



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

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MEMORANDUM

March 14, 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 #35

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
Dept/Div: DEPARTMENT OF EDUCATION / NDE - DEPARTMENT OF EDUCATION								
A255132712	2712	The purpose of this amendment is to change the funding source for the last month in FY2027 of a workforce development platform contract with the Expanding Opportunity grant instead of General Fund. Relates to budget amendment #A255222676.	0	0	0	0	0	70,383
Dept/Div: DEPARTMENT OF EDUCATION / NDE - DEPARTMENT OF EDUCATION								
A255222676	2676	The purpose of this amendment is to change the funding source for the last month in FY2027 of a workforce development platform contract with the Expanding Opportunity grant instead of General Fund. Relates to budget amendment #A255132712.	0	0	0	-70,383	0	0

Dept/Div: DEPARTMENT OF BUSINESS AND INDUSTRY / B&I - REAL ESTATE DIVISION

A254693823	3823	This amendment removes the transfer of one Administrative Assistant position from Common Interest Communities, budget account 3820 to Real Estate Administration, budget account 3823.	-96,248	0	0	-98,988	0	0
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Dept/Div: DEPARTMENT OF BUSINESS AND INDUSTRY / B&I - REAL ESTATE DIVISION

A254683820	3820	This amendment removes the transfer of one Administrative Assistant position from Common Interest Communities, budget account 3820 to Real Estate Administration, budget account 3823.	0	0	0	0	0	-96,248
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Total for this Batch			-96,248	0	0	-169,371	0	-25,865
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State of Nevada Budget Amendment 2025-2027 Biennium (FY26-27)

Amendment Number: A255132712

BUDGET DIVISION USE ONLY
 DATE **03/14/25**
 APPROVED ON BEHALF OF
 THE GOVERNOR BY
afrantz

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/07/25	101	300	2712	NDE - STUDENT AND SCHOOL SUPPORT

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
E324	3588	EXPANDING OPPORTUNITY 84.424D	0	0	0	0	70,383	70,383
Total Revenue						0	70,383	

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
E324	04	OPERATING	7060	0	0	0	0	70,383	70,383
Total Category Expenditure						0	70,383		

Remarks
 The purpose of this amendment is to change the funding source for the last month in FY2027 of a workforce development platform contract with the Expanding Opportunity grant instead of General Fund. Relates to budget amendment #A255222676.

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
NDE - DEPARTMENT OF EDUCATION**

**Budget Account 2712 - NDE - STUDENT AND SCHOOL SUPPORT
Budget Amendment A255132712
2025-2027 Biennium (FY26-27)**

Submitted March 7, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The programs encompassed under the Student and School Support budget account have been authorized by the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act (ESSA) as well as state funding, which provides financial assistance to state educational agencies (SEAs), local educational agencies (LEAs), and schools through a myriad of grants intended to bring about supplemental and enriching learning opportunities to students so that all students can learn to their fullest potentials.

Purpose of Work Program

The purpose of this amendment is to change the funding source for the last month in FY2027 of a workforce development platform contract with the Expanding Opportunity grant instead of General Fund. Relates to budget amendment #A255222676.

Justification

It was determined to continue funding a workforce development platform contract with the Expanding Opportunity grant would be more appropriate.

Expected Benefits to be Realized

The benefit is to maintain the contract services with the current agency program and funding source rather than utilizing General Fund.

Explanation of Projections and Documentation

NEBS210A - G01
NEBS210B - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to continue funding this contract with a federal grant, thereby reducing the impact on General Fund and the department's Maintenance of Effort for the Perkins grant.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF EDUCATION
NDE - DEPARTMENT OF EDUCATION
NDE - STUDENT AND SCHOOL SUPPORT
B/A 2712 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255132712		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2					Year 1	Year 2		
2501	APPROPRIATION CONTROL	1,445,368	1,458,115			0	0	0.0%	0.0%	1,445,368	1,458,115		
3470	RURAL & LOW INCOME SCHOOLS 84.358	174,308	174,307			0	0	0.0%	0.0%	174,308	174,307		
3481	TITLE I PART A BASIC AID TO LEAS 84.010	148,127,986	147,932,505			0	0	0.0%	0.0%	148,127,986	147,932,505		
3482	MIGRANT EDUCATION 84.011	125,746	109,167			0	0	0.0%	0.0%	125,746	109,167		
3483	NEGLECTED & DELINQ CHILD GRANT 84.013	961,714	958,360			0	0	0.0%	0.0%	961,714	958,360		
3484	MIGRANT EDUC. PROGRAM CONSORTIUM INCENTIVE 84.144	82,157	82,733			0	0	0.0%	0.0%	82,157	82,733		
3485	SCHOOL IMPROVEMENT (1003G) 84.377	0	0			0	0	0.0%	0.0%	0	0		
3502	21ST CENTURY LRN CENTERS 84.287	12,010,078	11,738,306			0	0	0.0%	0.0%	12,010,078	11,738,306		
3505	ENGLISH LANGUAGE ACQ 84.365	8,070,254	8,068,959			0	0	0.0%	0.0%	8,070,254	8,068,959		
3546	EDUC FOR HOMELESS CHILDREN & YOUTH 84.196	1,197,100	1,195,360			0	0	0.0%	0.0%	1,197,100	1,195,360		
3587	STUDENT SUP & ACADEMIC ENRICHMENT TTL IV-A 84.424	11,743,814	11,534,735			0	0	0.0%	0.0%	11,743,814	11,534,735		
3588	EXPANDING OPPORTUNITY 84.424D	1,240,127	1,355,093		70,383	0	70,383	0.0%	5.2%	1,240,127	1,425,476		
4663	TRANS FROM DETR/GOWINN	0	0			0	0	0.0%	0.0%	0	0		
4683	TRANSFER FROM PROGRAMS	462,000	0			0	0	0.0%	0.0%	462,000	0		
Total Revenues		185,640,652	184,607,640		0.00	70,383	0	70,383	0.0%	0.0%	185,640,652	184,678,023	
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	2,248,519	2,291,372			0	0	0.0%	0.0%	2,248,519	2,291,372	
01	5200	WORKERS COMPENSATION	32,172	32,415			0	0	0.0%	0.0%	32,172	32,415	
01	5300	RETIREMENT	601,783	612,928			0	0	0.0%	0.0%	601,783	612,928	
01	5400	PERSONNEL ASSESSMENT	8,525	8,525			0	0	0.0%	0.0%	8,525	8,525	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	120	120			0	0	0.0%	0.0%	120	120	
01	5430	LABOR RELATIONS ASSESSMENT	1,164	1,164			0	0	0.0%	0.0%	1,164	1,164	
01	5500	GROUP INSURANCE	285,408	271,584			0	0	0.0%	0.0%	285,408	271,584	
01	5700	PAYROLL ASSESSMENT	2,574	2,574			0	0	0.0%	0.0%	2,574	2,574	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	58,238	57,279			0	0	0.0%	0.0%	58,238	57,279	
01	5800	UNEMPLOYMENT COMPENSATION	556	1,148			0	0	0.0%	0.0%	556	1,148	
01	5840	MEDICARE	32,601	33,226			0	0	0.0%	0.0%	32,601	33,226	
01	5930	LONGEVITY PAY	3,675	4,075			0	0	0.0%	0.0%	3,675	4,075	
02	6000	TRAVEL	4,797	4,797			0	0	0.0%	0.0%	4,797	4,797	
02	6100	PER DIEM OUT-OF-STATE	1,286	1,286			0	0	0.0%	0.0%	1,286	1,286	
02	6130	PUBLIC TRANS OUT-OF-STATE	71	71			0	0	0.0%	0.0%	71	71	
02	6150	COMM AIR TRANS OUT-OF-STATE	597	597			0	0	0.0%	0.0%	597	597	
02	6240	PERSONAL VEHICLE IN-STATE	83	83			0	0	0.0%	0.0%	83	83	
03	6000	TRAVEL	4,649	4,649			0	0	0.0%	0.0%	4,649	4,649	
03	6200	PER DIEM IN-STATE	1,965	73			0	0	0.0%	0.0%	1,965	73	
03	6210	FS DAILY RENTAL IN-STATE	189	189			0	0	0.0%	0.0%	189	189	

03	6240	PERSONAL VEHICLE IN-STATE	641	170		0	0	0.0%	0.0%	641	170
03	6250	COMM AIR TRANS IN-STATE	2,092	404		0	0	0.0%	0.0%	2,092	404
04	7020	OPERATING SUPPLIES	1,401	1,401		0	0	0.0%	0.0%	1,401	1,401
04	7043	PRINTING AND COPYING - B	2,529	2,529		0	0	0.0%	0.0%	2,529	2,529
04	7045	STATE PRINTING CHARGES	30	30		0	0	0.0%	0.0%	30	30
04	7050	EMPLOYEE BOND INSURANCE	64	64		0	0	0.0%	0.0%	64	64
04	7054	AG TORT CLAIM ASSESSMENT	1,943	1,938		0	0	0.0%	0.0%	1,943	1,938
04	705A	NON B&G - PROP. & CONT. INSURANCE	0	0		0	0	0.0%	0.0%	0	0
04	705B	B&G - PROP. & CONT. INSURANCE	280	280		0	0	0.0%	0.0%	280	280
04	7060	CONTRACTS	11,692	78	70,383	0	70,383	0.0%	90234.6%	11,692	70,461
04	7100	STATE OWNED BLDG RENT-B&G	10,569	10,569		0	0	0.0%	0.0%	10,569	10,569
04	7110	NON-STATE OWNED OFFICE RENT	0	0		0	0	0.0%	0.0%	0	0
04	7255	B & G LEASE ASSESSMENT	0	0		0	0	0.0%	0.0%	0	0
04	7285	POSTAGE - STATE MAILROOM	39	39		0	0	0.0%	0.0%	39	39
04	7289	EITS PHONE LINE AND VOICEMAIL	1,012	1,012		0	0	0.0%	0.0%	1,012	1,012
04	7290	PHONE, FAX, COMMUNICATION LINE	6,004	6,004		0	0	0.0%	0.0%	6,004	6,004
04	7291	CELL PHONE/PAGER CHARGES	879	879		0	0	0.0%	0.0%	879	879
04	7296	EITS LONG DISTANCE CHARGES	1,573	1,573		0	0	0.0%	0.0%	1,573	1,573
04	7301	MEMBERSHIP DUES	0	0		0	0	0.0%	0.0%	0	0
08	6000	TRAVEL	4,944	4,944		0	0	0.0%	0.0%	4,944	4,944
08	7043	PRINTING AND COPYING - B	87	87		0	0	0.0%	0.0%	87	87
08	705A	NON B&G - PROP. & CONT. INSURANCE	0	0		0	0	0.0%	0.0%	0	0
08	7060	CONTRACTS	4,148	0		0	0	0.0%	0.0%	4,148	0
08	7110	NON-STATE OWNED OFFICE RENT	0	0		0	0	0.0%	0.0%	0	0
08	7255	B & G LEASE ASSESSMENT	0	0		0	0	0.0%	0.0%	0	0
08	7285	POSTAGE - STATE MAILROOM	369	369		0	0	0.0%	0.0%	369	369
08	7290	PHONE, FAX, COMMUNICATION LINE	222	222		0	0	0.0%	0.0%	222	222
08	7296	EITS LONG DISTANCE CHARGES	4	4		0	0	0.0%	0.0%	4	4
08	7300	DUES AND REGISTRATIONS	1,089	1,089		0	0	0.0%	0.0%	1,089	1,089
08	7394	COST ALLOCATION - A	1,382	1,382		0	0	0.0%	0.0%	1,382	1,382
08	8600	AID FOR EDUCATION AND TRAINING	70,164	70,164		0	0	0.0%	0.0%	70,164	70,164
10	6000	TRAVEL	4,435	4,435		0	0	0.0%	0.0%	4,435	4,435
10	7020	OPERATING SUPPLIES	915	915		0	0	0.0%	0.0%	915	915
10	7060	CONTRACTS	0	0		0	0	0.0%	0.0%	0	0
10	7300	DUES AND REGISTRATIONS	1,449	1,449		0	0	0.0%	0.0%	1,449	1,449
10	7394	COST ALLOCATION - A	11,459	8,789		0	0	0.0%	0.0%	11,459	8,789
11	8600	AID FOR EDUCATION AND TRAINING	5,375	5,375		0	0	0.0%	0.0%	5,375	5,375
11	9042	TRANS TO DHR - CHILDREN & DISABI	595,655	595,655		0	0	0.0%	0.0%	595,655	595,655
11	9116	TRANS TO CORRECTIONS	342,820	342,820		0	0	0.0%	0.0%	342,820	342,820
12	7394	COST ALLOCATION - A	343,110	351,876		0	0	0.0%	0.0%	343,110	351,876
14	705A	NON B&G - PROP. & CONT. INSURANCE	476	476		0	0	0.0%	0.0%	476	476
14	7060	CONTRACTS	309,215	309,215		0	0	0.0%	0.0%	309,215	309,215
14	7110	NON-STATE OWNED OFFICE RENT	21,732	21,789		0	0	0.0%	0.0%	21,732	21,789
14	7255	B & G LEASE ASSESSMENT	729	729		0	0	0.0%	0.0%	729	729
14	7301	MEMBERSHIP DUES	299	299		0	0	0.0%	0.0%	299	299
15	8600	AID FOR EDUCATION AND TRAINING	126,337,322	126,337,322		0	0	0.0%	0.0%	126,337,322	126,337,322
15	9028	TRANS TO CHARTER SCHOOL AUTHORITY	8,178,958	8,178,958		0	0	0.0%	0.0%	8,178,958	8,178,958
16	6000	TRAVEL	1,719	1,719		0	0	0.0%	0.0%	1,719	1,719
16	6200	PER DIEM IN-STATE	842	842		0	0	0.0%	0.0%	842	842
16	6230	PUBLIC TRANSPORTATION IN-STATE	39	39		0	0	0.0%	0.0%	39	39
16	6240	PERSONAL VEHICLE IN-STATE	29	29		0	0	0.0%	0.0%	29	29
16	6250	COMM AIR TRANS IN-STATE	148	148		0	0	0.0%	0.0%	148	148

16	7060	CONTRACTS	50,770	51,080	0	0	0.0%	0.0%	50,770	51,080
16	7394	COST ALLOCATION - A	1,983	1,983	0	0	0.0%	0.0%	1,983	1,983
16	8600	AID FOR EDUCATION AND TRAINING	26,465	26,465	0	0	0.0%	0.0%	26,465	26,465
17	7000	OPERATING	21,874	21,874	0	0	0.0%	0.0%	21,874	21,874
17	7070	CONTRACTS - J	2,703	2,703	0	0	0.0%	0.0%	2,703	2,703
17	8780	AID TO NON-PROFIT ORGS	4,113	4,113	0	0	0.0%	0.0%	4,113	4,113
19	7000	OPERATING	0	0	0	0	0.0%	0.0%	0	0
19	7060	CONTRACTS	0	0	0	0	0.0%	0.0%	0	0
19	7289	EITS PHONE LINE AND VOICEMAIL	0	0	0	0	0.0%	0.0%	0	0
19	7290	PHONE, FAX, COMMUNICATION LINE	0	0	0	0	0.0%	0.0%	0	0
19	7296	EITS LONG DISTANCE CHARGES	0	0	0	0	0.0%	0.0%	0	0
19	7394	COST ALLOCATION - A	0	0	0	0	0.0%	0.0%	0	0
19	7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	0	0	0.0%	0.0%	0	0
20	8600	AID FOR EDUCATION AND TRAINING	0	0	0	0	0.0%	0.0%	0	0
22	6000	TRAVEL	1,063	1,063	0	0	0.0%	0.0%	1,063	1,063
22	6100	PER DIEM OUT-OF-STATE	3,028	3,028	0	0	0.0%	0.0%	3,028	3,028
22	6130	PUBLIC TRANS OUT-OF-STATE	222	222	0	0	0.0%	0.0%	222	222
22	6140	PERSONAL VEHICLE OUT-OF-STATE	28	28	0	0	0.0%	0.0%	28	28
22	6150	COMM AIR TRANS OUT-OF-STATE	583	583	0	0	0.0%	0.0%	583	583
22	6200	PER DIEM IN-STATE	682	682	0	0	0.0%	0.0%	682	682
22	6230	PUBLIC TRANSPORTATION IN-STATE	14	14	0	0	0.0%	0.0%	14	14
22	7043	PRINTING AND COPYING - B	193	193	0	0	0.0%	0.0%	193	193
22	705A	NON B&G - PROP. & CONT. INSURANCE	158	158	0	0	0.0%	0.0%	158	158
22	7060	CONTRACTS	4,148	0	0	0	0.0%	0.0%	4,148	0
22	7065	CONTRACTS - E	7,246	7,246	0	0	0.0%	0.0%	7,246	7,246
22	7110	NON-STATE OWNED OFFICE RENT	7,250	7,269	0	0	0.0%	0.0%	7,250	7,269
22	7255	B & G LEASE ASSESSMENT	243	243	0	0	0.0%	0.0%	243	243
22	7285	POSTAGE - STATE MAILROOM	498	498	0	0	0.0%	0.0%	498	498
22	7289	EITS PHONE LINE AND VOICEMAIL	348	348	0	0	0.0%	0.0%	348	348
22	7290	PHONE, FAX, COMMUNICATION LINE	924	924	0	0	0.0%	0.0%	924	924
22	7300	DUES AND REGISTRATIONS	2,019	2,019	0	0	0.0%	0.0%	2,019	2,019
22	7394	COST ALLOCATION - A	28,296	28,838	0	0	0.0%	0.0%	28,296	28,838
22	7396	COST ALLOCATION - C	30,922	31,973	0	0	0.0%	0.0%	30,922	31,973
22	7547	EITS BUSINESS PRODUCTIVITY SUITE	1,046	1,046	0	0	0.0%	0.0%	1,046	1,046
23	8600	AID FOR EDUCATION AND TRAINING	851,587	851,587	0	0	0.0%	0.0%	851,587	851,587
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	3,021	3,021	0	0	0.0%	0.0%	3,021	3,021
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	5,902	602	0	0	0.0%	0.0%	5,902	602
26	7554	EITS INFRASTRUCTURE ASSESSMENT	13,377	12,821	0	0	0.0%	0.0%	13,377	12,821
26	7556	EITS SECURITY ASSESSMENT	3,586	3,579	0	0	0.0%	0.0%	3,586	3,579
28	7000	OPERATING	5,712	5,712	0	0	0.0%	0.0%	5,712	5,712
28	7070	CONTRACTS - J	2,653	2,653	0	0	0.0%	0.0%	2,653	2,653
31	6100	PER DIEM OUT-OF-STATE	118	118	0	0	0.0%	0.0%	118	118
31	6140	PERSONAL VEHICLE OUT-OF-STATE	44	44	0	0	0.0%	0.0%	44	44
31	6200	PER DIEM IN-STATE	2,240	2,240	0	0	0.0%	0.0%	2,240	2,240
31	6210	FS DAILY RENTAL IN-STATE	125	125	0	0	0.0%	0.0%	125	125
31	6240	PERSONAL VEHICLE IN-STATE	718	718	0	0	0.0%	0.0%	718	718
31	6250	COMM AIR TRANS IN-STATE	523	523	0	0	0.0%	0.0%	523	523
31	7020	OPERATING SUPPLIES	915	915	0	0	0.0%	0.0%	915	915
31	7043	PRINTING AND COPYING - B	453	453	0	0	0.0%	0.0%	453	453
31	705A	NON B&G - PROP. & CONT. INSURANCE	80	80	0	0	0.0%	0.0%	80	80
31	705B	B&G - PROP. & CONT. INSURANCE	93	93	0	0	0.0%	0.0%	93	93
31	7060	CONTRACTS	6,222	0	0	0	0.0%	0.0%	6,222	0

31	7100	STATE OWNED BLDG RENT-B&G	3,517	3,517	0	0	0.0%	0.0%	3,517	3,517
31	7110	NON-STATE OWNED OFFICE RENT	3,625	3,635	0	0	0.0%	0.0%	3,625	3,635
31	7255	B & G LEASE ASSESSMENT	122	122	0	0	0.0%	0.0%	122	122
31	7285	POSTAGE - STATE MAILROOM	58	58	0	0	0.0%	0.0%	58	58
31	7289	EITS PHONE LINE AND VOICEMAIL	401	401	0	0	0.0%	0.0%	401	401
31	7290	PHONE, FAX, COMMUNICATION LINE	1,517	1,517	0	0	0.0%	0.0%	1,517	1,517
31	7291	CELL PHONE/PAGER CHARGES	97	97	0	0	0.0%	0.0%	97	97
31	7296	EITS LONG DISTANCE CHARGES	10	10	0	0	0.0%	0.0%	10	10
31	7300	DUES AND REGISTRATIONS	1,370	1,370	0	0	0.0%	0.0%	1,370	1,370
31	7394	COST ALLOCATION - A	35,125	35,749	0	0	0.0%	0.0%	35,125	35,749
31	7396	COST ALLOCATION - C	11,479	11,865	0	0	0.0%	0.0%	11,479	11,865
31	7547	EITS BUSINESS PRODUCTIVITY SUITE	1,205	1,205	0	0	0.0%	0.0%	1,205	1,205
31	8371	COMPUTER HARDWARE <\$5,000 - A	0	0	0	0	0.0%	0.0%	0	0
32	8600	AID FOR EDUCATION AND TRAINING	7,216,581	7,216,581	0	0	0.0%	0.0%	7,216,581	7,216,581
32	9028	TRANS TO CHARTER SCHOOL AUTHORITY	481,461	481,461	0	0	0.0%	0.0%	481,461	481,461
35	7060	CONTRACTS	462,000	0	0	0	0.0%	0.0%	462,000	0
36	6100	PER DIEM OUT-OF-STATE	2,584	2,584	0	0	0.0%	0.0%	2,584	2,584
36	6130	PUBLIC TRANS OUT-OF-STATE	483	483	0	0	0.0%	0.0%	483	483
36	6140	PERSONAL VEHICLE OUT-OF-STATE	34	34	0	0	0.0%	0.0%	34	34
36	6150	COMM AIR TRANS OUT-OF-STATE	986	986	0	0	0.0%	0.0%	986	986
36	6200	PER DIEM IN-STATE	3,200	3,200	0	0	0.0%	0.0%	3,200	3,200
36	6210	FS DAILY RENTAL IN-STATE	506	506	0	0	0.0%	0.0%	506	506
36	6222	AUTO MISC - IN-STATE-B	85	85	0	0	0.0%	0.0%	85	85
36	6230	PUBLIC TRANSPORTATION IN-STATE	548	548	0	0	0.0%	0.0%	548	548
36	6240	PERSONAL VEHICLE IN-STATE	795	795	0	0	0.0%	0.0%	795	795
36	6250	COMM AIR TRANS IN-STATE	4,163	4,163	0	0	0.0%	0.0%	4,163	4,163
36	7020	OPERATING SUPPLIES	915	915	0	0	0.0%	0.0%	915	915
36	7045	STATE PRINTING CHARGES	36	36	0	0	0.0%	0.0%	36	36
36	705B	B&G - PROP. & CONT. INSURANCE	124	124	0	0	0.0%	0.0%	124	124
36	7060	CONTRACTS	604,147	398,755	0	0	0.0%	0.0%	604,147	398,755
36	7065	CONTRACTS - E	163,405	163,405	0	0	0.0%	0.0%	163,405	163,405
36	7100	STATE OWNED BLDG RENT-B&G	4,703	4,703	0	0	0.0%	0.0%	4,703	4,703
36	7289	EITS PHONE LINE AND VOICEMAIL	1,961	200	0	0	0.0%	0.0%	1,961	200
36	7296	EITS LONG DISTANCE CHARGES	5	5	0	0	0.0%	0.0%	5	5
36	7300	DUES AND REGISTRATIONS	4,095	4,095	0	0	0.0%	0.0%	4,095	4,095
36	7547	EITS BUSINESS PRODUCTIVITY SUITE	5,902	5,902	0	0	0.0%	0.0%	5,902	5,902
36	8371	COMPUTER HARDWARE <\$5,000 - A	0	0	0	0	0.0%	0.0%	0	0
37	8600	AID FOR EDUCATION AND TRAINING	10,154,588	10,154,588	0	0	0.0%	0.0%	10,154,588	10,154,588
37	9028	TRANS TO CHARTER SCHOOL AUTHORITY	839,337	839,337	0	0	0.0%	0.0%	839,337	839,337
40	6100	PER DIEM OUT-OF-STATE	1,439	1,439	0	0	0.0%	0.0%	1,439	1,439
40	6130	PUBLIC TRANS OUT-OF-STATE	43	43	0	0	0.0%	0.0%	43	43
40	6150	COMM AIR TRANS OUT-OF-STATE	842	842	0	0	0.0%	0.0%	842	842
40	6200	PER DIEM IN-STATE	273	273	0	0	0.0%	0.0%	273	273
40	6230	PUBLIC TRANSPORTATION IN-STATE	45	45	0	0	0.0%	0.0%	45	45
40	6240	PERSONAL VEHICLE IN-STATE	85	85	0	0	0.0%	0.0%	85	85
40	6250	COMM AIR TRANS IN-STATE	532	532	0	0	0.0%	0.0%	532	532
40	7060	CONTRACTS	0	0	0	0	0.0%	0.0%	0	0
40	7300	DUES AND REGISTRATIONS	699	699	0	0	0.0%	0.0%	699	699
40	7394	COST ALLOCATION - A	369	369	0	0	0.0%	0.0%	369	369
40	8600	AID FOR EDUCATION AND TRAINING	169,982	169,982	0	0	0.0%	0.0%	169,982	169,982
46	6200	PER DIEM IN-STATE	1,183	1,183	0	0	0.0%	0.0%	1,183	1,183
46	6210	FS DAILY RENTAL IN-STATE	453	453	0	0	0.0%	0.0%	453	453

46	6230	PUBLIC TRANSPORTATION IN-STATE	81	81	0	0	0.0%	0.0%	81	81
46	6240	PERSONAL VEHICLE IN-STATE	69	69	0	0	0.0%	0.0%	69	69
46	7000	OPERATING	387,675	387,675	0	0	0.0%	0.0%	387,675	387,675
46	7060	CONTRACTS	736,401	844,589	0	0	0.0%	0.0%	736,401	844,589
46	7065	CONTRACTS - E	42,291	42,291	0	0	0.0%	0.0%	42,291	42,291
46	7211	MSA PROGRAMMER CHARGES	67,520	67,520	0	0	0.0%	0.0%	67,520	67,520
46	7394	COST ALLOCATION - A	0	0	0	0	0.0%	0.0%	0	0
46	7547	EITS BUSINESS PRODUCTIVITY SUITE	0	1,441	0	0	0.0%	0.0%	0	1,441
47	7060	CONTRACTS	0	0	0	0	0.0%	0.0%	0	0
50	6000	TRAVEL	13,872	13,872	0	0	0.0%	0.0%	13,872	13,872
50	6100	PER DIEM OUT-OF-STATE	2,103	2,103	0	0	0.0%	0.0%	2,103	2,103
50	6130	PUBLIC TRANS OUT-OF-STATE	179	179	0	0	0.0%	0.0%	179	179
50	6140	PERSONAL VEHICLE OUT-OF-STATE	159	159	0	0	0.0%	0.0%	159	159
50	6150	COMM AIR TRANS OUT-OF-STATE	1,486	1,486	0	0	0.0%	0.0%	1,486	1,486
50	6200	PER DIEM IN-STATE	238	238	0	0	0.0%	0.0%	238	238
50	6210	FS DAILY RENTAL IN-STATE	503	503	0	0	0.0%	0.0%	503	503
50	6222	AUTO MISC - IN-STATE-B	81	81	0	0	0.0%	0.0%	81	81
50	6240	PERSONAL VEHICLE IN-STATE	128	128	0	0	0.0%	0.0%	128	128
50	6250	COMM AIR TRANS IN-STATE	538	538	0	0	0.0%	0.0%	538	538
50	7020	OPERATING SUPPLIES	915	915	0	0	0.0%	0.0%	915	915
50	7043	PRINTING AND COPYING - B	174	174	0	0	0.0%	0.0%	174	174
50	705A	NON B&G - PROP. & CONT. INSURANCE	0	0	0	0	0.0%	0.0%	0	0
50	705B	B&G - PROP. & CONT. INSURANCE	113	113	0	0	0.0%	0.0%	113	113
50	7060	CONTRACTS	207,051	0	0	0	0.0%	0.0%	207,051	0
50	7073	SOFTWARE LICENSE/MNT CONTRACTS	6,000	6,000	0	0	0.0%	0.0%	6,000	6,000
50	7100	STATE OWNED BLDG RENT-B&G	4,241	4,241	0	0	0.0%	0.0%	4,241	4,241
50	7110	NON-STATE OWNED OFFICE RENT	0	0	0	0	0.0%	0.0%	0	0
50	7255	B & G LEASE ASSESSMENT	0	0	0	0	0.0%	0.0%	0	0
50	7289	EITS PHONE LINE AND VOICEMAIL	643	643	0	0	0.0%	0.0%	643	643
50	7291	CELL PHONE/PAGER CHARGES	97	97	0	0	0.0%	0.0%	97	97
50	7300	DUES AND REGISTRATIONS	699	699	0	0	0.0%	0.0%	699	699
50	7320	INSTRUCTIONAL SUPPLIES	11,829	11,829	0	0	0.0%	0.0%	11,829	11,829
50	7394	COST ALLOCATION - A	247,944	249,813	0	0	0.0%	0.0%	247,944	249,813
50	7547	EITS BUSINESS PRODUCTIVITY SUITE	1,936	1,936	0	0	0.0%	0.0%	1,936	1,936
50	7750	NON EMPLOYEE IN-STATE TRAVEL	1,297	1,297	0	0	0.0%	0.0%	1,297	1,297
50	7760	NON EMPLOYEE OUT-OF-STATE TRAVEL	1,357	1,357	0	0	0.0%	0.0%	1,357	1,357
50	8600	AID FOR EDUCATION AND TRAINING	63,503	63,503	0	0	0.0%	0.0%	63,503	63,503
51	8600	AID FOR EDUCATION AND TRAINING	10,267,625	10,267,625	0	0	0.0%	0.0%	10,267,625	10,267,625
51	9028	TRANS TO CHARTER SCHOOL AUTHORITY	597,357	597,357	0	0	0.0%	0.0%	597,357	597,357
64	6100	PER DIEM OUT-OF-STATE	3,380	3,380	0	0	0.0%	0.0%	3,380	3,380
64	6130	PUBLIC TRANS OUT-OF-STATE	321	321	0	0	0.0%	0.0%	321	321
64	6140	PERSONAL VEHICLE OUT-OF-STATE	6	6	0	0	0.0%	0.0%	6	6
64	6150	COMM AIR TRANS OUT-OF-STATE	4,146	4,146	0	0	0.0%	0.0%	4,146	4,146
64	6200	PER DIEM IN-STATE	8,857	8,857	0	0	0.0%	0.0%	8,857	8,857
64	6210	FS DAILY RENTAL IN-STATE	549	549	0	0	0.0%	0.0%	549	549
64	6215	NON-FS VEHICLE RENTAL IN-STATE	181	181	0	0	0.0%	0.0%	181	181
64	6222	AUTO MISC - IN-STATE-B	103	103	0	0	0.0%	0.0%	103	103
64	6230	PUBLIC TRANSPORTATION IN-STATE	155	155	0	0	0.0%	0.0%	155	155
64	6240	PERSONAL VEHICLE IN-STATE	155	155	0	0	0.0%	0.0%	155	155
64	6250	COMM AIR TRANS IN-STATE	3,160	3,160	0	0	0.0%	0.0%	3,160	3,160
64	7020	OPERATING SUPPLIES	1,799	1,799	0	0	0.0%	0.0%	1,799	1,799
64	7060	CONTRACTS	297,725	199,725	0	0	0.0%	0.0%	297,725	199,725

64	7291	CELL PHONE/PAGER CHARGES	97	97			0	0	0.0%	0.0%	97	97
64	7296	EITS LONG DISTANCE CHARGES	1	1			0	0	0.0%	0.0%	1	1
65	6150	COMM AIR TRANS OUT-OF-STATE	893	893			0	0	0.0%	0.0%	893	893
65	6240	PERSONAL VEHICLE IN-STATE	85	85			0	0	0.0%	0.0%	85	85
65	7020	OPERATING SUPPLIES	6,982	6,982			0	0	0.0%	0.0%	6,982	6,982
65	7043	PRINTING AND COPYING - B	714	714			0	0	0.0%	0.0%	714	714
65	705A	NON B&G - PROP. & CONT. INSURANCE	132	132			0	0	0.0%	0.0%	132	132
65	705B	B&G - PROP. & CONT. INSURANCE	200	200			0	0	0.0%	0.0%	200	200
65	7060	CONTRACTS	188,894	0			0	0	0.0%	0.0%	188,894	0
65	7100	STATE OWNED BLDG RENT-B&G	7,517	7,517			0	0	0.0%	0.0%	7,517	7,517
65	7110	NON-STATE OWNED OFFICE RENT	6,048	6,064			0	0	0.0%	0.0%	6,048	6,064
65	7255	B & G LEASE ASSESSMENT	203	203			0	0	0.0%	0.0%	203	203
65	7289	EITS PHONE LINE AND VOICEMAIL	695	695			0	0	0.0%	0.0%	695	695
65	7290	PHONE, FAX, COMMUNICATION LINE	1,388	1,388			0	0	0.0%	0.0%	1,388	1,388
65	7394	COST ALLOCATION - A	89,809	90,893			0	0	0.0%	0.0%	89,809	90,893
65	7547	EITS BUSINESS PRODUCTIVITY SUITE	2,094	2,094			0	0	0.0%	0.0%	2,094	2,094
66	8526	EXPENDITURES CITY OF LAS VEGAS	320,048	320,048			0	0	0.0%	0.0%	320,048	320,048
66	8600	AID FOR EDUCATION AND TRAINING	10,484,755	10,484,755			0	0	0.0%	0.0%	10,484,755	10,484,755
70	7396	COST ALLOCATION - C	105,436	108,805			0	0	0.0%	0.0%	105,436	108,805
72	6000	TRAVEL	6,672	6,672			0	0	0.0%	0.0%	6,672	6,672
72	7060	CONTRACTS	493,328	493,328			0	0	0.0%	0.0%	493,328	493,328
82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	21,247	21,247			0	0	0.0%	0.0%	21,247	21,247
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	66,614	66,614			0	0	0.0%	0.0%	66,614	66,614
Total Expenditures			185,640,652	184,607,640	0.00	70,383	0	70,383	0.0%	0.0%	185,640,652	184,678,023

No line item data found

Section A1: Line Item Detail by GL

Budget Account: 2712 NDE - STUDENT AND SCHOOL SUPPORT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
E324	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
3588	EXPANDING OPPORTUNITY 84.424D	0	0	0	70,383
	TOTAL REVENUES FOR DECISION UNIT E324	0	0	0	70,383
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	0	70,383
	TOTAL FOR CATEGORY 04	0	0	0	70,383
	TOTAL EXPENDITURES FOR DECISION UNIT E324	0	0	0	70,383
	TOTAL REVENUES FOR BUDGET ACCOUNT 2712	0	0	0	70,383
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2712	0	0	0	70,383

Section B1: Summary by GL

Budget Account: 2712 NDE - STUDENT AND SCHOOL SUPPORT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
3588	EXPANDING OPPORTUNITY 84.424D	0	0	0	70,383
	TOTAL REVENUES FOR BUDGET ACCOUNT 2712	0	0	0	70,383
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	0	70,383
	TOTAL FOR CATEGORY 04	0	0	0	70,383
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2712	0	0	0	70,383

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

Budget Account: 2712 NDE - STUDENT AND SCHOOL SUPPORT

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
REVENUE								
E324	3588	EXPANDING OPPORTUNITY 84.424D	0	0	0	70,383	0	70,383
		TOTAL FOR REVENUE	0	0	0	70,383	0	70,383
EXPENSE								
04	OPERATING							
E324	7060	CONTRACTS	0	0	0	70,383	0	70,383
		TOTAL FOR CATEGORY 04	0	0	0	70,383	0	70,383
		TOTAL FOR EXPENSE	0	0	0	70,383	0	70,383

Department of Education
BA 2712 (Office of Student and School Supports)
SFY26 Fund Map BASE

Total																		
Category	Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SSAA 84.424	Expanding Opportunity 84.424D	School Private Grant	GOWINN	ESSER	Transfer from ESSER	Total
2501	1,557,361	3470	3481	3482	3483	3484	3485	3502	3505	3544	3546	3587	3588	4267	4633	4699	4683	1,557,361
3470		174,467																174,467
3481			147,514,605															147,514,605
3482				86,984														86,984
3483					1,037,229													1,037,229
3484						77,375												77,375
3485							1,864,907											1,864,907
3502								11,559,422										11,559,422
3505									8,182,268									8,182,268
3546											1,189,356							1,189,356
3587												11,486,638						11,486,638
3588													625,544					625,544
4267																		-
4633															440,000			440,000
4683																		-
Total	1,557,361	174,467	147,514,605	86,984	1,037,229	77,375	1,864,907	11,559,422	8,182,268	-	1,189,356	11,486,638	625,544	-	440,000	-	-	185,796,156
EXPENDITURES																		
1	767,656		1,231,236					436,890	251,649		218,604	271,349						3,177,384
2			6,834															6,834
3	700		6,303															7,003
4	8,868		76,962															86,421
5																		-
8				86,984														86,984
10					93,379													93,379
11					943,850.00													943,850
12	234,113		375,491					133,239	76,746		66,668	82,753						969,009
14																		-
15			134,516,280															134,516,280
16						77,375												77,375
17	28,690																	28,690
19									104,205									104,205
20									1,756,589									1,756,589
21																		-
22											48,662							48,662
23											851,587							851,587
24																		-
26	2,904		4,657															12,019
28	8,365							1,653	952		827	1,026						8,365
31																		151,417
32													7,698,042					7,698,042
35																		-
36																		219,978
37					10,993,925													10,993,925
40																		174,467
43			174,467															-
44																		-
45																		-
46													625,544					625,544
47															440,000			440,000
50																		262,794
51												262,794						262,794
54												10,864,982						10,864,982
64								48,060										48,060
65								128,766										128,766
66								10,804,803										10,804,803
70	7,986		12,809					4,545	2,618		2,274	2,823						33,056
72	500,000																	500,000
82	1,618		2,594					921	530		461	572						6,695
87	574		921					327	188		164	203						2,377
88			66,614															66,614
Total	1,561,474	174,467	147,514,605	86,984	1,037,229	77,375	1,860,794	11,559,422	8,182,268	-	1,189,356	11,486,638	625,544	-	440,000	-	-	185,796,156
	(4,113)		0				4,113	(0)			0	(0)						0

Department of Education
BA 2712 (Office of Student and School Supports)
SFY26 Fund Map M100

Total																		
Category	Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SSAA 84.424	Expanding Opportunity 84.424D	School Private Grant	GOWINN	ESSER	Transfer from ESSER	Total

Category	2501	3470	3481	3482	3483	3484	3485	3502	3505	3544	3546	3587	3588	4267	4633	4699	4683	Total	
2501 Appropriations	6,489																		6,489
3470 Rural & Low Income 84.358																			-
3481 Fed Title I Basic 84.010			8,984																8,984
3482 Fed Migrant Aid Grant 84.011				554															554
3483 Fed Neg & Delinq Child Grant 84.013																			-
3484 Fed Migrant Consortium 84.144																			-
3485 Fed School Improvement 84.377																			-
3502 Fed 21st Cent Learning 84.287								3,633											3,633
3505 Fed Eng Lang Acq 84.365									2,458										2,458
3546 Fed Homeless Children 84.196											2,740								2,740
3587 Title IV-A SSAA 84.424												6,062							6,062
3588 Expanding Opportunity 84.424D													362						362
4267 School Private Grant																			-
4663 GOWINN																			-
4683 Transfer from ESSER																			-
Total	6,489	-	8,984	554	-	-	-	3,633	2,458	-	2,740	6,062	362	-	-	-	-	-	31,282
EXPENDITURES																			
1 PERSONNEL SERVICES	1326		2127					755	434		377	469							5,488
2 OUT OF STATE TRAVEL																			-
3 IN STATE TRAVEL																			-
4 OPERATING	4,275																		4,275
5 EQUIPMENT																			-
20 SCHOOL IMPROVEMENT GRANT -AIS																			-
21 SPP DPP TRAINING TRAVEL																			-
22 FED HOMELESS CHILD ADMIN											424								424
23 FED HOMELESS CHILD ATS																			-
24 SCHOOL PRIVATE GRANT																			-
26 INFORMATION SERVICES	2255		3615					1278	739		639	794							9,321
28 ENGLISH MASTERY COUNCIL																			-
31 ENGLISH LANG ACQ-ADMIN 84.365									2,184										2,184
32 ENGLISH LANG ACQ-ATS84365																			-
35 PLAN 4 LEARNING																			-
36 PROG IMPROVEMENT (NEW) ADMIN			4,660																4,660
37 PROG IMPROVEMENT (NEW) ATS																			-
40 RURAL & LOW INCOME ATS																			-
43 SAFER COMM ADMIN 84.424F																			-
44 SAFER COMM SET ASIDE 84.424F																			-
45 SAFER COMM ATS 84.424F																			-
46 EXPANDING OPPORTUNITY 84.424D																			-
47 EXPANDING OPP - GOWINN																			-
50 TITLE IV-A ADMIN 84.242												2,829							2,829
51 TITLE IV-A WELL RND ATS 84.242																			-
64 21ST CENTURY LRN-TECH 84.287																			-
65 21ST CENTURY LRNG ADMIN								4,478											4,478
66 21ST CENTURY LRNG CTRS																			-
70 COST ALLOCATION STAFFING SVCS																			-
72 SCHOOL IMPROVEMENT																			-
82 DEPARTMENT COST ALLOCATION																			-
87 PURCHASING ASSESSMENT	(2,377)																		(2,377)
88 STATEWIDE COST ALLOCATION PLAN																			-
Total	5,479	-	10,402	-	-	-	-	6,511	3,358	-	1,440	4,092	-	-	-	-	-	-	31,282
	1,010	-	(1,418)	554	-	-	-	(2,878)	(900)	-	1,300	1,970	362	-	-	-	-	-	-

Department of Education
BA 2712 (Office of Student and School Supports)
SFY26 Fund Map M150

Total																			
Category	Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SSAA 84.424	Expanding Opportunity 84.424D	School Private Grant	GOWINN	ESSER	Transfer from ESSER	Total	
Category	2501	3470	3481	3482	3483	3484	3485	3502	3505	3544	3546	3587	3588	4267	4633	4699	4683	Total	
2501 Appropriations	-138,718																		(138,718)
3470 Rural & Low Income 84.358		-159																	(159)
3481 Fed Title I Basic 84.010			-307,624																(307,624)
3482 Fed Migrant Aid Grant 84.011				3,316															3,316
3483 Fed Neg & Delinq Child Grant 84.013					-75,515														(75,515)
3484 Fed Migrant Consortium 84.144						4,782													4,782
3485 Fed School Improvement 84.377							-1,864,907												(1,864,907)
3502 Fed 21st Cent Learning 84.287								336,642											336,642
3505 Fed Eng Lang Acq 84.365									-121,604										(121,604)
3546 Fed Homeless Children 84.196											-4,212								(4,212)
3587 Title IV-A SSAA 84.424												43,424							43,424
3588 Expanding Opportunity 84.424D													614,221						614,221
4267 School Private Grant																			-
4663 GOWINN																-440,000			(440,000)
4683 Transfer from ESSER																			-
Total	(138,718)	(159)	(307,624)	3,316	(75,515)	4,782	(1,864,907)	336,642	(121,604)	-	(4,212)	43,424	614,221	-	(440,000)	-	-	-	(1,950,354)

EXPENDITURES																		
1	PERSONNEL SERVICES	584.43		937.36				332.62	191.58		166.43	206.58				2,419		
2	OUT OF STATE TRAVEL															-		
3	IN STATE TRAVEL															-		
4	OPERATING	(2,753)		(49,698)			(85)	(49)			(43)	(53)				(52,681)		
5	EQUIPMENT															-		
8	MIGRANT ADMIN & ATS				(4,575)											(4,575)		
10	ST NEGLECTED OR DELINQUENT ADM					(75,121)										(75,121)		
11	NEGLECT/DELINQUENT AID															-		
12	INDIRECT COST	(151,217)		(242,536)			(86,061)	(49,571)			(43,062)	(53,452)				(625,899)		
14	TITLE I BASIC ADMIN 84.010			23,236												23,236		
15	TITLE 1 BASIC ATS															-		
16	MIGRANT CONSORTIUM-ADMIN					4,620										4,620		
17	COMMISSION ON MENTORING															-		
19	SCHOOL IMPROVEMENT GRANT-ADMIN															(104,205)		
20	SCHOOL IMPROVEMENT GRANT -AIS															(1,756,589)		
21	SPP DPP TRAINING TRAVEL															-		
22	FED HOMELESS CHILD ADMIN											39,825				39,825		
23	FED HOMELESS CHILD ATS															-		
24	SCHOOL PRIVATE GRANT															-		
26	INFORMATION SERVICES	(232)		(371)			(132)	(76)			2,418	(82)				1,525		
28	ENGLISH MASTERY COUNCIL															-		
31	ENGLISH LANG ACQ-ADMIN 84365								(83,544)							(83,544)		
32	ENGLISH LANG ACQ-ATS84365															-		
35	PLAN 4 LEARNING															-		
36	PROG IMPROVEMENT (NEW) ADMIN			(24,716)												(24,716)		
37	PROG IMPROVEMENT (NEW) ATS															-		
40	RURAL & LOW INCOME ATS		(158)													(158)		
43	SAFER COMM ADMIN 84.424F															-		
44	SAFER COMM SET ASIDE 84.424F															-		
45	SAFER COMM ATS 84.424F															-		
46	EXPANDING OPPORTUNITY 84.424D												610,129		(440,000)	610,129		
47	EXPANDING OPP - GOWINN															(440,000)		
50	TITLE IV-A ADMIN 84.242															-		
51	TITLE IV-A WELL RND ATS 84.242											101,463				101,463		
64	21ST CENTURY LRN-TECH 84287							174,575								174,575		
65	21ST CENTURY LRNG ADMIN							172,410								172,410		
66	21ST CENTURY LRNG CTRS															-		
70	COST ALLOCATION STAFFING SVCS							72,380								72,380		
72	SCHOOL IMPROVEMENT															-		
82	DEPARTMENT COST ALLOCATION	6,671					3,796	2,186			1,899					14,552		
87	PURCHASING ASSESSMENT															-		
88	STATEWIDE COST ALLOCATION PLAN															-		
Total		(146,946)	(158)	(293,148)	(4,575)	(75,121)	4,620	(1,860,794)	337,215	(130,863)	-	1,204	48,083	610,129	-	(440,000)	-	(1,950,354)
		8,228	(1)	(14,476)	7,891	(394)	162	(4,113)	(573)	9,259	-	(5,416)	(4,659)	4,092	-	-	-	0

Department of Education
BA 2712 (Office of Student and School Supports)
SFY26 Fund Map M300

Total																			
Category	Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SSAA 84.424	Expanding Opportunity 84.424D	School Private Grant	GOWINN	ESSER	Transfer from ESSER	Total	
2501	Appropriations	21,754																	21,754
3470	Rural & Low Income 84.358	3470																	-
3481	Fed Title I Basic 84.010		3481																-
3482	Fed Migrant Aid Grant 84.011			34,892															34,892
3483	Fed Neg & Delinq Child Grant 84.013				34,892														-
3484	Fed Migrant Consortium 84.144					3484													-
3485	Fed School Improvement 84.377						3485												-
3502	Fed 21st Cent Learning 84.287							3502											-
3505	Fed Eng Lang Acq 84.365								3505										-
3546	Fed Homeless Children 84.196									7,132									7,132
3587	Title IV-A SSAA 84.424											6,195							6,195
3588	Expanding Opportunity 84.424D											7,690							7,690
4267	School Private Grant													4267					-
4663	GOWINN														4633				-
4683	Transfer from ESSER															4699			-
Total		21,754	-	-	34,892	-	-	12,381	7,132	-	6,195	7,690	-	-	-	-	-	90,044	
EXPENDITURES																			
1	PERSONNEL SERVICES	21,754			34,892			12,381	7,132		6,195	7,690							90,044
2	OUT OF STATE TRAVEL																		-
3	IN STATE TRAVEL																		-
4	OPERATING																		-
Total		21,754	-	-	34,892	-	-	12,381	7,132	-	6,195	7,690	-	-	-	-	-	90,044	

Department of Education
 BA 2712 (Office of Student and School Supports)
 SFY26 Fund Map E126

Total		Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SAA 84.424	Expanding Opportunity 84.424D	School Private Grant	GOWINN	ESSER	Transfer from ESSER	Total	
Category		2501	3470	3481	3482	3483	3484	3485	3502	3505	3544	3546	3587	3588	4267	4633	4699	4683		
2501	Appropriations																			-
3470	Rural & Low Income 84.358																			-
3481	Fed Title I Basic 84.010			204,051																204,051
3482	Fed Migrant Aid Grant 84.011																			-
3483	Fed Neg & Delinq Child Grant 84.013																			-
3484	Fed Migrant Consortium 84.144																			-
3485	Fed School Improvement 84.377																			-
3502	Fed 21st Cent Learning 84.287								98,000											98,000
3505	Fed Eng Lang Acq 84.365																			-
3546	Fed Homeless Children 84.196																			-
3587	Title IV-A SAA 84.424												200,000							200,000
3588	Expanding Opportunity 84.424D																			-
4267	School Private Grant																			-
4633	GOWINN																			-
4683	Transfer from ESSER																	462,000		462,000
	Total	-	-	204,051	-	-	-	-	98,000	-	-	-	200,000	-	-	-	-	-	462,000	964,051
EXPENDITURES																				
1	PERSONNEL SERVICES																			-
2	OUT OF STATE TRAVEL																			-
3	IN STATE TRAVEL			4,051																4,051
4	OPERATING																			-
35	PLAN 4 LEARNING																			-
36	PROG IMPROVEMENT (NEW) ADMIN																			462,000
37	PROG IMPROVEMENT (NEW) ATS			200,000																200,000
40	RURAL & LOW INCOME ATS																			-
43	SAFER COMM ADMIN 84.424F																			-
44	SAFER COMM SET ASIDE 84.424F																			-
45	SAFER COMM ATS 84.424F																			-
46	EXPANDING OPPORTUNITY 84.424D																			-
47	EXPANDING OPP - GOWINN																			-
50	TITLE IV-A ADMIN 84.242												200,000							200,000
51	TITLE IV-A WELL RND ATS 84.242																			-
64	21ST CENTURY LRN-TECH 84287								98,000											98,000
65	21ST CENTURY LRNG ADMIN																			-
66	21ST CENTURY LRNG CTRS																			-
70	COST ALLOCATION STAFFING SVCS																			-
72	SCHOOL IMPROVEMENT																			-
82	DEPARTMENT COST ALLOCATION																			-
87	PURCHASING ASSESSMENT																			-
88	STATEWIDE COST ALLOCATION PLAN																			-
	Total	-	-	204,051	-	-	-	-	98,000	-	-	-	200,000	-	-	-	-	-	-	964,051

Department of Education
 BA 2712 (Office of Student and School Supports)
 SFY26 Fund Map E129 - GFO

Total		Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SAA 84.424	Expanding Opportunity 84.424D	School Private Grant	GOWINN	ESSER	Transfer from ESSER	Total	
Category		2501	3470	3481	3482	3483	3484	3485	3502	3505	3544	3546	3587	3588	4267	4633	4699			
2501	Appropriations																			-
3470	Rural & Low Income 84.358																			-
3481	Fed Title I Basic 84.010																			-
3546	Fed Homeless Children 84.196												3,021							3,021
	Total	-	-	-	-	-	-	-	-	-	-	-	3,021	-	-	-	-	-	-	3,021
EXPENDITURES																				
1	PERSONNEL SERVICES																			-
2	OUT OF STATE TRAVEL																			-
3	IN STATE TRAVEL																			-
4	OPERATING																			-
26	INFORMATION SERVICES												3,021							3,021
	Total	-	-	-	-	-	-	-	-	-	-	-	3,021	-	-	-	-	-	-	3,021

Department of Education
 BA 2712 (Office of Student and School Supports)

EXPENDITURES																	
1	PERSONNEL SERVICES															-	-
2	OUT OF STATE TRAVEL															-	-
3	IN STATE TRAVEL	(1,518)														-	(1,518)
4	OPERATING															-	-
Total		(1,518)														-	(1,518)

Department of Education
BA 2712 (Office of Student and School Supports)
SFY26 Fund Map SUMMARY

Total		Appropriations	Rural & Low Income 84.358	Fed Title I Basic 84.010	Fed Migrant Aid Grant 84.011	Fed Neg & Delinq Child Grant 84.013	Fed Migrant Consortium 84.144	Fed School Improvement 84.377	Fed 21st Cent Learning 84.287	Fed Eng Lang Acq 84.365	Indian Ed	Fed Homeless Children 84.196	Title IV-A SSAA 84.424	Expanding Opportunity 84.424D	School Private Grant 4267	GOWINN	ESSER	Transfer from ESSER	Total
Category		2501	3470	3481	3482	3483	3484	3485	3502	3505	3544	3546	3587	3588	4267	4633	4699	4683	Total
2501	Appropriations	1,445,368	-	-	-	0	0	0	0	0	0	0	0	0	-	-	-	0	1,445,368
3470	Rural & Low Income 84.358	-	174,308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	174,308
3481	Fed Title I Basic 84.010	-	-	148,127,986	-	-	-	-	-	-	-	-	-	-	-	-	-	-	148,127,986
3482	Fed Migrant Aid Grant 84.011	-	-	-	125,746	-	-	-	-	-	-	-	-	-	-	-	0	0	125,746
3483	Fed Neg & Delinq Child Grant 84.013	-	-	-	-	961,714	-	-	-	-	-	-	-	-	-	-	-	-	961,714
3484	Fed Migrant Consortium 84.144	-	-	-	-	-	82,157	-	-	-	-	-	-	-	-	-	-	-	82,157
3485	Fed School Improvement 84.377	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3502	Fed 21st Cent Learning 84.287	-	-	-	-	-	-	-	12,010,078	-	-	-	-	-	-	-	-	-	12,010,078
3505	Fed Eng Lang Acq 84.365	-	-	-	-	-	-	-	-	8,070,254	-	-	-	-	-	-	-	-	8,070,254
3546	Fed Homeless Children 84.196	-	-	-	-	-	-	-	-	-	-	1,197,100	-	-	-	-	-	-	1,197,100
3587	Title IV-A SSAA 84.424	-	-	-	-	-	-	-	-	-	-	-	11,743,814	-	-	-	-	-	11,743,814
3588	Expanding Opportunity 84.424D	-	-	-	-	-	-	-	-	-	-	-	-	1,240,127	-	-	-	-	1,240,127
4267	School Private Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4663	GOWINN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4683	Transfer from ESSER	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462,000	462,000
Total		1,445,368	174,308	148,127,986	125,746	961,714	82,157	-	12,010,078	8,070,254	-	1,197,100	11,743,814	1,240,127	-	-	-	462,000	185,640,652
EXPENDITURES																			
1	PERSONNEL SERVICES	791,321	-	1,234,300	34,892	-	-	-	450,359	259,407	-	225,343	279,714	-	-	-	-	-	3,275,335
2	OUT OF STATE TRAVEL	-	-	6,834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,834
3	IN STATE TRAVEL	(818)	-	10,354	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,536
4	OPERATING	10,390	-	27,264	-	-	-	-	134	77	-	67	83	-	-	-	-	-	38,015
5	EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	MIGRANT ADMIN & ATS	-	-	-	82,409	-	-	-	-	-	-	-	-	-	-	-	-	-	82,409
10	ST NEGLECTED OR DELINQUENT ADM	-	-	-	-	18,258	-	-	-	-	-	-	-	-	-	-	-	-	18,258
11	NEGLECT/DELINQUENT AID	-	-	-	-	943,850	-	-	-	-	-	-	-	-	-	-	-	-	943,850
12	INDIRECT COST	82,895	-	132,955	-	-	-	-	47,178	27,174	-	23,606	29,302	-	-	-	-	-	343,110
14	TITLE I BASIC ADMIN 84.010	-	-	332,451	-	-	-	-	-	-	-	-	-	-	-	-	-	-	332,451
15	TITLE I BASIC ATS	-	-	134,516,280	-	-	0	-	-	-	-	-	-	-	-	-	-	-	134,516,280
16	MIGRANT CONSORTIUM-ADMIN	-	-	-	-	-	81,995	-	-	-	-	-	-	-	-	-	-	-	81,995
17	COMMISSION ON MENTORING	28,690	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,690
19	SCHOOL IMPROVEMENT GRANT-ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	SCHOOL IMPROVEMENT GRANT -AIS	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	-	-	-
21	SPP DPP TRAINING TRAVEL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	FED HOMELESS CHILD ADMIN	-	-	-	-	-	-	-	-	-	-	88,911	-	-	-	-	-	-	88,911
23	FED HOMELESS CHILD ATS	-	-	-	-	-	-	-	-	-	-	851,587	-	-	-	-	-	-	851,587
24	SCHOOL PRIVATE GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	INFORMATION SERVICES	4,927	-	7,901	-	-	-	-	2,799	1,615	-	6,905	1,739	-	-	-	-	-	25,886
28	ENGLISH MASTERY COUNCIL	8,365	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,365
31	ENGLISH LANG ACQ-ADMIN 84.365	-	-	-	-	-	-	-	-	70,057	-	-	-	-	-	-	-	-	70,057
32	ENGLISH LANG ACQ-ATS84365	-	-	-	-	-	-	-	-	7,698,042	-	-	-	-	-	-	-	-	7,698,042
35	PLAN 4 LEARNING	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	462,000	462,000
36	PROG IMPROVEMENT (NEW) ADMIN	-	-	798,677	-	-	-	-	-	-	-	-	-	-	-	-	-	-	798,677
37	PROG IMPROVEMENT (NEW) ATS	-	-	10,993,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,993,925
40	RURAL & LOW INCOME ATS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	SAFER COMM ADMIN 84.424F	-	174,309	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	174,309
44	SAFER COMM SET ASIDE 84.424F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	SAFER COMM ATS 84.424F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	EXPANDING OPPORTUNITY 84.424D	-	-	-	-	-	-	-	-	-	-	-	-	1,235,673	-	-	-	-	1,235,673
47	EXPANDING OPP - GOWINN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50	TITLE IV-A ADMIN 84.242	-	-	-	-	-	-	-	-	-	-	-	567,086	-	-	-	-	-	567,086
51	TITLE IV-A WELL RND ATS 84.242	-	-	-	-	-	-	-	-	-	-	-	10,864,982	-	-	-	-	-	10,864,982
64	21ST CENTURY LRN-TECH 84.287	-	-	-	-	-	-	-	320,635	-	-	-	-	-	-	-	-	-	320,635
65	21ST CENTURY LRNG ADMIN	-	-	-	-	-	-	-	305,654	-	-	-	-	-	-	-	-	-	305,654
66	21ST CENTURY LRNG CTRS	-	-	-	-	-	-	-	10,804,803	-	-	-	-	-	-	-	-	-	10,804,803
70	COST ALLOCATION STAFFING SVCS	7,986	-	12,809	-	-	-	-	76,925	2,618	-	2,274	2,823	-	-	-	-	-	105,436
72	SCHOOL IMPROVEMENT	500,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	500,000
82	DEPARTMENT COST ALLOCATION	8,289	-	2,594	-	-	-	-	4,717	2,716	-	2,360	572	-	-	-	-	-	21,247
87	PURCHASING ASSESSMENT	(1,803)	-	921	-	-	-	-	327	188	-	164	203	-	-	-	-	-	0
88	STATEWIDE COST ALLOCATION PLAN	-	-	66,614	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,614
Total		1,561,474	174,309	148,143,879	117,301	962,108	81,995	-	12,013,530	8,061,895	-	1,201,216	11,746,503	1,235,673	-	-	-	462,000	185,640,652
		(116,106)	(1)	(15,893)	8,445	(394)	162	-	(3,452)	8,359	-	(4,116)	(2,689)	4,454	-	-	-	-	0

11	NEGLECT/DELINQUENT AID	-	-	-	943,850	-	-	-	-	-	-	-	-	-	943,850		
12	INDIRECT COST	85,013	-	136,352	-	-	-	48,383	27,869	-	24,209	30,050	-	-	351,876		
14	TITLE I BASIC ADMIN 84.010	-	-	332,508	-	-	-	-	-	-	-	-	-	-	332,508		
15	TITLE 1 BASIC ATS	-	-	134,516,280	-	-	0	-	-	-	-	-	-	-	134,516,280		
16	MIGRANT CONSORTIUM-ADMIN	-	-	-	-	82,305	-	-	-	-	-	-	-	-	82,305		
17	COMMISSION ON MENTORING	28,690	-	-	-	-	-	-	-	-	-	-	-	-	28,690		
19	SCHOOL IMPROVEMENT GRANT-ADMIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
20	SCHOOL IMPROVEMENT GRANT-AIS	-	-	-	-	-	-	-	-	-	0	-	-	-	-		
22	FED HOMELESS CHILD ADMIN	-	-	-	-	-	-	-	-	-	86,375	-	-	-	86,375		
23	FED HOMELESS CHILD ATS	-	-	-	-	-	-	-	-	-	851,587	-	-	-	851,587		
24	SCHOOL PRIVATE GRANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
26	INFORMATION SERVICES	4,766	-	7,643	-	-	-	2,712	1,562	-	1,655	1,685	-	-	20,023		
28	ENGLISH MASTERY COUNCIL	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
31	ENGLISH LANG ACQ-ADMIN 84365	-	-	-	-	-	-	-	8,365	-	-	-	-	-	8,365		
32	ENGLISH LANG ACQ-ATS84365	-	-	-	-	-	-	-	64,855	-	-	-	-	-	64,855		
35	PLAN 4 LEARNING	-	-	-	-	-	-	-	7,698,042	-	-	-	-	-	7,698,042		
36	PROG IMPROVEMENT (NEW) ADMIN	-	-	591,524	-	-	-	-	-	-	-	-	-	-	591,524		
37	PROG IMPROVEMENT (NEW) ATS	-	-	10,993,925	-	-	-	-	-	-	-	-	-	-	10,993,925		
40	RURAL & LOW INCOME ATS	-	174,309	-	-	-	-	-	-	-	-	-	-	-	174,309		
43	SAFER COMM ADMIN 84.424F	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
44	SAFER COMM SET ASIDE 84.424F	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
45	SAFER COMM ATS 84.424F	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
46	EXPANDING OPPORTUNITY 84.424D	-	-	-	-	-	-	-	-	-	0	-	1,345,302	-	1,345,302		
47	EXPANDING OPP - GOWINN	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
50	TITLE IV-A ADMIN 84.242	-	-	-	-	-	-	-	-	-	-	361,904	-	-	361,904		
51	TITLE IV-A WELL RND ATS 84.242	-	-	-	-	-	-	-	-	-	-	10,864,982	-	-	10,864,982		
64	21ST CENTURY LRN-TECH 84287	-	-	-	-	-	-	222,635	-	-	-	-	-	-	222,635		
65	21ST CENTURY LRNG ADMIN	-	-	-	-	-	-	117,860	-	-	-	-	-	-	117,860		
66	21ST CENTURY LRNG CTRS	-	-	-	-	-	-	10,804,803	-	-	-	-	-	-	10,804,803		
70	COST ALLOCATION STAFFING SVCS	7,986	-	12,809	-	-	-	80,294	2,618	-	2,274	2,823	-	-	108,805		
72	SCHOOL IMPROVEMENT	500,000	-	-	-	-	-	-	-	-	-	-	-	-	500,000		
82	DEPARTMENT COST ALLOCATION	7,359	-	2,594	-	-	-	4,187	2,411	-	2,096	2,601	-	-	21,247		
87	PURCHASING ASSESSMENT	(1,803)	-	921	-	-	-	327	188	-	164	203	-	-	0		
88	STATEWIDE COST ALLOCATION PLAN	-	-	66,614	-	-	-	-	-	-	-	-	-	-	66,614		
93	Reserver For Reversion	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Total	1,512,626	174,309	147,946,530	107,379	959,438	82,305	-	11,737,341	8,068,646	-	1,196,595	11,547,552	1,345,302	-	-	184,678,023
		15,872	(2)	(14,025)	1,788	(1,078)	428	-	965	313	-	(1,235)	(12,817)	9,791	-	-	(0)

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

Amendment Number: A255222676

BUDGET DIVISION USE ONLY	
DATE	<u>03/14/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
afrantz	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/07/25	101	300	2676	NDE - CAREER AND TECHNICAL EDUCATION

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
E324	2501	APPROPRIATION CONTROL	0	0	0	70,383	(70,383)	0
Total Revenue			<u>0</u>			<u>(70,383)</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
E324	04	OPERATING	7060	0	0	0	70,383	(70,383)	0
Total Category Expenditure				<u>0</u>			<u>(70,383)</u>		

Remarks
 The purpose of this amendment is to change the funding source for the last month in FY2027 of a workforce development platform contract with the Expanding Opportunity grant instead of General Fund. Relates to budget amendment #A255132712.

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
NDE - DEPARTMENT OF EDUCATION**

**Budget Account 2676 - NDE - CAREER AND TECHNICAL EDUCATION
Budget Amendment A255222676
2025-2027 Biennium (FY26-27)**

Submitted March 7, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Department of Education administers career and technical education programs that meet the requirements of the Nevada State Plan for Career and Technical Education (CTE). The plan is based on the needs of students within the state and serves as the application for the federal funds authorized by the Strengthening Career and Technical Education for the 21st Century Act (Perkins V). The primary mission of the federal program is to develop and improve CTE programs, focusing on high quality programs aligned to economic and workforce development priorities of the state. Authority: NRS 388.340, 388.360(3), Perkins V.

Purpose of Work Program

The purpose of this amendment is to change the funding source for the last month in FY2027 of a workforce development platform contract with the Expanding Opportunity grant instead of General Fund. Relates to budget amendment #A255132712.

Justification

It was determined to continue funding a workforce development platform contract with the Expanding Opportunity grant would be more appropriate.

Expected Benefits to be Realized

The benefit is to maintain the contract services with the current agency program and funding source rather than utilizing General Fund.

Explanation of Projections and Documentation

NEBS210A - G01
NEBS210B - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to continue funding this contract with a federal grant, thereby reducing the impact on General Fund and the department's Maintenance of Effort for the Perkins grant.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF EDUCATION
NDE - DEPARTMENT OF EDUCATION
NDE - CAREER AND TECHNICAL EDUCATION
B/A 2676 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255222676		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2					Year 1	Year 2		
2501	APPROPRIATION CONTROL	1,485,055	1,565,688		-70,383	0	-70,383	0.0%	-4.5%	1,485,055	1,495,305		
3516	PERKINS VOCATIONAL EDUCATION 84.048	14,290,151	14,290,709			0	0	0.0%	0.0%	14,290,151	14,290,709		
Total Revenues		15,775,206	15,856,397	0.00	-70,383	0	-70,383	0.0%	-0.4%	15,775,206	15,786,014		
		EXPENDITURES											
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	0	0			0	0	0.0%	0.0%	0	0	
01	5100	SALARIES	1,266,836	1,282,416			0	0	0.0%	0.0%	1,266,836	1,282,416	
01	5200	WORKERS COMPENSATION	19,842	20,401			0	0	0.0%	0.0%	19,842	20,401	
01	5300	RETIREMENT	356,445	360,117			0	0	0.0%	0.0%	356,445	360,117	
01	5400	PERSONNEL ASSESSMENT	5,329	5,329			0	0	0.0%	0.0%	5,329	5,329	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	72	72			0	0	0.0%	0.0%	72	72	
01	5430	LABOR RELATIONS ASSESSMENT	698	698			0	0	0.0%	0.0%	698	698	
01	5500	GROUP INSURANCE	178,380	169,740			0	0	0.0%	0.0%	178,380	169,740	
01	5700	PAYROLL ASSESSMENT	1,608	1,608			0	0	0.0%	0.0%	1,608	1,608	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	32,811	32,059			0	0	0.0%	0.0%	32,811	32,059	
01	5800	UNEMPLOYMENT COMPENSATION	311	641			0	0	0.0%	0.0%	311	641	
01	5840	MEDICARE	18,367	18,594			0	0	0.0%	0.0%	18,367	18,594	
01	5930	LONGEVITY PAY	4,300	4,825			0	0	0.0%	0.0%	4,300	4,825	
02	6000	TRAVEL	1,223	1,223			0	0	0.0%	0.0%	1,223	1,223	
02	6100	PER DIEM OUT-OF-STATE	7,974	7,974			0	0	0.0%	0.0%	7,974	7,974	
02	6130	PUBLIC TRANS OUT-OF-STATE	99	99			0	0	0.0%	0.0%	99	99	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	90	90			0	0	0.0%	0.0%	90	90	
02	6150	COMM AIR TRANS OUT-OF-STATE	471	471			0	0	0.0%	0.0%	471	471	
03	6000	TRAVEL	1,189	1,189			0	0	0.0%	0.0%	1,189	1,189	
03	6200	PER DIEM IN-STATE	13,314	13,314			0	0	0.0%	0.0%	13,314	13,314	
03	6210	FS DAILY RENTAL IN-STATE	1,192	1,192			0	0	0.0%	0.0%	1,192	1,192	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	559	559			0	0	0.0%	0.0%	559	559	
03	6222	AUTO MISC - IN-STATE-B	55	55			0	0	0.0%	0.0%	55	55	
03	6230	PUBLIC TRANSPORTATION IN-STATE	45	45			0	0	0.0%	0.0%	45	45	
03	6240	PERSONAL VEHICLE IN-STATE	2,500	2,500			0	0	0.0%	0.0%	2,500	2,500	
03	6250	COMM AIR TRANS IN-STATE	1,718	1,718			0	0	0.0%	0.0%	1,718	1,718	
04	6000	TRAVEL	0	0			0	0	0.0%	0.0%	0	0	
04	7020	OPERATING SUPPLIES	3,405	3,405			0	0	0.0%	0.0%	3,405	3,405	
04	7043	PRINTING AND COPYING - B	4,202	4,202			0	0	0.0%	0.0%	4,202	4,202	
04	7045	STATE PRINTING CHARGES	167	167			0	0	0.0%	0.0%	167	167	
04	7050	EMPLOYEE BOND INSURANCE	40	40			0	0	0.0%	0.0%	40	40	
04	7054	AG TORT CLAIM ASSESSMENT	1,214	1,211			0	0	0.0%	0.0%	1,214	1,211	
04	705A	NON B&G - PROP. & CONT. INSURANCE	1,631	1,631			0	0	0.0%	0.0%	1,631	1,631	
04	7060	CONTRACTS	6,271	70,432			0	-70,383	0.0%	-99.9%	6,271	49	

04	7073	SOFTWARE LICENSE/MNT CONTRACTS	2,598	2,598			0	0	0.0%	0.0%	2,598	2,598
04	7110	NON-STATE OWNED OFFICE RENT	67,663	67,738			0	0	0.0%	0.0%	67,663	67,738
04	7255	B & G LEASE ASSESSMENT	2,500	2,500			0	0	0.0%	0.0%	2,500	2,500
04	7285	POSTAGE - STATE MAILROOM	2,117	2,117			0	0	0.0%	0.0%	2,117	2,117
04	7289	EITS PHONE LINE AND VOICEMAIL	3,446	3,446			0	0	0.0%	0.0%	3,446	3,446
04	7290	PHONE, FAX, COMMUNICATION LINE	8,463	8,463			0	0	0.0%	0.0%	8,463	8,463
04	7291	CELL PHONE/PAGER CHARGES	1,027	1,027			0	0	0.0%	0.0%	1,027	1,027
04	7296	EITS LONG DISTANCE CHARGES	740	740			0	0	0.0%	0.0%	740	740
04	7300	DUES AND REGISTRATIONS	5,440	5,440			0	0	0.0%	0.0%	5,440	5,440
04	7301	MEMBERSHIP DUES	1,700	1,700			0	0	0.0%	0.0%	1,700	1,700
04	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	250	250			0	0	0.0%	0.0%	250	250
04	7430	PROFESSIONAL SERVICES	244	244			0	0	0.0%	0.0%	244	244
11	7060	CONTRACTS	144,330	144,330			0	0	0.0%	0.0%	144,330	144,330
11	8600	AID FOR EDUCATION AND TRAINING	12,541,923	12,541,923			0	0	0.0%	0.0%	12,541,923	12,541,923
12	7394	COST ALLOCATION - A	464,399	467,742			0	0	0.0%	0.0%	464,399	467,742
14	6000	TRAVEL	30,000	30,000			0	0	0.0%	0.0%	30,000	30,000
26	7000	OPERATING	0	0			0	0	0.0%	0.0%	0	0
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	1,060	1,060			0	0	0.0%	0.0%	1,060	1,060
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	10,370	10,370			0	0	0.0%	0.0%	10,370	10,370
26	7554	EITS INFRASTRUCTURE ASSESSMENT	8,361	8,013			0	0	0.0%	0.0%	8,361	8,013
26	7556	EITS SECURITY ASSESSMENT	2,241	2,237			0	0	0.0%	0.0%	2,241	2,237
26	8371	COMPUTER HARDWARE <\$5,000 - A	0	0			0	0	0.0%	0.0%	0	0
30	6100	PER DIEM OUT-OF-STATE	3,204	3,204			0	0	0.0%	0.0%	3,204	3,204
30	6130	PUBLIC TRANS OUT-OF-STATE	188	188			0	0	0.0%	0.0%	188	188
30	6140	PERSONAL VEHICLE OUT-OF-STATE	181	181			0	0	0.0%	0.0%	181	181
30	6150	COMM AIR TRANS OUT-OF-STATE	1,786	1,786			0	0	0.0%	0.0%	1,786	1,786
30	7300	DUES AND REGISTRATIONS	650	650			0	0	0.0%	0.0%	650	650
70	7396	COST ALLOCATION - C	65,100	67,174			0	0	0.0%	0.0%	65,100	67,174
77	7300	DUES AND REGISTRATIONS	12,000	12,000			0	0	0.0%	0.0%	12,000	12,000
77	7301	MEMBERSHIP DUES	14,209	14,601			0	0	0.0%	0.0%	14,209	14,601
77	8600	AID FOR EDUCATION AND TRAINING	199,737	199,737			0	0	0.0%	0.0%	199,737	199,737
77	9042	TRANS TO DHR - CHILDREN & DISABI	27,237	27,237			0	0	0.0%	0.0%	27,237	27,237
78	7000	OPERATING	2,477	2,477			0	0	0.0%	0.0%	2,477	2,477
78	7045	STATE PRINTING CHARGES	1,176	1,176			0	0	0.0%	0.0%	1,176	1,176
79	7000	OPERATING	42,316	42,316			0	0	0.0%	0.0%	42,316	42,316
79	7060	CONTRACTS	138,670	138,670			0	0	0.0%	0.0%	138,670	138,670
82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	12,258	12,258			0	0	0.0%	0.0%	12,258	12,258
86	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	22,787	22,787			0	0	0.0%	0.0%	22,787	22,787
Total Expenditures			15,775,206	15,856,397	0.00	-70,383	0	-70,383	0.0%	-0.4%	15,775,206	15,786,014

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

Budget Account: 2676 NDE - CAREER AND TECHNICAL EDUCATION

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
REVENUE								
E324	2501	APPROPRIATION CONTROL	0	70,383	0	0	0	-70,383
		TOTAL FOR REVENUE	0	70,383	0	0	0	-70,383
EXPENSE								
04	OPERATING							
E324	7060	CONTRACTS	0	70,383	0	0	0	-70,383
		TOTAL FOR CATEGORY 04	0	70,383	0	0	0	-70,383
		TOTAL FOR EXPENSE	0	70,383	0	0	0	-70,383

Section A1: Line Item Detail by GL

Budget Account: 2676 NDE - CAREER AND TECHNICAL EDUCATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
B000	BASE				
	[See Attachment]				
REVENUE					
2501	APPROPRIATION CONTROL	1,150,491	967,082	1,368,476	1,379,129
2510	REVERSIONS	-351,297	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	2,028	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	99,612	0	0
3516	PERKINS VOCATIONAL EDUCATION 84.048	10,586,983	14,110,060	14,202,351	14,211,991
4203	PRIOR YEAR REFUNDS	116,781	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		11,504,986	15,176,754	15,570,827	15,591,120
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	171,296	171,296	171,296
5100	SALARIES	850,317	915,557	1,275,791	1,291,424
5200	WORKERS COMPENSATION	15,265	17,931	20,158	20,734
5300	RETIREMENT	247,454	232,829	327,623	330,982
5400	PERSONNEL ASSESSMENT	2,550	2,562	2,956	2,956
5420	COLLECTIVE BARGAINING ASSESSMENT	66	72	72	72
5430	LABOR RELATIONS ASSESSMENT	682	682	682	682
5500	GROUP INSURANCE	94,303	118,404	136,620	136,620
5700	PAYROLL ASSESSMENT	472	478	551	551
5750	RETIRED EMPLOYEES GROUP INSURANCE	26,445	29,114	40,570	41,067
5800	UNEMPLOYMENT COMPENSATION	522	0	0	0
5810	OVERTIME PAY	6,058	0	0	0
5830	COMP TIME PAYOFF	346	0	0	0
5840	MEDICARE	12,245	13,275	18,496	18,724
5930	LONGEVITY PAY	1,842	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	9,562	0	0	0
TOTAL FOR CATEGORY 01		1,268,129	1,502,200	1,994,815	2,015,108
02	OUT-OF-STATE TRAVEL				
6000	TRAVEL	0	1,223	1,223	1,223
6100	PER DIEM OUT-OF-STATE	6,369	7,974	7,974	7,974
6130	PUBLIC TRANS OUT-OF-STATE	510	99	99	99
6140	PERSONAL VEHICLE OUT-OF-STATE	900	90	90	90
6150	COMM AIR TRANS OUT-OF-STATE	1,836	471	471	471
TOTAL FOR CATEGORY 02		9,615	9,857	9,857	9,857
03	IN-STATE TRAVEL				
6000	TRAVEL	0	1,189	1,189	1,189

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
6005	TRAVEL ADVANCE CLEARING	1,005	0	0	0
6200	PER DIEM IN-STATE	7,019	13,314	13,314	13,314
6210	FS DAILY RENTAL IN-STATE	880	1,192	1,192	1,192
6215	NON-FS VEHICLE RENTAL IN-STATE	1,300	559	559	559
6222	AUTO MISC - IN-STATE-B	0	55	55	55
6230	PUBLIC TRANSPORTATION IN-STATE	399	45	45	45
6240	PERSONAL VEHICLE IN-STATE	3,706	2,500	2,500	2,500
6250	COMM AIR TRANS IN-STATE	6,216	1,718	1,718	1,718
TOTAL FOR CATEGORY 03		20,525	20,572	20,572	20,572
04	OPERATING				
6000	TRAVEL	0	13,134	13,134	13,134
7020	OPERATING SUPPLIES	820	3,405	3,405	3,405
7043	PRINTING AND COPYING - B	4,202	4,202	4,202	4,202
7045	STATE PRINTING CHARGES	110	167	167	167
7050	EMPLOYEE BOND INSURANCE	35	35	40	40
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	710	0	0	0
7054	AG TORT CLAIM ASSESSMENT	1,513	1,514	1,746	1,746
705A	NON B&G - PROP. & CONT. INSURANCE	0	710	710	710
7060	CONTRACTS	11,706	121,627	121,627	121,627
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,698	1,698	1,698
7110	NON-STATE OWNED OFFICE RENT	46,924	33,521	33,521	33,521
7255	B & G LEASE ASSESSMENT	442	456	456	456
7285	POSTAGE - STATE MAILROOM	1,036	2,117	2,117	2,117
7289	EITS PHONE LINE AND VOICEMAIL	3,949	448	448	448
7290	PHONE, FAX, COMMUNICATION LINE	2,914	8,463	8,463	8,463
7291	CELL PHONE/PAGER CHARGES	743	1,027	1,027	1,027
7296	EITS LONG DISTANCE CHARGES	0	740	740	740
7300	DUES AND REGISTRATIONS	4,177	2,570	2,570	2,570
7301	MEMBERSHIP DUES	16,081	200	200	200
7305	DUES AND REGISTRATIONS-C	2,975	0	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	250	250	250
7430	PROFESSIONAL SERVICES	12,110	244	244	244
8371	COMPUTER HARDWARE <\$5,000 - A	6,210	0	0	0
TOTAL FOR CATEGORY 04		116,657	196,528	196,765	196,765
11	CTE PERKINS ATS 84048				
7060	CONTRACTS	115,994	0	0	0
8600	AID FOR EDUCATION AND TRAINING	0	12,541,923	12,541,923	12,541,923
8601	CARSON CITY SCHOOL DISTRICT	105,685	0	0	0
8602	CHURCHILL CO SCHOOL DISTRICT	37,206	0	0	0
8603	CLARK CO SCHOOL DISTRICT	4,640,971	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
8604	DOUGLAS CO SCHOOL DISTRICT	38,379	0	0	0
8605	ELKO CO SCHOOL DISTRICT	96,875	0	0	0
8608	HUMBOLDT CO SCHOOL DISTRICT	29,094	0	0	0
8609	LANDER CO SCHOOL DISTRICT	36,798	0	0	0
8610	LINCOLN CO SCHOOL DISTRICT	21,210	0	0	0
8611	LYON CO SCHOOL DISTRICT	101,079	0	0	0
8612	MINERAL CO SCHOOL DISTRICT	56,859	0	0	0
8613	NYE CO SCHOOL DISTRICT	61,233	0	0	0
8614	PERSHING CO SCHOOL DISTRICT	9,465	0	0	0
8616	WASHOE CO SCHOOL DISTRICT	696,695	0	0	0
8617	WHITE PINE CO SCHOOL DISTRICT	10,561	0	0	0
8625	CHARTER-SIERRA CREST ACADEMY	8,592	0	0	0
8642	COMMUNITY COLLEGE OF SO NEVADA	1,751,598	0	0	0
8643	WESTERN NEVADA COMM COLLEGE-CC	153,982	0	0	0
8644	TRUCKEE MEADOWS COMM COLLEGE	753,119	0	0	0
8645	GREAT BASIN COMM COLLEGE	353,430	0	0	0
8683	CHARTER - SCHOOL	136,001	0	0	0
8685	CHARTER/SLAM	86,717	0	0	0
	TOTAL FOR CATEGORY 11	9,301,543	12,541,923	12,541,923	12,541,923
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	100,526	174,278	174,278	174,278
	TOTAL FOR CATEGORY 12	100,526	174,278	174,278	174,278
14	PROFESSIONAL DEVELOPMENT				
6000	TRAVEL	0	30,000	30,000	30,000
	TOTAL FOR CATEGORY 14	0	30,000	30,000	30,000
15	STDY PRAXIS II & PEDAGOGY				
7060	CONTRACTS	230,287	0	0	0
	TOTAL FOR CATEGORY 15	230,287	0	0	0
16	PERKINS 84.048 ADMIN				
7000	OPERATING	0	99,612	0	0
	TOTAL FOR CATEGORY 16	0	99,612	0	0
26	INFORMATION SERVICES				
7000	OPERATING	0	752	752	752
7547	EITS BUSINESS PRODUCTIVITY SUITE	5,282	5,838	5,838	5,838
7554	EITS INFRASTRUCTURE ASSESSMENT	4,010	4,001	4,617	4,617
7556	EITS SECURITY ASSESSMENT	1,408	1,406	1,623	1,623
8371	COMPUTER HARDWARE <\$5,000 - A	0	2,404	2,404	2,404

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 26	10,700	14,401	15,234	15,234
30	TRAINING				
6100	PER DIEM OUT-OF-STATE	1,446	3,204	3,204	3,204
6130	PUBLIC TRANS OUT-OF-STATE	0	188	188	188
6140	PERSONAL VEHICLE OUT-OF-STATE	120	181	181	181
6150	COMM AIR TRANS OUT-OF-STATE	631	1,786	1,786	1,786
6200	PER DIEM IN-STATE	375	0	0	0
6205	PER DIEM IN-STATE-E	30	0	0	0
6210	FS DAILY RENTAL IN-STATE	235	0	0	0
6240	PERSONAL VEHICLE IN-STATE	362	0	0	0
6250	COMM AIR TRANS IN-STATE	2,101	0	0	0
7300	DUES AND REGISTRATIONS	0	650	650	650
	TOTAL FOR CATEGORY 30	5,300	6,009	6,009	6,009
70	COST ALLOCATION STAFFING SERVICES 84048				
7396	COST ALLOCATION - C	64,417	66,632	66,632	66,632
	TOTAL FOR CATEGORY 70	64,417	66,632	66,632	66,632
77	CTE LEADERSHIP FUNDS 84048				
7020	OPERATING SUPPLIES	861	0	0	0
7060	CONTRACTS	3,000	0	0	0
7300	DUES AND REGISTRATIONS	0	12,000	12,000	12,000
7301	MEMBERSHIP DUES	0	13,920	13,920	13,920
8600	AID FOR EDUCATION AND TRAINING	0	199,737	199,737	199,737
8601	CARSON CITY SCHOOL DISTRICT	11,161	0	0	0
8603	CLARK CO SCHOOL DISTRICT	49,284	0	0	0
8604	DOUGLAS CO SCHOOL DISTRICT	2,480	0	0	0
8610	LINCOLN CO SCHOOL DISTRICT	24,703	0	0	0
8644	TRUCKEE MEADOWS COMM COLLEGE	10,369	0	0	0
8750	AID TO PRIVATE ORGANIZATIONS	20,000	0	0	0
8751	AID TO PRIVATE ORGANIZATIONS-A	12,560	0	0	0
8752	AID TO PRIVATE ORGANIZATIONS-B	1,980	0	0	0
8753	AID TO PRIVATE ORGANIZATIONS-C	11,732	0	0	0
8754	AID TO PRIVATE ORGANIZATIONS-D	20,000	0	0	0
9042	TRANS TO DHR - CHILDREN & DISABI	16,068	27,237	27,237	27,237
	TOTAL FOR CATEGORY 77	184,198	252,894	252,894	252,894
78	CTE PROGRAMS STATE				
7000	OPERATING	0	2,477	2,477	2,477
7020	OPERATING SUPPLIES	499	0	0	0
7045	STATE PRINTING CHARGES	0	1,176	1,176	1,176

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7430	PROFESSIONAL SERVICES	2,293	0	0	0
	TOTAL FOR CATEGORY 78	2,792	3,653	3,653	3,653
79	CTE SKILLS AND STANDARDS ASSESSMENT				
7000	OPERATING	0	42,316	42,316	42,316
7060	CONTRACTS	167,006	115,260	115,260	115,260
	TOTAL FOR CATEGORY 79	167,006	157,576	157,576	157,576
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	3,784	3,784	3,784	3,784
	TOTAL FOR CATEGORY 82	3,784	3,784	3,784	3,784
86	RESERVE				
7060	CONTRACTS	0	73,887	73,887	73,887
	TOTAL FOR CATEGORY 86	0	73,887	73,887	73,887
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	161	161	161	161
	TOTAL FOR CATEGORY 87	161	161	161	161
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	19,346	22,787	22,787	22,787
	TOTAL FOR CATEGORY 88	19,346	22,787	22,787	22,787
	TOTAL EXPENDITURES FOR DECISION UNIT B000	11,504,986	15,176,754	15,570,827	15,591,120
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,894	5,707
3516	PERKINS VOCATIONAL EDUCATION 84.048	0	0	5,332	5,164
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	11,226	10,871
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,373	2,373
5700	PAYROLL ASSESSMENT	0	0	1,057	1,057
	TOTAL FOR CATEGORY 01	0	0	3,430	3,430
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-532	-535
7289	EITS PHONE LINE AND VOICEMAIL	0	0	12	12
	TOTAL FOR CATEGORY 04	0	0	-520	-523

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	4,115	4,115
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,744	3,396
7556	EITS SECURITY ASSESSMENT	0	0	618	614
	TOTAL FOR CATEGORY 26	0	0	8,477	8,125
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-161	-161
	TOTAL FOR CATEGORY 87	0	0	-161	-161
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	11,226	10,871
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	59,913	64,560
3516	PERKINS VOCATIONAL EDUCATION 84.048	0	0	37,862	33,348
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	97,775	97,908
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-171,296	-171,296
5430	LABOR RELATIONS ASSESSMENT	0	0	-682	-682
5930	LONGEVITY PAY	0	0	4,300	4,825
	TOTAL FOR CATEGORY 01	0	0	-167,678	-167,153
04	OPERATING				
6000	TRAVEL	0	0	-13,134	-13,134
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	126	126
7060	CONTRACTS	0	0	-115,356	-121,578
7110	NON-STATE OWNED OFFICE RENT	0	0	156	177
7255	B & G LEASE ASSESSMENT	0	0	825	825
7300	DUES AND REGISTRATIONS	0	0	2,870	2,870
7301	MEMBERSHIP DUES	0	0	1,500	1,500
	TOTAL FOR CATEGORY 04	0	0	-123,013	-129,214
11	CTE PERKINS ATS 84048				
7060	CONTRACTS	0	0	144,330	144,330
	TOTAL FOR CATEGORY 11	0	0	144,330	144,330
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	0	0	290,121	293,464

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 12	0	0	290,121	293,464
26	INFORMATION SERVICES				
7000	OPERATING	0	0	-752	-752
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	417	417
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-2,404	-2,404
	TOTAL FOR CATEGORY 26	0	0	-2,739	-2,739
70	COST ALLOCATION STAFFING SERVICES 84048				
7396	COST ALLOCATION - C	0	0	-1,532	542
	TOTAL FOR CATEGORY 70	0	0	-1,532	542
77	CTE LEADERSHIP FUNDS 84048				
7301	MEMBERSHIP DUES	0	0	289	681
	TOTAL FOR CATEGORY 77	0	0	289	681
79	CTE SKILLS AND STANDARDS ASSESSMENT				
7060	CONTRACTS	0	0	23,410	23,410
	TOTAL FOR CATEGORY 79	0	0	23,410	23,410
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	8,474	8,474
	TOTAL FOR CATEGORY 82	0	0	8,474	8,474
86	RESERVE				
7060	CONTRACTS	0	0	-73,887	-73,887
	TOTAL FOR CATEGORY 86	0	0	-73,887	-73,887
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	97,775	97,908
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	28,577	23,685
3516	PERKINS VOCATIONAL EDUCATION 84.048	0	0	25,855	21,430
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	54,432	45,115
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,955	-9,008
5200	WORKERS COMPENSATION	0	0	-316	-333
5300	RETIREMENT	0	0	28,822	29,135
5430	LABOR RELATIONS ASSESSMENT	0	0	698	698

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5500	GROUP INSURANCE	0	0	41,760	33,120
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-7,759	-9,008
5800	UNEMPLOYMENT COMPENSATION	0	0	311	641
5840	MEDICARE	0	0	-129	-130
	TOTAL FOR CATEGORY 01	0	0	54,432	45,115
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	54,432	45,115
E128	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,532	1,532
3516	PERKINS VOCATIONAL EDUCATION 84.048	0	0	428	428
	TOTAL REVENUES FOR DECISION UNIT E128	0	0	1,960	1,960
EXPENDITURE					
04	OPERATING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	900	900
	TOTAL FOR CATEGORY 04	0	0	900	900
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,060	1,060
	TOTAL FOR CATEGORY 26	0	0	1,060	1,060
	TOTAL EXPENDITURES FOR DECISION UNIT E128	0	0	1,960	1,960
E129	EDUCATION & WORKFORCE				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	19,080	19,109
3516	PERKINS VOCATIONAL EDUCATION 84.048	0	0	16,920	16,945
	TOTAL REVENUES FOR DECISION UNIT E129	0	0	36,000	36,054
EXPENDITURE					
04	OPERATING				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	795	795
7110	NON-STATE OWNED OFFICE RENT	0	0	33,986	34,040
7255	B & G LEASE ASSESSMENT	0	0	1,219	1,219
	TOTAL FOR CATEGORY 04	0	0	36,000	36,054
	TOTAL EXPENDITURES FOR DECISION UNIT E129	0	0	36,000	36,054

E130 **EDUCATION & WORKFORCE**
REVENUE
00 **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	G01 Year 1 2025-2026	G01 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	1,583	1,583
3516	PERKINS VOCATIONAL EDUCATION 84.048	0	0	1,403	1,403
	TOTAL REVENUES FOR DECISION UNIT E130	0	0	2,986	2,986
EXPENDITURE					
04	OPERATING				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	2,986	2,986
	TOTAL FOR CATEGORY 04	0	0	2,986	2,986
	TOTAL EXPENDITURES FOR DECISION UNIT E130	0	0	2,986	2,986
E324	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	0	70,383
	TOTAL REVENUES FOR DECISION UNIT E324	0	0	0	70,383
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	0	70,383
	TOTAL FOR CATEGORY 04	0	0	0	70,383
	TOTAL EXPENDITURES FOR DECISION UNIT E324	0	0	0	70,383
TOTAL REVENUES FOR BUDGET ACCOUNT 2676		11,504,986	15,176,754	15,775,206	15,856,397
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2676		11,504,986	15,176,754	15,775,206	15,856,397

Section B1: Summary by GL

Budget Account: 2676 NDE - CAREER AND TECHNICAL EDUCATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,150,491	967,082	1,485,055	1,565,688
2510	REVERSIONS	-351,297	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	2,028	0	0	0
2520	FEDERAL FUNDS FROM PREVIOUS YEAR	0	99,612	0	0
3516	PERKINS VOCATIONAL EDUCATION 84.048	10,586,983	14,110,060	14,290,151	14,290,709
4203	PRIOR YEAR REFUNDS	116,781	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2676		11,504,986	15,176,754	15,775,206	15,856,397
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	171,296	0	0
5100	SALARIES	850,317	915,557	1,266,836	1,282,416
5200	WORKERS COMPENSATION	15,265	17,931	19,842	20,401
5300	RETIREMENT	247,454	232,829	356,445	360,117
5400	PERSONNEL ASSESSMENT	2,550	2,562	5,329	5,329
5420	COLLECTIVE BARGAINING ASSESSMENT	66	72	72	72
5430	LABOR RELATIONS ASSESSMENT	682	682	698	698
5500	GROUP INSURANCE	94,303	118,404	178,380	169,740
5700	PAYROLL ASSESSMENT	472	478	1,608	1,608
5750	RETIRED EMPLOYEES GROUP INSURANCE	26,445	29,114	32,811	32,059
5800	UNEMPLOYMENT COMPENSATION	522	0	311	641
5810	OVERTIME PAY	6,058	0	0	0
5830	COMP TIME PAYOFF	346	0	0	0
5840	MEDICARE	12,245	13,275	18,367	18,594
5930	LONGEVITY PAY	1,842	0	4,300	4,825
5970	TERMINAL ANNUAL LEAVE PAY	9,562	0	0	0
TOTAL FOR CATEGORY 01		1,268,129	1,502,200	1,884,999	1,896,500
02	OUT-OF-STATE TRAVEL				
6000	TRAVEL	0	1,223	1,223	1,223
6100	PER DIEM OUT-OF-STATE	6,369	7,974	7,974	7,974
6130	PUBLIC TRANS OUT-OF-STATE	510	99	99	99
6140	PERSONAL VEHICLE OUT-OF-STATE	900	90	90	90
6150	COMM AIR TRANS OUT-OF-STATE	1,836	471	471	471
TOTAL FOR CATEGORY 02		9,615	9,857	9,857	9,857
03	IN-STATE TRAVEL				
6000	TRAVEL	0	1,189	1,189	1,189
6005	TRAVEL ADVANCE CLEARING	1,005	0	0	0

State of Nevada - Budget Division
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 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
6200	PER DIEM IN-STATE	7,019	13,314	13,314	13,314
6210	FS DAILY RENTAL IN-STATE	880	1,192	1,192	1,192
6215	NON-FS VEHICLE RENTAL IN-STATE	1,300	559	559	559
6222	AUTO MISC - IN-STATE-B	0	55	55	55
6230	PUBLIC TRANSPORTATION IN-STATE	399	45	45	45
6240	PERSONAL VEHICLE IN-STATE	3,706	2,500	2,500	2,500
6250	COMM AIR TRANS IN-STATE	6,216	1,718	1,718	1,718
	TOTAL FOR CATEGORY 03	20,525	20,572	20,572	20,572
04	OPERATING				
6000	TRAVEL	0	13,134	0	0
7020	OPERATING SUPPLIES	820	3,405	3,405	3,405
7043	PRINTING AND COPYING - B	4,202	4,202	4,202	4,202
7045	STATE PRINTING CHARGES	110	167	167	167
7050	EMPLOYEE BOND INSURANCE	35	35	40	40
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	710	0	0	0
7054	AG TORT CLAIM ASSESSMENT	1,513	1,514	1,214	1,211
705A	NON B&G - PROP. & CONT. INSURANCE	0	710	1,631	1,631
7060	CONTRACTS	11,706	121,627	6,271	70,432
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,698	2,598	2,598
7110	NON-STATE OWNED OFFICE RENT	46,924	33,521	67,663	67,738
7255	B & G LEASE ASSESSMENT	442	456	2,500	2,500
7285	POSTAGE - STATE MAILROOM	1,036	2,117	2,117	2,117
7289	EITS PHONE LINE AND VOICEMAIL	3,949	448	3,446	3,446
7290	PHONE, FAX, COMMUNICATION LINE	2,914	8,463	8,463	8,463
7291	CELL PHONE/PAGER CHARGES	743	1,027	1,027	1,027
7296	EITS LONG DISTANCE CHARGES	0	740	740	740
7300	DUES AND REGISTRATIONS	4,177	2,570	5,440	5,440
7301	MEMBERSHIP DUES	16,081	200	1,700	1,700
7305	DUES AND REGISTRATIONS-C	2,975	0	0	0
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	250	250	250
7430	PROFESSIONAL SERVICES	12,110	244	244	244
8371	COMPUTER HARDWARE <\$5,000 - A	6,210	0	0	0
	TOTAL FOR CATEGORY 04	116,657	196,528	113,118	177,351
11	CTE PERKINS ATS 84048				
7060	CONTRACTS	115,994	0	144,330	144,330
8600	AID FOR EDUCATION AND TRAINING	0	12,541,923	12,541,923	12,541,923
8601	CARSON CITY SCHOOL DISTRICT	105,685	0	0	0
8602	CHURCHILL CO SCHOOL DISTRICT	37,206	0	0	0
8603	CLARK CO SCHOOL DISTRICT	4,640,971	0	0	0
8604	DOUGLAS CO SCHOOL DISTRICT	38,379	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
8605	ELKO CO SCHOOL DISTRICT	96,875	0	0	0
8608	HUMBOLDT CO SCHOOL DISTRICT	29,094	0	0	0
8609	LANDER CO SCHOOL DISTRICT	36,798	0	0	0
8610	LINCOLN CO SCHOOL DISTRICT	21,210	0	0	0
8611	LYON CO SCHOOL DISTRICT	101,079	0	0	0
8612	MINERAL CO SCHOOL DISTRICT	56,859	0	0	0
8613	NYE CO SCHOOL DISTRICT	61,233	0	0	0
8614	PERSHING CO SCHOOL DISTRICT	9,465	0	0	0
8616	WASHOE CO SCHOOL DISTRICT	696,695	0	0	0
8617	WHITE PINE CO SCHOOL DISTRICT	10,561	0	0	0
8625	CHARTER-SIERRA CREST ACADEMY	8,592	0	0	0
8642	COMMUNITY COLLEGE OF SO NEVADA	1,751,598	0	0	0
8643	WESTERN NEVADA COMM COLLEGE-CC	153,982	0	0	0
8644	TRUCKEE MEADOWS COMM COLLEGE	753,119	0	0	0
8645	GREAT BASIN COMM COLLEGE	353,430	0	0	0
8683	CHARTER - SCHOOL	136,001	0	0	0
8685	CHARTER/SLAM	86,717	0	0	0
TOTAL FOR CATEGORY 11		9,301,543	12,541,923	12,686,253	12,686,253
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	100,526	174,278	464,399	467,742
TOTAL FOR CATEGORY 12		100,526	174,278	464,399	467,742
14	PROFESSIONAL DEVELOPMENT				
6000	TRAVEL	0	30,000	30,000	30,000
TOTAL FOR CATEGORY 14		0	30,000	30,000	30,000
15	STDY PRAXIS II & PEDAGOGY				
7060	CONTRACTS	230,287	0	0	0
TOTAL FOR CATEGORY 15		230,287	0	0	0
16	PERKINS 84.048 ADMIN				
7000	OPERATING	0	99,612	0	0
TOTAL FOR CATEGORY 16		0	99,612	0	0
26	INFORMATION SERVICES				
7000	OPERATING	0	752	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,060	1,060
7547	EITS BUSINESS PRODUCTIVITY SUITE	5,282	5,838	10,370	10,370
7554	EITS INFRASTRUCTURE ASSESSMENT	4,010	4,001	8,361	8,013
7556	EITS SECURITY ASSESSMENT	1,408	1,406	2,241	2,237
8371	COMPUTER HARDWARE <\$5,000 - A	0	2,404	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 26	10,700	14,401	22,032	21,680
30	TRAINING				
6100	PER DIEM OUT-OF-STATE	1,446	3,204	3,204	3,204
6130	PUBLIC TRANS OUT-OF-STATE	0	188	188	188
6140	PERSONAL VEHICLE OUT-OF-STATE	120	181	181	181
6150	COMM AIR TRANS OUT-OF-STATE	631	1,786	1,786	1,786
6200	PER DIEM IN-STATE	375	0	0	0
6205	PER DIEM IN-STATE-E	30	0	0	0
6210	FS DAILY RENTAL IN-STATE	235	0	0	0
6240	PERSONAL VEHICLE IN-STATE	362	0	0	0
6250	COMM AIR TRANS IN-STATE	2,101	0	0	0
7300	DUES AND REGISTRATIONS	0	650	650	650
	TOTAL FOR CATEGORY 30	5,300	6,009	6,009	6,009
70	COST ALLOCATION STAFFING SERVICES 84048				
7396	COST ALLOCATION - C	64,417	66,632	65,100	67,174
	TOTAL FOR CATEGORY 70	64,417	66,632	65,100	67,174
77	CTE LEADERSHIP FUNDS 84048				
7020	OPERATING SUPPLIES	861	0	0	0
7060	CONTRACTS	3,000	0	0	0
7300	DUES AND REGISTRATIONS	0	12,000	12,000	12,000
7301	MEMBERSHIP DUES	0	13,920	14,209	14,601
8600	AID FOR EDUCATION AND TRAINING	0	199,737	199,737	199,737
8601	CARSON CITY SCHOOL DISTRICT	11,161	0	0	0
8603	CLARK CO SCHOOL DISTRICT	49,284	0	0	0
8604	DOUGLAS CO SCHOOL DISTRICT	2,480	0	0	0
8610	LINCOLN CO SCHOOL DISTRICT	24,703	0	0	0
8644	TRUCKEE MEADOWS COMM COLLEGE	10,369	0	0	0
8750	AID TO PRIVATE ORGANIZATIONS	20,000	0	0	0
8751	AID TO PRIVATE ORGANIZATIONS-A	12,560	0	0	0
8752	AID TO PRIVATE ORGANIZATIONS-B	1,980	0	0	0
8753	AID TO PRIVATE ORGANIZATIONS-C	11,732	0	0	0
8754	AID TO PRIVATE ORGANIZATIONS-D	20,000	0	0	0
9042	TRANS TO DHR - CHILDREN & DISABI	16,068	27,237	27,237	27,237
	TOTAL FOR CATEGORY 77	184,198	252,894	253,183	253,575
78	CTE PROGRAMS STATE				
7000	OPERATING	0	2,477	2,477	2,477
7020	OPERATING SUPPLIES	499	0	0	0
7045	STATE PRINTING CHARGES	0	1,176	1,176	1,176

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
7430	PROFESSIONAL SERVICES	2,293	0	0	0
	TOTAL FOR CATEGORY 78	2,792	3,653	3,653	3,653
79	CTE SKILLS AND STANDARDS ASSESSMENT				
7000	OPERATING	0	42,316	42,316	42,316
7060	CONTRACTS	167,006	115,260	138,670	138,670
	TOTAL FOR CATEGORY 79	167,006	157,576	180,986	180,986
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	3,784	3,784	12,258	12,258
	TOTAL FOR CATEGORY 82	3,784	3,784	12,258	12,258
86	RESERVE				
7060	CONTRACTS	0	73,887	0	0
	TOTAL FOR CATEGORY 86	0	73,887	0	0
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	161	161	0	0
	TOTAL FOR CATEGORY 87	161	161	0	0
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	19,346	22,787	22,787	22,787
	TOTAL FOR CATEGORY 88	19,346	22,787	22,787	22,787
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2676	11,504,986	15,176,754	15,775,206	15,856,397

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map BASE

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	A01
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	1,368,476	-	1,368,476	\$ 1,447,107.00
3516	PERKINS VOC. EDUC. 84.048	-	14,202,351	14,202,351	\$ 14,144,013.00
	Total	1,368,476	14,202,351	15,570,827	\$ 15,591,120.00
EXPENDITURES					
1	PERSONNEL SERVICES	\$ 1,057,252	\$ 937,563	1,994,815	\$ 2,015,108.00
2	OUT OF STATE TRAVEL	9,857	-	9,857	\$ 9,857.00
3	IN STATE TRAVEL	-	20,572	20,572	\$ 20,572.00
4	OPERATING	22,981	173,784	196,765	\$ 196,765.00
11	CTE BASIC AID-TO-SCHOOLS	-	12,541,923	12,541,923	\$ 12,541,923.00
12	INDIRECT COST	92,367	81,911	174,278	\$ 174,278.00
14	PROFESSIONAL DEVELOPMENT	30,000	-	30,000	\$ 30,000.00
15	STDY PRAXIS II & PEDAGOGY	-	-	-	\$ -
26	INFORMATION SERVICES	9,204	6,030	15,234	\$ 15,234.00
30	TRAINING	-	6,009	6,009	\$ 6,009.00
50	NEW PRIVATE SKILLS FOR YOUTH 2	-	-	-	\$ -
51	ADVANCE CTE	-	-	-	\$ -
70	COST ALLOCATION STAFFING SERVICES	-	66,632	66,632	\$ 66,632.00
77	FEDERAL LEADERSHIP FUNDS	-	252,894	252,894	\$ 252,894.00
78	CTE PROGRAMS	3,653	-	3,653	\$ 3,653.00
79	CTE SKILLS & STANDARDS ASSESSMENTS	157,576	-	157,576	\$ 157,576.00
82	DEPT. COST ALLOCATION	2,006	1,778	3,784	\$ 3,784.00
86	RESERVE FOR ENCUMBRANCE	73,887	-	73,887	\$ 73,887.00
87	PURCHASING ASSESSMENT	85	76	161	\$ 161.00
88	STATE COST PLAN RECOVERY	-	22,787	22,787	\$ 22,787.00
	Total	1,458,868	14,111,959	15,570,827	\$ 15,591,120.00
		(90,392)	90,392	-	

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map M100

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	No Change
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	5,950	-	5,950	
3516	PERKINS VOC. EDUC. 84.048	-	5,276	5,276	
	Total	5,950	5,276	11,226	
EXPENDITURES					
1	PERSONNEL SERVICES	1,832	1,598	3,430	
2	OUT OF STATE TRAVEL	-	-	-	
3	IN STATE TRAVEL	-	-	-	
4	OPERATING	(279)	(241)	(520)	
11	CTE BASIC AID-TO-SCHOOLS	-	-	-	
12	INDIRECT COST	-	-	-	
14	PROFESSIONAL DEVELOPMENT	-	-	-	
15	STDY PRAXIS II & PEDAGOGY	-	-	-	
26	INFORMATION SERVICES	4,521	3,956	8,477	
30	TRAINING	-	-	-	
86	RESERVE FOR ENCUMBRANCE	-	-	-	
87	PURCHASING ASSESSMENT	(125)	(36)	(161)	
88	STATE COST PLAN RECOVERY	-	-	-	
	Total	5,950	5,276	11,226	
		0	(0)	-	

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map M150

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	A01
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	59,913	-	59,913	\$ (599,860.00)
3516	PERKINS VOC. EDUC. 84.048	-	37,862	37,862	\$ 709,809.00
	Total	59,913	37,862	97,775	\$ 109,949.00
EXPENDITURES					
1	PERSONNEL SERVICES	(88,869)	(78,809)	(167,678)	\$ (166,028.00)
2	OUT OF STATE TRAVEL	-	-	-	
3	IN STATE TRAVEL	-	-	-	
4	OPERATING	34,805	(157,818)	(123,013)	\$ (123,013.00)

11	CTE BASIC AID-TO-SCHOOLS	-	144,330	144,330	\$	144,330.00
12	INDIRECT COST	153,764	136,357	290,121	\$	290,121.00
14	PROFESSIONAL DEVELOPMENT	-	-	-		
15	STDY PRAXIS II & PEDAGOGY	-	-	-		
26	INFORMATION SERVICES	(4,790)	2,051	(2,739)	\$	(2,739.00)
30	TRAINING	-	-	-		
50	NEW PRIVATE SKILLS FOR YOUTH 2	-	-	-		
51	ADVANCE CTE	-	-	-		
70	COST ALLOCATION STAFFING SERVICES	(812)	(720)	(1,532)	\$	8,992.00
77	FEDERAL LEADERSHIP FUNDS	-	289	289	\$	289.00
78	CTE PROGRAMS	-	-	-		
79	CTE SKILLS & STANDARDS ASSESSMENTS	23,410	-	23,410	\$	23,410.00
82	DEPT. COST ALLOCATION	4,487	3,987	8,474	\$	8,474.00
86	RESERVE FOR ENCUMBRANCE	(73,887)	-	(73,887)	\$	(73,887.00)
87	PURCHASING ASSESSMENT	-	-	-		
88	STATE COST PLAN RECOVERY	-	-	-		
Total		48,109	49,666	97,775	\$	109,949.00
		11,804	(11,804)	(0)		

**Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map M300**

Total		APPROPRIATIONS	PERKINS VOC. EDUC. 84.048	Total		
Category		2501	3516			A01
2501	APPROPRIATIONS	28,577	-	28,577	\$	35,541.00
3516	PERKINS VOC. EDUC. 84.048	-	25,855	25,855	\$	31,517.00
Total		28,577	25,855	54,432	\$	67,058.00
EXPENDITURES						
1	PERSONNEL SERVICES	28,849	25,583	54,432	\$	67,058.00
Total		28,849	25,583	54,432	\$	67,058.00
		(272)	272	-		

**Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map E128**

Total		APPROPRIATIONS	PERKINS VOC. EDUC. 84.048	Total		
Category		2501	3516			No Change
2501	APPROPRIATIONS	1,462	-	1,462		
3516	PERKINS VOC. EDUC. 84.048	-	498	498		
Total		1,462	498	1,960		
EXPENDITURES						
1	PERSONNEL SERVICES	-	-	-		
2	OUT OF STATE TRAVEL	-	-	-		
3	IN STATE TRAVEL	-	-	-		
4	OPERATING	671	229	900		
26	INFORMATION SERVICES	791	269	1,060		
Total		1,462	498	1,960		
		-	-	-		

**Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map E129**

Total		APPROPRIATIONS	PERKINS VOC. EDUC. 84.048	Total		
Category		2501	3516			No Change
2501	APPROPRIATIONS	19,080	-	19,080		
3516	PERKINS VOC. EDUC. 84.048	-	16,920	16,920		
Total		19,080	16,920	36,000		
EXPENDITURES						
1	PERSONNEL SERVICES	-	-	-		
2	OUT OF STATE TRAVEL	-	-	-		
3	IN STATE TRAVEL	-	-	-		
4	OPERATING	19,080	16,920	36,000		
Total		19,080	16,920	36,000		
		-	-	-		

**Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map E130**

Total				
Category		APPROPRIATIONS	PERKINS VOC.	Total
		2501	EDUC. 84.048 3516	
2501	APPROPRIATIONS	1,583	-	1,583
3516	PERKINS VOC. EDUC. 84.048	-	1,403	1,403
	Total	1,583	1,403	2,986
EXPENDITURES				
1	PERSONNEL SERVICES	-	-	-
2	OUT OF STATE TRAVEL	-	-	-
3	IN STATE TRAVEL	-	-	-
4	OPERATING	1,583	1,403	2,986
	Total	1,583	1,403	2,986

No Change

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map SUMMARY

Total				
Category		APPROPRIATIONS	PERKINS VOC.	Total
		2501	EDUC. 84.048 3516	
2501	APPROPRIATIONS	1,485,041	-	1,485,041
3516	PERKINS VOC. EDUC. 84.048	-	14,290,165	14,290,165
	Total	1,485,041	14,290,165	15,775,206
EXPENDITURES				
1	PERSONNEL SERVICES	920,205	964,794	1,884,999
2	OUT OF STATE TRAVEL	9,857	-	9,857
3	IN STATE TRAVEL	-	20,572	20,572
4	OPERATING	78,841	34,277	113,118
11	CTE BASIC AID-TO-SCHOOLS	-	12,686,253	12,686,253
12	INDIRECT COST	246,131	218,268	464,399
14	PROFESSIONAL DEVELOPMENT	30,000	-	30,000
15	STDY PRAXIS II & PEDAGOGY	-	-	-
26	INFORMATION SERVICES	9,726	12,306	22,032
30	TRAINING	-	6,009	6,009
50	NEW PRIVATE SKILLS FOR YOUTH 2	-	-	-
51	ADVANCE CTE	-	-	-
70	COST ALLOCATION STAFFING SERVICES	(812)	65,912	65,100
77	FEDERAL LEADERSHIP FUNDS	-	253,183	253,183
78	CTE PROGRAMS	3,653	-	3,653
79	CTE SKILLS & STANDARDS ASSESSMENTS	180,986	-	180,986
82	DEPT. COST ALLOCATION	6,493	5,765	12,258
86	RESERVE FOR ENCUMBRANCE	-	-	-
87		(40)	40	-
88	STATE COST PLAN RECOVERY	-	22,787	22,787
	Total	1,485,041	14,290,165	15,775,206
		(0)	0	(0)

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map BASE

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	A01
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	1,379,129	-	1,379,129	\$ 1,447,107.00
3516	PERKINS VOC. EDUC. 84.048	-	14,211,991	14,211,991	\$ 14,144,013.00
Total		1,379,129	14,211,991	15,591,120	\$ 15,591,120.00
EXPENDITURES					
1	PERSONNEL SERVICES	1,068,008	947,100	2,015,108	\$ 2,015,108.00
2	OUT OF STATE TRAVEL	9,857	-	9,857	\$ 9,857.00
3	IN STATE TRAVEL	-	20,572	20,572	\$ 20,572.00
4	OPERATING	22,981	173,784	196,765	\$ 196,765.00
11	CTE BASIC AID-TO-SCHOOLS	-	12,541,923	12,541,923	\$ 12,541,923.00
12	INDIRECT COST	92,367	81,911	174,278	\$ 174,278.00
14	PROFESSIONAL DEVELOPMENT	30,000	-	30,000	\$ 30,000.00
15	STDY PRAXIS II & PEDAGOGY	-	-	-	\$ -
26	INFORMATION SERVICES	9,204	6,030	15,234	\$ 15,234.00
30	TRAINING	-	6,009	6,009	\$ 6,009.00
50	NEW PRIVATE SKILLS FOR YOUTH 2	-	-	-	\$ -
51	ADVANCE CTE	-	-	-	\$ -
70	COST ALLOCATION STAFFING SERVICES	6,185	60,447	66,632	\$ 66,632.00
77	FEDERAL LEADERSHIP FUNDS	-	252,894	252,894	\$ 252,894.00
78	CTE PROGRAMS	3,653	-	3,653	\$ 3,653.00
79	CTE SKILLS & STANDARDS ASSESSMENTS	157,576	-	157,576	\$ 157,576.00
82	DEPT. COST ALLOCATION	2,006	1,778	3,784	\$ 3,784.00
86	RESERVE FOR ENCUMBRANCE	73,887	-	73,887	\$ 73,887.00
87	PURCHASING ASSESSMENT	85	76	161	\$ 161.00
88	STATE COST PLAN RECOVERY	-	22,787	22,787	\$ 22,787.00
Total		1,475,808	14,115,312	15,591,120	\$ 15,591,120.00
		(96,679)	96,679	-	

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map M100

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	No Change
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	5,761	-	5,761	
3516	PERKINS VOC. EDUC. 84.048	-	5,110	5,110	
Total		5,761	5,110	10,871	
EXPENDITURES					
1	PERSONNEL SERVICES	1,832	1,598	3,430	
2	OUT OF STATE TRAVEL	-	-	-	
3	IN STATE TRAVEL	-	-	-	
4	OPERATING	(280)	(243)	(523)	
26	INFORMATION SERVICES	4,333	3,792	8,125	
82	DEPT. COST ALLOCATION	-	-	-	
86	RESERVE FOR ENCUMBRANCE	-	-	-	
87	TRAINING	(125)	(36)	(161)	
88	STATE COST PLAN RECOVERY	-	-	-	
Total		5,761	5,110	10,871	
		0	(0)	-	

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map M150

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	A01
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	64,560	-	64,560	\$ (582,667.00)
3516	PERKINS VOC. EDUC. 84.048	-	33,348	33,348	\$ 690,825.00
Total		64,560	33,348	97,908	\$ 108,158.00
EXPENDITURES					
1	PERSONNEL SERVICES	(88,591)	(78,562)	(167,153)	\$ (165,353.00)
2	OUT OF STATE TRAVEL	-	-	-	\$ -
3	IN STATE TRAVEL	-	-	-	\$ -
4	OPERATING	36,675	(165,889)	(129,214)	\$ (129,214.00)
11	CTE BASIC AID-TO-SCHOOLS	-	144,330	144,330	\$ 144,330.00
12	INDIRECT COST	155,536	137,928	293,464	\$ 293,464.00
14	PROFESSIONAL DEVELOPMENT	-	-	-	\$ -
15	STDY PRAXIS II & PEDAGOGY	-	-	-	\$ -

26	INFORMATION SERVICES	(5,197)	2,458	(2,739)	\$	(2,739.00)
30	TRAINING	-	-	-	\$	-
50	NEW PRIVATE SKILLS FOR YOUTH 2	-	-	-	\$	-
51	ADVANCE CTE	-	-	-	\$	-
70	COST ALLOCATION STAFFING SERVICES	287	255	542	\$	8,992.00
77	FEDERAL LEADERSHIP FUNDS	-	681	681	\$	681.00
78	CTE PROGRAMS	-	-	-	\$	-
79	CTE SKILLS & STANDARDS ASSESSMENTS	23,410	-	23,410	\$	23,410.00
82	DEPT. COST ALLOCATION	4,487	3,987	8,474	\$	8,474.00
86	RESERVE FOR ENCUMBRANCE	(73,887)	-	(73,887)	\$	(73,887.00)
87	TRAINING	-	-	-	\$	-
88	STATE COST PLAN RECOVERY	-	-	-	\$	-
	Total	52,719	45,189	97,908	\$	108,158.00
		11,841	(11,841)	-		

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map M300

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	A01
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	23,685	-	23,685	\$ 30,630.00
3516	PERKINS VOC. EDUC. 84.048	-	21,430	21,430	\$ 27,163.00
	Total	23,685	21,430	45,115	\$ 57,793.00
EXPENDITURES					
1	PERSONNEL SERVICES	23,911	21,204	45,115	\$ 57,793.00
2	OUT OF STATE TRAVEL	-	-	-	
3	IN STATE TRAVEL	-	-	-	
4	OPERATING	-	-	-	
	Total	23,911	21,204	45,115	\$ 57,793.00
		(226)	226	-	

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map E128

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	No Change
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	1,462	-	1,462	
3516	PERKINS VOC. EDUC. 84.048	-	498	498	
	Total	1,462	498	1,960	
EXPENDITURES					
1	PERSONNEL SERVICES	-	-	-	
2	OUT OF STATE TRAVEL	-	-	-	
3	IN STATE TRAVEL	-	-	-	
4	OPERATING	671	229	900	
15	STDY PRAXIS II & PEDAGOGY	-	-	-	
26	INFORMATION SERVICES	791	269	1,060	
30	TRAINING	-	-	-	
	Total	1,462	498	1,960	
		(0)	0	-	

Department of Education
BA 2676 (Career and Technical Education)
SFY26 Fund Map E129

		Total			
Category		APPROPRIATIONS		PERKINS VOC.	No Change
		2501	3516	EDUC. 84.048	
		Total			
2501	APPROPRIATIONS	19,109	-	19,109	
3516	PERKINS VOC. EDUC. 84.048	-	16,945	16,945	
	Total	19,109	16,945	36,054	
EXPENDITURES					
1	PERSONNEL SERVICES	-	-	-	
2	OUT OF STATE TRAVEL	-	-	-	
3	IN STATE TRAVEL	-	-	-	
4	OPERATING	19,109	16,945	36,054	
	Total	19,109	16,945	36,054	
		-	-	-	

Department of Education
BA 2676 (Career and Technical Education)

SFY26 Fund Map E130

Total		APPROPRIATIONS	PERKINS VOC. EDUC. 84.048	
Category		2501	3516	Total
2501	APPROPRIATIONS	1,583	-	1,583
3516	PERKINS VOC. EDUC. 84.048	-	1,403	1,403
	Total	1,583	1,403	2,986
EXPENDITURES				
1	PERSONNEL SERVICES	-	-	-
2	OUT OF STATE TRAVEL	-	-	-
3	IN STATE TRAVEL	-	-	-
4	OPERATING	1,583	1,403	2,986
	Total	1,583	1,403	2,986

No Change

Department of Education
BA 2676 (Career and Technical Education)

SFY26 Fund Map E324

Total		APPROPRIATIONS	PERKINS VOC. EDUC. 84.048	
Category		2501	3516	Total
2501	APPROPRIATIONS	-	-	-
3516	PERKINS VOC. EDUC. 84.048	-	-	-
	Total	-	-	-
EXPENDITURES				
1	PERSONNEL SERVICES	-	-	-
2	OUT OF STATE TRAVEL	-	-	-
3	IN STATE TRAVEL	-	-	-
4	OPERATING	-	-	-
	Total	-	-	-

Removed - Put in BA 2712-04

A01

\$ 70,383.00

\$ 70,383.00

\$ 70,383.00

\$ 70,383.00

Department of Education
BA 2676 (Career and Technical Education)

SFY26 Fund Map SUMMARY

Total		APPROPRIATIONS	PERKINS VOC. EDUC. 84.048	
Category		2501	3516	Total
2501	APPROPRIATIONS	1,495,289	-	1,495,289
3516	PERKINS VOC. EDUC. 84.048	-	14,290,725	14,290,725
	Total	1,495,289	14,290,725	15,786,014
EXPENDITURES				
1	PERSONNEL SERVICES	920,096	976,404	1,896,500
2	OUT OF STATE TRAVEL	9,857	-	9,857
3	IN STATE TRAVEL	-	20,572	20,572
4	OPERATING	80,739	26,229	106,968
11	CTE BASIC AID-TO-SCHOOLS	-	12,686,253	12,686,253
12	INDIRECT COST	247,903	219,839	467,742
14	PROFESSIONAL DEVELOPMENT	30,000	-	30,000
15	STDY PRAXIS II & PEDAGOGY	-	-	-
26	INFORMATION SERVICES	9,131	12,549	21,680
30	TRAINING	-	6,009	6,009
50	NEW PRIVATE SKILLS FOR YOUTH 2	-	-	-
51	ADVANCE CTE	-	-	-
70	COST ALLOCATION STAFFING SERVICES	6,472	60,702	67,174
77	FEDERAL LEADERSHIP FUNDS	-	253,575	253,575
78	CTE PROGRAMS	3,653	-	3,653
79	CTE SKILLS & STANDARDS ASSESSMENTS	180,986	-	180,986
82	DEPT. COST ALLOCATION	6,493	5,765	12,258
86	RESERVE FOR ENCUMBRANCE	-	-	-
87	NEW PRIVATE SKILLS FOR YOUTH 2	(40)	40	-
88	STATE COST PLAN RECOVERY	-	22,787	22,787
	Total	1,495,289	14,290,725	15,786,014

(0) 0 -

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
E900	01	PERSONNEL SERVICES	5100	58,382	(58,382)	0	60,891	(60,891)	0
E900	01	PERSONNEL SERVICES	5200	1,324	(1,324)	0	1,392	(1,392)	0
E900	01	PERSONNEL SERVICES	5300	11,239	(11,239)	0	11,722	(11,722)	0
E900	01	PERSONNEL SERVICES	5400	355	(355)	0	355	(355)	0
E900	01	PERSONNEL SERVICES	5500	11,892	(11,892)	0	11,316	(11,316)	0
E900	01	PERSONNEL SERVICES	5700	107	(107)	0	107	(107)	0
E900	01	PERSONNEL SERVICES	5750	1,512	(1,512)	0	1,522	(1,522)	0
E900	01	PERSONNEL SERVICES	5800	15	(15)	0	30	(30)	0
E900	01	PERSONNEL SERVICES	5840	847	(847)	0	883	(883)	0
E900	04	OPERATING	7050	3	(3)	0	3	(3)	0
E900	04	OPERATING	7054	81	(81)	0	81	(81)	0
E900	04	OPERATING	705A	129	(129)	0	130	(130)	0
E900	04	OPERATING	7110	8,630	(8,630)	0	8,847	(8,847)	0
E900	04	OPERATING	7289	230	(230)	0	230	(230)	0
E900	26	INFORMATION SERVICES	7073	105	(105)	0	105	(105)	0
E900	26	INFORMATION SERVICES	7547	691	(691)	0	691	(691)	0
E900	26	INFORMATION SERVICES	7554	557	(557)	0	534	(534)	0
E900	26	INFORMATION SERVICES	7556	149	(149)	0	149	(149)	0
E500	86	RESERVE	9178	96,248	(96,248)	0	195,236	(195,236)	0
E900	86	RESERVE	9178	(96,248)	96,248	0	(195,236)	195,236	0
Total Category Expenditure					(96,248)			(98,988)	

Remarks

This amendment removes the transfer of one Administrative Assistant position from Common Interest Communities, budget account 3820 to Real Estate Administration, budget account 3823.

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
B&I - REAL ESTATE DIVISION**

**Budget Account 3823 - B&I - REAL ESTATE ADMINISTRATION
Budget Amendment A254693823
2025-2027 Biennium (FY26-27)**

Submitted March 6, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Department of Business and Industry, Nevada Real Estate Division safeguards and promotes the public interest in real estate transactions by developing a professional real estate industry and an informed public. The division carries out the statutory duties of administration and enforcement of laws and regulations governing real estate licensees, appraisers of real estate, appraisal management companies, community managers for homeowner associations, timeshare agents and representatives, property managers, asset management companies, asset managers, inspectors of structures, energy auditors, and business brokers. In addition, the division registers and regulates the sale of subdivided land, timeshare development and sales, campground sales, reserve study specialists, and common-interest communities and condominium hotels. Statutory Authority: NRS 119.114, 119A.652, 119A.660, 119B.380, 116.615, 116A.200, 116B.805, 645.045, 645C.170, 645D.110, and 645H.280.

Purpose of Work Program

This amendment removes the transfer of one Administrative Assistant position from Common Interest Communities, budget account 3820 to Real Estate Administration, budget account 3823.

Justification

Decision Units E900 and E500 in Budget Account 3823 were requested for the purpose of transferring one Administrative Assistant from budget account 3820 to budget account 3823 to align workload duties. The division discovered that the transfer is no longer necessary, as the duties can be aligned outside of the budgetary process.

Expected Benefits to be Realized

Approval of this Work Program will remove Decision Units E900 and E500 from budget account 3823 and reduce the budgetary impact on General Fund.

Explanation of Projections and Documentation

The attached provided demonstrate current funding, projections and supporting documentation.

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to allow the removal of an unneeded transfer.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF BUSINESS AND INDUSTRY
B&I - REAL ESTATE DIVISION
B&I - REAL ESTATE ADMINISTRATION
B/A 3823 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A254693823		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	2,857,387	2,467,000	-96,248	-98,988	-96,248	-98,988	-3.4%	-4.0%	2,761,139	2,368,012		
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0			0	0	0.0%	0.0%	0	0		
3601	TIMESHARE AGENT AND REP LICENSING AND FEES	392,110	392,110			0	0	0.0%	0.0%	392,110	392,110		
3602	TIMESHARE FILING FEES	459,072	459,072			0	0	0.0%	0.0%	459,072	459,072		
3610	DEVELOPER FEES	347,550	347,550			0	0	0.0%	0.0%	347,550	347,550		
3700	FFIEC APPRAISER FEES	136,260	136,260			0	0	0.0%	0.0%	136,260	136,260		
3701	TESTING FEES	801,447	801,447			0	0	0.0%	0.0%	801,447	801,447		
3717	PM EXAM REGISTRATION FEE	27,676	27,676			0	0	0.0%	0.0%	27,676	27,676		
3730	PM PERMIT FEE	97,110	97,110			0	0	0.0%	0.0%	97,110	97,110		
3752	CUSTOMER CONVENIENCE FEE	46,854	46,854			0	0	0.0%	0.0%	46,854	46,854		
3753	ADMINISTRATION CHARGE	10,703	10,703			0	0	0.0%	0.0%	10,703	10,703		
3853	RETURNED CHECK CHARGE	725	725			0	0	0.0%	0.0%	725	725		
4152	FINES/FORFEITURES/PENALTIES	6,875	6,875			0	0	0.0%	0.0%	6,875	6,875		
4156	PENALTIES	18,850	18,850			0	0	0.0%	0.0%	18,850	18,850		
4231	COST ALLOCATION REIMBURSEMENT	246,280	248,107			0	0	0.0%	0.0%	246,280	248,107		
Total Revenues		5,448,899	5,060,339	-96,248	-98,988	-96,248	-98,988	-1.8%	-2.0%	5,352,651	4,961,351		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	1,865,062	1,911,728	-58,382	-60,891	-58,382	-60,891	-3.1%	-3.2%	1,806,680	1,850,837	
01	5200	WORKERS COMPENSATION	36,988	38,397	-1,324	-1,392	-1,324	-1,392	-3.6%	-3.6%	35,664	37,005	
01	5300	RETIREMENT	465,477	475,669	-11,239	-11,722	-11,239	-11,722	-2.4%	-2.5%	454,238	463,947	
01	5400	PERSONNEL ASSESSMENT	9,946	9,946	-355	-355	-355	-355	-3.6%	-3.6%	9,591	9,591	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	139	139			0	0	0.0%	0.0%	139	139	
01	5430	LABOR RELATIONS ASSESSMENT	1,350	1,350			0	0	0.0%	0.0%	1,350	1,350	
01	5500	GROUP INSURANCE	332,976	316,848	-11,892	-11,316	-11,892	-11,316	-3.6%	-3.6%	321,084	305,532	
01	5700	PAYROLL ASSESSMENT	3,003	3,003	-107	-107	-107	-107	-3.6%	-3.6%	2,896	2,896	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	48,305	47,793	-1,512	-1,522	-1,512	-1,522	-3.1%	-3.2%	46,793	46,271	
01	5800	UNEMPLOYMENT COMPENSATION	465	955	-15	-30	-15	-30	-3.2%	-3.1%	450	925	
01	5840	MEDICARE	27,048	27,721	-847	-883	-847	-883	-3.1%	-3.2%	26,201	26,838	
01	5860	BOARD AND COMMISSION PAY	7,950	7,950			0	0	0.0%	0.0%	7,950	7,950	
01	5930	LONGEVITY PAY	8,525	9,850			0	0	0.0%	0.0%	8,525	9,850	
02	6100	PER DIEM OUT-OF-STATE	1,665	1,665			0	0	0.0%	0.0%	1,665	1,665	
02	6130	PUBLIC TRANS OUT-OF-STATE	80	80			0	0	0.0%	0.0%	80	80	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	106	106			0	0	0.0%	0.0%	106	106	
02	6150	COMM AIR TRANS OUT-OF-STATE	940	940			0	0	0.0%	0.0%	940	940	
03	6200	PER DIEM IN-STATE	466	466			0	0	0.0%	0.0%	466	466	
03	6210	FS DAILY RENTAL IN-STATE	122	122			0	0	0.0%	0.0%	122	122	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	590	590			0	0	0.0%	0.0%	590	590	
03	6240	PERSONAL VEHICLE IN-STATE	104	104			0	0	0.0%	0.0%	104	104	

03	6250	COMM AIR TRANS IN-STATE	476	476			0	0	0.0%	0.0%	476	476
04	7020	OPERATING SUPPLIES	3,675	3,675			0	0	0.0%	0.0%	3,675	3,675
04	7022	OPERATING SUPPLIES-B	653	653			0	0	0.0%	0.0%	653	653
04	7040	NON-STATE PRINTING SERVICES	9,635	9,635			0	0	0.0%	0.0%	9,635	9,635
04	7044	PRINTING AND COPYING - C	2,267	2,267			0	0	0.0%	0.0%	2,267	2,267
04	7045	STATE PRINTING CHARGES	4,194	4,194			0	0	0.0%	0.0%	4,194	4,194
04	7050	EMPLOYEE BOND INSURANCE	75	75	-3	-3	-3	-3	-4.0%	-4.0%	72	72
04	7054	AG TORT CLAIM ASSESSMENT	2,268	2,262	-81	-81	-81	-81	-3.6%	-3.6%	2,187	2,181
04	705A	NON B&G - PROP. & CONT. INSURANCE	4,257	4,258	-129	-130	-129	-130	-3.0%	-3.1%	4,128	4,128
04	7060	CONTRACTS	5,017	5,017			0	0	0.0%	0.0%	5,017	5,017
04	7065	CONTRACTS - E	5,514	0			0	0	0.0%	0.0%	5,514	0
04	7085	LEGAL AND COURT-E	360	360			0	0	0.0%	0.0%	360	360
04	7110	NON-STATE OWNED OFFICE RENT	266,592	272,386	-8,630	-8,847	-8,630	-8,847	-3.2%	-3.2%	257,962	263,539
04	7111	NON-STATE OWNED STORAGE RENT	0	0			0	0	0.0%	0.0%	0	0
04	7220	OTHER EDP COSTS (NON-EITS)	2,360	2,360			0	0	0.0%	0.0%	2,360	2,360
04	7255	B & G LEASE ASSESSMENT	6,325	6,325			0	0	0.0%	0.0%	6,325	6,325
04	7285	POSTAGE - STATE MAILROOM	44,743	44,743			0	0	0.0%	0.0%	44,743	44,743
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	7,579	7,579	-230	-230	-230	-230	-3.0%	-3.0%	7,349	7,349
04	7290	PHONE, FAX, COMMUNICATION LINE	203	203			0	0	0.0%	0.0%	203	203
04	7296	EITS LONG DISTANCE CHARGES	0	0			0	0	0.0%	0.0%	0	0
04	7300	DUES AND REGISTRATIONS	2,613	2,613			0	0	0.0%	0.0%	2,613	2,613
04	7390	CREDIT CARD DISCOUNT FEES	59,938	59,938			0	0	0.0%	0.0%	59,938	59,938
04	7980	OPERATING LEASE PAYMENTS	6,043	6,043			0	0	0.0%	0.0%	6,043	6,043
15	8499	REMIT TO FED GOVERNMENT	136,260	136,260			0	0	0.0%	0.0%	136,260	136,260
16	7070	CONTRACTS - J	20,000	20,000			0	0	0.0%	0.0%	20,000	20,000
18	6200	PER DIEM IN-STATE	12,180	12,180			0	0	0.0%	0.0%	12,180	12,180
18	6215	NON-FS VEHICLE RENTAL IN-STATE	2,296	2,296			0	0	0.0%	0.0%	2,296	2,296
18	6240	PERSONAL VEHICLE IN-STATE	2,667	2,667			0	0	0.0%	0.0%	2,667	2,667
18	6250	COMM AIR TRANS IN-STATE	6,209	6,209			0	0	0.0%	0.0%	6,209	6,209
18	7020	OPERATING SUPPLIES	45	45			0	0	0.0%	0.0%	45	45
18	7030	FREIGHT CHARGES	262	262			0	0	0.0%	0.0%	262	262
18	7044	PRINTING AND COPYING - C	919	919			0	0	0.0%	0.0%	919	919
18	7045	STATE PRINTING CHARGES	88	88			0	0	0.0%	0.0%	88	88
18	7073	SOFTWARE LICENSE/MNT CONTRACTS	154	154			0	0	0.0%	0.0%	154	154
18	7080	LEGAL AND COURT	8,640	8,640			0	0	0.0%	0.0%	8,640	8,640
18	7085	LEGAL AND COURT-E	161	161			0	0	0.0%	0.0%	161	161
18	7285	POSTAGE - STATE MAILROOM	2,457	2,457			0	0	0.0%	0.0%	2,457	2,457
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	105	105	-105	-105	-105	-105	-100.0%	-100.0%	0	0
26	7532	EITS SHARED WEB SERVER HOSTING	2,255	2,255			0	0	0.0%	0.0%	2,255	2,255
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	19,357	19,357	-691	-691	-691	-691	-3.6%	-3.6%	18,666	18,666
26	7554	EITS INFRASTRUCTURE ASSESSMENT	15,606	14,957	-557	-534	-557	-534	-3.6%	-3.6%	15,049	14,423
26	7556	EITS SECURITY ASSESSMENT	4,183	4,174	-149	-149	-149	-149	-3.6%	-3.6%	4,034	4,025
26	7557	EITS NAS CARD READER	418	418			0	0	0.0%	0.0%	418	418
28	9169	TRANSFER OF GENERAL FD APPROPS	801,447	801,447			0	0	0.0%	0.0%	801,447	801,447
30	6100	PER DIEM OUT-OF-STATE	898	898			0	0	0.0%	0.0%	898	898
30	6130	PUBLIC TRANS OUT-OF-STATE	66	66			0	0	0.0%	0.0%	66	66
30	6140	PERSONAL VEHICLE OUT-OF-STATE	83	83			0	0	0.0%	0.0%	83	83
30	6150	COMM AIR TRANS OUT-OF-STATE	948	948			0	0	0.0%	0.0%	948	948
30	7300	DUES AND REGISTRATIONS	450	450			0	0	0.0%	0.0%	450	450
80	7395	COST ALLOCATION - B	343,058	357,516			0	0	0.0%	0.0%	343,058	357,516
82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0			0	0	0.0%	0.0%	0	0

86	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0			0	0	0.0%	0.0%	0	0
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	21,242	21,242			0	0	0.0%	0.0%	21,242	21,242
89	7391	ATTORNEY GENERAL COST ALLOC	789,653	342,903			0	0	0.0%	0.0%	789,653	342,903
Total Expenditures			5,448,899	5,060,339			-96,248	-98,988	-1.8%	-2.0%	5,352,651	4,961,351

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

Budget Account: 3823 B&I - REAL ESTATE ADMINISTRATION

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
REVENUE								
E500	2501	APPROPRIATION CONTROL	96,248	98,988	0	0	-96,248	-98,988
E500	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	96,248	0	0	0	-96,248
E900	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-96,248	0	0	0	96,248
TOTAL FOR REVENUE			96,248	98,988	0	0	-96,248	-98,988
EXPENSE								
01	PERSONNEL SERVICES							
E900	5100	SALARIES	58,382	60,891	0	0	-58,382	-60,891
E900	5200	WORKERS COMPENSATION	1,324	1,392	0	0	-1,324	-1,392
E900	5300	RETIREMENT	11,239	11,722	0	0	-11,239	-11,722
E900	5400	PERSONNEL ASSESSMENT	355	355	0	0	-355	-355
E900	5500	GROUP INSURANCE	11,892	11,316	0	0	-11,892	-11,316
E900	5700	PAYROLL ASSESSMENT	107	107	0	0	-107	-107
E900	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,512	1,522	0	0	-1,512	-1,522
E900	5800	UNEMPLOYMENT COMPENSATION	15	30	0	0	-15	-30
E900	5840	MEDICARE	847	883	0	0	-847	-883
TOTAL FOR CATEGORY 01			85,673	88,218	0	0	-85,673	-88,218
04	OPERATING							
E900	7050	EMPLOYEE BOND INSURANCE	3	3	0	0	-3	-3
E900	7054	AG TORT CLAIM ASSESSMENT	81	81	0	0	-81	-81
E900	705A	NON B&G - PROP. & CONT. INSURANCE	129	130	0	0	-129	-130
E900	7110	NON-STATE OWNED OFFICE RENT	8,630	8,847	0	0	-8,630	-8,847
E900	7289	EITS PHONE LINE AND VOICEMAIL	230	230	0	0	-230	-230
TOTAL FOR CATEGORY 04			9,073	9,291	0	0	-9,073	-9,291
26	INFORMATION SERVICES							
E900	7073	SOFTWARE LICENSE/MNT CONTRACTS	105	105	0	0	-105	-105
E900	7547	EITS BUSINESS PRODUCTIVITY SUITE	691	691	0	0	-691	-691
E900	7554	EITS INFRASTRUCTURE ASSESSMENT	557	534	0	0	-557	-534
E900	7556	EITS SECURITY ASSESSMENT	149	149	0	0	-149	-149
TOTAL FOR CATEGORY 26			1,502	1,479	0	0	-1,502	-1,479
86	RESERVE							
E500	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	96,248	195,236	0	0	-96,248	-195,236
E900	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-96,248	-195,236	0	0	96,248	195,236
TOTAL FOR CATEGORY 86			0	0	0	0	0	0
TOTAL FOR EXPENSE			96,248	98,988	0	0	-96,248	-98,988

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

Section A1: Line Item Detail by GL

Budget Account: 3823 B&I - REAL ESTATE ADMINISTRATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE						
	[See Attachment]						
REVENUE							
2501	APPROPRIATION CONTROL	1,924,286	2,037,851	2,355,963	2,410,721	2,355,963	2,410,721
2510	REVERSIONS	-150,828	0	0	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	804,656	564,876	0	0	0	0
2512	BALANCE FORWARD TO NEW YEAR	-564,876	0	0	0	0	0
3601	TIMESHARE AGENT AND REP LICENSING AND FEES	391,960	386,197	392,110	392,110	392,110	392,110
3602	TIMESHARE FILING FEES	459,072	375,783	459,072	459,072	459,072	459,072
3610	DEVELOPER FEES	347,550	382,850	347,550	347,550	347,550	347,550
3700	FFIEC APPRAISER FEES	99,645	150,810	136,260	136,260	136,260	136,260
3701	TESTING FEES	548,337	801,447	801,447	801,447	801,447	801,447
3717	PM EXAM REGISTRATION FEE	27,676	29,206	27,676	27,676	27,676	27,676
3730	PM PERMIT FEE	97,110	94,658	97,110	97,110	97,110	97,110
3752	CUSTOMER CONVENIENCE FEE	46,852	59,938	46,854	46,854	46,854	46,854
3753	ADMINISTRATION CHARGE	10,702	14,115	10,703	10,703	10,703	10,703
3853	RETURNED CHECK CHARGE	725	725	725	725	725	725
4152	FINES/FORFEITURES/PENALTIES	6,875	2,375	6,875	6,875	6,875	6,875
4156	PENALTIES	18,775	33,875	18,850	18,850	18,850	18,850
4231	COST ALLOCATION REIMBURSEMENT	204,338	188,052	246,280	248,107	246,280	248,107
4669	TRANS FROM OTHER B/A SAME FUND	136,469	0	0	0	0	0
	TOTAL REVENUES FOR DECISION UNIT B000	4,409,324	5,122,758	4,947,475	5,004,060	4,947,475	5,004,060
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	1,423,027	1,520,838	1,815,145	1,859,399	1,815,145	1,859,399
5200	WORKERS COMPENSATION	30,481	37,282	36,207	37,629	36,207	37,629
5300	RETIREMENT	344,477	333,608	416,335	425,199	416,335	425,199
5400	PERSONNEL ASSESSMENT	5,295	5,320	5,320	5,320	5,320	5,320
5420	COLLECTIVE BARGAINING ASSESSMENT	138	132	132	132	132	132
5430	LABOR RELATIONS ASSESSMENT	1,421	1,421	1,421	1,421	1,421	1,421
5500	GROUP INSURANCE	181,597	245,916	245,916	245,916	245,916	245,916
5700	PAYROLL ASSESSMENT	982	993	993	993	993	993
5750	RETIRED EMPLOYEES GROUP INSURANCE	44,257	48,361	57,721	59,129	57,721	59,129
5800	UNEMPLOYMENT COMPENSATION	876	0	0	0	0	0
5840	MEDICARE	20,266	22,050	26,323	26,960	26,323	26,960
5860	BOARD AND COMMISSION PAY	11,250	7,950	7,950	7,950	7,950	7,950
5930	LONGEVITY PAY	6,433	0	0	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	2,256	0	0	0	0	0
	TOTAL FOR CATEGORY 01	2,072,756	2,223,871	2,613,463	2,670,048	2,613,463	2,670,048

State of Nevada - Budget Division
 Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
02	OUT-OF-STATE TRAVEL						
6100	PER DIEM OUT-OF-STATE	1,249	1,664	0	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	48	80	0	0	0	0
6140	PERSONAL VEHICLE OUT-OF-STATE	78	106	0	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	603	940	0	0	0	0
	TOTAL FOR CATEGORY 02	1,978	2,790	0	0	0	0
03	IN-STATE TRAVEL						
6200	PER DIEM IN-STATE	386	466	466	466	466	466
6210	FS DAILY RENTAL IN-STATE	0	122	122	122	122	122
6215	NON-FS VEHICLE RENTAL IN-STATE	202	590	590	590	590	590
6240	PERSONAL VEHICLE IN-STATE	48	104	104	104	104	104
6250	COMM AIR TRANS IN-STATE	298	476	476	476	476	476
	TOTAL FOR CATEGORY 03	934	1,758	1,758	1,758	1,758	1,758
04	OPERATING						
7020	OPERATING SUPPLIES	3,986	3,675	3,675	3,675	3,675	3,675
7022	OPERATING SUPPLIES-B	275	653	653	653	653	653
7040	NON-STATE PRINTING SERVICES	11,048	8,747	8,747	8,747	8,747	8,747
7044	PRINTING AND COPYING - C	2,156	2,267	2,267	2,267	2,267	2,267
7045	STATE PRINTING CHARGES	3,659	2,846	2,846	2,846	2,846	2,846
7050	EMPLOYEE BOND INSURANCE	72	72	72	72	72	72
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	3,666	0	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	3,143	3,144	3,144	3,144	3,144	3,144
705A	NON B&G - PROP. & CONT. INSURANCE	0	3,666	3,666	3,666	3,666	3,666
7060	CONTRACTS	780	717	717	717	717	717
7065	CONTRACTS - E	8,101	8,660	8,660	8,660	8,660	8,660
7080	LEGAL AND COURT	1,900	0	0	0	0	0
7085	LEGAL AND COURT-E	0	360	360	360	360	360
7110	NON-STATE OWNED OFFICE RENT	239,760	240,586	240,586	240,586	240,586	240,586
7111	NON-STATE OWNED STORAGE RENT	5,216	4,237	4,237	4,237	4,237	4,237
7220	OTHER EDP COSTS (NON-EITS)	2,360	2,360	2,360	2,360	2,360	2,360
7255	B & G LEASE ASSESSMENT	2,029	2,095	2,095	2,095	2,095	2,095
7285	POSTAGE - STATE MAILROOM	41,962	40,943	40,943	40,943	40,943	40,943
7286	MAIL STOP-STATE MAILROM	4,211	5,934	5,934	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	7,165	7,390	7,390	7,390	7,390	7,390
7290	PHONE, FAX, COMMUNICATION LINE	273	203	203	203	203	203
7296	EITS LONG DISTANCE CHARGES	0	1,192	1,192	1,192	1,192	1,192
7300	DUES AND REGISTRATIONS	2,980	2,980	2,980	2,980	2,980	2,980
7370	PUBLICATIONS AND PERIODICALS	242	0	0	0	0	0
7390	CREDIT CARD DISCOUNT FEES	45,995	59,938	59,938	59,938	59,938	59,938
7460	EQUIPMENT PURCHASES < \$1,000	233	0	0	0	0	0

State of Nevada - Budget Division
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,134	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	4,398	6,043	6,043	6,043	6,043	6,043
	TOTAL FOR CATEGORY 04	397,744	408,708	408,708	408,708	408,708	408,708
15	APPRAISER REPORT FEES						
8499	REMIT TO FED GOVERNMENT	100,975	169,930	136,260	136,260	136,260	136,260
	TOTAL FOR CATEGORY 15	100,975	169,930	136,260	136,260	136,260	136,260
16	APPRAISAL INVESTIGATION						
7070	CONTRACTS - J	7,700	20,000	20,000	20,000	20,000	20,000
	TOTAL FOR CATEGORY 16	7,700	20,000	20,000	20,000	20,000	20,000
18	COMMISSION EXPENSES						
6200	PER DIEM IN-STATE	6,771	12,180	12,180	12,180	12,180	12,180
6210	FS DAILY RENTAL IN-STATE	186	0	0	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	616	2,296	2,296	2,296	2,296	2,296
6230	PUBLIC TRANSPORTATION IN-STATE	19	0	0	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,848	2,667	2,667	2,667	2,667	2,667
6250	COMM AIR TRANS IN-STATE	3,718	6,209	6,209	6,209	6,209	6,209
7020	OPERATING SUPPLIES	8	45	45	45	45	45
7030	FREIGHT CHARGES	40	262	262	262	262	262
7044	PRINTING AND COPYING - C	1,512	919	919	919	919	919
7045	STATE PRINTING CHARGES	32	88	88	88	88	88
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	151	151	151	151	151
7080	LEGAL AND COURT	2,004	5,850	8,640	8,640	8,640	8,640
7085	LEGAL AND COURT-E	0	161	161	161	161	161
7087	LEGAL AND COURT-G	50	0	0	0	0	0
7285	POSTAGE - STATE MAILROOM	2,468	2,457	2,457	2,457	2,457	2,457
7430	PROFESSIONAL SERVICES	850	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	1,647	0	0	0	0	0
	TOTAL FOR CATEGORY 18	23,769	33,285	36,075	36,075	36,075	36,075
24	NRED LICENSING SYSTEM						
7061	CONTRACTS - A	50,350	0	0	0	0	0
	TOTAL FOR CATEGORY 24	50,350	0	0	0	0	0
25	NRED LICENSING SYSTEM						
7060	CONTRACTS	0	517,478	0	0	0	0
7061	CONTRACTS - A	176,191	0	0	0	0	0
	TOTAL FOR CATEGORY 25	176,191	517,478	0	0	0	0
26	INFORMATION SERVICES						

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7073	SOFTWARE LICENSE/MNT CONTRACTS	86,373	0	0	0	0	0
7532	EITS SHARED WEB SERVER HOSTING	272	241	241	241	241	241
7547	EITS BUSINESS PRODUCTIVITY SUITE	10,251	11,259	11,259	11,259	11,259	11,259
7554	EITS INFRASTRUCTURE ASSESSMENT	8,327	8,310	8,310	8,310	8,310	8,310
7556	EITS SECURITY ASSESSMENT	2,925	2,920	2,921	2,921	2,921	2,921
7557	EITS NAS CARD READER	109	109	109	109	109	109
	TOTAL FOR CATEGORY 26	108,257	22,839	22,840	22,840	22,840	22,840
28	TRANSFER TO GENERAL FUND - TESTING FEES						
9169	TRANSFER OF GENERAL FD APPROPS	548,337	801,447	801,447	801,447	801,447	801,447
	TOTAL FOR CATEGORY 28	548,337	801,447	801,447	801,447	801,447	801,447
30	TRAINING						
6100	PER DIEM OUT-OF-STATE	657	898	898	898	898	898
6130	PUBLIC TRANS OUT-OF-STATE	242	66	66	66	66	66
6140	PERSONAL VEHICLE OUT-OF-STATE	36	83	83	83	83	83
6150	COMM AIR TRANS OUT-OF-STATE	445	948	948	948	948	948
7300	DUES AND REGISTRATIONS	576	450	450	450	450	450
	TOTAL FOR CATEGORY 30	1,956	2,445	2,445	2,445	2,445	2,445
45	COMPUTER REPLACEMENT (SB491)						
7073	SOFTWARE LICENSE/MNT CONTRACTS	1,588	4,600	0	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	60,670	9,128	0	0	0	0
	TOTAL FOR CATEGORY 45	62,258	13,728	0	0	0	0
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	332,211	355,120	355,120	355,120	355,120	355,120
	TOTAL FOR CATEGORY 80	332,211	355,120	355,120	355,120	355,120	355,120
82	B&I ADMINISTRATION - DHRM COST ALLOC						
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	7,859	7,859	7,859	7,859	7,859	7,859
	TOTAL FOR CATEGORY 82	7,859	7,859	7,859	7,859	7,859	7,859
87	PURCHASING ASSESSMENT						
7393	PURCHASING ASSESSMENT	554	554	554	554	554	554
	TOTAL FOR CATEGORY 87	554	554	554	554	554	554
88	STATEWIDE COST ALLOCATION PLAN						
7384	STATEWIDE COST ALLOCATION	23,544	21,242	21,242	21,242	21,242	21,242
	TOTAL FOR CATEGORY 88	23,544	21,242	21,242	21,242	21,242	21,242
89	AG COST ALLOCATION PLAN						

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7391	ATTORNEY GENERAL COST ALLOC	491,951	519,704	519,704	519,704	519,704	519,704
	TOTAL FOR CATEGORY 89	491,951	519,704	519,704	519,704	519,704	519,704
	TOTAL EXPENDITURES FOR DECISION UNIT B000	4,409,324	5,122,758	4,947,475	5,004,060	4,947,475	5,004,060
M100	STATEWIDE INFLATION						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	292,378	-155,013	292,378	-155,013
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	292,378	-155,013	292,378	-155,013
EXPENDITURE							
01	PERSONNEL SERVICES						
5400	PERSONNEL ASSESSMENT	0	0	4,271	4,271	4,271	4,271
5700	PAYROLL ASSESSMENT	0	0	1,903	1,903	1,903	1,903
	TOTAL FOR CATEGORY 01	0	0	6,174	6,174	6,174	6,174
04	OPERATING						
7054	AG TORT CLAIM ASSESSMENT	0	0	-957	-963	-957	-963
7289	EITS PHONE LINE AND VOICEMAIL	0	0	184	184	184	184
	TOTAL FOR CATEGORY 04	0	0	-773	-779	-773	-779
26	INFORMATION SERVICES						
7532	EITS SHARED WEB SERVER HOSTING	0	0	2,014	2,014	2,014	2,014
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	7,407	7,407	7,407	7,407
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	6,739	6,113	6,739	6,113
7556	EITS SECURITY ASSESSMENT	0	0	1,113	1,104	1,113	1,104
7557	EITS NAS CARD READER	0	0	309	309	309	309
	TOTAL FOR CATEGORY 26	0	0	17,582	16,947	17,582	16,947
87	PURCHASING ASSESSMENT						
7393	PURCHASING ASSESSMENT	0	0	-554	-554	-554	-554
	TOTAL FOR CATEGORY 87	0	0	-554	-554	-554	-554
89	AG COST ALLOCATION PLAN						
7391	ATTORNEY GENERAL COST ALLOC	0	0	269,949	-176,801	269,949	-176,801
	TOTAL FOR CATEGORY 89	0	0	269,949	-176,801	269,949	-176,801
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	292,378	-155,013	292,378	-155,013
M150	ADJUSTMENTS TO BASE						
	[See Attachment]						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	71,812	74,785	71,812	74,785

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	71,812	74,785	71,812	74,785
EXPENDITURE							
01	PERSONNEL SERVICES						
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	7	7	7	7
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,421	-1,421	-1,421	-1,421
5930	LONGEVITY PAY	0	0	8,525	9,850	8,525	9,850
	TOTAL FOR CATEGORY 01	0	0	7,111	8,436	7,111	8,436
04	OPERATING						
7040	NON-STATE PRINTING SERVICES	0	0	888	888	888	888
7045	STATE PRINTING CHARGES	0	0	1,348	1,348	1,348	1,348
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	462	462	462	462
7060	CONTRACTS	0	0	4,300	4,300	4,300	4,300
7065	CONTRACTS - E	0	0	2,369	3,291	2,369	3,291
7110	NON-STATE OWNED OFFICE RENT	0	0	17,376	22,953	17,376	22,953
7111	NON-STATE OWNED STORAGE RENT	0	0	-4,237	-4,237	-4,237	-4,237
7255	B & G LEASE ASSESSMENT	0	0	4,230	4,230	4,230	4,230
7285	POSTAGE - STATE MAILROOM	0	0	3,800	3,800	3,800	3,800
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-225	-225	-225	-225
7296	EITS LONG DISTANCE CHARGES	0	0	-1,192	-1,192	-1,192	-1,192
7300	DUES AND REGISTRATIONS	0	0	-367	-367	-367	-367
	TOTAL FOR CATEGORY 04	0	0	33,516	40,015	33,516	40,015
18	COMMISSION EXPENSES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	3	3	3	3
	TOTAL FOR CATEGORY 18	0	0	3	3	3	3
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	0	0	39,041	34,190	39,041	34,190
	TOTAL FOR CATEGORY 80	0	0	39,041	34,190	39,041	34,190
82	B&I ADMINISTRATION - DHRM COST ALLOC						
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	-7,859	-7,859	-7,859	-7,859
	TOTAL FOR CATEGORY 82	0	0	-7,859	-7,859	-7,859	-7,859
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	71,812	74,785	71,812	74,785
M300	FRINGE BENEFITS RATE ADJUSTMENT						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	94,813	78,473	94,813	78,473

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	94,813	78,473	94,813	78,473
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	0	0	-8,465	-8,562	-8,465	-8,562
5200	WORKERS COMPENSATION	0	0	-543	-624	-543	-624
5300	RETIREMENT	0	0	37,903	38,748	37,903	38,748
5430	LABOR RELATIONS ASSESSMENT	0	0	1,350	1,350	1,350	1,350
5500	GROUP INSURANCE	0	0	75,168	59,616	75,168	59,616
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-10,928	-12,858	-10,928	-12,858
5800	UNEMPLOYMENT COMPENSATION	0	0	450	925	450	925
5840	MEDICARE	0	0	-122	-122	-122	-122
	TOTAL FOR CATEGORY 01	0	0	94,813	78,473	94,813	78,473
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	94,813	78,473	94,813	78,473
M801	COST ALLOCATION						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	3,565	6,474	3,565	6,474
	TOTAL REVENUES FOR DECISION UNIT M801	0	0	3,565	6,474	3,565	6,474
EXPENDITURE							
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	0	0	3,565	6,474	3,565	6,474
	TOTAL FOR CATEGORY 80	0	0	3,565	6,474	3,565	6,474
	TOTAL EXPENDITURES FOR DECISION UNIT M801	0	0	3,565	6,474	3,565	6,474
E228	ECONOMIC GROWTH & BUSINESS DEVELOPMENT						
	[See Attachment]						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	2,791	2,791	2,791	2,791
	TOTAL REVENUES FOR DECISION UNIT E228	0	0	2,791	2,791	2,791	2,791
EXPENDITURE							
02	OUT-OF-STATE TRAVEL						
6100	PER DIEM OUT-OF-STATE	0	0	1,665	1,665	1,665	1,665
6130	PUBLIC TRANS OUT-OF-STATE	0	0	80	80	80	80
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	106	106	106	106
6150	COMM AIR TRANS OUT-OF-STATE	0	0	940	940	940	940
	TOTAL FOR CATEGORY 02	0	0	2,791	2,791	2,791	2,791
	TOTAL EXPENDITURES FOR DECISION UNIT E228	0	0	2,791	2,791	2,791	2,791

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
E280	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	-5,515	-11,951	-5,515	-11,951
TOTAL REVENUES FOR DECISION UNIT E280		0	0	-5,515	-11,951	-5,515	-11,951
EXPENDITURE							
04	OPERATING						
7065	CONTRACTS - E	0	0	-5,515	-11,951	-5,515	-11,951
TOTAL FOR CATEGORY 04		0	0	-5,515	-11,951	-5,515	-11,951
TOTAL EXPENDITURES FOR DECISION UNIT E280		0	0	-5,515	-11,951	-5,515	-11,951
E500	ADJUSTMENTS TO TRANSFERS IN E900						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	96,248	98,988	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	96,248	0	0
TOTAL REVENUES FOR DECISION UNIT E500		0	0	96,248	195,236	0	0
EXPENDITURE							
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	96,248	195,236	0	0
TOTAL FOR CATEGORY 86		0	0	96,248	195,236	0	0
TOTAL EXPENDITURES FOR DECISION UNIT E500		0	0	96,248	195,236	0	0
E801	COST ALLOCATION						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	-54,668	-38,268	-54,668	-38,268
TOTAL REVENUES FOR DECISION UNIT E801		0	0	-54,668	-38,268	-54,668	-38,268
EXPENDITURE							
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	0	0	-54,668	-38,268	-54,668	-38,268
TOTAL FOR CATEGORY 80		0	0	-54,668	-38,268	-54,668	-38,268
TOTAL EXPENDITURES FOR DECISION UNIT E801		0	0	-54,668	-38,268	-54,668	-38,268
E900	TRANS FRM COMMON INTEREST COMMUNITIES TO ADMIN						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-96,248	0	0
TOTAL REVENUES FOR DECISION UNIT E900		0	0	0	-96,248	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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	0	0	58,382	60,891	0	0
5200	WORKERS COMPENSATION	0	0	1,324	1,392	0	0
5300	RETIREMENT	0	0	11,239	11,722	0	0
5400	PERSONNEL ASSESSMENT	0	0	355	355	0	0
5500	GROUP INSURANCE	0	0	11,892	11,316	0	0
5700	PAYROLL ASSESSMENT	0	0	107	107	0	0
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,512	1,522	0	0
5800	UNEMPLOYMENT COMPENSATION	0	0	15	30	0	0
5840	MEDICARE	0	0	847	883	0	0
	TOTAL FOR CATEGORY 01	0	0	85,673	88,218	0	0
04	OPERATING						
7050	EMPLOYEE BOND INSURANCE	0	0	3	3	0	0
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	129	130	0	0
7110	NON-STATE OWNED OFFICE RENT	0	0	8,630	8,847	0	0
7289	EITS PHONE LINE AND VOICEMAIL	0	0	230	230	0	0
	TOTAL FOR CATEGORY 04	0	0	9,073	9,291	0	0
26	INFORMATION SERVICES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	105	105	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	691	691	0	0
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534	0	0
7556	EITS SECURITY ASSESSMENT	0	0	149	149	0	0
	TOTAL FOR CATEGORY 26	0	0	1,502	1,479	0	0
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-96,248	-195,236	0	0
	TOTAL FOR CATEGORY 86	0	0	-96,248	-195,236	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	0	-96,248	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3823		4,409,324	5,122,758	5,448,899	5,060,339	5,352,651	4,961,351
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3823		4,409,324	5,122,758	5,448,899	5,060,339	5,352,651	4,961,351

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

Section B1: Summary by GL

Budget Account: 3823 B&I - REAL ESTATE ADMINISTRATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE							
2501	APPROPRIATION CONTROL	1,924,286	2,037,851	2,857,387	2,467,000	2,761,139	2,368,012
2510	REVERSIONS	-150,828	0	0	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	804,656	564,876	0	0	0	0
2512	BALANCE FORWARD TO NEW YEAR	-564,876	0	0	0	0	0
3601	TIMESHARE AGENT AND REP LICENSING AND FEES	391,960	386,197	392,110	392,110	392,110	392,110
3602	TIMESHARE FILING FEES	459,072	375,783	459,072	459,072	459,072	459,072
3610	DEVELOPER FEES	347,550	382,850	347,550	347,550	347,550	347,550
3700	FFIEC APPRAISER FEES	99,645	150,810	136,260	136,260	136,260	136,260
3701	TESTING FEES	548,337	801,447	801,447	801,447	801,447	801,447
3717	PM EXAM REGISTRATION FEE	27,676	29,206	27,676	27,676	27,676	27,676
3730	PM PERMIT FEE	97,110	94,658	97,110	97,110	97,110	97,110
3752	CUSTOMER CONVENIENCE FEE	46,852	59,938	46,854	46,854	46,854	46,854
3753	ADMINISTRATION CHARGE	10,702	14,115	10,703	10,703	10,703	10,703
3853	RETURNED CHECK CHARGE	725	725	725	725	725	725
4152	FINES/FORFEITURES/PENALTIES	6,875	2,375	6,875	6,875	6,875	6,875
4156	PENALTIES	18,775	33,875	18,850	18,850	18,850	18,850
4231	COST ALLOCATION REIMBURSEMENT	204,338	188,052	246,280	248,107	246,280	248,107
4669	TRANS FROM OTHER B/A SAME FUND	136,469	0	0	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3823		4,409,324	5,122,758	5,448,899	5,060,339	5,352,651	4,961,351
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	1,423,027	1,520,838	1,865,062	1,911,728	1,806,680	1,850,837
5200	WORKERS COMPENSATION	30,481	37,282	36,988	38,397	35,664	37,005
5300	RETIREMENT	344,477	333,608	465,477	475,669	454,238	463,947
5400	PERSONNEL ASSESSMENT	5,295	5,320	9,946	9,946	9,591	9,591
5420	COLLECTIVE BARGAINING ASSESSMENT	138	132	139	139	139	139
5430	LABOR RELATIONS ASSESSMENT	1,421	1,421	1,350	1,350	1,350	1,350
5500	GROUP INSURANCE	181,597	245,916	332,976	316,848	321,084	305,532
5700	PAYROLL ASSESSMENT	982	993	3,003	3,003	2,896	2,896
5750	RETIRED EMPLOYEES GROUP INSURANCE	44,257	48,361	48,305	47,793	46,793	46,271
5800	UNEMPLOYMENT COMPENSATION	876	0	465	955	450	925
5840	MEDICARE	20,266	22,050	27,048	27,721	26,201	26,838
5860	BOARD AND COMMISSION PAY	11,250	7,950	7,950	7,950	7,950	7,950
5930	LONGEVITY PAY	6,433	0	8,525	9,850	8,525	9,850
5970	TERMINAL ANNUAL LEAVE PAY	2,256	0	0	0	0	0
TOTAL FOR CATEGORY 01		2,072,756	2,223,871	2,807,234	2,851,349	2,721,561	2,763,131
02	OUT-OF-STATE TRAVEL						

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6100	PER DIEM OUT-OF-STATE	1,249	1,664	1,665	1,665	1,665	1,665
6130	PUBLIC TRANS OUT-OF-STATE	48	80	80	80	80	80
6140	PERSONAL VEHICLE OUT-OF-STATE	78	106	106	106	106	106
6150	COMM AIR TRANS OUT-OF-STATE	603	940	940	940	940	940
	TOTAL FOR CATEGORY 02	1,978	2,790	2,791	2,791	2,791	2,791
03	IN-STATE TRAVEL						
6200	PER DIEM IN-STATE	386	466	466	466	466	466
6210	FS DAILY RENTAL IN-STATE	0	122	122	122	122	122
6215	NON-FS VEHICLE RENTAL IN-STATE	202	590	590	590	590	590
6240	PERSONAL VEHICLE IN-STATE	48	104	104	104	104	104
6250	COMM AIR TRANS IN-STATE	298	476	476	476	476	476
	TOTAL FOR CATEGORY 03	934	1,758	1,758	1,758	1,758	1,758
04	OPERATING						
7020	OPERATING SUPPLIES	3,986	3,675	3,675	3,675	3,675	3,675
7022	OPERATING SUPPLIES-B	275	653	653	653	653	653
7040	NON-STATE PRINTING SERVICES	11,048	8,747	9,635	9,635	9,635	9,635
7044	PRINTING AND COPYING - C	2,156	2,267	2,267	2,267	2,267	2,267
7045	STATE PRINTING CHARGES	3,659	2,846	4,194	4,194	4,194	4,194
7050	EMPLOYEE BOND INSURANCE	72	72	75	75	72	72
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	3,666	0	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	3,143	3,144	2,268	2,262	2,187	2,181
705A	NON B&G - PROP. & CONT. INSURANCE	0	3,666	4,257	4,258	4,128	4,128
7060	CONTRACTS	780	717	5,017	5,017	5,017	5,017
7065	CONTRACTS - E	8,101	8,660	5,514	0	5,514	0
7080	LEGAL AND COURT	1,900	0	0	0	0	0
7085	LEGAL AND COURT-E	0	360	360	360	360	360
7110	NON-STATE OWNED OFFICE RENT	239,760	240,586	266,592	272,386	257,962	263,539
7111	NON-STATE OWNED STORAGE RENT	5,216	4,237	0	0	0	0
7220	OTHER EDP COSTS (NON-EITS)	2,360	2,360	2,360	2,360	2,360	2,360
7255	B & G LEASE ASSESSMENT	2,029	2,095	6,325	6,325	6,325	6,325
7285	POSTAGE - STATE MAILROOM	41,962	40,943	44,743	44,743	44,743	44,743
7286	MAIL STOP-STATE MAILROM	4,211	5,934	10,698	10,698	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	7,165	7,390	7,579	7,579	7,349	7,349
7290	PHONE, FAX, COMMUNICATION LINE	273	203	203	203	203	203
7296	EITS LONG DISTANCE CHARGES	0	1,192	0	0	0	0
7300	DUES AND REGISTRATIONS	2,980	2,980	2,613	2,613	2,613	2,613
7370	PUBLICATIONS AND PERIODICALS	242	0	0	0	0	0
7390	CREDIT CARD DISCOUNT FEES	45,995	59,938	59,938	59,938	59,938	59,938
7460	EQUIPMENT PURCHASES < \$1,000	233	0	0	0	0	0
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,134	0	0	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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7980	OPERATING LEASE PAYMENTS	4,398	6,043	6,043	6,043	6,043	6,043
	TOTAL FOR CATEGORY 04	397,744	408,708	445,009	445,284	435,936	435,993
15	APPRAISER REPORT FEES						
8499	REMIT TO FED GOVERNMENT	100,975	169,930	136,260	136,260	136,260	136,260
	TOTAL FOR CATEGORY 15	100,975	169,930	136,260	136,260	136,260	136,260
16	APPRAISAL INVESTIGATION						
7070	CONTRACTS - J	7,700	20,000	20,000	20,000	20,000	20,000
	TOTAL FOR CATEGORY 16	7,700	20,000	20,000	20,000	20,000	20,000
18	COMMISSION EXPENSES						
6200	PER DIEM IN-STATE	6,771	12,180	12,180	12,180	12,180	12,180
6210	FS DAILY RENTAL IN-STATE	186	0	0	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	616	2,296	2,296	2,296	2,296	2,296
6230	PUBLIC TRANSPORTATION IN-STATE	19	0	0	0	0	0
6240	PERSONAL VEHICLE IN-STATE	3,848	2,667	2,667	2,667	2,667	2,667
6250	COMM AIR TRANS IN-STATE	3,718	6,209	6,209	6,209	6,209	6,209
7020	OPERATING SUPPLIES	8	45	45	45	45	45
7030	FREIGHT CHARGES	40	262	262	262	262	262
7044	PRINTING AND COPYING - C	1,512	919	919	919	919	919
7045	STATE PRINTING CHARGES	32	88	88	88	88	88
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	151	154	154	154	154
7080	LEGAL AND COURT	2,004	5,850	8,640	8,640	8,640	8,640
7085	LEGAL AND COURT-E	0	161	161	161	161	161
7087	LEGAL AND COURT-G	50	0	0	0	0	0
7285	POSTAGE - STATE MAILROOM	2,468	2,457	2,457	2,457	2,457	2,457
7430	PROFESSIONAL SERVICES	850	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	1,647	0	0	0	0	0
	TOTAL FOR CATEGORY 18	23,769	33,285	36,078	36,078	36,078	36,078
24	NRED LICENSING SYSTEM						
7061	CONTRACTS - A	50,350	0	0	0	0	0
	TOTAL FOR CATEGORY 24	50,350	0	0	0	0	0
25	NRED LICENSING SYSTEM						
7060	CONTRACTS	0	517,478	0	0	0	0
7061	CONTRACTS - A	176,191	0	0	0	0	0
	TOTAL FOR CATEGORY 25	176,191	517,478	0	0	0	0
26	INFORMATION SERVICES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	86,373	0	105	105	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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7532	EITS SHARED WEB SERVER HOSTING	272	241	2,255	2,255	2,255	2,255
7547	EITS BUSINESS PRODUCTIVITY SUITE	10,251	11,259	19,357	19,357	18,666	18,666
7554	EITS INFRASTRUCTURE ASSESSMENT	8,327	8,310	15,606	14,957	15,049	14,423
7556	EITS SECURITY ASSESSMENT	2,925	2,920	4,183	4,174	4,034	4,025
7557	EITS NAS CARD READER	109	109	418	418	418	418
	TOTAL FOR CATEGORY 26	108,257	22,839	41,924	41,266	40,422	39,787
28	TRANSFER TO GENERAL FUND - TESTING FEES						
9169	TRANSFER OF GENERAL FD APPROPS	548,337	801,447	801,447	801,447	801,447	801,447
	TOTAL FOR CATEGORY 28	548,337	801,447	801,447	801,447	801,447	801,447
30	TRAINING						
6100	PER DIEM OUT-OF-STATE	657	898	898	898	898	898
6130	PUBLIC TRANS OUT-OF-STATE	242	66	66	66	66	66
6140	PERSONAL VEHICLE OUT-OF-STATE	36	83	83	83	83	83
6150	COMM AIR TRANS OUT-OF-STATE	445	948	948	948	948	948
7300	DUES AND REGISTRATIONS	576	450	450	450	450	450
	TOTAL FOR CATEGORY 30	1,956	2,445	2,445	2,445	2,445	2,445
45	COMPUTER REPLACEMENT (SB491)						
7073	SOFTWARE LICENSE/MNT CONTRACTS	1,588	4,600	0	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	60,670	9,128	0	0	0	0
	TOTAL FOR CATEGORY 45	62,258	13,728	0	0	0	0
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	332,211	355,120	343,058	357,516	343,058	357,516
	TOTAL FOR CATEGORY 80	332,211	355,120	343,058	357,516	343,058	357,516
82	B&I ADMINISTRATION - DHRM COST ALLOC						
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	7,859	7,859	0	0	0	0
	TOTAL FOR CATEGORY 82	7,859	7,859	0	0	0	0
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	0	0	0	0
	TOTAL FOR CATEGORY 86	0	0	0	0	0	0
87	PURCHASING ASSESSMENT						
7393	PURCHASING ASSESSMENT	554	554	0	0	0	0
	TOTAL FOR CATEGORY 87	554	554	0	0	0	0
88	STATEWIDE COST ALLOCATION PLAN						
7384	STATEWIDE COST ALLOCATION	23,544	21,242	21,242	21,242	21,242	21,242

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 88	23,544	21,242	21,242	21,242	21,242	21,242
89	AG COST ALLOCATION PLAN						
7391	ATTORNEY GENERAL COST ALLOC	491,951	519,704	789,653	342,903	789,653	342,903
	TOTAL FOR CATEGORY 89	491,951	519,704	789,653	342,903	789,653	342,903
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3823	4,409,324	5,122,758	5,448,899	5,060,339	5,352,651	4,961,351

Business and Industry-Nevada Real Estate Division
3823
Real Estate Administration
FY 2026 G01

SWCAP Allocation			Primary Distribution		
SWCAP Contributing Revenue	Non Contributing Revenue	Total Revenue/Funding	Contributing Revenue	Non Contributing Revenue	Total Revenue/Funding
1,359,946	4,088,953	5,448,899.00	4,217,333	1,231,566	5,448,899
	Check			Check	

Contributing:	4,189,657
Non-Contributing:	1,259,242
Total:	5,448,899

Statewide Cost Allocation Plan	0.0000%	30.9702%	36.1775%	27.4940%	0.0000%	0.0000%	0.0000%	3.8851%	0.0000%	0.4321%	0.0000%	0.2704%	0.7707%	0.0000%	0.0000%	100.0000%		
Primary Distribution	20.9981%	24.4670%	28.5809%	21.7208%	0.0000%	0.0000%	0.0000%	3.0693%	0.0000%	0.3414%	0.0000%	0.2136%	0.6089%	0.0000%	0.0000%	100.0000%		
Revenue	GENERAL FUND	TIME SHARING LICENSING	TIME SHARE FILING FEES	CERTIFICATES	FFIEC APPRAISER FEES	REAL ESTATE TESTING FEES	PROPERTY MANAGER EXAM REG FEES	PROPERTY MANAGER PERMIT FEE	CUSTOMER CONVENIENCE FEE	ADMIN FEE	RETURN CHECK CHARGE	OWNER/ DEVELOPER LATE FEES	T/S REPS AND AGENTS PENALTIES	COST ALLOC REIMBUR	TRANSF FROM OTHER B/A-SAME FUNDS	Current Authority	DAWN	Difference
00 Current Year Revenue	2,857,387	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	246,280	-	\$ 5,448,899	5,448,899	-
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	2,857,387	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	246,280	-	\$ 5,448,899	\$ 5,448,899	\$ -
Expenditures																		
01 Personnel	2,568,910	49,397	58,736	43,305	-	-	27,676	54,118	46,854	5,921	725	3,883	10,321	245,041	-	3,114,887	3,114,887	-
02 Out of State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03 In-State Travel	369	430	502	382	-	-	-	54	-	6	-	4	11	-	-	-	1,758	-
04 Operating	85,821	99,999	116,812	88,774	-	-	-	12,544	-	1,395	-	873	2,489	-	-	-	408,708	-
10 Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Appraisal Report Fees	-	-	-	-	136,260	-	-	-	-	-	-	-	-	-	-	-	136,260	-
16 Appraisal Investigations	4,200	4,893	5,716	4,344	-	-	-	614	-	68	-	43	122	-	-	-	20,000	-
18 Commission Expenses	7,575	8,826	10,311	7,836	-	-	-	1,107	-	123	-	77	220	-	-	-	36,075	-
24 NRED Licensing System - BA3822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 NRED Licensing System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Information Services	4,536	5,285	6,174	4,692	-	-	-	663	-	74	-	46	132	1,239	-	-	22,840	-
28 Transfer to General Fund	-	-	-	-	-	801,447	-	-	-	-	-	-	-	-	-	-	801,447	-
30 Training	513	598	699	531	-	-	-	75	-	8	-	5	15	-	-	-	2,445	-
45 Computer Replacement (SB491)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Transfer to B&I B/A 4681	74,569	86,887	101,496	77,135	-	-	-	10,900	-	1,212	-	759	2,162	-	-	-	355,120	-
82 Department Cost Allocation	1,650	1,923	2,246	1,707	-	-	-	241	-	27	-	17	48	-	-	-	7,859	-
87 Purchasing Assessment	116	136	159	120	-	-	-	17	-	2	-	1	3	-	-	-	554	-
88 Statewide Cost Allocation	-	6,579	7,685	5,840	-	-	-	825	-	92	-	57	164	-	-	-	21,242	-
89 AG Cost Allocation Plan	109,128	127,156	148,536	112,884	-	-	-	15,951	-	1,774	-	1,110	3,164	-	-	-	519,704	-
Expenditures Total	\$ 2,857,387	\$ 392,110	\$ 459,072	\$ 347,550	\$ 136,260	\$ 801,447	\$ 27,676	\$ 97,110	\$ 46,854	\$ 10,703	\$ 725	\$ 6,875	\$ 18,850	\$ 246,280	\$ -	\$ 5,448,899	\$ 5,448,899	\$ -
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Business and Industry-Nevada Real Estate Division
3823
Real Estate Administration

Pending Budget Amendment A254693823

Contributing:	(96,248)
Non-Contributing:	-
	<u>(96,248)</u>

Revenue	20.9981%	24.4670%	28.5809%	21.7208%	0.0000%	0.0000%	0.0000%	3.0693%	0.0000%	0.3414%	0.0000%	0.2136%	0.6089%	0.0000%	0.0000%	100.0000%	Work Program	Proposed WP	Difference	
	2501	3601	3602	3610	3700	3701	3717	3730	3752	3753	3853	4152	4156	4231	4669					
	GENERAL FUND	TIME SHARING LICENSING	TIME SHARE FILING FEES	CERTIFICATES	FFIEC APPRAISER FEES	REAL ESTATE TESTING FEES	PROPERTY MANAGER EXAM REG FEES	PROPERTY MANAGER PERMIT FEE	CUSTOMER CONVENIENCE FEE	ADMIN FEE	RETURN CHECK CHARGE	OWNER/ DEVELOPER LATE FEES	T/S REPS AND AGENTS PENALTIES	COST ALLOC REIMBUR	TRANSF FROM OTHER BIA-SAME FUNDS					
00 Current Year Revenue	(96,248)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(96,248)	(96,248)	-
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Total	(96,248)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(96,248)	(96,248)	-
Expenditures																				
01 Personnel	(85,673)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(85,673)	(85,673)	-
02 Out of State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03 In-State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04 Operating	(9,073)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,073)	(9,073)	-
10 Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15 Appraisal Report Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16 Appraisal Investigations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18 Commission Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24 NRED Licensing System - BA3822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25 NRED Licensing System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26 Information Services	(1,502)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,502)	(1,502)	-
28 Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30 Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45 Computer Replacement (SB491)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80 Transfer to B&I BIA 4681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82 Department Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
87 Purchasing Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88 Statewide Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89 IAG Cost Allocation Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures Total	(96,248)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(96,248)	(96,248)	-
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Business and Industry-Nevada Real Estate Division
3823
Real Estate Administration

FY 26 Revised Authority

Contributing:	4,093,409
Non-Contributing:	1,259,242
	5,352,651

Revenue	20.9981%	24.4670%	28.5809%	21.7208%	0.0000%	0.0000%	0.0000%	3.0693%	0.0000%	0.3414%	0.0000%	0.2136%	0.6089%	0.0000%	0.0000%	100.0000%	Revised Authority	Revised Authority	Difference
	2501	3601	3602	3610	3700	3701	3717	3730	3752	3753	3853	4152	4156	4231	4669				
	GENERAL FUND	TIME SHARING LICENSING	TIME SHARE FILING FEES	CERTIFICATES	FFIEC APPRAISER FEES	REAL ESTATE TESTING FEES	PROPERTY MANAGER EXAM REG FEES	PROPERTY MANAGER PERMIT FEE	CUSTOMER CONVENIENCE FEE	ADMIN FEE	RETURN CHECK CHARGE	OWNER/ DEVELOPER LATE FEES	T/S REPS AND AGENTS PENALTIES	COST ALLOC REIMBUR	TRANSF FROM OTHER B/A-SAME FUNDS				
00 Current Year Revenue	2,761,139	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	246,280	-	5,352,651	5,352,651	-	
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	2,761,139	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	246,280	-	5,352,651	5,352,651	-	
Expenditures																			
01 Personnel	2,483,237	49,397	58,736	43,305	-	-	27,676	54,118	46,854	5,921	725	3,883	10,321	245,041	-	3,029,214	3,029,214	-	
02 Out of State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
03 In-State Travel	369	430	502	382	-	-	-	54	-	6	-	4	11	-	-	1,758	1,758	-	
04 Operating	76,748	99,999	116,812	88,774	-	-	-	12,544	-	1,395	-	873	2,489	-	-	399,635	399,635	-	
10 Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 Appraisal Report Fees	-	-	-	-	136,260	-	-	-	-	-	-	-	-	-	-	136,260	136,260	-	
16 Appraisal Investigations	4,200	4,893	5,716	4,344	-	-	-	614	-	68	-	43	122	-	-	20,000	20,000	-	
18 Commission Expenses	7,575	8,826	10,311	7,836	-	-	-	1,107	-	123	-	77	220	-	-	36,075	36,075	-	
24 NRED Licensing System - BA3822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 NRED Licensing System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26 Information Services	3,034	5,285	6,174	4,692	-	-	-	663	-	74	-	46	132	1,239	-	21,338	21,338	-	
28 Transfer to General Fund	-	-	-	-	-	801,447	-	-	-	-	-	-	-	-	-	801,447	801,447	-	
30 Training	513	598	699	531	-	-	-	75	-	8	-	5	15	-	-	2,445	2,445	-	
45 Computer Replacement (SB491)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Transfer to B&I B/A 4681	74,569	86,887	101,496	77,135	-	-	-	10,900	-	1,212	-	759	2,162	-	-	355,120	355,120	-	
82 Department Cost Allocation	1,650	1,923	2,246	1,707	-	-	-	241	-	27	-	17	48	-	-	7,859	7,859	-	
87 Purchasing Assessment	116	136	158	120	-	-	-	17	-	2	-	1	3	-	-	554	554	-	
88 Statewide Cost Allocation	-	6,579	7,685	5,840	-	-	-	825	-	92	-	57	164	-	-	21,242	21,242	-	
89 AG Cost Allocation Plan	109,128	127,156	148,536	112,894	-	-	15,951	-	-	1,774	-	1,110	3,164	-	-	519,704	519,704	-	
Expenditures Total	\$ 2,761,139	\$ 392,110	\$ 459,072	\$ 347,550	\$ 136,260	\$ 801,447	\$ 27,676	\$ 97,110	\$ 46,854	\$ 10,703	\$ 725	\$ 6,875	\$ 18,850	\$ 246,280	\$ -	\$ 5,352,651	\$ 5,352,651	\$ -	
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Business and Industry-Nevada Real Estate Division
3823
Real Estate Administration
FY 2027

SWCAP Allocation			Primary Distribution		
SWCAP Contributing Revenue	Non Contributing Revenue	Total Revenue/Funding	Contributing Revenue	Non Contributing Revenue	Total Revenue/Funding
1,359,946	3,700,393	5,060,339.00	3,826,946	1,233,393	5,060,339
	Check			Check	

Contributing:	3,799,270
Non-Contributing:	1,261,069
Total:	5,060,339

Statewide Cost Allocation Plan	0.0000%	30.9702%	36.1775%	27.4940%	0.0000%	0.0000%	0.0000%	3.8851%	0.0000%	0.4321%	0.0000%	0.2704%	0.7707%	0.0000%	0.0000%	100.0000%	
Primary Distribution	20.9981%	24.4670%	28.5809%	21.7208%	0.0000%	0.0000%	0.0000%	3.0693%	0.0000%	0.3414%	0.0000%	0.2136%	0.6089%	0.0000%	0.0000%	100.0000%	

Revenue	SWCAP Allocation																Current Authority	DAWN	Difference
	GENERAL FUND	TIME SHARING LICENSING	TIME SHARE FILING FEES	CERTIFICATES	FFIEC APPRAISER FEES	REAL ESTATE TESTING FEES	PROPERTY MANAGER EXAM REG FEES	PROPERTY MANAGER PERMIT FEE	CUSTOMER CONVENIENCE FEE	ADMIN FEE	RETURN CHECK CHARGE	OWNER/ DEVELOPER LATE FEES	T/S REPS AND AGENTS PENALTIES	COST ALLOC REIMBUR	TRANSF FROM OTHER B/A-SAME FUNDS				
00 Current Year Revenue	2,467,000	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	248,107	-	\$ 5,060,339	5,060,339	-	
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	2,467,000	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	248,107	-	\$ 5,060,339	\$ 5,060,339	\$ -	
Expenditures	2,178,523	49,397	58,736	43,305	-	-	27,676	54,118	46,854	5,921	725	3,883	10,321	246,868	-	2,726,327	2,726,327	-	
01 Personnel	2,178,523	49,397	58,736	43,305	-	-	27,676	54,118	46,854	5,921	725	3,883	10,321	246,868	-	2,726,327	2,726,327	-	
02 Out of State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
03 In-State Travel	369	430	502	382	-	-	-	54	-	6	-	4	11	-	-	-	1,758	-	
04 Operating	85,821	99,999	116,812	88,774	-	-	-	12,544	-	1,395	-	873	2,489	-	-	-	408,708	-	
10 Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 Appraisal Report Fees	-	-	-	-	136,260	-	-	-	-	-	-	-	-	-	-	-	136,260	-	
16 Appraisal Investigations	4,200	4,893	5,716	4,344	-	-	-	614	-	68	-	43	122	-	-	-	20,000	-	
18 Commission Expenses	7,575	8,826	10,311	7,836	-	-	-	1,107	-	123	-	77	220	-	-	-	36,075	-	
24 NRED Licensing System - BA3822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 NRED Licensing System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26 Information Services	4,536	5,285	6,174	4,692	-	-	-	663	-	74	-	46	132	1,239	-	-	22,840	-	
28 Transfer to General Fund	-	-	-	-	-	801,447	-	-	-	-	-	-	-	-	-	-	801,447	-	
30 Training	513	598	699	531	-	-	-	75	-	8	-	5	15	-	-	-	2,445	-	
45 Computer Replacement (SB491)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Transfer to B&I B/A 4681	74,569	86,887	101,496	77,135	-	-	-	10,900	-	1,212	-	759	2,162	-	-	-	355,120	-	
82 Department Cost Allocation	1,650	1,923	2,246	1,707	-	-	-	241	-	27	-	17	48	-	-	-	7,859	-	
87 Purchasing Assessment	116	136	159	120	-	-	-	17	-	2	-	1	3	-	-	-	554	-	
88 Statewide Cost Allocation	-	6,579	7,685	5,840	-	-	-	825	-	92	-	57	164	-	-	-	21,242	-	
89 AG Cost Allocation Plan	109,128	127,156	148,536	112,884	-	-	-	15,951	-	1,774	-	1,110	3,164	-	-	-	519,704	-	
Expenditures Total	\$ 2,467,000	\$ 392,110	\$ 459,072	\$ 347,550	\$ 136,260	\$ 801,447	\$ 27,676	\$ 97,110	\$ 46,854	\$ 10,703	\$ 725	\$ 6,875	\$ 18,850	\$ 248,107	\$ -	\$ 5,060,339	\$ 5,060,339	\$ -	
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Business and Industry-Nevada Real Estate Division
3823
Real Estate Administration

Pending Budget Amendment A254693823

Contributing:	(98,988)
Non-Contributing:	-
	<u>100.0000%</u>

Revenue	20.9981%	24.4670%	28.5809%	21.7208%	0.0000%	0.0000%	0.0000%	3.0693%	0.0000%	0.3414%	0.0000%	0.2136%	0.6089%	0.0000%	0.0000%	Work Program	Proposed WP	Difference
	2501	3601	3602	3610	3700	3701	3717	3730	3752	3753	3853	4152	4156	4231	4669			
	GENERAL FUND	TIME SHARING LICENSING	TIME SHARE FILING FEES	CERTIFICATES	FFIC APPRAISER FEES	REAL ESTATE TESTING FEES	PROPERTY MANAGER EXAM REG FEES	PROPERTY MANAGER PERMIT FEE	CUSTOMER CONVENIENCE FEE	ADMIN FEE	RETURN CHECK CHARGE	OWNER/ DEVELOPER LATE FEES	T/S REPS AND AGENTS PENALTIES	COST ALLOC REIMBUR	TRANSF FROM OTHER BIA-SAME FUNDS			
00 Current Year Revenue	(98,988)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (98,988)	(98,988)	-
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
Revenue Total	(98,988)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (98,988)	\$ (98,988)	\$ -
Expenditures																		
01 Personnel	(88,218)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (88,218)	(88,218)	-
02 Out of State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
03 In-State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
04 Operating	(9,291)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (9,291)	(9,291)	-
10 Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
15 Appraisal Report Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
16 Appraisal Investigations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
18 Commission Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
24 NRED Licensing System - BA3822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
25 NRED Licensing System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
26 Information Services	(1,479)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (1,479)	(1,479)	-
28 Transfer to General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
30 Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
45 Computer Replacement (SB491)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
80 Transfer to B&I BIA 4681	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
82 Department Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
87 Purchasing Assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
88 Statewide Cost Allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
89 IAG Cost Allocation Plan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	-	-
Expenditures Total	(98,988)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ (98,988)	\$ (98,988)	\$ -
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Business and Industry-Nevada Real Estate Division
3823
Real Estate Administration

FY 27 Revised Authority

Contributing:	3,700,282
Non-Contributing:	1,261,069
	4,961,351

Revenue	20.9981%	24.4670%	28.5809%	21.7208%	0.0000%	0.0000%	0.0000%	3.0693%	0.0000%	0.3414%	0.0000%	0.2136%	0.6089%	0.0000%	0.0000%	100.0000%	Revised Authority	Revised Authority	Difference
	2501	3601	3602	3610	3700	3701	3717	3730	3752	3753	3853	4152	4156	4231	4669				
	GENERAL FUND	TIME SHARING LICENSING	TIME SHARE FILING FEES	CERTIFICATES	FFIEC APPRAISER FEES	REAL ESTATE TESTING FEES	PROPERTY MANAGER EXAM REG FEES	PROPERTY MANAGER PERMIT FEE	CUSTOMER CONVENIENCE FEE	ADMIN FEE	RETURN CHECK CHARGE	OWNER/ DEVELOPER LATE FEES	T/S REPS AND AGENTS PENALTIES	COST ALLOC REIMBUR	TRANSF FROM OTHER B/A-SAME FUNDS				
00 Current Year Revenue	2,368,012	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	248,107	-	4,961,351	4,961,351	-	
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revenue Total	2,368,012	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	248,107	-	4,961,351	4,961,351	-	
Expenditures																			
01 Personnel	2,090,305	49,397	58,736	43,305	-	-	27,676	54,118	46,854	5,921	725	3,883	10,321	246,868	-	2,638,109	2,638,109.00	-	
02 Out of State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
03 In-State Travel	369	430	502	382	-	-	-	54	-	6	-	4	11	-	-	-	1,758.00	-	
04 Operating	76,530	99,999	116,812	88,774	-	-	-	12,544	-	1,395	-	873	2,489	-	-	-	399,417.00	-	
10 Testing Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
15 Appraisal Report Fees	-	-	-	-	136,260	-	-	-	-	-	-	-	-	-	-	-	136,260.00	-	
16 Appraisal Investigations	4,200	4,893	5,716	4,344	-	-	-	614	-	68	-	43	122	-	-	-	20,000.00	-	
18 Commission Expenses	7,575	8,826	10,311	7,836	-	-	-	1,107	-	123	-	77	220	-	-	-	36,075.00	-	
24 NRED Licensing System - BA3822	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
25 NRED Licensing System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
26 Information Services	3,057	5,285	6,174	4,692	-	-	-	663	-	74	-	46	132	1,239	-	-	21,361.00	-	
28 Transfer to General Fund	-	-	-	-	-	801,447	-	-	-	-	-	-	-	-	-	-	801,447.00	-	
30 Training	513	598	699	531	-	-	-	75	-	8	-	5	15	-	-	-	2,445.00	-	
45 Computer Replacement (SB491)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80 Transfer to B&I B/A 4681	74,569	86,887	101,496	77,135	-	-	-	10,900	-	1,212	-	759	2,162	-	-	-	355,120.00	-	
82 Department Cost Allocation	1,650	1,923	2,246	1,707	-	-	-	241	-	27	-	17	48	-	-	-	7,859.00	-	
87 Purchasing Assessment	116	136	158	120	-	-	-	17	-	2	-	1	3	-	-	-	554.00	-	
88 Statewide Cost Allocation	-	6,579	7,685	5,840	-	-	-	825	-	92	-	57	164	-	-	-	21,242.00	-	
89 AG Cost Allocation Plan	109,128	127,156	148,536	112,884	-	-	-	15,951	-	1,774	-	1,110	3,164	-	-	-	519,704.00	-	
Expenditures Total	2,368,012	392,110	459,072	347,550	136,260	801,447	27,676	97,110	46,854	10,703	725	6,875	18,850	248,107	-	4,961,351	4,961,351	-	
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

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
E900	01	PERSONNEL SERVICES	5100	(58,382)	58,382	0	(60,891)	60,891	0
E900	01	PERSONNEL SERVICES	5200	(1,324)	1,324	0	(1,392)	1,392	0
E900	01	PERSONNEL SERVICES	5300	(11,239)	11,239	0	(11,722)	11,722	0
E900	01	PERSONNEL SERVICES	5400	(355)	355	0	(355)	355	0
E900	01	PERSONNEL SERVICES	5500	(11,892)	11,892	0	(11,316)	11,316	0
E900	01	PERSONNEL SERVICES	5700	(107)	107	0	(107)	107	0
E900	01	PERSONNEL SERVICES	5750	(1,512)	1,512	0	(1,522)	1,522	0
E900	01	PERSONNEL SERVICES	5800	(15)	15	0	(30)	30	0
E900	01	PERSONNEL SERVICES	5840	(847)	847	0	(883)	883	0
E900	04	OPERATING	7050	(3)	3	0	(3)	3	0
E900	04	OPERATING	7054	(81)	81	0	(81)	81	0
E900	04	OPERATING	705A	(129)	129	0	(130)	130	0
E900	04	OPERATING	7110	(8,630)	8,630	0	(8,847)	8,847	0
E900	04	OPERATING	7289	(230)	230	0	(230)	230	0
E900	26	INFORMATION SERVICES	7073	(105)	105	0	(105)	105	0
E900	26	INFORMATION SERVICES	7547	(691)	691	0	(691)	691	0
E900	26	INFORMATION SERVICES	7554	(557)	557	0	(534)	534	0
E900	26	INFORMATION SERVICES	7556	(149)	149	0	(149)	149	0
E900	86	RESERVE	9178	96,248	(96,248)	0	195,236	(195,236)	0
Total Category Expenditure					0			(96,248)	

Remarks
This amendment removes the transfer of one Administrative Assistant position from Common Interest Communities, budget account 3820 to Real Estate Administration, budget account 3823.

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
B&I - REAL ESTATE DIVISION**

**Budget Account 3820 - B&I - COMMON INTEREST COMMUNITIES
Budget Amendment A254683820
2025-2027 Biennium (FY26-27)**

Submitted March 6, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Department of Business and Industry, Office of the Ombudsman for Owners in Common-Interest Communities and Condominium Hotels assists owners in common-interest communities to understand their rights and responsibilities and the governing documents of their associations, including publishing materials, presenting classes, and other educational material pertaining to those topics. The office assists in processing claims submitted to mediation or arbitration pursuant to NRS 38.300 through 38.360, inclusive. The office investigates disputes involving NRS 116, NRS 116B, or the governing documents of an association and assists in resolving such disputes. Additionally, the office aids persons appointed or elected to serve on executive boards of associations to carry out their duties and compiles and maintains a registration of each association organized within the state. The seven-member Commission for Common-Interest Communities and Condominium Hotels was created in 2003 to conduct disciplinary hearings, adopt regulations, and act in an advisory capacity for the program. The Office of the Ombudsman, through this seven-member Commission, additionally approves all community manager pre-licensing and continuing education courses, as well as the instructors for those courses, and applies all education credits earned to individual community manager accounts. Statutory Authority: NRS 38.300 through 38.360; 116.600 through 116.795; 116A.200 through 116A.470; 116B.870 through 116B.915; and NAC 116A.175 through 16A.305.

Purpose of Work Program

This amendment removes the transfer of one Administrative Assistant position from Common Interest Communities, budget account 3820 to Real Estate Administration, budget account 3823.

Justification

Decision Unit E900 in budget account 3820 was requested for the purpose of transferring one Administrative Assistant from budget account 3820 to budget account 3823 to align workload duties. The division discovered that the transfer is no longer necessary, as the duties can be aligned outside of the budgetary process.

Expected Benefits to be Realized

Approval will remove Decision Unit E900 from Budget Account 3820.

Explanation of Projections and Documentation

The attached provided demonstrate current funding, projections and supporting documentation.

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to allow the removal of an unneeded transfer.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF BUSINESS AND INDUSTRY
B&I - REAL ESTATE DIVISION
B&I - COMMON INTEREST COMMUNITIES
B/A 3820 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A254683820		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2					Year 1	Year 2		
2511	BALANCE FORWARD FROM PREVIOUS YEAR	6,090,792	5,532,168		-96,248	0	-96,248	0.0%	-1.7%	6,090,792	5,435,920		
3601	ASSOCIATION UNIT FEES	2,543,545	2,543,545			0	0	0.0%	0.0%	2,543,545	2,543,545		
3713	CAM FEES	100,883	100,883			0	0	0.0%	0.0%	100,883	100,883		
3720	TESTING FEES - CAM	9,440	9,440			0	0	0.0%	0.0%	9,440	9,440		
3722	EDUCATION ACCREDITATION FEE	8,900	8,900			0	0	0.0%	0.0%	8,900	8,900		
3753	ADMINISTRATION FEE-C	65	65			0	0	0.0%	0.0%	65	65		
3776	LATE FEES	20,520	20,520			0	0	0.0%	0.0%	20,520	20,520		
3777	MEDIATION / ARBITRATION FILING FEE	14,250	14,250			0	0	0.0%	0.0%	14,250	14,250		
4029	HANDBOOK SALES	12	12			0	0	0.0%	0.0%	12	12		
4326	TREASURER'S INTEREST DISTRIB	30,663	30,663			0	0	0.0%	0.0%	30,663	30,663		
4331	INTEREST INCOME	2,868	2,868			0	0	0.0%	0.0%	2,868	2,868		
Total Revenues		8,821,938	8,263,314	0.00	-96,248	0	-96,248	0.0%	-1.2%	8,821,938	8,167,066		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	1,505,277	1,581,375	58,382	60,891	58,382	60,891	3.9%	3.9%	1,563,659	1,642,266	
01	5200	WORKERS COMPENSATION	30,381	30,089	1,324	1,392	1,324	1,392	4.4%	4.6%	31,705	31,481	
01	5300	RETIREMENT	325,678	340,769	11,239	11,722	11,239	11,722	3.5%	3.4%	336,917	352,491	
01	5400	PERSONNEL ASSESSMENT	7,815	7,815	355	355	355	355	4.5%	4.5%	8,170	8,170	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	96	96			0	0	0.0%	0.0%	96	96	
01	5430	LABOR RELATIONS ASSESSMENT	931	931			0	0	0.0%	0.0%	931	931	
01	5500	GROUP INSURANCE	258,651	248,952	11,892	11,316	11,892	11,316	4.6%	4.5%	270,543	260,268	
01	5700	PAYROLL ASSESSMENT	2,360	2,360	107	107	107	107	4.5%	4.5%	2,467	2,467	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	38,987	39,535	1,512	1,522	1,512	1,522	3.9%	3.8%	40,499	41,057	
01	5800	UNEMPLOYMENT COMPENSATION	382	792	15	30	15	30	3.9%	3.8%	397	822	
01	5840	MEDICARE	21,827	22,933	847	883	847	883	3.9%	3.9%	22,674	23,816	
01	5860	BOARD AND COMMISSION PAY	2,640	2,640			0	0	0.0%	0.0%	2,640	2,640	
01	5930	LONGEVITY PAY	6,150	7,000			0	0	0.0%	0.0%	6,150	7,000	
02	6100	PER DIEM OUT-OF-STATE	1,085	1,085			0	0	0.0%	0.0%	1,085	1,085	
02	6130	PUBLIC TRANS OUT-OF-STATE	83	83			0	0	0.0%	0.0%	83	83	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	115	115			0	0	0.0%	0.0%	115	115	
02	6150	COMM AIR TRANS OUT-OF-STATE	610	610			0	0	0.0%	0.0%	610	610	
02	6151	COMM AIR TRANS OUT-OF-STATE-A	60	60			0	0	0.0%	0.0%	60	60	
03	6200	PER DIEM IN-STATE	4,514	4,514			0	0	0.0%	0.0%	4,514	4,514	
03	6211	FS MONTHLY VEHICLE RENTAL IN-STATE	5,128	5,128			0	0	0.0%	0.0%	5,128	5,128	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	940	940			0	0	0.0%	0.0%	940	940	
03	6240	PERSONAL VEHICLE IN-STATE	486	486			0	0	0.0%	0.0%	486	486	
03	6250	COMM AIR TRANS IN-STATE	5,097	5,097			0	0	0.0%	0.0%	5,097	5,097	
04	7020	OPERATING SUPPLIES	1,766	1,766			0	0	0.0%	0.0%	1,766	1,766	
04	7022	OPERATING SUPPLIES-B	321	321			0	0	0.0%	0.0%	321	321	

04	7030	FREIGHT CHARGES	13	13			0	0	0.0%	0.0%	13	13
04	7040	NON-STATE PRINTING SERVICES	680	680			0	0	0.0%	0.0%	680	680
04	7044	PRINTING AND COPYING - C	2,691	2,691			0	0	0.0%	0.0%	2,691	2,691
04	7045	STATE PRINTING CHARGES	1,290	1,290			0	0	0.0%	0.0%	1,290	1,290
04	7050	EMPLOYEE BOND INSURANCE	59	59		3	3	3	5.1%	5.1%	62	62
04	7054	AG TORT CLAIM ASSESSMENT	1,781	1,776		81	81	81	4.5%	4.6%	1,862	1,857
04	705A	NON B&G - PROP. & CONT. INSURANCE	2,822	2,821		129	130	129	4.6%	4.6%	2,951	2,951
04	7060	CONTRACTS	47	47			0	0	0.0%	0.0%	47	47
04	7065	CONTRACTS - E	3,920	0			0	0	0.0%	0.0%	3,920	0
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
04	7080	LEGAL AND COURT	1,250	1,250			0	0	0.0%	0.0%	1,250	1,250
04	7110	NON-STATE OWNED OFFICE RENT	182,379	186,662		8,630	8,847	8,630	4.7%	4.7%	191,009	195,509
04	7120	ADVERTISING & PUBLIC RELATIONS	1,097	1,097			0	0	0.0%	0.0%	1,097	1,097
04	7255	B & G LEASE ASSESSMENT	4,459	4,459			0	0	0.0%	0.0%	4,459	4,459
04	7285	POSTAGE - STATE MAILROOM	15,772	15,772			0	0	0.0%	0.0%	15,772	15,772
04	7289	EITS PHONE LINE AND VOICEMAIL	5,914	5,972		230	230	230	3.9%	3.9%	6,144	6,202
04	7290	PHONE, FAX, COMMUNICATION LINE	203	203			0	0	0.0%	0.0%	203	203
04	7296	EITS LONG DISTANCE CHARGES	0	0			0	0	0.0%	0.0%	0	0
04	7297	EITS 800 TOLL FREE CHARGES	290	290			0	0	0.0%	0.0%	290	290
04	7300	DUES AND REGISTRATIONS	1,080	1,080			0	0	0.0%	0.0%	1,080	1,080
04	7980	OPERATING LEASE PAYMENTS	4,989	4,989			0	0	0.0%	0.0%	4,989	4,989
05	8241	NEW FURNISHINGS <\$5,000 - A	3,323	0			0	0	0.0%	0.0%	3,323	0
05	8371	COMPUTER HARDWARE <\$5,000 - A	1,688	0			0	0	0.0%	0.0%	1,688	0
11	7396	COST ALLOCATION - C	190,769	192,340			0	0	0.0%	0.0%	190,769	192,340
15	7060	CONTRACTS	52,262	52,262			0	0	0.0%	0.0%	52,262	52,262
18	6200	PER DIEM IN-STATE	8,483	8,483			0	0	0.0%	0.0%	8,483	8,483
18	6215	NON-FS VEHICLE RENTAL IN-STATE	1,721	1,721			0	0	0.0%	0.0%	1,721	1,721
18	6240	PERSONAL VEHICLE IN-STATE	2,037	2,037			0	0	0.0%	0.0%	2,037	2,037
18	6250	COMM AIR TRANS IN-STATE	6,096	6,096			0	0	0.0%	0.0%	6,096	6,096
18	7020	OPERATING SUPPLIES	38	38			0	0	0.0%	0.0%	38	38
18	7030	FREIGHT CHARGES	325	325			0	0	0.0%	0.0%	325	325
18	7044	PRINTING AND COPYING - C	459	459			0	0	0.0%	0.0%	459	459
18	7080	LEGAL AND COURT	8,640	8,640			0	0	0.0%	0.0%	8,640	8,640
18	7285	POSTAGE - STATE MAILROOM	855	855			0	0	0.0%	0.0%	855	855
18	7980	OPERATING LEASE PAYMENTS	550	550			0	0	0.0%	0.0%	550	550
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	27,729	27,729		105	105	105	0.4%	0.4%	27,834	27,834
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	15,036	15,209		691	691	691	4.6%	4.5%	15,727	15,900
26	7554	EITS INFRASTRUCTURE ASSESSMENT	12,262	11,752		557	534	557	4.5%	4.5%	12,819	12,286
26	7556	EITS SECURITY ASSESSMENT	3,287	3,280		149	149	149	4.5%	4.5%	3,436	3,429
26	7557	EITS NAS CARD READER	418	418			0	0	0.0%	0.0%	418	418
26	8371	COMPUTER HARDWARE <\$5,000 - A	149	0			0	0	0.0%	0.0%	149	0
30	6100	PER DIEM OUT-OF-STATE	543	543			0	0	0.0%	0.0%	543	543
30	6140	PERSONAL VEHICLE OUT-OF-STATE	47	47			0	0	0.0%	0.0%	47	47
30	6150	COMM AIR TRANS OUT-OF-STATE	254	254			0	0	0.0%	0.0%	254	254
30	7300	DUES AND REGISTRATIONS	1,200	1,200			0	0	0.0%	0.0%	1,200	1,200
80	7395	COST ALLOCATION - B	269,546	280,905			0	0	0.0%	0.0%	269,546	280,905
82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0			0	0	0.0%	0.0%	0	0
86	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	5,532,168	4,978,771		-96,248	-195,236	-96,248	-1.7%	-3.9%	5,435,920	4,783,535
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	18,962	18,962			0	0	0.0%	0.0%	18,962	18,962
89	7391	ATTORNEY GENERAL COST ALLOC	210,975	113,795			0	0	0.0%	0.0%	210,975	113,795

	Total Expenditures	8,821,938	8,263,314	0.00	-96,248	0	-96,248	0.0%	-1.2%	8,821,938	8,167,066
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Section A1: Line Item Detail by GL

Budget Account: 3820 B&I - COMMON INTEREST COMMUNITIES

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE						
	[See Attachment]						
REVENUE							
2511	BALANCE FORWARD FROM PREVIOUS YEAR	5,246,935	6,061,454	6,090,792	5,903,141	6,090,792	5,903,141
2512	BALANCE FORWARD TO NEW YEAR	-6,061,453	0	0	0	0	0
3601	ASSOCIATION UNIT FEES	2,618,018	2,543,545	2,543,545	2,543,545	2,543,545	2,543,545
3713	CAM FEES	102,730	100,883	100,883	100,883	100,883	100,883
3720	TESTING FEES - CAM	13,098	9,440	9,440	9,440	9,440	9,440
3722	EDUCATION ACCREDITATION FEE	7,950	8,900	8,900	8,900	8,900	8,900
3753	ADMINISTRATION FEE-C	0	65	65	65	65	65
3776	LATE FEES	29,761	20,520	20,520	20,520	20,520	20,520
3777	MEDIATION / ARBITRATION FILING FEE	21,050	14,250	14,250	14,250	14,250	14,250
4029	HANDBOOK SALES	0	12	12	12	12	12
4326	TREASURER'S INTEREST DISTRIB	255,001	30,663	30,663	30,663	30,663	30,663
4331	INTEREST INCOME	5,641	2,868	2,868	2,868	2,868	2,868
	TOTAL REVENUES FOR DECISION UNIT B000	2,238,731	8,792,600	8,821,938	8,634,287	8,821,938	8,634,287
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	951,833	1,239,452	1,453,185	1,494,050	1,453,185	1,494,050
5200	WORKERS COMPENSATION	21,957	30,595	29,422	30,627	29,422	30,627
5300	RETIREMENT	203,432	260,243	287,599	295,161	287,599	295,161
5400	PERSONNEL ASSESSMENT	4,315	4,335	4,335	4,335	4,335	4,335
5420	COLLECTIVE BARGAINING ASSESSMENT	90	96	96	96	96	96
5430	LABOR RELATIONS ASSESSMENT	1,194	1,194	1,194	1,194	1,194	1,194
5500	GROUP INSURANCE	132,899	200,376	200,376	200,376	200,376	200,376
5700	PAYROLL ASSESSMENT	799	808	809	809	809	809
5750	RETIRED EMPLOYEES GROUP INSURANCE	29,602	39,415	46,214	47,511	46,214	47,511
5800	UNEMPLOYMENT COMPENSATION	596	0	0	0	0	0
5840	MEDICARE	13,562	17,967	21,072	21,666	21,072	21,666
5860	BOARD AND COMMISSION PAY	2,720	2,640	2,640	2,640	2,640	2,640
5930	LONGEVITY PAY	5,938	0	0	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	10,633	0	0	0	0	0
	TOTAL FOR CATEGORY 01	1,379,570	1,797,121	2,046,942	2,098,465	2,046,942	2,098,465
02	OUT-OF-STATE TRAVEL						
6100	PER DIEM OUT-OF-STATE	624	1,085	1,085	1,085	1,085	1,085
6130	PUBLIC TRANS OUT-OF-STATE	25	83	83	83	83	83
6140	PERSONAL VEHICLE OUT-OF-STATE	39	115	115	115	115	115
6150	COMM AIR TRANS OUT-OF-STATE	301	610	610	610	610	610
6151	COMM AIR TRANS OUT-OF-STATE-A	0	60	60	60	60	60

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 02	989	1,953	1,953	1,953	1,953	1,953
03	IN-STATE TRAVEL						
6200	PER DIEM IN-STATE	782	4,514	4,514	4,514	4,514	4,514
6210	FS DAILY RENTAL IN-STATE	73	0	0	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	3,577	4,476	4,476	4,476	4,476	4,476
6215	NON-FS VEHICLE RENTAL IN-STATE	156	940	940	940	940	940
6240	PERSONAL VEHICLE IN-STATE	97	486	486	486	486	486
6250	COMM AIR TRANS IN-STATE	495	5,097	5,097	5,097	5,097	5,097
	TOTAL FOR CATEGORY 03	5,180	15,513	15,513	15,513	15,513	15,513
04	OPERATING						
7020	OPERATING SUPPLIES	2,059	1,672	1,672	1,672	1,672	1,672
7022	OPERATING SUPPLIES-B	0	321	321	321	321	321
7030	FREIGHT CHARGES	0	13	13	13	13	13
7040	NON-STATE PRINTING SERVICES	686	680	680	680	680	680
7044	PRINTING AND COPYING - C	2,371	2,691	2,691	2,691	2,691	2,691
7045	STATE PRINTING CHARGES	1,242	1,258	1,258	1,258	1,258	1,258
7050	EMPLOYEE BOND INSURANCE	59	59	59	59	59	59
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,669	0	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,561	2,561	2,561	2,561	2,561	2,561
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,669	2,669	2,669	2,669	2,669
7060	CONTRACTS	679	47	47	47	47	47
7065	CONTRACTS - E	6,938	7,417	7,417	7,417	7,417	7,417
7073	SOFTWARE LICENSE/MNT CONTRACTS	974	1,169	1,169	1,169	1,169	1,169
7080	LEGAL AND COURT	0	1,250	1,250	1,250	1,250	1,250
7110	NON-STATE OWNED OFFICE RENT	191,063	199,000	199,000	199,000	199,000	199,000
7120	ADVERTISING & PUBLIC RELATIONS	744	1,097	1,097	1,097	1,097	1,097
7255	B & G LEASE ASSESSMENT	1,660	1,715	1,715	1,715	1,715	1,715
7285	POSTAGE - STATE MAILROOM	17,350	12,531	12,531	12,531	12,531	12,531
7286	MAIL STOP-STATE MAILROM	1,723	0	0	0	0	0
7289	EITS PHONE LINE AND VOICEMAIL	5,803	5,821	5,821	5,821	5,821	5,821
7290	PHONE, FAX, COMMUNICATION LINE	273	203	203	203	203	203
7296	EITS LONG DISTANCE CHARGES	0	1,140	1,140	1,140	1,140	1,140
7297	EITS 800 TOLL FREE CHARGES	400	290	290	290	290	290
7300	DUES AND REGISTRATIONS	150	475	475	475	475	475
7430	PROFESSIONAL SERVICES	125	0	0	0	0	0
7637	NOTARY FEE APPLY OR RENEW	152	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	4,948	6,437	6,437	6,437	6,437	6,437
	TOTAL FOR CATEGORY 04	244,629	250,516	250,516	250,516	250,516	250,516

11 REAL ESTATE ADMIN COST ALLOCATION

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7396	COST ALLOCATION - C	158,425	145,849	145,849	145,849	145,849	145,849
	TOTAL FOR CATEGORY 11	158,425	145,849	145,849	145,849	145,849	145,849
15	MEDIATION EXPENSES						
7060	CONTRACTS	53,262	69,178	36,346	36,346	36,346	36,346
	TOTAL FOR CATEGORY 15	53,262	69,178	36,346	36,346	36,346	36,346
18	COMMISSION EXPENSES						
6200	PER DIEM IN-STATE	753	8,483	8,483	8,483	8,483	8,483
6215	NON-FS VEHICLE RENTAL IN-STATE	300	1,721	1,721	1,721	1,721	1,721
6240	PERSONAL VEHICLE IN-STATE	828	2,037	2,037	2,037	2,037	2,037
6250	COMM AIR TRANS IN-STATE	1,590	6,096	6,096	6,096	6,096	6,096
7020	OPERATING SUPPLIES	15	38	38	38	38	38
7030	FREIGHT CHARGES	129	325	325	325	325	325
7044	PRINTING AND COPYING - C	504	459	459	459	459	459
7045	STATE PRINTING CHARGES	89	0	0	0	0	0
7080	LEGAL AND COURT	3,157	8,640	8,640	8,640	8,640	8,640
7285	POSTAGE - STATE MAILROOM	826	855	855	855	855	855
7430	PROFESSIONAL SERVICES	2,740	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	549	0	0	0	0	0
	TOTAL FOR CATEGORY 18	11,480	28,654	28,654	28,654	28,654	28,654
26	INFORMATION SERVICES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	1,538	28,069	28,069	28,069	28,069	28,069
7547	EITS BUSINESS PRODUCTIVITY SUITE	7,437	9,174	9,174	9,174	9,174	9,174
7554	EITS INFRASTRUCTURE ASSESSMENT	6,786	6,771	6,771	6,771	6,771	6,771
7556	EITS SECURITY ASSESSMENT	2,384	2,380	2,380	2,380	2,380	2,380
7557	EITS NAS CARD READER	109	109	109	109	109	109
8371	COMPUTER HARDWARE <\$5,000 - A	39,354	7,769	7,769	7,769	7,769	7,769
	TOTAL FOR CATEGORY 26	57,608	54,272	54,272	54,272	54,272	54,272
30	TRAINING						
6100	PER DIEM OUT-OF-STATE	0	543	543	543	543	543
6140	PERSONAL VEHICLE OUT-OF-STATE	0	47	47	47	47	47
6150	COMM AIR TRANS OUT-OF-STATE	0	254	254	254	254	254
7300	DUES AND REGISTRATIONS	1,200	375	375	375	375	375
	TOTAL FOR CATEGORY 30	1,200	1,219	1,219	1,219	1,219	1,219
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	154,505	165,160	165,160	165,160	165,160	165,160
	TOTAL FOR CATEGORY 80	154,505	165,160	165,160	165,160	165,160	165,160

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
82	B&I ADMINISTRATION - DHRM COST ALLOC						
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	6,404	6,404	6,404	6,404	6,404	6,404
	TOTAL FOR CATEGORY 82	6,404	6,404	6,404	6,404	6,404	6,404
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	6,090,792	5,903,141	5,663,967	5,903,141	5,663,967
	TOTAL FOR CATEGORY 86	0	6,090,792	5,903,141	5,663,967	5,903,141	5,663,967
87	PURCHASING ASSESSMENT						
7393	PURCHASING ASSESSMENT	1,411	1,411	1,411	1,411	1,411	1,411
	TOTAL FOR CATEGORY 87	1,411	1,411	1,411	1,411	1,411	1,411
88	STATEWIDE COST ALLOCATION PLAN						
7384	STATEWIDE COST ALLOCATION	25,405	18,962	18,962	18,962	18,962	18,962
	TOTAL FOR CATEGORY 88	25,405	18,962	18,962	18,962	18,962	18,962
89	AG COST ALLOCATION PLAN						
7391	ATTORNEY GENERAL COST ALLOC	138,663	145,596	145,596	145,596	145,596	145,596
	TOTAL FOR CATEGORY 89	138,663	145,596	145,596	145,596	145,596	145,596
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,238,731	8,792,600	8,821,938	8,634,287	8,821,938	8,634,287
M100	STATEWIDE INFLATION						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-82,660	0	-82,660
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	0	-82,660	0	-82,660
EXPENDITURE							
01	PERSONNEL SERVICES						
5400	PERSONNEL ASSESSMENT	0	0	3,480	3,480	3,480	3,480
5700	PAYROLL ASSESSMENT	0	0	1,551	1,551	1,551	1,551
	TOTAL FOR CATEGORY 01	0	0	5,031	5,031	5,031	5,031
03	IN-STATE TRAVEL						
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	1,549	1,549	1,549	1,549
	TOTAL FOR CATEGORY 03	0	0	1,549	1,549	1,549	1,549
04	OPERATING						
7054	AG TORT CLAIM ASSESSMENT	0	0	-780	-785	-780	-785
7289	EITS PHONE LINE AND VOICEMAIL	0	0	150	150	150	150
	TOTAL FOR CATEGORY 04	0	0	-630	-635	-630	-635

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
26	INFORMATION SERVICES						
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,035	6,035	6,035	6,035
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	5,491	4,981	5,491	4,981
7556	EITS SECURITY ASSESSMENT	0	0	907	900	907	900
7557	EITS NAS CARD READER	0	0	309	309	309	309
	TOTAL FOR CATEGORY 26	0	0	12,742	12,225	12,742	12,225
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-82,660	-67,618	-82,660	-67,618
	TOTAL FOR CATEGORY 86	0	0	-82,660	-67,618	-82,660	-67,618
87	PURCHASING ASSESSMENT						
7393	PURCHASING ASSESSMENT	0	0	-1,411	-1,411	-1,411	-1,411
	TOTAL FOR CATEGORY 87	0	0	-1,411	-1,411	-1,411	-1,411
89	AG COST ALLOCATION PLAN						
7391	ATTORNEY GENERAL COST ALLOC	0	0	65,379	-31,801	65,379	-31,801
	TOTAL FOR CATEGORY 89	0	0	65,379	-31,801	65,379	-31,801
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	0	-82,660	0	-82,660
M150	ADJUSTMENTS TO BASE [See Attachment]						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-176,169	0	-176,169
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	0	-176,169	0	-176,169
EXPENDITURE							
01	PERSONNEL SERVICES						
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,194	-1,194	-1,194	-1,194
5930	LONGEVITY PAY	0	0	6,150	7,000	6,150	7,000
	TOTAL FOR CATEGORY 01	0	0	4,956	5,806	4,956	5,806
03	IN-STATE TRAVEL						
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	-897	-897	-897	-897
	TOTAL FOR CATEGORY 03	0	0	-897	-897	-897	-897
04	OPERATING						
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	240	240	240	240
7065	CONTRACTS - E	0	0	423	846	423	846
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,169	-1,169	-1,169	-1,169
7110	NON-STATE OWNED OFFICE RENT	0	0	-10,775	-6,345	-10,775	-6,345
7255	B & G LEASE ASSESSMENT	0	0	2,744	2,744	2,744	2,744

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7285	POSTAGE - STATE MAILROOM	0	0	3,241	3,241	3,241	3,241
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1	1	1	1
7296	EITS LONG DISTANCE CHARGES	0	0	-1,140	-1,140	-1,140	-1,140
7300	DUES AND REGISTRATIONS	0	0	605	605	605	605
7980	OPERATING LEASE PAYMENTS	0	0	-1,448	-1,448	-1,448	-1,448
	TOTAL FOR CATEGORY 04	0	0	-7,278	-2,425	-7,278	-2,425
11	REAL ESTATE ADMIN COST ALLOCATION						
7396	COST ALLOCATION - C	0	0	44,920	46,491	44,920	46,491
	TOTAL FOR CATEGORY 11	0	0	44,920	46,491	44,920	46,491
18	COMMISSION EXPENSES						
7980	OPERATING LEASE PAYMENTS	0	0	550	550	550	550
	TOTAL FOR CATEGORY 18	0	0	550	550	550	550
26	INFORMATION SERVICES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-235	-235	-235	-235
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-7,769	-7,769	-7,769	-7,769
	TOTAL FOR CATEGORY 26	0	0	-8,004	-8,004	-8,004	-8,004
30	TRAINING						
7300	DUES AND REGISTRATIONS	0	0	825	825	825	825
	TOTAL FOR CATEGORY 30	0	0	825	825	825	825
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	0	0	147,501	143,653	147,501	143,653
	TOTAL FOR CATEGORY 80	0	0	147,501	143,653	147,501	143,653
82	B&I ADMINISTRATION - DHRM COST ALLOC						
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	-6,404	-6,404	-6,404	-6,404
	TOTAL FOR CATEGORY 82	0	0	-6,404	-6,404	-6,404	-6,404
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-176,169	-355,764	-176,169	-355,764
	TOTAL FOR CATEGORY 86	0	0	-176,169	-355,764	-176,169	-355,764
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	0	-176,169	0	-176,169
M300	FRINGE BENEFITS RATE ADJUSTMENT						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-78,060	0	-78,060
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	0	-78,060	0	-78,060

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EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	0	0	-2,857	-2,892	-2,857	-2,892
5200	WORKERS COMPENSATION	0	0	-431	-492	-431	-492
5300	RETIREMENT	0	0	27,502	28,242	27,502	28,242
5430	LABOR RELATIONS ASSESSMENT	0	0	931	931	931	931
5500	GROUP INSURANCE	0	0	61,248	48,576	61,248	48,576
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,650	-10,232	-8,650	-10,232
5800	UNEMPLOYMENT COMPENSATION	0	0	359	746	359	746
5840	MEDICARE	0	0	-42	-42	-42	-42
	TOTAL FOR CATEGORY 01	0	0	78,060	64,837	78,060	64,837
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-78,060	-142,897	-78,060	-142,897
	TOTAL FOR CATEGORY 86	0	0	-78,060	-142,897	-78,060	-142,897
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	0	-78,060	0	-78,060
M801	COST ALLOCATION						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-2,828	0	-2,828
	TOTAL REVENUES FOR DECISION UNIT M801	0	0	0	-2,828	0	-2,828
EXPENDITURE							
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	0	0	2,828	5,135	2,828	5,135
	TOTAL FOR CATEGORY 80	0	0	2,828	5,135	2,828	5,135
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-2,828	-7,963	-2,828	-7,963
	TOTAL FOR CATEGORY 86	0	0	-2,828	-7,963	-2,828	-7,963
	TOTAL EXPENDITURES FOR DECISION UNIT M801	0	0	0	-2,828	0	-2,828
E225	ECONOMIC GROWTH & BUSINESS DEVELOPMENT						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-161,451	0	-161,451
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	0	-161,451	0	-161,451
EXPENDITURE							
01	PERSONNEL SERVICES						

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5100	SALARIES	0	0	113,331	151,108	113,331	151,108
5200	WORKERS COMPENSATION	0	0	2,714	1,346	2,714	1,346
5300	RETIREMENT	0	0	21,816	29,088	21,816	29,088
5400	PERSONNEL ASSESSMENT	0	0	355	355	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,935	3,778	2,935	3,778
5800	UNEMPLOYMENT COMPENSATION	0	0	38	76	38	76
5840	MEDICARE	0	0	1,644	2,192	1,644	2,192
	TOTAL FOR CATEGORY 01	0	0	151,859	199,366	151,859	199,366
04	OPERATING						
7020	OPERATING SUPPLIES	0	0	94	94	94	94
7045	STATE PRINTING CHARGES	0	0	32	32	32	32
7050	EMPLOYEE BOND INSURANCE	0	0	3	3	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81	81	81
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	42	42	42	42
7110	NON-STATE OWNED OFFICE RENT	0	0	2,784	2,854	2,784	2,854
7289	EITS PHONE LINE AND VOICEMAIL	0	0	172	230	172	230
	TOTAL FOR CATEGORY 04	0	0	3,208	3,336	3,208	3,336
05	EQUIPMENT						
8241	NEW FURNISHINGS <\$5,000 - A	0	0	3,323	0	3,323	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	1,688	0	1,688	0
	TOTAL FOR CATEGORY 05	0	0	5,011	0	5,011	0
26	INFORMATION SERVICES						
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	518	691	518	691
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149	149	149
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	149	0	149	0
	TOTAL FOR CATEGORY 26	0	0	1,373	1,374	1,373	1,374
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-161,451	-365,527	-161,451	-365,527
	TOTAL FOR CATEGORY 86	0	0	-161,451	-365,527	-161,451	-365,527
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	0	-161,451	0	-161,451
E227	ECONOMIC GROWTH & BUSINESS DEVELOPMENT						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-15,916	0	-15,916

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E227	0	0	0	-15,916	0	-15,916
EXPENDITURE							
15	MEDIATION EXPENSES						
7060	CONTRACTS	0	0	15,916	15,916	15,916	15,916
	TOTAL FOR CATEGORY 15	0	0	15,916	15,916	15,916	15,916
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-15,916	-31,832	-15,916	-31,832
	TOTAL FOR CATEGORY 86	0	0	-15,916	-31,832	-15,916	-31,832
	TOTAL EXPENDITURES FOR DECISION UNIT E227	0	0	0	-15,916	0	-15,916
E280	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	3,920	0	3,920
	TOTAL REVENUES FOR DECISION UNIT E280	0	0	0	3,920	0	3,920
EXPENDITURE							
04	OPERATING						
7065	CONTRACTS - E	0	0	-3,920	-8,263	-3,920	-8,263
	TOTAL FOR CATEGORY 04	0	0	-3,920	-8,263	-3,920	-8,263
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	3,920	12,183	3,920	12,183
	TOTAL FOR CATEGORY 86	0	0	3,920	12,183	3,920	12,183
	TOTAL EXPENDITURES FOR DECISION UNIT E280	0	0	0	3,920	0	3,920
E801	COST ALLOCATION						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	45,943	0	45,943
	TOTAL REVENUES FOR DECISION UNIT E801	0	0	0	45,943	0	45,943
EXPENDITURE							
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	0	0	-45,943	-33,043	-45,943	-33,043
	TOTAL FOR CATEGORY 80	0	0	-45,943	-33,043	-45,943	-33,043
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	45,943	78,986	45,943	78,986
	TOTAL FOR CATEGORY 86	0	0	45,943	78,986	45,943	78,986

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL EXPENDITURES FOR DECISION UNIT E801	0	0	0	45,943	0	45,943
E900	TRANS FRM COMMON INTEREST COMMUNITIES TO ADMIN						
REVENUE							
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	96,248	0	0
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	0	96,248	0	0
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	0	0	-58,382	-60,891	0	0
5200	WORKERS COMPENSATION	0	0	-1,324	-1,392	0	0
5300	RETIREMENT	0	0	-11,239	-11,722	0	0
5400	PERSONNEL ASSESSMENT	0	0	-355	-355	0	0
5500	GROUP INSURANCE	0	0	-11,892	-11,316	0	0
5700	PAYROLL ASSESSMENT	0	0	-107	-107	0	0
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,512	-1,522	0	0
5800	UNEMPLOYMENT COMPENSATION	0	0	-15	-30	0	0
5840	MEDICARE	0	0	-847	-883	0	0
	TOTAL FOR CATEGORY 01	0	0	-85,673	-88,218	0	0
04	OPERATING						
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3	0	0
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81	0	0
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	-129	-130	0	0
7110	NON-STATE OWNED OFFICE RENT	0	0	-8,630	-8,847	0	0
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-230	-230	0	0
	TOTAL FOR CATEGORY 04	0	0	-9,073	-9,291	0	0
26	INFORMATION SERVICES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-105	-105	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-691	-691	0	0
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534	0	0
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149	0	0
	TOTAL FOR CATEGORY 26	0	0	-1,502	-1,479	0	0
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	96,248	195,236	0	0
	TOTAL FOR CATEGORY 86	0	0	96,248	195,236	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	0	96,248	0	0
	TOTAL REVENUES FOR BUDGET ACCOUNT 3820	2,238,731	8,792,600	8,821,938	8,263,314	8,821,938	8,167,066

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3820	2,238,731	8,792,600	8,821,938	8,263,314	8,821,938	8,167,066

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

Section B1: Summary by GL

Budget Account: 3820 B&I - COMMON INTEREST COMMUNITIES

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE							
2511	BALANCE FORWARD FROM PREVIOUS YEAR	5,246,935	6,061,454	6,090,792	5,532,168	6,090,792	5,435,920
2512	BALANCE FORWARD TO NEW YEAR	-6,061,453	0	0	0	0	0
3601	ASSOCIATION UNIT FEES	2,618,018	2,543,545	2,543,545	2,543,545	2,543,545	2,543,545
3713	CAM FEES	102,730	100,883	100,883	100,883	100,883	100,883
3720	TESTING FEES - CAM	13,098	9,440	9,440	9,440	9,440	9,440
3722	EDUCATION ACCREDITATION FEE	7,950	8,900	8,900	8,900	8,900	8,900
3753	ADMINISTRATION FEE-C	0	65	65	65	65	65
3776	LATE FEES	29,761	20,520	20,520	20,520	20,520	20,520
3777	MEDIATION / ARBITRATION FILING FEE	21,050	14,250	14,250	14,250	14,250	14,250
4029	HANDBOOK SALES	0	12	12	12	12	12
4326	TREASURER'S INTEREST DISTRIB	255,001	30,663	30,663	30,663	30,663	30,663
4331	INTEREST INCOME	5,641	2,868	2,868	2,868	2,868	2,868
TOTAL REVENUES FOR BUDGET ACCOUNT 3820		2,238,731	8,792,600	8,821,938	8,263,314	8,821,938	8,167,066
EXPENDITURE							
01	PERSONNEL SERVICES						
5100	SALARIES	951,833	1,239,452	1,505,277	1,581,375	1,563,659	1,642,266
5200	WORKERS COMPENSATION	21,957	30,595	30,381	30,089	31,705	31,481
5300	RETIREMENT	203,432	260,243	325,678	340,769	336,917	352,491
5400	PERSONNEL ASSESSMENT	4,315	4,335	7,815	7,815	8,170	8,170
5420	COLLECTIVE BARGAINING ASSESSMENT	90	96	96	96	96	96
5430	LABOR RELATIONS ASSESSMENT	1,194	1,194	931	931	931	931
5500	GROUP INSURANCE	132,899	200,376	258,651	248,952	270,543	260,268
5700	PAYROLL ASSESSMENT	799	808	2,360	2,360	2,467	2,467
5750	RETIRED EMPLOYEES GROUP INSURANCE	29,602	39,415	38,987	39,535	40,499	41,057
5800	UNEMPLOYMENT COMPENSATION	596	0	382	792	397	822
5840	MEDICARE	13,562	17,967	21,827	22,933	22,674	23,816
5860	BOARD AND COMMISSION PAY	2,720	2,640	2,640	2,640	2,640	2,640
5930	LONGEVITY PAY	5,938	0	6,150	7,000	6,150	7,000
5970	TERMINAL ANNUAL LEAVE PAY	10,633	0	0	0	0	0
TOTAL FOR CATEGORY 01		1,379,570	1,797,121	2,201,175	2,285,287	2,286,848	2,373,505
02	OUT-OF-STATE TRAVEL						
6100	PER DIEM OUT-OF-STATE	624	1,085	1,085	1,085	1,085	1,085
6130	PUBLIC TRANS OUT-OF-STATE	25	83	83	83	83	83
6140	PERSONAL VEHICLE OUT-OF-STATE	39	115	115	115	115	115
6150	COMM AIR TRANS OUT-OF-STATE	301	610	610	610	610	610
6151	COMM AIR TRANS OUT-OF-STATE-A	0	60	60	60	60	60
TOTAL FOR CATEGORY 02		989	1,953	1,953	1,953	1,953	1,953

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
03	IN-STATE TRAVEL						
6200	PER DIEM IN-STATE	782	4,514	4,514	4,514	4,514	4,514
6210	FS DAILY RENTAL IN-STATE	73	0	0	0	0	0
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	3,577	4,476	5,128	5,128	5,128	5,128
6215	NON-FS VEHICLE RENTAL IN-STATE	156	940	940	940	940	940
6240	PERSONAL VEHICLE IN-STATE	97	486	486	486	486	486
6250	COMM AIR TRANS IN-STATE	495	5,097	5,097	5,097	5,097	5,097
	TOTAL FOR CATEGORY 03	5,180	15,513	16,165	16,165	16,165	16,165
04	OPERATING						
7020	OPERATING SUPPLIES	2,059	1,672	1,766	1,766	1,766	1,766
7022	OPERATING SUPPLIES-B	0	321	321	321	321	321
7030	FREIGHT CHARGES	0	13	13	13	13	13
7040	NON-STATE PRINTING SERVICES	686	680	680	680	680	680
7044	PRINTING AND COPYING - C	2,371	2,691	2,691	2,691	2,691	2,691
7045	STATE PRINTING CHARGES	1,242	1,258	1,290	1,290	1,290	1,290
7050	EMPLOYEE BOND INSURANCE	59	59	59	59	62	62
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,669	0	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,561	2,561	1,781	1,776	1,862	1,857
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,669	2,822	2,821	2,951	2,951
7060	CONTRACTS	679	47	47	47	47	47
7065	CONTRACTS - E	6,938	7,417	3,920	0	3,920	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	974	1,169	0	0	0	0
7080	LEGAL AND COURT	0	1,250	1,250	1,250	1,250	1,250
7110	NON-STATE OWNED OFFICE RENT	191,063	199,000	182,379	186,662	191,009	195,509
7120	ADVERTISING & PUBLIC RELATIONS	744	1,097	1,097	1,097	1,097	1,097
7255	B & G LEASE ASSESSMENT	1,660	1,715	4,459	4,459	4,459	4,459
7285	POSTAGE - STATE MAILROOM	17,350	12,531	15,772	15,772	15,772	15,772
7286	MAIL STOP-STATE MAILROM	1,723	0	0	0	0	0
7289	EITS PHONE LINE AND VOICEMAIL	5,803	5,821	5,914	5,972	6,144	6,202
7290	PHONE, FAX, COMMUNICATION LINE	273	203	203	203	203	203
7296	EITS LONG DISTANCE CHARGES	0	1,140	0	0	0	0
7297	EITS 800 TOLL FREE CHARGES	400	290	290	290	290	290
7300	DUES AND REGISTRATIONS	150	475	1,080	1,080	1,080	1,080
7430	PROFESSIONAL SERVICES	125	0	0	0	0	0
7637	NOTARY FEE APPLY OR RENEW	152	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	4,948	6,437	4,989	4,989	4,989	4,989
	TOTAL FOR CATEGORY 04	244,629	250,516	232,823	233,238	241,896	242,529
05	EQUIPMENT						
8241	NEW FURNISHINGS <\$5,000 - A	0	0	3,323	0	3,323	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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	1,688	0	1,688	0
	TOTAL FOR CATEGORY 05	0	0	5,011	0	5,011	0
11	REAL ESTATE ADMIN COST ALLOCATION						
7396	COST ALLOCATION - C	158,425	145,849	190,769	192,340	190,769	192,340
	TOTAL FOR CATEGORY 11	158,425	145,849	190,769	192,340	190,769	192,340
15	MEDIATION EXPENSES						
7060	CONTRACTS	53,262	69,178	52,262	52,262	52,262	52,262
	TOTAL FOR CATEGORY 15	53,262	69,178	52,262	52,262	52,262	52,262
18	COMMISSION EXPENSES						
6200	PER DIEM IN-STATE	753	8,483	8,483	8,483	8,483	8,483
6215	NON-FS VEHICLE RENTAL IN-STATE	300	1,721	1,721	1,721	1,721	1,721
6240	PERSONAL VEHICLE IN-STATE	828	2,037	2,037	2,037	2,037	2,037
6250	COMM AIR TRANS IN-STATE	1,590	6,096	6,096	6,096	6,096	6,096
7020	OPERATING SUPPLIES	15	38	38	38	38	38
7030	FREIGHT CHARGES	129	325	325	325	325	325
7044	PRINTING AND COPYING - C	504	459	459	459	459	459
7045	STATE PRINTING CHARGES	89	0	0	0	0	0
7080	LEGAL AND COURT	3,157	8,640	8,640	8,640	8,640	8,640
7285	POSTAGE - STATE MAILROOM	826	855	855	855	855	855
7430	PROFESSIONAL SERVICES	2,740	0	0	0	0	0
7980	OPERATING LEASE PAYMENTS	549	0	550	550	550	550
	TOTAL FOR CATEGORY 18	11,480	28,654	29,204	29,204	29,204	29,204
26	INFORMATION SERVICES						
7073	SOFTWARE LICENSE/MNT CONTRACTS	1,538	28,069	27,729	27,729	27,834	27,834
7547	EITS BUSINESS PRODUCTIVITY SUITE	7,437	9,174	15,036	15,209	15,727	15,900
7554	EITS INFRASTRUCTURE ASSESSMENT	6,786	6,771	12,262	11,752	12,819	12,286
7556	EITS SECURITY ASSESSMENT	2,384	2,380	3,287	3,280	3,436	3,429
7557	EITS NAS CARD READER	109	109	418	418	418	418
8371	COMPUTER HARDWARE <\$5,000 - A	39,354	7,769	149	0	149	0
	TOTAL FOR CATEGORY 26	57,608	54,272	58,881	58,388	60,383	59,867
30	TRAINING						
6100	PER DIEM OUT-OF-STATE	0	543	543	543	543	543
6140	PERSONAL VEHICLE OUT-OF-STATE	0	47	47	47	47	47
6150	COMM AIR TRANS OUT-OF-STATE	0	254	254	254	254	254
7300	DUES AND REGISTRATIONS	1,200	375	1,200	1,200	1,200	1,200
	TOTAL FOR CATEGORY 30	1,200	1,219	2,044	2,044	2,044	2,044

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
80	B&I ADMINISTRATION - DIRECTOR OFFICE COST ALLOC						
7395	COST ALLOCATION - B	154,505	165,160	269,546	280,905	269,546	280,905
	TOTAL FOR CATEGORY 80	154,505	165,160	269,546	280,905	269,546	280,905
82	B&I ADMINISTRATION - DHRM COST ALLOC						
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	6,404	6,404	0	0	0	0
	TOTAL FOR CATEGORY 82	6,404	6,404	0	0	0	0
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	6,090,792	5,532,168	4,978,771	5,435,920	4,783,535
	TOTAL FOR CATEGORY 86	0	6,090,792	5,532,168	4,978,771	5,435,920	4,783,535
87	PURCHASING ASSESSMENT						
7393	PURCHASING ASSESSMENT	1,411	1,411	0	0	0	0
	TOTAL FOR CATEGORY 87	1,411	1,411	0	0	0	0
88	STATEWIDE COST ALLOCATION PLAN						
7384	STATEWIDE COST ALLOCATION	25,405	18,962	18,962	18,962	18,962	18,962
	TOTAL FOR CATEGORY 88	25,405	18,962	18,962	18,962	18,962	18,962
89	AG COST ALLOCATION PLAN						
7391	ATTORNEY GENERAL COST ALLOC	138,663	145,596	210,975	113,795	210,975	113,795
	TOTAL FOR CATEGORY 89	138,663	145,596	210,975	113,795	210,975	113,795
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3820	2,238,731	8,792,600	8,821,938	8,263,314	8,821,938	8,167,066

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

Budget Account: 3820 B&I - COMMON INTEREST COMMUNITIES

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
REVENUE								
E900	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	96,248	0	0	0	-96,248
		TOTAL FOR REVENUE	0	96,248	0	0	0	-96,248
EXPENSE								
01	PERSONNEL SERVICES							
E900	5100	SALARIES	-58,382	-60,891	0	0	58,382	60,891
E900	5200	WORKERS COMPENSATION	-1,324	-1,392	0	0	1,324	1,392
E900	5300	RETIREMENT	-11,239	-11,722	0	0	11,239	11,722
E900	5400	PERSONNEL ASSESSMENT	-355	-355	0	0	355	355
E900	5500	GROUP INSURANCE	-11,892	-11,316	0	0	11,892	11,316
E900	5700	PAYROLL ASSESSMENT	-107	-107	0	0	107	107
E900	5750	RETIRED EMPLOYEES GROUP INSURANCE	-1,512	-1,522	0	0	1,512	1,522
E900	5800	UNEMPLOYMENT COMPENSATION	-15	-30	0	0	15	30
E900	5840	MEDICARE	-847	-883	0	0	847	883
		TOTAL FOR CATEGORY 01	-85,673	-88,218	0	0	85,673	88,218
04	OPERATING							
E900	7050	EMPLOYEE BOND INSURANCE	-3	-3	0	0	3	3
E900	7054	AG TORT CLAIM ASSESSMENT	-81	-81	0	0	81	81
E900	705A	NON B&G - PROP. & CONT. INSURANCE	-129	-130	0	0	129	130
E900	7110	NON-STATE OWNED OFFICE RENT	-8,630	-8,847	0	0	8,630	8,847
E900	7289	EITS PHONE LINE AND VOICEMAIL	-230	-230	0	0	230	230
		TOTAL FOR CATEGORY 04	-9,073	-9,291	0	0	9,073	9,291
26	INFORMATION SERVICES							
E900	7073	SOFTWARE LICENSE/MNT CONTRACTS	-105	-105	0	0	105	105
E900	7547	EITS BUSINESS PRODUCTIVITY SUITE	-691	-691	0	0	691	691
E900	7554	EITS INFRASTRUCTURE ASSESSMENT	-557	-534	0	0	557	534
E900	7556	EITS SECURITY ASSESSMENT	-149	-149	0	0	149	149
		TOTAL FOR CATEGORY 26	-1,502	-1,479	0	0	1,502	1,479
86	RESERVE							
E900	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	96,248	195,236	0	0	-96,248	-195,236
		TOTAL FOR CATEGORY 86	96,248	195,236	0	0	-96,248	-195,236
		TOTAL FOR EXPENSE	0	96,248	0	0	0	-96,248

Business and Industry-Nevada Real Estate Division
BA3820
Common Interest Communities
FY 2026 G01

Contributing:	8,812,421.00
Non-Contributing:	9,517.00
Total:	8,821,938.00

Balance	-										
Adjusted Fund Map	92.3189%	3.6339%	0.0000%	0.3165%	0.0000%	0.9477%	0.6137%	0.0000%	2.0388%	0.1304%	100.0000%
Balance Forward Cal	91.8105%	3.6014%	0.0000%	0.3118%	0.0000%	1.0343%	0.6540%	0.0000%	2.4464%	0.1416%	100.0000%

Revenue	3601	3713	3720	3722	3753	3776	3777	4029	4326	4331	Current Authority
	Association Unit Fee	Common Area Manager (CAM) Fees	Testing Fee - CAM	Education Accreditation Fee	Admin Charge	Late Fees	ADR Filing Fee	Handbook Sales	Treasurer's Interest Distribution	Interest Income	
00 Current Year Revenue	2,543,545	100,883	9,440	8,900	65	20,520	14,250	12	30,663	2,868	\$ 2,731,146
00 2511 Balance Forward from Previous Year	5,591,985	219,356	-	18,990	-	62,995	39,834	-	149,008	8,624	\$ 6,090,792
Revenue Total	8,135,530	320,239	9,440	27,890	65	83,515	54,084	12	179,671	11,492	\$ 8,821,938
Expenditures											
01 Personnel	1,881,000	74,042	9,440	6,448	-	19,309	12,505	-	41,541	2,657	\$ 2,046,942
02 Out-of-State Travel	1,803	71	-	6	-	19	12	-	40	3	\$ 1,953
03 In-State Travel	14,321	564	-	49	-	147	95	-	316	20	\$ 15,513
04 Operating	231,203	9,101	-	793	65	2,373	1,537	12	5,106	327	\$ 250,516
05 Equipment	-	-	-	-	-	-	-	-	-	-	\$ -
11 Transfer to NRED B/A 3823	134,646	5,300	-	462	-	1,382	895	-	2,974	190	\$ 145,849
15 Mediation Program	33,554	1,321	-	115	-	344	223	-	741	47	\$ 36,346
18 Commission Expenses	26,453	1,041	-	91	-	272	176	-	584	37	\$ 28,654
26 Information Services	50,103	1,972	-	172	-	514	333	-	1,107	71	\$ 54,272
30 Training	1,125	44	-	4	-	12	7	-	25	2	\$ 1,219
80 Transfer to B&I B/A 4681	152,474	6,002	-	523	-	1,565	1,014	-	3,367	215	\$ 165,160
82 Department Cost Allocation	5,912	233	-	20	-	61	39	-	131	8	\$ 6,404
86 Reserve	5,449,715	214,517	-	18,683	-	55,944	36,229	-	120,355	7,698	\$ 5,903,141
87 Purchasing Assessment	1,303	51	-	4	-	13	9	-	29	2	\$ 1,411
88 Statewide Cost Allocation Plan	17,506	689	-	60	-	180	116	-	387	25	\$ 18,962
89 AG Cost Allocation Plan	134,413	5,291	-	461	-	1,380	894	-	2,968	190	\$ 145,596
Expenditures Total	\$ 8,135,530	\$ 320,239	\$ 9,440	\$ 27,890	\$ 65	\$ 83,515	\$ 54,084	\$ 12	\$ 179,671	\$ 11,492	\$ 8,821,938
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Business and Industry-Nevada Real Estate Division
BA3820
Common Interest Communities

Proposed Budget Amendment A254683820

Contributing:	-
Non-Contributing:	-
Total:	-

	92.3189%	3.6339%	0.0000%	0.3165%	0.0000%	0.9477%	0.6137%	0.0000%	2.0388%	0.1304%	100.0000%	
Revenue	3601	3713	3720	3722	3753	3776	3777	4029	4326	4331		Work Program
	Association Unit Fee	Common Area Manager (CAM) Fees	Testing Fee - CAM	Education Accreditation Fee	Admin Charge	Late Fees	ADR Filing Fee	Handbook Sales	Treasurer's Interest Distribution	Interest Income		
00 Current Year Revenue	-	-	-	-	-	-	-	-	-	-	-	\$ -
00 2511 Balance Forward from Previous Year	-	-	-	-	-	-	-	-	-	-	-	\$ -
Revenue Total	-	-	-	-	-	-	-	-	-	-	-	\$ -
Expenditures												
01 Personnel	79,092	3,113	-	271	-	812	526	-	1,747	112		\$ 85,673
02 Out-of-State Travel	-	-	-	-	-	-	-	-	-	-		\$ -
03 In-State Travel	-	-	-	-	-	-	-	-	-	-		\$ -
04 Operating	8,376	330	-	29	-	86	56	-	185	12		\$ 9,073
11 Transfer to NRED B/A 3823	-	-	-	-	-	-	-	-	-	-		\$ -
15 Mediation Program	-	-	-	-	-	-	-	-	-	-		\$ -
18 Commission Expenses	-	-	-	-	-	-	-	-	-	-		\$ -
26 Information Services	1,387	55	-	5	-	14	9	-	31	2		\$ 1,502
30 Training	-	-	-	-	-	-	-	-	-	-		\$ -
80 Transfer to B&I B/A 4681	-	-	-	-	-	-	-	-	-	-		\$ -
82 Department Cost Allocation	-	-	-	-	-	-	-	-	-	-		\$ -
86 Reserve	(88,855)	(3,498)	-	(305)	-	(912)	(591)	-	(1,962)	(126)		\$ (96,248)
87 Purchasing Assessment	-	-	-	-	-	-	-	-	-	-		\$ -
88 Statewide Cost Allocation Plan	-	-	-	-	-	-	-	-	-	-		\$ -
89 AG Cost Allocation Plan	-	-	-	-	-	-	-	-	-	-		\$ -
Expenditures Total	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	\$ -	\$ -	\$ -	\$ 0		\$ 0
DIFFERENCE	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ (0)		\$ (0)

**Business and Industry-Nevada Real Estate Division
BA3820
Common Interest Communities**

FY 26 Revised Authority

Contributing:	8,812,421.00
Non-Contributing:	9,517.00
Total:	8,821,938.00

	92.3189%	3.6339%	0.0000%	0.3165%	0.0000%	0.9477%	0.6137%	0.0000%	2.0388%	0.1304%	100.0000%	
	3601	3713	3720	3722	3753	3776	3777	4029	4326	4331		Revised Authority
Revenue	Association Unit Fee	Common Area Manager (CAM) Fees	Testing Fee - CAM	Education Accreditation Fee	Admin Charge	Late Fees	ADR Filing Fee	Handbook Sales	Treasurer's Interest Distribution	Interest Income		
00 Current Year Revenue	2,543,545	100,883	9,440	8,900	65	20,520	14,250	12	30,663	2,868		\$ 2,731,146
00 2511 Balance Forward from Previous Year	5,591,985	219,356	-	18,990	-	62,995	39,834	-	149,008	8,624		\$ 6,090,792
Revenue Total	8,135,530	320,239	9,440	27,890	65	83,515	54,084	12	179,671	11,492		\$ 8,821,938
Expenditures												
01 Personnel	1,960,092	77,155	9,440	6,720	-	20,121	13,030	-	43,288	2,769		\$ 2,132,615
02 Out-of-State Travel	1,803	71	-	6	-	19	12	-	40	3		\$ 1,953
03 In-State Travel	14,321	564	-	49	-	147	95	-	316	20		\$ 15,513
04 Operating	239,579	9,431	-	821	65	2,459	1,593	12	5,291	338		\$ 259,589
11 Transfer to NRED B/A 3823	134,646	5,300	-	462	-	1,382	895	-	2,974	190		\$ 145,849
15 Mediation Program	33,554	1,321	-	115	-	344	223	-	741	47		\$ 36,346
18 Commission Expenses	26,453	1,041	-	91	-	272	176	-	584	37		\$ 28,654
26 Information Services	51,490	2,027	-	177	-	529	342	-	1,137	73		\$ 55,774
30 Training	1,125	44	-	4	-	12	7	-	25	2		\$ 1,219
80 Transfer to B&I B/A 4681	152,474	6,002	-	523	-	1,565	1,014	-	3,367	215		\$ 165,160
82 Department Cost Allocation	5,912	233	-	20	-	61	39	-	131	8		\$ 6,404
86 Reserve	5,360,860	211,020	-	18,378	-	55,032	35,638	-	118,393	7,573		\$ 5,806,893
87 Purchasing Assessment	1,303	51	-	4	-	13	9	-	29	2		\$ 1,411
88 Statewide Cost Allocation Plan	17,506	689	-	60	-	180	116	-	387	25		\$ 18,962
89 AG Cost Allocation Plan	134,413	5,291	-	461	-	1,380	894	-	2,968	190		\$ 145,596
Expenditures Total	\$ 8,135,530	\$ 320,239	\$ 9,440	\$ 27,890	\$ 65	\$ 83,515	\$ 54,084	\$ 12	\$ 179,671	\$ 11,492		\$ 8,821,938
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

Business and Industry-Nevada Real Estate Division
 BA3820
 Common Interest Communities
 FY 2027 G01

Contributing:	8,253,797.00
Non-Contributing:	9,517.00
Total:	8,263,314.00

Adjusted Fund Map	92.3533%	3.6362%	0.0000%	0.3168%	0.0000%	0.9418%	0.6110%	0.0000%	2.0112%	0.1297%	100.0000%
Balance Forward Cal	91.8105%	3.6014%	0.0000%	0.3118%	0.0000%	1.0343%	0.6540%	0.0000%	2.4464%	0.1416%	100.0000%

Revenue	3601	3713	3720	3722	3753	3776	3777	4029	4326	4331	Current Authority
	Association Unit Fee	Common Area Manager (CAM) Fees	Testing Fee - CAM	Education Accreditation Fee	Admin Charge	Late Fees	ADR Filing Fee	Handbook Sales	Treasurer's Interest Distribution	Interest Income	
00 Current Year Revenue	2,543,545	100,883	9,440	8,900	65	20,520	14,250	12	30,663	2,868	\$ 2,731,146
00 2511 Balance Forward from Previous Year	5,079,110	199,237	-	17,248	-	57,217	36,180	-	135,341	7,833	\$ 5,532,168
Revenue Total	7,622,655	300,120	9,440	26,148	65	77,737	50,430	12	166,004	10,701	\$ 8,263,314
Expenditures											
01 Personnel	2,101,820	82,753	9,440	7,210	-	21,435	13,905	-	45,773	2,951	\$ 2,285,287
02 Out-of-State Travel	1,804	71	-	6	-	18	12	-	39	3	\$ 1,953
03 In-State Travel	14,929	588	-	51	-	152	99	-	325	21	\$ 16,165
04 Operating	215,332	8,478	-	739	65	2,196	1,425	12	4,689	302	\$ 233,238
05 Equipment	-	-	-	-	-	-	-	-	-	-	\$ -
11 Transfer to NRED B/A 3823	177,632	6,994	-	609	-	1,812	1,175	-	3,868	249	\$ 192,340
15 Mediation Program	48,266	1,900	-	166	-	492	319	-	1,051	68	\$ 52,262
18 Commission Expenses	26,971	1,062	-	93	-	275	178	-	587	38	\$ 29,204
26 Information Services	53,923	2,123	-	185	-	550	357	-	1,174	76	\$ 58,388
30 Training	1,888	74	-	6	-	19	12	-	41	3	\$ 2,044
80 Transfer to B&I B/A 4681	259,425	10,214	-	890	-	2,646	1,716	-	5,650	364	\$ 280,905
82 Department Cost Allocation	-	-	-	-	-	-	-	-	-	-	\$ -
86 Reserve	4,598,060	181,036	-	15,773	-	46,892	30,420	-	100,136	6,455	\$ 4,978,771
87 Purchasing Assessment	-	-	-	-	-	-	-	-	-	-	\$ -
88 Statewide Cost Allocation Plan	17,512	689	-	60	-	179	116	-	381	25	\$ 18,962
89 AG Cost Allocation Plan	105,093	4,138	-	361	-	1,072	695	-	2,289	148	\$ 113,795
Expenditures Total	\$ 7,622,655	\$ 300,120	\$ 9,440	\$ 26,148	\$ 65	\$ 77,737	\$ 50,430	\$ 12	\$ 166,004	\$ 10,701	\$ 8,263,314
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**Business and Industry-Nevada Real Estate Division
BA3820
Common Interest Communities**

Proposed Budget Amendment A254683820

Contributing:	(96,248)
Non-Contributing:	-
Total:	(96,248)

	92.3533%	3.6362%	0.0000%	0.3168%	0.0000%	0.9418%	0.6110%	0.0000%	2.0112%	0.1297%	100.0000%	
Revenue	3601	3713	3720	3722	3753	3776	3777	4029	4326	4331		Work Program
	Association Unit Fee	Common Area Manager (CAM) Fees	Testing Fee - CAM	Education Accreditation Fee	Admin Charge	Late Fees	ADR Filing Fee	Handbook Sales	Treasurer's Interest Distribution	Interest Income		
00 Current Year Revenue	-	-	-	-	-	-	-	-	-	-		\$ -
00 2511 Balance Forward from Previous Year	(88,888)	(3,500)	-	(305)	-	(906)	(588)	-	(1,936)	(125)		\$ (96,248)
Revenue Total	(88,888)	(3,500)	-	(305)	-	(906)	(588)	-	(1,936)	(125)		\$ (96,248)
Expenditures												
01 Personnel	81,472	3,208	-	279	-	831	539	-	1,774	114		\$ 88,218
02 Out-of-State Travel	-	-	-	-	-	-	-	-	-	-		\$ -
03 In-State Travel	-	-	-	-	-	-	-	-	-	-		\$ -
04 Operating	8,581	338	-	29	-	88	57	-	187	12		\$ 9,291
11 Transfer to NRED B/A 3823	-	-	-	-	-	-	-	-	-	-		\$ -
15 Mediation Program	-	-	-	-	-	-	-	-	-	-		\$ -
18 Commission Expenses	-	-	-	-	-	-	-	-	-	-		\$ -
26 Information Services	1,366	54	-	5	-	14	9	-	30	2		\$ 1,479
30 Training	-	-	-	-	-	-	-	-	-	-		\$ -
80 Transfer to B&I B/A 4681	-	-	-	-	-	-	-	-	-	-		\$ -
82 Department Cost Allocation	-	-	-	-	-	-	-	-	-	-		\$ -
86 Reserve	(180,307)	(7,099)	-	(619)	-	(1,839)	(1,193)	-	(3,927)	(253)		\$ (195,236)
87 Purchasing Assessment	-	-	-	-	-	-	-	-	-	-		\$ -
88 Statewide Cost Allocation Plan	-	-	-	-	-	-	-	-	-	-		\$ -
89 AG Cost Allocation Plan	-	-	-	-	-	-	-	-	-	-		\$ -
Expenditures Total	\$ (88,888)	\$ (3,500)	\$ -	\$ (305)	\$ -	\$ (906)	\$ (588)	\$ -	\$ (1,936)	\$ (125)		\$ (96,248)
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -

**Business and Industry-Nevada Real Estate Division
BA3820
Common Interest Communities**

FY 27 Revised Authority

Contributing:	8,157,549.00
Non-Contributing:	9,517.00
Total:	8,167,066.00

	92.3533%	3.6362%	0.0000%	0.3168%	0.0000%	0.9418%	0.6110%	0.0000%	2.0112%	0.1297%	100.0000%	
	3601	3713	3720	3722	3753	3776	3777	4029	4326	4331		Revised Authority
Revenue	Association Unit Fee	Common Area Manager (CAM) Fees	Testing Fee - CAM	Education Accreditation Fee	Admin Charge	Late Fees	ADR Filing Fee	Handbook Sales	Treasurer's Interest Distribution	Interest Income		
00 Current Year Revenue	2,543,545	100,883	9,440	8,900	65	20,520	14,250	12	30,663	2,868		\$ 2,731,146
00 2511 Balance Forward from Previous Year	4,990,222	195,738	-	16,943	-	56,311	35,592	-	133,406	7,708		\$ 5,435,920
Revenue Total	7,533,767	296,621	9,440	25,843	65	76,831	49,842	12	164,069	10,576		\$ 8,167,066
Expenditures												
01 Personnel	2,183,292	85,961	9,440	7,489	-	22,266	14,444	-	47,547	3,065		\$ 2,373,505
02 Out-of-State Travel	1,804	71	-	6	-	18	12	-	39	3		\$ 1,953
03 In-State Travel	14,929	588	-	51	-	152	99	-	325	21		\$ 16,165
04 Operating	223,912	8,816	-	768	65	2,283	1,481	12	4,876	314		\$ 242,529
11 Transfer to NRED B/A 3823	177,632	6,994	-	609	-	1,812	1,175	-	3,868	249		\$ 192,340
15 Mediation Program	48,266	1,900	-	166	-	492	319	-	1,051	68		\$ 52,262
18 Commission Expenses	26,971	1,062	-	93	-	275	178	-	587	38		\$ 29,204
26 Information Services	55,289	2,177	-	190	-	564	366	-	1,204	78		\$ 59,867
30 Training	1,888	74	-	6	-	19	12	-	41	3		\$ 2,044
80 Transfer to B&I B/A 4681	259,425	10,214	-	890	-	2,646	1,716	-	5,650	364		\$ 280,905
82 Department Cost Allocation	-	-	-	-	-	-	-	-	-	-		\$ -
86 Reserve	4,417,753	173,937	-	15,154	-	45,053	29,227	-	96,209	6,202		\$ 4,783,535
87 Purchasing Assessment	-	-	-	-	-	-	-	-	-	-		\$ -
88 Statewide Cost Allocation Plan	17,512	689	-	60	-	179	116	-	381	25		\$ 18,962
89 AG Cost Allocation Plan	105,093	4,138	-	361	-	1,072	695	-	2,289	148		\$ 113,795
Expenditures Total	\$ 7,533,767	\$ 296,621	\$ 9,440	\$ 25,843	\$ 65	\$ 76,831	\$ 49,842	\$ 12	\$ 164,069	\$ 10,576		\$ 8,167,066
DIFFERENCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -