

# OFF-HIGHWAY VEHICLES PROGRAM

## FINANCIAL SUMMARY

### AS OF January 2, 2026

| RECEIPTS & FUNDING                               | FY 2025<br>ACTUAL   | FY2026              |                   |                     |
|--|---------------------|---------------------|-------------------|---------------------|
|  |                     | Actual              | Projection        | Total               |
| Beginning Cash (Balance Forward from Prior Year) | 2,790,590.00        | 2,838,225.35        |                   | 2,838,225.35        |
| Total New OHV Revenue                            | 1,163,188.13        | 406,816.03          | 649,580.16        | 1,056,396.19        |
| <i>Prior Year Revenue</i>                        |                     |                     |                   |                     |
| <i>1st Quarter Transfer from DMV</i>             | 276,742.83          | 406,816.03          |                   | 406,816.03          |
| <i>2nd Quarter Transfer from DMV</i>             | 152,840.61          |                     |                   | 0.00                |
| <i>3rd Quarter Transfer from DMV</i>             | 285,930.91          |                     |                   | 0.00                |
| <i>4th Quarter Transfer form DMV</i>             | 447,673.78          |                     |                   | 0.00                |
| Transfer from DMV (Per AB477)                    |                     |                     |                   |                     |
| Cares Act Funding                                |                     |                     |                   |                     |
| <b>Total Revenue</b>                             | <b>3,953,778.13</b> | <b>3,245,041.38</b> | <b>649,580.16</b> | <b>3,894,621.54</b> |

| EXPENDITURES   | FY 2025<br>ACTUAL   | FY2026            |                     |                     |
|--|---------------------|-------------------|---------------------|---------------------|
|  |                     | Actual            | Projection          | Total               |
| Administration Total                                 | 209,805.60          | 149,615.52        | 170,650.18          | 320,265.70          |
| <i>Personnel</i>                                     | 141,604.45          | 103,721.77        | 125,505.73          | 229,227.50          |
| <i>Out-of-State Travel</i>                           | 845.46              | 1,713.10          | -                   | 1,713.10            |
| <i>In-State Travel</i>                               | 8,888.40            | 5,607.77          | 578.77              | 6,186.54            |
| <i>Training</i>                                      | -                   | -                 | -                   | -                   |
| <i>Operating</i>                                     | 21,983.00           | 12,453.98         | 18,578.75           | 31,032.73           |
| <i>Equipment</i>                                     |                     |                   | -                   | -                   |
| <i>Information Technology</i>                        | 13,266.29           | 2,483.40          | 2,351.43            | 4,834.83            |
| <i>Director's Office Cost Allocation</i>             | 1,679.00            | 7,646.50          | 7,646.50            | 15,293.00           |
| <i>Purchasing Assessment</i>                         | 93.00               | -                 | -                   | -                   |
| <i>Statewide Cost Allocation</i>                     | 21,446.00           | 10,729.00         | 10,729.00           | 21,458.00           |
| <i>Attorney General</i>                              | -                   | 5,260.00          | 5,260.00            | 10,520.00           |
| OHV Grants - Previous Years Liability as of 1/2/2026 |                     |                   |                     |                     |
| 2022 Grant Round Liability                           |                     |                   | 8,339.44            | 8,339.44            |
| 2023 Grant Round Liability                           |                     |                   | 350,300.10          | 350,300.10          |
| 2024 Grant Round Liability                           |                     |                   | 173,371.57          | 173,371.57          |
| 2025 Grant Round Liability                           |                     |                   | 898,579.16          | 898,579.16          |
| 2026 Projected Round                                 |                     |                   | -                   | -                   |
| OHV Grant Expenditures                               | 905,747.18          | 143,288.36        | -                   | 143,288.36          |
| <b>Total Expenditures</b>                            | <b>1,115,552.78</b> | <b>292,903.88</b> | <b>1,601,240.45</b> | <b>1,894,144.33</b> |
| RESERVE*   | 2,838,225.35        |                   |                     | 2,000,477.21        |
| <b>Fiscal Year End Balance</b>                       | <b>2,838,225.35</b> |                   |                     | <b>2,000,477.21</b> |

\*Note: The Reserve amount should be decreasing in an effort to dedicate the cash on hand to additional grant projects, ultimately resulting in an increased benefit to the OHV users. The agency encourages qualified entities to apply so that the grant program can increase annual awards.

Sources:  
DAWN-Datawarehouse of Nevada  
NEBS - Nevada Executive Budget System  
FY26 Internal Budget Tracking