



**STATE OF NEVADA**  
**GOVERNOR'S FINANCE OFFICE**  
*Budget Division*

**209 E. Musser Street, Room 200 | Carson City, NV 89701-4298**  
**Phone: (775) 684-0222 | [www.budget.nv.gov](http://www.budget.nv.gov) | Fax: (775) 684-0260**

**MEMORANDUM**

February 28, 2025

**TO:** Wayne Thorley, Senate Fiscal Analyst and  
Sarah Coffman, Assembly Fiscal Analyst

**FROM:** Curtis Palmer, Deputy Director  
Governor's Finance Office

**SUBJECT:** 2025-2027 Biennium (FY26-27) Governor Recommended Budget Amendments, Transmittal #21

Please consider the following amendments:

Amendment #	BA	Description	General Fund FY 2026	Highway Fund FY 2026	Other FY 2026	General Fund FY 2027	Highway Fund FY 2027	Other FY 2027
<b>Dept/Div:</b> DEPARTMENT OF EMPLOYMENT, TRAINING & REHAB / DETR - REHABILITATION DIVISION								
A253903265	3265	The purpose of this amendment is to correct the funding calculations for the Federal Section 110 grant, Federal SSA Reimbursement and general fund.	-357,071	0	-701,797	-179,516	0	-52,261
<b>Dept/Div:</b> DEPARTMENT OF EMPLOYMENT, TRAINING & REHAB / DETR - REHABILITATION DIVISION								
A254033265	3265	The purpose of this budget amendment is to fund a position that was removed in the decision unit E601.	24,113	0	89,095	24,923	0	92,088
<b>Dept/Div:</b> DEPARTMENT OF EMPLOYMENT, TRAINING & REHAB / DETR - REHABILITATION DIVISION								
A253913254	3254	The purpose of this amendment is to correct the funding calculations for the Federal Section 110 grant, Federal SSA Reimbursement and General Fund.	-74,642	0	-150,503	-72,554	0	-132,933
<b>Total for this Batch</b>			<b>-407,600</b>	<b>0</b>	<b>-763,205</b>	<b>-227,147</b>	<b>0</b>	<b>-93,106</b>



**State of Nevada**  
**Budget Amendment Packet Checklist**

- ✓ Budget Amendment form
- ✓ Budget Amendment packet checklist
- ✓ Cumulative modification worksheet
- ✓ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ✓ Before/After Reports (current)
- Budget projections with corresponding detail
- ✓ Fund map reflecting amounts before and after the revision
- NPD 19 (If requesting new position) **include copy of current organizational chart w/proposed change**
- Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- Spreadsheets/detailed calculations supporting request

**BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE**

- Grant history/reconciliation form for grants
- Copies of all grant awards for the current year listed on the grant reconciliation form
- Copy of grant budget - if applicable
- Summary of the grant program and purpose if not included in the grant award document

**STATE OF NEVADA  
DETR - REHABILITATION DIVISION**

**Budget Account 3265 - DETR - VOCATIONAL REHABILITATION  
Budget Amendment A253903265  
2025-2027 Biennium (FY26-27)**

Submitted February 28, 2025

**Budget Account's Primary Purpose, Function and Statutory Authority**

The Bureau of Vocational Rehabilitation provides vocationally motivated services to eligible individuals with disabilities to assist them in preparing for and obtaining competitive, integrated employment. The services available under this program are tailored to meet the individual needs of the consumer and may include a broad variety of vocational assessments, career counseling, training, education, job development, job placement, work readiness training, medical treatment/restoration, transportation, and assistive technology to help the individual to prepare for or achieve employment.

**Purpose of Work Program**

The purpose of this amendment is to correct the funding calculations for the Federal Section 110 grant, Federal SSA Reimbursement and general fund.

**Justification**

This will appropriately align the budget authority to continue to fund client services, personnel and operating costs.

**Expected Benefits to be Realized**

To continue the mission of the Vocational Rehabilitation Division and provide services to its clients.

**Explanation of Projections and Documentation**

NEBS 210  
NEBS 225  
E602 Budget Reduction Projections  
Fund Map

**Summary of Alternatives and Why Current Proposal is Preferred**

The current proposal is preferred to meet the guidelines for the Vocational Rehabilitation Division and its funding requirements.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF EMPLOYMENT, TRAINING & REHAB  
DETR - REHABILITATION DIVISION  
DETR - VOCATIONAL REHABILITATION  
B/A 3265 2025-2027 Biennium (FY26-27)**

G.L.#	Description	Governor Recommends G01 Budget Amendment		APPROVED				-----CUMULATIVE-----				Total Amount		
				FIRST		SECOND		Dollar Change		Percent Change				
				Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2			
				BA # A253903265		BA # A254033265		Year 1	Year 2	Year 1	Year 2			
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	
2501	APPROPRIATION CONTROL	6,579,693	6,894,421	-357,071	-179,516	24,113	24,923	-332,958	-154,593	-5.1%	-2.2%	6,246,735	6,739,828	
3433	FED SSA PROGRAM INCOME	1,110,814	1,110,814	9,766	-71,470			9,766	-71,470	0.9%	-6.4%	1,120,580	1,039,344	
3442	FED SECTION 110 GRANT	28,895,141	29,794,445	-711,563	19,209	89,095	92,088	-622,468	111,297	-2.2%	0.4%	28,272,673	29,905,742	
3594	FED SUPPORTED EMPLOYMENT	45,237	45,237					0	0	0.0%	0.0%	45,237	45,237	
3802	CLIENT CHARGE	5,000	5,000					0	0	0.0%	0.0%	5,000	5,000	
4653	TRANSFER FROM EMPLOYMENT SECURITY	400,000	400,000					0	0	0.0%	0.0%	400,000	400,000	
4746	TRANSFER FROM NDE	440,763	440,762					0	0	0.0%	0.0%	440,763	440,762	
<b>Total Revenues</b>		<b>37,476,648</b>	<b>38,690,679</b>	<b>-1,058,868</b>	<b>-231,777</b>	<b>113,208</b>	<b>117,011</b>	<b>-945,660</b>	<b>-114,766</b>	<b>-2.5%</b>	<b>-0.3%</b>	<b>36,530,988</b>	<b>38,575,913</b>	
EXPENDITURES														
Cat	G.L.#	Description												
01	5100	SALARIES	9,137,374	9,532,667			80,054	83,666	80,054	83,666	0.9%	0.9%	9,217,428	9,616,333
01	5200	WORKERS COMPENSATION	177,269	179,076			1,346	1,346	1,346	1,346	0.8%	0.8%	178,615	180,422
01	5300	RETIREMENT	2,215,716	2,299,158			15,410	16,106	15,410	16,106	0.7%	0.7%	2,231,126	2,315,264
01	5400	PERSONNEL ASSESSMENT	46,535	46,535			355	355	355	355	0.8%	0.8%	46,890	46,890
01	5420	COLLECTIVE BARGAINING ASSESSMENT	562	561					0	0	0.0%	0.0%	562	561
01	5430	LABOR RELATIONS ASSESSMENT	5,448	5,448					0	0	0.0%	0.0%	5,448	5,448
01	5500	GROUP INSURANCE	1,528,122	1,482,396			11,892	11,316	11,892	11,316	0.8%	0.8%	1,540,014	1,493,712
01	5700	PAYROLL ASSESSMENT	14,051	14,051			107	107	107	107	0.8%	0.8%	14,158	14,158
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	236,655	238,305			2,073	2,092	2,073	2,092	0.9%	0.9%	238,728	240,397
01	5800	UNEMPLOYMENT COMPENSATION	2,317	4,765			20	42	20	42	0.9%	0.9%	2,337	4,807
01	5840	MEDICARE	132,493	138,225			1,161	1,214	1,161	1,214	0.9%	0.9%	133,654	139,439
01	5904	VACANCY SAVINGS	-179,082	-183,094					0	0	-0.0%	-0.0%	-179,082	-183,094
01	5930	LONGEVITY PAY	25,975	30,025					0	0	0.0%	0.0%	25,975	30,025
02	6100	PER DIEM OUT-OF-STATE	10,069	10,069					0	0	0.0%	0.0%	10,069	10,069
02	6130	PUBLIC TRANS OUT-OF-STATE	2,030	2,030					0	0	0.0%	0.0%	2,030	2,030
02	6140	PERSONAL VEHICLE OUT-OF-STATE	720	720					0	0	0.0%	0.0%	720	720
02	6150	COMM AIR TRANS OUT-OF-STATE	3,826	3,826					0	0	0.0%	0.0%	3,826	3,826
03	6200	PER DIEM IN-STATE	28,588	28,588					0	0	0.0%	0.0%	28,588	28,588
03	6210	FS DAILY RENTAL IN-STATE	282	282					0	0	0.0%	0.0%	282	282
03	6211	FS MONTHLY VEHICLE RENTAL IN-STATE	49,711	49,711					0	0	0.0%	0.0%	49,711	49,711
03	6215	NON-FS VEHICLE RENTAL IN-STATE	50	50					0	0	0.0%	0.0%	50	50
03	6240	PERSONAL VEHICLE IN-STATE	1,165	1,165					0	0	0.0%	0.0%	1,165	1,165
03	6250	COMM AIR TRANS IN-STATE	21,586	21,586					0	0	0.0%	0.0%	21,586	21,586
04	7020	OPERATING SUPPLIES	15,098	15,098					0	0	0.0%	0.0%	15,098	15,098
04	7021	OPERATING SUPPLIES-A	75	75					0	0	0.0%	0.0%	75	75
04	7027	OPERATING SUPPLIES-G	5,024	5,024					0	0	0.0%	0.0%	5,024	5,024
04	7030	FREIGHT CHARGES	15	15					0	0	0.0%	0.0%	15	15
04	7040	NON-STATE PRINTING SERVICES	235	235					0	0	0.0%	0.0%	235	235
04	7044	PRINTING AND COPYING - C	3,899	3,899					0	0	0.0%	0.0%	3,899	3,899

04	7045	STATE PRINTING CHARGES	2,529	2,529					0	0	0.0%	0.0%	2,529	2,529
04	7050	EMPLOYEE BOND INSURANCE	351	351			3	3	3	3	0.9%	0.9%	354	354
04	7054	AG TORT CLAIM ASSESSMENT	10,607	10,580			81	81	81	81	0.8%	0.8%	10,688	10,661
04	705A	NON B&G - PROP. & CONT. INSURANCE	14,166	14,166					0	0	0.0%	0.0%	14,166	14,166
04	7060	CONTRACTS	501,535	506,173		-8			0	-8	0.0%	-0.0%	501,535	506,165
04	7062	CONTRACTS - B	144,572	144,572					0	0	0.0%	0.0%	144,572	144,572
04	7070	CONTRACTS - J	1,081	1,081					0	0	0.0%	0.0%	1,081	1,081
04	7080	LEGAL AND COURT	307	307					0	0	0.0%	0.0%	307	307
04	7110	NON-STATE OWNED OFFICE RENT	833,046	851,221					0	0	0.0%	0.0%	833,046	851,221
04	7120	ADVERTISING & PUBLIC RELATIONS	11,347	11,347					0	0	0.0%	0.0%	11,347	11,347
04	7122	ADVERTISING & PUBLIC REL - B	45	45					0	0	0.0%	0.0%	45	45
04	7140	MAINTENANCE OF BLDGS AND GRDS	110	110					0	0	0.0%	0.0%	110	110
04	7145	MAINTENANCE OF BLDGS AND GRDS-E	211	211					0	0	0.0%	0.0%	211	211
04	7230	MINOR IMPRV-BLGS/FIXTRS	155	155					0	0	0.0%	0.0%	155	155
04	7255	B & G LEASE ASSESSMENT	21,711	21,711					0	0	0.0%	0.0%	21,711	21,711
04	7280	OUTSIDE POSTAGE	747	747					0	0	0.0%	0.0%	747	747
04	7285	POSTAGE - STATE MAILROOM	5,831	5,831					0	0	0.0%	0.0%	5,831	5,831
04	7286	MAIL STOP-STATE MAILROM	10,698	10,698					0	0	0.0%	0.0%	10,698	10,698
04	7289	EITS PHONE LINE AND VOICEMAIL	0	0					0	0	0.0%	0.0%	0	0
04	7290	PHONE, FAX, COMMUNICATION LINE	40,756	40,756					0	0	0.0%	0.0%	40,756	40,756
04	7291	CELL PHONE/PAGER CHARGES	19,512	19,512					0	0	0.0%	0.0%	19,512	19,512
04	7296	EITS LONG DISTANCE CHARGES	2,842	2,842					0	0	0.0%	0.0%	2,842	2,842
04	7297	EITS 800 TOLL FREE CHARGES	40	40					0	0	0.0%	0.0%	40	40
04	7301	MEMBERSHIP DUES	18,469	18,469					0	0	0.0%	0.0%	18,469	18,469
04	7302	REGISTRATION FEES	7,354	7,354	-2,794	-2,794			-2,794	-2,794	-38.0%	-38.0%	4,560	4,560
04	7330	SPECIAL REPORT SERVICES & FEES	59	59					0	0	0.0%	0.0%	59	59
04	7371	PUBLICATIONS AND PERIODICALS-A	52	52					0	0	0.0%	0.0%	52	52
04	7430	PROFESSIONAL SERVICES	19,323	19,323					0	0	0.0%	0.0%	19,323	19,323
04	7630	MISCELLANEOUS GOODS, MATERIALS	32	32					0	0	0.0%	0.0%	32	32
04	7635	MISCELLANEOUS SERVICES	117	117					0	0	0.0%	0.0%	117	117
04	7980	OPERATING LEASE PAYMENTS	26,980	26,980					0	0	0.0%	0.0%	26,980	26,980
04	8241	NEW FURNISHINGS <\$5,000 - A	90,338	0	-63,768				-63,768	0	-70.6%	0.0%	26,570	0
09	7020	OPERATING SUPPLIES	24	24					0	0	0.0%	0.0%	24	24
09	7060	CONTRACTS	6,398,763	7,718,483	94,194	94,194			94,194	94,194	1.5%	1.2%	6,492,957	7,812,677
09	7061	CONTRACTS - A	600,000	250,000					0	0	0.0%	0.0%	600,000	250,000
09	7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	154,101					0	0	0.0%	0.0%	154,101	154,101
09	7302	REGISTRATION FEES	0	0					0	0	0.0%	0.0%	0	0
09	7401	CLIENT SERVICE PROVIDER PMTS-A	1,182,086	1,182,086					0	0	0.0%	0.0%	1,182,086	1,182,086
09	7420	CLIENT MATERIAL PROVIDER PMTS	10	10					0	0	0.0%	0.0%	10	10
09	7421	CLIENT MATERIAL PROV PMTS-A	384,964	384,964					0	0	0.0%	0.0%	384,964	384,964
09	7423	CLIENT MATERIAL PROV PMTS-C	33,400	33,400					0	0	0.0%	0.0%	33,400	33,400
09	7430	PROFESSIONAL SERVICES	0	0					0	0	0.0%	0.0%	0	0
09	7771	COMPUTER SOFTWARE <\$5,000 - A	0	0					0	0	0.0%	0.0%	0	0
09	8701	AID TO INDIVIDUALS-A	11,444	11,444					0	0	0.0%	0.0%	11,444	11,444
10	7060	CONTRACTS	4,824,134	4,824,134	-364,695	462,619			-364,695	462,619	-7.6%	9.6%	4,459,439	5,286,753
17	6100	PER DIEM OUT-OF-STATE	2,092	2,092					0	0	0.0%	0.0%	2,092	2,092
17	6130	PUBLIC TRANS OUT-OF-STATE	42	42					0	0	0.0%	0.0%	42	42
17	6150	COMM AIR TRANS OUT-OF-STATE	991	991					0	0	0.0%	0.0%	991	991
17	7020	OPERATING SUPPLIES	128	128					0	0	0.0%	0.0%	128	128
17	7040	NON-STATE PRINTING SERVICES	965	965					0	0	0.0%	0.0%	965	965
17	7302	REGISTRATION FEES	711	711					0	0	0.0%	0.0%	711	711
17	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	396	396					0	0	0.0%	0.0%	396	396

17	9040	TRANS TO REHABILITATION	6,095	6,095					0	0	0.0%	0.0%	6,095	6,095
24	9146	TRANS TO DETR-INFORMATION DPMT	103,675	103,675					0	0	0.0%	0.0%	103,675	103,675
25	7041	PRINTING AND COPYING - A	110	110					0	0	0.0%	0.0%	110	110
25	7060	CONTRACTS	46,565	46,565					0	0	0.0%	0.0%	46,565	46,565
25	7401	CLIENT SERVICE PROVIDER PMTS-A	930	930					0	0	0.0%	0.0%	930	930
25	7421	CLIENT MATERIAL PROV PMTS-A	13	13					0	0	0.0%	0.0%	13	13
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	110,874	116,750	-12,444	-16,592			-12,444	-16,592	-11.2%	-14.2%	98,430	100,158
26	7554	EITS INFRASTRUCTURE ASSESSMENT	73,016	69,980			557	534	557	534	0.8%	0.8%	73,573	70,514
26	7556	EITS SECURITY ASSESSMENT	19,572	19,531			149	149	149	149	0.8%	0.8%	19,721	19,680
26	7557	EITS NAS CARD READER	139	139					0	0	0.0%	0.0%	139	139
26	7771	COMPUTER SOFTWARE <\$5,000 - A	72,165	37,521	-12,282				-12,282	0	-17.0%	0.0%	59,883	37,521
26	8371	COMPUTER HARDWARE <\$5,000 - A	137,120	42,043	-34,104				-34,104	0	-24.9%	0.0%	103,016	42,043
27	7060	CONTRACTS	587,731	617,117					0	0	0.0%	0.0%	587,731	617,117
28	7290	PHONE, FAX, COMMUNICATION LINE	947	947					0	0	0.0%	0.0%	947	947
30	6240	PERSONAL VEHICLE IN-STATE	35	35					0	0	0.0%	0.0%	35	35
30	6250	COMM AIR TRANS IN-STATE	524	524					0	0	0.0%	0.0%	524	524
30	7302	REGISTRATION FEES	0	0					0	0	0.0%	0.0%	0	0
30	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	60					0	0	0.0%	0.0%	60	60
30	7430	PROFESSIONAL SERVICES	1,680	1,680					0	0	0.0%	0.0%	1,680	1,680
32	6100	PER DIEM OUT-OF-STATE	2,462	2,462	-2,462	-2,462			-2,462	-2,462	-100.0%	-100.0%	0	0
32	6130	PUBLIC TRANS OUT-OF-STATE	102	102	-102	-102			-102	-102	-100.0%	-100.0%	0	0
32	6200	PER DIEM IN-STATE	452	452	-452	-452			-452	-452	-100.0%	-100.0%	0	0
32	7060	CONTRACTS	476,185	313,136	12,782	-68,454			12,782	-68,454	2.7%	-21.9%	488,967	244,682
32	7302	REGISTRATION FEES	5,853	5,853					0	0	0.0%	0.0%	5,853	5,853
32	7304	DUES AND REGISTRATIONS-B	625	625					0	0	0.0%	0.0%	625	625
32	7401	CLIENT SERVICE PROVIDER PMTS-A	8,528	8,528					0	0	0.0%	0.0%	8,528	8,528
32	7421	CLIENT MATERIAL PROV PMTS-A	190	190					0	0	0.0%	0.0%	190	190
42	7060	CONTRACTS	440,762	440,762					0	0	0.0%	0.0%	440,762	440,762
59	7132	ELECTRIC UTILITIES	2,232	2,232					0	0	0.0%	0.0%	2,232	2,232
59	7134	NATURAL GAS UTILITIES	1,335	1,335					0	0	0.0%	0.0%	1,335	1,335
59	7136	GARBAGE DISPOSAL UTILITIES	446	446					0	0	0.0%	0.0%	446	446
59	7137	WATER & SEWER UTILITIES	762	762					0	0	0.0%	0.0%	762	762
80	7000	OPERATING	114,866	122,246	-114,866	-122,246			-114,866	-122,246	-100.0%	-100.0%	0	0
80	7397	COST ALLOCATION - D	741,618	769,479					0	0	0.0%	0.0%	741,618	769,479
81	7000	OPERATING	557,875	575,480	-557,875	-575,480			-557,875	-575,480	-100.0%	-100.0%	0	0
81	7394	COST ALLOCATION - A	218,966	226,510					0	0	0.0%	0.0%	218,966	226,510
81	7395	COST ALLOCATION - B	1,150,004	1,203,621					0	0	0.0%	0.0%	1,150,004	1,203,621
81	7396	COST ALLOCATION - C	3,509,198	3,522,956					0	0	0.0%	0.0%	3,509,198	3,522,956
87	7393	PURCHASING ASSESSMENT	0	0					0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	217,954	217,954					0	0	0.0%	0.0%	217,954	217,954
<b>Total Expenditures</b>			<b>37,476,648</b>	<b>38,690,679</b>	-1,058,868	-231,777	113,208	117,011	-945,660	-114,766	-2.5%	-0.3%	36,530,988	38,575,913

Section A1: Line Item Detail by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	5,022,623	5,076,750
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	712,643	875,692
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	18,113,009	18,174,048
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	69,852	69,852
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	0	0
TOTAL REVENUES FOR DECISION UNIT B000		25,695,381	25,910,050	23,923,127	24,201,342
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	8,778,078	8,995,695
5200	WORKERS COMPENSATION	139,642	169,952	163,618	169,244
5300	RETIREMENT	1,463,200	1,507,990	1,959,604	2,004,504
5400	PERSONNEL ASSESSMENT	23,930	24,040	24,040	24,040
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	552	552
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	6,650	6,650
5500	GROUP INSURANCE	880,095	1,111,176	1,111,176	1,111,176
5700	PAYROLL ASSESSMENT	4,435	4,485	4,485	4,485
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	279,150	286,071
5800	UNEMPLOYMENT COMPENSATION	4,060	0	0	0
5840	MEDICARE	92,984	104,781	127,292	130,443
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	0	0
5930	LONGEVITY PAY	19,361	0	0	0
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	12,454,645	12,732,860
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	0	0
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	0	0
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	0	0



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	0	0
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	4,743	4,743
6210	FS DAILY RENTAL IN-STATE	282	128	128	128
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	29,218	29,218
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	163	163
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	1,656	1,656
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	37,073	37,073
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	327	327
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	14,204	14,204
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	12,337	12,337
7060	CONTRACTS	455,036	340,016	335,498	335,498
7062	CONTRACTS - B	129,003	127,979	127,979	127,979
7070	CONTRACTS - J	1,208	360	360	360
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	839,238	839,238
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	7,926	7,926
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	0	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	12,590	12,590
7302	REGISTRATION FEES	7,354	60	60	60
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	7	7
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	24,030	24,030
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	0	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,489,751	1,489,751
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	3,843,635	3,843,635
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	10,589	10,589
7302	REGISTRATION FEES	0	200	200	200
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	26,829	26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	112,021	112,021
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	5,605,202	5,605,202
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
	TOTAL FOR CATEGORY 10	3,409,558	0	0	0
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	4,381	4,381
	TOTAL FOR CATEGORY 17	8,663	9,706	9,706	9,706
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
	TOTAL FOR CATEGORY 23	66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	0	0
	TOTAL FOR CATEGORY 24	96,305	0	0	0
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	72,475	72,475
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
	TOTAL FOR CATEGORY 25	34,930	73,528	73,528	73,528
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	50,040	50,040
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	37,550	37,550
7556	EITS SECURITY ASSESSMENT	13,220	13,199	13,199	13,199
7557	EITS NAS CARD READER	24	109	109	109
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	25,920	25,920

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	0	0
	TOTAL FOR CATEGORY 26	129,186	126,819	126,818	126,818
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	397,024	397,024
	TOTAL FOR CATEGORY 27	535,299	397,024	397,024	397,024
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	3,627	3,627
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	2,580	2,580
	TOTAL FOR CATEGORY 30	2,902	6,826	6,826	6,826
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	105	51	51	51
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	226	226
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	86,000	86,000
7302	REGISTRATION FEES	5,019	0	0	0
7304	DUES AND REGISTRATIONS-B	625	0	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0
	TOTAL FOR CATEGORY 32	275,475	96,226	96,226	96,226

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	0	0
	TOTAL FOR CATEGORY 42	98,625	4,062,020	0	0
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	652,698	764,252	652,752	652,752
	TOTAL FOR CATEGORY 80	652,698	764,252	652,752	652,752
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	120,325	123,361	123,361	123,361
7395	COST ALLOCATION - B	686,793	685,367	685,367	685,367
7396	COST ALLOCATION - C	1,407,427	1,912,566	1,912,566	1,912,566
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	2,721,294	2,721,294
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	28,606	28,606
	TOTAL FOR CATEGORY 87	28,606	28,606	28,606	28,606
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	25,695,381	25,910,050	23,923,127	24,201,342
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	16,766	16,151
3442	FED SECTION 110 GRANT	0	0	61,949	59,674
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	78,715	75,825

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	19,298	19,298
5700	PAYROLL ASSESSMENT	0	0	8,600	8,600
	TOTAL FOR CATEGORY 01	0	0	27,898	27,898
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	11,169	11,169
	TOTAL FOR CATEGORY 03	0	0	11,169	11,169
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,326	-4,351
	TOTAL FOR CATEGORY 04	0	0	-4,326	-4,351
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	37,000	37,000
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	30,449	27,622
7556	EITS SECURITY ASSESSMENT	0	0	5,028	4,990
7557	EITS NAS CARD READER	0	0	103	103
	TOTAL FOR CATEGORY 26	0	0	72,580	69,715
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-28,606	-28,606
	TOTAL FOR CATEGORY 87	0	0	-28,606	-28,606
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	78,715	75,825
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	347,515	403,205
3433	FED SSA PROGRAM INCOME	0	0	396,663	233,614
3442	FED SECTION 110 GRANT	0	0	5,442,847	5,598,736
3594	FED SUPPORTED EMPLOYMENT	0	0	-24,615	-24,615
4746	TRANSFER FROM NDE	0	0	440,763	440,762
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	10	9
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,650	-6,650
5904	VACANCY SAVINGS	0	0	-179,082	-183,094

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5930	LONGEVITY PAY	0	0	25,975	30,025
	TOTAL FOR CATEGORY 01	0	0	-159,747	-159,710
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	9,324	9,324
	TOTAL FOR CATEGORY 03	0	0	9,324	9,324
<b>04</b>	<b>OPERATING</b>				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,829	1,829
7060	CONTRACTS	0	0	178,287	178,287
7062	CONTRACTS - B	0	0	16,593	16,593
7070	CONTRACTS - J	0	0	721	721
7110	NON-STATE OWNED OFFICE RENT	0	0	-6,192	11,983
7255	B & G LEASE ASSESSMENT	0	0	13,785	13,785
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-223	-223
7301	MEMBERSHIP DUES	0	0	5,879	5,879
7302	REGISTRATION FEES	0	0	4,500	4,500
7430	PROFESSIONAL SERVICES	0	0	19,316	19,316
7980	OPERATING LEASE PAYMENTS	0	0	2,950	2,950
	TOTAL FOR CATEGORY 04	0	0	242,209	260,384
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	365,052	365,052
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	143,512	143,512
7302	REGISTRATION FEES	0	0	-200	-200
7430	PROFESSIONAL SERVICES	0	0	-26,829	-26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-112,021	-112,021
	TOTAL FOR CATEGORY 09	0	0	369,514	369,514
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	3,409,175	3,409,175
	TOTAL FOR CATEGORY 10	0	0	3,409,175	3,409,175
<b>17</b>	<b>STRATEGIC PLANNING</b>				
9040	TRANS TO REHABILITATION	0	0	1,714	1,714
	TOTAL FOR CATEGORY 17	0	0	1,714	1,714
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	0	0	103,675	103,675
	TOTAL FOR CATEGORY 24	0	0	103,675	103,675

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7060	CONTRACTS	0	0	-25,910	-25,910
	TOTAL FOR CATEGORY 25	0	0	-25,910	-25,910
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,205	6,205
7557	EITS NAS CARD READER	0	0	-73	-73
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-25,920	-25,920
	TOTAL FOR CATEGORY 26	0	0	-19,788	-19,788
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	0	0	190,707	220,093
	TOTAL FOR CATEGORY 27	0	0	190,707	220,093
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-3,627	-3,627
7430	PROFESSIONAL SERVICES	0	0	-900	-900
	TOTAL FOR CATEGORY 30	0	0	-4,527	-4,527
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7060	CONTRACTS	0	0	390,185	227,136
7302	REGISTRATION FEES	0	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	0	0	625	625
	TOTAL FOR CATEGORY 32	0	0	396,663	233,614
<b>42</b>	<b>NEVADA TRIP</b>				
7060	CONTRACTS	0	0	440,762	440,762
	TOTAL FOR CATEGORY 42	0	0	440,762	440,762
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	79,263	88,892
	TOTAL FOR CATEGORY 80	0	0	79,263	88,892
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	73,581	82,137
7395	COST ALLOCATION - B	0	0	361,866	401,859
7396	COST ALLOCATION - C	0	0	1,134,692	1,240,494
	TOTAL FOR CATEGORY 81	0	0	1,570,139	1,724,490
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	92,268	76,571
3442	FED SECTION 110 GRANT	0	0	342,608	284,625
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-36,327	-36,910
5200	WORKERS COMPENSATION	0	0	-2,756	-2,723
5300	RETIREMENT	0	0	179,955	184,182
5430	LABOR RELATIONS ASSESSMENT	0	0	5,448	5,448
5500	GROUP INSURANCE	0	0	339,648	269,376
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-52,739	-62,111
5800	UNEMPLOYMENT COMPENSATION	0	0	2,181	4,475
5840	MEDICARE	0	0	-534	-541
	TOTAL FOR CATEGORY 01	0	0	434,876	361,196
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>M800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-33,372	-27,278
3442	FED SECTION 110 GRANT	0	0	-123,304	-100,786
	TOTAL REVENUES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	-82,367	-84,620
	TOTAL FOR CATEGORY 80	0	0	-82,367	-84,620
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	15,999	16,929
7395	COST ALLOCATION - B	0	0	45,817	56,182
7396	COST ALLOCATION - C	0	0	-136,125	-116,555
	TOTAL FOR CATEGORY 81	0	0	-74,309	-43,444
	TOTAL EXPENDITURES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>E125</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	595	595
3442	FED SECTION 110 GRANT	0	0	2,199	2,199

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	2,794	2,794
	TOTAL FOR CATEGORY 04	0	0	2,794	2,794
	TOTAL EXPENDITURES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>E126</b>	<b>EDUCATION &amp; WORKFORCE</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3433	FED SSA PROGRAM INCOME	0	0	1,508	1,508
	TOTAL REVENUES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>EXPENDITURE</b>					
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	0	0	51	51
6200	PER DIEM IN-STATE	0	0	226	226
	TOTAL FOR CATEGORY 32	0	0	1,508	1,508
	TOTAL EXPENDITURES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	478	473
3442	FED SECTION 110 GRANT	0	0	1,768	1,748
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	2,246	2,221
	TOTAL FOR CATEGORY 04	0	0	2,246	2,221
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>E226</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	301,386	301,386
3442	FED SECTION 110 GRANT	0	0	1,113,573	1,113,573

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>EXPENDITURE</b>					
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	1,414,959	1,414,959
	TOTAL FOR CATEGORY 10	0	0	1,414,959	1,414,959
	TOTAL EXPENDITURES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>E303</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	368,533	408,817
3442	FED SECTION 110 GRANT	0	0	1,175,551	1,262,200
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	1,544,084	1,671,017
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	475,677	657,548
5200	WORKERS COMPENSATION	0	0	17,753	13,901
5300	RETIREMENT	0	0	91,567	126,578
5400	PERSONNEL ASSESSMENT	0	0	3,552	3,552
5500	GROUP INSURANCE	0	0	89,190	113,160
5700	PAYROLL ASSESSMENT	0	0	1,073	1,073
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	12,317	16,437
5800	UNEMPLOYMENT COMPENSATION	0	0	156	332
5840	MEDICARE	0	0	6,896	9,537
	TOTAL FOR CATEGORY 01	0	0	698,181	942,118
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	27	27
7054	AG TORT CLAIM ASSESSMENT	0	0	810	808
8241	NEW FURNISHINGS <\$5,000 - A	0	0	90,338	0
	TOTAL FOR CATEGORY 04	0	0	91,175	835
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	17,629	23,505
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	5,574	5,342
7556	EITS SECURITY ASSESSMENT	0	0	1,494	1,491
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	14,178	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	43,112	0
	TOTAL FOR CATEGORY 26	0	0	81,987	30,338

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	114,866	122,246
	TOTAL FOR CATEGORY 80	0	0	114,866	122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	557,875	575,480
	TOTAL FOR CATEGORY 81	0	0	557,875	575,480
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	1,544,084	1,671,017
<b>E321</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	12,878	12,878
3442	FED SECTION 110 GRANT	0	0	47,583	47,583
	TOTAL REVENUES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>EXPENDITURE</b>					
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	0	0	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	720	720
6150	COMM AIR TRANS OUT-OF-STATE	0	0	3,826	3,826
	TOTAL FOR CATEGORY 02	0	0	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	23,845	23,845
6210	FS DAILY RENTAL IN-STATE	0	0	154	154
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	-113	-113
6250	COMM AIR TRANS IN-STATE	0	0	19,930	19,930
	TOTAL FOR CATEGORY 03	0	0	43,816	43,816
	TOTAL EXPENDITURES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>E325</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	1,005,734	1,281,184
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	272,200	346,750
	TOTAL REVENUES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7060	CONTRACTS	0	0	1,277,934	1,627,934
	TOTAL FOR CATEGORY 09	0	0	1,277,934	1,627,934
	TOTAL EXPENDITURES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>E331</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	194,286	400,837
3442	FED SECTION 110 GRANT	0	0	717,856	1,481,025
	TOTAL REVENUES FOR DECISION UNIT E331	0	0	912,142	1,881,862
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	912,142	1,881,862
	TOTAL FOR CATEGORY 09	0	0	912,142	1,881,862
	TOTAL EXPENDITURES FOR DECISION UNIT E331	0	0	912,142	1,881,862
<b>E551</b>	<b>TECHNOLOGY INVESTMENT REQUEST</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	472,200	196,750
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	127,800	53,250
	TOTAL REVENUES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7061	CONTRACTS - A	0	0	600,000	250,000
	TOTAL FOR CATEGORY 09	0	0	600,000	250,000
	TOTAL EXPENDITURES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>E600</b>	<b>BUDGET REDUCTIONS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-3,088	-2,094
3442	FED SECTION 110 GRANT	0	0	-11,408	-7,739
	TOTAL REVENUES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	-14,496	-9,833

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	-14,496	-9,833
	TOTAL EXPENDITURES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>E601</b>	<b>BUDGET REDUCTIONS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-24,113	-24,923
3442	FED SECTION 110 GRANT	0	0	-89,095	-92,088
	TOTAL REVENUES FOR DECISION UNIT E601	0	0	-113,208	-117,011
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-80,054	-83,666
5200	WORKERS COMPENSATION	0	0	-1,346	-1,346
5300	RETIREMENT	0	0	-15,410	-16,106
5400	PERSONNEL ASSESSMENT	0	0	-355	-355
5500	GROUP INSURANCE	0	0	-11,892	-11,316
5700	PAYROLL ASSESSMENT	0	0	-107	-107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-2,073	-2,092
5800	UNEMPLOYMENT COMPENSATION	0	0	-20	-42
5840	MEDICARE	0	0	-1,161	-1,214
	TOTAL FOR CATEGORY 01	0	0	-112,418	-116,244
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81
	TOTAL FOR CATEGORY 04	0	0	-84	-84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149
	TOTAL FOR CATEGORY 26	0	0	-706	-683
	TOTAL EXPENDITURES FOR DECISION UNIT E601	0	0	-113,208	-117,011
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	31,108	16,947
3442	FED SECTION 110 GRANT	0	0	114,941	62,617
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	146,049	79,564

State of Nevada - Budget Division  
Line Item Detail & Summary  
2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	55,713	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	90,336	42,043
	TOTAL FOR CATEGORY 26	0	0	146,049	79,564
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	146,049	79,564
<b>E720</b>	<b>NEW EQUIPMENT</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,266	0
3442	FED SECTION 110 GRANT	0	0	4,680	0
	TOTAL REVENUES FOR DECISION UNIT E720	0	0	5,946	0
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	2,274	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	3,672	0
	TOTAL FOR CATEGORY 26	0	0	5,946	0
	TOTAL EXPENDITURES FOR DECISION UNIT E720	0	0	5,946	0
<b>E800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	250,564	234,106
3442	FED SECTION 110 GRANT	0	0	502,450	429,096
	TOTAL REVENUES FOR DECISION UNIT E800	0	0	753,014	663,202
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	91,970	112,455
	TOTAL FOR CATEGORY 80	0	0	91,970	112,455
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	6,025	4,083
7395	COST ALLOCATION - B	0	0	56,954	60,213
7396	COST ALLOCATION - C	0	0	598,065	486,451
	TOTAL FOR CATEGORY 81	0	0	661,044	550,747
	TOTAL EXPENDITURES FOR DECISION UNIT E800	0	0	753,014	663,202
	TOTAL REVENUES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	37,476,648	38,690,679
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	37,476,648	38,690,679

Section B1: Summary by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	6,579,693	6,894,421
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	1,110,814	1,110,814
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	28,895,141	29,794,445
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	45,237	45,237
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	400,000	400,000
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	440,763	440,762
TOTAL REVENUES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	37,476,648	38,690,679
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	9,137,374	9,532,667
5200	WORKERS COMPENSATION	139,642	169,952	177,269	179,076
5300	RETIREMENT	1,463,200	1,507,990	2,215,716	2,299,158
5400	PERSONNEL ASSESSMENT	23,930	24,040	46,535	46,535
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	562	561
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	5,448	5,448
5500	GROUP INSURANCE	880,095	1,111,176	1,528,122	1,482,396
5700	PAYROLL ASSESSMENT	4,435	4,485	14,051	14,051
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	236,655	238,305
5800	UNEMPLOYMENT COMPENSATION	4,060	0	2,317	4,765
5840	MEDICARE	92,984	104,781	132,493	138,225
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	-179,082	-183,094
5930	LONGEVITY PAY	19,361	0	25,975	30,025
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	13,343,435	13,788,118
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	720	720
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	3,826	3,826



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	28,588	28,588
6210	FS DAILY RENTAL IN-STATE	282	128	282	282
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	49,711	49,711
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	50	50
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	21,586	21,586
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	101,382	101,382
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	351	351
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	10,607	10,580
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	14,166	14,166
7060	CONTRACTS	455,036	340,016	501,535	506,173
7062	CONTRACTS - B	129,003	127,979	144,572	144,572
7070	CONTRACTS - J	1,208	360	1,081	1,081
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	833,046	851,221
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	21,711	21,711
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	0	223	0	0
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	18,469	18,469
7302	REGISTRATION FEES	7,354	60	7,354	7,354
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	19,323	19,323
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	26,980	26,980
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	90,338	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,809,269	1,741,717
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	6,398,763	7,718,483
7061	CONTRACTS - A	0	0	600,000	250,000
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	154,101	154,101
7302	REGISTRATION FEES	0	200	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	0	0
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	8,764,792	9,734,512
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	4,824,134	4,824,134

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
TOTAL FOR CATEGORY 10		3,409,558	0	4,824,134	4,824,134
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	6,095	6,095
TOTAL FOR CATEGORY 17		8,663	9,706	11,420	11,420
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
TOTAL FOR CATEGORY 23		66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	103,675	103,675
TOTAL FOR CATEGORY 24		96,305	0	103,675	103,675
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	46,565	46,565
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
TOTAL FOR CATEGORY 25		34,930	73,528	47,618	47,618
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	110,874	116,750
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	73,016	69,980
7556	EITS SECURITY ASSESSMENT	13,220	13,199	19,572	19,531
7557	EITS NAS CARD READER	24	109	139	139

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	72,165	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	137,120	42,043
	TOTAL FOR CATEGORY 26	129,186	126,819	412,886	285,964
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	587,731	617,117
	TOTAL FOR CATEGORY 27	535,299	397,024	587,731	617,117
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	1,680	1,680
	TOTAL FOR CATEGORY 30	2,902	6,826	2,299	2,299
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	2,462	2,462
6130	PUBLIC TRANS OUT-OF-STATE	105	51	102	102
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	452	452
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	476,185	313,136
7302	REGISTRATION FEES	5,019	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	625	0	625	625
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 32	275,475	96,226	494,397	331,348
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	440,762	440,762
	TOTAL FOR CATEGORY 42	98,625	4,062,020	440,762	440,762
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	114,866	122,246
7397	COST ALLOCATION - D	652,698	764,252	741,618	769,479
	TOTAL FOR CATEGORY 80	652,698	764,252	856,484	891,725
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	557,875	575,480
7394	COST ALLOCATION - A	120,325	123,361	218,966	226,510
7395	COST ALLOCATION - B	686,793	685,367	1,150,004	1,203,621
7396	COST ALLOCATION - C	1,407,427	1,912,566	3,509,198	3,522,956
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	5,436,043	5,528,567
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	0	0
	TOTAL FOR CATEGORY 87	28,606	28,606	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	37,476,648	38,690,679

Section A1: Line Item Detail by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	5,022,623	5,076,750
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	712,643	875,692
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	18,113,009	18,174,048
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	69,852	69,852
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	0	0
TOTAL REVENUES FOR DECISION UNIT B000		25,695,381	25,910,050	23,923,127	24,201,342
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	8,778,078	8,995,695
5200	WORKERS COMPENSATION	139,642	169,952	163,618	169,244
5300	RETIREMENT	1,463,200	1,507,990	1,959,604	2,004,504
5400	PERSONNEL ASSESSMENT	23,930	24,040	24,040	24,040
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	552	552
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	6,650	6,650
5500	GROUP INSURANCE	880,095	1,111,176	1,111,176	1,111,176
5700	PAYROLL ASSESSMENT	4,435	4,485	4,485	4,485
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	279,150	286,071
5800	UNEMPLOYMENT COMPENSATION	4,060	0	0	0
5840	MEDICARE	92,984	104,781	127,292	130,443
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	0	0
5930	LONGEVITY PAY	19,361	0	0	0
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	12,454,645	12,732,860
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	0	0
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	0	0
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	0	0
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	4,743	4,743
6210	FS DAILY RENTAL IN-STATE	282	128	128	128
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	29,218	29,218
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	163	163
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	1,656	1,656
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	37,073	37,073
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	327	327
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	14,204	14,204
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	12,337	12,337
7060	CONTRACTS	455,036	340,016	335,498	335,498
7062	CONTRACTS - B	129,003	127,979	127,979	127,979
7070	CONTRACTS - J	1,208	360	360	360
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	839,238	839,238
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	7,926	7,926
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	0	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	12,590	12,590
7302	REGISTRATION FEES	7,354	60	60	60
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	7	7
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	24,030	24,030
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	0	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,489,751	1,489,751
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	3,843,635	3,843,635
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	10,589	10,589
7302	REGISTRATION FEES	0	200	200	200
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	26,829	26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	112,021	112,021
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	5,605,202	5,605,202
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
	TOTAL FOR CATEGORY 10	3,409,558	0	0	0
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	4,381	4,381
	TOTAL FOR CATEGORY 17	8,663	9,706	9,706	9,706
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
	TOTAL FOR CATEGORY 23	66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	0	0
	TOTAL FOR CATEGORY 24	96,305	0	0	0
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	72,475	72,475
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
	TOTAL FOR CATEGORY 25	34,930	73,528	73,528	73,528
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	50,040	50,040
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	37,550	37,550
7556	EITS SECURITY ASSESSMENT	13,220	13,199	13,199	13,199
7557	EITS NAS CARD READER	24	109	109	109
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	25,920	25,920

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	0	0
	TOTAL FOR CATEGORY 26	129,186	126,819	126,818	126,818
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	397,024	397,024
	TOTAL FOR CATEGORY 27	535,299	397,024	397,024	397,024
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	3,627	3,627
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	2,580	2,580
	TOTAL FOR CATEGORY 30	2,902	6,826	6,826	6,826
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	105	51	51	51
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	226	226
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	86,000	86,000
7302	REGISTRATION FEES	5,019	0	0	0
7304	DUES AND REGISTRATIONS-B	625	0	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0
	TOTAL FOR CATEGORY 32	275,475	96,226	96,226	96,226

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	0	0
	TOTAL FOR CATEGORY 42	98,625	4,062,020	0	0
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	652,698	764,252	652,752	652,752
	TOTAL FOR CATEGORY 80	652,698	764,252	652,752	652,752
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	120,325	123,361	123,361	123,361
7395	COST ALLOCATION - B	686,793	685,367	685,367	685,367
7396	COST ALLOCATION - C	1,407,427	1,912,566	1,912,566	1,912,566
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	2,721,294	2,721,294
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	28,606	28,606
	TOTAL FOR CATEGORY 87	28,606	28,606	28,606	28,606
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	25,695,381	25,910,050	23,923,127	24,201,342
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	16,766	16,151
3442	FED SECTION 110 GRANT	0	0	61,949	59,674
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	78,715	75,825

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	19,298	19,298
5700	PAYROLL ASSESSMENT	0	0	8,600	8,600
	TOTAL FOR CATEGORY 01	0	0	27,898	27,898
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	11,169	11,169
	TOTAL FOR CATEGORY 03	0	0	11,169	11,169
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,326	-4,351
	TOTAL FOR CATEGORY 04	0	0	-4,326	-4,351
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	37,000	37,000
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	30,449	27,622
7556	EITS SECURITY ASSESSMENT	0	0	5,028	4,990
7557	EITS NAS CARD READER	0	0	103	103
	TOTAL FOR CATEGORY 26	0	0	72,580	69,715
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-28,606	-28,606
	TOTAL FOR CATEGORY 87	0	0	-28,606	-28,606
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	78,715	75,825
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	347,515	403,205
3433	FED SSA PROGRAM INCOME	0	0	396,663	233,614
3442	FED SECTION 110 GRANT	0	0	5,442,847	5,598,736
3594	FED SUPPORTED EMPLOYMENT	0	0	-24,615	-24,615
4746	TRANSFER FROM NDE	0	0	440,763	440,762
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	10	9
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,650	-6,650
5904	VACANCY SAVINGS	0	0	-179,082	-183,094

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5930	LONGEVITY PAY	0	0	25,975	30,025
	TOTAL FOR CATEGORY 01	0	0	-159,747	-159,710
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	9,324	9,324
	TOTAL FOR CATEGORY 03	0	0	9,324	9,324
<b>04</b>	<b>OPERATING</b>				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,829	1,829
7060	CONTRACTS	0	0	178,287	178,287
7062	CONTRACTS - B	0	0	16,593	16,593
7070	CONTRACTS - J	0	0	721	721
7110	NON-STATE OWNED OFFICE RENT	0	0	-6,192	11,983
7255	B & G LEASE ASSESSMENT	0	0	13,785	13,785
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-223	-223
7301	MEMBERSHIP DUES	0	0	5,879	5,879
7302	REGISTRATION FEES	0	0	4,500	4,500
7430	PROFESSIONAL SERVICES	0	0	19,316	19,316
7980	OPERATING LEASE PAYMENTS	0	0	2,950	2,950
	TOTAL FOR CATEGORY 04	0	0	242,209	260,384
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	365,052	365,052
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	143,512	143,512
7302	REGISTRATION FEES	0	0	-200	-200
7430	PROFESSIONAL SERVICES	0	0	-26,829	-26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-112,021	-112,021
	TOTAL FOR CATEGORY 09	0	0	369,514	369,514
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	3,409,175	3,409,175
	TOTAL FOR CATEGORY 10	0	0	3,409,175	3,409,175
<b>17</b>	<b>STRATEGIC PLANNING</b>				
9040	TRANS TO REHABILITATION	0	0	1,714	1,714
	TOTAL FOR CATEGORY 17	0	0	1,714	1,714
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	0	0	103,675	103,675
	TOTAL FOR CATEGORY 24	0	0	103,675	103,675

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7060	CONTRACTS	0	0	-25,910	-25,910
	TOTAL FOR CATEGORY 25	0	0	-25,910	-25,910
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,205	6,205
7557	EITS NAS CARD READER	0	0	-73	-73
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-25,920	-25,920
	TOTAL FOR CATEGORY 26	0	0	-19,788	-19,788
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	0	0	190,707	220,093
	TOTAL FOR CATEGORY 27	0	0	190,707	220,093
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-3,627	-3,627
7430	PROFESSIONAL SERVICES	0	0	-900	-900
	TOTAL FOR CATEGORY 30	0	0	-4,527	-4,527
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7060	CONTRACTS	0	0	390,185	227,136
7302	REGISTRATION FEES	0	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	0	0	625	625
	TOTAL FOR CATEGORY 32	0	0	396,663	233,614
<b>42</b>	<b>NEVADA TRIP</b>				
7060	CONTRACTS	0	0	440,762	440,762
	TOTAL FOR CATEGORY 42	0	0	440,762	440,762
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	79,263	88,892
	TOTAL FOR CATEGORY 80	0	0	79,263	88,892
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	73,581	82,137
7395	COST ALLOCATION - B	0	0	361,866	401,859
7396	COST ALLOCATION - C	0	0	1,134,692	1,240,494
	TOTAL FOR CATEGORY 81	0	0	1,570,139	1,724,490
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	92,268	76,571
3442	FED SECTION 110 GRANT	0	0	342,608	284,625
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-36,327	-36,910
5200	WORKERS COMPENSATION	0	0	-2,756	-2,723
5300	RETIREMENT	0	0	179,955	184,182
5430	LABOR RELATIONS ASSESSMENT	0	0	5,448	5,448
5500	GROUP INSURANCE	0	0	339,648	269,376
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-52,739	-62,111
5800	UNEMPLOYMENT COMPENSATION	0	0	2,181	4,475
5840	MEDICARE	0	0	-534	-541
	TOTAL FOR CATEGORY 01	0	0	434,876	361,196
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>M800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-33,372	-27,278
3442	FED SECTION 110 GRANT	0	0	-123,304	-100,786
	TOTAL REVENUES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	-82,367	-84,620
	TOTAL FOR CATEGORY 80	0	0	-82,367	-84,620
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	15,999	16,929
7395	COST ALLOCATION - B	0	0	45,817	56,182
7396	COST ALLOCATION - C	0	0	-136,125	-116,555
	TOTAL FOR CATEGORY 81	0	0	-74,309	-43,444
	TOTAL EXPENDITURES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>E125</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	595	595
3442	FED SECTION 110 GRANT	0	0	2,199	2,199

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	2,794	2,794
	TOTAL FOR CATEGORY 04	0	0	2,794	2,794
	TOTAL EXPENDITURES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>E126</b>	<b>EDUCATION &amp; WORKFORCE</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3433	FED SSA PROGRAM INCOME	0	0	1,508	1,508
	TOTAL REVENUES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>EXPENDITURE</b>					
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	0	0	51	51
6200	PER DIEM IN-STATE	0	0	226	226
	TOTAL FOR CATEGORY 32	0	0	1,508	1,508
	TOTAL EXPENDITURES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	478	473
3442	FED SECTION 110 GRANT	0	0	1,768	1,748
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	2,246	2,221
	TOTAL FOR CATEGORY 04	0	0	2,246	2,221
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>E226</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	301,386	301,386
3442	FED SECTION 110 GRANT	0	0	1,113,573	1,113,573



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>EXPENDITURE</b>					
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	1,414,959	1,414,959
	TOTAL FOR CATEGORY 10	0	0	1,414,959	1,414,959
	TOTAL EXPENDITURES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>E302</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	24,113	24,923
3442	FED SECTION 110 GRANT	0	0	89,095	92,088
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	113,208	117,011
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	80,054	83,666
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	15,410	16,106
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,073	2,092
5800	UNEMPLOYMENT COMPENSATION	0	0	20	42
5840	MEDICARE	0	0	1,161	1,214
	TOTAL FOR CATEGORY 01	0	0	112,418	116,244
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	113,208	117,011
<b>E303</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	368,533	408,817
3442	FED SECTION 110 GRANT	0	0	1,175,551	1,262,200
TOTAL REVENUES FOR DECISION UNIT E303		0	0	1,544,084	1,671,017
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	475,677	657,548
5200	WORKERS COMPENSATION	0	0	17,753	13,901
5300	RETIREMENT	0	0	91,567	126,578
5400	PERSONNEL ASSESSMENT	0	0	3,552	3,552
5500	GROUP INSURANCE	0	0	89,190	113,160
5700	PAYROLL ASSESSMENT	0	0	1,073	1,073
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	12,317	16,437
5800	UNEMPLOYMENT COMPENSATION	0	0	156	332
5840	MEDICARE	0	0	6,896	9,537
TOTAL FOR CATEGORY 01		0	0	698,181	942,118
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	27	27
7054	AG TORT CLAIM ASSESSMENT	0	0	810	808
8241	NEW FURNISHINGS <\$5,000 - A	0	0	90,338	0
TOTAL FOR CATEGORY 04		0	0	91,175	835
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	17,629	23,505
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	5,574	5,342
7556	EITS SECURITY ASSESSMENT	0	0	1,494	1,491
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	14,178	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	43,112	0
TOTAL FOR CATEGORY 26		0	0	81,987	30,338
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	114,866	122,246
TOTAL FOR CATEGORY 80		0	0	114,866	122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	557,875	575,480
TOTAL FOR CATEGORY 81		0	0	557,875	575,480
TOTAL EXPENDITURES FOR DECISION UNIT E303		0	0	1,544,084	1,671,017

**E321 GOVERNMENT SUPPORT SERVICES**  
[See Attachment]

**REVENUE**

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	12,878	12,878
3442	FED SECTION 110 GRANT	0	0	47,583	47,583
	TOTAL REVENUES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>EXPENDITURE</b>					
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	0	0	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	720	720
6150	COMM AIR TRANS OUT-OF-STATE	0	0	3,826	3,826
	TOTAL FOR CATEGORY 02	0	0	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	23,845	23,845
6210	FS DAILY RENTAL IN-STATE	0	0	154	154
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	-113	-113
6250	COMM AIR TRANS IN-STATE	0	0	19,930	19,930
	TOTAL FOR CATEGORY 03	0	0	43,816	43,816
	TOTAL EXPENDITURES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>E325</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	1,005,734	1,281,184
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	272,200	346,750
	TOTAL REVENUES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	1,277,934	1,627,934
	TOTAL FOR CATEGORY 09	0	0	1,277,934	1,627,934
	TOTAL EXPENDITURES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>E331</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	194,286	400,837
3442	FED SECTION 110 GRANT	0	0	717,856	1,481,025
	TOTAL REVENUES FOR DECISION UNIT E331	0	0	912,142	1,881,862

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	912,142	1,881,862
	TOTAL FOR CATEGORY 09	0	0	912,142	1,881,862
	TOTAL EXPENDITURES FOR DECISION UNIT E331	0	0	912,142	1,881,862
<b>E551</b>	<b>TECHNOLOGY INVESTMENT REQUEST</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	472,200	196,750
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	127,800	53,250
	TOTAL REVENUES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7061	CONTRACTS - A	0	0	600,000	250,000
	TOTAL FOR CATEGORY 09	0	0	600,000	250,000
	TOTAL EXPENDITURES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>E600</b>	<b>BUDGET REDUCTIONS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-3,088	-2,094
3442	FED SECTION 110 GRANT	0	0	-11,408	-7,739
	TOTAL REVENUES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	-14,496	-9,833
	TOTAL FOR CATEGORY 04	0	0	-14,496	-9,833
	TOTAL EXPENDITURES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>E601</b>	<b>BUDGET REDUCTIONS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-24,113	-24,923
3442	FED SECTION 110 GRANT	0	0	-89,095	-92,088
	TOTAL REVENUES FOR DECISION UNIT E601	0	0	-113,208	-117,011
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5100	SALARIES	0	0	-80,054	-83,666
5200	WORKERS COMPENSATION	0	0	-1,346	-1,346
5300	RETIREMENT	0	0	-15,410	-16,106
5400	PERSONNEL ASSESSMENT	0	0	-355	-355
5500	GROUP INSURANCE	0	0	-11,892	-11,316
5700	PAYROLL ASSESSMENT	0	0	-107	-107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-2,073	-2,092
5800	UNEMPLOYMENT COMPENSATION	0	0	-20	-42
5840	MEDICARE	0	0	-1,161	-1,214
TOTAL FOR CATEGORY 01		0	0	-112,418	-116,244
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81
TOTAL FOR CATEGORY 04		0	0	-84	-84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149
TOTAL FOR CATEGORY 26		0	0	-706	-683
TOTAL EXPENDITURES FOR DECISION UNIT E601		0	0	-113,208	-117,011
<b>E602</b>	<b>BUDGET REDUCTIONS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-357,071	-179,516
3433	FED SSA PROGRAM INCOME	0	0	9,766	-71,469
3442	FED SECTION 110 GRANT	0	0	-711,563	19,208
TOTAL REVENUES FOR DECISION UNIT E602		0	0	-1,058,868	-231,777
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	0	-8
7302	REGISTRATION FEES	0	0	-2,794	-2,794
8241	NEW FURNISHINGS <\$5,000 - A	0	0	-63,768	0
TOTAL FOR CATEGORY 04		0	0	-66,562	-2,802
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	94,194	94,194
TOTAL FOR CATEGORY 09		0	0	94,194	94,194
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7060	CONTRACTS	0	0	-364,695	462,619
	TOTAL FOR CATEGORY 10	0	0	-364,695	462,619
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-12,444	-16,592
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-12,282	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-34,104	0
	TOTAL FOR CATEGORY 26	0	0	-58,830	-16,592
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	0	0	-2,462	-2,462
6130	PUBLIC TRANS OUT-OF-STATE	0	0	-102	-102
6200	PER DIEM IN-STATE	0	0	-452	-452
7060	CONTRACTS	0	0	12,782	-68,454
	TOTAL FOR CATEGORY 32	0	0	9,766	-71,470
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	-114,866	-122,246
	TOTAL FOR CATEGORY 80	0	0	-114,866	-122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	-557,875	-575,480
	TOTAL FOR CATEGORY 81	0	0	-557,875	-575,480
	TOTAL EXPENDITURES FOR DECISION UNIT E602	0	0	-1,058,868	-231,777
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	31,108	16,947
3442	FED SECTION 110 GRANT	0	0	114,941	62,617
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	146,049	79,564
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	55,713	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	90,336	42,043
	TOTAL FOR CATEGORY 26	0	0	146,049	79,564
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	146,049	79,564
<b>E720</b>	<b>NEW EQUIPMENT</b> [See Attachment]				
<b>REVENUE</b>					

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,266	0
3442	FED SECTION 110 GRANT	0	0	4,680	0
	TOTAL REVENUES FOR DECISION UNIT E720	0	0	5,946	0
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	2,274	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	3,672	0
	TOTAL FOR CATEGORY 26	0	0	5,946	0
	TOTAL EXPENDITURES FOR DECISION UNIT E720	0	0	5,946	0
<b>E800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	250,564	234,106
3442	FED SECTION 110 GRANT	0	0	502,450	429,096
	TOTAL REVENUES FOR DECISION UNIT E800	0	0	753,014	663,202
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	91,970	112,455
	TOTAL FOR CATEGORY 80	0	0	91,970	112,455
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	6,025	4,083
7395	COST ALLOCATION - B	0	0	56,954	60,213
7396	COST ALLOCATION - C	0	0	598,065	486,451
	TOTAL FOR CATEGORY 81	0	0	661,044	550,747
	TOTAL EXPENDITURES FOR DECISION UNIT E800	0	0	753,014	663,202
TOTAL REVENUES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	36,530,988	38,575,913
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	36,530,988	38,575,913

Section B1: Summary by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	6,246,735	6,739,828
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	1,120,580	1,039,345
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	28,272,673	29,905,741
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	45,237	45,237
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	400,000	400,000
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	440,763	440,762
TOTAL REVENUES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	36,530,988	38,575,913
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	9,217,428	9,616,333
5200	WORKERS COMPENSATION	139,642	169,952	178,615	180,422
5300	RETIREMENT	1,463,200	1,507,990	2,231,126	2,315,264
5400	PERSONNEL ASSESSMENT	23,930	24,040	46,890	46,890
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	562	561
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	5,448	5,448
5500	GROUP INSURANCE	880,095	1,111,176	1,540,014	1,493,712
5700	PAYROLL ASSESSMENT	4,435	4,485	14,158	14,158
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	238,728	240,397
5800	UNEMPLOYMENT COMPENSATION	4,060	0	2,337	4,807
5840	MEDICARE	92,984	104,781	133,654	139,439
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	-179,082	-183,094
5930	LONGEVITY PAY	19,361	0	25,975	30,025
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	13,455,853	13,904,362
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	720	720
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	3,826	3,826



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	28,588	28,588
6210	FS DAILY RENTAL IN-STATE	282	128	282	282
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	49,711	49,711
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	50	50
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	21,586	21,586
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	101,382	101,382
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	354	354
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	10,688	10,661
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	14,166	14,166
7060	CONTRACTS	455,036	340,016	501,535	506,165
7062	CONTRACTS - B	129,003	127,979	144,572	144,572
7070	CONTRACTS - J	1,208	360	1,081	1,081
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	833,046	851,221
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	21,711	21,711
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	0	223	0	0
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	18,469	18,469
7302	REGISTRATION FEES	7,354	60	4,560	4,560
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	19,323	19,323
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	26,980	26,980
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	26,570	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,742,791	1,738,999
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	6,492,957	7,812,677
7061	CONTRACTS - A	0	0	600,000	250,000
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	154,101	154,101
7302	REGISTRATION FEES	0	200	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	0	0
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	8,858,986	9,828,706
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	4,459,439	5,286,753

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
TOTAL FOR CATEGORY 10		3,409,558	0	4,459,439	5,286,753
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	6,095	6,095
TOTAL FOR CATEGORY 17		8,663	9,706	11,420	11,420
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
TOTAL FOR CATEGORY 23		66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	103,675	103,675
TOTAL FOR CATEGORY 24		96,305	0	103,675	103,675
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	46,565	46,565
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
TOTAL FOR CATEGORY 25		34,930	73,528	47,618	47,618
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	98,430	100,158
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	73,573	70,514
7556	EITS SECURITY ASSESSMENT	13,220	13,199	19,721	19,680
7557	EITS NAS CARD READER	24	109	139	139

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	59,883	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	103,016	42,043
	TOTAL FOR CATEGORY 26	129,186	126,819	354,762	270,055
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	587,731	617,117
	TOTAL FOR CATEGORY 27	535,299	397,024	587,731	617,117
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	1,680	1,680
	TOTAL FOR CATEGORY 30	2,902	6,826	2,299	2,299
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	0	0
6130	PUBLIC TRANS OUT-OF-STATE	105	51	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	0	0
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	488,967	244,682
7302	REGISTRATION FEES	5,019	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	625	0	625	625
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 32	275,475	96,226	504,163	259,878
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	440,762	440,762
	TOTAL FOR CATEGORY 42	98,625	4,062,020	440,762	440,762
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	0	0
7397	COST ALLOCATION - D	652,698	764,252	741,618	769,479
	TOTAL FOR CATEGORY 80	652,698	764,252	741,618	769,479
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	0	0
7394	COST ALLOCATION - A	120,325	123,361	218,966	226,510
7395	COST ALLOCATION - B	686,793	685,367	1,150,004	1,203,621
7396	COST ALLOCATION - C	1,407,427	1,912,566	3,509,198	3,522,956
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	4,878,168	4,953,087
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	0	0
	TOTAL FOR CATEGORY 87	28,606	28,606	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	36,530,988	38,575,913

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS  
2025-2027 Biennium (FY26-27) G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E302	2501	APPROPRIATION CONTROL	0	0	24,113	24,923	24,113	24,923
E602	2501	APPROPRIATION CONTROL	0	0	-357,071	-179,516	-357,071	-179,516
E602	3433	FED SSA PROGRAM INCOME	0	0	9,766	-71,469	9,766	-71,469
E302	3442	FED SECTION 110 GRANT	0	0	89,095	92,088	89,095	92,088
E602	3442	FED SECTION 110 GRANT	0	0	-711,563	19,208	-711,563	19,208
TOTAL FOR REVENUE			0	0	-945,660	-114,766	-945,660	-114,766
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
E302	5100	SALARIES	0	0	80,054	83,666	80,054	83,666
E302	5200	WORKERS COMPENSATION	0	0	1,346	1,346	1,346	1,346
E302	5300	RETIREMENT	0	0	15,410	16,106	15,410	16,106
E302	5400	PERSONNEL ASSESSMENT	0	0	355	355	355	355
E302	5500	GROUP INSURANCE	0	0	11,892	11,316	11,892	11,316
E302	5700	PAYROLL ASSESSMENT	0	0	107	107	107	107
E302	5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,073	2,092	2,073	2,092
E302	5800	UNEMPLOYMENT COMPENSATION	0	0	20	42	20	42
E302	5840	MEDICARE	0	0	1,161	1,214	1,161	1,214
TOTAL FOR CATEGORY 01			0	0	112,418	116,244	112,418	116,244
<b>04</b>	<b>OPERATING</b>							
E302	7050	EMPLOYEE BOND INSURANCE	0	0	3	3	3	3
E302	7054	AG TORT CLAIM ASSESSMENT	0	0	81	81	81	81
E602	7060	CONTRACTS	0	0	0	-8	0	-8
E602	7302	REGISTRATION FEES	0	0	-2,794	-2,794	-2,794	-2,794
E602	8241	NEW FURNISHINGS <\$5,000 - A	0	0	-63,768	0	-63,768	0
TOTAL FOR CATEGORY 04			0	0	-66,478	-2,718	-66,478	-2,718
<b>09</b>	<b>CASE SERVICES</b>							
E602	7060	CONTRACTS	0	0	94,194	94,194	94,194	94,194
TOTAL FOR CATEGORY 09			0	0	94,194	94,194	94,194	94,194
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>							
E602	7060	CONTRACTS	0	0	-364,695	462,619	-364,695	462,619
TOTAL FOR CATEGORY 10			0	0	-364,695	462,619	-364,695	462,619
<b>26</b>	<b>INFORMATION SERVICES</b>							
E602	7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-12,444	-16,592	-12,444	-16,592

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS  
2025-2027 Biennium (FY26-27) G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
E302	7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534	557	534
E302	7556	EITS SECURITY ASSESSMENT	0	0	149	149	149	149
E602	7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-12,282	0	-12,282	0
E602	8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-34,104	0	-34,104	0
TOTAL FOR CATEGORY 26			0	0	-58,124	-15,909	-58,124	-15,909
<b>32</b>	<b>SSA PROGRAM INCOME</b>							
E602	6100	PER DIEM OUT-OF-STATE	0	0	-2,462	-2,462	-2,462	-2,462
E602	6130	PUBLIC TRANS OUT-OF-STATE	0	0	-102	-102	-102	-102
E602	6200	PER DIEM IN-STATE	0	0	-452	-452	-452	-452
E602	7060	CONTRACTS	0	0	12,782	-68,454	12,782	-68,454
TOTAL FOR CATEGORY 32			0	0	9,766	-71,470	9,766	-71,470
<b>80</b>	<b>DIVISION COST ALLOCATION</b>							
E602	7000	OPERATING	0	0	-114,866	-122,246	-114,866	-122,246
TOTAL FOR CATEGORY 80			0	0	-114,866	-122,246	-114,866	-122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>							
E602	7000	OPERATING	0	0	-557,875	-575,480	-557,875	-575,480
TOTAL FOR CATEGORY 81			0	0	-557,875	-575,480	-557,875	-575,480
TOTAL FOR EXPENSE			0	0	-945,660	-114,766	-945,660	-114,766

**NEEDS CORRECTION**

**E-602 BUDGET AMENDMENT**

DEC UNIT	CAT-GL	G01 Y1	G01 Y2	W:G01 Y1	W:G01 Y2	CHANGE Δ	CHANGE Δ
B000	00-2501	5,022,623	5,076,750	5,022,623	5,076,750	0	0
B000	00-3442	18,113,009	18,174,048	18,113,009	18,174,048	0	0
M100	00-2501	16,766	16,151	16,766	16,151	0	(0)
M100	00-3442	61,949	59,674	61,949	59,674	(0)	0
M150	00-2501	347,515	403,205	347,515	403,205	0	0
M150	00-3442	5,442,847	5,598,736	5,442,847	5,598,735	0	(1)
M150	00-3433	396,663	233,614	409,445	165,160	12,782	(68,454)
M150	32-7060	396,663	233,614	409,445	165,160	12,782	(68,454)
M300	00-2501	92,268	76,571	92,629	76,935	361	364
M300	00-3442	342,608	284,625	342,247	284,261	(361)	(364)
M800	00-2501	(33,372)	(27,278)	(33,372)	(27,278)	0	0
M800	00-3442	(123,304)	(100,786)	(123,304)	(100,786)	(0)	(0)
E125	00-2501	595	595	0	0	(595)	(595)
E125	00-3442	2,199	2,199	0	0	(2,199)	(2,199)
E125	04-7302	2,794	2,794	0	0	(2,794)	(2,794)
E126	00-3433	1,508	1,508	(1,508)	(1,508)	(3,016)	(3,016)
E126	32-6100	1,231	1,231	(1,231)	(1,231)	(2,462)	(2,462)
E126	32-6130	51	51	(51)	(51)	(102)	(102)
E126	32-6200	226	226	(226)	(226)	(452)	(452)
E225	00-2501	478	473	478	471	0	(2)
E225	00-3442	1,768	1,748	1,768	1,742	(0)	(6)
E225	04-7060	2,246	2,221	2,246	2,213	0	(8)
E226	00-2501	301,386	301,386	223,706	399,924	(77,680)	98,538
E226	00-3442	1,113,573	1,113,573	826,558	1,477,654	(287,015)	364,081
E226	10-7060	1,414,959	1,414,959	1,050,264	1,877,578	(364,695)	462,619
E303	00-2501	368,533	408,817	160,749	203,777	(207,784)	(205,040)
E303	00-3442	1,175,551	1,262,200	593,942	752,922	(581,609)	(509,278)
E303	01-5000	698,181	942,118	698,181	942,118	0	0
E303	04-8241	91,175	835	27,407	835	(63,768)	0
E303	26-7547	17,629	23,505	5,185	6,913	(12,444)	(16,592)
E303	26-7771	14,178	0	3,162	0	(11,016)	0
E303	26-8371	43,112	0	14,954	0	(28,158)	0
E303	80-7000	114,866	122,246	0	0	(114,866)	(122,246)
E303	81-7000	557,875	575,480	0	0	(557,875)	(575,480)
E303	All other	7,068	6,833	24,697	30,338	17,629	23,505
E321	00-2501	12,878	12,878	12,878	12,878	0	0
E321	00-3442	47,583	47,583	47,583	47,583	(0)	(0)
E325	00-4653	272,200	346,750	272,200	346,750	(0)	0
E325	00-3442	1,005,734	1,281,184	1,005,734	1,281,184	0	0
E331	00-2501	194,286	400,837	214,350	420,900	20,064	20,063
E331	00-3442	717,856	1,481,025	791,986	1,555,156	74,130	74,131
E331	09-7060	912,142	1,881,862	1,006,336	1,976,056	94,194	94,194
E551	00-4653	127,800	53,250	127,800	53,250	0	0
E551	00-3442	472,200	196,750	472,200	196,750	0	0
E600	00-2501	(3,088)	(2,094)	(3,088)	(2,094)	0	(0)
E600	00-3442	(11,408)	(7,739)	(11,408)	(7,739)	(0)	0
E601	00-2501	(24,113)	(24,923)	(24,113)	(24,923)	(0)	(0)
E601	00-3442	(89,095)	(92,088)	(89,095)	(92,088)	0	0
E710	00-2501	31,108	16,947	31,108	16,947	0	0
E710	00-3442	114,941	62,617	114,941	62,617	(0)	(0)
E720	00-2501	1,266	0	0	0	(1,266)	0
E720	00-3442	4,680	0	0	0	(4,680)	0
E720	26-7771	1,266	0	0	0	(1,266)	0
E720	26-8371	5,946	0	0	0	(5,946)	0
E800	00-2501	250,564	234,106	160,392	141,262	(90,172)	(92,844)
E800	00-3442	502,450	429,096	592,622	521,940	90,172	92,844

**ROLL-UP**

CAT-GL	2026	2027
00-2501	(357,071)	(179,516)
00-3442	(711,563)	19,208
00-3433	9,766	(71,470)
00-4653	(0)	0
<b>TOTAL REV</b>	<b>(1,058,868)</b>	<b>(231,777)</b>

CAT-GL	2026	2027
01-7000	0	0
04-7060	0	(8)
04-7302	(2,794)	(2,794)
04-8241	(63,768)	0
09-7060	94,194	94,194
10-7060	(364,695)	462,619
26-7547	(12,444)	(16,592)
26-7771	(12,282)	0
26-8371	(34,104)	0
32-6100	(2,462)	(2,462)
32-6130	(102)	(102)
32-6200	(452)	(452)
32-7060	12,782	(68,454)
80-7000	(114,866)	(122,246)
81-7000	(557,875)	(575,480)
<b>TOTAL EXP</b>	<b>(1,058,868)</b>	<b>(231,777)</b>







Department of Employment, Training & Rehabilitation  
 3265 Vocational Rehabilitation  
 Fund Map SFY 2026

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	2510 - REVERSIONS	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3594 - FED SUPPORTED EMPLOYMENT	3802 - CLIENT CHARGE	4653 - TRANSFER FROM ESD	4746 - TRANSFER FROM NDE	TOTAL
00	REVENUE:	6,246,735	0	1,120,580	28,272,673	45,237	5,000	400,000	440,763	36,530,988
00	2511 BALANCE FORWARD	0								0
00	2512 BALANCE FORWARD TO NEW YEAR	0								0
	<b>TOTAL REVENUE:</b>	6,246,735	0	1,120,580	28,272,673	45,237	5,000	400,000	440,763	36,530,988
1	PERSONNEL SERVICES	3,829,396	0	9,611	9,616,847	0	0			13,455,854
2	OUT OF STATE TRAVEL	3,545	0	0	13,100	0	0			16,645
3	IN STATE TRAVEL	14,045	0	376	86,961	0	0			101,382
4	OPERATING	1,060,400	0	50	682,342	0	0			1,742,791
9	CLIENT SERVICES	213,285	0	0	8,240,701	0	5,000	400,000		8,858,986
10	CLIENT SERVICES - PRE-ETS	223,706	0	0	4,235,733	0	0			4,459,439
17	STRATEGIC PLANNING	0	0	0	11,420	0	0			11,420
23	ONE SHOTS SB475	0	0	0	0	0	0			0
24	SARA REEMPLOYMENT SYS INTG	0	0	0	103,675	0	0			103,675
25	SUPPT EMPLOYMENT	2,381	0	0	0	45,237	0			47,618
26	INFORMATION SERVICES	48,552	0	0	306,210	0	0			354,762
27	CLIENT INFORMATION SYSTEM	397,024	0	0	190,707	0	0			587,731
28	PHONE SYSTEM	0	0	0	947	0	0			947
30	TRAINING	0	0	0	2,299	0	0			2,299
32	SSA PROGRAM INCOME	0	0	504,163	0	0	0			504,163
42	NEVADA TRIP	0	0	0	0	0	0		440,763	440,763
59	UTILITIES	0	0	0	4,775	0	0			4,775
80	DIVISION COST ALLOCATION	2,045	0	83,995	655,578	0	0			741,618
81	DEPARTMENTAL COST ALLOCATION	452,357	0	522,386	3,903,424	0	0			4,878,167
87	PURCHASING ASSESSMENT	0	0	0	0	0	0			0
88	STATE COST RECOVERY PLAN	0	0	0	217,954	0	0			217,954
93	RESERVE FOR REV TO GEN FUND	0	0	0	0	0	0			0
	<b>TOTAL EXPENDITURE:</b>	6,246,735	0	1,120,580	28,272,673	45,237	5,000	400,000	440,763	36,530,989
		0	0	0	0	0	0	0	0	1

Department of Employment, Training & Rehabilitation  
 3265 Vocational Rehabilitation  
 Fund Map SFY 2027

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	2510 - REVERSIONS	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3594 - FED SUPPORTED EMPLOYMENT	3802 - CLIENT CHARGE	4653 - TRANSFER FROM ESD	4746 - TRANSFER FROM NDE	TOTAL
00	REVENUE:	6,739,828	0	1,039,344	29,905,741	45,237	5,000	400,000	440,762	38,575,912
00	2511 BALANCE FORWARD	0								0
00	2512 BALANCE FORWARD TO NEW YEAR	0								0
	<b>TOTAL REVENUE:</b>	6,739,828	0	1,039,344	29,905,741	45,237	5,000	400,000	440,762	38,575,912
1	PERSONNEL SERVICES	3,908,002	0	9,826	9,986,535	0	0			13,904,363
2	OUT OF STATE TRAVEL	3,545	0	0	13,100	0	0			16,645
3	IN STATE TRAVEL	14,050	0	376	86,956	0	0			101,382
4	OPERATING	1,071,381	0	50	667,568	0	0			1,738,999
9	CLIENT SERVICES	419,835	0	0	9,003,871	0	5,000	400,000		9,828,706
10	CLIENT SERVICES - PRE-ETS	399,924	0	0	4,886,829	0	0			5,286,753
17	STRATEGIC PLANNING	0	0	0	11,420	0	0			11,420
23	ONE SHOTS SB475	0	0	0	0	0	0			0
24	SARA REEMPLOYMENT SYS INTG	0	0	0	103,675	0	0			103,675
25	SUPPT EMPLOYMENT	2,381	0	0	0	45,237	0			47,618
26	INFORMATION SERVICES	30,509	0	0	239,545	0	0			270,054
27	CLIENT INFORMATION SYSTEM	397,024	0	0	220,093	0	0			617,117
28	PHONE SYSTEM	0	0	0	947	0	0			947
30	TRAINING	0	0	0	2,299	0	0			2,299
32	SSA PROGRAM INCOME	0	0	259,878	0	0	0			259,878
42	NEVADA TRIP	0	0	0	0	0	0		440,762	440,762
59	UTILITIES	0	0	0	4,775	0	0			4,775
80	DIVISION COST ALLOCATION	24,863	0	83,995	660,621	0	0			769,479
81	DEPARTMENTAL COST ALLOCATION	468,315	0	685,220	3,799,551	0	0			4,953,086
87	PURCHASING ASSESSMENT	0	0	0	0	0	0			0
88	STATE COST RECOVERY PLAN	0	0	0	217,954	0	0			217,954
93	RESERVE FOR REV TO GEN FUND	0	0	0	0	0	0			0
	<b>TOTAL EXPENDITURE:</b>	6,739,828	0	1,039,344	29,905,741	45,237	5,000	400,000	440,762	38,575,912
		0	0	0	(0)	0	0	0	0	(0)

# State of Nevada Budget Amendment 2025-2027 Biennium (FY26-27)

Amendment Number: A254033265

BUDGET DIVISION USE ONLY	
DATE	<u>02/28/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
	<b>afrantz</b>

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
02/28/25	101	901	3265	DETR - VOCATIONAL REHABILITATION

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E302	2501	APPROPRIATION CONTROL	0	24,113	24,113	0	24,923	24,923
E302	3442	FED SECTION 110 GRANT	0	89,095	89,095	0	92,088	92,088
<b>Total Revenue</b>				<u>113,208</u>			<u>117,011</u>	

**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E302	01	PERSONNEL SERVICES	5100	0	80,054	80,054	0	83,666	83,666
E302	01	PERSONNEL SERVICES	5200	0	1,346	1,346	0	1,346	1,346
E302	01	PERSONNEL SERVICES	5300	0	15,410	15,410	0	16,106	16,106
E302	01	PERSONNEL SERVICES	5400	0	355	355	0	355	355
E302	01	PERSONNEL SERVICES	5500	0	11,892	11,892	0	11,316	11,316
E302	01	PERSONNEL SERVICES	5700	0	107	107	0	107	107
E302	01	PERSONNEL SERVICES	5750	0	2,073	2,073	0	2,092	2,092
E302	01	PERSONNEL SERVICES	5800	0	20	20	0	42	42
E302	01	PERSONNEL SERVICES	5840	0	1,161	1,161	0	1,214	1,214
E302	04	OPERATING	7050	0	3	3	0	3	3
E302	04	OPERATING	7054	0	81	81	0	81	81
E302	26	INFORMATION SERVICES	7554	0	557	557	0	534	534
E302	26	INFORMATION SERVICES	7556	0	149	149	0	149	149
<b>Total Category Expenditure</b>					<u>113,208</u>			<u>117,011</u>	

**Remarks**  
The purpose of this budget amendment is to fund a position that was removed in the decision unit E601.

**State of Nevada**  
**Budget Amendment Packet Checklist**

- ✓ Budget Amendment form
- ✓ Budget Amendment packet checklist
- ✓ Cumulative modification worksheet
- ✓ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ✓ Before/After Reports (current)
- Budget projections with corresponding detail
- ✓ Fund map reflecting amounts before and after the revision
- NPD 19 (If requesting new position) **include copy of current organizational chart w/proposed change**
- Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- Spreadsheets/detailed calculations supporting request

**BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE**

- Grant history/reconciliation form for grants
- Copies of all grant awards for the current year listed on the grant reconciliation form
- Copy of grant budget - if applicable
- Summary of the grant program and purpose if not included in the grant award document

**STATE OF NEVADA  
DETR - REHABILITATION DIVISION**

**Budget Account 3265 - DETR - VOCATIONAL REHABILITATION  
Budget Amendment A254033265  
2025-2027 Biennium (FY26-27)**

Submitted February 28, 2025

**Budget Account's Primary Purpose, Function and Statutory Authority**

The Bureau of Vocational Rehabilitation provides vocationally motivated services to eligible individuals with disabilities to assist them in preparing for and obtaining competitive, integrated employment. The services available under this program are tailored to meet the individual needs of the consumer and may include a broad variety of vocational assessments, career counseling, training, education, job development, job placement, work readiness training, medical treatment/restoration, transportation, and assistive technology to help the individual to prepare for or achieve employment.

**Purpose of Work Program**

The purpose of this budget amendment is to fund a position that was removed in the decision unit E601.

**Justification**

This position is critical to the Vocational Rehabilitation program because it provides vocational testing and work assessments for individuals with disabilities and assists them to make informed decisions about their vocational goals. Filling this position is challenging due to the requirements and experience necessary for candidates.

**Expected Benefits to be Realized**

To continue the mission of the Vocational Rehabilitation Division and provide services to its clients

**Explanation of Projections and Documentation**

NEBS 210 G01 A-B  
NEBS 210 G08 A-B  
NEBS 225  
Fund Map

**Summary of Alternatives and Why Current Proposal is Preferred**

The current proposal is preferred to preserve the position due to the challenges of staffing these positions.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF EMPLOYMENT, TRAINING & REHAB  
DETR - REHABILITATION DIVISION  
DETR - VOCATIONAL REHABILITATION  
B/A 3265 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED				-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment							
						BA # A253903265		BA # A254033265		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	6,579,693	6,894,421	-357,071	-179,516	24,113	24,923	-332,958	-154,593	-5.1%	-2.2%	6,246,735	6,739,828		
3433	FED SSA PROGRAM INCOME	1,110,814	1,110,814	9,766	-71,470			9,766	-71,470	0.9%	-6.4%	1,120,580	1,039,344		
3442	FED SECTION 110 GRANT	28,895,141	29,794,445	-711,563	19,209	89,095	92,088	-622,468	111,297	-2.2%	0.4%	28,272,673	29,905,742		
3594	FED SUPPORTED EMPLOYMENT	45,237	45,237					0	0	0.0%	0.0%	45,237	45,237		
3802	CLIENT CHARGE	5,000	5,000					0	0	0.0%	0.0%	5,000	5,000		
4653	TRANSFER FROM EMPLOYMENT SECURITY	400,000	400,000					0	0	0.0%	0.0%	400,000	400,000		
4746	TRANSFER FROM NDE	440,763	440,762					0	0	0.0%	0.0%	440,763	440,762		
<b>Total Revenues</b>		<b>37,476,648</b>	<b>38,690,679</b>	<b>-1,058,868</b>	<b>-231,777</b>	<b>113,208</b>	<b>117,011</b>	<b>-945,660</b>	<b>-114,766</b>	<b>-2.5%</b>	<b>-0.3%</b>	<b>36,530,988</b>	<b>38,575,913</b>		
<b>EXPENDITURES</b>															
Cat	G.L.#	Description													
01	5100	SALARIES	9,137,374	9,532,667			80,054	83,666	80,054	83,666	0.9%	0.9%	9,217,428	9,616,333	
01	5200	WORKERS COMPENSATION	177,269	179,076			1,346	1,346	1,346	1,346	0.8%	0.8%	178,615	180,422	
01	5300	RETIREMENT	2,215,716	2,299,158			15,410	16,106	15,410	16,106	0.7%	0.7%	2,231,126	2,315,264	
01	5400	PERSONNEL ASSESSMENT	46,535	46,535			355	355	355	355	0.8%	0.8%	46,890	46,890	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	562	561					0	0	0.0%	0.0%	562	561	
01	5430	LABOR RELATIONS ASSESSMENT	5,448	5,448					0	0	0.0%	0.0%	5,448	5,448	
01	5500	GROUP INSURANCE	1,528,122	1,482,396			11,892	11,316	11,892	11,316	0.8%	0.8%	1,540,014	1,493,712	
01	5700	PAYROLL ASSESSMENT	14,051	14,051			107	107	107	107	0.8%	0.8%	14,158	14,158	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	236,655	238,305			2,073	2,092	2,073	2,092	0.9%	0.9%	238,728	240,397	
01	5800	UNEMPLOYMENT COMPENSATION	2,317	4,765			20	42	20	42	0.9%	0.9%	2,337	4,807	
01	5840	MEDICARE	132,493	138,225			1,161	1,214	1,161	1,214	0.9%	0.9%	133,654	139,439	
01	5904	VACANCY SAVINGS	-179,082	-183,094					0	0	-0.0%	-0.0%	-179,082	-183,094	
01	5930	LONGEVITY PAY	25,975	30,025					0	0	0.0%	0.0%	25,975	30,025	
02	6100	PER DIEM OUT-OF-STATE	10,069	10,069					0	0	0.0%	0.0%	10,069	10,069	
02	6130	PUBLIC TRANS OUT-OF-STATE	2,030	2,030					0	0	0.0%	0.0%	2,030	2,030	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	720	720					0	0	0.0%	0.0%	720	720	
02	6150	COMM AIR TRANS OUT-OF-STATE	3,826	3,826					0	0	0.0%	0.0%	3,826	3,826	
03	6200	PER DIEM IN-STATE	28,588	28,588					0	0	0.0%	0.0%	28,588	28,588	
03	6210	FS DAILY RENTAL IN-STATE	282	282					0	0	0.0%	0.0%	282	282	
03	6211	FS MONTHLY VEHICLE RENTAL IN-STATE	49,711	49,711					0	0	0.0%	0.0%	49,711	49,711	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	50	50					0	0	0.0%	0.0%	50	50	
03	6240	PERSONAL VEHICLE IN-STATE	1,165	1,165					0	0	0.0%	0.0%	1,165	1,165	
03	6250	COMM AIR TRANS IN-STATE	21,586	21,586					0	0	0.0%	0.0%	21,586	21,586	
04	7020	OPERATING SUPPLIES	15,098	15,098					0	0	0.0%	0.0%	15,098	15,098	
04	7021	OPERATING SUPPLIES-A	75	75					0	0	0.0%	0.0%	75	75	
04	7027	OPERATING SUPPLIES-G	5,024	5,024					0	0	0.0%	0.0%	5,024	5,024	
04	7030	FREIGHT CHARGES	15	15					0	0	0.0%	0.0%	15	15	
04	7040	NON-STATE PRINTING SERVICES	235	235					0	0	0.0%	0.0%	235	235	
04	7044	PRINTING AND COPYING - C	3,899	3,899					0	0	0.0%	0.0%	3,899	3,899	



04	7045	STATE PRINTING CHARGES	2,529	2,529					0	0	0.0%	0.0%	2,529	2,529
04	7050	EMPLOYEE BOND INSURANCE	351	351				3	3	0.9%	0.9%	354	354	
04	7054	AG TORT CLAIM ASSESSMENT	10,607	10,580				81	81	0.8%	0.8%	10,688	10,661	
04	705A	NON B&G - PROP. & CONT. INSURANCE	14,166	14,166				0	0	0.0%	0.0%	14,166	14,166	
04	7060	CONTRACTS	501,535	506,173		-8		0	-8	0.0%	-0.0%	501,535	506,165	
04	7062	CONTRACTS - B	144,572	144,572				0	0	0.0%	0.0%	144,572	144,572	
04	7070	CONTRACTS - J	1,081	1,081				0	0	0.0%	0.0%	1,081	1,081	
04	7080	LEGAL AND COURT	307	307				0	0	0.0%	0.0%	307	307	
04	7110	NON-STATE OWNED OFFICE RENT	833,046	851,221				0	0	0.0%	0.0%	833,046	851,221	
04	7120	ADVERTISING & PUBLIC RELATIONS	11,347	11,347				0	0	0.0%	0.0%	11,347	11,347	
04	7122	ADVERTISING & PUBLIC REL - B	45	45				0	0	0.0%	0.0%	45	45	
04	7140	MAINTENANCE OF BLDGS AND GRDS	110	110				0	0	0.0%	0.0%	110	110	
04	7145	MAINTENANCE OF BLDGS AND GRDS-E	211	211				0	0	0.0%	0.0%	211	211	
04	7230	MINOR IMPRV-BLGS/FIXTRS	155	155				0	0	0.0%	0.0%	155	155	
04	7255	B & G LEASE ASSESSMENT	21,711	21,711				0	0	0.0%	0.0%	21,711	21,711	
04	7280	OUTSIDE POSTAGE	747	747				0	0	0.0%	0.0%	747	747	
04	7285	POSTAGE - STATE MAILROOM	5,831	5,831				0	0	0.0%	0.0%	5,831	5,831	
04	7286	MAIL STOP-STATE MAILROM	10,698	10,698				0	0	0.0%	0.0%	10,698	10,698	
04	7289	EITS PHONE LINE AND VOICEMAIL	0	0				0	0	0.0%	0.0%	0	0	
04	7290	PHONE, FAX, COMMUNICATION LINE	40,756	40,756				0	0	0.0%	0.0%	40,756	40,756	
04	7291	CELL PHONE/PAGER CHARGES	19,512	19,512				0	0	0.0%	0.0%	19,512	19,512	
04	7296	EITS LONG DISTANCE CHARGES	2,842	2,842				0	0	0.0%	0.0%	2,842	2,842	
04	7297	EITS 800 TOLL FREE CHARGES	40	40				0	0	0.0%	0.0%	40	40	
04	7301	MEMBERSHIP DUES	18,469	18,469				0	0	0.0%	0.0%	18,469	18,469	
04	7302	REGISTRATION FEES	7,354	7,354	-2,794	-2,794		-2,794	-2,794	-38.0%	-38.0%	4,560	4,560	
04	7330	SPECIAL REPORT SERVICES & FEES	59	59				0	0	0.0%	0.0%	59	59	
04	7371	PUBLICATIONS AND PERIODICALS-A	52	52				0	0	0.0%	0.0%	52	52	
04	7430	PROFESSIONAL SERVICES	19,323	19,323				0	0	0.0%	0.0%	19,323	19,323	
04	7630	MISCELLANEOUS GOODS, MATERIALS	32	32				0	0	0.0%	0.0%	32	32	
04	7635	MISCELLANEOUS SERVICES	117	117				0	0	0.0%	0.0%	117	117	
04	7980	OPERATING LEASE PAYMENTS	26,980	26,980				0	0	0.0%	0.0%	26,980	26,980	
04	8241	NEW FURNISHINGS <\$5,000 - A	90,338	0	-63,768			-63,768	0	-70.6%	0.0%	26,570	0	
09	7020	OPERATING SUPPLIES	24	24				0	0	0.0%	0.0%	24	24	
09	7060	CONTRACTS	6,398,763	7,718,483	94,194	94,194		94,194	94,194	1.5%	1.2%	6,492,957	7,812,677	
09	7061	CONTRACTS - A	600,000	250,000				0	0	0.0%	0.0%	600,000	250,000	
09	7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	154,101				0	0	0.0%	0.0%	154,101	154,101	
09	7302	REGISTRATION FEES	0	0				0	0	0.0%	0.0%	0	0	
09	7401	CLIENT SERVICE PROVIDER PMTS-A	1,182,086	1,182,086				0	0	0.0%	0.0%	1,182,086	1,182,086	
09	7420	CLIENT MATERIAL PROVIDER PMTS	10	10				0	0	0.0%	0.0%	10	10	
09	7421	CLIENT MATERIAL PROV PMTS-A	384,964	384,964				0	0	0.0%	0.0%	384,964	384,964	
09	7423	CLIENT MATERIAL PROV PMTS-C	33,400	33,400				0	0	0.0%	0.0%	33,400	33,400	
09	7430	PROFESSIONAL SERVICES	0	0				0	0	0.0%	0.0%	0	0	
09	7771	COMPUTER SOFTWARE <\$5,000 - A	0	0				0	0	0.0%	0.0%	0	0	
09	8701	AID TO INDIVIDUALS-A	11,444	11,444				0	0	0.0%	0.0%	11,444	11,444	
10	7060	CONTRACTS	4,824,134	4,824,134	-364,695	462,619		-364,695	462,619	-7.6%	9.6%	4,459,439	5,286,753	
17	6100	PER DIEM OUT-OF-STATE	2,092	2,092				0	0	0.0%	0.0%	2,092	2,092	
17	6130	PUBLIC TRANS OUT-OF-STATE	42	42				0	0	0.0%	0.0%	42	42	
17	6150	COMM AIR TRANS OUT-OF-STATE	991	991				0	0	0.0%	0.0%	991	991	
17	7020	OPERATING SUPPLIES	128	128				0	0	0.0%	0.0%	128	128	
17	7040	NON-STATE PRINTING SERVICES	965	965				0	0	0.0%	0.0%	965	965	
17	7302	REGISTRATION FEES	711	711				0	0	0.0%	0.0%	711	711	
17	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	396	396				0	0	0.0%	0.0%	396	396	

17	9040	TRANS TO REHABILITATION	6,095	6,095					0	0	0.0%	0.0%	6,095	6,095
24	9146	TRANS TO DETR-INFORMATION DPMT	103,675	103,675					0	0	0.0%	0.0%	103,675	103,675
25	7041	PRINTING AND COPYING - A	110	110					0	0	0.0%	0.0%	110	110
25	7060	CONTRACTS	46,565	46,565					0	0	0.0%	0.0%	46,565	46,565
25	7401	CLIENT SERVICE PROVIDER PMTS-A	930	930					0	0	0.0%	0.0%	930	930
25	7421	CLIENT MATERIAL PROV PMTS-A	13	13					0	0	0.0%	0.0%	13	13
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	110,874	116,750	-12,444	-16,592			-12,444	-16,592	-11.2%	-14.2%	98,430	100,158
26	7554	EITS INFRASTRUCTURE ASSESSMENT	73,016	69,980			557	534	557	534	0.8%	0.8%	73,573	70,514
26	7556	EITS SECURITY ASSESSMENT	19,572	19,531			149	149	149	149	0.8%	0.8%	19,721	19,680
26	7557	EITS NAS CARD READER	139	139					0	0	0.0%	0.0%	139	139
26	7771	COMPUTER SOFTWARE <\$5,000 - A	72,165	37,521	-12,282				-12,282	0	-17.0%	0.0%	59,883	37,521
26	8371	COMPUTER HARDWARE <\$5,000 - A	137,120	42,043	-34,104				-34,104	0	-24.9%	0.0%	103,016	42,043
27	7060	CONTRACTS	587,731	617,117					0	0	0.0%	0.0%	587,731	617,117
28	7290	PHONE, FAX, COMMUNICATION LINE	947	947					0	0	0.0%	0.0%	947	947
30	6240	PERSONAL VEHICLE IN-STATE	35	35					0	0	0.0%	0.0%	35	35
30	6250	COMM AIR TRANS IN-STATE	524	524					0	0	0.0%	0.0%	524	524
30	7302	REGISTRATION FEES	0	0					0	0	0.0%	0.0%	0	0
30	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	60					0	0	0.0%	0.0%	60	60
30	7430	PROFESSIONAL SERVICES	1,680	1,680					0	0	0.0%	0.0%	1,680	1,680
32	6100	PER DIEM OUT-OF-STATE	2,462	2,462	-2,462	-2,462			-2,462	-2,462	-100.0%	-100.0%	0	0
32	6130	PUBLIC TRANS OUT-OF-STATE	102	102	-102	-102			-102	-102	-100.0%	-100.0%	0	0
32	6200	PER DIEM IN-STATE	452	452	-452	-452			-452	-452	-100.0%	-100.0%	0	0
32	7060	CONTRACTS	476,185	313,136	12,782	-68,454			12,782	-68,454	2.7%	-21.9%	488,967	244,682
32	7302	REGISTRATION FEES	5,853	5,853					0	0	0.0%	0.0%	5,853	5,853
32	7304	DUES AND REGISTRATIONS-B	625	625					0	0	0.0%	0.0%	625	625
32	7401	CLIENT SERVICE PROVIDER PMTS-A	8,528	8,528					0	0	0.0%	0.0%	8,528	8,528
32	7421	CLIENT MATERIAL PROV PMTS-A	190	190					0	0	0.0%	0.0%	190	190
42	7060	CONTRACTS	440,762	440,762					0	0	0.0%	0.0%	440,762	440,762
59	7132	ELECTRIC UTILITIES	2,232	2,232					0	0	0.0%	0.0%	2,232	2,232
59	7134	NATURAL GAS UTILITIES	1,335	1,335					0	0	0.0%	0.0%	1,335	1,335
59	7136	GARBAGE DISPOSAL UTILITIES	446	446					0	0	0.0%	0.0%	446	446
59	7137	WATER & SEWER UTILITIES	762	762					0	0	0.0%	0.0%	762	762
80	7000	OPERATING	114,866	122,246	-114,866	-122,246			-114,866	-122,246	-100.0%	-100.0%	0	0
80	7397	COST ALLOCATION - D	741,618	769,479					0	0	0.0%	0.0%	741,618	769,479
81	7000	OPERATING	557,875	575,480	-557,875	-575,480			-557,875	-575,480	-100.0%	-100.0%	0	0
81	7394	COST ALLOCATION - A	218,966	226,510					0	0	0.0%	0.0%	218,966	226,510
81	7395	COST ALLOCATION - B	1,150,004	1,203,621					0	0	0.0%	0.0%	1,150,004	1,203,621
81	7396	COST ALLOCATION - C	3,509,198	3,522,956					0	0	0.0%	0.0%	3,509,198	3,522,956
87	7393	PURCHASING ASSESSMENT	0	0					0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	217,954	217,954					0	0	0.0%	0.0%	217,954	217,954
<b>Total Expenditures</b>			<b>37,476,648</b>	<b>38,690,679</b>	-1,058,868	-231,777	113,208	117,011	-945,660	-114,766	-2.5%	-0.3%	36,530,988	38,575,913

Section A1: Line Item Detail by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	5,022,623	5,076,750
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	712,643	875,692
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	18,113,009	18,174,048
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	69,852	69,852
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	0	0
TOTAL REVENUES FOR DECISION UNIT B000		25,695,381	25,910,050	23,923,127	24,201,342
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	8,778,078	8,995,695
5200	WORKERS COMPENSATION	139,642	169,952	163,618	169,244
5300	RETIREMENT	1,463,200	1,507,990	1,959,604	2,004,504
5400	PERSONNEL ASSESSMENT	23,930	24,040	24,040	24,040
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	552	552
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	6,650	6,650
5500	GROUP INSURANCE	880,095	1,111,176	1,111,176	1,111,176
5700	PAYROLL ASSESSMENT	4,435	4,485	4,485	4,485
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	279,150	286,071
5800	UNEMPLOYMENT COMPENSATION	4,060	0	0	0
5840	MEDICARE	92,984	104,781	127,292	130,443
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	0	0
5930	LONGEVITY PAY	19,361	0	0	0
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	12,454,645	12,732,860
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	0	0
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	0	0
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	0	0
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	4,743	4,743
6210	FS DAILY RENTAL IN-STATE	282	128	128	128
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	29,218	29,218
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	163	163
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	1,656	1,656
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	37,073	37,073
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	327	327
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	14,204	14,204
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	12,337	12,337
7060	CONTRACTS	455,036	340,016	335,498	335,498
7062	CONTRACTS - B	129,003	127,979	127,979	127,979
7070	CONTRACTS - J	1,208	360	360	360
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	839,238	839,238
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	7,926	7,926
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	0	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	12,590	12,590
7302	REGISTRATION FEES	7,354	60	60	60
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	7	7
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	24,030	24,030
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	0	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,489,751	1,489,751
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	3,843,635	3,843,635
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	10,589	10,589
7302	REGISTRATION FEES	0	200	200	200
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	26,829	26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	112,021	112,021
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	5,605,202	5,605,202
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
	TOTAL FOR CATEGORY 10	3,409,558	0	0	0
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	4,381	4,381
	TOTAL FOR CATEGORY 17	8,663	9,706	9,706	9,706
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
	TOTAL FOR CATEGORY 23	66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	0	0
	TOTAL FOR CATEGORY 24	96,305	0	0	0
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	72,475	72,475
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
	TOTAL FOR CATEGORY 25	34,930	73,528	73,528	73,528
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	50,040	50,040
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	37,550	37,550
7556	EITS SECURITY ASSESSMENT	13,220	13,199	13,199	13,199
7557	EITS NAS CARD READER	24	109	109	109
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	25,920	25,920

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	0	0
	TOTAL FOR CATEGORY 26	129,186	126,819	126,818	126,818
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	397,024	397,024
	TOTAL FOR CATEGORY 27	535,299	397,024	397,024	397,024
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	3,627	3,627
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	2,580	2,580
	TOTAL FOR CATEGORY 30	2,902	6,826	6,826	6,826
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	105	51	51	51
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	226	226
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	86,000	86,000
7302	REGISTRATION FEES	5,019	0	0	0
7304	DUES AND REGISTRATIONS-B	625	0	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0
	TOTAL FOR CATEGORY 32	275,475	96,226	96,226	96,226

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	0	0
	TOTAL FOR CATEGORY 42	98,625	4,062,020	0	0
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	652,698	764,252	652,752	652,752
	TOTAL FOR CATEGORY 80	652,698	764,252	652,752	652,752
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	120,325	123,361	123,361	123,361
7395	COST ALLOCATION - B	686,793	685,367	685,367	685,367
7396	COST ALLOCATION - C	1,407,427	1,912,566	1,912,566	1,912,566
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	2,721,294	2,721,294
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	28,606	28,606
	TOTAL FOR CATEGORY 87	28,606	28,606	28,606	28,606
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	25,695,381	25,910,050	23,923,127	24,201,342
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	16,766	16,151
3442	FED SECTION 110 GRANT	0	0	61,949	59,674
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	78,715	75,825



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	19,298	19,298
5700	PAYROLL ASSESSMENT	0	0	8,600	8,600
	TOTAL FOR CATEGORY 01	0	0	27,898	27,898
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	11,169	11,169
	TOTAL FOR CATEGORY 03	0	0	11,169	11,169
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,326	-4,351
	TOTAL FOR CATEGORY 04	0	0	-4,326	-4,351
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	37,000	37,000
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	30,449	27,622
7556	EITS SECURITY ASSESSMENT	0	0	5,028	4,990
7557	EITS NAS CARD READER	0	0	103	103
	TOTAL FOR CATEGORY 26	0	0	72,580	69,715
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-28,606	-28,606
	TOTAL FOR CATEGORY 87	0	0	-28,606	-28,606
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	78,715	75,825
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	347,515	403,205
3433	FED SSA PROGRAM INCOME	0	0	396,663	233,614
3442	FED SECTION 110 GRANT	0	0	5,442,847	5,598,736
3594	FED SUPPORTED EMPLOYMENT	0	0	-24,615	-24,615
4746	TRANSFER FROM NDE	0	0	440,763	440,762
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	10	9
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,650	-6,650
5904	VACANCY SAVINGS	0	0	-179,082	-183,094

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5930	LONGEVITY PAY	0	0	25,975	30,025
	TOTAL FOR CATEGORY 01	0	0	-159,747	-159,710
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	9,324	9,324
	TOTAL FOR CATEGORY 03	0	0	9,324	9,324
<b>04</b>	<b>OPERATING</b>				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,829	1,829
7060	CONTRACTS	0	0	178,287	178,287
7062	CONTRACTS - B	0	0	16,593	16,593
7070	CONTRACTS - J	0	0	721	721
7110	NON-STATE OWNED OFFICE RENT	0	0	-6,192	11,983
7255	B & G LEASE ASSESSMENT	0	0	13,785	13,785
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-223	-223
7301	MEMBERSHIP DUES	0	0	5,879	5,879
7302	REGISTRATION FEES	0	0	4,500	4,500
7430	PROFESSIONAL SERVICES	0	0	19,316	19,316
7980	OPERATING LEASE PAYMENTS	0	0	2,950	2,950
	TOTAL FOR CATEGORY 04	0	0	242,209	260,384
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	365,052	365,052
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	143,512	143,512
7302	REGISTRATION FEES	0	0	-200	-200
7430	PROFESSIONAL SERVICES	0	0	-26,829	-26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-112,021	-112,021
	TOTAL FOR CATEGORY 09	0	0	369,514	369,514
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	3,409,175	3,409,175
	TOTAL FOR CATEGORY 10	0	0	3,409,175	3,409,175
<b>17</b>	<b>STRATEGIC PLANNING</b>				
9040	TRANS TO REHABILITATION	0	0	1,714	1,714
	TOTAL FOR CATEGORY 17	0	0	1,714	1,714
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	0	0	103,675	103,675
	TOTAL FOR CATEGORY 24	0	0	103,675	103,675

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7060	CONTRACTS	0	0	-25,910	-25,910
	TOTAL FOR CATEGORY 25	0	0	-25,910	-25,910
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,205	6,205
7557	EITS NAS CARD READER	0	0	-73	-73
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-25,920	-25,920
	TOTAL FOR CATEGORY 26	0	0	-19,788	-19,788
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	0	0	190,707	220,093
	TOTAL FOR CATEGORY 27	0	0	190,707	220,093
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-3,627	-3,627
7430	PROFESSIONAL SERVICES	0	0	-900	-900
	TOTAL FOR CATEGORY 30	0	0	-4,527	-4,527
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7060	CONTRACTS	0	0	390,185	227,136
7302	REGISTRATION FEES	0	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	0	0	625	625
	TOTAL FOR CATEGORY 32	0	0	396,663	233,614
<b>42</b>	<b>NEVADA TRIP</b>				
7060	CONTRACTS	0	0	440,762	440,762
	TOTAL FOR CATEGORY 42	0	0	440,762	440,762
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	79,263	88,892
	TOTAL FOR CATEGORY 80	0	0	79,263	88,892
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	73,581	82,137
7395	COST ALLOCATION - B	0	0	361,866	401,859
7396	COST ALLOCATION - C	0	0	1,134,692	1,240,494
	TOTAL FOR CATEGORY 81	0	0	1,570,139	1,724,490
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	92,268	76,571
3442	FED SECTION 110 GRANT	0	0	342,608	284,625
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-36,327	-36,910
5200	WORKERS COMPENSATION	0	0	-2,756	-2,723
5300	RETIREMENT	0	0	179,955	184,182
5430	LABOR RELATIONS ASSESSMENT	0	0	5,448	5,448
5500	GROUP INSURANCE	0	0	339,648	269,376
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-52,739	-62,111
5800	UNEMPLOYMENT COMPENSATION	0	0	2,181	4,475
5840	MEDICARE	0	0	-534	-541
	TOTAL FOR CATEGORY 01	0	0	434,876	361,196
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>M800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-33,372	-27,278
3442	FED SECTION 110 GRANT	0	0	-123,304	-100,786
	TOTAL REVENUES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	-82,367	-84,620
	TOTAL FOR CATEGORY 80	0	0	-82,367	-84,620
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	15,999	16,929
7395	COST ALLOCATION - B	0	0	45,817	56,182
7396	COST ALLOCATION - C	0	0	-136,125	-116,555
	TOTAL FOR CATEGORY 81	0	0	-74,309	-43,444
	TOTAL EXPENDITURES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>E125</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	595	595
3442	FED SECTION 110 GRANT	0	0	2,199	2,199

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	2,794	2,794
	TOTAL FOR CATEGORY 04	0	0	2,794	2,794
	TOTAL EXPENDITURES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>E126</b>	<b>EDUCATION &amp; WORKFORCE</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3433	FED SSA PROGRAM INCOME	0	0	1,508	1,508
	TOTAL REVENUES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>EXPENDITURE</b>					
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	0	0	51	51
6200	PER DIEM IN-STATE	0	0	226	226
	TOTAL FOR CATEGORY 32	0	0	1,508	1,508
	TOTAL EXPENDITURES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	478	473
3442	FED SECTION 110 GRANT	0	0	1,768	1,748
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	2,246	2,221
	TOTAL FOR CATEGORY 04	0	0	2,246	2,221
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>E226</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	301,386	301,386
3442	FED SECTION 110 GRANT	0	0	1,113,573	1,113,573

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>EXPENDITURE</b>					
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	1,414,959	1,414,959
	TOTAL FOR CATEGORY 10	0	0	1,414,959	1,414,959
	TOTAL EXPENDITURES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>E303</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	368,533	408,817
3442	FED SECTION 110 GRANT	0	0	1,175,551	1,262,200
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	1,544,084	1,671,017
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	475,677	657,548
5200	WORKERS COMPENSATION	0	0	17,753	13,901
5300	RETIREMENT	0	0	91,567	126,578
5400	PERSONNEL ASSESSMENT	0	0	3,552	3,552
5500	GROUP INSURANCE	0	0	89,190	113,160
5700	PAYROLL ASSESSMENT	0	0	1,073	1,073
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	12,317	16,437
5800	UNEMPLOYMENT COMPENSATION	0	0	156	332
5840	MEDICARE	0	0	6,896	9,537
	TOTAL FOR CATEGORY 01	0	0	698,181	942,118
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	27	27
7054	AG TORT CLAIM ASSESSMENT	0	0	810	808
8241	NEW FURNISHINGS <\$5,000 - A	0	0	90,338	0
	TOTAL FOR CATEGORY 04	0	0	91,175	835
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	17,629	23,505
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	5,574	5,342
7556	EITS SECURITY ASSESSMENT	0	0	1,494	1,491
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	14,178	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	43,112	0
	TOTAL FOR CATEGORY 26	0	0	81,987	30,338

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	114,866	122,246
	TOTAL FOR CATEGORY 80	0	0	114,866	122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	557,875	575,480
	TOTAL FOR CATEGORY 81	0	0	557,875	575,480
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	1,544,084	1,671,017
<b>E321</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	12,878	12,878
3442	FED SECTION 110 GRANT	0	0	47,583	47,583
	TOTAL REVENUES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>EXPENDITURE</b>					
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	0	0	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	720	720
6150	COMM AIR TRANS OUT-OF-STATE	0	0	3,826	3,826
	TOTAL FOR CATEGORY 02	0	0	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	23,845	23,845
6210	FS DAILY RENTAL IN-STATE	0	0	154	154
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	-113	-113
6250	COMM AIR TRANS IN-STATE	0	0	19,930	19,930
	TOTAL FOR CATEGORY 03	0	0	43,816	43,816
	TOTAL EXPENDITURES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>E325</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	1,005,734	1,281,184
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	272,200	346,750
	TOTAL REVENUES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7060	CONTRACTS	0	0	1,277,934	1,627,934
	TOTAL FOR CATEGORY 09	0	0	1,277,934	1,627,934
	TOTAL EXPENDITURES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>E331</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	194,286	400,837
3442	FED SECTION 110 GRANT	0	0	717,856	1,481,025
	TOTAL REVENUES FOR DECISION UNIT E331	0	0	912,142	1,881,862
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	912,142	1,881,862
	TOTAL FOR CATEGORY 09	0	0	912,142	1,881,862
	TOTAL EXPENDITURES FOR DECISION UNIT E331	0	0	912,142	1,881,862
<b>E551</b>	<b>TECHNOLOGY INVESTMENT REQUEST</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	472,200	196,750
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	127,800	53,250
	TOTAL REVENUES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7061	CONTRACTS - A	0	0	600,000	250,000
	TOTAL FOR CATEGORY 09	0	0	600,000	250,000
	TOTAL EXPENDITURES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>E600</b>	<b>BUDGET REDUCTIONS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-3,088	-2,094
3442	FED SECTION 110 GRANT	0	0	-11,408	-7,739
	TOTAL REVENUES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	-14,496	-9,833



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	-14,496	-9,833
	TOTAL EXPENDITURES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>E601</b>	<b>BUDGET REDUCTIONS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-24,113	-24,923
3442	FED SECTION 110 GRANT	0	0	-89,095	-92,088
	TOTAL REVENUES FOR DECISION UNIT E601	0	0	-113,208	-117,011
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-80,054	-83,666
5200	WORKERS COMPENSATION	0	0	-1,346	-1,346
5300	RETIREMENT	0	0	-15,410	-16,106
5400	PERSONNEL ASSESSMENT	0	0	-355	-355
5500	GROUP INSURANCE	0	0	-11,892	-11,316
5700	PAYROLL ASSESSMENT	0	0	-107	-107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-2,073	-2,092
5800	UNEMPLOYMENT COMPENSATION	0	0	-20	-42
5840	MEDICARE	0	0	-1,161	-1,214
	TOTAL FOR CATEGORY 01	0	0	-112,418	-116,244
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81
	TOTAL FOR CATEGORY 04	0	0	-84	-84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149
	TOTAL FOR CATEGORY 26	0	0	-706	-683
	TOTAL EXPENDITURES FOR DECISION UNIT E601	0	0	-113,208	-117,011
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	31,108	16,947
3442	FED SECTION 110 GRANT	0	0	114,941	62,617
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	146,049	79,564

**EXPENDITURE**

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	55,713	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	90,336	42,043
	TOTAL FOR CATEGORY 26	0	0	146,049	79,564
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	146,049	79,564
<b>E720</b>	<b>NEW EQUIPMENT</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,266	0
3442	FED SECTION 110 GRANT	0	0	4,680	0
	TOTAL REVENUES FOR DECISION UNIT E720	0	0	5,946	0
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	2,274	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	3,672	0
	TOTAL FOR CATEGORY 26	0	0	5,946	0
	TOTAL EXPENDITURES FOR DECISION UNIT E720	0	0	5,946	0
<b>E800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	250,564	234,106
3442	FED SECTION 110 GRANT	0	0	502,450	429,096
	TOTAL REVENUES FOR DECISION UNIT E800	0	0	753,014	663,202
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	91,970	112,455
	TOTAL FOR CATEGORY 80	0	0	91,970	112,455
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	6,025	4,083
7395	COST ALLOCATION - B	0	0	56,954	60,213
7396	COST ALLOCATION - C	0	0	598,065	486,451
	TOTAL FOR CATEGORY 81	0	0	661,044	550,747
	TOTAL EXPENDITURES FOR DECISION UNIT E800	0	0	753,014	663,202
	TOTAL REVENUES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	37,476,648	38,690,679
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	37,476,648	38,690,679

Section B1: Summary by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	6,579,693	6,894,421
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	1,110,814	1,110,814
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	28,895,141	29,794,445
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	45,237	45,237
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	400,000	400,000
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	440,763	440,762
TOTAL REVENUES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	37,476,648	38,690,679
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	9,137,374	9,532,667
5200	WORKERS COMPENSATION	139,642	169,952	177,269	179,076
5300	RETIREMENT	1,463,200	1,507,990	2,215,716	2,299,158
5400	PERSONNEL ASSESSMENT	23,930	24,040	46,535	46,535
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	562	561
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	5,448	5,448
5500	GROUP INSURANCE	880,095	1,111,176	1,528,122	1,482,396
5700	PAYROLL ASSESSMENT	4,435	4,485	14,051	14,051
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	236,655	238,305
5800	UNEMPLOYMENT COMPENSATION	4,060	0	2,317	4,765
5840	MEDICARE	92,984	104,781	132,493	138,225
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	-179,082	-183,094
5930	LONGEVITY PAY	19,361	0	25,975	30,025
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	13,343,435	13,788,118
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	720	720
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	3,826	3,826

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	28,588	28,588
6210	FS DAILY RENTAL IN-STATE	282	128	282	282
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	49,711	49,711
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	50	50
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	21,586	21,586
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	101,382	101,382
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	351	351
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	10,607	10,580
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	14,166	14,166
7060	CONTRACTS	455,036	340,016	501,535	506,173
7062	CONTRACTS - B	129,003	127,979	144,572	144,572
7070	CONTRACTS - J	1,208	360	1,081	1,081
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	833,046	851,221
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	21,711	21,711
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	0	223	0	0
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	18,469	18,469
7302	REGISTRATION FEES	7,354	60	7,354	7,354
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	19,323	19,323
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	26,980	26,980
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	90,338	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,809,269	1,741,717
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	6,398,763	7,718,483
7061	CONTRACTS - A	0	0	600,000	250,000
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	154,101	154,101
7302	REGISTRATION FEES	0	200	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	0	0
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	8,764,792	9,734,512
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	4,824,134	4,824,134

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
TOTAL FOR CATEGORY 10		3,409,558	0	4,824,134	4,824,134
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	6,095	6,095
TOTAL FOR CATEGORY 17		8,663	9,706	11,420	11,420
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
TOTAL FOR CATEGORY 23		66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	103,675	103,675
TOTAL FOR CATEGORY 24		96,305	0	103,675	103,675
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	46,565	46,565
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
TOTAL FOR CATEGORY 25		34,930	73,528	47,618	47,618
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	110,874	116,750
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	73,016	69,980
7556	EITS SECURITY ASSESSMENT	13,220	13,199	19,572	19,531
7557	EITS NAS CARD READER	24	109	139	139

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	72,165	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	137,120	42,043
	TOTAL FOR CATEGORY 26	129,186	126,819	412,886	285,964
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	587,731	617,117
	TOTAL FOR CATEGORY 27	535,299	397,024	587,731	617,117
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	1,680	1,680
	TOTAL FOR CATEGORY 30	2,902	6,826	2,299	2,299
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	2,462	2,462
6130	PUBLIC TRANS OUT-OF-STATE	105	51	102	102
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	452	452
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	476,185	313,136
7302	REGISTRATION FEES	5,019	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	625	0	625	625
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0

State of Nevada - Budget Division  
Line Item Detail & Summary  
2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 32	275,475	96,226	494,397	331,348
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	440,762	440,762
	TOTAL FOR CATEGORY 42	98,625	4,062,020	440,762	440,762
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	114,866	122,246
7397	COST ALLOCATION - D	652,698	764,252	741,618	769,479
	TOTAL FOR CATEGORY 80	652,698	764,252	856,484	891,725
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	557,875	575,480
7394	COST ALLOCATION - A	120,325	123,361	218,966	226,510
7395	COST ALLOCATION - B	686,793	685,367	1,150,004	1,203,621
7396	COST ALLOCATION - C	1,407,427	1,912,566	3,509,198	3,522,956
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	5,436,043	5,528,567
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	0	0
	TOTAL FOR CATEGORY 87	28,606	28,606	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	37,476,648	38,690,679



Section A1: Line Item Detail by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	5,022,623	5,076,750
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	712,643	875,692
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	18,113,009	18,174,048
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	69,852	69,852
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	0	0
TOTAL REVENUES FOR DECISION UNIT B000		25,695,381	25,910,050	23,923,127	24,201,342
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	8,778,078	8,995,695
5200	WORKERS COMPENSATION	139,642	169,952	163,618	169,244
5300	RETIREMENT	1,463,200	1,507,990	1,959,604	2,004,504
5400	PERSONNEL ASSESSMENT	23,930	24,040	24,040	24,040
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	552	552
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	6,650	6,650
5500	GROUP INSURANCE	880,095	1,111,176	1,111,176	1,111,176
5700	PAYROLL ASSESSMENT	4,435	4,485	4,485	4,485
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	279,150	286,071
5800	UNEMPLOYMENT COMPENSATION	4,060	0	0	0
5840	MEDICARE	92,984	104,781	127,292	130,443
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	0	0
5930	LONGEVITY PAY	19,361	0	0	0
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	12,454,645	12,732,860
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	0	0
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	0	0
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	0	0
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	4,743	4,743
6210	FS DAILY RENTAL IN-STATE	282	128	128	128
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	29,218	29,218
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	163	163
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	1,656	1,656
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	37,073	37,073
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	327	327
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	14,204	14,204
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	12,337	12,337
7060	CONTRACTS	455,036	340,016	335,498	335,498
7062	CONTRACTS - B	129,003	127,979	127,979	127,979
7070	CONTRACTS - J	1,208	360	360	360
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	839,238	839,238
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	7,926	7,926
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
Line Item Detail & Summary  
2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	0	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	12,590	12,590
7302	REGISTRATION FEES	7,354	60	60	60
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	7	7
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	24,030	24,030
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	0	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,489,751	1,489,751
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	3,843,635	3,843,635
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	10,589	10,589
7302	REGISTRATION FEES	0	200	200	200
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	26,829	26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	112,021	112,021
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	5,605,202	5,605,202
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
	TOTAL FOR CATEGORY 10	3,409,558	0	0	0
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	4,381	4,381
	TOTAL FOR CATEGORY 17	8,663	9,706	9,706	9,706
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
	TOTAL FOR CATEGORY 23	66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	0	0
	TOTAL FOR CATEGORY 24	96,305	0	0	0
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	72,475	72,475
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
	TOTAL FOR CATEGORY 25	34,930	73,528	73,528	73,528
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	50,040	50,040
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	37,550	37,550
7556	EITS SECURITY ASSESSMENT	13,220	13,199	13,199	13,199
7557	EITS NAS CARD READER	24	109	109	109
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	25,920	25,920

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	0	0
	TOTAL FOR CATEGORY 26	129,186	126,819	126,818	126,818
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	397,024	397,024
	TOTAL FOR CATEGORY 27	535,299	397,024	397,024	397,024
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	3,627	3,627
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	2,580	2,580
	TOTAL FOR CATEGORY 30	2,902	6,826	6,826	6,826
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	105	51	51	51
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	226	226
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	86,000	86,000
7302	REGISTRATION FEES	5,019	0	0	0
7304	DUES AND REGISTRATIONS-B	625	0	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0
	TOTAL FOR CATEGORY 32	275,475	96,226	96,226	96,226

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	0	0
	TOTAL FOR CATEGORY 42	98,625	4,062,020	0	0
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	652,698	764,252	652,752	652,752
	TOTAL FOR CATEGORY 80	652,698	764,252	652,752	652,752
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	120,325	123,361	123,361	123,361
7395	COST ALLOCATION - B	686,793	685,367	685,367	685,367
7396	COST ALLOCATION - C	1,407,427	1,912,566	1,912,566	1,912,566
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	2,721,294	2,721,294
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	28,606	28,606
	TOTAL FOR CATEGORY 87	28,606	28,606	28,606	28,606
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	25,695,381	25,910,050	23,923,127	24,201,342
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	16,766	16,151
3442	FED SECTION 110 GRANT	0	0	61,949	59,674
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	78,715	75,825

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	19,298	19,298
5700	PAYROLL ASSESSMENT	0	0	8,600	8,600
	TOTAL FOR CATEGORY 01	0	0	27,898	27,898
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	11,169	11,169
	TOTAL FOR CATEGORY 03	0	0	11,169	11,169
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,326	-4,351
	TOTAL FOR CATEGORY 04	0	0	-4,326	-4,351
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	37,000	37,000
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	30,449	27,622
7556	EITS SECURITY ASSESSMENT	0	0	5,028	4,990
7557	EITS NAS CARD READER	0	0	103	103
	TOTAL FOR CATEGORY 26	0	0	72,580	69,715
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-28,606	-28,606
	TOTAL FOR CATEGORY 87	0	0	-28,606	-28,606
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	78,715	75,825
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	347,515	403,205
3433	FED SSA PROGRAM INCOME	0	0	396,663	233,614
3442	FED SECTION 110 GRANT	0	0	5,442,847	5,598,736
3594	FED SUPPORTED EMPLOYMENT	0	0	-24,615	-24,615
4746	TRANSFER FROM NDE	0	0	440,763	440,762
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	10	9
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,650	-6,650
5904	VACANCY SAVINGS	0	0	-179,082	-183,094

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5930	LONGEVITY PAY	0	0	25,975	30,025
	TOTAL FOR CATEGORY 01	0	0	-159,747	-159,710
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	9,324	9,324
	TOTAL FOR CATEGORY 03	0	0	9,324	9,324
<b>04</b>	<b>OPERATING</b>				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,829	1,829
7060	CONTRACTS	0	0	178,287	178,287
7062	CONTRACTS - B	0	0	16,593	16,593
7070	CONTRACTS - J	0	0	721	721
7110	NON-STATE OWNED OFFICE RENT	0	0	-6,192	11,983
7255	B & G LEASE ASSESSMENT	0	0	13,785	13,785
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-223	-223
7301	MEMBERSHIP DUES	0	0	5,879	5,879
7302	REGISTRATION FEES	0	0	4,500	4,500
7430	PROFESSIONAL SERVICES	0	0	19,316	19,316
7980	OPERATING LEASE PAYMENTS	0	0	2,950	2,950
	TOTAL FOR CATEGORY 04	0	0	242,209	260,384
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	365,052	365,052
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	143,512	143,512
7302	REGISTRATION FEES	0	0	-200	-200
7430	PROFESSIONAL SERVICES	0	0	-26,829	-26,829
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-112,021	-112,021
	TOTAL FOR CATEGORY 09	0	0	369,514	369,514
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	3,409,175	3,409,175
	TOTAL FOR CATEGORY 10	0	0	3,409,175	3,409,175
<b>17</b>	<b>STRATEGIC PLANNING</b>				
9040	TRANS TO REHABILITATION	0	0	1,714	1,714
	TOTAL FOR CATEGORY 17	0	0	1,714	1,714
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	0	0	103,675	103,675
	TOTAL FOR CATEGORY 24	0	0	103,675	103,675



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7060	CONTRACTS	0	0	-25,910	-25,910
	TOTAL FOR CATEGORY 25	0	0	-25,910	-25,910
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,205	6,205
7557	EITS NAS CARD READER	0	0	-73	-73
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-25,920	-25,920
	TOTAL FOR CATEGORY 26	0	0	-19,788	-19,788
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	0	0	190,707	220,093
	TOTAL FOR CATEGORY 27	0	0	190,707	220,093
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-3,627	-3,627
7430	PROFESSIONAL SERVICES	0	0	-900	-900
	TOTAL FOR CATEGORY 30	0	0	-4,527	-4,527
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7060	CONTRACTS	0	0	390,185	227,136
7302	REGISTRATION FEES	0	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	0	0	625	625
	TOTAL FOR CATEGORY 32	0	0	396,663	233,614
<b>42</b>	<b>NEVADA TRIP</b>				
7060	CONTRACTS	0	0	440,762	440,762
	TOTAL FOR CATEGORY 42	0	0	440,762	440,762
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	79,263	88,892
	TOTAL FOR CATEGORY 80	0	0	79,263	88,892
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	73,581	82,137
7395	COST ALLOCATION - B	0	0	361,866	401,859
7396	COST ALLOCATION - C	0	0	1,134,692	1,240,494
	TOTAL FOR CATEGORY 81	0	0	1,570,139	1,724,490
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	6,603,173	6,651,702

**M300 FRINGE BENEFITS RATE ADJUSTMENT  
REVENUE**

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	92,268	76,571
3442	FED SECTION 110 GRANT	0	0	342,608	284,625
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-36,327	-36,910
5200	WORKERS COMPENSATION	0	0	-2,756	-2,723
5300	RETIREMENT	0	0	179,955	184,182
5430	LABOR RELATIONS ASSESSMENT	0	0	5,448	5,448
5500	GROUP INSURANCE	0	0	339,648	269,376
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-52,739	-62,111
5800	UNEMPLOYMENT COMPENSATION	0	0	2,181	4,475
5840	MEDICARE	0	0	-534	-541
	TOTAL FOR CATEGORY 01	0	0	434,876	361,196
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	434,876	361,196
<b>M800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-33,372	-27,278
3442	FED SECTION 110 GRANT	0	0	-123,304	-100,786
	TOTAL REVENUES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	-82,367	-84,620
	TOTAL FOR CATEGORY 80	0	0	-82,367	-84,620
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	15,999	16,929
7395	COST ALLOCATION - B	0	0	45,817	56,182
7396	COST ALLOCATION - C	0	0	-136,125	-116,555
	TOTAL FOR CATEGORY 81	0	0	-74,309	-43,444
	TOTAL EXPENDITURES FOR DECISION UNIT M800	0	0	-156,676	-128,064
<b>E125</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	595	595
3442	FED SECTION 110 GRANT	0	0	2,199	2,199

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	2,794	2,794
	TOTAL FOR CATEGORY 04	0	0	2,794	2,794
	TOTAL EXPENDITURES FOR DECISION UNIT E125	0	0	2,794	2,794
<b>E126</b>	<b>EDUCATION &amp; WORKFORCE</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3433	FED SSA PROGRAM INCOME	0	0	1,508	1,508
	TOTAL REVENUES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>EXPENDITURE</b>					
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,231	1,231
6130	PUBLIC TRANS OUT-OF-STATE	0	0	51	51
6200	PER DIEM IN-STATE	0	0	226	226
	TOTAL FOR CATEGORY 32	0	0	1,508	1,508
	TOTAL EXPENDITURES FOR DECISION UNIT E126	0	0	1,508	1,508
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	478	473
3442	FED SECTION 110 GRANT	0	0	1,768	1,748
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	2,246	2,221
	TOTAL FOR CATEGORY 04	0	0	2,246	2,221
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	2,246	2,221
<b>E226</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	301,386	301,386
3442	FED SECTION 110 GRANT	0	0	1,113,573	1,113,573

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>EXPENDITURE</b>					
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	0	0	1,414,959	1,414,959
	TOTAL FOR CATEGORY 10	0	0	1,414,959	1,414,959
	TOTAL EXPENDITURES FOR DECISION UNIT E226	0	0	1,414,959	1,414,959
<b>E302</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	24,113	24,923
3442	FED SECTION 110 GRANT	0	0	89,095	92,088
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	113,208	117,011
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	80,054	83,666
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	15,410	16,106
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,073	2,092
5800	UNEMPLOYMENT COMPENSATION	0	0	20	42
5840	MEDICARE	0	0	1,161	1,214
	TOTAL FOR CATEGORY 01	0	0	112,418	116,244
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	113,208	117,011
<b>E303</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	368,533	408,817
3442	FED SECTION 110 GRANT	0	0	1,175,551	1,262,200
TOTAL REVENUES FOR DECISION UNIT E303		0	0	1,544,084	1,671,017
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	475,677	657,548
5200	WORKERS COMPENSATION	0	0	17,753	13,901
5300	RETIREMENT	0	0	91,567	126,578
5400	PERSONNEL ASSESSMENT	0	0	3,552	3,552
5500	GROUP INSURANCE	0	0	89,190	113,160
5700	PAYROLL ASSESSMENT	0	0	1,073	1,073
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	12,317	16,437
5800	UNEMPLOYMENT COMPENSATION	0	0	156	332
5840	MEDICARE	0	0	6,896	9,537
TOTAL FOR CATEGORY 01		0	0	698,181	942,118
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	27	27
7054	AG TORT CLAIM ASSESSMENT	0	0	810	808
8241	NEW FURNISHINGS <\$5,000 - A	0	0	90,338	0
TOTAL FOR CATEGORY 04		0	0	91,175	835
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	17,629	23,505
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	5,574	5,342
7556	EITS SECURITY ASSESSMENT	0	0	1,494	1,491
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	14,178	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	43,112	0
TOTAL FOR CATEGORY 26		0	0	81,987	30,338
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	114,866	122,246
TOTAL FOR CATEGORY 80		0	0	114,866	122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	557,875	575,480
TOTAL FOR CATEGORY 81		0	0	557,875	575,480
TOTAL EXPENDITURES FOR DECISION UNIT E303		0	0	1,544,084	1,671,017

**E321 GOVERNMENT SUPPORT SERVICES**  
[See Attachment]

**REVENUE**

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	12,878	12,878
3442	FED SECTION 110 GRANT	0	0	47,583	47,583
	TOTAL REVENUES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>EXPENDITURE</b>					
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	0	0	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	720	720
6150	COMM AIR TRANS OUT-OF-STATE	0	0	3,826	3,826
	TOTAL FOR CATEGORY 02	0	0	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	23,845	23,845
6210	FS DAILY RENTAL IN-STATE	0	0	154	154
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	-113	-113
6250	COMM AIR TRANS IN-STATE	0	0	19,930	19,930
	TOTAL FOR CATEGORY 03	0	0	43,816	43,816
	TOTAL EXPENDITURES FOR DECISION UNIT E321	0	0	60,461	60,461
<b>E325</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	1,005,734	1,281,184
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	272,200	346,750
	TOTAL REVENUES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	1,277,934	1,627,934
	TOTAL FOR CATEGORY 09	0	0	1,277,934	1,627,934
	TOTAL EXPENDITURES FOR DECISION UNIT E325	0	0	1,277,934	1,627,934
<b>E331</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	194,286	400,837
3442	FED SECTION 110 GRANT	0	0	717,856	1,481,025
	TOTAL REVENUES FOR DECISION UNIT E331	0	0	912,142	1,881,862

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	912,142	1,881,862
	TOTAL FOR CATEGORY 09	0	0	912,142	1,881,862
	TOTAL EXPENDITURES FOR DECISION UNIT E331	0	0	912,142	1,881,862
<b>E551</b>	<b>TECHNOLOGY INVESTMENT REQUEST</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
3442	FED SECTION 110 GRANT	0	0	472,200	196,750
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	127,800	53,250
	TOTAL REVENUES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7061	CONTRACTS - A	0	0	600,000	250,000
	TOTAL FOR CATEGORY 09	0	0	600,000	250,000
	TOTAL EXPENDITURES FOR DECISION UNIT E551	0	0	600,000	250,000
<b>E600</b>	<b>BUDGET REDUCTIONS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-3,088	-2,094
3442	FED SECTION 110 GRANT	0	0	-11,408	-7,739
	TOTAL REVENUES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	-14,496	-9,833
	TOTAL FOR CATEGORY 04	0	0	-14,496	-9,833
	TOTAL EXPENDITURES FOR DECISION UNIT E600	0	0	-14,496	-9,833
<b>E601</b>	<b>BUDGET REDUCTIONS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-24,113	-24,923
3442	FED SECTION 110 GRANT	0	0	-89,095	-92,088
	TOTAL REVENUES FOR DECISION UNIT E601	0	0	-113,208	-117,011
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5100	SALARIES	0	0	-80,054	-83,666
5200	WORKERS COMPENSATION	0	0	-1,346	-1,346
5300	RETIREMENT	0	0	-15,410	-16,106
5400	PERSONNEL ASSESSMENT	0	0	-355	-355
5500	GROUP INSURANCE	0	0	-11,892	-11,316
5700	PAYROLL ASSESSMENT	0	0	-107	-107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-2,073	-2,092
5800	UNEMPLOYMENT COMPENSATION	0	0	-20	-42
5840	MEDICARE	0	0	-1,161	-1,214
TOTAL FOR CATEGORY 01		0	0	-112,418	-116,244
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81
TOTAL FOR CATEGORY 04		0	0	-84	-84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149
TOTAL FOR CATEGORY 26		0	0	-706	-683
TOTAL EXPENDITURES FOR DECISION UNIT E601		0	0	-113,208	-117,011
<b>E602</b>	<b>BUDGET REDUCTIONS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-357,071	-179,516
3433	FED SSA PROGRAM INCOME	0	0	9,766	-71,469
3442	FED SECTION 110 GRANT	0	0	-711,563	19,208
TOTAL REVENUES FOR DECISION UNIT E602		0	0	-1,058,868	-231,777
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	0	-8
7302	REGISTRATION FEES	0	0	-2,794	-2,794
8241	NEW FURNISHINGS <\$5,000 - A	0	0	-63,768	0
TOTAL FOR CATEGORY 04		0	0	-66,562	-2,802
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	94,194	94,194
TOTAL FOR CATEGORY 09		0	0	94,194	94,194
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7060	CONTRACTS	0	0	-364,695	462,619
	TOTAL FOR CATEGORY 10	0	0	-364,695	462,619
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-12,444	-16,592
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-12,282	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-34,104	0
	TOTAL FOR CATEGORY 26	0	0	-58,830	-16,592
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	0	0	-2,462	-2,462
6130	PUBLIC TRANS OUT-OF-STATE	0	0	-102	-102
6200	PER DIEM IN-STATE	0	0	-452	-452
7060	CONTRACTS	0	0	12,782	-68,454
	TOTAL FOR CATEGORY 32	0	0	9,766	-71,470
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	-114,866	-122,246
	TOTAL FOR CATEGORY 80	0	0	-114,866	-122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	-557,875	-575,480
	TOTAL FOR CATEGORY 81	0	0	-557,875	-575,480
	TOTAL EXPENDITURES FOR DECISION UNIT E602	0	0	-1,058,868	-231,777
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	31,108	16,947
3442	FED SECTION 110 GRANT	0	0	114,941	62,617
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	146,049	79,564
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	55,713	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	90,336	42,043
	TOTAL FOR CATEGORY 26	0	0	146,049	79,564
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	146,049	79,564
<b>E720</b>	<b>NEW EQUIPMENT</b> [See Attachment]				
<b>REVENUE</b>					

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,266	0
3442	FED SECTION 110 GRANT	0	0	4,680	0
	TOTAL REVENUES FOR DECISION UNIT E720	0	0	5,946	0
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	2,274	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	3,672	0
	TOTAL FOR CATEGORY 26	0	0	5,946	0
	TOTAL EXPENDITURES FOR DECISION UNIT E720	0	0	5,946	0
<b>E800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	250,564	234,106
3442	FED SECTION 110 GRANT	0	0	502,450	429,096
	TOTAL REVENUES FOR DECISION UNIT E800	0	0	753,014	663,202
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	91,970	112,455
	TOTAL FOR CATEGORY 80	0	0	91,970	112,455
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	6,025	4,083
7395	COST ALLOCATION - B	0	0	56,954	60,213
7396	COST ALLOCATION - C	0	0	598,065	486,451
	TOTAL FOR CATEGORY 81	0	0	661,044	550,747
	TOTAL EXPENDITURES FOR DECISION UNIT E800	0	0	753,014	663,202
TOTAL REVENUES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	36,530,988	38,575,913
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	36,530,988	38,575,913

Section B1: Summary by GL

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	3,668,168	3,703,309	6,246,735	6,739,828
2511	BALANCE FORWARD FROM PREVIOUS YEAR	19,907	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	4,518	0	0
2521	FEDERAL FUNDS TO NEW YEAR	-4,517	0	0	0
3433	FED SSA PROGRAM INCOME	1,109,360	657,345	1,120,580	1,039,345
3442	FED SECTION 110 GRANT	20,268,286	17,405,536	28,272,673	29,905,741
3594	FED SUPPORTED EMPLOYMENT	34,930	72,322	45,237	45,237
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	8,406	0	0	0
4653	TRANSFER FROM EMPLOYMENT SECURITY	0	0	400,000	400,000
4654	TRANSFER FROM INTERIM FINANCE	492,216	0	0	0
4746	TRANSFER FROM NDE	98,625	4,062,020	440,763	440,762
TOTAL REVENUES FOR BUDGET ACCOUNT 3265		25,695,381	25,910,050	36,530,988	38,575,913
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	6,575,701	7,226,953	9,217,428	9,616,333
5200	WORKERS COMPENSATION	139,642	169,952	178,615	180,422
5300	RETIREMENT	1,463,200	1,507,990	2,231,126	2,315,264
5400	PERSONNEL ASSESSMENT	23,930	24,040	46,890	46,890
5420	COLLECTIVE BARGAINING ASSESSMENT	564	552	562	561
5430	LABOR RELATIONS ASSESSMENT	6,650	6,650	5,448	5,448
5500	GROUP INSURANCE	880,095	1,111,176	1,540,014	1,493,712
5700	PAYROLL ASSESSMENT	4,435	4,485	14,158	14,158
5750	RETIRED EMPLOYEES GROUP INSURANCE	204,414	229,800	238,728	240,397
5800	UNEMPLOYMENT COMPENSATION	4,060	0	2,337	4,807
5840	MEDICARE	92,984	104,781	133,654	139,439
5880	SHIFT DIFFERENTIAL PAY	8	0	0	0
5904	VACANCY SAVINGS	0	-139,494	-179,082	-183,094
5930	LONGEVITY PAY	19,361	0	25,975	30,025
5960	TERMINAL SICK LEAVE PAY	2,500	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	25,056	0	0	0
TOTAL FOR CATEGORY 01		9,442,600	10,246,885	13,455,853	13,904,362
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	8,855	10,069	10,069	10,069
6130	PUBLIC TRANS OUT-OF-STATE	213	2,030	2,030	2,030
6140	PERSONAL VEHICLE OUT-OF-STATE	797	720	720	720
6150	COMM AIR TRANS OUT-OF-STATE	4,244	3,826	3,826	3,826

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	742	0	0	0
	TOTAL FOR CATEGORY 02	14,851	16,645	16,645	16,645
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	1,941	4,743	28,588	28,588
6210	FS DAILY RENTAL IN-STATE	282	128	282	282
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	31,861	29,218	49,711	49,711
6215	NON-FS VEHICLE RENTAL IN-STATE	50	163	50	50
6240	PERSONAL VEHICLE IN-STATE	958	1,165	1,165	1,165
6250	COMM AIR TRANS IN-STATE	1,917	1,656	21,586	21,586
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	60	0	0	0
	TOTAL FOR CATEGORY 03	37,069	37,073	101,382	101,382
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	38,507	15,098	15,098	15,098
7021	OPERATING SUPPLIES-A	0	75	75	75
7027	OPERATING SUPPLIES-G	0	5,024	5,024	5,024
7030	FREIGHT CHARGES	27	15	15	15
7031	FREIGHT CHARGES - A	12	0	0	0
7040	NON-STATE PRINTING SERVICES	331	235	235	235
7044	PRINTING AND COPYING - C	5,800	3,899	3,899	3,899
7045	STATE PRINTING CHARGES	5,924	2,529	2,529	2,529
7050	EMPLOYEE BOND INSURANCE	326	326	354	354
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,337	0	0	0
7052	VEHICLE COMP & COLLISION INS	347	0	0	0
7054	AG TORT CLAIM ASSESSMENT	14,202	14,204	10,688	10,661
7059	AG VEHICLE LIABILITY INSURANCE	684	0	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	12,337	14,166	14,166
7060	CONTRACTS	455,036	340,016	501,535	506,165
7062	CONTRACTS - B	129,003	127,979	144,572	144,572
7070	CONTRACTS - J	1,208	360	1,081	1,081
7080	LEGAL AND COURT	775	307	307	307
7110	NON-STATE OWNED OFFICE RENT	822,584	839,238	833,046	851,221
7120	ADVERTISING & PUBLIC RELATIONS	1,061	11,347	11,347	11,347
7122	ADVERTISING & PUBLIC REL - B	0	45	45	45
7140	MAINTENANCE OF BLDGS AND GRDS	152	110	110	110
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	211	211	211
7230	MINOR IMPRV-BLGS/FIXTRS	0	155	155	155
7255	B & G LEASE ASSESSMENT	7,676	7,926	21,711	21,711
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	3,643	747	747	747
7285	POSTAGE - STATE MAILROOM	6,380	5,831	5,831	5,831

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7286	MAIL STOP-STATE MAILROM	10,979	5,934	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	0	223	0	0
7290	PHONE, FAX, COMMUNICATION LINE	9,918	40,756	40,756	40,756
7291	CELL PHONE/PAGER CHARGES	17,785	19,512	19,512	19,512
7294	CONFERENCE CALL CHARGES	18	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2,842	2,842	2,842
7297	EITS 800 TOLL FREE CHARGES	65,077	40	40	40
7301	MEMBERSHIP DUES	18,469	12,590	18,469	18,469
7302	REGISTRATION FEES	7,354	60	4,560	4,560
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	85	0	0	0
7330	SPECIAL REPORT SERVICES & FEES	98	59	59	59
7371	PUBLICATIONS AND PERIODICALS-A	52	52	52	52
7401	CLIENT SERVICE PROVIDER PMTS-A	19	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	576	0	0	0
7430	PROFESSIONAL SERVICES	19,323	7	19,323	19,323
7460	EQUIPMENT PURCHASES < \$1,000	408	0	0	0
7557	EITS NAS CARD READER	3	0	0	0
7630	MISCELLANEOUS GOODS, MATERIALS	0	32	32	32
7635	MISCELLANEOUS SERVICES	965	117	117	117
7980	OPERATING LEASE PAYMENTS	26,004	24,030	26,980	26,980
8241	NEW FURNISHINGS <\$5,000 - A	1,314	0	26,570	0
TOTAL FOR CATEGORY 04		1,684,463	1,494,268	1,742,791	1,738,999
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	24	24	24
7045	STATE PRINTING CHARGES	39	0	0	0
7060	CONTRACTS	4,011,428	3,843,635	6,492,957	7,812,677
7061	CONTRACTS - A	0	0	600,000	250,000
7073	SOFTWARE LICENSE/MNT CONTRACTS	154,101	10,589	154,101	154,101
7302	REGISTRATION FEES	0	200	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	1,994,204	1,182,086	1,182,086	1,182,086
7411	CLIENT MEDICAL PROVIDER PMTS-A	12,977	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	0	10	10	10
7421	CLIENT MATERIAL PROV PMTS-A	424,151	384,964	384,964	384,964
7423	CLIENT MATERIAL PROV PMTS-C	48,120	33,400	33,400	33,400
7430	PROFESSIONAL SERVICES	0	26,829	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	112,021	0	0
8701	AID TO INDIVIDUALS-A	43,508	11,444	11,444	11,444
TOTAL FOR CATEGORY 09		6,688,528	5,605,202	8,858,986	9,828,706
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>				
7060	CONTRACTS	2,155,722	0	4,459,439	5,286,753

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7401	CLIENT SERVICE PROVIDER PMTS-A	164,250	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	1,081,134	0	0	0
7430	PROFESSIONAL SERVICES	1,360	0	0	0
8701	AID TO INDIVIDUALS-A	7,092	0	0	0
TOTAL FOR CATEGORY 10		3,409,558	0	4,459,439	5,286,753
<b>17</b>	<b>STRATEGIC PLANNING</b>				
6100	PER DIEM OUT-OF-STATE	0	2,092	2,092	2,092
6130	PUBLIC TRANS OUT-OF-STATE	0	42	42	42
6150	COMM AIR TRANS OUT-OF-STATE	0	991	991	991
7020	OPERATING SUPPLIES	0	128	128	128
7040	NON-STATE PRINTING SERVICES	1,456	965	965	965
7302	REGISTRATION FEES	0	711	711	711
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	396	396	396
9040	TRANS TO REHABILITATION	7,207	4,381	6,095	6,095
TOTAL FOR CATEGORY 17		8,663	9,706	11,420	11,420
<b>23</b>	<b>ONE SHOTS SB475</b>				
8371	COMPUTER HARDWARE <\$5,000 - A	10,932	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	55,323	0	0	0
TOTAL FOR CATEGORY 23		66,255	0	0	0
<b>24</b>	<b>SARA REEMPLOYMENT SYS INTG</b>				
9146	TRANS TO DETR-INFORMATION DPMT	96,305	0	103,675	103,675
TOTAL FOR CATEGORY 24		96,305	0	103,675	103,675
<b>25</b>	<b>SUPPORTED EMPLOYMENT</b>				
7040	NON-STATE PRINTING SERVICES	825	0	0	0
7041	PRINTING AND COPYING - A	0	110	110	110
7060	CONTRACTS	34,085	72,475	46,565	46,565
7401	CLIENT SERVICE PROVIDER PMTS-A	0	930	930	930
7421	CLIENT MATERIAL PROV PMTS-A	20	13	13	13
TOTAL FOR CATEGORY 25		34,930	73,528	47,618	47,618
<b>26</b>	<b>INFORMATION SERVICES</b>				
7027	OPERATING SUPPLIES-G	7,245	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	77	0	0	0
7296	EITS LONG DISTANCE CHARGES	31	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	53,673	50,040	98,430	100,158
7554	EITS INFRASTRUCTURE ASSESSMENT	37,631	37,551	73,573	70,514
7556	EITS SECURITY ASSESSMENT	13,220	13,199	19,721	19,680
7557	EITS NAS CARD READER	24	109	139	139

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7771	COMPUTER SOFTWARE <\$5,000 - A	0	25,920	59,883	37,521
8371	COMPUTER HARDWARE <\$5,000 - A	17,285	0	103,016	42,043
	TOTAL FOR CATEGORY 26	129,186	126,819	354,762	270,055
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	535,299	397,024	587,731	617,117
	TOTAL FOR CATEGORY 27	535,299	397,024	587,731	617,117
<b>28</b>	<b>PHONE SYSTEM</b>				
7290	PHONE, FAX, COMMUNICATION LINE	275	947	947	947
	TOTAL FOR CATEGORY 28	275	947	947	947
<b>30</b>	<b>TRAINING</b>				
6100	PER DIEM OUT-OF-STATE	1,409	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	433	0	0	0
6240	PERSONAL VEHICLE IN-STATE	0	35	35	35
6250	COMM AIR TRANS IN-STATE	0	524	524	524
7302	REGISTRATION FEES	0	3,627	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	220	60	60	60
7430	PROFESSIONAL SERVICES	840	2,580	1,680	1,680
	TOTAL FOR CATEGORY 30	2,902	6,826	2,299	2,299
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6005	TRAVEL ADVANCE CLEARING	282	0	0	0
6100	PER DIEM OUT-OF-STATE	4,165	1,231	0	0
6130	PUBLIC TRANS OUT-OF-STATE	105	51	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	267	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,022	0	0	0
6200	PER DIEM IN-STATE	16,850	226	0	0
6210	FS DAILY RENTAL IN-STATE	131	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	2,499	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	881	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	292	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,358	0	0	0
6250	COMM AIR TRANS IN-STATE	16,647	0	0	0
7060	CONTRACTS	186,543	86,000	488,967	244,682
7302	REGISTRATION FEES	5,019	0	5,853	5,853
7304	DUES AND REGISTRATIONS-B	625	0	625	625
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	75	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	163	8,528	8,528	8,528
7421	CLIENT MATERIAL PROV PMTS-A	5,066	190	190	190
7460	EQUIPMENT PURCHASES < \$1,000	29,485	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 32	275,475	96,226	504,163	259,878
<b>42</b>	<b>NEVADA TRIP</b>				
7000	OPERATING	0	4,062,020	0	0
7060	CONTRACTS	98,625	0	440,762	440,762
	TOTAL FOR CATEGORY 42	98,625	4,062,020	440,762	440,762
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	2,646	2,232	2,232	2,232
7134	NATURAL GAS UTILITIES	1,588	1,335	1,335	1,335
7136	GARBAGE DISPOSAL UTILITIES	715	446	446	446
7137	WATER & SEWER UTILITIES	662	762	762	762
	TOTAL FOR CATEGORY 59	5,611	4,775	4,775	4,775
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7000	OPERATING	0	0	0	0
7397	COST ALLOCATION - D	652,698	764,252	741,618	769,479
	TOTAL FOR CATEGORY 80	652,698	764,252	741,618	769,479
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7000	OPERATING	0	0	0	0
7394	COST ALLOCATION - A	120,325	123,361	218,966	226,510
7395	COST ALLOCATION - B	686,793	685,367	1,150,004	1,203,621
7396	COST ALLOCATION - C	1,407,427	1,912,566	3,509,198	3,522,956
	TOTAL FOR CATEGORY 81	2,214,545	2,721,294	4,878,168	4,953,087
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	28,606	28,606	0	0
	TOTAL FOR CATEGORY 87	28,606	28,606	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	256,062	217,954	217,954	217,954
	TOTAL FOR CATEGORY 88	256,062	217,954	217,954	217,954
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	12,875	0	0	0
	TOTAL FOR CATEGORY 93	12,875	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3265	25,695,381	25,910,050	36,530,988	38,575,913



2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS  
2025-2027 Biennium (FY26-27) G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E302	2501	APPROPRIATION CONTROL	0	0	24,113	24,923	24,113	24,923
E602	2501	APPROPRIATION CONTROL	0	0	-357,071	-179,516	-357,071	-179,516
E602	3433	FED SSA PROGRAM INCOME	0	0	9,766	-71,469	9,766	-71,469
E302	3442	FED SECTION 110 GRANT	0	0	89,095	92,088	89,095	92,088
E602	3442	FED SECTION 110 GRANT	0	0	-711,563	19,208	-711,563	19,208
TOTAL FOR REVENUE			0	0	-945,660	-114,766	-945,660	-114,766
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
E302	5100	SALARIES	0	0	80,054	83,666	80,054	83,666
E302	5200	WORKERS COMPENSATION	0	0	1,346	1,346	1,346	1,346
E302	5300	RETIREMENT	0	0	15,410	16,106	15,410	16,106
E302	5400	PERSONNEL ASSESSMENT	0	0	355	355	355	355
E302	5500	GROUP INSURANCE	0	0	11,892	11,316	11,892	11,316
E302	5700	PAYROLL ASSESSMENT	0	0	107	107	107	107
E302	5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,073	2,092	2,073	2,092
E302	5800	UNEMPLOYMENT COMPENSATION	0	0	20	42	20	42
E302	5840	MEDICARE	0	0	1,161	1,214	1,161	1,214
TOTAL FOR CATEGORY 01			0	0	112,418	116,244	112,418	116,244
<b>04</b>	<b>OPERATING</b>							
E302	7050	EMPLOYEE BOND INSURANCE	0	0	3	3	3	3
E302	7054	AG TORT CLAIM ASSESSMENT	0	0	81	81	81	81
E602	7060	CONTRACTS	0	0	0	-8	0	-8
E602	7302	REGISTRATION FEES	0	0	-2,794	-2,794	-2,794	-2,794
E602	8241	NEW FURNISHINGS <\$5,000 - A	0	0	-63,768	0	-63,768	0
TOTAL FOR CATEGORY 04			0	0	-66,478	-2,718	-66,478	-2,718
<b>09</b>	<b>CASE SERVICES</b>							
E602	7060	CONTRACTS	0	0	94,194	94,194	94,194	94,194
TOTAL FOR CATEGORY 09			0	0	94,194	94,194	94,194	94,194
<b>10</b>	<b>CLIENT SERVICES - PRE-ITS</b>							
E602	7060	CONTRACTS	0	0	-364,695	462,619	-364,695	462,619
TOTAL FOR CATEGORY 10			0	0	-364,695	462,619	-364,695	462,619
<b>26</b>	<b>INFORMATION SERVICES</b>							
E602	7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-12,444	-16,592	-12,444	-16,592

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS  
2025-2027 Biennium (FY26-27) G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 3265 DETR - VOCATIONAL REHABILITATION

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
E302	7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534	557	534
E302	7556	EITS SECURITY ASSESSMENT	0	0	149	149	149	149
E602	7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-12,282	0	-12,282	0
E602	8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-34,104	0	-34,104	0
TOTAL FOR CATEGORY 26			0	0	-58,124	-15,909	-58,124	-15,909
<b>32</b>	<b>SSA PROGRAM INCOME</b>							
E602	6100	PER DIEM OUT-OF-STATE	0	0	-2,462	-2,462	-2,462	-2,462
E602	6130	PUBLIC TRANS OUT-OF-STATE	0	0	-102	-102	-102	-102
E602	6200	PER DIEM IN-STATE	0	0	-452	-452	-452	-452
E602	7060	CONTRACTS	0	0	12,782	-68,454	12,782	-68,454
TOTAL FOR CATEGORY 32			0	0	9,766	-71,470	9,766	-71,470
<b>80</b>	<b>DIVISION COST ALLOCATION</b>							
E602	7000	OPERATING	0	0	-114,866	-122,246	-114,866	-122,246
TOTAL FOR CATEGORY 80			0	0	-114,866	-122,246	-114,866	-122,246
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>							
E602	7000	OPERATING	0	0	-557,875	-575,480	-557,875	-575,480
TOTAL FOR CATEGORY 81			0	0	-557,875	-575,480	-557,875	-575,480
TOTAL FOR EXPENSE			0	0	-945,660	-114,766	-945,660	-114,766





Department of Employment, Training & Rehabilitation  
 3265 Vocational Rehabilitation  
 Fund Map SFY 2026

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	2510 - REVERSIONS	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3594 - FED SUPPORTED EMPLOYMENT	3802 - CLIENT CHARGE	4653 - TRANSFER FROM ESD	4746 - TRANSFER FROM NDE	TOTAL
00	REVENUE:	6,246,735	0	1,120,580	28,272,673	45,237	5,000	400,000	440,763	36,530,988
00	2511 BALANCE FORWARD	0								0
00	2512 BALANCE FORWARD TO NEW YEAR	0								0
	<b>TOTAL REVENUE:</b>	6,246,735	0	1,120,580	28,272,673	45,237	5,000	400,000	440,763	36,530,988
1	PERSONNEL SERVICES	3,829,396	0	9,611	9,616,847	0	0			13,455,854
2	OUT OF STATE TRAVEL	3,545	0	0	13,100	0	0			16,645
3	IN STATE TRAVEL	14,045	0	376	86,961	0	0			101,382
4	OPERATING	1,060,400	0	50	682,342	0	0			1,742,791
9	CLIENT SERVICES	213,285	0	0	8,240,701	0	5,000	400,000		8,858,986
10	CLIENT SERVICES - PRE-ETS	223,706	0	0	4,235,733	0	0			4,459,439
17	STRATEGIC PLANNING	0	0	0	11,420	0	0			11,420
23	ONE SHOTS SB475	0	0	0	0	0	0			0
24	SARA REEMPLOYMENT SYS INTG	0	0	0	103,675	0	0			103,675
25	SUPPT EMPLOYMENT	2,381	0	0	0	45,237	0			47,618
26	INFORMATION SERVICES	48,552	0	0	306,210	0	0			354,762
27	CLIENT INFORMATION SYSTEM	397,024	0	0	190,707	0	0			587,731
28	PHONE SYSTEM	0	0	0	947	0	0			947
30	TRAINING	0	0	0	2,299	0	0			2,299
32	SSA PROGRAM INCOME	0	0	504,163	0	0	0			504,163
42	NEVADA TRIP	0	0	0	0	0	0		440,763	440,763
59	UTILITIES	0	0	0	4,775	0	0			4,775
80	DIVISION COST ALLOCATION	2,045	0	83,995	655,578	0	0			741,618
81	DEPARTMENTAL COST ALLOCATION	452,357	0	522,386	3,903,424	0	0			4,878,167
87	PURCHASING ASSESSMENT	0	0	0	0	0	0			0
88	STATE COST RECOVERY PLAN	0	0	0	217,954	0	0			217,954
93	RESERVE FOR REV TO GEN FUND	0	0	0	0	0	0			0
	<b>TOTAL EXPENDITURE:</b>	6,246,735	0	1,120,580	28,272,673	45,237	5,000	400,000	440,763	36,530,989
		0	0	0	0	0	0	0	0	1

Department of Employment, Training & Rehabilitation  
 3265 Vocational Rehabilitation  
 Fund Map SFY 2027

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	2510 - REVERSIONS	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3594 - FED SUPPORTED EMPLOYMENT	3802 - CLIENT CHARGE	4653 - TRANSFER FROM ESD	4746 - TRANSFER FROM NDE	TOTAL
00	REVENUE:	6,739,828	0	1,039,344	29,905,741	45,237	5,000	400,000	440,762	38,575,912
00	2511 BALANCE FORWARD	0								0
00	2512 BALANCE FORWARD TO NEW YEAR	0								0
	<b>TOTAL REVENUE:</b>	6,739,828	0	1,039,344	29,905,741	45,237	5,000	400,000	440,762	38,575,912
1	PERSONNEL SERVICES	3,908,002	0	9,826	9,986,535	0	0			13,904,363
2	OUT OF STATE TRAVEL	3,545	0	0	13,100	0	0			16,645
3	IN STATE TRAVEL	14,050	0	376	86,956	0	0			101,382
4	OPERATING	1,071,381	0	50	667,568	0	0			1,738,999
9	CLIENT SERVICES	419,835	0	0	9,003,871	0	5,000	400,000		9,828,706
10	CLIENT SERVICES - PRE-ETS	399,924	0	0	4,886,829	0	0			5,286,753
17	STRATEGIC PLANNING	0	0	0	11,420	0	0			11,420
23	ONE SHOTS SB475	0	0	0	0	0	0			0
24	SARA REEMPLOYMENT SYS INTG	0	0	0	103,675	0	0			103,675
25	SUPPT EMPLOYMENT	2,381	0	0	0	45,237	0			47,618
26	INFORMATION SERVICES	30,509	0	0	239,545	0	0			270,054
27	CLIENT INFORMATION SYSTEM	397,024	0	0	220,093	0	0			617,117
28	PHONE SYSTEM	0	0	0	947	0	0			947
30	TRAINING	0	0	0	2,299	0	0			2,299
32	SSA PROGRAM INCOME	0	0	259,878	0	0	0			259,878
42	NEVADA TRIP	0	0	0	0	0	0		440,762	440,762
59	UTILITIES	0	0	0	4,775	0	0			4,775
80	DIVISION COST ALLOCATION	24,863	0	83,995	660,621	0	0			769,479
81	DEPARTMENTAL COST ALLOCATION	468,315	0	685,220	3,799,551	0	0			4,953,086
87	PURCHASING ASSESSMENT	0	0	0	0	0	0			0
88	STATE COST RECOVERY PLAN	0	0	0	217,954	0	0			217,954
93	RESERVE FOR REV TO GEN FUND	0	0	0	0	0	0			0
	<b>TOTAL EXPENDITURE:</b>	6,739,828	0	1,039,344	29,905,741	45,237	5,000	400,000	440,762	38,575,912
		0	0	0	(0)	0	0	0	0	(0)

## State of Nevada Budget Amendment 2025-2027 Biennium (FY26-27)

Amendment Number: A253913254

<small>BUDGET DIVISION USE ONLY</small>	
<small>DATE</small>	<u>02/28/25</u>
<small>APPROVED ON BEHALF OF</small>	
<small>THE GOVERNOR BY</small>	
<b>afrantz</b>	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
02/28/25	101	901	3254	DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E602	2501	APPROPRIATION CONTROL	0	(74,642)	(74,642)	0	(72,554)	(72,554)
E602	3433	FED SSA PROGRAM INCOME	0	(946)	(946)	0	(9,972)	(9,972)
E602	3442	FED SECTION 110 GRANT	0	(149,557)	(149,557)	0	(122,961)	(122,961)
<b>Total Revenue</b>				<u>(225,145)</u>			<u>(205,487)</u>	

**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E602	04	OPERATING	8241	0	(18,599)	(18,599)	0	0	0
E602	09	CASE SERVICES	7060	0	(190,176)	(190,176)	0	(190,676)	(190,676)
E602	26	INFORMATION SERVICES	7547	0	(3,629)	(3,629)	0	(4,839)	(4,839)
E602	26	INFORMATION SERVICES	7771	0	(2,919)	(2,919)	0	0	0
E602	26	INFORMATION SERVICES	8371	0	(8,876)	(8,876)	0	0	0
E602	32	SSA PROGRAM INCOME	7060	0	(946)	(946)	0	(9,972)	(9,972)
<b>Total Category Expenditure</b>					<u>(225,145)</u>			<u>(205,487)</u>	

**Remarks**  
The purpose of this amendment is to correct the funding calculations for the Federal Section 110 grant, Federal SSA Reimbursement and General Fund.

**State of Nevada**  
**Budget Amendment Packet Checklist**

- ✓ Budget Amendment form
- ✓ Budget Amendment packet checklist
- ✓ Cumulative modification worksheet
- ✓ Cover Page detailing the reasons for the revision, benefits to the division, department and state and consequences if not approved
- ✓ Before/After Reports (current)
- Budget projections with corresponding detail
- ✓ Fund map reflecting amounts before and after the revision
- NPD 19 (If requesting new position) **include copy of current organizational chart w/proposed change**
- Quotes for the purchase of unbudgeted items (i.e., equipment, computers, etc.)
- Spreadsheets/detailed calculations supporting request

**BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE**

- Grant history/reconciliation form for grants
- Copies of all grant awards for the current year listed on the grant reconciliation form
- Copy of grant budget - if applicable
- Summary of the grant program and purpose if not included in the grant award document



**STATE OF NEVADA  
DETR - REHABILITATION DIVISION**

**Budget Account 3254 - DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED  
Budget Amendment A253913254  
2025-2027 Biennium (FY26-27)**

Submitted February 28, 2025

**Budget Account's Primary Purpose, Function and Statutory Authority**

The Bureau of Services to Blind or Visually Impaired, provides a full range of services to persons who are blind, deaf/blind, and/or severely visually impaired to assist them in preparing for and achieving competitive, integrated employment and self-sufficiency. Additionally, under the Randolph-Sheppard Act, the Bureau serves as the State Licensing Agent for the Blind Business Enterprise of Nevada Program statewide.

**Purpose of Work Program**

The purpose of this amendment is to correct the funding calculations for the Federal Section 110 grant, Federal SSA Reimbursement and General Fund.

**Justification**

This will appropriately align the budget authority to continue to fund client services, personnel and operating costs.

**Expected Benefits to be Realized**

To continue the mission of the Vocational Rehabilitation Division and provide services to its clients.

**Explanation of Projections and Documentation**

NEBS 210 G01 A-B  
NEBS 210 G08 A-B  
NEBS 225  
E602 Budget Amendment calculations  
Fund Map

**Summary of Alternatives and Why Current Proposal is Preferred**

The current proposal is preferred to meet the guidelines for the Vocational Rehabilitation Division and its funding requirements.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF EMPLOYMENT, TRAINING & REHAB  
DETR - REHABILITATION DIVISION  
DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED  
B/A 3254 2025-2027 Biennium (FY26-27)**

		<b>REVENUES</b>		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A253913254		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	886,580	911,102	-74,642	-72,554	-74,642	-72,554	-8.4%	-8.0%	811,938	838,548		
3410	FED OLDER AMER INDEP LVG GRANT	280,222	280,222			0	0	0.0%	0.0%	280,222	280,222		
3433	FED SSA PROGRAM INCOME	123,424	123,424	-946	-9,972	-946	-9,972	-0.8%	-8.1%	122,478	113,452		
3442	FED SECTION 110 GRANT	3,567,880	3,639,601	-149,557	-122,961	-149,557	-122,961	-4.2%	-3.4%	3,418,323	3,516,640		
3802	CLIENT CHARGE	5,000	5,000			0	0	0.0%	0.0%	5,000	5,000		
<b>Total Revenues</b>		<b>4,863,106</b>	<b>4,959,349</b>	<b>-225,145</b>	<b>-205,487</b>	<b>-225,145</b>	<b>-205,487</b>	<b>-4.6%</b>	<b>-4.1%</b>	<b>4,637,961</b>	<b>4,753,862</b>		
<b>EXPENDITURES</b>													
Cat	G.L.#	Description											
01	5100	SALARIES	1,473,503	1,551,514			0	0	0.0%	0.0%	1,473,503	1,551,514	
01	5200	WORKERS COMPENSATION	29,021	28,584			0	0	0.0%	0.0%	29,021	28,584	
01	5300	RETIREMENT	362,122	377,707			0	0	0.0%	0.0%	362,122	377,707	
01	5400	PERSONNEL ASSESSMENT	7,460	7,460			0	0	0.0%	0.0%	7,460	7,460	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	87	86			0	0	0.0%	0.0%	87	86	
01	5430	LABOR RELATIONS ASSESSMENT	838	838			0	0	0.0%	0.0%	838	838	
01	5500	GROUP INSURANCE	240,813	237,636			0	0	0.0%	0.0%	240,813	237,636	
01	5700	PAYROLL ASSESSMENT	2,253	2,253			0	0	0.0%	0.0%	2,253	2,253	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	38,162	38,786			0	0	0.0%	0.0%	38,162	38,786	
01	5800	UNEMPLOYMENT COMPENSATION	379	777			0	0	0.0%	0.0%	379	777	
01	5840	MEDICARE	21,368	22,497			0	0	0.0%	0.0%	21,368	22,497	
01	5930	LONGEVITY PAY	5,250	6,000			0	0	0.0%	0.0%	5,250	6,000	
02	6100	PER DIEM OUT-OF-STATE	1,035	1,035			0	0	0.0%	0.0%	1,035	1,035	
02	6130	PUBLIC TRANS OUT-OF-STATE	222	222			0	0	0.0%	0.0%	222	222	
02	6150	COMM AIR TRANS OUT-OF-STATE	704	704			0	0	0.0%	0.0%	704	704	
03	6200	PER DIEM IN-STATE	3,418	3,418			0	0	0.0%	0.0%	3,418	3,418	
03	6210	FS DAILY RENTAL IN-STATE	40	40			0	0	0.0%	0.0%	40	40	
03	6211	FS MONTHLY VEHICLE RENTAL IN-STATE	18,004	18,004			0	0	0.0%	0.0%	18,004	18,004	
03	6230	PUBLIC TRANSPORTATION IN-STATE	172	172			0	0	0.0%	0.0%	172	172	
03	6240	PERSONAL VEHICLE IN-STATE	921	921			0	0	0.0%	0.0%	921	921	
03	6250	COMM AIR TRANS IN-STATE	5,080	5,080			0	0	0.0%	0.0%	5,080	5,080	
04	7020	OPERATING SUPPLIES	458	458			0	0	0.0%	0.0%	458	458	
04	7027	OPERATING SUPPLIES-G	978	978			0	0	0.0%	0.0%	978	978	
04	7044	PRINTING AND COPYING - C	34	34			0	0	0.0%	0.0%	34	34	
04	7045	STATE PRINTING CHARGES	137	137			0	0	0.0%	0.0%	137	137	
04	7050	EMPLOYEE BOND INSURANCE	56	56			0	0	0.0%	0.0%	56	56	
04	7054	AG TORT CLAIM ASSESSMENT	1,701	1,696			0	0	0.0%	0.0%	1,701	1,696	
04	705A	NON B&G - PROP. & CONT. INSURANCE	2,597	2,597			0	0	0.0%	0.0%	2,597	2,597	
04	7060	CONTRACTS	80,230	80,230			0	0	0.0%	0.0%	80,230	80,230	
04	7070	CONTRACTS - J	317	317			0	0	0.0%	0.0%	317	317	
04	7110	NON-STATE OWNED OFFICE RENT	160,317	163,650			0	0	0.0%	0.0%	160,317	163,650	

04	7120	ADVERTISING & PUBLIC RELATIONS	405	405			0	0	0.0%	0.0%	405	405
04	7122	ADVERTISING & PUBLIC REL - B	5	5			0	0	0.0%	0.0%	5	5
04	7145	MAINTENANCE OF BLDGS AND GRDS-E	22	22			0	0	0.0%	0.0%	22	22
04	7255	B & G LEASE ASSESSMENT	3,978	3,978			0	0	0.0%	0.0%	3,978	3,978
04	7285	POSTAGE - STATE MAILROOM	863	863			0	0	0.0%	0.0%	863	863
04	7290	PHONE, FAX, COMMUNICATION LINE	5,411	5,411			0	0	0.0%	0.0%	5,411	5,411
04	7291	CELL PHONE/PAGER CHARGES	2,968	2,968			0	0	0.0%	0.0%	2,968	2,968
04	7296	EITS LONG DISTANCE CHARGES	25	25			0	0	0.0%	0.0%	25	25
04	7297	EITS 800 TOLL FREE CHARGES	1	1			0	0	0.0%	0.0%	1	1
04	7301	MEMBERSHIP DUES	2,112	2,112			0	0	0.0%	0.0%	2,112	2,112
04	7302	REGISTRATION FEES	575	575			0	0	0.0%	0.0%	575	575
04	7330	SPECIAL REPORT SERVICES & FEES	7	7			0	0	0.0%	0.0%	7	7
04	7980	OPERATING LEASE PAYMENTS	6,101	6,101			0	0	0.0%	0.0%	6,101	6,101
04	8241	NEW FURNISHINGS <\$5,000 - A	26,570	0	-18,599		-18,599	0	-70.0%	0.0%	7,971	0
08	7060	CONTRACTS	2,526	2,526			0	0	0.0%	0.0%	2,526	2,526
08	7401	CLIENT SERVICE PROVIDER PMTS-A	46,249	46,249			0	0	0.0%	0.0%	46,249	46,249
08	7423	CLIENT MATERIAL PROV PMTS-C	2,218	2,218			0	0	0.0%	0.0%	2,218	2,218
09	7020	OPERATING SUPPLIES	392	392			0	0	0.0%	0.0%	392	392
09	7060	CONTRACTS	558,628	668,772	-190,176	-190,676	-190,176	-190,676	-34.0%	-28.5%	368,452	478,096
09	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
09	7401	CLIENT SERVICE PROVIDER PMTS-A	486,731	486,731			0	0	0.0%	0.0%	486,731	486,731
09	7411	CLIENT MEDICAL PROVIDER PMTS-A	715	715			0	0	0.0%	0.0%	715	715
09	7421	CLIENT MATERIAL PROV PMTS-A	103,519	103,519			0	0	0.0%	0.0%	103,519	103,519
09	7422	CLIENT MATERIAL PROV PMTS-B	10,218	10,218			0	0	0.0%	0.0%	10,218	10,218
09	7423	CLIENT MATERIAL PROV PMTS-C	8,857	8,857			0	0	0.0%	0.0%	8,857	8,857
09	8701	AID TO INDIVIDUALS-A	35,727	35,727			0	0	0.0%	0.0%	35,727	35,727
26	7020	OPERATING SUPPLIES	301	301			0	0	0.0%	0.0%	301	301
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	17,629	19,357	-3,629	-4,839	-3,629	-4,839	-20.6%	-25.0%	14,000	14,518
26	7554	EITS INFRASTRUCTURE ASSESSMENT	11,704	11,218			0	0	0.0%	0.0%	11,704	11,218
26	7556	EITS SECURITY ASSESSMENT	3,137	3,130			0	0	0.0%	0.0%	3,137	3,130
26	7771	COMPUTER SOFTWARE <\$5,000 - A	38,280	9,096	-2,919		-2,919	0	-7.6%	0.0%	35,361	9,096
26	8371	COMPUTER HARDWARE <\$5,000 - A	67,466	10,268	-8,876		-8,876	0	-13.2%	0.0%	58,590	10,268
27	7060	CONTRACTS	65,303	68,568			0	0	0.0%	0.0%	65,303	68,568
30	7302	REGISTRATION FEES	0	0			0	0	0.0%	0.0%	0	0
32	7060	CONTRACTS	59,893	41,776	-946	-9,972	-946	-9,972	-1.6%	-23.9%	58,947	31,804
32	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
32	7302	REGISTRATION FEES	845	845			0	0	0.0%	0.0%	845	845
32	7401	CLIENT SERVICE PROVIDER PMTS-A	5,564	5,564			0	0	0.0%	0.0%	5,564	5,564
32	7421	CLIENT MATERIAL PROV PMTS-A	109	109			0	0	0.0%	0.0%	109	109
59	7132	ELECTRIC UTILITIES	309	309			0	0	0.0%	0.0%	309	309
59	7134	NATURAL GAS UTILITIES	264	264			0	0	0.0%	0.0%	264	264
59	7136	GARBAGE DISPOSAL UTILITIES	99	99			0	0	0.0%	0.0%	99	99
59	7137	WATER & SEWER UTILITIES	136	136			0	0	0.0%	0.0%	136	136
80	7397	COST ALLOCATION - D	117,157	121,558			0	0	0.0%	0.0%	117,157	121,558
81	7394	COST ALLOCATION - A	34,610	35,802			0	0	0.0%	0.0%	34,610	35,802
81	7395	COST ALLOCATION - B	181,671	190,140			0	0	0.0%	0.0%	181,671	190,140
81	7396	COST ALLOCATION - C	475,945	478,341			0	0	0.0%	0.0%	475,945	478,341
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	20,184	20,184			0	0	0.0%	0.0%	20,184	20,184
<b>Total Expenditures</b>			<b>4,863,106</b>	<b>4,959,349</b>	-225,145	-205,487	-225,145	-205,487	-4.6%	-4.1%	4,637,961	4,753,862

Section A1: Line Item Detail by GL

Budget Account: 3254 DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	566,910	570,360	561,775	564,556
3410	FED OLDER AMER INDEP LVG GRANT	304,008	303,795	372,595	372,595
3433	FED SSA PROGRAM INCOME	123,262	70,925	72,454	90,571
3442	FED SECTION 110 GRANT	2,090,020	2,215,045	2,494,012	2,504,288
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	6,966	0	0	0
4761	TRANSFER FROM TRAFFIC SAFETY-A	11,682	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		3,102,848	3,165,125	3,505,836	3,537,010
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	1,025,567	1,036,192	1,339,860	1,364,439
5200	WORKERS COMPENSATION	20,892	25,007	24,227	24,858
5300	RETIREMENT	240,984	243,714	307,224	312,051
5400	PERSONNEL ASSESSMENT	3,531	3,547	3,547	3,547
5420	COLLECTIVE BARGAINING ASSESSMENT	102	78	78	78
5430	LABOR RELATIONS ASSESSMENT	1,023	1,023	1,023	1,023
5500	GROUP INSURANCE	122,248	163,944	163,944	163,944
5700	PAYROLL ASSESSMENT	654	661	662	662
5750	RETIRED EMPLOYEES GROUP INSURANCE	31,836	32,951	42,607	43,389
5800	UNEMPLOYMENT COMPENSATION	648	0	0	0
5810	OVERTIME PAY	200	0	0	0
5840	MEDICARE	14,513	15,023	19,430	19,785
5930	LONGEVITY PAY	4,073	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	246	0	0	0
TOTAL FOR CATEGORY 01		1,466,517	1,522,140	1,902,602	1,933,776
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	8,200	0	0
6130	PUBLIC TRANS OUT-OF-STATE	0	400	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	0	400	0	0
6150	COMM AIR TRANS OUT-OF-STATE	0	3,000	0	0
TOTAL FOR CATEGORY 02		0	12,000	0	0
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	813	5,000	0	0
6210	FS DAILY RENTAL IN-STATE	0	40	40	40
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	8,855	14,136	12,136	12,136

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6230	PUBLIC TRANSPORTATION IN-STATE	403	0	0	0
6240	PERSONAL VEHICLE IN-STATE	430	200	0	0
6250	COMM AIR TRANS IN-STATE	0	1,384	584	584
	TOTAL FOR CATEGORY 03	10,501	20,760	12,760	12,760
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	1,327	458	458	458
7027	OPERATING SUPPLIES-G	737	978	978	978
7040	NON-STATE PRINTING SERVICES	306	0	0	0
7044	PRINTING AND COPYING - C	781	34	34	34
7045	STATE PRINTING CHARGES	89	137	137	137
7050	EMPLOYEE BOND INSURANCE	48	48	48	48
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,206	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,095	2,096	2,096	2,096
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,206	2,206	2,206
7060	CONTRACTS	34,830	33,951	33,951	33,951
7070	CONTRACTS - J	317	103	103	103
7110	NON-STATE OWNED OFFICE RENT	153,091	156,825	156,825	156,825
7120	ADVERTISING & PUBLIC RELATIONS	15	405	405	405
7122	ADVERTISING & PUBLIC REL - B	0	5	5	5
7140	MAINTENANCE OF BLDGS AND GRDS	2	0	0	0
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	22	22	22
7255	B & G LEASE ASSESSMENT	1,372	1,417	1,417	1,417
7285	POSTAGE - STATE MAILROOM	1,603	863	863	863
7290	PHONE, FAX, COMMUNICATION LINE	645	5,411	5,411	5,411
7291	CELL PHONE/PAGER CHARGES	2,958	2,968	2,968	2,968
7296	EITS LONG DISTANCE CHARGES	0	25	25	25
7297	EITS 800 TOLL FREE CHARGES	0	1	1	1
7301	MEMBERSHIP DUES	2,112	0	0	0
7302	REGISTRATION FEES	575	106	106	106
7330	SPECIAL REPORT SERVICES & FEES	20	7	7	7
7421	CLIENT MATERIAL PROV PMTS-A	343	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	1,455	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	5,836	0	0	0
7980	OPERATING LEASE PAYMENTS	4,466	946	946	946
	TOTAL FOR CATEGORY 04	217,229	209,012	209,012	209,012
<b>08</b>	<b>OLDER BLIND SERVICES</b>				
7020	OPERATING SUPPLIES	384	0	0	0
7045	STATE PRINTING CHARGES	33	0	0	0
7060	CONTRACTS	635	94,899	94,899	94,899
7401	CLIENT SERVICE PROVIDER PMTS-A	38,605	46,249	46,249	46,249

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	981	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	20,331	2,218	2,218	2,218
TOTAL FOR CATEGORY 08		60,969	143,366	143,366	143,366
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	233,822	187,017	187,017	187,017
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,177	1,177	1,177
7401	CLIENT SERVICE PROVIDER PMTS-A	413,897	362,502	362,502	362,502
7411	CLIENT MEDICAL PROVIDER PMTS-A	180	715	715	715
7421	CLIENT MATERIAL PROV PMTS-A	88,028	74,770	74,770	74,770
7422	CLIENT MATERIAL PROV PMTS-B	0	10,218	10,218	10,218
7423	CLIENT MATERIAL PROV PMTS-C	0	8,857	8,857	8,857
8701	AID TO INDIVIDUALS-A	30,381	3,779	3,779	3,779
TOTAL FOR CATEGORY 09		766,308	649,035	649,035	649,035
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	301	301	301
7027	OPERATING SUPPLIES-G	193	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	6,926	7,506	7,506	7,506
7554	EITS INFRASTRUCTURE ASSESSMENT	5,553	5,541	5,540	5,540
7556	EITS SECURITY ASSESSMENT	1,950	1,947	1,947	1,947
7770	COMPUTER SOFTWARE >\$5,000	6,600	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	4,320	4,320	4,320
8371	COMPUTER HARDWARE <\$5,000 - A	5,252	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	310	0	0	0
TOTAL FOR CATEGORY 26		26,784	19,615	19,614	19,614
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	49,692	75,043	75,043	75,043
TOTAL FOR CATEGORY 27		49,692	75,043	75,043	75,043
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	3,053	53	53
TOTAL FOR CATEGORY 30		0	3,053	53	53
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	1,035	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	222	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	704	0	0	0
6200	PER DIEM IN-STATE	3,418	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	172	0	0	0
6240	PERSONAL VEHICLE IN-STATE	921	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6250	COMM AIR TRANS IN-STATE	4,496	0	0	0
7060	CONTRACTS	25,254	8,002	8,002	8,002
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,766	1,766	1,766
7302	REGISTRATION FEES	845	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	6,790	5,564	5,564	5,564
7421	CLIENT MATERIAL PROV PMTS-A	0	109	109	109
8701	AID TO INDIVIDUALS-A	2,947	0	0	0
	TOTAL FOR CATEGORY 32	46,804	15,441	15,441	15,441
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	475	309	309	309
7134	NATURAL GAS UTILITIES	216	264	264	264
7136	GARBAGE DISPOSAL UTILITIES	112	99	99	99
7137	WATER & SEWER UTILITIES	125	136	136	136
	TOTAL FOR CATEGORY 59	928	808	808	808
<b>75</b>	<b>FUND FOR HEALTHY NEVADA GRANT</b>				
7060	CONTRACTS	11,682	0	0	0
	TOTAL FOR CATEGORY 75	11,682	0	0	0
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	96,300	113,057	96,307	96,307
	TOTAL FOR CATEGORY 80	96,300	113,057	96,307	96,307
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	17,753	18,200	18,200	18,200
7395	COST ALLOCATION - B	101,330	101,120	101,120	101,120
7396	COST ALLOCATION - C	206,266	239,854	239,854	239,854
	TOTAL FOR CATEGORY 81	325,349	359,174	359,174	359,174
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	2,437	2,437	2,437	2,437
	TOTAL FOR CATEGORY 87	2,437	2,437	2,437	2,437
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	21,348	20,184	20,184	20,184
	TOTAL FOR CATEGORY 88	21,348	20,184	20,184	20,184
	TOTAL EXPENDITURES FOR DECISION UNIT B000	3,102,848	3,165,125	3,505,836	3,537,010
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	3,486	3,395
3442	FED SECTION 110 GRANT	0	0	12,880	12,544
TOTAL REVENUES FOR DECISION UNIT M100		0	0	16,366	15,939
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	2,847	2,847
5700	PAYROLL ASSESSMENT	0	0	1,269	1,269
TOTAL FOR CATEGORY 01		0	0	4,116	4,116
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	5,153	5,153
TOTAL FOR CATEGORY 03		0	0	5,153	5,153
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-638	-642
TOTAL FOR CATEGORY 04		0	0	-638	-642
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	4,938	4,938
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,492	4,075
7556	EITS SECURITY ASSESSMENT	0	0	742	736
TOTAL FOR CATEGORY 26		0	0	10,172	9,749
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-2,437	-2,437
TOTAL FOR CATEGORY 87		0	0	-2,437	-2,437
TOTAL EXPENDITURES FOR DECISION UNIT M100		0	0	16,366	15,939
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	120,312	127,322
3410	FED OLDER AMER INDEP LVG GRANT	0	0	-92,373	-92,373
3433	FED SSA PROGRAM INCOME	0	0	50,970	32,853
3442	FED SECTION 110 GRANT	0	0	444,110	470,011
TOTAL REVENUES FOR DECISION UNIT M150		0	0	523,019	537,813
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	9	8
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,023	-1,023



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5930	LONGEVITY PAY	0	0	5,250	6,000
	TOTAL FOR CATEGORY 01	0	0	4,236	4,985
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	715	715
	TOTAL FOR CATEGORY 03	0	0	715	715
<b>04</b>	<b>OPERATING</b>				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	391	391
7060	CONTRACTS	0	0	43,005	43,005
7070	CONTRACTS - J	0	0	214	214
7110	NON-STATE OWNED OFFICE RENT	0	0	3,492	6,825
7255	B & G LEASE ASSESSMENT	0	0	2,561	2,561
7301	MEMBERSHIP DUES	0	0	2,112	2,112
7302	REGISTRATION FEES	0	0	469	469
7980	OPERATING LEASE PAYMENTS	0	0	5,155	5,155
	TOTAL FOR CATEGORY 04	0	0	57,399	60,732
<b>08</b>	<b>OLDER BLIND SERVICES</b>				
7060	CONTRACTS	0	0	-92,373	-92,373
	TOTAL FOR CATEGORY 08	0	0	-92,373	-92,373
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	392	392
7060	CONTRACTS	0	0	69,809	69,809
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,177	-1,177
7401	CLIENT SERVICE PROVIDER PMTS-A	0	0	124,229	124,229
7421	CLIENT MATERIAL PROV PMTS-A	0	0	28,749	28,749
8701	AID TO INDIVIDUALS-A	0	0	31,948	31,948
	TOTAL FOR CATEGORY 09	0	0	253,950	253,950
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-4,320	-4,320
	TOTAL FOR CATEGORY 26	0	0	-4,320	-4,320
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	0	0	-9,740	-6,475
	TOTAL FOR CATEGORY 27	0	0	-9,740	-6,475
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-53	-53
	TOTAL FOR CATEGORY 30	0	0	-53	-53

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7060	CONTRACTS	0	0	51,891	33,774
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,766	-1,766
7302	REGISTRATION FEES	0	0	845	845
	TOTAL FOR CATEGORY 32	0	0	50,970	32,853
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	19,333	20,854
	TOTAL FOR CATEGORY 80	0	0	19,333	20,854
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	12,929	14,281
7395	COST ALLOCATION - B	0	0	64,316	70,633
7396	COST ALLOCATION - C	0	0	165,657	182,031
	TOTAL FOR CATEGORY 81	0	0	242,902	266,945
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	523,019	537,813
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	13,668	11,335
3442	FED SECTION 110 GRANT	0	0	50,790	42,144
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	64,458	53,479
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-6,242	-6,287
5200	WORKERS COMPENSATION	0	0	-396	-400
5300	RETIREMENT	0	0	27,970	28,434
5430	LABOR RELATIONS ASSESSMENT	0	0	838	838
5500	GROUP INSURANCE	0	0	50,112	39,744
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,067	-9,437
5800	UNEMPLOYMENT COMPENSATION	0	0	333	679
5840	MEDICARE	0	0	-90	-92
	TOTAL FOR CATEGORY 01	0	0	64,458	53,479
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	64,458	53,479
<b>M800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-5,710	-4,730

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
3442	FED SECTION 110 GRANT	0	0	-21,098	-17,478
	TOTAL REVENUES FOR DECISION UNIT M800	0	0	-26,808	-22,208
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	-13,012	-13,368
	TOTAL FOR CATEGORY 80	0	0	-13,012	-13,368
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	2,529	2,676
7395	COST ALLOCATION - B	0	0	7,238	8,875
7396	COST ALLOCATION - C	0	0	-23,563	-20,391
	TOTAL FOR CATEGORY 81	0	0	-13,796	-8,840
	TOTAL EXPENDITURES FOR DECISION UNIT M800	0	0	-26,808	-22,208
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	697	697
3442	FED SECTION 110 GRANT	0	0	2,577	2,577
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	3,274	3,274
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	3,274	3,274
	TOTAL FOR CATEGORY 04	0	0	3,274	3,274
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	3,274	3,274
<b>E228</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	504	504
3442	FED SECTION 110 GRANT	0	0	1,862	1,862
	TOTAL REVENUES FOR DECISION UNIT E228	0	0	2,366	2,366
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	2,366	2,366
	TOTAL FOR CATEGORY 09	0	0	2,366	2,366
	TOTAL EXPENDITURES FOR DECISION UNIT E228	0	0	2,366	2,366

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>E301</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	67,318	77,339
3442	FED SECTION 110 GRANT	0	0	189,502	209,656
TOTAL REVENUES FOR DECISION UNIT E301		0	0	256,820	286,995
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	139,885	193,362
5200	WORKERS COMPENSATION	0	0	5,190	4,126
5300	RETIREMENT	0	0	26,928	37,222
5400	PERSONNEL ASSESSMENT	0	0	1,066	1,066
5500	GROUP INSURANCE	0	0	26,757	33,948
5700	PAYROLL ASSESSMENT	0	0	322	322
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,622	4,834
5800	UNEMPLOYMENT COMPENSATION	0	0	46	98
5840	MEDICARE	0	0	2,028	2,804
TOTAL FOR CATEGORY 01		0	0	205,844	277,782
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
8241	NEW FURNISHINGS <\$5,000 - A	0	0	26,570	0
TOTAL FOR CATEGORY 04		0	0	26,821	250
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	5,185	6,913
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,672	1,603
7556	EITS SECURITY ASSESSMENT	0	0	448	447
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	4,170	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	12,680	0
TOTAL FOR CATEGORY 26		0	0	24,155	8,963
TOTAL EXPENDITURES FOR DECISION UNIT E301		0	0	256,820	286,995
<b>E320</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,336	2,336
3442	FED SECTION 110 GRANT	0	0	8,632	8,632
TOTAL REVENUES FOR DECISION UNIT E320		0	0	10,968	10,968

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,035	1,035
6130	PUBLIC TRANS OUT-OF-STATE	0	0	222	222
6150	COMM AIR TRANS OUT-OF-STATE	0	0	704	704
	TOTAL FOR CATEGORY 02	0	0	1,961	1,961
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	3,418	3,418
6230	PUBLIC TRANSPORTATION IN-STATE	0	0	172	172
6240	PERSONAL VEHICLE IN-STATE	0	0	921	921
6250	COMM AIR TRANS IN-STATE	0	0	4,496	4,496
	TOTAL FOR CATEGORY 03	0	0	9,007	9,007
	TOTAL EXPENDITURES FOR DECISION UNIT E320	0	0	10,968	10,968
<b>E324</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	63,886	87,347
3442	FED SECTION 110 GRANT	0	0	236,050	322,733
	TOTAL REVENUES FOR DECISION UNIT E324	0	0	299,936	410,080
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	299,936	410,080
	TOTAL FOR CATEGORY 09	0	0	299,936	410,080
	TOTAL EXPENDITURES FOR DECISION UNIT E324	0	0	299,936	410,080
<b>E600</b>	<b>BUDGET REDUCTIONS</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-107	-107
3442	FED SECTION 110 GRANT	0	0	-393	-393
	TOTAL REVENUES FOR DECISION UNIT E600	0	0	-500	-500
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	-500	-500
	TOTAL FOR CATEGORY 09	0	0	-500	-500
	TOTAL EXPENDITURES FOR DECISION UNIT E600	0	0	-500	-500

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	17,130	4,125
3442	FED SECTION 110 GRANT	0	0	63,294	15,239
TOTAL REVENUES FOR DECISION UNIT E710		0	0	80,424	19,364
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	31,836	9,096
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	48,588	10,268
TOTAL FOR CATEGORY 26		0	0	80,424	19,364
TOTAL EXPENDITURES FOR DECISION UNIT E710		0	0	80,424	19,364
<b>E720</b>	<b>NEW EQUIPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,805	0
3442	FED SECTION 110 GRANT	0	0	6,667	0
TOTAL REVENUES FOR DECISION UNIT E720		0	0	8,472	0
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	2,274	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	6,198	0
TOTAL FOR CATEGORY 26		0	0	8,472	0
TOTAL EXPENDITURES FOR DECISION UNIT E720		0	0	8,472	0
<b>E800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	39,480	36,983
3442	FED SECTION 110 GRANT	0	0	78,995	67,786
TOTAL REVENUES FOR DECISION UNIT E800		0	0	118,475	104,769
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	14,529	17,765
TOTAL FOR CATEGORY 80		0	0	14,529	17,765
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7394	COST ALLOCATION - A	0	0	952	645
7395	COST ALLOCATION - B	0	0	8,997	9,512
7396	COST ALLOCATION - C	0	0	93,997	76,847
	TOTAL FOR CATEGORY 81	0	0	103,946	87,004
	TOTAL EXPENDITURES FOR DECISION UNIT E800	0	0	118,475	104,769
	TOTAL REVENUES FOR BUDGET ACCOUNT 3254	3,102,848	3,165,125	4,863,106	4,959,349
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3254	3,102,848	3,165,125	4,863,106	4,959,349

Section B1: Summary by GL

Budget Account: 3254 DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	566,910	570,360	886,580	911,102
3410	FED OLDER AMER INDEP LVG GRANT	304,008	303,795	280,222	280,222
3433	FED SSA PROGRAM INCOME	123,262	70,925	123,424	123,424
3442	FED SECTION 110 GRANT	2,090,020	2,215,045	3,567,880	3,639,601
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	6,966	0	0	0
4761	TRANSFER FROM TRAFFIC SAFETY-A	11,682	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3254		3,102,848	3,165,125	4,863,106	4,959,349
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	1,025,567	1,036,192	1,473,503	1,551,514
5200	WORKERS COMPENSATION	20,892	25,007	29,021	28,584
5300	RETIREMENT	240,984	243,714	362,122	377,707
5400	PERSONNEL ASSESSMENT	3,531	3,547	7,460	7,460
5420	COLLECTIVE BARGAINING ASSESSMENT	102	78	87	86
5430	LABOR RELATIONS ASSESSMENT	1,023	1,023	838	838
5500	GROUP INSURANCE	122,248	163,944	240,813	237,636
5700	PAYROLL ASSESSMENT	654	661	2,253	2,253
5750	RETIRED EMPLOYEES GROUP INSURANCE	31,836	32,951	38,162	38,786
5800	UNEMPLOYMENT COMPENSATION	648	0	379	777
5810	OVERTIME PAY	200	0	0	0
5840	MEDICARE	14,513	15,023	21,368	22,497
5930	LONGEVITY PAY	4,073	0	5,250	6,000
5970	TERMINAL ANNUAL LEAVE PAY	246	0	0	0
TOTAL FOR CATEGORY 01		1,466,517	1,522,140	2,181,256	2,274,138
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	8,200	1,035	1,035
6130	PUBLIC TRANS OUT-OF-STATE	0	400	222	222
6140	PERSONAL VEHICLE OUT-OF-STATE	0	400	0	0
6150	COMM AIR TRANS OUT-OF-STATE	0	3,000	704	704
TOTAL FOR CATEGORY 02		0	12,000	1,961	1,961
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	813	5,000	3,418	3,418
6210	FS DAILY RENTAL IN-STATE	0	40	40	40
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	8,855	14,136	18,004	18,004
6230	PUBLIC TRANSPORTATION IN-STATE	403	0	172	172



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6240	PERSONAL VEHICLE IN-STATE	430	200	921	921
6250	COMM AIR TRANS IN-STATE	0	1,384	5,080	5,080
	TOTAL FOR CATEGORY 03	10,501	20,760	27,635	27,635
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	1,327	458	458	458
7027	OPERATING SUPPLIES-G	737	978	978	978
7040	NON-STATE PRINTING SERVICES	306	0	0	0
7044	PRINTING AND COPYING - C	781	34	34	34
7045	STATE PRINTING CHARGES	89	137	137	137
7050	EMPLOYEE BOND INSURANCE	48	48	56	56
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,206	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,095	2,096	1,701	1,696
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,206	2,597	2,597
7060	CONTRACTS	34,830	33,951	80,230	80,230
7070	CONTRACTS - J	317	103	317	317
7110	NON-STATE OWNED OFFICE RENT	153,091	156,825	160,317	163,650
7120	ADVERTISING & PUBLIC RELATIONS	15	405	405	405
7122	ADVERTISING & PUBLIC REL - B	0	5	5	5
7140	MAINTENANCE OF BLDGS AND GRDS	2	0	0	0
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	22	22	22
7255	B & G LEASE ASSESSMENT	1,372	1,417	3,978	3,978
7285	POSTAGE - STATE MAILROOM	1,603	863	863	863
7290	PHONE, FAX, COMMUNICATION LINE	645	5,411	5,411	5,411
7291	CELL PHONE/PAGER CHARGES	2,958	2,968	2,968	2,968
7296	EITS LONG DISTANCE CHARGES	0	25	25	25
7297	EITS 800 TOLL FREE CHARGES	0	1	1	1
7301	MEMBERSHIP DUES	2,112	0	2,112	2,112
7302	REGISTRATION FEES	575	106	575	575
7330	SPECIAL REPORT SERVICES & FEES	20	7	7	7
7421	CLIENT MATERIAL PROV PMTS-A	343	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	1,455	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	5,836	0	0	0
7980	OPERATING LEASE PAYMENTS	4,466	946	6,101	6,101
8241	NEW FURNISHINGS <\$5,000 - A	0	0	26,570	0
	TOTAL FOR CATEGORY 04	217,229	209,012	295,868	272,626
<b>08</b>	<b>OLDER BLIND SERVICES</b>				
7020	OPERATING SUPPLIES	384	0	0	0
7045	STATE PRINTING CHARGES	33	0	0	0
7060	CONTRACTS	635	94,899	2,526	2,526
7401	CLIENT SERVICE PROVIDER PMTS-A	38,605	46,249	46,249	46,249

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	981	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	20,331	2,218	2,218	2,218
TOTAL FOR CATEGORY 08		60,969	143,366	50,993	50,993
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	392	392
7060	CONTRACTS	233,822	187,017	558,628	668,772
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,177	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	413,897	362,502	486,731	486,731
7411	CLIENT MEDICAL PROVIDER PMTS-A	180	715	715	715
7421	CLIENT MATERIAL PROV PMTS-A	88,028	74,770	103,519	103,519
7422	CLIENT MATERIAL PROV PMTS-B	0	10,218	10,218	10,218
7423	CLIENT MATERIAL PROV PMTS-C	0	8,857	8,857	8,857
8701	AID TO INDIVIDUALS-A	30,381	3,779	35,727	35,727
TOTAL FOR CATEGORY 09		766,308	649,035	1,204,787	1,314,931
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	301	301	301
7027	OPERATING SUPPLIES-G	193	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	6,926	7,506	17,629	19,357
7554	EITS INFRASTRUCTURE ASSESSMENT	5,553	5,541	11,704	11,218
7556	EITS SECURITY ASSESSMENT	1,950	1,947	3,137	3,130
7770	COMPUTER SOFTWARE >\$5,000	6,600	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	4,320	38,280	9,096
8371	COMPUTER HARDWARE <\$5,000 - A	5,252	0	67,466	10,268
8372	COMPUTER HARDWARE <\$5,000 - B	310	0	0	0
TOTAL FOR CATEGORY 26		26,784	19,615	138,517	53,370
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	49,692	75,043	65,303	68,568
TOTAL FOR CATEGORY 27		49,692	75,043	65,303	68,568
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	3,053	0	0
TOTAL FOR CATEGORY 30		0	3,053	0	0
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	1,035	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	222	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	704	0	0	0
6200	PER DIEM IN-STATE	3,418	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	172	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6240	PERSONAL VEHICLE IN-STATE	921	0	0	0
6250	COMM AIR TRANS IN-STATE	4,496	0	0	0
7060	CONTRACTS	25,254	8,002	59,893	41,776
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,766	0	0
7302	REGISTRATION FEES	845	0	845	845
7401	CLIENT SERVICE PROVIDER PMTS-A	6,790	5,564	5,564	5,564
7421	CLIENT MATERIAL PROV PMTS-A	0	109	109	109
8701	AID TO INDIVIDUALS-A	2,947	0	0	0
	TOTAL FOR CATEGORY 32	46,804	15,441	66,411	48,294
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	475	309	309	309
7134	NATURAL GAS UTILITIES	216	264	264	264
7136	GARBAGE DISPOSAL UTILITIES	112	99	99	99
7137	WATER & SEWER UTILITIES	125	136	136	136
	TOTAL FOR CATEGORY 59	928	808	808	808
<b>75</b>	<b>FUND FOR HEALTHY NEVADA GRANT</b>				
7060	CONTRACTS	11,682	0	0	0
	TOTAL FOR CATEGORY 75	11,682	0	0	0
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	96,300	113,057	117,157	121,558
	TOTAL FOR CATEGORY 80	96,300	113,057	117,157	121,558
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	17,753	18,200	34,610	35,802
7395	COST ALLOCATION - B	101,330	101,120	181,671	190,140
7396	COST ALLOCATION - C	206,266	239,854	475,945	478,341
	TOTAL FOR CATEGORY 81	325,349	359,174	692,226	704,283
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	2,437	2,437	0	0
	TOTAL FOR CATEGORY 87	2,437	2,437	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	21,348	20,184	20,184	20,184
	TOTAL FOR CATEGORY 88	21,348	20,184	20,184	20,184
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3254	3,102,848	3,165,125	4,863,106	4,959,349

Section A1: Line Item Detail by GL

Budget Account: 3254 DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	566,910	570,360	561,775	564,556
3410	FED OLDER AMER INDEP LVG GRANT	304,008	303,795	372,595	372,595
3433	FED SSA PROGRAM INCOME	123,262	70,925	72,454	90,571
3442	FED SECTION 110 GRANT	2,090,020	2,215,045	2,494,012	2,504,288
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	6,966	0	0	0
4761	TRANSFER FROM TRAFFIC SAFETY-A	11,682	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		3,102,848	3,165,125	3,505,836	3,537,010
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	1,025,567	1,036,192	1,339,860	1,364,439
5200	WORKERS COMPENSATION	20,892	25,007	24,227	24,858
5300	RETIREMENT	240,984	243,714	307,224	312,051
5400	PERSONNEL ASSESSMENT	3,531	3,547	3,547	3,547
5420	COLLECTIVE BARGAINING ASSESSMENT	102	78	78	78
5430	LABOR RELATIONS ASSESSMENT	1,023	1,023	1,023	1,023
5500	GROUP INSURANCE	122,248	163,944	163,944	163,944
5700	PAYROLL ASSESSMENT	654	661	662	662
5750	RETIRED EMPLOYEES GROUP INSURANCE	31,836	32,951	42,607	43,389
5800	UNEMPLOYMENT COMPENSATION	648	0	0	0
5810	OVERTIME PAY	200	0	0	0
5840	MEDICARE	14,513	15,023	19,430	19,785
5930	LONGEVITY PAY	4,073	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	246	0	0	0
TOTAL FOR CATEGORY 01		1,466,517	1,522,140	1,902,602	1,933,776
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	8,200	0	0
6130	PUBLIC TRANS OUT-OF-STATE	0	400	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	0	400	0	0
6150	COMM AIR TRANS OUT-OF-STATE	0	3,000	0	0
TOTAL FOR CATEGORY 02		0	12,000	0	0
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	813	5,000	0	0
6210	FS DAILY RENTAL IN-STATE	0	40	40	40
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	8,855	14,136	12,136	12,136

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6230	PUBLIC TRANSPORTATION IN-STATE	403	0	0	0
6240	PERSONAL VEHICLE IN-STATE	430	200	0	0
6250	COMM AIR TRANS IN-STATE	0	1,384	584	584
TOTAL FOR CATEGORY 03		10,501	20,760	12,760	12,760
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	1,327	458	458	458
7027	OPERATING SUPPLIES-G	737	978	978	978
7040	NON-STATE PRINTING SERVICES	306	0	0	0
7044	PRINTING AND COPYING - C	781	34	34	34
7045	STATE PRINTING CHARGES	89	137	137	137
7050	EMPLOYEE BOND INSURANCE	48	48	48	48
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,206	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,095	2,096	2,096	2,096
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,206	2,206	2,206
7060	CONTRACTS	34,830	33,951	33,951	33,951
7070	CONTRACTS - J	317	103	103	103
7110	NON-STATE OWNED OFFICE RENT	153,091	156,825	156,825	156,825
7120	ADVERTISING & PUBLIC RELATIONS	15	405	405	405
7122	ADVERTISING & PUBLIC REL - B	0	5	5	5
7140	MAINTENANCE OF BLDGS AND GRDS	2	0	0	0
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	22	22	22
7255	B & G LEASE ASSESSMENT	1,372	1,417	1,417	1,417
7285	POSTAGE - STATE MAILROOM	1,603	863	863	863
7290	PHONE, FAX, COMMUNICATION LINE	645	5,411	5,411	5,411
7291	CELL PHONE/PAGER CHARGES	2,958	2,968	2,968	2,968
7296	EITS LONG DISTANCE CHARGES	0	25	25	25
7297	EITS 800 TOLL FREE CHARGES	0	1	1	1
7301	MEMBERSHIP DUES	2,112	0	0	0
7302	REGISTRATION FEES	575	106	106	106
7330	SPECIAL REPORT SERVICES & FEES	20	7	7	7
7421	CLIENT MATERIAL PROV PMTS-A	343	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	1,455	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	5,836	0	0	0
7980	OPERATING LEASE PAYMENTS	4,466	946	946	946
TOTAL FOR CATEGORY 04		217,229	209,012	209,012	209,012
<b>08</b>	<b>OLDER BLIND SERVICES</b>				
7020	OPERATING SUPPLIES	384	0	0	0
7045	STATE PRINTING CHARGES	33	0	0	0
7060	CONTRACTS	635	94,899	94,899	94,899
7401	CLIENT SERVICE PROVIDER PMTS-A	38,605	46,249	46,249	46,249

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7421	CLIENT MATERIAL PROV PMTS-A	981	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	20,331	2,218	2,218	2,218
TOTAL FOR CATEGORY 08		60,969	143,366	143,366	143,366
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	233,822	187,017	187,017	187,017
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,177	1,177	1,177
7401	CLIENT SERVICE PROVIDER PMTS-A	413,897	362,502	362,502	362,502
7411	CLIENT MEDICAL PROVIDER PMTS-A	180	715	715	715
7421	CLIENT MATERIAL PROV PMTS-A	88,028	74,770	74,770	74,770
7422	CLIENT MATERIAL PROV PMTS-B	0	10,218	10,218	10,218
7423	CLIENT MATERIAL PROV PMTS-C	0	8,857	8,857	8,857
8701	AID TO INDIVIDUALS-A	30,381	3,779	3,779	3,779
TOTAL FOR CATEGORY 09		766,308	649,035	649,035	649,035
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	301	301	301
7027	OPERATING SUPPLIES-G	193	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	6,926	7,506	7,506	7,506
7554	EITS INFRASTRUCTURE ASSESSMENT	5,553	5,541	5,540	5,540
7556	EITS SECURITY ASSESSMENT	1,950	1,947	1,947	1,947
7770	COMPUTER SOFTWARE >\$5,000	6,600	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	4,320	4,320	4,320
8371	COMPUTER HARDWARE <\$5,000 - A	5,252	0	0	0
8372	COMPUTER HARDWARE <\$5,000 - B	310	0	0	0
TOTAL FOR CATEGORY 26		26,784	19,615	19,614	19,614
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	49,692	75,043	75,043	75,043
TOTAL FOR CATEGORY 27		49,692	75,043	75,043	75,043
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	3,053	53	53
TOTAL FOR CATEGORY 30		0	3,053	53	53
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	1,035	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	222	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	704	0	0	0
6200	PER DIEM IN-STATE	3,418	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	172	0	0	0
6240	PERSONAL VEHICLE IN-STATE	921	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6250	COMM AIR TRANS IN-STATE	4,496	0	0	0
7060	CONTRACTS	25,254	8,002	8,002	8,002
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,766	1,766	1,766
7302	REGISTRATION FEES	845	0	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	6,790	5,564	5,564	5,564
7421	CLIENT MATERIAL PROV PMTS-A	0	109	109	109
8701	AID TO INDIVIDUALS-A	2,947	0	0	0
	TOTAL FOR CATEGORY 32	46,804	15,441	15,441	15,441
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	475	309	309	309
7134	NATURAL GAS UTILITIES	216	264	264	264
7136	GARBAGE DISPOSAL UTILITIES	112	99	99	99
7137	WATER & SEWER UTILITIES	125	136	136	136
	TOTAL FOR CATEGORY 59	928	808	808	808
<b>75</b>	<b>FUND FOR HEALTHY NEVADA GRANT</b>				
7060	CONTRACTS	11,682	0	0	0
	TOTAL FOR CATEGORY 75	11,682	0	0	0
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	96,300	113,057	96,307	96,307
	TOTAL FOR CATEGORY 80	96,300	113,057	96,307	96,307
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	17,753	18,200	18,200	18,200
7395	COST ALLOCATION - B	101,330	101,120	101,120	101,120
7396	COST ALLOCATION - C	206,266	239,854	239,854	239,854
	TOTAL FOR CATEGORY 81	325,349	359,174	359,174	359,174
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	2,437	2,437	2,437	2,437
	TOTAL FOR CATEGORY 87	2,437	2,437	2,437	2,437
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	21,348	20,184	20,184	20,184
	TOTAL FOR CATEGORY 88	21,348	20,184	20,184	20,184
	TOTAL EXPENDITURES FOR DECISION UNIT B000	3,102,848	3,165,125	3,505,836	3,537,010
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	3,486	3,395
3442	FED SECTION 110 GRANT	0	0	12,880	12,544
TOTAL REVENUES FOR DECISION UNIT M100		0	0	16,366	15,939
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	2,847	2,847
5700	PAYROLL ASSESSMENT	0	0	1,269	1,269
TOTAL FOR CATEGORY 01		0	0	4,116	4,116
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	5,153	5,153
TOTAL FOR CATEGORY 03		0	0	5,153	5,153
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-638	-642
TOTAL FOR CATEGORY 04		0	0	-638	-642
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	4,938	4,938
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,492	4,075
7556	EITS SECURITY ASSESSMENT	0	0	742	736
TOTAL FOR CATEGORY 26		0	0	10,172	9,749
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-2,437	-2,437
TOTAL FOR CATEGORY 87		0	0	-2,437	-2,437
TOTAL EXPENDITURES FOR DECISION UNIT M100		0	0	16,366	15,939
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	120,312	127,322
3410	FED OLDER AMER INDEP LVG GRANT	0	0	-92,373	-92,373
3433	FED SSA PROGRAM INCOME	0	0	50,970	32,853
3442	FED SECTION 110 GRANT	0	0	444,110	470,011
TOTAL REVENUES FOR DECISION UNIT M150		0	0	523,019	537,813
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	9	8
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,023	-1,023



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5930	LONGEVITY PAY	0	0	5,250	6,000
	TOTAL FOR CATEGORY 01	0	0	4,236	4,985
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	715	715
	TOTAL FOR CATEGORY 03	0	0	715	715
<b>04</b>	<b>OPERATING</b>				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	391	391
7060	CONTRACTS	0	0	43,005	43,005
7070	CONTRACTS - J	0	0	214	214
7110	NON-STATE OWNED OFFICE RENT	0	0	3,492	6,825
7255	B & G LEASE ASSESSMENT	0	0	2,561	2,561
7301	MEMBERSHIP DUES	0	0	2,112	2,112
7302	REGISTRATION FEES	0	0	469	469
7980	OPERATING LEASE PAYMENTS	0	0	5,155	5,155
	TOTAL FOR CATEGORY 04	0	0	57,399	60,732
<b>08</b>	<b>OLDER BLIND SERVICES</b>				
7060	CONTRACTS	0	0	-92,373	-92,373
	TOTAL FOR CATEGORY 08	0	0	-92,373	-92,373
<b>09</b>	<b>CASE SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	392	392
7060	CONTRACTS	0	0	69,809	69,809
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,177	-1,177
7401	CLIENT SERVICE PROVIDER PMTS-A	0	0	124,229	124,229
7421	CLIENT MATERIAL PROV PMTS-A	0	0	28,749	28,749
8701	AID TO INDIVIDUALS-A	0	0	31,948	31,948
	TOTAL FOR CATEGORY 09	0	0	253,950	253,950
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	-4,320	-4,320
	TOTAL FOR CATEGORY 26	0	0	-4,320	-4,320
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	0	0	-9,740	-6,475
	TOTAL FOR CATEGORY 27	0	0	-9,740	-6,475
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-53	-53
	TOTAL FOR CATEGORY 30	0	0	-53	-53

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7060	CONTRACTS	0	0	51,891	33,774
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,766	-1,766
7302	REGISTRATION FEES	0	0	845	845
	TOTAL FOR CATEGORY 32	0	0	50,970	32,853
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	19,333	20,854
	TOTAL FOR CATEGORY 80	0	0	19,333	20,854
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	12,929	14,281
7395	COST ALLOCATION - B	0	0	64,316	70,633
7396	COST ALLOCATION - C	0	0	165,657	182,031
	TOTAL FOR CATEGORY 81	0	0	242,902	266,945
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	523,019	537,813
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	13,668	11,335
3442	FED SECTION 110 GRANT	0	0	50,790	42,144
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	64,458	53,479
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-6,242	-6,287
5200	WORKERS COMPENSATION	0	0	-396	-400
5300	RETIREMENT	0	0	27,970	28,434
5430	LABOR RELATIONS ASSESSMENT	0	0	838	838
5500	GROUP INSURANCE	0	0	50,112	39,744
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,067	-9,437
5800	UNEMPLOYMENT COMPENSATION	0	0	333	679
5840	MEDICARE	0	0	-90	-92
	TOTAL FOR CATEGORY 01	0	0	64,458	53,479
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	64,458	53,479
<b>M800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-5,710	-4,730

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
3442	FED SECTION 110 GRANT	0	0	-21,098	-17,478
	TOTAL REVENUES FOR DECISION UNIT M800	0	0	-26,808	-22,208
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	-13,012	-13,368
	TOTAL FOR CATEGORY 80	0	0	-13,012	-13,368
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	2,529	2,676
7395	COST ALLOCATION - B	0	0	7,238	8,875
7396	COST ALLOCATION - C	0	0	-23,563	-20,391
	TOTAL FOR CATEGORY 81	0	0	-13,796	-8,840
	TOTAL EXPENDITURES FOR DECISION UNIT M800	0	0	-26,808	-22,208
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	697	697
3442	FED SECTION 110 GRANT	0	0	2,577	2,577
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	3,274	3,274
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	3,274	3,274
	TOTAL FOR CATEGORY 04	0	0	3,274	3,274
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	3,274	3,274
<b>E228</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	504	504
3442	FED SECTION 110 GRANT	0	0	1,862	1,862
	TOTAL REVENUES FOR DECISION UNIT E228	0	0	2,366	2,366
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	2,366	2,366
	TOTAL FOR CATEGORY 09	0	0	2,366	2,366
	TOTAL EXPENDITURES FOR DECISION UNIT E228	0	0	2,366	2,366

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>E301</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	67,318	77,339
3442	FED SECTION 110 GRANT	0	0	189,502	209,656
TOTAL REVENUES FOR DECISION UNIT E301		0	0	256,820	286,995
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	139,885	193,362
5200	WORKERS COMPENSATION	0	0	5,190	4,126
5300	RETIREMENT	0	0	26,928	37,222
5400	PERSONNEL ASSESSMENT	0	0	1,066	1,066
5500	GROUP INSURANCE	0	0	26,757	33,948
5700	PAYROLL ASSESSMENT	0	0	322	322
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,622	4,834
5800	UNEMPLOYMENT COMPENSATION	0	0	46	98
5840	MEDICARE	0	0	2,028	2,804
TOTAL FOR CATEGORY 01		0	0	205,844	277,782
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
8241	NEW FURNISHINGS <\$5,000 - A	0	0	26,570	0
TOTAL FOR CATEGORY 04		0	0	26,821	250
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	5,185	6,913
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,672	1,603
7556	EITS SECURITY ASSESSMENT	0	0	448	447
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	4,170	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	12,680	0
TOTAL FOR CATEGORY 26		0	0	24,155	8,963
TOTAL EXPENDITURES FOR DECISION UNIT E301		0	0	256,820	286,995
<b>E320</b>	<b>GOVERNMENT SUPPORT SERVICES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,336	2,336
3442	FED SECTION 110 GRANT	0	0	8,632	8,632
TOTAL REVENUES FOR DECISION UNIT E320		0	0	10,968	10,968

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,035	1,035
6130	PUBLIC TRANS OUT-OF-STATE	0	0	222	222
6150	COMM AIR TRANS OUT-OF-STATE	0	0	704	704
	TOTAL FOR CATEGORY 02	0	0	1,961	1,961
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	3,418	3,418
6230	PUBLIC TRANSPORTATION IN-STATE	0	0	172	172
6240	PERSONAL VEHICLE IN-STATE	0	0	921	921
6250	COMM AIR TRANS IN-STATE	0	0	4,496	4,496
	TOTAL FOR CATEGORY 03	0	0	9,007	9,007
	TOTAL EXPENDITURES FOR DECISION UNIT E320	0	0	10,968	10,968
<b>E324</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	63,886	87,347
3442	FED SECTION 110 GRANT	0	0	236,050	322,733
	TOTAL REVENUES FOR DECISION UNIT E324	0	0	299,936	410,080
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	299,936	410,080
	TOTAL FOR CATEGORY 09	0	0	299,936	410,080
	TOTAL EXPENDITURES FOR DECISION UNIT E324	0	0	299,936	410,080
<b>E600</b>	<b>BUDGET REDUCTIONS</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-107	-107
3442	FED SECTION 110 GRANT	0	0	-393	-393
	TOTAL REVENUES FOR DECISION UNIT E600	0	0	-500	-500
<b>EXPENDITURE</b>					
<b>09</b>	<b>CASE SERVICES</b>				
7060	CONTRACTS	0	0	-500	-500
	TOTAL FOR CATEGORY 09	0	0	-500	-500
	TOTAL EXPENDITURES FOR DECISION UNIT E600	0	0	-500	-500

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>E602</b>	<b>BUDGET REDUCTIONS</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-74,642	-72,554
3433	FED SSA PROGRAM INCOME	0	0	-946	-9,972
3442	FED SECTION 110 GRANT	0	0	-149,557	-122,961
	TOTAL REVENUES FOR DECISION UNIT E602	0	0	-225,145	-205,487
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	-18,599	0
	TOTAL FOR CATEGORY 04	0	0	-18,599	0
<b>09</b>	<b>CASE SERVICES</b>				
7000	OPERATING	0	0	-190,176	-190,676
	TOTAL FOR CATEGORY 09	0	0	-190,176	-190,676
<b>26</b>	<b>INFORMATION SERVICES</b>				
7000	OPERATING	0	0	-15,424	-4,839
	TOTAL FOR CATEGORY 26	0	0	-15,424	-4,839
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
7000	OPERATING	0	0	-946	-9,972
	TOTAL FOR CATEGORY 32	0	0	-946	-9,972
	TOTAL EXPENDITURES FOR DECISION UNIT E602	0	0	-225,145	-205,487
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</b> [See Attachment]				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	17,130	4,125
3442	FED SECTION 110 GRANT	0	0	63,294	15,239
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	80,424	19,364
	<b>EXPENDITURE</b>				
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	31,836	9,096
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	48,588	10,268
	TOTAL FOR CATEGORY 26	0	0	80,424	19,364
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	80,424	19,364
<b>E720</b>	<b>NEW EQUIPMENT</b> [See Attachment]				

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,805	0
3442	FED SECTION 110 GRANT	0	0	6,667	0
	TOTAL REVENUES FOR DECISION UNIT E720	0	0	8,472	0
<b>EXPENDITURE</b>					
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	2,274	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	6,198	0
	TOTAL FOR CATEGORY 26	0	0	8,472	0
	TOTAL EXPENDITURES FOR DECISION UNIT E720	0	0	8,472	0
<b>E800</b>	<b>COST ALLOCATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	39,480	36,983
3442	FED SECTION 110 GRANT	0	0	78,995	67,786
	TOTAL REVENUES FOR DECISION UNIT E800	0	0	118,475	104,769
<b>EXPENDITURE</b>					
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	0	0	14,529	17,765
	TOTAL FOR CATEGORY 80	0	0	14,529	17,765
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	0	0	952	645
7395	COST ALLOCATION - B	0	0	8,997	9,512
7396	COST ALLOCATION - C	0	0	93,997	76,847
	TOTAL FOR CATEGORY 81	0	0	103,946	87,004
	TOTAL EXPENDITURES FOR DECISION UNIT E800	0	0	118,475	104,769
TOTAL REVENUES FOR BUDGET ACCOUNT 3254		3,102,848	3,165,125	4,637,961	4,753,862
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3254		3,102,848	3,165,125	4,637,961	4,753,862

Section B1: Summary by GL

Budget Account: 3254 DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	566,910	570,360	811,938	838,548
3410	FED OLDER AMER INDEP LVG GRANT	304,008	303,795	280,222	280,222
3433	FED SSA PROGRAM INCOME	123,262	70,925	122,478	113,452
3442	FED SECTION 110 GRANT	2,090,020	2,215,045	3,418,323	3,516,640
3802	CLIENT CHARGE	0	5,000	5,000	5,000
4203	PRIOR YEAR REFUNDS	6,966	0	0	0
4761	TRANSFER FROM TRAFFIC SAFETY-A	11,682	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3254		3,102,848	3,165,125	4,637,961	4,753,862
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	1,025,567	1,036,192	1,473,503	1,551,514
5200	WORKERS COMPENSATION	20,892	25,007	29,021	28,584
5300	RETIREMENT	240,984	243,714	362,122	377,707
5400	PERSONNEL ASSESSMENT	3,531	3,547	7,460	7,460
5420	COLLECTIVE BARGAINING ASSESSMENT	102	78	87	86
5430	LABOR RELATIONS ASSESSMENT	1,023	1,023	838	838
5500	GROUP INSURANCE	122,248	163,944	240,813	237,636
5700	PAYROLL ASSESSMENT	654	661	2,253	2,253
5750	RETIRED EMPLOYEES GROUP INSURANCE	31,836	32,951	38,162	38,786
5800	UNEMPLOYMENT COMPENSATION	648	0	379	777
5810	OVERTIME PAY	200	0	0	0
5840	MEDICARE	14,513	15,023	21,368	22,497
5930	LONGEVITY PAY	4,073	0	5,250	6,000
5970	TERMINAL ANNUAL LEAVE PAY	246	0	0	0
TOTAL FOR CATEGORY 01		1,466,517	1,522,140	2,181,256	2,274,138
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	8,200	1,035	1,035
6130	PUBLIC TRANS OUT-OF-STATE	0	400	222	222
6140	PERSONAL VEHICLE OUT-OF-STATE	0	400	0	0
6150	COMM AIR TRANS OUT-OF-STATE	0	3,000	704	704
TOTAL FOR CATEGORY 02		0	12,000	1,961	1,961
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	813	5,000	3,418	3,418
6210	FS DAILY RENTAL IN-STATE	0	40	40	40
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	8,855	14,136	18,004	18,004
6230	PUBLIC TRANSPORTATION IN-STATE	403	0	172	172



State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6240	PERSONAL VEHICLE IN-STATE	430	200	921	921
6250	COMM AIR TRANS IN-STATE	0	1,384	5,080	5,080
	TOTAL FOR CATEGORY 03	10,501	20,760	27,635	27,635
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	-18,599	0
7020	OPERATING SUPPLIES	1,327	458	458	458
7027	OPERATING SUPPLIES-G	737	978	978	978
7040	NON-STATE PRINTING SERVICES	306	0	0	0
7044	PRINTING AND COPYING - C	781	34	34	34
7045	STATE PRINTING CHARGES	89	137	137	137
7050	EMPLOYEE BOND INSURANCE	48	48	56	56
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,206	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,095	2,096	1,701	1,696
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,206	2,597	2,597
7060	CONTRACTS	34,830	33,951	80,230	80,230
7070	CONTRACTS - J	317	103	317	317
7110	NON-STATE OWNED OFFICE RENT	153,091	156,825	160,317	163,650
7120	ADVERTISING & PUBLIC RELATIONS	15	405	405	405
7122	ADVERTISING & PUBLIC REL - B	0	5	5	5
7140	MAINTENANCE OF BLDGS AND GRDS	2	0	0	0
7145	MAINTENANCE OF BLDGS AND GRDS-E	0	22	22	22
7255	B & G LEASE ASSESSMENT	1,372	1,417	3,978	3,978
7285	POSTAGE - STATE MAILROOM	1,603	863	863	863
7290	PHONE, FAX, COMMUNICATION LINE	645	5,411	5,411	5,411
7291	CELL PHONE/PAGER CHARGES	2,958	2,968	2,968	2,968
7296	EITS LONG DISTANCE CHARGES	0	25	25	25
7297	EITS 800 TOLL FREE CHARGES	0	1	1	1
7301	MEMBERSHIP DUES	2,112	0	2,112	2,112
7302	REGISTRATION FEES	575	106	575	575
7330	SPECIAL REPORT SERVICES & FEES	20	7	7	7
7421	CLIENT MATERIAL PROV PMTS-A	343	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	1,455	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	5,836	0	0	0
7980	OPERATING LEASE PAYMENTS	4,466	946	6,101	6,101
8241	NEW FURNISHINGS <\$5,000 - A	0	0	26,570	0
	TOTAL FOR CATEGORY 04	217,229	209,012	277,269	272,626
<b>08</b>	<b>OLDER BLIND SERVICES</b>				
7020	OPERATING SUPPLIES	384	0	0	0
7045	STATE PRINTING CHARGES	33	0	0	0
7060	CONTRACTS	635	94,899	2,526	2,526

State of Nevada - Budget Division  
Line Item Detail & Summary  
2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7401	CLIENT SERVICE PROVIDER PMTS-A	38,605	46,249	46,249	46,249
7421	CLIENT MATERIAL PROV PMTS-A	981	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	20,331	2,218	2,218	2,218
TOTAL FOR CATEGORY 08		60,969	143,366	50,993	50,993
<b>09</b>	<b>CASE SERVICES</b>				
7000	OPERATING	0	0	-190,176	-190,676
7020	OPERATING SUPPLIES	0	0	392	392
7060	CONTRACTS	233,822	187,017	558,628	668,772
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,177	0	0
7401	CLIENT SERVICE PROVIDER PMTS-A	413,897	362,502	486,731	486,731
7411	CLIENT MEDICAL PROVIDER PMTS-A	180	715	715	715
7421	CLIENT MATERIAL PROV PMTS-A	88,028	74,770	103,519	103,519
7422	CLIENT MATERIAL PROV PMTS-B	0	10,218	10,218	10,218
7423	CLIENT MATERIAL PROV PMTS-C	0	8,857	8,857	8,857
8701	AID TO INDIVIDUALS-A	30,381	3,779	35,727	35,727
TOTAL FOR CATEGORY 09		766,308	649,035	1,014,611	1,124,255
<b>26</b>	<b>INFORMATION SERVICES</b>				
7000	OPERATING	0	0	-15,424	-4,839
7020	OPERATING SUPPLIES	0	301	301	301
7027	OPERATING SUPPLIES-G	193	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	6,926	7,506	17,629	19,357
7554	EITS INFRASTRUCTURE ASSESSMENT	5,553	5,541	11,704	11,218
7556	EITS SECURITY ASSESSMENT	1,950	1,947	3,137	3,130
7770	COMPUTER SOFTWARE >\$5,000	6,600	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	0	4,320	38,280	9,096
8371	COMPUTER HARDWARE <\$5,000 - A	5,252	0	67,466	10,268
8372	COMPUTER HARDWARE <\$5,000 - B	310	0	0	0
TOTAL FOR CATEGORY 26		26,784	19,615	123,093	48,531
<b>27</b>	<b>CLIENT INFORMATION SYSTEM</b>				
7060	CONTRACTS	49,692	75,043	65,303	68,568
TOTAL FOR CATEGORY 27		49,692	75,043	65,303	68,568
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	3,053	0	0
TOTAL FOR CATEGORY 30		0	3,053	0	0
<b>32</b>	<b>SSA PROGRAM INCOME</b>				
6100	PER DIEM OUT-OF-STATE	1,035	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	222	0	0	0

State of Nevada - Budget Division  
 Line Item Detail & Summary  
 2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6150	COMM AIR TRANS OUT-OF-STATE	704	0	0	0
6200	PER DIEM IN-STATE	3,418	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	172	0	0	0
6240	PERSONAL VEHICLE IN-STATE	921	0	0	0
6250	COMM AIR TRANS IN-STATE	4,496	0	0	0
7000	OPERATING	0	0	-946	-9,972
7060	CONTRACTS	25,254	8,002	59,893	41,776
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,766	0	0
7302	REGISTRATION FEES	845	0	845	845
7401	CLIENT SERVICE PROVIDER PMTS-A	6,790	5,564	5,564	5,564
7421	CLIENT MATERIAL PROV PMTS-A	0	109	109	109
8701	AID TO INDIVIDUALS-A	2,947	0	0	0
	TOTAL FOR CATEGORY 32	46,804	15,441	65,465	38,322
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	475	309	309	309
7134	NATURAL GAS UTILITIES	216	264	264	264
7136	GARBAGE DISPOSAL UTILITIES	112	99	99	99
7137	WATER & SEWER UTILITIES	125	136	136	136
	TOTAL FOR CATEGORY 59	928	808	808	808
<b>75</b>	<b>FUND FOR HEALTHY NEVADA GRANT</b>				
7060	CONTRACTS	11,682	0	0	0
	TOTAL FOR CATEGORY 75	11,682	0	0	0
<b>80</b>	<b>DIVISION COST ALLOCATION</b>				
7397	COST ALLOCATION - D	96,300	113,057	117,157	121,558
	TOTAL FOR CATEGORY 80	96,300	113,057	117,157	121,558
<b>81</b>	<b>DEPARTMENTAL COST ALLOCATION</b>				
7394	COST ALLOCATION - A	17,753	18,200	34,610	35,802
7395	COST ALLOCATION - B	101,330	101,120	181,671	190,140
7396	COST ALLOCATION - C	206,266	239,854	475,945	478,341
	TOTAL FOR CATEGORY 81	325,349	359,174	692,226	704,283
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	2,437	2,437	0	0
	TOTAL FOR CATEGORY 87	2,437	2,437	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	21,348	20,184	20,184	20,184
	TOTAL FOR CATEGORY 88	21,348	20,184	20,184	20,184

State of Nevada - Budget Division  
Line Item Detail & Summary  
2025-2027 Biennium (FY26-27)

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3254	3,102,848	3,165,125	4,637,961	4,753,862

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS  
2025-2027 Biennium (FY26-27) G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 3254 DETR - SERVICES TO BLIND OR VISUALLY IMPAIRED

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E602	2501	APPROPRIATION CONTROL	0	0	-74,642	-72,554	-74,642	-72,554
E602	3433	FED SSA PROGRAM INCOME	0	0	-946	-9,972	-946	-9,972
E602	3442	FED SECTION 110 GRANT	0	0	-149,557	-122,961	-149,557	-122,961
TOTAL FOR REVENUE			0	0	-225,145	-205,487	-225,145	-205,487
<b>EXPENSE</b>								
<b>04 OPERATING</b>								
E602	7000	OPERATING	0	0	-18,599	0	-18,599	0
TOTAL FOR CATEGORY 04			0	0	-18,599	0	-18,599	0
<b>09 CASE SERVICES</b>								
E602	7000	OPERATING	0	0	-190,176	-190,676	-190,176	-190,676
TOTAL FOR CATEGORY 09			0	0	-190,176	-190,676	-190,176	-190,676
<b>26 INFORMATION SERVICES</b>								
E602	7000	OPERATING	0	0	-15,424	-4,839	-15,424	-4,839
TOTAL FOR CATEGORY 26			0	0	-15,424	-4,839	-15,424	-4,839
<b>32 SSA PROGRAM INCOME</b>								
E602	7000	OPERATING	0	0	-946	-9,972	-946	-9,972
TOTAL FOR CATEGORY 32			0	0	-946	-9,972	-946	-9,972
TOTAL FOR EXPENSE			0	0	-225,145	-205,487	-225,145	-205,487

NEEDS CORRECTION

E-602 BUDGET AMENDMENT

DEC UNIT	CAT-GL	G01 Y1	G01 Y2	ADJUSTED Y1	ADJUSTED Y2	Δ Y1	Δ Y2
B000	00-2501	561,775	564,556	561,775	564,556	0	0
B000	00-3442	2,494,012	2,504,288	2,494,012	2,504,288	(0)	(0)
M100	00-2501	3,486	3,395	3,486	3,395	(0)	0
M100	00-3442	12,880	12,544	12,880	12,544	0	(0)
M150	00-2501	120,312	127,322	120,222	127,232	(90)	(90)
M150	00-3442	444,110	470,011	444,200	470,101	90	90
M150	00-3433	50,970	32,853	52,390	25,247	1,420	(7,606)
M150	32-7000	50,970	32,853	52,390	25,247	1,420	(7,606)
M300	00-2501	13,668	11,335	13,730	11,391	62	56
M300	00-3442	50,790	42,144	50,728	42,088	(62)	(56)
M800	00-2501	(5,710)	(4,730)	(5,710)	(4,730)	(0)	(0)
M800	00-3442	(21,098)	(17,478)	(21,098)	(17,478)	0	0
E225	00-2501	697	697	697	826	0	129
E225	00-3442	2,577	2,577	2,577	3,051	(0)	474
E225	09-7000	3,274	3,274	3,274	3,877	0	603
E228	00-2501	504	504	504	504	0	0
E228	00-3442	1,862	1,862	1,862	1,862	0	0
E228	09-7000	2,366	2,366	2,366	2,366	0	0
E228	00-3433	0	0	(2,366)	(2,366)	(2,366)	(2,366)
E228	32-7000	0	0	(2,366)	(2,366)	(2,366)	(2,366)
E301	00-2501	67,318	77,339	47,456	60,099	(19,862)	(17,240)
E301	00-3442	189,502	209,656	175,341	222,057	(14,161)	12,401
E301	01-5000	205,844	277,782	205,844	277,782	0	0
E301	04-7000	26,821	250	8,222	250	(18,599)	0
E301	26-7000	24,155	8,963	8,731	4,124	(15,424)	(4,839)
E320	00-2501	2,336	2,336	2,336	2,336	0	0
E320	00-3442	8,632	8,632	8,632	8,632	(0)	(0)
E324	00-2501	63,886	87,347	23,272	46,498	(40,614)	(40,849)
E324	00-3442	236,050	322,733	85,988	171,803	(150,062)	(150,930)
E324	09-7000	299,936	410,080	109,260	218,301	(190,676)	(191,779)
E600	00-2501	(107)	(107)	0	0	107	107
E600	00-3442	(393)	(393)	0	0	393	393
E600	09-7000	(500)	(500)	0	0	500	500
E710	00-2501	17,130	4,125	17,130	4,125	0	(0)
E710	00-3442	63,294	15,239	63,294	15,239	(0)	0
E720	00-2501	1,805	0	1,805	0	(0)	0
E720	00-3442	6,667	0	6,667	0	0	0
E800	00-2501	39,480	36,983	25,235	22,316	(14,245)	(14,667)
E800	00-3442	78,995	67,786	93,240	82,453	14,245	14,667

ROLL-UP

CAT-GL	2026	2027
00-2501	(74,642)	(72,554)
00-3442	(149,557)	(122,961)
00-3433	(946)	(9,972)
<b>TOTAL REV</b>	<b>(225,145)</b>	<b>(205,487)</b>

CAT-GL	2026	2027
04-7000	(18,599)	0
09-7000	(190,176)	(190,676)
26-7000	(15,424)	(4,839)
32-7000	(946)	(9,972)
<b>TOTAL EXP</b>	<b>(225,145)</b>	<b>(205,487)</b>

Department of Employment, Training & Rehabilitation  
 3254 Services to the Blind and Visually Impaired  
 Fund Map SFY 2026

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	3410 - FED OLDER AMER INDEP LVG GRANT	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3802 - CLIENT CHARGE	TOTAL
00	REVENUE:	886,580	280,222	123,424	3,567,880	5,000	4,863,106
00	2511 BALANCE FORWARD	0					0
00	2512 BALANCE FORWARD TO NEW YEAR	0					0
	<b>TOTAL REVENUE:</b>	886,580	280,222	123,424	3,567,880	5,000	4,863,106
01	PERSONNEL	429,468	224,332	0	1,527,456	0	2,181,256
02	OUT-OF-STATE TRAVEL	418	0	0	1,543	0	1,961
03	IN-STATE TRAVEL	3,168	1,181	0	23,285	0	27,635
04	OPERATING EXPENSES	175,937	3,365	207	116,359	0	295,868
08	OLDER BLIND SERVICES	0	50,993	0	0	0	50,993
09	CASE SERVICES	117,310	0	0	1,082,477	5,000	1,204,787
26	INFORMATION SERVICES	25,326	0	0	113,191	0	138,517
27	CLIENT INFORMATION SYSTEM	57,957	0	0	7,346	0	65,303
28	PHONE SYSTEM	0	0	0	0	0	0
30	TRAINING	0	0	0	0	0	0
32	SSA PROGRAM INCOME	0	0	66,411	0	0	66,411
59	UTILITIES	0	350	0	458	0	808
75	HEALTHY NEVADA	0	0	0	0	0	0
80	DIVISION COST ALLOCATION	4,441	0	0	112,716	0	117,157
81	DEPARTMENTAL COST ALLOCATION	72,555	0	56,806	562,865	0	692,226
87	PURCHASING ASSESSMENT	0	0	0	0	0	0
88	SWCAP	0	0	0	20,184	0	20,184
	<b>TOTAL EXPENDITURE:</b>	886,580	280,222	123,424	3,567,880	5,000	4,863,106
		0	0	0	0	0	0

Department of Employment, Training & Rehabilitation  
 3254 Services to the Blind and Visually Impaired  
 Fund Map SFY 2027

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	3410 - FED OLDER AMER INDEP LVG GRANT	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3802 - CLIENT CHARGE	TOTAL
00	REVENUE:	911,102	280,222	123,424	3,639,601	5,000	4,959,349
00	2511 BALANCE FORWARD	0					0
00	2512 BALANCE FORWARD TO NEW YEAR	0					0
	<b>TOTAL REVENUE:</b>	<b>911,102</b>	<b>280,222</b>	<b>123,424</b>	<b>3,639,601</b>	<b>5,000</b>	<b>4,959,349</b>
01	PERSONNEL	452,851	224,332	0	1,596,954	0	2,274,138
02	OUT-OF-STATE TRAVEL	418	0	0	1,543	0	1,961
03	IN-STATE TRAVEL	3,168	1,181	0	23,285	0	27,635
04	OPERATING EXPENSES	170,987	3,365	207	98,067	0	272,626
08	OLDER BLIND SERVICES	0	50,993	0	0	0	50,993
09	CASE SERVICES	140,771	0	0	1,169,160	5,000	1,314,931
26	INFORMATION SERVICES	7,190	0	0	46,180	0	53,370
27	CLIENT INFORMATION SYSTEM	58,652	0	0	9,916	0	68,568
28	PHONE SYSTEM	0	0	0	0	0	0
30	TRAINING	0	0	0	0	0	0
32	SSA PROGRAM INCOME	0	0	48,294	0	0	48,294
59	UTILITIES	0	350	0	458	0	808
75	HEALTHY NEVADA	0	0	0	0	0	0
80	DIVISION COST ALLOCATION	5,378	0	0	116,180	0	121,558
81	DEPARTMENTAL COST ALLOCATION	71,687	0	74,923	557,674	0	704,283
87	PURCHASING ASSESSMENT	0	0	0	0	0	0
88	SWCAP	0	0	0	20,184	0	20,184
	<b>TOTAL EXPENDITURE:</b>	<b>911,102</b>	<b>280,222</b>	<b>123,424</b>	<b>3,639,601</b>	<b>5,000</b>	<b>4,959,349</b>
		0	0	0	0	0	0



Department of Employment, Training & Rehabilitation  
 3254 Services to the Blind and Visually Impaired  
 Fund Map SFY 2026

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	3410 - FED OLDER AMER INDEP LVG GRANT	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3802 - CLIENT CHARGE	TOTAL
00	REVENUE:	811,938	280,222	122,478	3,418,323	5,000	4,637,961
00	2511 BALANCE FORWARD	0					0
00	2512 BALANCE FORWARD TO NEW YEAR	0					0
	<b>TOTAL REVENUE:</b>	811,938	280,222	122,478	3,418,323	5,000	4,637,961
01	PERSONNEL	429,467	224,332	0	1,527,457	0	2,181,256
02	OUT-OF-STATE TRAVEL	418	0	0	1,543	0	1,961
03	IN-STATE TRAVEL	3,168	1,181	0	23,285	0	27,635
04	OPERATING EXPENSES	171,976	3,365	207	101,721	0	277,269
08	OLDER BLIND SERVICES	0	50,993	0	0	0	50,993
09	CASE SERVICES	49,916	0	0	959,695	5,000	1,014,611
26	INFORMATION SERVICES	22,041	0	0	101,052	0	123,093
27	CLIENT INFORMATION SYSTEM	57,957	0	0	7,346	0	65,303
28	PHONE SYSTEM	0	0	0	0	0	0
30	TRAINING	0	0	0	0	0	0
32	SSA PROGRAM INCOME	0	0	65,465	0	0	65,465
59	UTILITIES	0	350	0	458	0	808
75	HEALTHY NEVADA	0	0	0	0	0	0
80	DIVISION COST ALLOCATION	4,441	0	0	112,716	0	117,157
81	DEPARTMENTAL COST ALLOCATION	72,555	0	56,806	562,865	0	692,226
87	PURCHASING ASSESSMENT	0	0	0	0	0	0
88	SWCAP	0	0	0	20,184	0	20,184
	<b>TOTAL EXPENDITURE:</b>	811,938	280,222	122,478	3,418,323	5,000	4,637,960
		(0)	0	0	(0)	0	(1)

Department of Employment, Training & Rehabilitation  
 3254 Services to the Blind and Visually Impaired  
 Fund Map SFY 2027

CAT	DESCRIPTION	2501 - APPROPRIATION CONTROL	3410 - FED OLDER AMER INDEP LVG GRANT	3433 - FED SSA PROGRAM INCOME	3442 - FED SECTION 110 GRANT	3802 - CLIENT CHARGE	TOTAL
00	REVENUE:	838,548	280,222	113,452	3,516,640	5,000	4,753,862
00	2511 BALANCE FORWARD	0					0
00	2512 BALANCE FORWARD TO NEW YEAR	0					0
	<b>TOTAL REVENUE:</b>	838,548	280,222	113,452	3,516,640	5,000	4,753,862
01	PERSONNEL	453,086	224,332	0	1,596,719	0	2,274,138
02	OUT-OF-STATE TRAVEL	418	0	0	1,543	0	1,961
03	IN-STATE TRAVEL	3,168	1,181	0	23,285	0	27,635
04	OPERATING EXPENSES	170,987	3,365	207	98,067	0	272,626
08	OLDER BLIND SERVICES	0	50,993	0	0	0	50,993
09	CASE SERVICES	69,247	0	0	1,050,008	5,000	1,124,255
26	INFORMATION SERVICES	6,159	0	0	42,372	0	48,531
27	CLIENT INFORMATION SYSTEM	58,652	0	0	9,916	0	68,568
28	PHONE SYSTEM	0	0	0	0	0	0
30	TRAINING	0	0	0	0	0	0
32	SSA PROGRAM INCOME	0	0	38,322	0	0	38,322
59	UTILITIES	0	350	0	458	0	808
75	HEALTHY NEVADA	0	0	0	0	0	0
80	DIVISION COST ALLOCATION	5,378	0	0	116,180	0	121,558
81	DEPARTMENTAL COST ALLOCATION	71,452	0	74,923	557,909	0	704,283
87	PURCHASING ASSESSMENT	0	0	0	0	0	0
88	SWCAP	0	0	0	20,184	0	20,184
	<b>TOTAL EXPENDITURE:</b>	838,548	280,222	113,452	3,516,640	5,000	4,753,862
		(0)	0	0	0	0	0