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M E M O R A N D U M

DATE: November 17, 2025

TO: Members of the 36th Special Session of the Legislature

FROM: Christian Thauer, Principal Program Analyst
Fiscal Analysis Division

SUBJECT: Fiscal Note for Assembly Bill 4 – Department of Corrections

Pursuant to NRS 218D.430, the Department of Corrections has submitted the following fiscal note to the Fiscal Analysis Division on Assembly Bill 4 of the 36th Special Session.

DEPARTMENT:	DIRECTORS OFFICE
DIVISION:	INSPECTOR GENERAL
BUDGET ACCOUNT NUMBER:	3710
BUDGET ACCOUNT NAME:	DIRECTORS OFFICE

Total Positions Requested:	12
Base Number of FTE:	12
Base FTE Who Travel:	11

Staff required to provide decision unit, written justification and backup quotes for this section.

For Fiscal Use Only

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Summary of Enhancement Decision Unit Costs	SFY 2026	SFY 2027
01 - Personnel Services	1,007,756	2,013,275
03 - In-State Travel	33,719	67,437
04 - Operating	193,652	273,812
05 - Equipment/Furniture	566,696	-
26 - Information Services	128,720	13,476
82/SU - Cost Allocation/Indirect	-	-
Anticipated Moving Costs	-	-
Fleet Service (GL6211)	-	-
Government Support Services	-	-
Other Costs Not Included	-	-
Other Costs Not Included	-	-
Other Costs Not Included	-	-
Additional Reception Areas	-	-
New Location - equipment space (50 sf per location)	-	-
Total Cost of Enhancement Decision Units	$ 1,930,542	$ 2,368,000

Figure	Effective Date	FY-26 Population Effect	FY-27 Population Effect	Long-Run Population Effect	FY 2026 Average Daily Cost per Offender	FY 2027 Average Daily Cost per Offender	FY-26 Cost	FY-27 Cost	Future Biennia Costs	Methodology/Assumptions	NDOC-Relevant Affected Statutes
Section 61 is to carry out the provisions of this act	1/1/2026	3.06	7.19	14.18	$111.26	$112.03	$124,195.23	$293,927.66	$1,155,626.22	A detailed overview of methodology is available in the 'Breakdown' sheet of this workbook.	Listed in breakdown
Section 60	Setup begins 1/1/2026, program begins 7/1/2026	0.00	-594.76	-401.13			$1,930,542.00	$2,368,000.00	-$26,174,809.14	The supporting detail is in the attachedment **BA 3710 FY26-27 Transitional Placement Program (New Position Cost Template.xlsx**	
Total		3.06	-587.58	-386.95			$2,054,737.23	$2,661,927.66	-$25,019,182.91		

Note: The Current Average Daily Cost per Offender represents the total NDOC budget in SFY 2026 and 2027, including for running facilities, administration, medical, and programming, divided by the number of offender-days expected by projections.

Note: The Average Daily Cost per Offender in future biennia is set equal to the average of the figures for SFY 2027.

Explanation of differences between SB 457 and AB 4 estimates

Daily Cost Differences

- When calculation the costs of SB 457 in the 2025 legislature, FY 2025 figures were used. This was done as the FY 2026 and FY 2027 budget did not yet exist.
- At the time of this analysis, the budgets for FY 2026 and FY 2027 are now available. Using FY 2025 budget figures is no long appropriate as they do not reflect current costs.
- The average daily cost per offender has changed between FY 2025 and FY 2026-2027, so the estimated fiscal impacts of each offender differ between SB 457 and AB 4.

Population Effect Differences

- The effective date of the provisions in SB 457 was not known at the time of analysis and was assumed to be 7/1/2025. Population effects were expected to be felt for the entirety of FY 2026.
- The effective date of the provision in AB 4 is 1/1/2026. This means the population effects are now expected to be felt only half of the year, and future projected admissions are now delayed by 6 months compared to SB 457.
- The cost figures listed in Section 61 of AB 4 were not derived for SB 457 reprint 2. These costs were the result of an analysis for SB 457 as introduced. Since the provisions between these version has changed, cost estimates have as well.
- Some sections pertaining to criminal offenses were reanalyzed in the intervening months between SB 457 and AB 4's analysis, resulting in projection differences for some sections. Methodology is discussed on the 'Breakdown' sheet.

Section 61 Differences

- The estimated cost of the criminal offense provisions in AB 4 have changed from SB 457 for reseason detailed in the above "Daily Cost Differences" and "Population Effect Differences".

GOVERNOR'S OFFICE OF FINANCE COMMENTS

BDR/Bill/Amendment Number: BDR 15-31

Name of Agency: Nevada Department of Corrections

Division/Department:

Date: 11/17/2025

The agency's response appears reasonable.

Name: Curtis Palmer

Title: Deputy Director

cc: Roger Wilkerson, Acting Director, Legislative Counsel Bureau
Bryan Fernley, Legislative Counsel
Wayne Thorley, Senate Fiscal Analyst
Sarah Coffman, Assembly Fiscal Analyst
Michael Nakamoto, Chief Principal Deputy Fiscal Analyst