\$ 379,718	\$ 816,297	Federal Funds	\$ -
21-C10	Military	Stead	Aircraft Storage Hangar and Sitework (Harry Reid Training Center)	\$ 2,843,505	\$ 3,650,000	\$ 6,493,505	\$ 2,843,505	\$ -	\$ 3,650,000	\$ 6,493,505	Federal Funds	\$ -
21-C11	Veterans' Services	Boulder City	Cemetery Expansion Supplemental Funding (Southern Nevada Veterans Memorial Cemetery)	\$ 607,271	\$ 3,541,019	\$ 4,148,290	\$ 607,271	\$ -	\$ 3,541,019	\$ 4,148,290	Federal Funds	\$ -
21-C12	NSHE	Elko	Welding Lab Addition and Renovation (Great Basin College)	\$ 5,740,320	\$ 600,000	\$ 6,340,320	\$ 5,740,320	\$ -	\$ 600,000	\$ 6,340,320	Agency Funds	\$ -
21-C13	NSHE	Carson City	Renovation of Marlette Lecture Hall (Western Nevada College)	\$ 1,496,771	\$ -	\$ 1,496,771	\$ 1,496,771	\$ -	\$ -	\$ 1,496,771		\$ -
CONSTRUCTION PROJECTS TOTAL				\$ 89,568,335	\$ 92,205,222	\$ 181,773,557	\$ 90,321,188	\$ -	\$ 83,610,902	\$ 173,932,090		\$ (7,841,467)

MAINTENANCE PROJECTS												
21-M01	Administration	Carson City	Central Plant Renovation (Attorney General's Office Building)	\$ 1,951,601	\$ -	\$ 1,951,601	\$ 1,951,601	\$ -	\$ -	\$ 1,951,601		\$ -
21-M02	Health/Human Svcs	Statewide	Deferred Maintenance (Department of Health and Human Services)	\$ 28,153,124	\$ -	\$ 28,153,124	\$ 27,142,079	\$ -	\$ -	\$ 27,142,079		\$ (1,011,045)
21-M03	Corrections	Carson City	Replace Domestic Water and Sanitary Sewer (Northern Nevada Correctional Center)	\$ 13,826,543	\$ -	\$ 13,826,543	\$ 13,826,543	\$ -	\$ -	\$ 13,826,543		\$ -
21-M04	Corrections	Ely	Replace Domestic and Heating Hot Water Piping (Ely State Prison)	\$ 10,104,817	\$ -	\$ 10,104,817	\$ 10,104,817	\$ -	\$ -	\$ 10,104,817		\$ -
21-M05	Military	Reno	Electrical Circuiting, Devices & Lighting Replacement (Plumb Lane Armory)	\$ 302,071	\$ 692,676	\$ 994,747	\$ 302,071	\$ -	\$ 692,676	\$ 994,747	Federal Funds	\$ -
21-M06	NSHE	Various	Deferred Maintenance (HECC/SHECC)	\$ 14,000,000	\$ 1,000,000	\$ 15,000,000	\$ 15,000,000	\$ -	\$ -	\$ 15,000,000	Slot Tax Revenue	\$ -
21-M07	Corrections	Ely	Underground Piping Replacement (Ely State Prison)	\$ 8,399,741	\$ -	\$ 8,399,741	\$ 8,399,741	\$ -	\$ -	\$ 8,399,741		\$ -
21-M08	Wildlife	Various	Construct Water Wells and Water Systems (Various Fish Hatchery Sites)	\$ 2,642,494	\$ -	\$ 2,642,494	\$ 2,642,494	\$ -	\$ -	\$ 2,642,494		\$ -
21-M09	Corrections	Lovelock	Switchgear Renovation and Electrical Testing (Lovelock Correctional Center)	\$ 1,546,587	\$ -	\$ 1,546,587	\$ 1,546,587	\$ -	\$ -	\$ 1,546,587		\$ -
21-M10	Corrections	Indian Springs	Plumbing Fixture Water Control Renovations (Housing Units 1 - 4, Southern Desert Correctional Center)	\$ 3,226,088	\$ -	\$ 3,226,088	\$ 3,226,088	\$ -	\$ -	\$ 3,226,088		\$ -

SCHEDULE OF 2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project	Department	Location	Project Name	Governor Recommends - January 2021			Legislatively Approved				Other Funding Source	Net Changes to Gov Rec
				State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding		
21-M11	Administration	Carson City	Uninterruptable Power Supply and Temperature Control System Upgrade (Bryan Building)	\$ 1,645,621	\$ -	\$ 1,645,621	\$ 1,645,621	\$ -	\$ -	\$ 1,645,621		\$ -
21-M12	Administration	Carson City	Elevator Modernization (EICON Building)	\$ 751,789	\$ -	\$ 751,789	\$ 751,789	\$ -	\$ -	\$ 751,789		\$ -
21-M13	Administration	Las Vegas	Terminal Unit Replacement (Department of Motor Vehicles, Flamingo)	\$ -	\$ 1,014,828	\$ 1,014,828	\$ -	\$ 1,014,828	\$ -	\$ 1,014,828		\$ -
21-M14	Administration	Carson City	Data Center Facility Site Upgrades (Enterprise IT Services)	\$ -	\$ 325,633	\$ 325,633	\$ -	\$ -	\$ -	\$ -	Bond Proceeds Repaid w/ Agency Funds	\$ (325,633)
21-M15	Administration	Carson City	Diversion Dam Controls Upgrade (Marlette Lake Water System)	\$ 815,268	\$ -	\$ 815,268	\$ 815,268	\$ -	\$ -	\$ 815,268		\$ -
21-M16	Corrections	Carson City	Electrical Distribution Upgrade (Northern Nevada Correctional Center)	\$ 19,669,185	\$ -	\$ 19,669,185	\$ 19,669,185	\$ -	\$ -	\$ 19,669,185		\$ -
21-M17	Administration	Carson City	Replace Driveway Snow Melt System (Supreme Court Building)	\$ 413,835	\$ -	\$ 413,835	\$ 413,835	\$ -	\$ -	\$ 413,835		\$ -
21-M18	Military	Las Vegas	Construct Organizational Parking Addition (Las Vegas Readiness Center)	\$ 712,429	\$ 1,833,961	\$ 2,546,390	\$ 712,429	\$ -	\$ 1,833,961	\$ 2,546,390	Federal Funds	\$ -
21-M19	Military	Carlin	HVAC Systems Renovation (Carlin Readiness Center)	\$ 757,502	\$ 1,441,982	\$ 2,199,484	\$ 757,502	\$ -	\$ 1,441,982	\$ 2,199,484	Federal Funds	\$ -
21-M20	Wildlife	Elko	HVAC System Renovation (Elko Office)	\$ 1,005,764	\$ 200,000	\$ 1,205,764	\$ 1,005,764	\$ -	\$ 200,000	\$ 1,205,764	Agency Funds	\$ -
21-M21	Administration	Carson City	HVAC System Replacement (State Mail Services)	\$ 467,930	\$ -	\$ 467,930	\$ 467,930	\$ -	\$ -	\$ 467,930		\$ -
21-M23	Administration	Carson City	HVAC Renovation (Department of Motor Vehicles, Carson City)	\$ -	\$ 5,321,115	\$ 5,321,115	\$ -	\$ 5,321,115	\$ -	\$ 5,321,115		\$ -
21-M24	Military	Stead	Restroom and Shower Renovation (Washoe County Armory)	\$ 642,290	\$ 555,633	\$ 1,197,923	\$ 642,290	\$ -	\$ 555,633	\$ 1,197,923	Federal Funds	\$ -
21-M25	Military	North Las Vegas	Remodel Restroom Facilities (Clark County Armory)	\$ 1,009,824	\$ 880,630	\$ 1,890,454	\$ 1,009,824	\$ -	\$ 880,630	\$ 1,890,454	Federal Funds	\$ -
21-M26	Veterans' Services	Fernley	Pavilion Renovation (Northern Nevada Veterans Memorial Cemetery)	\$ 297,774	\$ -	\$ 297,774	\$ 297,774	\$ -	\$ -	\$ 297,774		\$ -
21-M27	Military	Carlin	Replace Domestic Water Heaters (Carlin Readiness Center)	\$ 437,108	\$ 586,085	\$ 1,023,193	\$ 437,108	\$ -	\$ 586,085	\$ 1,023,193	Federal Funds	\$ -
21-M28	Corrections	North Las Vegas	Replace Emergency Generator (Florence McClure Women's Correctional Center)	\$ 1,080,646	\$ -	\$ 1,080,646	\$ 1,080,646	\$ -	\$ -	\$ 1,080,646		\$ -
21-M29	Administration	Carson City	Replace Exterior Campus Electrical Service Entrance (Department of Motor Vehicles, Carson City)	\$ -	\$ 746,665	\$ 746,665	\$ -	\$ 746,665	\$ -	\$ 746,665		\$ -
21-M30	Corrections	Carson City	Housing Unit 4 HVAC System Renovation (Northern Nevada Correctional Center)	\$ 1,984,173	\$ -	\$ 1,984,173	\$ 1,984,173	\$ -	\$ -	\$ 1,984,173		\$ -
21-M31	Corrections	North Las Vegas	Water Softener Replacement (Florence McClure Women's Correctional Center)	\$ 468,422	\$ -	\$ 468,422	\$ 468,422	\$ -	\$ -	\$ 468,422		\$ -
21-M32	Corrections	Indian Springs	Dishwasher Replacement (High Desert State Prison)	\$ 493,712	\$ -	\$ 493,712	\$ 493,712	\$ -	\$ -	\$ 493,712		\$ -
21-M33	Military	North Las Vegas	HVAC System Renovation (Clark County Armory)	\$ 854,733	\$ 738,072	\$ 1,592,805	\$ 854,733	\$ -	\$ 738,072	\$ 1,592,805	Federal Funds	\$ -
21-M34	Conservation	Virginia City	Office Building Renovations (Comstock Historic Office)	\$ 327,254	\$ -	\$ 327,254	\$ 327,254	\$ -	\$ -	\$ 327,254		\$ -
21-M35	Corrections	Carson City	Replace Housing Unit 4 Air Handling Units and Multipurpose Building Chiller (Warm Springs Correctional Center)	\$ 3,669,038	\$ -	\$ 3,669,038	\$ 3,669,038	\$ -	\$ -	\$ 3,669,038		\$ -
21-M36	Corrections	North Las Vegas	Install Sanitary Sewer Macerator (Florence McClure Women's Correctional Center)	\$ 1,011,322	\$ -	\$ 1,011,322	\$ 1,011,322	\$ -	\$ -	\$ 1,011,322		\$ -

SCHEDULE OF 2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project	Department	Location	Project Name	Governor Recommends - January 2021			Legislatively Approved				Other Funding Source	Net Changes to Gov Rec
				State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding		
21-M37	Administration	Las Vegas	Install Surveillance Cameras (Department of Motor Vehicles, North Decatur)	\$ -	\$ 1,316,090	\$ 1,316,090	\$ -	\$ 1,316,090	\$ -	\$ 1,316,090		\$ -
21-M38	Administration	Stewart	Replace Building 89 Chiller (Stewart Facility)	\$ 868,598	\$ -	\$ 868,598	\$ 868,598	\$ -	\$ -	\$ 868,598		\$ -
21-M39	Tourism & Cultural Affairs	Carson City	HVAC System Renovation (Nevada State Railroad Museum)	\$ 1,338,211		\$ 1,338,211	\$ 1,338,211	\$ -	\$ -	\$ 1,338,211		\$ -
21-M40	Veterans' Services	Boulder City	Temperature Controls Replacement (Southern Nevada State Veterans Home)	\$ 177,212	\$ 268,388	\$ 445,600	\$ 177,212	\$ -	\$ 268,388	\$ 445,600	Federal Funds	\$ -
21-M41	Tourism & Cultural Affairs	Overton	Historic Pit House and Adobe Pueblos Repair (Lost City Museum)	\$ 370,808	\$ -	\$ 370,808	\$ 370,808	\$ -	\$ -	\$ 370,808		\$ -
21-M43	Military	Carson City	Domestic Hot Water System and Transformer Replacement (Office of the Adjutant General)	\$ 472,682	\$ 407,829	\$ 880,511	\$ 472,682	\$ -	\$ 407,829	\$ 880,511	Federal Funds	\$ -
21-M44	Administration	Carson City	Computer Room Cooling System Upgrade (State Computer Facility)	\$ -	\$ 2,154,029	\$ 2,154,029	\$ -	\$ -	\$ -	\$ -	Bond Proceeds Repaid w/ Agency Funds	\$ (2,154,029)
21-M45	Conservation	Fort Churchill	Park Facilities Maintenance & ADA Upgrades (Fort Churchill State Park)	\$ 656,774	\$ 582,827	\$ 1,239,601	\$ 656,774	\$ -	\$ 582,827	\$ 1,239,601	Federal Funds	\$ -
21-M46	Administration	Carson City	Exterior Renovation (State Capitol and Annex Building)	\$ 4,880,113	\$ -	\$ 4,880,113	\$ 4,880,113	\$ -	\$ -	\$ 4,880,113		\$ -
21-M47	Military	Carlin	Recondition Water Storage Tank (Carlin Readiness Center)	\$ 286,576	\$ 308,212	\$ 594,788	\$ 286,576	\$ -	\$ 308,212	\$ 594,788	Federal Funds	\$ -
21-M49	Administration	Las Vegas	Purchasing Warehouse Renovation	\$ -	\$ 969,423	\$ 969,423	\$ -	\$ -	\$ 969,423	\$ 969,423	Agency Funds	\$ -
21-M50	Conservation	Cathedral Gorge	Safety Improvements (Miller Point Overlook)	\$ 956,755	\$ 850,487	\$ 1,807,242	\$ 956,755	\$ -	\$ 850,487	\$ 1,807,242	Federal Funds	\$ -
21-M51	Military	Carlin	Upgrade Wastewater System (Carlin Readiness Center)	\$ 322,196	\$ 750,000	\$ 1,072,196	\$ 322,196	\$ -	\$ 750,000	\$ 1,072,196	Federal Funds	\$ -
21-M52	Tourism & Cultural Affairs	Reno	HVAC System Renovation (Nevada Historical Society Building)	\$ 584,098	\$ -	\$ 584,098	\$ 584,098	\$ -	\$ -	\$ 584,098		\$ -
21-M53	Wildlife	Elko	HVAC Systems Installation (Elko Office Warehouse)	\$ 592,031	\$ -	\$ 592,031	\$ 592,031	\$ -	\$ -	\$ 592,031		\$ -
21-M54	Corrections	Lovelock	Chilled Water Plant Renovation (Lovelock Correctional Center)	\$ 2,532,354	\$ -	\$ 2,532,354	\$ 2,532,354	\$ -	\$ -	\$ 2,532,354		\$ -
21-M55	Corrections	Las Vegas	Replace Surveillance System (Casa Grande Transitional Housing)	\$ 959,603	\$ -	\$ 959,603	\$ 959,603	\$ -	\$ -	\$ 959,603		\$ -
21-M56	Corrections	Indian Springs	Central Plant Renovation (High Desert State Prison)	\$ 10,411,861	\$ -	\$ 10,411,861	\$ 10,411,861	\$ -	\$ -	\$ 10,411,861		\$ -
21-M57	Corrections	Indian Springs	Install Recreation Yard Fencing (Southern Desert Correctional Center and High Desert State Prison)	\$ 1,830,391	\$ -	\$ 1,830,391	\$ 1,830,391	\$ -	\$ -	\$ 1,830,391		\$ -
21-M58	Corrections	Carson City	Replace Locks and Controls Housing Unit 7 (Northern Nevada Correctional Center)	\$ 3,512,433	\$ -	\$ 3,512,433	\$ 3,512,433	\$ -	\$ -	\$ 3,512,433		\$ -
21-M59	Tourism & Cultural Affairs	Las Vegas	Central Plant Replacement (Nevada State Museum, Las Vegas)	\$ -	\$ -	\$ -	\$ 3,091,904	\$ -	\$ -	\$ 3,091,904		\$ 3,091,904
21-M60	Corrections	Carson City	Replace Cell Doors and Locks (Northern Nevada Correctional Center)	\$ -	\$ -	\$ -	\$ 4,447,868	\$ -	\$ -	\$ 4,447,868		\$ 4,447,868
MAINTENANCE PROJECTS TOTAL				\$ 153,421,381	\$ 22,944,565	\$ 176,365,946	\$ 160,950,108	\$ 8,398,698	\$ 11,066,205	\$ 180,415,011		\$ 4,049,065

ECONOMIC DEVELOPMENT												
21-E01	Military	North Las Vegas	Loading Dock (North Las Vegas Readiness Center)	\$ 147,190	\$ 332,105	\$ 479,295	\$ 147,190	\$ -	\$ 332,105	\$ 479,295	Federal Funds	\$ -
21-E02	Military	Carlin	Replace Overhead Doors, Maintenance Building (Carlin Readiness Center)	\$ 281,940	\$ 237,208	\$ 519,148	\$ 281,940	\$ -	\$ 237,208	\$ 519,148	Federal Funds	\$ -
21-E03	Military	Las Vegas	Upgrade Interior Lighting (Las Vegas Readiness Center)	\$ 292,190	\$ 666,907	\$ 959,097	\$ 292,190	\$ -	\$ 666,907	\$ 959,097	Federal Funds	\$ -
21-E04	Military	Carlin	Security Fence Addition (Carlin Readiness Center)	\$ 666,080	\$ 732,758	\$ 1,398,838	\$ 666,080	\$ -	\$ 732,758	\$ 1,398,838	Federal Funds	\$ -

SCHEDULE OF 2021 CAPITAL IMPROVEMENT PROGRAM PROJECTS

Project	Department	Location	Project Name	Governor Recommends - January 2021			Legislatively Approved					Net Changes to Gov Rec
				State Funding	Other Funding	Total Funding	State Funding	Highway Funds	Other Funding	Total Funding	Other Funding Source	
21-E05	Military	North Las Vegas	Security Fencing (Floyd Edsall Training Center)	\$ 75,961	\$ 1,113,106	\$ 1,189,067	\$ 75,961	\$ -	\$ 1,113,106	\$ 1,189,067	Federal Funds	\$ -
21-E06	Military	North Las Vegas	Interior and Exterior Door Replacement (Clark County Armory)	\$ 724,161	\$ 624,022	\$ 1,348,183	\$ 724,161	\$ -	\$ 624,022	\$ 1,348,183	Federal Funds	\$ -
21-E07	Military	North Las Vegas	Covered Patio (Clark County Armory)	\$ 149,165	\$ 127,310	\$ 276,475	\$ 149,165	\$ -	\$ 127,310	\$ 276,475	Federal Funds	\$ -
ECONOMIC DEVELOPMENT PROJECTS TOTAL				\$ 2,336,687	\$ 3,833,416	\$ 6,170,103	\$ 2,336,687	\$ -	\$ 3,833,416	\$ 6,170,103		\$ -

PLANNING PROJECTS												
21-P01	Administration	Las Vegas	Advance Planning (Grant Sawyer Office Building Remodel)	\$ 4,943,728	\$ -	\$ 4,943,728	\$ 4,943,728	\$ -	\$ -	\$ 4,943,728		\$ -
21-P02	Administration	Carson City	Advance Planning: Seismic Retrofit and Renovation (Heroes Memorial & Annex)	\$ 1,544,163	\$ -	\$ 1,544,163	\$ 1,544,163	\$ -	\$ -	\$ 1,544,163		\$ -
21-P03	Veterans' Services	Boulder City	Advance Planning: Remodel & Addition (Southern Nevada Veterans Home)	\$ 1,635,877	\$ 2,593,840	\$ 4,229,717	\$ 1,635,877	\$ -	\$ 2,593,840	\$ 4,229,717	Federal Funds	\$ -
21-P04	Public Safety	Carson City	Advance Planning: Headquarters Building (Department of Public Safety)	\$ 429,057	\$ 211,327	\$ 640,384	\$ 429,057	\$ 211,327	\$ -	\$ 640,384		\$ -
21-P05	Military	North Las Vegas	Advance Planning: General Instruction Building (Floyd Edsall Training Center)	\$ 1,404,880	\$ 4,049,000	\$ 5,453,880	\$ 1,404,880	\$ -	\$ 4,049,000	\$ 5,453,880	Federal Funds	\$ -
21-P06	Motor Vehicles	Las Vegas	Advance Planning: Department of Motor Vehicles (Silverado Ranch Facility)	\$ -	\$ 6,331,883	\$ 6,331,883	\$ -	\$ 6,331,883	\$ -	\$ 6,331,883		\$ -
21-P07	Corrections	Lovelock	Advance Planning: Wastewater System Upgrade (Lovelock Correctional Center)	\$ -	\$ -	\$ -	\$ 473,137	\$ -	\$ -	\$ 473,137		\$ 473,137
PLANNING PROJECTS TOTAL				\$ 9,957,705	\$ 13,186,050	\$ 23,143,755	\$ 10,430,842	\$ 6,543,210	\$ 6,642,840	\$ 23,616,892		\$ 473,137

STATEWIDE PROJECTS												
21-S01	Administration	Statewide	Statewide Roofing Program	\$ 5,984,653	\$ -	\$ 5,984,653	\$ 5,984,653	\$ -	\$ -	\$ 5,984,653		\$ -
21-S01w	Administration	Las Vegas	Roofing Replacement (Nevada Department of Wildlife, Las Vegas Headquarters)	\$ 586,612	\$ 130,000	\$ 716,612	\$ 586,612	\$ -	\$ 130,000	\$ 716,612	Agency Funds	\$ -
21-S02	Administration	Statewide	Statewide ADA Program	\$ 2,593,037	\$ -	\$ 2,593,037	\$ 2,593,037	\$ -	\$ -	\$ 2,593,037		\$ -
21-S03	Administration	Statewide	Statewide Fire and Life Safety Program	\$ 2,138,164	\$ -	\$ 2,138,164	\$ 2,138,164	\$ -	\$ -	\$ 2,138,164		\$ -
21-S04	Administration	Statewide	Statewide Advance Planning Program	\$ 2,043,408	\$ -	\$ 2,043,408	\$ 2,043,408	\$ -	\$ -	\$ 2,043,408		\$ -
21-S05	Administration	Statewide	Statewide Paving Program	\$ 2,385,478	\$ -	\$ 2,385,478	\$ 2,385,478	\$ -	\$ -	\$ 2,385,478		\$ -
21-S06	Administration	Statewide	Statewide Indoor Air Quality - Environmental Program	\$ 1,293,791	\$ 100,000	\$ 1,393,791	\$ 1,293,791	\$ -	\$ 100,000	\$ 1,393,791	Agency Funds	\$ -
21-S08	Administration	Statewide	Statewide Energy Efficiency Program	\$ 9,389,819	\$ -	\$ 9,389,819	\$ 9,389,819	\$ -	\$ -	\$ 9,389,819		\$ -
21-S09	Administration	Statewide	Statewide Building Official Program	\$ -	\$ 2,275,000	\$ 2,275,000	\$ -	\$ -	\$ 2,275,000	\$ 2,275,000	Agency Funds	\$ -
21-S11 ¹	Administration	Statewide	Statewide Infrastructure and Economic Development Program	\$ 75,000,000	\$ -	\$ 75,000,000	\$ -	\$ -	\$ -	\$ -		\$ (75,000,000)
STATEWIDE PROJECTS TOTAL				\$ 101,414,962	\$ 2,505,000	\$ 103,919,962	\$ 26,414,962	\$ -	\$ 2,505,000	\$ 28,919,962		\$ (75,000,000)

All PROJECTS TOTAL				\$ 356,699,070	\$ 134,674,253	\$ 491,373,323	\$ 290,453,787	\$ 14,941,908	\$ 107,658,363	\$ 413,054,058		\$ (78,319,265)
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¹The 2021 Legislature approved \$75.0 million in general obligation bonds for the state infrastructure bank but not as part of the Capital Improvement Program.

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

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

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

- \$39.2 million in FY 2012
- \$45.5 million in FY 2013
- \$28.1 million in FY 2014*
- \$63.9 million in FY 2017
- \$64.3 million in FY 2018
- \$55.8 million in FY 2019
- \$25.0 million in FY 2020
- \$97.5 million in FY 2021

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

Revisions to the Rainy Day Account were approved by the 2009 Legislature through the passage of Assembly Bill (A.B.) 165, which required the Governor to reserve 1.0% of the total anticipated revenue for each fiscal year as projected by the Economic Forum in December of even-numbered years. The bill also required that the State Controller transfer from the General Fund to the Rainy Day Account, at the beginning of each fiscal year, 1.0% of the total anticipated revenue projected by the Economic Forum in May of odd-numbered years and be adjusted by any legislation enacted by the Legislature that affects state revenue. However, due to the economic condition of the state following

the nation's recession, these provisions were delayed first by the 2011 Legislature in A.B. 561 and again by the 2013 Legislature in A.B. 507. Following the actions of the previous two Legislatures, the 2015 Legislature also extended the effective date of the statutory changes to July 1, 2017, with the passage of S.B. 514. Accordingly, pursuant to NRS 353.288 1(b), the Controller has transferred from the State General Fund to the Rainy Day Account:

- \$39.2 million in FY 2018
- \$40.7 million in FY 2019
- \$44.5 million in FY 2020

Assembly Bill 3 of the 31st (2020) Special Session temporarily suspended the transfer from the State General Fund to the Rainy Day Account, pursuant to NRS 353.288 1(b), for FY 2021.

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

Transfers from the Rainy Day Account to the General Fund (FY 2012 – FY 2022)

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

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

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

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

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

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

The following table shows the summary of activity in the Rainy Day Account from the close of the 2011 Legislative Session to the actions taken by the 2021 Legislature.

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

	Transfer or Appropriation to Rainy Day Account	Transfer from Rainy Day Account to State General Fund	Account Balance
Summary of Account Activity			
Start of 2011 Legislative Session			\$ 41,321,014
Transfer - Assembly Bill 561, 76 th Session (2011)		\$ (41,321,014)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2011	\$ 39,237,222		
Transfer per NRS 353.288 (1)(a) - Close of FY 2012	\$ 45,500,054		
Start of 2013 Legislative Session			\$ 84,737,276
Transfer - Assembly Bill 507, 77 th Session (2013)		\$ (84,737,276)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2013	\$ 28,061,106		
Start of 2015 Legislative Session			\$ 28,061,106
Transfer - Senate Bill 490, 78 th Session (2015)		\$ (28,061,106)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2016	\$ 63,935,955		
Start of 2017 Legislative Session			\$ 63,935,955
Transfer - Senate Bill 550, 79 th Session (2017)		\$ (5,000,000)	
Transfer - Senate Bill 553, 79 th 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		
Start of 2019 Legislative Session			\$ 331,694,833
Transfer per NRS 353.288 (1)(a) - Close of FY 2019	\$ 25,028,566		
Transfer per NRS 353.288 (1)(b) - FY 2020	\$ 44,462,821		
Transfer per NRS 353.288(7) May 18, 2020 Interim Finance Committee		\$ (401,186,220)	
Transfer per NRS 353.288 (1)(a) - Close of FY 2020	\$ 97,545,079		
Start of 2021 Legislative Session			\$ 97,545,079
Transfer - Assembly Bill 494, 81 st Session (2021)		\$ (97,545,079)	

Notes:

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

NRS 353.288(1)(b) - Requires the Controller to transfer 1.0% of the total anticipated revenue for the fiscal year in which the transfer will be made, as projected by the Economic Forum for that fiscal year pursuant to paragraph (e) of subsection 1 of NRS 353.228, and as adjusted by any legislation enacted by the Legislature that affects state revenue for that fiscal year.

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

EXPENDITURE CAP

The 1979 Legislature established the state's current expenditure limitation through *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. *Nevada Revised Statutes* 353.213 also excludes General Fund appropriations approved to reduce the unfunded liability related to the State Retirees' Health and Welfare Benefits Fund from the expenditure limitation.

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

Expenditure Limitation Legislatively Approved 2021-23 Biennium

Expenditure Limitation	2019-21 Biennium	2021-23 Biennium
	\$ 10,166,212,828	\$ 10,751,915,063
General Fund Appropriation Transfers:		
2019 Legislature Approved		
Unrestricted Appropriations	\$ 8,928,210,082	
Restricted Transfers	\$ 19,500,000 a.	
31st (2020) Special Session	\$ (535,612,950) b.	
32nd (2020) Special Session	\$ 410,000 c.	
2021 Legislature Approved		
Unrestricted Appropriations	\$ 616,194,559	\$ 9,285,420,976
Restricted Transfers	\$ (1,500,000) d.	\$ 21,500,000 e.
Legislature Approved Cost of the 2021 Legislative Session	\$ 24,676,318	
Estimated Cost of the 2023 Legislative Session		\$ 20,000,000
Total General Fund Appropriation/Transfers	\$ 9,051,878,009	\$ 9,326,920,976
General Fund Appropriations/Transfers Exempt from Expenditure Limitation		
2019 Legislature Approved		
Appropriation for Construction	\$ (13,696,252) f.	
31st (2020) Special Session	\$ 3,314,250 g.	
2021 Legislature Approved		
Appropriation for Construction	\$ (36,403,000) h.	\$ (7,594,542) i.
Total General Fund Appropriations/Transfers Exempt from Expenditure Limitation		
Appropriations/Transfers Over/(under) Expenditure Limitation	\$ (46,785,002)	\$ (7,594,542)
Net Appropriations	\$ 9,005,093,007	\$ 9,319,326,434
Appropriations/Transfers Over/(under) Expenditure Limitation	\$ (1,161,119,821)	\$ (1,432,588,629)

- a. Includes \$7,600,000 per year transferred 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.
- b. During the 31st (2020) Special Session, the Legislature approved A.B. 3, which reduced operating and one-time appropriations by \$535.6 million in FY 2021.
- c. Senate Bill 4 of the 32nd (2020) Special Session was approved, which provided \$410,000 to support the costs of the special session.
- d. On May 18, 2020, the Interim Finance Committee approved the transfer of \$401.2 million from the Account to Stabilize the Operation of the State Government (Rainy Day Account) to the General Fund, which was the entire balance of the account. Quarterly transfers from the State General fund to the Disaster Relief account cannot exceed 10% of the balance of the Rainy Day Account, or \$500,000. Since the Rainy Day Account did not have a balance at the end of the last quarter of FY 2020 or the first two quarters of FY 2021, no transfers from the General Fund to the Disaster Relief Account were made.
- e. 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), \$1,000,000 per year to the Grant Matching Program (AB 445 of the 81st Legislative Session) and \$2,000,000 per year to the Disaster Relief Account.
- f. Includes appropriations for debt payments for Casa Grande Transitional Housing, Nevada State College, the University of Nevada, Reno (UNR) Engineering Building, and the Richard H. Bryan Building.
- g. During the 31st (2020) Special Session, the Legislature approved A.B. 3, which reduced General Funds that were appropriated to support the debt service payment for the UNR Engineering Building by \$3.3 million. The reduction was offset with fund transfers from the Bond Interest and Redemption Account.
- h. Includes appropriations for deferred maintenance (A.B. 456, A.B. 457, S.B. 427, and S.B. 433), construction of the University of Nevada, Las Vegas Medical School (S.B. 434) and capital improvements for the Legislative Counsel Bureau (A.B. 489).
- i. Includes appropriations for deferred maintenance and debt payments for Casa Grande Transitional Housing, Nevada State College, and the Richard H. Bryan Building.

POSITION SUMMARY

The following table displays the eliminated positions, new positions, vacant positions held vacant, and position eliminations included in The Executive Budget, and positions recommended to be held vacant or eliminated or restored utilizing American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds approved by the 2021 Legislature, by functional area, over the 2021-23 biennium. The FY 2021 work program year is displayed to provide a perspective of the total number of positions in the current fiscal year compared to the total number of positions approved by the 2019 Legislature for FY 2021. A comparison can be made to the total number of positions approved by the Legislature for the 2021-23 biennium. The total number of positions for the Nevada System of Higher Education (NSHE) is detailed separately and included in the grand total.

Over the 2019-21 biennium, the number of positions, excluding NSHE, increased from 20,278.75, as approved by the 2019 Legislature for FY 2020, to 20,483.71 in FY 2021, a net increase of 204.96 positions. Significant position additions include 64.00 positions for the Office of the Military to support the State Family Support Service Program, the Air National Guard in Reno and the Nevada National Youth Challenge Program; 10.00 positions for the Division of Child and Family Services to expand the Nevada System of Care for Youth with Serious Emotional Disorders Program; and 10.00 positions for the Department of Taxation to support new legislation that passed out of the 2019 Legislative Session.

For FY 2022, excluding NSHE, the Legislature approved a total of 20,900.16 positions. The recommendation includes the elimination of 195.13 existing positions when compared to FY 2021 (work program year), the restoration of 257.82 of the 259.33 positions recommended to be eliminated or held vacant in The Executive Budget and 607.09 new positions. The net increase in positions (new, less eliminated, net transfers, and technical adjustments) is 416.45 when compared to the FY 2021 work program.

For FY 2023, excluding NSHE, the Legislature approved a total of 20,915.16 positions. The recommendation includes the elimination of 5.00 positions and the addition of 20.00 new positions. The net increase in positions (new, less eliminated, net transfers) is 15.00. This results in a total of 200.13 eliminated positions, 627.09 new positions, less 1.51 net positions restored, less 2.00 positions transferred, and 8.00 positions added due to technical adjustments over the 2021-23 biennium. The net increase in positions (new, less eliminated, net transfers and restorations, and technical adjustments) for the 2021-23 biennium is 431.45 when compared to the number of positions in the FY 2021 work program year.

Significant position additions recommended by the Governor over the 2021-23 biennium include the addition of 393.00 positions in FY 2022 and 13.00 positions in FY 2023 (406.00 positions total) for the Health and Human Services functional area, the addition of 60.00 positions in FY 2022 and 5.00 positions in FY 2023 (65.00 positions total) for the

Public Safety functional area, the addition of 56.49 positions in FY 2022 and 1.00 position in FY 2023 (57.49 positions total) for the Elected Officials functional area, and the addition of 44.00 positions in FY 2022 for the Infrastructure functional area. The 406.00 additional positions for the Health and Human Services functional area are primarily approved to meet increased demand for services provided by the Aging and Disability Services Division, the Division of Welfare and Supportive Services and the Division of Public and Behavioral Health. The additional 65.00 positions approved by the Legislature for the Public Safety functional area are primarily to transition the low-risk offender supervision model to be primarily Parole and Probation Specialist positions within the Division of Parole and Probation, and to continue to support the Department of Motor Vehicles transformation efforts. The additional 57.49 positions for the Elected Officials function were approved primarily to convert temporary positions to full-time positions to support the SMART 21 initiative and meet service demand for the Legislative Counsel Bureau. Finally, the 44.00 additional positions for the Infrastructure functional area were approved primarily to expand personnel to support various functions within the Nevada Department of Transportation.

Significant position eliminations approved by the Legislature over the 2021-23 biennium included the elimination of 118.00 positions for the Public Safety functional area primarily due to caseload adjustments for the Division of Parole and Probation based off James F. Austin Institute staffing projections, the transition to utilizing Parole and Probation Specialist positions to supervise low-risk offenders resulting in a reduction of DPS Officer positions, and a reduction of staffing for the Nevada Department of Corrections to align operational levels with projected inmate populations; the elimination of 40.53 positions under the Health and Human Services function related to the Aging and Disability Services Division meeting targeted caseload adjustments; and the elimination of 27.00 positions for the Elected Officials function under the Governor's Office of Finance SMART 21 program.

To meet targeted budgetary reductions based on Economic Forum projections for The Executive Budget, the Governor recommended position eliminations and holding positions vacant. Of the 259.33 positions recommended by the Governor to be eliminated or held vacant, the 2021 Legislature approved restoring 257.82 positions utilizing American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds for a net decrease of 1.51 positions over the 2021-23 biennium.

The budgeting and allocation of state-funded positions at NSHE is determined when the Board of Regents approves its annual operating budgets. NSHE's anticipated position counts for FY 2022, pending Board of Regents approval at its December 2021 meeting, reflect 5,342.21 professional positions and 2,043.64 classified positions for a total of 7,385.85 positions. Final FY 2023 position count information will not be available until NSHE's FY 2023 operating budgets are prepared and approved by the Board of Regents.

Nevada Legislative Council Bureau
Legislatively Approved Position Count
(Full-Time Equivalency [FTE] Count)

	FY 2020	FY 2021	Legislatively Approved FY 2022							Legislatively Approved FY 2023				
	Legislature Approved	Work Program ^a	Eliminated Positions	Net Transfers ^b	New Positions	Executive Budget - Vacant Positions Held/Restored/ Eliminated ^c	Legislatively Restored - ARPA Funds ^d	Technical Corrections ^e	Total	Eliminated Positions	Net Transfers ^b	New Positions	Technical Corrections ^e	Total
Government Function														
Elected Officials	1,267.95	1,317.93	(24.00)	(4.00)	56.49	(8.60)	8.60	-	1,346.42	(3.00)	6.00	1.00	-	1,350.42
Finance and Administration	1,054.57	1,064.57	(4.00)	(7.00)	15.00	(7.00)	7.00	1.00	1,069.57	-	(6.00)	1.00	-	1,064.57
Education	200.51	212.00	-	-	8.00	-	-	-	220.00	-	-	-	-	220.00
Health and Human Services	6,997.34	7,015.34	(39.53)	8.00	393.00	(202.12)	202.12	1.00	7,377.81	(1.00)	-	13.00	-	7,389.81
Commerce and Industry	1,491.61	1,508.61	(10.60)	1.00	13.60	(22.61)	21.10	1.00	1,512.10	-	-	-	-	1,512.10
Public Safety	5,878.13	5,894.62	(117.00)	(40.00)	60.00	-	-	6.00	5,803.62	(1.00)	-	5.00	-	5,807.62
Infrastructure	2,877.64	2,884.64	-	-	44.00	(19.00)	19.00	(1.00)	2,927.64	-	-	-	-	2,927.64
Special Purpose Agencies	511.00	586.00	-	40.00	17.00	-	-	-	643.00	-	-	-	-	643.00
Subtotal	20,278.75	20,483.71	(195.13)	(2.00)	607.09	(259.33)	257.82	8.00	20,900.16	(5.00)	-	20.00	-	20,915.16
Nevada System of Higher Education														
Professional ^f	5,309.05	5,595.86	N/A	N/A	N/A	N/A	N/A	N/A	5,342.21	N/A	N/A	N/A	N/A	5,342.21
Classified ^f	2,141.27	2,114.93	N/A	N/A	N/A	N/A	N/A	N/A	2,043.64	N/A	N/A	N/A	N/A	2,043.64
Subtotal	7,450.32	7,710.79							7,385.85					7,385.85
Total ^g	27,729.07	28,194.50							28,286.01					28,301.01

a. The FY 2021 work program subtotal by Government Function in the Fiscal Report differs from The Executive Budget due to necessary adjustments for those items which are not reflected in The Executive Budget work program. The FY 2021 work program subtotal for NSHE reflects the positions approved by the Board of Regents for FY 2021. Reconciliation is on file in the Fiscal Analysis Division.

b. The 2021 Legislature approved transferring the Division of Emergency Management (40.0 existing FTE) from the Public Safety function to the Special Purpose Agencies function (Assembly Bill 485), the Office of Workforce Innovation (4.0 existing FTE) and the Nevada P20 Workforce Reporting (1.0 existing FTE) from the Elected Officials function to the Health and Human Services function (Assembly Bill 459), and the Nevada Western Interstate Commission for Higher Education (2.0 existing FTE) from the Elected Officials function to the Nevada System of Higher Education (Senate Bill 446) over the 2021-23 biennium, and the Office of Grant Procurement Coordination (5.0 existing FTE) from the Finance and Administration function to the Elected Officials function (Assembly Bill 445) in FY 2023.

c. This column reflects The Executive Budget position eliminations and vacant positions held in order to meet budgetary reductions and balance the budget pursuant to NRS 353.230.

d. This column reflects position legislatively approved restorations utilizing American Rescue Plan Act Funds (ARPA) that were included in The Executive Budget to be eliminated or held vacant.

e. Full-time equivalency counts that fall into the technical corrections column account for positions that were either duplicated or removed from the base budget unintentionally.

f. The FY 2022 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 2021. Final FY 2023 FTE count information for NSHE will not be available until the FY 2023 state-supported operating budgets are prepared and approved by the Board of Regents.

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

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
ELECTED OFFICIALS					
GENERAL FUND	161,652,833	141,796,446	147,764,949	138,767,681	162,495,097
BALANCE FORWARD	262,578,015	239,718,653	3,069,199,974	272,983,903	3,019,986,248
FEDERAL FUND	17,154,249	13,393,194	8,190,989	9,109,594	6,693,507
HIGHWAY FUND	7,254,493	1,120,879	1,069,446	1,561,737	4,734,549
INTERAGENCY TRANSFER	78,027,315	65,990,020	64,566,669	64,839,981	63,338,280
INTERIM FINANCE	552,764				
OTHER FUND	264,795,317	240,181,181	257,656,821	241,954,482	272,376,209
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	792,014,986	702,200,373	3,548,448,848	729,217,378	3,529,623,890
Less: INTER-AGENCY TRANSFER	78,027,315	65,990,020	64,566,669	64,839,981	63,338,280
NET ELECTED OFFICIALS	713,987,671	636,210,353	3,483,882,179	664,377,397	3,466,285,610
FINANCE & ADMINISTRATION					
GENERAL FUND	41,328,512	43,737,632	44,166,473	44,774,334	46,185,062
BALANCE FORWARD	50,023,756	42,901,465	43,005,052	36,684,058	37,525,809
FEDERAL FUND	2,160,666	1,884,996	4,568,779	1,884,996	1,884,996
INTERAGENCY TRANSFER	126,383,910	114,901,214	117,420,797	114,748,476	116,927,319
INTERIM FINANCE	246,593				
OTHER FUND	75,274,487	89,949,547	94,532,896	95,158,443	97,551,238
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	295,417,924	293,374,854	303,693,997	293,250,307	300,074,424
Less: INTER-AGENCY TRANSFER	126,383,910	114,901,214	117,420,797	114,748,476	116,927,319
NET FINANCE & ADMINISTRATION	169,034,014	178,473,640	186,273,200	178,501,831	183,147,105
EDUCATION					
GENERAL FUND	1,919,720,173	2,078,278,937	2,354,557,880	1,961,179,763	2,189,810,143
BALANCE FORWARD	53,925,151	17,008,718	17,008,718	18,700,560	84,766,080
FEDERAL FUND	311,435,876	313,564,358	1,583,778,338	312,803,818	334,853,410
INTERAGENCY TRANSFER	353,550,984	237,810,569	155,043,277	280,802,960	151,405,195
INTERIM FINANCE	428,800				
OTHER FUND	845,835,126	860,031,289	3,332,031,109	938,640,639	3,567,108,376
REVERSIONS					
TOTAL FOR EDUCATION	3,484,896,110	3,506,693,871	7,442,419,322	3,512,127,740	6,327,943,204
Less: INTER-AGENCY TRANSFER	353,550,984	237,810,569	155,043,277	280,802,960	151,405,195
NET EDUCATION	3,131,345,126	3,268,883,302	7,287,376,045	3,231,324,780	6,176,538,009
COMMERCE & INDUSTRY					
GENERAL FUND	46,991,770	54,702,214	55,561,276	53,609,242	54,445,496
BALANCE FORWARD	112,401,155	103,030,043	103,030,043	105,691,056	103,571,184
FEDERAL FUND	265,853,726	159,543,562	160,239,056	163,723,816	163,718,881
HIGHWAY FUND	2,733,592	2,689,182	2,682,772	2,665,990	2,654,126
INTERAGENCY TRANSFER	142,440,317	32,810,249	32,370,018	31,481,837	33,033,893
INTERIM FINANCE	71,465				
OTHER FUND	174,854,273	162,746,840	161,630,591	170,818,234	169,690,940
REVERSIONS					
TOTAL FOR COMMERCE & INDUSTRY	745,346,298	515,522,090	515,513,756	527,990,175	527,114,520
Less: INTER-AGENCY TRANSFER	142,440,317	32,810,249	32,370,018	31,481,837	33,033,893
NET COMMERCE & INDUSTRY	602,905,981	482,711,841	483,143,738	496,508,338	494,080,627

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
GENERAL FUND	1,434,106,058	1,571,279,041	1,591,843,952	1,691,002,442	1,750,503,364
BALANCE FORWARD	120,480,676	141,738,531	102,603,745	86,348,330	79,430,503
FEDERAL FUND	4,296,138,293	4,286,475,435	4,823,103,800	4,498,841,696	4,763,984,827
INTERAGENCY TRANSFER	706,329,315	963,936,438	992,442,537	911,102,095	948,102,955
OTHER FUND	382,536,293	726,970,546	770,747,627	728,411,123	777,490,137
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	6,939,590,635	7,690,399,991	8,280,741,661	7,915,705,686	8,319,511,786
Less: INTER-AGENCY TRANSFER	706,329,315	963,936,438	992,442,537	911,102,095	948,102,955
NET HEALTH AND HUMAN SERVICES	6,233,261,320	6,726,463,553	7,288,299,124	7,004,603,591	7,371,408,831
PUBLIC SAFETY					
GENERAL FUND	376,557,590	396,803,863	380,254,541	406,731,329	389,473,944
BALANCE FORWARD	77,127,165	49,889,945	42,719,375	50,317,162	41,065,215
FEDERAL FUND	34,647,350	32,932,962	13,134,221	31,082,282	11,215,725
HIGHWAY FUND	130,785,900	127,366,646	149,634,421	133,002,772	161,272,152
INTERAGENCY TRANSFER	200,211,735	52,380,674	50,314,030	53,928,350	51,601,209
INTERIM FINANCE	9,544,204				
OTHER FUND	171,547,637	154,285,157	165,329,157	155,002,762	169,356,534
REVERSIONS					
TOTAL FOR PUBLIC SAFETY	1,000,421,581	813,659,247	801,385,745	830,064,657	823,984,779
Less: INTER-AGENCY TRANSFER	200,211,735	52,380,674	50,314,030	53,928,350	51,601,209
NET PUBLIC SAFETY	800,209,846	761,278,573	751,071,715	776,136,307	772,383,570
INFRASTRUCTURE					
GENERAL FUND	39,482,381	41,693,808	41,007,644	41,497,935	41,051,571
BALANCE FORWARD	53,598,264	37,757,912	37,938,925	35,575,268	36,038,756
FEDERAL FUND	442,192,996	423,082,398	423,102,026	422,904,092	422,860,710
HIGHWAY FUND	520,327,957	447,551,732	447,821,782	452,933,329	452,801,382
INTERAGENCY TRANSFER	64,274,250	54,140,091	55,631,736	54,920,263	55,787,339
INTERIM FINANCE	1,699,854				
OTHER FUND	276,902,518	122,938,625	122,935,385	121,843,022	121,895,962
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,398,478,220	1,127,164,566	1,128,437,498	1,129,673,909	1,130,435,720
Less: INTER-AGENCY TRANSFER	64,274,250	54,140,091	55,631,736	54,920,263	55,787,339
NET INFRASTRUCTURE	1,334,203,970	1,073,024,475	1,072,805,762	1,074,753,646	1,074,648,381
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	10,597,884	11,256,049	18,003,199	11,513,284	18,296,384
BALANCE FORWARD	172,672,048	140,877,882	143,467,693	133,168,763	132,811,981
FEDERAL FUND	52,185,795	47,282,376	66,143,788	49,780,133	67,757,787
INTERAGENCY TRANSFER	690,279,755	621,341,351	651,470,777	671,707,786	699,770,655
INTERIM FINANCE					
OTHER FUND	51,305,136	61,952,852	57,731,175	60,582,816	63,338,704
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	977,040,618	882,710,510	936,816,632	926,752,782	981,975,511
Less: INTER-AGENCY TRANSFER	690,279,755	621,341,351	651,470,777	671,707,786	699,770,655
NET SPECIAL PURPOSE AGENCIES	286,760,863	261,369,159	285,345,855	255,044,996	282,204,856

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature**

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
STATEWIDE					
GENERAL FUND	4,030,437,201	4,339,547,990	4,633,159,914	4,349,076,010	4,652,261,061
BALANCE FORWARD	902,806,230	772,923,149	3,558,973,525	739,469,100	3,535,195,776
FEDERAL FUND	5,421,768,951	5,278,159,281	7,082,260,997	5,490,130,427	5,772,969,843
HIGHWAY FUND	661,101,942	578,728,439	601,208,421	590,163,828	621,462,209
INTERAGENCY TRANSFER	2,361,497,581	2,143,310,606	2,119,259,841	2,183,531,748	2,119,966,845
INTERIM FINANCE	12,543,680				
OTHER FUND	2,243,050,787	2,419,056,037	4,962,594,761	2,512,411,521	5,238,808,100
REVERSIONS					
TOTAL FOR STATEWIDE	15,633,206,372	15,531,725,502	22,957,457,459	15,864,782,634	21,940,663,834
Less: INTER-AGENCY TRANSFER	2,361,497,581	2,143,310,606	2,119,259,841	2,183,531,748	2,119,966,845
NET STATEWIDE	13,271,708,791	13,388,414,896	20,838,197,618	13,681,250,886	19,820,696,989

2021 TAX LEGISLATION

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

Due to the potential losses of hundreds of millions of dollars of revenues from the State General Fund and other sources, the Legislature was called into special session in July 2020 to make cuts to budgets. Despite the Economic Forum's December 3, 2020, forecast showing modest recovery in the 2021-23 biennium, The Executive Budget included no significant revenue enhancements for the upcoming biennium.

Given a better outlook resulting from significant federal stimulus and widespread availability of the COVID-19 vaccine, the Economic Forum significantly revised its estimates upward for the State General Fund at its meeting held during the 2021 Session, on May 4th. Part of this upward revision, however, was reduced as a result of the Nevada Supreme Court, who nine days later, on May 13th, upheld the First Judicial District Court's ruling declaring that legislation approved during the 2019 Session that established the Modified Business Tax rates at the beginning of Fiscal Year 2020 were unconstitutional. The Court's actions not only required excess revenue collected from that point to be refunded, but it also had the effect of reducing the amount of revenue likely collectible as compared to the Forum's forecast for the MBT in FY 2021, FY 2022, and FY 2023 due to the required reduction of the tax rates.

The Legislature was also called into a special session beginning July 31, 2020, to enact certain policy measures related to the COVID-19 pandemic. Though the focus of this special session was not on the budget or tax matters, the Legislature did consider and approve three separate joint resolutions proposing to amend the Nevada Constitution relating to the taxation of the mining industry.

For those joint resolutions to have received consideration by the voters at the November 2022 General Election, they would need to have been considered and approved by the Legislature during the 2021 Session. Rather than approve any of these measures, though, the Legislature passed a bill late in the session providing for a new tax on the gross revenue of businesses engaged in the extraction of gold and silver in this state, which would provide additional revenue for the State General Fund in the upcoming biennium, and would then be used to provide additional funding for K-12 education beginning in Fiscal Year 2024.

Court Decisions Affecting Bills Passed During the 2019 Legislative Session

Following the 2019 Session, lawsuits were filed in the First Judicial District Court regarding two bills approved during that session – Senate Bill 542 and Senate Bill 551. These lawsuits were filed alleging that the passage of these bills violated the provisions of Article 4, Section 18 of the Nevada Constitution, which requires a bill or joint resolution

which creates, generates, or increases any public revenue in any form, to pass by a two-thirds majority of each house of the Legislature.

Senate Bill 542 extended the imposition of a \$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 originally set to expire on June 30, 2020, pursuant to Senate Bill 502 of the 2015 Session.

The First Judicial District Court's ruling on September 21, 2020, sided with the plaintiffs, ruling that the passage of Senate Bill 542 without a two-thirds majority in the Senate was in violation of the Nevada Constitution. This ruling was appealed to the Nevada Supreme Court, which upheld the ruling on May 13, 2021, finding that Senate Bill 542 was unconstitutional because the bill increased public revenue, yet was passed without a two-thirds majority in the Senate.

As a result of the Supreme Court upholding the First Judicial District's ruling, the Department of Motor Vehicles discontinued collecting the \$1 technology fee required pursuant to Senate Bill 542 on May 18, 2021. The Supreme Court's decision to overturn Senate Bill 542 required the department to issue refunds to persons who paid the fee on or after July 1, 2020, based on the two-year extension of the fee approved in Senate Bill 542.

Senate Bill 551 permanently repealed the provisions established in Senate Bill 483 of the 2015 Session that required 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 4.0% above the Economic Forum's May forecast in any even-numbered fiscal year. This provision is generally referred to as the MBT rate reduction calculation.

Based on the rate reduction calculation performed by the Department of Taxation in September 2018, the MBT tax rates were required to be reduced, effective July 1, 2019, for FY 2020. However, as a result of the passage of Senate Bill 551 of the 2019 Session, the rates for the MBT-NFI, which were 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, would remain at the current rates of 1.475% (for the MBT-NFI) and 2.0% (for the MBT-FI and MBT-Mining), on and after that date.

The First Judicial District Court's ruling on Senate Bill 551, also issued on September 21, 2020, sided with the plaintiffs, ruling that the passage of Sections 2, 3, 37, and 39 of Senate Bill 551 without a two-thirds majority in the Senate was in violation of the Nevada Constitution. This ruling was appealed to the Nevada Supreme Court,

which upheld the ruling on May 13, 2021, ruling that, because these sections of Senate Bill 551 increased public revenue yet were passed without a two-thirds majority in the Senate, these actions were unconstitutional.

As a result of the Supreme Court's ruling, the Department of Taxation was required to lower the MBT-NFI tax rate from 1.475% to 1.378% for all taxable wages in excess of \$50,000 per calendar quarter, and the MBT-FI and MBT-Mining rates from 2% to 1.853% for all taxable wages, which was implemented beginning with the fourth quarter of FY 2021 (April 1, 2021).

In addition, the Department of Taxation is required to provide refunds, including applicable interest, for the four quarters of FY 2020 and the first three quarters of FY 2021, as this was the period for which MBT taxes were paid at the higher tax rates deemed to be unconstitutional. The department began issuing these refunds to affected taxpayers in August 2021.

The Court's ruling also restored the MBT rate reduction calculation provisions originally approved in Senate Bill 483 of the 2015 Session, which were repealed in Senate Bill 551 of the 2019 Session, which will reduce the rates of the MBT-NFI, MBT-FI, and MBT-Mining if the actual combined collections from the MBT, Branch Bank Excise Tax, and Commerce Tax exceed 104% of the revenue projected from these sources in an even-numbered fiscal year. The amount of the rate reduction must be done proportionally among the MBT rates such that the rates would have generated 104% of the forecast in that fiscal year, and the reduced rates will become effective on July 1 of the following year (the beginning of the next even-numbered fiscal year). **Based upon this action, the Department of Taxation will be required to perform the necessary calculations on or before September 30, 2022, based on actual collections from FY 2022 compared to the Economic Forum's May 4, 2021, forecast for that fiscal year, adjusted for legislative actions and the Supreme Court's ruling, to determine whether the MBT tax rates should be reduced on July 1, 2023, for FY 2024.**

BILLS REGARDING STATE REVENUE AND TAXES

Assembly Bill 495 imposes an annual tax on each business entity engaged in the business of extracting gold or silver in this State whose Nevada gross revenue in a taxable year exceeds \$20.0 million, effective July 1, 2021. The taxable year, for the purposes of this tax, is defined as the 12-month period between January and December, and the provisions imposing the tax apply to the taxable year beginning on January 1, 2021.

The tax rate is 0.75% of all taxable revenue in excess of \$20.0 million, but not more than \$150.0 million; and 1.1% of all Nevada gross revenue in excess of \$150 million. The proceeds from this tax will be deposited in the State General Fund in Fiscal Year 2022 and Fiscal Year 2023, but will be deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan beginning in Fiscal Year 2024.

The provisions of Assembly Bill 495 additionally specify that, the portion of the Net Proceeds of Minerals Tax currently deposited in the State General Fund be instead deposited in the State Education Fund as a dedicated state funding source for the benefit of K-12 education under the Pupil-Centered Funding Plan. This revenue source will, however, continue to be deposited in the State General Fund for Fiscal Years 2021, 2022, and 2023, as approved in the bill.

Assembly Bill 445 transfers the Office of Grant Procurement, Coordination and Management of the Department of Administration to the Office of the Governor, renaming the Office as the Office of Federal Assistance. To provide funding for the Office for grants to state agencies, local governments, tribal governments and nonprofit organizations for the purpose of satisfying the matching requirement for a federal or nongovernmental organization grant, the bill additionally requires the State Controller, as soon as practicable after the close of Fiscal Year 2021, to transfer \$1,000,000 from the Abandoned Property Trust Account to the Grant Matching Account created by this bill for the purpose of providing grants or satisfying matching requirements for nongovernmental organizational grants by the Office of Federal Assistance in the Office of the Governor.

For Fiscal Year 2023 and all subsequent years, the first \$1.0 million of revenue from Unclaimed Property that is generated after the required transfer of the first \$7.6 million to the Millennium Scholarship Trust Fund must be transferred to the Grant Matching Account.

Senate Bill 18 increases various administrative and criminal fines that may be imposed by the Public Utilities Commission of Nevada (PUCN) to be deposited in the State General Fund.

This bill increases the administrative fine from not to exceed \$1,000 per day to \$200,000 per day for each day of the violation and increases the maximum total fine from \$200,000 to \$2,000,000 for any related series of violations for which a person who violates a regulation adopted by the PUCN relating to the operation and maintenance of storage facilities and intrastate pipelines used to store and transport natural gas or liquefied petroleum gas is liable.

The PUCN may impose an administrative fine on a person who: (1) violates certain provisions relating to public utilities; (2) violates any rule or regulation of the Commission; or (3) fails, neglects, or refuses to obey an order of the PUCN. This bill increases the maximum administrative fine for such violations that are knowing and willful, or detrimental to public health or safety, from \$1,000 per day to \$200,000 per day for each day of the violation and increases the maximum total from \$100,000 to \$5,000,000 for any related series of violations. For any other violation, the maximum administrative fine is increased to \$100,000 per day, not to exceed \$2,000,000 for any related series of violations. Additionally, the bill authorizes the PUCN to also assess an administrative fine in these increased maximum amounts if a person provides information which is materially inaccurate or misleading and which the person knew or through the exercise of reasonable care and diligence should have known was materially inaccurate or misleading.

Finally, this bill increases the maximum amount of a criminal fine that may be imposed on a person who commits certain violations relating to public utilities, as specified in *Nevada Revised Statutes* (NRS) 704.640, from \$500 to \$50,000.

Senate Bill 45 changes the name of the Office of Ombudsman for Victims of Domestic Violence within the Office of the Attorney General to the Office of Ombudsman for Victims of Domestic Violence, Sexual Assault and Human Trafficking to reflect the expanded scope of the Office to include the crimes of sexual assault and human trafficking. For a person convicted of a first offense of domestic violence against a pregnant victim this bill establishes a new punishment requiring that the offender be imprisoned in county jail for not less than 20 days. The offender may be further punished by a fine of between \$500 and \$1,000.

Senate Bill 177 revises the eligibility of nonprofit organizations that provide services for victims of domestic violence to receive grants from the Account for Aid for Victims of Domestic Violence and renames the Account as the Account for Aid for Victims of Domestic or Sexual Violence.

The portion of the fee that is collected by a county clerk when issuing a marriage license that is used to fund the Account is raised from \$25 to \$50.

Senate Bill 276 imposes a \$15 technology fee to an applicant for the issuance or renewal of certain licenses, certificates, permits, and registrations issued by the Real Estate Division of the Department of Business and Industry. The bill creates Technology Accounts for Chapters 645 (“Real Estate Brokers and Salespersons”), 645C (“Appraisers of Real Estate and Appraisal Management Companies”), 645D (“Inspectors of Structures and Energy Auditors”), 645H (“Asset Management Companies and Asset Managers”), and 119A (“Time Shares”) of the *Nevada Revised Statutes* in the State General Fund, administered by the division.

The bill requires that any interest and income earned be credited to the respective accounts and any remaining balance in the accounts does not revert to the State General Fund. The bill requires that money collected from the technology fee be deposited in the respective accounts governing certain professions or occupations and be accounted for and used for acquiring or improving the technology used by the division for licensing the respective professions.

Senate Bill 291 authorizes the State Board of Cosmetology to adopt regulations to provide for classifications of licensing as an advanced esthetician. The bill requires any such regulations to include the establishment of the fees for the issuance and renewal of each classification of license.

The bill specifies that any regulations adopted pursuant to the bill must not become effective with respect to any person who is licensed as an esthetician on the date on which those regulations otherwise become effective until six months after that date.

Senate Bill 389 establishes provisions governing the licensing and operation of a peer-to-peer car sharing program, which is a platform operated by a business that connects shared vehicle owners with shared vehicle drivers to enable the sharing of vehicles in exchange for money. The bill requires a peer-to-peer car sharing program to collect from each shared vehicle driver a governmental services fee of 10.0% of the total amount for which a vehicle was shared through the program, plus any additional fee imposed on the sharing of the vehicle by authorized counties (currently a rate of 2.0% is imposed in Clark and Washoe counties).

The bill requires the peer-to-peer car sharing program to remit such fees to the Department of Taxation, along with a quarterly report and specifies that the peer-to-peer car sharing program is required to maintain certain records.

The bill also requires the money received from the fees collected by the peer-to-peer sharing program to be distributed in the same manner as the proceeds from the short-term rental of vehicles.

Senate Bill 389 requires a person to obtain a license from the Department of Motor Vehicles before operating a peer-to-peer car sharing program and establishes provisions governing the issuance, renewal, suspension, and revocation of a license by the department. The bill also prohibits a peer-to-peer car sharing program from operating in the state under certain circumstances and defines certain terms relating to peer-to-peer car sharing programs.

Senate Bill 389 provides General Fund appropriations of \$374,871 in FY 2022 and \$406,699 in FY 2023 to the Department of Taxation for personnel, operating, and equipment and computer programming costs to implement the provisions of the bill.

Senate Bill 423 requires that, as compensation to the state for the costs of collecting the taxes on centrally assessed property, the Department of Taxation must, before apportioning and remitting the taxes due to each county, transmit an amount of the taxes as specified by the Legislature to the State Treasurer for deposit to the credit of the department. Under this bill, the department is required to spend such money in accordance with its work program.

The Legislature authorized the amounts of \$135,922 for FY 2022 and \$137,928 for FY 2023 to be retained by the department as a commission against the proceeds from centrally assessed property taxes collected and distributed by the department.

Senate Bill 426 appropriates \$1,784,500 to the Office of Finance in the Office of the Governor as a loan to the Division of Enterprise Information Technology Services (EITS) of the Department of Administration to fund the replacement of the state's content management and portal platform. The loan is required to be repaid in annual installments equal to 25.0% of the cost of the replacement beginning in FY 2024 and must be fully repaid no later than June 30, 2027.

BILLS REGARDING TECHNICAL AND ADMINISTRATIVE CHANGES

Assembly Bill 7 makes various changes to the provisions requiring manufacturers and distributors of associated equipment to register with the Gaming Control Board, including removing the limitation on the fee that may be charged for the application or renewal of registration for a manufacturer or distributor of associated equipment. The bill additionally removes a requirement from NRS 368A.200 that a ticket for admission to a facility where live entertainment is provided must have the admission charge on its face, or that the seller of the admission is to prominently display a notice disclosing the admission charge at the box office or other place where the admission charge is made.

Assembly Bill 8 makes several changes to laws relating to the regulation and taxation of gaming in Nevada, including:

- Changing the term “slot machine wagering voucher” to “wagering voucher,” and expanding the definition of a wagering voucher to include digital representations of a wagering instrument;
- Specifying that the definition of “gross revenue,” for the purposes of the monthly percentage fee on gross gaming revenue imposed pursuant to NRS 463.370, includes cash received as entry fees for the right to participate in contests and tournaments, as well as compensation received for conducting any game in which the licensee is not a party to a wager, but does not include compensation received for conducting any contest or tournament in conjunction with interactive gaming; and
- Removing the option for licensees who conclude a gaming operation to pay a monthly fee based on all compensation received for the payment of any credit instrument.

Assembly Bill 9 revises confidentiality provisions contained in Chapter 360 of the *Nevada Revised Statutes* to allow the Department of Taxation to disclose, in confidence, certain confidential taxpayer information to the Budget Division of the Governor’s Office of Finance for use in the projection of revenue.

Assembly Bill 59 makes various changes relating to the sale and regulation of cigarettes and other tobacco products in Nevada, including:

- Raising the minimum sales age of these products from 18 to 21 years of age;
- Revising the penalties for distributing cigarettes, cigarette paper or other tobacco products to a person under 21 years of age through a telephonic, computer or electronic network;
- Requiring sellers to use an independent, third-party age verification system to establish the age of a customer for each sale; and
- Specifying that the term “delivery sale,” for the purpose of the regulation of such sales, additionally applies to sales of cigarette paper and other tobacco products.

Assembly Bill 341 provides for the licensure and regulation by the Cannabis Compliance Board (Board) of certain businesses at which the consumption of certain cannabis and cannabis products is allowed (generally referred to in the bill as “cannabis consumption lounges”). The bill designates two types of lounges – “retail cannabis consumption lounges” are lounges at which the consumption of single-use or ready-to-consume cannabis products are allowed and which are attached or immediately adjacent to an adult-use cannabis retail store; and “independent cannabis consumption lounges” are lounges at which the consumption of single-use or ready-to-consume cannabis products are allowed and which are not attached or immediately adjacent to an adult-use cannabis retail store.

The Board is prohibited, with certain exceptions, from issuing more than 20 licenses for an independent cannabis consumption lounge. However, under the provisions of the bill, if, on or before June 30, 2022, the Board has issued 20 such licenses, the Board may issue additional licenses, so long as the total number of licenses for an independent cannabis consumption lounge does not, at any time, exceed the number of licenses for a retail cannabis consumption lounge issued by the Board.

Additionally, the bill requires that at least 10 of the first 20 licenses for an independent cannabis consumption lounge issued by the Board be issued to social equity applicants, as defined in the bill.

Among its other provisions, the bill specifies that the 10.0% excise tax on each retail sale of cannabis or cannabis products by an adult-use cannabis retail store additionally applies to retail sales of cannabis and cannabis products by a cannabis consumption lounge.

Assembly Bill 360 requires retailers to utilize advanced age verification technology at the point of sale for cigarettes or other tobacco products purchased by a person under 40 years of age to ensure the purchaser is old enough to make the purchase of the cigarettes or other tobacco products.

Assembly Bill 482 requires the Secretary of State to suspend a state business license if the State Controller has notified the Secretary of State that the holder of the state business license owes a debt to a state agency that has been assigned to the State Controller for collection and the holder has not satisfied the debt; entered into an agreement with the State Controller for the payment of the debt; or demonstrated to the State Controller that the debt is not valid. The Secretary of State is required to reinstate such a suspended state business license if the State Controller notifies the Secretary of State in writing that the holder of the license has satisfied the debt; entered into an agreement with the State Controller for the payment of the debt; or demonstrated to the State Controller that the debt is not valid.

The bill additionally provides that existing provisions of law relating to the collection of debts by the State Controller, and the prohibition of a licensing agency to renew the license of a person who owes a debt to the State Controller, additionally apply to the

Secretary of State's Office with respect to the issuance or renewal of a state business license.

Senate Bill 25 repeals provisions in NRS Chapter 372 (2.0% State General Fund tax rate) and NRS Chapter 374 (2.6% Local School Support Tax rate) to maintain the state's compliance with the Streamlined Sales and Use Tax Agreement (SSUTA), of which Nevada is a full member state.

The bill eliminates a requirement of existing law which predates Nevada's adoption of the SSUTA and which requires the Department of Taxation, in determining whether food intended for human consumption is subject to the sales and use tax, to base its determination on whether the food is intended for immediate consumption and not on the type of establishment where the food is sold.

Based on regulations adopted pursuant to LCB File No. R056-18, filed on June 8, 2020, the Department of Taxation makes its determination on whether food for human consumption is subject to the sales and use tax based on the percentage of food sold by the seller that qualifies as prepared food.

Senate Bill 55 transfers the duties of regulating employee leasing companies from the administrator of the Division of Industrial Relations (DIR) of the Department of Business and Industry to the Nevada Labor Commissioner. The bill also replaces the defined term "employee leasing company" with the term "professional employer organization" and authorizes the labor commissioner to adopt regulations governing professional employer organizations, as well as impose an administrative fine to a licensee for a violation of any statutory provisions.

The proceeds from the licensure of certain professional employer organizations (employee leasing companies), which were being retained by the Division of Industrial Relations in the Department of Business and Industry, were going to be deposited in the State General Fund beginning on July 1, 2021. The Economic Forum May 4, 2021, forecast accounted for this action by including an estimate of \$103,500 in FY 2022 and FY 2023.

Senate Bill 71 revises the provisions relating to the delivery of certain unclaimed property to the Office of the Treasurer. A holder of tangible property held in a safe-deposit box or other safekeeping depository that is presumed abandoned is required to deliver the property to the Treasurer's Office as unclaimed property after filing the report required pursuant to NRS 120A.560. This bill changes the requirement for the delivery of the property to the Treasurer's Office from until 60 days after filing the report to within 60 days after filing the report.

Senate Bill 74 eliminates the requirement for the Department of Taxation to use the population totals issued by the Bureau of the Census of the United States Department of Commerce (Census Bureau) for the purposes of distributing certain taxes and making certain determinations based on population in the case of a conflict between the

population totals certified by the Governor and the population totals issued by the Census Bureau.

Specifically, Senate Bill 74 eliminates the requirement to use the population totals issued by the Census Bureau in the case of a conflict with the population totals certified by the Governor from the provisions of:

- NRS 360.690, which governs the Local Government Tax Distribution Account, also known as the Consolidated Tax Distribution (CTX); and
- NRS 377.057, which governs the distribution of the 1.75% Supplemental City-County Relief Tax (SCCRT).

The bill also amends NRS 377.055 to clarify that the population totals certified by the Governor are to be used to determine the distribution of the proceeds from the 0.5% Basic City-County Relief Tax (BCCRT).

Senate Bill 165 creates the Esports Technical Advisory Committee and requires the Nevada Gaming Control Board to appoint members to the committee consisting of various Esports industry professionals. The bill requires the committee to make recommendations to the Gaming Control Board on any guidelines and parameters necessary to safeguard the integrity of Esports when wagers are placed at such competitions. In addition, the bill authorizes the Gaming Control Board to adopt regulations, as may be necessary, to carry out the recommendations of the committee.

Senate Bill 168 makes various changes related to cannabis. Specifically, the bill requires the Cannabis Compliance Board (Board) to adopt regulations (1) governing curbside pickup; and (2) allowing certain records to be created and maintained electronically.

The bill provides that cannabis sales facilities are authorized to engage in curbside pickup in accordance with Board regulations; however, local governments are not prohibited from adopting and enforcing an ordinance or rule prohibiting a cannabis sales facility from engaging in curbside pickup based on the characteristics of the location of the cannabis sales facility or any other considerations.

Senate Bill 268 requires, to the extent of available resources, the Fiscal Analysis Division of the Legislative Counsel Bureau to perform a budget stress test in each even-numbered year. The stress test must compare the estimated future revenue to, and the estimated future expenditure from, the major funds in the State Treasury under various potential economic conditions. A report regarding the results of the test must be posted on the Legislature's website and submitted to the Governor and the Legislature.

Senate Bill 278 defines the term "wholesale sale," for the purposes of the 15.0% wholesale excise tax on cannabis, as a sale or transfer of cannabis by a cannabis cultivation facility to another cannabis establishment. The term does not include a transfer of cannabis by a cannabis cultivation facility to another cannabis cultivation facility when both cannabis cultivation facilities share identical ownership.

Senate Bill 288 allows a transportation network company (TNC) to enter into an agreement with monitored autonomous vehicle providers (MAVs) to receive connections to potential customers from the TNC in exchange for a payment of a fee by the MAVs to the TNC. Total fares charged by the MAVs for providing transportation services to customers through the TNC are subject to the 3% excise tax imposed pursuant to NRS Chapter 372B.

A TNC must include information on providers of MAVs in its reports to the Nevada Transportation Authority (NTA) of the Department of Business and Industry. The measure clarifies that MAVs are not commercial vehicles, and the provisions relating to MAVs do not apply to fully autonomous vehicles or autonomous vehicle network companies that have been permitted by the NTA.

Senate Bill 307 makes various changes to the regulation of brew pubs, craft distilleries, suppliers, and wholesalers. The bill requires a supplier to approve any assignment, sale, or transfer of wholesaler's stock or assets within 60 days after receiving a notice of the transaction, if the person to be substituted under the terms of the franchise meets certain reasonable standards. The bill expands certain provisions imposed on suppliers by prohibiting certain conduct in relation to wholesalers.

In addition, the bill authorizes a person, who operates one or more brew pubs, to manufacture and sell an additional 20,000 barrels of malt beverages to a wholesaler located outside of this state, subject to periodic auditing by the Department of Taxation. Senate Bill 307 requires that a person who possesses, sells, or transports liquor be duly designated by the supplier or to have purchased the liquor from certain authorized sources. Finally, the bill provides that a person who enters this state with one gallon or less of alcoholic beverage per month, for household or personal use, is exempt from licensing requirements.

Senate Bill 430 makes various changes concerning the governance and scope of the Nevada Infrastructure Bank (Bank). Among other things, the bill:

- Expands the Board of Directors of the Bank to include the director of the Office of Energy;
- Expands the list of projects that may be funded through loans or other financial assistance from the Bank to include projects relating to water, wastewater, renewable energy, recycling and sustainability, digital, social, or other infrastructure related to economic development;
- Authorizes the Bank to provide loans and financial assistance to Indian reservations, Indian colonies, and private nonprofit entities created for charitable or educational purposes; and
- Makes the establishment of the Bank effective on July 1, 2021.

Pursuant to Assembly Bill 492 (2021 Session), the State Board of Finance is required to issue general obligation bonds of the State of Nevada in the face amount of not more than \$75,000,000, the proceeds of which must be used for the program identified in The Executive Budget for the 2021-2023 biennium and

otherwise described as the Statewide Infrastructure and Economic Development Program (Nevada Infrastructure Bank) to be used in accordance with NRS 408.55048 to 408.55088, inclusive, to provide loans and other financial assistance for the development, construction, repair, improvement, operation, maintenance, decommission, or ownership of certain facilities and infrastructure for eligible projects as defined in NRS 408.55053.

Senate Bill 441 repeals various provisions of current law governing the issuance, renewal, suspension, and revocation of the \$15 seller's permit from within NRS Chapters 372 and 374, which govern the Sales and Use Tax Act and the Local School Support Tax Law and reenacts those provisions in NRS Chapter 360, which governs revenue and taxation generally. The bill requires the proceeds from the \$15 seller's permit fee to be distributed in the same manner as the existing seller's permit fees are distributed pursuant to NRS Chapters 372, 374 and 377.

BILLS REGARDING TAX CREDITS, EXEMPTIONS, ABATEMENTS AND POSTPONEMENTS

Assembly Bill 20 makes various changes to provisions relating to the transferable film tax credit program administered by the Governor's Office of Economic Development (Office), including:

- Changing the definition of "qualified production" for the purposes of determining eligibility for a production to receive credits;
- Removing the requirement for the Office to approve an application for transferable tax credits for eligible productions, instead making the approval of the application at the discretion of the Office;
- Allowing the Office to withhold, in whole or in part, the transferable tax credits if a production company violates any state or local law, or if the company is found to have submitted any false statement, representation or certification in any document submitted for the purpose of obtaining transferable tax credits;
- Changing the time by which an audit of the qualified production must be submitted to the Office from not more than 90 days after the completion of principal production or postproduction to not more than 270 days after the completion of principal production or postproduction, with the ability for the Office to extend this deadline by an additional 90 days;
- Removing the requirement that the production company's business address be located in Nevada;
- Requiring qualified productions to acknowledge the state of Nevada in the end credits or elsewhere in the production; and
- Specifying that qualified direct production expenditures may only occur during the period in which the qualified production is produced in order to qualify for the transferable tax credits.

Assembly Bill 66 prohibits the effective date of an abatement or partial abatement under an agreement entered into by the Governor's Office of Economic Development from being later than one year after the date on which the application for the abatement is approved.

The bill also requires the applicant to enter into the agreement within one year after the application is received by the Office. If the applicant fails to enter into an agreement within one year after the application is received, the applicant is required to submit a new application.

Assembly Bill 66 additionally requires the Department of Taxation to issue a document certifying an abatement or partial abatement of sales and use taxes to a business that has been approved for these abatements by the Office of Economic Development, which can be used by the business to pay the sales and use tax at the rate stated on the document.

If the document is not used to receive the abatement of the sales and use taxes, the business may apply to the Department of Taxation for a refund of the taxes paid that were eligible for abatement; however, if the failure to present the document results in the business paying the full amount of sales and use tax on 50.0% or more of the purchases that were eligible for the abatement, the business is subject to a penalty equal to 10.0% of the total amount of the abatement.

Assembly Bill 414 extends the current exemption from the Real Property Transfer Tax that is granted to transfers of real property by a deed which becomes effective upon the death of the grantor to a Death of Grantor Affidavit recorded in the office of the county recorder pursuant to NRS 111.699.

The bill establishes a procedure for claims to be made against property transferred pursuant to a deed upon death if the grantor of the deed dies on or after July 1, 2021. Any property transferred pursuant to such a deed remains subject to any claim by the Department of Health and Human Services to recover public assistance provided to the grantor.

Assembly Bill 435 amends the definition of "business entity," for the purposes of the Commerce Tax, to exclude a person who takes part in an exhibition, trade show, industry or corporate meeting or similar event held in this State for a purpose related to the conduct of a business, including, without limitation, an organizer, manager or sponsor of such an event or an exhibitor at such an event.

The provisions of this bill exempts these persons from paying the Commerce Tax.

Senate Bill 9 creates a state-level exemption from the licensure requirements under NRS 90.330, administered by the Secretary of State's Office, for investment advisors to certain types of qualifying private funds as defined in federal law. The bill sets forth the following conditions an adviser must meet to qualify for an exemption:

- The adviser provides advice solely to one or more qualifying funds;
- The adviser is not required to register with the Securities and Exchange Commission (SEC);
- Neither the adviser nor any of its advisory affiliates are subject to an event that would disqualify an issuer pursuant to federal regulations;
- The adviser files with the administrator, who is the Deputy of Securities appointed by the Secretary of State, any report or amendment thereto required by the SEC pursuant to federal regulations; and
- The adviser pays a fee prescribed by the administrator.

An adviser who becomes ineligible for the licensing exemption must comply with any applicable laws for licensure within 90 days of ineligibility.

Senate Bill 284, revises various provisions governing the affordable housing tax credit program, established pursuant to Senate Bill 448 of the 2019 Legislative Session as a four-year pilot program and administered by the Housing Division of the Department of Business and Industry. Specifically, the bill:

- Revises the procedure for the issuance of transferable tax credits so that transferable tax credits are issued before, rather than after, the project is completed;
- Authorizes an entity to which a project sponsor transfers transferable tax credits to transfer those tax credits to one or more affiliates or subsidiaries and requires the entity to notify the Housing Division of such a transfer;
- Removes the four-year sunset provisions originally established by SB 448 from the 2019 Session, making the program permanent; and
- Clarifies that the maximum amount of tax credits that may be issued under the program remains at \$40 million as established in S.B. 448 from the 2019 Session.

Senate Bill 367 establishes a definition of governmental entity within NRS Chapter 368A, governing the Live Entertainment Tax, based on the definition of governmental entity under current law in NRS Chapter 372, which governs the sales and use tax.

The bill also amends NRS Chapter 368A to specify that Live Entertainment Tax does not apply to live entertainment that is provided by or entirely for the benefit of a governmental entity.

Senate Bill 440 provides an exemption from sales and use taxes, until June 30, 2031, on purchases of tangible personal property by members of the Nevada National Guard who are on active status and who are residents of this State and certain relatives of such members of the Nevada National Guard if the purchase occurs on the date on which Nevada Day is observed or the immediately following Saturday or Sunday.

The bill also revises the eligibility requirements for the current exemption that is authorized for members of the Nevada National Guard called into active service to provide that this exemption is available to these members and certain relatives, if the member

has been called into active duty for a period of more than 30 days outside of the United States.

Senate Bill 442 prohibits the Governor's Office of Energy from accepting an application for a partial abatement of certain property taxes for a building or other structure that meets certain energy efficiency standards under the Green Building Rating System adopted by the Director of the Office on or after July 1, 2021. The bill additionally prohibits the Director from altering or amending the Green Building Rating System after July 1, 2021, and requires that the standards and ratings in effect on that date remain in effect.

Senate Bill 448 makes various changes related to energy regulations, policies, and programs. The bill expands the eligibility criteria to receive a partial abatement of certain property and sales taxes pursuant to Chapter 701A of NRS to include renewable energy storage facilities and hybrid renewable energy generation and storage facilities as defined by the bill.

BILLS REGARDING STATE AND LOCAL ECONOMIC DEVELOPMENT

Assembly Bill 69 makes various changes to provisions relating to the Governor's Office of Economic Development, including:

- Specifying that the definition of "motion pictures" includes feature films, programs made for broadcast or other electronic transmission, commercials, and other audiovisual media, but removes specific references to movies made for broadcast or other electronic transmission;
- Requiring that the Executive Director of the Office be appointed by the Governor from a list of not more than three persons recommended by the Board of Economic Development, rather than from a list of exactly three persons;
- Adding the Director of the Department of Business & Industry as a nonvoting member of the Board of Economic Development;
- Changing the name of the Division of Motion Pictures to the Nevada Film Office;
- Requiring that the library of filming locations maintained by the Film Office be made available on an Internet website maintained by that office; and
- Removing a requirement that registrations filed with the Film Office by a media production company be signed by the head of the county business license agency, in a county whose population is 700,000 or more (Clark County).

Assembly Bill 106 provides a \$50,000,000 appropriation from the State General Fund to the Governor's Office of Economic Development to provide grants for operational support to small businesses, nonprofit organizations and other similar entities impacted by the COVID-19 pandemic. The Office was required to prepare and transmit a report to the Interim Finance Committee on or before June 30, 2021, that describes each expenditure made from the appropriation, and any remaining balance of the appropriation that is not spent by June 30, 2021, must be reverted to the State General Fund on or before September 17, 2021.

The provisions of Assembly Bill 106 became effective upon passage and approval (February 12, 2021).

Assembly Bill 184 creates the Office of Small Business Advocacy within the Office of the Lieutenant Governor. This Office is required to:

- Receive, review and attempt to resolve a complaint from a small business;
- Compile and analyze data on such complaints;
- Assist small businesses to understand their rights and responsibilities;
- Provide certain information regarding small businesses to the public, governmental agencies and the Legislature;
- Analyze, monitor and make recommendations concerning laws, regulations and policies relating to small businesses; and
- Disseminate certain information to small businesses concerning the availability of the Office to assist small businesses with any concerns relating to small businesses.

The provisions of the bill creating the Office expire by limitation on June 30, 2023.

Senate Bill 24 revises the eligibility criteria for workforce development programs administered by the Governor's Office of Economic Development (GOED). Specifically, the bill:

- Requires any program of workforce development that may be approved by GOED to result in a postsecondary or industry-recognized credential, or an identifiable occupational skill that meets the applicable industry standard;
- Requires GOED to coordinate with relevant state agencies and review federal Worker Adjustment and Retraining Notification (WARN) Act notices to ensure that businesses participating in a program of workforce development meet certain criteria;
- Establishes additional criteria for the purposes of providing a priority to certain programs of workforce development and requires the Board of Economic Development to define the construct for the priority given to programs providing high-skill and high-wage jobs; and
- Clarifies the type of expenses that may be incurred by an authorized provider of a workforce development program.

Senate Bill 310 provides for a General Fund appropriation of \$400,000 to the Nevada System of Higher Education to allow the College of Southern Nevada (CSN) to perform certain tasks relating to the administration of the NV Grow Program, originally approved by the Legislature in A.B. 399 of the 2015 Session. Senate Bill 310 also authorizes the disbursement of certain federal funds that may become available to the College of Southern Nevada for the support of a small business incubator program.

Senate Concurrent Resolution 11 creates a joint special committee to conduct a study of innovation zones. This committee shall, to the extent practicable, meet at least once a month to study, without limitation, the potential community and economic benefits of innovation zones and the impact of innovation zones on:

1. Economic development and job creation;
2. Workforce development;
3. Affordable housing;
4. Empowerment centers;
5. Regional water supplies;
6. Natural resources and the environment;
7. Counties and other forms of local government; and
8. State and local revenues and the distribution of taxes.

The joint special committee shall, to the extent practicable, submit a report of the results of the study and any recommendations to the Governor on or before December 31, 2021, including, without limitation, whether no further action should be taken on innovation zones; or whether legislation on innovation zones should be proposed during a regular or special session of the Legislature.

BILLS REGARDING LOCAL GOVERNMENT TAXES AND REVENUES

Assembly Bill 363 establishes various requirements relating to persons who seek to provide for rent a residential unit or room within a residential unit for the purposes of transient lodging independently or using an accommodations facilitator, as well as on the accommodations facilitator itself. These provisions require certain counties and cities to enact ordinances relating to the regulation of these transient lodging units, which must include the following:

- Prohibiting the rental of these units for less than two nights, if the residential unit is not owner-occupied;
- Prohibiting the rental of a residential unit or a room within a residential unit that is located in an apartment building;
- Providing that residential units offered for rent must be located a certain distance away from other residential units offered for rent, or from a resort hotel;
- Requiring the establishment of a maximum occupancy requirement for a residential unit, which may not exceed 16 persons per residential unit;
- Requiring an accommodations facilitator to submit a quarterly report to the county or city providing certain information relating to the listings and bookings made within that jurisdiction through that accommodations facilitator; and
- Establishing a schedule of civil penalties for violations of the ordinance.

Assembly Bill 363 requires that every person who makes available for rent a residential unit or a room within a residential unit for the purposes of transient lodging in a county or a city must hold a state business license, as well as an authorization to rent that residential unit or room within the residential unit from the county or city.

The provisions of the bill apply in a county whose population is 700,000 or more (currently Clark County) and to the cities in such a county whose population is 25,000 or more (currently the cities of Henderson, Las Vegas, and North Las Vegas), who are required to adopt ordinances to enact the requirements in the bill.

Senate Bill 98 expands the boundary of the Carson Water Subconservancy District to include the portions of Storey County that are within the Carson River hydrologic basin. The measure excludes the portion of Storey County within the District from the taxable property on which the Board of Directors is authorized to levy a tax rate of 3-cents per \$100 of assessed valuation. Instead, the Board of County Commissioners of Storey County must pay to the district from the County's general fund an amount equal to what would have been generated by such a tax on the portion of Storey County that is within the Carson River hydrologic basin.

Senate Bill 297 requires the urban agriculture element of a master plan prepared by a planning commission to include a plan to inventory vacant buildings and blighted structures in the city or county and requires the Council on Food Security to research and develop recommendations on community gardens and urban farms.

The bill also authorizes a board of county commissioners to approve a tax credit equal to 10.0% of a parcel's property taxes if the property owner's application to allow the property to be used as a community garden or urban farm for a period of not less than five years is approved.

Senate Bill 450 authorizes the board of trustees of a school district, under certain circumstances, to issue general obligation bonds for a second additional period of ten years, without any further approval of the voters and regardless of whether the question was approved more than 10 years before March 4, 2025.

The general obligation bonds may be used to raise money for certain specified purposes related to school facilities, including, but not limited to: (1) the construction, design, or purchase of new buildings for schools; (2) enlarging, remodeling or repairing existing buildings or grounds for schools; and (3) acquiring sites for building schools.

Elected Officials

The Elected Officials function encompasses elected officials of the Executive Branch of state government, including the Governor, Lieutenant Governor, Attorney General, Secretary of State, Treasurer and Controller, as well as the Judicial and Legislative Branches of state government. For the 2021-23 biennium, General Fund appropriations for this function total \$311.9 million, which is a \$27.4 million, or 8.1%, decrease compared to the \$339.3 million approved for the 2019-21 biennium by the 2019 Legislature.

OFFICE OF THE GOVERNOR

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

OFFICE OF THE GOVERNOR

The 2021 Legislature approved General Fund appropriations of \$6.1 million over the 2021-23 biennium in support of the Office of the Governor, which is an increase of \$615,701, or 11.2%, over the \$5.5 million approved by the 2019 Legislature for the 2019-21 biennium. The Governor recommended transferring the Patient Protection Commission, including three positions, from the Office of the Governor to the Aging and Disability Services Division of the Department of Health and Human Services. However, through the actions of the money committees and the passage and approval of Assembly Bill (A.B.) 348, the 2021 Legislature alternatively approved transferring the Patient Protection Commission and all associated funding from the Office of the Governor to the Office of the Director in the Department of Health and Human Services.

GOVERNOR'S MANSION MAINTENANCE

The Governor's Mansion Maintenance budget was established to account for funding provided for the staffing, operation, and maintenance of the Governor's Mansion in Carson City. The budget also supports the cost of travel to official functions for the Governor's spouse. For the 2021-23 biennium, the legislatively approved budget includes funding for 2.64 full-time equivalent (FTE) positions to support the staff of the mansion. The 2021 Legislature approved General Fund appropriations of \$668,255 over the 2021-23 biennium for the Mansion Maintenance budget, which represents a \$46,830, or 6.5%, decrease from the amount approved by the 2019 Legislature for the 2019-21-biennium.

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 2021 Legislature approved funding for the Office of \$252,000 in each year of the 2021-23 biennium, which is \$7,434, or 2.8%, less than the \$259,434 approved by the 2019 Legislature for each year of the 2019-21 biennium. The Office is funded through transfers from the Nevada Department of Transportation (NDOT), the Department of Tourism and Cultural Affairs and the Governor's Office of Economic Development.

COVID-19 RELIEF PROGRAMS

The COVID-19 Relief Programs account was established in FY 2020 by the Governor's Finance Office as a non-executive budget account in order to receive and account for the state's portion of assistance from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Relief Fund (CRF), which totaled \$836.1 million and was provided as direct assistance to the state and local governments in Nevada in order to respond to the COVID-19 pandemic. The 2021 Legislature approved the Governor's recommendation to convert the COVID-19 Relief Programs account to an executive budget account and designate the account as the location to account for additional COVID-19 relief funding from other federal legislation, such as the American Rescue Plan (ARP) Act. This decision means approved expenditure authority for the 2021-23 biennium in the COVID-19 Relief Programs account was included in the Authorizations Act passed by the 2021 Legislature. It also means certain adjustments to the COVID-19 Relief Programs budget are subject to review and approval by the Interim Finance Committee and other limitations pursuant to the State Budget Act.

The 2021 Legislature approved expenditure authority of \$2.829 billion in the COVID-19 Relief Programs budget for the 2021-23 biennium. This includes \$2.739 billion in funding from the ARP Act, Coronavirus State Fiscal Recovery Fund; \$90.4 million in federal Emergency Rental Assistance Program funding to continue a statewide emergency residential rental assistance program for renters who have demonstrated financial need as a result of the COVID-19 pandemic; and \$290,378 in funding from the CRF for positions and associated operating costs related to CRF oversight, distribution of funds, reporting, and audit requirements.

The Legislature passed, and the Governor subsequently signed, several bills authorizing expenditure of federal funding from the Coronavirus State Fiscal Recovery Fund, including A.B. 484, A.B. 486, A.B. 495, and Senate Bill (S.B.) 461. Through the passage and approval of the 2021 Authorizations Act (S.B. 459), the Legislature also authorized expenditure of \$117.8 million over the 2021-23 biennium from the Coronavirus State Fiscal Recovery Fund to fund approximately 800 FTE positions that the Governor had recommended be eliminated or held vacant, as well as eliminate recommended furloughs for Legislative Branch positions. The following table summarizes the expenditures authorized by the 2021 legislature from the Coronavirus State Fiscal Recovery Fund.

Bill No.	Authorized Expenditure Amount	Purpose
A.B. 484, Section 1	\$ 54,000,000	Upgrade the Department of Unemployment, Training & Rehabilitation's unemployment compensation information system.
A.B. 486, Section 7	\$ 5,000,000	Direct payment of rental assistance to landlords on behalf of tenants who have defaulted in the payment of rent.
A.B. 495, Section 59	\$ 200,000,000	Grants to school districts to augment programs to address learning loss experienced as a result of the COVID-19 pandemic.
A.B. 495, Section 59.5	\$ 15,000,000	Grants to charter schools to augment programs to address learning loss experienced as a result of the COVID-19 pandemic.
S.B. 459, Section 1	\$ 117,758,523	Fund positions in both years of the 2021-23 biennium that the Governor had recommended for elimination or to be held vacant, as well as eliminate recommended furlough to Legislative Branch positions.
S.B. 461, Section 1(1)	\$1,086,485,000	The provision of government services due to lost revenue as a result of the COVID-19 pandemic.
S.B. 461, Section 2(a)	\$ 335,000,000	Repay federal loans to the Unemployment Compensation Fund.
S.B. 461, Section 2(b)	\$ 20,900,000	Respond to the public health emergency of the COVID-19 pandemic, including mental and behavioral health treatment.
S.B. 461, Section 2(c)	\$ 7,600,000	Address increased levels of food insecurity resulting from the negative economic impact of the COVID-19 pandemic on low-income families.
S.B. 461, Section 2(d)	\$ 6,000,000	Grant to the Collaboration Center Foundation to augment services and programs to address the negative or disparate impacts of the COVID-19 pandemic on people with disabilities.
S.B. 461, Section 2(e)	\$ 5,000,000	Grants to persons with disabilities through the Nevada ABLE Savings Program to assist persons with disabilities who have been negatively or disparately impacted by the COVID-19 pandemic.
S.B. 461, Section 2(f)	\$ 4,000,000	Establish a statewide program modeled after the UNR Dean's Future Scholars Program to assist pupils who are prospective first-generation college students and have been negatively or disparately impacted by the COVID-19 pandemic.
TOTAL	\$1,856,743,523	

NEVADA ATHLETIC COMMISSION

The Nevada State Athletic Commission (NSAC), authorized under *Nevada Revised Statutes* (NRS) Chapter 467, 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. The NSAC is a self-funded agency through a portion of the licensing fees that are charged at 8.0% 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% funds the NSAC.

To address an increase in the number of events regulated by the NSAC and to improve the agency's long-term operations, the 2021 Legislature approved the Governor's recommendation for one new Administrative Assistant position, funded with reserve reductions totaling \$118,128 over the 2021-23 biennium. In addition, as recommended by the Governor, the Legislature approved reserve reductions of \$7,921 in FY 2022 for the purchase of instant replay technology.

OFFICE FOR NEW AMERICANS

The 2021 Legislature approved General Fund appropriations totaling \$469,443 over the 2021-23 biennium for the Office for New Americans (Office). For FY 2022, General Fund appropriations of \$182,314 were approved to support one unclassified Administrator position and one Administrative Assistant position and associated operating costs. For FY 2023, the 2021 Legislature approved an additional \$101,941 (\$287,129 in total) to fund the cost of the 1.0 FTE Management Analyst position previously funded with private grant funds. While the Governor's recommended budget included General Fund appropriations in each fiscal year of the 2021-23 biennium to fund the Management Analyst position, in recognition of the Office for New Americans having received continuation grant funding sufficient to fund the position through FY 2022, the 2021 Legislature continued the grant funding for the position for FY 2022 only and approved General Funds for FY 2023. Additionally, in the event that the Office is successful in obtaining additional grant funding for all, or part, of FY 2023, the money committees directed that the General Funds otherwise approved for the time period funded with grant funds in FY 2023 be reverted.

GOVERNOR'S OFFICE OF ENERGY

The Governor's Office of Energy advises the Governor on energy policy and serves as the state's point of contact with the U.S. Department of Energy's State Energy Program. The Governor's Office of Energy 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 2021 Legislature approved the Governor's recommendation to continue the Performance Contract Audit Assistance Program, funded at \$475,000 over the 2021-23 biennium, which provides monetary assistance for financial-grade operational audits to eligible Nevada governmental entities that enter a performance contract for operating cost savings measures pursuant to NRS 332.300 through 332.440. The 2021 Legislature also approved the Governor's recommendation to continue contributions of \$200,000 in each year of the 2021-23 biennium to the Lower Income Solar Energy Program, which supports the installation of solar energy systems for low-income housing projects and for other businesses that serve significant populations of low-income individuals such as homeless shelters, food banks, and low-income health clinics.

The 2021 Legislature approved \$1.5 million over the 2021-23 biennium for funding for the Home Energy Retrofit Opportunity for Seniors program, which assists with reducing energy costs for Nevada seniors by improving the energy efficiency of their homes. The 2021 Legislature did not approve the Governor's recommended \$71,829 in funding over the 2021-23 biennium for the Direct Energy Assistance Loan program, as the program is not currently operating. To continue funding the installation of electric vehicle charging station infrastructure, the 2021 Legislature approved the utilization of property tax funding of \$300,000 over the 2021-23 biennium.

The 2021 Legislature approved utilizing the \$500,000 remaining in American Recovery and Reinvestment Act funds over the 2021-23 biennium to fund energy program grants. In addition, the 2021 Legislature approved \$150,000 in FY 2022 to fund start-up costs for the Nevada Clean Energy Fund, an independent nonprofit with the purpose of providing funding for and promoting investment in residential and commercial clean energy projects in Nevada.

Finally, the 2021 Legislature approved S.B. 442 to sunset the Green Building Tax Abatement program and approved replacing program application fee revenue of \$43,750 per year in the Governor's Office of Energy budget with transfers from the Renewable Energy Account, as recommended by the Governor.

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. In response to the COVID-19 pandemic and required budgetary reductions, OSIT reverted a total of \$1.5 million, or 35.5%, of its legislatively approved budget in FY 2020 to the General Fund. For the 2021-23 biennium, the 2021 Legislature approved the Governor's recommendation to restore funding for OSIT to the 2019 legislatively approved level.

GOVERNOR'S OFFICE OF FINANCE

Salary Adjustments

Assembly Bill (A.B.) 493, as passed by the 2021 Legislature and approved by the Governor, appropriates, in FY 2023, \$17.1 million in General Fund appropriations and \$3.1 million in Highway Fund appropriations to fund the cost of a 1.0% salary increase for all state employees, including the legislative and judicial branches not covered by a collective bargaining agreement and the following salary increases for state employees covered by approved collective bargaining agreements:

- 3.0%: Employees within the collective bargaining unit covering labor, maintenance, custodial, and institutional employees, including, without limitation, employees of penal and correctional institutions who are not responsible for security at those institutions.

- 3.0%: Employees within the collective bargaining unit covering professional employees who provide health care, including, without limitation, physical therapists and other employees in medical and other professions related to health.
- 3.0%: Employees within the collective bargaining unit covering employees, other than professional employees, who provide health care and personal care, including, without limitation, employees who provide care for children.
- 3.0%: Employees within the collective bargaining unit covering Category III peace officers.
- 3.0%: Employees within the collective bargaining unit covering Category II peace officers. In addition, depending upon the number of years of continuous service a covered employer within this unit has, on July 1, 2022, each covered member will receive a one-time bonus payment of either \$500 or \$1,000.
- 3.0%: Employees within the collective bargaining unit covering firefighters.

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 2021-23 biennium, the Legislature approved General Fund appropriations totaling \$4.3 million in FY 2022 and \$4.8 million in FY 2023 to support the operations of the Budget Division.

The 2021 Legislature approved the Governor's recommendation for a new unclassified administrator position to serve as the Budget Division Administrator, as well as a new Management Analyst III position to assist with revenue and economic forecasting, work on developing The Executive Budget, and state agency training responsibilities. Both positions were approved to begin effective August 1, 2021, funded with General Fund appropriations totaling \$216,770 in FY 2022 and \$249,961 in FY 2023.

Through the passage of S.B. 418, the 2021 Legislature approved a one-time General Fund appropriation totaling \$422,000 in FY 2021 to continue upgrades to the Nevada Executive Budget System over the 2021-23 biennium. This action had the effect of offsetting \$422,400 in one-time General Fund appropriations approved for the same purpose by the 2019 Legislature through A.B. 522 (2019), which had previously been reverted as part of the required FY 2020 budget reductions.

SMART 21

The 2021 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 \$15.3 million, including General Fund appropriations of \$11.5 million, excluding one-time appropriations, was approved for the 2021-23 biennium.

As part of an overall staffing strategy to fund temporary positions dedicated to project implementation through one-time appropriations and permanent positions dedicated to ongoing operations of the SMART 21 system in this budget, the 2021 Legislature approved a net increase of 12 permanent positions in this budget. The net increase in positions includes the elimination of 25 positions (2 permanent and 23 temporary), the addition of 30 permanent positions, and the transfer in of 7 positions from the Division of Enterprise Information Technology Services, at a net cost of \$492,021 (\$452,334 General Fund reduction) over the 2021-23 biennium. Permanent positions in this budget would establish a Center of Excellence to oversee the operation of the SMART 21 system and provide for project management, business process improvement, and technical system development.

To support one-time costs associated with system implementation, including temporary staff, project contract costs, data integration efforts, and furniture in the 2021-23 biennium, the 2021 Legislature approved S.B. 435, which appropriated funding totaling \$29.2 million (\$23.6 million General Fund appropriations).

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. The money committees approved General Fund appropriations totaling \$9.1 million as special appropriations over the 2021-23 biennium, including \$8.6 million in continuation (\$4.3 million) and new funding (\$4.3 million) to start new, or expand, graduate medical education (GME) programs in Nevada. While budgeted in the Special Appropriations account, the GME grant program is managed by the Governor's Office of Science, Innovation and Technology. Additionally, the Governor recommended, and the 2021 money committees approved, the following appropriations:

- Nevada Volunteers: \$150,000 each in FY 2022 and FY 2023 (\$300,000 total)
- Nevada Constitutional Officers-elect: \$70,000 in FY 2023
- Nevada Civil Air Patrol: \$25,000 in FY 2022
- Nevada Governor's Advisory Council on Education Relating to the Holocaust: \$100,000 each in FY 2022 and FY 2023 (\$200,000 total)

LIEUTENANT GOVERNOR'S OFFICE

The 2021 Legislature approved General Fund appropriations totaling \$1.3 million over the 2021-23 biennium to support the Office of the Lieutenant Governor. This represents a decrease in General Fund appropriations of 12.9% from the \$1.5 million approved by the 2019 Legislature for the 2019-21 biennium. Included in the General Fund appropriations for the 2021-23 biennium was \$10,181 in each fiscal year to restore in-state travel funding to the amount approved by the 2019 Legislature for the 2019-21 biennium.

ATTORNEY GENERAL

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

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

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

The 2021 Legislature approved total funding of \$70.8 million over the 2021-23 biennium (net of interagency transfers) for the Office of the Attorney General, a 22.4% decrease from the \$91.2 million approved for the 2019-21 biennium. The General Fund portion of The Executive Budget totals \$9.5 million for the 2021-23 biennium, a 20.6% decrease from the legislatively approved General Fund total of \$12.0 million for the 2019-21 biennium.

ADMINISTRATIVE ACCOUNT

The Administrative Account is supported by General Fund appropriations and by assessments (Attorney General Cost Allocation Plan (AGCAP) paid by agencies and boards and commissions that receive legal services from the Office of the Attorney General. The 2021 Legislature approved AGCAP assessments totaling \$21,614 over the 2021-23 biennium to reclassify an Administrative Services Officer 2 position to an Administrative Services Officer 3 position, as recommended by the Governor. The reclassification was approved during the 2019 Legislative Session, but due to the financial impact of the COVID-19 pandemic, the reclassification was not implemented during the 2019-21 biennium as a cost saving measure.

WORKERS' COMPENSATION FRAUD

The Workers' Compensation Fraud Unit is responsible for the investigation and prosecution of fraud committed by employees, employers, or medical providers against insurance companies or self-insured employers for workers' compensation. The Workers' Compensation Fraud Unit is funded through a transfer from the Workers' Compensation and Safety Fund administered by the Division of Industrial Relations.

With the passage of S.B. 86 (2019), and the ensuing modifications governing insurance fraud investigations, which are subsequently referred to the Office of the Attorney General, caseload is anticipated to increase. To manage the additional caseload, the 2021 Legislature concurred with the Governor's recommendation to fund seven new positions and associated operating costs, which include two unclassified Senior Deputy Attorney General, three Criminal Investigator, and two Legal Secretary positions. However, given the existing backlog of investigations, the Legislature approved accelerating the start date of the seven new positions from October 1 to July 1. Inclusive of the additional cost of accelerating the start date, the cost for the seven new positions totals \$848,491 in FY 2022 and \$824,593 in FY 2023, funded by reserve reductions.

CONSUMER ADVOCATE

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

As recommended by the Governor, the 2021 Legislature approved a funding source change for the support of two Senior Deputy Attorney General positions and one Legal Secretary position, currently funded by a previous settlement, which is projected to be depleted prior to the start of the 2021-23 biennium. Settlement funds from the Attorney General Court Settlement Account will fund the personnel and associated operating costs totaling \$827,419 over the 2021-23 biennium.

NATIONAL SETTLEMENT ADMINISTRATION

The National Settlement Administration budget was established 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 2021 Legislature approved the transfer of one Legal Researcher and one Chief Deputy Attorney General position from the National Settlement Administration budget to the Consumer Advocate budget, resulting in cost savings and a corresponding increase in reserves totaling \$558,161 over the 2021-23 biennium. Due to diminishing National Mortgage Settlement funds available to support positions and consumer fraud and protection services funded in this budget, funding subgrants to organizations that provide these services was reduced for the 2021-23 biennium. As such, the Legislature approved the transfer of the Call Center, Financial Guidance Assistance, Guardianship Program, and Legal Services categories to the State Settlements budget in FY 2023 in order to utilize unobligated Volkswagen Settlement funds to continue support for these consumer fraud and protection and services.

STATE SETTLEMENTS

The State Settlements budget was established to be used by the Office of the Attorney General when settlements are awarded to the state and allocated to the Office of the Attorney General in accordance with the terms outlined in the settlement agreement. The 2021 Legislature approved the Governor's recommendation for Settlement Income totaling \$235,109 over the 2021-23 biennium to continue support of one Criminal Investigator position, which was approved during the current biennium to conduct criminal investigations concerning the over-prescribing, selling, and manufacturing of opioid-based drugs in Nevada.

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 2021 Legislature approved General Fund appropriations totaling \$49.4 million for the 2021-23 biennium, which is an increase of \$11.5 million, or 30.5%, from the \$37.8 million approved for the 2019-21 biennium. This increase is due to the passage and approval of A.B. 321, which appropriated \$12.3 million over the 2021-23 biennium to the Office for the costs of ballot stock, postage, and postcard notifications to implement the bill's provisions requiring mail ballots for all elections.

As recommended by the Governor, the 2021 Legislature approved General Fund appropriations of \$1.6 million over the 2021-23 biennium for ongoing enhancements and maintenance of the SilverFlume Online Business Portal, which is the primary application used by the Office for processing, archiving, and receipting Commercial Recording business entity filings electronically. The Legislature also approved a one-time General Fund appropriation of \$2.5 million over the 2021-23 biennium for replacement servers and computer equipment.

As a General Fund budget reduction measure, to address decreasing state revenues caused by the COVID-19 pandemic, the money committees approved the Governor's recommendation to permanently eliminate seven vacant FTE positions and leave one additional FTE position vacant in FY 2022, with restoration of this FTE position in FY 2023, for General Fund savings of \$1.0 million over the 2021-23 biennium. In view of incoming American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds; however, the 2021 Legislature decided to add these positions back by allocating \$1.0 million in American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to this budget.

STATE TREASURER

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

NEVADA COLLEGE SAVINGS TRUST

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

The College Kick Start Program provides all kindergarten students who enroll in Nevada's public schools with a \$50 contribution to a 529 college savings account established on their behalf. The 2021 Legislature approved the Governor's recommendation to eliminate fund transfers of \$1.8 million in each fiscal year of the 2021-23 biennium from the College Savings Endowment Account to the College Kick Start Program, since the program has sufficient funding to meet future liabilities for many years, allowing for the funds to be used in additional ways to help Nevadans plan, save, and pay for postsecondary education.

The 2021 Legislature approved transfers from the College Savings Endowment Account of \$161,494 in each fiscal year of the 2021-23 biennium to increase college savings marketing expenditures.

MILLENNIUM SCHOLARSHIP ADMINISTRATION

The Governor Guinn Millennium Scholarship program was recommended by Governor Guinn, and approved by the 1999 Legislature, to increase the number of Nevada students who attend and graduate from Nevada institutions of higher education. Pursuant to NRS 396.930, in general, to be eligible for a Millennium Scholarship, a student must graduate with a diploma from a Nevada public or private high school with an overall grade point average (GPA) of 3.25 for all coursework, have been a resident of Nevada for at least two years of high school, and must maintain at least a 2.75 GPA for each semester of enrollment in the Governor Guinn Millennium Scholarship program. Alternative eligibility paths have been established for students who: (1) receive at least the minimum score established by the Board of Regents on a college entrance examination; (2) have a documented physical disability, mental disability, or were subject

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

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

The 2021 Legislature approved a transfer of \$6.0 million from the College Savings Endowment Account to the Millennium Scholarship Trust Fund, as well as A.B. 475, which appropriated \$42.0 million in General Funds to the Millennium Scholarship Trust Fund. With the addition of these funds, the Millennium Scholarship Trust Fund was projected to be financially viable through FY 2023, with a projected balance at the end of FY 2023 of \$4.6 million.

UNCLAIMED PROPERTY

Pursuant to NRS Chapter 120A, the Unclaimed Property Program within the Treasurer's Office is responsible for collecting unclaimed property, locating owners of unclaimed property, and auditing businesses (holders) to ensure that they have reported unclaimed property in their possession. All money received by the program, and the proceeds from the sale of other (safe deposit box contents, financial securities) unclaimed property received by the program, are deposited in the state's Abandoned Property Trust (Trust) account. Pursuant to NRS 120A.620, by the end of each fiscal year and after the first \$7.6 million of the Trust account's balance is transferred to the Millennium Scholarship Trust Fund, the balance of the money in the Trust account must be transferred to the General Fund. Although properties may be sold and the proceeds transfer to the General Fund, the rightful owners or heirs never surrender their claiming rights.

The 2021 Legislature approved A.B. 445, which creates the Nevada Grant Matching Program to provide funds to certain public agencies, tribal governments, and nonprofit organizations as matching funds for federal grants, funded with an annual transfer of \$1.0 million from the Abandoned Property Trust Account, after the \$7.6 million transfer to the Millennium Scholarship Trust Fund.

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 2021 Legislature approved General Fund appropriations totaling \$11.3 million over the 2021-23 biennium, a 4.1% increase from the \$10.8 million approved for the 2019-21 biennium.

The 2021 Legislature approved the Governor's recommendation for General Fund appropriations of \$75,000 in each year of the 2021-23 biennium to subscribe to a lease application in order to facilitate the calculations required in accordance with Statement No. 87 issued by the Governmental Accounting Standards Board (GASB). The 2021 Legislature did not approve the Governor's recommendation to close the Controller's Office in Southern Nevada and transfer three positions from the Las Vegas office to the Carson City office, which would have resulted in a General Fund savings of \$7,004 in FY 2022 and \$15,549 in FY 2023.

LEGISLATIVE BRANCH

LEGISLATIVE COUNSEL BUREAU

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

The 2021 Legislature approved General Fund appropriations of \$37.2 million in FY 2022 and \$37.5 million in FY 2023 for a combined total of \$74.7 million over the 2021-23 biennium, or a 1.8% decrease over General Fund appropriations of \$76.1 million approved by the 2019 Legislature for the 2019-21 biennium.

The 2021 Legislature did not approve the Legislative Branch's recommendation for Legislative staff to take 12 furlough days in each year of the 2021-23 biennium and eliminate 2.75 FTE positions in order to generate budgetary savings originally estimated to be needed to balance the budget. Instead, the 2021 Legislature utilized federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to restore the 2.75 FTE positions and allocated \$1.2 million in FY 2022 and \$1.3 million in FY 2023 to the Legislative Counsel Bureau to eliminate the need for the legislative staff to incur furlough days.

The 2021 Legislature approved 12 new positions, departmentwide, to meet increasing workload within the Administrative Division (three positions), Audit Division (two positions), Legal Division (three positions), and Fiscal Analysis Division (4 positions).

In addition, S.B. 460 was approved by the 2021 Legislature, which provided funding for two security scanner positions within the Administrative Division and three administrative positions for the Senate.

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

The 2021 Legislature approved General Fund appropriations of \$92.3 million over the 2021-23 biennium for the Judicial Branch, excluding the budget for the Commission on Judicial Discipline, which is an increase of \$5.5 million, or 6.3%, over the 2019-21 legislatively approved amount of \$86.8 million. The increase is primarily due to the addition of eight District Judges that took office in January 2021 through the passage of A.B. 43 during the 2019 Legislative Session.

COURT ADMINISTRATIVE ASSESSMENT REVENUES

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

The 2021 Legislature approved the allocation of \$27.7 million in court administrative assessments over the 2021-23 biennium to the Judicial Branch, which equates to 62.0% of total court administrative assessments in each fiscal year of the 2021-23 biennium and is consistent with the 2019-21 biennium. Senate Bill 436 was also approved, which permanently revises the percentage distribution of court administrative assessments between the Judicial Branch budgets. Court administrative assessment revenues have been significantly impacted by the COVID-19 pandemic, as well as the incorporation of Marsy's Law into the Nevada Constitution in 2018, which requires restitution to be collected on many charges first. Due to the unpredictability of the timing of the economic recovery and the actual impact of Marsy's Law being unknown due to the COVID-19 pandemic, the 2021 Legislature approved a special exception to increase

the reserve level in the Judicial Branch budgets funded with court administrative assessments, from the equivalent of 90 days of operating expenditures to 120 days, for the 2021-23 biennium.

SUPREME COURT

The Supreme Court, established under Article 6 of the Nevada Constitution, is the highest court of record in Nevada's court system and its primary responsibility is to review and rule on appeals from district court cases. The Supreme Court provides administrative oversight of the Nevada Judicial System, assigns cases to the Court of Appeals, and provides admittance to the legal profession in Nevada. The Supreme Court consists of seven justices, chambers staff, the Office of the Court Clerk, central legal staff, the Law Library, and the Administrative Office of the Courts. According to the Nevada Judiciary Annual Report for 2020, 2,474 cases were filed with the Supreme Court, of which 1,112 cases were pushed down to the Court of Appeals in FY 2020. The Supreme Court budget is funded primarily through General Fund appropriations and administrative court assessments.

The 2021 Legislature approved General Fund appropriations of \$313,020 over the 2021-23 biennium to fund modifications to the Multi-County Integrated Justice Information System, to upgrade the interface with the Department of Public Safety's Nevada Criminal Justice Information System to allow the courts to continue to exchange information electronically, and to add another document type to allow for the electronic transmittal of temporary protective orders.

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, authorized under NRS 2A.010, was established in January 2015. The Court of Appeals consists of three Court of Appeals judges. Cases received by the Supreme Court are screened and assigned to the Court of Appeals in a deflective model (i.e., all cases are filed with the Supreme Court and some cases are assigned to the Court of Appeals). By Supreme Court Rule, the Court of Appeals 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 Court of Appeals 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 Court of Appeals budget, while the three Court of Appeals judges are paid from the State Judicial Elected Officials budget. According to the Nevada Judiciary 2020 Annual Report, 1,112 cases were filed with the Supreme Court and assigned to the Court of Appeals in FY 2020. This budget is supported entirely by General Fund appropriations.

The 2021 Legislature approved General Fund appropriations of \$193,596 over the 2021-23 biennium to fund the reclassification of three Judicial Chambers Administrator positions to unclassified Staff Attorneys, which would allow for an increase in the Court's output by having attorneys performing judicial chambers-related legal work.

STATE JUDICIAL ELECTED OFFICIALS

The State Judicial Elected Officials budget funds the salaries and fringe benefit costs of the justices of the Supreme Court, judges of the Court of Appeals, and judges of the District Court. Currently, there are 7 justices of the Supreme Court, 3 judges of the Court of Appeals, and 90 judges of the District Court. This budget is funded entirely with General Fund appropriations.

The 2019 Legislature approved A.B. 43, which increased the number of district judges from 82 to 90. The 8 additional district judges were selected at the General Election held on November 3, 2020, and took office on January 4, 2021, for a term that expires on January 4, 2027. The 2021 Legislature approved General Fund appropriations of \$24.8 million in FY 2022 and \$25.6 million in FY 2023 for the State Judicial Elected Officials budget.

ADMINISTRATIVE OFFICE OF THE COURTS

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

The 2021 Legislature approved court administrative assessments of \$2.9 million over the 2021-23 biennium for the Administrative Office of the Courts budget.

UNIFORM SYSTEM OF JUDICIAL RECORDS

The Uniform System of Judicial Records authorized under NRS 1.360 is responsible for the standardization and implementation of technology to assist the Supreme Court and the state's 75 trial courts in managing their caseloads, judicial records, and the reporting of court and judicial statistics. The Uniform System of Judicial Records helps produce the Nevada Judiciary Annual Report, which provides statistical information about caseloads throughout the Nevada Court System. Funding in this budget is also used for the development of standards and the purchase and development of information technology systems that meet those standards. The Uniform System of Judicial Records manages two major systems, the Nevada Court System and the Multi-County Integrated Justice Information System. The Uniform System of Judicial Records is funded primarily by administrative court assessments (NRS 176.059), filing fees, and user charges.

The 2021 Legislature approved General Fund appropriations of \$1.3 million and User Fees, charged to the end user, of \$203,533 for a statewide electronic filing solution for the local trial courts, and General Fund appropriations of \$1.3 million to fund the initial implementation of a web-based statewide case management system in the trial courts through the passage of S.B. 417.

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 who 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 2020 Annual Report, specialty court programs served 5,866 individuals, of which 1,393 successfully graduated from specialty courts, resulting in their cases being honorably discharged from probation or dismissed and sealed as if they never happened. The budget is funded primarily through General Fund appropriations, court administrative assessments (NRS 176.059), and specialty court administrative assessments (NRS 176.0613).

The 2021 Legislature approved total funds of \$22.2 million (\$8.8 million General Fund) over the 2021-23 biennium for specialty court programs statewide.

JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS

The Judicial Support, Governance and Special Events budget supports the travel expenses of rural district judges in relation to their judicial duties, travel of judges that serve on a board or commission of a national or regional event, and travel of judges to represent the Nevada Judiciary at the Legislature or national and regional events. Additionally, this budget provides annual court improvement grants for courts and justice-related organizations to fund technological improvements, operational improvements, court security, and language access. This budget is funded from peremptory challenge fees collected pursuant to Supreme Court Rule 48.1.

The 2021 Legislature approved Peremptory Challenge Fees of \$364,950 in each fiscal year of the 2021-23 biennium for the Judicial Support, Governance and Special Events budget.

COMMISSION ON JUDICIAL DISCIPLINE

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, the budget presented in The Executive Budget represents the budget request of the Nevada Commission on Judicial Discipline (Commission). The Commission, established under Article 6, Section 21 of the Nevada Constitution, is charged with the responsibility of investigating allegations of misconduct, violations of the code of judicial conduct, or disability of judges. The seven-member Commission receives and investigates complaints against justices of the Supreme Court, judges of the Court of Appeals, district court judges, municipal court judges, justices of the peace, aspirants to judicial office,

and any other officer of the Judicial Branch who presides over judicial proceedings, including, but not limited to, a magistrate, court commissioner, special master, or referee.

The 2021 Legislature approved General Fund appropriations of \$2.4 million for the Commission over the 2021-23 biennium, inclusive of \$305,878 for a new Investigative Attorney position with associated costs, to support the Commission in addressing an increased caseload.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
ELECTED OFFICIALS					
COVID-19 RELIEF PROGRAMS			2,829,481,321		2,738,837,229
BALANCE FORWARD			2,829,481,321		2,738,837,229
OFFICE OF THE GOVERNOR	3,090,740	2,791,352	3,044,106	2,763,794	3,073,943
GENERAL FUND	2,658,567	2,791,352	3,044,106	2,763,794	3,073,943
BALANCE FORWARD					
INTERAGENCY TRANSFER	191,108				
INTERIM FINANCE	241,065				
REVERSIONS					
GOVERNOR'S MANSION MAINTENANCE	350,414	332,650	332,280	336,354	335,975
GENERAL FUND	350,414	332,650	332,280	336,354	335,975
REVERSIONS					
GOVERNOR'S WASHINGTON OFFICE	259,434	252,000	252,000	252,000	252,000
INTERAGENCY TRANSFER	259,434	252,000	252,000	252,000	252,000
ATHLETIC COMMISSION	3,707,975	4,008,189	4,008,189	4,333,664	4,326,268
BALANCE FORWARD	2,098,683	2,281,174	2,281,174	2,606,649	2,599,253
INTERAGENCY TRANSFER					
OTHER FUND	1,609,292	1,727,015	1,727,015	1,727,015	1,727,015
GOVERNOR'S OFFICE HIGH LEVEL NUCLEAR WASTE	2,010,946	2,034,163	2,033,866	1,993,998	1,992,892
GENERAL FUND	1,334,374	1,484,163	1,483,866	1,443,998	1,442,892
BALANCE FORWARD	1,875				
FEDERAL FUND	274,697	150,000	150,000	150,000	150,000
INTERAGENCY TRANSFER	400,000	400,000	400,000	400,000	400,000
REVERSIONS					
GOE - OFFICE OF ENERGY	1,529,301	1,608,490	1,610,610	1,654,788	1,656,946
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	210				
FEDERAL FUND	563,147	515,230	515,230	515,230	515,230
INTERAGENCY TRANSFER	876,094	986,245	1,032,030	1,032,543	1,078,366
OTHER FUND	89,750	106,915	63,250	106,915	63,250
REVERSIONS					
GOE - RENEWABLE ENERGY ACCOUNT	17,895,003	15,247,631	15,247,631	15,546,024	15,471,128
BALANCE FORWARD	13,317,099	12,524,039	12,524,039	12,943,220	12,868,324
INTERAGENCY TRANSFER					
OTHER FUND	4,577,904	2,723,592	2,723,592	2,602,804	2,602,804
OFFICE OF SCIENCE, INNOVATION AND TECHNOLOGY	4,375,357	4,132,585	4,131,941	4,126,434	4,125,778
GENERAL FUND	3,352,962	4,132,585	4,131,941	4,126,434	4,125,778
BALANCE FORWARD	4,015				
OTHER FUND	1,018,380				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
GOE - RENEWABLE, EFFICIENCY, CONSERVATION LOAN	1,962,858	1,430,170	1,430,170	1,253,133	1,253,133
BALANCE FORWARD	1,766,622	1,204,901	1,204,901	1,027,864	1,027,864
OTHER FUND	196,236	225,269	225,269	225,269	225,269
LIEUTENANT GOVERNOR	727,621	628,725	628,057	643,860	644,384
GENERAL FUND	727,621	628,725	628,057	643,860	644,384
REVERSIONS					
OFFICE FOR NEW AMERICANS	247,702	322,914	331,155	326,866	335,097
GENERAL FUND	155,899	284,073	182,314	287,621	287,129
BALANCE FORWARD	85,803	38,841	38,841	39,245	47,889
INTERAGENCY TRANSFER	6,000				
OTHER FUND			110,000		79
REVERSIONS					
GOVERNOR'S OFC OF FINANCE - BUDGET DIVISION	5,356,292	4,068,822	4,284,699	4,572,172	4,821,190
GENERAL FUND	4,500,731	4,068,822	4,284,699	4,572,172	4,821,190
BALANCE FORWARD	430,848				
INTERAGENCY TRANSFER	424,713				
REVERSIONS					
GOVERNOR'S OFC OF FINANCE- DIV OF INTERNAL AUDITS	1,247,012	1,646,537	1,644,805	1,685,646	1,683,872
GENERAL FUND	1,233,700	1,646,537	1,644,805	1,685,646	1,683,872
INTERAGENCY TRANSFER	13,312				
REVERSIONS					
GOVERNOR'S OFFICE OF FINANCE - SMART 21	36,149,727	6,634,078	6,383,735	8,972,353	8,903,010
GENERAL FUND	1,743,122	4,777,791	4,560,477	6,657,219	6,979,480
BALANCE FORWARD	33,506,090				
HIGHWAY FUND	454,481	1,115,879	1,064,446	1,556,737	1,631,885
INTERAGENCY TRANSFER	134,335				
INTERIM FINANCE	311,699				
OTHER FUND		740,408	758,812	758,397	291,645
REVERSIONS					
GOVERNOR'S OFC OF FINANCE - SPECIAL APPROPRIATIONS	7,017,168	8,805,000	8,805,000	320,000	320,000
GENERAL FUND	4,590,000	8,805,000	8,805,000	320,000	320,000
BALANCE FORWARD	2,427,168				
OTHER FUND					
REVERSIONS					
BOE - GENERAL FUND SALARY ADJUSTMENT	30,741,594				16,740,401
GENERAL FUND	30,741,594				16,740,401
REVERSIONS					
BOE - HIGHWAY FUND SALARY ADJUSTMENT	6,795,012				3,097,664
HIGHWAY FUND	6,795,012				3,097,664
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NSHE - WICHE ADMINISTRATION	335,313	329,272		328,556	
GENERAL FUND	335,313	329,272		328,556	
REVERSIONS					
NSHE - W.I.C.H.E. LOANS & STIPENDS	1,148,718	1,298,154		1,298,154	
GENERAL FUND	739,098	943,684		943,684	
BALANCE FORWARD	10,272				
OTHER FUND	399,348	354,470		354,470	
REVERSIONS					
AG - EXTRADITION COORDINATOR	577,597	663,133	663,019	668,348	668,206
GENERAL FUND	334,465	607,105	606,991	612,276	612,134
INTERAGENCY TRANSFER	186,950				
OTHER FUND	56,182	56,028	56,028	56,072	56,072
REVERSIONS					
AG - ADMINISTRATIVE BUDGET ACCOUNT	33,588,522	30,845,714	30,829,415	31,008,767	30,991,552
GENERAL FUND	2,250,300	284,178	284,134	2,413,942	2,416,610
BALANCE FORWARD	94	94	94	94	94
INTERAGENCY TRANSFER	29,350,007	30,066,431	30,050,176	28,099,720	28,079,837
OTHER FUND	1,988,121	495,011	495,011	495,011	495,011
REVERSIONS					
AG - SPECIAL LITIGATION FUND	3,447,598	3,060,279	3,060,383	3,059,159	3,059,223
GENERAL FUND	814,389	1,302,914	1,303,018	1,302,053	1,302,117
BALANCE FORWARD	735,018				
INTERAGENCY TRANSFER	364,558	283,836	283,836	283,836	283,836
OTHER FUND	1,533,633	1,473,529	1,473,529	1,473,270	1,473,270
REVERSIONS					
AG - WORKERS' COMP FRAUD	5,708,953	6,716,478	6,713,692	7,112,123	6,896,787
BALANCE FORWARD	127,554	1,180,289	1,180,289	1,590,940	1,399,502
INTERAGENCY TRANSFER	2,126,614	2,042,125	2,042,125	2,042,125	2,042,125
OTHER FUND	3,454,785	3,494,064	3,491,278	3,479,058	3,455,160
REVERSIONS					
AG - CRIME PREVENTION	602,944	665,634	665,222	678,744	678,329
GENERAL FUND	563,796	639,138	638,726	653,798	653,383
BALANCE FORWARD					
INTERAGENCY TRANSFER	3,393				
INTERIM FINANCE					
OTHER FUND	35,755	26,496	26,496	24,946	24,946
AG - MEDICAID FRAUD	3,911,656	3,514,221	3,514,221	3,465,828	3,500,524
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	1,144,630	807,424	807,424	759,031	793,727
FEDERAL FUND	2,328,280	2,250,444	2,250,444	2,250,444	2,250,444
OTHER FUND	438,646	456,253	456,253	456,253	456,253
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
AG - CONSUMER ADVOCATE	5,266,972	4,898,312	4,896,406	4,805,030	4,803,222
GENERAL FUND	684,602	757,189	757,189	756,352	756,352
BALANCE FORWARD	1,611,206	426,873	426,873	331,929	332,084
INTERAGENCY TRANSFER	46,763				
OTHER FUND	2,924,401	3,714,250	3,712,344	3,716,749	3,714,786
REVERSIONS					
AG - GRANTS UNIT	4,229,448	4,992,901	4,992,478	3,495,916	3,495,481
GENERAL FUND	14,977	41,304	44,754	42,324	45,670
FEDERAL FUND	4,006,277	4,881,540	4,877,678	3,383,964	3,380,204
INTERAGENCY TRANSFER	58,194	70,057	70,046	69,628	69,607
OTHER FUND	150,000				
REVERSIONS					
AG - COUNCIL FOR PROSECUTING ATTORNEYS	447,841	393,615	393,615	344,577	344,654
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	190,077	234,896	234,896	185,858	185,935
INTERAGENCY TRANSFER	90,888				
OTHER FUND	166,776	158,619	158,619	158,619	158,619
REVERSIONS					
AG - VICTIMS OF DOMESTIC VIOLENCE	476,466	461,234	461,234	465,081	465,234
GENERAL FUND	64,158	60,341	60,341	62,919	62,919
BALANCE FORWARD	63,044	52,985	52,985	54,254	54,407
INTERAGENCY TRANSFER	215,019	211,255	211,255	211,255	211,255
OTHER FUND	134,245	136,653	136,653	136,653	136,653
REVERSIONS					
AG - FORFEITURE	50,334	18,929	18,929	6,926	14,305
BALANCE FORWARD	33,621	18,929	18,929	6,926	14,305
OTHER FUND	16,713				
AG - ATTORNEY GENERAL TORT CLAIMS FUND	9,493,669	8,246,304	8,246,148	7,865,158	7,625,396
BALANCE FORWARD	5,414,638	4,478,665	4,478,665	4,085,489	3,845,887
INTERAGENCY TRANSFER	4,074,031	3,762,639	3,762,483	3,774,669	3,774,509
OTHER FUND	5,000	5,000	5,000	5,000	5,000
AG - NATIONAL SETTLEMENT ADMINISTRATION	12,360,484	7,163,038	7,163,038	3,555,910	3,557,533
BALANCE FORWARD	11,947,588	7,032,425	7,032,425	3,425,297	3,426,920
INTERAGENCY TRANSFER	282,283				
OTHER FUND	130,613	130,613	130,613	130,613	130,613
AG - STATE SETTLEMENTS	13,457,514	2,195,442	2,078,162	2,159,396	1,924,208
BALANCE FORWARD	2,359,144	2,078,162	2,078,162	2,041,410	1,924,208
INTERAGENCY TRANSFER					
OTHER FUND	11,098,370	117,280		117,986	
CONTROLLER - CONTROLLER'S OFFICE	5,517,375	5,670,921	5,762,313	5,503,117	5,631,137
GENERAL FUND	4,955,241	5,616,361	5,707,753	5,448,557	5,576,577
INTERAGENCY TRANSFER	562,134	54,560	54,560	54,560	54,560
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
CONTROLLERS OFFICE - DEBT RECOVERY ACCOUNT	696,933	679,926	679,926	1,005,147	1,005,147
BALANCE FORWARD	316,818	300,145	300,145	625,366	625,366
OTHER FUND	380,115	379,781	379,781	379,781	379,781
SOS - SECRETARY OF STATE	18,855,921	17,819,787	24,625,675	18,192,117	24,675,678
GENERAL FUND	15,479,823	17,593,378	23,860,308	17,965,478	23,944,381
BALANCE FORWARD	41,314	28,953	28,953	28,953	28,953
INTERAGENCY TRANSFER	3,145,853		538,958		504,658
OTHER FUND	188,931	197,456	197,456	197,686	197,686
REVERSIONS					
SOS - HELP AMERICA VOTE ACT (HAVA) ELECTION REFORM	10,330,308	6,749,448	6,749,448	6,195,247	6,195,740
GENERAL FUND	849,316	760,003	760,003	805,543	805,543
BALANCE FORWARD	9,443,716	5,916,386	5,916,386	5,316,645	5,317,138
FEDERAL FUND	14,769				
INTERAGENCY TRANSFER	22,320				
OTHER FUND	187	73,059	73,059	73,059	73,059
REVERSIONS					
TREASURER - STATE TREASURER	3,066,995	3,007,828	3,008,567	3,073,532	3,076,211
GENERAL FUND	427,947	381,143	381,954	385,079	385,846
INTERAGENCY TRANSFER	1,171,771	1,153,358	1,153,322	1,180,610	1,182,161
OTHER FUND	1,467,277	1,473,327	1,473,291	1,507,843	1,508,204
REVERSIONS					
TREASURER - HIGHER EDUCATION TUITION ADMIN	816,524	737,176	736,877	777,758	777,366
OTHER FUND	816,524	737,176	736,877	777,758	777,366
TREASURER - BOND INTEREST & REDEMPTION	367,181,893	387,657,881	402,613,478	421,387,869	464,628,450
BALANCE FORWARD	155,840,505	184,176,589	184,176,589	217,896,468	232,621,737
INTERAGENCY TRANSFER	17,370,923	16,800,627	13,935,977	16,799,620	13,932,720
OTHER FUND	193,970,465	186,680,665	204,500,912	186,691,781	218,073,993
TREASURER - MUNICIPAL BOND BANK REVENUE	7,673,242	6,057,144	6,057,144	6,738,894	6,738,894
BALANCE FORWARD	6,666				
OTHER FUND	7,666,576	6,057,144	6,057,144	6,738,894	6,738,894
TREASURER - MUNICIPAL BOND BANK DEBT SERVICE	7,722,079	6,099,662	6,099,662	6,781,412	6,781,412
INTERAGENCY TRANSFER	7,662,238	6,052,913	6,052,913	6,734,663	6,734,663
OTHER FUND	59,841	46,749	46,749	46,749	46,749
TREASURER - MILLENNIUM SCHOLARSHIP ADMINISTRATION	394,784	410,394	409,443	421,461	420,421
OTHER FUND	394,784	410,394	409,443	421,461	420,421
TREASURER - NEVADA COLLEGE SAVINGS TRUST	3,851,860	2,100,435	2,099,925	2,145,286	2,145,263
OTHER FUND	3,851,860	2,100,435	2,099,925	2,145,286	2,145,263

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TREASURER - ENDOWMENT ACCOUNT	15,701,309	16,980,677	16,980,677	20,090,978	14,092,738
BALANCE FORWARD	10,506,901	11,174,595	11,174,595	14,284,896	8,286,656
OTHER FUND	5,194,408	5,806,082	5,806,082	5,806,082	5,806,082
TREASURER - UNCLAIMED PROPERTY	2,704,385	2,534,202	2,533,094	2,640,700	2,639,964
OTHER FUND	2,704,385	2,534,202	2,533,094	2,640,700	2,639,964
PATIENT PROTECTION COMMISSION		342,871		339,959	
GENERAL FUND		342,871		339,959	
DETR - OFFICE OF WORKFORCE INNOVATION	13,108,562	5,701,483		2,915,467	
GENERAL FUND	2,058	2,541		2,541	
BALANCE FORWARD	50,000				
FEDERAL FUND	9,571,548	5,198,343		2,412,327	
INTERAGENCY TRANSFER	3,434,656	500,599		500,599	
OTHER FUND	50,300				
REVERSIONS					
DETR - NEVADA P20 WORKFORCE REPORTING	710,695	850,512		851,902	
GENERAL FUND	710,695	850,512		851,902	
INTERAGENCY TRANSFER					
REVERSIONS					
TOTAL ELECTED OFFICIALS	676,901,050	592,806,313	3,435,701,756	618,159,605	3,414,703,985
GENERAL FUND	79,615,462	59,463,932	63,503,016	55,752,361	77,016,876
BALANCE FORWARD	253,481,219	233,956,365	3,063,437,686	267,250,534	3,014,237,478
FEDERAL FUND	16,758,718	12,995,557	7,793,352	8,711,965	6,295,878
HIGHWAY FUND	7,249,493	1,115,879	1,064,446	1,556,737	4,729,549
INTERAGENCY TRANSFER	72,473,591	62,636,645	59,839,681	61,435,828	58,600,297
INTERIM FINANCE	552,764				
OTHER FUND	246,769,803	222,637,935	240,063,575	223,452,180	253,823,907
REVERSIONS					
LEG - LEGISLATIVE COUNSEL BUREAU	36,780,890	34,889,553	37,721,518	35,116,487	38,778,317
GENERAL FUND	36,188,906	34,359,554	35,980,134	34,586,488	37,012,606
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	251,493	309,150	1,470,535	309,150	1,494,862
OTHER FUND	335,491	215,849	265,849	215,849	265,849
LEG - NEVADA LEGISLATURE INTERIM	810,791	935,053	1,285,782	779,855	831,555
GENERAL FUND	810,791	935,053	1,254,805	779,855	806,204
INTERAGENCY TRANSFER			30,977		25,351
LEG - INTERIM FINANCE COMMITTEE	144,491				
GENERAL FUND	144,491				
HIGHWAY FUND					
LEG - STATE PRINTING OFFICE	3,004,083	3,053,475	3,116,739	3,108,253	3,171,806
INTERAGENCY TRANSFER	2,985,683	3,043,475	3,106,739	3,094,253	3,157,806
OTHER FUND	18,400	10,000	10,000	14,000	14,000

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL LEGISLATIVE BRANCH	40,740,255	38,878,081	42,124,039	39,004,595	42,781,678
GENERAL FUND	37,144,188	35,294,607	37,234,939	35,366,343	37,818,810
HIGHWAY FUND	5,000	5,000	5,000	5,000	5,000
INTERAGENCY TRANSFER	3,237,176	3,352,625	4,608,251	3,403,403	4,678,019
OTHER FUND	353,891	225,849	275,849	229,849	279,849
SUPREME COURT	15,922,390	12,912,429	12,877,440	12,791,245	12,808,088
GENERAL FUND	7,708,487	7,787,493	7,752,504	7,369,251	7,386,094
BALANCE FORWARD	865,111				
INTERAGENCY TRANSFER	2,133,000				
OTHER FUND	5,215,792	5,124,936	5,124,936	5,421,994	5,421,994
COURT OF APPEALS	3,178,170	3,053,678	3,143,792	3,093,368	3,164,109
GENERAL FUND	3,031,831	3,053,678	3,143,792	3,093,368	3,164,109
BALANCE FORWARD	131,839				
INTERAGENCY TRANSFER	14,500				
STATE JUDICIAL ELECTED OFFICIALS	24,072,461	24,752,229	24,752,229	25,648,220	25,648,219
GENERAL FUND	22,946,133	24,752,229	24,752,229	25,648,220	25,648,219
BALANCE FORWARD	1,126,328				
SENIOR JUSTICE & SENIOR JUDGE PROGRAM	1,976,870	1,569,459	1,569,459	1,569,452	1,569,452
GENERAL FUND	1,023,348	1,056,324	1,056,324	1,028,775	1,028,775
BALANCE FORWARD	431,964				
OTHER FUND	521,558	513,135	513,135	540,677	540,677
LAW LIBRARY	2,024,374	1,950,923	1,950,923	2,025,235	2,025,235
GENERAL FUND	1,932,457	1,948,673	1,948,673	2,022,985	2,022,985
BALANCE FORWARD	75,167				
INTERAGENCY TRANSFER	15,250	750	750	750	750
OTHER FUND	1,500	1,500	1,500	1,500	1,500
ADMINISTRATIVE OFFICE OF THE COURTS	6,057,142	5,967,908	5,987,767	6,407,393	6,280,008
BALANCE FORWARD	1,471,328	1,419,075	1,419,075	1,592,270	1,509,543
INTERAGENCY TRANSFER	55,000		117,987		59,214
OTHER FUND	4,530,814	4,548,833	4,450,705	4,815,123	4,711,251
JUDICIAL PROGRAMS AND SERVICES DIVISION	2,033,516	1,912,966	1,912,966	1,922,821	1,922,821
GENERAL FUND	1,432,979	1,478,539	1,478,539	1,488,402	1,488,402
BALANCE FORWARD	81,393				
FEDERAL FUND	395,531	397,637	397,637	397,629	397,629
INTERAGENCY TRANSFER	93,798				
OTHER FUND	29,815	36,790	36,790	36,790	36,790
UNIFORM SYSTEM OF JUDICIAL RECORDS	2,784,916	2,483,930	2,557,862	2,367,300	2,481,603
BALANCE FORWARD	1,322,436	1,118,856	1,118,856	945,332	1,019,264
INTERAGENCY TRANSFER					
OTHER FUND	1,462,480	1,365,074	1,439,006	1,421,968	1,462,339

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
JUDICIAL EDUCATION	1,616,271	1,518,167	1,542,363	1,195,052	1,282,749
BALANCE FORWARD	804,093	748,754	748,754	380,942	405,138
INTERAGENCY TRANSFER	5,000				
OTHER FUND	807,178	769,413	793,609	814,110	877,611
SPECIALTY COURT	11,321,360	10,913,446	10,913,446	11,326,952	11,326,952
GENERAL FUND	4,384,251	4,384,251	4,384,251	4,384,251	4,384,251
BALANCE FORWARD	2,199,573	1,936,429	1,936,429	2,087,360	2,087,360
OTHER FUND	4,737,536	4,592,766	4,592,766	4,855,341	4,855,341
JUDICIAL SUPPORT, GOVERNANCE AND SPECIAL EVENTS	880,367	904,124	904,124	1,092,415	1,092,415
BALANCE FORWARD	515,417	539,174	539,174	727,465	727,465
OTHER FUND	364,950	364,950	364,950	364,950	364,950
JUDICIAL RETIREMENT SYSTEM STATE SHARE	1,577,153	1,409,432	1,322,137	1,409,432	1,322,137
GENERAL FUND	1,505,006	1,409,432	1,322,137	1,409,432	1,322,137
BALANCE FORWARD	72,147				
JUDICIAL DISCIPLINE	928,691	1,167,288	1,188,545	1,204,293	1,214,439
GENERAL FUND	928,691	1,167,288	1,188,545	1,204,293	1,214,439
BALANCE FORWARD					
INTERAGENCY TRANSFER					
INTERIM FINANCE					
REVERSIONS					
TOTAL JUDICIAL BRANCH	74,373,681	70,515,979	70,623,053	72,053,178	72,138,227
GENERAL FUND	44,893,183	47,037,907	47,026,994	47,648,977	47,659,411
BALANCE FORWARD	9,096,796	5,762,288	5,762,288	5,733,369	5,748,770
FEDERAL FUND	395,531	397,637	397,637	397,629	397,629
INTERAGENCY TRANSFER	2,316,548	750	118,737	750	59,964
INTERIM FINANCE					
OTHER FUND	17,671,623	17,317,397	17,317,397	18,272,453	18,272,453
REVERSIONS					
ELECTED OFFICIALS					
GENERAL FUND	161,652,833	141,796,446	147,764,949	138,767,681	162,495,097
BALANCE FORWARD	262,578,015	239,718,653	3,069,199,974	272,983,903	3,019,986,248
FEDERAL FUND	17,154,249	13,393,194	8,190,989	9,109,594	6,693,507
HIGHWAY FUND	7,254,493	1,120,879	1,069,446	1,561,737	4,734,549
INTERAGENCY TRANSFER	78,027,315	65,990,020	64,566,669	64,839,981	63,338,280
INTERIM FINANCE	552,764				
OTHER FUND	264,795,317	240,181,181	257,656,821	241,954,482	272,376,209
REVERSIONS					
TOTAL FOR ELECTED OFFICIALS	792,014,986	702,200,373	3,548,448,848	729,217,378	3,529,623,890
Less: INTER-AGENCY TRANSFER	78,027,315	65,990,020	64,566,669	64,839,981	63,338,280
NET ELECTED OFFICIALS	713,987,671	636,210,353	3,483,882,179	664,377,397	3,466,285,610

Finance and Administration

The Finance and Administration function includes those Executive Branch agencies that generally coordinate, assist, and provide services and information to other agencies and programs in state government. This function includes the Department of Administration, the Department of Taxation, and the Cannabis Compliance Board. The 2021 Legislature approved total General Fund appropriations of \$90.4 million, with \$44.2 million in FY 2022 and \$46.2 million in FY 2023, which is a \$2.0 million, or 2.2%, increase from the \$88.4 million in General Fund appropriations approved for the 2019-21 biennium. Total funding approved for the 2021-23 biennium was \$369.4 million (net of interagency transfers), which is \$71.1 million, or 23.8%, more than the \$298.3 million approved by the 2019 Legislature.

DEPARTMENT OF ADMINISTRATION

The Department of Administration consists of divisions that generally provide services to state agencies and programs to ensure efficient and effective operations in state government.

DIRECTOR'S OFFICE

The Department of Administration Director's Office is responsible for the administration of Grant Procurement, Coordination and Management; Hearings and Appeals; Deferred Compensation; and the state's internal service agencies consisting of Administrative Services; Enterprise Information Technology Services; Fleet Services; Human Resource Management; Library, Archives and Public Records; Purchasing; Risk Management; and Public Works, which includes the management of all Capital Improvement Program projects and state-owned buildings and grounds. Additionally, pursuant to *Nevada Revised Statutes* (NRS) 233I.080, the department shall provide staff assistance to the Nevada Commission for Women created pursuant to NRS 233I.020.

The Director's Office budget receives funding through cost allocation assessments to other divisions within the department. The 2021 Legislature approved total funding of \$1.8 million (\$65,155 General Fund appropriation) for the Director's Office for the 2021-23 biennium, a 4.1% decrease from the \$1.9 million (\$201,073 General Fund appropriation) approved for the 2019-21 biennium. The General Fund appropriations support a position and related expenses that provides staff assistance to the Nevada Commission on Women. The 2021 Legislature approved the reclassification of the noted position from a Management Analyst to an Administrative Assistant, with a commensurate change in duties. The Legislature also approved changing the position's funding source from 100.0% General Fund appropriations to 50.0% General Fund appropriations and 50.0% Director's Office cost allocations resulting in a reduction to General Fund appropriations of \$136,350 over the 2021-23 biennium.

NATIONAL JUDICIAL COLLEGE AND NATIONAL COUNCIL OF JUVENILE AND FAMILY COURT JUDGES

The mission of the National Judicial College is to improve justice by providing judge proficiency, performance and productivity training, and education. The National Council of Juvenile and Family Court Judges provides assistance to judges, court administrators and related professionals whose primary concerns are the care of children and their families. The 2021 Legislature approved the Governor's recommendation for General Fund appropriations of \$38,500 over the 2021-23 biennium to restore funding that was reduced by Assembly Bill (A.B.) 3 of the 31st (2020) Special Session for the National Council of Juvenile and Family Court Judges (\$35,000) and the Dividing the Waters program (\$3,500), which is a unique National Judicial College affiliated program that helps judicial officers adjudicate complex water cases through education.

DIVISION OF ENTERPRISE INFORMATION TECHNOLOGY SERVICES

The Division of Enterprise Information Technology Services (EITS) provides state agencies and elected officials with centralized information technology (IT)-related services, including programming, database management, computing, communications, IT security, and other technical services. EITS consists of five operational units: Office of the Chief Information Officer (CIO), Agency IT Services, Computing, Communications, and Information Security. For the 2021-23 biennium, the Legislature approved funding totaling \$121.7 million, a 0.8% increase from the \$120.8 million approved for the 2019-21 biennium.

AGENCY IT SERVICES

The Agency IT Services Unit is responsible for interfacing with customer agencies and consists of 24/7 help desk operations, desktop support, database development and management, application development, project management services, and webpage support. The Agency IT Services Unit houses staff from the Agency IT Services and Office of the CIO budget accounts.

Through the passage of Senate Bill (S.B.) 426, the 2021 Legislature approved one-time 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 budget is responsible for managing, operating, and supporting servers in the state data center, including the mainframe enterprise server, internet servers and application servers in a secure 24/7 environment.

The 2021 Legislature approved the utilization of \$2.0 million in reserves over the 2021-23 biennium to fund a statewide Multi-Factor Authentication (MFA) service. The MFA is intended to help prevent unauthorized access to state systems by requiring users to provide two pieces of evidence or authentication factors to prove their identity via a smartphone application, hardware token, voice phone call, or Short Message Service text message.

In addition, the 2021 Legislature approved the third phase of the state's transition to the Office 365 cloud-based platform, which includes the integration of the Department of Motor Vehicles and the Nevada Department of Corrections. The 2021 Legislature approved Business Productivity Suite revenues of \$2.5 million over the 2021-23 biennium to support this initiative.

FLEET SERVICES DIVISION

The Fleet Services Division provides ground transportation services for state employees and operates a fleet of approximately 1,238 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 2021 Legislature approved the Governor's recommendation to decrease the monthly vehicle rental rates over the 2021-23 biennium, compared to the monthly vehicle rental rates approved over the 2019-21 biennium, while maintaining the per-mile and short-term rates at the levels approved by the 2019 Legislature. Additionally, the 2021 Legislature approved the purchase of 40 new vehicles to be leased to state agencies on a monthly basis, resulting in reserve reductions of \$1.6 million over the 2021-23 biennium.

OFFICE OF GRANT PROCUREMENT, COORDINATION AND MANAGEMENT

The Office of Grant Procurement, Coordination and Management (Office) provides a range of grant-related support for state agencies, including identifying funding opportunities and providing grant-related resources, advocacy, and coordination. The Office also develops, provides, and coordinates grant-related training workshops and resources for state agencies; ensures the state has submitted mandated and accurate state and federal grant information; serves as the single point of contact for state grant applications; and works with agencies and subgrantees to ensure compliance with federally mandated activities.

The 2021 Legislature approved A.B. 445, which transfers the Office of Grant Procurement, Coordination and Management in the Department of Administration to the Office of the Governor, renames the office to the Office of Federal Assistance, and revises the duties of the office effective July 1, 2022 (FY 2023). Assembly Bill 445 also creates the Nevada Grant Matching Program to provide funds to certain public agencies, tribal governments and nonprofit organizations as matching funds for federal grants, funded with an annual transfer of \$1.0 million from the Abandoned Property Trust Account. Finally, A.B. 445 provides General Fund appropriations of \$279,979 in FY 2022 and \$1.1 million in FY 2023 to fund personnel and operating costs as well as costs associated with upgrades to the grant management system.

HEARINGS AND APPEALS DIVISION

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

To address an increase in caseload, the 2021 Legislature approved the Governor's recommendation for the expansion and renovation of the Las Vegas Hearings and Appeals office to add three new courtrooms, including one American with Disabilities Act accessible courtroom, funded with an allocation from the Fund for Workers' Compensation and Safety of \$460,172 and fee revenue of \$33,045 over the 2021-23 biennium.

DIVISION OF HUMAN RESOURCE MANAGEMENT

The Division of Human Resource Management (DHRM) is responsible for attracting and retaining a qualified workforce that serves the citizens of Nevada. The DHRM is primarily funded by assessments to all state agencies for personnel and payroll services. In addition, the DHRM performs personnel services for select state agencies through its Agency Human Resource Services section. Only those agencies receiving personnel services from that section are assessed for those services. The 2021 Legislature approved total funding of \$29.6 million over the 2021-23 biennium, which is \$3.4 million, or 13.0%, higher than the \$26.2 million approved over the 2019-21 biennium.

The 2021 Legislature approved, as recommended by the Governor, establishing a new Collective Bargaining Assessment to collect from state agencies whose employees have centralized bargaining services through the passage of S.B. 135 (2019). The assessment was approved at \$48.77 in FY 2022 and \$42.68 in FY 2023 per full-time equivalent position that has an exclusive bargaining representative. The assessment revenue is budgeted at approximately \$2.0 million over the 2021-23 biennium to fund the Labor Relations Unit, which was established during the 2019-20 Interim and provides an organizational structure to the collective bargaining processes.

MAIL SERVICES DIVISION

The 2021 Legislature approved S.B. 422, which creates a new Mail Services Division within the Department of Administration. The 2021 Legislature further approved the Governor's recommendation to reduce reserves by \$211,005 over the 2021-23 biennium for one new unclassified Mail Services Division Administrator position. To address the increased workload in mail services, the Legislature also approved reserve reductions of \$97,929 over the 2021-23 biennium for one new Mail Service Clerk position.

STATE PUBLIC WORKS DIVISION

The duties of the State Public Works Division (SPWD) of the Department of Administration includes 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.

ENGINEERING AND PLANNING

Total funding from project management and inspection fees collected from the CIP was approved to decrease by 0.8% to \$15.8 million in the 2021-23 biennium, compared to the \$15.9 million approved for the 2019-21 biennium. The 2021 Legislature approved the Governor's requested budget amendment to fund one unclassified Project Manager and one Building Construction Inspector to assist in implementing the 2021 CIP that were otherwise recommended for elimination. Inspection fee revenue of \$490,491 was approved to support the positions in the Engineering and Planning budget over the 2021-23 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 2021 Legislature approved rental revenues collected by the B&G of \$29.7 million over the 2021-23 biennium, which is a decrease of 7.0% from the \$32.0 million approved for the 2019-21 biennium. The rental rate charged by B&G for state-owned office space, which is the primary source of rental income, was approved to decrease by 12.5% to \$0.961 per square foot in FY 2022, compared to \$1.098 per square foot that was approved for FY 2021. The 2021 Legislature approved an increase of 2.1% to \$0.981 per square foot for state-owned office rent in FY 2023. Excess reserves generated over the 2019-21 biennium and approved to be expended in the 2021-23 biennium, allow the agency to charge less rent to state agencies than otherwise would have been required.

The 2021 Legislature approved reserve reductions of \$1.9 million over the 2021-23 biennium to address deferred maintenance, renovation, and energy-saving projects in state-owned facilities, as recommended by the Governor. These projects are supplemental to the projects approved in the 2021 CIP.

DEPARTMENT OF TAXATION

The Department of Taxation is responsible for the administration of the majority of the state's non-gaming tax laws as well as the Local Government Budget Act. The 2021 Legislature approved funding of \$80.1 million over the 2021-23 biennium (net of interagency transfers), of which General Fund appropriations totaled \$77.6 million, a 2.0% increase from the \$76.1 million in General Fund appropriations approved for the 2019-21 biennium.

As a General Fund savings measure, the Governor recommended the elimination of seven positions for the department. However, the 2021 Legislature approved the continuation of these seven positions utilizing federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds totaling \$900,573 over the 2021-23 biennium. The 2021 Legislature did not approve S.B. 437, which would have implemented the Governor's recommendation to increase Justice Court fees from \$1 to \$2 and provide for General Fund reductions of \$171,636 over the 2021-23 biennium.

The 2021 Legislature approved the Governor's recommendation to reduce General Fund appropriations by \$542,144 over the 2021-23 biennium and to offset the reduction by increasing the existing cigarette tax administrative fees by \$268,224 and approving S.B. 423, which establishes a new centrally assessed commission on the unsecured roll for personal property totaling \$273,920 over the biennium.

Finally, the 2021 Legislature approved S.B. 414, S.B. 415, and S.B. 416, which provided one-time General Fund appropriations totaling \$4.1 million to continue the modernization of the Unified Tax System (\$2.9 million), the relocation and consolidation of staff in the Grant Sawyer Building and the Henderson office to a new office in Southern Nevada (\$632,854), and computer hardware and software replacement (\$515,509).

CANNABIS COMPLIANCE BOARD

The Cannabis Compliance Board administers the regulation and licensure of medical and recreational marijuana establishments and their agents. The Cannabis Compliance Board is primarily funded with the 15.0% excise tax on wholesale sale of marijuana products and license fees. *Nevada Revised Statutes* 372A.290 and 678B.390 require any revenues in excess of the costs to administer the marijuana program to be credited to the State Education Fund beginning in FY 2022. For the 2021-23 biennium, the 2021 Legislature approved revenue totaling \$154.1 million, largely generated by the 15.0% excise tax on marijuana wholesale sales (\$134.7 million) and application/license fees (\$8.0 million).

To address the increased workload associated with the regulation and licensing of the cannabis industry, the 2021 Legislature approved the Governor's recommendation for ten new positions and associated operating, equipment and travel expenditures, reducing reserves by \$1.5 million over the 2021-23 biennium. The ten new positions include one unclassified Administrative Law Judge, one Legal Secretary, three Auditor positions, three Marijuana Program Inspector positions, one Compliance/Audit Investigator, and one Management Analyst.

The 2021 Legislature further approved the Governor's recommendation, as revised by a budget amendment, to reclassify three classified positions as unclassified Division Chief positions, which reduced reserves by \$104,706 over the 2021-23 biennium.

Finally, the 2021 Legislature approved the Governor's budget amendment to relocate staff from the Grant Sawyer Building in Las Vegas to a new location in Southern Nevada, which reduced reserves by \$567,270 over the 2021-23 biennium.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
FINANCE & ADMINISTRATION					
ADMINISTRATION - DIRECTOR'S OFFICE	1,028,898	927,304	927,286	902,197	901,088
GENERAL FUND	88,278	33,902	33,884	31,289	31,271
BALANCE FORWARD	214,860	217,133	217,133	194,639	193,548
INTERAGENCY TRANSFER	705,282	676,269	676,269	676,269	676,269
OTHER FUND	20,478				
REVERSIONS					
ADMINISTRATION - ADMINISTRATIVE SERVICES	4,111,102	3,705,024	3,705,024	3,503,539	3,510,265
BALANCE FORWARD	806,298	751,959	751,959	550,474	557,200
INTERAGENCY TRANSFER	3,304,804	2,953,065	2,953,065	2,953,065	2,953,065
OTHER FUND					
ADMINISTRATION - INSURANCE & LOSS PREVENTION	39,071,693	31,732,198	34,629,294	28,512,200	34,294,854
BALANCE FORWARD	15,561,875	13,576,604	13,576,604	10,356,606	13,254,740
INTERAGENCY TRANSFER	22,896,497	17,696,640	20,593,736	17,696,640	20,581,160
OTHER FUND	613,321	458,954	458,954	458,954	458,954
ADMINISTRATION - FLEET SERVICES	8,605,234	7,415,612	7,415,612	7,914,890	7,565,489
BALANCE FORWARD	1,565,069	1,693,859	1,693,859	2,085,211	1,735,810
INTERAGENCY TRANSFER	7,022,757	5,710,132	5,710,132	5,818,058	5,818,058
OTHER FUND	17,408	11,621	11,621	11,621	11,621
ADMINISTRATION - FLEET SERVICES CAPITAL PURCHASE	3,309,345	1,680,370	2,061,675	1,272,333	1,138,052
BALANCE FORWARD	1,112,143	179,566	179,566	402,604	402,604
INTERAGENCY TRANSFER	1,956,700	1,260,302	1,641,607	629,227	494,946
OTHER FUND	240,502	240,502	240,502	240,502	240,502
ADMINISTRATION - PURCHASING	5,064,191	4,740,632	4,740,632	4,739,636	3,773,615
BALANCE FORWARD	786,296	1,158,328	1,158,328	1,149,432	183,411
INTERAGENCY TRANSFER	2,526,967	1,604,471	1,604,471	1,612,371	1,612,371
OTHER FUND	1,750,928	1,977,833	1,977,833	1,977,833	1,977,833
ADMINISTRATION - FEDERAL SURPLUS PROPERTY PROGRAM	121,909	99,769	100,769	110,603	112,603
BALANCE FORWARD	29,465	84,510	84,510	95,344	96,344
OTHER FUND	92,444	15,259	16,259	15,259	16,259
ADMINISTRATION - HEARINGS AND APPEALS DIVISION	5,701,894	5,896,476	5,895,004	5,868,348	5,866,842
INTERAGENCY TRANSFER	272,030	149,716	149,716	144,415	144,415
OTHER FUND	5,429,864	5,746,760	5,745,288	5,723,933	5,722,427
REVERSIONS					
ADMINISTRATION - SPWD - ADMINISTRATION	1,238,861	1,294,169	926,362	1,265,171	941,677
BALANCE FORWARD					
INTERAGENCY TRANSFER	1,238,861	1,294,169	926,362	1,265,171	941,677
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
ADMINISTRATION - SPWD - ENGINEERING & PLANNING	8,202,971	7,790,002	7,865,841	7,871,101	7,971,094
BALANCE FORWARD	1,286,574	27,558	27,558		
INTERAGENCY TRANSFER	32,240				
OTHER FUND	6,884,157	7,762,444	7,838,283	7,871,101	7,971,094
ADMINISTRATION - SPWD - FACILITY COND & ANALYSIS	390,298	412,568	380,099	409,396	388,165
GENERAL FUND	388,771	412,568	380,099	409,396	388,165
INTERAGENCY TRANSFER REVERSIONS	1,527				
ADMINISTRATION - SPWD - BUILDINGS & GROUNDS	22,571,819	20,361,341	20,911,344	19,196,413	20,402,750
BALANCE FORWARD	5,514,810	4,959,069	4,959,069	3,524,283	4,170,943
INTERAGENCY TRANSFER	16,949,576	15,293,623	15,843,626	15,563,481	16,123,158
OTHER FUND	107,433	108,649	108,649	108,649	108,649
ADMINISTRATION - SPWD - MARLETTE LAKE	1,517,244	1,543,693	1,543,693	1,564,996	1,576,344
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	285,471	340,065	340,065	362,232	373,580
INTERAGENCY TRANSFER	225				
OTHER FUND	1,231,448	1,203,528	1,203,528	1,202,664	1,202,664
REVERSIONS					
ADMINISTRATION - EITS - OFFICE OF THE CIO	2,287,000	2,072,138	2,072,138	1,871,133	1,872,671
BALANCE FORWARD	813,284	604,695	604,695	403,690	405,228
INTERAGENCY TRANSFER	1,473,509	1,467,443	1,467,443	1,467,443	1,467,443
OTHER FUND	207				
ADMINISTRATION - EITS - AGENCY IT SERVICES	13,627,169	13,211,494	13,102,289	13,022,608	12,777,537
BALANCE FORWARD	2,871,114	2,851,563	2,851,563	2,655,106	2,521,911
INTERAGENCY TRANSFER	10,755,219	10,359,931	10,250,726	10,367,502	10,255,626
OTHER FUND	836				
ADMINISTRATION - EITS - COMPUTER FACILITY	26,939,255	28,022,400	26,901,693	29,435,326	27,192,517
BALANCE FORWARD	5,675,582	4,135,024	4,135,024	5,788,850	4,532,794
INTERAGENCY TRANSFER	21,262,373	23,886,076	22,765,369	23,645,176	22,658,423
OTHER FUND	1,300	1,300	1,300	1,300	1,300
ADMINISTRATION - EITS - DATA COMM & NETWORK ENGR	9,607,660	8,190,492	8,190,492	6,785,882	6,900,229
BALANCE FORWARD	2,523,024	3,224,933	3,224,933	1,819,899	1,934,246
INTERAGENCY TRANSFER	7,084,636	4,965,559	4,965,559	4,965,983	4,965,983
ADMINISTRATION - EITS - TELECOMMUNICATIONS	4,208,491	3,610,625	3,610,625	3,610,816	3,612,066
BALANCE FORWARD	838,864	943,342	943,342	582,277	583,527
INTERAGENCY TRANSFER	3,368,890	2,667,283	2,667,283	3,028,539	3,028,539
OTHER FUND	737				

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
ADMINISTRATION - EITS - NETWORK TRANSPORT SERVICES	4,654,672	5,032,087	5,032,087	4,881,352	4,887,489
BALANCE FORWARD	806,268	1,002,199	1,002,199	851,464	857,601
INTERAGENCY TRANSFER	3,848,404	4,029,888	4,029,888	4,029,888	4,029,888
OTHER FUND					
ADMINISTRATION - EITS - IT SECURITY	3,750,005	3,015,805	3,015,805	2,524,670	2,511,435
BALANCE FORWARD	996,454	909,078	909,078	417,943	404,708
INTERAGENCY TRANSFER	2,753,551	2,106,727	2,106,727	2,106,727	2,106,727
ADMINISTRATION - HRM - HUMAN RESOURCE MANAGEMENT	10,593,929	10,539,670	10,247,587	11,098,553	10,576,666
BALANCE FORWARD	2,205,985	946,779	946,779	1,508,008	1,293,146
INTERAGENCY TRANSFER	8,356,585	9,564,551	9,272,468	9,562,205	9,255,180
OTHER FUND	31,359	28,340	28,340	28,340	28,340
ADMINISTRATION - HRM - AGENCY HR SERVICES	1,533,280	1,390,363	1,390,363	1,272,252	1,273,261
BALANCE FORWARD	459,406	461,415	461,415	342,182	343,191
INTERAGENCY TRANSFER	1,073,874	928,948	928,948	930,070	930,070
ADMINISTRATION - HRM - UNEMPLOYMENT COMPENSATION	3,106,721	3,060,935	3,060,935	3,015,149	3,015,149
BALANCE FORWARD	1,580,532	1,534,746	1,534,746	1,488,960	1,488,960
INTERAGENCY TRANSFER	1,526,189	1,526,189	1,526,189	1,526,189	1,526,189
ADMINISTRATION - NSLA - STATE LIBRARY	7,714,577	4,693,973	9,895,365	4,737,955	5,015,495
GENERAL FUND	2,666,361	2,808,509	2,804,118	2,852,491	2,848,031
BALANCE FORWARD	27,976				
FEDERAL FUND	2,160,666	1,884,996	4,568,779	1,884,996	1,884,996
INTERAGENCY TRANSFER					
OTHER FUND	2,859,574	468	2,522,468	468	282,468
REVERSIONS					
ADMINISTRATION - NSLA - ARCHIVES & PUBLIC RECORDS	1,765,638	1,609,174	1,608,360	1,655,143	1,654,288
GENERAL FUND	1,403,680	1,524,845	1,524,031	1,568,870	1,568,015
BALANCE FORWARD					
INTERAGENCY TRANSFER	361,958	84,329	84,329	86,273	86,273
REVERSIONS					
ADMINISTRATION - OFFICE OF GRANT PROCUREMENT COORD	646,116	545,450	824,663	549,817	1,640,044
GENERAL FUND	462,987	545,450	824,663	549,817	1,640,044
INTERAGENCY TRANSFER	183,129				
REVERSIONS					
ADMINISTRATION - NSLA - LIBRARY COOPERATIVE	401,952	473,959	475,151	519,378	520,119
BALANCE FORWARD	197,729	126,142	126,142	172,694	173,972
FEDERAL FUND					
INTERAGENCY TRANSFER	66,109	59,209	59,209	56,347	56,347
OTHER FUND	138,114	288,608	289,800	290,337	289,800

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
ADMINISTRATION - NSLA - MAIL SERVICES	7,227,686	7,064,796	7,066,870	7,165,941	7,123,455
BALANCE FORWARD	478,948	464,823	464,823	565,651	520,676
INTERAGENCY TRANSFER	6,748,738	6,599,973	6,602,047	6,600,290	6,602,779
OTHER FUND					
ADMINISTRATION - NSLA - MAIL SERVICES EQUIPMENT	68,001	968	968	1,394	1,394
BALANCE FORWARD	68,001				
INTERAGENCY TRANSFER		968	968	1,394	1,394
ADMINISTRATION - NSLA - IPS EQUIPMENT/SOFTWARE	14,443	19,820	19,820	25,169	25,169
BALANCE FORWARD	8,979	14,356	14,356	19,705	19,705
INTERAGENCY TRANSFER	5,464	5,464	5,464	5,464	5,464
ADMINISTRATION - JUVENILE & FAMILY COURT JUDGES	333,250	352,500	352,500	352,500	352,500
GENERAL FUND	333,250	352,500	352,500	352,500	352,500
ADMINISTRATION - MERIT AWARD BOARD	67				
GENERAL FUND	67				
DEFERRED COMPENSATION COMMITTEE	546,014	466,026	466,026	487,366	488,857
BALANCE FORWARD	91,689	103,938	103,938	85,330	86,821
INTERAGENCY TRANSFER					
OTHER FUND	454,325	362,088	362,088	402,036	402,036
TOTAL DEPARTMENT OF ADMINISTRATION	199,961,385	180,971,833	188,436,372	176,143,227	179,883,179
GENERAL FUND	5,343,494	5,677,874	5,919,395	5,764,463	6,828,126
BALANCE FORWARD	46,806,696	40,311,684	40,311,684	35,422,584	36,134,666
FEDERAL FUND	2,160,666	1,884,996	4,568,779	1,884,996	1,884,996
INTERAGENCY TRANSFER	125,776,094	114,890,925	116,831,601	114,738,187	116,321,444
OTHER FUND	19,874,435	18,206,354	20,804,913	18,332,997	18,713,947
REVERSIONS					
DEPARTMENT OF TAXATION	38,167,894	39,427,123	40,083,957	40,410,729	41,223,902
GENERAL FUND	35,985,018	38,059,758	38,247,078	39,009,871	39,356,936
BALANCE FORWARD	323,200				
FEDERAL FUND					
INTERAGENCY TRANSFER	561,241	10,289	589,196	10,289	605,875
INTERIM FINANCE	246,593				
OTHER FUND	1,051,842	1,357,076	1,247,683	1,390,569	1,261,091
REVERSIONS					
TOTAL DEPARTMENT OF TAXATION	38,167,894	39,427,123	40,083,957	40,410,729	41,223,902
GENERAL FUND	35,985,018	38,059,758	38,247,078	39,009,871	39,356,936
BALANCE FORWARD	323,200				
FEDERAL FUND					
INTERAGENCY TRANSFER	561,241	10,289	589,196	10,289	605,875
INTERIM FINANCE	246,593				
OTHER FUND	1,051,842	1,357,076	1,247,683	1,390,569	1,261,091
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
CCB - MARIJUANA REGULATION & CONTROL ACCT	57,288,645	72,975,898	75,173,668	76,696,351	78,967,343
BALANCE FORWARD	2,893,860	2,589,781	2,693,368	1,261,474	1,391,143
INTERAGENCY TRANSFER	46,575				
OTHER FUND	54,348,210	70,386,117	72,480,300	75,434,877	77,576,200
TOTAL CANNABIS COMPLIANCE BOARD	57,288,645	72,975,898	75,173,668	76,696,351	78,967,343
BALANCE FORWARD	2,893,860	2,589,781	2,693,368	1,261,474	1,391,143
INTERAGENCY TRANSFER	46,575				
OTHER FUND	54,348,210	70,386,117	72,480,300	75,434,877	77,576,200
FINANCE & ADMINISTRATION					
GENERAL FUND	41,328,512	43,737,632	44,166,473	44,774,334	46,185,062
BALANCE FORWARD	50,023,756	42,901,465	43,005,052	36,684,058	37,525,809
FEDERAL FUND	2,160,666	1,884,996	4,568,779	1,884,996	1,884,996
INTERAGENCY TRANSFER	126,383,910	114,901,214	117,420,797	114,748,476	116,927,319
INTERIM FINANCE	246,593				
OTHER FUND	75,274,487	89,949,547	94,532,896	95,158,443	97,551,238
REVERSIONS					
TOTAL FOR FINANCE & ADMINISTRATION	295,417,924	293,374,854	303,693,997	293,250,307	300,074,424
Less: INTER-AGENCY TRANSFER	126,383,910	114,901,214	117,420,797	114,748,476	116,927,319
NET FINANCE & ADMINISTRATION	169,034,014	178,473,640	186,273,200	178,501,831	183,147,105

Education

The Education function consists of two subfunctions: The Department of Education (inclusive of K-12 and the State Public Charter School Authority) and the Nevada System of Higher Education. The Education function continues to be the largest function in the state budget supported by the General Fund for the 2021-23 biennium. General Fund appropriations for educational programs approved by the 2021 Legislature total approximately \$4.544 billion, which is a 1.6% increase over General Fund appropriations of \$4.473 billion approved for the 2019-21 biennium. The appropriations for educational programs account for 49.0% of total General Fund expenditures over the 2021-23 biennium as compared to 50.4% over the 2019-21 biennium.

Total funding approved by the Legislature from all sources for education (net of interagency transfers) total \$7.287 billion in FY 2022 and \$6.177 billion in FY 2023, a 115.8% and 82.9% increase, respectively, when compared to the legislatively approved amount of \$3.376 billion for FY 2021. These large increases are related to additional federal K-12 education funding to address the COVID-19 pandemic being approved by the Legislature, as well as the implementation of the new Pupil-Centered Funding Plan for K-12 education that was legislatively approved to begin in FY 2022. Under this new K-12 funding formula, certain revenue that was previously generated at the local level and earmarked for K-12 education (e.g., property taxes, Governmental Services Taxes, in-state Local School Support Taxes) are now collected and distributed through a state budget.

DEPARTMENT OF EDUCATION (K-12)

Senate Bill (S.B.) 458 of the 2021 Legislative Session was enacted to provide funding for K-12 education, which includes the following budgets: Pupil-Centered Funding Plan Account, Other State Education Programs, Professional Development Programs, Account for State Special Education Services, Teach Nevada Scholarship Program, and 1/5 Retirement Credit Purchase Program. It should be noted that other K-12 education budgets were utilized in the 2019-21 biennium but were eliminated by the 2021 Legislature. The ongoing K-12 education budgets, as well as the eliminated K-12 education budgets, are discussed below.

The Legislature approved total funding for K-12 education budgets of \$9.312 billion (net of interagency transfers) for the 2021-23 biennium, an increase of 136.5% when compared to the legislatively approved amount of \$3.938 billion for the 2019-21 biennium (excluding budget reductions approved during the 31st [2020] Special Session, as well as a \$268.4 million supplemental General Fund appropriation included in S.B. 444 that was approved by the 2021 Legislature for FY 2021). As previously indicated, this large increase was related to the implementation of the new Pupil-Centered Funding Plan for K-12 education beginning in FY 2022. The Legislature approved General Fund appropriations totaling \$3.171 billion for the 2021-23 biennium, an increase of 5.8% when compared to the legislatively approved amount of \$2.997 billion for the 2019-21 biennium.

PUPIL-CENTERED FUNDING PLAN ACCOUNT

The Legislature approved the Governor's recommendation to create a new budget that would contain funding to support the new Pupil-Centered Funding Plan (PCFP). Although the Governor recommended this budget be titled the State Education Funding Account, the 2021 Legislature approved titling this budget the Pupil-Centered Funding Plan Account. As background, the 2019 Legislature passed S.B. 543 to replace the Nevada Plan formula funding with the PCFP beginning in the 2021-23 biennium. The PCFP that was approved by the 2019 Legislature reflected the following key provisions:

- All state and local revenue currently dedicated for the support of K-12 education would be deposited and distributed through a new State Education Fund.
- Base per pupil funding as well as weighted funding for English learners, at-risk pupils, pupils with disabilities, and gifted and talented pupils would be provided to school districts and charter schools.
- A statement of legislative intent that the base per pupil funding amount should increase each year by not less than inflation.
- Adjustment factors to the base per pupil funding amount for variations among the counties for the cost of living/cost of labor to operate school districts and charter schools, increased costs to operate necessarily small schools in school districts, and increased costs to operate small school districts.
- A requirement that the General Fund appropriation for the State Education Fund would increase or decrease based on the revenue projections of the Economic Forum in relation to growth in inflation and enrollment.
- Funding provided through the State Education Fund would be provided for the following purposes:
 - State Administrative and Oversight Programs (NDE activities)
 - Food Service and Transportation Costs of School Districts
 - Base Per Pupil Funding
 - Weighted Funding
 - Excess Allocation (if applicable, would increase the base and weights proportionally)
- A statement of legislative intent that school districts would receive at least the same level of funding under the PCFP as they received in FY 2020.
- An Education Stabilization Account that would receive certain ending fund balances from school districts, generally greater than 16.6% of actual expenditures, and the remaining uncommitted balance from the State Education Fund at the end of a fiscal year. With Interim Finance Committee (IFC) approval, funding in the Education Stabilization Account could be allocated to the Nevada Department of Education (NDE) for distribution to school districts and charter schools if the State Education Fund were estimated to receive 97.0% or less of its projected revenue in a fiscal year.
- Allowed the Governor, if he determines it would be impracticable to fund K-12 programs as required under the PCFP provisions of S.B. 543, to instead propose an executive budget for K-12 education that he determines to be appropriate.
- Created an 11-member Commission on School Funding to provide guidance on the implementation of the PCFP, monitor the implementation of the PCFP, recommend changes to the PCFP, and review the funding amounts included in the PCFP.

For the 2021-23 biennium, the Governor recommended a phased approach to implement the provisions of S.B. 543 (2019), which included implementing a modified PCFP that would have only provided state funding through the plan for the 2021-23 biennium. To do so, the Governor recommended the following:

- Development of the Nevada Plan formula funding in the Distributed School Account (DSA) for the 2021-23 biennium.
- Transfer of the state revenue, or the state share, of the Nevada Plan formula funding from the DSA to the State Education Funding Account to support the modified PCFP.
- Transfer of funding for certain K-12 categorical programs from various budgets to the new State Education Funding Account.

Rather than approve the Governor's recommendation of a phased approach to implement the PCFP, the 2021 Legislature approved the full implementation of the plan beginning on July 1, 2021. To do so, the Legislature approved the following:

- Utilizing the Governor's recommended calculation of the Nevada Plan formula funding in the DSA for the 2021-23 biennium, discussed in detail below, which was then transferred to the Pupil-Centered Funding Plan Account and utilized as a starting point for the state funding that would initially be provided for the legislatively approved PCFP. Although the Legislature was provided with updated projections for non-General Fund revenue for K-12 education in May 2021 (property tax, Local School Support Tax, etc.), the Legislature approved maintaining the Governor's recommended calculation for funding in the DSA for the 2021-23 biennium. The Legislature then reflected the updated projections for the non-General Fund revenue sources for K-12 education in the Pupil-Centered Funding Plan Account.
- Providing certain local revenue earmarked for K-12 education through the PCFP, which included property tax, franchise fees, Governmental Services Tax, and in-state Local School Support Tax. The Legislature approved reflecting this revenue, along with the state revenue provided for K-12 education, in the Pupil-Centered Funding Plan Account in the State Education Fund.
- The Governor's recommendation to transfer funding for certain K-12 categorical programs from various budgets to the Pupil-Centered Funding Plan Account. The Legislature also approved the transfer of additional K-12 categorical programs to the Pupil-Centered Funding Plan Account.
- Modifying the calculation of the FY 2020 hold harmless amounts for school districts and charter schools by including the amount of revenue provided through the Nevada Plan formula funding and the amounts awarded from the categorical programs prior to the implementation of FY 2020 budget reductions as the state addressed the COVID-19 pandemic.
- The Governor's recommended enrollment projections for FY 2022 and FY 2023, which reflected pupil counts of 484,892 and 485,950, respectively.
- Placing eight school districts (Churchill, Clark, Lander, Lyon, Mineral, Nye, Washoe, and White Pine) on the PCFP, placing one university school for profoundly gifted pupils (Davidson Academy) on the PCFP, and placing nine school districts (Carson City, Douglas, Elko, Esmeralda, Eureka, Humboldt, Lincoln, Pershing,

and Storey) under the hold harmless provisions of the PCFP to provide a reasonably similar level of funding on a per pupil basis that the school district received in FY 2020.

- Applying the methodology in evaluating hold harmless eligibility currently used for school districts by treating all charter schools as one group, as opposed to individual charter schools, which placed all charter schools on the PCFP rather than under the hold harmless provisions of the PCFP.

The 2021 Legislature also approved various changes to the PCFP through the passage of S.B. 439 and S.B. 458. These changes include the following:

- Revising *Nevada Revised Statutes* (NRS) 387.1212 to only allow interest to be earned on non-General Fund revenue in the State Education Fund.
- Including charter schools and university schools for profoundly gifted pupils in the calculation of hold harmless.
- Applying the hold harmless amount on a per pupil basis based on a reasonably similar level of funding provided in FY 2020 based on the revenue received or awarded.
- Providing additional revenue for the PCFP by requiring boat registration revenue and year-end transfers of the unredeemed or uncharged value of expired or abandoned gift certificates held by the Abandoned Property Trust Account to be deposited in the State Education Fund beginning in FY 2022.
- Utilizing the attendance area size adjustment recommended by the Commission on School Funding and the Governor, which would be used instead of both the small district and necessarily small schools adjustments. The Legislature also approved providing this adjustment to charter schools, allowing those schools to receive the same adjustment that would be provided to a school within a school district at that same location.
- Funding the state Special Education program and state administration (NDE activities) in separate budgets that would be distributed separately from the PCFP.
- Temporarily revising the provisions of NRS 387.1223 in FY 2022 to allow school districts and charter schools to base their enrollment comparison for the hold harmless calculation based on a two-year period (FY 2020 or FY 2021). This temporary revision would provide some flexibility as the PCFP is initially implemented and the state recovers from the COVID-19 pandemic.

The Legislature further approved additional funding, beyond the amounts reflected in The Executive Budget, for the Pupil-Centered Funding Plan Account by providing additional General Fund appropriations of \$274.9 million in FY 2022 and \$227.1 million in FY 2023 to:

- Increase the FY 2022 funding level beyond the FY 2020 funding level for the PCFP.
- Increase the adjusted statewide base per pupil amount.

Finally, consistent with the language included in NRS 387.1214, the Legislature approved balancing the PCFP model expenditures with available revenue by applying a proportional reduction to base, weighted funding, tiered funding, and hold harmless amounts. These legislatively approved proportional reductions were 0.69% in FY 2022 and 0.61% in FY 2023.

The following sections provide additional details regarding the major actions taken by the 2021 Legislature to implement the PCFP in the 2021-23 biennium:

PROGRAM FUNDING TRANSFERS TO THE PUPIL-CENTERED FUNDING PLAN

The Legislature approved transfers totaling \$1.669 billion in FY 2022 and \$1.618 billion in FY 2023, net of the elimination of Treasurer’s Interest revenue that was previously recorded in various K-12 budgets totaling \$1.5 million in each year of the 2021-23 biennium, to the Pupil-Centered Funding Plan Account. As provided in the following table, this included K-12 categorical program transfers recommended by the Governor and approved by the Legislature, as well as additional program transfers approved by the Legislature.

Legislatively Approved Program Funding Transfers to the Pupil-Centered Funding Plan Account			
	FY 2022	FY 2023	Biennium
<i>Transfers Recommended by the Governor</i>			
Nevada Plan Formula Funding (State)	\$ 1,377,913,248	\$ 1,323,520,867	\$ 2,701,434,115
Class-Size Reduction	\$ 77,538,382	\$ 80,968,855	\$ 158,507,237
New Nevada Education Funding Plan	\$ 69,959,044	\$ 69,959,044	\$ 139,918,088
English Learners - Zoom Schools	\$ 44,497,729	\$ 44,497,729	\$ 88,995,458
Victory Schools	\$ 23,152,671	\$ 23,152,671	\$ 46,305,342
Social Worker Program	\$ 18,348,269	\$ 18,348,269	\$ 36,696,538
Read by Grade Three	\$ 14,818,229	\$ 14,653,229	\$ 29,471,458
Nevada Ready 21 Tech Grants	\$ 10,000,000	\$ 10,000,000	\$ 20,000,000
Gifted and Talented Education	\$ 8,274,243	\$ 8,274,243	\$ 16,548,486
English Learners - Rural and Charter Schools	\$ 4,950,496	\$ 4,950,496	\$ 9,900,992
School Resource/Police Officers	\$ 4,312,500	\$ 4,312,500	\$ 8,625,000
College and Career Ready Diplomas	\$ 1,314,000	\$ 1,314,000	\$ 2,628,000
Special Elementary Counseling	\$ 850,000	\$ 850,000	\$ 1,700,000
Instruction in Financial Literacy	\$ 750,000	\$ 750,000	\$ 1,500,000
Computer Education and Technology	\$ 700,000	\$ 700,000	\$ 1,400,000
Advanced Placement Exams	\$ 583,220	\$ 583,220	\$ 1,166,440
District Library Books	\$ 449,142	\$ 449,142	\$ 898,284
Bullying Prevention Grants	\$ 45,000	\$ 45,000	\$ 90,000
<i>Additional Transfers Approved by the Legislature</i>			
Great Teaching and Leading Fund	\$ 4,163,211	\$ 4,163,211	\$ 8,326,422
New Teacher Incentives	\$ 2,500,000	\$ 2,500,000	\$ 5,000,000
Peer Assistance and Review	\$ 1,300,000	\$ 1,300,000	\$ 2,600,000
Incentives for Title I/Underperforming Schools - New Teachers	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Incentives for Title I/Underperforming Schools - Existing Teachers	\$ 1,250,000	\$ 1,250,000	\$ 2,500,000
Counselor Certification	\$ 588,491	\$ 588,491	\$ 1,176,982
Speech Pathologist Increment Funding	\$ 463,570	\$ 463,570	\$ 927,140
Education Technology - KLVX Satellite	\$ 392,329	\$ -	\$ 392,329
Special Transportation	\$ 146,630	\$ 147,630	\$ 294,260
Vocational Student Organizations	\$ 106,998	\$ 106,998	\$ 213,996
Teacher/Nursing Certification	\$ 46,574	\$ 46,574	\$ 93,148
Geographic Alliance in Nevada (Project GAIN)	\$ 44,583	\$ 44,583	\$ 89,166
School Library Media Specialists	\$ 18,798	\$ 18,798	\$ 37,596
Total Transfers:	\$ 1,670,727,357	\$ 1,619,209,120	\$ 3,289,936,477
Eliminate School Remediation Trust Account Interest	\$ (1,484,349)	\$ (1,484,349)	\$ (2,968,698)
Eliminate New Nevada Education Funding Plan Interest	\$ (22,044)	\$ (22,044)	\$ (44,088)
Net Transfers:	\$ 1,669,220,964	\$ 1,617,702,727	\$ 3,286,923,691

LEGISLATIVELY APPROVED REVENUE IN THE PUPIL-CENTERED FUNDING PLAN

As detailed in the following table, the Legislature approved total revenue of \$4.410 billion in FY 2022 and \$4.463 billion in FY 2023 in the Pupil-Centered Funding Plan Account. It should be noted the non-General Fund revenue in the table reflect the May 2021 updated projections that were approved by the Legislature for the PCFP.

Revenue Approved by the 2021 Legislature for the Pupil-Centered Funding Plan Account			
	FY 2022	FY 2023	% Change
Local School Support Tax	\$ 1,679,865,000	\$ 1,787,026,000	6.4%
General Fund Appropriations	\$ 1,396,939,483	\$ 1,223,780,931	-12.4%
Property Tax	\$ 860,351,000	\$ 918,578,000	6.8%
Room Tax Revenue	\$ 126,189,000	\$ 173,735,000	37.7%
Governmental Services Tax	\$ 122,669,000	\$ 125,635,000	2.4%
Recreational Marijuana Retail Tax	\$ 89,908,000	\$ 94,934,000	5.6%
Transfer from the Cannabis Compliance Board	\$ 60,312,470	\$ 63,631,649	5.5%
Net Proceeds of Minerals	\$ 28,667,000	\$ 28,936,000	0.9%
Annual Slot Tax	\$ 23,902,000	\$ 25,322,000	5.9%
Transfer from the Permanent School Fund	\$ 10,516,000	\$ 11,577,000	10.1%
Federal Mineral Leasing	\$ 5,000,000	\$ 5,000,000	0.0%
Franchise Fees	\$ 3,997,500	\$ 3,366,900	-15.8%
Boat Registration Fees	\$ 729,000	\$ 729,000	0.0%
Balance Forward from Prior Year	\$ 615,090	\$ -	-100.0%
Proceeds from Sale of Forfeited Property	\$ 290,100	\$ 361,800	24.7%
Treasurer's Interest	\$ 228,000	\$ 603,000	164.5%
Transfers from Unclaimed Property	\$ 148,000	\$ 148,000	0.0%
Total:	\$ 4,410,326,643	\$ 4,463,364,280	1.2%

FUNDING ALLOCATIONS UNDER THE PUPIL-CENTERED FUNDING PLAN

The Legislature approved utilizing the funding in the Pupil-Centered Funding Plan Account to provide tier funding, which include auxiliary services (transportation and food services), local special education funding, adjusted base per pupil funding, and weighted formula funding (English learner, at-risk, and gifted and talented education) as reflected in the following table:

Allocations Approved by the 2021 Legislature Under the Pupil-Centered Funding Plan			
Description	FY 2022	FY 2023	% Change
Transportation Funding	\$ 198,940,539	\$ 199,114,013	0.1%
Special Transportation Funding	\$ 145,615	\$ 146,736	0.8%
Food Services Funding	\$ 2,205,627	\$ 2,207,551	0.1%
Local Special Education Funding	\$ 442,052,928	\$ 442,438,392	0.1%
Adjusted Base Per Pupil Funding	\$ 3,614,960,061	\$ 3,667,227,214	1.4%
English Learner Program Funding	\$ 85,025,808	\$ 85,099,950	0.1%
At-Risk Learner Program Funding	\$ 60,323,872	\$ 60,376,474	0.1%
Gifted and Talented Education Program Funding	\$ 6,672,193	\$ 6,753,950	1.2%
Total Allocations	\$ 4,410,326,643	\$ 4,463,364,280	1.2%

- Transportation and food services costs were budgeted based on the four-year average of actual expenditures, and this funding will be provided to school districts on a monthly basis.
- Special transportation funding was budgeted for Native American pupils to allow them to attend the school nearest their residence pursuant to NRS 392.015.
- Local special education funding was budgeted based on the actual amount of local funding provided for special education in FY 2020 by each school district, charter school, and university school for profoundly gifted pupils. This funding was provided as a separate tier in the legislatively approved PCFP due to equity concerns since some entities provide a large amount of local funding for special education while others provide a relatively smaller amount of local funding for special education. The Legislature approved providing this funding to each entity on a monthly basis based on the annual budgeted amount.
- Adjusted base per pupil funding reflected the legislatively approved statewide base per pupil amounts of \$6,980 in FY 2022 and \$7,074 in FY 2023. It should be noted S.B. 543 (2019) did not specify how the statewide base per pupil amount should be calculated when the PCFP was initially implemented. Accordingly, the Legislature calculated the FY 2022 statewide base per pupil amount of \$6,980 by determining an amount that would generally provide the FY 2020 weights for the special categories of students, with any additional funding in the PCFP utilized to increase the base per pupil amount. The FY 2023 statewide base per pupil amount of \$7,074 was then calculated by increasing the FY 2022 statewide base per pupil amount of \$6,980 by the Consumer Price Index change from calendar year 2019 to calendar year 2020 (1.74%) and the projected FY 2023 enrollment growth (0.22%), then applying the FY 2023 proportional reduction discussed earlier (-0.61%).

The statewide base per pupil amounts were also adjusted by the following cost factors to calculate the adjusted base per pupil funding:

- Size adjustment at the attendance area level.
 - Nevada Cost of Education Index to reflect the differing cost of wages and goods among Nevada counties. The index approved by the Legislature benefited all counties except Carson City, Douglas, Lyon, Storey, and Washoe counties, which reflected a floor amount of 1.0. The legislatively approved Nevada Cost of Education Index factor was calculated as 1.027 for all other counties, except for Clark County which reflected a factor of 1.031.
- Weighted funding utilized audited October 1, 2020, enrollment counts to determine the weighted funding that would be allocated to pupils in FY 2022 and FY 2023. However, the Legislature approved the use of October 1 audited enrollment counts for use in the following fiscal year (i.e., October 1, 2021, counts would be utilized to update the weighted funding that would be provided in FY 2023). In addition, the Legislature approved the use of eligibility for free or reduced-price lunch to identify at-risk students in the 2021-23 biennium. The weighted funding provided in total and on an average statewide basis is reflected in the following table:

Weighted Funding Approved by the 2021 Legislature Under the Pupil-Centered Funding Plan								
Weighted Category	FY 2022				FY 2023			
	Total Funding	Projected Number of Pupils *	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of \$6,980	Total Funding	Projected Number of Pupils *	Average Amount Per Pupil	Weight Based on Statewide Base Per Pupil Amount of \$7,074
English Learner Funding	\$ 85,025,808	51,597	\$ 1,648	0.24	\$ 85,099,950	51,597	\$ 1,649	0.23
At-Risk Learner Funding	\$ 60,323,872	247,286	\$ 244	0.03	\$ 60,376,474	247,286	\$ 244	0.03
Gifted and Talented Funding	\$ 6,672,193	7,838	\$ 851	0.12	\$ 6,753,950	7,838	\$ 862	0.12

* Projections are unduplicated and reflect a pupil only receiving the highest weight he/she is eligible to receive.

LEGISLATIVE REPORTING

The Legislature's action allowed for the initial implementation of the PCFP in the 2021-23 biennium. However, when closing the Pupil-Centered Funding Plan Account, the money committees acknowledged there were areas of the plan that warranted additional review and possible changes in future biennia. Accordingly, the money committees recommended the NDE and the Commission on School Funding study various topics over the 2021-22 Interim and report their findings to the IFC no later than August 31, 2022. The topics to be studied include:

- A review of the Nevada Cost of Education Index, including a plan and timeline to eliminate the floor of 1.0 for the index so it may function as intended by redistributing funding from those counties that are below 1.0 on the index.
- A review and comparison of students identified as at-risk based on eligibility for free or reduced-price lunch and the revised methodology using data from the Infinite Campus system. This comparison should also consider the effect this change would have on the unduplicated counts for these students who may also belong to another weighted category.
- A review of high school dual enrollment programs and any recommendations for the funding provided to students who participate in those programs.
- A review of online schools operated by school districts to determine if the funding provided to full-time students at those schools should align with the funding provided to online charter schools, which only receive the statewide base per pupil funding amount.
- A review of the funding provided for transportation and food services and any recommendations for revisions to how this funding is budgeted and allocated.

EDUCATION STABILIZATION ACCOUNT

Nevada Revised Statutes 387.1213 establishes the Education Stabilization Account that receives certain ending fund balances from school districts and remaining uncommitted balances from the State Education Fund. This account provides funding to the NDE for distribution to school districts and charter schools when the IFC determines the State Education Fund will receive 97.0% or less of its projected revenue in a fiscal year. In addition, the 2021 Legislature approved S.B. 439 that revised NRS 387.1213 by allowing the funding in the account to also be used if actual enrollment exceeds projected enrollment growth. Senate Bill 439 also revised NRS 387.1213 to require the transfer of remaining funding in the State Education Fund to the Education Stabilization Account at the end of each biennium rather than at the end of each fiscal year.

The 2021 Legislature provided the Education Stabilization Account with a loan of \$50.0 million from the General Fund effective FY 2021. This loan must be repaid from the Education Stabilization Account in annual installments equal to future amounts that are transferred into the account. This loan was intended to provide initial funding for the Education Stabilization Account since it may not otherwise be provided with any funding in the 2021-23 biennium.

NEW NEVADA EDUCATION FUNDING PLAN

The New Nevada Education Funding Plan was created pursuant to NRS 387.129 through 387.139 and provided school districts and charter schools (not designated as Zoom schools or Victory schools) with an additional \$1,200 per eligible student in each fiscal year to implement specific education interventions to improve the academic performance of students.

The 2021 Legislature approved the Governor's recommendation to restore and transfer General Fund appropriations of \$69.9 million in each year of the 2021-23 biennium and projected interest earnings of \$22,044 in each year from the New Nevada Education Funding Plan budget to the new Pupil-Centered Funding Plan Account. Of this total, 50.0% will be allocated to fund the English Learner weight and 50.0% will be allocated to fund the At-Risk weight in the PCFP. The statutory authority for the Account for the New Nevada Education Funding Plan was repealed effective July 1, 2021, through the passage of S.B. 543 (2019).

INSTRUCTION IN FINANCIAL LITERACY

Historically, the Account for Instruction in Financial Literacy provided funding for instruction in financial literacy for pupils in grades 3 through 12 enrolled in public schools. The 2021 Legislature approved the Governor's recommendation to transfer General Fund appropriations of \$750,000 in each year of the 2021-23 biennium for this program to the new Pupil-Centered Funding Plan Account for the implementation of the new K-12 education funding formula. Consistent with the elimination of categorical funding for the financial literacy program in the 2021-23 biennium, the 2021 Legislature also eliminated the Account for Instruction in Financial Literacy from statute through the passage of S.B. 439.

DISTRIBUTIVE SCHOOL ACCOUNT

As previously indicated, the Governor calculated the level of state aid for school districts and charter schools for the 2021-23 biennium using the former K-12 funding formula called the "Nevada Plan." Historically, the Nevada Plan provided K-12 education funding and accounted for differences across districts in the cost of providing education and in local wealth. The state, through the Distributive School Account (DSA), and local districts, through the Local School Support (sales) Tax (LSST) and property tax, shared the responsibility for providing the money needed to fund the guaranteed basic support provided by the Nevada Plan. The 2021 Legislature approved full implementation of the PCFP and did not approve the continuation of the Nevada Plan. However, the Governor's calculation of the Nevada Plan formula funding was used to determine the level of state

aid that would be transferred to the Pupil-Centered Funding Plan Account as a starting point for the funding provided to the legislatively approved PCFP.

Under the Nevada Plan, which was abolished beginning in FY 2022 under the provisions of S.B. 543 from the 2019 Legislative Session, support for Nevada’s public elementary and secondary schools was a shared responsibility with state, local and federal sources contributing to school district and charter school operating funds. Historically, the DSA budget did not include the entire funding for K-12 education, but rather included only the state’s portion of the school district and charter school operating funds that provided the basic support guarantee and other state-supported programs. The following section provides an overview of the development of the Nevada Plan formula funding as legislatively approved for the 2019-21 biennium, and the funding recommended by the Governor and legislatively approved for transfer to the Pupil-Centered Funding Plan Account for the 2021-23 biennium.

The table that follows summarizes the elements (in millions) that are the basis for the DSA as approved by the Legislature for the 2019-21 biennium, and recommended by the Governor, and approved by the Legislature for the 2021-23 biennium. Under the Nevada Plan formula funding, the “Total Required Support” was guaranteed by the state and only the portion of the table below “Total State Share” was included in the DSA budget.

The Nevada Plan Formula Funding							
	<u>Legislatively Approved</u> (Millions)			<u>Governor Recommended and</u> <u>Legislatively Approved</u> (Millions)			Percent Change
	FY 2020	FY 2021	2019-21 Biennium	FY 2022	FY 2023	2021-23 Biennium	
Total Operating Expenditures	\$4,274	\$4,373	\$8,647	\$4,662	\$4,747	\$9,408	8.8%
Less: Non-Basic Support Programs ¹	(\$214)	(\$220)	(\$434)	(\$225)	(\$231)	(\$456)	5.2%
Total Nevada Plan Formula Funding Expenditures	\$4,060	\$4,153	\$8,213	\$4,436	\$4,516	\$8,952	9.0%
Less: Non-Guaranteed Local Revenues	(\$1,035)	(\$1,069)	(\$2,104)	(\$1,451)	(\$1,486)	(\$2,937)	39.6%
Total Regular Basic Support [a]	\$3,025	\$3,085	\$6,109	\$2,985	\$3,030	\$6,015	-1.5%
Projected Enrollment [b]	486,465	490,561		484,892	485,950		
Basic Support Guarantee [a] / [b]	\$6,218	\$6,288		\$6,156	\$6,236		
State Guarantee							
Total Required Support	\$3,025	\$3,085	\$6,109	\$2,985	\$3,030	\$6,015	-1.5%
Less: Guaranteed Local Revenues	(\$1,738)	(\$1,799)	(\$3,537)	(\$1,607)	(\$1,707)	(\$3,314)	-6.3%
Nevada Plan Funding in the Distributive School Account (DSA)							
Total State Share	\$1,287	\$1,285	\$2,572	\$1,378	\$1,324	\$2,701	5.0%
Less: Miscellaneous DSA Revenues	(\$495)	(\$508)	(\$1,004)	(\$547)	(\$621)	(\$1,168)	16.4%
General Fund Support for NV Plan Formula Funding	\$791	\$777	\$1,568	\$831	\$703	\$1,533	-2.2%
General Fund for Categorical Programs in the DSA ²	\$375	\$386	\$761	\$303	\$312	\$615	-19.2%
Total General Fund in the DSA	\$1,166	\$1,163	\$2,329	\$1,134	\$1,014	\$2,148	-7.8%

Notes: Totals and percentages may not balance due to rounding.

¹ Non-Basic Support Programs include Special Education, National School Lunch Program match, and Special Transportation.

² 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 total general operating expenditures (Nevada Plan formula funding) for all Nevada school district and charter school operating budgets increased from \$8.213 billion, as approved by the 2019 Legislature for the 2019-21 biennium, to \$8.952 billion for the 2021-23 biennium, an increase of 9.0%. After subtracting projected non-guaranteed revenue of \$2.937 billion over the 2021-23 biennium, total required support for school district and charter school expenditures is \$6.015 billion over the 2021-23 biennium, a decrease of 1.5% from the total of \$6.109 billion approved by the 2019 Legislature for the 2019-21 biennium.

NEVADA PLAN STATE SUPPORT

FUNDING ENHANCEMENT

The Legislature approved the Governor’s recommendation for General Fund appropriations of \$28.6 million in FY 2022 and \$33.6 million in FY 2023 to provide a funding enhancement for the Nevada Plan formula funding based on projected increases in the 10.0% excise tax imposed on the retail sales of recreational marijuana products. Although past budget practice under the Nevada Plan formula funding would allow for an offset or reduction in General Fund appropriations due to increases in non-General Fund revenue sources, the Governor recommended an enhancement instead be provided

based on the projected increases for this revenue when compared to the amount that was legislatively approved for FY 2021, which is detailed in the following table:

Calculation of Nevada Plan Formula Funding Enhancement		
	FY 2022	FY 2023
Projected Revenue for the 10% Excise Tax on the Retail Sale of Recreational Marijuana as Reflected in <u>The Executive Budget</u>	\$ 89,839,000	\$ 94,862,000
Less: FY 2021 Legislatively Approved 10% Excise Tax on the Retail Sale of Recreational Marijuana	\$ 61,253,900	\$ 61,253,900
Difference (Enhancement Amount):	\$ 28,585,100	\$ 33,608,100

STATE FUNDING APPROVED BY THE LEGISLATURE

In the projections included in the Governor’s DSA budget, which were subsequently approved by the 2021 Legislature, the state’s share of funding for the Nevada Plan formula funding in the DSA was largely provided by General Fund appropriations of \$830.9 million in FY 2022 and \$702.5 million in FY 2023, totaling \$1.533 billion for the 2021-23 biennium (exclusive of categorical programs that are funded in the DSA budget and discussed below). The Governor recommended, and the 2021 Legislature approved, General Fund appropriations of \$1.533 billion for the 2021-23 biennium that are \$35.0 million, or 2.2%, less than the total General Fund appropriations of \$1.568 billion approved for the 2019-21 biennium (excluding the supplemental General Fund appropriation approved by the 2021 Legislature). This reduction is due to the increases in local revenue and increases in the miscellaneous revenue sources in the DSA.

MISCELLANEOUS REVENUE SOURCES IN THE DSA

Other sources of revenue that provided funding for the DSA are included in the earlier Nevada Plan table as “Miscellaneous DSA Revenues.” These other sources included 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, recreational marijuana 10.0% retail excise tax, and transfers of excess revenue from the Cannabis Compliance Board.

The Governor estimated proceeds from the Room Tax revenue collected pursuant to NRS 244.33561 and associated interest earnings would total \$130.3 million in FY 2022 and \$177.2 million in FY 2023, with this funding transferred from the State Supplemental School Support Account to the DSA as a state funding source in the 2021-23 biennium. *Nevada Revised Statutes* 387.1212 (2)(b) requires Room Tax revenue to be deposited in the State Education Fund beginning in FY 2022 and the Legislature approved the transfer of this revenue to the Pupil-Centered Funding Plan Account in the 2021-23 biennium.

The Governor recommended total other miscellaneous revenues in the DSA (inclusive of the Room Tax revenue discussed above) at \$1.168 billion over the 2021-23 biennium, an increase of 16.4% when compared to the \$1.004 billion legislatively approved for the 2019-21 biennium. As previously indicated, the Legislature approved the Governor's recommended revenue projections in the DSA budget and reflected the updated projections provided in May 2021 for non-General Fund revenue in the Pupil-Centered Funding Plan Account.

ENROLLMENT

Under the Nevada Plan, each school district's guaranteed level of funding was 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. The following chart compares audited weighted enrollment numbers (excluding hold harmless) by fiscal year and the percent of change each year compared to the preceding year.

FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Actual	FY 2018 Actual ¹	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Leg. Approved	FY 2023 Leg. Approved
435,522	439,882	450,333	456,943	477,894	482,029	484,892	471,158	484,892	485,950
	1.00%	2.38%	1.47%	4.59%	0.87%	0.59%	-2.83%	2.91%	0.22%

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

The Governor recommended, and the Legislature approved, General Fund appropriations of \$4.7 million in FY 2022 and \$11.8 million in FY 2023 in the DSA budget to provide for the projected enrollment growth for K-12 pupils (inclusive of the Special Education and Class-Size Reduction programs).

POSITIONS AND SALARY ADJUSTMENTS

To determine the number of employees needed to accommodate increased enrollment, the Governor's Office of Finance calculated the actual student-to-employee ratios for each major job classification in the FY 2020 base year. Position counts for each year of the upcoming biennium were computed by maintaining the same student-to-employee ratio in each job classification. The Executive Budget estimated that an additional 49 licensed, instructional personnel will be needed by the end of the 2021-23 biennium to maintain the FY 2020 statewide average of 21.77:1 student-teacher ratio.

The Governor recommended, and the Legislature approved, General Fund appropriations of \$62.0 million in FY 2022 and \$125.3 million in FY 2023 in the DSA budget for “roll-up” costs of 2.0% 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 approved for the 2021-23 biennium, inclusive of the 2.0% roll-up and including the fringe benefit adjustments discussed below:

Statewide Average Contract Salaries and Benefits for Teachers				
	FY 2020 Actual	FY 2021 Projected	FY 2022 Leg. Approved	FY 2023 Leg. Approved
Average Contract Salary for Teachers	\$ 58,624	\$ 59,796	\$ 60,992	\$ 62,212
% Change Salaries		2.00%	2.00%	2.00%
Benefits	\$ 25,533	\$ 26,206	\$ 27,142	\$ 27,828
% Change Benefits		2.64%	3.57%	2.53%
Total Salaries and Benefits	\$ 84,157	\$ 86,002	\$ 88,134	\$ 90,040
% Change Salary and Benefits		2.19%	2.48%	2.16%

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).

FRINGE BENEFIT ADJUSTMENTS

The Legislature approved the Governor’s recommendation to increase the budgeted amount for group insurance for school personnel by 3.52% in FY 2022 and 3.68% in FY 2023. The Legislature also approved the Governor’s recommendation to reflect the Public Employees’ Retirement System (PERS) contribution rate increase from 29.25% to 29.75% in the 2021-23 biennium for school employees under the employer-paid plan. The Governor recommended, and the Legislature approved, total General Fund appropriations of \$15.7 million in FY 2022 and \$28.7 million in FY 2023 in the DSA budget to fund these increases (inclusive of the Special Education and Class-Size Reduction programs).

SUPPLEMENTAL APPROPRIATION

The 2021 Legislature approved S.B. 444 that provided a supplemental General Fund appropriation of \$268.4 million in FY 2021 for the DSA due to lower-than-projected revenue that were guaranteed by the state under the Nevada Plan. This included Room Tax revenue and Slot Tax revenue in the DSA.

FUNDING FOR STUDENTS WITH DISABILITIES

The Governor recommended, and the Legislature approved, General Fund appropriations of \$224.7 million in FY 2022 and \$230.3 million in FY 2023 to fund services for students with disabilities (special education), inclusive of increases for projected enrollment growth and fringe salary/benefit adjustments. Total funding of \$455.0 million recommended for students with disabilities in the 2021-23 biennium represents a 5.2% increase over the legislatively approved funding of \$432.5 million for the 2019-21 biennium.

The 2021 Legislature approved the Governor's recommendation to provide funding for students with disabilities outside of the PCFP by approving S.B. 439 and S.B. 458. Although this funding would be provided outside of the plan, the Legislature approved excluding special education pupils who belong to other weighted pupil categories from receiving other weighted funding. Finally, per S.B. 439 (Section 23), the Legislature approved changing the name of the Contingency Account for Special Education Services to the Account for State Special Education Services and transferring the state special education funding from the DSA budget to this renamed account.

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. 555, the 2019 Legislature appropriated a total of \$327.1 million over the 2019-21 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-to-teacher ratios in grades 1 through 6. Under the alternative program, pupil-to-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 Executive Budget calculated the ratios required for 17 pupils per teacher in first and second grades and 20 pupils per teacher in third grade, which required funding of \$155.5 million in FY 2022 and \$158.9 million in FY 2023 to continue the CSR program in grades 1 through 3 for the 2021-23 biennium. This funding would provide for 1,856 and 1,857 CSR teachers for grades 1 through 3 in FY 2022 and FY 2023, respectively. However, the Governor recommended reducing funding by \$78.0 million in each year of the biennium, which would provide funding for the CSR program of \$77.5 million in FY 2022 and \$81.0 million in FY 2023. Finally, the Governor recommended all remaining CSR funding of \$77.5 million in FY 2022 and \$81.0 million in FY 2023 be transferred to support the PCFP. The 2021 Legislature approved all the Governor's funding recommendations associated with the CSR program.

Although CSR funding would be provided through the PCFP, the statutory requirements for class sizes reflected in NRS 388.700 remain in effect, which generally establishes school district pupil-to-teacher ratios of 16 pupils per licensed teacher in kindergarten through grade 2 and 18 pupils per licensed teacher in grade 3.

TRANSFER OF REMAINING PROGRAM FUNDING AND RETIREMENT OF THE DSA BUDGET

The Legislature approved the retirement of the DSA budget at the end of the 2019-21 biennium to correspond with the full implementation of the PCFP in the 2021-23 biennium. To do so, the Legislature approved:

- The transfer of special transportation funding of \$146,630 in FY 2022 and \$147,630 in FY 2023 for Native American pupils to the Pupil-Centered Funding Plan Account and providing this funding as separate auxiliary funding to the PCFP.
- The transfer of the National School Lunch program state match funding of \$588,732 in each year of the 2021-23 biennium to the Department of Agriculture's Nutrition Education Programs budget.

OTHER STATE EDUCATION PROGRAMS

The Other State Education Programs budget provides state funds to school districts, charter schools, and other organizations for various programs. The 2021 Legislature approved the Governor's recommendation of General Fund appropriations totaling \$48.9 million in each year of the 2021-23 biennium to restore funding for ten categorical grant programs that had been reduced or eliminated by Assembly Bill (A.B.) 3 of the 31st (2020) Special Session. These programs include Read by Grade Three, Underperforming Schools, College and Career Readiness, Gifted and Talented Education, Special Elementary Counseling, College and Career Ready Diplomas, Adult High School Diploma, Career and Technical Education, Jobs for America's Graduates (with a matching requirement), and the Educational Leadership programs.

As a budget reduction measure to achieve targeted General Fund savings, the Legislature approved the Governor's recommendation to reduce General Fund appropriations by \$24.2 million in FY 2022 and \$24.4 million in FY 2023 for the Read by Grade Three, Underperforming Schools, College and Career Readiness, and Advanced Placement Examination programs, and General Fund reductions totaling \$899,814 in each year of the 2021-23 biennium for the Nevada Institute on Teaching and Educator Preparation, Teacher and Nursing National Board Certification Reimbursement, and Counselor Certification and Speech Pathologist Increment programs.

As recommended by the Governor, the Legislature approved the transfer of General Fund appropriations totaling \$27.0 million in FY 2022 and \$26.8 million in FY 2023 for the Gifted and Talented, Read by Grade Three, Advanced Placement, District Library Grant, Computer Education Technology, Special Elementary Counseling, and the College and Career Ready Diploma programs from the Other State Education Programs budget to the Pupil-Centered Funding Plan Account to support the full implementation of the new PCFP effective July 1, 2021.

Lastly, the 2021 Legislature approved maintaining General Fund appropriations totaling \$37.4 million in FY 2022 and \$37.7 million in FY 2023 for the Public Broadcasting, Education Leadership, Jobs for America's Graduates, Career and Technical Education, and Adult High School Diploma programs in the Other State Education Programs budget, as recommended by the Governor, but did not approve the Governor's recommendation to maintain General Fund appropriations totaling \$1.7 million in FY 2022 and \$1.3 million in FY 2023 for the Vocational Student Organization, Geographic Alliance in Nevada, Education Technology, School Library Media Specialist Salary Increment, National Board Certification Reimbursement, and Counselor Certification and Speech Pathologist Salary Increment grant programs in this budget as categorical grant programs. Rather, the Legislature approved the transfer of this funding from the Other State Education Programs budget to the new Pupil-Centered Funding Plan Account for distribution through the PCFP.

PROFESSIONAL DEVELOPMENT PROGRAMS

The 2021 Legislature approved the Governor's recommendation for General Fund appropriations of \$7.3 million in each year of the 2021-23 biennium for the continued support of the Regional Professional Development Programs. The Legislature also approved the Governor's recommendation for General Fund reductions of \$744,043 in each year of the 2021-23 biennium for the Great Teaching and Leading Fund. The Legislature further approved the transfer of General Fund appropriations of \$5.5 million in each year of the 2021-23 biennium associated with the Great Teaching and Leading Fund (\$4.2 million) and the Peer Assistance and Review program (\$1.3 million) to the State Education Funding Account for the implementation of the PCFP. This eliminated categorical funding for the two programs beginning in the 2021-23 biennium and allowed the funding to be used to support the new K-12 education funding formula.

SCHOOL REMEDIATION TRUST FUND

The Account for Programs for Innovation and the Prevention of Remediation (referred to as the School Remediation Trust Fund) was created pursuant to NRS 387.1247 to support improvement plans developed by schools and school districts to improve the achievement of students.

The 2019 Legislature approved ongoing appropriations of \$10.0 million for the Teacher Incentives at Title I Schools program and \$71.9 million over the 2019-21 biennium for the S.B. 551 (2019) Supplemental Block Grant. As part of the budget reductions approved in A.B. 3 during the 31st (2020) Special Session, the Teacher Incentives at Title I Schools program was eliminated and funding for the S.B. 551 (2019) Supplemental Block Grant was reduced for FY 2021. The 2021 Legislature concurred with the Governor's recommendation to restore General Fund appropriations of \$5.0 million over the 2021-23 biennium for the Teacher Incentives at Title I Schools program and \$1.0 million in each year of the 2021-23 biennium for the S.B. 551 (2019) Supplemental Block Grant. The Legislature further approved the Governor's recommendation to transfer General Fund

appropriations of \$36.8 million in each year of the 2021-23 biennium for the S.B. 551 Supplemental Block Grant from this budget to the DSA budget.

To maintain the concept of the PCFP, which directs the majority of funding for K-12 education to the plan, the 2021 Legislature did not approve the Governor's recommendation to retain funding for the Teacher Incentives at Title I Schools and the New Teacher Incentives programs as grant programs outside of the new PCFP, but rather approved the transfer of funding for these programs from this budget to the new Pupil-Centered Funding Plan Account. As such, the Legislature approved transferring \$87.6 million in each year of the 2021-23 biennium (General Funds of \$85.9 million in FY 2022 and \$86.1 million in FY 2023) for the English Learner (\$49.4 million each year), Victory Schools (\$23.2 million each year), NR21 (\$10.0 million each year), Teacher Incentives at Title I Schools (\$2.5 million each year), and the New Teacher Incentives (\$2.5 million each year) programs from this budget to the Pupil-Centered Funding Plan Account. The Account for Programs for Innovation and the Prevention of Remediation (School Remediation Trust Fund) budget was repealed effective July 1, 2021, through the passage of S.B. 543 (2019).

SCHOOL SAFETY

The School Safety budget historically supported various school safety initiatives to enhance the physical safety and emotional well-being of K-12 students. The Legislature approved the Governor's recommendation for General Fund appropriations totaling \$2.7 million in each year of the 2021-23 biennium for the School Resource/Police Officer and the Social Worker or Other Mental Health Worker programs, which would restore program funding that was reduced through passage of A.B. 3 during the 31st (2020) Special Session. The Legislature also approved the Governor's recommendation for General Fund reductions of \$2.5 million in each year of the 2021-23 biennium for these programs. When the funding restorations and reductions are considered along with the amounts in the base budget, the Legislature approved General Fund appropriations for these programs totaling:

- \$4.3 million in each year of the 2021-23 biennium for the School Resource/Police Officer program
- \$18.3 million in each year of the 2021-23 biennium for the Social Worker or Other Mental Health Worker program

Consistent with the Governor's recommendation, the Legislature approved transferring the funding associated with these programs (General Fund appropriations of \$22.7 million in each year of the 2021-23 biennium) to the Pupil-Centered Funding Plan Account to fund the new K-12 education funding formula.

Finally, the Legislature approved transferring the base budget General Fund appropriations of \$201,000 for statewide support for teachers and principals in each year of the 2021-23 biennium from this budget to the NDE Safe and Respectful Learning budget and allowing the department to utilize that funding to administer school climate surveys.

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% of the value of the scholarship each semester of attendance while the remaining 25.0% is available to the student upon successfully completing a teacher preparation program and teaching in Nevada for five consecutive years following graduation. A student is entitled to request the 25.0% portion of the scholarship as long as it is requested within the required timeframe of fulfilling all program and employment requirements. The 2021 Legislature approved the Governor's recommendation for total funding of \$6.4 million in FY 2022 and \$6.5 million in FY 2023 (General Fund appropriations of \$2.4 million each year) to continue these scholarships.

1/5 RETIREMENT CREDIT PURCHASE PROGRAM

Based on the projected number of one-fifth retirement service credit purchases for the upcoming biennium, and in conjunction with targeted budget reductions, the Governor recommended, and the 2021 Legislature approved, a reduction of \$120,000 in each year resulting in net General Fund appropriations of \$459,849 in each year of the 2021-23 biennium to fund the estimated outstanding liability for the 1/5 Retirement Credit Purchase Program.

Assembly Bill 1 (23rd [2007] Special Session) 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 (23rd [2007] Special Session) 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 earned an additional one full year of retirement service credit. The 1/5 Retirement Credit Purchase Program will continue to be funded until all eligible participants as of July 1, 2007, have earned one full year of retirement service credit.

BULLYING PREVENTION ACCOUNT

Historically, the Bullying Prevention Account provided grants to school districts for establishing programs to create a school environment that is free from bullying and cyber-bullying, training on the Office of Safe and Respectful Learning Environment-related policies adopted by school districts, or the development and implementation of procedures by which pupils can discuss bullying policies. The Legislature approved the Governor's recommendation for General Fund appropriations of \$45,000 in each year of the 2021-23 biennium to restore funding for this budget that was eliminated through passage of A.B. 3 during the 31st (2020) Special Session. The Legislature also approved the Governor's recommendation to transfer the General Fund appropriations of \$45,000 in each year of the 2021-23 biennium from this budget to the Pupil-Centered Funding Plan Account to support the new

K-12 education funding formula. Finally, the 2021 Legislature approved S.B. 439, which eliminated the Bullying Prevention Account from statute.

DEPARTMENT OF EDUCATION (ADMINISTRATION)

The 2021 Legislature approved total funding of \$2.072 billion over the 2021-23 biennium (less interagency transfers and funding for the K-12 pass-through budgets) for the Nevada Department of Education (NDE), a 219.6% increase from the \$648.4 million approved for the 2019-21 biennium (excluding budget reductions approved during the 31st [2020] Special Session). The increase is primarily due to additional federal K-12 education funding to address the COVID-19 pandemic that was approved for the 2021-23 biennium. Of the total funding of \$2.072 billion, the Legislature approved General Fund appropriations totaling \$91.7 million for the 2021-23 biennium, a decrease of 5.0% when compared to the legislatively approved amount of \$96.5 million for the 2019-21 biennium. As previously noted, the K-12 education budgets, which are identified in the Department of Education (K-12) section, are not included in these totals.

EDUCATIONAL TRUST ACCOUNT

Historically, the Educational Trust Account budget was funded by year-end transfers of 60.0% of the unredeemed or uncharged value of expired or abandoned gift certificates from the Abandoned Property Trust Account. These funds could only be expended for educational purposes as approved by the Legislature or the IFC. For the 2019-21 biennium, the budget was approved to provide support for the State Teacher of the Year program, the biennial Family Engagement Summit, the Interstate Commission for Military Children, and the Educators in Residence/Fellowship Positions/Graduate Students program.

The 2021 Legislature approved the continuation of the State Teacher of the Year program, the Interstate Commission for Military Children, and the Parental Involvement Summit as recommended by the Governor in the base budget. However, the Legislature approved transferring the expenditures associated with the State Teacher of the Year program to the NDE's Professional Development Programs budget, and the Interstate Commission for Military Children and the Parental Involvement Summit expenditures to the NDE's Parental Involvement and Family Engagement budget. The Legislature approved General Fund appropriations totaling \$14,870 in FY 2022 and \$24,870 in FY 2023 in those department budgets to fund the expenditures associated with these programs.

Although the Governor recommended reserve reductions totaling \$210,238 over the 2021-23 biennium to continue the Educators in Residence/Fellowship Positions/Graduate Students program in the upcoming biennium, the 2021 Legislature did not approve the continuation of that program.

To provide additional funding for the new PCFP, the Legislature approved S.B. 439 that requires the year-end transfers of the unredeemed or uncharged value of expired or abandoned gift certificates held by the Abandoned Property Trust Account to be

transferred to the State Education Fund beginning in FY 2022. The legislation also eliminated the Educational Trust Account from statute and required any remaining funding in the account at the end of FY 2021 to be transferred to the State Education Fund.

OFFICE OF THE SUPERINTENDENT

The Office of the Superintendent is responsible for the administration of the provisions of law relating to the jurisdiction, duties, and functions of the three divisions of the department, which include Student Investment, Educator Effectiveness and Family Engagement, and Student Achievement. The 2021 Legislature approved the Governor's recommendation to continue two full-time positions that were approved by the IFC in the 2019-20 Interim to assist with the development and implementation of the PCFP, funded with General Fund appropriations totaling \$492,805 over the 2021-23 biennium.

The 2021 Legislature further approved General Fund appropriations of \$20,000 over the 2021-23 biennium towards two-day, in person meetings for the Commission on School Funding every other month through September 30, 2022. Finally, the Legislature approved General Fund appropriations of \$13,340 over the 2021-23 biennium for Carson City staff to attend in-person meetings during those times the Commission on School Funding meets in Las Vegas.

ASSESSMENTS AND ACCOUNTABILITY

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

As previously indicated, funding for the Read by Grade Three program was transferred to the Pupil-Centered Funding Plan Account and would no longer be provided as a separate categorical program in the 2021-23 biennium. Although categorical funding would no longer be provided for the Read by Grade Three program, the 2021 Legislature approved the Governor's recommendation for General Fund appropriations of \$1.0 million in each year of the 2021-23 biennium to continue the administration of the Measures of Academic Progress assessments that are used to measure student growth in literacy. However, the NDE projected Measures of Academic Progress assessment expenditures would exceed the funding amounts originally recommended by the Governor if this assessment was administered to all pupils in kindergarten through grade 3. To fund those additional Measures of Academic Progress assessment expenditures, the Legislature also approved federal Elementary and Secondary School Emergency Relief II funding of \$1.7 million over the 2021-23 biennium in the new NDE COVID-19 Funding budget.

EDUCATOR LICENSURE

The Educator Licensure budget funds the Office of Educator Licensure as well as the Commission on Professional Standards in Education. The Office of Educator Licensure is responsible for determining eligibility for licensure; approving and issuing licenses for administrators, teachers, and other educational personnel; and maintaining a competency testing program for educational personnel. The Commission on Professional Standards in Education, which consists of 11 members appointed by the Governor, sets licensure standards for state educational personnel. The Educator Licensure budget is funded by the fees collected for educator licenses, renewals, endorsements, fingerprinting, and testing.

The 2021 Legislature approved the Governor's recommendation to reclassify one Program Officer position to a Chief Compliance Investigator position and one Administrative Assistant position to a Compliance Investigator position, which reduced reserves by \$8,839 over the 2021-23 biennium.

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. The 2021 Legislature approved the Governor's recommendation to transfer one Education Programs Professional position from the Educator Effectiveness budget to the Educator Licensure budget and fund the position with Educator License fee reserves totaling \$195,227 over the 2021-23 biennium in the Educator Licensure budget.

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 2021 Legislature approved the Governor's recommendation to restore General Fund appropriations of \$6.2 million in each year of the 2021-23 biennium for the State Pre-K program after funding for this program was reduced during the 31st (2020) Special Session. The Legislature also approved the Governor's recommendation to change the funding methodology for the program by using a standard per seat cost of \$8,410. Based on the total funding of \$19.8 million that was legislatively approved for the program in each year of the 2021-23 biennium, it was projected that approximately 2,349 full-day pre-K seats would be funded each year. The money committees also directed the department to report to the IFC during the interim on its work to examine equity adjustments for the various pre-K programs in the state and any future changes recommended for the standard per seat cost for the State Pre-K program.

The 2021 Legislature further approved the Governor's recommendation to change the funding of two existing positions in this budget from 100.0% federal funds to 50.0% General Funds and 50.0% federal funds, increasing General Fund appropriations by \$183,998 over the 2021-23 biennium.

SAFE AND RESPECTFUL LEARNING

The Safe and Respectful Learning budget includes funding for the Office of Safe and Respectful Learning and oversight of the department's SafeVoice anti-bullying program. Although the Governor recommended a General Fund appropriation of \$125,000 in FY 2023 to fund the software licensing fee for the SafeVoice tip line that was previously funded with grant funds, the Legislature instead approved funding this expenditure with the federal Elementary and Secondary School Emergency Relief II grant in the new NDE COVID-19 Funding budget. The Legislature approved the Governor's recommendation for reductions in federal grant funding totaling \$780,225 over the 2021-23 biennium due to the expiration of various grants.

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 2021 Legislature approved the Governor's recommendation to add one new Education Programs Professional position, funded with Title IV Part A grant funds of \$38,525 and reductions in expenditures for a contract position totaling \$170,716 over the 2021-23 biennium.

The 2021 Legislature approved the Governor's recommendation to restore the funding for external evaluations that was reduced during the 31st (2020) Special Session, funded with a General Fund appropriation of \$165,000 in FY 2023. In addition to the \$100,000 provided in the base budget, this would provide total funding for external evaluations of \$265,000 in FY 2023. The money committees also directed the department to provide copies of the external evaluation reports conducted on state-funded education programs to the IFC no later than January 1, 2023.

Finally, the 2021 Legislature approved the Governor's recommendation to restore the funding for the Nevada Commission on Mentoring that was reduced during the 31st (2020) Special Session, funded with General Fund appropriations of \$25,000 in each year of the 2021-23 biennium.

LITERACY PROGRAMS

Historically, the Literacy Programs budget received General Fund appropriations to support the administration of the state's Read by Grade Three program. Although funding for the Read by Grade Three program was transferred to the Pupil-Centered Funding Plan Account and would no longer be provided as a separate categorical program beginning in FY 2022, the 2021 Legislature approved the Governor's recommendation to

continue the Literacy Programs budget. The budget, which includes three full-time positions to support school district and charter school literacy programs, was funded with General Fund appropriations totaling \$1.3 million over the 2021-23 biennium.

COVID-19 FUNDING

The Legislature approved the Governor's budget amendments to establish a new executive budget for the NDE, the COVID-19 Funding budget. The Legislature approved total federal funding of \$1.292 billion over the 2021-23 biennium in this budget, which was provided to address pre-K-12 issues related to the COVID-19 pandemic. This funding was provided through the federal Coronavirus Aid, Recovery, and Economic Security Act (Elementary and Secondary School Emergency Relief I funding); the Coronavirus Response and Relief Supplemental Appropriations Act (Elementary and Secondary School Emergency Relief II funding and Governor's Emergency Education Relief funding); and the American Rescue Plan Act (Elementary and Secondary School Emergency Relief III funding).

A majority of this federal funding, \$1.161 billion, was legislatively approved to be passed through to school districts, charter schools and non-public schools as required by the federal guidelines. The remaining funding would be utilized by the NDE to fund projects that would address educational issues related to the COVID-19 pandemic. Some of the larger projects that were approved by the Legislature included the following:

- Stipends and tuition assistance for individuals wishing to enter the teaching profession (\$20.7 million)
- Contract school-based mental health professionals (\$7.5 million)
- Uniform financial management system (\$6.0 million)
- Education for Inspiration and Recognition of Science and Technology robotics program (\$5.0 million)
- Additional pre-K seats (\$3.2 million)
- Translation services for NDE documents (\$2.0 million)

The Legislature also approved placing \$64.8 million of the American Rescue Plan Act's Elementary and Secondary School Emergency Relief III funding in reserve, which would require the NDE to develop an expenditure plan and approach the IFC to request approval before expending that funding.

STATE PUBLIC CHARTER SCHOOL AUTHORITY

The State Public Charter School Authority 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. The agency sponsored 37 charter schools throughout the state during the 2020-21 school year. *Nevada Revised Statutes* 388A.414 authorizes the State Public Charter School Authority to collect up to a 2.0% administrative fee. For the 2019-21 biennium, the agency collected an administrative fee of 1.25% on each sponsored school's per pupil funding, which the 2021 Legislature approved to

continue for the 2021-23 biennium. Additionally, the State Public Charter School Authority, as a local education agency, receives federal funding authorized by the Elementary and Secondary Education Act and the Individuals with Disabilities Education Act.

The 2021 Legislature approved the Governor’s recommendation to add two new Education Programs Supervisor positions, one new Grants and Projects Analyst position, one new Education Programs Professional position, and associated operating and travel expenditures, funded with reserve reductions of \$852,982 over the 2021-23 biennium. These positions were approved to assist the agency in meeting its obligations as a local education agency and charter school sponsor and assist with the implementation of the State Public Charter School Authority Corrective Action Plan, which was developed in response to the federal 2019 State Single Audit findings related to risk assessment and monitoring of subrecipients for federal education programs.

Due to concerns with the agency’s ability to conduct required charter school site evaluations, the Legislature also approved one new Education Programs Professional position for site evaluations, supported with reserve reductions of \$223,946 over the 2021-23 biennium. Lastly, the money committees directed the State Public Charter School Authority to report every six months to the IFC on its progress in conducting site evaluations on charter campuses statewide.

NEVADA SYSTEM OF HIGHER EDUCATION

The Nevada System of Higher Education (NSHE) is governed by an elected 13-member Board of Regents. NSHE comprises the Chancellor’s Office; University of Nevada, Las Vegas (UNLV); University of Nevada, Reno (UNR); Nevada State College (NSC); College of Southern Nevada (CSN); Great Basin College (GBC); Truckee Meadows Community College (TMCC); Western Nevada College (WNC); UNR School of Medicine; UNLV Law School; UNLV Dental School; UNLV School of Medicine; the Desert Research Institute (DRI); and related entities.

Funding Source	2021-23 Governor Recommended (Millions)	2021-23 Legislature Approved (Millions)	2021-23 Dollar Change (Millions)	2021-23 Percentage Change
State General Fund ¹	\$1,277.5	\$1,279.2	\$1.6	0.1%
Student Fees/Tuition Revenue	\$742.9	\$761.2	\$18.4	2.5%
Federal/Other Funds	\$11.3	\$104.5	\$93.1	821.5%
TOTAL	\$2,031.7	\$2,144.9	\$113.2	5.6%

¹ The State General Fund amount reflected in the 2021-23 Legislature Approved amount does not include \$4.4 million appropriated to the Board of Examiners in FY 2023 for allocation to NSHE for the purpose of funding a 1.0% cost-of-living pay increase effective July 1, 2022 (Section 7 of A.B. 493).

Amounts are exclusive of Western Interstate Commission on Higher Education budgets.

In closing the budgets for NSHE, the 2021 Legislature approved revenues from all sources totaling \$2.145 billion over the 2021-23 biennium. Of the total revenues, \$1.279 billion, or 59.6%, are General Fund appropriations while \$761.2 million in budgeted student registration fees, miscellaneous student fees, and non-resident tuition charges comprise 35.5% of the total revenues. When compared to the \$1.380 billion in General Fund operating appropriations originally approved by the 2019 Legislature for the 2019-21 biennium, General Fund appropriations decreased by \$100.4 million, or 7.3%.

For the 2021-23 biennium, the \$1.279 billion in General Fund appropriations represents 13.8% of the \$9.285 billion in total General Fund operating appropriations approved by the 2021 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 2021 Legislature.

Legislatively Approved NSHE 2021-23 Biennium General Fund Appropriations					
NSHE Budget Account	FY 2021 Original Leg. Approved Gen. Fund ^{2,3}	FY 2022 Leg. Approved General Fund	% Change from FY 2021	FY 2023 Leg. Approved General Fund	% Change from FY 2021
University of Nevada, Las Vegas ¹	\$ 181,632,636	\$ 167,375,255	-7.8%	\$ 168,111,271	-7.4%
University of Nevada, Reno ¹	\$ 131,048,475	\$ 119,591,319	-8.7%	\$ 120,108,159	-8.3%
College of Southern Nevada ¹	\$ 109,024,754	\$ 103,320,236	-5.2%	\$ 103,758,063	-4.8%
Great Basin College ¹	\$ 13,974,209	\$ 13,999,206	0.2%	\$ 14,057,071	0.6%
Truckee Meadows Comm. College ¹	\$ 38,294,670	\$ 35,600,553	-7.0%	\$ 35,750,648	-6.6%
Western Nevada College ¹	\$ 14,914,956	\$ 13,351,925	-10.5%	\$ 13,409,364	-10.1%
Nevada State College ¹	\$ 21,718,947	\$ 24,496,687	12.8%	\$ 24,600,543	13.3%
Instruction (Formula) SUBTOTAL	\$ 510,608,647	\$ 477,735,181	-6.4%	\$ 479,795,119	-6.0%
UNR School of Medicine	\$ 37,632,115	\$ 33,286,079	-11.5%	\$ 33,351,286	-11.4%
UNLV School of Medicine	\$ 41,464,109	\$ 36,584,508	-11.8%	\$ 36,639,495	-11.6%
UNLV Law School	\$ 10,456,418	\$ 9,283,923	-11.2%	\$ 9,310,653	-11.0%
UNLV Dental School	\$ 9,806,394	\$ 8,743,692	-10.8%	\$ 8,787,852	-10.4%
DRI ¹	\$ 8,666,365	\$ 7,432,752	-14.2%	\$ 7,484,130	-13.6%
Professional School SUBTOTAL	\$ 108,025,401	\$ 95,330,954	-11.8%	\$ 95,573,416	-11.5%
Education for Dependent Children	\$ 14,365	\$ 12,614	-12.2%	\$ 12,614	-12.2%
Special Projects	\$ 2,280,047	\$ 2,006,255	-12.0%	\$ 2,008,484	-11.9%
UNR Intercollegiate Athletics	\$ 5,481,111	\$ 4,820,536	-12.1%	\$ 4,826,339	-11.9%
UNR Statewide Programs	\$ 8,461,957	\$ 7,617,413	-10.0%	\$ 7,629,749	-9.8%
System Administration	\$ 4,941,631	\$ 4,380,250	-11.4%	\$ 4,389,197	-11.2%
UNLV Intercollegiate Athletics	\$ 7,902,866	\$ 6,947,265	-12.1%	\$ 6,954,090	-12.0%
Agricultural Experiment Station	\$ 5,584,863	\$ 4,938,868	-11.6%	\$ 4,951,427	-11.3%
Cooperative Extension ⁴	\$ 3,882,367	\$ 3,658,828	-5.8%	\$ 3,674,437	-5.4%
System Computing Center	\$ 18,790,097	\$ 16,589,145	-11.7%	\$ 16,622,502	-11.5%
University Press	\$ 455,601	\$ 402,100	-11.7%	\$ 403,752	-11.4%
UNLV Statewide Programs	\$ 3,818,417	\$ 3,367,202	-11.8%	\$ 3,371,330	-11.7%
Business Center North	\$ 2,154,095	\$ 1,903,741	-11.6%	\$ 1,910,919	-11.3%
Business Center South	\$ 1,957,810	\$ 1,728,883	-11.7%	\$ 1,735,444	-11.4%
2017 UNR Engineering Building ⁵	\$ 3,314,250	\$ -	-100.0%	\$ -	-100.0%
Silver State Opportunity Grant Pgm ⁶	\$ 5,000,000	\$ 5,000,000	0.0%	\$ 5,000,000	0.0%
Prison Education Program	\$ 396,126	\$ 345,484	-12.8%	\$ 346,161	-12.6%
State Health Laboratory	\$ 1,785,810	\$ 1,577,818	-11.6%	\$ 1,583,057	-11.4%
Non-Formula Accounts SUBTOTAL	\$ 76,221,413	\$ 65,296,402	-14.3%	\$ 65,419,502	-14.2%
TOTAL APPROPRIATIONS²	\$ 694,855,461	\$ 638,362,537	-8.1%	\$ 640,788,037	-7.8%

¹ The General Fund appropriation amounts for each of the instructional formula budgets are inclusive of performance funding and capacity enhancements. The performance set-aside (20%) for FY 2022 and FY 2023 is \$93.7 million and \$94.1 million, respectively.

² The FY 2021 legislatively approved General Fund appropriations are exclusive of funding allocated to the Board of Examiners for salary adjustment funds authorized in A.B. 542 (2019). Since the appropriation was not allocated directly to NSHE, the salary adjustment funds are not reflected in this table.

³ The 31st (2020) Special Session approved \$137.8 million in General Fund reductions across all NSHE budgets in FY 2021, which are not reflected in the 'FY 2021 Original Leg. Approved Gen. Fund' column.

⁴ Includes \$213,771 in General Fund budget reductions restored to the Cooperative Extension budget each year of the 2021-23 biennium via S.B. 460 (2021).

⁵ Debt service in each year of the 2021-23 biennium for the 2017 UNR Engineering Building to be paid from the Treasurer's Bond Interest and Redemption account.

⁶ Includes \$600,000 in General Fund budget reductions restored to the Silver State Opportunity Grant Program budget each year of the 2021-23 biennium via A.B. 495 (2021).

NSHE GENERAL FUND BUDGET REDUCTIONS AND SUPPLEMENTAL FEDERAL FUNDING

The 2021 Legislature approved \$83.7 million in General Fund reductions across all NSHE budgets each year of the 2021-23 biennium, including a hiring freeze (approximately \$47.4 million per year), reduced travel (\$1.9 million per year), operating expenditure reductions (approximately \$32.2 million per year), and revenue/expenditure offsets between non-state and state-supported budgets (\$2.2 million per year).

NSHE received direct federal aid through three rounds of Higher Education Emergency Relief Funding (HEERF) through the Coronavirus Aid, Relief, and Economic Security (CARES) Act (\$30.0 million institutional support, \$59.9 million total), the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) (\$82.0 million institutional support, \$112.0 million total), and the American Rescue Plan (ARP) Act (\$96.9 million institutional support, \$197.2 million total). Institutions have 12 months from the award date to expend federal HEERF funding and, based on the timing of the various awards, components of the second and third rounds could be expended during FY 2022.

Utilizing \$93.1 million in American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds (\$46.6 million in FY 2022 and \$46.5 million in FY 2023), and consistent with actions taken by the money committees to restore positions throughout the state otherwise recommended by the Governor to be eliminated or held vacant, the 2021 Legislature authorized the restoration of all personnel-related General Fund reductions across all NSHE institutions over the 2021-23 biennium. The following table details the General Fund budget reductions and ARP personnel-related restorations by NSHE budget over the 2021-23 biennium.

**Legislatively Approved NSHE 2021-23 Biennium
General Fund Budget Reductions and ARP Restorations**

NSHE Budget Account	2021-23 Biennium General Fund (Before Reductions)	2021-23 Biennium General Fund Reductions	2021-23 Biennium ARP Restoration	2021-23 Biennium Combined Total
University of Nevada, Las Vegas	\$ 380,781,812	\$ (45,295,286)	\$ 36,916,492	\$ 372,403,018
University of Nevada, Reno	\$ 272,413,190	\$ (32,713,712)	\$ 17,581,098	\$ 257,280,576
College of Southern Nevada ¹	\$ 232,678,601	\$ (25,600,302)	\$ 9,155,010	\$ 216,233,309
Great Basin College ¹	\$ 31,358,609	\$ (3,302,332)	\$ 2,600,764	\$ 30,657,041
Truckee Meadows Comm. College ¹	\$ 80,291,825	\$ (8,940,624)	\$ 3,809,922	\$ 75,161,123
Western Nevada College ¹	\$ 30,382,289	\$ (3,621,000)	\$ 2,584,022	\$ 29,345,311
Nevada State College ¹	\$ 54,240,936	\$ (5,143,706)	\$ 4,000,000	\$ 53,097,230
Instruction (Formula) SUBTOTAL	\$ 1,082,147,262	\$ (124,616,962)	\$ 76,647,308	\$ 1,034,177,608
UNR School of Medicine	\$ 75,929,843	\$ (9,292,478)	\$ 3,242,966	\$ 69,880,331
UNLV School of Medicine	\$ 83,430,107	\$ (10,206,104)	\$ 3,014,708	\$ 76,238,711
UNLV Law School	\$ 21,194,398	\$ (2,599,822)	\$ 857,504	\$ 19,452,080
UNLV Dental School	\$ 19,993,486	\$ (2,461,942)	\$ 2,325,050	\$ 19,856,594
DRI ¹	\$ 16,812,762	\$ (1,895,880)	\$ 885,456	\$ 15,802,338
Professional School SUBTOTAL	\$ 217,360,596	\$ (26,456,226)	\$ 10,325,684	\$ 201,230,054
Education for Dependent Children	\$ 28,730	\$ (3,502)	\$ -	\$ 25,228
Special Projects	\$ 4,573,371	\$ (558,632)	\$ -	\$ 4,014,739
UNR Intercollegiate Athletics	\$ 10,989,193	\$ (1,342,318)	\$ 98,846	\$ 9,745,721
UNR Statewide Programs	\$ 17,329,772	\$ (2,082,610)	\$ 1,062,162	\$ 16,309,324
System Administration	\$ 9,991,771	\$ (1,222,324)	\$ -	\$ 8,769,447
UNLV Intercollegiate Athletics	\$ 15,834,843	\$ (1,933,488)	\$ -	\$ 13,901,355
Agricultural Experiment Station	\$ 11,271,027	\$ (1,380,732)	\$ 278,388	\$ 10,168,683
Cooperative Extension ²	\$ 7,873,885	\$ (540,620)	\$ 540,620	\$ 7,873,885
System Computing Center	\$ 37,842,113	\$ (4,630,466)	\$ 2,916,188	\$ 36,127,835
University Press	\$ 918,672	\$ (112,820)	\$ 112,820	\$ 918,672
UNLV Statewide Programs	\$ 7,676,614	\$ (938,082)	\$ -	\$ 6,738,532
Business Center North	\$ 4,348,288	\$ (533,628)	\$ 526,202	\$ 4,340,862
Business Center South	\$ 3,948,795	\$ (484,468)	\$ 477,008	\$ 3,941,335
Silver State Opportunity Grant Pgm. ³	\$ 10,000,000	\$ -	\$ -	\$ 10,000,000
Prison Education Program	\$ 788,209	\$ (96,564)	\$ 5,320	\$ 696,965
State Health Laboratory	\$ 3,602,777	\$ (441,902)	\$ 116,230	\$ 3,277,105
Non-Formula Accounts SUBTOTAL	\$ 147,018,060	\$ (16,302,156)	\$ 6,133,784	\$ 136,849,688
Total	\$ 1,446,525,918	\$ (167,375,344)	\$ 93,106,776	\$ 1,372,257,350

¹ Includes recommended capacity enhancement funding (and capacity enhancement reductions/restorations for CSN and GBC).

² Includes \$213,771 in General Fund budget reductions restored to the Cooperative Extension budget each year of the 2021-23 biennium via S.B. 460 (2021).

³ Includes \$600,000 in General Fund budget reductions restored to the Silver State Opportunity Grant Program budget each year of the 2021-23 biennium via A.B. 495 (2021).

NSHE FUNDING FORMULA AND PERFORMANCE FUNDING

The following summarizes the major components of the NSHE funding formula for the seven formula instructional budgets as approved by the 2021 Legislature:

1. Weighted Student Credit Hour (WSCH): General Fund appropriations approved for the 2021-23 biennium instructional formula budgets for UNLV, UNR, CSN, GBC, TMCC, WNC, and NSC are primarily based upon the count of WSCHs completed by Nevada resident students. The WSCHs for non-resident students are excluded. The value of each WSCH is uniform across all institutions and is calculated by dividing the available General Fund appropriations in each fiscal year, after any “pre-formula allocations” are distributed, by the total number of FY 2020 WSCHs. The WSCH value is an output as the result of this calculation, is not predetermined, and is not used to determine overall General Fund appropriations.

For FY 2022, the calculated General Fund value of a WSCH is \$166.24 and the FY 2023 value is \$166.90, compared to the legislatively approved WSCH calculated value of \$164.04 for FY 2020 and \$164.61 in FY 2021. 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 utilizes the same credit hour weighting values (taxonomy) for FY 2020 WSCHs as approved by the 2019 Legislature.

2. WSCH Caseload Adjustment: Consistent with the policy continued by the 2019 Legislature, the 2021 Legislature approved General Fund appropriations of \$24.0 million in each year of the 2021-23 biennium based on a 4.9% systemwide increase in FY 2020 WSCHs, compared to FY 2018 WSCHs, as shown in the following table. The legislatively approved budget utilized the FY 2021 calculated WSCH value of \$164.61 in the caseload calculation, consistent with the policy decisions of prior Legislatures, to utilize the WSCH value of the odd year of the current biennium in the calculations for caseload to be funded in the upcoming biennium.

Legislatively Approved Weighted Student Credit Hour Caseload Adjustment (M-203)							
Institution	FY 2018 WSCH	FY 2020 WSCH	WSCH Growth	WSCH Growth %	FY 2021 WSCH Calculated Value (Leg. App.)	FY 2022 Caseload Adjustment (Leg. App.)	FY 2023 Caseload Adjustment (Leg. App.)
UNLV	1,078,174	1,115,625	37,451	3.5%	\$ 164.61	\$ 6,164,743	\$ 6,164,743
UNR	763,270	783,516	20,246	2.7%	\$ 164.61	\$ 3,332,678	\$ 3,332,678
CSN	627,075	663,630	36,555	5.8%	\$ 164.61	\$ 6,017,236	\$ 6,017,236
GBC	76,324	87,716	11,392	14.9%	\$ 164.61	\$ 1,875,237	\$ 1,875,237
TMCC	218,966	227,510	8,544	3.9%	\$ 164.61	\$ 1,406,428	\$ 1,406,428
WNC	86,284	87,071	787	0.9%	\$ 164.61	\$ 129,466	\$ 129,466
NSC	126,472	157,417	30,945	24.5%	\$ 164.61	\$ 5,093,774	\$ 5,093,774
Total	2,976,565	3,122,483	145,918	4.9%	164.61	\$24,019,562	\$ 24,019,562

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

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. The overall effect of distributing the caseload adjustment funding through the formula is shown in the following table:

Legislatively Approved Weighted Student Credit Hour Caseload Formula Distribution							
Annual Caseload Adjustment (Leg. App.)			FY 2020 WSCHs	FY 2020 WSCH %	FY 2022/2023 Caseload (M-203) Adjustment	FY 2022/2023 Caseload Formula Distribution	Difference b/t Caseload (M-203) and Distribution
\$24,019,562		UNLV	1,115,625	35.7%	\$ 6,164,743	\$ 8,581,893	\$ 2,417,150
		UNR	783,516	25.1%	\$ 3,332,678	\$ 6,027,161	\$ 2,694,483
		CSN	663,630	21.3%	\$ 6,017,236	\$ 5,104,941	\$ (912,295)
		GBC	87,716	2.8%	\$ 1,875,237	\$ 674,751	\$ (1,200,486)
		TMCC	227,510	7.3%	\$ 1,406,428	\$ 1,750,111	\$ 343,683
		WNC	87,071	2.8%	\$ 129,466	\$ 669,786	\$ 540,320
		NSC	157,417	5.0%	\$ 5,093,774	\$ 1,210,919	\$ (3,882,855)
		Total	3,122,483	100.0%	\$24,019,562	\$24,019,562	\$ -
<p>Note: While Decision Unit M-203 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 distinct decision unit.</p> <p>Note: Figures rounded to nearest integer in table, totals may not sum.</p>							

As shown in the table above, available funding is distributed based on each institution's count of total WSCHs rather than the institution-specific, biennium-over-biennium growth, as budgeted in the caseload adjustment decision unit. While all institutions receive additional funding, institutions (CSN, GBC, NSC) that experience growth greater than the 4.9% average across all institutions receive less than if the WSCH caseload growth funding was not distributed through the formula. The opposite is also true; institutions (UNLV, UNR, TMCC, WNC) that experience growth less than the average receives a greater amount as a result of the funding being distributed through the formula.

3. **Small Institution Funding:** As recommended by the Governor, the 2021 Legislature approved GBC and WNC to collectively receive General Fund appropriations totaling \$756,405 each year of the 2021-23 biennium, allocated prior to the calculation of the WSCH value resulting from the small institution factor calculation. The small institution funding is approved in recognition that all institutions have certain fixed administrative costs regardless of size. However, at larger institutions, sufficient fee revenues are collected to support administrative expenditures without additional General Fund appropriations. The level of recommended funding for GBC and WNC is determined by the actual number of WSCHs greater than 50,000, but less than 100,000, with a maximum amount for each institution of \$1.5 million per year. As the institutions' WSCHs grow closer to 100,000, the level of small institution funding decreases. For the purposes of calculating small institution funding, each WSCH is valued at \$30.00. As shown in the previous table, GBC and WNC had 87,716 and

87,071 WSCHs in FY 2020, respectively. Funding for each year of the 2021-23 biennium is based upon 12,284 WSCHs for GBC and 12,929 WSCHs for WNC. The following table shows the legislatively approved small institution factor funding for the 2021-23 biennium:

Legislatively Approved 2021-23 Biennium Small Institution Funding Allocations for GBC and WNC					
	FY 2021 (Leg. App.)	FY 2022 (Leg. App.)	FY 2023 (Leg. App.)	Annual % Change Compared to FY 2021	2021-23 Biennium Total (Leg. App.)
GBC	\$ 710,280	\$ 368,520	\$ 368,520	-48.12%	\$ 737,040
WNC	\$ 411,480	\$ 387,885	\$ 387,885	-5.73%	\$ 775,770
Total	\$ 1,121,760	\$ 756,405	\$ 756,405	-32.57%	\$ 1,512,810

Note: M-201 decision unit reflects net change in funding as base funding includes General Fund appropriations for the Small Institution Funding. This table reflects the total amount recommended.

4. Research Space Operations and Maintenance Funding: The 2021 Legislature approved General Fund appropriations of \$20.5 million over the 2021-23 biennium in research space operations and maintenance (O&M) funding for UNR (\$11.4 million) and UNLV (\$9.1 million) as reflected in the following table:

Legislatively Approved 2021-23 Biennium University Research Space Operation and Maintenance (O&M) Funding Allocations					
	FY 2021 Research O&M (Leg. App.)	FY 2022 Research O&M (Leg. App.)	FY 2023 Research O&M (Leg. App.)	Annual % Change Compared to FY 2021	2021-23 Biennium Research O&M (Leg. App.)
UNLV	\$ 4,151,084	\$ 4,563,433	\$ 4,563,433	9.9%	\$ 9,126,866
UNR	\$ 5,404,243	\$ 5,696,206	\$ 5,696,206	5.4%	\$ 11,392,412
Total	\$ 9,555,327	\$ 10,259,639	\$ 10,259,639	7.4%	\$ 20,519,277

Note: M-200 decision unit reflects net change in funding as base funding includes General Fund appropriations for Research O&M. This table reflects the total amount requested.

Research O&M funding is determined by identifying dedicated research space square footage at each university and the associated expenditures. This funding is allocated prior to the calculation of the WSCH value.

The approved funding for UNLV represents an annual increase of \$412,349, or 9.9%, compared to the \$4.2 million approved by the 2019 Legislature for FY 2021. Total dedicated research space for UNLV increased from 378,263 square feet (sq. ft.) in FY 2021 to 399,789 sq. ft. in each year of the 2021-23 biennium and is primarily driven by the return of buildings previously utilized by the federal Environmental Protection Agency. Coupled with an increase to O&M expenditures in the base budget, the research O&M calculated square foot value increased from \$11.04 in FY 2021 to \$11.41 over the 2021-23 biennium.

The approved funding for UNR represents an annual increase of \$291,963, or 5.4%, compared to the \$5.4 million approved by the 2019 Legislature for FY 2021. Total dedicated research space of 518,072 sq. ft. within UNR remained unchanged between the 2019-21 and 2021-23 biennia. However, total O&M expenditures increased in the base budget, resulting in an increase to the research square footage calculation from \$10.43 per square foot in FY 2021 to \$11.00 in each year of the 2021-23 biennium, and is the primary cause of the increased research O&M funding approved by the 2021 Legislature.

The 2021 money committees directed NSHE to develop a uniform methodology between the University of Nevada, Reno and the University of Nevada, Las Vegas to track research O&M expenditures and provide a report to the IFC on an annual basis over the 2021-23 biennium. The universities were also directed to report the benefits and measurable outcomes as a result of the General Funds appropriated for research O&M.

5. Performance Funding Pool Set-Aside: Consistent with the existing policy, and as recommended by the Governor, the 2021 Legislature approved a 20.0% set-aside of General Fund appropriations for the performance funding pool totaling \$93.7 million in FY 2022 and \$94.1 million in FY 2023. These General Fund appropriations are transferred from each institution's instructional budget to the Performance Funding Pool budget. Based on the institution's performance, funds would then be transferred from the Performance Funding Pool budget to the applicable institution's instructional budget upon approval of the IFC. The majority of the performance metrics are based on the number of certificates and degrees earned.

The following table reflects the amount of approved General Fund appropriations for performance funding in FY 2022 and FY 2023:

FY 2022 General Fund Appropriation Performance Funding Set-Aside			FY 2023 General Fund Appropriation Performance Funding Set-Aside		
Institution	FY 2022 Total Budgeted Gen Fund (Leg. App.)	FY 2022 20% Performance Funding Set-Aside	Institution	FY 2023 Total Budgeted Gen Fund (Leg. App.)	FY 2023 20% Performance Funding Set-Aside
UNLV	\$ 167,375,255	\$ 33,474,893	UNLV	\$ 168,111,271	\$ 33,622,102
UNR	\$ 119,591,319	\$ 23,917,820	UNR	\$ 120,108,159	\$ 24,021,206
CSN ¹	\$ 98,115,838	\$ 19,623,116	CSN ¹	\$ 98,553,665	\$ 19,710,683
GBC ¹	\$ 13,499,206	\$ 2,699,809	GBC ¹	\$ 13,557,071	\$ 2,711,383
TMCC ¹	\$ 33,350,553	\$ 6,670,078	TMCC ¹	\$ 33,500,648	\$ 6,700,098
WNC ¹	\$ 13,051,925	\$ 2,610,354	WNC ¹	\$ 13,109,364	\$ 2,621,843
NSC ¹	\$ 23,596,687	\$ 4,719,335	NSC ¹	\$ 23,700,543	\$ 4,740,107
TOTAL	\$ 468,580,783	\$ 93,715,405	TOTAL	\$ 470,640,721	\$ 94,127,422

¹ The General Fund appropriations approved via the capacity building enhancement were placed in a individual budget, separated from the instructional formula budgets. As such, the amounts approved in that enhancement are not included in the total budgeted General Fund columns in this table and were not considered in calculating the 20% performance funding set-aside.

In order to allow for sufficient advance planning of operational costs and budgeting, the performance funding earned for a fiscal year is based on actual performance from two years preceding the fiscal year in which funds are appropriated. This allows for the performance funding to be made available for, and transferred to, the institutions at the beginning of the fiscal year in which they will be expended. The institutions' performance is based on a year-over-year comparison and, as such, each institution is "competing" against its own prior year performance rather than against each other. All institutions earned 100.0% of the available performance funding pool in FY 2022 based on outcomes achieved in FY 2020.

The money committees approved the inclusion of FY 2022 performance funding in each institution's General Fund operating budget. The FY 2023 funding was approved and appropriated to the Performance Funding Pool budget. Based on the institution's actual performance in FY 2021, funds would then be transferred from the Performance Funding Pool budget to the applicable institution's instructional budget with approval of the IFC. The following table reflects each institution's actual performance achieved as a percentage of the performance metric targets along with each institution's eight-year performance average since implementation of the performance funding pool:

Summary of Actual Performance Results for NSHE Instructional Institutions FY 2013 - FY 2020									
Institution	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Eight-Year Average
UNLV	101.3%	97.8%	102.2%	100.9%	102.2%	104.1%	103.7%	105.2%	102.2%
UNR	106.5%	107.0%	112.6%	120.9%	123.0%	130.0%	131.8%	131.2%	120.4%
CSN	108.9%	112.2%	109.7%	111.4%	112.3%	112.8%	115.6%	112.3%	111.9%
GBC	97.6%	107.7%	122.7%	130.9%	126.0%	127.9%	127.8%	127.1%	121.0%
TMCC	99.2%	107.0%	117.5%	122.4%	118.7%	119.6%	117.7%	120.2%	115.3%
WNC	108.5%	107.6%	110.2%	109.2%	106.1%	107.4%	109.3%	128.1%	110.8%
NSC	101.5%	116.9%	122.2%	129.2%	130.7%	177.2%	189.5%	215.4%	147.8%
The percentages displayed in this table reflect the percent of the target/goal that each institution achieved. If an institution reaches at least 100% of the target, they receive 100% of the performance set-aside.									

BUDGETING OF STUDENT-DERIVED REVENUES

The budgeting of student-derived revenues is based on budget policy decisions adopted by prior Legislatures rather than being a component of the funding formula or a statutory requirement. In addition, whether student-derived revenues are counted first and/or considered an offset to General Fund appropriations is not dictated by the funding formula. The 2013 Legislature initially adopted the recommendation of the 2011-12 Interim Committee to Study the Funding of Higher Education (S.B. 374 [2011]) that, for purposes of determining the level of General Fund appropriations to be budgeted in NSHE's state-supported operating budgets, budgeted non-General Fund revenues should not offset the amount of General Funds otherwise appropriated. The 2021 Legislature approved the continuance of this policy through the 2021-23 biennium.

As shown in the following tables, the 2021 Legislature approved student registration fee and non-resident tuition revenues over the 2021-23 biennium of \$611.0 million and \$145.4 million, respectively, for the seven teaching institutions and four professional schools. Dependent upon the course level (e.g., undergraduate versus graduate or lower division versus upper division), the registration fee revenues approved in the state-supported operating budgets represent 66.6% to 76.9% of total registration fees collected by the institutions. The remaining registration fee revenue is budgeted in the various institutions' self-supporting budgets overseen by the Board of Regents.

Legislatively Approved 2021-23 Biennium Registration Fee Revenues					
Institution	FY 2021 (Leg. App.)	FY 2022 (Leg. App.)	% Change FY 2022/ FY 2021	FY 2023 (Leg. App.)	% Change FY 2023/ FY 2022
UNLV	\$ 106,238,086	\$ 111,569,574	5.0%	\$ 114,835,113	2.9%
UNR	\$ 84,225,152	\$ 84,231,781	0.0%	\$ 87,920,492	4.4%
CSN	\$ 43,186,941	\$ 45,005,333	4.2%	\$ 46,425,144	3.2%
GBC	\$ 3,540,951	\$ 4,334,024	22.4%	\$ 4,451,628	2.7%
TMCC	\$ 12,556,471	\$ 13,588,779	8.2%	\$ 13,967,189	2.8%
WNC	\$ 5,057,892	\$ 4,268,020	-15.6%	\$ 4,268,020	0.0%
NSC	\$ 11,613,150	\$ 11,980,046	3.2%	\$ 12,632,305	5.4%
Subtotal	\$ 266,418,643	\$ 274,977,557	3.2%	\$ 284,499,891	3.5%
UNR Medical	\$ 6,283,616	\$ 6,566,498	4.5%	\$ 6,803,379	3.6%
UNLV Medical	\$ 4,512,375	\$ 4,672,320	3.5%	\$ 4,812,480	3.0%
UNLV Dental	\$ 8,125,876	\$ 8,076,024	-0.6%	\$ 8,076,024	0.0%
UNLV Law	\$ 4,414,526	\$ 4,950,767	12.1%	\$ 5,151,628	4.1%
Subtotal	\$ 23,336,393	\$ 24,265,609	4.0%	\$ 24,843,511	2.4%
Capacity Enhancement ¹	\$ 1,028,871	\$ 1,040,318	1.1%	\$ 1,150,043	10.5%
Prison Education ²	\$ 62,925	\$ 102,176	62.4%	\$ 102,764	0.6%
Subtotal	\$ 1,091,796	\$ 1,142,494	4.6%	\$ 1,252,807	9.7%
Total	\$ 290,846,832	\$ 300,385,660	3.3%	\$ 310,596,209	3.4%
¹ For FY 2022 and FY 2023, respectively, includes \$440,376 and \$454,386 for CSN; \$179,470 and \$179,470 for GBC; \$199,912 and \$199,912 for TMCC; \$175,000 and \$175,000 for WNC; and \$45,560 and \$141,275 for NSC.					
² For FY 2022 and FY 2023, respectively, includes \$18,648 and \$19,236 for CSN; \$75,726 and \$75,726 for WNC; and \$7,802 and \$7,802 for TMCC.					

Legislatively Approved 2021-23 Biennium Non-Resident Tuition Revenues					
Institution	FY 2021 (Leg. App.)	FY 2022 (Leg. App.)	% Change FY 2022/ FY 2021	FY 2023 (Leg. App.)	% Change FY 2023/ FY 2022
UNLV	\$ 30,118,475	\$ 26,983,870	-10.4%	\$ 26,995,409	0.0%
UNR	\$ 34,595,336	\$ 35,169,985	1.7%	\$ 35,941,989	2.2%
CSN	\$ 6,505,958	\$ 4,890,862	-24.8%	\$ 5,026,823	2.8%
GBC	\$ 197,000	\$ 300,000	52.3%	\$ 325,000	8.3%
TMCC	\$ 1,772,261	\$ 1,886,407	6.4%	\$ 1,961,864	4.0%
WNC	\$ 260,100	\$ 239,811	-7.8%	\$ 260,100	8.5%
NSC	\$ 330,965	\$ 504,857	52.5%	\$ 510,575	1.1%
Subtotal	\$ 73,780,095	\$ 69,975,792	-5.2%	\$ 71,021,760	1.5%
UNR Medical	\$ 644,398	\$ 602,890	-6.4%	\$ 562,705	-6.7%
UNLV Medical	\$ 116,000	\$ 119,480	3.0%	\$ 123,064	3.0%
UNLV Dental	\$ 794,700	\$ 900,660	13.3%	\$ 900,660	0.0%
UNLV Law	\$ 315,350	\$ 601,864	90.9%	\$ 626,520	4.1%
Subtotal	\$ 1,870,448	\$ 2,224,894	18.9%	\$ 2,212,949	-0.5%
Totals	\$ 75,650,543	\$ 72,200,686	-4.6%	\$ 73,234,709	1.4%

INCREASING CAPACITY SYSTEMWIDE

The Governor recommended, and the 2021 Legislature approved, General Fund appropriations of \$10.2 million each year of the 2021-23 biennium to continue to build capacity systemwide and support workforce growth and development of the state. The recommendation includes funding for the four community colleges, the state college, and the Desert Research Institute. As part of the approved Capacity Enhancement budget, the four community colleges and the state college collectively include \$2.2 million in registration fee revenues as part of their capacity building enhancements over the 2021-23 biennium. The table below shows the General Fund distribution of capacity enhancement funding among the receiving NSHE institutions.

Legislatively Approved 2021-23 Biennium Increasing Capacity Enhancement General Fund Appropriation			
NSHE Budget Account	FY 2022 (Leg. App.)	FY 2023 (Leg. App.)	Total 2021-23 Biennium (Leg. App.)
College of Southern Nevada	\$ 5,204,398	\$ 5,204,398	\$ 10,408,796
Great Basin College	\$ 500,000	\$ 500,000	\$ 1,000,000
Truckee Meadows Comm. College	\$ 2,250,000	\$ 2,250,000	\$ 4,500,000
Western Nevada College	\$ 300,000	\$ 300,000	\$ 600,000
Nevada State College	\$ 900,000	\$ 900,000	\$ 1,800,000
Desert Research Institute	\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
TOTAL APPROPRIATIONS	\$ 10,154,398	\$ 10,154,398	\$ 20,308,796

The following are brief descriptions of approved capacity enhancement initiatives:

- CSN: Expansion of health sciences, advanced manufacturing, cyber security, and dual enrollment programs. Capacity funds would also help development of short-term training programs and weekend college options for high-demand fields with a focus on unemployed and displaced workers.
- GBC: Focus on increasing capacity in paramedic, human services/substance abuse counseling, and land surveying in addition to expansion of the nursing program to the Ely campus.
- TMCC: Expand high-demand courses and maximize room utilization to encourage full-time degree completion. Additionally, the college intends to expand advising and support staff to improve student persistence and completion.
- WNC: Continued focus on expansion of the Jump Start College dual credit program designed to help students earn college credit and industry-recognized certifications upon high school graduation. Additionally, the college intends to continue to support rural nursing programs for students in the Fallon area and access and retention of under-served student populations.
- NSC: Expansion of the teacher academies program, which works with high schools to identify students interested in pursuing a teaching career. The college also plans to expand efforts to deliver bachelor's degrees on community college campuses.
- DRI: The request would fund the repair, upgrade or replacement of lab and field instrumentation; an upgrade to computer resources; and faculty development. Capacity funding would support initiatives in drought forecasting and mitigation, wildfire risk evaluation and weather modeling. Capacity funding for the DRI is allocated separately from, and in addition to, the DRI funding formula.

NSHE indicated that the institutional plans had shifted from a four-year plan, as approved by the 2017 Legislature, to a five-year effort, which was ultimately approved by the 2019 Legislature for the community colleges, state college, and the DRI. The approved capacity enhancement funding for the 2021-23 biennium represents the final two years of the revised five-year plan.

For the instructional formula institutions, additional funding approved for program areas would result in the generation of new WSCHs and be accounted for in General Funded caseload growth in future biennia. As such, the funding provided for those program areas was approved by the Legislature with the understanding that it would provide "start-up" funds and that the programs would be supported through the funding formula once they are fully established. Capacity enhancement funding was appropriated by the 2021 Legislature as one-time funding that NSHE was directed to remove from its base budget for the 2023-25 biennium.

The 2021 money committees directed the institutions to submit semiannual reports to the IFC detailing the expenditure of capacity funding, summarizing the programs supported, and identifying the generation of associated weighted student credit hours as a direct result of increasing program capacity.

DESERT RESEARCH INSTITUTE FUNDING FORMULA

As recommended by the Governor, the 2021 Legislature approved the continuation of the existing methodology for calculating General Fund appropriations for the DRI. Funding for the DRI consists of three components: (1) a research grants and contracts formula component; (2) an operations and maintenance component based on the traditional base, maintenance, and enhancement methodology; and (3) an inflationary adjustment intended to capture expenditures not otherwise budgeted. In total, the 2021 Legislature approved General Fund appropriations of \$12.9 million over the 2021-23 biennium for the DRI budget, which are detailed in the sections below.

1. Desert Research Institute Funding Formula: The research grants and contracts component is a sliding scale formula calculation based on the level of grant and contract activity. State support is calculated at 12.0% of the first \$25.0 million of grants and contracts. An additional 7.5% is calculated on the next \$5.0 million in grants and contracts (from \$25.0 million to \$30.0 million), 6.0% of the next \$5.0 million in grants and contracts (from \$30.0 million to \$35.0 million), and 5.0% of any additional grants and contracts above \$35.0 million. Based upon the formula and decreases in the DRI’s grants and contracts, the Governor recommended, and the 2021 Legislature approved, General Fund appropriation decreases of \$196,230 in each year of the 2021-23 biennium. General Fund appropriations total \$3.5 million in each year of the 2021-23 biennium for the DRI funding formula component based on grant and contract revenue of \$31.5 million as detailed in the following table:

Legislatively Approved Annual Formula Funding for the Desert Research Institute, 2021-23 Biennium		
Grant & Contract Funds Awarded (Increments)	% Per Step	Gen. Fund (Leg. App)
\$ 25,000,000	12.0%	\$ 3,000,000
\$ 5,000,000	7.5%	\$ 375,000
\$ 1,537,495	6.0%	\$ 92,250
\$ -	5.0%	\$ -
\$ 31,537,495		\$ 3,467,250
FY 2020 Base DRI Formula:		\$ 3,663,480
Legislatively Approved Adjustment:		\$ (196,230)
Total Formula Funding		\$ 3,467,250

2. Desert Research Institute O&M Funding: The DRI O&M funding addresses costs associated with space utilization and is funded using the existing base, maintenance, and enhancement methodology. Based upon changes in O&M costs, the 2021 Legislature approved decreases in General Fund appropriations of \$207,862 in FY 2022 and \$178,078 in FY 2023. The adjustment is based on a calculation of base-level funding for O&M operating costs as reported by the DRI, including O&M personnel-related costs. In total, \$3.8 million (\$3.7 million General Funds) in FY 2022 and \$3.9 million (\$3.7 million General Funds) in FY 2023 was approved for DRI O&M support.
3. Desert Research Institute Inflationary Adjustments: As recommended by the Governor and consistent with the policy initially approved by the 2017 Legislature, the 2021 Legislature approved new General Fund appropriations of \$277,848 in FY 2022 and \$287,747 in FY 2023 to account for inflationary increases that are not otherwise specifically accounted for in the DRI formula. The recommended funding is based on increases to retirement and insurance rates, salary reduction restoration, and employee step increases.

NEVADA TEACH PROGRAM

The 2021 Legislature approved General Fund appropriations of \$150,000 in each year of the 2021-23 biennium to continue the Nevada Teach program at UNR. 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.

2017 UNR ENGINEERING BUILDING DEBT SERVICE

The Governor recommended, and the 2021 Legislature approved, the elimination of all General Fund appropriations from the 2017 Engineering Building Debt Service budget. Through the passage of the 2017 Capital Improvement Program (S.B. 546 [2017]), \$41.5 million in general obligation bonds were approved with the Legislature's intent that the debt service be paid from the General Fund. The 2021 Legislature approved payment of the debt service, \$2.9 million in each year of the 2021-23 biennium, out of the Treasurer's Bond Interest and Redemption Account.

PERSONNEL RECONCILIATION

The 2021 Legislature approved 264.96 full-time equivalent positions within various NSHE budgets funded through registration fees, federal funds, and revenue-neutral expenditure shifts from operating categories to the personnel category. The approval generally did not represent new positions, but rather a reconciliation between positions approved over the interim by the Board of Regents and the legislatively approved budget.

Citing a need for transparency, the 2021 money committees directed NSHE to provide a report to the IFC reconciling staffing levels approved and funded by the Legislature with any changes to those staffing levels implemented by the institutions and/or approved by

the Board of Regents. Additionally, the committees instructed the institutions to provide a similar position reconciliation to compliment the information provided in the agency request budget for the 2023-25 biennium.

During the 2021 Legislative Session, NSHE indicated that individual positions are not associated with specific funding sources, but rather positions are funded based on the proportionate share of revenues within each budget. As a result, the 2021 money committees approved a new policy establishing that the funding of NSHE cost-of-living adjustments or salary reductions should be based on the proportion of General Fund appropriations to total revenue within each state-supported budget. The policy was applied to the cost-of-living adjustment and memorialized through the Pay Bill (A.B. 493).

SALARY AND BENEFIT ADJUSTMENTS

Consistent with actions for all other state employees not included in a collective bargaining agreement for the 2021-23 biennium, the 2021 Legislature appropriated \$4.4 million in General Funds to the Board of Examiners in FY 2023 to fund a 1.0% salary increase for NSHE classified and professional employees effective July 1, 2022 (A.B. 493). The appropriation was based on the proportionate share of General Fund appropriations to total revenues within each state-supported budget, consistent with the newly approved budget policy mentioned in the preceding section.

CAPITAL IMPROVEMENT PROGRAM PROJECTS

As shown in the following table, the 2021 Legislature approved funding for three capital improvement construction projects. Approval included funding of \$73.7 million split evenly between general obligation bonds and agency funds (\$36.8 million each) to construct Capital Improvement Program (CIP) Project 21-C05 for a new Engineering Academic and Research Building at the University of Nevada, Las Vegas. The 52,000 sq. ft. facility will consist of multi-story program spaces that include labs/support facilities, teaching spaces, student project/collaboration spaces, and faculty/graduate spaces. In addition, \$5.7 million was authorized in state general obligation bonds and \$600,000 in agency funds for the construction of CIP Project 21-C12, Welding Lab Addition and Renovation, Great Basin College, to construct a 4,500 sq. ft. welding lab expansion and renovate the existing 4,830 sq. ft. welding lab. Finally, CIP Project 21-C13, Renovate Marlette Lecture Hall, Western Nevada College, was approved for \$1.5 million in state general obligation bonds to renovate the existing 1,950 sq. ft. Marlette Lecture Hall at the WNC campus in Carson City.

The 2021 Legislature also approved general obligation bond funding totaling \$15.0 million over the 2021-23 biennium for CIP Project 21-M06, Deferred Maintenance, Nevada System of Higher Education. The following table details the approved CIP projects for NSHE:

2021-23 Biennium Legislatively Approved NSHE Capital Improvement Projects					
Project Number	Institution	Projection Description	State Funds (Millions)	Other Funds (Millions)	Total (Millions)
Construction Projects					
21-C05	UNLV	Engineering Academic and Research Building	\$36.8	\$36.8	\$73.7
21-C12	GBC	Welding Lab Addition and Renovation	\$5.7	\$0.6	\$6.3
21-C13	WNC	Renovation of Marlette Lecture Hall	\$1.5	\$0.0	\$1.5
Construction Subtotal			\$44.1	\$37.4	\$81.5
Systemwide Deferred Maintenance					
21-M06	NSHE	Deferred Maintenance	\$15.0	\$0.0	\$15.0
Deferred Maintenance Subtotal			\$15.0	\$0.0	\$15.0
NSHE CIP TOTAL			\$59.1	\$37.4	\$96.5

Note: Row or column totals may not sum due to rounding.

OTHER LEGISLATIVE ACTIONS AFFECTING NSHE

Additionally, the 2021 Legislature passed, and the Governor approved, the following bills affecting NSHE:

- A.B. 156** Authorizes a member of the active Nevada National Guard who has re-enlisted to assign or reassign his or her waiver of registration and laboratory fees related to attendance at an NSHE institution to a spouse or child.
- A.B. 165** Prohibits the assessment of tuition (i.e., non-resident tuition) against honorably discharged veterans of the Armed Forces of the United States regardless of when the veteran was honorably discharged.
- A.B. 319** Requires the College of Southern Nevada to offer a pilot program for high school students to receive dual credits. The program is required to expand opportunities for enrollment, allow participating students to earn at least 15 college credits, and expires by limitation on June 30, 2023.
- A.B. 355** Appropriated \$750,000 in General Funds to the IFC for allocation to the International Gaming Institute of the University of Nevada, Las Vegas to support the “Expanding the Leaderverse” initiative to increase the diversity of the leadership in the gaming industry.
- A.B. 376** Appropriated \$500,000 in General Funds to the Immigration Clinic at the William S. Boyd School of Law of the University of Nevada, Las Vegas to provide pro bono legal services relating to immigration law.

- A.B. 416** Requires the Legislative Auditor to conduct a performance audit of the Nevada System of Higher Education. The audit is to include a review of adherence to terms and agreements of donated funds; capital projects at the University of Nevada, Reno and the University of Nevada, Las Vegas; and reserve accounts and self-supporting accounts of NSHE.
- A.B. 450** Directs the Governor to appoint a committee to conduct an interim study concerning opportunities to align the need for workforce training and the programs offered by Nevada community colleges to meet the needs of the economy.
- A.B. 454** Appropriated \$7.3 million in General Funds to the Nevada Promise Scholarship program. The Promise Scholarship is a last-dollar scholarship to support Nevada high school graduates attending an NSHE community college.
- A.B. 475** Appropriated \$42.0 million in General Funds to the Millennium Scholarship Trust Fund to support the Governor Guinn Millennium Scholarship (GGMS). The GGMS was approved by the Legislature in 1999 and is a statewide, merit-based program generally available to students who graduated from a Nevada high school and meet initial and ongoing grade point average and enrollment requirements.
- S.B. 128** Directs the State Treasurer to conduct a study concerning the effectiveness of publicly funded scholarship and grant programs for higher education and provide a report to the Legislative Committee on Education.
- S.B. 193** Requires the Board of Regents to require each nursing program and program for the education of teachers to give preference in admission to veterans of the Armed Forces of the United States who have been honorably discharged. The bill additionally removes the time limitation for matriculating related to existing tuition waivers for honorably discharged veterans and prohibits tuition charges for those using Post 9/11 Educational Assistance or Survivors' and Dependents' Educational Assistance.
- S.B. 287** Designates the University of Nevada, Las Vegas; the University of Nevada, Reno; and the Desert Research Institute as the state land grant institutions.
- S.B. 310** Appropriated \$400,000 to the College of Southern Nevada for support of the NV Grow program, including support for a geographic information specialist, a lead counselor, stipends for NSHE faculty to provide services to the program, and other direct expenditures to assist the growth of small businesses in Southern Nevada.

- S.B. 342** Authorizes the Board of Regents to enter into an agreement to affiliate with a publicly or privately-owned medical facility to further promote and enhance a medical education or health education program at a university.
- S.B. 347** Creates the Task Force on Sexual Misconduct at Institutions of Higher Education, proscribes its duties and membership, and authorizes the Board of Regents to require institutions to take a variety of actions related to sexual misconduct.
- S.B. 434** Appropriated \$25.0 million for support of the construction of a medical school at the University of Nevada, Las Vegas. The 135,000 sq. ft. building was approximately 50.0% complete in July 2021 and is expected to be completed and ready for occupancy in late June 2022.
- S.J.R. 7** Proposes to amend the Nevada Constitution to remove the constitutional provisions governing the election and duties of the Board of Regents and authorize the Legislature to provide, by statute, for the governance of the State University and for the auditing of public institutions of Nevada institutions of higher education.

WESTERN INTERSTATE COMMISSION ON HIGHER EDUCATION

The Western Interstate Commission on Higher Education (WICHE) is governed by an appointed three-member commission that has direct operational oversight and budgetary authority over WICHE. The Governor recommended, and the 2021 Legislature approved, relocating the WICHE Administration and WICHE Loans and Stipends budgets from the Governor's Office to the Nevada System of Higher Education. The two WICHE budgets include two full-time equivalent positions and General Fund appropriations of \$2.5 million over the 2021-23 biennium.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
EDUCATION					
NDE - PUPIL-CENTERED FUNDING PLAN ACCOUNT		1,656,949,780	4,410,326,643	1,605,822,872	4,463,364,280
GENERAL FUND		1,109,758,299	1,396,939,483	984,809,735	1,223,780,931
BALANCE FORWARD		206,196	615,090		
FEDERAL FUND		5,000,000	5,000,000	5,000,000	5,000,000
INTERAGENCY TRANSFER		188,928,285	60,460,470	238,830,137	63,779,649
OTHER FUND		353,057,000	2,947,311,600	377,183,000	3,170,803,700
NDE - NEW NEVADA EDUCATION FUNDING PLAN	8,066,809				
GENERAL FUND					
BALANCE FORWARD	7,316,800				
OTHER FUND	750,009				
NDE - COVID-19 FUNDING			1,270,220,303		88,919,197
BALANCE FORWARD					66,861,670
FEDERAL FUND			1,270,220,303		22,057,527
NDE - INSTRUCTION IN FINANCIAL LITERACY	1,017,847				
GENERAL FUND	750,000				
BALANCE FORWARD	267,847				
NDE - DISTRIBUTIVE SCHOOL ACCOUNT	1,526,233,503	225,439,284		230,994,831	
GENERAL FUND	1,017,973,633	225,439,284		230,994,831	
FEDERAL FUND	4,000,000				
INTERAGENCY TRANSFER	232,806,670				
OTHER FUND	271,453,200				
REVERSIONS					
NDE - OTHER STATE EDUCATION PROGRAMS	43,235,989	39,093,801	37,432,458	38,701,472	37,684,556
GENERAL FUND	41,896,239	39,093,801	37,432,458	38,701,472	37,432,458
BALANCE FORWARD	1,339,720				252,098
OTHER FUND	30				
REVERSIONS					
NDE - PROFESSIONAL DEVELOPMENT PROGRAMS	8,832,163	12,802,908	7,347,792	12,802,908	7,347,792
GENERAL FUND	7,339,697	12,795,466	7,347,792	12,795,466	7,347,792
BALANCE FORWARD	1,397,875				
OTHER FUND	94,591	7,442		7,442	
NDE - ACCOUNT FOR COMPUTER EDUCATION AND TECHNOLOG	101,926				
GENERAL FUND					
BALANCE FORWARD	101,926				
OTHER FUND					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDE - SCHOOL REMEDIATION TRUST FUND	200,272,381	5,000,000		5,000,000	
GENERAL FUND	126,383,724	5,000,000		5,000,000	
BALANCE FORWARD	12,712,741				
INTERAGENCY TRANSFER	60,000,000				
OTHER FUND	1,175,916				
NDE - SCHOOL SAFETY	30,191,192	201,000		201,000	
GENERAL FUND	24,617,542	201,000		201,000	
BALANCE FORWARD	5,573,650				
REVERSIONS					
NDE - STATE SUPPLEMENTAL SCHOOL SUPPORT ACCOUNT	190,585,000	130,254,400		177,153,500	
OTHER FUND	190,585,000	130,254,400		177,153,500	
NDE - TEACH NEVADA SCHOLARSHIP PROGRAM	10,504,765	6,399,244	6,399,244	6,478,544	6,478,544
GENERAL FUND	2,407,861	2,407,861	2,407,861	2,407,861	2,407,861
BALANCE FORWARD	8,060,084	3,810,823	3,810,823	3,890,123	3,890,123
OTHER FUND	36,820	180,560	180,560	180,560	180,560
NDE - EDUCATIONAL TRUST ACCOUNT	912,750	556,722		584,561	
BALANCE FORWARD	749,209	408,894		436,733	
INTERAGENCY TRANSFER	163,541	147,828		147,828	
NDE - TEACHERS' SCHOOL SUPPLIES ASSISTANCE ACCOUNT	635,479				
GENERAL FUND					
BALANCE FORWARD	634,168				
OTHER FUND	1,311				
NDE - 1/5 RETIREMENT CREDIT PURCHASE PROGRAM	1,545,682	459,849	459,849	459,849	459,849
GENERAL FUND	1,545,682	459,849	459,849	459,849	459,849
NDE - OFFICE OF THE SUPERINTENDENT	17,172,400	9,077,206	9,110,021	2,190,314	2,209,183
GENERAL FUND	1,643,038	2,167,706	2,200,521	2,189,314	2,208,183
BALANCE FORWARD	521,062				
INTERAGENCY TRANSFER	15,007,300	6,908,500	6,908,500		
INTERIM FINANCE					
OTHER FUND	1,000	1,000	1,000	1,000	1,000
REVERSIONS					
NDE - DISTRICT SUPPORT SERVICES	2,144,261	2,152,636	2,150,800	2,225,383	2,225,072
GENERAL FUND	1,196,883	1,318,023	1,316,902	1,362,583	1,363,007
BALANCE FORWARD	72,000				
INTERAGENCY TRANSFER	875,378	834,613	833,898	862,800	862,065
REVERSIONS					
NDE - DEPARTMENT SUPPORT SERVICES	5,461,913	6,125,122	5,322,878	7,137,424	5,617,613
BALANCE FORWARD	233,585	1,479,133	1,479,133	2,542,350	1,742,061
INTERAGENCY TRANSFER	5,228,328	4,645,989	3,843,745	4,595,074	3,875,552

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDE - STANDARDS AND INSTRUCTIONAL SUPPORT	1,834,045	1,395,371	1,394,411	1,387,942	1,386,956
GENERAL FUND	1,005,650	1,036,041	1,035,299	1,024,501	1,023,740
BALANCE FORWARD					
FEDERAL FUND	389,728	359,330	359,112	363,441	363,216
INTERAGENCY TRANSFER	438,667				
REVERSIONS					
NDE - ASSESSMENTS AND ACCOUNTABILITY	18,275,944	17,612,111	17,397,044	17,477,628	17,497,129
GENERAL FUND	13,662,467	12,957,216	12,783,502	12,831,919	12,894,500
BALANCE FORWARD	42,031				
FEDERAL FUND	4,564,086	4,654,895	4,613,542	4,645,709	4,602,629
INTERAGENCY TRANSFER	7,360				
OTHER FUND					
REVERSIONS					
NDE - DATA SYSTEMS MANAGEMENT	3,917,429	4,142,170	4,127,650	3,877,071	3,870,568
GENERAL FUND	2,853,432	2,788,423	2,740,855	2,656,253	2,615,628
BALANCE FORWARD	58,741				
FEDERAL FUND	926,241	1,297,323	1,330,410	1,164,044	1,198,206
INTERAGENCY TRANSFER	79,015	56,424	56,385	56,774	56,734
REVERSIONS					
NDE - EDUCATOR LICENSURE	4,664,590	4,359,981	4,359,981	3,992,918	4,045,015
BALANCE FORWARD	2,494,784	2,166,264	2,166,264	1,799,201	1,851,298
INTERAGENCY TRANSFER	7,360				
OTHER FUND	2,162,446	2,193,717	2,193,717	2,193,717	2,193,717
NDE - EDUCATOR EFFECTIVENESS	18,877,278	12,619,471	12,610,444	12,609,178	12,599,529
GENERAL FUND	693,245	635,931	626,904	625,649	615,989
BALANCE FORWARD	45,102				
FEDERAL FUND	11,923,166	11,983,540	11,983,540	11,983,529	11,983,540
INTERAGENCY TRANSFER	6,215,765				
INTERIM FINANCE					
REVERSIONS					
NDE - GEAR UP	6,466,339	3,500,000	3,500,000	3,500,000	3,500,000
FEDERAL FUND	6,466,339	3,500,000	3,500,000	3,500,000	3,500,000
INTERAGENCY TRANSFER					
NDE - PARENTAL INVOLVEMENT AND FAMILY ENGAGEMENT	167,241	159,967	164,904	171,734	178,548
GENERAL FUND	155,401	159,967	164,904	161,734	178,548
INTERAGENCY TRANSFER	11,840			10,000	
REVERSIONS					
NDE - OFFICE OF EARLY LEARNING AND DEVELOPMENT	27,285,604	30,647,387	30,663,931	30,673,657	30,690,579
GENERAL FUND	14,485,433	20,672,167	20,688,711	20,698,437	20,715,359
BALANCE FORWARD	68,631				
FEDERAL FUND	125,000	125,000	125,000	125,000	125,000
INTERAGENCY TRANSFER	12,606,540	9,850,220	9,850,220	9,850,220	9,850,220
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDE - SAFE AND RESPECTFUL LEARNING	8,202,604	6,630,367	6,872,184	6,527,216	6,641,343
GENERAL FUND	883,989	829,428	1,071,245	977,219	1,091,346
BALANCE FORWARD	4,331				
FEDERAL FUND	7,158,455	5,800,939	5,800,939	5,549,997	5,549,997
INTERAGENCY TRANSFER	155,829				
OTHER FUND					
REVERSIONS					
NDE - STUDENT AND SCHOOL SUPPORT	168,546,402	170,478,901	170,483,363	170,630,710	170,666,401
GENERAL FUND	881,529	771,031	775,492	1,067,703	1,103,393
BALANCE FORWARD	23,967				
FEDERAL FUND	167,635,386	169,707,870	169,707,871	169,563,007	169,563,008
INTERAGENCY TRANSFER	5,520				
REVERSIONS					
NDE - LITERACY PROGRAMS	566,688	642,049	640,447	648,511	647,676
GENERAL FUND	563,008	642,049	640,447	648,511	647,676
INTERAGENCY TRANSFER	3,680				
REVERSIONS					
NDE - CAREER AND TECHNICAL EDUCATION	12,596,176	12,125,031	12,113,513	12,101,993	12,113,513
GENERAL FUND	726,439	689,530	678,013	666,495	678,013
BALANCE FORWARD	103,990				
FEDERAL FUND	11,747,199	11,435,501	11,435,500	11,435,498	11,435,500
INTERAGENCY TRANSFER	18,548				
REVERSIONS					
NDE - CONTINUING EDUCATION	7,100,128	7,586,038	7,585,848	7,590,794	7,590,597
GENERAL FUND	677,794	666,280	666,089	671,035	670,838
BALANCE FORWARD	64,695				
FEDERAL FUND	6,350,279	6,919,758	6,919,759	6,919,759	6,919,759
INTERAGENCY TRANSFER	7,360				
REVERSIONS					
NDE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT	81,547,202	89,123,938	89,123,974	89,332,860	89,332,948
GENERAL FUND	176,587	147,162	146,330	148,777	147,714
BALANCE FORWARD	222				
FEDERAL FUND	81,368,553	88,976,776	88,977,644	89,184,083	89,185,234
INTERAGENCY TRANSFER	1,840				
REVERSIONS					
NDE - ACCOUNT FOR STATE SPECIAL EDUCATION SERVICES	2,000,000	2,000,000	226,703,922	2,000,000	232,258,469
GENERAL FUND	100	100	224,704,022	100	230,258,569
BALANCE FORWARD	1,571,100	1,999,900	1,999,900	1,999,900	1,999,900
INTERIM FINANCE	428,800				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDE - ACCOUNT FOR ALTERNATIVE SCHOOLS	5,840,262	536,263	536,172	114,041	113,947
GENERAL FUND	39,433	98,126	96,743	109,622	109,485
BALANCE FORWARD	10,148				
FEDERAL FUND	5,786,081	433,675	434,967		43
OTHER FUND	4,600	4,462	4,462	4,419	4,419
REVERSIONS					
NDE - BULLYING PREVENTION ACCOUNT					
GENERAL FUND					
TOTAL DEPARTMENT OF EDUCATION	2,414,801,992	2,458,070,997	6,337,047,776	2,452,388,911	5,207,439,304
GENERAL FUND	1,262,558,806	1,440,734,740	1,714,923,422	1,321,210,066	1,547,750,879
BALANCE FORWARD	43,468,409	10,071,210	10,071,210	10,668,307	76,597,150
FEDERAL FUND	308,440,513	310,194,607	1,580,408,587	309,434,067	331,483,659
INTERAGENCY TRANSFER	333,640,541	211,371,859	81,953,218	254,352,833	78,424,220
INTERIM FINANCE	428,800				
OTHER FUND	466,264,923	485,698,581	2,949,691,339	556,723,638	3,173,183,396
REVERSIONS					
STATE PUBLIC CHARTER SCHOOL AUTHORITY	34,479,399	37,268,891	37,620,936	38,510,376	39,193,302
BALANCE FORWARD	6,262,715	6,518,282	6,518,282	7,594,993	7,731,670
INTERAGENCY TRANSFER	19,910,443	25,827,548	25,827,548	25,838,965	25,838,965
OTHER FUND	8,306,241	4,923,061	5,275,106	5,076,418	5,622,667
PUBLIC CHARTER SCHOOL LOAN PROGRAM	789,397	420,446	420,446	449,408	449,408
BALANCE FORWARD	679,038	389,397	389,397	420,446	420,446
OTHER FUND	110,359	31,049	31,049	28,962	28,962
TOTAL STATE PUBLIC CHARTER SCHOOL AUTHORITY	35,268,796	37,689,337	38,041,382	38,959,784	39,642,710
BALANCE FORWARD	6,941,753	6,907,679	6,907,679	8,015,439	8,152,116
INTERAGENCY TRANSFER	19,910,443	25,827,548	25,827,548	25,838,965	25,838,965
OTHER FUND	8,416,600	4,954,110	5,306,155	5,105,380	5,651,629
NSHE - WICHE ADMINISTRATION			365,159		366,042
GENERAL FUND			328,237		327,543
INTERAGENCY TRANSFER			36,922		38,499
NSHE - W.I.C.H.E. LOANS & STIPENDS			1,298,154		1,298,154
GENERAL FUND			943,684		943,684
OTHER FUND			354,470		354,470
NSHE - SYSTEM ADMINISTRATION	4,283,913	5,217,756	5,217,756	5,226,703	5,226,703
GENERAL FUND	4,057,569	4,380,250	4,380,250	4,389,197	4,389,197
INTERAGENCY TRANSFER		611,162	611,162	611,162	611,162
OTHER FUND	226,344	226,344	226,344	226,344	226,344
NSHE - SPECIAL PROJECTS	5,317,034	2,006,255	2,006,255	2,008,484	2,008,484
GENERAL FUND	1,831,874	2,006,255	2,006,255	2,008,484	2,008,484
BALANCE FORWARD	3,485,160				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NSHE - UNIVERSITY PRESS	366,048	402,100	458,510	403,752	460,162
GENERAL FUND	366,048	402,100	402,100	403,752	403,752
INTERAGENCY TRANSFER			56,410		56,410
NSHE - SYSTEM COMPUTING CENTER	15,096,669	16,589,097	18,047,239	16,622,456	18,080,596
GENERAL FUND	15,096,669	16,589,097	16,589,145	16,622,456	16,622,502
INTERAGENCY TRANSFER			1,458,094		1,458,094
NSHE - EDUCATION FOR DEPENDENT CHILDREN	41,452	42,525	42,525	29,510	29,510
GENERAL FUND	11,541	12,614	12,614	12,614	12,614
BALANCE FORWARD	29,829	29,829	29,829	16,814	16,814
OTHER FUND	82	82	82	82	82
NSHE - UNIVERSITY OF NEVADA, RENO	224,923,861	205,205,932	248,353,760	206,517,566	229,310,109
GENERAL FUND	105,289,257	91,670,029	119,591,319	92,277,884	96,086,953
INTERAGENCY TRANSFER			8,716,379		8,716,379
OTHER FUND	119,634,604	113,535,903	120,046,062	114,239,682	124,506,777
NSHE - INTERCOLLEGIATE ATHLETICS - UNR	4,403,731	4,820,536	4,869,959	4,826,339	4,875,762
GENERAL FUND	4,403,731	4,820,536	4,820,536	4,826,339	4,826,339
INTERAGENCY TRANSFER			49,423		49,423
NSHE - STATEWIDE PROGRAMS - UNR	6,798,655	7,617,413	8,148,494	7,629,749	8,160,830
GENERAL FUND	6,798,655	7,617,413	7,617,413	7,629,749	7,629,749
INTERAGENCY TRANSFER			531,081		531,081
NSHE - UNR SCHOOL OF MEDICINE	37,209,396	40,522,632	42,144,115	40,775,870	42,397,353
GENERAL FUND	30,235,051	33,286,079	33,286,079	33,351,286	33,351,286
INTERAGENCY TRANSFER			1,621,483		1,621,483
OTHER FUND	6,974,345	7,236,553	7,236,553	7,424,584	7,424,584
NSHE - HEALTH LABORATORY AND RESEARCH	1,434,787	1,577,818	1,635,933	1,583,057	1,641,172
GENERAL FUND	1,434,787	1,577,818	1,577,818	1,583,057	1,583,057
INTERAGENCY TRANSFER			58,115		58,115
NSHE - AGRICULTURAL EXPERIMENT STATION	6,197,348	6,953,703	7,092,897	6,966,262	7,105,456
GENERAL FUND	4,487,087	4,938,868	4,938,868	4,951,427	4,951,427
FEDERAL FUND	1,710,261	2,014,835	2,014,835	2,014,835	2,014,835
INTERAGENCY TRANSFER			139,194		139,194
NSHE - COOPERATIVE EXTENSION SERVICE	5,007,317	5,441,700	5,925,781	5,457,309	5,941,390
GENERAL FUND	3,119,239	3,445,057	3,658,828	3,460,666	3,674,437
FEDERAL FUND	1,285,102	1,354,916	1,354,916	1,354,916	1,354,916
INTERAGENCY TRANSFER			270,310		270,310
OTHER FUND	602,976	641,727	641,727	641,727	641,727
NSHE - BUSINESS CENTER NORTH	1,730,680	1,903,741	2,166,842	1,910,919	2,174,020
GENERAL FUND	1,730,680	1,903,741	1,903,741	1,910,919	1,910,919
INTERAGENCY TRANSFER			263,101		263,101

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	283,919,587	269,120,308	325,365,047	273,139,744	295,756,039
GENERAL FUND	145,930,473	129,290,961	167,375,255	130,033,319	134,489,169
INTERAGENCY TRANSFER			18,160,445		18,160,445
INTERIM FINANCE					
OTHER FUND	137,989,114	139,829,347	139,829,347	143,106,425	143,106,425
NSHE - UNLV SCHOOL OF MEDICINE	37,942,196	41,414,933	42,922,287	41,613,664	43,121,018
GENERAL FUND	33,313,821	36,584,508	36,584,508	36,639,495	36,639,495
INTERAGENCY TRANSFER			1,507,354		1,507,354
OTHER FUND	4,628,375	4,830,425	4,830,425	4,974,169	4,974,169
NSHE - INTERCOLLEGIATE ATHLETICS - UNLV	6,349,458	6,947,265	6,947,265	6,954,090	6,954,090
GENERAL FUND	6,349,458	6,947,265	6,947,265	6,954,090	6,954,090
NSHE - STATEWIDE PROGRAMS - UNLV	3,067,859	3,367,202	3,367,202	3,371,330	3,371,330
GENERAL FUND	3,067,859	3,367,202	3,367,202	3,371,330	3,371,330
NSHE - UNLV LAW SCHOOL	13,162,954	14,866,554	15,295,306	15,118,801	15,547,553
GENERAL FUND	8,401,078	9,283,923	9,283,923	9,310,653	9,310,653
INTERAGENCY TRANSFER			428,752		428,752
OTHER FUND	4,761,876	5,582,631	5,582,631	5,808,148	5,808,148
NSHE - UNLV DENTAL SCHOOL	16,884,900	17,820,426	18,982,951	17,864,586	19,027,111
GENERAL FUND	7,878,824	8,743,692	8,743,692	8,787,852	8,787,852
INTERAGENCY TRANSFER			1,162,525		1,162,525
OTHER FUND	9,006,076	9,076,734	9,076,734	9,076,734	9,076,734
NSHE - BUSINESS CENTER SOUTH	1,572,978	1,728,883	1,967,387	1,735,444	1,973,948
GENERAL FUND	1,572,978	1,728,883	1,728,883	1,735,444	1,735,444
INTERAGENCY TRANSFER			238,504		238,504
NSHE - DESERT RESEARCH INSTITUTE	6,111,367	6,581,087	7,023,966	6,632,471	7,075,344
GENERAL FUND	5,962,881	6,432,601	6,432,752	6,483,985	6,484,130
INTERAGENCY TRANSFER			442,728		442,728
OTHER FUND	148,486	148,486	148,486	148,486	148,486
NSHE - GREAT BASIN COLLEGE	14,341,631	15,171,452	19,427,442	15,375,401	16,918,528
GENERAL FUND	10,527,404	10,469,428	13,499,206	10,528,773	10,845,688
INTERAGENCY TRANSFER			1,226,212		1,226,212
OTHER FUND	3,814,227	4,702,024	4,702,024	4,846,628	4,846,628
NSHE - WESTERN NEVADA COLLEGE	17,055,473	14,617,715	18,906,539	14,692,162	16,364,253
GENERAL FUND	11,683,236	10,055,112	13,051,925	10,107,441	10,487,521
INTERAGENCY TRANSFER			1,292,011		1,292,011
OTHER FUND	5,372,237	4,562,603	4,562,603	4,584,721	4,584,721
NSHE - COLLEGE OF SOUTHERN NEVADA	133,302,623	126,385,048	152,901,737	128,334,333	135,184,653
GENERAL FUND	82,894,724	75,870,421	98,115,838	76,265,587	78,842,982
INTERAGENCY TRANSFER			4,279,704		4,279,704
OTHER FUND	50,407,899	50,514,627	50,506,195	52,068,746	52,061,967

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	42,953,456	41,256,118	50,849,088	41,846,106	44,630,874
GENERAL FUND	28,567,375	25,723,583	33,350,553	25,859,704	26,800,550
INTERAGENCY TRANSFER			1,966,000		1,843,922
OTHER FUND	14,386,081	15,532,535	15,532,535	15,986,402	15,986,402
NSHE - NEVADA STATE COLLEGE	28,658,901	30,200,757	38,211,590	30,877,366	34,233,316
GENERAL FUND	16,549,816	18,384,674	23,596,687	18,451,430	18,960,436
INTERAGENCY TRANSFER			2,000,000		2,000,000
OTHER FUND	12,109,085	11,816,083	12,614,903	12,425,936	13,272,880
NSHE - PERFORMANCE FUNDING POOL	100,131,729	107,112,205		107,112,205	94,127,422
GENERAL FUND	100,131,729	107,112,205		107,112,205	94,127,422
NSHE - 2017 UNR ENGINEERING BUILDING DEBT SERVICE					
GENERAL FUND					
NSHE - SILVER STATE OPPORTUNITY GRANT PROGRAM	4,199,260	4,400,000	5,000,000	4,400,000	5,000,000
GENERAL FUND	4,199,260	4,400,000	5,000,000	4,400,000	5,000,000
REVERSIONS					
NSHE - PRISON EDUCATION PROGRAM	381,188	447,660	450,320	448,925	451,585
GENERAL FUND	318,263	345,484	345,484	346,161	346,161
INTERAGENCY TRANSFER			2,660		2,660
OTHER FUND	62,925	102,176	102,176	102,764	102,764
NSHE - CAPACITY BUILDING ENHANCEMENT	11,978,871	11,194,716	11,938,658	11,304,441	12,048,383
GENERAL FUND	10,950,000	10,154,398	10,154,398	10,154,398	10,154,398
INTERAGENCY TRANSFER			743,942		743,942
OTHER FUND	1,028,871	1,040,318	1,040,318	1,150,043	1,150,043
REVERSIONS					
TOTAL NEVADA SYSTEM OF HIGHER EDUCATION	1,034,825,322	1,010,933,537	1,067,330,164	1,020,779,045	1,080,861,190
GENERAL FUND	657,161,367	637,544,197	639,634,458	639,969,697	642,059,264
BALANCE FORWARD	3,514,989	29,829	29,829	16,814	16,814
FEDERAL FUND	2,995,363	3,369,751	3,369,751	3,369,751	3,369,751
INTERAGENCY TRANSFER		611,162	47,262,511	611,162	47,142,010
INTERIM FINANCE					
OTHER FUND	371,153,603	369,378,598	377,033,615	376,811,621	388,273,351
REVERSIONS					
EDUCATION					
GENERAL FUND	1,919,720,173	2,078,278,937	2,354,557,880	1,961,179,763	2,189,810,143
BALANCE FORWARD	53,925,151	17,008,718	17,008,718	18,700,560	84,766,080
FEDERAL FUND	311,435,876	313,564,358	1,583,778,338	312,803,818	334,853,410
INTERAGENCY TRANSFER	353,550,984	237,810,569	155,043,277	280,802,960	151,405,195
INTERIM FINANCE	428,800				
OTHER FUND	845,835,126	860,031,289	3,332,031,109	938,640,639	3,567,108,376
REVERSIONS					
TOTAL FOR EDUCATION	3,484,896,110	3,506,693,871	7,442,419,322	3,512,127,740	6,327,943,204
Less: INTER-AGENCY TRANSFER	353,550,984	237,810,569	155,043,277	280,802,960	151,405,195
NET EDUCATION	3,131,345,126	3,268,883,302	7,287,376,045	3,231,324,780	6,176,538,009

Commerce and Industry

The Commerce and Industry function of state government includes those agencies responsible for licensing or regulating various business and financial activities with the state as well as those agencies responsible for the promotion of commerce and industry in Nevada. These agencies include the Department of Business and Industry, the Department of Agriculture, the Division of Minerals, the Nevada Gaming Control Board, the Public Utilities Commission of Nevada, the Governor's Office of Economic Development, and the Department of Tourism and Cultural Affairs. For the 2021-23 biennium, the 2021 Legislature approved General Fund appropriations totaling \$110.0 million, a decrease of \$2.1 million, or 1.9%, from the \$112.1 million approved by the 2019 Legislature for the 2019-21 biennium. Total funding for the 2021-23 biennium is \$977.2 million (net of \$65.4 million in interagency transfers), a decrease of \$61.8 million, or 5.9%, compared to the \$1.039 billion approved for the 2019-21 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 2021 Legislature approved Senate Bill (S.B.) 65, which amended *Nevada Revised Statutes* (NRS) 561 to formalize the divisional structure of the department. Pursuant to S.B. 65, the Department of Agriculture consists of the following five divisions: Administrative Services (formerly Administration), Food and Nutrition, Plant Health and Compliance (formerly Plant Industry), Animal Industry, and Measurement Standards (formerly Consumer Equitability). The Department of Agriculture's total funding decreased to \$367.9 million for the 2021-23 biennium (net of \$9.9 million in interagency transfers), which is \$99.9 million, or 21.3%, less than the \$467.8 million approved for the 2019-21 biennium. The decrease is primarily attributable to a reduced level of federal funding in the Nutrition Education Programs budget. The 2021 Legislature approved General Fund appropriations totaling \$7.6 million over the 2021-23 biennium for the department, which represents a 10.1% increase from the total legislatively approved General Fund appropriations of \$6.9 million over the 2019-21 biennium. General Fund appropriations are mainly used to support Plant Health and Quarantine Services, Predatory Animal and Rodent Control, and Veterinary Medical Services as well as 50.0% of the personnel costs for the department's Agricultural Enforcement Officer positions.

DIVISION OF ADMINISTRATIVE SERVICES

The Division of Administrative Services provides oversight and guidance to all programs of the department and is primarily funded through cost allocation assessments paid by other divisions within the department. The 2021 Legislature approved the Governor's recommendation for the purchase of a new unified Laboratory Information Management system to streamline and modernize the department's legacy information systems into a single unified system. The new system is funded through cost allocation revenues

totaling \$496,400 over the 2021-23 biennium. The Legislature also approved the Governor's recommendation for a new Personnel Analyst position, funded with departmental cost allocation revenues totaling \$142,237 over the 2021-23 biennium, to provide dedicated support for the department's human resource functions. The 2021 Legislature further approved the Governor's recommendation of departmental cost allocation revenues totaling \$41,256 over the 2021-23 biennium for contract support to assist the information technology (IT) Unit in addressing a backlog of IT projects.

DIVISION OF PLANT HEALTH AND COMPLIANCE

The Division of Plant Health and Compliance 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 Disease and Noxious Weed Control.

For the Agriculture Registration and Enforcement budget, the 2021 Legislature approved the Governor's recommendation for a new Agriculturalist position to support the division's Pest Control Operators program, funded with reserve reductions of \$69,007 in FY 2022 and \$87,370 in FY 2023. In addition, the Legislature approved reserve reductions totaling \$94,756 over the 2021-23 biennium for the purchase of new lab equipment, International Organization for Standardization accreditation of the division's laboratory, a vehicle lease, and registration costs in support of the Hemp Program.

As General Fund savings measures in the Plant Health and Quarantine Services budget, the 2021 Legislature approved the Governor's recommendation to eliminate a vacant part-time Agriculturalist position, resulting in General Fund savings of \$92,326 over the 2021-23 biennium. Additionally, the Legislature approved the Governor's recommendation to fund 50.0% of the costs associated with an Environmental Scientist position through the transfer of fee revenues from the Agriculture Registration and Enforcement budget. This funding source change results in General Fund savings of \$79,612, with a corresponding increase in transferred fee revenues from the Agriculture Registration and Enforcement budget.

For the Pest, Plant Disease and Noxious Weed Control budget, the Legislature approved the Governor's recommendation for a new Agriculturalist position funded through federal grant revenues totaling \$125,305 over the 2021-23 biennium. This position will coordinate and perform plant disease field surveys. Finally, as recommended by the Governor, the 2021 Legislature approved one new Grants and Projects Analyst position to assist the agency with the management of federal grants, funded by federal grant revenue totaling \$177,461 over the 2021-23 biennium.

DIVISION OF ANIMAL INDUSTRY

The Division of Animal Industry provides diagnostic services to protect domestic and wild animals from communicable, infectious, nutritional, and parasitic diseases, and to protect people from animal diseases that are transmissible to humans. The division is also responsible for protecting livestock owners from theft or loss of their animals, as well

as administering the branding and dealer licensing functions related to the sale of livestock animals. The Division of Animal Industry is comprised of six budgets: Livestock Inspection, Livestock Enforcement, Veterinary Medical Services, Predatory Animal and Rodent Control, Commercial Feed, and the Dairy Fund.

For the Veterinary Medical Services budget, the 2021 Legislature approved the Governor's recommendation of a funding source change for the Division of Animal Industry's Administrator position to fund approximately 76.0% of the personnel costs through cost allocation, as opposed to fully funding the position with General Fund appropriations. This results in General Fund savings of \$98,454 in FY 2022 and \$98,700 in FY 2023, with corresponding increases in the cost allocation revenues received from other division budgets. As recommended by the Governor, the 2021 Legislature also approved General Fund appropriations totaling \$29,726 over the 2021-23 biennium to fund contract clerical support. Lastly, the Legislature approved S.B. 412, which appropriated \$53,550 for the purchase of new laboratory equipment and maintenance contracts for existing equipment in the Veterinary Medical Services budget, as recommended by the Governor.

FINANCIAL SOLVENCY CONCERNS

Due to concerns regarding the Livestock Inspection budget's long-term financial solvency, the 2021 Legislature did not approve the Governor's recommendations to implement elements of the agency's business plan to overhaul the Brand Inspection program. These elements included the addition of three new, full-time Brand Inspector positions, the transition of the existing contracted Brand Inspectors to seasonal state employment, and various contract costs associated with procuring digital brand inspection scheduling and recording systems. Instead, the money committees advised the agency to approach the Interim Finance Committee (IFC) during the 2021-22 Interim for authority to implement the business plan, following the approval and implementation of several statutory and regulatory changes to increase revenues in this budget. The Legislature also approved S.B. 454, which amended NRS 564 to increase the brand re-recording fee from \$120 every four years to \$200 every five years.

Additionally, due to similar concerns regarding the long-term financial solvency of the Dairy Fund budget, the 2021 Legislature did not approve the Governor's recommendation to reclassify a vacant Food Safety Operations Manager position to a Deputy Division Administrator position, but instead approved the elimination of the vacant position to achieve costs savings totaling \$243,404 over the 2021-23 biennium. The Legislature further directed the agency to develop a long-term, sustainable plan to align the Dairy Fund's revenues and expenditures and to submit this plan for consideration by the IFC no later than its June 2022 meeting.

POSITION CHANGES

To achieve General Fund savings, the 2021 Legislature approved the Governor's recommendations to maintain one Biologist position in the Veterinary Medical Services budget and one Agricultural Enforcement Officer position in the Livestock Enforcement budget vacant, resulting in a combined General Fund savings of \$176,952 in FY 2022

and \$184,677 in FY 2023. However, the Legislature subsequently approved authorizing American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to restore funding for these positions effective July 1, 2021.

DIVISION OF MEASUREMENT STANDARDS

The Division of Measurement Standards 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 2021 Legislature approved the Governor's recommendation to support a contract for the modernization and automation of processes for the Weights and Measures program. Costs associated with the modernization project are funded through reserve reductions of \$250,000 in FY 2023. The modernization project will replace several disparate and manual systems and processes used for the licensing, inspection, regulation, and certification of weighing and measuring devices, and is anticipated to go live in FY 2024.

As a result of the closure of the satellite metrology lab in Las Vegas in FY 2021, the Legislature approved the Governor's recommendation to eliminate expenditures associated with the closed laboratory, including one Metrologist position and associated costs. This resulted in cost savings totaling \$184,640 over the 2021-23 biennium, with a corresponding increase to the budget's reserves. Finally, the 2021 Legislature approved the Governor's recommendation for a new Administrative Assistant position to provide clerical support in the department's Las Vegas office, funded with reserve reductions of \$42,581 in FY 2022 and \$58,514 in FY 2023.

GAMING CONTROL BOARD

The regulation of Nevada's gaming industry is conducted through a tiered system comprised of the Gaming Policy Committee, the Nevada Gaming Commission, and the Nevada Gaming Control Board (GCB). The Gaming Policy Committee, consisting of the Governor as chair and 11 members, serves as an advisory body to examine and make recommendations on gaming policy. The Nevada Gaming Commission consists of 5 members appointed by the Governor to four-year terms. The commission promulgates regulations and has final authority on all gaming matters. The GCB consists of 3 members appointed by the Governor to four-year terms, and functions as the enforcement, investigative and regulatory agency. There are six divisions within the GCB consisting of the Administration, Audit, Enforcement, Investigations, Tax and License, and Technology divisions.

For the 2021-23 biennium, General Fund support for the GCB and the Gaming Commission totaled \$63.9 million, which is a decrease of \$266,883, or 0.4%, compared to the \$64.2 million approved for the 2019-21 biennium.

POSITION ELIMINATIONS AND RESTORATIONS

Due to the impact of the COVID-19 pandemic on the state's finances, the 2021 Legislature approved the Governor's recommendation to eliminate 15 vacant positions to achieve General Fund savings of approximately \$1.2 million in each year of the 2021-23 biennium. However, the Legislature subsequently approved authorizing American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to restore these positions effective July 1, 2021.

ONE-TIME APPROPRIATION

Through the passage and approval of S.B. 413, the 2021 Legislature provided a one-time General Fund appropriation of \$5.4 million, as recommended by the Governor, to continue the modernization of the GCB's information technology system. This project, known as the Alpha Migration Project, was anticipated to be completed by the end of FY 2023. However, due to budget reductions and delays resulting from the COVID-19 pandemic, the project timeline has been extended to the end of FY 2025.

PUBLIC UTILITIES COMMISSION

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

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

Primary funding in this budget is derived from a mill assessment on gross utility operating revenues statutorily capped at 3.5 mills (one mill = 1/10 of one cent). An additional assessment of up to 0.75 mills is assessed and transferred to the Attorney General's Consumer Advocate budget.

The 2021 Legislature approved Regulatory Assessment revenue of \$24.1 million over the 2021-23 biennium, an increase of \$768,776, or 3.3%, over the \$23.4 million approved for the 2019-21 biennium. The revenue approved by the 2021 Legislature is based on a 3.00 mill assessment rate projected by the PUCN and recommended by the Governor.

The mill assessment for FY 2020 and FY 2021 was set at 2.90 and 2.89 mills, respectively.

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, the Real Estate Division, the Financial Institutions Division, the Mortgage Lending Division, the Nevada Housing Division, the Division of Industrial Relations, the Taxicab Authority, the Nevada Transportation Authority, and the Nevada Attorney for Injured Workers. The B&I also includes the Employee Management Relations Board and the Office of the Labor Commissioner. The department is funded through a combination of General Fund appropriations, licenses and fee revenue, assessments, and federal funds. For the 2021-23 biennium, total legislatively approved funding for the department is \$358.0 million (net of \$16.7 million in interagency transfers), which is a \$45.0 million, or 14.4%, increase over the \$313.0 million approved for the 2019-21 biennium. General Fund support for the department totals \$9.6 million, an increase of \$899,872, or 10.3%, from the \$8.7 million approved for the 2019-21 biennium.

BUSINESS AND INDUSTRY ADMINISTRATION (DIRECTOR'S OFFICE)

The Business and Industry Administration budget, also known as the Director's Office, is responsible for providing administrative, fiscal and IT 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, the Nevada New Markets Jobs Act program, and small business advocacy. The funding sources for the Director's Office include General Fund appropriations; cost allocation reimbursement paid by agencies within B&I; and transfers from the Financial Institutions Division and the Mortgage Lending Division to fund the Licensing Unit.

Through the passage of S.B. 447, the 2021 Legislature approved the Governor's recommendation to permanently fund the Consumer Affairs Unit within the B&I Director's Office. The Legislature further approved General Fund appropriations totaling \$1.4 million over the 2021-23 biennium for the support of 6.60 full-time equivalent positions and associated operating expenditures for the Consumer Affairs Unit.

POSITION CHANGES

The Legislature approved the Governor's recommendation to reduce the Consumer Affairs Unit's sole in-house Administrative Law Judge from full-time to part-time status and maintain vacancies for one full-time Administrative Assistant position in the Las Vegas office and one part-time Administrative Assistant position in the Carson City office through the 2021-23 biennium to achieve General Fund savings of \$168,133 in FY 2022 and \$172,148 in FY 2023. However, the Legislature subsequently

approved authorizing American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to restore funding for these positions effective July 1, 2021.

HOUSING DIVISION

The Housing Division assists and encourages the private sector and other governmental entities in the financing, creation, and maintenance of affordable housing throughout the state. The Housing Division has eight major programs: Multi-Family Bond Financing, First-Time Homebuyer Program, Low-Income Housing Tax Credit Program, Low-Income Housing Tax Credit Monitoring and Compliance, Home Investment Partnership Program (HOME), Low-Income Housing Trust Fund, Emergency Solutions Grant Program, and the Weatherization Program. The budgets within the Housing Division are supported by a combination of federal grants, resources generated through the administration of lending resources, cost allocations, and real property transfer taxes.

The 2021 Legislature approved the Governor's recommendation to transfer the federal HOME Investment Partnerships program from the Housing Division budget to the Account for Low-Income Housing budget, which consolidates all federal and state non-weatherization grants into one budget. The recommended transfer includes total funding of \$3.9 million in FY 2022 and \$4.7 million in FY 2023, and two Grants and Project Analyst positions.

The Legislature also approved the transfer of six positions from the Housing and Inspection Compliance budget to the Housing Division budget, as recommended by the Governor, to provide a more efficient method for inter-divisional cost allocations. The approved transfer includes one Chief Housing Assistant position, three Administrative Assistant positions, one Information Technology Professional position, and one Housing Advocate position with personnel and associated costs totaling \$623,786 in FY 2022 and \$633,017 in FY 2023.

REAL ESTATE DIVISION

The Real Estate Division is responsible for regulating real estate brokers and salesmen, property managers, appraisers, qualified intermediaries, and building inspectors. The division also administers continuing education programs for real estate licensees in Nevada and is responsible for the enforcement of the statutory and regulatory provisions regarding the sale of subdivided lands, timeshares, and campground memberships. The division is funded through a combination of fees, cost allocation reimbursements, and General Fund appropriations. The 2021 Legislature approved total revenues of \$23.1 million over the 2021-23 biennium (net of interagency transfers), an increase of \$3.0 million, or 15.1%, compared to the \$20.1 million approved for the 2019-21 biennium. Of this total, the 2021 Legislature approved General Fund appropriations of \$3.2 million over the 2021-23 biennium, which is \$877,327, or 37.2%, more than the General Fund appropriations of \$2.4 million approved by the 2019 Legislature. This increase is primarily due to additional Attorney General cost assessments in the Real Estate Administration budget.

REAL ESTATE ADMINISTRATION

Through the passage and approval of Assembly Bill (A.B.) 458, the 2021 Legislature approved the Governor's recommendation for a one-time General Fund appropriation of \$693,670 to fund the upgrade of the agency's legacy licensing and software system to an integrated licensing system, as well as a one-time General Fund appropriation of \$37,654 to fund the replacement of computer hardware and software equipment. Additionally, the Legislature approved A.B. 470, which provided a supplemental appropriation of \$481,920 for a shortfall related to timeshare filing fees.

Further, the 2021 Legislature approved the passage of S.B. 276, which implements a new \$15 technology fee to be imposed on various applications, licenses, certificates, permits, and registrations to be deposited in a new Real Estate Technology Account. The money collected must be used only to acquire or improve the technology used by the division to administer provisions governing the respective professions or occupations.

REAL ESTATE EDUCATION AND RESEARCH

As a budget reduction measure, the Governor recommended eliminating two vacant Administrative Assistant positions in the Real Estate Education and Research budget to achieve cost savings and a corresponding increase in reserves of \$230,696 over the 2021-23 biennium. However, due to a projected increase in workload, the 2021 Legislature approved the elimination of only one Administrative Assistant position resulting in cost savings and a corresponding increase in reserves totaling \$111,377 over the 2021-23 biennium. In addition, the 2021 Legislature approved the Governor's recommendation for reserve reductions totaling \$49,998 over the 2021-23 biennium to fund a new integrated software system to streamline education-related business functions.

TAXICAB AUTHORITY

The Taxicab Authority is responsible for regulating the taxicab industry in counties with a population that exceeds 700,000 people (currently only Clark County). The Taxicab Authority is primarily funded through a \$0.20 trip charge assessed on every taxicab ride, as well as through various other fee revenues. Over the past several biennia, the Taxicab Authority has experienced a decline in revenues due to a variety of factors, including the growth of transportation network companies in the state.

Due to the COVID-19 pandemic and the resulting state shutdown and decline in tourism, the Taxicab Authority's Trip Charge revenues were negatively impacted over the 2019-21 biennium. For the 2021-23 biennium, the Governor and the 2021 Legislature continued to focus on the agency's financial stability. As such, the Legislature approved the Governor's recommendation to eliminate two vacant full-time positions, one Public Safety Dispatcher, and one Taxicab Vehicle Inspector, as the positions are no longer justified given the present demand for industry services. This action results in cost savings and a corresponding increase in reserves of \$308,729 over the 2021-23 biennium.

In addition, the 2021 Legislature concurred with the Governor's recommendation and approved the transfer of one Information Technology Professional position and associated costs from the Taxicab Authority to the Department of Business and Industry's Director's Office, as the workload no longer supports the need for a full-time position in the Taxicab Authority budget. This transfer results in cost savings and a corresponding increase in reserves of \$185,037 over the 2021-23 biennium. The 2021 Legislature further approved changing the source of funding for the Information Technology Professional position in the Director's Office budget to cost allocation reimbursements of \$182,828 and General Fund appropriations of \$2,366 over the 2021-23 biennium.

In closing the Taxicab Authority's budget, the money committees directed the agency to develop and submit to the IFC by June 1, 2022, a credible, long-term financial solvency plan.

OFFICE OF THE LABOR COMMISSIONER

The Office of the Labor Commissioner was formed in 1915 and is responsible for the enforcement of all labor laws of the state that are not specifically and exclusively vested in any other officer, board, or commission. Major program areas include investigating claims for wages, enforcement of public works laws, determination of prevailing wage rates, oversight of child labor laws, licensing of private employment agencies, licensing of producer-promoters, and enforcement of the use of apprentices on public works projects. The Labor Commissioner has offices in Las Vegas and Carson City and is primarily funded through General Fund appropriations. The 2021 Legislature approved General Fund appropriations totaling \$4.1 million over the 2021-23 biennium, which is \$327,864, or 8.8%, more than the \$3.7 million in General Fund appropriations approved by the 2019 Legislature.

The Governor recommended budget reductions to achieve General Fund savings of \$167,591 over the 2021-23 biennium by maintaining two full-time Administrative Assistant positions vacant in FY 2022, with funding recommended to be partially restored for 1.25 full-time equivalent positions in FY 2023. The 2021 Legislature approved the Governor's recommendation to realize the General Fund savings over the 2021-23 biennium; however, the Legislature also approved the full restoration of these two full-time positions using American Rescue Plan Act funding totaling \$167,591 over the 2021-23 biennium.

As recommended by the Governor, the 2021 Legislature approved the reclassification of one vacant Administrative Assistant position to a Compliance Audit Investigator position, which the agency indicates is more commensurate with the duties of the position. The reclassification is funded through General Fund appropriations totaling \$26,114 over the 2021-23 biennium. The Legislature also concurred with the Governor's recommendation for General Fund appropriations totaling \$25,300 over the 2021-23 biennium to fund the implementation of a Labor Certified Payroll Tracker Compliance and Workforce Manager software system to allow the agency to monitor public works projects, track apprenticeship utilization in public works projects, and to track workforce and employment data.

Pursuant to the passage of S.B. 340, the 2021 Legislature appropriated General Funds totaling \$160,134 over the 2021-23 biennium to the Office of the Labor Commissioner for the personnel and associated operating costs related to provisions that require the Labor Commissioner and the Director of the Department of Health and Human Services to conduct investigations into the wages and working conditions of home care employees and the compliance of home care employers with applicable federal, state, and local laws, if the director establishes a home care employment standards board upon the petition of 50 or more home care employees.

Lastly, through the passage and approval of A.B. 459, the Legislature transferred the oversight of the State Apprenticeship Council to the Office of the Labor Commissioner, including the transfer of the State Apprenticeship Director position.

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. For all division budgets, the 2021 Legislature approved total funding of \$18.7 million over the 2021-23 biennium, a 33.8% increase when compared to the \$14.0 million legislatively approved for the 2019-21 biennium. This increase is primarily due to an expected increase in assessment fee collections.

To meet Federal Deposit Insurance Company financial examination requirements and to assist with the examinations of depository savings banks and other depository institutions, the 2021 Legislature concurred with the Governor's recommendation to increase staffing levels with three new full-time Financial Institutions Examiner positions and associated costs. In addition, the 2021 Legislature approved an accelerated start date for these three new positions from October 1, 2021, to July 1, 2021, funded with reserve reductions totaling \$598,824 over the 2021-23 biennium. The Legislature further approved reserve reductions of \$41,500 in FY 2022 to fund the migration of the division's legacy licensing system to the Nationwide Multi-State Licensing System to improve functionality.

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.

The 2021 Legislature approved total funding of \$13.9 million over the 2021-23 biennium for the GOED budget, a decrease of \$2.7 million, or 16.2%, compared to the \$16.6 million approved by the 2019 Legislature for the 2019-21 biennium. Of this amount, the Legislature approved General Fund appropriations of \$13.6 million, a decrease of \$1.7 million, or 11.2%, compared to the \$15.4 million approved for the 2019-21 biennium. The decrease in total funding is primarily due to the conclusion of GOED's involvement

in the Unmanned Aerial Vehicle program and elimination of associated federal funding from the National Aeronautics and Space Administration.

The 2021 Legislature approved budget reductions to in-state travel (\$30,000), out-of-state travel (\$50,000), and advertising costs (\$50,724), as recommended by the Governor, to realize General Fund savings of \$130,724 over the 2021-23 biennium. The Legislature also approved the Governor's recommendation to eliminate one vacant, non-classified position resulting in General Fund savings of \$122,746.

To partially restore budget reductions from A.B. 3 of the 31st (2020) Special Session, the 2021 Legislature approved the Governor's recommendation for net additional General Fund appropriations of \$383,200 to support grants to regional development authorities and \$153,348 for costs associated with economic research and analysis over the 2021-23 biennium. As a result, funding over the 2021-23 biennium for grants to regional development authorities totals \$5.1 million, which is \$794,800, or 13.5%, less than the \$5.9 million approved by the 2019 Legislature for the 2019-21 biennium. Additionally, funding over the 2021-23 biennium for economic research and analysis activities totals \$597,606, which is the same level of funding that was approved by the 2019 Legislature for the 2019-21 biennium.

Lastly, the 2021 Legislature passed and the Governor approved A.B. 106, which provided one-time General Fund appropriations of \$50.0 million to GOED in FY 2021 to provide grants for operational support to small businesses, nonprofit organizations, and other similar entities that have been impacted by the COVID-19 pandemic.

NEVADA MAIN STREET PROGRAM

The Nevada Main Street Program was created by the 2017 Legislature through the passage and approval of A.B. 417 to promote revitalization that involves aesthetic, business creation or retention, and housing that will lead to healthy and economically vibrant communities. Funding for the Nevada Main Street Program has previously been approved through one-time General Fund appropriations. However, the 2021 Legislature approved the Governor's recommendation to establish ongoing funding for the Nevada Main Street Program in The Executive Budget. For the continued support of the Nevada Main Street Program, the Legislature approved General Fund appropriations of \$175,000 over the 2021-23 biennium, which is a decrease of 50.0% when compared to the \$350,000 appropriated through A.B. 104 of the 2019 Legislature for the 2019-21 biennium.

NEVADA FILM OFFICE

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

Due to anticipated declines in revenues in the 2021-23 biennium, the 2021 Legislature approved total funding of \$1.4 million for the Nevada Film Office budget, as recommended by the Governor, which is a reduction of 20.4% when compared to the \$1.7 million approved for the 2019-21 biennium. The room tax revenue portion of the Nevada Film Office budget totals \$1.2 million over the 2021-23 biennium, a reduction of 14.4% when compared to the \$1.4 million approved for the 2019-21 biennium.

WORKFORCE INNOVATIONS FOR A NEW NEVADA ACCOUNT

The Workforce Innovations for a New Nevada (WINN) Account was established through the passage and approval of A.B. 1 of the 29th (2015) Special Session of the Legislature. The legislation requires GOED to develop and implement programs to provide customized workforce development services to companies that create and expand businesses in the state and/or relocate businesses to Nevada. These customized services include workforce recruitment, assessment, and training.

The 2021 Legislature approved the Governor's recommendation of General Fund appropriations of \$1.5 million in FY 2022 to support workforce development projects over the 2021-23 biennium, a decrease of \$4.5 million, or 75.0%, compared to the \$6.0 million approved by the 2019 Legislature for the 2019-21 biennium. Additionally, due to uncertainty regarding the award of grant funds, rather than approving federal Workforce Innovation and Opportunity Act grant funds of \$2.0 million in FY 2022 to support workforce development efforts, as recommended by the Governor, the money committees directed the agency to seek approval from the IFC to accept the grant funds following receipt of a formal grant award.

KNOWLEDGE ACCOUNT

The purpose of the Knowledge Account is to spur research and the commercialization of that research in areas that the state has targeted for economic growth. The account provides grants of money to the University of Nevada, Reno; the University of Nevada, Las Vegas; and the Desert Research Institute in five allowable areas: (1) establishing technology outreach programs; (2) recruiting, hiring, and retaining research teams and faculty; (3) funding research laboratories and related equipment; (4) constructing research facilities; and (5) matching funds for federal and private sector grants and contact opportunities. The 2021 Legislature approved the Governor's recommendation to increase General Fund appropriations for the Knowledge Account budget to \$5.0 million for the 2021-23 biennium, an increase of 100.0% when compared to the \$2.5 million approved by the 2019 Legislature for the 2019-21 biennium, to continue funding for Knowledge Account grant projects.

DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS

The Department of Tourism and Cultural Affairs consists of the Division of Tourism, the Nevada Commission on Tourism, the Division of Museums and History, the Board of Museums and History, the Nevada Arts Council, and the Nevada Indian Commission. The 2021 Legislature approved total funding of \$75.6 million over the 2021-23 biennium (net of \$9.8 million in interagency transfers), which represents a reduction of \$2.5 million,

or 3.2%, compared to the \$78.2 million approved for the 2019-21 biennium. Of the total funding, the Legislature approved General Fund appropriations of \$7.9 million, compared to the \$7.7 million approved for the 2019-21 biennium.

DIVISION OF TOURISM

The Division of Tourism is responsible for developing and implementing a domestic and international marketing and advertising campaign to promote Nevada as a tourism and business travel destination. The division is primarily funded by three-eighths of 1.0% of the statewide room tax. The 2021 Legislature approved room tax revenues of \$16.3 million in FY 2022 and \$22.5 million in FY 2023 based on updated March 2021 projections provided by the division. The legislatively approved \$38.8 million for the 2021-23 biennium is a decrease of \$13.5 million, or 25.8%, compared to the \$52.3 million approved for the 2019-21 biennium. The lower revenue projections are due to reduced visitor volume and room nights occupied related to travel and business restrictions.

The 2021 Legislature approved \$11.6 million in room tax revenue transfers from the Tourism Development Fund over the 2021-23 biennium, a reduction of \$1.1 million, or 8.8%, compared to the \$12.7 million approved for the 2019-21 biennium due to the reduction in room tax revenue. The transfer amounts are detailed in the following table:

2021-23 Legislatively Approved Room Tax Transfers from the Tourism Development Fund			
Intra-Agency Transfers to:	FY 2022	FY 2023	Biennium Total
Nevada Arts Council	\$ 1,161,248	\$ 1,324,326	\$ 2,485,574
Nevada Indian Commission	\$ 73,040	\$ 88,818	\$ 161,858
Stewart Living Legacy	\$ 170,347	\$ 189,069	\$ 359,416
Lost City Museum	\$ 223,593	\$ 248,660	\$ 472,253
Nevada Historical Society	\$ 309,552	\$ 348,343	\$ 657,895
Nevada State Museum-CC	\$ 782,903	\$ 868,805	\$ 1,651,708
Nevada State Museum-LV	\$ 809,785	\$ 895,360	\$ 1,705,145
State Railroad Museums	\$ 614,810	\$ 684,330	\$ 1,299,140
Division of Museums	\$ 285,813	\$ 307,343	\$ 593,156
Tourism Development	\$ 50,000	\$ 100,000	\$ 150,000
Nevada Magazine	\$ 132,781	\$ 132,781	\$ 265,562
Subtotal	\$ 4,613,872	\$ 5,187,835	\$ 9,801,707
Inter-Agency Transfers to:			
Nevada Film Office	\$ 583,275	\$ 587,545	\$ 1,170,820
Governor's Washington Office	\$ 103,414	\$ 103,414	\$ 206,828
State Parks	\$ -	\$ 403,423	\$ 403,423
Subtotal	\$ 686,689	\$ 1,094,382	\$ 1,781,071
Total Transfers	\$ 5,300,561	\$ 6,282,217	\$ 11,582,778

Due to the decrease in room tax revenues, the 2021 Legislature approved expenditure reductions of \$2.7 million in FY 2022 and \$99,117 in FY 2023, as recommended by the Governor, comprised of reductions in marketing and advertising expenditures, rural matching grants, and transfers to the Tourism Development budget.

TOURISM DEVELOPMENT

Rather than approving a \$50,000 reduction in Tourism Development Grants in FY 2022, as recommended by the Governor, the 2021 Legislature approved utilizing \$50,000 in reserves to provide \$97,652 in grant funding authority in FY 2022 to support rural tourism infrastructure development.

NEVADA HUMANITIES

Nevada Humanities is a charitable organization that works in partnership with local communities to develop and fund humanities activities and educational programs, such as lectures, exhibits, publications, book festivals, historic performances, teacher institutes, documentary films, and a humanities grants program. Although the 2021 money committees approved reducing funding for Nevada Humanities by \$50,000 over the 2021-23 biennium for General Fund savings, the 2021 Legislature subsequently restored the redirection through the passage of S.B. 460.

DIVISION OF MUSEUMS AND HISTORY

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

In addition to admission fee revenues and transfers from the Museum Dedicated Trust Fund, the 2021 Legislature approved General Fund appropriations and room tax revenue transfers as the division's primary funding sources. The 2021 Legislature approved \$5.6 million in General Fund appropriations and \$6.4 million in room tax revenue transfers over the 2021-23 biennium to support the Division of Museums and History budgets.

The 2021 Legislature approved A.B. 460 to appropriate General Funds of \$200,000 in FY 2021 to continue funding the School Bus Program to reimburse transportation costs for museum visits by public school students over the 2021-23 biennium.

Lastly, the 2021 Legislature approved \$370,808 in state funding for the State Public Works Division for Capital Improvement Program Project 21-M41 to assess and repair the Lost City Museum Pit House and Outdoor Exhibit in Overton. For additional information on projects approved in the Capital Improvement Program for the Division of Museums and History, please see pages 60-63 of this report.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
COMMERCE & INDUSTRY					
AGRI - AGRICULTURE ADMINISTRATION	3,385,139	3,729,029	3,724,112	3,503,927	3,498,940
GENERAL FUND	343,468	290,539	285,681	198,575	193,667
BALANCE FORWARD	28,651	1,787	1,787	2,743	2,743
FEDERAL FUND	5,000				
INTERAGENCY TRANSFER	3,004,170	3,432,853	3,432,794	3,298,759	3,298,680
OTHER FUND	3,850	3,850	3,850	3,850	3,850
AGRI - AGRICULTURE REGISTRATION/ENFORCEMENT	7,206,237	6,037,331	6,076,340	5,431,542	5,464,882
BALANCE FORWARD	3,383,261	2,379,761	2,379,761	1,764,269	1,757,006
FEDERAL FUND	576,860	480,003	480,003	480,003	480,003
INTERAGENCY TRANSFER	208,619	179,433	179,433	179,433	179,433
OTHER FUND	3,037,497	2,998,134	3,037,143	3,007,837	3,048,440
AGRI - PLANT HEALTH & QUARANTINE SERVICES	329,661	536,552	536,254	553,892	553,586
GENERAL FUND	329,661	497,543	497,245	513,289	512,983
INTERAGENCY TRANSFER		39,009	39,009	40,603	40,603
OTHER FUND					
REVERSIONS					
AGRI - PEST, PLANT DISEASE NOXIOUS WEED CONTROL	1,707,861	1,609,146	1,629,970	1,631,859	1,632,812
BALANCE FORWARD	334,338	212,489	212,489	191,551	191,835
FEDERAL FUND	1,311,125	1,320,244	1,341,088	1,359,638	1,360,331
INTERAGENCY TRANSFER	5,135				
OTHER FUND	57,263	76,413	76,393	80,670	80,646
AGRI - VETERINARY MEDICAL SERVICES	1,241,639	1,197,644	1,280,762	1,174,056	1,260,507
GENERAL FUND	1,060,751	982,947	982,314	957,949	957,297
BALANCE FORWARD					
FEDERAL FUND	77,218	77,220	77,220	77,220	77,220
INTERAGENCY TRANSFER	100,682	134,506	218,257	135,916	223,019
OTHER FUND	2,988	2,971	2,971	2,971	2,971
REVERSIONS					
AGRI - COMMERCIAL FEED	135,276	184,123	184,123	244,954	244,954
BALANCE FORWARD	109,676	117,952	117,952	165,882	165,882
OTHER FUND	25,600	66,171	66,171	79,072	79,072
AGRI - LIVESTOCK INSPECTION	1,783,341	1,646,601	1,646,601	1,728,340	1,723,545
BALANCE FORWARD	640,863	465,276	465,276	541,405	536,610
INTERAGENCY TRANSFER					
OTHER FUND	1,142,478	1,181,325	1,181,325	1,186,935	1,186,935
AGRI - PREDATORY ANIMAL & RODENT CONTROL	939,157	964,483	964,199	978,102	977,802
GENERAL FUND	906,034	931,982	931,698	945,601	945,301
INTERAGENCY TRANSFER	14,000	14,000	14,000	14,000	14,000
OTHER FUND	19,123	18,501	18,501	18,501	18,501
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
AGRI - CONSUMER EQUITABILITY	4,636,818	4,593,494	4,593,494	5,036,984	5,115,269
BALANCE FORWARD	1,340,300	1,174,898	1,174,898	1,157,882	1,236,167
INTERAGENCY TRANSFER	759,823	752,430	752,430	752,430	752,430
OTHER FUND	2,536,695	2,666,166	2,666,166	3,126,672	3,126,672
AGRI - NUTRITION EDUCATION PROGRAMS	234,393,607	137,096,928	137,686,738	141,046,060	141,635,824
GENERAL FUND	137,832	141,264	729,996	141,580	730,312
BALANCE FORWARD					
FEDERAL FUND	234,159,322	136,955,664	136,956,742	140,904,480	140,905,512
INTERAGENCY TRANSFER	89,253				
OTHER FUND	7,200				
AGRI - COMMODITY FOODS DISTRIBUTION PROGRAM	30,325,249	26,323,506	26,993,185	26,159,835	26,158,677
GENERAL FUND	152,939	160,506	160,506	160,506	160,506
BALANCE FORWARD	1,608,766	1,569,044	1,569,044	1,524,579	1,524,579
FEDERAL FUND	2,864,776	4,065,593	4,735,272	4,150,884	4,149,726
INTERAGENCY TRANSFER	8,505,171				
OTHER FUND	17,193,597	20,528,363	20,528,363	20,323,866	20,323,866
REVERSIONS					
AGRI - DAIRY FUND	1,781,419	1,538,680	1,538,680	1,308,224	1,404,602
BALANCE FORWARD	718,478	547,604	547,604	317,148	413,526
FEDERAL FUND		2,255	2,255	2,255	2,255
INTERAGENCY TRANSFER	59,711				
OTHER FUND	1,003,230	988,821	988,821	988,821	988,821
AGRI - LIVESTOCK ENFORCEMENT	354,751	515,542	608,604	531,495	628,918
GENERAL FUND	132,951	257,309	257,239	265,249	265,174
BALANCE FORWARD					
INTERAGENCY TRANSFER	221,800	258,233	351,365	266,246	363,744
TOTAL DEPARTMENT OF AGRICULTURE	288,220,155	185,973,059	187,463,062	189,329,270	190,300,318
GENERAL FUND	3,063,636	3,262,090	3,844,679	3,182,749	3,765,240
BALANCE FORWARD	8,164,333	6,468,811	6,468,811	5,665,459	5,828,348
FEDERAL FUND	238,994,301	142,900,979	143,592,580	146,974,480	146,975,047
INTERAGENCY TRANSFER	12,968,364	4,810,464	4,987,288	4,687,387	4,871,909
OTHER FUND	25,029,521	28,530,715	28,569,704	28,819,195	28,859,774
REVERSIONS					
DIVISION OF MINERALS	4,169,808	4,222,045	4,222,045	3,752,457	3,752,894
BALANCE FORWARD	1,871,712	1,455,212	1,455,212	1,228,236	1,228,673
FEDERAL FUND	107,119	10,772	10,772		
INTERAGENCY TRANSFER	104,253	80,820	80,820	80,820	80,820
OTHER FUND	2,086,724	2,675,241	2,675,241	2,443,401	2,443,401
TOTAL MINERALS	4,169,808	4,222,045	4,222,045	3,752,457	3,752,894
BALANCE FORWARD	1,871,712	1,455,212	1,455,212	1,228,236	1,228,673
FEDERAL FUND	107,119	10,772	10,772		
INTERAGENCY TRANSFER	104,253	80,820	80,820	80,820	80,820
OTHER FUND	2,086,724	2,675,241	2,675,241	2,443,401	2,443,401

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
GCB - GAMING CONTROL BOARD	51,725,092	44,569,383	45,714,526	45,234,667	46,397,188
GENERAL FUND	29,198,049	30,779,919	30,885,269	31,445,526	31,511,712
BALANCE FORWARD	4,829,232				
INTERAGENCY TRANSFER	15,498,075	12,583,887	13,639,284	12,583,564	13,691,445
OTHER FUND	2,199,736	1,205,577	1,189,973	1,205,577	1,194,031
REVERSIONS					
GCB - GAMING COMMISSION	818,505	835,662	835,621	709,216	709,173
GENERAL FUND	808,145	835,662	835,621	709,216	709,173
INTERAGENCY TRANSFER	10,360				
REVERSIONS					
GCB - GAMING CONTROL BOARD INVESTIGATION FUND	13,822,864	13,448,826	13,352,829	13,448,503	13,386,119
BALANCE FORWARD	2,000	2,000	2,000	2,000	2,000
OTHER FUND	13,820,864	13,446,826	13,350,829	13,446,503	13,384,119
REVERSIONS					
TOTAL GAMING CONTROL BOARD	66,366,461	58,853,871	59,902,976	59,392,386	60,492,480
GENERAL FUND	30,006,194	31,615,581	31,720,890	32,154,742	32,220,885
BALANCE FORWARD	4,831,232	2,000	2,000	2,000	2,000
INTERAGENCY TRANSFER	15,508,435	12,583,887	13,639,284	12,583,564	13,691,445
OTHER FUND	16,020,600	14,652,403	14,540,802	14,652,080	14,578,150
REVERSIONS					
PUC - PUBLIC UTILITIES COMMISSION OF NEVADA	17,975,073	17,462,904	17,462,904	17,193,258	17,203,091
BALANCE FORWARD	4,869,203	4,011,392	4,011,392	3,612,242	3,622,075
FEDERAL FUND	703,415	685,634	685,634	803,159	803,159
INTERAGENCY TRANSFER	213,737	176,177	176,177	176,177	176,177
OTHER FUND	12,188,718	12,589,701	12,589,701	12,601,680	12,601,680
TOTAL PUBLIC UTILITIES COMMISSION	17,975,073	17,462,904	17,462,904	17,193,258	17,203,091
BALANCE FORWARD	4,869,203	4,011,392	4,011,392	3,612,242	3,622,075
FEDERAL FUND	703,415	685,634	685,634	803,159	803,159
INTERAGENCY TRANSFER	213,737	176,177	176,177	176,177	176,177
OTHER FUND	12,188,718	12,589,701	12,589,701	12,601,680	12,601,680
B&I - OFFICE OF BUSINESS AND PLANNING	269,938	347,457	347,226	358,434	358,196
GENERAL FUND	264,526	347,457	347,226	358,434	358,196
INTERAGENCY TRANSFER	5,412				
OTHER FUND					
REVERSIONS					
B&I - NEW MARKETS PERFORMANCE GUARANTEE	4,338,489	4,338,489	4,338,489	4,335,357	4,335,357
BALANCE FORWARD	4,338,489	4,338,489	4,338,489	4,335,357	4,335,357
OTHER FUND					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
B&I - BUSINESS AND INDUSTRY ADMINISTRATION	5,520,113	5,512,880	5,681,026	5,584,671	5,763,096
GENERAL FUND	713,872	791,926	791,939	811,491	811,490
BALANCE FORWARD	643,935	300,000	300,000	150,000	156,278
INTERAGENCY TRANSFER	4,122,004	4,379,252	4,547,385	4,581,419	4,753,567
OTHER FUND	40,302	41,702	41,702	41,761	41,761
REVERSIONS					
B&I - PRIVATE ACTIVITY BONDS	1,786,096	1,895,835	1,895,835	1,985,998	1,986,075
BALANCE FORWARD	1,530,741	1,639,700	1,639,700	1,729,863	1,729,940
INTERAGENCY TRANSFER	8,000	14,467	14,467	14,467	14,467
OTHER FUND	247,355	241,668	241,668	241,668	241,668
B&I - EMPLOYEE MANAGEMENT RELATIONS BOARD	1,500,791	1,257,997	1,257,997	1,256,506	1,081,281
BALANCE FORWARD	864,502	884,113	884,113	706,922	707,397
INTERAGENCY TRANSFER	200				
OTHER FUND	636,089	373,884	373,884	549,584	373,884
B&I - LABOR COMMISSIONER	1,821,912	1,838,626	2,028,572	2,074,516	2,209,198
GENERAL FUND	1,697,921	1,838,626	1,908,786	2,074,516	2,161,393
BALANCE FORWARD					
INTERAGENCY TRANSFER	52,526		119,786		47,805
INTERIM FINANCE	71,465				
B&I - NV ATTORNEY FOR INJURED WORKERS	4,165,377	4,014,519	4,020,287	4,108,620	4,114,315
INTERAGENCY TRANSFER	165,239				
OTHER FUND	4,000,138	4,014,519	4,020,287	4,108,620	4,114,315
REVERSIONS					
B&I - INSURANCE REGULATION	17,682,185	17,492,459	17,312,539	17,780,128	17,404,095
BALANCE FORWARD	5,183,639	4,580,240	4,580,240	4,259,844	4,073,127
FEDERAL FUND	93,060	9,396	9,396	9,396	
INTERAGENCY TRANSFER	591,902	192,782	192,782	194,447	194,447
OTHER FUND	11,813,584	12,710,041	12,530,121	13,316,441	13,136,521
B&I - CAPTIVE INSURERS	1,515,559	1,273,977	1,273,977	1,487,026	1,487,182
BALANCE FORWARD	488,125	436,819	436,819	445,868	446,024
INTERAGENCY TRANSFER	460,834	414,758	414,758	414,758	414,758
OTHER FUND	566,600	422,400	422,400	626,400	626,400
B&I - INSURANCE RECOVERY	209,320	209,320	209,320	195,704	209,320
BALANCE FORWARD	209,320	209,320	209,320	195,704	209,320
B&I - SELF INSURED - WORKERS COMPENSATION	686,171	644,192	643,961	614,183	612,543
INTERAGENCY TRANSFER	3,734				
OTHER FUND	682,437	644,192	643,961	614,183	612,543
REVERSIONS					
B&I - DIVISION OF INDUSTRIAL RELATIONS	8,361,912	8,072,947	8,066,200	8,172,626	8,165,712
INTERAGENCY TRANSFER	94,561				
OTHER FUND	8,267,351	8,072,947	8,066,200	8,172,626	8,165,712
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
B&I - OCCUPATIONAL SAFETY & HEALTH ENFORCEMENT	12,763,787	12,435,485	12,426,934	12,829,257	12,820,449
FEDERAL FUND	1,514,663	1,450,395	1,450,395	1,450,395	1,450,395
INTERAGENCY TRANSFER	13,202				
OTHER FUND	11,235,922	10,985,090	10,976,539	11,378,862	11,370,054
REVERSIONS					
B&I - SAFETY CONSULTATION AND TRAINING	3,671,961	3,701,251	3,699,008	3,814,430	3,812,116
FEDERAL FUND	887,701	891,105	891,105	891,105	891,105
INTERAGENCY TRANSFER	5,175				
OTHER FUND	2,779,085	2,810,146	2,807,903	2,923,325	2,921,011
REVERSIONS					
B&I - MINE SAFETY & TRAINING	1,749,694	1,677,528	1,676,486	1,701,448	1,700,373
FEDERAL FUND	377,346	395,768	395,768	395,768	395,768
OTHER FUND	1,372,348	1,281,760	1,280,718	1,305,680	1,304,605
REVERSIONS					
B&I - REAL ESTATE ADMINISTRATION	4,269,303	4,852,100	4,849,878	4,855,223	4,852,941
GENERAL FUND	1,005,676	1,619,327	1,617,105	1,620,118	1,617,836
BALANCE FORWARD	3,785				
INTERAGENCY TRANSFER	294,139	232,670	232,670	235,002	235,002
OTHER FUND	2,965,703	3,000,103	3,000,103	3,000,103	3,000,103
REVERSIONS					
B&I - REAL ESTATE EDUCATION AND RESEARCH	981,947	824,593	824,593	767,073	709,079
BALANCE FORWARD	472,815	314,671	314,671	257,151	199,157
INTERAGENCY TRANSFER	502,975	503,300	503,300	503,300	503,300
OTHER FUND	6,157	6,622	6,622	6,622	6,622
B&I - REAL ESTATE RECOVERY ACCOUNT	854,368	887,107	887,107	887,107	887,107
BALANCE FORWARD	300,000	300,000	300,000	300,000	300,000
OTHER FUND	554,368	587,107	587,107	587,107	587,107
B&I - COMMON INTEREST COMMUNITIES	5,466,100	5,695,531	5,695,531	5,906,434	5,908,322
BALANCE FORWARD	2,885,551	3,062,160	3,062,160	3,273,063	3,274,951
INTERAGENCY TRANSFER	9,140				
OTHER FUND	2,571,409	2,633,371	2,633,371	2,633,371	2,633,371
B&I - HOUSING DIVISION	13,895,845	7,339,217	7,339,218	7,223,044	7,224,661
BALANCE FORWARD	1,934,227	3,069,536	3,069,536	2,756,045	2,757,661
FEDERAL FUND	3,016,970		1		1
INTERAGENCY TRANSFER	524,658	801,600	801,600	812,265	812,265
OTHER FUND	8,419,990	3,468,081	3,468,081	3,654,734	3,654,734
B&I - ACCOUNT FOR AFFORDABLE HOUSING	74,168,849	41,539,450	41,539,450	45,021,174	45,021,645
BALANCE FORWARD	24,039,855	25,318,730	25,318,730	28,800,454	28,800,925
FEDERAL FUND	11,680,728	6,863,544	6,863,544	6,863,544	6,863,544
INTERAGENCY TRANSFER	30,000,354				
OTHER FUND	8,447,912	9,357,176	9,357,176	9,357,176	9,357,176

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
B&I - SPECIAL HOUSING ASSISTANCE	2,252,631	2,130,229	2,130,229	2,129,333	2,129,333
BALANCE FORWARD	1,720,285	712,998	712,998	712,102	712,102
FEDERAL FUND	384,015	195,740	195,740	195,740	195,740
OTHER FUND	148,331	1,221,491	1,221,491	1,221,491	1,221,491
B&I - WEATHERIZATION	9,255,933	9,650,960	9,640,960	10,551,035	10,541,262
BALANCE FORWARD	3,109,152	3,094,819	3,094,819	3,955,924	3,956,151
FEDERAL FUND	1,016,157	1,509,219	1,509,219	1,509,219	1,509,219
INTERAGENCY TRANSFER	1,756,880	1,453,448	1,443,448	1,453,448	1,443,448
OTHER FUND	3,373,744	3,593,474	3,593,474	3,632,444	3,632,444
B&I - HOUSING INSPECTION & COMPLIANCE	5,144,842	4,769,655	4,769,655	4,767,451	4,776,945
BALANCE FORWARD	2,288,384	2,174,655	2,174,655	2,188,843	2,198,337
FEDERAL FUND	21,866	22,693	22,693	22,693	22,693
INTERAGENCY TRANSFER	484,784				
OTHER FUND	2,349,808	2,572,307	2,572,307	2,555,915	2,555,915
B&I - DIVISION OF FINANCIAL INSTITUTIONS	7,050,815	7,423,171	7,423,171	7,433,688	7,366,845
BALANCE FORWARD	3,519,892	2,868,717	2,868,717	2,758,834	2,691,991
INTERAGENCY TRANSFER	42,654				
OTHER FUND	3,488,269	4,554,454	4,554,454	4,674,854	4,674,854
B&I - FINANCIAL INSTITUTIONS INVESTIGATIONS	1,685,703	1,690,617	1,690,617	1,687,642	1,687,642
BALANCE FORWARD	1,610,204	1,615,667	1,615,667	1,625,242	1,625,242
OTHER FUND	75,499	74,950	74,950	62,400	62,400
B&I - FINANCIAL INSTITUTIONS AUDIT	284,125	289,679	289,679	291,581	291,658
BALANCE FORWARD	155,981	146,316	146,316	148,218	148,295
INTERAGENCY TRANSFER	1,168				
OTHER FUND	126,976	143,363	143,363	143,363	143,363
B&I - DIVISION OF MORTGAGE LENDING	16,101,012	16,464,805	16,464,805	17,218,035	17,219,902
BALANCE FORWARD	11,936,984	12,505,106	12,505,106	13,234,636	13,236,503
INTERAGENCY TRANSFER	19,368				
OTHER FUND	4,144,660	3,959,699	3,959,699	3,983,399	3,983,399
B&I - TAXICAB AUTHORITY	9,254,482	7,969,569	7,969,569	7,288,832	7,271,599
BALANCE FORWARD	4,557,703	3,560,934	3,560,934	2,880,197	2,862,964
INTERAGENCY TRANSFER	28,942				
OTHER FUND	4,667,837	4,408,635	4,408,635	4,408,635	4,408,635
B&I - NEVADA TRANSPORTATION AUTHORITY	7,125,526	6,781,835	6,795,336	6,812,212	6,820,127
BALANCE FORWARD	1,604,770	1,460,170	1,460,170	1,473,080	1,472,947
HIGHWAY FUND	2,733,592	2,689,182	2,682,772	2,665,990	2,654,126
INTERAGENCY TRANSFER	179,534				
OTHER FUND	2,607,630	2,632,483	2,652,394	2,673,142	2,693,054
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
B&I - TRANSPORTATION AUTHORITY ADMIN FINES	1,244,826	1,309,714	1,309,714	1,384,049	1,384,044
BALANCE FORWARD	1,019,940	1,136,854	1,136,854	1,211,189	1,211,184
OTHER FUND	224,886	172,860	172,860	172,860	172,860
TOTAL DEPT OF BUSINESS & INDUSTRY	225,079,612	184,331,194	184,497,369	190,522,817	190,152,420
GENERAL FUND	3,681,995	4,597,336	4,665,056	4,864,559	4,948,915
BALANCE FORWARD	74,418,279	73,730,014	73,730,014	77,398,536	77,105,853
FEDERAL FUND	18,992,506	11,337,860	11,337,861	11,337,860	11,328,465
HIGHWAY FUND	2,733,592	2,689,182	2,682,772	2,665,990	2,654,126
INTERAGENCY TRANSFER	39,367,385	7,992,277	8,270,196	8,209,106	8,419,059
INTERIM FINANCE	71,465				
OTHER FUND	85,814,390	83,984,525	83,811,470	86,046,766	85,696,002
REVERSIONS					
SMALL BUSINESS ENTERPRISE LOAN	758,110	516,695	516,695	328,118	328,118
BALANCE FORWARD		280,088	280,088	140,044	140,044
OTHER FUND	758,110	236,607	236,607	188,074	188,074
NEVADA MAIN STREET PROGRAM	308,517	171,016	171,016	87,500	87,500
GENERAL FUND		171,016	171,016	3,984	3,984
BALANCE FORWARD	308,517			83,516	83,516
UNMANNED SYSTEM SAFETY PROGRAM					
GENERAL FUND					
GOED - GOVERNOR'S OFFICE OF ECONOMIC DEV	69,147,795	6,920,885	6,952,099	6,942,794	6,973,983
GENERAL FUND	6,532,553	6,782,387	6,813,601	6,804,296	6,835,485
FEDERAL FUND	481,385	138,498	138,498	138,498	138,498
INTERAGENCY TRANSFER	61,717,500				
OTHER FUND	416,357				
REVERSIONS					
GOED - NEVADA FILM OFFICE	965,205	678,955	678,567	698,885	698,485
BALANCE FORWARD	78,653	73,486	73,486	89,141	89,141
INTERAGENCY TRANSFER	838,402	583,663	583,275	587,945	587,545
OTHER FUND	48,150	21,806	21,806	21,799	21,799
GOED - RURAL COMMUNITY DEVELOPMENT	5,459,155	3,314,172	3,321,402	3,318,559	3,325,787
GENERAL FUND	180,555	155,053	158,391	159,440	162,775
FEDERAL FUND	5,278,600	3,159,119	3,163,011	3,159,119	3,163,012
REVERSIONS					
GOED - PROCUREMENT OUTREACH PROGRAM	735,931	717,225	727,253	726,448	736,473
GENERAL FUND	135,931	117,225	127,253	126,448	136,473
FEDERAL FUND	600,000	600,000	600,000	600,000	600,000
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
GOED - NEVADA CATALYST ACCOUNT	462,500				
BALANCE FORWARD	462,500				
OTHER FUND					
REVERSIONS					
GOED - NEVADA SSBCI PROGRAM	6,228,947	4,635,103	4,635,103	2,997,016	2,997,054
BALANCE FORWARD	4,933,185	3,979,509	3,979,509	2,359,274	2,359,312
OTHER FUND	1,295,762	655,594	655,594	637,742	637,742
GOED - WORKFORCE INNOVATIONS FOR A NEW NEVADA ACCT	5,458,743	3,500,000	1,500,000	2,000,000	1,000,000
GENERAL FUND		1,500,000	1,500,000		
BALANCE FORWARD	3,458,743			2,000,000	1,000,000
INTERAGENCY TRANSFER	2,000,000	2,000,000			
GOED - NEVADA KNOWLEDGE ACCOUNT	3,408,880	3,694,866	3,694,866	3,353,723	3,353,723
GENERAL FUND		2,500,000	2,500,000	2,500,000	2,500,000
BALANCE FORWARD	3,408,880	1,141,518	1,141,518	837,829	837,829
OTHER FUND		53,348	53,348	15,894	15,894
TOTAL GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT	92,933,783	24,148,917	22,197,001	20,453,043	19,501,123
GENERAL FUND	6,849,039	11,225,681	11,270,261	9,594,168	9,638,717
BALANCE FORWARD	12,650,478	5,474,601	5,474,601	5,509,804	4,509,842
FEDERAL FUND	6,359,985	3,897,617	3,901,509	3,897,617	3,901,510
INTERAGENCY TRANSFER	64,555,902	2,583,663	583,275	587,945	587,545
OTHER FUND	2,518,379	967,355	967,355	863,509	863,509
REVERSIONS					
TOURISM - STEWART INDIAN SCHOOL LIVING LEGACY	309,015	293,702	293,546	304,950	304,789
GENERAL FUND	108,968	123,355	123,199	115,881	115,720
INTERAGENCY TRANSFER	91,347	170,347	170,347	189,069	189,069
OTHER FUND	108,700				
REVERSIONS					
TOURISM - TOURISM DEVELOPMENT FUND	36,338,341	28,595,640	27,725,058	35,039,067	33,344,927
BALANCE FORWARD	4,736,892	11,335,585	11,335,585	11,803,778	10,852,817
INTERAGENCY TRANSFER	4,985,142	14,603	14,603	14,603	14,603
OTHER FUND	26,616,307	17,245,452	16,374,870	23,220,686	22,477,507
TOURISM - TOURISM DEVELOPMENT	228,823	183,116	183,116	239,757	189,757
BALANCE FORWARD	124,171	128,823	128,823	135,464	85,464
INTERAGENCY TRANSFER	100,000	50,000	50,000	100,000	100,000
OTHER FUND	4,652	4,293	4,293	4,293	4,293
TOURISM - NEVADA MAGAZINE	1,363,645	1,139,668	1,139,668	1,111,099	1,111,674
BALANCE FORWARD	127,891	217,333	217,333	128,764	129,339
INTERAGENCY TRANSFER	140,145	132,781	132,781	132,781	132,781
OTHER FUND	1,095,609	789,554	789,554	849,554	849,554

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOURISM - MUSEUMS & HISTORY	1,077,256	596,468	687,102	601,834	692,610
GENERAL FUND	230,626	226,549	267,166	210,471	251,147
BALANCE FORWARD	378,859				
INTERAGENCY TRANSFER	333,651	235,799	285,816	257,243	307,343
OTHER FUND	134,120	134,120	134,120	134,120	134,120
REVERSIONS					
TOURISM - MUSEUMS & HIST - LOST CITY MUSEUM	583,395	548,001	547,433	563,451	562,867
GENERAL FUND	202,374	214,825	214,257	203,447	202,863
INTERAGENCY TRANSFER	263,972	223,593	223,593	248,660	248,660
OTHER FUND	117,049	109,583	109,583	111,344	111,344
REVERSIONS					
TOURISM - MUSEUMS & HIST-NEVADA HISTORICAL SOCIETY	578,427	610,422	610,036	636,807	636,405
GENERAL FUND	249,464	297,415	297,029	285,009	284,607
INTERAGENCY TRANSFER	322,437	309,552	309,552	348,343	348,343
OTHER FUND	6,526	3,455	3,455	3,455	3,455
REVERSIONS					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, CC	1,818,164	1,802,018	1,800,515	1,848,831	1,847,281
GENERAL FUND	666,960	752,201	750,698	710,840	709,290
BALANCE FORWARD	2,446				
INTERAGENCY TRANSFER	856,764	782,903	782,903	868,805	868,805
OTHER FUND	291,994	266,914	266,914	269,186	269,186
REVERSIONS					
TOURISM - MUSEUMS & HIST - NEVADA STATE MUSEUM, LV	3,491,547	1,725,412	1,723,987	1,768,386	1,766,916
GENERAL FUND	603,691	778,027	776,602	732,567	731,097
INTERAGENCY TRANSFER	747,713	809,785	809,785	895,360	895,360
OTHER FUND	2,140,143	137,600	137,600	140,459	140,459
REVERSIONS					
TOURISM - MUSEUMS & HIST-NV STATE RAILROAD MUSEUMS	1,757,658	1,644,983	1,643,616	1,686,281	1,684,871
GENERAL FUND	564,301	590,702	589,335	559,903	558,493
INTERAGENCY TRANSFER	726,701	614,810	614,810	684,330	684,330
OTHER FUND	466,656	439,471	439,471	442,048	442,048
REVERSIONS					
TOURISM - NEVADA ARTS COUNCIL	2,664,939	2,938,364	2,937,248	3,086,710	3,085,565
GENERAL FUND	448,408	643,686	642,570	628,453	627,308
BALANCE FORWARD	225,659	206,272	206,272	206,773	206,773
FEDERAL FUND	696,400	710,700	710,700	710,700	710,700
INTERAGENCY TRANSFER	1,080,287	1,161,248	1,161,248	1,324,326	1,324,326
OTHER FUND	214,185	216,458	216,458	216,458	216,458
REVERSIONS					
TOURISM - NEVADA HUMANITIES	125,000	100,000	125,000	100,000	125,000
GENERAL FUND	125,000	100,000	125,000	100,000	125,000

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature**

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOURISM - INDIAN COMMISSION	265,196	352,306	352,074	359,771	359,532
GENERAL FUND	191,114	274,766	274,534	266,453	266,214
INTERAGENCY TRANSFER	74,082	77,540	77,540	93,318	93,318
REVERSIONS					
TOTAL DEPARTMENT OF TOURISM AND CULTURAL AFFAIRS	50,601,406	40,530,100	39,768,399	47,346,944	45,712,194
GENERAL FUND	3,390,906	4,001,526	4,060,390	3,813,024	3,871,739
BALANCE FORWARD	5,595,918	11,888,013	11,888,013	12,274,779	11,274,393
FEDERAL FUND	696,400	710,700	710,700	710,700	710,700
INTERAGENCY TRANSFER	9,722,241	4,582,961	4,632,978	5,156,838	5,206,938
OTHER FUND	31,195,941	19,346,900	18,476,318	25,391,603	24,648,424
REVERSIONS					
COMMERCE & INDUSTRY					
GENERAL FUND	46,991,770	54,702,214	55,561,276	53,609,242	54,445,496
BALANCE FORWARD	112,401,155	103,030,043	103,030,043	105,691,056	103,571,184
FEDERAL FUND	265,853,726	159,543,562	160,239,056	163,723,816	163,718,881
HIGHWAY FUND	2,733,592	2,689,182	2,682,772	2,665,990	2,654,126
INTERAGENCY TRANSFER	142,440,317	32,810,249	32,370,018	31,481,837	33,033,893
INTERIM FINANCE	71,465				
OTHER FUND	174,854,273	162,746,840	161,630,591	170,818,234	169,690,940
REVERSIONS					
TOTAL FOR COMMERCE & INDUSTRY	745,346,298	515,522,090	515,513,756	527,990,175	527,114,520
Less: INTER-AGENCY TRANSFER	142,440,317	32,810,249	32,370,018	31,481,837	33,033,893
NET COMMERCE & INDUSTRY	602,905,981	482,711,841	483,143,738	496,508,338	494,080,627

Health and Human Services

The Health and Human Services function provides services directly to members of the public and includes the Department of Health and Human Services (DHHS) and the Department of Employment, Training and Rehabilitation (DETR). The DHHS consists of the Director's Office, the Aging and Disability Services Division (ADSD), the Division of Health Care Financing and Policy (DHCFP), the Division of Public and Behavioral Health (DPBH), the Division of Welfare and Supportive Services (DWSS), and the Division of Child and Family Services (DCFS). DETR consists of the Rehabilitation Division, the Employment Security Division, the Nevada Equal Rights Commission, the Administrative Services Division, the Governor's Office of Workforce Innovation, and the Commission on Postsecondary Education. For the 2021-23 biennium, the 2021 Legislature approved General Fund appropriations totaling \$3.341 billion for the Health and Human Services function, an increase of \$363.2 million, or 12.2%, compared to the \$2.977 billion approved by the 2019 Legislature for the 2019-21 biennium. Additionally, the 2021 Legislature authorized federally-supported revenues and expenditures totaling \$9.578 billion, an increase of \$1.615 billion, or 20.3%, compared to \$7.963 billion approved for the 2019-21 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: Administration, Developmental Disabilities, Family Planning, Grants Management Unit, Grief Support Trust Account, Data Analytics, Indigent Hospital Care, Upper Payment Limit (UPL) Holding Account, Individuals with Disabilities Education Act (IDEA) Part C, and the Patient Protection Commission. In approving the Director's Office budgets, the 2021 Legislature concurred with the Governor and approved transferring the Consumer Health Assistance budget to the ADSD effective July 1, 2021. The Legislature approved total funding of \$203.6 million for the Director's Office over the 2021-23 biennium (net of interagency transfers), a 6.4% increase from the \$191.3 million approved for the 2019-21 biennium. Of the \$203.6 million approved for the 2021-23 biennium for the Director's Office, \$12.1 million were General Fund appropriations.

ADMINISTRATION

The 2021 Legislature approved retaining the Office of Minority Health and Equity (Office) in the Director's Office but transferred it from the Consumer Health Assistance budget to the Administration budget. The Office works to achieve optimal levels of health and wellness for racial and ethnic minorities in the state and locating it within the Director's Office is intended to allow departmentwide coordination.

FAMILY PLANNING

The money committees approved the Governor's recommendation for General Fund reductions of \$621,707 in each year of the 2021-23 biennium, resulting in Family Planning expenditure authority of \$2.4 million per year. However, in view of updated, higher-projected state revenues, the 2021 Legislature subsequently reversed this reduction through the passage and approval of Senate Bill (S.B.) 460 (Section 6), which appropriated General Funds of \$621,707 in each year of the 2021-23 biennium to restore total General Fund appropriations to \$3.0 million per fiscal year.

GRANTS MANAGEMENT UNIT

For the 2021-23 biennium, the Grants Management Unit (GMU) administers 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 \$50.2 million over the 2021-23 biennium, which primarily consists of federal funds (\$36.9 million) and a transfer of tobacco settlement funds (\$13.3 million) to administer and allocate the Healthy Nevada Fund grants.

Pursuant to *Nevada Revised Statutes* (NRS) 439.630, the 2021 Legislature approved the allocation of \$50.6 million in tobacco settlement funds over the 2021-23 biennium for Healthy Nevada Fund grants to state and non-state agencies in accordance with the DHHS Director's spending plan, a 5.5% decrease when compared to the \$53.5 million approved for the 2019-21 biennium.

The Legislature approved \$13.3 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, wellness for family services and suicide prevention; and provide for administrative costs of the GMU. The \$13.3 million in tobacco settlement funds for the GMU is a 20.5% decrease from the \$16.7 million approved for the GMU for the 2019-21 biennium, due primarily to the transfer of funding for the Nevada 2-1-1 program to the Consumer Health Assistance budget.

DATA ANALYTICS

The money committees approved the Governor's recommendation to establish a new Office of Data Analytics and budget within the Director's Office to centralize DHHS data analytics within a single unit, intended to support the departmentwide strategy of standardization, collaboration, and capacity building in relation to analytics, which could lead to improved service delivery and cost savings. As approved, the new budget includes 27 full-time equivalent (FTE) positions and total funding of \$6.0 million (\$1.5 million General Funds) over the 2021-23 biennium. Funding derives from existing resources transferred from other DHHS divisions as well as new General Fund appropriations of \$313,977 over the 2021-23 biennium.

In addition to the Governor's recommendation, the 2021 Legislature approved a new Health Bureau Chief position for the Data Analytics budget, funded with General Fund appropriations of \$224,549 over the 2021-23 biennium. This new position is intended to manage the activities of analytical staff and dissemination of data.

INDIGENT HOSPITAL CARE

The Indigent Hospital Care budget was originally created to provide reimbursement to Nevada counties for unpaid hospital charges for medical treatment of indigent persons and reimbursement to hospitals for care provided to indigent persons injured in motor vehicle accidents in Nevada. The budget, which is primarily funded by a property tax levy of \$0.015 on each \$100 of assessed valuation and unmet hospital indigent free care obligation assessments, is administered by the Board of Trustees of the Fund for Hospital Care to Indigent Persons (Board). *Nevada Revised Statutes* 428.206 authorizes the board to enter into an agreement with the Department of Health Care Financing and Policy (DHCFP) to transfer funds from this account to the DHCFP to provide for enhanced reimbursement rates for hospital care for Medicaid recipients, to satisfy any portion of a county's obligation to pay the state share of certain Medicaid expenditures relating to long-term care, or to make supplemental payments to hospitals in accordance with the Medicaid State Plan.

To provide relief to the counties for rising Medicaid costs, the 2021 Legislature approved the Governor's recommendation to continue and expand a shift of funding approved by the Interim Finance Committee (IFC) at its October 22, 2020, meeting, from providing the non-federal share of Medicaid supplemental payments to supporting a portion of counties' financial responsibility to pay the non-federal share of Medicaid expenditures for indigent individuals who meet an institutional level of care. Funding to support a portion of counties' responsibility to pay the non-federal share of Medicaid expenditures totals \$18.7 million in FY 2022 and \$16.5 million in FY 2023.

The 2021 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 Upper Payment Limit (UPL) program, including transfers of \$52.5 million over the 2021-23 biennium. In addition, the Legislature approved the Governor's recommendation to provide \$1.0 million in each year of the upcoming biennium to reimburse counties for unpaid hospital charges.

UPPER PAYMENT LIMIT HOLDING ACCOUNT

The Upper Payment Limit Holding Account was authorized for the 2019-21 biennium pursuant to Section 55 of Assembly Bill (A.B.) 543 of the 2019 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 2021 Legislature approved A.B. 494 (Section 65) (Appropriations Act) continuing the UPL Holding Account for the same purposes in the 2021-23 biennium, including transferring savings of \$23.8 million over the 2021-23 biennium from other divisions within the DHHS to the UPL Holding Account. Of the \$23.8 million, the Legislature approved transferring \$17.0 million to the DHCFFP to provide the state share of the Private Hospital Collaborative UPL supplemental payment program. The Legislature approved the reversion of the remaining funds, including \$3.7 million to the General Fund and \$3.1 million to the Fund for a Healthy Nevada.

PATIENT PROTECTION COMMISSION

The Patient Protection Commission was created through the passage and approval of S.B. 544 (2019) to systematically review issues related to the health care needs of Nevadans and the accessibility, affordability and quality of health care in the state; facilitate collaboration across state governmental entities on issues relating to quality, accessibility and affordability of health care in the state; and coordinate with state governmental entities to reduce duplication of efforts.

The Governor recommended transferring the Patient Protection Commission, including three positions and associated operating costs, from the Office of the Governor to a new standalone budget in the Aging and Disability Services Division of the DHHS. However, through the actions of the money committees and the passage and approval of A.B. 348, the 2021 Legislature alternatively approved transferring the Patient Protection Commission to the Office of the Director of the DHHS in a new standalone budget, funded with General Fund appropriations of \$684,242 over the 2021-23 biennium.

AGING AND DISABILITY SERVICES DIVISION

The Aging and Disability Services Division (ADSD) develops, coordinates and delivers a comprehensive system of support services which allow Nevada's residents who are 60 years of age and older and persons with disabilities to lead independent, meaningful, and dignified lives. Although General Fund appropriations are the largest funding source for the division, other funding sources for the ADSD include Medicaid reimbursements, various federal funding sources and tobacco settlement funds transferred from the Office of the State Treasurer. For the 2021-23 biennium, the 2021 Legislature approved \$488.6 million in total funding (net of interagency transfers) for the ADSD. The General Fund portion for the division totals \$414.1 million, an increase of \$21.8 million, or 5.6%, compared to the \$392.3 million approved by the 2019 Legislature for the 2019-21 biennium.

POSITION VACANCIES/REINSTATEMENTS

As a budget reduction measure, to realize savings of \$6.4 million (General Fund savings of \$4.6 million), the Governor recommended holding 97 positions (93.31 FTE) vacant through FY 2022 within various budgets, including 6 positions in Federal Programs and Administration, 21 positions in Home and Community-Based Services, 29 positions in Early Intervention Services, 8 positions in Autism Treatment Assistance Program, and 33 positions in the regional center budgets. The 2021 Legislature approved the

FY 2022 General Fund savings; however, it also authorized the use of federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to reinstate the positions.

SENIOR RX AND DISABILITY RX

The Senior Prescription (Senior Rx) and Disability Prescription (Disability Rx) programs assist eligible low-income seniors and disabled individuals in paying for Medicare Part D health insurance plan premiums and Medicare Part D gap prescription drug costs, and provide assistance for enrollees not eligible for Medicare. The programs are funded with Healthy Nevada Funds. The Legislature approved total funding of \$1.3 million for the 2021-23 biennium, a decrease of 59.1%, or \$1.8 million, compared to the \$3.1 million approved by the 2019 Legislature. The decrease is due primarily to the elimination of the prescription subsidy portion of the programs, as recommended by the Governor, to align the programs with changes to federal Medicare Part D prescription drug coverage. The approved funding continues the insurance premium subsidy portion of the Senior Rx and Disability Rx programs, and supports a combined monthly average caseload of 1,054 clients in FY 2022 and 1,253 clients in FY 2023 based on March 2021 caseload projections and the average premium subsidy for eligible members.

TOBACCO SETTLEMENT PROGRAM

Pursuant to NRS 439.630, tobacco settlement monies from the Fund for a Healthy Nevada support grants for existing or new programs that assist senior citizens and other specified persons with independent living. 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. To support Independent Living grants over the 2021-23 biennium, the Legislature approved funding of \$13.9 million, which is an increase of \$2.0 million, or 17.2%, compared to the \$11.9 million approved by the 2019 Legislature.

HOME AND COMMUNITY-BASED SERVICES

The Home and Community-Based Services budget supports community-based services, which assist seniors and people with severe disabilities who are ineligible for services through public entitlement programs or for whom services do not otherwise exist in living as independently as possible, such as the Community Options Program for the Elderly, Personal Assistance Services, Homemaker, and Home and Community-Based Services Waiver for the Frail Elderly and Physically Disabled. The budget also includes funding for nutrition and home-delivered meals programs, social services, and family caregiver support programs as well as Adult Protective Services and the Long Term Care Ombudsman Program. The budget is primarily funded with General Fund appropriations and federal funds. For the 2021-23 biennium, the Legislature approved total funding of \$115.4 million, an increase of \$8.5 million, or 8.0%, compared to the \$106.8 million approved by the 2019 Legislature for the 2019-21 biennium. The General Fund portion totals \$57.3 million for the 2021-23 biennium, an increase of \$4.6 million, or 8.8%, compared to the \$52.6 million approved by the 2019 Legislature for the 2019-21 biennium.

Community-Based Services Caseloads and Waitlists: For the Community Options Program for the Elderly, Personal Assistance Services and Homemaker programs, the 2021 Legislature approved net additional General Fund appropriations of \$1.8 million over the 2021-23 biennium to support caseload growth and eliminate projected waitlists based on March 2021 projections as shown in the following table. The funding also supports a net addition of 12 positions (8 Social Workers, 3 Administrative Assistants, and 1 Social Work Supervisor) and associated operating and equipment costs to align staffing with projected caseload growth for the combined community-based services, including projected waitlists and waiver slots.

Home and Community-Based Services Monthly Average Caseloads				
FY 2020 Actual and FY 2021, FY 2022 and FY 2023 Projected				
	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Projected	Projected	Projected
Personal Assistance Services	127	111	128	133
Annual Change		-16	17	5
Homemaker Program	300	338	352	350
Annual Change		38	14	-2
Community Options Program for the Elderly	88	89	107	110
Annual Change		1	18	3

Long Term Care Ombudsman Program: Due to concerns regarding the ability of existing program staff to conduct minimal visits as facilities reopen following the COVID-19 pandemic, rather than reducing staffing as recommended in The Executive Budget, the 2021 Legislature approved maintaining the program's current staffing levels, thereby restoring General Fund appropriations of \$1.1 million over the 2021-23 biennium.

Adult Protective Services Program: The 2021 Legislature approved 15 new positions (14 Social Workers and 1 Social Work Supervisor), funded with additional General Fund appropriations of \$2.7 million over the 2021-23 biennium. Additionally, due to reductions in federal Victims of Crime Act grant funds, the Legislature approved the Governor's recommendation to eliminate the grant funding (\$450,000) and 3 associated vacant positions (2 Adult Rights Specialists and 1 Legal Research Assistant), and to change the funding source for 6 existing positions from federal funds to General Fund appropriations, for a net funding reduction of \$518,263 (\$68,263 net General Fund reduction) over the 2021-23 biennium.

EARLY INTERVENTION SERVICES

Early Intervention Services identifies and assists infants and toddlers with, or who are at risk for, developmental delays. The program provides services and support to families with children from birth to age three who have known or suspected developmental delays in areas of cognition, communication, physical development (including vision and hearing), social and emotional development, and/or adaptive skills. The budget is funded primarily with General Fund appropriations, federal Individuals with Disabilities Education Act Part C grant funds and reimbursements from Medicaid and private medical insurance.

For the 2021-23 biennium, the Legislature approved total funding of \$81.9 million, an increase of \$2.6 million, or 3.3%, compared to the \$79.4 million approved by the 2019 Legislature for the 2019-21 biennium. Of the total funding, General Fund appropriations total \$66.7 million for the 2021-23 biennium, an increase of \$3.5 million, or 5.6%, compared to the \$63.2 million approved for the 2019-21 biennium. The approved budget continues the current service delivery model for Early Intervention Services in which case management and service delivery for 50.0% of the caseload is provided by the state and 50.0% is provided by community providers.

To increase the monthly average caseload by 12.1%, from 3,372 children in FY 2021 to 3,780 children in FY 2023, based on March 2021 agency caseload projections, the 2021 Legislature approved net additional funding of \$525,551 (\$556,105 net General Fund increase) over the 2021-23 biennium. The adjustments include a net reduction of 4 positions (12 new Developmental Specialist Supervisor positions, 1 new Administrative Assistant, and the elimination of 17 vacant Developmental Specialist case worker positions) to align caseload staffing with a revised ratio of 1 case worker to every 19 clients.

The 2021 Legislature did not approve the Governor's budget savings recommendation to reduce the rate paid to community providers by 11.5%, from \$565 to \$500 per child per month, and instead restored General Fund appropriations of \$2.9 million over the 2021-23 biennium, based on March 2021 caseload projections, to retain the current provider rate of \$565 per child per month.

AUTISM TREATMENT ASSISTANCE PROGRAM

The Autism Treatment Assistance Program assists parents and caregivers with the cost of providing autism-specific treatments to children diagnosed with autism spectrum disorder. The program provides temporary assistance and funding to pay for evidence-based treatments, such as applied behavior analysis. The budget is funded primarily with General Fund appropriations, federal Temporary Assistance for Needy Families funds, and Medicaid reimbursements. For the 2021-23 biennium, the 2021 Legislature approved total funding of \$19.8 million, which is a decrease of \$14.3 million, or 41.9%, compared to the \$34.1 million approved by the 2019 Legislature for the 2019-21 biennium. Approved General Fund appropriations total \$12.3 million for the 2021-23 biennium, a decrease of \$5.1 million, or 29.2%, compared to the \$17.4 million approved for the 2019-21 biennium. The decrease in overall funding is primarily due to lower anticipated caseload and cost per child served in the upcoming biennium. Additionally, as service providers have transitioned to billing Medicaid directly, Medicaid revenue for direct services is no longer received in this budget.

The 2021 Legislature approved net additional funding of \$2.8 million (\$2.7 million General Funds) over the 2021-23 biennium to eliminate the projected waitlist and increase the monthly average caseload by 30.0%, from 917 children in FY 2021 to 1,192 children in FY 2023, based on projections as of March 2021. The adjustments included a net increase of two Administrative Assistant positions with associated operating costs.

The Legislature also approved the Governor's recommendations to replace Healthy Nevada Funds with federal Temporary Assistance for Needy Families funds of \$5.7 million to support autism service costs, and replace Healthy Nevada Funds with additional General Fund appropriations of \$287,000 to support administrative expenses over the 2021-23 biennium. Lastly, the 2021 Legislature approved S.B. 96, which, among other provisions, requires the DHHS to submit a request to amend the State Plan for Medicaid to increase the reimbursement rate paid for services provided by registered behavior technicians, and appropriates General Funds of \$919,503 over the 2021-23 biennium for the Autism Treatment Assistance Program to pay the increased rate for such services.

APPLIED BEHAVIOR ANALYSIS

Through the passage and approval of S.B. 217, the 2021 Legislature approved transferring responsibility and authority for the licensing and regulation of behavior analysts, assistant behavior analysts, and registered behavior technicians from the ASD to the Board of Applied Behavior Analysis. The legislation directs the transfer of all money from the division's Applied Behavior Analysis budget to the Board of Applied Behavior Analysis effective October 1, 2021.

FAMILY PRESERVATION PROGRAM

The Family Preservation Program provides monthly cash assistance to eligible low-income families who provide care in their homes for relatives with profound or severe intellectual or developmental disabilities, or children under age six with developmental delays. The Legislature approved total funding of \$6.0 million over the 2021-23 biennium, which includes \$3.4 million in General Fund appropriations, \$2.2 million in Temporary Assistance for Needy Families funds, and \$400,000 in Healthy Nevada Funds. The approved funding included additional General Fund appropriations of \$127,534 to increase the average number of families receiving monthly assistance payments of \$374, from 652 families in FY 2021 to 676 families by the end of FY 2023, based on agency caseload projections as of March 2021.

DEVELOPMENTAL SERVICES REGIONAL CENTERS

The regional center budgets for Developmental Services consist of the following facilities: Desert Regional Center, Sierra Regional Center and Rural Regional Center. The regional centers provide case management and service coordination, residential support, family support/respice, and jobs and day training services to individuals with developmental disabilities and related conditions. For the three regional centers budgets, the 2021 Legislature approved total funding of \$533.7 million for the 2021-23 biennium, an increase of \$47.5 million, or 9.8%, compared to the \$486.2 million approved by the 2019 Legislature for the 2019-21 biennium. Of the total funding approved, General Fund appropriations total \$269.6 million, an increase of \$18.2 million, or 7.2%, compared to the \$251.5 million approved by the 2019 Legislature.

The 2021 Legislature did not approve the Governor's budget savings recommendation to reduce the financial assistance paid to families in the Fiscal Intermediary Program by 33.3%, from \$450 to \$300 per month in FY 2022, and instead restored General Fund appropriations of \$466,200 in FY 2022. The approved funding maintains the current monthly payment of \$450, which is provided to low-income families with children under the age of 18 to purchase specialized treatment and services, such as behavior training, specialized day and after-school care and recreation programs, daily living skills training, and specialized therapeutic services not covered by health insurance.

The Legislature also approved base revenue adjustments to align General Fund appropriations and federal Title XIX Medicaid revenue with the Federal Medical Assistance Percentage (FMAP) rates applicable to FY 2022 and FY 2023, including a temporary increase in the FMAP rate through December 31, 2021, resulting in net increases in federal Title XIX Medicaid revenue of \$8.0 million over the 2021-23 biennium, with corresponding reductions in General Fund appropriations.

Regional Centers Caseloads and Waitlists: The 2021 Legislature approved additional funding of \$75.6 million (\$37.4 million General Fund appropriations) over the 2021-23 biennium to support projected growth in the combined developmental services regional centers' monthly average caseload, which was projected to increase by 5.1% (381), from 7,422 clients in FY 2021 to 7,804 clients in FY 2023, based on agency projections as of March 2021. The funding also reduced the waitlist for those waiting for waiver services for 90 days for the Supported Living Arrangements and Jobs and Day Training programs, adding a monthly average of 410 waiver slots over the biennium. Additionally, the funding supports 18 new positions with associated operating and equipment costs at the Desert Regional Center (6 Developmental Specialists, 3 Psychiatric Nurses, 3 Administrative Assistants, 1 Health Program Manager, 1 Accounting Assistant, 2 Personnel Technicians, and 2 Personnel Analysts).

Desert Regional Center: To continue providing dental services to clients of the Desert Regional Center through the University of Nevada, Las Vegas School of Dental Medicine, the 2021 Legislature approved the Governor's recommendation for additional General Fund appropriations of \$200,000 in each year of the 2021-23 biennium.

CONSUMER HEALTH ADVOCACY UNIT/CONSUMER HEALTH ASSISTANCE

The 2021 Legislature approved the Governor's recommendation to create a new Consumer Health Advocacy Unit within the division, including the transfer of the Office of Consumer Health Assistance budget established pursuant to NRS 232.458 and the Nevada 2-1-1 program, which provides referrals and basic information regarding health and human services, from the Office of the Director of the Department of Health and Human Services (DHHS) to the ADSD. The new unit is also comprised of existing ADSD advocacy programs, including the Community Advocate, Long Term Care Ombudsman, and Adult Protective Services programs. The consolidation of consumer protection programs within a single division is intended to create efficiencies and improve services to Nevadans through coordination of resources.

Also included in the Governor's recommendation was the transfer of the Patient Protection Commission from the Office of the Governor to the ADSD. However, through the actions of the money committees and the passage and approval of A.B. 348, the 2021 Legislature alternatively approved transferring the Patient Protection Commission to the Office of the Director of the DHHS in a new standalone budget.

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 2021 Legislature approved \$11.365 billion in total funding for the division over the 2021-23 biennium (net of \$1.279 billion in interagency transfer revenues). The funding includes General Fund appropriations totaling \$2.114 billion. When compared to the \$1.785 billion appropriated for the 2019-21 biennium, the 2021 Legislature approved an increase of approximately \$328.9 million in General Fund appropriations to operate the division for the 2021-23 biennium, which represents an increase of 18.4%.

PRESCRIPTION DRUG REBATE

To improve transparency of prescription drug rebate revenue, the 2021 Legislature approved the Governor's recommendation to establish a standalone Prescription Drug Rebate budget. Prescription drug rebates are collected in this budget and transferred to the Medicaid budget to offset medical service costs. Based on March 2021 caseload projections, prescription drug rebates of \$337.0 million in FY 2022 and \$332.4 million in FY 2023 were approved.

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.

A provision of the Patient Protection and Affordable Care Act (ACA) reduces federal DSH allotments on the assumption that there are fewer uninsured and less uncompensated care with the expansion of health care coverage. The Governor recommended DSH payments based on state DSH allotment reductions effective Federal Fiscal Year 2021. However, the 2021 Legislature approved DSH payments to hospitals of \$88.8 million in FY 2022 and \$90.7 million in FY 2023 based on provisions in H.R. 133 (the federal Consolidated Appropriations Act, 2021) that delays reductions in state DSH allotments until October 1, 2023. The counties are projected to benefit indirectly from these payments by approximately \$26.4 million in FY 2022 and \$26.6 million in FY 2023 when comparing the hospital DSH payments to the amount of the IGT payments. The state net benefit is projected to amount to \$29.2 million and \$29.7 million in FY 2022 and FY 2023, respectively.

- Public Hospital Upper Payment Limit 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 2021-23 biennium. Participating hospitals are projected to receive payments of \$71.5 million in FY 2022 and \$70.5 million in FY 2023. The net benefit to the counties is projected to be \$38.6 million in FY 2022 and \$38.1 million in FY 2023, while the state net benefit is projected to amount to \$9.6 million in FY 2022 and \$9.4 million in FY 2023.

- 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 DHCFFP.

The 2021 Legislature approved the Governor's recommendation to continue the IAF UPL program in the 2021-23 biennium. Participating hospitals are projected to receive supplemental payments of \$70.7 million in FY 2022 and \$70.1 million in FY 2023, with a state net benefit of \$25,983 per fiscal year.

- 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 2021 Legislature approved the Governor's recommendation to continue the Private Hospital Collaborative UPL program in the 2021-23 biennium. Participating hospitals are projected to receive payments totaling \$21.8 million in FY 2022 and \$23.7 million in FY 2023. 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 \$3.7 million and \$3.0 million in FY 2022 and FY 2023, 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 2021-23 biennium, supplemental payments are projected to be \$7.3 million in FY 2022 and \$7.2 million in FY 2023. The net benefit to the participating entities is budgeted to be \$4.1 million in FY 2022 and \$4.0 million in FY 2023, and the estimated state net benefit is \$448,098 in FY 2022 and \$440,812 in FY 2023.
- 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 2021-23 biennium, GME supplemental payments are projected to be \$37.1 million in FY 2022 and \$36.5 million in FY 2023. The state net benefit is projected to be \$4.9 million in FY 2022 and \$4.8 million in FY 2023.
- Managed Care Organization (MCO) Directed Payment Program: The MCO Directed Payment Program was implemented January 1, 2020, as an alternative to the previous enhanced MCO payment program, which was discontinued effective December 31, 2019, in response to federal requirements. The MCO Directed Payment Program provides enhanced reimbursements to public hospitals in Clark County, currently the University Medical Center, for services provided to Medicaid recipients with the state share of payments provided through an IGT from Clark County.

The 2021 Legislature approved the continuation of the MCO Directed Payment Program in the 2021-23 biennium. Payments to the University Medical Center are projected to be \$57.9 million in FY 2022 and \$57.0 million in FY 2023. The net benefit to Clark County is projected to total \$36.3 million in FY 2022 and \$35.7 million in

FY 2023. The state net benefit is projected to be \$7.2 million in FY 2022 and \$7.1 million in FY 2023.

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 2021-23 biennium, the 2021 Legislature approved funding totaling \$367.5 million (net of \$1.0 million in interagency transfer revenues), a 6.8% increase from the \$344.3 million approved for the 2019-21 biennium. Of the total amount approved for the 2021-23 biennium, \$55.7 million is General Fund appropriations, a 3.1% decrease when compared to the \$57.4 million in General Fund appropriations approved for the 2019-21 biennium.

To enhance the agency's clinical expertise, the 2021 Legislature approved funding totaling \$932,319 (\$241,658 General Fund appropriation) to add one new unclassified State Dental Health Officer position and to transfer in one unclassified Senior Physician from the Division of Public and Behavioral Health to serve as a Medicaid Pharmacy Advisor. In addition, one new Business Process Analyst was approved to support data quality initiatives related to federal reporting requirements at a cost of \$142,778 (\$14,278 General Fund appropriations) over the 2021-23 biennium.

The 2021 Legislature concurred with the Governor's recommendation for additional funding of \$8.1 million (\$1.6 million General Fund appropriation) over the 2021-23 biennium for increased costs associated with contracting directly with a pharmacy benefit manager to provide services for fee-for-service participants.

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 2021-23 biennium, the Legislature approved tax revenues of \$44.2 million in FY 2022 and \$46.5 million in FY 2023.

NEVADA CHECK UP

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% 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 MCOs in Clark and Washoe counties and on a fee-for-service basis in areas of the state where a managed care network does not exist.

In total, the Legislature approved funding for the Check Up program of approximately \$113.2 million for the 2021-23 biennium (net of \$995,323 in interagency transfers), which is \$11.3 million, or 9.1%, less than the \$124.5 million approved for the 2019-21 biennium (net of \$1.3 million in interagency transfers). Of the total amount approved for the 2021-23 biennium, \$25.5 million is General Fund appropriations, a 40.4% increase from the \$18.1 million in General Fund appropriations approved for the 2019-21 biennium.

The division reprojected the Check Up caseload in March 2021 based on actual caseload data through February 2021. The Legislature approved additional funding totaling \$4.4 million, including \$891,447 in General Fund appropriations, to increase the Check Up caseload in accordance with the revised caseload projections. The Check Up average monthly caseload was projected to increase from an average of 27,095 children per month in FY 2020 to 28,442 children per month in FY 2022 and 29,079 children per month in FY 2023.

Provider Rate Increases: Consistent with the actions taken when closing the Medicaid budget, the 2021 Legislature approved mandatory and discretionary rate increases as recommended by the Governor. The Legislature approved additional funding totaling \$16.8 million, including \$4.2 million in General Fund appropriations, over the 2021-23 biennium for mandatory rate increases for MCOs, Rural Health Centers and Federally Qualified Health Centers; inflation for prescription drugs; and the restoration of provider rate reductions approved in A.B. 3 of the 31st (2020) Special Session, including a 6.0% fee schedule provider rate reduction effective FY 2021 and a 2.5% acute care hospital rate reduction effective July 1, 2021.

Budget Reductions: Consistent with the actions taken when closing the Medicaid budget, the 2021 Legislature approved eliminating coverage for biofeedback/neurotherapy services as a budget reduction measure to generate savings of \$318,938 (\$80,940 General Fund savings) over the 2021-23 biennium. However, to preserve access to behavioral health services, the Legislature did not approve the Governor's recommendation to eliminate coverage for basic skills training and psychosocial rehabilitation services and restored funding totaling \$660,399 (\$167,589 General Fund appropriations) over the 2021-23 biennium.

NEVADA MEDICAID, TITLE XIX

Medicaid is the state-administered program for medical assistance established in 1965 with passage of Title XIX of the Social Security Act. The Medicaid program purchases or provides medical services for low-income persons who meet certain eligibility criteria. Under federal Medicaid law, certain eligibility groups and benefits must be covered by states; however, states are given discretion and flexibility to determine additional categories of benefits and the eligibility groups their Medicaid programs will cover. Nevada Medicaid covers low-income individuals, families, the elderly, and the disabled, and has adopted optional benefit packages to be covered under its state plan.

For the 2021-23 biennium, the 2021 Legislature approved funding totaling \$9.776 billion (net of \$1.207 billion in interagency transfer revenues), a 20.1% increase from the \$8.141 billion approved for the 2019-21 biennium (net of \$430.6 million in interagency transfer revenues). Of the total amount approved for the 2021-23 biennium, \$2.033 billion is General Fund appropriations, an 18.9% increase from the \$1.710 billion in General Fund appropriations approved for the 2019-21 biennium.

Federal Medical Assistance Percentage: The federal government pays states for a specified percentage of Medicaid program expenditures known as the FMAP rate. The standard FMAP rate for each state is calculated annually based on a three-year average of the state per capita income compared to the national average per capita income. The remainder of Medicaid program expenditures, the state share, is funded by General Fund appropriations, intergovernmental transfers, local governmental expenditures, and provider taxes.

The federal Families First Coronavirus Response Act authorized a temporary 6.2 percentage point increase in the standard FMAP rate for quarters in which a public health emergency is in effect, as declared by the federal government. The Governor did not recommend budgeting the temporary increase in the 2021-23 biennium. In January 2021, the federal Department of Health and Human Services indicated to state governors that the public health emergency would likely remain in place for the entirety of calendar year 2021. Accordingly, the 2021 Legislature approved budgeting for the temporary increase through December 31, 2021. In addition, the Legislature approved updated FMAP rates based on information included in a May 6, 2021, issue brief prepared by Federal Funds Information for States. The following table compares the FMAP rates used in The Executive Budget with the FMAP rates approved by the 2021 Legislature.

Blended FMAP Rates Comparison of Governor Recommends and May 2021 Update								
FMAP Type	Actual		Gov. Rec.		Updated		Variance	
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2022	FY 2023	FY 2022	FY 2023
Standard FMAP ¹	67.27%	69.66%	62.77%	63.77%	65.87%	62.68%	3.10%	-1.09%
Newly Eligible FMAP	91.50%	90.00%	90.00%	90.00%	90.00%	90.00%	-	-
Enhanced CHIP FMAP ²	91.46%	81.64%	73.94%	74.64%	76.11%	73.88%	2.17%	-0.76%

¹ Assumes temporary Families First Coronavirus Response Act increase is in effect 1/1/20 - 12/31/21.

² Includes temporary 23 percentage point increase authorized by the ACA and subsequent legislation through September 2020.

Medicaid Caseload: The division reprojected the Medicaid caseload and expenditures in March 2021 based on actual caseload data through February 2021. The rejections, which considered the most recent caseload and cost per eligible (CPE) data, were used as a guide to make adjustments to the Medicaid budget, as recommended by the Governor. The 2021 Legislature approved funding totaling \$1.897 billion (\$332.9 million General Fund appropriation) to support the revised Medicaid caseload and CPE projections based on the February 2021 actual caseload. The Medicaid average monthly caseload was projected to increase from 651,760 in FY 2020 to 831,224 in FY 2022 and decrease to 822,431 in FY 2023.

Mandatory Provider Rate and Inflationary Increases: The 2021 Legislature approved federally-mandatory provider rate and inflationary increases for managed care capitation rates, dental capitation rates, Rural Health Centers, Federally Qualified Health Centers, Indian Health Services, prescription drugs, and hospice services, based on inflation projected by Moody's Analytics in February 2021, at a total cost of \$366.3 million (\$106.6 million General Fund appropriation) over the 2021-23 biennium.

Discretionary Provider Rate Restoration: The 2021 Legislature approved the Governor's recommendation, as amended, for funding totaling \$351.1 million (\$125.9 million General Fund appropriation) in FY 2022 and \$303.9 million (\$82.8 million General Fund appropriation) in FY 2023 to rescind provider rate reductions approved in A.B. 3 of the 31st (2020) Special Session. Funding supported the restoration of a 6.0% fee schedule provider rate reduction effective FY 2021, which had the effect of reducing a projected FY 2021 surplus balanced forward from FY 2021 to FY 2022 from \$60.0 million to \$19.9 million, and restoration of the 2.5% acute care hospital rate reduction effective July 1, 2021.

Increase Waiver Slots: The 2021 Legislature approved additional funding totaling \$55.2 million, including General Fund appropriations of \$8.2 million over the 2021-23 biennium, to expand the number of Medicaid waiver slots to serve the anticipated caseloads and reduce waitlists to under 90 days, as follows:

- 527 additional waiver slots for the Waiver for Individuals with Intellectual Disabilities and Related Conditions
- 274 additional waiver slots for the Waiver for Persons with Physical Disabilities
- 488 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.

Budget Reductions: The 2021 Legislature approved the Governor's recommendation to implement a number of budget reduction measures for the Medicaid program, generating savings totaling \$172.7 million (\$33.0 million in General Fund savings) over the biennium, including utilizing a portion of a projected FY 2021 surplus to make certain MCO payments in FY 2021 rather than in FY 2022, reducing capitated payments for non-emergency transportation services to align with the contract amount with no anticipated change in services, and to implement a cost-containment strategy (two-sided risk corridor) to recover funding from the MCOs in FY 2022 for lower-than-anticipated costs in calendar year 2020.

The 2021 Legislature approved the Governor's recommendation to eliminate coverage for biofeedback/neurotherapy services as a budget reduction measure to generate savings of \$39.6 million (\$12.8 million General Fund savings) over the 2021-23 biennium. However, to preserve access to behavioral health services, the Legislature did not approve the Governor's recommendation to eliminate coverage for basic skills training,

behavioral health case management for non-seriously mentally ill and non-seriously emotionally disturbed individuals, and psychosocial rehabilitation services, and restored funding totaling \$33.5 million (\$10.2 million General Fund appropriations) over the 2021-23 biennium. Additionally, the Legislature did not approve the Governor's recommendation to implement personal care services policy changes to limit services supporting instrumental activities of daily living, such as assistance with food preparation, laundry, and housekeeping for individuals with a live-in caregiver, and restored funding of \$23.9 million (\$7.0 million General Funds) over the 2021-23 biennium.

DIVISION OF PUBLIC AND BEHAVIORAL HEALTH

The Division of Public and Behavioral Health is broadly dedicated to improving the health and wellness of Nevadans. Its programs address infectious, chronic, and mental illnesses as well as public health hazards. The division has 27 legislatively approved budgets of which 19 serve primarily Public Health functions and 8 serve Behavioral Health functions.

The 2021 Legislature approved \$944.1 million in total funding (net of interagency transfers) for the DPBH for the 2021-23 biennium, with approved General Fund appropriations of \$305.1 million. In comparison, the legislatively approved amount for the 2019-21 biennium was \$723.4 million, with \$310.0 million in General Fund appropriations. The total approved funding increased by \$220.7 million, or 30.5%, primarily due to a projected increase in federal grant funding for Public Health budgets. Legislatively approved General Fund appropriations for the 2021-23 biennium decreased by \$4.9 million, or 1.6%, over the 2019-21 biennium, primarily due to caseload adjustments and the substitution of General Funds with federal and other funds in the Behavioral Health budgets.

Additionally, through the passage of S.B. 433, the 2021 Legislature approved a total of \$2.6 million in one-time General Fund appropriations for deferred maintenance projects at Northern Nevada and Southern Nevada Adult Mental Health Services. Details regarding these one-time appropriations can be found on pages 45 and 46 of this report.

PUBLIC HEALTH

The Public Health function of the division seeks to ensure the health and wellness of Nevadans through the making and implementation of regulations; the collection, analysis and provision of data and information; and, in some instances, the facilitation of direct service provision. The Public Health function's net funding totals \$539.4 million over the 2021-23 biennium, of which \$10.4 million, or 1.9%, consist of General Funds. The primary sources of funding are federal grant funds, which contribute \$387.3 million, or 71.8%, over the 2021-23 biennium to Public Health budgets, and other funds, primarily license and other fee-generated revenues, which account for \$111.7 million, or 20.7%.

NEVADA CENTRAL CANCER REGISTRY

Pursuant to NRS 457.230, the Nevada Central Cancer Registry (NCCR) 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 conducting epidemiological surveys of cancer and cancer-related deaths, both statewide and nationally.

The NCCR is primarily funded with Centers for Disease Control and Prevention (CDC) Cooperative Agreement Cancer Registry grant funds. However, according to the NCCR, compliance with national data reporting standards and CDC requirements and guidelines necessitate a staffing level that exceeds the number of staff that can be supported with the CDC Cooperative Agreement Cancer Registry grant funds. Therefore, as recommended by the Governor, the 2021 Legislature approved increased fee revenues of \$231,963 in FY 2022 and \$222,999 in FY 2023 to support sufficient staffing levels for the NCCR for full compliance with reporting standards, and passed corresponding enabling legislation (A.B. 471). The 2021 Legislature further approved expenditure of \$198,156 of the increased fee funding for two new Health Program Specialist positions effective FY 2023.

HEALTH STATISTICS AND PLANNING

The Office of Vital Records issues certified birth and death certificates, maintains, and protects all vital records, and processes all legal corrections and amendments to these vital records. This office participates in the National Vital Statistics System and responds to the data and statistical needs of federal, state and county agencies as well as of policy makers and researchers.

The 2021 Legislature approved the Governor's recommendation, as adjusted, of the use of \$1.3 million in reserve funds in FY 2023 for an upgrade of the cloud-based Vital Records System for efficiency gains and data security. The 2021 Legislature further approved the allocation of \$43,551 in additional fee revenues over the 2021-23 biennium for the reclassification of five Administrative Assistant 1 positions to Administrative Assistant 2 positions, as recommended by the Governor and contingent upon the approval of the reclassification by the Division of Human Resource Management.

ENVIRONMENTAL HEALTH SERVICES

To help protect public health, the Environmental Health section issues permits, educates businesses, and enforces Nevada laws in the following areas: food protection, bottled water, cosmetics, public accommodations, recreational vehicle parks, public bathing and swimming waters, institutional environmental health, onsite septic systems, and invasive body decoration. Additionally, Environmental Health Services provides emergency responses to potential environmental health hazards.

To address solvency concerns with this budget, the Governor recommended, and the money committees approved, the elimination of three positions for an increase of budgeted fee reserves by \$208,905 in FY 2022 and \$218,252 in FY 2023. However,

to ensure that the agency will be able to conduct timely food establishment inspections in rural Nevada while the economy is reopening after coronavirus restrictions, the 2021 Legislature approved restoring the three eliminated positions effective July 2021 with American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds authorizations of \$208,905 in FY 2022 and \$218,252 in FY 2023.

HEALTH CARE FACILITIES REGULATION

The mission of the Health Care Quality and Compliance (HCQC) program is to protect the health and welfare of the public through licensure, regulation, enforcement, and education of various types of health facilities. The division has an agreement with the Centers for Medicare and Medicaid Services to inspect facilities that receive Medicare and/or Medicaid reimbursements as well as laboratories that must conform to the Clinical Laboratory Improvement Amendments. The program also conducts complaint investigations regarding medical facilities and coordinates with other oversight bodies such as the Board of Medical Examiners and the Board of Pharmacy.

The 2021 Legislature approved the Governor's recommendation for the creation of a new Infectious Disease Unit with four new Health Program Specialist positions at a cost of \$287,730 in FY 2022 and \$388,733 in FY 2023. The new unit is primarily funded with reserved fee funds and allows the agency to adopt a proactive approach to infectious disease prevention within state-licensed health care and residential care facilities.

As recommended by the Governor, the money committees also approved the substitution of General Funds previously budgeted for Community-Based Living Arrangement facility inspections and certifications with reserved fee funds for General Fund savings totaling \$125,060 over the 2021-23 biennium. However, based upon revised state revenue projections, the 2021 Legislature subsequently passed S.B. 460, which restored General Funds totaling \$125,060 to fund Community-Based Living Arrangement facility inspections.

Further, by passing S.B. 340, which established a new board on home care employment standards, the 2021 Legislature appropriated General Funds totaling \$86,609 in FY 2022 and \$110,120 in FY 2023 to this budget for personnel, operating and equipment costs related to the provisions of the bill.

BIOSTATISTICS AND EPIDEMIOLOGY

Biostatistics and Epidemiology conducts disease surveillance, investigates disease outbreaks, and provides timely and relevant data and statistics to supportive public health stakeholders through the Office of Public Health Informatics and Epidemiology (OPHIE). OPHIE records and analyzes reportable disease information, analyzes data from disease investigations, identifies risk factors, provides education and recommendations on disease prevention, and works with appropriate agencies to enforce communicable disease laws. The program has been tasked with part of the coordination and planning of the state's public health COVID-19 response since the coronavirus outbreak in calendar year 2020.

The 2021 Legislature approved \$58.4 million in federal CDC Epidemiology and Laboratory Capacity for Infectious Disease (ELC) COVID-19 component grant funds in FY 2022 and \$78.3 million in in FY 2023 to support the public health response of Nevada to COVID-19.

By passing S.B. 175, which concerns the establishment and maintenance of a system of reporting and analysis of information relating to lupus and its variants, the 2021 Legislature appropriated General Funds totaling \$87,593 in FY 2022 and \$112,485 in FY 2023 to this budget for one additional full-time staff position to support the provisions of the bill.

CHRONIC DISEASE

The Chronic Disease budget funds various programs that work to control, prevent and track the incidence and prevalence of communicable and chronic diseases 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; Preventative Health and Human Services block grant; Chronic Disease Prevention; and the Oral Health Program.

As recommended by the Governor, the 2021 Legislature approved \$500,000 in General Fund appropriations in each year of the 2021-23 biennium for the continuation of breast cancer early detection services to women ages 40 to 49.

The 2021 Legislature also approved a new funding mix and structure for the State Program for Oral Health, as recommended by the Governor. In doing so, the 2021 Legislature transferred the State Dental Health Officer position in the Division of Health Care Financing and Policy’s Administration budget in order to be partially funded through Medicaid funds. The cost of the contracted, part-time State Public Health Dental Hygienist at the University of Nevada, Las Vegas remained in the Chronic Disease budget for which the Legislature allocated Healthy Nevada funds of \$92,119 in FY 2022 and \$92,123 in FY 2023.

Finally, in passing S.B. 460 (Section 9), the 2021 Legislature appropriated \$2.5 million in each year of the 2021-23 biennium to this budget to support vaping prevention activities.

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.

The 2021 Legislature approved a funding change for the administrative budget, as recommended by the Governor, to primarily support the budget through cost allocation charges for services provided to division budgets rather than with direct General Fund support. Whereas \$10.9 million of total budgeted revenues of \$22.4 million over the

2019-21 biennium were General Fund appropriations, the 2021 Legislature reduced General Funds to \$327,842 over the 2021-23 biennium. The 2021 Legislature then approved the increase of cost allocation revenues from \$5.2 million in FY 2021 to \$9.8 million in FY 2022 and \$9.9 million in FY 2023.

COMMUNITY HEALTH SERVICES

Community Health Services provides public health services in rural communities, which include public health preparedness, epidemiology assistance, and public health nursing services. Essential public health nursing services include adult and child immunizations; early periodic screening diagnosis and treatment examinations; lead testing; family planning; cancer screening; and identification/treatment of communicable diseases such as tuberculosis, sexually transmitted infections and human immunodeficiency virus.

To reduce General Funds in response to a projected decrease in state revenues, the 2021 Legislature approved the Governor's recommendation to hold three positions vacant throughout FY 2022, including two Community Health Nurses and one Administrative Assistant, all to be reinstated in FY 2023, for General Fund reductions of \$117,272. However, to ensure that services continue in rural Nevada, the 2021 Legislature subsequently restored these positions by allocating \$117,272 in American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to this budget in FY 2022.

BEHAVIORAL HEALTH

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

The eight Behavioral Health budget accounts are predominantly funded with General Funds, which make up \$294.7 million, or 72.8%, of the Behavioral Health budgets' total net funding of \$404.7 million over the 2021-23 biennium.

PROBLEM GAMBLING

The Revolving Account for the Prevention and Treatment of Problem Gambling was created by the 2005 Legislature (NRS 458A) to provide for programs that expand and improve the treatment and prevention of problem gambling through workforce development, research, and evaluation, and increasing the number of treatment facilities and providers in Nevada.

In response to the COVID-19 pandemic and the projected decrease in state revenues, the 2021 Legislature followed the recommendations of the Governor and approved program service reductions for a total of \$352,000 in General Fund savings over the 2021-23 biennium. However, through passage and approval of S.B. 460 (Section 5),

the 2021 Legislature reversed this by restoring General Funds totaling \$352,000 to this budget.

RURAL CLINICS

The Rural Clinics program provides community-based outpatient mental health services to persons of all age groups, serving 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, Caliente, Dayton, Hawthorne, Tonopah, and Lovelock.

The 2021 Legislature approved the Governor's recommendation to hold vacant 12 (11.26 FTE) positions through FY 2022 (reinstated in FY 2023) for General Fund reductions of \$600,088 in FY 2022. However, the 2021 Legislature restored these positions effective July 1, 2021, by allocating American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to this budget.

The 2021 Legislature further approved the Governor's recommendation to reduce psychiatric service contract expenditure authority to generate a General Fund savings of \$972,642. The 2021 Legislature also approved offsetting General Fund Appropriations with an increase in Medicaid reimbursements of \$237,922 over the biennium to support computer and equipment replacements. By passing S.B. 460, however, the 2021 Legislature reversed the decision to reduce contract expenditure authority by restoring \$972,642 in General Funds to this budget.

NORTHERN NEVADA ADULT MENTAL HEALTH SERVICES

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

The money committees approved the Governor's recommendation to hold vacant 25 positions (22.55 FTE) through FY 2022 (reinstated in FY 2023) for General Fund reductions of \$1.9 million in FY 2022. However, to ensure continuation of services, the 2021 Legislature restored these positions for FY 2022 with an allocation of \$1.9 million in American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds.

The 2021 Legislature further approved the Governor's recommendation to reduce General Fund appropriations for the Community-Based Living Arrangement program by \$389,399 in FY 2022. However, through passage and approval of S.B. 460 (Section 1), the 2021 Legislature reversed this General Fund saving measure by appropriating an equal amount of General Funds.

Finally, the 2021 Legislature approved the following caseload-driven staffing adjustments to NNAMHS' outpatient programs:

- The elimination of five positions, including 2.02 Psychiatric Nurse and 2.0 Senior Psychiatrist/Mid-Level Practitioner positions in the Medication Clinic beginning in FY 2022, as recommended by the Governor, for General Fund savings of \$1.1 million over the 2021-23 biennium.
- The elimination of one Psychologist in the Outpatient Counseling program and one Psychiatric Caseworker in the Service Coordination program beginning in FY 2022 for General Fund reductions of \$352,324 over the 2021-23 biennium.
- The restoration of one Psychiatric Nurse and one Senior Psychiatrist/Mid-Level Practitioner position to the Medication Clinic in FY 2023 for an increase in General Fund appropriations of \$239,271 in FY 2023.

In approving the \$239,271 for the Medication Clinic positions noted above, the money committees appropriated the funding to the IFC and directed the DPBH to request these funds once the DPBH was able to demonstrate actual caseload need. In approving the funding, the 2021 Legislature directed the agency to revise and validate staff-to-client ratios and staffing levels, divisionwide. The money committees expressed concerns about the DPBH's staff-to-client ratios, which appeared inconsistently applied between Northern and Southern Nevada Adult Mental Health Services outpatient programs. The money committees also expressed their desire for staff-to-client ratios to be applied in a consistent manner in the future and stipulated that the DPBH must demonstrate consistent staff-to-client ratios and caseload as a precondition for accessing the funds appropriated to the IFC Contingency Account in FY 2023.

SOUTHERN NEVADA ADULT MENTAL HEALTH SERVICES

Southern Nevada Adult Mental Health Services (SNAMHS) operates five sites in Clark County to provide psychiatric outpatient and inpatient services to individuals in need of mental health services. The main SNAMHS campus is located on West Charleston Boulevard in Las Vegas and includes the Rawson-Neal Psychiatric Hospital and the Stein Hospital forensic facility.

The money committees approved the Governor's recommendation to hold vacant five positions through FY 2022 (reinstated in FY 2023) for General Fund reductions of \$364,265 in FY 2022; however, the 2021 Legislature subsequently restored the positions effective July 1, 2021, with an allocation of \$364,265 in American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds.

The 2021 Legislature further approved the Governor's recommendation for the elimination of leased business office space at the agency's West Charleston Boulevard location in Las Vegas for General Fund savings of \$76,871 in FY 2022 and \$78,987 in FY 2023. However, through S.B. 460 (Section 8), the 2021 Legislature reversed this action by restoring General Funds in the identical amount to this budget.

The 2021 Legislature also approved the allocation of \$227,845 in General Fund appropriations in FY 2022 and \$30,581 in FY 2023 to support a security camera system update throughout the SNAMHS campus, and \$136,000 in FY 2022 and \$96,000 in FY 2023 for the replacement of a Unit Dose Packaging machine that had exceeded its useful life.

Finally, the 2021 Legislature approved the following caseload-driven staffing adjustments to SNAMHS' outpatient programs:

- The elimination of two positions, including one Mental Health Counselor and one Psychiatric Caseworker, in the Justice Involved Diversion program for General Fund reductions of \$343,075 over the 2021-23 biennium.
- The addition of four positions, including three Psychiatric Nurses and one Senior Psychiatrist, to the Medication Clinic program in FY 2023, resulting in \$578,188 General Fund appropriations in FY 2023.

In approving the additional Medication Clinic positions in FY 2023, the 2021 Legislature appropriated \$578,188 to the IFC and directed to request these funds once the DPBH was able to demonstrate actual caseload need.

CAPITAL IMPROVEMENT PROGRAM PROJECTS

The 2021 Legislature approved the following CIP maintenance projects for the DPBH as part of CIP Project 21-M02, Deferred Maintenance, Department of Health and Human Services:

- Sothern Nevada Adult Mental Health Services: A security upgrade at the Rawson-Neal Psychiatric Hospital (\$1.7 million) and work on the heating, ventilation, and air conditioning (HVAC) system in Building 4 (\$227,758).
- Northern Nevada Adult Mental Health Services: An electrical upgrade in Building 1 (\$3.0 million); the renovation of the central plant for cooling and heating of the Dini-Townsend Hospital (\$3.0 million); the replacement of fire-smoke dampers at the Dini-Townsend Hospital (\$783,029); a security upgrade of the nursing station at the Dini-Townsend Hospital (\$685,711); and boiler plant renovations in Buildings 1, 2 and 5 (\$1.6 million).
- Facility for the Mental Offender: An anti-ligature fixture upgrade (\$749,579) to remodel 36 client rooms.

DIVISION OF WELFARE AND SUPPORTIVE SERVICES

The Division of Welfare and Supportive Services is responsible for administering the delivery of cash grants and food stamps, enforcing child support, administering employment and training programs for welfare recipients, distributing child care funding, and determining eligibility for Nevada's Medicaid program.

The 2021 Legislature approved total funding of \$687.5 million for the division over the 2021-23 biennium (net of \$126.4 million in interagency transfer revenues), which is an increase of \$80.9 million, or 13.3%, of the total \$606.6 million approved for the 2019-21 biennium. General Fund support totals \$203.4 million over the 2021-23 biennium, which is an increase of \$18.7 million, or 10.1%, compared to the General Funds of \$184.7 million approved for the 2019-21 biennium.

WELFARE ADMINISTRATION

The Welfare Administration budget supports the administrative staff that provides oversight to the various programs administered by the division. The budget also includes support resources utilized by, and provided to, the division's field staff for the operation of the various programs under the division's jurisdiction.

The Legislature approved two new Social Services Program Specialist positions. The first position would support Supplemental Nutrition Assistance Program (SNAP) outreach activities, including certification training for community partners, assisting the division with audits, and serving as a liaison with the division's federal partners. This position is funded through federal SNAP Administrative grants totaling \$174,475 over the 2021-23 biennium. The second position would serve as the division's subject matter expert on the Temporary Assistance for Needy Families (TANF) maintenance of effort (MOE) requirements and would monitor grant spending, contract and subgrant management, and serve as the primary point of contact for other agencies and community partners. This position is funded through federal TANF grant revenues totaling \$166,731 over the 2021-23 biennium.

To achieve targeted budget savings, the 2021 Legislature approved the Governor's recommendation to maintain 12 full-time positions vacant, including a reduction of associated training and operating expenditures, in FY 2022 only, resulting in cost savings of \$974,357 in FY 2022. However, the Legislature subsequently authorized American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to restore funding for these positions effective July 1, 2021.

The Legislature further approved the Governor's recommendation of \$995,500 in FY 2022, funded with General Funds of \$99,500 and federal Title XIX (Medicaid) funds of \$895,500, for contract costs associated with modernizing the agency's process and systems used in determining eligibility for the Medicaid waivers.

TEMPORARY ASSISTANCE FOR NEEDY FAMILIES

The Temporary Assistance for Needy Families budget provides funding for cash assistance for eligible recipients, which is time limited; supports the employment and training programs and services administered by the division to help clients prepare for and find work; and provides services for families and individuals to support and maintain self-sufficiency.

Federal funding to support the TANF program is allocated to states in the form of a block grant that is capped and covers cash assistance, work support, and employment programs as well as the administrative costs associated with providing these services. The federal government has provided states the flexibility to design their own TANF self-sufficiency programs for welfare recipients in conformance with the capped funding, time limitations on program eligibility, and work requirements. The TANF program requires work in exchange for time-limited assistance. TANF provides financial assistance on a temporary basis to needy families so dependent children can be cared for in their own home or in the home of a relative. The 2021 Legislature approved the following decisions regarding funding, caseloads, and cash grants:

- **Funding:** Nevada is budgeted to continue to receive an annual TANF block grant award of approximately \$43.8 million in each year of the 2021-23 biennium. In addition, the state funds the federal TANF MOE requirements through General Fund appropriations. Consistent with the actual MOE funding level for FY 2020, the Legislature approved total TANF MOE funding of \$27.2 million in each year of the 2021-23 biennium (\$24.6 million General Fund appropriations per year) in the TANF budget. The Legislature approved the remaining \$2.6 million General Fund appropriations needed to meet the MOE in each year of the biennium in the Child Care Assistance and Development budget.
- **Caseloads:** The 2021 Legislature approved an updated TANF Cash Assistance caseload of 17,369 average monthly recipients in FY 2022, a decrease of 2,252 recipients, compared to the projected caseload of 19,621 originally recommended by the Governor, and an updated caseload of 17,794 average monthly recipients in FY 2023, a decrease of 2,017 recipients, compared to the projected caseload of 19,811 originally recommended by the Governor.

As a result, total legislatively approved funding for cash assistance grants totals \$58.2 million over the 2021-23 biennium, which is a reduction of \$5.7 million when compared to the \$63.9 million originally recommended by the Governor for the 2021-23 biennium. For the 2021-23 biennium, the Legislature approved the Governor's recommendation to retain cash assistance grants at existing levels, which includes monthly cash assistance grants for a three-person household of \$386 for a TANF recipient without a public housing allowance and \$538 for non-needy caretakers. It also includes cash assistance grants for recipients in the Kinship Care program of \$401 for a single child 12 years of age and under and \$463 for a child 13 years of age or older.

The Legislature approved the Governor's recommendation to transfer federal TANF block grant revenues of \$848,840 in FY 2022 and \$791,441 in FY 2023 to continue funding a Nurse-Family Partnership program for TANF recipients to allow the division to continue to fund the expansion of the program at the service level identified in work programs approved by the IFC at its April 1, 2021, meeting.

Finally, the Legislature did not approve the Governor's recommendation to subgrant \$599,467 in federal TANF block grant revenues in each year of the 2021-23 biennium to a third-party organization to support a youth vocational training program for low-income students due to concerns that the program would duplicate existing programs.

WELFARE FIELD SERVICES

The Welfare Field Services budget provides for the salaries, operating expenses and support costs for staff that determine eligibility for 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. Since 2017, the division estimates its staffing needs through a model based on monthly client transactions, such as intakes, renewals, redeterminations, or other changes. Based on this staffing model, the agency allocates the funding in this budget between the various federal and state funding sources for the division with General Fund appropriations calculated in accordance with the division's federally approved cost allocation plan to match federal funding resources.

To address projected increases in average monthly client transactions over the 2021-23 biennium, from 175,891 average monthly client transactions in FY 2021 to 209,282 average monthly client transactions in FY 2023, the 2021 Legislature approved a net increase of 295 new positions for this budget, an increase of 69 positions when compared to the 226 positions originally recommended by the Governor in The Executive Budget. The overall impact of the changes to staffing, due to a projected increase of average monthly client transaction increases, is a net increase in expenditures of \$3.3 million (\$1.3 million in General Funds) in FY 2022 and \$4.8 million (\$2.0 million in General Funds) in FY 2023 when compared to the cost of staffing changes originally recommended by the Governor.

Additionally, the Legislature approved federal TANF block grant revenues totaling \$1.5 million over the 2021-23 biennium to fund ten new positions and associated costs to establish a new Recovery through Employment Unit. The new unit will collaborate with community partners and employers to help identify pathways to employment for TANF recipients in recovery for substance use disorder and/or experiencing homelessness or housing instability.

To achieve targeted budget savings, the 2021 Legislature approved the Governor's recommendation to maintain 36 full-time positions and 22 intermittent positions vacant in FY 2022 only, resulting in cost savings of \$3.6 million in FY 2022. The Legislature subsequently approved American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to restore funding for these positions effective July 1, 2021.

Lastly, due to the increase in staff needed to address projected increases in client transactions, as well as the Legislature's decision to restore positions initially recommended for elimination for budget savings, the 2021 Legislature did not approve the Governor's recommendation to close four division offices, and instead approved

continuing funding for costs associated with the offices resulting in additional operating costs of \$1.4 million in FY 2022 and \$1.5 million in FY 2023.

CHILD SUPPORT ENFORCEMENT PROGRAM

The Child Support Enforcement Program (CSEP) provides the following five basic services: location of absent parents, establishment of parentage, establishment of child support orders, collection of support payments, and enforcement of private medical insurance. In Nevada, the CSEP is administered by the Division of Welfare and Supportive Services and jointly operated by the division and county district attorneys. The CSEP budget is partially funded with a portion of the child support collections that the state is allowed to retain, which has historically provided the match for federal Title IV-D funds. The 2021 Legislature approved revenues totaling \$17.0 million in FY 2022 and \$16.6 million in FY 2023 to support the CSEP budget, including 117 positions and associated costs.

In addition, the 2021 Legislature approved A.B. 474, which provides one-time funding of \$51.8 million (\$17.5 million in General Funds and \$34.3 million in federal funds) over the 2021-23 biennium, as recommended by the Governor, for costs associated with the replacement of the automated processing system for child support enforcement. The modernization of the system was approved to better satisfy federal and state processing mandates and to upgrade aging software.

CHILD ASSISTANCE AND DEVELOPMENT

The Child Assistance and Development budget provides for child care-related expenditures for TANF recipients; former TANF recipients; non-TANF eligible clients who are at risk of losing employment due to a lack of assistance with child care; and low-income, non-TANF eligible clients. The 2021 Legislature approved the Governor's recommendation to continue General Fund support for the Child Assistance and Development budget at the 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 a state hard-dollar cash match for the TANF budget.

Due to projected decreases in average monthly child care assistance caseloads, the 2021 Legislature approved net reductions in federal Child Care Discretionary Fund grant revenues totaling \$3.3 million in FY 2022 and \$4.2 million in FY 2023 when compared to projections originally included in The Executive Budget. The caseload is projected to decrease from 10,407 actual average monthly clients in FY 2020 to 9,862 average monthly clients in FY 2023, a 5.2% decrease.

In addition, the Legislature approved the Governor's recommendation to utilize Child Care Discretionary funds totaling \$6.5 million over the 2021-23 biennium for contract costs associated with modernizing the agency's child care case management system, which is estimated to cost a total of \$15.6 million to complete. The modernization is intended to replace and update the agency's current processes, which involve multiple systems on

aging software with a single, easy-to-use system. The modernized child care case management system is expected to go live by FY 2026.

Lastly, the 2021 Legislature also approved two new Social Services Program Specialist positions, as recommended by the Governor, to expand access to quality child care providers by improving the program's strategic planning as well as performing outreach and identifying community partnerships. Costs associated with the new positions are funded through federal Child Care Discretionary block grant funds totaling \$310,762 over the 2021-23 biennium.

ENERGY ASSISTANCE PROGRAM

The Energy Assistance Program (EAP) assists eligible Nevada citizens in meeting their home heating and cooling needs. The program provides payments for eligible households, which can be either applied to the heating provider, the cooling provider, or split between the two. Funding for the Energy Assistance Program is provided by the federal Low Income Home Energy Assistance Program (LIHEAP) block grant and Universal Energy Charges (UEC) from the Fund for Energy Assistance and Conservation.

To align funding with projected caseloads, the 2021 Legislature approved reductions totaling \$2.2 million in FY 2022 and \$1.9 million in FY 2023 for the EAP. While the total average number of households participating in the EAP is projected to increase over the 2021-23 biennium when compared to FY 2020 actuals, the annual average monthly EAP payment is budgeted to decrease to \$703 in each year when compared to the FY 2020 actual average monthly EAP payment of \$1,001, which included a supplemental payment from the federal Coronavirus Aid, Relief, and Economic Security Act funds. The average annual payment of \$703 each year excludes any potential supplemental payments, which the agency considers issuing on an annual basis based on factors such as available funding and the number of households on the program.

The Legislature also approved the Governor's recommendation to reclassify two Administrative Assistant positions to Family Services Specialist positions and to reclassify two Program Officer positions to Family Services Supervisor positions. The additional cost of the reclassifications totals \$68,860 over the 2021-23 biennium, funded through a combination of Universal Energy Charge revenues and federal grant funds. The reclassifications will increase staff resources available for training and program education as well as improve the division's ability to retain qualified, experienced staff.

DIVISION OF CHILD AND FAMILY SERVICES

The Division of Child and Family Services provides an array of services to children and adolescents and is organized into four major program areas: Residential Services, Community Services, 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 2021 Legislature approved General Fund appropriations totaling \$281.2 million for the 2021-23 biennium, which is a decrease of \$3.2 million, or 1.1%, compared to the \$284.4 million approved for the 2019-21 biennium. These amounts include General Fund budget reductions of \$7.5 million over the 2021-23 biennium, detailed in the following sections. The Legislature approved total funding of \$594.4 million for the 2021-23 biennium (net of interagency transfers), which was \$4.9 million, or 0.8%, more than the \$589.5 million approved for the 2019-21 biennium.

CHILDREN, YOUTH AND FAMILY ADMINISTRATION

The Legislature approved \$175,171 in federal revenues over the 2021-23 biennium to support a new Social Services Manager position and associated expenditures to manage the Victims Services Unit. The Victims Services Unit includes 13 positions between the Children, Youth and Family Administration and Victims of Crime budgets, and oversees Victims of Crime Act (VOCA) Assistance, VOCA Compensation, Confidential Address Program, Family Violence Prevention and Services Program, Victims of Domestic Violence, Antiterrorism and Emergency Assistance Program, Victim Assistance Academy of Nevada, and the Victims Services Collaborative.

The 2021 Legislature also approved \$132,015 (\$26,420 General Funds) in FY 2023 to fund two new positions, including one Health Program Specialist and one Psychiatric Caseworker and associated expenditures, effective October 1, 2022. The positions would provide for continuity of services within the Las Vegas Resiliency Center following the expected expiration of federal Antiterrorism and Emergency Assistance program funds on September 30, 2022.

In approving \$3.0 million in COVID-19 pandemic-related supplemental John H. Chafee federal funding in FY 2022 to support current and former foster youth, the 2021 money committees instructed the DCFS to provide a report to the IFC detailing funding allocations, expenditures, and outcomes of the federal award.

As part of the Governor's recommended budget reductions, the Legislature approved eliminating leases at 4180 S. Pecos Road in Las Vegas and 4600 Kietzke Lane in Reno. Across all impacted DCFS budgets, including DCFS Administration, Juvenile Justice Services, Information Services, and Southern Nevada Child and Adolescent Services, associated reductions total \$911,451 (\$564,855 General Fund reduction) over the 2021-23 biennium. The Legislature also passed, and the Governor approved, S.B. 460, which included General Fund appropriations of \$130,069 over the 2021-23 biennium to restore services associated with the Nevada Partnership for Training contract with the University of Nevada, Reno School of Social Work.

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 2021 Legislature approved General Fund appropriations of \$18.1 million and \$18.3 million for FY 2022 and FY 2023, respectively. The 2021 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.

The Washoe County Child Welfare budget also funds categorical grants to support adoption caseload growth and respite services, and any unspent categorical funds for those purposes must be reverted to the General Fund. The 2021 Legislature approved General Fund appropriations of \$1.4 million and federal Title IV-E funds of \$1.9 million over the 2021-23 biennium for adoption subsidy caseload growth. The Legislature also approved \$180,000 in General Fund appropriations for respite services each year of the 2021-23 biennium, but changed its prior budgeting practice regarding this funding by budgeting the \$180,000 in a new special use expenditure category and requiring that the funds be used to provide traditional respite services, specifying that any unspent balance would be subject to reversion at the end of each fiscal year. The same amount of respite funding was originally approved by the 2019 Legislature but was included as part of the child welfare block grant. Additionally, the Legislature approved clarifying language in the Appropriations Act (A.B. 494 [Section 69]) allowing the division to request additional funding for adoption subsidies and limiting block grant and respite funding for the Washoe County Child Welfare budget.

The money committees also directed that Washoe County Child Welfare, Clark County Child Welfare, and Rural Child Welfare report to the IFC on the utilization of respite services in FY 2022.

Lastly, the Governor recommended, and the Legislature approved, General Fund budget reductions to the fiscal incentive category of \$892,500 in FY 2022 and \$805,000 in FY 2023. However, the reductions were subsequently restored through the passage and approval of S.B. 460 (Section 3).

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 2021 Legislature approved General Fund appropriations of \$53.4 million and \$54.2 million for FY 2022 and FY 2023, respectively. The 2021 money committees continued the policy of funding child welfare through a block grant mechanism allowing flexibility for Clark County to expend the funds as needed with no requirement to revert unspent monies.

As with Washoe County, the budget is funded with categorical grants to support adoption caseload growth and respite services, and any unspent categorical funds must be reverted to the General Fund. The 2021 Legislature approved General Fund appropriations of \$3.4 million and federal Title IV-E funds of \$4.6 million over the 2021-23 biennium for adoption subsidy caseload growth. The Legislature also approved

placing \$155,000 in annual General Fund appropriations for respite services each year of the 2021-23 biennium and required any unspent balance to be reverted at the end of each fiscal year. The same amount of respite funding was originally approved by the 2019 Legislature but was included as part of the child welfare block grant. Consistent with the Washoe County Child Welfare budget, the 2021 Legislature approved clarifying language in the Appropriations Act (A.B. 494 [Section 69]) allowing the division to request additional funding for adoption subsidies and limiting block grant and respite funding for the Clark County Child Welfare budget.

Lastly, the Governor recommended, and the Legislature approved, General Fund budget reductions to the fiscal incentive category of \$2.7 million in FY 2022 and \$2.4 million in FY 2023. As with the Washoe County budget, the reductions were subsequently restored with the passage and approval of S.B. 460 (Section 4).

RURAL CHILD WELFARE

The Rural Child Welfare budget contains all positions and associated costs for the division's rural child welfare responsibilities, including foster care placements, subsidized adoptions, and higher-level placements for the rural region. The 2021 Legislature approved total funding of \$43.0 million over the 2021-23 biennium (net of interagency transfers), including General Fund appropriations of \$8.3 million and \$8.7 million for FY 2022 and FY 2023, respectively.

The Legislature approved General Fund reductions of \$700,000 each year of the 2021-23 biennium with a corresponding increase of \$700,000 in federal Title IV-B (1) funding each year of the 2021-23 biennium. While the total amount of federal funding approved in the Rural Child Welfare budget did not change, the budget reduction resulted in a shift of Title IV-B (1) funding from subawards and service contracts to agency personnel expenditures.

Caseload adjustments totaling \$982,501 (\$591,396 General Funds) were approved over the 2021-23 biennium to fund projected caseload increases in adoption subsidies, court jurisdiction, advanced and specialized foster care programs, family foster care, and Kinship Guardianship programs.

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. The 2021 money committees approved total funding of \$7.2 million (\$6.1 million General Funds) over the 2021-23 biennium. The money committees also approved a reclassification of a Youth Parole Counselor position to a Criminal Investigator. However, the 2021 Legislature did not approve enabling legislation (A.B. 448) that would have allowed the DCFS to utilize POST 2 positions, such as a Criminal Investigator.

YOUTH ALTERNATIVE PLACEMENT

The Youth Alternative Placement budget serves as a pass-through account to provide funding to the China Spring Youth Camp (Boys) and Aurora Pines Girls Facility in Douglas County and the Spring Mountain Youth Camp (Spring Mountain) in Clark County. These camps provide residential treatment programs to youth who have been adjudicated delinquent by Nevada courts. County participation fees represent assessments collected from all Nevada counties, except Clark County, for the operation of the China Spring Youth Camp and Aurora Pines Girls Facility, while General Funds are provided to both county facilities to support operating costs.

The Governor recommended General Fund budget reductions of \$1.2 million each year of the 2021-23 biennium to the Douglas County camps, which represented an annual 70.5% reduction to total General Fund appropriations when compared to the amount legislatively approved for FY 2021.

As an alternative to the Governor's recommended reduction, the Nevada Association of Counties submitted a proposal which was accepted by the 2021 Legislature to reduce General Fund budget reductions over the 2021-23 biennium by approximately 50.0%. As a result, General Fund reductions previously totaling \$2.4 million over the 2021-23 biennium was reduced to \$1.2 million.

SUMMIT VIEW YOUTH CENTER

The Summit View Youth Center (SVYC) is a physically secure, male juvenile justice facility for serious and chronic offenders located in North Las Vegas. The 2021 Legislature approved total General Fund appropriations of \$6.3 million and \$7.3 million for FY 2022 and FY 2023, respectively.

As a budget reduction measure, the Governor recommended holding 11 Group Supervisor positions vacant in FY 2022, with reinstatement in July 2022, for General Fund savings of \$758,038. However, while the 2021 money committees approved this recommendation, the 2021 Legislature subsequently restored the positions beginning July 1, 2021, utilizing federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds.

CALIENTE YOUTH CENTER

The Caliente Youth Center (CYC) is a staff-secure, minimum-security juvenile justice facility located in Caliente, Nevada, and is the only state-operated facility that accepts female youth. The 2021 Legislature approved General Fund appropriations totaling \$6.5 million in FY 2022 and \$9.3 million in FY 2023.

As a budget reduction measure, the Governor recommended holding 38 positions vacant in FY 2022, with reinstatement in July 2022, for General Fund savings of \$2.6 million. While the 2021 money committees approved this recommendation, the 2021 Legislature subsequently restored the positions beginning July 1, 2021, utilizing federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds.

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. The 2021 Legislature approved General Fund appropriations totaling \$7.3 million in FY 2022 and \$8.4 million in FY 2023.

As a budget reduction measure, the Governor recommended holding 14 Group Supervisor positions vacant in FY 2022, with reinstatement in July 2022, for General Fund savings of \$960,908. While the 2021 money committees approved this recommendation, the 2021 Legislature subsequently restored the positions beginning July 1, 2021, utilizing federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds.

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 \$5.9 million in FY 2022 and \$6.0 million in FY 2023, the 2021 Legislature approved total funding of \$10.9 million in FY 2022 and \$11.2 million in FY 2023, including General Fund appropriations of \$4.3 million and \$4.4 million for FY 2022 and FY 2023, respectively.

In approving the budget, the 2021 money committees directed the DCFS to begin tracking, in a distinct budget category, youth-driven expenditures from standard operating expenditures. This direction applied to Northern Nevada Child and Adolescent Services, Southern Nevada Child and Adolescent Services, Summit View Youth Center, Caliente Youth Center, and Nevada Youth Training Center budgets. The division was also instructed to submit its 2023-25 biennium budget request for these budgets with a separate youth-driven expenditure category to improve transparency and accountability in budgeting, operation and oversight.

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 \$13.6 million in FY 2022 and \$14.0 million in FY 2023, the 2021 Legislature approved total funding of \$31.4 million in FY 2022 and \$32.1 million in FY 2023, including General Fund appropriations of \$12.7 million and \$13.0 million for FY 2022 and FY 2023, respectively.

ONE-TIME APPROPRIATIONS AND CAPITAL IMPROVEMENT PROGRAM

The Legislature approved a total of \$766,561 in one-time appropriations for deferred maintenance for Summit View Youth Center (\$145,790), Caliente Youth Center (\$56,969), Nevada Youth Training Center (\$129,908), and Southern Nevada Child and Adolescent Services (\$433,894). For information on projects approved in the Capital Improvement Program for the DCFS, please see pages 60 – 63 of this report.

DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION

The Department of Employment, Training and Rehabilitation (DETR) facilitates the training and stability of a qualified workforce to support a growing and diverse economy and enforces rules that protect citizens from workplace and personal discrimination. The department is the lead state agency responsible for the administration of the Workforce Innovation and Opportunity Act (WIOA) in Nevada and consists of the Director's Office and centralized administrative services, the Employment Security Division, the Rehabilitation Division, the Research and Analysis Bureau, Information Development and Processing, the Nevada Equal Rights Commission, and the Governor's Office of Workforce Innovation.

Funding for the department includes, but is not limited to, federal funds from the U.S. Department of Labor; the U.S. Department of Education; the Social Security Administration; unemployment insurance tax ranging from 0.25% to 5.40% of taxable wages, paid by Nevada employers; an additional surcharge of 0.05% of taxable wages earmarked for the Career Enhancement Program; and penalties and interest collected from employers for nonpayment or late payment of unemployment insurance contributions. Additionally, General Fund appropriations are provided to the Equal Rights Commission, the Rehabilitation Division, and the Governor's Office of Workforce Innovation.

For the 2021-23 biennium, total funding approved for the department is \$376.4 million (net \$63.1 million in interagency transfer revenues) compared to the total legislatively approved funding of \$313.4 million for the 2019-21 biennium (net of interagency transfers). The increase is primarily due to increased federal funding in the Employment Security Division and the transfer in of the Office of Workforce Innovation budgets from the Governor's Office.

REHABILITATION DIVISION

The Rehabilitation Division includes an administrative budget; the Bureau of Vocational Rehabilitation, which provides vocational rehabilitation services leading to employment for persons with disabilities; the Bureau of Services to the Blind and Visually Impaired, which provides vocational rehabilitation services leading to employment and independent living services to eligible individuals with blindness and visual impairments; the Bureau of Disability Adjudication, which makes medical determinations of eligibility for Social Security Administration disability benefit payment programs; and the Blind Business Enterprise program, which provides blind individuals seeking self-sufficiency

the opportunity to operate snack bars and vending operations in federal, state and municipal buildings statewide.

DISABILITY ADJUDICATION

The 2021 Legislature approved Social Security Administration funds of \$348,819 over the 2021-23 biennium to convert the agency's phone system to DETR's modernized, cloud-based phone system, as recommended by the Governor.

VOCATIONAL REHABILITATION AND SERVICES TO THE BLIND OR VISUALLY IMPAIRED

As a General Fund savings measure, the 2021 Legislature approved the Governor's recommended General Fund reduction of \$3.8 million and matching federal Section 110 grant reductions of \$13.9 million over the 2021-23 biennium, with a corresponding reduction in case services and third-party cooperative arrangements in the Vocational Rehabilitation and Services to the Blind or Visually Impaired budgets. However, due to concerns that the budgets would have insufficient funding to match the budgeted federal Section 110 grant, the 2021 Legislature appropriated (A.B. 494 [Section 83]) General Funds of \$1.9 million to the Interim Finance Committee Contingency Account for allocation to the department upon presentation of documentation indicating the need for additional funding to serve clients.

EMPLOYMENT SECURITY DIVISION

The Employment Security Division 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.

EMPLOYMENT SECURITY - SPECIAL FUND

The 2021 Legislature approved the Governor's recommendation to transfer \$1.0 million in penalty and interest reserves over the 2021-23 biennium to the Information Development and Processing budget to support ongoing defect and enhancement master service agreement programming expenditures for UInv, the state's unemployment information system.

UNEMPLOYMENT INSURANCE

Due to increased workloads related to increased unemployment benefit claims and related activity associated with the COVID-19 pandemic, the 2021 Legislature approved federal funds of \$16.2 million over the 2021-23 biennium, as recommended by the Governor through a budget amendment, to continue 183 intermittent positions in the Unemployment Insurance budget in FY 2022 (\$14.3 million) and transfers to the Administration and Information Development and Processing budgets to support budget amendments in those budgets (\$1.9 million).

Through the passage of S.B. 461 (Section 1), the 2021 Legislature authorized the disbursement of \$335.0 million in federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds to repay advances received by the Unemployment Compensation Fund under Title XII of the Social Security Act.

Finally, through the passage of A.B. 484, the 2021 Legislature authorized disbursing federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds of \$54.0 million to the Employment Security Division to upgrade the state's unemployment compensation information system.

EMPLOYMENT SECURITY DIVISION ADMINISTRATION

The 2021 Legislature approved a new unclassified Deputy Staff Attorney position to support an anticipated increase in legal activity resulting from the increase in unemployment claims in the state at a cost of \$304,580 over the 2021-23 biennium, funded with cost allocation reimbursements.

ADMINISTRATIVE SERVICES

To improve financial management and strategic oversight, the 2021 Legislature approved the Governor's recommendations for the addition of an Accountant 3 position, the reclassification of a Management Analyst 2 to an Administrative Services Officer 1, and the reclassification of the Assistant to the Director position to provide a second Deputy Director, funded with cost allocation reimbursements of \$87,502 and transfers in from the Unemployment Insurance budget of \$177,554 over the 2021-23 biennium.

INFORMATION DEVELOPMENT AND PROCESSING

The 2021 Legislature approved transfers in of federal program administration grant funding of \$1.7 million from the Unemployment Insurance budget in FY 2022 to continue funding for 16 intermittent positions to provide programming and system support related to increased unemployment benefit claims activity, program changes, and information technology support for increased DETR staff due to the ongoing pandemic, as recommended by the Governor through a budget amendment.

GOVERNOR'S OFFICE OF WORKFORCE INNOVATION

Through the passage of A.B. 459, the 2021 Legislature approved the transfer of the Office of Workforce Innovation and P20 Workforce Reporting budgets from the Governor's Office to DETR. Assembly Bill 459 also renamed the Office of Workforce Innovation to the Governor's Office of Workforce Innovation. Additionally, A.B. 459 (Section 10.5) transferred responsibility for the State Apprenticeship Council from the Office of Workforce Innovation to the Office of the Labor Commissioner within the Department of Business and Industry effective July 1, 2021.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HEALTH AND HUMAN SERVICES					
HHS-DO - ADMINISTRATION	2,191,539	2,229,066	2,301,802	2,240,340	2,335,488
GENERAL FUND	1,473,331	1,562,534	1,637,903	1,567,038	1,664,832
BALANCE FORWARD		2,327		2,327	
INTERAGENCY TRANSFER	718,208	524,657	524,417	531,427	531,175
OTHER FUND		139,548	139,482	139,548	139,481
REVERSIONS					
HHS-DO - DEVELOPMENTAL DISABILITIES	824,577	720,926	724,042	722,643	726,792
GENERAL FUND	155,403	154,270	154,868	156,525	157,618
FEDERAL FUND	669,174	566,656	569,174	566,118	569,174
INTERAGENCY TRANSFER					
REVERSIONS					
HHS-DO - FAMILY PLANNING	3,000,000	2,378,152	2,999,823	2,378,214	2,999,885
GENERAL FUND	3,000,000	2,378,152	2,999,823	2,378,214	2,999,885
REVERSIONS					
HHS-DO - GRANTS MANAGEMENT UNIT	26,946,886	25,120,831	25,120,990	25,120,053	25,121,206
GENERAL FUND	40,527	37,091	37,250	37,218	38,371
FEDERAL FUND	19,422,780	18,455,355	18,455,355	18,455,355	18,455,355
INTERAGENCY TRANSFER					
OTHER FUND	7,483,579	6,628,385	6,628,385	6,627,480	6,627,480
REVERSIONS					
HHS-DO - GRIEF SUPPORT TRUST ACCOUNT	103,929	106,814	106,814	97,165	97,165
BALANCE FORWARD	39,314	41,705	41,705	32,056	32,056
INTERAGENCY TRANSFER	64,310	64,425	64,425	64,425	64,425
OTHER FUND	305	684	684	684	684
REVERSIONS					
DHHS DO - DATA ANALYTICS		2,941,559	3,046,396	3,029,965	3,167,156
GENERAL FUND		765,796	861,756	777,440	905,348
INTERAGENCY TRANSFER		2,088,685	2,097,599	2,165,588	2,174,908
OTHER FUND		87,078	87,041	86,937	86,900
REVERSIONS					
HHS-ADSD - CONSUMER HEALTH ASSISTANCE	1,791,554	2,195,311		2,200,521	
GENERAL FUND	458,460	371,460		372,440	
INTERAGENCY TRANSFER	612,136	458,681		460,534	
OTHER FUND	720,958	1,365,170		1,367,547	
REVERSIONS					
HHS-DO - INDIGENT HOSPITAL CARE	61,227,624	66,178,186	66,178,186	71,144,769	65,147,326
BALANCE FORWARD	25,925,928	23,300,126	23,300,126	26,034,310	20,036,867
OTHER FUND	35,301,696	42,878,060	42,878,060	45,110,459	45,110,459
REVERSIONS					
HHS-DO - UPL HOLDING ACCOUNT	13,758,157	11,873,577	11,892,777	11,873,577	11,873,577
INTERAGENCY TRANSFER	13,758,157	11,873,577	11,892,777	11,873,577	11,873,577
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DO - INDIVIDUALS WITH DISABILITIES ED PART C	4,123,803	4,105,183	4,139,476	4,108,224	4,139,476
FEDERAL FUND	4,123,803	4,105,183	4,139,476	4,108,224	4,139,476
INTERAGENCY TRANSFER					
PATIENT PROTECTION COMMISSION			343,397		340,845
GENERAL FUND			343,397		340,845
TOTAL HEALTH AND HUMAN SERVICES - DIRECTOR'S OFFICE	113,968,069	117,849,605	116,853,703	122,915,471	115,948,916
GENERAL FUND	5,127,721	5,269,303	6,034,997	5,288,875	6,106,899
BALANCE FORWARD	25,965,242	23,344,158	23,341,831	26,068,693	20,068,923
FEDERAL FUND	24,215,757	23,127,194	23,164,005	23,129,697	23,164,005
INTERAGENCY TRANSFER	15,152,811	15,010,025	14,579,218	15,095,551	14,644,085
OTHER FUND	43,506,538	51,098,925	49,733,652	53,332,655	51,965,004
REVERSIONS					
HHS-ADSD - CONSUMER HEALTH ASSISTANCE			2,193,530		2,198,604
GENERAL FUND			370,789		371,757
INTERAGENCY TRANSFER			458,287		460,096
OTHER FUND			1,364,454		1,366,751
HHS-ADSD - FEDERAL PROGRAMS AND ADMINISTRATION	10,954,499	9,366,276	9,735,487	10,221,193	10,214,244
GENERAL FUND	2,152,466	1,927,327	1,926,026	2,092,833	2,091,443
INTERAGENCY TRANSFER	8,802,033	7,438,949	7,809,461	8,128,360	8,122,801
REVERSIONS					
HHS-ADSD - SENIOR RX AND DISABILITY RX	1,530,900	533,828	586,996	537,838	664,134
OTHER FUND	1,530,900	533,828	586,996	537,838	664,134
HHS-ADSD - TOBACCO SETTLEMENT PROGRAM	5,943,499	6,680,683	6,680,690	7,255,400	7,255,151
OTHER FUND	5,943,499	6,680,683	6,680,690	7,255,400	7,255,151
HHS-ADSD - HOME AND COMMUNITY- BASED SERVICES	55,888,740	54,624,739	57,323,552	55,840,856	58,059,630
GENERAL FUND	23,795,580	25,451,347	27,048,229	27,756,155	30,203,519
BALANCE FORWARD	94,342	294,503	294,503	294,503	294,503
FEDERAL FUND	24,657,144	19,832,306	19,832,306	18,254,411	18,254,411
INTERAGENCY TRANSFER	7,186,549	8,858,672	9,960,603	9,347,876	9,119,286
OTHER FUND	155,125	187,911	187,911	187,911	187,911
REVERSIONS					
HHS-ADSD - COMMUNICATION ACCESS SERVICES	4,135,224	4,097,931	4,097,931	3,783,738	3,784,244
BALANCE FORWARD	1,534,573	1,334,412	1,334,412	1,036,365	1,036,871
OTHER FUND	2,600,651	2,763,519	2,763,519	2,747,373	2,747,373

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-ADSD - EARLY INTERVENTION SERVICES	37,723,693	37,538,676	40,148,525	41,029,247	41,800,839
GENERAL FUND	30,077,524	31,025,797	31,905,219	33,981,977	34,819,097
FEDERAL FUND	316,251	452,027	480,078	473,767	497,973
INTERAGENCY TRANSFER	7,160,783	6,060,852	7,763,228	6,573,503	6,483,769
OTHER FUND	169,135				
REVERSIONS					
HHS - ADSD- AUTISM TREATMENT ASSISTANCE PROGRAM	11,984,231	8,688,460	9,417,289	10,083,394	10,382,243
GENERAL FUND	3,506,458	5,150,870	5,450,749	6,358,489	6,839,646
FEDERAL FUND	1,531,703				
INTERAGENCY TRANSFER	3,122,925	3,394,090	3,966,540	3,581,405	3,542,597
OTHER FUND	3,823,145	143,500		143,500	
REVERSIONS					
HHS-ADSD-APPLIED BEHAVIOR ANALYSIS	394,567	269,750	269,750	346,152	346,152
BALANCE FORWARD	190,162	171,400	171,400	247,802	247,802
OTHER FUND	204,405	98,350	98,350	98,350	98,350
HHS-ADSD - FAMILY PRESERVATION PROGRAM	3,067,273	3,008,830	2,979,658	3,052,588	3,032,392
GENERAL FUND	1,767,273	1,708,830	1,679,658	1,752,588	1,732,392
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					
HHS-ADSD - SIERRA REGIONAL CENTER	57,283,366	58,691,350	59,579,543	60,798,265	61,199,939
GENERAL FUND	27,355,283	29,298,973	28,436,647	30,289,162	30,990,306
INTERAGENCY TRANSFER	29,003,083	28,798,248	30,548,767	29,914,974	29,615,504
OTHER FUND	925,000	594,129	594,129	594,129	594,129
REVERSIONS					
HHS-ADSD - DESERT REGIONAL CENTER	173,919,494	176,981,189	180,773,033	185,142,905	187,508,683
GENERAL FUND	83,602,834	93,982,998	89,327,153	99,226,090	98,153,193
INTERAGENCY TRANSFER	87,124,653	80,001,033	88,425,692	82,885,390	86,398,047
OTHER FUND	3,192,007	2,997,158	3,020,188	3,031,425	2,957,443
REVERSIONS					
HHS-ADSD - RURAL REGIONAL CENTER	23,115,120	22,006,247	22,084,222	22,789,706	22,558,505
GENERAL FUND	10,855,243	11,369,430	10,853,134	11,862,842	11,873,256
INTERAGENCY TRANSFER	12,079,873	10,420,047	11,014,318	10,710,094	10,468,479
OTHER FUND	180,004	216,770	216,770	216,770	216,770
REVERSIONS					
HHS-ADSD - COMMISSION FOR PERSONS WHO ARE DEAF	25,000	25,000	25,000	25,000	25,000
GENERAL FUND	25,000	25,000	25,000	25,000	25,000
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL AGING AND DISABILITY SERVICES	385,965,606	382,512,959	395,895,206	400,906,282	409,029,760
GENERAL FUND	183,137,661	199,940,572	197,022,604	213,345,136	217,099,609
BALANCE FORWARD	1,819,077	1,800,315	1,800,315	1,578,670	1,579,176
FEDERAL FUND	26,505,098	20,284,333	20,312,384	18,728,178	18,752,384
INTERAGENCY TRANSFER	155,579,899	146,071,891	161,046,896	152,241,602	155,310,579
OTHER FUND	18,923,871	14,415,848	15,713,007	15,012,696	16,288,012
REVERSIONS					
HHS-HCF&P - PRESCRIPTION DRUG REBATE		321,167,115	337,020,899	319,287,440	332,380,636
OTHER FUND		321,167,115	337,020,899	319,287,440	332,380,636
HHS-HCF&P - INTERGOVERNMENTAL TRANSFER PROGRAM	163,593,481	238,388,459	218,456,638	176,839,609	196,907,928
BALANCE FORWARD	3,329,364	63,329,364	22,810,657	3,329,364	431,173
INTERAGENCY TRANSFER	36,473,690	35,640,565	34,452,519	38,138,151	35,040,473
OTHER FUND	123,790,427	139,418,530	161,193,462	135,372,094	161,436,282
HHS-HCF&P - HCF&P ADMINISTRATION	171,360,901	182,018,497	183,293,822	181,651,371	185,273,847
GENERAL FUND	28,101,870	28,429,798	28,369,614	27,023,264	27,305,699
BALANCE FORWARD	1,054,669	591,577	591,577	750,801	750,801
FEDERAL FUND	140,300,498	150,581,904	152,039,482	151,769,138	155,085,987
INTERAGENCY TRANSFER	470,241	511,646	491,977	511,646	534,838
OTHER FUND	1,433,623	1,903,572	1,801,172	1,596,522	1,596,522
REVERSIONS					
HHS-HCF&P - INCREASED QUALITY OF NURSING CARE	45,168,778	45,799,309	45,548,502	48,006,697	47,477,641
BALANCE FORWARD	3,035,719	1,256,950	1,256,950	900,001	900,000
OTHER FUND	42,133,059	44,542,359	44,291,552	47,106,696	46,577,641
HHS-HCF&P - NEVADA CHECK UP PROGRAM	60,633,959	59,226,034	56,062,470	64,615,474	58,101,212
GENERAL FUND	12,702,310	13,174,656	11,988,060	14,155,038	13,464,457
FEDERAL FUND	44,004,522	42,435,630	41,269,583	46,800,148	41,765,325
INTERAGENCY TRANSFER	861,989	1,064,504	491,112	1,046,586	504,211
OTHER FUND	3,065,138	2,551,244	2,313,715	2,613,702	2,367,219
HHS-HCF&P - NEVADA MEDICAID, TITLE XIX	4,318,521,145	4,997,184,667	5,463,666,995	5,240,924,787	5,519,543,086
GENERAL FUND	831,770,720	939,481,615	957,079,521	1,027,793,606	1,076,285,432
BALANCE FORWARD	684,568	790,465	790,465	790,465	790,465
FEDERAL FUND	3,237,850,682	3,406,418,375	3,852,349,982	3,625,718,947	3,812,437,782
INTERAGENCY TRANSFER	212,193,714	620,121,057	618,297,711	554,020,675	588,728,988
OTHER FUND	36,021,461	30,373,155	35,149,316	32,601,094	41,300,419
REVERSIONS					
TOTAL HEALTH CARE FINANCING & POLICY	4,759,278,264	5,843,784,081	6,304,049,326	6,031,325,378	6,339,684,350
GENERAL FUND	872,574,900	981,086,069	997,437,195	1,068,971,908	1,117,055,588
BALANCE FORWARD	8,104,320	65,968,356	25,449,649	5,770,631	2,872,439
FEDERAL FUND	3,422,155,702	3,599,435,909	4,045,659,047	3,824,288,233	4,009,289,094
INTERAGENCY TRANSFER	249,999,634	657,337,772	653,733,319	593,717,058	624,808,510
OTHER FUND	206,443,708	539,955,975	581,770,116	538,577,548	585,658,719
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DPBH - RADIATION CONTROL	5,801,168	4,497,889	6,257,279	4,423,978	6,185,796
BALANCE FORWARD	2,803,974	1,035,691	2,777,566	1,342,469	3,084,344
FEDERAL FUND	230,000	269,779	271,420	270,599	272,374
INTERAGENCY TRANSFER	14,422	16,140	20,089	16,206	20,341
OTHER FUND	2,752,772	3,176,279	3,188,204	2,794,704	2,808,737
HHS-DPBH - CHILD CARE SERVICES	2,135,889	2,232,635	2,294,446	2,363,760	2,371,094
BALANCE FORWARD	227,311	192,818	192,818	266,718	266,718
INTERAGENCY TRANSFER	1,750,596	1,870,553	1,918,615	1,922,642	1,921,036
OTHER FUND	157,982	169,264	183,013	174,400	183,340
HHS-DPBH - LOW-LEVEL RADIOACTIVE WASTE FUND	1,927,330	264,238	267,667	262,529	268,007
BALANCE FORWARD	1,651,923				
OTHER FUND	275,407	264,238	267,667	262,529	268,007
HHS-DPBH - NEVADA CENTRAL CANCER REGISTRY	694,845	797,128	1,002,297	1,008,312	1,217,633
GENERAL FUND					
BALANCE FORWARD	119,345	75,904	75,904	300,556	300,556
INTERAGENCY TRANSFER	575,000	485,523	690,156	481,019	690,156
OTHER FUND	500	235,701	236,237	226,737	226,921
REVERSIONS					
HHS-DPBH - HEALTH STATISTICS AND PLANNING	4,180,251	3,935,324	3,949,784	3,849,371	3,866,474
BALANCE FORWARD	2,385,322	2,095,210	2,095,210	2,009,852	2,009,852
INTERAGENCY TRANSFER	398,560	438,858	442,158	438,660	441,747
OTHER FUND	1,396,369	1,401,256	1,412,416	1,400,859	1,414,875
HHS-DPBH - ENVIRONMENTAL HEALTH SERVICES	2,670,753	2,282,729	2,510,794	2,199,112	2,428,079
BALANCE FORWARD	685,220	512,875	512,875	424,382	424,260
FEDERAL FUND	283,283	189,085	190,842	188,615	189,453
INTERAGENCY TRANSFER	5,123		208,905		218,252
OTHER FUND	1,697,127	1,580,769	1,598,172	1,586,115	1,596,114
HHS-DPBH - IMMUNIZATION PROGRAM	11,601,630	7,234,810	7,243,177	7,241,594	7,247,117
GENERAL FUND	1,063,650	699,790	700,095	699,790	700,049
FEDERAL FUND	7,383,829	4,279,684	4,287,753	4,284,971	4,290,233
INTERAGENCY TRANSFER	3,004,151	2,105,336	2,105,329	2,106,833	2,106,835
OTHER FUND	150,000	150,000	150,000	150,000	150,000
REVERSIONS					
HHS-DPBH - WIC FOOD SUPPLEMENT	70,981,815	67,264,812	67,307,569	67,254,152	67,325,342
BALANCE FORWARD					
FEDERAL FUND	51,987,556	46,667,874	46,710,629	46,657,214	46,728,400
INTERAGENCY TRANSFER	3,114,758				
OTHER FUND	15,879,501	20,596,938	20,596,940	20,596,938	20,596,942

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DPBH - COMMUNICABLE DISEASES	26,871,755	27,555,405	27,575,165	27,548,672	27,571,445
BALANCE FORWARD	443,823	115,774	115,774	127,033	127,033
FEDERAL FUND	12,492,575	12,227,104	12,243,724	12,220,371	12,239,681
INTERAGENCY TRANSFER	336,271				
OTHER FUND	13,599,086	15,212,527	15,215,667	15,201,268	15,204,731
HHS-DPBH - HEALTH CARE FACILITIES REG	25,276,368	17,603,242	18,838,082	14,966,240	16,780,938
GENERAL FUND	413,150	233,709	381,885	238,173	413,731
BALANCE FORWARD	9,429,726	6,216,603	6,216,603	3,044,730	4,129,440
FEDERAL FUND	1,853,162	1,841,389	1,847,571	1,848,916	1,856,352
INTERAGENCY TRANSFER	5,411,845	2,211,680	2,214,197	2,201,158	2,205,460
OTHER FUND	8,168,485	7,099,861	8,177,826	7,633,263	8,175,955
REVERSIONS					
HHS-DPBH - HEALTH CARE FACILITIES ADMIN PENALTY	252,966	292,034	69,286	331,121	108,989
BALANCE FORWARD	199,366	252,916	30,120	292,003	69,207
OTHER FUND	53,600	39,118	39,166	39,118	39,782
HHS-DPBH - PUBLIC HEALTH PREPAREDNESS PROGRAM	17,946,234	11,222,728	11,231,983	11,228,028	11,236,406
BALANCE FORWARD	37,243			5,989	5,989
FEDERAL FUND	17,160,814	10,822,767	10,841,104	10,813,573	10,829,564
INTERAGENCY TRANSFER	431,096	154,501	154,371	158,161	158,028
OTHER FUND	317,081	245,460	236,508	250,305	242,825
REVERSIONS					
HHS-DPBH - BIOSTATISTICS AND EPIDEMIOLOGY	193,374,205	43,610,003	102,153,647	23,775,095	102,191,798
GENERAL FUND	396,124	318,482	409,704	332,682	448,638
FEDERAL FUND	108,579,614	42,929,297	101,381,890	23,079,950	101,380,845
INTERAGENCY TRANSFER	84,299,430	362,121	362,053	362,366	362,315
OTHER FUND	99,037	103		97	
REVERSIONS					
HHS-DPBH - CHRONIC DISEASE	16,352,663	13,252,024	13,495,279	13,276,266	13,512,739
GENERAL FUND	481,971	500,169	500,184	500,472	500,470
BALANCE FORWARD	1,054,520				
FEDERAL FUND	10,693,087	9,176,664	9,419,923	9,194,310	9,430,822
INTERAGENCY TRANSFER	1,012,846	272,018	272,137	275,560	275,670
OTHER FUND	3,110,239	3,303,173	3,303,035	3,305,924	3,305,777
REVERSIONS					
HHS-DPBH - MATERNAL CHILD & ADOLESCENT HEALTH SVCS	8,684,505	7,928,529	7,918,806	8,017,194	8,004,227
GENERAL FUND	1,393,559	915,099	913,035	956,379	954,169
FEDERAL FUND	6,417,363	6,018,184	6,042,209	6,106,841	6,133,586
INTERAGENCY TRANSFER	873,583	995,246	963,562	953,974	916,472
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DPBH - OFFICE OF HEALTH ADMINISTRATION	12,757,008	11,468,753	11,698,011	11,038,912	11,446,758
GENERAL FUND	5,288,511	163,921	163,921	110,243	163,921
BALANCE FORWARD	805,369	1,574,151	1,574,151	863,414	1,284,006
INTERAGENCY TRANSFER	6,663,128	9,730,681	9,959,939	10,065,255	9,998,831
REVERSIONS					
HHS-DPBH - COMMUNITY HEALTH SERVICES	4,219,777	2,992,927	3,132,477	3,119,389	3,147,491
GENERAL FUND	1,463,045	1,280,286	1,278,969	1,414,670	1,413,211
BALANCE FORWARD	112,000				
FEDERAL FUND	323,308	199,428	202,652	199,557	203,955
INTERAGENCY TRANSFER	1,721,412	960,376	1,082,157	971,113	976,995
OTHER FUND	600,012	552,837	568,699	534,049	553,330
REVERSIONS					
HHS-DPBH - EMERGENCY MEDICAL SERVICES	1,061,048	1,063,351	1,066,101	1,078,470	1,080,875
GENERAL FUND	738,092	715,063	715,167	734,934	734,963
BALANCE FORWARD	116,228	121,547	121,547	118,056	118,056
FEDERAL FUND	130,000	128,240	129,738	128,343	129,653
INTERAGENCY TRANSFER	11,000				
OTHER FUND	65,728	98,501	99,649	97,137	98,203
REVERSIONS					
HHS-DPBH - MARIJUANA HEALTH REGISTRY	2,941,266	3,009,370	3,019,468	3,111,759	3,046,384
BALANCE FORWARD	2,341,882	2,150,810	2,150,810	2,390,349	2,390,349
INTERAGENCY TRANSFER					
OTHER FUND	599,384	858,560	868,658	721,410	656,035
REVERSIONS					
HHS-DPBH - BEHAVIORAL HEALTH ADMINISTRATION	4,245,247	4,836,759	4,353,006	4,897,934	4,410,175
GENERAL FUND	3,514,428				
BALANCE FORWARD	11,930				
INTERAGENCY TRANSFER	718,889	4,836,759	4,353,006	4,897,934	4,410,175
REVERSIONS					
HHS-DPBH - PROBLEM GAMBLING	1,283,885	2,030,953	2,115,502	2,040,935	2,121,806
GENERAL FUND	1,274,513	2,030,953	2,115,502	2,040,935	2,121,806
BALANCE FORWARD					
OTHER FUND	9,372				
REVERSIONS					
HHS-DPBH - ALCOHOL TAX PROGRAM	1,618,843	1,135,286	1,136,700	1,435,290	1,437,049
BALANCE FORWARD	500,256	256	256	312,791	312,791
OTHER FUND	1,118,587	1,135,030	1,136,444	1,122,499	1,124,258

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DPBH - BEHAVIORAL HEALTH PREV & TREATMENT	72,762,454	42,464,124	56,738,811	42,181,083	50,960,425
GENERAL FUND	6,470,473	6,023,505	6,047,277	6,081,960	6,119,756
BALANCE FORWARD	2,069,478				
FEDERAL FUND	62,620,841	35,525,822	49,769,017	35,288,005	44,028,488
INTERAGENCY TRANSFER	1,507,122	847,689	855,409	744,010	745,073
OTHER FUND	94,540	67,108	67,108	67,108	67,108
REVERSIONS					
HHS-DPBH - RURAL CLINICS	16,548,454	15,956,054	17,348,731	17,124,196	17,618,279
GENERAL FUND	12,158,394	12,354,915	12,607,480	13,211,502	13,764,588
FEDERAL FUND	505,531	421,034	454,253	451,075	459,192
INTERAGENCY TRANSFER	3,047,704	2,117,872	3,173,503	2,347,093	2,281,004
OTHER FUND	836,825	1,062,233	1,113,495	1,114,526	1,113,495
REVERSIONS					
HHS-DPBH - NO NV ADULT MENTAL HEALTH SVCS	30,586,191	25,468,159	27,604,667	28,242,593	28,134,687
GENERAL FUND	24,382,209	22,505,926	22,279,505	25,269,044	24,639,134
BALANCE FORWARD	100,576				
FEDERAL FUND	3,225,038	1,013,876	1,013,034	1,018,393	1,017,808
INTERAGENCY TRANSFER	2,522,372	1,254,312	3,618,197	1,260,636	1,783,305
OTHER FUND	355,996	694,045	693,931	694,520	694,440
REVERSIONS					
HHS-DPBH - SO NV ADULT MENTAL HEALTH SERVICES	92,745,050	95,786,065	96,627,291	97,504,549	98,075,320
GENERAL FUND	82,742,807	88,168,746	88,646,699	89,867,726	90,438,497
BALANCE FORWARD					
FEDERAL FUND	2,619,716	1,653,154	1,653,154	1,656,119	1,656,119
INTERAGENCY TRANSFER	6,751,292	4,579,998	4,943,271	4,596,189	4,596,189
OTHER FUND	631,235	1,384,167	1,384,167	1,384,515	1,384,515
REVERSIONS					
HHS-DPBH - FACILITY FOR THE MENTAL OFFENDER	12,666,827	13,228,075	13,239,155	13,563,220	13,549,838
GENERAL FUND	12,020,997	12,821,630	12,809,330	13,154,707	13,118,739
BALANCE FORWARD	24,410				
INTERAGENCY TRANSFER	87,260				
OTHER FUND	534,160	406,445	429,825	408,513	431,099
REVERSIONS					
TOTAL DIVISION OF PUBLIC AND BEHAVIORAL HEALTH	642,188,427	429,413,406	510,195,181	413,083,754	505,345,171
GENERAL FUND	153,801,923	148,732,194	149,568,753	154,613,217	155,531,672
BALANCE FORWARD	25,119,902	14,344,555	15,863,634	11,498,342	14,522,601
FEDERAL FUND	286,505,717	173,363,381	246,458,913	153,406,852	240,846,525
INTERAGENCY TRANSFER	124,257,860	33,239,663	37,337,054	33,798,809	34,107,884
OTHER FUND	52,503,025	59,733,613	60,966,827	59,766,534	60,336,489
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-WELFARE - ADMINISTRATION	46,831,765	47,447,888	46,673,672	47,983,950	46,235,370
GENERAL FUND	11,088,686	12,697,542	12,180,194	13,164,820	12,648,204
BALANCE FORWARD	1,290,699	186,845	186,845	186,845	186,845
FEDERAL FUND	22,378,093	24,378,491	23,532,457	25,128,615	24,281,370
INTERAGENCY TRANSFER	11,010,929	8,749,706	9,366,619	8,045,226	7,688,232
OTHER FUND	1,063,358	1,435,304	1,407,557	1,458,444	1,430,719
REVERSIONS					
HHS-WELFARE - TANF	45,070,561	42,959,390	39,306,644	43,609,145	40,368,991
GENERAL FUND	24,607,703	24,607,702	24,607,702	24,607,702	24,607,702
FEDERAL FUND	20,462,858	18,351,688	14,698,942	19,001,443	15,761,289
HHS-WELFARE - ASSISTANCE TO AGED AND BLIND	11,187,527	11,068,889	10,989,273	11,377,557	11,223,991
GENERAL FUND	11,187,527	11,068,889	10,989,273	11,377,557	11,223,991
REVERSIONS					
HHS-WELFARE - WELFARE FIELD SERVICES	133,993,266	139,092,523	147,309,851	150,794,616	156,900,337
GENERAL FUND	27,489,904	46,811,341	48,525,589	50,984,986	53,458,651
BALANCE FORWARD	6,147,495				
FEDERAL FUND	21,040,944	43,542,649	44,719,354	46,862,220	47,870,650
INTERAGENCY TRANSFER	79,295,390	48,600,656	53,917,136	52,802,537	55,416,569
OTHER FUND	19,533	137,877	147,772	144,873	154,467
REVERSIONS					
HHS-WELFARE - CHILD SUPPORT ENFORCEMENT PROGRAM	42,550,871	17,215,053	17,040,410	16,734,126	16,627,169
GENERAL FUND	61,860			6	
BALANCE FORWARD	10,914,023	1,761,048	1,628,217	1,281,673	1,116,811
FEDERAL FUND	26,574,392	10,066,539	10,060,083	10,103,623	10,096,991
OTHER FUND	5,000,596	5,387,466	5,352,110	5,348,824	5,413,367
HHS-WELFARE - CHILD SUPPORT FEDERAL REIMBURSEMENT	28,351,914	29,421,683	29,421,683	31,167,476	31,167,476
BALANCE FORWARD	240,115	234,995	234,995	229,587	229,587
FEDERAL FUND	28,111,799	29,186,688	29,186,688	30,937,889	30,937,889
HHS-WELFARE - CHILD ASSISTANCE AND DEVELOPMENT	109,935,436	91,465,260	88,196,100	92,004,857	87,803,232
GENERAL FUND	2,580,421	2,580,421	2,580,421	2,580,421	2,580,421
FEDERAL FUND	107,355,015	88,884,839	85,615,679	89,424,436	85,222,811
HHS-WELFARE - ENERGY ASSISTANCE PROGRAM	26,799,246	21,629,049	22,122,593	22,004,214	22,504,270
FEDERAL FUND	18,423,666	13,616,583	13,926,113	13,836,012	14,149,749
INTERAGENCY TRANSFER	24,883				
OTHER FUND	8,350,697	8,012,466	8,196,480	8,168,202	8,354,521

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL WELFARE AND SUPPORTIVE SERVICES	444,720,586	400,299,735	401,060,226	415,675,941	412,830,836
GENERAL FUND	77,016,101	97,765,895	98,883,179	102,715,492	104,518,969
BALANCE FORWARD	18,592,332	2,182,888	2,050,057	1,698,105	1,533,243
FEDERAL FUND	244,346,767	228,027,477	221,739,316	235,294,238	228,320,749
INTERAGENCY TRANSFER	90,331,202	57,350,362	63,283,755	60,847,763	63,104,801
OTHER FUND	14,434,184	14,973,113	15,103,919	15,120,343	15,353,074
REVERSIONS					
HHS-DCFS - CHILDREN, YOUTH & FAMILY ADMINISTRATION	51,727,434	44,864,713	47,938,202	42,767,174	42,949,438
GENERAL FUND	6,904,017	8,011,315	8,064,376	8,307,857	8,388,204
BALANCE FORWARD	107,611	107,611	107,611	107,611	107,611
FEDERAL FUND	41,103,538	34,234,325	37,255,218	31,808,031	31,911,809
INTERAGENCY TRANSFER	2,162,268	1,118,962	1,118,497	1,151,175	1,149,314
OTHER FUND	1,450,000	1,392,500	1,392,500	1,392,500	1,392,500
REVERSIONS					
HHS-DCFS - VICTIMS OF DOMESTIC VIOLENCE	3,057,866	3,016,911	3,016,911	3,170,365	3,170,365
BALANCE FORWARD	1,691	1,691	1,691	155,145	155,145
OTHER FUND	3,056,175	3,015,220	3,015,220	3,015,220	3,015,220
HHS-DCFS - INFORMATION SERVICES	8,226,103	7,788,113	7,678,064	8,058,467	7,948,299
GENERAL FUND	4,423,282	4,185,185	4,124,510	4,334,950	4,274,212
FEDERAL FUND	3,347,161	3,161,225	3,112,998	3,276,399	3,228,119
INTERAGENCY TRANSFER	455,660	441,703	440,556	447,118	445,968
REVERSIONS					
HHS-DCFS - WASHOE COUNTY CHILD WELFARE	37,235,302	38,036,663	38,777,403	38,632,704	39,255,522
GENERAL FUND	17,831,693	17,271,087	18,098,818	17,556,563	18,298,782
FEDERAL FUND	19,269,622	20,595,294	20,508,303	20,905,859	20,786,458
INTERAGENCY TRANSFER	133,987	170,282	170,282	170,282	170,282
REVERSIONS					
HHS-DCFS - CLARK COUNTY CHILD WELFARE	114,547,236	108,064,090	110,286,274	110,362,312	112,230,308
GENERAL FUND	54,778,363	50,912,551	53,394,748	51,997,954	54,217,972
FEDERAL FUND	59,759,099	57,136,836	56,876,823	58,349,655	57,997,633
INTERAGENCY TRANSFER	9,774	14,703	14,703	14,703	14,703
REVERSIONS					
HHS-DCFS - RURAL CHILD WELFARE	23,743,491	23,447,005	23,566,036	23,859,444	24,148,469
GENERAL FUND	7,948,526	8,771,286	8,266,405	8,939,817	8,650,733
BALANCE FORWARD					
FEDERAL FUND	9,099,518	7,963,351	7,997,665	8,071,955	8,192,489
INTERAGENCY TRANSFER	2,402,221	2,336,313	2,360,765	2,342,576	2,364,046
OTHER FUND	4,293,226	4,376,055	4,941,201	4,505,096	4,941,201
REVERSIONS					
HHS-DCFS - CHILDREN'S TRUST ACCOUNT	1,518,129	1,503,752	1,503,752	1,213,120	1,210,543
BALANCE FORWARD	733,472	817,249	817,249	526,617	524,040
INTERAGENCY TRANSFER	774,591	680,596	680,596	680,596	680,596
OTHER FUND	10,066	5,907	5,907	5,907	5,907

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DCFS - CHILD WELFARE TRUST	314,672	346,049	346,049	346,059	346,059
BALANCE FORWARD	125,506	136,445	136,445	136,455	136,455
OTHER FUND	189,166	209,604	209,604	209,604	209,604
HHS-DCFS - TRANSITION FROM FOSTER CARE	1,354,591	1,254,705	1,254,705	1,154,819	1,154,819
BALANCE FORWARD	435,117	354,591	354,591	254,705	254,705
OTHER FUND	919,474	900,114	900,114	900,114	900,114
HHS-DCFS - REVIEW OF DEATH OF CHILDREN	567,820	573,311	573,311	573,325	573,325
BALANCE FORWARD	439,200	438,148	438,148	438,162	438,162
OTHER FUND	128,620	135,163	135,163	135,163	135,163
HHS-DCFS - JUVENILE JUSTICE SERVICES	3,960,969	3,615,288	3,615,038	3,597,222	3,596,959
GENERAL FUND	3,003,819	3,083,031	3,082,781	3,065,921	3,065,658
BALANCE FORWARD	1,451				
FEDERAL FUND	830,944	505,807	505,807	504,851	504,851
INTERAGENCY TRANSFER	116,005				
OTHER FUND	8,750	26,450	26,450	26,450	26,450
REVERSIONS					
HHS-DCFS - YOUTH ALTERNATIVE PLACEMENT	4,370,793	3,186,312	3,984,694	3,186,312	3,585,844
GENERAL FUND	2,184,481	1,000,000	1,798,382	1,000,000	1,399,532
OTHER FUND	2,186,312	2,186,312	2,186,312	2,186,312	2,186,312
HHS-DCFS - SUMMIT VIEW YOUTH CENTER	8,665,675	6,455,924	7,203,542	7,450,170	7,440,319
GENERAL FUND	6,407,112	6,283,191	6,272,771	7,277,437	7,267,586
BALANCE FORWARD	286,458				
INTERAGENCY TRANSFER	1,972,105	172,733	930,771	172,733	172,733
REVERSIONS					
HHS-DCFS - CALIENTE YOUTH CENTER	10,440,907	6,836,944	9,427,394	9,713,639	9,698,880
GENERAL FUND	7,255,228	6,473,518	6,460,715	9,350,213	9,335,454
BALANCE FORWARD	164,367				
INTERAGENCY TRANSFER	3,021,312	363,426	2,966,679	363,426	363,426
REVERSIONS					
HHS-DCFS - NEVADA YOUTH TRAINING CENTER	9,792,787	7,620,665	8,572,746	8,787,389	8,777,989
GENERAL FUND	7,302,563	7,279,508	7,270,681	8,446,232	8,436,832
BALANCE FORWARD	228,535				
INTERAGENCY TRANSFER	2,239,069	312,569	1,273,477	312,569	312,569
OTHER FUND	22,620	28,588	28,588	28,588	28,588
REVERSIONS					
HHS-DCFS - YOUTH PAROLE SERVICES	6,848,636	6,623,350	6,608,461	6,769,149	6,754,498
GENERAL FUND	3,390,992	3,275,024	3,267,578	3,348,569	3,341,242
INTERAGENCY TRANSFER	26,844	5,022	5,022	5,022	5,022
OTHER FUND	3,430,800	3,343,304	3,335,861	3,415,558	3,408,234
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
HHS-DCFS - NORTHERN NV CHILD & ADOLESCENT SERVICES	11,194,813	10,907,553	10,902,836	11,226,988	11,222,004
GENERAL FUND	3,149,426	4,298,026	4,282,680	4,457,421	4,442,272
BALANCE FORWARD					
INTERAGENCY TRANSFER	7,289,955	5,884,535	5,887,036	6,044,575	6,046,612
OTHER FUND	755,432	724,992	733,120	724,992	733,120
REVERSIONS					
HHS-DCFS - SOUTHERN NV CHILD & ADOLESCENT SERVICES	37,228,427	31,427,877	31,414,811	32,123,317	32,109,540
GENERAL FUND	13,483,291	12,688,235	12,670,501	12,995,451	12,977,003
BALANCE FORWARD	147,053				
FEDERAL FUND	6,001,785	3,423,100	3,423,100	3,432,311	3,432,311
INTERAGENCY TRANSFER	15,755,482	13,572,358	13,572,414	13,951,371	13,951,430
OTHER FUND	1,840,816	1,744,184	1,748,796	1,744,184	1,748,796
REVERSIONS					
HHS-DCFS - VICTIMS OF CRIME	10,790,428	8,545,073	8,675,761	7,650,534	8,419,780
BALANCE FORWARD	4,293,901	2,442,183	2,442,183	1,975,130	2,106,165
FEDERAL FUND	1,068,000	2,252,000	2,252,000	2,252,000	2,252,000
INTERAGENCY TRANSFER	1,709,941	427,486	427,486		
OTHER FUND	3,718,586	3,423,404	3,554,092	3,423,404	4,061,615
TOTAL CHILD AND FAMILY SERVICES	345,586,079	314,114,298	325,345,990	320,642,509	324,592,960
GENERAL FUND	138,062,793	133,531,957	137,054,946	141,078,385	144,095,482
BALANCE FORWARD	6,964,362	4,297,918	4,297,918	3,593,825	3,722,283
FEDERAL FUND	140,479,667	129,271,938	131,931,914	128,601,061	128,305,670
INTERAGENCY TRANSFER	38,069,214	25,500,688	29,848,284	25,656,146	25,676,701
OTHER FUND	22,010,043	21,511,797	22,212,928	21,713,092	22,792,824
REVERSIONS					
DETR - COMMISSION ON POSTSECONDARY EDUCATION	552,782	731,839	653,925	740,255	685,823
GENERAL FUND	453,293	619,349	541,435	627,765	573,333
BALANCE FORWARD	279				
FEDERAL FUND	99,210	112,490	112,490	112,490	112,490
INTERAGENCY TRANSFER					
REVERSIONS					
DETR - ADMINISTRATION	6,254,215	6,760,230	6,508,876	7,720,728	7,088,516
BALANCE FORWARD	505,983	511,325	511,325	1,381,099	991,575
INTERAGENCY TRANSFER	5,748,232	6,248,905	5,997,551	6,339,629	6,096,941
OTHER FUND					
DETR - INFORMATION DEVELOPMENT AND PROCESSING	15,029,212	16,992,407	19,488,379	17,862,630	17,474,684
BALANCE FORWARD	1,088,278	989,450	989,450	1,791,607	1,669,418
INTERAGENCY TRANSFER	13,857,125	15,922,957	18,291,983	15,991,023	15,608,658
OTHER FUND	83,809	80,000	206,946	80,000	196,608
DETR - RESEARCH & ANALYSIS	2,747,115	2,790,987	3,309,332	2,937,153	3,881,285
BALANCE FORWARD	247,078	252,077	252,077	336,137	576,368
FEDERAL FUND	1,179,139	1,210,283	1,472,745	1,232,696	1,537,080
INTERAGENCY TRANSFER	1,320,898	1,328,627	1,584,510	1,368,320	1,767,837

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DETR - EQUAL RIGHTS COMMISSION	1,803,015	2,105,811	2,143,453	2,232,411	2,344,504
GENERAL FUND	1,322,299	1,492,198	1,529,840	1,618,798	1,730,891
BALANCE FORWARD	1,185				
FEDERAL FUND	477,541	613,000	613,000	613,000	613,000
INTERAGENCY TRANSFER	1,435				
OTHER FUND	555	613	613	613	613
REVERSIONS					
DETR - REHABILITATION ADMINISTRATION	1,393,044	1,430,930	1,646,000	1,467,980	1,718,524
BALANCE FORWARD	166,408	148,648	148,648	144,715	125,011
INTERAGENCY TRANSFER	1,226,636	1,282,282	1,497,352	1,323,265	1,593,513
DETR - DISABILITY ADJUDICATION	22,701,442	20,054,018	19,909,827	20,232,591	20,361,202
FEDERAL FUND	22,690,554	20,054,018	19,909,827	20,232,591	20,361,202
INTERAGENCY TRANSFER	10,888				
DETR - VOCATIONAL REHABILITATION	20,073,376	18,928,336	19,355,244	18,658,789	19,628,192
GENERAL FUND	2,235,340	2,356,207	2,412,597	2,250,525	2,400,644
FEDERAL FUND	17,813,106	16,552,193	16,838,932	16,388,327	17,119,948
INTERAGENCY TRANSFER	7,851	936	84,715	937	88,600
OTHER FUND	17,079	19,000	19,000	19,000	19,000
DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED	2,588,612	2,934,428	2,988,479	2,974,919	3,114,140
GENERAL FUND	374,027	485,297	496,294	492,341	521,112
BALANCE FORWARD	418				
FEDERAL FUND	2,203,201	2,438,165	2,481,219	2,471,612	2,582,062
OTHER FUND	10,966	10,966	10,966	10,966	10,966
DETR - BLIND BUSINESS ENTERPRISE PROGRAM	4,352,604	4,389,250	4,389,250	4,631,776	4,587,501
BALANCE FORWARD	2,799,386	2,717,268	2,717,268	2,959,794	2,915,519
INTERAGENCY TRANSFER	1,014				
OTHER FUND	1,552,204	1,671,982	1,671,982	1,671,982	1,671,982
DETR - WORKFORCE DEVELOPMENT	75,502,903	75,364,483	75,071,333	76,734,970	76,188,673
BALANCE FORWARD	14,991,947	15,286,151	15,286,151	15,310,147	14,554,989
FEDERAL FUND	42,300,010	41,674,504	41,515,116	43,292,153	43,374,526
INTERAGENCY TRANSFER	165,510				
OTHER FUND	18,045,436	18,403,828	18,270,066	18,132,670	18,259,158
DETR - OFFICE OF WORKFORCE INNOVATION			6,529,658		3,809,354
GENERAL FUND			2,541		2,541
FEDERAL FUND			5,933,281		3,155,534
INTERAGENCY TRANSFER			593,836		651,279
DETR - NEVADA P20 WORKFORCE REPORTING			859,571		866,624
GENERAL FUND			859,571		866,624

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DETR - EMPLOYMENT SECURITY - SPECIAL FUND	19,363,076	14,255,876	14,255,876	18,267,263	18,267,263
BALANCE FORWARD	13,727,441	9,508,382	9,508,382	13,641,389	13,641,389
FEDERAL FUND	947,372				
INTERAGENCY TRANSFER	7,643				
OTHER FUND	4,680,620	4,747,494	4,747,494	4,625,874	4,625,874
DETR - UNEMPLOYMENT INSURANCE	74,142,758	33,701,168	48,234,971	34,468,833	29,718,702
BALANCE FORWARD	259,082	259,084	259,084	268,969	268,969
FEDERAL FUND	64,219,452	30,310,550	44,961,611	31,050,568	26,450,558
INTERAGENCY TRANSFER	9,339,969	2,784,142	2,694,165	2,802,146	2,687,361
OTHER FUND	324,255	347,392	320,111	347,150	311,814
DETR - ESD ADMINISTRATION	1,379,450	1,986,144	1,997,855	2,226,053	2,344,806
BALANCE FORWARD	127,956	127,956	127,956	306,207	388,600
INTERAGENCY TRANSFER	1,251,494	1,858,188	1,869,899	1,919,846	1,956,206
TOTAL EMPLOYMENT, TRAINING AND REHABILITATION	247,883,604	202,425,907	227,342,029	211,156,351	212,079,793
GENERAL FUND	4,384,959	4,953,051	5,842,278	4,989,429	6,095,145
BALANCE FORWARD	33,915,441	29,800,341	29,800,341	36,140,064	35,131,838
FEDERAL FUND	151,929,585	112,965,203	133,838,221	115,393,437	115,306,400
INTERAGENCY TRANSFER	32,938,695	29,426,037	32,614,011	29,745,166	30,450,395
OTHER FUND	24,714,924	25,281,275	25,247,178	24,888,255	25,096,015
REVERSIONS					
HEALTH AND HUMAN SERVICES					
GENERAL FUND	1,434,106,058	1,571,279,041	1,591,843,952	1,691,002,442	1,750,503,364
BALANCE FORWARD	120,480,676	141,738,531	102,603,745	86,348,330	79,430,503
FEDERAL FUND	4,296,138,293	4,286,475,435	4,823,103,800	4,498,841,696	4,763,984,827
INTERAGENCY TRANSFER	706,329,315	963,936,438	992,442,537	911,102,095	948,102,955
OTHER FUND	382,536,293	726,970,546	770,747,627	728,411,123	777,490,137
REVERSIONS					
TOTAL FOR HEALTH AND HUMAN SERVICES	6,939,590,635	7,690,399,991	8,280,741,661	7,915,705,686	8,319,511,786
Less: INTER-AGENCY TRANSFER	706,329,315	963,936,438	992,442,537	911,102,095	948,102,955
NET HEALTH AND HUMAN SERVICES	6,233,261,320	6,726,463,553	7,288,299,124	7,004,603,591	7,371,408,831

Public Safety

The Public Safety function consists of agencies that generally promote safety, provide law enforcement, and protect the public and community throughout the state. The Department of Motor Vehicles, Department of Public Safety (including the Nevada Highway Patrol and the Division of Parole and Probation), Peace Officers Standards and Training, and the Nevada Department of Corrections comprise the Public Safety function.

The 2021 Legislature approved General Fund appropriations for the Public Safety function totaling \$769.7 million for the 2021-23 biennium, a decrease of 0.6% when compared to General Fund appropriations of \$774.7 million approved by the 2019 Legislature for the 2019-21 biennium. Highway Fund support, as approved by the 2021 Legislature, totals \$310.9 million for the 2021-23 biennium, which represents an increase of 20.4% when compared to the Highway Fund support of \$258.2 million approved for the 2019-21 biennium by the 2019 Legislature. Amounts approved by the 2021 Legislature from all funding sources totals \$1.523 billion for the 2021-23 biennium (less interagency transfers), an increase of 0.8% when compared to the \$1.512 billion of funding approved for the 2019-21 biennium by the 2019 Legislature.

DEPARTMENT OF CORRECTIONS

The 2021 Legislature approved General Fund appropriations of \$633.4 million for the Nevada Department of Corrections (NDOC) for the 2021-23 biennium, which represents a 0.1% (\$916,390) increase over the \$632.5 million approved for the 2019-21 biennium by the 2019 Legislature.

	FY 2020	FY 2021	FY 2022	FY 2023
	Actuals	Legislatively Approved	Legislatively Approved	Legislatively Approved
Total Funding (millions) ^{1,2}	\$ 342,369,965	\$ 334,203,071	\$ 320,285,779	\$ 327,803,374
General Fund Support (millions) ^{1,2}	\$ 320,242,438	\$ 327,633,462	\$ 312,970,622	\$ 320,438,312
Average Inmate Population	12,395	13,524	11,043	11,319
Annual Cost per Inmate	\$ 27,622	\$ 24,712	\$ 29,004	\$ 28,960
Positions (full-time equivalent)	2,940.62	2,945.62	2,887.62	2,887.62

¹ Operating budgets only – does not contain proposed revenue authority for the Offenders Store Fund or the Prison Industries Fund.

² The Total Funding and General Fund amounts for FY 2020 Actual and FY 2021 Work Program amounts include \$8.3 million and \$7.0 million, respectively, as approved by the Interim Finance Committee pursuant to NRS 353.268. The Total Funding and General Fund amounts do not include reductions of \$10.4 million in FY 2020 and \$84.9 million in FY 2021 which were set aside for reversion mainly as a result of offsetting salary expenditures with federal coronavirus relief funds. Finally, the FY 2021 Total Funding and General Fund support amounts do not reflect the \$3.6 million in reductions approved pursuant to A.B. 3 of the 31st (2020) Special Session.

INMATE POPULATION PROJECTIONS

The NDOC budget is primarily driven by the projected number of inmates to be housed. The Governor recommended funding for housing an average of 12,345 inmates in FY 2022 and 12,349 inmates in FY 2023. The 2021-23 biennium budget, as approved by the 2021 Legislature, provides for housing an average of 11,043 inmates in FY 2022 and 11,319 in FY 2023 based on updated projections from the JFA Institute provided in March 2021 which reflected a decrease in the inmate population, compared to the projections included in the Governor's recommended budget. As a result of the reduced inmate population projections and technical corrections to correct errors in the inmate-driven expenditures submitted in The Executive Budget, the Legislature approved a decrease in inmate-driven operating expenditures of \$5.7 million in FY 2022 comprised of decreases of \$5.3 million in General Funds and \$416,242 in other funding, and \$4.8 million in FY 2023 comprised of decreases of \$4.4 million in General Funds and \$323,136 in other funding.

The department's 2021-23 inmate population projections, as provided to the Legislature based on JFA Institute's March 2021 inmate projection, included information indicating where the inmates are to be housed during the 2021-23 biennium. The following table summarizes the plan based on annual averages as provided by the department and approved by the Legislature:

2019-21 Biennium - Nevada Department of Corrections Inmate Population Projections					
	EMERGENCY THRESHOLD CAPACITY AS OF 11/18/2020	ACTUAL FY 2020	LEG. APP. FY 2021	LEG. APP. FY 2022	LEG. APP. FY 2023
Stewart Conservation Camp ^(a)	240	348	334	241	253
Warm Springs Correctional Center ^(b)	543	571	614	551	568
Southern Desert Correctional Center	2,010	1,691	1,986	1,748	1,791
Northern Nevada Correctional Center ^(c)	1,307	1,268	1,324	1,265	1,291
Ely State Prison	1,322	918	1,020	539	562
Lovelock Correctional Center ^(d)	1,444	1,707	1,707	1,511	1,545
Florence McClure Women's Correctional Center	1,015	920	1,038	732	753
Ely Conservation Camp	144	129	134	101	106
Pioche Conservation Camp ^(f)	280	203	182	187	197
High Desert State Prison	3,387	3,303	3,543	3,042	3,073
Three Lakes Valley Conservation Camp	384	325	356	257	270
Wells Conservation Camp ^(g)	144	121	134	100	105
Humboldt Conservation Camp	150	110	139	100	105
Jean Conservation Camp	240	168	177	135	140
Carlin Conservation Camp	150	118	139	100	105
Tonopah Conservation Camp	152	104	141	102	107
Northern NV Transitional Housing	112	97	104	75	79
Casa Grande Transitional Housing	400	294	352	257	269
Total^(h)	13,424	12,395	13,524	11,043	11,319
Change			1,129	(2,481)	276
Notes:					
(a) SCC operates 120 beds above emergency capacity as of 11/18/2020.			(f) PCC operates 84 beds above emergency capacity as of 11/18/2020.		
(b) WSCC operates 40 beds above emergency capacity as of 11/18/2020.			(g) WCC operates 6 beds above emergency capacity as of 11/18/2020.		
(c) NNCC operates 50 beds above emergency capacity as of 11/18/2020.			(h) The total inmate population for the Legislatively Approved FY 2021 counts is inclusive of 100 inmates that were budgeted to be housed out of state.		
(d) LCC operates 60 beds above emergency capacity as of 11/18/2020.					
(e) ECC is currently closed; however, inmate populations were budgeted in the event that the camp is reopened, as discussed in this section of the Appropriations Report.					

NEW POSITION

The 2021 Legislature approved a reduction in General Fund appropriations of \$64,908 in FY 2022 and \$47,664 in FY 2023 for position changes that result in a net reduction of one position, as recommended by the Governor. The action taken by the money committees established a new unclassified Assistant to the Director/Chief of Staff position to serve as a member of the Director's Executive Staff, with an annual salary of \$100,132. The new position is funded through the elimination of a vacant Personnel Officer and a vacant Information Technology Professional.

The 2021 Legislature did not approve a new Substance Abuse Counselor position, recommended by the Governor, to be funded beginning in FY 2023. The new position was not approved as there was insufficient Residential Substance Abuse Treatment grant funds to support the position.

STAFFING STUDY

As recommended by the Governor, the 2021 Legislature approved General Fund appropriations of \$289,000 in FY 2022 to fund a departmentwide staffing study to provide an objective assessment of the current security staffing at NDOC facilities and the level and type of security staffing necessary to ensure the efficiency and safety of the department staff assigned to, and inmates housed at, its facilities.

PRISON MEDICAL CARE

The 2021 Legislature approved total funding of \$107.1 million over the 2021-23 biennium, including General Fund appropriations of \$101.7 million, to support the Prison Medical Care budget in providing physical and mental health care to all inmates. Of the total amount, \$43.9 million was approved for inmate-driven medical expenditures over the 2021-23 biennium. By comparison, the Governor had recommended \$60.5 million over the 2021-23 biennium for inmate-driven medical expenditures. The difference is primarily the result of three factors: (1) a correction to the Governor's recommended base budget to remove \$4.8 million in costs that were duplicated in each fiscal year, (2) the money committees approved a reduction of \$2.2 million in FY 2022 and \$1.8 million in FY 2023 as a result of updated and reduced inmate projections received in March 2021, and (3) approval of an amendment submitted by the Governor to reduce inflationary costs from \$5.9 million to \$3.5 million over the 2021-23 biennium based upon the use of Consumer Price Index methodology.

In addition to the funding noted above, the 2021 Legislature approved a one-time General Fund appropriation of \$15.8 million as part of Assembly Bill (A.B.) 466 for the purpose of providing Hepatitis C treatments for inmates incarcerated with the Department of Corrections.

ELY STATE PRISON AND ELY CONSERVATION CAMP

As a result of the projected inmate population of 539 inmates in FY 2022 and 562 inmates in FY 2023 to be housed at Ely State Prison, which is an average of less than 42.0% of the facility's emergency capacity level of 1,322 beds, the money committees did not include General Fund appropriations of \$9.2 million in the budget over the 2021-23 biennium to fund 52 vacant Correctional Officer positions. These positions were assigned to three closed housing units at Ely State Prison, as recommended by the Governor. Instead, the money committees appropriated the funds as restricted funds to the Interim Finance Committee Contingency Account for allocation to the department, if housing units are required to be reopened to address unforeseen increases in the inmate populations.

Additionally, since the Ely Conservation Camp was closed on July 10, 2020, in response to a critical staffing shortage at Ely State Prison, the money committees approved General Fund appropriations of \$482,460 in FY 2022 and \$116,725 in FY 2023 to fund the Ely Conservation Camp at the fully operational level for three months in FY 2022 and to support minimal maintenance expenditures for the remainder of the 2021-23 biennium. In closing the budget, the money committees approved appropriating General Funds of \$2.6 million over the 2021-23 biennium to the Interim Finance Committee Contingency Account for allocation to the department for staffing, operational, and inmate-driven costs, if the camp is reopened.

ONE-TIME APPROPRIATIONS

Inclusive of the \$15.8 million noted under the Prison Medical section, the Legislature approved \$20.0 million in one-time General Fund appropriations to support Hepatitis C treatments, the reintegration of the Offender Sentence Management System into the Nevada Offender Tracking Information System, upgrading the Offender Management System, replacement cameras and storage area networks, replacement ovens, and the purchase of new and replacement medical and dental equipment.

CAPITAL IMPROVEMENT PROGRAM PROJECTS

Capital improvements approved by the Legislature for the department total \$89.6 million. A description of the 2021 Capital Improvement Program projects, including the amounts approved by the Legislature, is provided in the following table:

NEVADA DEPARTMENT OF CORRECTIONS CAPITAL IMPROVEMENT PROGRAM PROJECTS			
Project Number	Location	Project Title	Project Amount
21-M03	Northern Nevada Correctional Center	Replace Domestic Water and Sanitary Sewer	\$ 13,826,543
21-M04	Ely State Prison	Replace Domestic and Heating Hot Water Piping	\$ 10,104,817
21-M07	Ely State Prison	Underground Piping Replacement	\$ 8,399,741
21-M09	Lovelock Correctional Center	Switchgear Renovation and Electrical Testing	\$ 1,546,587
21-M10	Southern Desert Correctional Center	Plumbing Fixture Water Control Renovations - Housing Units 1 - 4	\$ 3,226,088
21-M16	Northern Nevada Correctional Center	Electrical Distribution Upgrade	\$ 19,669,185
21-M28	Florence McClure Women's Correctional Center	Replace Emergency Generator	\$ 1,080,646
21-M30	Northern Nevada Correctional Center	Housing Unit 4 HVAC System Renovation	\$ 1,984,173
21-M31	Florence McClure Women's Correctional Center	Water Softener Replacement	\$ 468,422
21-M32	High Desert State Prison	Dishwasher Replacement	\$ 493,712
21-M35	Warm Springs Correctional Center	Replace Housing Unit 4 Air Handling Units and Multipurpose Building Chiller	\$ 3,669,038
21-M36	Florence McClure Women's Correctional Center	Install Sanitary Sewer Macerator	\$ 1,011,322
21-M54	Lovelock Correctional Center	Chilled Water Plant Renovation	\$ 2,532,354
21-M55	Casa Grande Transitional Housing	Replace Surveillance System	\$ 959,603
21-M56	High Desert State Prison	Central Plant Renovation	\$ 10,411,861
21-M57	Southern Desert Correctional Center and High Desert State Prison	Install Recreation Yard Fencing	\$ 1,830,391
21-M58	Northern Nevada Correctional Center	Replace Locks and Controls Housing Unit 7	\$ 3,512,433
21-M60	Northern Nevada Correctional Center	Replace Cell Doors and Locks	\$ 4,447,868
21-P07	Lovelock Correctional Center	Advance Planning: Wastewater System Upgrade	\$ 473,137
Total NDOC CIP Projects			\$ 89,647,921

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, excluding interagency transfers, increased from \$324.2 million, approved by the 2019 Legislature for the 2019-21 biennium, to \$384.6 million for the 2021-23 biennium. The 2021 Legislature approved total Highway Fund appropriations of \$151.4 million for the department over the 2021-23 biennium, which represents a 48.5% increase from the total legislatively approved Highway Fund appropriations of \$101.9 million over the 2019-21 biennium. The increase in Highway Fund appropriations is largely related to funding for the department's system transformation effort, which is discussed in detail below, under the "Administrative Cap" section. General Fund support for the department is minimal, with \$56,960 approved for the 2021-23 biennium.

ADMINISTRATIVE CAP

Historically, *Nevada Revised Statutes* (NRS) 408.235 limited the DMV from expending more than 22.0% of Highway Fund collections on administration, excluding gasoline tax revenue that is not subject to this limitation. This administrative cap was increased to 27.0% by the 2015 Legislature due to its approval of the department's system transformation effort (formerly the System Modernization project), which would replace the DMV's current mainframe computer system. The 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 project.

Based on revenue projections provided by the department in April 2021, Highway Fund proceeds collected by the DMV (excluding gasoline tax revenue) were projected to be \$297.0 million in FY 2021, \$375.0 million in FY 2022, and \$380.7 million in FY 2023, which is an increase of 26.2% in FY 2022 and 1.5% in FY 2023. It should be noted the increase in FY 2022 is largely due to 75.0% of Governmental Services Tax revenue, which was temporarily redirected to the General Fund in FY 2021 pursuant to S.B. 3 of the 31st (2020) Special Session, being deposited in the Highway Fund in the 2021-23 biennium pursuant to NRS 482.182. Based on the DMV's revenue projections, the department's historic 22.0% cap threshold would be \$84.9 million for FY 2022 and \$86.6 million for FY 2023 (including projected Highway Fund reversions from the Records Search, Insurance Verification and Special Plates Trust budgets). Excluding estimated gasoline tax administration costs that are not subject to the administrative cap, Highway Fund appropriations approved by the Legislature totaled \$70.6 million in FY 2022 and \$79.7 million in FY 2023. Accordingly, the legislatively approved budget for the DMV is under the historic 22.0% administrative cap by \$14.4 million in FY 2022 and \$6.9 million in FY 2023.

Although the legislatively approved budget for the DMV is under the historic 22.0% administrative cap, it should be noted the 2021 Legislature provided the department with authority to transfer Highway Fund appropriations between fiscal years in the 2021-23 biennium for the system transformation project. This authority recognized that the project may not be implemented on the planned timeline and may progress faster or slower than scheduled. Based on this authority to transfer Highway Fund appropriations between fiscal years and recognizing the increased expenditures associated with the system transformation project, the 2021 Legislature approved S.B. 457 that extended the increased 27.0% administrative cap through FY 2026.

DEPARTMENTWIDE

As a cost saving measure, the Governor recommended the elimination of 64 vacant full-time equivalent (FTE) positions for the department that would provide Highway Fund savings totaling \$9.1 million over the 2021-23 biennium. The position eliminations were recommended in various department budgets as detailed in the following table:

Governor Recommended Position Eliminations for the Department of Motor Vehicles	
Budget	FTE
Field Services	(35.00)
Central Services	(10.00)
Automation	(7.00)
Motor Carrier	(4.00)
Administrative Services Division	(2.00)
Compliance Enforcement	(2.00)
Management Services and Programs	(2.00)
Director's Office	(1.00)
Hearings	(1.00)
Total	(64.00)

Based on the department's updated revenue projections for the Highway Fund prepared in April 2021, which reflected projected increased revenue totaling \$107.8 million over the 2021-23 biennium when compared to the amounts originally projected in The Executive Budget, the 2021 Legislature did not approve any of the DMV position eliminations recommended by the Governor.

The Legislature did approve the Governor's recommendation to purchase Microsoft Office 365 software licenses for all DMV staff, funded with Highway Fund appropriations of \$964,526, reserve reductions of \$40,914, and fee revenue of \$36,972 over the 2021-23 biennium. The purchase of these software licenses would allow the DMV to be on the same platform as the Division of Enterprise Information Technology Services.

SYSTEM TECHNOLOGY APPLICATION REDESIGN

The System Technology Application Redesign (STAR) budget isolates the expenditures associated with the replacement of the DMV's existing Common Business Oriented Language (COBOL) mainframe and PowerBuilder computer system with a new integrated computer system that will operate on a single platform. This project began in FY 2016 and has been partially funded since that time with Technology Fee revenue generated by a \$1 technology fee collected on any transaction performed by the DMV for which a fee is charged.

The Legislature approved the continuation of the department's system transformation effort by approving 21 new state positions, 20 new master service agreement contractors, and increasing an existing master service agreement contractor from part-time to full-time to assist with the project. The Legislature also approved various contract expenditures

totaling \$22.4 million in each year of the 2021-23 biennium to support the project. However, the Legislature placed the funding for these contract expenditures in reserves in FY 2023 which would require the department to request Interim Finance Committee (IFC) approval in order to expend the funding. Inclusive of the \$22.4 million that was placed in reserves in FY 2023, the 2021 Legislature approved expenditures totaling \$59.5 million over the 2021-23 biennium to continue the DMV's system transformation effort.

To partially fund the project, the Governor recommended the continuation of the department's \$1 technology fee, which was projected to generate revenue of \$13.6 million over the 2021-23 biennium. During the 2021 Legislative Session, this recommendation was revised due to the Nevada Supreme Court's decision on May 13, 2021, upholding the First Judicial District Court's ruling from September 21, 2020, that the provisions of S.B. 542 of the 2019 Legislative Session, which extended the collection of the \$1 technology fee for FY 2021 and FY 2022, were unconstitutional since it had not been approved by a two-thirds majority of the Senate. Given the department had collected the technology fee for most of FY 2021 when the Supreme Court decision was issued in May 2021, the DMV was required to suspend the collection of the fee and provide refunds of the amounts already collected. The 2021 Legislature provided the department with a Highway Fund appropriation of \$7.8 million through the passage of S.B. 457, which reflected the DMV's estimated administrative costs to facilitate and provide refunds to its customers who paid the technology fee in FY 2021.

Based on the final actions of the Legislature, funding for the continuation of the DMV's system transformation effort project was provided by Highway Fund appropriations of \$52.8 million and reserve reductions of \$6.7 million over the 2021-23 biennium. The reserve funding was provided by residual technology fee revenue that was collected prior to FY 2021.

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 \$10.0 million in each year of the 2021-23 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 \$2.0 million in Highway Fund appropriations between each fiscal year in the 2021-23 biennium to fund credit card fees.

FIELD SERVICES DIVISION

The Field Services Division is responsible for the direct customer service operations of the driver licensing and vehicle registration functions. The 2021 Legislature approved the Governor's revised recommendation to transfer 26 positions and associated Highway Fund appropriations of \$3.8 million over the 2021-23 biennium from the Field Services Division to the department's Compliance Enforcement Division. The Legislature approved the transfer of these positions since they have compliance responsibilities and are more aligned with the Compliance Enforcement Division.

RESEARCH AND PROJECT MANAGEMENT DIVISION

The Legislature approved the Governor's recommendation to rename and reorganize the Management Services and Programs Division as the Research and Project Management Division through the passage of A.B. 476 (2021). Historically, the Management Services and Programs Division was responsible for the development of DMV policies and procedures, regulations, draft legislation, training surveys, forms, and requests for proposal. The reorganized division includes staff from both the Management Services and Programs Division budget and the System Technology Application Redesign budget who manage various projects for the department. As part of this reorganization, the Legislature also approved the reclassification of the Division Administrator position in this budget as a Deputy Administrator position, with no change in salary.

DEPARTMENT OF PUBLIC SAFETY

The Department of Public Safety (DPS) consists of the Director's Office; Nevada Highway Patrol (NHP); Parole and Probation (P&P); Investigation Division; Records, Communications and Compliance Division (RCCD); Fire Marshal; Capitol Police; Office of Traffic Safety (OTS); the Office of Criminal Justice Assistance (OCJA); and the Parole Board.

For the 2021-23 biennium, total funding approved for the department is \$410.7 million (net of interagency transfers), or 8.8% less than total funding of \$450.3 million approved for the 2019-21 biennium. General Fund support for the department total \$136.3 million for the 2021-23 biennium, a 4.1% decrease from the \$142.1 million approved for the 2019-21 biennium. The majority of the decrease in General Funds is attributed to the transfer of the Division of Emergency Management from the DPS to the Office of the Military, the OTS transitioning to be a fee-funded budget, and reduced staffing costs for P&P stemming from updated caseload projections requiring less personnel as discussed in the P&P section of this report. The 2021 Legislature approved Highway Fund support for the department of \$159.5 million over the 2021-23 biennium, a 2.1% increase from Highway Funds of \$156.3 million approved for the 2019-21 biennium.

ONE-TIME APPROPRIATIONS

The Legislature approved a total of \$16.1 million in General Fund one-time appropriations and a total of \$12.8 million in Highway Fund one-time appropriations as summarized in the following table and detailed on pages 44, 47 and 48 of this report:

Department of Public Safety 2021-23 Cumulative One-Time Appropriations Summary		
Division	General Fund/ Highway Fund	2021-23 Biennium
Records, Communications and Compliance Division	General Fund	\$ 15,688,520
Parole & Probation		\$ 313,157
Investigations Division		\$ 66,384
General Fund Subtotal		\$ 16,068,061
Nevada Highway Patrol	Highway Fund	\$ 12,504,228
Office of Traffic Safety		\$ 310,000
Highway Fund Subtotal		\$ 12,814,228

DIRECTOR'S OFFICE

The Director's Office establishes policy for the department, directs and controls the operations of the divisions and various offices of the department, and provides legal and audit services for the department. The Director's Office includes the Training Division, Evidence Vault, Office of Professional Responsibility, Nevada Office of Cyber Defense Coordination, and Dignitary Protection. The 2021 Legislature approved \$6.3 million in General Fund appropriations over the 2021-23 biennium, an increase of 13.1% when compared to the \$5.5 million approved for the 2019-21 biennium. The 2021 Legislature approved \$1.9 million in Highway Fund appropriations over the 2021-23 biennium, a decrease of 21.6% when compared to the \$2.4 million approved for the 2019-21 biennium. The primary cause for the increase in General Fund appropriations and the decrease in Highway Fund appropriations is attributable to the source of funds allocated to pay for the training of the cadets. Training of cadets from P&P is funded with General Funds and training of cadets from the NHP is funded with Highway Funds. Total funding approved for the Director's Office for the 2021-23 biennium is \$8.7 million (less interagency transfers), a decrease of 8.1% when compared to the \$9.5 million approved for the 2019-21 biennium.

NEVADA HIGHWAY PATROL DIVISION

The Nevada Highway Patrol enforces traffic laws of the state, investigates traffic accidents, and enforces and regulates motor carriers transporting cargo and hazardous materials. Total State Highway Funds appropriated for Highway Patrol over the 2021-23 biennium is \$155.5 million, an increase of 2.6% when compared to the \$151.6 million approved for the 2019-21 biennium. The funding includes \$114,830 in Highway Fund appropriations over the 2021-23 biennium to fund the reclassification of an existing DPS Officer position to a DPS Major position at the NHP headquarters to provide additional administrative support for the Southern Command, Northern Command West and Northern Command East.

DIVISION OF PAROLE AND PROBATION

The mission of the Division of Parole and Probation is to monitor and enforce offenders' compliance with the conditions of their community supervision, assist offenders in successfully reintegrating into society, and ensure objective sentencing information and recommendations are delivered to the district courts of Nevada. The 2021 Legislature approved General Fund appropriations of \$109.0 million over the 2021-23 biennium, a 3.5% decrease when compared to the legislatively approved \$113.0 million for the 2019-21 biennium. The decreased funding is attributable to reduced staffing costs for P&P stemming from updated caseload projections requiring less personnel to meet required staffing ratios and shifting the daily administrative supervision of low-risk offenders from sworn DPS Officers to civilian Parole and Probation Specialists.

The 2021 Legislature approved the Governor's recommendation to approve staffing level adjustments based on revised caseload projections and approved the Governor's recommendation for a new supervision model for low-risk offenders that creates supervision "pods," each consisting of a DPS Sergeant, 2 DPS Officer positions, and 4 Parole and Probation Specialist positions to supervise a caseload of 1,000 offenders. The new model replaces the previous structure of a Sergeant and 6 DPS Officer positions supervising a caseload of 900 offenders. As a result, General Fund reductions totaling \$2.9 million were approved over the 2021-23 biennium to fund a net decrease of 27 positions in FY 2022 and 23 positions in FY 2023 as detailed in the following table:

Updated Caseload and Approved Low-Risk Offender Model Position Impact			
Category	Position Title	FTE Count	
		FY 2022	FY 2023
Low-Risk Offender Restructure	PAROLE/PROBATION SPECIALIST 3	19.00	19.00
	DPS OFFICER 2	-21.00	-22.00
Subtotal - Low-Risk Offender Restructure		-2.00	-3.00
Pre-Sentence Investigation	PAROLE & PROBATION SPVR	-2.00	-2.00
	PAROLE/PROBATION SPECIALIST 3	-15.00	-15.00
	PAROLE/PROBATION SPECIALIST 4	-4.00	-4.00
Subtotal - Pre-Sentence Investigation		-21.00	-21.00
Sworn Officers	DPS OFFICER 2	0.00	5.00
	DPS LIEUTENANT	-1.00	-1.00
	DPS OFFICER 2	-5.00	-5.00
Subtotal - Sworn Officers		-6.00	-1.00
Civilian - Interstate Compact & Post-Conviction Units	PAROLE/PROBATION SPECIALIST 2	-1.00	-1.00
	PAROLE/PROBATION SPECIALIST 3	-1.00	-1.00
Subtotal - Interstate Compact & Post Conviction Units		-2.00	-2.00
Civilian - Pre-Release & Warrants/ Extradition Unit	PAROLE & PROBATION SPVR	1.00	1.00
	PAROLE/PROBATION SPECIALIST 2	1.00	1.00
	PAROLE/PROBATION SPECIALIST 4	2.00	2.00
Subtotal - Pre-Release & Warrants/Extradition Units		4.00	4.00
Net Position Changes		-27.00	-23.00

The following table depicts historical caseload information for FY 2019, FY 2020, and projected caseload information for FY 2021 through FY 2023:

Caseload Projections Based on the Spring Projections from the JFA Institute					
Caseload Category	FY 2019 Actual	FY 2020 Actual	FY 2021 Projected	FY 2022 Projected	FY 2023 Projected
Warrants	2,827	3,273	3,423	3,474	3,526
Interstate Compact	1,726	1,675	1,487	1,567	1,605
Pre-Release	2,303	1,872	1,967	2,103	2,176
Pardons Investigations	92	95	139	152	160
Post Convictions	624	480	180	264	336
Pre-Sentence Investigations (PSI)	10,645	8,989	9,245	9,325	9,383
Miscellaneous*	4,529	4,721	4,455	4,829	4,970
Regular Supervision	11,576	11,069	11,938	12,326	12,571
Intense Supervision Unit/ Residential Confinement	797	704	639	692	727
Sex Offenders	1,911	2,089	2,301	2,377	2,435
*Includes Probable Cause Investigations					
Source: Spring 2021 JFA Caseload Projections					

The 2021 Legislature approved a General Fund appropriation of \$81,000 in FY 2022 to fund a staffing study related to the pre-sentence investigation process to assess the job functions and determine an appropriate workload ratio of Parole and Probation Specialist 4 positions. In addition, the 2021 Legislature approved General Fund appropriations of \$456,000 over the 2021-23 biennium to reestablish funding for the Going Home Prepared program, as recommended by the Governor, which was eliminated during FY 2021 as part of the budget reductions included in A.B. 3 of the 31st (2020) Special Session.

Finally, as recommended by the Governor, the 2021 Legislature approved General Fund appropriations of \$2.2 million over the 2021-23 biennium to complete development of, and provide for, annual software license fees for Parole and Probation's records management system that will replace the Offender Tracking Information System.

RECORDS, COMMUNICATIONS AND COMPLIANCE DIVISION

The Records, Communications and Compliance Division is composed of the Criminal History Repository, which administers the Nevada Criminal Justice Information System and is the state's clearinghouse for criminal history records information and crime scene statistics, and the Communications Bureau, which provides centralized radio dispatch and communication services to other DPS divisions and state agencies.

For the Criminal History Repository, the 2021 Legislature approved the Governor's recommendations to fund a Program Officer position with \$158,083 in background check fees to assist the Brady Point-of-Contact Background Check Unit; \$202,654 in Court Assessment revenue to fund two new Administrative Assistant positions to assist the Criminal Records Unit; and \$49,579 in Court Assessment revenue and \$149,286 in fingerprint and background check fees to add a new Management Analyst position to

provide budgetary support to the Fiscal Unit over the 2021-23 biennium. In addition, the Legislature approved the utilization of \$59,542 in reserve funding over the 2021-23 biennium to reclassify a current classified Criminal Justice Records Manager for the Nevada Criminal Justice Information System program to an unclassified position in alignment with other state positions that have similar duties and responsibilities. Finally, for the Communications Bureau, the 2021 Legislature approved \$153,841 in cost allocation reimbursements to fund the addition of a Program Officer position and associated costs to assist in the administration of the Spillman Records Management System over the 2021-23 biennium.

STATE FIRE MARSHAL

The mission of the State Fire Marshal is to reduce the loss of life and property from fire and hazardous material incidents through training, investigation, inspections, licensing, permitting, informational programs, plan reviews, and the adoption of regulations designed to minimize injury and exposure to injury of the general public and to the emergency responder. The 2021 Legislature approved \$176,121 in fee and transfer revenues over the 2021-23 biennium for a new Plans Examiner position in the Fire Protection Engineering Bureau to conduct fire and life safety plan reviews. In approving the new position, the money committees directed the Fire Marshal to report to the Interim Finance Committee on the plan review turnaround time during 2021-23 biennium.

CAPITOL POLICE

The Capitol Police provides for the safety of state employees, constitutional officers, state building properties, and the public on state property on a 24-hour basis, 7 days a week. The Legislature approved total funding of \$6.6 million over the 2021-23 biennium, an increase of 1.5% over the \$6.5 million approved for the 2019-21 biennium. The 2021 Legislature approved \$121,883 in transfers from the Department of Administration, Buildings and Grounds Division, to fund a new Administrative Assistant position to provide administrative support for the agency.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
PUBLIC SAFETY					
PEACE OFFICER STANDARDS & TRAINING COMMISSION	3,096,405	2,835,592	2,834,567	2,705,856	2,689,202
BALANCE FORWARD	654,749	618,822	618,822	527,921	527,921
FEDERAL FUND	29,945				
INTERAGENCY TRANSFER	114,340				
OTHER FUND	2,297,371	2,216,770	2,215,745	2,177,935	2,161,281
TOTAL PEACE OFFICERS STANDARDS & TRAINING	3,096,405	2,835,592	2,834,567	2,705,856	2,689,202
BALANCE FORWARD	654,749	618,822	618,822	527,921	527,921
FEDERAL FUND	29,945				
INTERAGENCY TRANSFER	114,340				
OTHER FUND	2,297,371	2,216,770	2,215,745	2,177,935	2,161,281
NDOC - DIRECTOR'S OFFICE	34,989,904	31,053,445	30,890,522	30,686,010	30,522,348
GENERAL FUND	31,715,437	30,799,123	30,636,200	30,428,812	30,265,150
BALANCE FORWARD	30,666				
FEDERAL FUND					
INTERAGENCY TRANSFER	2,385,733	187,940	187,940	190,816	190,816
OTHER FUND	858,068	66,382	66,382	66,382	66,382
REVERSIONS					
NDOC - PRISON MEDICAL CARE	70,747,927	61,064,745	52,799,566	62,681,778	54,281,919
GENERAL FUND	49,560,119	58,382,524	50,117,345	59,999,557	51,599,698
BALANCE FORWARD					
INTERAGENCY TRANSFER	14,081,440	2,526,490	2,526,490	2,526,490	2,526,490
INTERIM FINANCE	7,044,204				
OTHER FUND	62,164	155,731	155,731	155,731	155,731
NDOC - CORRECTIONAL PROGRAMS	10,535,930	10,326,729	10,702,972	10,687,161	11,082,296
GENERAL FUND	8,805,647	9,126,857	9,504,204	9,088,048	9,860,621
FEDERAL FUND	700,232				
INTERAGENCY TRANSFER	1,028,951	1,198,772	1,197,668	1,598,013	1,220,575
OTHER FUND	1,100	1,100	1,100	1,100	1,100
REVERSIONS					
NDOC - ELY STATE PRISON	41,312,692	31,079,934	25,699,520	32,099,634	26,552,618
GENERAL FUND	30,510,506	30,952,564	25,577,025	31,979,222	26,437,060
BALANCE FORWARD					
INTERAGENCY TRANSFER	10,691,176	40,372	40,372	40,372	40,372
INTERIM FINANCE					
OTHER FUND	111,010	86,998	82,123	80,040	75,186
NDOC - HIGH DESERT STATE PRISON	79,390,595	59,831,132	59,331,664	61,608,449	61,228,883
GENERAL FUND	58,568,801	59,621,786	59,128,739	61,400,024	61,025,206
BALANCE FORWARD					
INTERAGENCY TRANSFER	20,734,995	120,423	120,423	120,423	120,423
INTERIM FINANCE					
OTHER FUND	86,799	88,923	82,502	88,002	83,254

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER	41,247,971	30,955,109	31,206,243	31,359,688	31,523,709
GENERAL FUND	30,912,584	30,750,638	30,993,214	31,150,830	31,309,271
INTERAGENCY TRANSFER	10,271,636	144,510	144,510	144,510	144,510
OTHER FUND	63,751	59,961	68,519	64,348	69,928
REVERSIONS					
NDOC - NEVADA STATE PRISON	73,709	72,576	72,576	72,558	72,558
GENERAL FUND	73,709	72,576	72,576	72,558	72,558
REVERSIONS					
NDOC - SOUTHERN DESERT CORRECTIONAL CENTER	37,570,998	29,018,776	28,646,868	29,834,270	29,585,426
GENERAL FUND	28,505,636	28,873,874	28,508,260	29,689,902	29,445,282
BALANCE FORWARD					
INTERAGENCY TRANSFER	9,013,121	86,345	86,345	86,645	86,645
INTERIM FINANCE					
OTHER FUND	52,241	58,557	52,263	57,723	53,499
NDOC - LOVELOCK CORRECTIONAL CENTER	35,962,906	27,874,008	27,698,949	28,583,696	28,507,125
GENERAL FUND	27,414,155	27,642,593	27,474,159	28,353,955	28,279,964
INTERAGENCY TRANSFER	8,407,603	77,906	77,906	77,906	77,906
OTHER FUND	141,148	153,509	146,884	151,835	149,255
REVERSIONS					
NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER	230,700	224,029	223,993	224,556	224,518
GENERAL FUND	230,700	224,029	223,993	224,556	224,518
INTERAGENCY TRANSFER					
REVERSIONS					
NDOC - WARM SPRINGS CORRECTIONAL CENTER	17,236,367	12,721,782	12,666,595	13,007,660	12,996,093
GENERAL FUND	12,561,352	12,692,013	12,637,254	12,978,029	12,966,517
BALANCE FORWARD					
INTERAGENCY TRANSFER	4,664,504	19,388	19,388	19,388	19,388
INTERIM FINANCE					
OTHER FUND	10,511	10,381	9,953	10,243	10,188
NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER	24,870,409	18,890,551	18,572,468	19,484,426	19,197,533
GENERAL FUND	18,462,301	18,784,374	18,468,787	19,438,933	19,154,281
BALANCE FORWARD					
INTERAGENCY TRANSFER	6,340,340	38,523	38,523	38,523	38,523
INTERIM FINANCE					
OTHER FUND	67,768	67,654	65,158	6,970	4,729
NDOC - CASA GRANDE TRANSITIONAL HOUSING	5,526,273	5,021,057	4,968,704	5,102,901	5,062,050
GENERAL FUND	2,942,328	3,679,009	3,817,573	3,760,853	3,867,791
BALANCE FORWARD					
INTERAGENCY TRANSFER	1,141,145	22,137	22,137	22,137	22,137
INTERIM FINANCE					
OTHER FUND	1,442,800	1,319,911	1,128,994	1,319,911	1,172,122

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING	1,748,501	1,377,440	1,362,204	1,398,781	1,388,405
GENERAL FUND	457,656	551,878	638,918	573,219	631,091
BALANCE FORWARD					
INTERAGENCY TRANSFER	394,115				
INTERIM FINANCE					
OTHER FUND	896,730	825,562	723,286	825,562	757,314
NDOC - STEWART CONSERVATION CAMP	2,713,995	2,118,710	2,061,175	2,160,331	2,119,972
GENERAL FUND	1,881,624	1,951,007	1,911,484	1,992,628	1,964,739
BALANCE FORWARD					
INTERAGENCY TRANSFER	701,861	11,512	11,512	11,512	11,512
INTERIM FINANCE					
OTHER FUND	130,510	156,191	138,179	156,191	143,721
REVERSIONS					
NDOC - PIOCHE CONSERVATION CAMP	2,426,675	1,926,237	1,972,725	1,979,117	2,039,221
GENERAL FUND	1,937,711	1,903,878	1,948,545	1,956,758	2,014,521
BALANCE FORWARD					
INTERAGENCY TRANSFER	467,291	4,297	4,297	4,297	4,297
INTERIM FINANCE					
OTHER FUND	21,673	18,062	19,883	18,062	20,403
REVERSIONS					
NDOC - THREE LAKES VALLEY CONSERVATION CAMP	4,015,293	3,172,469	3,112,719	3,262,590	3,221,422
GENERAL FUND	3,115,657	3,150,203	3,091,941	3,240,324	3,200,172
BALANCE FORWARD					
INTERAGENCY TRANSFER	885,557	11,436	11,436	11,436	11,436
INTERIM FINANCE					
OTHER FUND	14,079	10,830	9,342	10,830	9,814
REVERSIONS					
NDOC - WELLS CONSERVATION CAMP	1,822,011	1,474,302	1,457,295	1,516,160	1,505,951
GENERAL FUND	1,493,854	1,454,508	1,438,421	1,496,366	1,486,694
INTERAGENCY TRANSFER	314,469	4,412	4,412	4,412	4,412
OTHER FUND	13,688	15,382	14,462	15,382	14,845
REVERSIONS					
NDOC - HUMBOLDT CONSERVATION CAMP	2,083,459	1,580,410	1,556,701	1,625,633	1,608,708
GENERAL FUND	1,539,841	1,560,513	1,538,046	1,605,736	1,589,687
INTERAGENCY TRANSFER	526,823	5,035	5,035	5,035	5,035
OTHER FUND	16,795	14,862	13,620	14,862	13,986
REVERSIONS					
NDOC - ELY CONSERVATION CAMP	2,061,451	1,601,872	482,460	1,646,588	116,725
GENERAL FUND	1,533,511	1,587,434	482,460	1,632,150	116,725
INTERAGENCY TRANSFER	505,270				
OTHER FUND	22,670	14,438		14,438	
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
NDOC - JEAN CONSERVATION CAMP	2,353,694	1,866,756	1,793,344	1,928,361	1,860,866
GENERAL FUND	1,813,445	1,851,342	1,780,273	1,912,899	1,847,556
BALANCE FORWARD					
INTERAGENCY TRANSFER	528,068	6,384	6,384	6,384	6,384
INTERIM FINANCE					
OTHER FUND	12,181	9,030	6,687	9,078	6,926
NDOC - SILVER SPRINGS CONSERVATION CAMP	4,471	5,018	4,820	4,971	4,820
GENERAL FUND	4,471	5,018	4,820	4,971	4,820
NDOC - CARLIN CONSERVATION CAMP	1,762,431	1,509,549	1,485,888	1,547,451	1,531,927
GENERAL FUND	1,453,525	1,498,151	1,475,375	1,536,105	1,521,153
INTERAGENCY TRANSFER	301,243	4,141	4,141	4,141	4,141
OTHER FUND	7,663	7,257	6,372	7,205	6,633
REVERSIONS					
NDOC - TONOPAH CONSERVATION CAMP	1,962,530	1,538,116	1,515,808	1,583,895	1,568,371
GENERAL FUND	1,515,978	1,522,245	1,501,010	1,568,024	1,553,237
BALANCE FORWARD					
INTERAGENCY TRANSFER	434,458	1,670	1,670	1,670	1,670
INTERIM FINANCE					
OTHER FUND	12,094	14,201	13,128	14,201	13,464
REVERSIONS					
NDOC - OFFENDERS' STORE FUND	40,892,245	40,942,411	31,338,686	40,733,927	31,013,014
BALANCE FORWARD	21,920,728	21,245,140	13,245,140	21,031,729	12,579,508
INTERAGENCY TRANSFER	186,006	138,126	138,126	138,126	138,126
OTHER FUND	18,785,511	19,559,145	17,955,420	19,564,072	18,295,380
NDOC - INMATE WELFARE ACCOUNT	5,473,036	6,216,690	6,236,043	6,457,616	6,466,807
BALANCE FORWARD	33,051	25,195	25,195	1,418	1,774
INTERAGENCY TRANSFER	4,624,142	5,129,300	5,233,564	5,393,744	5,469,748
OTHER FUND	815,843	1,062,195	977,284	1,062,454	995,285
NDOC - ONE-SHOT APPROPRIATIONS	1,301,217				
BALANCE FORWARD	1,301,217				
REVERSIONS					
NDOC - PRISON INDUSTRY	8,302,060	6,583,890	6,583,890	5,861,606	6,175,893
BALANCE FORWARD	1,855,838	1,636,434	1,636,434	914,150	1,228,437
INTERAGENCY TRANSFER	217,933	48,000	48,000	48,000	48,000
OTHER FUND	6,228,289	4,899,456	4,899,456	4,899,456	4,899,456
NDOC - PRISON RANCH	3,975,728	3,195,110	3,195,110	3,637,329	3,637,719
BALANCE FORWARD	1,943,271	801,408	801,408	1,243,627	1,244,017
OTHER FUND	2,032,457	2,393,702	2,393,702	2,393,702	2,393,702

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL DEPARTMENT OF CORRECTIONS	482,595,178	393,242,853	367,639,508	400,777,143	375,096,897
GENERAL FUND	317,010,548	328,638,137	312,970,622	336,084,459	320,438,312
BALANCE FORWARD	27,084,771	23,708,177	15,708,177	23,190,924	15,053,736
FEDERAL FUND	700,232				
INTERAGENCY TRANSFER	98,847,880	9,827,119	9,930,279	10,493,980	10,192,546
INTERIM FINANCE	7,044,204				
OTHER FUND	31,907,543	31,069,420	29,030,430	31,007,780	29,412,303
REVERSIONS					
DMV - SYSTEM TECHNOLOGY APPLICATION REDESIGN	17,081,437	18,136,197	42,595,224	21,100,262	50,471,832
BALANCE FORWARD	10,123,766	12,489,059	13,332,389	15,453,124	13,365,952
HIGHWAY FUND			22,554,560		30,245,327
INTERAGENCY TRANSFER	16,055				
OTHER FUND	6,941,616	5,647,138	6,708,275	5,647,138	6,860,553
REVERSIONS					
DMV - DIRECTOR'S OFFICE	5,454,306	4,861,595	4,922,677	4,773,284	4,827,798
HIGHWAY FUND	3,184,798	2,965,199	2,822,434	2,876,447	2,677,902
INTERAGENCY TRANSFER	2,259,308	1,886,196	2,090,043	1,886,637	2,139,696
OTHER FUND	10,200	10,200	10,200	10,200	10,200
REVERSIONS					
DMV - HEARINGS	1,358,457	1,236,382	1,320,829	1,243,742	1,324,237
HIGHWAY FUND	1,296,074	1,232,541	1,316,988	1,239,901	1,320,396
INTERAGENCY TRANSFER	58,542				
OTHER FUND	3,841	3,841	3,841	3,841	3,841
REVERSIONS					
DMV - AUTOMATION	12,763,583	11,530,487	12,205,540	11,687,505	12,368,628
BALANCE FORWARD	817,932	13,900			
HIGHWAY FUND	6,341,950	4,050,344	6,454,435	4,220,981	6,538,550
INTERAGENCY TRANSFER	4,963,632	4,583,446	5,097,500	4,583,733	5,167,317
OTHER FUND	640,069	2,882,797	653,605	2,882,791	662,761
REVERSIONS					
DMV - ADMINISTRATIVE SERVICES DIVISION	17,201,481	16,750,414	17,155,296	17,800,038	17,316,073
HIGHWAY FUND	8,141,460	9,916,879	8,893,331	10,947,403	9,206,466
INTERAGENCY TRANSFER	510,375	478,906	309,423	498,006	313,531
OTHER FUND	8,549,646	6,354,629	7,952,542	6,354,629	7,796,076
REVERSIONS					
DMV - COMPLIANCE ENFORCEMENT	6,082,754	7,113,301	7,375,205	7,270,299	7,540,498
HIGHWAY FUND	5,097,494	6,711,821	6,992,665	6,864,391	7,150,669
INTERAGENCY TRANSFER	845,123	333,451	288,619	337,879	292,986
OTHER FUND	140,137	68,029	93,921	68,029	96,843
REVERSIONS					
DMV - MOTOR VEHICLE POLLUTION CONTROL	12,880,808	12,855,043	13,698,941	12,091,603	13,286,678
BALANCE FORWARD	1,425,239	1,763,362	1,763,362	1,000,000	1,000,000
INTERAGENCY TRANSFER	413,543				
OTHER FUND	11,042,026	11,091,681	11,935,579	11,091,603	12,286,678

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DMV - CENTRAL SERVICES	12,441,222	11,031,217	11,592,094	11,293,085	11,916,637
GENERAL FUND	8,072	4,565	4,565	4,565	4,565
BALANCE FORWARD	57,750				
HIGHWAY FUND	4,754,939	4,167,558	3,691,699	4,422,475	3,909,320
INTERAGENCY TRANSFER	5,765,184	5,026,132	5,944,166	5,016,745	6,026,121
OTHER FUND	1,855,277	1,832,962	1,951,664	1,849,300	1,976,631
REVERSIONS					
DMV - LICENSE PLATE FACTORY	5,117,377	4,527,568	4,712,607	4,550,231	4,954,131
BALANCE FORWARD	1,430,461	579,301	579,301	544,866	759,143
INTERAGENCY TRANSFER	17,152				
OTHER FUND	3,669,764	3,948,267	4,133,306	4,005,365	4,194,988
DMV - VERIFICATION OF INSURANCE	15,441,287	5,660,558	11,353,081	5,660,558	12,956,308
BALANCE FORWARD	500,000	500,000	500,000	500,000	500,000
INTERAGENCY TRANSFER	94,142				
OTHER FUND	14,847,145	5,160,558	10,853,081	5,160,558	12,456,308
REVERSIONS					
DMV - RECORDS SEARCH	9,836,835	8,470,037	10,674,187	8,470,037	10,822,926
BALANCE FORWARD	50,000	50,000	50,000	50,000	50,000
INTERAGENCY TRANSFER	49,414				
OTHER FUND	9,737,421	8,420,037	10,624,187	8,420,037	10,772,926
REVERSIONS					
DMV - FIELD SERVICES	64,039,071	53,431,726	56,062,413	55,010,359	57,738,589
GENERAL FUND	19,732	23,915	23,915	23,915	23,915
HIGHWAY FUND	18,598,138	16,324,751	14,188,992	17,903,384	14,937,253
INTERAGENCY TRANSFER	5,871,600				
OTHER FUND	39,549,601	37,083,060	41,849,506	37,083,060	42,777,421
REVERSIONS					
DMV - MOTOR CARRIER DIVISION	5,128,580	4,649,550	4,920,004	4,729,113	5,011,633
FEDERAL FUND					
HIGHWAY FUND	2,805,267	2,152,720	2,646,513	2,232,283	2,677,734
INTERAGENCY TRANSFER	95,433	517	517	517	517
OTHER FUND	2,227,880	2,496,313	2,272,974	2,496,313	2,333,382
REVERSIONS					
DMV - DIVISION OF MANAGEMENT SERVICES & PROGRAMS	1,756,753	1,444,949	1,592,140	1,477,908	1,636,288
HIGHWAY FUND	1,648,572	1,400,798	1,547,989	1,433,757	1,592,137
INTERAGENCY TRANSFER	108,181	44,151	44,151	44,151	44,151
OTHER FUND					
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL DEPARTMENT OF MOTOR VEHICLES	186,583,951	161,699,024	200,180,238	167,158,024	212,172,256
GENERAL FUND	27,804	28,480	28,480	28,480	28,480
BALANCE FORWARD	14,405,148	15,395,622	16,225,052	17,547,990	15,675,095
FEDERAL FUND					
HIGHWAY FUND	51,868,692	48,922,611	71,109,606	52,141,022	80,255,754
INTERAGENCY TRANSFER	21,067,684	12,352,799	13,774,419	12,367,668	13,984,319
OTHER FUND	99,214,623	84,999,512	99,042,681	85,072,864	102,228,608
REVERSIONS					
DPS - NEVADA OFFICE OF CYBER DEFENSE COORDINATION	487,796	502,935	502,424	512,888	512,157
GENERAL FUND	487,796	502,935	502,424	512,888	512,157
INTERAGENCY TRANSFER					
REVERSIONS					
DPS - DIRECTOR'S OFFICE	3,945,721	4,158,533	4,158,891	4,201,042	4,204,742
INTERAGENCY TRANSFER	3,945,721	4,158,533	4,158,891	4,201,042	4,204,742
DPS - OFFICE OF PROF RESPONSIBILITY	830,808	768,891	823,212	782,452	839,731
INTERAGENCY TRANSFER	830,808	768,891	823,212	782,452	839,731
DPS - EVIDENCE VAULT	696,162	721,536	723,372	722,639	725,168
INTERAGENCY TRANSFER	696,162	721,536	723,372	722,639	725,168
DPS - TRAINING DIVISION	1,984,438	2,252,620	2,244,848	2,288,923	2,282,600
GENERAL FUND	578,796	1,303,347	1,295,643	1,325,069	1,317,690
FEDERAL FUND	11,625				
HIGHWAY FUND	1,221,219	947,498	947,430	962,079	963,135
INTERAGENCY TRANSFER	169,287				
OTHER FUND	3,511	1,775	1,775	1,775	1,775
REVERSIONS					
DPS - FORFEITURES - LAW ENFORCEMENT	685,476	453,929	453,929	384,052	384,052
BALANCE FORWARD	316,155	234,608	234,608	164,731	164,731
INTERAGENCY TRANSFER	300,000	150,000	150,000	150,000	150,000
OTHER FUND	69,321	69,321	69,321	69,321	69,321
DPS - NEVADA HIGHWAY PATROL DIVISION	106,871,165	79,992,488	80,071,293	82,382,483	82,536,013
GENERAL FUND		60,955	60,955	60,955	60,955
BALANCE FORWARD	412,396				
HIGHWAY FUND	76,511,101	76,411,536	76,490,341	78,801,531	78,955,061
INTERAGENCY TRANSFER	27,161,944	654,721	654,721	654,721	654,721
OTHER FUND	2,785,724	2,865,276	2,865,276	2,865,276	2,865,276
REVERSIONS					
DPS - NHP K-9 PROGRAM	52,459	69,351	64,343	32,229	29,359
INTERAGENCY TRANSFER	52,459	69,351	64,343	32,229	29,359

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DPS - HIGHWAY SAFETY GRANTS ACCOUNT	2,552,869	2,397,331	2,406,823	2,434,117	2,443,543
FEDERAL FUND	2,485,705	2,351,474	2,360,966	2,386,976	2,396,402
HIGHWAY FUND	67,164	45,857	45,857	47,141	47,141
REVERSIONS					
DPS - DIGNITARY PROTECTION	1,176,869	1,255,148	1,310,413	1,266,451	1,327,190
GENERAL FUND	631,076	1,255,148	1,310,413	1,266,451	1,327,190
INTERAGENCY TRANSFER	545,793				
INTERIM FINANCE					
REVERSIONS					
DPS - DIVISION OF PAROLE AND PROBATION	74,926,985	63,063,113	62,582,011	65,941,162	64,678,253
GENERAL FUND	47,177,194	53,960,780	53,657,301	56,445,518	55,375,244
BALANCE FORWARD	2,419,448				
INTERAGENCY TRANSFER	15,511,396	43,793	43,793	43,793	43,793
OTHER FUND	9,818,947	9,058,540	8,880,917	9,451,851	9,259,216
REVERSIONS					
DPS - INVESTIGATION DIVISION	7,728,161	8,555,001	8,616,832	8,753,907	8,730,799
GENERAL FUND	5,983,286	6,459,874	6,412,243	6,563,042	6,557,405
BALANCE FORWARD	2,933				
FEDERAL FUND	49,131	83,987	83,987	83,987	83,987
HIGHWAY FUND	423,301	430,005	430,005	440,689	440,689
INTERAGENCY TRANSFER	1,097,167	1,553,679	1,497,008	1,638,733	1,637,008
OTHER FUND	172,343	27,456	193,589	27,456	11,710
REVERSIONS					
DPS - PUBLIC SAFETY ONE-SHOTS	5,974,459				
BALANCE FORWARD	5,974,459				
DPS - STATE EMERGENCY RESPONSE COMMISSION	3,691,834	3,500,756	3,501,210	3,441,775	3,442,124
BALANCE FORWARD	2,268,230	2,135,086	2,135,086	2,074,829	2,074,829
FEDERAL FUND	204,402	149,213	149,213	150,247	150,247
HIGHWAY FUND	262,648	245,594	246,048	229,865	230,214
OTHER FUND	956,554	970,863	970,863	986,834	986,834
REVERSIONS					
DPS - FIRE MARSHAL	4,096,066	3,638,209	4,050,489	3,647,417	4,457,235
GENERAL FUND	453,531	100	100	100	100
BALANCE FORWARD	19,366				404,296
FEDERAL FUND	364,966				
INTERAGENCY TRANSFER	560,928	441,759	441,759	438,820	438,820
OTHER FUND	2,697,275	3,196,350	3,608,630	3,208,497	3,614,019
REVERSIONS					
DPS - CIG FIRE SAFE STD & FIREFIGHTER SUPPORT	153,685	97,381	97,381	73,540	73,535
BALANCE FORWARD	141,626	18,388	18,388	40,547	40,542
OTHER FUND	12,059	78,993	78,993	32,993	32,993

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DPS-CENTRAL REP FOR NV RECORDS OF CRIMINAL HISTORY	38,085,427	26,561,809	26,559,114	26,350,880	26,729,581
GENERAL FUND	179,688	276,725	276,725	276,725	276,725
BALANCE FORWARD	13,739,548	6,981,026	6,981,026	6,406,898	6,788,312
INTERAGENCY TRANSFER	2,660,748	1,470,620	1,470,620	1,492,020	1,492,020
INTERIM FINANCE	2,500,000				
OTHER FUND	19,005,443	17,833,438	17,830,743	18,175,237	18,172,524
REVERSIONS					
DPS - RECORDS COMMUNICATIONS AND COMPLIANCE	7,347,966	7,220,441	7,223,451	7,414,342	7,418,614
INTERAGENCY TRANSFER	7,341,341	7,219,158	7,222,168	7,413,059	7,417,331
OTHER FUND	6,625	1,283	1,283	1,283	1,283
DPS - CHILD VOLUNTEER BACKGROUND CHECKS TRUST ACCT		15,086	15,086	15,086	15,086
GENERAL FUND		15,086	15,086	15,086	15,086
REVERSIONS					
DPS - CAPITOL POLICE	3,263,337	3,197,053	3,256,428	3,272,528	3,299,544
BALANCE FORWARD					
INTERAGENCY TRANSFER	3,263,337	3,197,053	3,256,428	3,272,528	3,299,544
DPS - HIGHWAY SAFETY PLAN & ADMIN	6,746,591	3,937,462	3,931,022	4,060,959	4,053,864
FEDERAL FUND	93,861	86,958	86,889	90,224	90,371
HIGHWAY FUND	431,775	363,545	365,134	380,445	380,158
INTERAGENCY TRANSFER	6,220,955	3,486,959	3,478,999	3,590,290	3,583,335
OTHER FUND					
REVERSIONS					
DPS - TRAFFIC SAFETY	12,073,590	7,084,075	7,084,075	7,084,075	7,084,075
FEDERAL FUND	6,337,736	4,531,843	4,531,843	4,531,843	4,531,843
INTERAGENCY TRANSFER	5,735,854	2,552,232	2,552,232	2,552,232	2,552,232
DPS - MOTORCYCLE SAFETY PROGRAM	1,156,325	1,101,827	950,626	1,003,761	824,991
BALANCE FORWARD	664,896	456,711	456,711	358,165	330,596
OTHER FUND	491,429	645,116	493,915	645,596	494,395
DPS - JUSTICE GRANT	1,092,315	668,114	671,190	579,721	583,918
GENERAL FUND	273,271	265,700	265,874	230,181	230,196
BALANCE FORWARD		336,348	336,348		
INTERAGENCY TRANSFER	100,544	66,066	68,968	349,540	353,722
OTHER FUND	718,500				
REVERSIONS					
DPS - JUSTICE ASSISTANCE ACT	3,972,158	2,005,977	2,005,977	1,797,529	1,797,529
BALANCE FORWARD	5,157	5,157	5,157	5,157	5,157
FEDERAL FUND	3,855,150	1,995,312	1,995,312	1,786,864	1,786,864
INTERAGENCY TRANSFER	3,486	2,818	2,818	2,818	2,818
OTHER FUND	108,365	2,690	2,690	2,690	2,690

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DPS - JUSTICE ASSIST GRANT TRUST ACCOUNT	10,963,208	3,963,317	3,963,317	2,213,317	2,213,317
BALANCE FORWARD	9,018,283				
FEDERAL FUND	1,934,400	3,926,011	3,926,011	2,176,011	2,176,011
OTHER FUND	10,525	37,306	37,306	37,306	37,306
DPS - ACCOUNT FOR REENTRY PROGRAMS	5,000	5,000	5,000	5,000	5,000
OTHER FUND	5,000	5,000	5,000	5,000	5,000
DPS - PAROLE BOARD	3,200,539	3,459,404	3,458,675	3,335,149	3,334,404
GENERAL FUND	3,179,686	3,459,404	3,458,675	3,335,149	3,334,404
BALANCE FORWARD					
INTERAGENCY TRANSFER	20,853				
REVERSIONS					
MILITARY - DIVISION OF EMERGENCY MANAGEMENT	5,540,114	5,170,542		5,298,686	
GENERAL FUND	403,475	420,005		426,982	
BALANCE FORWARD					
FEDERAL FUND	669,409	644,385		656,836	
INTERAGENCY TRANSFER	3,700,751	3,400,104		3,481,800	
INTERIM FINANCE					
OTHER FUND	766,479	706,048		733,068	
MILITARY - EMERGENCY MANAGEMENT ASSISTANCE GRANTS	18,362,211	19,610,088		19,664,477	
FEDERAL FUND	17,862,211	19,110,088		19,164,477	
OTHER FUND	500,000	500,000		500,000	
MILITARY - HOMELAND SECURITY	482,313	454,361		463,047	
GENERAL FUND	171,439	157,187		160,244	
FEDERAL FUND	48,577	53,691		54,817	
INTERAGENCY TRANSFER	262,297	243,483		247,986	
REVERSIONS					
TOTAL DEPARTMENT OF PUBLIC SAFETY	328,146,047	255,881,778	230,731,432	259,423,634	234,026,424
GENERAL FUND	59,519,238	68,137,246	67,255,439	70,618,390	69,007,152
BALANCE FORWARD	34,982,497	10,167,324	10,167,324	9,050,327	9,808,463
FEDERAL FUND	33,917,173	32,932,962	13,134,221	31,082,282	11,215,725
HIGHWAY FUND	78,917,208	78,444,035	78,524,815	80,861,750	81,016,398
INTERAGENCY TRANSFER	80,181,831	30,200,756	26,609,332	31,066,702	27,424,344
INTERIM FINANCE	2,500,000				
OTHER FUND	38,128,100	35,999,455	35,040,301	36,744,183	35,554,342
REVERSIONS					

**Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature**

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
PUBLIC SAFETY					
GENERAL FUND	376,557,590	396,803,863	380,254,541	406,731,329	389,473,944
BALANCE FORWARD	77,127,165	49,889,945	42,719,375	50,317,162	41,065,215
FEDERAL FUND	34,647,350	32,932,962	13,134,221	31,082,282	11,215,725
HIGHWAY FUND	130,785,900	127,366,646	149,634,421	133,002,772	161,272,152
INTERAGENCY TRANSFER	200,211,735	52,380,674	50,314,030	53,928,350	51,601,209
INTERIM FINANCE	9,544,204				
OTHER FUND	171,547,637	154,285,157	165,329,157	155,002,762	169,356,534
REVERSIONS					
TOTAL FOR PUBLIC SAFETY	1,000,421,581	813,659,247	801,385,745	830,064,657	823,984,779
Less: INTER-AGENCY TRANSFER	200,211,735	52,380,674	50,314,030	53,928,350	51,601,209
NET PUBLIC SAFETY	800,209,846	761,278,573	751,071,715	776,136,307	772,383,570

Infrastructure

The Infrastructure function of state government includes those agencies responsible for capital assets of the state as well as its natural resources. This function includes the Department of Conservation and Natural Resources, the Department of Wildlife, the Department of Transportation, the Tahoe Regional Planning Agency, and the Colorado River Commission. In the 2021-23 biennium, General Fund appropriations for the Infrastructure function total \$82.1 million, a decrease of 5.7%, or \$4.9 million, compared to the \$87.0 million approved for the 2019-21 biennium.

COLORADO RIVER COMMISSION

The Colorado River Commission (CRC), authorized under *Nevada Revised Statutes* (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 CRC 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. The 2021 Legislature approved total funding of \$155.5 million over the 2021-23 biennium (net of interagency transfers) 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 2021-23 biennium, \$253.1 million in total funding (net of interagency transfers) was approved for the DCNR, which is 1.2% more than the \$250.0 million approved for the 2019-21 biennium. The General Fund portion of the department's budget totals \$76.4 million over the 2021-23 biennium, representing a 5.3% decrease when compared to the \$80.7 million approved for the 2019-21 biennium.

Rather than holding 19 positions vacant as recommended by the Governor to generate General Fund savings, the 2021 Legislature approved federal American Rescue Plan Coronavirus State and Local Fiscal Recovery Funds totaling \$1.9 million over the 2021-23 biennium to restore funding for the positions.

CONSERVATION AND NATURAL RESOURCES BOND PROGRAMS

The DCNR administers four resource protection programs that are dependent upon the sale of general obligation bonds: The Commission for Cultural Centers and Historic Preservation Grant Program, the Lake Tahoe Environmental Improvement Program, the Water Infrastructure Grant Program, and the Conservation Bond Program.

Through the passage of Assembly Bill (A.B.) 492, the 2021 Legislature approved the Governor's recommendation to issue \$44.0 million in general obligation bonds over the 2021-23 biennium for DCNR resource protection programs as follows:

- \$20.0 million for conservation and recreation bonds, as authorized through the passage of A.B. 84 (2019) and managed by the DCNR Director's Office, to protect, preserve, and obtain the benefits of the property and natural and cultural resources of the state.
- \$12.0 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.
- \$8.0 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.
- \$4.0 million for the Commission for Cultural Centers and Historic Preservation Grant Program, managed by the Office of Historic Preservation, to protect and preserve the state's historic and cultural resources.

CAPITAL IMPROVEMENT PROGRAM PROJECTS

The 2021 Legislature approved five capital improvement construction and maintenance projects for the department totaling \$9.7 million over the 2021-23 biennium, funded with a combination of state funds (\$7.9 million) and federal funds (\$1.8 million).

- Project 21-C01 authorized \$5.5 million in state funds to construct a heavy equipment shop and renovate an existing building for the Division of Forestry Northern Region shop in Elko.
- Project 21-C09 authorized \$816,297 (\$436,579 state funds and \$379,718 federal funds) for replacement comfort stations at the Valley of Fire State Park.
- Project 21-M34 authorized \$327,254 in state funds for office building renovations at the Comstock Historic District in Virginia City.
- Project 21-M45 authorized \$1.2 million (\$656,774 state funds and \$582,827 federal funds) for facilities maintenance and ADA upgrades at Fort Churchill State Park.
- Project 21-M50 authorized \$1.8 million (\$956,755 state funds and \$850,487 federal funds) for trailhead safety improvements at Cathedral Gorge State Park.

For additional information on projects approved in the Capital Improvement Program for the Department of Conservation and Natural Resources, please see pages 60-63 of this report.

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 \$2.4 million over the 2021-23 biennium, an increase of 17.7% when compared to the \$2.0 million approved for the 2019-21 biennium. The 2021 Legislature approved the Governor's recommendation, as amended, for a new Personnel Officer position to administer a comprehensive human resources program for the department, funded with federal funds of \$194,236 over the 2021-23 biennium.

CONSERVATION DISTRICTS PROGRAM

The Conservation Districts Program works with Nevada's 28 locally elected conservation districts in a statewide conservation program. The mission of the program is to train and assist the districts, which work to conserve, improve, and sustain the state's renewable natural resources by providing outreach and technical assistance to landowners in partnership with other local, state, and federal agencies. The program also provides annual grants to each of the 28 eligible conservation districts and provides support for the State Conservation Commission.

For the 2021-23 biennium, the Legislature approved General Fund appropriations totaling \$1.0 million for the Conservation Districts Program, a decrease of 18.5% when compared to the \$1.3 million approved for the 2019-21 biennium. The Legislature approved the Governor's recommendation to decrease annual grant allocations to each of Nevada's 28 conservation districts from \$5,000 to \$4,000 for a General Fund savings of \$56,000 over the biennium.

OFF-HIGHWAY VEHICLES COMMISSION

The 2021 Legislature approved the Governor's recommendation to utilize reserves of \$792,974 each year of the 2021-23 biennium to increase off-highway vehicle related project grant authority to \$1.5 million per year. The grants provide funding for projects throughout the state, including trail improvements, mapping, signage, education and law enforcement, safety training, and restoration work.

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 vehicle fuel taxes associated with recreational watercraft.

For the 2021-23 biennium, the Legislature approved General Fund appropriations of \$14.3 million, a decrease of 15.8% when compared to the \$17.0 million approved for the 2019-21 biennium. The decrease is primarily due to the Legislature's approval of the Governor's recommended budget savings measure to offset General Fund appropriation reductions of \$2.0 million over the 2021-23 biennium with visitor fee revenue generated through an increase in the sale price of Nevada State Parks annual passes and the assessment of a surcharge for non-resident visitors.

To support an increase in ongoing operating and routine maintenance costs for parks throughout the state, the Legislature approved additional General Fund appropriations of \$474,022 over the 2021-23 biennium. Additionally, due to declining revenues, the 2021 Legislature approved the Governor's recommendation to reduce room tax revenue transferred in from the Commission on Tourism by \$462,839 over the 2021-23 biennium, and to increase General Fund appropriations by \$403,423 in FY 2022 to offset a portion of the reduced room tax transfers and continue funding for seasonal staffing. Lastly, the Legislature approved one-time General Fund appropriations of \$19,721 in each year of the 2021-23 biennium to fund continued site improvements at the Elgin Schoolhouse State Historic Site in Lincoln County.

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 total funding of \$17.6 million for the 2021-23 biennium, a decrease of 3.0% when compared to the \$18.1 million approved for the 2019-21 biennium. The 2021 Legislature approved General Fund appropriations totaling \$14.9 million for the 2021-23 biennium, a decrease of 8.3% when compared to the \$16.3 million approved for the 2019-21 biennium.

The 2021 Legislature approved the Governor's recommendation to replace General Funds of \$613,155 over the 2021-23 biennium with Water District Assessments to support a portion of the personnel costs for five positions as a temporary General Fund savings measure. Additionally, through the passage of A.B. 465, the Legislature appropriated General Funds of \$2.1 million for the repair and maintenance of the South Fork Dam in Elko County.

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.

ADMINISTRATION

The Legislature approved total funding of \$20.3 million for the Forestry administrative budget for the 2021-23 biennium (net of interagency transfers), a decrease of 1.1% when compared to the \$20.5 million approved by the 2019 Legislature for the 2019-21 biennium. The General Fund portion of the Forestry budget totals \$15.7 million for the 2021-23 biennium, an increase of 0.6% when compared to the \$15.6 million approved for the 2019-21 biennium.

To continue four positions that were approved by the Interim Finance Committee (IFC) during the 2019-20 Interim, including three Foresters and one Management Analyst, to coordinate, plan, and implement fuel reduction projects throughout the state, the Legislature approved funding of \$743,713 over the 2021-23 biennium comprised of NV Energy contract funds (\$376,048) and General Fund appropriations (\$367,665) balanced forward from Senate Bill (S.B.) 508 of the 2019 Legislature.

Additionally, the Legislature approved the Governor's recommendation to transfer in a vacant Camp Area Supervisor position from the Forestry Conservation Camps budget and to reclassify the position as an Education and Information Officer to assist the agency in developing, coordinating, and presenting forestry education programs, funded with General Fund appropriations of \$186,944 over the 2021-23 biennium.

FORESTRY DEFERRED MAINTENANCE PROJECTS

Through the passage of A.B. 457, the 2021 Legislature appropriated \$637,890 from the State General Fund to the Division of Forestry for deferred maintenance projects at Forestry dispatch centers, regional offices, and other facilities throughout the state. The 2021 Legislature also approved additional General Fund appropriations of \$431,480 in the Forestry Conservation Camps budget for deferred maintenance projects at conservation camp offices and other facilities throughout the state. Lastly, rather than approving the utilization of reserves totaling \$340,210 to support deferred maintenance projects at the division's Washoe Valley and Las Vegas nurseries, as recommended by the Governor, the Legislature approved reduced reserve expenditures of \$220,360 based on the agency's anticipated scope of projects that could actually be completed over the 2021-23 biennium.

FORESTRY BUDGET SAVINGS MEASURES

The Legislature approved the Governor's recommended cost savings measures totaling \$787,526 (\$740,406 General Funds) over the 2021-23 biennium, including reducing uniform vouchers for Forestry and Conservation Camp personnel (\$157,064), reducing staff training expenses for Conservation Camp personnel (\$57,142), and reducing operating supply expenditures in the Forest Fire Suppression budget (\$573,320).

FOREST FIRE SUPPRESSION

The Forest Fire Suppression budget funds the protection of public and private land; property; and resources from fires, floods, and other disasters and emergencies. The budget is primarily funded with General Fund appropriations and reimbursements for firefighting and emergency response provided on lands outside of the state's jurisdiction. When authorized funds are insufficient to meet the state's obligations, the division may request additional funding from the State Board of Examiners Reserve for Statutory Contingency Account (NRS 353.264) and the Interim Finance Committee Contingency Account (NRS 353.266).

To align with the budgeting methodology approved by the 2019 Legislature, which based certain expenditures on a five-year average and projected reimbursement revenues, the 2021 Legislature approved incident response cost reductions of \$1.0 million in the base budget, with corresponding reductions in General Fund appropriations. Accounting for this reduction and the budget savings measure noted in the previous section of this report, General Fund appropriations for the Forest Fire Suppression budget net \$8.9 million for the 2021-23 biennium, a decrease of 2.1% when compared to the \$9.1 million approved by the 2019 Legislature.

Through the passage of A.B. 463, the 2021 Legislature approved a supplemental General Fund appropriation of \$2.4 million to support higher-than-budgeted firefighting costs in FY 2021. Additionally, the Legislature approved A.B. 464, which includes provisions for a General Fund appropriation of \$2.5 million to the IFC for allocation to the division for fire suppression or emergency response costs incurred over the 2021-23 biennium.

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 with fees paid by participating local jurisdictions and an annual General Fund appropriation of \$50,000 for wildland fire rehabilitation activities.

For the 2021-23 biennium, the Legislature approved County Participation Fee revenue of \$1.8 million in each year of the biennium to reflect anticipated annual revenue based on program participation and updated participant fees, a decrease of \$497,947, or 21.8%, compared to the \$2.3 million approved for each year of the 2019-21 biennium.

DIVISION OF NATURAL HERITAGE

The Division of Natural Heritage collects information on the locations, biology, and conservation status of all endangered, threatened, sensitive, and at-risk plant and animal species in Nevada, and maintains a system of databases and topographical maps, sets priorities for conservation efforts, and provides data to various entities for

consideration pertaining to development and conservation activities as mandated by federal laws.

The 2021 Legislature approved funding totaling \$2.2 million over the 2021-23 biennium, which is an increase of \$277,039, or 14.5%, compared to the \$1.9 million approved for the 2019-21 biennium. The Legislature approved General Fund appropriations of \$200,000 in FY 2022 for contract scientists to support Nevada's Climate Initiative by developing a method to understand carbon flows in Nevada's ecosystems to provide data for the state's greenhouse gas emissions report.

DIVISION OF ENVIRONMENTAL PROTECTION

The Division of Environmental Protection implements programs authorized and required by state and federal laws and enforces regulations adopted by the State Environmental Commission. The division is comprised of an Administrative Services Bureau and ten program bureaus: Air Pollution Control, Air Quality Planning, Water Pollution Control, Water Quality Planning, Safe Drinking Water, Mining Regulation and Reclamation, Corrective Actions, Industrial Site Cleanup, Materials Management, and Federal Facilities. The division also provides technical advice and administrative support to the State Environmental Commission, which serves as the primary rulemaking, variance and appeal body for environmental regulations in the state.

The 2021 Legislature approved total funding for the division comprised primarily of fees and federal funds of \$109.5 million for the 2021-23 biennium (net of interagency transfers), which is an increase of 0.2% when compared to the \$109.3 million approved for the 2019-21 biennium. Of this amount, funding of \$346,582 (fees, federal funds) was approved by the Legislature over the 2021-23 biennium for two new positions within the division, including an Administrative Assistant to serve as a central file manager for the Bureau of Corrective Actions and an Environmental Scientist within the Bureau of Air Pollution Control to support the department's annual reporting requirements concerning greenhouse gas emissions in the state.

The Legislature approved additional funding totaling \$8.6 million (fees, federal funds) over the 2021-23 biennium to support ongoing environmental cleanup efforts at the Anaconda Copper Mine Site in Lyon County (\$2.5 million), the Black Mountain Industrial Complex in Clark County (\$1.1 million), the former Mercury Cleaners dry cleaning facility in Carson City (\$857,500), and the former Altair Nanotechnologies facility in Washoe County (\$100,060), as well as environmental mitigation, assessment and remediation services on an as-needed basis for emergency cleanups throughout the state (\$4.1 million).

Lastly, to support the provision of technical assistance to public drinking water and wastewater systems throughout the state, the Legislature approved additional funding of \$369,360 (reserves, federal funds) over the 2021-23 biennium.

DIVISION OF OUTDOOR RECREATION

The Division of Outdoor Recreation is tasked with coordinating all activities relating to marketing and business development for outdoor recreation in the state as well as promoting the health and social benefits of outdoor recreation and enhancing Nevada's outdoor recreational lands, amenities, and experiences. The division is funded with General Fund appropriations.

Through the passage of S.B. 449, the 2021 Legislature approved the Governor's recommendation to transfer the Outdoor Education and Recreation Grant Program from the Division of State Parks to the Division of Outdoor Recreation. To facilitate the program transfer, the Legislature approved transferring General Fund appropriations of \$222,676 from the Division of State Parks to the Division of Outdoor Recreation to support one Grants and Projects Analyst position and associated operating costs over the 2021-23 biennium.

DEPARTMENT OF WILDLIFE

The Nevada Department of Wildlife (NDOW) is responsible for protecting, preserving, managing, and restoring wildlife and habitat for aesthetic, scientific, recreational, and economic benefit to residents and visitors. In addition to the Director's Office, the department is composed of seven divisions: Data and Technology Services (formerly 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. The 2021 Legislature approved total funding of \$50.8 million over the 2021-23 biennium (net of interagency transfers), which is an increase of \$962,993, or 1.2%, compared to the \$49.9 million approved by the 2019 Legislature for the 2019-21 biennium. The Legislature approved General Fund appropriations totaling \$2.2 million over the 2021-23 biennium, a decrease of \$363,947, or 14.0%, compared to the \$2.6 million approved for the 2019-21 biennium. This decrease is primarily due to transfers of Sportsmen Revenue from the Wildlife Fund, as recommended by the Governor and approved by the Legislature, to replace General Funds as a budget savings measure.

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 2021 Legislature concurred with the Governor's recommendation and approved transfers of Sportsmen Revenue totaling \$2.1 million over the 2021-23 biennium for costs associated with deferred maintenance and pest control projects at the department's

fishery, wildlife management areas, and office facilities. The projects include various building exterior repair and maintenance projects; HVAC, window and roofing replacements; energy-efficient lighting upgrades; and various other remodeling and infrastructure upgrades.

DATA AND TECHNOLOGY SERVICES DIVISION

The Data and Technology Services Division serves as the department's central information technology support. In addition, the division's functions include managing the systems associated with the department's licensing program; vessel registration and titling; managing hunting and fishing applications and the random tag draw; and geographic information systems operations and data management.

The 2021 Legislature approved the Governor's recommendation for one new Information Technology Professional position to increase the division's capacity for in-house programming and development. The costs for the new position were partially offset through the elimination of a vacant Administrative Aid position and a vacant seasonal Administrative Assistant position, resulting in a net cost reduction of \$14,704 in FY 2022 and a net cost increase of \$6,910 in FY 2023.

CONSERVATION EDUCATION DIVISION

The Conservation Education Division promotes citizen interest, understanding and involvement in the management of the state's wildlife resources by educating the public about the value of wildlife in Nevada and promoting ethical use of the state's wildlife resources through hunter and angler education programs, wildlife education and marketing programs. The division informs the public through television, radio, internet, and print media, and provides access to NDOW's programs through the Volunteer Program.

To increase the division's capacity for public education and outreach efforts, the 2021 Legislature approved the Governor's recommendation to replace two seasonal Conservation Aid positions with two new full-time permanent Conservation Educator positions to serve as regional volunteer coordinators at the division's Reno and Las Vegas offices. The two permanent positions are funded through a combination of federal Wildlife Restoration grant revenue and transfers of Sportsmen Revenue totaling \$238,361 over the 2021-23 biennium. These costs are partially offset by a cost savings totaling \$170,568 for the elimination of the two seasonal positions, which results in a net total additional cost of \$67,793 for the two permanent positions over the 2021-23 biennium.

LAW ENFORCEMENT DIVISION

The Law Enforcement Division provides wildlife and boating safety law enforcement and serves the sporting public while providing a public safety presence. The budget is funded primarily through the transfer of various restricted and unrestricted license and fee revenues transferred from the Wildlife Fund and federal funds.

To improve boating safety and enforcement coverage at Lake Tahoe, the 2021 Legislature approved the Governor's recommendation for one new full-time permanent Game Warden position. The costs associated with the permanent position totaling \$174,650 over the biennium were offset by the elimination of two seasonal Game Warden positions resulting in net cost reductions totaling \$91,862 over the 2021-23 biennium, with corresponding reductions in Sportsmen Revenues transferred from the Wildlife Fund.

Additionally, to improve transparency and to align the division with modern best practices, the 2021 Legislature approved transfers of Sportsmen Revenue totaling \$71,004 over the 2021-23 biennium, as recommended by the Governor, for contract costs associated with equipping the division's law enforcement staff with body-worn cameras.

GAME MANAGEMENT DIVISION

The Game Management Division is responsible for management, protection, research, and monitoring of wildlife classified as game mammals, upland and migratory game birds, and furbearing mammals. The division has five program areas: (1) avian and terrestrial game species management; (2) game wildlife/depredation control and compensation; (3) predator management; (4) air operations; and (5) wildlife health and disease monitoring.

The 2021 Legislature approved transfers of Sportsmen Revenue totaling \$239,290 over the 2021-23 biennium for costs associated with a new Pilot position. This position will provide additional support to the division's air operations programs and increase the number of flight hours available to the division for wildlife surveys, water guzzler resupply, and other duties.

FISHERIES DIVISION

The Fisheries Division facilitates programs for fisheries throughout Nevada, including programs that are designed to provide the state's angling public with recreational fishing opportunities as well as conserve and protect Nevada's native aquatic species. The division also works to prevent and control aquatic invasive species.

The 2021 Legislature approved the Governor's recommendation to replace two contracted positions at the Lake Mead Fish Hatchery with two permanent, full-time Wildlife Area Technician positions. For the 2021-23 biennium, the net additional costs for the two permanent positions totals \$57,379, funded through a combination of federal Sportfish Restoration grant revenue and the transfer of Aquatic Invasive Species Fee revenue from the Wildlife Fund.

Additionally, as recommended by the Governor, the Legislature approved the replacement of one contracted position at the Alamo roadside watercraft inspection station in Lincoln County with one new permanent, full-time Wildlife Area Technician position. For the 2021-23 biennium, the net additional costs for the permanent position totals \$25,923, funded through a combination of federal Sportfish Restoration grant revenue and the transfer of Aquatic Invasive Species Fee revenue from the Wildlife Fund.

NEVADA DEPARTMENT OF TRANSPORTATION

The Nevada Department of Transportation (NDOT) is funded through a combination of federal funds and dedicated state highway user revenues. For the 2021-23 biennium, the Legislature approved funding of \$1.661 billion in total funding for the department (net interagency transfers). This is an 18.4% decrease when compared to the \$2.034 billion legislatively approved for the 2019-21 biennium. The decrease is largely due to no bond issuances being recommended by the Governor or approved by the Legislature for the 2021-23 biennium. The Legislature approved State Highway Fund authorizations of \$447.8 million in FY 2022 and \$452.8 million in FY 2023. The Legislature also approved the Governor's projected federal funding of \$378.0 million in each year of the 2021-23 biennium.

TRANSPORTATION ADMINISTRATION

The 2021 Legislature approved highway construction expenditures totaling \$543.0 million in FY 2022 and \$545.5 million in FY 2023, funded with a combination of federal funds and Highway Fund authorizations. The Legislature also approved Highway Fund authorizations totaling \$3.0 million over the 2021-23 biennium for 26 new positions and associated operating expenditures. These new positions include 15 Student Worker positions that would assist NDOT with the development of its future workforce.

Through the passage of A.B. 467, the 2021 Legislature also approved a one-time Highway Fund appropriation of \$19.4 million and a one-time General Fund appropriation of \$2.6 million to continue the replacement of the Nevada Shared Radio System. The Legislature also approved Highway Fund authorizations of \$21.0 million over the 2021-23 biennium for the maintenance and enhancement of information technology systems used by the department to streamline workflows and make data-informed decisions through mapping and analytics software. Highway Fund authorizations of \$4.8 million over the 2021-23 biennium were also approved by the Legislature to complete the upgrade of the department's fueling system, which consists of fueling sites throughout the state that are used by various state and local governmental agencies.

Over the 2021-23 biennium, the 2021 Legislature approved Highway Fund authorizations of \$27.7 million to fund the maintenance, new construction, and alterations of department-owned facilities; \$15.8 million for routine replacement of existing, large equipment; and \$8.6 million for new equipment such as computers, office furniture, fleet additions, and shop tools.

STATEWIDE INFRASTRUCTURE BANK

As recommended by the Governor, the Legislature approved \$75.0 million in general obligation bonds for the 2021-23 biennium to fund and launch the Nevada State Infrastructure Bank. The State Infrastructure Bank established pursuant to NRS 408.55069 will provide loans and other financial assistance to various units of state and local government to address needed infrastructure upgrades throughout the state. To provide administrative support for the bank, the Legislature also approved the creation of a new NDOT budget titled the Statewide Infrastructure Bank, funded with unobligated

reserved interest earnings transferred from the Bond Interest and Redemption Account totaling \$484,665 over the 2021-23 biennium. This funding was approved to support the personnel and operating costs of two new positions for the bank, including one unclassified Executive Director of the State Infrastructure Bank.

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 2021-23 biennium, the 2021 Legislature approved total funding of \$28.1 million. Nevada state support (General Fund appropriations and transfers from the DMV Pollution Control account) of \$4.2 million over the 2021-23 biennium was approved for the TRPA, which equals 32.1% relative to California's apportionment of \$9.0 million, or 67.9%.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
INFRASTRUCTURE					
CRC - COLORADO RIVER COMMISSION	9,582,248	9,715,024	9,711,555	10,260,809	10,257,244
BALANCE FORWARD	2,231,699	2,236,644	2,236,644	2,551,786	2,551,786
INTERAGENCY TRANSFER	2,716,443	2,868,910	2,868,910	2,750,307	2,750,307
OTHER FUND	4,634,106	4,609,470	4,606,001	4,958,716	4,955,151
CRC - RESEARCH AND DEVELOPMENT ACCOUNT	12,671,651	12,870,206	12,870,206	13,078,324	13,078,324
BALANCE FORWARD	11,704,256	11,659,377	11,659,377	11,836,379	11,836,379
OTHER FUND	967,395	1,210,829	1,210,829	1,241,945	1,241,945
CRC - POWER DELIVERY PROJECT	13,963,595	22,871,476	22,871,536	21,840,921	21,840,977
BALANCE FORWARD	1,454,462	1,467,334	1,467,334	1,442,098	1,442,098
OTHER FUND	12,509,133	21,404,142	21,404,202	20,398,823	20,398,879
CRC - POWER MARKETING	37,838,970	34,944,200	34,944,200	35,588,239	35,588,239
BALANCE FORWARD	1,059,958	2,560,645	2,560,645	2,154,050	2,154,050
OTHER FUND	36,779,012	32,383,555	32,383,555	33,434,189	33,434,189
TOTAL COLORADO RIVER COMMISSION	74,056,464	80,400,906	80,397,497	80,768,293	80,764,784
BALANCE FORWARD	16,450,375	17,924,000	17,924,000	17,984,313	17,984,313
INTERAGENCY TRANSFER	2,716,443	2,868,910	2,868,910	2,750,307	2,750,307
OTHER FUND	54,889,646	59,607,996	59,604,587	60,033,673	60,030,164
DCNR - ENVIRONMENTAL QUALITY IMPROVEMENT	89,313	89,313	89,313	89,113	89,113
BALANCE FORWARD	89,313	89,313	89,313	89,113	89,113
DCNR - DIVISION OF OUTDOOR RECREATION	295,278	526,861	526,711	531,507	531,349
GENERAL FUND	294,048	526,861	526,711	531,507	531,349
INTERAGENCY TRANSFER	1,230				
REVERSIONS					
DCNR - ADMINISTRATION	1,679,819	1,922,194	2,159,226	2,053,888	2,295,012
GENERAL FUND	879,238	1,019,734	1,119,881	1,150,055	1,256,989
BALANCE FORWARD					
INTERAGENCY TRANSFER	797,725	899,547	1,036,432	900,912	1,035,102
OTHER FUND	2,856	2,913	2,913	2,921	2,921
REVERSIONS					
DCNR - DEP STATE ENVIRONMENTAL COMMISSION	149,725	125,251	125,251	125,251	125,251
INTERAGENCY TRANSFER	20,863	20,893	20,893	20,893	20,893
OTHER FUND	128,862	104,358	104,358	104,358	104,358
DCNR - FORESTRY	23,095,678	11,684,198	11,729,879	11,567,546	11,600,988
GENERAL FUND	7,590,366	8,011,527	7,894,182	7,942,674	7,813,583
BALANCE FORWARD	5,854,031	108,255	289,268	45,787	232,439
FEDERAL FUND	3,019,576	1,910,384	1,910,198	1,911,148	1,910,962
INTERAGENCY TRANSFER	6,509,039	1,509,024	1,509,024	1,516,447	1,516,447
INTERIM FINANCE					
OTHER FUND	122,666	145,008	127,207	151,490	127,557
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DCNR - FORESTRY - FIRE SUPPRESSION	10,036,990	12,616,703	12,115,833	12,612,905	12,109,805
GENERAL FUND	3,488,359	4,940,049	4,439,179	4,938,712	4,435,612
BALANCE FORWARD	873,769	886,751	886,751	888,088	888,088
FEDERAL FUND	562,623	1,655,804	1,655,804	1,655,804	1,655,804
INTERAGENCY TRANSFER	28,115	9,841	9,841	9,841	9,841
INTERIM FINANCE	1,352,387				
OTHER FUND	3,731,737	5,124,258	5,124,258	5,120,460	5,120,460
DCNR - FORESTRY - CONSERVATION CAMPS	11,833,187	9,398,875	10,005,948	9,431,258	9,788,610
GENERAL FUND	6,222,803	6,691,492	6,527,983	6,674,014	6,674,080
BALANCE FORWARD	2,811,723				
INTERAGENCY TRANSFER	189,567	175,000	1,021,637	175,000	538,480
OTHER FUND	2,609,094	2,532,383	2,456,328	2,582,244	2,576,050
REVERSIONS					
DCNR - FORESTRY - WILDLAND FIRE PROTECTION PRGM	3,471,581	3,325,798	3,375,618	2,933,284	3,030,247
GENERAL FUND		50,000	50,000	50,000	50,000
BALANCE FORWARD	1,190,852	1,542,836	1,542,836	1,145,969	1,197,465
INTERAGENCY TRANSFER					
OTHER FUND	2,280,729	1,732,962	1,782,782	1,737,315	1,782,782
REVERSIONS					
DCNR - FORESTRY - NURSERIES	1,823,599	1,425,919	1,421,976	893,808	1,006,047
BALANCE FORWARD	1,059,050	787,166	787,166	254,928	371,120
INTERAGENCY TRANSFER	127,368	82,256	82,256	82,330	82,330
OTHER FUND	637,181	556,497	552,554	556,550	552,597
DCNR - STATE PARKS	22,240,378	19,323,505	19,312,226	19,715,837	19,709,703
GENERAL FUND	8,418,273	7,222,012	7,199,630	7,133,798	7,111,371
BALANCE FORWARD	4,140,442				
FEDERAL FUND	85,312	82,504	82,504	84,807	84,807
INTERAGENCY TRANSFER	2,319,987	516,857	516,857	930,276	930,276
OTHER FUND	7,276,364	11,502,132	11,513,235	11,566,956	11,583,249
REVERSIONS					
DCNR - WATER RESOURCES	9,176,885	8,663,451	8,851,513	8,575,653	8,732,656
GENERAL FUND	7,575,160	7,519,799	7,495,586	7,407,558	7,438,733
BALANCE FORWARD	109,425				
FEDERAL FUND	311,610	177,710	177,007	177,594	177,007
INTERAGENCY TRANSFER	789,223	921,942	1,134,920	946,501	1,072,916
INTERIM FINANCE	347,467				
OTHER FUND	44,000	44,000	44,000	44,000	44,000
REVERSIONS					
DCNR - STATE LANDS	2,015,199	2,034,826	2,086,335	2,063,274	2,113,779
GENERAL FUND	1,517,445	1,591,185	1,578,108	1,603,993	1,616,495
INTERAGENCY TRANSFER	343,986	275,280	340,201	286,260	324,458
OTHER FUND	153,768	168,361	168,026	173,021	172,826
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DCNR - NEVADA TAHOE REGIONAL PLANNING AGENCY	1,575	1,584	1,584	1,584	1,584
GENERAL FUND	1,575	1,584	1,584	1,584	1,584
REVERSIONS					
DCNR - CONSERVATION DISTRICTS PROGRAM	531,756	463,573	569,692	503,634	579,325
GENERAL FUND	531,481	463,573	494,501	503,634	553,501
INTERAGENCY TRANSFER	275		75,191		25,824
REVERSIONS					
DCNR - NEVADA NATURAL HERITAGE	1,535,166	1,197,407	1,195,379	998,332	998,630
GENERAL FUND		200,000	200,000		
BALANCE FORWARD	38,514				
FEDERAL FUND	313,174				
INTERAGENCY TRANSFER	1,098,423	967,420	965,392	968,345	968,643
OTHER FUND	85,055	29,987	29,987	29,987	29,987
REVERSIONS					
DCNR - ACCOUNT FOR OFF-HIGHWAY VEHICLES (OHV)	4,392,541	3,782,301	3,855,336	3,132,803	3,289,549
BALANCE FORWARD	3,452,176	2,773,582	2,773,582	2,124,084	2,197,207
INTERAGENCY TRANSFER	940,365	1,008,719	1,081,754	1,008,719	1,092,342
DCNR - DEP ADMINISTRATION	8,708,171	9,343,017	9,238,496	10,350,664	10,299,377
BALANCE FORWARD	582,012	440,481	440,481	1,293,691	1,338,328
FEDERAL FUND	3,327,003	3,460,000	3,460,000	3,460,000	3,460,000
INTERAGENCY TRANSFER	4,799,156	5,442,536	5,338,015	5,596,973	5,501,049
DCNR - DEP AIR QUALITY	10,030,799	10,436,493	10,519,230	10,576,518	10,673,319
BALANCE FORWARD	1,132,255	1,115,231	1,115,231	1,090,139	1,094,816
FEDERAL FUND	1,358,366	1,350,366	1,350,366	1,350,366	1,350,366
INTERAGENCY TRANSFER	2,826,434	3,306,776	3,332,231	3,391,922	3,418,844
OTHER FUND	4,713,744	4,664,120	4,721,402	4,744,091	4,809,293
DCNR - DEP WATER POLLUTION CONTROL	8,147,842	7,607,864	7,607,864	6,991,611	6,994,294
BALANCE FORWARD	4,486,201	3,928,983	3,928,983	3,308,685	3,311,368
FEDERAL FUND	255,169	255,172	255,172	255,172	255,172
INTERAGENCY TRANSFER	334,535	307,493	307,493	311,538	311,538
OTHER FUND	3,071,937	3,116,216	3,116,216	3,116,216	3,116,216
DCNR - DEP MATERIALS MNGMT & CORRECTV ACTN	19,891,929	18,477,735	18,369,487	16,070,793	15,958,454
BALANCE FORWARD	1,540,004	2,541,285	2,541,285	2,101,156	2,118,641
FEDERAL FUND	4,439,985	3,935,962	3,889,475	3,918,156	3,871,669
INTERAGENCY TRANSFER					
OTHER FUND	13,911,940	12,000,488	11,938,727	10,051,481	9,968,144
DCNR - DEP MINING REGULATION/RECLAMATION	6,219,324	5,968,034	5,968,034	5,586,590	5,593,295
BALANCE FORWARD	3,349,211	2,998,752	2,998,752	2,617,308	2,624,013
INTERAGENCY TRANSFER					
OTHER FUND	2,870,113	2,969,282	2,969,282	2,969,282	2,969,282

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
DCNR - DEP STATE REVOLVING FUND - ADMIN	4,320,252	4,148,213	4,202,213	4,303,157	4,256,651
BALANCE FORWARD	956,726	690,235	690,235	802,074	749,568
FEDERAL FUND	3,292,890	3,261,787	3,315,007	3,298,418	3,303,638
INTERAGENCY TRANSFER	2,853	3,510	3,510	3,738	3,738
OTHER FUND	67,783	192,681	193,461	198,927	199,707
DCNR - DEP WATER QUALITY PLANNING	4,731,530	4,027,509	4,043,708	3,997,758	4,014,119
BALANCE FORWARD	20,575	20,575	20,575	20,575	23,568
FEDERAL FUND	3,854,383	3,309,554	3,325,855	3,280,504	3,293,974
INTERAGENCY TRANSFER	821,572	697,380	697,278	696,679	696,577
OTHER FUND	35,000				
DCNR - DEP SAFE DRINKING WATER PROGRAM	5,428,890	5,206,653	5,206,659	5,102,159	5,111,265
BALANCE FORWARD	290,114	212,417	212,417	165,834	174,930
FEDERAL FUND	1,141,316	952,000	952,000	817,000	817,000
INTERAGENCY TRANSFER	2,958,800	2,705,442	2,705,442	2,762,799	2,762,799
OTHER FUND	1,038,660	1,336,794	1,336,800	1,356,526	1,356,536
DCNR - DEP WATER PLANNING CAP IMPROVEMENT	15,184	15,409	15,409	14,905	15,160
BALANCE FORWARD	14,065	11,899	11,899	11,213	11,468
INTERAGENCY TRANSFER		2,510	2,510	2,692	2,692
OTHER FUND	1,119	1,000	1,000	1,000	1,000
DCNR - DEP INDUSTRIAL SITE CLEANUP	3,398,031	3,114,326	3,108,143	3,149,722	3,144,143
BALANCE FORWARD	639,106	634,749	634,749	659,933	659,933
INTERAGENCY TRANSFER					
OTHER FUND	2,758,925	2,479,577	2,473,394	2,489,789	2,484,210
DCNR - ACCOUNT TO RESTORE THE SAGEBRUSH ECOSYSTEM	1,409,583	1,276,402	1,276,402	1,197,378	1,197,378
BALANCE FORWARD	1,184,583	1,051,402	1,051,402	972,378	972,378
OTHER FUND	225,000	225,000	225,000	225,000	225,000
DCNR - OFFICE OF STATE HISTORIC PRESERVATION	1,544,745	1,397,071	1,464,339	1,494,342	1,545,177
GENERAL FUND	487,206	420,695	445,210	517,966	526,048
FEDERAL FUND	920,453	830,499	874,470	830,499	874,470
INTERAGENCY TRANSFER	72,396	60,000	60,000	60,000	60,000
OTHER FUND	64,690	85,877	84,659	85,877	84,659
REVERSIONS					
DCNR - HISTORIC PRES - COMSTOCK HISTORIC DISTRICT	194,478	209,876	209,668	212,637	212,423
GENERAL FUND	193,623	209,876	209,668	212,637	212,423
INTERAGENCY TRANSFER	855				
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL CONSERVATION & NATURAL RESOURCES	166,409,428	147,810,361	148,651,472	144,277,911	145,016,703
GENERAL FUND	37,199,577	38,868,387	38,182,223	38,668,132	38,221,768
BALANCE FORWARD	33,814,147	19,833,912	20,014,925	17,590,955	18,054,443
FEDERAL FUND	22,881,860	21,181,742	21,247,858	21,039,468	21,054,869
INTERAGENCY TRANSFER	24,982,767	18,912,426	20,240,877	19,671,865	20,374,789
INTERIM FINANCE	1,699,854				
OTHER FUND	45,831,223	49,013,894	48,965,589	47,307,491	47,310,834
REVERSIONS					
WILDLIFE - DIRECTOR'S OFFICE	9,019,148	8,139,998	8,139,983	7,967,093	7,966,965
FEDERAL FUND	2,068,414	737,424	737,424	742,528	742,528
INTERAGENCY TRANSFER	6,949,844	7,370,554	7,370,539	7,192,545	7,192,417
OTHER FUND	890	32,020	32,020	32,020	32,020
WILDLIFE - DATA AND TECHNOLOGY SERVICES	5,189,821	4,789,986	4,663,477	4,853,703	4,722,724
FEDERAL FUND	667,004	630,023	630,023	626,869	626,869
INTERAGENCY TRANSFER	4,491,227	4,159,963	4,033,454	4,226,834	4,095,855
OTHER FUND	31,590				
WILDLIFE - CONSERVATION EDUCATION	3,233,077	3,344,710	3,268,786	3,445,287	3,369,565
GENERAL FUND	224,469	234,227	234,227	234,227	234,227
FEDERAL FUND	1,394,488	1,920,072	1,879,042	1,991,555	1,938,410
INTERAGENCY TRANSFER	1,614,120	1,183,851	1,148,957	1,212,945	1,190,368
OTHER FUND		6,560	6,560	6,560	6,560
REVERSIONS					
WILDLIFE - LAW ENFORCEMENT	8,570,986	7,809,022	7,814,848	7,958,956	7,964,928
GENERAL FUND		57,402	57,402	57,402	57,402
FEDERAL FUND	1,138,631	678,477	678,477	678,477	678,477
INTERAGENCY TRANSFER	7,172,490	6,932,674	6,938,500	7,082,608	7,088,580
OTHER FUND	259,865	140,469	140,469	140,469	140,469
WILDLIFE - GAME MANAGEMENT	9,178,363	8,293,992	8,281,061	8,315,494	8,302,282
GENERAL FUND	81,748	84,201	84,201	84,201	84,201
FEDERAL FUND	5,485,578	4,977,248	4,977,248	4,978,167	4,978,167
INTERAGENCY TRANSFER	3,611,037	3,133,936	3,121,005	3,153,896	3,140,684
OTHER FUND		98,607	98,607	99,230	99,230
WILDLIFE - FISHERIES MANAGEMENT	9,520,014	9,073,355	9,067,360	9,180,968	9,174,842
GENERAL FUND	150,918	150,918	150,918	150,918	150,918
FEDERAL FUND	6,770,164	6,192,186	6,192,186	6,208,943	6,208,943
INTERAGENCY TRANSFER	2,543,708	2,730,251	2,724,256	2,821,107	2,814,981
OTHER FUND	55,224				
WILDLIFE - DIVERSITY DIVISION	2,127,411	1,805,966	1,801,978	1,817,602	1,813,527
GENERAL FUND	260,285	436,940	436,940	441,322	441,322
FEDERAL FUND	1,216,059	1,176,501	1,172,513	1,183,755	1,179,680
INTERAGENCY TRANSFER	632,305	159,981	159,981	159,981	159,981
OTHER FUND	18,762	32,544	32,544	32,544	32,544
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
WILDLIFE - HABITAT	12,129,891	10,160,567	10,145,370	9,937,847	9,922,315
GENERAL FUND		156,332	156,332	156,332	156,332
FEDERAL FUND	7,975,732	7,588,725	7,587,255	7,454,330	7,452,767
INTERAGENCY TRANSFER	3,904,158	2,263,477	2,249,750	2,175,152	2,161,183
OTHER FUND	250,001	152,033	152,033	152,033	152,033
TOTAL DEPARTMENT OF WILDLIFE	58,968,711	53,417,596	53,182,863	53,476,950	53,237,148
GENERAL FUND	717,420	1,120,020	1,120,020	1,124,402	1,124,402
FEDERAL FUND	26,716,070	23,900,656	23,854,168	23,864,624	23,805,841
INTERAGENCY TRANSFER	30,918,889	27,934,687	27,746,442	28,025,068	27,844,049
OTHER FUND	616,332	462,233	462,233	462,856	462,856
REVERSIONS					
NDOT - STATEWIDE INFRASTRUCTURE BANK			230,328		254,337
INTERAGENCY TRANSFER			230,328		254,337
NDOT - BOND CONSTRUCTION	161,600,000				
OTHER FUND	161,600,000				
NDOT - TRANSPORTATION ADMINISTRATION	923,517,302	831,469,371	831,909,006	837,084,423	837,096,416
BALANCE FORWARD	3,333,742				
FEDERAL FUND	392,595,066	378,000,000	378,000,000	378,000,000	378,000,000
HIGHWAY FUND	520,327,957	447,551,732	447,821,782	452,933,329	452,801,382
INTERAGENCY TRANSFER	5,237,130	4,005,047	4,126,158	4,054,002	4,144,836
OTHER FUND	2,023,407	1,912,592	1,961,066	2,097,092	2,150,198
REVERSIONS					
TOTAL DEPARTMENT OF TRANSPORTATION	1,085,117,302	831,469,371	832,139,334	837,084,423	837,350,753
BALANCE FORWARD	3,333,742				
FEDERAL FUND	392,595,066	378,000,000	378,000,000	378,000,000	378,000,000
HIGHWAY FUND	520,327,957	447,551,732	447,821,782	452,933,329	452,801,382
INTERAGENCY TRANSFER	5,237,130	4,005,047	4,356,486	4,054,002	4,399,173
OTHER FUND	163,623,407	1,912,592	1,961,066	2,097,092	2,150,198
REVERSIONS					
TAHOE REGIONAL PLANNING AGENCY	13,926,315	14,066,332	14,066,332	14,066,332	14,066,332
GENERAL FUND	1,565,384	1,705,401	1,705,401	1,705,401	1,705,401
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	11,941,910	11,941,910	11,941,910	11,941,910	11,941,910
TOTAL TAHOE REGIONAL PLANNING AGENCY	13,926,315	14,066,332	14,066,332	14,066,332	14,066,332
GENERAL FUND	1,565,384	1,705,401	1,705,401	1,705,401	1,705,401
INTERAGENCY TRANSFER	419,021	419,021	419,021	419,021	419,021
OTHER FUND	11,941,910	11,941,910	11,941,910	11,941,910	11,941,910

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
INFRASTRUCTURE					
GENERAL FUND	39,482,381	41,693,808	41,007,644	41,497,935	41,051,571
BALANCE FORWARD	53,598,264	37,757,912	37,938,925	35,575,268	36,038,756
FEDERAL FUND	442,192,996	423,082,398	423,102,026	422,904,092	422,860,710
HIGHWAY FUND	520,327,957	447,551,732	447,821,782	452,933,329	452,801,382
INTERAGENCY TRANSFER	64,274,250	54,140,091	55,631,736	54,920,263	55,787,339
INTERIM FINANCE	1,699,854				
OTHER FUND	276,902,518	122,938,625	122,935,385	121,843,022	121,895,962
REVERSIONS					
TOTAL FOR INFRASTRUCTURE	1,398,478,220	1,127,164,566	1,128,437,498	1,129,673,909	1,130,435,720
Less: INTER-AGENCY TRANSFER	64,274,250	54,140,091	55,631,736	54,920,263	55,787,339
NET INFRASTRUCTURE	1,334,203,970	1,073,024,475	1,072,805,762	1,074,753,646	1,074,648,381

Special Purpose Agencies

Special Purpose Agencies have a specialized function or a different statutory relationship to the Executive Branch of government than most state agencies. This group includes the Public Employees' Retirement System, which serves both state and local governments; the Public Employees' Benefits Program; the Office of the Military; the Department of Veterans Services; the Silver State Health Insurance Exchange; the Commission on Ethics, the Department of Sentencing Policy; and the Department of Indigent Defense Services. For the 2021-23 biennium, total approved funding for this function is \$1.918 billion, primarily comprised of \$1.351 billion in interagency transfers (70.4%) and \$276.3 million in reserve funds balanced forward from the prior fiscal year (14.4%). For the 2021-23 biennium, General Fund support for Special Purpose Agencies totals \$36.3 million, or \$12.7 million (53.6%) more than the \$23.6 million approved by the 2019 Legislature. The increase in General Fund appropriations is principally the result of the 2021 Legislature's money committees appropriating \$6.0 million in General Funds in FY 2022 and FY 2023 (\$12.0 million total) to the Public Employees' Benefits Program to fund the cost of a one-month "participant premium holiday" for state active and retiree participants in each fiscal year.

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 \$19.7 million in FY 2022 and \$25.4 million in FY 2023 was approved by the 2021 Legislature to support its operations.

The 2021 Legislature approved \$5.3 million in FY 2022 and \$10.9 million in FY 2023 to continue the replacement of PERS's existing Pension Administration System, which is expected to be completed by June 2024.

In addition, the Legislature approved \$240,000 in FY 2022 and \$235,885 in FY 2023 for a new Chief Investment Officer position to oversee the existing Investment Officer position and manage the PERS investment portfolio.

INCREASE IN CONTRIBUTION RATES

The Retirement Board approves an actuarial valuation of PERS each year to monitor the assets and liabilities associated with the pension plan. Pursuant to *Nevada Revised Statutes* (NRS) 286, contribution rates are set based on the results of even-numbered fiscal year valuations. The actuarial valuation for the fiscal year ending June 30, 2020,

resulted in increases in the contribution rates for regular and police/fire members (as recommended by the actuary and included in The Executive Budget) effective July 1, 2021. The contribution rates approved by the 2021 Legislature are as follows:

<u>Employer-Paid Plan</u>	<u>Regular Members</u>	<u>Police/Fire Members</u>
FY 2021 Contribution Rate	29.25%	42.50%
Contribution Rate – 7/1/2021	29.75%	44.00%
Increase in Rate	0.50%	1.50%

<u>Employee/Employer Plan</u>	<u>Regular Members</u>	<u>Police/Fire Members</u>
FY 2021 Contribution Rate	15.25%	22.00%
Contribution Rate – 7/1/2021	15.50%	22.75%
Increase in Rate	0.25%	0.75%

OFFICE OF THE MILITARY

The Office of the Military is responsible for the supervision of the military affairs of the state, which includes both state and federal roles. Its primary state mission is to enlist, organize, arm, equip, and train the state’s militia and National Guard units and to protect the lives and property of the public in times of emergency, disorder, and disaster. The primary federal mission is to provide combat-ready reserve forces for the United States Armed Forces to respond to a federal mobilization as directed by the President or Congress. The Adjutant General provides command and control of the Army National Guard and the Air National Guard. Funding for the Office of the Military is provided primarily through federal funds and State General Fund appropriations.

The 2021 Legislature approved total General Fund appropriations of \$11.0 million over the 2021-23 biennium for the Office of the Military, an increase of \$775,759, or 7.6%, compared to the \$10.2 million in General Fund appropriations legislatively approved for the 2019-21 biennium. In addition, the Legislature authorized federal funds totaling \$89.7 million over the 2021-23 biennium.

The 2021 Legislature approved total federal funds of \$8.2 million and state funding of \$2.7 million (General Fund appropriations of \$1.5 million and K-12 funding of \$1.2 million) over the 2021-23 biennium to continue the implementation of the Nevada National Guard Youth ChalleNGe program, which was initially approved by the 2019 Legislature. In addition, the Legislature approved language in the 2021 Appropriations Act (Assembly Bill [A.B.] 494, Section 45) to allow the Office of the Military to transfer General Fund appropriations of up to \$405,000 provided for the Nevada National Guard Youth ChalleNGe program between fiscal years in the 2021-23 biennium with Interim Finance Committee approval.

The 2021 Legislature approved the Governor’s budget amendment for eight new unclassified positions to establish two new StarBase programs in Washoe and Clark counties, funded with federal funds totaling \$2.1 million over the 2021-23 biennium. The StarBase program funds fifth grade students interacting with military personnel to

explore careers and observe “real world” Science, Technology, Engineering, and Math (STEM) applications at Nevada National Guard bases.

The 2021 Legislature approved the Governor’s recommendation for one new unclassified Psychological Health Manager position, funded with General Fund appropriations totaling \$193,323 over the 2021-23 biennium. Finally, the 2021 Legislature approved Senate Bill (S.B.) 432 that provided one-time General Fund appropriations totaling \$612,954 and authorized federal funding of \$826,696 over the 2021-23 biennium for facilities maintenance projects at various Nevada Army National Guard facilities, computer hardware and software equipment replacement, and shop tools/equipment replacement.

DIVISION OF EMERGENCY MANAGEMENT/ NEVADA OFFICE OF HOMELAND SECURITY

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

As recommended by the Governor, and through the passage and approval of A.B. 485, the 2021 Legislature approved the transfer of the Division of Emergency Management and the Nevada Office of Homeland Security from the Department of Public Safety to the Office of the Military. In addition, the 2021 Legislature authorized \$215,889 in federal funding over the 2021-23 biennium to fund the addition of a new Deputy Administrator position to provide oversight of the Grants/Recovery/Mitigation Unit and the Fiscal and Administration Unit.

DEPARTMENT OF VETERANS SERVICES

The Nevada Department of Veterans Services consists of the Office of Veterans Services and two veterans home budgets. The Nevada Department of Veterans Services is responsible for assisting veterans and their families in obtaining services, compensation and government benefits as well as supervising the operation and maintenance of the Nevada veterans memorial cemeteries located in Boulder City and Fernley. The Nevada Department of Veterans Services also oversees the operation of the 180-bed Southern Nevada State Veterans Home located in Boulder City and the 96-bed Northern Nevada State Veterans Home located in Sparks.

The 11-member Nevada Veterans Services Commission created pursuant to NRS 417.150 advises the Director of the Nevada Department of Veterans Services and makes recommendations to the Governor, the Legislature, and the Director regarding issues relating to veterans.

The 2021 Legislature approved total funding of \$10.5 million over the 2021-23 biennium, a 13.7% increase from the \$9.2 million approved for the 2019-21 biennium, for the Office of Veterans Services budget. Total General Fund support approved for the 2021-23 biennium of \$5.8 million represents a 35.2% increase over the \$4.3 million approved for the 2019-21 biennium.

SOUTHERN NEVADA STATE VETERANS HOME

The Southern Nevada State Veterans Home is a 180-bed, 24-hour skilled-nursing facility located on 50 acres in Boulder City that is state owned and operated and certified by Medicaid, Medicare, and the Department of Veterans Services. The facility consists of three, 60-bed “neighborhoods,” of which one offers secured care for residents with severe dementia. The Southern Nevada State Veterans Home admitted its first residents in August 2002 and provides a wide range of residential and support services to eligible veterans, spouses of veterans, and Gold Star residents (parents who had a child who died while in military service). The 2021 Legislature approved total funding of \$63.7 million for the 2021-23 biennium, an increase of 27.5% over the \$50.0 million approved for the 2019-21 biennium. The budgeted increase is primarily the result in revenues balanced forward in each year (\$5.6 million); increased federal funding (\$5.1 million), including Federal Veterans Administration reimbursement revenues; and increased interagency transfer revenues (\$3.6 million). The 2021 Legislature also approved Capital Improvement Program Project 21-P03, which provides \$4.2 million in advanced planning funds for the remodel and addition of the Southern Nevada State Veterans Home, from a double-bed facility to a single-bed facility, which is included in the Capital Improvement Program Project portion of this document found on pages 60-63.

NORTHERN NEVADA STATE VETERANS HOME

The Northern Nevada State Veterans Home is located in Sparks and is a 96-bed, 24-hour skilled nursing facility consisting of twelve, 8-bed clustered, residential units in three, 32-room “neighborhoods,” which is overseen by the Department of Veterans Services and managed by a contracted vendor. It also includes a “town hall” with physical therapy, dining hall, beauty and barber shop, store, coffee shop, chapel, and activity center. Residents have their own private room and share a den, living room and kitchen with 15 other residents. The Northern Nevada State Veterans Home opened in December 2018 and provides a wide range of residential and support services to eligible veterans, spouses of veterans, and Gold Star residents (parents who had a child who died while in military service). The 2021 Legislature approved total funding of \$18.2 million for the 2021-23 biennium, an increase of 12.8% over the \$16.1 million approved for the 2019-21 biennium. The budgeted increase is primarily the result of an increase in budgeted balanced forwarded revenues (\$1.1 million) and approximately \$880,000 in cost settlement reimbursements from the Home’s contracted management company being included in the budget.

SILVER STATE HEALTH INSURANCE EXCHANGE

The Silver State Health Insurance Exchange (SSHIX) was established pursuant to NRS 695I.200 to administer a health insurance exchange and facilitate the purchase and sale of qualified health plans pursuant to the federal Patient Protection and Affordable Care Act and the federal Health Care and Education Reconciliation Act of 2010. SSHIX operates as a state-based exchange operating model, which utilizes a private technology system and call center. Funding for SSHIX is derived primarily from carrier premium fees charged to insurance providers of 3.05% of health insurance premiums sold on the exchange. For the 2021-23 biennium, the Legislature approved expenditures (excluding reserves) of \$26.8 million for SSHIX, funded with carrier premium fees projected at \$24.1 million over the biennium.

To address increases in workload, the 2021 Legislature approved the Governor's recommendation to add four new full-time positions, funded with reserve reductions totaling \$493,168 over the 2021-23 biennium. These positions include one Health Resource Analyst position in the Operations Unit to perform data analysis, research, and reporting functions previously performed by the federal government; one Business Process Analyst position in the Security and Reconciliation Unit to provide business process support and data reconciliation for insurance carriers; one Health Program Specialist in the Communications Unit to provide oversight of SSHIX's outreach efforts; and one Program Officer position in the Consumer Assistance Unit to provide insurance carrier support and high-level complaint resolution for consumers.

The 2021 Legislature concurred with the Governor and approved additional contract costs associated with expanding call center capacity during open enrollment, funded with reserve reductions totaling \$929,004 over the 2021-23 biennium. This funding enhancement provides increased call center capacity for the federal open enrollment period of November 1 to December 15 and additional call center staffing for 30 days of open enrollment after the end of the federal open enrollment period.

Finally, the 2021 Legislature approved S.B. 420, which directs SSHIX to work with the Department of Health and Human Services and the Commissioner of Insurance to design, establish, and operate a public health benefit plan, known as the Public Option, to be offered for purchase by 2026. Section 38.8 of S.B. 420 provided a General Fund appropriation of \$600,000 in FY 2022 to SSHIX for actuarial, personnel and other costs associated with the implementation of the public health benefit plan.

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 dependent(s), 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, and accidental death and dismemberment. Voluntary, optional insurance coverages, including previously provided long-term disability coverage for active employees, 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 participants enroll in the 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 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. Effective FY 2022, the PEBP Board approved offering participants a new low deductible PPO plan, referred to as the "Copay" plan, which the Governor recommended in The Executive Budget and the money committees funded as part of benefits plan design for the 2021-23 biennium. The high deductible Copay and EPO plans are self-funded by the state, meaning PEBP is responsible for claims costs risks, while the HMO plan is a fully-insured plan for which PEBP has no claims risk.

Funding for this account is provided by employer contributions for active employees and retired participants, premiums paid by plan participants, prescription drug rebates, rebates from Medicare, miscellaneous revenue (e.g., application fees from entities wishing to participate), and Treasurer's interest. A significant portion of the state's contributions for state employees and retirees is funded through accounts supported by the General Fund.

The plan maintains actuarially-determined reserves for "incurred but not reported (IBNR)" and "catastrophic" claims. The IBNR reserve provides cash flow should the plan receive claims in excess of available operating cash. The catastrophic reserve pays for extraordinarily large claims to decrease volatility and avoid disruptions to the rates in the following plan year. The plan also maintains a Health Reimbursement Arrangement (HRA) reserve, which is projected by the agency and serves as a holding account for unexpended, prior-year HRA contributions and provides cash flow in the current year. Overall, positive claims experience may result in excess cash, which is placed into the Excess Reserve category.

2021-23 BIENNIUM PLAN DESIGN

In general, the 2021 money committees concurred with the Governor's recommendations in funding the benefits plan design for the 2021-23 biennium, including increases to deductibles, out-of-pocket maximums, copays, reductions to the Health Savings Account (HSA) contribution and life insurance benefits, and the elimination of the long-term disability insurance benefit for active employees. As shown in the plan design table at the end of this section, the money committees approved the Governor's recommended funding of benefits with one exception, the money committees did not approve the recommendation to reduce the state's contribution to Medicare-eligible retirees from \$13.00 provided in plan year 2021, per year of service (YOS), to \$11.00 per YOS (from \$195.00 per month to \$165.00 per month). Instead, the money committees maintained the benefit at \$13.00 per month for each year of the 2021-23 biennium. To fund maintaining the Medicare retiree benefit at \$13.00 and \$195.00 per month at 15 YOS, the money committees approved the use of expected "excess reserves."

Additionally, although not included in the Governor's recommended budget, in closing PEBP's budget, the money committees approved a General Fund appropriation of \$6.0 million in each of FY 2022 and FY 2023 to fund the cost (reduced revenue) of a one-month participant premium "holiday" for state participants to offset potential premium increases. The General Fund appropriations were budgeted directly into PEBP's operating budget with language included in the 2021-23 Appropriations Act (A.B. 494, Section 63) requiring that any unspent balance at the end of each fiscal year be reverted to the State General Fund.

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. For the 2021-23 biennium, the assessments applied against gross salaries are 2.17% and 2.18%, respectively. The state contribution for FY 2022 is projected to cover approximately 56.2% of the total premium for non-Medicare retiree coverage tiers on a composite basis. For FY 2023, the contribution is 57.2%. The per participant per month (PPPM) monthly contribution is a composite amount based upon the total number of non-Medicare retired employees and dependents enrolled by "tier" (participant only, participant + spouse, participant + family) and plan (PPO or HMO).

Nevada Revised Statutes 287.046 provides that non-Medicare eligible retirees who retired prior to January 1, 1994, are entitled to 100.0% 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% of the base subsidy amount for 5 YOS and 7.5% for each additional YOS, up to 20 YOS, which entitles qualifying participants to 137.5% of the base state subsidy amount. The following table displays the base subsidies (i.e., 15 YOS) approved for prior years and the base subsidies approved by the 2021 Legislature for the 2021-23 biennium through S.B. 451.

Prior Year and Legislatively Approved Retired Employee Group Insurance (REGI) Base Per Participant Per Month (PPPM) State Contribution for Non-Medicare Retirees (15 Years of Service) for the 2021-23 Biennium					
FY 2018 REGI PPPM Contribution	FY 2019 REGI PPPM Contribution	FY 2020 ¹ REGI PPPM Contribution	FY 2021 REGI PPPM Contribution	FY 2022 REGI PPPM Contribution	FY 2023 REGI PPPM Contribution
\$ 445.03	\$ 451.23	\$ 551.77	\$ 478.15	\$ 471.50	\$ 498.00
% Change	1.4%	22.3%	-13.3%	-1.4%	5.6%
Note 1: FY 2020 REGI PPPM contribution was greater compared to FY 2019 and FY 2021 to fund (one time) a \$4.4 million shortfall in REGI assessment collections that occurred in FY 2018 and FY 2019. If shortfalls occur, they are funded in the following biennium as the contribution amounts are set on a biennial basis in session law (e.g., S.B. 550 [2019]).					

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; Legislative and Judicial Branches; 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. For each fiscal year of the 2021-23 biennium, the state contribution is projected to provide approximately 82.0% of the cost of the insurance for the active employees and their dependents on a composite basis. The composite subsidy calculation accounts for the active participants across all plans.

The following table displays the state contributions for prior years and as approved by the 2021 Legislature for the 2021-23 biennium pursuant to S.B. 451:

Prior Fiscal Year and Legislatively Approved Per Participant Per Month (PPPM) State Contribution for Active Employee Group Insurance (AEGIS) for the 2021-23 Biennium					
FY 2018 AEGIS PPPM Contribution	FY 2019 AEGIS PPPM Contribution	FY 2020 AEGIS PPPM Contribution	FY 2021 AEGIS PPPM Contribution	FY 2022 AEGIS PPPM Contribution	FY 2023 AEGIS PPPM Contribution
\$ 743.00	\$ 740.92	\$ 760.79	\$ 783.30	\$ 727.00	\$ 755.00
% Change	-0.3%	2.7%	3.0%	-7.2%	3.9%

PY 2021 PEBP Plan Design and 2021-23 Plan Design Recommended in The Executive Budget and Legislatively Approved (Funded)

Plan Benefits	High Deductible Health Plan (HDHP) PPO			Low Deductible Copay Plan (PPO)			EPO/HMO Plan		
	PY 2021	Governor Recommended	Legislatively Funded	PY 2021	Governor Recommended	Legislatively Funded	PY 2021	Governor Recommended	Legislatively Funded
Deductible (Individual/Family w/Max)	\$1,500/\$3,000 (\$2,800 max)	\$1,750/\$3,500 (\$2,800 max)	\$1,750/\$3,500 (\$2,800 max)	N/A	\$500/\$1,000 (\$500 max)	\$500/\$1,000 (\$500 max)	\$0	\$150/\$300 (\$150 max)	\$150/\$300 (\$150 max)
Out-Of-Pocket Max (Individual/Family w/Max)	\$3,900/\$7,800 (\$6,850 max)	\$5,000/\$10,000 (\$6,850 max)	\$5,000/\$10,000 (\$6,850 max)	N/A	\$5,000/\$10,000 (\$5,000 max)	\$5,000/\$10,000 (\$5,000 max)	\$7,150/\$14,300 (\$7,150 max)	\$5,000/\$10,000 (\$5,000 max)	\$5,000/\$10,000 (\$5,000 max)
Coinsurance (participant pays after deductible until OOP met, then Plan pays 100%)	20%	20%	20%	N/A	20%	20%	N/A	20%	20%
Primary Care Office Visit	Based upon deductible and OOP	Based upon deductible and OOP	Based upon deductible and OOP	N/A	\$30	\$30	\$20	\$25	\$25
Specialist Office Visit	(same)	(same)	(same)	N/A	\$50	\$50	\$40	\$40	\$40
ER Visit	(same)	(same)	(same)	N/A	\$750	\$750	\$500	\$750 (after deductible)	\$750
Urgent Care Visit	(same)	(same)	(same)	N/A	\$80	\$80	\$30	\$50	\$50
Inpatient Hospital Stay	(same)	(same)	(same)	N/A	20% (after deductible)	20%	\$500	\$750 (after deductible)	\$750
Outpatient Surgery	(same)	(same)	(same)	N/A	\$500	\$500	\$350	\$350	\$350
Rx - Generic Prescription	(same)	(same)	(same)	N/A	\$10	\$10	\$10	\$10	\$10
Rx - Formulary	(same)	(same)	(same)	N/A	\$40	\$40	\$40	\$40	\$40
Rx - Non-Formulary	(same)	(same)	(same)	N/A	\$75	\$75	\$75	\$75	\$75
Rx - Specialty	(same)	(same)	(same)	N/A	30% (after deductible)	30% (after deductible)	20% (after deductible)	30% (after deductible)	30% (after deductible)
All Other Services	(same)	(same)	(same)	N/A	20% (after deductible)	20% (after deductible)	Varies	20% (after deductible)	20% (after deductible)
HSA State Contribution	\$700 + \$200 per dependent	\$600	\$600	N/A	N/A	N/A	N/A	N/A	N/A
Other Benefits - All Plans	Current	Governor Recommended	Legislatively Funded						
Basic Life Insurance	\$25,000/\$12,500 (active/retiree)	\$15,000/\$7,500 (active/retiree)	\$15,000/\$7,500 (active/retiree)						
Long-Term Disability	60% benefit (max \$7,500 month)	Eliminated	Eliminated						
Medicare Retiree HRA Contribution	\$13.00 per Year of Service (YOS)	\$11.00 per YOS	\$13.00 per YOS						

315

DEPARTMENT OF INDIGENT DEFENSE SERVICES

The Department of Indigent Defense Services created pursuant to NRS 180.400 – 180.460 provides support to counties to develop and maintain quality, cost-effective indigent defense systems that meet the needs of local communities and the requirements of the Constitution and state law. The department includes the Office of the State Public Defender (Office), which represents adult and juvenile indigent criminal defendants when a court appoints the Office as counsel. The Office currently provides services for Carson City and Storey County. The 15 remaining counties provide their own public defender services through a county public defender or private contract attorneys. The Office is also responsible for appeals for state prison inmates whose habeas corpus post-conviction petitions have been denied. For the 2021-23 biennium, the Legislature approved total funding of \$7.9 million, of which \$5.1 million is General Fund appropriations.

Additionally, the 2021 Legislature approved allocating additional General Fund appropriations of \$1.2 million in each year of the 2021-23 biennium to the Interim Finance Committee Contingency Account (A.B. 494, Section 80) to fund the estimated cost to support the ten rural counties stipulated in the *Davis v. Nevada* consent judgment. The consent judgment is an agreement whereby the plaintiffs and State of Nevada agreed to settle the litigation in which plaintiffs challenged the state's fulfillment of its duty to adequately fund indigent defense in the rural counties. The department may request Interim Finance Committee Contingency Account funding based upon actual indigent defense services expenditures reported by the rural counties.

DEPARTMENT OF SENTENCING POLICY

The Department of Sentencing Policy is established pursuant to NRS 176.01323. The Executive Director of the department serves as the Executive Secretary to the 24-member Nevada Sentencing Commission, which advises the Legislature on proposed legislation and makes recommendations with respect to all matters relating to the state's criminal justice system, among other duties.

To support the ongoing personnel and operating costs of the department, the 2021 Legislature approved General Fund appropriations totaling \$1.0 million over the 2021-23 biennium. The 2021 Legislature also approved A.B. 393 (Section 32.5), which appropriates \$172,332 from the General Fund to the department over the 2021-23 biennium to support a new Management Analyst position related to data management. Inclusive of A.B. 393, total General Fund appropriations to the Department of Sentencing Policy over the 2021-23 biennium is \$1.2 million.

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
SPECIAL PURPOSE AGENCIES					
PERS - PUBLIC EMPLOYEES' RETIREMENT SYSTEM	12,999,010	25,187,635	19,744,787	23,920,240	25,426,513
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	12,799,010	24,987,635	19,544,787	23,720,240	25,226,513
TOTAL PUBLIC EMPLOYEES' RETIREMENT SYSTEM	12,999,010	25,187,635	19,744,787	23,920,240	25,426,513
BALANCE FORWARD	200,000	200,000	200,000	200,000	200,000
OTHER FUND	12,799,010	24,987,635	19,544,787	23,720,240	25,226,513
MILITARY	36,663,055	28,893,926	30,227,165	29,273,511	30,472,392
GENERAL FUND	4,384,706	4,685,038	4,682,488	4,822,211	4,820,369
FEDERAL FUND	31,883,430	23,613,888	24,949,677	23,856,300	25,057,023
INTERAGENCY TRANSFER REVERSIONS	394,919	595,000	595,000	595,000	595,000
MILITARY EMERGENCY OPERATIONS CENTER	681,077	670,306	672,152	668,427	671,746
BALANCE FORWARD	287,957	338,916	338,916	336,583	338,510
INTERAGENCY TRANSFER	393,120	331,390	333,236	331,844	333,236
MILITARY - STATE ACTIVE DUTY	3,208,413	830,000	830,000	830,000	830,000
INTERAGENCY TRANSFER	3,208,413	830,000	830,000	830,000	830,000
MILITARY - ADJUTANT GENERAL'S SPECIAL ARMORY ACCT	57,873	64,218	64,218	70,563	70,563
BALANCE FORWARD	51,528	57,873	57,873	64,218	64,218
OTHER FUND	6,345	6,345	6,345	6,345	6,345
MILITARY NATIONAL GUARD BENEFITS	57,818	57,818	57,818	57,818	57,818
GENERAL FUND	57,818	57,818	57,818	57,818	57,818
REVERSIONS					
MILITARY PATRIOT RELIEF FUND	194,013	113,953	113,953	113,953	113,953
GENERAL FUND	113,376	113,376	113,376	113,376	113,376
BALANCE FORWARD	80,377				
OTHER FUND	260	577	577	577	577
MILITARY - DIVISION OF EMERGENCY MANAGEMENT			5,268,561		5,418,333
GENERAL FUND			419,096		426,041
FEDERAL FUND			662,513		679,595
INTERAGENCY TRANSFER			3,468,891		3,563,979
OTHER FUND			718,061		748,718
MILITARY - EMERGENCY MANAGEMENT ASSISTANCE GRANTS			19,610,088		19,664,477
FEDERAL FUND			19,110,088		19,164,477
OTHER FUND			500,000		500,000
MILITARY - HOMELAND SECURITY			452,883		460,513
GENERAL FUND			157,017		159,684
FEDERAL FUND			53,554		54,468
INTERAGENCY TRANSFER			242,312		246,361

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
TOTAL OFFICE OF MILITARY	40,862,249	30,630,221	57,296,838	31,014,272	57,759,795
GENERAL FUND	4,555,900	4,856,232	5,429,795	4,993,405	5,577,288
BALANCE FORWARD	419,862	396,789	396,789	400,801	402,728
FEDERAL FUND	31,883,430	23,613,888	44,775,832	23,856,300	44,955,563
INTERAGENCY TRANSFER	3,996,452	1,756,390	5,469,439	1,756,844	5,568,576
OTHER FUND	6,605	6,922	1,224,983	6,922	1,255,640
REVERSIONS					
NDVS - OFFICE OF VETERANS SERVICES	4,785,715	5,201,003	5,196,126	5,323,390	5,318,393
GENERAL FUND	2,182,273	2,869,671	2,864,794	2,959,693	2,954,696
FEDERAL FUND	2,127,736	1,610,709	1,610,709	1,634,334	1,634,334
INTERAGENCY TRANSFER	475,704	717,716	717,716	726,456	726,456
OTHER FUND	2	2,907	2,907	2,907	2,907
REVERSIONS					
NDVS - SOUTHERN NEVADA VETERANS HOME ACCOUNT	30,658,905	31,503,892	30,370,277	38,214,758	33,347,784
BALANCE FORWARD	7,932,612	3,156,431	5,746,242	6,561,727	6,911,311
FEDERAL FUND	12,166,445	16,241,742	13,941,500	18,340,257	15,218,948
INTERAGENCY TRANSFER	5,512,094	7,388,465	5,965,281	8,560,145	6,464,896
OTHER FUND	5,047,754	4,717,254	4,717,254	4,752,629	4,752,629
REVERSIONS					
NDVS - NORTHERN NEVADA VETERANS HOME ACCOUNT	7,078,349	8,438,712	8,438,422	10,447,413	9,735,523
GENERAL FUND	342,803	351,881	351,881	363,167	363,167
BALANCE FORWARD		798,976	798,976	2,559,715	1,848,125
FEDERAL FUND	5,776,800	5,663,997	5,663,707	5,797,202	5,796,902
INTERAGENCY TRANSFER	6,314				
INTERIM FINANCE					
OTHER FUND	952,432	1,623,858	1,623,858	1,727,329	1,727,329
REVERSIONS					
TOTAL VETERANS SERVICES	42,522,969	45,143,607	44,004,825	53,985,561	48,401,700
GENERAL FUND	2,525,076	3,221,552	3,216,675	3,322,860	3,317,863
BALANCE FORWARD	7,932,612	3,955,407	6,545,218	9,121,442	8,759,436
FEDERAL FUND	20,070,981	23,516,448	21,215,916	25,771,793	22,650,184
INTERAGENCY TRANSFER	5,994,112	8,106,181	6,682,997	9,286,601	7,191,352
INTERIM FINANCE					
OTHER FUND	6,000,188	6,344,019	6,344,019	6,482,865	6,482,865
REVERSIONS					
SILVER STATE HEALTH INSURANCE EXCHANGE ADMIN	21,076,085	18,853,472	18,853,472	17,424,645	17,427,942
BALANCE FORWARD	5,574,917	6,669,227	6,669,227	5,484,085	5,487,382
INTERAGENCY TRANSFER	936,000				
OTHER FUND	14,565,168	12,184,245	12,184,245	11,940,560	11,940,560
REVERSIONS					
TOTAL SILVER STATE HEALTH INSURANCE EXCHANGE	21,076,085	18,853,472	18,853,472	17,424,645	17,427,942
BALANCE FORWARD	5,574,917	6,669,227	6,669,227	5,484,085	5,487,382
INTERAGENCY TRANSFER	936,000				
OTHER FUND	14,565,168	12,184,245	12,184,245	11,940,560	11,940,560
REVERSIONS					

Nevada Legislative Counsel Bureau
 Summary of Appropriations and Authorizations
 2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
ETHICS - COMMISSION ON ETHICS	906,507	947,315	942,937	929,561	925,169
GENERAL FUND	243,891	249,835	244,300	244,513	242,795
BALANCE FORWARD	23,159	56,412	56,412	56,412	56,412
INTERAGENCY TRANSFER					
OTHER FUND	639,457	641,068	642,225	628,636	625,962
REVERSIONS					
TOTAL COMMISSION ON ETHICS	906,507	947,315	942,937	929,561	925,169
GENERAL FUND	243,891	249,835	244,300	244,513	242,795
BALANCE FORWARD	23,159	56,412	56,412	56,412	56,412
INTERAGENCY TRANSFER					
OTHER FUND	639,457	641,068	642,225	628,636	625,962
REVERSIONS					
PEBP - NON-STATE RETIREE RATE MITIGATION	458,176				
GENERAL FUND	458,176				
REVERSIONS					
PEBP - RETIRED EMPLOYEE GROUP INSURANCE	54,561,062	39,042,057	40,914,066	42,356,861	42,356,861
INTERAGENCY TRANSFER	54,521,149	38,982,181	40,854,190	42,296,985	42,296,985
OTHER FUND	39,913	59,876	59,876	59,876	59,876
PEBP - ACTIVE EMPLOYEES GROUP INSURANCE	247,981,120	224,094,336	246,659,304	240,586,733	254,366,429
BALANCE FORWARD	3,455,133	3,455,133	3,455,133		
INTERAGENCY TRANSFER	244,233,715	220,486,859	243,051,827	240,434,389	254,214,085
OTHER FUND	292,272	152,344	152,344	152,344	152,344
PEBP - PUBLIC EMPLOYEES BENEFITS PROGRAM	550,860,767	494,484,451	503,896,484	512,168,787	530,744,926
GENERAL FUND			6,009,449		6,009,449
BALANCE FORWARD	154,541,329	126,144,914	126,144,914	117,906,023	117,906,023
FEDERAL FUND	150,000	115,842	115,842	115,842	115,842
INTERAGENCY TRANSFER	380,574,329	352,009,740	355,412,324	377,932,967	390,499,657
OTHER FUND	15,595,109	16,213,955	16,213,955	16,213,955	16,213,955
TOTAL PUBLIC EMPLOYEES' BENEFITS PROGRAM	853,861,125	757,620,844	791,469,854	795,112,381	827,468,216
GENERAL FUND	458,176		6,009,449		6,009,449
BALANCE FORWARD	157,996,462	129,600,047	129,600,047	117,906,023	117,906,023
FEDERAL FUND	150,000	115,842	115,842	115,842	115,842
INTERAGENCY TRANSFER	679,329,193	611,478,780	639,318,341	660,664,341	687,010,727
OTHER FUND	15,927,294	16,426,175	16,426,175	16,426,175	16,426,175
REVERSIONS					
DEPARTMENT OF INDIGENT DEFENSE SERVICES	1,432,551	946,372	1,045,351	962,024	1,060,769
GENERAL FUND	900,208	946,372	1,045,351	962,024	1,060,769
BALANCE FORWARD	525,036				
INTERAGENCY TRANSFER	7,307				
INTERIM FINANCE					
REVERSIONS					

Nevada Legislative Counsel Bureau
Summary of Appropriations and Authorizations
2021-23 Legislature

	2020-2021 Work Program	2021-2022 GOVERNOR RECOMMENDS	2021-2022 LEGISLATIVELY APPROVED	2022-2023 GOVERNOR RECOMMENDS	2022-2023 LEGISLATIVELY APPROVED
PUBLIC DEFENDER	2,941,134	2,876,838	2,879,442	2,895,006	2,899,766
GENERAL FUND	1,524,461	1,477,852	1,478,503	1,481,390	1,482,579
FEDERAL FUND	36,176	36,198	36,198	36,198	36,198
INTERAGENCY TRANSFER	13,083				
OTHER FUND	1,367,414	1,362,788	1,364,741	1,377,418	1,380,989
REVERSIONS					
TOTAL DEPARTMENT OF INDIGENT DEFENSE SERVICES	4,373,685	3,823,210	3,924,793	3,857,030	3,960,535
GENERAL FUND	2,424,669	2,424,224	2,523,854	2,443,414	2,543,348
BALANCE FORWARD	525,036				
FEDERAL FUND	36,176	36,198	36,198	36,198	36,198
INTERAGENCY TRANSFER	20,390				
INTERIM FINANCE					
OTHER FUND	1,367,414	1,362,788	1,364,741	1,377,418	1,380,989
REVERSIONS					
DEPARTMENT OF SENTENCING POLICY	438,988	504,206	579,126	509,092	605,641
GENERAL FUND	390,172	504,206	579,126	509,092	605,641
FEDERAL FUND	45,208				
INTERAGENCY TRANSFER	3,608				
REVERSIONS					
TOTAL DEPARTMENT OF SENTENCING POLICY	438,988	504,206	579,126	509,092	605,641
GENERAL FUND	390,172	504,206	579,126	509,092	605,641
FEDERAL FUND	45,208				
INTERAGENCY TRANSFER	3,608				
REVERSIONS					
SPECIAL PURPOSE AGENCIES					
GENERAL FUND	10,597,884	11,256,049	18,003,199	11,513,284	18,296,384
BALANCE FORWARD	172,672,048	140,877,882	143,467,693	133,168,763	132,811,981
FEDERAL FUND	52,185,795	47,282,376	66,143,788	49,780,133	67,757,787
INTERAGENCY TRANSFER	690,279,755	621,341,351	651,470,777	671,707,786	699,770,655
INTERIM FINANCE					
OTHER FUND	51,305,136	61,952,852	57,731,175	60,582,816	63,338,704
REVERSIONS					
TOTAL FOR SPECIAL PURPOSE AGENCIES	977,040,618	882,710,510	936,816,632	926,752,782	981,975,511
Less: INTER-AGENCY TRANSFER	690,279,755	621,341,351	651,470,777	671,707,786	699,770,655
NET SPECIAL PURPOSE AGENCIES	286,760,863	261,369,159	285,345,855	255,044,996	282,204,856