



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

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**MEMORANDUM**

March 19, 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 #46

Please consider the following amendments:

Amendment #	BA	Description	General Fund FY 2026	Highway Fund FY 2026	Other FY 2026	General Fund FY 2027	Highway Fund FY 2027	Other FY 2027
<b>Dept/Div:</b> NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A256952994	2994	The purpose of this budget amendment is to adjust the phased in approach for decision unit E145 and E146 from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.	-35,274	0	0	-51,000	0	0
<b>Dept/Div:</b> NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A256973012	3012	The purpose of this budget amendment is to adjust the phased in approach for decision unit E145 and E146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.	44,940	0	0	78,702	0	0
<b>Dept/Div:</b> NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A256943011	3011	The purpose of this budget amendment is to adjust the phased in approach for decision unit E146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.	-68,968	0	0	-30,712	0	0

**Dept/Div:** NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION

A256963018	3018	The purpose of this budget amendment is to adjust the phased in approach for decision unit E 146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.	7,349	0	0	22,795	0	0
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**Dept/Div:** NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION

A256833005	3005	The purpose of this budget amendment is to adjust the phased in approach for decision unit E 146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.	-16,883	0	0	44,120	0	0
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<b>Total for this Batch</b>			-68,836	0	0	63,905	0	0
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**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  
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 2994 - NSHE - GREAT BASIN COLLEGE  
Budget Amendment A256952994  
2025-2027 Biennium (FY26-27)**

Submitted March 19, 2025

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

Great Basin College (GBC) serves 10 of Nevada's most rural counties with the main campus in Elko and branch campuses in Battle Mountain, Ely, Pahrump, and Winnemucca. In the fall of 1999, the college initiated a Bachelor of Arts in Elementary Education. The Bachelor of Applied Science was implemented in the fall of 2001 and the Bachelor of Integrative and Professional Studies was implemented in the spring of 2002. Currently, GBC has over 10 different baccalaureate degrees and several other degree programs are under consideration. Two-year degrees offered are the Associate of Arts, Associate of Science, and Associate of General Studies. Two-year Associate of Applied Science degrees are available in business administration, computer office technology, criminal justice, diesel technology, early childhood education, electrical/instrumentation technology, industrial plant maintenance, and welding technology. Distance education technology, such as two-way interactive video and online modes, are utilized extensively to deliver programs throughout the service area. Students can complete over 15 degrees entirely through online education. In addition, GBC offers a wide range of dual enrollment opportunities to high school students.

**Purpose of Work Program**

The purpose of this budget amendment is to adjust the phased in approach for decision unit E145 and E146 from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.

**Justification**

Phasing in these decision units at these rates is consistent with prior budget policy.

**Expected Benefits to be Realized**

After transferring decision units E685 and M204 to one shot appropriation this ensures that the formula budgets are not negatively impacted.

**Explanation of Projections and Documentation**

Nebs 225  
Nebs 210  
Fund Map

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

The alternative would be not to amend the current request and not be consistent with prior budget policy.

**STATE OF NEVADA BUDGET AMENDMENT  
NEVADA SYSTEM OF HIGHER EDUCATION  
NSHE - GREAT BASIN COLLEGE  
B/A 2994 2025-2027 Biennium (FY26-27)**

G.L.#		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED						-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		THIRD		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2		
						BA # A251382994		BA # A252122994		BA # A256952994							
Description		Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2				
2501	APPROPRIATION CONTROL	18,780,503	18,996,114	-204,369	-204,369	132,718	132,718	-35,274	-51,000	-106,925	-122,651	-0.6%	-0.6%	18,673,578	18,873,463		
3700	REGISTRATION FEES	4,986,571	5,229,915							0	0	0.0%	0.0%	4,986,571	5,229,915		
3722	MISCELLANEOUS PROGRAM FEES	92,000	92,000							0	0	0.0%	0.0%	92,000	92,000		
3759	NON-RESIDENT TUITION	436,135	457,724							0	0	0.0%	0.0%	436,135	457,724		
<b>Total Revenues</b>		<b>24,295,209</b>	<b>24,775,753</b>	<b>-204,369</b>	<b>-204,369</b>	<b>132,718</b>	<b>132,718</b>	<b>-35,274</b>	<b>-51,000</b>	<b>-106,925</b>	<b>-122,651</b>	<b>-0.4%</b>	<b>-0.5%</b>	<b>24,188,284</b>	<b>24,653,102</b>		
Cat		EXPENDITURES															
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
01	5000 PERSONNEL SERVICES	-754,182	-257,530	-204,369	-204,369	132,718	132,718	-21,267	-24,875	-92,918	-96,526	12.3%	37.5%	-847,100	-354,056		
01	5100 SALARIES	2,716,556	2,716,556							0	0	0.0%	0.0%	2,716,556	2,716,556		
01	5101 NSHE UNIVERSITY SALARIES	11,718,216	11,718,216							0	0	0.0%	0.0%	11,718,216	11,718,216		
01	5102 LETTER OF APPOINTMENT	718,496	718,496							0	0	0.0%	0.0%	718,496	718,496		
01	5105 NSHE WAGES	29,227	29,227							0	0	0.0%	0.0%	29,227	29,227		
01	5190 SUPPLEMENTAL PAY/STIPEND	994,212	994,212							0	0	0.0%	0.0%	994,212	994,212		
01	5200 WORKERS COMPENSATION	101,719	101,376							0	0	0.0%	0.0%	101,719	101,376		
01	5300 RETIREMENT	3,172,931	3,172,931							0	0	0.0%	0.0%	3,172,931	3,172,931		
01	5400 PERSONNEL ASSESSMENT	20,248	20,248							0	0	0.0%	0.0%	20,248	20,248		
01	5430 LABOR RELATIONS ASSESSMENT	2,840	2,840							0	0	0.0%	0.0%	2,840	2,840		
01	5440 PERSONNEL SUBSIDY COST ALLOCATION	1,380	1,380							0	0	0.0%	0.0%	1,380	1,380		
01	5500 GROUP INSURANCE	2,234,507	2,126,276							0	0	0.0%	0.0%	2,234,507	2,126,276		
01	5750 RETIRED EMPLOYEES GROUP INSURANCE	373,860	360,872							0	0	0.0%	0.0%	373,860	360,872		
01	5800 UNEMPLOYMENT COMPENSATION	30	59							0	0	0.0%	0.0%	30	59		
01	5840 MEDICARE	209,302	209,302							0	0	0.0%	0.0%	209,302	209,302		
01	5904 VACANCY SAVINGS	-143,104	-143,100							0	0	-0.0%	-0.0%	-143,104	-143,100		
01	5930 LONGEVITY PAY	56,025	64,725							0	0	0.0%	0.0%	56,025	64,725		
04	7000 OPERATING	14,007	72,741					-14,007	-26,125	-14,007	-26,125	-100.0%	-35.9%	0	46,616		
04	7054 AG TORT CLAIM ASSESSMENT	15,214	15,176							0	0	0.0%	0.0%	15,214	15,176		
11	6100 PER DIEM OUT-OF-STATE	3,389	3,389							0	0	0.0%	0.0%	3,389	3,389		
11	6200 PER DIEM IN-STATE	11,500	11,500							0	0	0.0%	0.0%	11,500	11,500		
11	7000 OPERATING	107,364	107,364							0	0	0.0%	0.0%	107,364	107,364		
11	7120 ADVERTISING & PUBLIC RELATIONS	451	451							0	0	0.0%	0.0%	451	451		
11	7135 PROPANE UTILITIES	2,195	2,195							0	0	0.0%	0.0%	2,195	2,195		
11	7280 OUTSIDE POSTAGE	1,199	1,199							0	0	0.0%	0.0%	1,199	1,199		
11	7635 MISCELLANEOUS SERVICES	56,485	56,485							0	0	0.0%	0.0%	56,485	56,485		
14	6100 PER DIEM OUT-OF-STATE	2,551	2,551							0	0	0.0%	0.0%	2,551	2,551		
14	6200 PER DIEM IN-STATE	7,927	7,927							0	0	0.0%	0.0%	7,927	7,927		
14	7000 OPERATING	165,594	165,594							0	0	0.0%	0.0%	165,594	165,594		
14	7280 OUTSIDE POSTAGE	14	14							0	0	0.0%	0.0%	14	14		
14	7635 MISCELLANEOUS SERVICES	53,886	53,886							0	0	0.0%	0.0%	53,886	53,886		
15	6100 PER DIEM OUT-OF-STATE	1,267	1,267							0	0	0.0%	0.0%	1,267	1,267		

15	6200	PER DIEM IN-STATE	1,908	1,908						0	0	0.0%	0.0%	1,908	1,908	
15	7000	OPERATING	23,458	23,458						0	0	0.0%	0.0%	23,458	23,458	
15	7635	MISCELLANEOUS SERVICES	11,257	11,257						0	0	0.0%	0.0%	11,257	11,257	
16	6100	PER DIEM OUT-OF-STATE	2,603	2,603						0	0	0.0%	0.0%	2,603	2,603	
16	6200	PER DIEM IN-STATE	13,292	13,292						0	0	0.0%	0.0%	13,292	13,292	
16	7000	OPERATING	309,184	347,184						0	0	0.0%	0.0%	309,184	347,184	
16	7052	VEHICLE COMP & COLLISION INS	3,707	3,707						0	0	0.0%	0.0%	3,707	3,707	
16	7055	OTHER MISC INSURANCE POLICIES	166,790	166,790						0	0	0.0%	0.0%	166,790	166,790	
16	7059	AG VEHICLE LIABILITY INSURANCE	15,427	15,452						0	0	0.0%	0.0%	15,427	15,452	
16	7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947						0	0	0.0%	0.0%	55,947	55,947	
16	7280	OUTSIDE POSTAGE	26,345	26,345						0	0	0.0%	0.0%	26,345	26,345	
16	7635	MISCELLANEOUS SERVICES	61,252	61,252						0	0	0.0%	0.0%	61,252	61,252	
17	6100	PER DIEM OUT-OF-STATE	226	226						0	0	0.0%	0.0%	226	226	
17	6200	PER DIEM IN-STATE	4,985	4,985						0	0	0.0%	0.0%	4,985	4,985	
17	7000	OPERATING	344,251	344,251						0	0	0.0%	0.0%	344,251	344,251	
17	7132	ELECTRIC UTILITIES	441,513	441,513						0	0	0.0%	0.0%	441,513	441,513	
17	7134	NATURAL GAS UTILITIES	257,867	257,867						0	0	0.0%	0.0%	257,867	257,867	
17	7135	PROPANE UTILITIES	11,122	11,122						0	0	0.0%	0.0%	11,122	11,122	
17	7136	GARBAGE DISPOSAL UTILITIES	26,815	26,815						0	0	0.0%	0.0%	26,815	26,815	
17	7137	WATER & SEWER UTILITIES	112,795	112,795						0	0	0.0%	0.0%	112,795	112,795	
17	7635	MISCELLANEOUS SERVICES	458,592	458,592						0	0	0.0%	0.0%	458,592	458,592	
18	7445	SCHOLARSHIPS	50,567	50,567						0	0	0.0%	0.0%	50,567	50,567	
19	7000	OPERATING	0	0						0	0	0.0%	0.0%	0	0	
<b>Total Expenditures</b>			<b>24,295,209</b>	<b>24,775,753</b>	-204,369	-204,369	132,718	132,718	-35,274	-51,000	-106,925	-122,651	-0.4%	-0.5%	24,188,284	24,653,102

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

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E145	2501	APPROPRIATION CONTROL	253,348	546,616	332,519	717,434	79,171	170,818
E146	2501	APPROPRIATION CONTROL	239,007	501,125	124,562	279,307	-114,445	-221,818
E685	2501	APPROPRIATION CONTROL	204,369	204,369	0	0	-204,369	-204,369
M204	2501	APPROPRIATION CONTROL	-132,718	-132,718	0	0	132,718	132,718
TOTAL FOR REVENUE			564,006	1,119,392	457,081	996,741	-106,925	-122,651
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
E145	5000	PERSONNEL SERVICES	253,348	500,000	332,519	670,818	79,171	170,818
E146	5000	PERSONNEL SERVICES	225,000	475,000	124,562	279,307	-100,438	-195,693
E685	5000	PERSONNEL SERVICES	204,369	204,369	0	0	-204,369	-204,369
M204	5000	PERSONNEL SERVICES	-132,718	-132,718	0	0	132,718	132,718
TOTAL FOR CATEGORY 01			549,999	1,046,651	457,081	950,125	-92,918	-96,526
<b>04</b>	<b>OPERATING</b>							
E146	7000	OPERATING	14,007	26,125	0	0	-14,007	-26,125
TOTAL FOR CATEGORY 04			14,007	26,125	0	0	-14,007	-26,125
TOTAL FOR EXPENSE			564,006	1,072,776	457,081	950,125	-106,925	-122,651



Section A1: Line Item Detail by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	14,915,240	14,649,768
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-757,488	-757,488
5100	SALARIES	2,561,395	2,656,188	2,741,985	2,741,985
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,724,139	11,724,139
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,945	101,406
5300	RETIREMENT	2,389,022	2,407,493	2,897,029	2,897,029
5400	PERSONNEL ASSESSMENT	11,328	11,380	11,232	11,232
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	3,638	3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,185	1,185
5500	GROUP INSURANCE	1,633,740	1,698,642	1,711,393	1,711,393
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	460,022	460,022
5800	UNEMPLOYMENT COMPENSATION	7,116	0	0	0
5840	MEDICARE	171,985	173,363	209,759	209,759
5904	VACANCY SAVINGS	0	-149,246	0	0
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	20,846,774	20,846,235
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	21,877	21,877
TOTAL FOR CATEGORY 04		22,566	22,570	21,877	21,877

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	180,388	180,388
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	288,470	288,470
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	5,027	5,027
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	10,973	10,973
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	630,699	630,699
<b>17</b>	<b>O&amp;M</b>				
6100	PER DIEM OUT-OF-STATE	226	226	226	226

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
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	301,731	301,731
7134	NATURAL GAS UTILITIES	127,781	127,781	127,781	127,781
7135	PROPANE UTILITIES	4,432	4,432	4,432	4,432
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	25,731	25,731
7137	WATER & SEWER UTILITIES	107,810	107,810	107,810	107,810
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
TOTAL FOR CATEGORY 17		1,415,129	1,375,539	1,375,539	1,375,539
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
TOTAL FOR CATEGORY 18		61,152	50,567	50,567	50,567
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	670,819	-2,943,760	-2,943,760
TOTAL FOR CATEGORY 19		0	670,819	-2,943,760	-2,943,760
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	323,094	108,585	0	0
TOTAL FOR CATEGORY 25		323,094	108,585	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	6,177	6,164
TOTAL REVENUES FOR DECISION UNIT M100		0	0	6,177	6,164
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	9,016	9,016
TOTAL FOR CATEGORY 01		0	0	9,016	9,016
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,663	-6,701
TOTAL FOR CATEGORY 04		0	0	-6,663	-6,701
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-973	-973

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,797	4,822
	TOTAL FOR CATEGORY 16	0	0	3,824	3,849
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	6,177	6,164
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	284,822	284,822
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	284,822	284,822
<b>EXPENDITURE</b>					
<b>11</b>	<b>INSTRUCTION</b>				
7135	PROPANE UTILITIES	0	0	2,195	2,195
	TOTAL FOR CATEGORY 11	0	0	2,195	2,195
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	139,782	139,782
7134	NATURAL GAS UTILITIES	0	0	130,086	130,086
7135	PROPANE UTILITIES	0	0	6,690	6,690
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,084	1,084
7137	WATER & SEWER UTILITIES	0	0	4,985	4,985
	TOTAL FOR CATEGORY 17	0	0	282,627	282,627
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	284,822	284,822
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,873,262	2,919,966
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,638	-3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	195	195
5904	VACANCY SAVINGS	0	0	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
	TOTAL FOR CATEGORY 01	0	0	-90,522	-81,818
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	20,714	58,714
7052	VEHICLE COMP & COLLISION INS	0	0	-347	-347
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-343	-343

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	0	0	20,024	58,024
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	2,943,760	2,943,760
	TOTAL FOR CATEGORY 19	0	0	2,943,760	2,943,760
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
<b>M201</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	97,530	97,530
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	97,530	97,530
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	97,530	97,530
	TOTAL FOR CATEGORY 01	0	0	97,530	97,530
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	97,530	97,530
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-644,223	-644,223
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	-644,223	-644,223
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	-644,223	-644,223
	TOTAL FOR CATEGORY 01	0	0	-644,223	-644,223
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	-644,223	-644,223
<b>M204</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-132,718	-132,718
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	-132,718	-132,718
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	-132,718	-132,718
	TOTAL FOR CATEGORY 01	0	0	-132,718	-132,718
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	-132,718	-132,718

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	683,689	562,695
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	683,689	562,695
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-25,429	-25,429
5101	NSHE UNIVERSITY SALARIES	0	0	-5,923	-5,923
5200	WORKERS COMPENSATION	0	0	-226	-30
5300	RETIREMENT	0	0	275,902	275,902
5430	LABOR RELATIONS ASSESSMENT	0	0	2,840	2,840
5500	GROUP INSURANCE	0	0	523,114	414,883
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-86,162	-99,150
5800	UNEMPLOYMENT COMPENSATION	0	0	30	59
5840	MEDICARE	0	0	-457	-457
	TOTAL FOR CATEGORY 01	0	0	683,689	562,695
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	683,689	562,695
<b>E145</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	253,348	546,616
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	253,348	546,616
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	253,348	500,000
	TOTAL FOR CATEGORY 01	0	0	253,348	500,000
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	0	46,616
	TOTAL FOR CATEGORY 04	0	0	0	46,616
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	253,348	546,616
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	239,007	501,125
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	239,007	501,125

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	225,000	475,000
	TOTAL FOR CATEGORY 01	0	0	225,000	475,000
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	14,007	26,125
	TOTAL FOR CATEGORY 04	0	0	14,007	26,125
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	239,007	501,125
<b>E685</b>	<b>STAFFING AND OPERATIONS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	204,369	204,369
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	204,369	204,369
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	204,369	204,369
	TOTAL FOR CATEGORY 01	0	0	204,369	204,369
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	204,369	204,369
	TOTAL REVENUES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,295,209	24,775,753
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,295,209	24,775,753

Section B1: Summary by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	18,780,503	18,996,114
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,295,209	24,775,753
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-754,182	-257,530
5100	SALARIES	2,561,395	2,656,188	2,716,556	2,716,556
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,718,216	11,718,216
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,719	101,376
5300	RETIREMENT	2,389,022	2,407,493	3,172,931	3,172,931
5400	PERSONNEL ASSESSMENT	11,328	11,380	20,248	20,248
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	2,840	2,840
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,380	1,380
5500	GROUP INSURANCE	1,633,740	1,698,642	2,234,507	2,126,276
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	373,860	360,872
5800	UNEMPLOYMENT COMPENSATION	7,116	0	30	59
5840	MEDICARE	171,985	173,363	209,302	209,302
5904	VACANCY SAVINGS	0	-149,246	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	21,452,263	21,836,086
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	14,007	72,741
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	15,214	15,176
TOTAL FOR CATEGORY 04		22,566	22,570	29,221	87,917



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7135	PROPANE UTILITIES	0	0	2,195	2,195
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	182,583	182,583
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	309,184	347,184
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	3,707	3,707
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	15,427	15,452
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	654,547	692,572

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>17</b>	<b>O&amp;M</b>				
6100	PER DIEM OUT-OF-STATE	226	226	226	226
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	441,513	441,513
7134	NATURAL GAS UTILITIES	127,781	127,781	257,867	257,867
7135	PROPANE UTILITIES	4,432	4,432	11,122	11,122
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	26,815	26,815
7137	WATER & SEWER UTILITIES	107,810	107,810	112,795	112,795
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
	TOTAL FOR CATEGORY 17	1,415,129	1,375,539	1,658,166	1,658,166
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
	TOTAL FOR CATEGORY 18	61,152	50,567	50,567	50,567
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	670,819	0	0
	TOTAL FOR CATEGORY 19	0	670,819	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	323,094	108,585	0	0
	TOTAL FOR CATEGORY 25	323,094	108,585	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,295,209	24,775,753

Section A1: Line Item Detail by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	14,915,240	14,649,768
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-757,488	-757,488
5100	SALARIES	2,561,395	2,656,188	2,741,985	2,741,985
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,724,139	11,724,139
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,945	101,406
5300	RETIREMENT	2,389,022	2,407,493	2,897,029	2,897,029
5400	PERSONNEL ASSESSMENT	11,328	11,380	11,232	11,232
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	3,638	3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,185	1,185
5500	GROUP INSURANCE	1,633,740	1,698,642	1,711,393	1,711,393
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	460,022	460,022
5800	UNEMPLOYMENT COMPENSATION	7,116	0	0	0
5840	MEDICARE	171,985	173,363	209,759	209,759
5904	VACANCY SAVINGS	0	-149,246	0	0
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	20,846,774	20,846,235
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	21,877	21,877
TOTAL FOR CATEGORY 04		22,566	22,570	21,877	21,877

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	180,388	180,388
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	288,470	288,470
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	5,027	5,027
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	10,973	10,973
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	630,699	630,699
<b>17</b>	<b>O&amp;M</b>				
6100	PER DIEM OUT-OF-STATE	226	226	226	226

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	301,731	301,731
7134	NATURAL GAS UTILITIES	127,781	127,781	127,781	127,781
7135	PROPANE UTILITIES	4,432	4,432	4,432	4,432
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	25,731	25,731
7137	WATER & SEWER UTILITIES	107,810	107,810	107,810	107,810
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
TOTAL FOR CATEGORY 17		1,415,129	1,375,539	1,375,539	1,375,539
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
TOTAL FOR CATEGORY 18		61,152	50,567	50,567	50,567
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	670,819	-2,943,760	-2,943,760
TOTAL FOR CATEGORY 19		0	670,819	-2,943,760	-2,943,760
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	323,094	108,585	0	0
TOTAL FOR CATEGORY 25		323,094	108,585	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	6,177	6,164
TOTAL REVENUES FOR DECISION UNIT M100		0	0	6,177	6,164
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	9,016	9,016
TOTAL FOR CATEGORY 01		0	0	9,016	9,016
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,663	-6,701
TOTAL FOR CATEGORY 04		0	0	-6,663	-6,701
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-973	-973

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,797	4,822
	TOTAL FOR CATEGORY 16	0	0	3,824	3,849
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	6,177	6,164
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	284,822	284,822
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	284,822	284,822
<b>EXPENDITURE</b>					
<b>11</b>	<b>INSTRUCTION</b>				
7135	PROPANE UTILITIES	0	0	2,195	2,195
	TOTAL FOR CATEGORY 11	0	0	2,195	2,195
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	139,782	139,782
7134	NATURAL GAS UTILITIES	0	0	130,086	130,086
7135	PROPANE UTILITIES	0	0	6,690	6,690
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,084	1,084
7137	WATER & SEWER UTILITIES	0	0	4,985	4,985
	TOTAL FOR CATEGORY 17	0	0	282,627	282,627
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	284,822	284,822
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,873,262	2,919,966
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,638	-3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	195	195
5904	VACANCY SAVINGS	0	0	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
	TOTAL FOR CATEGORY 01	0	0	-90,522	-81,818
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	20,714	58,714
7052	VEHICLE COMP & COLLISION INS	0	0	-347	-347
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-343	-343

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	0	0	20,024	58,024
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	2,943,760	2,943,760
	TOTAL FOR CATEGORY 19	0	0	2,943,760	2,943,760
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
<b>M201</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	97,530	97,530
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	97,530	97,530
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	97,530	97,530
	TOTAL FOR CATEGORY 01	0	0	97,530	97,530
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	97,530	97,530
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-644,223	-644,223
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	-644,223	-644,223
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	-644,223	-644,223
	TOTAL FOR CATEGORY 01	0	0	-644,223	-644,223
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	-644,223	-644,223
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	683,689	562,695
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	683,689	562,695
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-25,429	-25,429
5101	NSHE UNIVERSITY SALARIES	0	0	-5,923	-5,923
5200	WORKERS COMPENSATION	0	0	-226	-30

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5300	RETIREMENT	0	0	275,902	275,902
5430	LABOR RELATIONS ASSESSMENT	0	0	2,840	2,840
5500	GROUP INSURANCE	0	0	523,114	414,883
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-86,162	-99,150
5800	UNEMPLOYMENT COMPENSATION	0	0	30	59
5840	MEDICARE	0	0	-457	-457
	TOTAL FOR CATEGORY 01	0	0	683,689	562,695
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	683,689	562,695
<b>E145</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	332,519	717,434
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	332,519	717,434
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	332,519	670,818
	TOTAL FOR CATEGORY 01	0	0	332,519	670,818
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	0	46,616
	TOTAL FOR CATEGORY 04	0	0	0	46,616
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	332,519	717,434
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	124,562	279,307
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	124,562	279,307
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	124,562	279,307
	TOTAL FOR CATEGORY 01	0	0	124,562	279,307
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	124,562	279,307
	TOTAL REVENUES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,188,284	24,653,102
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,188,284	24,653,102



Section B1: Summary by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	18,673,578	18,873,463
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,188,284	24,653,102
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-847,100	-354,056
5100	SALARIES	2,561,395	2,656,188	2,716,556	2,716,556
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,718,216	11,718,216
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,719	101,376
5300	RETIREMENT	2,389,022	2,407,493	3,172,931	3,172,931
5400	PERSONNEL ASSESSMENT	11,328	11,380	20,248	20,248
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	2,840	2,840
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,380	1,380
5500	GROUP INSURANCE	1,633,740	1,698,642	2,234,507	2,126,276
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	373,860	360,872
5800	UNEMPLOYMENT COMPENSATION	7,116	0	30	59
5840	MEDICARE	171,985	173,363	209,302	209,302
5904	VACANCY SAVINGS	0	-149,246	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	21,359,345	21,739,560
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	0	46,616
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	15,214	15,176
TOTAL FOR CATEGORY 04		22,566	22,570	15,214	61,792

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7135	PROPANE UTILITIES	0	0	2,195	2,195
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	182,583	182,583
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	309,184	347,184
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	3,707	3,707
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	15,427	15,452
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	654,547	692,572

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>17</b>	<b>O&amp;M</b>				
6100	PER DIEM OUT-OF-STATE	226	226	226	226
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	441,513	441,513
7134	NATURAL GAS UTILITIES	127,781	127,781	257,867	257,867
7135	PROPANE UTILITIES	4,432	4,432	11,122	11,122
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	26,815	26,815
7137	WATER & SEWER UTILITIES	107,810	107,810	112,795	112,795
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
	TOTAL FOR CATEGORY 17	1,415,129	1,375,539	1,658,166	1,658,166
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
	TOTAL FOR CATEGORY 18	61,152	50,567	50,567	50,567
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	670,819	0	0
	TOTAL FOR CATEGORY 19	0	670,819	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	323,094	108,585	0	0
	TOTAL FOR CATEGORY 25	323,094	108,585	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,188,284	24,653,102

The Nevada System of Higher Education has not prepared a fund map for this work program, as it would not be materially different than the Cumulative Summary Sheet, automatically generated by NEBS.



**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  
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 3012 - NSHE - WESTERN NEVADA COLLEGE  
Budget Amendment A256973012  
2025-2027 Biennium (FY26-27)**

Submitted March 19, 2025

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

Western Nevada College (WNC) serves approximately 5,000 students each year across a 12,015 square mile service area as well as online. The college has campuses in Carson City, Minden, and Fallon, and maintains educational sites in Fernley, Yerington, and Hawthorne. WNC offers workforce and university transfer programs, non-credit and developmental programs coupled with a variety of student support services to help students succeed.

**Purpose of Work Program**

The purpose of this budget amendment is to adjust the phased in approach for decision unit E145 and E146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.

**Justification**

Phasing in this decision unit at these rates is consistent with prior budget policy.

**Expected Benefits to be Realized**

After transferring decision units E685 and M204 to one shot appropriation this ensures that the formula budgets are not negatively impacted.

**Explanation of Projections and Documentation**

Nebs 225  
Nebs 210  
Fund Map

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

The alternative would be not to amend the current request and not be consistent with prior budget policy.

**STATE OF NEVADA BUDGET AMENDMENT  
NEVADA SYSTEM OF HIGHER EDUCATION  
NSHE - WESTERN NEVADA COLLEGE  
B/A 3012 2025-2027 Biennium (FY26-27)**

G.L.#		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED						-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		THIRD		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2		
						BA # A251683012		BA # A251443012		BA # A256973012							
Description		Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2				
2501		APPROPRIATION CONTROL	22,148,208	22,374,812	-469,062	-469,062	-110,685	-110,685	44,940	78,702	-534,807	-501,045	-2.4%	-2.2%	21,613,401	21,873,767	
3700		REGISTRATION FEES	4,858,006	4,955,166							0	0	0.0%	0.0%	4,858,006	4,955,166	
3722		MISCELLANEOUS PROGRAM FEES	9,423	9,611							0	0	0.0%	0.0%	9,423	9,611	
3750		ADMINISTRATION FEE	47,633	48,586							0	0	0.0%	0.0%	47,633	48,586	
3759		NON-RESIDENT TUITION	272,395	277,843							0	0	0.0%	0.0%	272,395	277,843	
<b>Total Revenues</b>			<b>27,335,665</b>	<b>27,666,018</b>	<b>-469,062</b>	<b>-469,062</b>	<b>-110,685</b>	<b>-110,685</b>	<b>44,940</b>	<b>78,702</b>	<b>-534,807</b>	<b>-501,045</b>	<b>-2.0%</b>	<b>-1.8%</b>	<b>26,800,858</b>	<b>27,164,973</b>	
		<b>EXPENDITURES</b>															
Cat	G.L.#	Description															
01	5000	PERSONNEL SERVICES	110,685	110,685			-110,685	-110,685			-110,685	-110,685	-100.0%	-100.0%	0	0	
01	5100	SALARIES	2,748,428	2,771,479							0	0	0.0%	0.0%	2,748,428	2,771,479	
01	5101	NSHE UNIVERSITY SALARIES	10,939,276	11,044,276							0	0	0.0%	0.0%	10,939,276	11,044,276	
01	5102	LETTER OF APPOINTMENT	1,014,300	1,248,401					-12,385	-41,920	-12,385	-41,920	-1.2%	-3.4%	1,001,915	1,206,481	
01	5105	NSHE WAGES	177,876	177,876							0	0	0.0%	0.0%	177,876	177,876	
01	5185	NSHE PROFESSIONAL LOAS	197,481	197,481							0	0	0.0%	0.0%	197,481	197,481	
01	5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916							0	0	0.0%	0.0%	166,916	166,916	
01	5200	WORKERS COMPENSATION	90,812	90,617							0	0	0.0%	0.0%	90,812	90,617	
01	5300	RETIREMENT	3,130,360	3,155,009							0	0	0.0%	0.0%	3,130,360	3,155,009	
01	5400	PERSONNEL ASSESSMENT	16,874	16,874							0	0	0.0%	0.0%	16,874	16,874	
01	5430	LABOR RELATIONS ASSESSMENT	2,654	2,654							0	0	0.0%	0.0%	2,654	2,654	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	3,795	3,795							0	0	0.0%	0.0%	3,795	3,795	
01	5500	GROUP INSURANCE	1,892,137	1,806,146							0	0	0.0%	0.0%	1,892,137	1,806,146	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	354,517	345,395							0	0	0.0%	0.0%	354,517	345,395	
01	5800	UNEMPLOYMENT COMPENSATION	89	177							0	0	0.0%	0.0%	89	177	
01	5840	MEDICARE	198,483	200,340							0	0	0.0%	0.0%	198,483	200,340	
01	5904	VACANCY SAVINGS	-133,737	-133,672							0	0	-0.0%	-0.0%	-133,737	-133,672	
01	5930	LONGEVITY PAY	66,775	74,575							0	0	0.0%	0.0%	66,775	74,575	
04	7000	OPERATING	8,146	36,647					57,325	120,622	57,325	120,622	703.7%	329.1%	65,471	157,269	
04	7050	EMPLOYEE BOND INSURANCE	8	8							0	0	0.0%	0.0%	8	8	
04	7054	AG TORT CLAIM ASSESSMENT	13,476	13,443							0	0	0.0%	0.0%	13,476	13,443	
11	5102	LETTER OF APPOINTMENT	1,044,593	939,535							0	0	0.0%	0.0%	1,044,593	939,535	
11	6100	PER DIEM OUT-OF-STATE	4,277	4,277							0	0	0.0%	0.0%	4,277	4,277	
11	6200	PER DIEM IN-STATE	319	319							0	0	0.0%	0.0%	319	319	
11	7000	OPERATING	1,612,931	1,718,529	-469,062	-469,062					-469,062	-469,062	-29.1%	-27.3%	1,143,869	1,249,467	
11	7020	OPERATING SUPPLIES	32,848	32,848							0	0	0.0%	0.0%	32,848	32,848	
11	7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840							0	0	0.0%	0.0%	10,840	10,840	
11	7280	OUTSIDE POSTAGE	38	38							0	0	0.0%	0.0%	38	38	
11	7630	MISCELLANEOUS GOODS, MATERIALS	49,170	49,170							0	0	0.0%	0.0%	49,170	49,170	
11	7635	MISCELLANEOUS SERVICES	388,781	388,781							0	0	0.0%	0.0%	388,781	388,781	
14	6100	PER DIEM OUT-OF-STATE	3,737	3,737							0	0	0.0%	0.0%	3,737	3,737	



14	6200	PER DIEM IN-STATE	4,954	4,954							0	0	0.0%	0.0%	4,954	4,954
14	7000	OPERATING	120,493	120,493							0	0	0.0%	0.0%	120,493	120,493
14	7020	OPERATING SUPPLIES	9,902	9,902							0	0	0.0%	0.0%	9,902	9,902
14	7120	ADVERTISING & PUBLIC RELATIONS	200	200							0	0	0.0%	0.0%	200	200
14	7140	MAINTENANCE OF BLDGS AND GRDS	728	728							0	0	0.0%	0.0%	728	728
14	7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625							0	0	0.0%	0.0%	17,625	17,625
14	7635	MISCELLANEOUS SERVICES	14,142	14,142							0	0	0.0%	0.0%	14,142	14,142
15	6100	PER DIEM OUT-OF-STATE	3,878	3,878							0	0	0.0%	0.0%	3,878	3,878
15	6200	PER DIEM IN-STATE	11,375	11,375							0	0	0.0%	0.0%	11,375	11,375
15	7000	OPERATING	131,358	131,358							0	0	0.0%	0.0%	131,358	131,358
15	7020	OPERATING SUPPLIES	32,967	32,967							0	0	0.0%	0.0%	32,967	32,967
15	7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210							0	0	0.0%	0.0%	1,210	1,210
15	7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856							0	0	0.0%	0.0%	7,856	7,856
15	7200	FOOD	146	146							0	0	0.0%	0.0%	146	146
15	7280	OUTSIDE POSTAGE	319	319							0	0	0.0%	0.0%	319	319
15	7445	SCHOLARSHIPS	26,881	26,881							0	0	0.0%	0.0%	26,881	26,881
15	7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652							0	0	0.0%	0.0%	24,652	24,652
15	7635	MISCELLANEOUS SERVICES	33,718	33,718							0	0	0.0%	0.0%	33,718	33,718
16	6100	PER DIEM OUT-OF-STATE	5,723	5,723							0	0	0.0%	0.0%	5,723	5,723
16	6200	PER DIEM IN-STATE	8,368	8,368							0	0	0.0%	0.0%	8,368	8,368
16	7000	OPERATING	429,381	429,381							0	0	0.0%	0.0%	429,381	429,381
16	7020	OPERATING SUPPLIES	58,811	58,811							0	0	0.0%	0.0%	58,811	58,811
16	7052	VEHICLE COMP & COLLISION INS	7,002	7,002							0	0	0.0%	0.0%	7,002	7,002
16	7055	OTHER MISC INSURANCE POLICIES	201,727	201,727							0	0	0.0%	0.0%	201,727	201,727
16	7059	AG VEHICLE LIABILITY INSURANCE	25,379	25,421							0	0	0.0%	0.0%	25,379	25,421
16	7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254							0	0	0.0%	0.0%	106,254	106,254
16	7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490							0	0	0.0%	0.0%	57,490	57,490
16	7280	OUTSIDE POSTAGE	43,342	43,342							0	0	0.0%	0.0%	43,342	43,342
16	7630	MISCELLANEOUS GOODS, MATERIALS	103,061	103,061							0	0	0.0%	0.0%	103,061	103,061
16	7635	MISCELLANEOUS SERVICES	201,992	201,992							0	0	0.0%	0.0%	201,992	201,992
17	7000	OPERATING	3,830	3,830							0	0	0.0%	0.0%	3,830	3,830
17	7020	OPERATING SUPPLIES	158,962	158,962							0	0	0.0%	0.0%	158,962	158,962
17	7132	ELECTRIC UTILITIES	369,229	369,229							0	0	0.0%	0.0%	369,229	369,229
17	7133	OIL UTILITIES	67	67							0	0	0.0%	0.0%	67	67
17	7134	NATURAL GAS UTILITIES	295,136	295,136							0	0	0.0%	0.0%	295,136	295,136
17	7135	PROPANE UTILITIES	185	185							0	0	0.0%	0.0%	185	185
17	7136	GARBAGE DISPOSAL UTILITIES	7	7							0	0	0.0%	0.0%	7	7
17	7137	WATER & SEWER UTILITIES	73,328	73,328							0	0	0.0%	0.0%	73,328	73,328
17	7138	OTHER UTILITIES	4,646	4,646							0	0	0.0%	0.0%	4,646	4,646
17	7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938							0	0	0.0%	0.0%	3,938	3,938
17	7280	OUTSIDE POSTAGE	73	73							0	0	0.0%	0.0%	73	73
17	7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692							0	0	0.0%	0.0%	39,692	39,692
17	7635	MISCELLANEOUS SERVICES	374,268	374,268							0	0	0.0%	0.0%	374,268	374,268
18	7445	SCHOLARSHIPS	170,900	170,900							0	0	0.0%	0.0%	170,900	170,900
18	7635	MISCELLANEOUS SERVICES	3,585	3,585							0	0	0.0%	0.0%	3,585	3,585
19	7000	OPERATING	0	0							0	0	0.0%	0.0%	0	0
		<b>Total Expenditures</b>	<b>27,335,665</b>	<b>27,666,018</b>	-469,062	-469,062	-110,685	-110,685	44,940	78,702	-534,807	-501,045	-2.0%	-1.8%	26,800,858	27,164,973

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

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E145	2501	APPROPRIATION CONTROL	183,439	385,989	240,763	506,611	57,324	120,622
E146	2501	APPROPRIATION CONTROL	288,609	522,711	276,224	480,791	-12,385	-41,920
E685	2501	APPROPRIATION CONTROL	110,685	110,685	0	0	-110,685	-110,685
M204	2501	APPROPRIATION CONTROL	469,062	469,062	0	0	-469,062	-469,062
TOTAL FOR REVENUE			1,051,795	1,488,447	516,987	987,402	-534,808	-501,045
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
E685	5000	PERSONNEL SERVICES	110,685	110,685	0	0	-110,685	-110,685
E146	5102	LETTER OF APPOINTMENT	288,609	522,711	276,224	480,791	-12,385	-41,920
TOTAL FOR CATEGORY 01			399,294	633,396	276,224	480,791	-123,070	-152,605
<b>04</b>	<b>OPERATING</b>							
E145	7000	OPERATING	8,146	36,647	65,470	157,269	57,324	120,622
TOTAL FOR CATEGORY 04			8,146	36,647	65,470	157,269	57,324	120,622
<b>11</b>	<b>INSTRUCTION</b>							
M204	7000	OPERATING	469,062	469,062	0	0	-469,062	-469,062
TOTAL FOR CATEGORY 11			469,062	469,062	0	0	-469,062	-469,062
TOTAL FOR EXPENSE			876,502	1,139,105	341,694	638,060	-534,808	-501,045

Section A1: Line Item Detail by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	16,006,534	18,808,563	16,330,950	16,218,093
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	660,767	0	0
2512	BALANCE FORWARD TO NEW YEAR	-660,767	0	0	0
3700	REGISTRATION FEES	4,456,104	4,762,751	4,858,006	4,955,166
3722	MISCELLANEOUS PROGRAM FEES	4,894	9,238	9,423	9,611
3750	ADMINISTRATION FEE	45,784	46,699	47,633	48,586
3759	NON-RESIDENT TUITION	200,162	267,054	272,395	277,843
4220	CLASSIFIED RETENTION INCENTIVES	52,020	52,020	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	67,651	20,242	0	0
4611	TRANSFER IN FED ARPA	68,808	0	0	0
4750	TRANS FROM DHHS - DIRECTOR	500,000	0	0	0
4751	TRANSFER FROM INMATE WELFARE	18,756	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		20,759,946	24,627,334	21,518,407	21,509,299
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	-351,264	349,937	0	0
5100	SALARIES	2,262,899	2,345,214	2,735,632	2,735,632
5101	NSHE UNIVERSITY SALARIES	8,230,967	8,230,967	10,765,384	10,765,384
5102	LETTER OF APPOINTMENT	2,235,635	2,145,633	2,145,633	2,145,633
5105	NSHE WAGES	177,876	177,876	177,876	177,876
5185	NSHE PROFESSIONAL LOAS	197,481	197,481	197,481	197,481
5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916	166,916	166,916
5200	WORKERS COMPENSATION	87,343	87,539	88,444	88,444
5300	RETIREMENT	2,178,307	2,194,493	2,819,866	2,819,866
5400	PERSONNEL ASSESSMENT	9,017	9,058	9,360	9,360
5430	LABOR RELATIONS ASSESSMENT	3,240	3,240	3,240	3,240
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,845	2,845	2,845	2,845
5500	GROUP INSURANCE	1,316,804	1,369,114	1,426,403	1,417,295
5750	RETIRED EMPLOYEES GROUP INSURANCE	326,362	336,323	429,333	429,333
5800	UNEMPLOYMENT COMPENSATION	6,280	0	0	0
5840	MEDICARE	152,170	153,366	195,774	195,774
5904	VACANCY SAVINGS	0	-129,293	0	0
TOTAL FOR CATEGORY 01		17,002,878	17,640,709	21,164,187	21,155,079
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	426	426	0	0
7054	AG TORT CLAIM ASSESSMENT	18,516	18,519	18,912	18,912

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 04	18,942	18,945	18,912	18,912
<b>11</b>	<b>INSTRUCTION</b>				
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	44,042	44,042
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	530,315	530,315
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381

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
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	5,894	5,894
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	11,659	11,659
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,233,702	1,233,702
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	272,689	272,689
7134	NATURAL GAS UTILITIES	157,161	157,161	157,161	157,161
7135	PROPANE UTILITIES	185	185	185	185
7137	WATER & SEWER UTILITIES	70,061	70,061	70,061	70,061
7138	OTHER UTILITIES	4,567	4,567	4,567	4,567
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,085,426	1,085,426
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	3,134,761	-3,134,761	-3,134,761
TOTAL FOR CATEGORY 19		0	3,134,761	-3,134,761	-3,134,761
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		20,759,946	24,627,334	21,518,407	21,509,299
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	7,807	7,817
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,807	7,817
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	7,514	7,514
	TOTAL FOR CATEGORY 01	0	0	7,514	7,514
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-5,760	-5,792
	TOTAL FOR CATEGORY 04	0	0	-5,760	-5,792
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,838	-1,838
7059	AG VEHICLE LIABILITY INSURANCE	0	0	7,891	7,933
	TOTAL FOR CATEGORY 16	0	0	6,053	6,095
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,807	7,817
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	237,935	237,935
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	237,935	237,935
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	96,540	96,540
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	0	0	137,975	137,975
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	0	0	3,267	3,267
7138	OTHER UTILITIES	0	0	79	79
	TOTAL FOR CATEGORY 17	0	0	237,935	237,935
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	237,935	237,935
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,968,322	1,976,186
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	1,968,322	1,976,186

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5102	LETTER OF APPOINTMENT	0	0	-1,105,962	-1,105,963
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,240	-3,240
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	950	950
5904	VACANCY SAVINGS	0	0	-133,737	-133,672
5930	LONGEVITY PAY	0	0	66,775	74,575
	TOTAL FOR CATEGORY 01	0	0	-1,175,214	-1,167,350
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	2,946	2,946
7059	AG VEHICLE LIABILITY INSURANCE	0	0	5,829	5,829
	TOTAL FOR CATEGORY 16	0	0	8,775	8,775
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	3,134,761	3,134,761
	TOTAL FOR CATEGORY 19	0	0	3,134,761	3,134,761
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	1,968,322	1,976,186
<b>M201</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-313,980	-313,980
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	-313,980	-313,980
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5102	LETTER OF APPOINTMENT	0	0	-313,980	-313,980
	TOTAL FOR CATEGORY 01	0	0	-313,980	-313,980
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	-313,980	-313,980
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,280,788	2,280,147
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	2,280,788	2,280,147
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5101	NSHE UNIVERSITY SALARIES	0	0	100,000	100,000
5200	WORKERS COMPENSATION	0	0	1,080	540
5300	RETIREMENT	0	0	19,250	19,250
5500	GROUP INSURANCE	0	0	11,892	11,316

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
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,590	2,500
5800	UNEMPLOYMENT COMPENSATION	0	0	25	50
5840	MEDICARE	0	0	1,450	1,450
	TOTAL FOR CATEGORY 01	0	0	136,287	135,106
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	81	81
<b>11</b>	<b>INSTRUCTION</b>				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
7000	OPERATING	0	0	1,099,827	1,205,425
	TOTAL FOR CATEGORY 11	0	0	2,144,420	2,144,960
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	2,280,788	2,280,147
<b>M204</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	469,062	469,062
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	469,062	469,062
	<b>EXPENDITURE</b>				
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	469,062	469,062
	TOTAL FOR CATEGORY 11	0	0	469,062	469,062
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	469,062	469,062
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	584,591	480,167
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	584,591	480,167
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-8,523	-8,523
5101	NSHE UNIVERSITY SALARIES	0	0	-31,108	-31,108
5200	WORKERS COMPENSATION	0	0	-112	0
5300	RETIREMENT	0	0	266,927	266,927
5430	LABOR RELATIONS ASSESSMENT	0	0	2,654	2,654
5500	GROUP INSURANCE	0	0	436,004	343,587
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-80,678	-92,797



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
5840	MEDICARE	0	0	-573	-573
	TOTAL FOR CATEGORY 01	0	0	584,591	480,167
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	584,591	480,167
<b>E145</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	183,439	385,989
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	183,439	385,989
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	21,319	44,370
5101	NSHE UNIVERSITY SALARIES	0	0	105,000	210,000
5200	WORKERS COMPENSATION	0	0	1,400	1,633
5300	RETIREMENT	0	0	24,317	48,966
5500	GROUP INSURANCE	0	0	17,838	33,948
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,272	6,359
5800	UNEMPLOYMENT COMPENSATION	0	0	64	127
5840	MEDICARE	0	0	1,832	3,689
	TOTAL FOR CATEGORY 01	0	0	175,042	349,092
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	8,146	36,647
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
	TOTAL FOR CATEGORY 04	0	0	8,397	36,897
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	183,439	385,989
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	288,609	522,711
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	288,609	522,711
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5102	LETTER OF APPOINTMENT	0	0	288,609	522,711
	TOTAL FOR CATEGORY 01	0	0	288,609	522,711
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	288,609	522,711
<b>E685</b>	<b>STAFFING AND OPERATIONS</b>				
	[See Attachment]				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	110,685	110,685
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	110,685	110,685
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	110,685	110,685
	TOTAL FOR CATEGORY 01	0	0	110,685	110,685
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	110,685	110,685
TOTAL REVENUES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	27,335,665	27,666,018
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	27,335,665	27,666,018

Section B1: Summary by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	16,006,534	18,808,563	22,148,208	22,374,812
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	660,767	0	0
2512	BALANCE FORWARD TO NEW YEAR	-660,767	0	0	0
3700	REGISTRATION FEES	4,456,104	4,762,751	4,858,006	4,955,166
3722	MISCELLANEOUS PROGRAM FEES	4,894	9,238	9,423	9,611
3750	ADMINISTRATION FEE	45,784	46,699	47,633	48,586
3759	NON-RESIDENT TUITION	200,162	267,054	272,395	277,843
4220	CLASSIFIED RETENTION INCENTIVES	52,020	52,020	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	67,651	20,242	0	0
4611	TRANSFER IN FED ARPA	68,808	0	0	0
4750	TRANS FROM DHHS - DIRECTOR	500,000	0	0	0
4751	TRANSFER FROM INMATE WELFARE	18,756	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	27,335,665	27,666,018
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	-351,264	349,937	110,685	110,685
5100	SALARIES	2,262,899	2,345,214	2,748,428	2,771,479
5101	NSHE UNIVERSITY SALARIES	8,230,967	8,230,967	10,939,276	11,044,276
5102	LETTER OF APPOINTMENT	2,235,635	2,145,633	1,014,300	1,248,401
5105	NSHE WAGES	177,876	177,876	177,876	177,876
5185	NSHE PROFESSIONAL LOAS	197,481	197,481	197,481	197,481
5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916	166,916	166,916
5200	WORKERS COMPENSATION	87,343	87,539	90,812	90,617
5300	RETIREMENT	2,178,307	2,194,493	3,130,360	3,155,009
5400	PERSONNEL ASSESSMENT	9,017	9,058	16,874	16,874
5430	LABOR RELATIONS ASSESSMENT	3,240	3,240	2,654	2,654
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,845	2,845	3,795	3,795
5500	GROUP INSURANCE	1,316,804	1,369,114	1,892,137	1,806,146
5750	RETIRED EMPLOYEES GROUP INSURANCE	326,362	336,323	354,517	345,395
5800	UNEMPLOYMENT COMPENSATION	6,280	0	89	177
5840	MEDICARE	152,170	153,366	198,483	200,340
5904	VACANCY SAVINGS	0	-129,293	-133,737	-133,672
5930	LONGEVITY PAY	0	0	66,775	74,575
TOTAL FOR CATEGORY 01		17,002,878	17,640,709	20,977,721	21,279,024
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	8,146	36,647
7050	EMPLOYEE BOND INSURANCE	426	426	8	8

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
7054	AG TORT CLAIM ASSESSMENT	18,516	18,519	13,476	13,443
	TOTAL FOR CATEGORY 04	18,942	18,945	21,630	50,098
<b>11</b>	<b>INSTRUCTION</b>				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	1,612,931	1,718,529
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	3,143,797	3,144,337
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723

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
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	7,002	7,002
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	25,379	25,421
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,248,530	1,248,572
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	369,229	369,229
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	157,161	157,161	295,136	295,136
7135	PROPANE UTILITIES	185	185	185	185
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	70,061	70,061	73,328	73,328
7138	OTHER UTILITIES	4,567	4,567	4,646	4,646
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,323,361	1,323,361
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	3,134,761	0	0
TOTAL FOR CATEGORY 19		0	3,134,761	0	0
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	27,335,665	27,666,018

Section A1: Line Item Detail by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	16,006,534	18,808,563	16,330,950	16,218,093
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	660,767	0	0
2512	BALANCE FORWARD TO NEW YEAR	-660,767	0	0	0
3700	REGISTRATION FEES	4,456,104	4,762,751	4,858,006	4,955,166
3722	MISCELLANEOUS PROGRAM FEES	4,894	9,238	9,423	9,611
3750	ADMINISTRATION FEE	45,784	46,699	47,633	48,586
3759	NON-RESIDENT TUITION	200,162	267,054	272,395	277,843
4220	CLASSIFIED RETENTION INCENTIVES	52,020	52,020	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	67,651	20,242	0	0
4611	TRANSFER IN FED ARPA	68,808	0	0	0
4750	TRANS FROM DHHS - DIRECTOR	500,000	0	0	0
4751	TRANSFER FROM INMATE WELFARE	18,756	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		20,759,946	24,627,334	21,518,407	21,509,299
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	-351,264	349,937	0	0
5100	SALARIES	2,262,899	2,345,214	2,735,632	2,735,632
5101	NSHE UNIVERSITY SALARIES	8,230,967	8,230,967	10,765,384	10,765,384
5102	LETTER OF APPOINTMENT	2,235,635	2,145,633	2,145,633	2,145,633
5105	NSHE WAGES	177,876	177,876	177,876	177,876
5185	NSHE PROFESSIONAL LOAS	197,481	197,481	197,481	197,481
5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916	166,916	166,916
5200	WORKERS COMPENSATION	87,343	87,539	88,444	88,444
5300	RETIREMENT	2,178,307	2,194,493	2,819,866	2,819,866
5400	PERSONNEL ASSESSMENT	9,017	9,058	9,360	9,360
5430	LABOR RELATIONS ASSESSMENT	3,240	3,240	3,240	3,240
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,845	2,845	2,845	2,845
5500	GROUP INSURANCE	1,316,804	1,369,114	1,426,403	1,417,295
5750	RETIRED EMPLOYEES GROUP INSURANCE	326,362	336,323	429,333	429,333
5800	UNEMPLOYMENT COMPENSATION	6,280	0	0	0
5840	MEDICARE	152,170	153,366	195,774	195,774
5904	VACANCY SAVINGS	0	-129,293	0	0
TOTAL FOR CATEGORY 01		17,002,878	17,640,709	21,164,187	21,155,079
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	426	426	0	0
7054	AG TORT CLAIM ASSESSMENT	18,516	18,519	18,912	18,912

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	18,942	18,945	18,912	18,912
<b>11</b>	<b>INSTRUCTION</b>				
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	44,042	44,042
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	530,315	530,315
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	5,894	5,894
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	11,659	11,659
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,233,702	1,233,702
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	272,689	272,689
7134	NATURAL GAS UTILITIES	157,161	157,161	157,161	157,161
7135	PROPANE UTILITIES	185	185	185	185
7137	WATER & SEWER UTILITIES	70,061	70,061	70,061	70,061
7138	OTHER UTILITIES	4,567	4,567	4,567	4,567
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,085,426	1,085,426
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	3,134,761	-3,134,761	-3,134,761
TOTAL FOR CATEGORY 19		0	3,134,761	-3,134,761	-3,134,761
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		20,759,946	24,627,334	21,518,407	21,509,299
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	7,807	7,817
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,807	7,817
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	7,514	7,514
	TOTAL FOR CATEGORY 01	0	0	7,514	7,514
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-5,760	-5,792
	TOTAL FOR CATEGORY 04	0	0	-5,760	-5,792
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,838	-1,838
7059	AG VEHICLE LIABILITY INSURANCE	0	0	7,891	7,933
	TOTAL FOR CATEGORY 16	0	0	6,053	6,095
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,807	7,817
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	237,935	237,935
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	237,935	237,935
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	96,540	96,540
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	0	0	137,975	137,975
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	0	0	3,267	3,267
7138	OTHER UTILITIES	0	0	79	79
	TOTAL FOR CATEGORY 17	0	0	237,935	237,935
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	237,935	237,935
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,968,322	1,976,186
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	1,968,322	1,976,186

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5102	LETTER OF APPOINTMENT	0	0	-1,105,962	-1,105,963
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,240	-3,240
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	950	950
5904	VACANCY SAVINGS	0	0	-133,737	-133,672
5930	LONGEVITY PAY	0	0	66,775	74,575
	TOTAL FOR CATEGORY 01	0	0	-1,175,214	-1,167,350
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	2,946	2,946
7059	AG VEHICLE LIABILITY INSURANCE	0	0	5,829	5,829
	TOTAL FOR CATEGORY 16	0	0	8,775	8,775
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	3,134,761	3,134,761
	TOTAL FOR CATEGORY 19	0	0	3,134,761	3,134,761
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	1,968,322	1,976,186
<b>M201</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-313,980	-313,980
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	-313,980	-313,980
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5102	LETTER OF APPOINTMENT	0	0	-313,980	-313,980
	TOTAL FOR CATEGORY 01	0	0	-313,980	-313,980
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	-313,980	-313,980
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,280,788	2,280,147
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	2,280,788	2,280,147
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5101	NSHE UNIVERSITY SALARIES	0	0	100,000	100,000
5200	WORKERS COMPENSATION	0	0	1,080	540
5300	RETIREMENT	0	0	19,250	19,250
5500	GROUP INSURANCE	0	0	11,892	11,316

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,590	2,500
5800	UNEMPLOYMENT COMPENSATION	0	0	25	50
5840	MEDICARE	0	0	1,450	1,450
	TOTAL FOR CATEGORY 01	0	0	136,287	135,106
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	81	81
<b>11</b>	<b>INSTRUCTION</b>				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
7000	OPERATING	0	0	1,099,827	1,205,425
	TOTAL FOR CATEGORY 11	0	0	2,144,420	2,144,960
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	2,280,788	2,280,147
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	584,591	480,167
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	584,591	480,167
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-8,523	-8,523
5101	NSHE UNIVERSITY SALARIES	0	0	-31,108	-31,108
5200	WORKERS COMPENSATION	0	0	-112	0
5300	RETIREMENT	0	0	266,927	266,927
5430	LABOR RELATIONS ASSESSMENT	0	0	2,654	2,654
5500	GROUP INSURANCE	0	0	436,004	343,587
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-80,678	-92,797
5840	MEDICARE	0	0	-573	-573
	TOTAL FOR CATEGORY 01	0	0	584,591	480,167
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	584,591	480,167
<b>E145</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	240,763	506,611
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	240,763	506,611

**EXPENDITURE**  
**01 PERSONNEL SERVICES**

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5100	SALARIES	0	0	21,319	44,370
5101	NSHE UNIVERSITY SALARIES	0	0	105,000	210,000
5200	WORKERS COMPENSATION	0	0	1,400	1,633
5300	RETIREMENT	0	0	24,317	48,966
5500	GROUP INSURANCE	0	0	17,838	33,948
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,272	6,359
5800	UNEMPLOYMENT COMPENSATION	0	0	64	127
5840	MEDICARE	0	0	1,832	3,689
TOTAL FOR CATEGORY 01		0	0	175,042	349,092
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	65,470	157,269
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
TOTAL FOR CATEGORY 04		0	0	65,721	157,519
TOTAL EXPENDITURES FOR DECISION UNIT E145		0	0	240,763	506,611
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	276,224	480,791
TOTAL REVENUES FOR DECISION UNIT E146		0	0	276,224	480,791
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5102	LETTER OF APPOINTMENT	0	0	276,224	480,791
TOTAL FOR CATEGORY 01		0	0	276,224	480,791
TOTAL EXPENDITURES FOR DECISION UNIT E146		0	0	276,224	480,791
TOTAL REVENUES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,800,857	27,164,973
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,800,857	27,164,973

Section B1: Summary by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	16,006,534	18,808,563	21,613,400	21,873,767
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	660,767	0	0
2512	BALANCE FORWARD TO NEW YEAR	-660,767	0	0	0
3700	REGISTRATION FEES	4,456,104	4,762,751	4,858,006	4,955,166
3722	MISCELLANEOUS PROGRAM FEES	4,894	9,238	9,423	9,611
3750	ADMINISTRATION FEE	45,784	46,699	47,633	48,586
3759	NON-RESIDENT TUITION	200,162	267,054	272,395	277,843
4220	CLASSIFIED RETENTION INCENTIVES	52,020	52,020	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	67,651	20,242	0	0
4611	TRANSFER IN FED ARPA	68,808	0	0	0
4750	TRANS FROM DHHS - DIRECTOR	500,000	0	0	0
4751	TRANSFER FROM INMATE WELFARE	18,756	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,800,857	27,164,973
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	-351,264	349,937	0	0
5100	SALARIES	2,262,899	2,345,214	2,748,428	2,771,479
5101	NSHE UNIVERSITY SALARIES	8,230,967	8,230,967	10,939,276	11,044,276
5102	LETTER OF APPOINTMENT	2,235,635	2,145,633	1,001,915	1,206,481
5105	NSHE WAGES	177,876	177,876	177,876	177,876
5185	NSHE PROFESSIONAL LOAS	197,481	197,481	197,481	197,481
5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916	166,916	166,916
5200	WORKERS COMPENSATION	87,343	87,539	90,812	90,617
5300	RETIREMENT	2,178,307	2,194,493	3,130,360	3,155,009
5400	PERSONNEL ASSESSMENT	9,017	9,058	16,874	16,874
5430	LABOR RELATIONS ASSESSMENT	3,240	3,240	2,654	2,654
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,845	2,845	3,795	3,795
5500	GROUP INSURANCE	1,316,804	1,369,114	1,892,137	1,806,146
5750	RETIRED EMPLOYEES GROUP INSURANCE	326,362	336,323	354,517	345,395
5800	UNEMPLOYMENT COMPENSATION	6,280	0	89	177
5840	MEDICARE	152,170	153,366	198,483	200,340
5904	VACANCY SAVINGS	0	-129,293	-133,737	-133,672
5930	LONGEVITY PAY	0	0	66,775	74,575
TOTAL FOR CATEGORY 01		17,002,878	17,640,709	20,854,651	21,126,419
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	65,470	157,269
7050	EMPLOYEE BOND INSURANCE	426	426	8	8

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	18,516	18,519	13,476	13,443
	TOTAL FOR CATEGORY 04	18,942	18,945	78,954	170,720
<b>11</b>	<b>INSTRUCTION</b>				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	1,143,869	1,249,467
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	2,674,735	2,675,275
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
<b>15</b>	<b>STUDENT SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723

State of Nevada - Budget Division  
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	7,002	7,002
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	25,379	25,421
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,248,530	1,248,572
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	369,229	369,229
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	157,161	157,161	295,136	295,136
7135	PROPANE UTILITIES	185	185	185	185
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	70,061	70,061	73,328	73,328
7138	OTHER UTILITIES	4,567	4,567	4,646	4,646
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,323,361	1,323,361
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	3,134,761	0	0
TOTAL FOR CATEGORY 19		0	3,134,761	0	0
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,800,857	27,164,973

The Nevada System of Higher Education has not prepared a fund map for this work program, as it would not be materially different than the Cumulative Summary Sheet, automatically generated by NEBS.





**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  
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 3011 - NSHE - COLLEGE OF SOUTHERN NEVADA  
Budget Amendment A256943011  
2025-2027 Biennium (FY26-27)**

Submitted March 19, 2025

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

Founded in 1971, the College of Southern Nevada primarily serves Clark County by providing educational and supporting services to address the social and economic needs of the community. Traditional and online programs leading to bachelor degrees, associate degrees, certificates of achievement, and selected skills certificates are offered in liberal arts as well as career and technical areas. Transfer agreements with the universities and the state college provide students with advanced learning opportunities. Additionally, the college works with the region's businesses and industry sectors to develop and facilitate training programs to meet the needs of southern Nevada's workforce.

**Purpose of Work Program**

The purpose of this budget amendment is to adjust the phased in approach for decision unit E146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.

**Justification**

Phasing in this decision unit at these rates is consistent with prior budget policy.

**Expected Benefits to be Realized**

After transferring decision units E685 and M204 to one shot appropriation this ensures that the formula budgets are not negatively impacted.

**Explanation of Projections and Documentation**

Nebs 225  
Nebs 210  
Fund Map

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

The alternative would be not to amend the current request and not be consistent with prior budget policy.

**STATE OF NEVADA BUDGET AMENDMENT  
NEVADA SYSTEM OF HIGHER EDUCATION  
NSHE - COLLEGE OF SOUTHERN NEVADA  
B/A 3011 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED						-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		THIRD		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2		
						BA # A251673011		BA # A251413011		BA # A256943011							
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2				
2501	APPROPRIATION CONTROL	133,786,731	133,143,032	-981,696	-981,696	-	-	-68,968	-30,712	-3,716,980	-3,678,724	-2.8%	-2.8%	130,069,751	129,464,308		
3700	REGISTRATION FEES	45,171,515	47,816,694			2,666,316	2,666,316			0	0	0.0%	0.0%	45,171,515	47,816,694		
3722	MISCELLANEOUS PROGRAM FEES	465,163	465,163							0	0	0.0%	0.0%	465,163	465,163		
3750	OPERATING CAPITAL INVESTMENT	70,855	70,855							0	0	0.0%	0.0%	70,855	70,855		
3759	NON-RESIDENT TUITION	3,554,982	3,738,615							0	0	0.0%	0.0%	3,554,982	3,738,615		
<b>Total Revenues</b>		<b>183,049,246</b>	<b>185,234,359</b>	<b>-981,696</b>	<b>-981,696</b>	<b>-</b>	<b>-</b>	<b>-68,968</b>	<b>-30,712</b>	<b>-3,716,980</b>	<b>-3,678,724</b>	<b>-2.0%</b>	<b>-2.0%</b>	<b>179,332,266</b>	<b>181,555,635</b>		
<b>EXPENDITURES</b>																	
Cat	G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2			
01	5000	PERSONNEL SERVICES	-13,757,979	-13,757,979			2,666,316	2,666,316			-2,666,316	-2,666,316	19.4%	19.4%	-16,424,295	-16,424,295	
01	5100	SALARIES	21,492,214	21,962,959							0	0	0.0%	0.0%	21,492,214	21,962,959	
01	5101	NSHE UNIVERSITY SALARIES	83,854,758	83,854,758							0	0	0.0%	0.0%	83,854,758	83,854,758	
01	5102	LETTER OF APPOINTMENT	10,929,500	10,929,500							0	0	0.0%	0.0%	10,929,500	10,929,500	
01	5105	NSHE WAGES	1,506,478	1,506,478							0	0	0.0%	0.0%	1,506,478	1,506,478	
01	5200	WORKERS COMPENSATION	651,163	658,416							0	0	0.0%	0.0%	651,163	658,416	
01	5300	RETIREMENT	20,279,286	20,369,901							0	0	0.0%	0.0%	20,279,286	20,369,901	
01	5400	PERSONNEL ASSESSMENT	121,791	121,791							0	0	0.0%	0.0%	121,791	121,791	
01	5430	LABOR RELATIONS ASSESSMENT	18,905	18,905							0	0	0.0%	0.0%	18,905	18,905	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	22,079	22,079							0	0	0.0%	0.0%	22,079	22,079	
01	5500	GROUP INSURANCE	14,460,672	13,760,256							0	0	0.0%	0.0%	14,460,672	13,760,256	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	2,728,489	2,645,441							0	0	0.0%	0.0%	2,728,489	2,645,441	
01	5840	MEDICARE	1,516,904	1,523,736							0	0	0.0%	0.0%	1,516,904	1,523,736	
01	5904	VACANCY SAVINGS	-1,518,144	-1,524,373							0	0	-0.0%	-0.0%	-1,518,144	-1,524,373	
01	5930	LONGEVITY PAY	663,450	727,900							0	0	0.0%	0.0%	663,450	727,900	
04	7000	OPERATING	1,991,237	4,326,348					-68,968	-30,712	-68,968	-30,712	-3.5%	-0.7%	1,922,269	4,295,636	
04	7054	AG TORT CLAIM ASSESSMENT	98,078	97,835							0	0	0.0%	0.0%	98,078	97,835	
11	6200	PER DIEM IN-STATE	18,767	18,767							0	0	0.0%	0.0%	18,767	18,767	
11	7000	OPERATING	6,473,208	6,473,208	-981,696	-981,696					-981,696	-981,696	-15.2%	-15.2%	5,491,512	5,491,512	
11	7020	OPERATING SUPPLIES	510,029	510,029							0	0	0.0%	0.0%	510,029	510,029	
11	7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879							0	0	0.0%	0.0%	966,879	966,879	
11	7280	OUTSIDE POSTAGE	6,355	6,355							0	0	0.0%	0.0%	6,355	6,355	
11	7635	MISCELLANEOUS SERVICES	4,257,218	4,257,218							0	0	0.0%	0.0%	4,257,218	4,257,218	
14	6100	PER DIEM OUT-OF-STATE	11,879	11,879							0	0	0.0%	0.0%	11,879	11,879	
14	6200	PER DIEM IN-STATE	6,201	6,201							0	0	0.0%	0.0%	6,201	6,201	
14	7000	OPERATING	1,939,294	1,939,294							0	0	0.0%	0.0%	1,939,294	1,939,294	
14	7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380							0	0	0.0%	0.0%	2,380	2,380	
14	7280	OUTSIDE POSTAGE	6,193	6,193							0	0	0.0%	0.0%	6,193	6,193	
14	7635	MISCELLANEOUS SERVICES	250,240	250,240							0	0	0.0%	0.0%	250,240	250,240	
15	6200	PER DIEM IN-STATE	4,516	4,516							0	0	0.0%	0.0%	4,516	4,516	

15	7000	OPERATING	1,188,727	1,188,727						0	0	0.0%	0.0%	1,188,727	1,188,727	
15	7020	OPERATING SUPPLIES	162,444	162,444						0	0	0.0%	0.0%	162,444	162,444	
15	7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145						0	0	0.0%	0.0%	4,145	4,145	
15	7635	MISCELLANEOUS SERVICES	3,360,351	3,360,351						0	0	0.0%	0.0%	3,360,351	3,360,351	
16	6100	PER DIEM OUT-OF-STATE	22,846	22,846						0	0	0.0%	0.0%	22,846	22,846	
16	6200	PER DIEM IN-STATE	83,180	83,180						0	0	0.0%	0.0%	83,180	83,180	
16	7000	OPERATING	2,039,252	2,039,252						0	0	0.0%	0.0%	2,039,252	2,039,252	
16	7020	OPERATING SUPPLIES	186,184	186,184						0	0	0.0%	0.0%	186,184	186,184	
16	7052	VEHICLE COMP & COLLISION INS	7,140	7,140						0	0	0.0%	0.0%	7,140	7,140	
16	7059	AG VEHICLE LIABILITY INSURANCE	25,877	25,920						0	0	0.0%	0.0%	25,877	25,920	
16	7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491						0	0	0.0%	0.0%	17,491	17,491	
16	7280	OUTSIDE POSTAGE	42,353	42,353						0	0	0.0%	0.0%	42,353	42,353	
16	7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125						0	0	0.0%	0.0%	2,222,125	2,222,125	
17	6200	PER DIEM IN-STATE	94,669	94,669						0	0	0.0%	0.0%	94,669	94,669	
17	7000	OPERATING	1,981,197	1,981,197						0	0	0.0%	0.0%	1,981,197	1,981,197	
17	7020	OPERATING SUPPLIES	1,456,148	1,456,148						0	0	0.0%	0.0%	1,456,148	1,456,148	
17	7132	ELECTRIC UTILITIES	2,918,413	2,918,413						0	0	0.0%	0.0%	2,918,413	2,918,413	
17	7134	NATURAL GAS UTILITIES	902,863	902,863						0	0	0.0%	0.0%	902,863	902,863	
17	7135	PROPANE UTILITIES	6,853	6,853						0	0	0.0%	0.0%	6,853	6,853	
17	7136	GARBAGE DISPOSAL UTILITIES	217,408	217,408						0	0	0.0%	0.0%	217,408	217,408	
17	7137	WATER & SEWER UTILITIES	762,206	762,206						0	0	0.0%	0.0%	762,206	762,206	
17	7280	OUTSIDE POSTAGE	236	236						0	0	0.0%	0.0%	236	236	
17	7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992						0	0	0.0%	0.0%	3,597,992	3,597,992	
18	7000	OPERATING	567,727	567,727						0	0	0.0%	0.0%	567,727	567,727	
18	7445	SCHOLARSHIPS	1,669,379	1,669,379						0	0	0.0%	0.0%	1,669,379	1,669,379	
19	7000	OPERATING	0	0						0	0	0.0%	0.0%	0	0	
		<b>Total Expenditures</b>	<b>183,049,246</b>	<b>185,234,359</b>	-981,696	-981,696	-	-	-68,968	-30,712	-3,716,980	-3,678,724	-2.0%	-2.0%	179,332,266	181,555,635

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

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E146	2501	APPROPRIATION CONTROL	1,991,237	4,326,348	1,922,269	4,295,636	-68,968	-30,712
E685	2501	APPROPRIATION CONTROL	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
M204	2501	APPROPRIATION CONTROL	981,696	981,696	0	0	-981,696	-981,696
TOTAL FOR REVENUE			5,639,249	7,974,360	1,922,269	4,295,636	-3,716,980	-3,678,724
<b>EXPENSE</b>								
<b>01 PERSONNEL SERVICES</b>								
E685	5000	PERSONNEL SERVICES	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
TOTAL FOR CATEGORY 01			2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
<b>04 OPERATING</b>								
E146	7000	OPERATING	1,991,237	4,326,348	1,922,269	4,295,636	-68,968	-30,712
TOTAL FOR CATEGORY 04			1,991,237	4,326,348	1,922,269	4,295,636	-68,968	-30,712
<b>11 INSTRUCTION</b>								
M204	7000	OPERATING	981,696	981,696	0	0	-981,696	-981,696
TOTAL FOR CATEGORY 11			981,696	981,696	0	0	-981,696	-981,696
TOTAL FOR EXPENSE			5,639,249	7,974,360	1,922,269	4,295,636	-3,716,980	-3,678,724

Section A1: Line Item Detail by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	115,267,605	98,851,382	101,041,647	98,795,010
2510	REVERSIONS	-236,527	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	7,389,003	0	0
2512	BALANCE FORWARD TO NEW YEAR	-7,389,003	0	0	0
3700	REGISTRATION FEES	38,670,571	41,331,743	45,171,515	47,816,694
3722	MISCELLANEOUS PROGRAM FEES	465,163	496,584	465,163	465,163
3750	OPERATING CAPITAL INVESTMENT	70,855	1,500	70,855	70,855
3759	NON-RESIDENT TUITION	3,137,868	4,167,716	3,554,982	3,738,615
4220	CLASSIFIED RETENTION INCENTIVES	362,610	365,007	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	9,215,095	138,472	0	0
4611	TRANSFER IN FED ARPA	23,994	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	104,336	1,858,735	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER	6,404	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		159,698,971	154,600,142	150,304,162	150,886,337
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,551,431	-12,608,841	-16,424,295	-16,424,295
5100	SALARIES	17,299,631	17,843,949	21,492,214	21,962,959
5101	NSHE UNIVERSITY SALARIES	66,458,832	66,458,832	83,854,758	83,854,758
5102	LETTER OF APPOINTMENT	10,929,500	10,929,500	10,929,500	10,929,500
5105	NSHE WAGES	1,506,478	1,506,478	1,506,478	1,506,478
5200	WORKERS COMPENSATION	658,002	658,072	651,163	658,416
5300	RETIREMENT	15,732,397	15,838,350	18,435,754	18,518,137
5400	PERSONNEL ASSESSMENT	69,408	69,726	67,559	67,559
5430	LABOR RELATIONS ASSESSMENT	22,964	22,964	22,964	22,964
5440	PERSONNEL SUBSIDY COST ALLOCATION	12,565	12,565	12,565	12,565
5500	GROUP INSURANCE	10,628,420	11,050,646	11,075,328	11,075,328
5750	RETIRED EMPLOYEES GROUP INSURANCE	2,604,881	2,680,835	3,350,018	3,364,980
5800	UNEMPLOYMENT COMPENSATION	50,264	0	0	0
5840	MEDICARE	1,156,770	1,164,649	1,516,904	1,523,736
5904	VACANCY SAVINGS	0	-1,513,152	0	0
TOTAL FOR CATEGORY 01		130,681,543	114,114,573	136,490,910	137,073,085
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	141,240	141,264	141,030	141,030
TOTAL FOR CATEGORY 04		141,240	141,264	141,030	141,030

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6200	PER DIEM IN-STATE	118,767	18,767	18,767	18,767
7000	OPERATING	295,231	3,404,133	3,404,133	3,404,133
7020	OPERATING SUPPLIES	510,029	510,029	510,029	510,029
7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879	966,879	966,879
7280	OUTSIDE POSTAGE	6,355	6,355	6,355	6,355
7635	MISCELLANEOUS SERVICES	4,038,152	4,257,218	4,257,218	4,257,218
	TOTAL FOR CATEGORY 11	5,935,413	9,163,381	9,163,381	9,163,381
<b>13</b>	<b>PUBLIC SERVICE</b>				
7000	OPERATING	430,564	0	0	0
	TOTAL FOR CATEGORY 13	430,564	0	0	0
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	11,879	11,879	11,879	11,879
6200	PER DIEM IN-STATE	6,201	6,201	6,201	6,201
7000	OPERATING	1,939,294	1,939,294	1,939,294	1,939,294
7020	OPERATING SUPPLIES	501,503	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380	2,380	2,380
7280	OUTSIDE POSTAGE	6,193	6,193	6,193	6,193
7635	MISCELLANEOUS SERVICES	250,240	250,240	250,240	250,240
	TOTAL FOR CATEGORY 14	2,717,690	2,216,187	2,216,187	2,216,187
<b>15</b>	<b>STUDENT SUPPORT</b>				
6200	PER DIEM IN-STATE	4,516	4,516	4,516	4,516
7000	OPERATING	1,188,727	1,188,727	1,188,727	1,188,727
7020	OPERATING SUPPLIES	162,444	162,444	162,444	162,444
7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145	4,145	4,145
7635	MISCELLANEOUS SERVICES	1,691,075	3,360,351	3,360,351	3,360,351
	TOTAL FOR CATEGORY 15	3,050,907	4,720,183	4,720,183	4,720,183
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	22,846	22,846	22,846	22,846
6200	PER DIEM IN-STATE	83,180	83,180	83,180	83,180
7000	OPERATING	1,626,506	2,039,252	2,039,252	2,039,252
7020	OPERATING SUPPLIES	186,184	186,184	186,184	186,184
7052	VEHICLE COMP & COLLISION INS	9,013	9,013	9,013	9,013
7059	AG VEHICLE LIABILITY INSURANCE	17,806	17,832	17,832	17,832
7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491	17,491	17,491
7280	OUTSIDE POSTAGE	42,353	42,353	42,353	42,353
7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125	2,222,125	2,222,125
	TOTAL FOR CATEGORY 16	4,227,504	4,640,276	4,640,276	4,640,276



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>17</b>	<b>O&amp;M</b>				
6200	PER DIEM IN-STATE	94,669	94,669	94,669	94,669
7000	OPERATING	1,626,901	1,981,197	1,981,197	1,981,197
7020	OPERATING SUPPLIES	1,456,148	1,456,148	1,456,148	1,456,148
7132	ELECTRIC UTILITIES	1,778,927	1,778,927	1,778,927	1,778,927
7134	NATURAL GAS UTILITIES	342,955	342,955	342,955	342,955
7135	PROPANE UTILITIES	6,853	6,853	6,853	6,853
7136	GARBAGE DISPOSAL UTILITIES	206,312	206,312	206,312	206,312
7137	WATER & SEWER UTILITIES	723,947	723,947	723,947	723,947
7280	OUTSIDE POSTAGE	236	236	236	236
7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992	3,597,992	3,597,992
	TOTAL FOR CATEGORY 17	9,834,940	10,189,236	10,189,236	10,189,236
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	61,182	567,727	567,727	567,727
7445	SCHOLARSHIPS	1,669,379	1,669,379	1,669,379	1,669,379
	TOTAL FOR CATEGORY 18	1,730,561	2,237,106	2,237,106	2,237,106
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	-19,494,147	-19,494,147
	TOTAL FOR CATEGORY 19	0	0	-19,494,147	-19,494,147
<b>20</b>	<b>NV GROW AB 224</b>				
7360	UNIVERSITY OPERATIONS	713,473	950,000	0	0
	TOTAL FOR CATEGORY 20	713,473	950,000	0	0
<b>21</b>	<b>CENTER OF EXCELLENCE</b>				
7000	OPERATING	198,909	4,301,092	0	0
	TOTAL FOR CATEGORY 21	198,909	4,301,092	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	36,227	1,926,844	0	0
	TOTAL FOR CATEGORY 25	36,227	1,926,844	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	159,698,971	154,600,142	150,304,162	150,886,337
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	17,452	17,252
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	17,452	17,252

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	54,232	54,232
	TOTAL FOR CATEGORY 01	0	0	54,232	54,232
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-42,952	-43,195
	TOTAL FOR CATEGORY 04	0	0	-42,952	-43,195
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,874	-1,874
7059	AG VEHICLE LIABILITY INSURANCE	0	0	8,046	8,089
	TOTAL FOR CATEGORY 16	0	0	6,172	6,215
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	17,452	17,252
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,748,749	1,748,749
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	1,748,749	1,748,749
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	1,139,486	1,139,486
7134	NATURAL GAS UTILITIES	0	0	559,908	559,908
7136	GARBAGE DISPOSAL UTILITIES	0	0	11,096	11,096
7137	WATER & SEWER UTILITIES	0	0	38,259	38,259
	TOTAL FOR CATEGORY 17	0	0	1,748,749	1,748,749
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	1,748,749	1,748,749
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	15,948,167	16,006,388
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	15,948,167	16,006,388
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5430	LABOR RELATIONS ASSESSMENT	0	0	-22,964	-22,964
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	9,514	9,514
5904	VACANCY SAVINGS	0	0	-1,518,144	-1,524,373
5930	LONGEVITY PAY	0	0	663,450	727,900

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 01	0	0	-868,144	-809,923
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	-2,677,836	-2,677,836
	TOTAL FOR CATEGORY 11	0	0	-2,677,836	-2,677,836
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	1	1
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-1	-1
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	19,494,147	19,494,147
	TOTAL FOR CATEGORY 19	0	0	19,494,147	19,494,147
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	15,948,167	16,006,388
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	4,765,215	4,765,215
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	4,765,215	4,765,215
<b>EXPENDITURE</b>					
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	4,765,215	4,765,215
	TOTAL FOR CATEGORY 11	0	0	4,765,215	4,765,215
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	4,765,215	4,765,215
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	4,626,252	3,836,058
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	4,626,252	3,836,058
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5300	RETIREMENT	0	0	1,843,532	1,851,764
5430	LABOR RELATIONS ASSESSMENT	0	0	18,905	18,905
5500	GROUP INSURANCE	0	0	3,385,344	2,684,928
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-621,529	-719,539
	TOTAL FOR CATEGORY 01	0	0	4,626,252	3,836,058
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	4,626,252	3,836,058

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,922,269	4,295,636
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	1,922,269	4,295,636
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	1,922,269	4,295,636
	TOTAL FOR CATEGORY 04	0	0	1,922,269	4,295,636
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	1,922,269	4,295,636
	TOTAL REVENUES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	179,332,266	181,555,635
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	179,332,266	181,555,635

Section B1: Summary by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	115,267,605	98,851,382	130,069,751	129,464,308
2510	REVERSIONS	-236,527	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	7,389,003	0	0
2512	BALANCE FORWARD TO NEW YEAR	-7,389,003	0	0	0
3700	REGISTRATION FEES	38,670,571	41,331,743	45,171,515	47,816,694
3722	MISCELLANEOUS PROGRAM FEES	465,163	496,584	465,163	465,163
3750	OPERATING CAPITAL INVESTMENT	70,855	1,500	70,855	70,855
3759	NON-RESIDENT TUITION	3,137,868	4,167,716	3,554,982	3,738,615
4220	CLASSIFIED RETENTION INCENTIVES	362,610	365,007	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	9,215,095	138,472	0	0
4611	TRANSFER IN FED ARPA	23,994	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	104,336	1,858,735	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER	6,404	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	179,332,266	181,555,635
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,551,431	-12,608,841	-16,424,295	-16,424,295
5100	SALARIES	17,299,631	17,843,949	21,492,214	21,962,959
5101	NSHE UNIVERSITY SALARIES	66,458,832	66,458,832	83,854,758	83,854,758
5102	LETTER OF APPOINTMENT	10,929,500	10,929,500	10,929,500	10,929,500
5105	NSHE WAGES	1,506,478	1,506,478	1,506,478	1,506,478
5200	WORKERS COMPENSATION	658,002	658,072	651,163	658,416
5300	RETIREMENT	15,732,397	15,838,350	20,279,286	20,369,901
5400	PERSONNEL ASSESSMENT	69,408	69,726	121,791	121,791
5430	LABOR RELATIONS ASSESSMENT	22,964	22,964	18,905	18,905
5440	PERSONNEL SUBSIDY COST ALLOCATION	12,565	12,565	22,079	22,079
5500	GROUP INSURANCE	10,628,420	11,050,646	14,460,672	13,760,256
5750	RETIRED EMPLOYEES GROUP INSURANCE	2,604,881	2,680,835	2,728,489	2,645,441
5800	UNEMPLOYMENT COMPENSATION	50,264	0	0	0
5840	MEDICARE	1,156,770	1,164,649	1,516,904	1,523,736
5904	VACANCY SAVINGS	0	-1,513,152	-1,518,144	-1,524,373
5930	LONGEVITY PAY	0	0	663,450	727,900
TOTAL FOR CATEGORY 01		130,681,543	114,114,573	140,303,250	140,153,452
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	1,922,269	4,295,636
7054	AG TORT CLAIM ASSESSMENT	141,240	141,264	98,078	97,835
TOTAL FOR CATEGORY 04		141,240	141,264	2,020,347	4,393,471

State of Nevada - Budget Division  
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6200	PER DIEM IN-STATE	118,767	18,767	18,767	18,767
7000	OPERATING	295,231	3,404,133	5,491,512	5,491,512
7020	OPERATING SUPPLIES	510,029	510,029	510,029	510,029
7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879	966,879	966,879
7280	OUTSIDE POSTAGE	6,355	6,355	6,355	6,355
7635	MISCELLANEOUS SERVICES	4,038,152	4,257,218	4,257,218	4,257,218
	TOTAL FOR CATEGORY 11	5,935,413	9,163,381	11,250,760	11,250,760
<b>13</b>	<b>PUBLIC SERVICE</b>				
7000	OPERATING	430,564	0	0	0
	TOTAL FOR CATEGORY 13	430,564	0	0	0
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	11,879	11,879	11,879	11,879
6200	PER DIEM IN-STATE	6,201	6,201	6,201	6,201
7000	OPERATING	1,939,294	1,939,294	1,939,294	1,939,294
7020	OPERATING SUPPLIES	501,503	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380	2,380	2,380
7280	OUTSIDE POSTAGE	6,193	6,193	6,193	6,193
7635	MISCELLANEOUS SERVICES	250,240	250,240	250,240	250,240
	TOTAL FOR CATEGORY 14	2,717,690	2,216,187	2,216,187	2,216,187
<b>15</b>	<b>STUDENT SUPPORT</b>				
6200	PER DIEM IN-STATE	4,516	4,516	4,516	4,516
7000	OPERATING	1,188,727	1,188,727	1,188,727	1,188,727
7020	OPERATING SUPPLIES	162,444	162,444	162,444	162,444
7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145	4,145	4,145
7635	MISCELLANEOUS SERVICES	1,691,075	3,360,351	3,360,351	3,360,351
	TOTAL FOR CATEGORY 15	3,050,907	4,720,183	4,720,183	4,720,183
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	22,846	22,846	22,846	22,846
6200	PER DIEM IN-STATE	83,180	83,180	83,180	83,180
7000	OPERATING	1,626,506	2,039,252	2,039,252	2,039,252
7020	OPERATING SUPPLIES	186,184	186,184	186,184	186,184
7052	VEHICLE COMP & COLLISION INS	9,013	9,013	7,140	7,140
7059	AG VEHICLE LIABILITY INSURANCE	17,806	17,832	25,877	25,920
7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491	17,491	17,491
7280	OUTSIDE POSTAGE	42,353	42,353	42,353	42,353
7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125	2,222,125	2,222,125

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	4,227,504	4,640,276	4,646,448	4,646,491
<b>17</b>	<b>O&amp;M</b>				
6200	PER DIEM IN-STATE	94,669	94,669	94,669	94,669
7000	OPERATING	1,626,901	1,981,197	1,981,197	1,981,197
7020	OPERATING SUPPLIES	1,456,148	1,456,148	1,456,148	1,456,148
7132	ELECTRIC UTILITIES	1,778,927	1,778,927	2,918,413	2,918,413
7134	NATURAL GAS UTILITIES	342,955	342,955	902,863	902,863
7135	PROPANE UTILITIES	6,853	6,853	6,853	6,853
7136	GARBAGE DISPOSAL UTILITIES	206,312	206,312	217,408	217,408
7137	WATER & SEWER UTILITIES	723,947	723,947	762,206	762,206
7280	OUTSIDE POSTAGE	236	236	236	236
7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992	3,597,992	3,597,992
	TOTAL FOR CATEGORY 17	9,834,940	10,189,236	11,937,985	11,937,985
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	61,182	567,727	567,727	567,727
7445	SCHOLARSHIPS	1,669,379	1,669,379	1,669,379	1,669,379
	TOTAL FOR CATEGORY 18	1,730,561	2,237,106	2,237,106	2,237,106
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	0	0
	TOTAL FOR CATEGORY 19	0	0	0	0
<b>20</b>	<b>NV GROW AB 224</b>				
7360	UNIVERSITY OPERATIONS	713,473	950,000	0	0
	TOTAL FOR CATEGORY 20	713,473	950,000	0	0
<b>21</b>	<b>CENTER OF EXCELLENCE</b>				
7000	OPERATING	198,909	4,301,092	0	0
	TOTAL FOR CATEGORY 21	198,909	4,301,092	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	36,227	1,926,844	0	0
	TOTAL FOR CATEGORY 25	36,227	1,926,844	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	179,332,266	181,555,635

Section A1: Line Item Detail by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	115,267,605	98,851,382	101,041,647	98,795,010
2510	REVERSIONS	-236,527	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	7,389,003	0	0
2512	BALANCE FORWARD TO NEW YEAR	-7,389,003	0	0	0
3700	REGISTRATION FEES	38,670,571	41,331,743	45,171,515	47,816,694
3722	MISCELLANEOUS PROGRAM FEES	465,163	496,584	465,163	465,163
3750	OPERATING CAPITAL INVESTMENT	70,855	1,500	70,855	70,855
3759	NON-RESIDENT TUITION	3,137,868	4,167,716	3,554,982	3,738,615
4220	CLASSIFIED RETENTION INCENTIVES	362,610	365,007	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	9,215,095	138,472	0	0
4611	TRANSFER IN FED ARPA	23,994	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	104,336	1,858,735	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER	6,404	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		159,698,971	154,600,142	150,304,162	150,886,337
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,551,431	-12,608,841	-16,424,295	-16,424,295
5100	SALARIES	17,299,631	17,843,949	21,492,214	21,962,959
5101	NSHE UNIVERSITY SALARIES	66,458,832	66,458,832	83,854,758	83,854,758
5102	LETTER OF APPOINTMENT	10,929,500	10,929,500	10,929,500	10,929,500
5105	NSHE WAGES	1,506,478	1,506,478	1,506,478	1,506,478
5200	WORKERS COMPENSATION	658,002	658,072	651,163	658,416
5300	RETIREMENT	15,732,397	15,838,350	18,435,754	18,518,137
5400	PERSONNEL ASSESSMENT	69,408	69,726	67,559	67,559
5430	LABOR RELATIONS ASSESSMENT	22,964	22,964	22,964	22,964
5440	PERSONNEL SUBSIDY COST ALLOCATION	12,565	12,565	12,565	12,565
5500	GROUP INSURANCE	10,628,420	11,050,646	11,075,328	11,075,328
5750	RETIRED EMPLOYEES GROUP INSURANCE	2,604,881	2,680,835	3,350,018	3,364,980
5800	UNEMPLOYMENT COMPENSATION	50,264	0	0	0
5840	MEDICARE	1,156,770	1,164,649	1,516,904	1,523,736
5904	VACANCY SAVINGS	0	-1,513,152	0	0
TOTAL FOR CATEGORY 01		130,681,543	114,114,573	136,490,910	137,073,085
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	141,240	141,264	141,030	141,030
TOTAL FOR CATEGORY 04		141,240	141,264	141,030	141,030



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
<b>11</b>	<b>INSTRUCTION</b>				
6200	PER DIEM IN-STATE	118,767	18,767	18,767	18,767
7000	OPERATING	295,231	3,404,133	3,404,133	3,404,133
7020	OPERATING SUPPLIES	510,029	510,029	510,029	510,029
7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879	966,879	966,879
7280	OUTSIDE POSTAGE	6,355	6,355	6,355	6,355
7635	MISCELLANEOUS SERVICES	4,038,152	4,257,218	4,257,218	4,257,218
	TOTAL FOR CATEGORY 11	5,935,413	9,163,381	9,163,381	9,163,381
<b>13</b>	<b>PUBLIC SERVICE</b>				
7000	OPERATING	430,564	0	0	0
	TOTAL FOR CATEGORY 13	430,564	0	0	0
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	11,879	11,879	11,879	11,879
6200	PER DIEM IN-STATE	6,201	6,201	6,201	6,201
7000	OPERATING	1,939,294	1,939,294	1,939,294	1,939,294
7020	OPERATING SUPPLIES	501,503	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380	2,380	2,380
7280	OUTSIDE POSTAGE	6,193	6,193	6,193	6,193
7635	MISCELLANEOUS SERVICES	250,240	250,240	250,240	250,240
	TOTAL FOR CATEGORY 14	2,717,690	2,216,187	2,216,187	2,216,187
<b>15</b>	<b>STUDENT SUPPORT</b>				
6200	PER DIEM IN-STATE	4,516	4,516	4,516	4,516
7000	OPERATING	1,188,727	1,188,727	1,188,727	1,188,727
7020	OPERATING SUPPLIES	162,444	162,444	162,444	162,444
7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145	4,145	4,145
7635	MISCELLANEOUS SERVICES	1,691,075	3,360,351	3,360,351	3,360,351
	TOTAL FOR CATEGORY 15	3,050,907	4,720,183	4,720,183	4,720,183
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	22,846	22,846	22,846	22,846
6200	PER DIEM IN-STATE	83,180	83,180	83,180	83,180
7000	OPERATING	1,626,506	2,039,252	2,039,252	2,039,252
7020	OPERATING SUPPLIES	186,184	186,184	186,184	186,184
7052	VEHICLE COMP & COLLISION INS	9,013	9,013	9,013	9,013
7059	AG VEHICLE LIABILITY INSURANCE	17,806	17,832	17,832	17,832
7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491	17,491	17,491
7280	OUTSIDE POSTAGE	42,353	42,353	42,353	42,353
7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125	2,222,125	2,222,125
	TOTAL FOR CATEGORY 16	4,227,504	4,640,276	4,640,276	4,640,276

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>17</b>	<b>O&amp;M</b>				
6200	PER DIEM IN-STATE	94,669	94,669	94,669	94,669
7000	OPERATING	1,626,901	1,981,197	1,981,197	1,981,197
7020	OPERATING SUPPLIES	1,456,148	1,456,148	1,456,148	1,456,148
7132	ELECTRIC UTILITIES	1,778,927	1,778,927	1,778,927	1,778,927
7134	NATURAL GAS UTILITIES	342,955	342,955	342,955	342,955
7135	PROPANE UTILITIES	6,853	6,853	6,853	6,853
7136	GARBAGE DISPOSAL UTILITIES	206,312	206,312	206,312	206,312
7137	WATER & SEWER UTILITIES	723,947	723,947	723,947	723,947
7280	OUTSIDE POSTAGE	236	236	236	236
7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992	3,597,992	3,597,992
	TOTAL FOR CATEGORY 17	9,834,940	10,189,236	10,189,236	10,189,236
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	61,182	567,727	567,727	567,727
7445	SCHOLARSHIPS	1,669,379	1,669,379	1,669,379	1,669,379
	TOTAL FOR CATEGORY 18	1,730,561	2,237,106	2,237,106	2,237,106
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	-19,494,147	-19,494,147
	TOTAL FOR CATEGORY 19	0	0	-19,494,147	-19,494,147
<b>20</b>	<b>NV GROW AB 224</b>				
7360	UNIVERSITY OPERATIONS	713,473	950,000	0	0
	TOTAL FOR CATEGORY 20	713,473	950,000	0	0
<b>21</b>	<b>CENTER OF EXCELLENCE</b>				
7000	OPERATING	198,909	4,301,092	0	0
	TOTAL FOR CATEGORY 21	198,909	4,301,092	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	36,227	1,926,844	0	0
	TOTAL FOR CATEGORY 25	36,227	1,926,844	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	159,698,971	154,600,142	150,304,162	150,886,337
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	17,452	17,252
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	17,452	17,252

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	54,232	54,232
	TOTAL FOR CATEGORY 01	0	0	54,232	54,232
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-42,952	-43,195
	TOTAL FOR CATEGORY 04	0	0	-42,952	-43,195
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,874	-1,874
7059	AG VEHICLE LIABILITY INSURANCE	0	0	8,046	8,089
	TOTAL FOR CATEGORY 16	0	0	6,172	6,215
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	17,452	17,252
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,748,749	1,748,749
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	1,748,749	1,748,749
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	1,139,486	1,139,486
7134	NATURAL GAS UTILITIES	0	0	559,908	559,908
7136	GARBAGE DISPOSAL UTILITIES	0	0	11,096	11,096
7137	WATER & SEWER UTILITIES	0	0	38,259	38,259
	TOTAL FOR CATEGORY 17	0	0	1,748,749	1,748,749
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	1,748,749	1,748,749
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	15,948,167	16,006,388
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	15,948,167	16,006,388
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5430	LABOR RELATIONS ASSESSMENT	0	0	-22,964	-22,964
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	9,514	9,514
5904	VACANCY SAVINGS	0	0	-1,518,144	-1,524,373
5930	LONGEVITY PAY	0	0	663,450	727,900

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 01	0	0	-868,144	-809,923
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	-2,677,836	-2,677,836
	TOTAL FOR CATEGORY 11	0	0	-2,677,836	-2,677,836
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	1	1
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-1	-1
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	19,494,147	19,494,147
	TOTAL FOR CATEGORY 19	0	0	19,494,147	19,494,147
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	15,948,167	16,006,388
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	4,765,215	4,765,215
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	4,765,215	4,765,215
<b>EXPENDITURE</b>					
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	4,765,215	4,765,215
	TOTAL FOR CATEGORY 11	0	0	4,765,215	4,765,215
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	4,765,215	4,765,215
<b>M204</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	981,696	981,696
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	981,696	981,696
<b>EXPENDITURE</b>					
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	981,696	981,696
	TOTAL FOR CATEGORY 11	0	0	981,696	981,696
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	981,696	981,696
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	4,626,252	3,836,058
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	4,626,252	3,836,058
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5300	RETIREMENT	0	0	1,843,532	1,851,764
5430	LABOR RELATIONS ASSESSMENT	0	0	18,905	18,905
5500	GROUP INSURANCE	0	0	3,385,344	2,684,928
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-621,529	-719,539
	TOTAL FOR CATEGORY 01	0	0	4,626,252	3,836,058
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	4,626,252	3,836,058
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,991,237	4,326,348
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	1,991,237	4,326,348
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	1,991,237	4,326,348
	TOTAL FOR CATEGORY 04	0	0	1,991,237	4,326,348
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	1,991,237	4,326,348
<b>E685</b>	<b>STAFFING AND OPERATIONS</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	2,666,316	2,666,316
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	2,666,316	2,666,316
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	2,666,316	2,666,316
	TOTAL FOR CATEGORY 01	0	0	2,666,316	2,666,316
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	2,666,316	2,666,316
TOTAL REVENUES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	183,049,246	185,234,359
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	183,049,246	185,234,359

Section B1: Summary by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	115,267,605	98,851,382	133,786,731	133,143,032
2510	REVERSIONS	-236,527	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	7,389,003	0	0
2512	BALANCE FORWARD TO NEW YEAR	-7,389,003	0	0	0
3700	REGISTRATION FEES	38,670,571	41,331,743	45,171,515	47,816,694
3722	MISCELLANEOUS PROGRAM FEES	465,163	496,584	465,163	465,163
3750	OPERATING CAPITAL INVESTMENT	70,855	1,500	70,855	70,855
3759	NON-RESIDENT TUITION	3,137,868	4,167,716	3,554,982	3,738,615
4220	CLASSIFIED RETENTION INCENTIVES	362,610	365,007	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	9,215,095	138,472	0	0
4611	TRANSFER IN FED ARPA	23,994	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	104,336	1,858,735	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER	6,404	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	183,049,246	185,234,359
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,551,431	-12,608,841	-13,757,979	-13,757,979
5100	SALARIES	17,299,631	17,843,949	21,492,214	21,962,959
5101	NSHE UNIVERSITY SALARIES	66,458,832	66,458,832	83,854,758	83,854,758
5102	LETTER OF APPOINTMENT	10,929,500	10,929,500	10,929,500	10,929,500
5105	NSHE WAGES	1,506,478	1,506,478	1,506,478	1,506,478
5200	WORKERS COMPENSATION	658,002	658,072	651,163	658,416
5300	RETIREMENT	15,732,397	15,838,350	20,279,286	20,369,901
5400	PERSONNEL ASSESSMENT	69,408	69,726	121,791	121,791
5430	LABOR RELATIONS ASSESSMENT	22,964	22,964	18,905	18,905
5440	PERSONNEL SUBSIDY COST ALLOCATION	12,565	12,565	22,079	22,079
5500	GROUP INSURANCE	10,628,420	11,050,646	14,460,672	13,760,256
5750	RETIRED EMPLOYEES GROUP INSURANCE	2,604,881	2,680,835	2,728,489	2,645,441
5800	UNEMPLOYMENT COMPENSATION	50,264	0	0	0
5840	MEDICARE	1,156,770	1,164,649	1,516,904	1,523,736
5904	VACANCY SAVINGS	0	-1,513,152	-1,518,144	-1,524,373
5930	LONGEVITY PAY	0	0	663,450	727,900
TOTAL FOR CATEGORY 01		130,681,543	114,114,573	142,969,566	142,819,768
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	1,991,237	4,326,348
7054	AG TORT CLAIM ASSESSMENT	141,240	141,264	98,078	97,835
TOTAL FOR CATEGORY 04		141,240	141,264	2,089,315	4,424,183

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6200	PER DIEM IN-STATE	118,767	18,767	18,767	18,767
7000	OPERATING	295,231	3,404,133	6,473,208	6,473,208
7020	OPERATING SUPPLIES	510,029	510,029	510,029	510,029
7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879	966,879	966,879
7280	OUTSIDE POSTAGE	6,355	6,355	6,355	6,355
7635	MISCELLANEOUS SERVICES	4,038,152	4,257,218	4,257,218	4,257,218
	TOTAL FOR CATEGORY 11	5,935,413	9,163,381	12,232,456	12,232,456
<b>13</b>	<b>PUBLIC SERVICE</b>				
7000	OPERATING	430,564	0	0	0
	TOTAL FOR CATEGORY 13	430,564	0	0	0
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	11,879	11,879	11,879	11,879
6200	PER DIEM IN-STATE	6,201	6,201	6,201	6,201
7000	OPERATING	1,939,294	1,939,294	1,939,294	1,939,294
7020	OPERATING SUPPLIES	501,503	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380	2,380	2,380
7280	OUTSIDE POSTAGE	6,193	6,193	6,193	6,193
7635	MISCELLANEOUS SERVICES	250,240	250,240	250,240	250,240
	TOTAL FOR CATEGORY 14	2,717,690	2,216,187	2,216,187	2,216,187
<b>15</b>	<b>STUDENT SUPPORT</b>				
6200	PER DIEM IN-STATE	4,516	4,516	4,516	4,516
7000	OPERATING	1,188,727	1,188,727	1,188,727	1,188,727
7020	OPERATING SUPPLIES	162,444	162,444	162,444	162,444
7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145	4,145	4,145
7635	MISCELLANEOUS SERVICES	1,691,075	3,360,351	3,360,351	3,360,351
	TOTAL FOR CATEGORY 15	3,050,907	4,720,183	4,720,183	4,720,183
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	22,846	22,846	22,846	22,846
6200	PER DIEM IN-STATE	83,180	83,180	83,180	83,180
7000	OPERATING	1,626,506	2,039,252	2,039,252	2,039,252
7020	OPERATING SUPPLIES	186,184	186,184	186,184	186,184
7052	VEHICLE COMP & COLLISION INS	9,013	9,013	7,140	7,140
7059	AG VEHICLE LIABILITY INSURANCE	17,806	17,832	25,877	25,920
7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491	17,491	17,491
7280	OUTSIDE POSTAGE	42,353	42,353	42,353	42,353
7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125	2,222,125	2,222,125

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 16	4,227,504	4,640,276	4,646,448	4,646,491
<b>17</b>	<b>O&amp;M</b>				
6200	PER DIEM IN-STATE	94,669	94,669	94,669	94,669
7000	OPERATING	1,626,901	1,981,197	1,981,197	1,981,197
7020	OPERATING SUPPLIES	1,456,148	1,456,148	1,456,148	1,456,148
7132	ELECTRIC UTILITIES	1,778,927	1,778,927	2,918,413	2,918,413
7134	NATURAL GAS UTILITIES	342,955	342,955	902,863	902,863
7135	PROPANE UTILITIES	6,853	6,853	6,853	6,853
7136	GARBAGE DISPOSAL UTILITIES	206,312	206,312	217,408	217,408
7137	WATER & SEWER UTILITIES	723,947	723,947	762,206	762,206
7280	OUTSIDE POSTAGE	236	236	236	236
7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992	3,597,992	3,597,992
	TOTAL FOR CATEGORY 17	9,834,940	10,189,236	11,937,985	11,937,985
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	61,182	567,727	567,727	567,727
7445	SCHOLARSHIPS	1,669,379	1,669,379	1,669,379	1,669,379
	TOTAL FOR CATEGORY 18	1,730,561	2,237,106	2,237,106	2,237,106
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	0	0
	TOTAL FOR CATEGORY 19	0	0	0	0
<b>20</b>	<b>NV GROW AB 224</b>				
7360	UNIVERSITY OPERATIONS	713,473	950,000	0	0
	TOTAL FOR CATEGORY 20	713,473	950,000	0	0
<b>21</b>	<b>CENTER OF EXCELLENCE</b>				
7000	OPERATING	198,909	4,301,092	0	0
	TOTAL FOR CATEGORY 21	198,909	4,301,092	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	36,227	1,926,844	0	0
	TOTAL FOR CATEGORY 25	36,227	1,926,844	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	183,049,246	185,234,359



The Nevada System of Higher Education has not prepared a fund map for this work program, as it would not be materially different than the Cumulative Summary Sheet, automatically generated by NEBS.



**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  
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 3018 - NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE  
Budget Amendment A256963018  
2025-2027 Biennium (FY26-27)**

Submitted March 19, 2025

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

Truckee Meadows Community College (TMCC) is a comprehensive community college located in Reno and is part of the Nevada System of Higher Education. TMCC offers a variety of services with programs designed for academic university transfer, career and technical education, high school dual credit, workforce development, adult basic education, outreach and specialized training programs. Today, the college serves more than 25,000 students each year in credit and non-credit programs at five educational sites and more than 20 community locations in Reno/Sparks area and nearby communities.

**Purpose of Work Program**

The purpose of this budget amendment is to adjust the phased in approach for decision unit E 146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.

**Justification**

Phasing in this decision unit at these rates is consistent with prior budget policy.

**Expected Benefits to be Realized**

After transferring decision units E685 and M204 to one shot appropriation this ensures that the formula budgets are not negatively impacted.

**Explanation of Projections and Documentation**

Nebs 225  
Nebs 210  
Fund Map

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

The alternative would be not to amend the current request and not be consistent with prior budget policy.

**STATE OF NEVADA BUDGET AMENDMENT  
NEVADA SYSTEM OF HIGHER EDUCATION  
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE  
B/A 3018 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED						-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		THIRD		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2		
						BA # A251463018		BA # A251693018		BA # A256963018							
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2				
2501	APPROPRIATION CONTROL	51,638,274	51,415,387	-521,629	-521,629	-	-	7,349	22,795	-1,615,964	-1,600,518	-3.1%	-3.1%	50,022,310	49,814,869		
3700	REGISTRATION FEES	13,654,399	14,423,373			1,101,684	1,101,684			0	0	0.0%	0.0%	13,654,399	14,423,373		
3722	MISCELLANEOUS PROGRAM FEES	105,993	105,993							0	0	0.0%	0.0%	105,993	105,993		
3750	ADMINISTRATION FEE	11,434	11,434							0	0	0.0%	0.0%	11,434	11,434		
3759	STUDENT FEES	1,777,872	1,833,002							0	0	0.0%	0.0%	1,777,872	1,833,002		
<b>Total Revenues</b>		<b>67,187,972</b>	<b>67,789,189</b>	-521,629	-521,629	-	-	7,349	22,795	-1,615,964	-1,600,518	-2.4%	-2.4%	65,572,008	66,188,671		
<b>EXPENDITURES</b>																	
Cat	G.L.#	Description															
01	5000	PERSONNEL SERVICES	349,397	774,482	-521,629	-521,629				-521,629	-521,629	-149.3%	-67.4%	-172,232	252,853		
01	5100	SALARIES	7,360,779	7,534,018						0	0	0.0%	0.0%	7,360,779	7,534,018		
01	5101	NSHE UNIVERSITY SALARIES	29,471,742	29,471,742						0	0	0.0%	0.0%	29,471,742	29,471,742		
01	5102	LETTER OF APPOINTMENT	6,054,000	6,054,000						0	0	0.0%	0.0%	6,054,000	6,054,000		
01	5105	NSHE WAGES	258,675	258,675						0	0	0.0%	0.0%	258,675	258,675		
01	5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652						0	0	0.0%	0.0%	334,652	334,652		
01	5200	WORKERS COMPENSATION	240,949	244,362						0	0	0.0%	0.0%	240,949	244,362		
01	5300	RETIREMENT	7,628,174	7,663,159						0	0	0.0%	0.0%	7,628,174	7,663,159		
01	5400	PERSONNEL ASSESSMENT	43,562	43,562						0	0	0.0%	0.0%	43,562	43,562		
01	5430	LABOR RELATIONS ASSESSMENT	7,217	7,217						0	0	0.0%	0.0%	7,217	7,217		
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	9,315	9,315						0	0	0.0%	0.0%	9,315	9,315		
01	5500	GROUP INSURANCE	5,268,275	5,013,103						0	0	0.0%	0.0%	5,268,275	5,013,103		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	953,965	925,129						0	0	0.0%	0.0%	953,965	925,129		
01	5840	MEDICARE	534,089	536,601						0	0	0.0%	0.0%	534,089	536,601		
01	5904	VACANCY SAVINGS	-555,769	-558,172						0	0	-0.0%	-0.0%	-555,769	-558,172		
01	5930	LONGEVITY PAY	194,425	214,875						0	0	0.0%	0.0%	194,425	214,875		
04	7054	AG TORT CLAIM ASSESSMENT	35,871	35,782						0	0	0.0%	0.0%	35,871	35,782		
11	6000	TRAVEL	44,682	44,682						0	0	0.0%	0.0%	44,682	44,682		
11	7000	OPERATING	2,286,321	2,286,321			-149,383	-149,383		-149,383	-149,383	-6.5%	-6.5%	2,136,938	2,136,938		
11	7020	OPERATING SUPPLIES	87,312	87,312						0	0	0.0%	0.0%	87,312	87,312		
11	7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645						0	0	0.0%	0.0%	2,645	2,645		
11	7140	MAINTENANCE OF BLDGS AND GRDS	455	455						0	0	0.0%	0.0%	455	455		
11	7200	FOOD	217	217						0	0	0.0%	0.0%	217	217		
11	7280	OUTSIDE POSTAGE	1,713	1,713						0	0	0.0%	0.0%	1,713	1,713		
11	7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592						0	0	0.0%	0.0%	4,592	4,592		
14	6100	PER DIEM OUT-OF-STATE	159	159						0	0	0.0%	0.0%	159	159		
14	6200	PER DIEM IN-STATE	183	183						0	0	0.0%	0.0%	183	183		
14	7000	OPERATING	224,533	224,533			-31,225	-31,225		-31,225	-31,225	-13.9%	-13.9%	193,308	193,308		
14	7020	OPERATING SUPPLIES	19,552	19,552						0	0	0.0%	0.0%	19,552	19,552		
14	7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985						0	0	0.0%	0.0%	44,985	44,985		

14	7280	OUTSIDE POSTAGE	297	297						0	0	0.0%	0.0%	297	297	
14	7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765						0	0	0.0%	0.0%	8,765	8,765	
14	7635	MISCELLANEOUS SERVICES	200,000	200,000						0	0	0.0%	0.0%	200,000	200,000	
15	6000	TRAVEL	49,933	49,933						0	0	0.0%	0.0%	49,933	49,933	
15	7000	OPERATING	76,062	177,826			7,349	22,795	7,349	22,795	9.7%	12.8%	83,411	200,621		
15	7020	OPERATING SUPPLIES	65,247	65,247						0	0	0.0%	0.0%	65,247	65,247	
15	7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418						0	0	0.0%	0.0%	47,418	47,418	
15	7140	MAINTENANCE OF BLDGS AND GRDS	463	463						0	0	0.0%	0.0%	463	463	
15	7200	FOOD	3,300	3,300						0	0	0.0%	0.0%	3,300	3,300	
15	7280	OUTSIDE POSTAGE	5,965	5,965						0	0	0.0%	0.0%	5,965	5,965	
15	7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702						0	0	0.0%	0.0%	2,702	2,702	
15	7635	MISCELLANEOUS SERVICES	300,000	300,000						0	0	0.0%	0.0%	300,000	300,000	
16	6000	TRAVEL	44,485	44,485						0	0	0.0%	0.0%	44,485	44,485	
16	6100	PER DIEM OUT-OF-STATE	1,581	1,581						0	0	0.0%	0.0%	1,581	1,581	
16	6200	PER DIEM IN-STATE	1,490	1,490						0	0	0.0%	0.0%	1,490	1,490	
16	7000	OPERATING	621,076	697,317			-621,076	-621,076	-621,076	-621,076	-100.0%	-89.1%	0	76,241		
16	7020	OPERATING SUPPLIES	213,090	213,090						0	0	0.0%	0.0%	213,090	213,090	
16	7120	ADVERTISING & PUBLIC RELATIONS	244,597	244,597						0	0	0.0%	0.0%	244,597	244,597	
16	7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185						0	0	0.0%	0.0%	44,185	44,185	
16	7280	OUTSIDE POSTAGE	12,361	12,361						0	0	0.0%	0.0%	12,361	12,361	
16	7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763						0	0	0.0%	0.0%	1,763	1,763	
16	7635	MISCELLANEOUS SERVICES	1,288,339	1,288,339						0	0	0.0%	0.0%	1,288,339	1,288,339	
17	7000	OPERATING	468,375	518,375			-300,000	-300,000	-300,000	-300,000	-64.1%	-57.9%	168,375	218,375		
17	7020	OPERATING SUPPLIES	309,994	309,994						0	0	0.0%	0.0%	309,994	309,994	
17	7052	VEHICLE COMP & COLLISION INS	4,669	4,669						0	0	0.0%	0.0%	4,669	4,669	
17	7055	OTHER MISC INSURANCE POLICIES	310,177	310,177						0	0	0.0%	0.0%	310,177	310,177	
17	7059	AG VEHICLE LIABILITY INSURANCE	17,418	17,446						0	0	0.0%	0.0%	17,418	17,446	
17	7132	ELECTRIC UTILITIES	797,874	797,874						0	0	0.0%	0.0%	797,874	797,874	
17	7134	NATURAL GAS UTILITIES	166,139	166,139						0	0	0.0%	0.0%	166,139	166,139	
17	7136	GARBAGE DISPOSAL UTILITIES	105,848	105,848						0	0	0.0%	0.0%	105,848	105,848	
17	7137	WATER & SEWER UTILITIES	119,190	119,190						0	0	0.0%	0.0%	119,190	119,190	
17	7138	OTHER UTILITIES	53,701	53,701						0	0	0.0%	0.0%	53,701	53,701	
17	7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529						0	0	0.0%	0.0%	69,529	69,529	
18	7000	OPERATING	237,272	237,272						0	0	0.0%	0.0%	237,272	237,272	
18	7445	SCHOLARSHIPS	388,000	388,000						0	0	0.0%	0.0%	388,000	388,000	
19	7000	OPERATING	0	0						0	0	0.0%	0.0%	0	0	
<b>Total Expenditures</b>			<b>67,187,972</b>	<b>67,789,189</b>	-521,629	-521,629	-	-	7,349	22,795	-1,615,964	-1,600,518	-2.4%	-2.4%	65,572,008	66,188,671
							1,101,684	1,101,684								

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

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E146	2501	APPROPRIATION CONTROL	626,826	1,279,916	634,175	1,302,711	7,349	22,795
E685	2501	APPROPRIATION CONTROL	521,629	521,629	0	0	-521,629	-521,629
M204	2501	APPROPRIATION CONTROL	1,101,684	1,101,684	0	0	-1,101,684	-1,101,684
TOTAL FOR REVENUE			2,250,139	2,903,229	634,175	1,302,711	-1,615,964	-1,600,518
<b>EXPENSE</b>								
<b>01 PERSONNEL SERVICES</b>								
E685	5000	PERSONNEL SERVICES	521,629	521,629	0	0	-521,629	-521,629
TOTAL FOR CATEGORY 01			521,629	521,629	0	0	-521,629	-521,629
<b>11 INSTRUCTION</b>								
M204	7000	OPERATING	149,383	149,383	0	0	-149,383	-149,383
TOTAL FOR CATEGORY 11			149,383	149,383	0	0	-149,383	-149,383
<b>14 ACADEMIC SUPPORT</b>								
M204	7000	OPERATING	31,225	31,225	0	0	-31,225	-31,225
TOTAL FOR CATEGORY 14			31,225	31,225	0	0	-31,225	-31,225
<b>15 STUDENT SUPPORT</b>								
E146	7000	OPERATING	51,764	153,528	59,113	176,323	7,349	22,795
TOTAL FOR CATEGORY 15			51,764	153,528	59,113	176,323	7,349	22,795
<b>16 INSTITUTIONAL SUPPORT</b>								
M204	7000	OPERATING	621,076	621,076	0	0	-621,076	-621,076
TOTAL FOR CATEGORY 16			621,076	621,076	0	0	-621,076	-621,076
<b>17 O&amp;M</b>								
M204	7000	OPERATING	300,000	300,000	0	0	-300,000	-300,000
TOTAL FOR CATEGORY 17			300,000	300,000	0	0	-300,000	-300,000
TOTAL FOR EXPENSE			1,675,077	1,776,841	59,113	176,323	-1,615,964	-1,600,518

Section A1: Line Item Detail by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	36,268,825	42,230,111	36,169,762	35,562,136
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		53,991,425	56,195,784	51,719,460	51,935,938
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	-2,367,231	-2,367,231
5100	SALARIES	5,807,562	5,962,338	7,382,378	7,555,749
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,492,923	29,492,923
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	3,314,484	3,314,484
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	241,140	244,369
5300	RETIREMENT	5,502,651	5,534,547	6,951,859	6,983,715
5400	PERSONNEL ASSESSMENT	23,701	23,809	24,164	24,164
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	8,640	8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	6,638	6,638
5500	GROUP INSURANCE	3,665,973	3,811,607	4,034,935	4,034,935
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	1,172,634	1,178,144
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,708	537,220
5904	VACANCY SAVINGS	0	-529,858	0	0
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	51,390,599	51,607,077
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	51,580	51,580
TOTAL FOR CATEGORY 04		49,019	49,028	51,580	51,580



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	1,929,042	1,929,042
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,070,658	2,070,658
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	193,308	193,308
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	467,249	467,249
<b>15</b>	<b>STUDENT SUPPORT</b>				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	4,298	4,298
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	479,326	479,326
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6000	TRAVEL	31,485	31,485	31,485	31,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	-163,564	-163,564
7020	OPERATING SUPPLIES	294,872	294,872	294,872	294,872
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	326,379	326,379

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
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	1,838,891	1,838,891
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	168,375	168,375	168,375	168,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	5,546	5,546
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	11,316	11,316
7132	ELECTRIC UTILITIES	917,655	622,579	622,579	622,579
7134	NATURAL GAS UTILITIES	68,400	68,400	68,400	68,400
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	100,565	100,565
7137	WATER & SEWER UTILITIES	114,055	114,055	114,055	114,055
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	1,834,237	1,834,237
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	7,038,352	-7,038,352	-7,038,352
	TOTAL FOR CATEGORY 19	0	7,038,352	-7,038,352	-7,038,352
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	53,991,425	56,195,784	51,719,460	51,935,938
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	7,880	7,819
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,880	7,819

**EXPENDITURE**

**01 PERSONNEL SERVICES**

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5400	PERSONNEL ASSESSMENT	0	0	19,398	19,398
	TOTAL FOR CATEGORY 01	0	0	19,398	19,398
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-15,709	-15,798
	TOTAL FOR CATEGORY 04	0	0	-15,709	-15,798
<b>17</b>	<b>O&amp;M</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,225	-1,225
7059	AG VEHICLE LIABILITY INSURANCE	0	0	5,416	5,444
	TOTAL FOR CATEGORY 17	0	0	4,191	4,219
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,880	7,819
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	283,452	283,452
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	283,452	283,452
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	175,295	175,295
7134	NATURAL GAS UTILITIES	0	0	97,739	97,739
7136	GARBAGE DISPOSAL UTILITIES	0	0	5,283	5,283
7137	WATER & SEWER UTILITIES	0	0	5,135	5,135
	TOTAL FOR CATEGORY 17	0	0	283,452	283,452
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	283,452	283,452
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	5,924,785	5,942,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	-747,294	-747,294
5430	LABOR RELATIONS ASSESSMENT	0	0	-8,640	-8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	2,677	2,677
5904	VACANCY SAVINGS	0	0	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
	TOTAL FOR CATEGORY 01	0	0	-1,114,601	-1,096,554

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	163,564	163,564
7020	OPERATING SUPPLIES	0	0	-81,782	-81,782
7120	ADVERTISING & PUBLIC RELATIONS	0	0	-81,782	-81,782
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>17</b>	<b>O&amp;M</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	348	348
7059	AG VEHICLE LIABILITY INSURANCE	0	0	686	686
	TOTAL FOR CATEGORY 17	0	0	1,034	1,034
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	7,038,352	7,038,352
	TOTAL FOR CATEGORY 19	0	0	7,038,352	7,038,352
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	5,347,643	5,347,643
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	2,367,231	2,367,231
5102	LETTER OF APPOINTMENT	0	0	2,739,516	2,739,516
	TOTAL FOR CATEGORY 01	0	0	5,106,747	5,106,747
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	207,896	207,896
	TOTAL FOR CATEGORY 11	0	0	207,896	207,896
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	0	0	20,000	20,000
	TOTAL FOR CATEGORY 15	0	0	20,000	20,000
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6000	TRAVEL	0	0	13,000	13,000
	TOTAL FOR CATEGORY 16	0	0	13,000	13,000
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>M204</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,101,684	1,101,684
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
	<b>EXPENDITURE</b>				
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	149,383	149,383
	TOTAL FOR CATEGORY 11	0	0	149,383	149,383
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
7000	OPERATING	0	0	31,225	31,225
	TOTAL FOR CATEGORY 14	0	0	31,225	31,225
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	621,076	621,076
	TOTAL FOR CATEGORY 16	0	0	621,076	621,076
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	0	0	300,000	300,000
	TOTAL FOR CATEGORY 17	0	0	300,000	300,000
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,654,613	1,368,276
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-21,599	-21,731
5101	NSHE UNIVERSITY SALARIES	0	0	-21,181	-21,181
5200	WORKERS COMPENSATION	0	0	-191	-7
5300	RETIREMENT	0	0	676,315	679,444
5430	LABOR RELATIONS ASSESSMENT	0	0	7,217	7,217
5500	GROUP INSURANCE	0	0	1,233,340	978,168
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-218,669	-253,015
5840	MEDICARE	0	0	-619	-619
	TOTAL FOR CATEGORY 01	0	0	1,654,613	1,368,276
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	626,826	1,279,916
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	626,826	1,279,916
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	575,062	1,000,147
	TOTAL FOR CATEGORY 01	0	0	575,062	1,000,147
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	0	0	51,764	153,528
	TOTAL FOR CATEGORY 15	0	0	51,764	153,528
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	0	76,241
	TOTAL FOR CATEGORY 16	0	0	0	76,241
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	0	0	0	50,000
	TOTAL FOR CATEGORY 17	0	0	0	50,000
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	626,826	1,279,916
<b>E685</b>	<b>STAFFING AND OPERATIONS</b>				
	[See Attachment]				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	521,629	521,629
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	521,629	521,629
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	521,629	521,629
	TOTAL FOR CATEGORY 01	0	0	521,629	521,629
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	521,629	521,629
	TOTAL REVENUES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189

Section B1: Summary by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	36,268,825	42,230,111	51,638,274	51,415,387
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3018		53,991,425	56,195,784	67,187,972	67,789,189
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	349,397	774,482
5100	SALARIES	5,807,562	5,962,338	7,360,779	7,534,018
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,471,742	29,471,742
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	6,054,000	6,054,000
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	240,949	244,362
5300	RETIREMENT	5,502,651	5,534,547	7,628,174	7,663,159
5400	PERSONNEL ASSESSMENT	23,701	23,809	43,562	43,562
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	7,217	7,217
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	9,315	9,315
5500	GROUP INSURANCE	3,665,973	3,811,607	5,268,275	5,013,103
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	953,965	925,129
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,089	536,601
5904	VACANCY SAVINGS	0	-529,858	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	58,153,447	58,526,720
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	35,871	35,782
TOTAL FOR CATEGORY 04		49,019	49,028	35,871	35,782

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	2,286,321	2,286,321
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,427,937	2,427,937
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	224,533	224,533
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	498,474	498,474
<b>15</b>	<b>STUDENT SUPPORT</b>				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	76,062	177,826
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	551,090	652,854
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6000	TRAVEL	31,485	31,485	44,485	44,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	621,076	697,317
7020	OPERATING SUPPLIES	294,872	294,872	213,090	213,090
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	244,597	244,597



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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	2,472,967	2,549,208
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	168,375	168,375	468,375	518,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	4,669	4,669
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	17,418	17,446
7132	ELECTRIC UTILITIES	917,655	622,579	797,874	797,874
7134	NATURAL GAS UTILITIES	68,400	68,400	166,139	166,139
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	105,848	105,848
7137	WATER & SEWER UTILITIES	114,055	114,055	119,190	119,190
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	2,422,914	2,472,942
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	7,038,352	0	0
	TOTAL FOR CATEGORY 19	0	7,038,352	0	0
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189

Section A1: Line Item Detail by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
	[See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	36,268,825	42,230,111	36,169,762	35,562,136
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		53,991,425	56,195,784	51,719,460	51,935,938
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	-2,367,231	-2,367,231
5100	SALARIES	5,807,562	5,962,338	7,382,378	7,555,749
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,492,923	29,492,923
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	3,314,484	3,314,484
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	241,140	244,369
5300	RETIREMENT	5,502,651	5,534,547	6,951,859	6,983,715
5400	PERSONNEL ASSESSMENT	23,701	23,809	24,164	24,164
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	8,640	8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	6,638	6,638
5500	GROUP INSURANCE	3,665,973	3,811,607	4,034,935	4,034,935
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	1,172,634	1,178,144
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,708	537,220
5904	VACANCY SAVINGS	0	-529,858	0	0
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	51,390,599	51,607,077
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	51,580	51,580
TOTAL FOR CATEGORY 04		49,019	49,028	51,580	51,580

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	1,929,042	1,929,042
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,070,658	2,070,658
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	193,308	193,308
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	467,249	467,249
<b>15</b>	<b>STUDENT SUPPORT</b>				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	4,298	4,298
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	479,326	479,326
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6000	TRAVEL	31,485	31,485	31,485	31,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	-163,564	-163,564
7020	OPERATING SUPPLIES	294,872	294,872	294,872	294,872
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	326,379	326,379

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	1,838,891	1,838,891
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	168,375	168,375	168,375	168,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	5,546	5,546
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	11,316	11,316
7132	ELECTRIC UTILITIES	917,655	622,579	622,579	622,579
7134	NATURAL GAS UTILITIES	68,400	68,400	68,400	68,400
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	100,565	100,565
7137	WATER & SEWER UTILITIES	114,055	114,055	114,055	114,055
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	1,834,237	1,834,237
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	7,038,352	-7,038,352	-7,038,352
	TOTAL FOR CATEGORY 19	0	7,038,352	-7,038,352	-7,038,352
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	53,991,425	56,195,784	51,719,460	51,935,938
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	7,880	7,819
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,880	7,819

**EXPENDITURE**

**01 PERSONNEL SERVICES**

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5400	PERSONNEL ASSESSMENT	0	0	19,398	19,398
	TOTAL FOR CATEGORY 01	0	0	19,398	19,398
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-15,709	-15,798
	TOTAL FOR CATEGORY 04	0	0	-15,709	-15,798
<b>17</b>	<b>O&amp;M</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,225	-1,225
7059	AG VEHICLE LIABILITY INSURANCE	0	0	5,416	5,444
	TOTAL FOR CATEGORY 17	0	0	4,191	4,219
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,880	7,819
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	283,452	283,452
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	283,452	283,452
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	175,295	175,295
7134	NATURAL GAS UTILITIES	0	0	97,739	97,739
7136	GARBAGE DISPOSAL UTILITIES	0	0	5,283	5,283
7137	WATER & SEWER UTILITIES	0	0	5,135	5,135
	TOTAL FOR CATEGORY 17	0	0	283,452	283,452
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	283,452	283,452
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	5,924,785	5,942,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	-747,294	-747,294
5430	LABOR RELATIONS ASSESSMENT	0	0	-8,640	-8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	2,677	2,677
5904	VACANCY SAVINGS	0	0	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
	TOTAL FOR CATEGORY 01	0	0	-1,114,601	-1,096,554

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	163,564	163,564
7020	OPERATING SUPPLIES	0	0	-81,782	-81,782
7120	ADVERTISING & PUBLIC RELATIONS	0	0	-81,782	-81,782
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>17</b>	<b>O&amp;M</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	348	348
7059	AG VEHICLE LIABILITY INSURANCE	0	0	686	686
	TOTAL FOR CATEGORY 17	0	0	1,034	1,034
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	7,038,352	7,038,352
	TOTAL FOR CATEGORY 19	0	0	7,038,352	7,038,352
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	5,347,643	5,347,643
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	2,367,231	2,367,231
5102	LETTER OF APPOINTMENT	0	0	2,739,516	2,739,516
	TOTAL FOR CATEGORY 01	0	0	5,106,747	5,106,747
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	207,896	207,896
	TOTAL FOR CATEGORY 11	0	0	207,896	207,896
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	0	0	20,000	20,000
	TOTAL FOR CATEGORY 15	0	0	20,000	20,000
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6000	TRAVEL	0	0	13,000	13,000
	TOTAL FOR CATEGORY 16	0	0	13,000	13,000
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>M204</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,101,684	1,101,684
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
	<b>EXPENDITURE</b>				
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	149,383	149,383
	TOTAL FOR CATEGORY 11	0	0	149,383	149,383
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
7000	OPERATING	0	0	31,225	31,225
	TOTAL FOR CATEGORY 14	0	0	31,225	31,225
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	621,076	621,076
	TOTAL FOR CATEGORY 16	0	0	621,076	621,076
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	0	0	300,000	300,000
	TOTAL FOR CATEGORY 17	0	0	300,000	300,000
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,654,613	1,368,276
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-21,599	-21,731
5101	NSHE UNIVERSITY SALARIES	0	0	-21,181	-21,181
5200	WORKERS COMPENSATION	0	0	-191	-7
5300	RETIREMENT	0	0	676,315	679,444
5430	LABOR RELATIONS ASSESSMENT	0	0	7,217	7,217
5500	GROUP INSURANCE	0	0	1,233,340	978,168
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-218,669	-253,015
5840	MEDICARE	0	0	-619	-619
	TOTAL FOR CATEGORY 01	0	0	1,654,613	1,368,276
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	626,826	1,279,916
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	626,826	1,279,916
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	575,062	1,000,147
	TOTAL FOR CATEGORY 01	0	0	575,062	1,000,147
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	0	0	51,764	153,528
	TOTAL FOR CATEGORY 15	0	0	51,764	153,528
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	0	76,241
	TOTAL FOR CATEGORY 16	0	0	0	76,241
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	0	0	0	50,000
	TOTAL FOR CATEGORY 17	0	0	0	50,000
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	626,826	1,279,916
<b>E685</b>	<b>STAFFING AND OPERATIONS</b>				
	[See Attachment]				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	521,629	521,629
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	521,629	521,629
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	521,629	521,629
	TOTAL FOR CATEGORY 01	0	0	521,629	521,629
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	521,629	521,629
	TOTAL REVENUES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189



Section B1: Summary by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	36,268,825	42,230,111	51,638,274	51,415,387
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3018		53,991,425	56,195,784	67,187,972	67,789,189
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	349,397	774,482
5100	SALARIES	5,807,562	5,962,338	7,360,779	7,534,018
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,471,742	29,471,742
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	6,054,000	6,054,000
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	240,949	244,362
5300	RETIREMENT	5,502,651	5,534,547	7,628,174	7,663,159
5400	PERSONNEL ASSESSMENT	23,701	23,809	43,562	43,562
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	7,217	7,217
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	9,315	9,315
5500	GROUP INSURANCE	3,665,973	3,811,607	5,268,275	5,013,103
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	953,965	925,129
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,089	536,601
5904	VACANCY SAVINGS	0	-529,858	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	58,153,447	58,526,720
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	35,871	35,782
TOTAL FOR CATEGORY 04		49,019	49,028	35,871	35,782

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>11</b>	<b>INSTRUCTION</b>				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	2,286,321	2,286,321
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,427,937	2,427,937
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	224,533	224,533
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	498,474	498,474
<b>15</b>	<b>STUDENT SUPPORT</b>				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	76,062	177,826
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	551,090	652,854
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
6000	TRAVEL	31,485	31,485	44,485	44,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	621,076	697,317
7020	OPERATING SUPPLIES	294,872	294,872	213,090	213,090
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	244,597	244,597

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	2,472,967	2,549,208
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	168,375	168,375	468,375	518,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	4,669	4,669
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	17,418	17,446
7132	ELECTRIC UTILITIES	917,655	622,579	797,874	797,874
7134	NATURAL GAS UTILITIES	68,400	68,400	166,139	166,139
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	105,848	105,848
7137	WATER & SEWER UTILITIES	114,055	114,055	119,190	119,190
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	2,422,914	2,472,942
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	7,038,352	0	0
	TOTAL FOR CATEGORY 19	0	7,038,352	0	0
<b>25</b>	<b>SB375 NURSING</b>				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189

The Nevada System of Higher Education has not prepared a fund map for this work program, as it would not be materially different than the Cumulative Summary Sheet, automatically generated by NEBS.



**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  
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 3005 - NSHE - NEVADA STATE UNIVERSITY  
Budget Amendment A256833005  
2025-2027 Biennium (FY26-27)**

Submitted March 19, 2025

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

Nevada State University (NSU) is part of the Nevada System of Higher Education and exists to deliver high-quality degrees for the new majority. NSU boldly defines the new majority as first-generation students, adult learners, students of color, Dreamers, immigrants, and anyone looking for the opportunity to improve their economic mobility. NSU's purpose is to create and expand the new majority's participation in higher education, while at the same time, increasing income mobility and wealth for all Nevadans. NSU acts with intention to design, redesign, and reinvent its campus as necessary to break down historic barriers that prevent learning. NSU does this by focusing on great teaching, transformative student experiences, empowering employees, and creating strategic alliances that advance its mission. NSU offers a wide range of baccalaureate programs and select master's programs designed to meet the general needs of the state. NSU will continue to be a community where anyone can belong.

**Purpose of Work Program**

The purpose of this budget amendment is to adjust the phased in approach for decision unit E146, from 20% to 26.25% in fiscal year 2026 and from 40% to 52.50% in fiscal year 2027.

**Justification**

Phasing in this decision unit at these rates is consistent with prior budget policy.

**Expected Benefits to be Realized**

After transferring decision units E685 and M204 to one shot appropriation this ensures that the formula budgets are not negatively impacted.

**Explanation of Projections and Documentation**

Nebs 225  
Nebs 210  
Fund Map

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

The alternative would be not to amend the current request and not be consistent with prior budget policy.

**STATE OF NEVADA BUDGET AMENDMENT  
NEVADA SYSTEM OF HIGHER EDUCATION  
NSHE - NEVADA STATE UNIVERSITY  
B/A 3005 2025-2027 Biennium (FY26-27)**

G.L.#		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED						-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		THIRD		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2		
						BA # A251663005		BA # A251403005		BA # A256833005							
Description		Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2				
2501	APPROPRIATION CONTROL	39,015,309	38,960,218	-152,544	-151,292	-536,113	-536,113	-16,883	44,120	-705,540	-643,285	-1.8%	-1.7%	38,309,769	38,316,933		
3700	REGISTRATION FEES	14,677,335	15,774,920							0	0	0.0%	0.0%	14,677,335	15,774,920		
3722	MISCELLANEOUS PROGRAM FEES	91,800	93,636							0	0	0.0%	0.0%	91,800	93,636		
3759	NON-RESIDENT TUITION	578,984	588,563							0	0	0.0%	0.0%	578,984	588,563		
<b>Total Revenues</b>		<b>54,363,428</b>	<b>55,417,337</b>	<b>-152,544</b>	<b>-151,292</b>	<b>-536,113</b>	<b>-536,113</b>	<b>-16,883</b>	<b>44,120</b>	<b>-705,540</b>	<b>-643,285</b>	<b>-1.3%</b>	<b>-1.2%</b>	<b>53,657,888</b>	<b>54,774,052</b>		
<b>EXPENDITURES</b>																	
Cat	G.L.#	Description															
01	5000	PERSONNEL SERVICES	536,113	536,113			-536,113	-536,113			-536,113	-536,113	-100.0%	-100.0%	0	0	
01	5100	SALARIES	2,586,825	2,586,825							0	0	0.0%	0.0%	2,586,825	2,586,825	
01	5101	NSHE UNIVERSITY SALARIES	25,821,881	25,846,970	-111,174	-111,192					-111,174	-111,192	-0.4%	-0.4%	25,710,707	25,735,778	
01	5102	LETTER OF APPOINTMENT	3,487,776	3,487,776							0	0	0.0%	0.0%	3,487,776	3,487,776	
01	5200	WORKERS COMPENSATION	165,775	165,780	-1,080	-1,080					-1,080	-1,080	-0.7%	-0.7%	164,695	164,700	
01	5300	RETIREMENT	5,468,683	5,473,512	-21,401	-21,404					-21,401	-21,404	-0.4%	-0.4%	5,447,282	5,452,108	
01	5400	PERSONNEL ASSESSMENT	14,920	14,920							0	0	0.0%	0.0%	14,920	14,920	
01	5430	LABOR RELATIONS ASSESSMENT	2,980	2,980							0	0	0.0%	0.0%	2,980	2,980	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	7,935	7,935							0	0	0.0%	0.0%	7,935	7,935	
01	5500	GROUP INSURANCE	3,650,844	3,474,012	-23,784	-22,632					-23,784	-22,632	-0.7%	-0.7%	3,627,060	3,451,380	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	735,784	710,854	-2,879	-2,780					-2,879	-2,780	-0.4%	-0.4%	732,905	708,074	
01	5840	MEDICARE	411,925	412,289	-1,612	-1,612					-1,612	-1,612	-0.4%	-0.4%	410,313	410,677	
01	5901	PAYROLL ADJUSTMENT	0	0							0	0	0.0%	0.0%	0	0	
01	5904	VACANCY SAVINGS	-328,145	-328,417							0	0	-0.0%	-0.0%	-328,145	-328,417	
01	5930	LONGEVITY PAY	59,825	70,850							0	0	0.0%	0.0%	59,825	70,850	
04	7000	OPERATING	1,037,698	2,252,391					-16,883	44,120	-16,883	44,120	-1.6%	2.0%	1,020,815	2,296,511	
04	7054	AG TORT CLAIM ASSESSMENT	24,842	24,798	-162	-162					-162	-162	-0.7%	-0.7%	24,680	24,636	
11	7000	OPERATING	1,252,884	1,252,862	9,548	9,570					9,548	9,570	0.8%	0.8%	1,262,432	1,262,432	
14	7000	OPERATING	808,706	808,706							0	0	0.0%	0.0%	808,706	808,706	
15	7000	OPERATING	663,991	663,991							0	0	0.0%	0.0%	663,991	663,991	
16	7000	OPERATING	2,722,749	2,722,749							0	0	0.0%	0.0%	2,722,749	2,722,749	
16	7052	VEHICLE COMP & COLLISION INS	824	824							0	0	0.0%	0.0%	824	824	
16	7059	AG VEHICLE LIABILITY INSURANCE	2,985	2,990							0	0	0.0%	0.0%	2,985	2,990	
17	7000	OPERATING	2,241,961	2,241,960							0	0	0.0%	0.0%	2,241,961	2,241,960	
17	7021	OPERATING SUPPLIES-A	1,564,341	1,564,341							0	0	0.0%	0.0%	1,564,341	1,564,341	
17	7132	ELECTRIC UTILITIES	563,153	563,153							0	0	0.0%	0.0%	563,153	563,153	
17	7134	NATURAL GAS UTILITIES	132,422	132,422							0	0	0.0%	0.0%	132,422	132,422	
17	7136	GARBAGE DISPOSAL UTILITIES	42,358	42,358							0	0	0.0%	0.0%	42,358	42,358	
17	7137	WATER & SEWER UTILITIES	75,562	75,562							0	0	0.0%	0.0%	75,562	75,562	
18	7000	OPERATING	105,724	105,724							0	0	0.0%	0.0%	105,724	105,724	
18	7445	SCHOLARSHIPS	500,107	500,107							0	0	0.0%	0.0%	500,107	500,107	
19	7000	OPERATING	0	0							0	0	0.0%	0.0%	0	0	





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

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
<b>REVENUE</b>								
E146	2501	APPROPRIATION CONTROL	963,120	2,177,813	946,237	2,221,933	-16,883	44,120
E685	2501	APPROPRIATION CONTROL	536,113	536,113	0	0	-536,113	-536,113
M204	2501	APPROPRIATION CONTROL	152,544	151,292	0	0	-152,544	-151,292
TOTAL FOR REVENUE			1,651,777	2,865,218	946,237	2,221,933	-705,540	-643,285
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
E685	5000	PERSONNEL SERVICES	536,113	536,113	0	0	-536,113	-536,113
M204	5101	NSHE UNIVERSITY SALARIES	111,174	111,192	0	0	-111,174	-111,192
M204	5200	WORKERS COMPENSATION	1,080	1,080	0	0	-1,080	-1,080
M204	5300	RETIREMENT	21,401	21,404	0	0	-21,401	-21,404
M204	5500	GROUP INSURANCE	23,784	22,632	0	0	-23,784	-22,632
M204	5750	RETIRED EMPLOYEES GROUP INSURANCE	2,879	2,780	0	0	-2,879	-2,780
M204	5840	MEDICARE	1,612	1,612	0	0	-1,612	-1,612
TOTAL FOR CATEGORY 01			698,043	696,813	0	0	-698,043	-696,813
<b>04</b>	<b>OPERATING</b>							
E146	7000	OPERATING	963,120	2,177,813	946,237	2,221,933	-16,883	44,120
M204	7054	AG TORT CLAIM ASSESSMENT	162	162	0	0	-162	-162
TOTAL FOR CATEGORY 04			963,282	2,177,975	946,237	2,221,933	-17,045	43,958
<b>11</b>	<b>INSTRUCTION</b>							
M204	7000	OPERATING	-9,548	-9,570	0	0	9,548	9,570
TOTAL FOR CATEGORY 11			-9,548	-9,570	0	0	9,548	9,570
TOTAL FOR EXPENSE			1,651,777	2,865,218	946,237	2,221,933	-705,540	-643,285

Section A1: Line Item Detail by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	31,640,287	36,810,522	30,117,904	29,039,552
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	751,343	0	0
2512	BALANCE FORWARD TO NEW YEAR	-751,343	0	0	0
3700	REGISTRATION FEES	12,921,928	13,480,003	14,677,335	15,774,920
3722	MISCELLANEOUS PROGRAM FEES	89,500	90,000	91,800	93,636
3759	NON-RESIDENT TUITION	545,273	471,905	578,984	588,563
4220	CLASSIFIED RETENTION INCENTIVES	44,880	44,880	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	44,940	0	0	0
4661	TRANSFER IN ARPA - NATIVE AMERICAN WAIVER	19,868	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,859,065	90,041	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	5,489	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		46,419,887	51,738,694	45,466,023	45,496,671
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	6,132,062	5,170,242	5,125,362	5,125,362
5100	SALARIES	1,854,444	1,922,119	2,586,825	2,586,825
5101	NSHE UNIVERSITY SALARIES	16,652,232	16,652,232	25,240,419	25,265,490
5102	LETTER OF APPOINTMENT	3,487,776	3,487,776	3,487,776	3,487,776
5200	WORKERS COMPENSATION	131,980	132,095	161,455	161,460
5300	RETIREMENT	3,352,161	3,366,370	4,869,776	4,874,163
5400	PERSONNEL ASSESSMENT	7,650	7,685	8,276	8,276
5430	LABOR RELATIONS ASSESSMENT	3,297	3,297	3,297	3,297
5440	PERSONNEL SUBSIDY COST ALLOCATION	4,742	4,742	4,742	4,742
5500	GROUP INSURANCE	2,133,936	2,218,709	2,723,292	2,723,292
5750	RETIRED EMPLOYEES GROUP INSURANCE	575,567	590,667	884,912	885,709
5800	UNEMPLOYMENT COMPENSATION	11,104	0	0	0
5840	MEDICARE	268,338	269,316	403,495	403,859
5901	PAYROLL ADJUSTMENT	0	0	-5,125,362	-5,125,362
5904	VACANCY SAVINGS	0	-283,678	0	0
TOTAL FOR CATEGORY 01		34,615,289	33,541,572	40,374,265	40,404,889
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	28,590	28,595	34,789	34,813
TOTAL FOR CATEGORY 04		28,590	28,595	34,789	34,813
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	1,028,742	1,340,269	1,340,269	1,340,269

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 11	1,028,742	1,340,269	1,340,269	1,340,269
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	2,596,150	3,222,749	3,222,749	3,222,749
7052	VEHICLE COMP & COLLISION INS	0	346	346	346
7059	AG VEHICLE LIABILITY INSURANCE	0	686	686	686
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	3,223,781	3,223,781
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	2,495,843	2,495,843	2,495,843	2,495,843
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	332,824	332,824
7134	NATURAL GAS UTILITIES	47,535	47,535	47,535	47,535
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	40,084	40,084
7137	WATER & SEWER UTILITIES	68,851	68,851	68,851	68,851
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,549,478	4,549,478
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	6,135,087	-6,135,087	-6,135,087
	TOTAL FOR CATEGORY 19	0	6,135,087	-6,135,087	-6,135,087
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	46,419,887	51,738,694	45,466,023	45,496,671

**M100 STATEWIDE INFLATION  
 REVENUE**

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-3,239	-3,301
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	-3,239	-3,301
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	6,644	6,644
	TOTAL FOR CATEGORY 01	0	0	6,644	6,644
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,595	-10,662
	TOTAL FOR CATEGORY 04	0	0	-10,595	-10,662
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-216	-216
7059	AG VEHICLE LIABILITY INSURANCE	0	0	928	933
	TOTAL FOR CATEGORY 16	0	0	712	717
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	-3,239	-3,301
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	324,201	324,201
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	324,201	324,201
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	230,329	230,329
7134	NATURAL GAS UTILITIES	0	0	84,887	84,887
7136	GARBAGE DISPOSAL UTILITIES	0	0	2,274	2,274
7137	WATER & SEWER UTILITIES	0	0	6,711	6,711
	TOTAL FOR CATEGORY 17	0	0	324,201	324,201
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	324,201	324,201
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	5,037,009	5,047,761
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	5,037,009	5,047,761
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5000	PERSONNEL SERVICES	0	0	-5,125,362	-5,125,362
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,297	-3,297
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	3,193	3,193
5901	PAYROLL ADJUSTMENT	0	0	5,125,362	5,125,362
5904	VACANCY SAVINGS	0	0	-328,145	-328,417
5930	LONGEVITY PAY	0	0	59,825	70,850
	TOTAL FOR CATEGORY 01	0	0	-268,424	-257,671
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	-77,837	-77,837
	TOTAL FOR CATEGORY 11	0	0	-77,837	-77,837
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	-500,000	-500,000
7052	VEHICLE COMP & COLLISION INS	0	0	694	694
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1,371	1,371
	TOTAL FOR CATEGORY 16	0	0	-497,935	-497,935
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	0	0	-253,882	-253,883
	TOTAL FOR CATEGORY 17	0	0	-253,882	-253,883
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	6,135,087	6,135,087
	TOTAL FOR CATEGORY 19	0	0	6,135,087	6,135,087
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	5,037,009	5,047,761
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	729,472	725,592
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	729,472	725,592
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5101	NSHE UNIVERSITY SALARIES	0	0	470,288	470,288
5200	WORKERS COMPENSATION	0	0	3,240	3,240
5300	RETIREMENT	0	0	90,530	90,530
5500	GROUP INSURANCE	0	0	71,352	67,896
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	12,180	11,757
5840	MEDICARE	0	0	6,818	6,818
	TOTAL FOR CATEGORY 01	0	0	654,408	650,529

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	74,578	74,578
7054	AG TORT CLAIM ASSESSMENT	0	0	486	485
	TOTAL FOR CATEGORY 04	0	0	75,064	75,063
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	729,472	725,592
<b>M204</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	152,544	151,292
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	152,544	151,292
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5101	NSHE UNIVERSITY SALARIES	0	0	111,174	111,192
5200	WORKERS COMPENSATION	0	0	1,080	1,080
5300	RETIREMENT	0	0	21,401	21,404
5500	GROUP INSURANCE	0	0	23,784	22,632
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,879	2,780
5840	MEDICARE	0	0	1,612	1,612
	TOTAL FOR CATEGORY 01	0	0	161,930	160,700
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	162	162
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	-9,548	-9,570
	TOTAL FOR CATEGORY 11	0	0	-9,548	-9,570
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	152,544	151,292
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,158,185	961,195
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,158,185	961,195
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5300	RETIREMENT	0	0	486,976	487,415
5430	LABOR RELATIONS ASSESSMENT	0	0	2,980	2,980

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
5500	GROUP INSURANCE	0	0	832,416	660,192
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-164,187	-189,392
	TOTAL FOR CATEGORY 01	0	0	1,158,185	961,195
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,158,185	961,195
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	963,120	2,177,813
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	963,120	2,177,813
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	963,120	2,177,813
	TOTAL FOR CATEGORY 04	0	0	963,120	2,177,813
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	963,120	2,177,813
<b>E685</b>	<b>STAFFING AND OPERATIONS</b>				
	[See Attachment]				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	536,113	536,113
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	536,113	536,113
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	0	536,113	536,113
	TOTAL FOR CATEGORY 01	0	0	536,113	536,113
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	536,113	536,113
	TOTAL REVENUES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	54,363,428	55,417,337
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	54,363,428	55,417,337



Section B1: Summary by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	31,640,287	36,810,522	39,015,309	38,960,218
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	751,343	0	0
2512	BALANCE FORWARD TO NEW YEAR	-751,343	0	0	0
3700	REGISTRATION FEES	12,921,928	13,480,003	14,677,335	15,774,920
3722	MISCELLANEOUS PROGRAM FEES	89,500	90,000	91,800	93,636
3759	NON-RESIDENT TUITION	545,273	471,905	578,984	588,563
4220	CLASSIFIED RETENTION INCENTIVES	44,880	44,880	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	44,940	0	0	0
4661	TRANSFER IN ARPA - NATIVE AMERICAN WAIVER	19,868	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,859,065	90,041	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	5,489	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3005		46,419,887	51,738,694	54,363,428	55,417,337
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	6,132,062	5,170,242	536,113	536,113
5100	SALARIES	1,854,444	1,922,119	2,586,825	2,586,825
5101	NSHE UNIVERSITY SALARIES	16,652,232	16,652,232	25,821,881	25,846,970
5102	LETTER OF APPOINTMENT	3,487,776	3,487,776	3,487,776	3,487,776
5200	WORKERS COMPENSATION	131,980	132,095	165,775	165,780
5300	RETIREMENT	3,352,161	3,366,370	5,468,683	5,473,512
5400	PERSONNEL ASSESSMENT	7,650	7,685	14,920	14,920
5430	LABOR RELATIONS ASSESSMENT	3,297	3,297	2,980	2,980
5440	PERSONNEL SUBSIDY COST ALLOCATION	4,742	4,742	7,935	7,935
5500	GROUP INSURANCE	2,133,936	2,218,709	3,650,844	3,474,012
5750	RETIRED EMPLOYEES GROUP INSURANCE	575,567	590,667	735,784	710,854
5800	UNEMPLOYMENT COMPENSATION	11,104	0	0	0
5840	MEDICARE	268,338	269,316	411,925	412,289
5901	PAYROLL ADJUSTMENT	0	0	0	0
5904	VACANCY SAVINGS	0	-283,678	-328,145	-328,417
5930	LONGEVITY PAY	0	0	59,825	70,850
TOTAL FOR CATEGORY 01		34,615,289	33,541,572	42,623,121	42,462,399
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	1,037,698	2,252,391
7054	AG TORT CLAIM ASSESSMENT	28,590	28,595	24,842	24,798
TOTAL FOR CATEGORY 04		28,590	28,595	1,062,540	2,277,189

11 INSTRUCTION

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
7000	OPERATING	1,028,742	1,340,269	1,252,884	1,252,862
	TOTAL FOR CATEGORY 11	1,028,742	1,340,269	1,252,884	1,252,862
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	2,596,150	3,222,749	2,722,749	2,722,749
7052	VEHICLE COMP & COLLISION INS	0	346	824	824
7059	AG VEHICLE LIABILITY INSURANCE	0	686	2,985	2,990
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	2,726,558	2,726,563
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	2,495,843	2,495,843	2,241,961	2,241,960
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	563,153	563,153
7134	NATURAL GAS UTILITIES	47,535	47,535	132,422	132,422
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	42,358	42,358
7137	WATER & SEWER UTILITIES	68,851	68,851	75,562	75,562
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,619,797	4,619,796
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	6,135,087	0	0
	TOTAL FOR CATEGORY 19	0	6,135,087	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	54,363,428	55,417,337

Section A1: Line Item Detail by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	31,640,287	36,810,522	30,117,904	29,039,552
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	751,343	0	0
2512	BALANCE FORWARD TO NEW YEAR	-751,343	0	0	0
3700	REGISTRATION FEES	12,921,928	13,480,003	14,677,335	15,774,920
3722	MISCELLANEOUS PROGRAM FEES	89,500	90,000	91,800	93,636
3759	NON-RESIDENT TUITION	545,273	471,905	578,984	588,563
4220	CLASSIFIED RETENTION INCENTIVES	44,880	44,880	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	44,940	0	0	0
4661	TRANSFER IN ARPA - NATIVE AMERICAN WAIVER	19,868	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,859,065	90,041	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	5,489	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		46,419,887	51,738,694	45,466,023	45,496,671
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	6,132,062	5,170,242	5,125,362	5,125,362
5100	SALARIES	1,854,444	1,922,119	2,586,825	2,586,825
5101	NSHE UNIVERSITY SALARIES	16,652,232	16,652,232	25,240,419	25,265,490
5102	LETTER OF APPOINTMENT	3,487,776	3,487,776	3,487,776	3,487,776
5200	WORKERS COMPENSATION	131,980	132,095	161,455	161,460
5300	RETIREMENT	3,352,161	3,366,370	4,869,776	4,874,163
5400	PERSONNEL ASSESSMENT	7,650	7,685	8,276	8,276
5430	LABOR RELATIONS ASSESSMENT	3,297	3,297	3,297	3,297
5440	PERSONNEL SUBSIDY COST ALLOCATION	4,742	4,742	4,742	4,742
5500	GROUP INSURANCE	2,133,936	2,218,709	2,723,292	2,723,292
5750	RETIRED EMPLOYEES GROUP INSURANCE	575,567	590,667	884,912	885,709
5800	UNEMPLOYMENT COMPENSATION	11,104	0	0	0
5840	MEDICARE	268,338	269,316	403,495	403,859
5901	PAYROLL ADJUSTMENT	0	0	-5,125,362	-5,125,362
5904	VACANCY SAVINGS	0	-283,678	0	0
TOTAL FOR CATEGORY 01		34,615,289	33,541,572	40,374,265	40,404,889
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	28,590	28,595	34,789	34,813
TOTAL FOR CATEGORY 04		28,590	28,595	34,789	34,813
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	1,028,742	1,340,269	1,340,269	1,340,269

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 11	1,028,742	1,340,269	1,340,269	1,340,269
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	2,596,150	3,222,749	3,222,749	3,222,749
7052	VEHICLE COMP & COLLISION INS	0	346	346	346
7059	AG VEHICLE LIABILITY INSURANCE	0	686	686	686
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	3,223,781	3,223,781
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	2,495,843	2,495,843	2,495,843	2,495,843
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	332,824	332,824
7134	NATURAL GAS UTILITIES	47,535	47,535	47,535	47,535
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	40,084	40,084
7137	WATER & SEWER UTILITIES	68,851	68,851	68,851	68,851
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,549,478	4,549,478
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	6,135,087	-6,135,087	-6,135,087
	TOTAL FOR CATEGORY 19	0	6,135,087	-6,135,087	-6,135,087
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	46,419,887	51,738,694	45,466,023	45,496,671

**M100 STATEWIDE INFLATION  
REVENUE**

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-3,239	-3,301
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	-3,239	-3,301
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	6,644	6,644
	TOTAL FOR CATEGORY 01	0	0	6,644	6,644
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,595	-10,662
	TOTAL FOR CATEGORY 04	0	0	-10,595	-10,662
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-216	-216
7059	AG VEHICLE LIABILITY INSURANCE	0	0	928	933
	TOTAL FOR CATEGORY 16	0	0	712	717
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	-3,239	-3,301
<b>M104</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	324,201	324,201
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	324,201	324,201
<b>EXPENDITURE</b>					
<b>17</b>	<b>O&amp;M</b>				
7132	ELECTRIC UTILITIES	0	0	230,329	230,329
7134	NATURAL GAS UTILITIES	0	0	84,887	84,887
7136	GARBAGE DISPOSAL UTILITIES	0	0	2,274	2,274
7137	WATER & SEWER UTILITIES	0	0	6,711	6,711
	TOTAL FOR CATEGORY 17	0	0	324,201	324,201
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	324,201	324,201
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	5,037,009	5,047,761
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	5,037,009	5,047,761
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5000	PERSONNEL SERVICES	0	0	-5,125,362	-5,125,362
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,297	-3,297
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	3,193	3,193
5901	PAYROLL ADJUSTMENT	0	0	5,125,362	5,125,362
5904	VACANCY SAVINGS	0	0	-328,145	-328,417
5930	LONGEVITY PAY	0	0	59,825	70,850
	TOTAL FOR CATEGORY 01	0	0	-268,424	-257,671
<b>11</b>	<b>INSTRUCTION</b>				
7000	OPERATING	0	0	-77,837	-77,837
	TOTAL FOR CATEGORY 11	0	0	-77,837	-77,837
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	0	0	-500,000	-500,000
7052	VEHICLE COMP & COLLISION INS	0	0	694	694
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1,371	1,371
	TOTAL FOR CATEGORY 16	0	0	-497,935	-497,935
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	0	0	-253,882	-253,883
	TOTAL FOR CATEGORY 17	0	0	-253,882	-253,883
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	0	6,135,087	6,135,087
	TOTAL FOR CATEGORY 19	0	0	6,135,087	6,135,087
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	5,037,009	5,047,761
<b>M203</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	729,472	725,592
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	729,472	725,592
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5101	NSHE UNIVERSITY SALARIES	0	0	470,288	470,288
5200	WORKERS COMPENSATION	0	0	3,240	3,240
5300	RETIREMENT	0	0	90,530	90,530
5500	GROUP INSURANCE	0	0	71,352	67,896
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	12,180	11,757
5840	MEDICARE	0	0	6,818	6,818
	TOTAL FOR CATEGORY 01	0	0	654,408	650,529

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	74,578	74,578
7054	AG TORT CLAIM ASSESSMENT	0	0	486	485
	TOTAL FOR CATEGORY 04	0	0	75,064	75,063
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	729,472	725,592
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,158,185	961,195
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,158,185	961,195
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5300	RETIREMENT	0	0	486,976	487,415
5430	LABOR RELATIONS ASSESSMENT	0	0	2,980	2,980
5500	GROUP INSURANCE	0	0	832,416	660,192
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-164,187	-189,392
	TOTAL FOR CATEGORY 01	0	0	1,158,185	961,195
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,158,185	961,195
<b>E146</b>	<b>EDUCATION &amp; WORKFORCE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	946,237	2,221,933
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	946,237	2,221,933
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	946,237	2,221,933
	TOTAL FOR CATEGORY 04	0	0	946,237	2,221,933
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	946,237	2,221,933
	TOTAL REVENUES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,657,888	54,774,052
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,657,888	54,774,052

Section B1: Summary by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	31,640,287	36,810,522	38,309,769	38,316,933
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	751,343	0	0
2512	BALANCE FORWARD TO NEW YEAR	-751,343	0	0	0
3700	REGISTRATION FEES	12,921,928	13,480,003	14,677,335	15,774,920
3722	MISCELLANEOUS PROGRAM FEES	89,500	90,000	91,800	93,636
3759	NON-RESIDENT TUITION	545,273	471,905	578,984	588,563
4220	CLASSIFIED RETENTION INCENTIVES	44,880	44,880	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	44,940	0	0	0
4661	TRANSFER IN ARPA - NATIVE AMERICAN WAIVER	19,868	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,859,065	90,041	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	5,489	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3005		46,419,887	51,738,694	53,657,888	54,774,052
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	6,132,062	5,170,242	0	0
5100	SALARIES	1,854,444	1,922,119	2,586,825	2,586,825
5101	NSHE UNIVERSITY SALARIES	16,652,232	16,652,232	25,710,707	25,735,778
5102	LETTER OF APPOINTMENT	3,487,776	3,487,776	3,487,776	3,487,776
5200	WORKERS COMPENSATION	131,980	132,095	164,695	164,700
5300	RETIREMENT	3,352,161	3,366,370	5,447,282	5,452,108
5400	PERSONNEL ASSESSMENT	7,650	7,685	14,920	14,920
5430	LABOR RELATIONS ASSESSMENT	3,297	3,297	2,980	2,980
5440	PERSONNEL SUBSIDY COST ALLOCATION	4,742	4,742	7,935	7,935
5500	GROUP INSURANCE	2,133,936	2,218,709	3,627,060	3,451,380
5750	RETIRED EMPLOYEES GROUP INSURANCE	575,567	590,667	732,905	708,074
5800	UNEMPLOYMENT COMPENSATION	11,104	0	0	0
5840	MEDICARE	268,338	269,316	410,313	410,677
5901	PAYROLL ADJUSTMENT	0	0	0	0
5904	VACANCY SAVINGS	0	-283,678	-328,145	-328,417
5930	LONGEVITY PAY	0	0	59,825	70,850
TOTAL FOR CATEGORY 01		34,615,289	33,541,572	41,925,078	41,765,586
<b>04</b>	<b>OPERATING</b>				
7000	OPERATING	0	0	1,020,815	2,296,511
7054	AG TORT CLAIM ASSESSMENT	28,590	28,595	24,680	24,636
TOTAL FOR CATEGORY 04		28,590	28,595	1,045,495	2,321,147
<b>11</b>	<b>INSTRUCTION</b>				



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7000	OPERATING	1,028,742	1,340,269	1,262,432	1,262,432
	TOTAL FOR CATEGORY 11	1,028,742	1,340,269	1,262,432	1,262,432
<b>14</b>	<b>ACADEMIC SUPPORT</b>				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
<b>15</b>	<b>STUDENT SUPPORT</b>				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
<b>16</b>	<b>INSTITUTIONAL SUPPORT</b>				
7000	OPERATING	2,596,150	3,222,749	2,722,749	2,722,749
7052	VEHICLE COMP & COLLISION INS	0	346	824	824
7059	AG VEHICLE LIABILITY INSURANCE	0	686	2,985	2,990
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	2,726,558	2,726,563
<b>17</b>	<b>O&amp;M</b>				
7000	OPERATING	2,495,843	2,495,843	2,241,961	2,241,960
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	563,153	563,153
7134	NATURAL GAS UTILITIES	47,535	47,535	132,422	132,422
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	42,358	42,358
7137	WATER & SEWER UTILITIES	68,851	68,851	75,562	75,562
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,619,797	4,619,796
<b>18</b>	<b>SCHOLARSHIPS AND FELLOWSHIP</b>				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
<b>19</b>	<b>PERFORMANCE POOL 20% CARVE OUT</b>				
7000	OPERATING	0	6,135,087	0	0
	TOTAL FOR CATEGORY 19	0	6,135,087	0	0
<b>25</b>	<b>SB 375 NURSING</b>				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,657,888	54,774,052

The Nevada System of Higher Education has not prepared a fund map for this work program, as it would not be materially different than the Cumulative Summary Sheet, automatically generated by NEBS.