

**GENERAL GOVERNMENT JOINT SUBCOMMITTEE
CLOSING LIST #8
April 30, 2025**

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Title: B&I - TAXICAB AUTHORITY
Account: 245 - 4130

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	FY 2024 Actual	FY 2025 WP	% Chg	FY 2026 GOV REC	% Chg	FY 2027 GOV REC	% Chg
Revenues							
OTHER FUND	5,306,402	4,965,786	(6.42)	5,350,736	7.75	5,504,032	2.86
BALANCE FORWARD	4,752,309	5,157,548	8.53	4,030,588	(21.85)	2,627,912	(34.80)
Total Revenues	10,058,711	10,123,334	0.64	9,381,324	(7.33)	8,131,944	(13.32)
Total FTE		40.00		38.00		38.00	

Overview

The Taxicab Authority regulates the taxicab industry in counties whose population is 700,000 or more (currently only Clark County). The agency's investigative staff conducts both administrative and criminal investigations independently and in conjunction with other law enforcement agencies. The Taxicab Authority also funds a subsidized transportation program (Taxi Assistance program), which offers half-fare taxicab rides to those aged 60 and over, as well as the permanently disabled in Clark County. The Taxi Assistance program is administered by the Department of Health and Human Services, Aging and Disability Services Division. The Taxicab Authority is primarily funded through a \$0.20 fee assessed on every taxicab trip, as authorized in *Nevada Revised Statutes* (NRS) 706.8826(3)(b), as well as through various other fee revenues, inclusive of a technology fee, currently set at \$0.05 per trip, determined by the Taxicab Authority.

Major Closing Issues

1. Position Eliminations and Budget Solvency
2. Reinstatement of Fingerprinting Service Fees

Discussion of Major Closing Issues

1. Position Eliminations and Budget Solvency (E680, B&I-209-210 & Budget Amendment A254674130)

Recommendation: The Governor recommends the elimination of two vacant Compliance/Enforcement Investigator positions (Grade 40, Step 10), which would result in an increase in reserves of \$343,833 in FY 2026 and \$342,477 in FY 2027.

Summary of Issue: According to the agency, the positions recommended for elimination are no longer justified due to an ongoing reduction in projected revenue and an overall increase in operating expenditures.

Details Provided During the Subcommittee Hearing: As background, Assembly Bill 175 and Assembly Bill 176 of the 78th (2015) Legislative Session provided for the establishment of Transportation Network Companies in Nevada, which began operating in the state in September 2015. As Transportation Network Companies and taxicabs provide similar passenger transportation services, the introduction of Transportation Network Companies into the marketplace in Clark County resulted in a reduction in the number of taxicab trips, which decreased trip charge revenues received by the agency to support its operations. To address the declining trip charge revenues, the 79th (2017) Legislature approved the elimination of 15 positions, 9 of which were Compliance/Enforcement positions. To further address concerns regarding the agency's financial stability, the 80th (2019) Legislature approved the elimination of an additional 15 positions, 10 of which were Compliance/Enforcement positions. During the 2023-25 Biennium,

the agency experienced a growth in taxicab trips and was approved to add 4 new Compliance/Enforcement Investigator positions during the February 8, 2024, Interim Finance Committee (IFC) meeting. The following table provides the total number of Compliance/Enforcement Investigator positions (inclusive of supervisory positions) from the 2015-17 Biennium through the 2023-25 Biennium:

Taxicab Authority Compliance/Enforcement Positions						
Title	2015-17 Biennium	2017-19 Biennium	2019-21 Biennium	2021-23 Biennium	2023-25 Biennium (with FTE Approved by the IFC)	% Change from the 2015-17 Biennium
Compliance/Enforcement Investigator	28	21	11	11	15	-46.4%
Supervisory Compliance/Enforcement Investigator	5	3	3	3	3	-40.0%
Chief Compliance/Enforcement Investigator ¹	1	1	1	1	0	-100.0%
Total	34	25	15	15	18	-47.1%
¹ The Chief Compliance/Enforcement Investigator position was reclassified to an unclassified Deputy Administrator position during the 82nd (2023) Legislative Session (E805)						

During the IFC meeting on February 8, 2024, the agency projected reserve levels that reflected 212 days and 151 days of operating expenditures in FY 2024 and FY 2025, respectively. In comparison, the Governor's recommended budget, inclusive of all decision units, projects operating reserves of \$1.7 million in FY 2026 and \$515,325 in FY 2027, which represents reserve levels that reflect 106 days and 32 days of operating expenditures in FY 2026 and FY 2027, respectively. The agency indicates the reserves have continued to decrease due to a decrease in the number of taxicab trips, increased personnel costs due to the cost-of-living adjustments approved by the 82nd (2023) Legislature and collective bargaining, and an increase in overall operating expenditures.

To address concerns regarding the agency's financial stability, the Governor recommends the elimination of two Compliance/Enforcement Investigator positions, which have been vacant since February 14, 2024, and October 31, 2024. The agency indicates the elimination of two Compliance/Enforcement Investigator positions would impact the agency's ability to maintain the existing swing shift schedule, reduce the number of illegal sting operations, and increase the timeframe in which complaint investigations would be completed. However, without the elimination of the two vacant Compliance/Enforcement Investigator positions, the Taxicab Authority would have a negative operating reserve balance at the end of FY 2027.

The Governor recommends trip charge revenues of \$2.9 million in FY 2026 and \$3.1 million in FY 2027, as well as technology fee revenues of \$732,213 in FY 2026 and \$762,872 in FY 2027, which are based on projected taxicab trips of 14.6 million in FY 2026 and 15.3 million in FY 2027. However, based on the most recent projections provided to Fiscal staff, the agency projects a decrease in taxicab trips and provided revised trip projections of 13.6 million in FY 2026 and 13.7 million in FY 2027. The following table shows actual Clark County taxicab trips and trip charge revenues for FY 2016 through FY 2024; projected for FY 2026 and FY 2027 as included in the Governor's recommended budget, and revised projections based on updated taxicab trip projections for FY 2025, FY 2026, and FY 2027, as provided by the agency:

Clark County Taxicab Trips			
	Taxi Trips	Trip Charges Revenue	% Taxi Trips Change
FY 2016 Actual	25,224,213	\$ 5,052,373	
FY 2017 Actual	21,402,380	\$ 4,281,040	-15.2%
FY 2018 Actual	18,558,178	\$ 3,711,952	-13.3%
FY 2019 Actual	15,833,391	\$ 3,168,175	-14.7%
FY 2020 Actual	10,236,816	\$ 2,049,165	-35.3%
FY 2021 Actual	6,725,080	\$ 1,345,517	-34.3%
FY 2022 Actual	13,498,629	\$ 2,699,726	100.7%
FY 2023 Actual	13,897,119	\$ 2,564,120	3.0%
FY 2024 Actual	13,490,829	\$ 2,913,470	-2.9%
FY 2025 Projections	13,481,694	\$ 2,696,339	-0.1%
FY 2026 Gov Rec Projections	14,644,257	\$ 2,928,851	8.6%
FY 2027 Gov Rec Projections	15,257,440	\$ 3,051,488	4.2%
2025-27 Biennium Gov Rec Total	29,901,697	\$ 5,980,339	
FY 2026 Revised Projections	13,566,140	\$ 2,713,228	0.6%
FY 2027 Revised Projections	13,651,115	\$ 2,730,223	0.6%
2025-27 Biennium Revised Total	27,217,255	\$ 5,443,451	
2025-27 Biennium Comparison	(2,684,442)	\$ (536,888)	-9.0%

Based on the revised taxicab trip projections, the Taxicab Authority is projected to have operating reserves of \$1.5 million (representing a 93-day reserve level) in FY 2026 and (\$21,563) in FY 2027. In order to ensure budget solvency for the 2025-27 Biennium, it appears that additional budgetary actions would be needed to provide this budget account with a positive level of reserves in FY 2027.

Additionally, the Governor recommended base budget includes Taxi Assistance program expenditure authority of \$343,590 in each year of the 2025-27 Biennium to be transferred to the Aging and Disability Services Division, Home and Community-Based Services budget account (BA 3266), for the administration of the Taxi Assistance program. Pursuant to NRS 706.8825, the Administrator of the Taxicab Authority may transfer to the Aging and Disability Services Division any balance over \$200,000 and any interest earned on the Taxicab Authority Fund to subsidize transportation for elderly persons and persons with permanent disabilities in taxicabs. Based on the revised projection for taxicab trips, this budget account would not have an operating reserve balance in excess of \$200,000 in FY 2027, and as such, would impact the available funding that could be transferred for the Taxi Assistance program.

Hearing Discussion and Post-Hearing Update/Information: During the budget hearing on February 25, 2025, the agency testified that it is working with the taxicab industry to address the financial solvency concerns for this budget account and would provide the Legislature with a plan prior to the end of the 83rd (2025) Legislative Session. To further address the financial solvency concerns in this budget account and to provide revenue projections based on the most recent trip projections, the Governor's Office of Finance submitted Budget Amendment A254674130 on March 28, 2025, which recommends a new Decision Unit E227 for reductions to trip charge and technology fee revenue to align with revised trip projections of 13.6 million in FY 2026 and 13.7 million in FY 2027. This would result in trip charge revenue reductions of \$215,623 in FY 2026 and \$321,265 in FY 2027 and a reduction in technology fee revenue of \$53,906 in FY 2026 and \$80,316 in FY 2027 when compared to the Governor's recommended budget, as originally submitted. The budget amendment, through a new E227 decision unit, also recommends reducing uniform expenses by \$7,780 in each year of the 2025-27 Biennium to correct an error in The Executive Budget, as submitted.

The budget amendment further recommends a new Decision Unit E681 to eliminate one additional vacant position, a Supervisory Compliance/Enforcement Investigator position (Grade 42, Step 10) that has been vacant since August 3, 2024, along with associated operating costs and training expenses. Inclusive of all decision units and revisions to the Taxicab Authority budget account through Budget Amendment A254674130, including revisions to Major Closing Issue 2, the Governor's recommended budget projects operating reserves, excluding technology reserves, of \$1.6 million in FY 2026 and \$201,972 in FY 2027, which represents 103-days and 13-days level of operating reserves in FY 2026 and FY 2027, respectively. Inclusive of the additional recommendations by the Governor to address solvency concerns for this budget account for the 2025-27 Biennium, the level of operating reserve is insufficient to continue funding operations at existing amounts beyond FY 2027 and, unless expenses are aligned with revenues or revenues are increased, the budget account would become insolvent in future biennia.

Pursuant to NRS 706.8825, the Administrator of the Taxicab Authority may transfer to the Aging and Disability Services Division, Home and Community-Based Services budget account (BA 3266) any balance over \$200,000 and any interest earned on the Taxicab Authority Fund for the administration of the Taxi Assistance program. The Governor recommends to continue funding the Taxi Assistance program and as previously noted, inclusive of all adjustments recommended in Budget Amendment A254674130, after funding the Taxi Assistance program, the Taxicab Authority budget account would have an operating reserve of \$201,972 at the end of FY 2027, which would be \$1,972 above the minimum threshold to allow the transfers to the Aging and Disability Services Division for the Taxi Assistance program. Based on information provided by the Aging and Disability Services Division, should funding not be available to transfer from the Taxicab Authority for the Taxi Assistance program in the 2025-27 Biennium, the program operations would cease effective immediately, which would result in the elimination of two Administrative Assistant positions currently funded in that budget account through this program and would impact an estimated 508 individuals (483 older individuals and 25 individuals with physical disabilities) that currently depend on the program's services. However, it should be noted that while the Administrator of the Taxicab Authority may transfer to the Aging and Disability Services Division budget account (BA 3266) any balance over \$200,000 and any interest earned on the Taxicab Authority Fund for the administration of the Taxi Assistance program, the \$200,000 threshold was established during the 66th (1991) Legislative Session and currently represents an approximate 13-day reserve level, which is not a sufficient reserve level to fund operations long-term should actual revenues be lower than projected.

Following the budget hearing, the agency provided information regarding the long-term budget solvency plan for the 2025-27 Biennium, based upon conversations the agency had with the taxicab industry, which includes a proposal to increase the trip charge fees by \$0.15 per trip (from \$0.20 to \$0.35 per trip) and increase technology fees by \$0.05 per trip (from \$0.05 to \$0.10 per trip). The trip charge revenue was last increased in FY 2004, and the technology fee has not increased since being established in FY 2014. The agency indicates that the taxicab industry stakeholders are supportive of fee increases to address the agency's solvency concerns.

As previously noted, pursuant to NRS 706.8826, the trip charge fee is currently restricted to not exceed \$0.20 per trip and as such, enabling legislation would be required to revise NRS 706.8826 to allow for an increase in the trip charge fee that could be collected by the agency during the 2025-27 Biennium and in future biennia. The technology fee, which is currently set at \$0.05 per trip, can be revised as determined by the Taxicab Authority. As previously noted, the agency has the authority to set the technology fee; however, any changes to the trip charge fee would require enabling legislation to increase the fee. A budget implementation bill and budget amendment were not submitted by the Governor's Office of Finance, so the full money committees would need to introduce a bill draft request to increase the trip charge defined in NRS 706.8826, if the Subcommittee wishes to recommend a fee increase.

Since the Governor's Office of Finance did not submit a budget implementation bill nor a budget amendment to effectuate a fee increase and due to the lack of support for a fee increase by the Governor, the Subcommittee may wish to consider further reducing expenditures in addition to the expenditure reductions recommended by the Governor to ensure the Taxicab Authority budget account remains solvent for the 2025-27 Biennium. Fiscal staff considered various options to reduce expenditures over the 2025-27 Biennium for the Subcommittee's consideration to reach a targeted 60-day operating reserve level. Following the budget hearing, it was identified that there is a vacant Administrative Assistant position (Grade 25, Step 4) that could be considered for elimination. However, it should be noted that further reductions to staffing levels in the Taxicab Authority budget account in addition to the expenditure reductions recommended by the Governor, could impact the agency's ability to perform the necessary enforcement and regulatory functions, which are already limited in scope due to prior staffing reductions. As background, to address solvency concerns in recent fiscal years, the Taxicab Authority has greatly reduced its enforcement staff impacting its ability to maintain the existing swing shift schedule, reducing the number of illegal sting operations, and increasing the timeframe in which complaint investigations would be completed.

As previously noted, the Taxicab Authority budget account transfers funding to the Aging and Disability Services Division for the Taxi Assistance program to support program costs and two Administrative Assistant positions who administer the program. The recommended transfer is currently budgeted at \$343,590 in each year of the 2025-27 Biennium; however, some portion or all of the recommended funds for transfer could be used for regular taxicab enforcement and general operating expenses in the Taxicab Authority budget account to help address the agency's solvency issues.

To achieve a minimum 60-day level operating reserve at the end of FY 2027, the Subcommittee may also wish to consider reducing the transfer from the Taxicab Authority budget account for the Taxi Assistance program to \$200,000 in each year of the 2025-27 Biennium. This would reduce funding for the program in recognition of reduced fee revenue, allowing the possibility that existing staff funded through the program in the Aging and Disability Services Division be reduced with some staff transferring to alternate roles. However, Fiscal staff would note that the funding levels in the Taxicab Authority budget account could decrease beyond projections depending on the actual number of taxicab trips in FY 2026 and FY 2027, which could be impacted by the economic forecast related to tourism and visitation to Clark County for the 2025-27 Biennium. Alternatively, should revenues come in higher than anticipated during the 2025-27 Biennium, the Taxicab Authority could request to restore these expenditure reductions and positions during the 2025-26 Interim by submitting work programs for the Interim Finance Committee's (IFC) consideration.

Another option for the Taxicab Authority to consider in addressing its solvency concerns is to utilize the technology fee reserves to cover general operating costs for the Taxicab Authority during the 2025-27 Biennium. Currently, the technology fee funds technology-related items such as dispatch staff, radio costs, IT services, computers, and other technology-related costs. Prior to the 79th (2017) Legislative Session, NRS 706.8825(4) stipulated that the technology fee received pursuant to NRS 706.8826(3)(c) must be used to implement technological improvements in safety. However, Assembly Bill 487 of the 79th (2017) Legislative Session revised NRS 706.8825(4) to indicate that the technology fees received pursuant to NRS 706.8826(3)(c) may be used to implement technological improvements in safety. In consultation with the Legal Division of the Legislative Counsel Bureau, based upon current statutory language, it appears that the technology fee revenue may be used generally to defray the cost of regulating taxicabs in the county in which the certificate holder operates a taxicab business, but that the revenue does not have to specifically be used for technological improvements in safety. Accordingly, the Taxicab Authority could consider utilizing the technology fee revenue and corresponding reserves to cover general operating reserve shortfalls in the 2025-27 Biennium, if needed.

If the Subcommittee recommends approving the elimination of the vacant Administrative Assistant position and reductions to the Taxi Assistance program, as previously discussed, to provide the Taxicab Authority with a higher reserve level in anticipation that the number of taxicab trips may decline over the 2025-27 Biennium when compared to current trip projections, this would result in projected reserve levels of 161 days in FY 2026 and 85 days in FY 2027, inclusive of operating and technology reserves combined.

Due to the concern regarding long-term financial solvency for the Taxicab Authority, the Subcommittee may also wish to issue a letter of intent instructing the agency to submit a long-term plan to align this budget account's revenues and expenditures, inclusive of analyzing fee changes and the potential merge of the Taxicab Authority and the Nevada Transportation Authority in a future biennium, and to provide a status update on a semi-annual basis to the IFC to monitor the solvency of this budget account on an ongoing basis during the 2025-26 Interim. The semi-annual report should be provided to the Fiscal Analysis Division 45 days after the close of each semi-annual period for submission to a subsequent IFC meeting.

Decisions for the Subcommittee:

1. Does the Subcommittee wish to recommend approval of the Governor's recommendation in Decision Unit E680 to eliminate two vacant Compliance/Enforcement Investigator positions, which would increase reserves by \$686,310 over the 2025-27 Biennium to help address solvency concerns in this budget account?

AND

2. Does the Subcommittee wish to recommend approval of Budget Amendment A254674130, which would eliminate one additional vacant Supervisory Compliance/Enforcement Investigator position and training expenses; reduce trip charge revenue and technology fee revenue based on revised trip projections of 13.6 million trips in FY 2026 and 13.7 million in FY 2027; reduce uniform expenses by \$7,780 in each year of the 2025-27 Biennium; with a corresponding reduction in reserves totaling \$67,232 in FY 2026 and \$199,385 in FY 2027?

AND

3. Does the Subcommittee also wish to recommend eliminating one vacant Administrative Assistant position and reducing the transfer to the Aging and Disability Services Division for the Taxi Assistance program to \$200,000 in each year of the 2025-27 Biennium to increase reserves by \$440,435 over the biennium, which would provide projected reserve levels of 161 days in FY 2026 and 85 days in FY 2027, inclusive of operating and technology reserves combined, to help address solvency concerns in this budget account?

AND

4. Does the Subcommittee also wish to recommend issuing a letter of intent that instructs the agency to submit to the Interim Finance Committee semi-annual updates on the agency's budget solvency status and its long-term budget solvency plan, inclusive of analyzing fee changes and a study of a potential merger of the Taxicab Authority and the Nevada Transportation Authority, during the 2025-26 Interim?

2. Reinstatement of Fingerprinting Service Fees (BASE & E226, B&I-206-207, 209 & Budget Amendment A254674130)

Recommendation: The Governor recommends the reinstatement of fingerprinting service fees with a corresponding increase to reserves of \$71,803 in each year of the 2025-27 Biennium related to fingerprinting services that are provided by the agency.

Summary of Issue: According to the agency, the reinstatement of service fees would allow the agency to recover costs related to fingerprinting services that are provided by the agency.

Details Provided During the Subcommittee Hearing: As background, prior to FY 2024, the Taxicab Authority historically provided fingerprinting services in an effort to make the driver permitting process easier for the applicants and to provide the agency with additional oversight and control over the fingerprinting process. During that time, the agency indicates it charged an \$11 fee per application for providing the fingerprint services. This fee was in addition to the fee collected (and continues to be collected) for the Department of Public Safety to process the fingerprints and provided a convenience to applicants as they completed the application process. Beginning in FY 2024, the agency suspended providing fingerprinting services due to the burden imposed on agency staff. According to the agency, applicants were subsequently notified to obtain fingerprinting services from an approved vendor identified by the Taxicab Authority. With the change in agency administration, the new Administrator recommends the reinstatement of fingerprinting services and indicates this service can be provided using the agency's five existing Administrative Assistant positions.

As previously noted, the agency previously charged \$11 per fingerprint application, which the agency indicates did not fully offset the operational cost of providing the fingerprint services. The agency determined that in order to fully recover the costs for the services being provided by the agency, it would now charge a service fee of \$60 per fingerprint application. The agency indicates that outside vendors typically charge \$65 per applicant for similar services and charging a fee of \$60 per applicant would allow the agency to offset operational costs incurred in providing this service.

According to the agency, statutory authority to collect service fees for fingerprinting services to defray the costs incurred in providing this service is authorized under the provisions of NRS 706.8825(4). However, NRS 706.8825(4) only requires fees collected from per trip charges, license fees, and technology fees (NRS 706.8826); application fees (NRS 706.8827); driver's permit (NRS 706.8841); and penalties (NRS 706.8848, 706.8849 and 706.885) to defray the cost of regulating taxicabs in the county in which the certificate holder operates a taxicab business. It appears statutory changes are needed to allow for the collection of fingerprint fees; however, no budget implementation bill was submitted by the deadline for such proposed legislation pursuant to NRS 218D.175.

Hearing Discussion and Post-Hearing Update/Information: During the budget hearing on February 25, 2025, the agency testified that the recommended reinstatement of service fees for fingerprinting services is no longer justified as the agency does not have current statutory authority to collect the fees and a budget amendment would be submitted to withdraw this recommendation. Budget Amendment A254674130 was submitted on March 28, 2025, to eliminate the fingerprinting service fee revenue of \$71,803 in each year of the 2025-27 Biennium and to reduce service fee revenue of \$5,357 from the base budget in each year of the 2025-27 Biennium related to fingerprinting services.

Decision for the Subcommittee:

Does the Subcommittee wish to recommend approval of Budget Amendment A254674130 to eliminate service fees for fingerprinting services totaling \$77,160 in each year of the 2025-27 Biennium recommended in the base budget and in Decision Unit E226, with a commensurate reduction to reserves in each year of the 2025-27 Biennium?

Other Closing Items

Other Items	Category	Description of Decision Unit	FY 2026	FY 2027
			Reserve ¹	Reserve ¹
1	TESTING	Increased funding for pre-employment psychological testing for new employees for enforcement positions (E225, B & I-209)	\$ (800)	\$ (800)
2	EQUIPMENT	Replacement computer hardware (E710, B & I-210)	\$ (5,781)	\$ (13,090)
3	REPLACEMENT	Replacement firearms (E711, B & I-210-211)	\$ (2,961)	\$ -
4	COST	Maintenance cost allocation (M801, B & I-208)	\$ (2,746)	\$ (4,987)
5	ALLOCATION ADJUSTMENTS	Enhancement cost allocation (E801, B & I-211)	\$ (159,200)	\$ (180,317)

¹Recommendations to fund expenditures in whole, or in part, with reserve funds will display as a negative dollar value as the reserve level would be reduced. Alternatively, recommendations to decrease expenditure levels with an offset to reserve will display as a positive dollar value as the reserve level would be increased

6. Phone Line and Voicemail Adjustments (BASE, B&I-206-207): The Governor recommends 50 phone lines and voicemail accounts in each year of the 2025-27 Biennium. The agency has identified a need for 53.0 phone lines after the elimination of 3.0 phone lines in Decision Units E680 and E681. Accordingly, Fiscal staff recommends a technical adjustment to adjust the number of phone lines and voicemail accounts in each year of the 2025-27 Biennium by 3 phone lines and voicemails. The agency and the Governor's Office of Finance concur with the technical adjustment.
7. Agency-Owned Vehicle Insurance Adjustments (BASE & M100, B&I-206-208): The Governor's recommended base budget includes vehicle insurance expenses for nine agency-owned vehicles in each year of the 2025-27 Biennium. The agency indicates that vehicle insurance for ten agency-owned vehicles is actually needed in each year of the 2025-27 Biennium. Accordingly, Fiscal staff recommends a technical adjustment to adjust agency-owned vehicle insurance expenses by \$634 in FY 2026 and \$636 in FY 2027. The agency and the Governor's Office of Finance concur with the technical adjustment.
8. Base Budget Technical Adjustments (BASE, B&I-206-207): The Nevada Department of Transportation (NDOT) is in the process of replacing the Nevada Shared Radio System, with the Governor recommending continued funding for the project in the 2025-27 Biennium. The replacement system would largely be funded with one-shot Highway Fund and General Fund appropriations, as well as cost allocation reimbursements from fee-funded budget accounts that utilize the system. Although the positions in this budget account utilize the radio system, this cost allocation expense does not align with NDOT's projections included in The Executive Budget for this budget account. Accordingly, Fiscal staff requests authority to enter technical adjustments to reflect cost allocation expenses of \$29,824 in FY 2026 and \$28,215 in FY 2027 to align the expenditure authority with NDOT's projected costs in the 2025-27 Biennium. The agency and the Governor's Office of Finance concur with the technical adjustment.

Fiscal staff recommends Other Closing Items 1 through 5 be closed as recommended by the Governor, Other Closing Items 6 through 8 be closed with the noted technical adjustments, and requests authority for staff to make other technical adjustments, as necessary.

Additional Information – No Action Necessary

None

Adjustments to Revenue & Expenditures				
Cat	Description	Reason for Adjustment	FY 2026	FY 2027
			Gov Rec	Gov Rec
	Sub-total Revenues		0	0
	Sub-total Expenditures		0	0
	Total Revenue Adjustments		0	0
	Total Expenditure Adjustments		0	0
	Total Change in FTE		0.00	0.00
	Grand Total General Fund Impact of Closing Changes		0	0
	Grand Total Highway Fund Impact of Closing Changes		0	0