



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

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**MEMORANDUM**

March 22, 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 #47

Please consider the following amendments:

Amendment #	BA	Description	General Fund FY 2026	Highway Fund FY 2026	Other FY 2026	General Fund FY 2027	Highway Fund FY 2027	Other FY 2027
<b>Dept/Div:</b> DEPARTMENT OF HUMAN SERVICES / DSS - SOCIAL SERVICES								
A255294862	4862	This budget amendment requests to correct the base classification for Position Control Number (PCN) 8013 and to correct a caseload calculation error in the 2026-27 G01 budget.	0	0	6,245,060	0	0	6,615,028
<b>Dept/Div:</b> DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A256283706	3706	This budget amendment updates and revises the allowable budget adjustment as provided through DU M101 inflationary adjustments while considering the coincidental caseload increase as calculated in DU M200. Original M101 version submitted only calculated the inflationary impact to the Base caseload.	122,870	0	0	256,615	0	0

<b>Dept/Div:</b> DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A255843711	3711	The purpose of this work program is to request approval to accept a transfer of Opioid Allocation funds from the State of Nevada Department of Health and Human Services (DHHS), Directors Office (DO), to fund 6 temporary positions within NDOC. This funding has already been received with Behavior Health Prevention and Treatment, Budget Account 3170 Category 31, and is being transferred through an M150 adjustment. Additionally, this budget amendment eliminates one PCN # 0481 from Correction Programs that was not approved in the prior biennium.	-140,127	0	580,837	-139,472	0	580,837
<b>Dept/Div:</b> DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A255753751	3751	This budget amendment transfers Inmate Driven expenditures between Ely State Prison (ESP) and High Desert State Prison (HDSP) due to the change in offender population in September of 2024.	1,218,283	0	0	1,243,569	0	0
<b>Dept/Div:</b> DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A256403762	3762	This budget amendment transfers Inmate Driven expenditures between Ely State Prison (ESP) and High Desert State Prison (HDSP) due to the change in offender population in September of 2024. Additionally, this budget amendment deletes PCN 206 which was not legislatively approved for this budget account.	-1,286,541	0	0	-1,313,489	0	0
<b>Dept/Div:</b> DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A256733717	3717	This budget amendment eliminates four PCN's 817, 818, 819, and 820 from NNCC that were not approved in the prior biennium.	-423,042	0	0	-437,265	0	0
<b>Dept/Div:</b> DEPARTMENT OF MOTOR VEHICLES / DEPARTMENT OF MOTOR VEHICLES								
A256214745	4745	The purpose of this budget amendment is a request for a new decision unit to increase the classification of all DMV Services Technician II positions to DMV Services Technician III positions. This is part of the department's compensation plan adjustment resulting in an alignment of classifications for staff working in the newly reorganized Customer Services Division.	0	12,912	38,739	0	13,592	40,781
<b>Total for this Batch</b>			-508,557	12,912	6,864,636	-390,042	13,592	7,236,646

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

Amendment Number: A255294862

BUDGET DIVISION USE ONLY	
DATE	<u>03/22/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
<b>tgrenam</b>	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/07/25	101	407	4862	DHS-DSS - ENERGY ASSISTANCE PROGRAM

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	3340	UNIVERSAL ENERGY CHARGE-UJC	8,203,777	1,470	8,205,247	8,215,484	1,536	8,217,020
M200	3340	UNIVERSAL ENERGY CHARGE-UJC	(3,702,401)	848,137	(2,854,264)	(3,702,401)	848,137	(2,854,264)
M201	3340	UNIVERSAL ENERGY CHARGE-UJC	(3,820,986)	3,518,807	(302,179)	(4,443,363)	3,847,781	(595,582)
M300	3340	UNIVERSAL ENERGY CHARGE-UJC	19,437	14	19,451	16,138	15	16,153
B000	3581	LIHEA EAP	28,594,485	4,415	28,598,900	28,629,610	4,612	28,634,222
M200	3581	LIHEA EAP	(6,413,450)	(3,678,286)	(10,091,736)	(6,413,450)	(3,678,286)	(10,091,736)
M201	3581	LIHEA EAP	(6,618,865)	5,550,461	(1,068,404)	(7,696,972)	5,591,190	(2,105,782)
M300	3581	LIHEA EAP	58,310	42	58,352	48,411	43	48,454
<b>Total Revenue</b>			<b>6,245,060</b>	<b>6,615,028</b>				

**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	01	PERSONNEL SERVICES	5100	1,325,529	4,823	1,330,352	1,362,638	5,032	1,367,670
B000	01	PERSONNEL SERVICES	5200	29,465	(6)	29,459	30,664	3	30,667
M300	01	PERSONNEL SERVICES	5200	(412)	(2)	(414)	(491)	1	(490)
B000	01	PERSONNEL SERVICES	5300	249,397	844	250,241	256,198	880	257,078
M300	01	PERSONNEL SERVICES	5300	24,279	84	24,363	24,951	88	25,039
B000	01	PERSONNEL SERVICES	5750	42,150	153	42,303	43,331	160	43,491
M300	01	PERSONNEL SERVICES	5750	(7,856)	(28)	(7,884)	(9,302)	(34)	(9,336)
M300	01	PERSONNEL SERVICES	5800	329	2	331	683	3	686
B000	01	PERSONNEL SERVICES	5840	19,222	71	19,293	19,764	73	19,837
M200	16	CURRENT YEAR - LIHEA	8700	(10,115,851)	(2,830,149)	(12,946,000)	(10,115,851)	(2,830,149)	(12,946,000)
M201	16	CURRENT YEAR - LIHEA	8700	(10,439,851)	9,069,268	(1,370,583)	(12,140,335)	9,438,971	(2,701,364)
<b>Total Category Expenditure</b>				<b>6,245,060</b>	<b>6,615,028</b>				

**Remarks**  
This budget amendment requests to correct the base classification for Position Control Number (PCN) 8013 and to correct a caseload calculation error in the 2026-27 G01 budget.

**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  
DSS - SOCIAL SERVICES**

**Budget Account 4862 - DHS-DSS - ENERGY ASSISTANCE PROGRAM  
Budget Amendment A255294862  
2025-2027 Biennium (FY26-27)**

Submitted March 21, 2025

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

The mission of the Energy Assistance Program (EAP) is to assist eligible low-income Nevadans with the cost of home energy. The EAP provides an annual payment for eligible households customarily paid directly to the energy provider, which can be applied to either their heating or cooling providers or split between the two. In addition, the EAP provides arrearage assistance to eligible households to bring past due charges on their heating and/or cooling bills current. EAP has two funding sources, the Low-Income Home Energy Assistance block grant and the Fund for Energy Assistance and Conservation (budget account 6031), which was created during the 2001 Legislative Session to collect a Universal Energy Charge from certain electric/gas utilities. Statutory Authority: NRS 422A and NRS 702.

**Purpose of Work Program**

This budget amendment requests to correct the base classification for Position Control Number (PCN) 8013 and to correct a caseload calculation error in the 2026-27 G01 budget.

**Justification**

Position Control Number (PCN) 8013 was reclassified and made permanent in the 2022-23 biennial budget in decision unit E805 from an Administrative Assistant 4 to a Family Services Specialist 2. However, this PCN was budgeted under the incorrect classification in NEBS but wasn't flagged in the reconciliation for the 2024-25 biennium due to delayed updates to the HR Data Warehouse at the time, and this error carried into the 2026-27 budget.

Additionally, the division miscalculated the M200 and M201 caseload adjustments in the agency submission budget. As submitted, the caseload decision units have deducted the projected caseload decreases for fiscal year 2025 projections in both decision units by mistake. The division has recently completed updated caseload adjustments to reflect February 2025 actuals, and these revised caseload decision units now show the corrected projections for 2026-27.

**Expected Benefits to be Realized**

Correction to PCN 8013 classification and caseload projections will provide the division with the appropriate budget authority needed. There is no general fund impact in this budget account as it is funded with federal grant funds and a match of Universal Energy Charge (UEC) funds transferred from the Public Utilities Commission (PUC). The increase can be absorbed within the federal award and the UEC projections for the 2026-27 biennium and would not require any adjustment to the Public Utilities Commission budget account.

**Explanation of Projections and Documentation**

NEBS210A&B G01  
NEBS210A&B G08  
NEBS225 Version-to-Version Comparison  
Before (G01) Fund Maps for Year 1 & Year 2  
After (G08) Fund Maps for Year 1 & Year 2  
NPD-19 for PCN8013 attached in SFY22-23 L01 E805

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

The alternative is to allow the incorrect classification to exist in NEBS and not align with HR Data Warehouse, resulting in a potential budgetary shortfall in Category 01 - Personnel. The alternative to not adjusting the caseload miscalculation would result in an underbudgeted category meant for assistance benefits and would require additional work programs throughout the biennium. The proposed budget amendment is preferred to give the program sufficient budget authority for both the PCN and the caseload projections.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF HUMAN SERVICES  
DSS - SOCIAL SERVICES  
DHS-DSS - ENERGY ASSISTANCE PROGRAM  
B/A 4862 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255294862		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
3340	UNIVERSAL ENERGY CHARGE-UEC	804,060	207,441	4,368,428	4,697,469	4,368,428	4,697,469	543.3%	2264.5%	5,172,488	4,904,910		
3581	LIHEA EAP	15,933,192	14,932,356	1,876,632	1,917,559	1,876,632	1,917,559	11.8%	12.8%	17,809,824	16,849,915		
<b>Total Revenues</b>		<b>16,737,252</b>	<b>15,139,797</b>	6,245,060	6,615,028	6,245,060	6,615,028	37.3%	43.7%	22,982,312	21,754,825		
		EXPENDITURES											
Cat	G.L.#	Description											
01	5100	SALARIES	2,011,984	2,075,731	4,823	5,032	4,823	5,032	0.2%	0.2%	2,016,807	2,080,763	
01	5170	SEASONAL	0	0			0	0	0.0%	0.0%	0	0	
01	5200	WORKERS COMPENSATION	54,995	50,867	-8	4	-8	4	-0.0%	0.0%	54,987	50,871	
01	5300	RETIREMENT	406,113	418,714	928	968	928	968	0.2%	0.2%	407,041	419,682	
01	5400	PERSONNEL ASSESSMENT	13,143	13,143			0	0	0.0%	0.0%	13,143	13,143	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	173	173			0	0	0.0%	0.0%	173	173	
01	5430	LABOR RELATIONS ASSESSMENT	1,676	1,676			0	0	0.0%	0.0%	1,676	1,676	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	5,329	5,329			0	0	0.0%	0.0%	5,329	5,329	
01	5500	GROUP INSURANCE	440,004	418,692			0	0	0.0%	0.0%	440,004	418,692	
01	5700	PAYROLL ASSESSMENT	3,969	3,969			0	0	0.0%	0.0%	3,969	3,969	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	52,112	51,894	125	126	125	126	0.2%	0.2%	52,237	52,020	
01	5800	UNEMPLOYMENT COMPENSATION	501	1,035	2	3	2	3	0.4%	0.3%	503	1,038	
01	5840	MEDICARE	29,179	30,096	71	73	71	73	0.2%	0.2%	29,250	30,169	
01	5930	LONGEVITY PAY	4,725	5,300			0	0	0.0%	0.0%	4,725	5,300	
02	6100	PER DIEM OUT-OF-STATE	2,848	2,848			0	0	0.0%	0.0%	2,848	2,848	
03	6200	PER DIEM IN-STATE	2,092	2,092			0	0	0.0%	0.0%	2,092	2,092	
03	6210	FS DAILY RENTAL IN-STATE	317	317			0	0	0.0%	0.0%	317	317	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	270	270			0	0	0.0%	0.0%	270	270	
03	6240	PERSONAL VEHICLE IN-STATE	165	165			0	0	0.0%	0.0%	165	165	
03	6250	COMM AIR TRANS IN-STATE	1,028	1,028			0	0	0.0%	0.0%	1,028	1,028	
04	7020	OPERATING SUPPLIES	9,460	9,460			0	0	0.0%	0.0%	9,460	9,460	
04	7026	OPERATING SUPPLIES-F	9,218	9,218			0	0	0.0%	0.0%	9,218	9,218	
04	7040	NON-STATE PRINTING SERVICES	2,060	2,060			0	0	0.0%	0.0%	2,060	2,060	
04	7045	STATE PRINTING CHARGES	2,479	2,479			0	0	0.0%	0.0%	2,479	2,479	
04	7050	EMPLOYEE BOND INSURANCE	99	99			0	0	0.0%	0.0%	99	99	
04	7054	AG TORT CLAIM ASSESSMENT	2,996	2,988			0	0	0.0%	0.0%	2,996	2,988	
04	705A	NON B&G - PROP. & CONT. INSURANCE	3,364	3,364			0	0	0.0%	0.0%	3,364	3,364	
04	705B	B&G - PROP. & CONT. INSURANCE	0	0			0	0	0.0%	0.0%	0	0	
04	7060	CONTRACTS	67,805	67,805			0	0	0.0%	0.0%	67,805	67,805	
04	7070	CONTRACTS - J	31,700	31,700			0	0	0.0%	0.0%	31,700	31,700	
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	24,952	24,952			0	0	0.0%	0.0%	24,952	24,952	
04	7100	STATE OWNED BLDG RENT-B&G	0	0			0	0	0.0%	0.0%	0	0	
04	7110	NON-STATE OWNED OFFICE RENT	203,543	208,038			0	0	0.0%	0.0%	203,543	208,038	
04	7255	B & G LEASE ASSESSMENT	5,154	5,154			0	0	0.0%	0.0%	5,154	5,154	

04	7285	POSTAGE - STATE MAILROOM	58,205	58,205			0	0	0.0%	0.0%	58,205	58,205
04	7286	MAIL STOP-STATE MAILROM	5,349	5,349			0	0	0.0%	0.0%	5,349	5,349
04	7300	DUES AND REGISTRATIONS	5,507	5,507			0	0	0.0%	0.0%	5,507	5,507
04	7460	EQUIPMENT PURCHASES < \$1,000	698	698			0	0	0.0%	0.0%	698	698
04	7980	OPERATING LEASE PAYMENTS	8,039	8,039			0	0	0.0%	0.0%	8,039	8,039
16	7138	OTHER UTILITIES	13,491,232	13,491,232			0	0	0.0%	0.0%	13,491,232	13,491,232
16	8700	AID TO INDIVIDUALS	-1,636,632	-3,337,116	6,239,119	6,608,822	6,239,119	6,608,822	-381.2%	-198.0%	4,602,487	3,271,706
16	8701	AID TO INDIVIDUALS-A	419,117	419,117			0	0	0.0%	0.0%	419,117	419,117
16	9001	TRANS TO HOUSING	896,934	896,934			0	0	0.0%	0.0%	896,934	896,934
26	7021	OPERATING SUPPLIES-A	7,743	7,743			0	0	0.0%	0.0%	7,743	7,743
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	25,579	25,579			0	0	0.0%	0.0%	25,579	25,579
26	7554	EITS INFRASTRUCTURE ASSESSMENT	20,623	19,765			0	0	0.0%	0.0%	20,623	19,765
26	7556	EITS SECURITY ASSESSMENT	5,528	5,516			0	0	0.0%	0.0%	5,528	5,516
26	8371	COMPUTER HARDWARE <\$5,000 - A	0	46,696			0	0	0.0%	0.0%	0	46,696
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	35,877	35,877			0	0	0.0%	0.0%	35,877	35,877
<b>Total Expenditures</b>			<b>16,737,252</b>	<b>15,139,797</b>	6,245,060	6,615,028	6,245,060	6,615,028	37.3%	43.7%	22,982,312	21,754,825

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

Section A1: Line Item Detail by GL

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>B000</b>	<b>BASE</b>						
	[See Attachment]						
<b>REVENUE</b>							
3340	UNIVERSAL ENERGY CHARGE-UEC	9,205,811	10,900,452	8,203,777	8,215,484	8,205,247	8,217,020
3581	LIHEA EAP	12,751,998	25,570,712	28,594,485	28,629,610	28,598,900	28,634,222
3583	LIHWAP CAA	3,554,425	0	0	0	0	0
3584	LIHEA IJ	0	724,307	0	0	0	0
3585	LIHWAP ARPA	4,457,711	0	0	0	0	0
3586	LIHEAP CAA	11,918,232	68,519	0	0	0	0
	TOTAL REVENUES FOR DECISION UNIT B000	41,888,177	37,263,990	36,798,262	36,845,094	36,804,147	36,851,242
<b>EXPENDITURE</b>							
<b>01</b>	<b>PERSONNEL SERVICES</b>						
5100	SALARIES	1,019,558	1,054,113	1,325,529	1,362,638	1,330,352	1,367,670
5170	SEASONAL	0	691,766	691,766	691,766	691,766	691,766
5200	WORKERS COMPENSATION	24,029	30,551	29,465	30,664	29,459	30,667
5300	RETIREMENT	196,353	205,194	249,397	256,198	250,241	257,078
5400	PERSONNEL ASSESSMENT	4,315	4,335	4,335	4,335	4,335	4,335
5420	COLLECTIVE BARGAINING ASSESSMENT	120	120	120	120	120	120
5430	LABOR RELATIONS ASSESSMENT	2,047	2,047	2,047	2,047	2,047	2,047
5440	PERSONNEL SUBSIDY COST ALLOCATION	3,308	3,308	3,308	3,308	3,308	3,308
5500	GROUP INSURANCE	155,589	200,376	200,376	200,376	200,376	200,376
5700	PAYROLL ASSESSMENT	799	808	809	809	809	809
5750	RETIRED EMPLOYEES GROUP INSURANCE	31,619	33,524	42,150	43,331	42,303	43,491
5800	UNEMPLOYMENT COMPENSATION	689	0	0	0	0	0
5810	OVERTIME PAY	112,458	0	0	0	0	0
5820	HOLIDAY PAY	1,110	0	0	0	0	0
5840	MEDICARE	15,880	15,284	19,222	19,764	19,293	19,837
5930	LONGEVITY PAY	4,328	0	0	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	57	0	0	0	0	0
	TOTAL FOR CATEGORY 01	1,572,259	2,241,426	2,568,524	2,615,356	2,574,409	2,621,504
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>						
6100	PER DIEM OUT-OF-STATE	0	2,848	2,848	2,848	2,848	2,848
	TOTAL FOR CATEGORY 02	0	2,848	2,848	2,848	2,848	2,848
<b>03</b>	<b>IN-STATE TRAVEL</b>						
6200	PER DIEM IN-STATE	0	2,092	2,092	2,092	2,092	2,092
6210	FS DAILY RENTAL IN-STATE	0	317	317	317	317	317
6215	NON-FS VEHICLE RENTAL IN-STATE	0	270	270	270	270	270
6240	PERSONAL VEHICLE IN-STATE	0	165	165	165	165	165



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6250	COMM AIR TRANS IN-STATE	0	1,028	1,028	1,028	1,028	1,028
	TOTAL FOR CATEGORY 03	0	3,872	3,872	3,872	3,872	3,872
<b>04</b>	<b>OPERATING</b>						
7020	OPERATING SUPPLIES	8,611	9,460	9,460	9,460	9,460	9,460
7026	OPERATING SUPPLIES-F	8,429	9,218	9,218	9,218	9,218	9,218
7040	NON-STATE PRINTING SERVICES	4,055	2,060	2,060	2,060	2,060	2,060
7045	STATE PRINTING CHARGES	3,208	2,479	2,479	2,479	2,479	2,479
7050	EMPLOYEE BOND INSURANCE	59	59	59	59	59	59
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,566	0	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,561	2,561	2,561	2,561	2,561	2,561
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,504	2,504	2,504	2,504	2,504
705B	B&G - PROP. & CONT. INSURANCE	0	63	63	63	63	63
7060	CONTRACTS	62,654	88,447	88,447	88,447	88,447	88,447
7070	CONTRACTS - J	17,240	40,500	40,500	40,500	40,500	40,500
7073	SOFTWARE LICENSE/MNT CONTRACTS	20,741	21,363	21,363	21,363	21,363	21,363
7100	STATE OWNED BLDG RENT-B&G	1,884	1,884	1,884	1,884	1,884	1,884
7110	NON-STATE OWNED OFFICE RENT	203,851	175,705	175,705	175,705	175,705	175,705
7120	ADVERTISING & PUBLIC RELATIONS	2,104	0	0	0	0	0
7255	B & G LEASE ASSESSMENT	1,558	1,609	1,609	1,609	1,609	1,609
7285	POSTAGE - STATE MAILROOM	60,499	58,205	58,205	58,205	58,205	58,205
7286	MAIL STOP-STATE MAILROM	2,967	2,967	2,967	2,967	2,967	2,967
7300	DUES AND REGISTRATIONS	4,430	4,380	4,380	4,380	4,380	4,380
7460	EQUIPMENT PURCHASES < \$1,000	0	698	698	698	698	698
7980	OPERATING LEASE PAYMENTS	8,718	3,821	3,821	3,821	3,821	3,821
	TOTAL FOR CATEGORY 04	416,135	427,983	427,983	427,983	427,983	427,983
<b>16</b>	<b>CURRENT YEAR - LIHEA</b>						
7138	OTHER UTILITIES	19,013,380	13,491,232	13,491,232	13,491,232	13,491,232	13,491,232
8700	AID TO INDIVIDUALS	0	18,919,070	18,919,070	18,919,070	18,919,070	18,919,070
8701	AID TO INDIVIDUALS-A	188,983	419,117	419,117	419,117	419,117	419,117
8707	AID TO INDIVIDUALS-G	2,815	0	0	0	0	0
9001	TRANS TO HOUSING	905,966	896,934	896,934	896,934	896,934	896,934
	TOTAL FOR CATEGORY 16	20,111,144	33,726,353	33,726,353	33,726,353	33,726,353	33,726,353
<b>19</b>	<b>LIHWAP CAA GRANT</b>						
7138	OTHER UTILITIES	3,551,720	0	0	0	0	0
7285	POSTAGE - STATE MAILROOM	2,705	0	0	0	0	0
	TOTAL FOR CATEGORY 19	3,554,425	0	0	0	0	0
<b>20</b>	<b>LIHEA IIJ GRANT</b>						
7138	OTHER UTILITIES	0	724,307	0	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 20	0	724,307	0	0	0	0
<b>21</b>	<b>LIHWAP ARPA GRANT</b>						
7138	OTHER UTILITIES	4,245,204	0	0	0	0	0
	TOTAL FOR CATEGORY 21	4,245,204	0	0	0	0	0
<b>22</b>	<b>LIHEAP CAA GRANT</b>						
7138	OTHER UTILITIES	11,480,485	68,519	0	0	0	0
9001	TRANS TO HOUSING	437,747	0	0	0	0	0
	TOTAL FOR CATEGORY 22	11,918,232	68,519	0	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>						
7021	OPERATING SUPPLIES-A	3,896	7,743	7,743	7,743	7,743	7,743
7299	TELEPHONE & DATA WIRING	2,571	0	0	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	12,684	15,429	15,429	15,429	15,429	15,429
7554	EITS INFRASTRUCTURE ASSESSMENT	6,786	6,771	6,771	6,771	6,771	6,771
7556	EITS SECURITY ASSESSMENT	2,384	2,380	2,380	2,380	2,380	2,380
8371	COMPUTER HARDWARE <\$5,000 - A	2,362	0	0	0	0	0
	TOTAL FOR CATEGORY 26	30,683	32,323	32,323	32,323	32,323	32,323
<b>87</b>	<b>PURCHASING ASSESSMENT</b>						
7393	PURCHASING ASSESSMENT	482	482	482	482	482	482
	TOTAL FOR CATEGORY 87	482	482	482	482	482	482
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>						
7384	STATEWIDE COST ALLOCATION	39,613	35,877	35,877	35,877	35,877	35,877
	TOTAL FOR CATEGORY 88	39,613	35,877	35,877	35,877	35,877	35,877
	TOTAL EXPENDITURES FOR DECISION UNIT B000	41,888,177	37,263,990	36,798,262	36,845,094	36,804,147	36,851,242
<b>M100</b>	<b>STATEWIDE INFLATION</b>						
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	5,074	4,944	5,074	4,944
3581	LIHEA EAP	0	0	15,243	14,851	15,243	14,851
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	20,317	19,795	20,317	19,795
<b>EXPENDITURE</b>							
<b>01</b>	<b>PERSONNEL SERVICES</b>						
5400	PERSONNEL ASSESSMENT	0	0	3,480	3,480	3,480	3,480
5700	PAYROLL ASSESSMENT	0	0	1,551	1,551	1,551	1,551
	TOTAL FOR CATEGORY 01	0	0	5,031	5,031	5,031	5,031

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>04</b>	<b>OPERATING</b>						
7054	AG TORT CLAIM ASSESSMENT	0	0	-780	-785	-780	-785
	TOTAL FOR CATEGORY 04	0	0	-780	-785	-780	-785
<b>26</b>	<b>INFORMATION SERVICES</b>						
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	10,150	10,150	10,150	10,150
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	5,491	4,981	5,491	4,981
7556	EITS SECURITY ASSESSMENT	0	0	907	900	907	900
	TOTAL FOR CATEGORY 26	0	0	16,548	16,031	16,548	16,031
<b>87</b>	<b>PURCHASING ASSESSMENT</b>						
7393	PURCHASING ASSESSMENT	0	0	-482	-482	-482	-482
	TOTAL FOR CATEGORY 87	0	0	-482	-482	-482	-482
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	20,317	19,795	20,317	19,795
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b> [See Attachment]						
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	4,230	5,503	4,230	5,503
3581	LIHEA EAP	0	0	12,692	16,489	12,692	16,489
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	16,922	21,992	16,922	21,992
<b>EXPENDITURE</b>							
<b>01</b>	<b>PERSONNEL SERVICES</b>						
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	53	53	53	53
5430	LABOR RELATIONS ASSESSMENT	0	0	-2,047	-2,047	-2,047	-2,047
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	2,021	2,021	2,021	2,021
5930	LONGEVITY PAY	0	0	4,725	5,300	4,725	5,300
	TOTAL FOR CATEGORY 01	0	0	4,752	5,327	4,752	5,327
<b>04</b>	<b>OPERATING</b>						
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	860	860	860	860
705B	B&G - PROP. & CONT. INSURANCE	0	0	-63	-63	-63	-63
7060	CONTRACTS	0	0	-20,642	-20,642	-20,642	-20,642
7070	CONTRACTS - J	0	0	-8,800	-8,800	-8,800	-8,800
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	3,589	3,589	3,589	3,589
7100	STATE OWNED BLDG RENT-B&G	0	0	-1,884	-1,884	-1,884	-1,884
7110	NON-STATE OWNED OFFICE RENT	0	0	27,838	32,333	27,838	32,333
7255	B & G LEASE ASSESSMENT	0	0	3,545	3,545	3,545	3,545
7286	MAIL STOP-STATE MAILROM	0	0	2,382	2,382	2,382	2,382
7300	DUES AND REGISTRATIONS	0	0	1,127	1,127	1,127	1,127
7980	OPERATING LEASE PAYMENTS	0	0	4,218	4,218	4,218	4,218

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	12,170	16,665	12,170	16,665
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	16,922	21,992	16,922	21,992
<b>M200</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]						
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	-3,702,401	-3,702,401	-2,854,264	-2,854,264
3581	LIHEA EAP	0	0	-6,413,450	-6,413,450	-10,091,736	-10,091,736
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	-10,115,851	-10,115,851	-12,946,000	-12,946,000
<b>EXPENDITURE</b>							
<b>16</b>	<b>CURRENT YEAR - LIHEA</b>						
8700	AID TO INDIVIDUALS	0	0	-10,115,851	-10,115,851	-12,946,000	-12,946,000
	TOTAL FOR CATEGORY 16	0	0	-10,115,851	-10,115,851	-12,946,000	-12,946,000
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	-10,115,851	-10,115,851	-12,946,000	-12,946,000
<b>M201</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b> [See Attachment]						
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	-3,820,986	-4,443,363	-302,179	-595,582
3581	LIHEA EAP	0	0	-6,618,865	-7,696,972	-1,068,404	-2,105,782
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	-10,439,851	-12,140,335	-1,370,583	-2,701,364
<b>EXPENDITURE</b>							
<b>16</b>	<b>CURRENT YEAR - LIHEA</b>						
8700	AID TO INDIVIDUALS	0	0	-10,439,851	-12,140,335	-1,370,583	-2,701,364
	TOTAL FOR CATEGORY 16	0	0	-10,439,851	-12,140,335	-1,370,583	-2,701,364
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	-10,439,851	-12,140,335	-1,370,583	-2,701,364
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>						
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	19,437	16,138	19,451	16,153
3581	LIHEA EAP	0	0	58,310	48,411	58,352	48,454
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	77,747	64,549	77,803	64,607
<b>EXPENDITURE</b>							
<b>01</b>	<b>PERSONNEL SERVICES</b>						
5100	SALARIES	0	0	-1,496	-1,522	-1,496	-1,522
5200	WORKERS COMPENSATION	0	0	-412	-491	-414	-490
5300	RETIREMENT	0	0	24,279	24,951	24,363	25,039

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5430	LABOR RELATIONS ASSESSMENT	0	0	1,676	1,676	1,676	1,676
5500	GROUP INSURANCE	0	0	61,248	48,576	61,248	48,576
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-7,856	-9,302	-7,884	-9,336
5800	UNEMPLOYMENT COMPENSATION	0	0	329	683	331	686
5840	MEDICARE	0	0	-21	-22	-21	-22
TOTAL FOR CATEGORY 01		0	0	77,747	64,549	77,803	64,607
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	77,747	64,549	77,803	64,607
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b> [See Attachment]						
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	94,929	99,462	94,929	99,462
3581	LIHEA EAP	0	0	284,777	298,395	284,777	298,395
TOTAL REVENUES FOR DECISION UNIT E225		0	0	379,706	397,857	379,706	397,857
<b>EXPENDITURE</b>							
<b>01</b>	<b>PERSONNEL SERVICES</b>						
5100	SALARIES	0	0	687,951	714,615	687,951	714,615
5170	SEASONAL	0	0	-691,766	-691,766	-691,766	-691,766
5200	WORKERS COMPENSATION	0	0	25,942	20,694	25,942	20,694
5300	RETIREMENT	0	0	132,437	137,565	132,437	137,565
5400	PERSONNEL ASSESSMENT	0	0	5,328	5,328	5,328	5,328
5500	GROUP INSURANCE	0	0	178,380	169,740	178,380	169,740
5700	PAYROLL ASSESSMENT	0	0	1,609	1,609	1,609	1,609
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	17,818	17,865	17,818	17,865
5800	UNEMPLOYMENT COMPENSATION	0	0	172	352	172	352
5840	MEDICARE	0	0	9,978	10,354	9,978	10,354
TOTAL FOR CATEGORY 01		0	0	367,849	386,356	367,849	386,356
<b>04</b>	<b>OPERATING</b>						
7050	EMPLOYEE BOND INSURANCE	0	0	40	40	40	40
7054	AG TORT CLAIM ASSESSMENT	0	0	1,215	1,212	1,215	1,212
TOTAL FOR CATEGORY 04		0	0	1,255	1,252	1,255	1,252
<b>26</b>	<b>INFORMATION SERVICES</b>						
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	8,361	8,013	8,361	8,013
7556	EITS SECURITY ASSESSMENT	0	0	2,241	2,236	2,241	2,236
TOTAL FOR CATEGORY 26		0	0	10,602	10,249	10,602	10,249
TOTAL EXPENDITURES FOR DECISION UNIT E225		0	0	379,706	397,857	379,706	397,857

**E710** **EQUIPMENT REPLACEMENT**  
 [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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>							
<b>00</b>	<b>REVENUE</b>						
3340	UNIVERSAL ENERGY CHARGE-UEC	0	0	0	11,674	0	11,674
3581	LIHEA EAP	0	0	0	35,022	0	35,022
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	0	46,696	0	46,696
<b>EXPENDITURE</b>							
<b>26</b>	<b>INFORMATION SERVICES</b>						
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	0	46,696	0	46,696
	TOTAL FOR CATEGORY 26	0	0	0	46,696	0	46,696
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	0	46,696	0	46,696
	TOTAL REVENUES FOR BUDGET ACCOUNT 4862	41,888,177	37,263,990	16,737,252	15,139,797	22,982,312	21,754,825
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 4862	41,888,177	37,263,990	16,737,252	15,139,797	22,982,312	21,754,825

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

Section B1: Summary by GL

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>							
3340	UNIVERSAL ENERGY CHARGE-UEC	9,205,811	10,900,452	804,060	207,441	5,172,488	4,904,910
3581	LIHEA EAP	12,751,998	25,570,712	15,933,192	14,932,356	17,809,824	16,849,915
3583	LIHWAP CAA	3,554,425	0	0	0	0	0
3584	LIHEA IJ	0	724,307	0	0	0	0
3585	LIHWAP ARPA	4,457,711	0	0	0	0	0
3586	LIHEAP CAA	11,918,232	68,519	0	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 4862		41,888,177	37,263,990	16,737,252	15,139,797	22,982,312	21,754,825
<b>EXPENDITURE</b>							
<b>01</b>	<b>PERSONNEL SERVICES</b>						
5100	SALARIES	1,019,558	1,054,113	2,011,984	2,075,731	2,016,807	2,080,763
5170	SEASONAL	0	691,766	0	0	0	0
5200	WORKERS COMPENSATION	24,029	30,551	54,995	50,867	54,987	50,871
5300	RETIREMENT	196,353	205,194	406,113	418,714	407,041	419,682
5400	PERSONNEL ASSESSMENT	4,315	4,335	13,143	13,143	13,143	13,143
5420	COLLECTIVE BARGAINING ASSESSMENT	120	120	173	173	173	173
5430	LABOR RELATIONS ASSESSMENT	2,047	2,047	1,676	1,676	1,676	1,676
5440	PERSONNEL SUBSIDY COST ALLOCATION	3,308	3,308	5,329	5,329	5,329	5,329
5500	GROUP INSURANCE	155,589	200,376	440,004	418,692	440,004	418,692
5700	PAYROLL ASSESSMENT	799	808	3,969	3,969	3,969	3,969
5750	RETIRED EMPLOYEES GROUP INSURANCE	31,619	33,524	52,112	51,894	52,237	52,020
5800	UNEMPLOYMENT COMPENSATION	689	0	501	1,035	503	1,038
5810	OVERTIME PAY	112,458	0	0	0	0	0
5820	HOLIDAY PAY	1,110	0	0	0	0	0
5840	MEDICARE	15,880	15,284	29,179	30,096	29,250	30,169
5930	LONGEVITY PAY	4,328	0	4,725	5,300	4,725	5,300
5970	TERMINAL ANNUAL LEAVE PAY	57	0	0	0	0	0
TOTAL FOR CATEGORY 01		1,572,259	2,241,426	3,023,903	3,076,619	3,029,844	3,082,825
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>						
6100	PER DIEM OUT-OF-STATE	0	2,848	2,848	2,848	2,848	2,848
TOTAL FOR CATEGORY 02		0	2,848	2,848	2,848	2,848	2,848
<b>03</b>	<b>IN-STATE TRAVEL</b>						
6200	PER DIEM IN-STATE	0	2,092	2,092	2,092	2,092	2,092
6210	FS DAILY RENTAL IN-STATE	0	317	317	317	317	317
6215	NON-FS VEHICLE RENTAL IN-STATE	0	270	270	270	270	270
6240	PERSONAL VEHICLE IN-STATE	0	165	165	165	165	165
6250	COMM AIR TRANS IN-STATE	0	1,028	1,028	1,028	1,028	1,028

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 03	0	3,872	3,872	3,872	3,872	3,872
<b>04</b>	<b>OPERATING</b>						
7020	OPERATING SUPPLIES	8,611	9,460	9,460	9,460	9,460	9,460
7026	OPERATING SUPPLIES-F	8,429	9,218	9,218	9,218	9,218	9,218
7040	NON-STATE PRINTING SERVICES	4,055	2,060	2,060	2,060	2,060	2,060
7045	STATE PRINTING CHARGES	3,208	2,479	2,479	2,479	2,479	2,479
7050	EMPLOYEE BOND INSURANCE	59	59	99	99	99	99
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	2,566	0	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	2,561	2,561	2,996	2,988	2,996	2,988
705A	NON B&G - PROP. & CONT. INSURANCE	0	2,504	3,364	3,364	3,364	3,364
705B	B&G - PROP. & CONT. INSURANCE	0	63	0	0	0	0
7060	CONTRACTS	62,654	88,447	67,805	67,805	67,805	67,805
7070	CONTRACTS - J	17,240	40,500	31,700	31,700	31,700	31,700
7073	SOFTWARE LICENSE/MNT CONTRACTS	20,741	21,363	24,952	24,952	24,952	24,952
7100	STATE OWNED BLDG RENT-B&G	1,884	1,884	0	0	0	0
7110	NON-STATE OWNED OFFICE RENT	203,851	175,705	203,543	208,038	203,543	208,038
7120	ADVERTISING & PUBLIC RELATIONS	2,104	0	0	0	0	0
7255	B & G LEASE ASSESSMENT	1,558	1,609	5,154	5,154	5,154	5,154
7285	POSTAGE - STATE MAILROOM	60,499	58,205	58,205	58,205	58,205	58,205
7286	MAIL STOP-STATE MAILROM	2,967	2,967	5,349	5,349	5,349	5,349
7300	DUES AND REGISTRATIONS	4,430	4,380	5,507	5,507	5,507	5,507
7460	EQUIPMENT PURCHASES < \$1,000	0	698	698	698	698	698
7980	OPERATING LEASE PAYMENTS	8,718	3,821	8,039	8,039	8,039	8,039
	TOTAL FOR CATEGORY 04	416,135	427,983	440,628	445,115	440,628	445,115
<b>16</b>	<b>CURRENT YEAR - LIHEA</b>						
7138	OTHER UTILITIES	19,013,380	13,491,232	13,491,232	13,491,232	13,491,232	13,491,232
8700	AID TO INDIVIDUALS	0	18,919,070	-1,636,632	-3,337,116	4,602,487	3,271,706
8701	AID TO INDIVIDUALS-A	188,983	419,117	419,117	419,117	419,117	419,117
8707	AID TO INDIVIDUALS-G	2,815	0	0	0	0	0
9001	TRANS TO HOUSING	905,966	896,934	896,934	896,934	896,934	896,934
	TOTAL FOR CATEGORY 16	20,111,144	33,726,353	13,170,651	11,470,167	19,409,770	18,078,989
<b>19</b>	<b>LIHWAP CAA GRANT</b>						
7138	OTHER UTILITIES	3,551,720	0	0	0	0	0
7285	POSTAGE - STATE MAILROOM	2,705	0	0	0	0	0
	TOTAL FOR CATEGORY 19	3,554,425	0	0	0	0	0
<b>20</b>	<b>LIHEA IIJ GRANT</b>						
7138	OTHER UTILITIES	0	724,307	0	0	0	0
	TOTAL FOR CATEGORY 20	0	724,307	0	0	0	0



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>21</b>	<b>LIHWAP ARPA GRANT</b>						
7138	OTHER UTILITIES	4,245,204	0	0	0	0	0
	TOTAL FOR CATEGORY 21	4,245,204	0	0	0	0	0
<b>22</b>	<b>LIHEAP CAA GRANT</b>						
7138	OTHER UTILITIES	11,480,485	68,519	0	0	0	0
9001	TRANS TO HOUSING	437,747	0	0	0	0	0
	TOTAL FOR CATEGORY 22	11,918,232	68,519	0	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>						
7021	OPERATING SUPPLIES-A	3,896	7,743	7,743	7,743	7,743	7,743
7299	TELEPHONE & DATA WIRING	2,571	0	0	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	12,684	15,429	25,579	25,579	25,579	25,579
7554	EITS INFRASTRUCTURE ASSESSMENT	6,786	6,771	20,623	19,765	20,623	19,765
7556	EITS SECURITY ASSESSMENT	2,384	2,380	5,528	5,516	5,528	5,516
8371	COMPUTER HARDWARE <\$5,000 - A	2,362	0	0	46,696	0	46,696
	TOTAL FOR CATEGORY 26	30,683	32,323	59,473	105,299	59,473	105,299
<b>87</b>	<b>PURCHASING ASSESSMENT</b>						
7393	PURCHASING ASSESSMENT	482	482	0	0	0	0
	TOTAL FOR CATEGORY 87	482	482	0	0	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>						
7384	STATEWIDE COST ALLOCATION	39,613	35,877	35,877	35,877	35,877	35,877
	TOTAL FOR CATEGORY 88	39,613	35,877	35,877	35,877	35,877	35,877
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 4862	41,888,177	37,263,990	16,737,252	15,139,797	22,982,312	21,754,825

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

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

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>								
B000	3340	UNIVERSAL ENERGY CHARGE-UEC	8,203,777	8,215,484	8,205,247	8,217,020	1,470	1,536
M200	3340	UNIVERSAL ENERGY CHARGE-UEC	-3,702,401	-3,702,401	-2,854,264	-2,854,264	848,137	848,137
M201	3340	UNIVERSAL ENERGY CHARGE-UEC	-3,820,986	-4,443,363	-302,179	-595,582	3,518,807	3,847,781
M300	3340	UNIVERSAL ENERGY CHARGE-UEC	19,437	16,138	19,451	16,153	14	15
B000	3581	LIHEA EAP	28,594,485	28,629,610	28,598,900	28,634,222	4,415	4,612
M200	3581	LIHEA EAP	-6,413,450	-6,413,450	-10,091,736	-10,091,736	-3,678,286	-3,678,286
M201	3581	LIHEA EAP	-6,618,865	-7,696,972	-1,068,404	-2,105,782	5,550,461	5,591,190
M300	3581	LIHEA EAP	58,310	48,411	58,352	48,454	42	43
TOTAL FOR REVENUE			16,320,307	14,653,457	22,565,367	21,268,485	6,245,060	6,615,028
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
B000	5100	SALARIES	1,325,529	1,362,638	1,330,352	1,367,670	4,823	5,032
B000	5200	WORKERS COMPENSATION	29,465	30,664	29,459	30,667	-6	3
M300	5200	WORKERS COMPENSATION	-412	-491	-414	-490	-2	1
B000	5300	RETIREMENT	249,397	256,198	250,241	257,078	844	880
M300	5300	RETIREMENT	24,279	24,951	24,363	25,039	84	88
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	42,150	43,331	42,303	43,491	153	160
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-7,856	-9,302	-7,884	-9,336	-28	-34
M300	5800	UNEMPLOYMENT COMPENSATION	329	683	331	686	2	3
B000	5840	MEDICARE	19,222	19,764	19,293	19,837	71	73
TOTAL FOR CATEGORY 01			1,682,103	1,728,436	1,688,044	1,734,642	5,941	6,206
<b>16</b>	<b>CURRENT YEAR - LIHEA</b>							
M200	8700	AID TO INDIVIDUALS	-10,115,851	-10,115,851	-12,946,000	-12,946,000	-2,830,149	-2,830,149
M201	8700	AID TO INDIVIDUALS	-10,439,851	-12,140,335	-1,370,583	-2,701,364	9,069,268	9,438,971
TOTAL FOR CATEGORY 16			-20,555,702	-22,256,186	-14,316,583	-15,647,364	6,239,119	6,608,822
TOTAL FOR EXPENSE			-18,873,599	-20,527,750	-12,628,539	-13,912,722	6,245,060	6,615,028

2025-2027 Biennium (FY26-27)  
G01 GOVERNOR RECOMMENDS

Section A: Position Detail

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

Type	Description	Line Item Position Group	PCN	Class	Gd Add Anv					Ret	FTE	FTE	FTE	FTE		2025-2026		2026-2027	
					Step	Gd	Mo	St	End							Cd	Actua I	WP	Y1
<b>B000 BASE</b>																			
1	SOCIAL SERVICES MANAGER 1	G1 DEFAULT GROUP	000007	12357	37-10	0	5	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	104,713	38,114	104,713	37,470
1	FAMILY SERVICES SUPERVISOR 1	G1 DEFAULT GROUP	000008	12328	34-7	0	1	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	85,596	33,659	89,511	33,937
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000110	12379	29-4	0	10	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	61,098	27,917	63,734	27,994
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000130	12379	29-3	0	3	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	57,545	27,080	60,088	27,142
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000131	02213	23-1	0	12	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	41,992	23,476	43,646	23,305
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000150	12379	29-10	0	9	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000151	12379	29-3	0	5	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	57,112	26,963	59,663	27,045
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000152	12379	29-3	0	5	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	57,112	26,963	59,663	27,045
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000153	12379	29-10	0	7	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000155	02213	23-1	0	11	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	42,110	23,504	43,786	23,338
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000156	02213	23-2	0	8	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	44,217	23,995	46,046	23,865
1	FAMILY SERVICES SUPERVISOR 1	G1 DEFAULT GROUP	000200	12328	34-4	0	2	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	74,662	31,109	78,034	31,269
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000250	02213	23-4	0	1	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	47,136	24,675	49,108	24,580
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000257	02213	23-1	0	1	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	41,856	23,444	43,494	23,270
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000258	02213	23-1	0	2	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	41,725	23,408	43,354	23,238
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000261	12379	29-10	0	12	1-23	6-28	8	1.00	1.00	1.00	1.00	Y SUM	61,930	38,882	61,930	38,361
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000262	12379	29-10	0	4	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000263	12379	29-2	0	2	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	55,359	26,578	57,752	26,600
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000264	12379	29-1	0	10	1-23	6-28	8	1.00	1.00	1.00	1.00	Y SUM	45,507	32,249	47,408	32,478
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000265	12379	29-2	0	7	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	56,689	26,849	59,257	26,950
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000266	12379	29-10	0	11	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	ADMIN ASSISTANT 4	G1 DEFAULT GROUP	008013	02210	29-1	0	7	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	54,434	26,326	56,689	26,347
TOTAL FOR DECISION UNIT B000											22.00	22.00	22.00	22.00		1,324,033	628,363	1,361,116	624,914

State of Nevada - Budget Division  
Payroll/Position Detail

2025-2027 Biennium (FY26-27)  
G01 GOVERNOR RECOMMENDS

**E225 ECONOMIC GROWTH & BUSINESS DEVELOPMENT**

4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008000	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008001	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008002	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008003	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008004	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008005	02213	23-4	0	10	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	44,370	24,371	45,743	23,793
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008006	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008007	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707

State of Nevada - Budget Division  
Payroll/Position Detail

2025-2027 Biennium (FY26-27)  
G01 GOVERNOR RECOMMENDS

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

Type	Description	Line Item Position Group	PCN	Class	Step	Gd Add Anv			Ret	FTE	FTE	FTE	FTE		2025-2026		2026-2027		
						Gd	Mo	St							End	Cd	Actua I	WP	Y1
<b>E225 ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b>																			
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008008	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008009	12379	29-3	0	6	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	54,434	27,097	54,624	25,832
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008010	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008011	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008012	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008014	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008015	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
TOTAL FOR DECISION UNIT E225											0.00	0.00	15.00	15.00		687,951	371,657	714,615	363,500
TOTAL FOR BUDGET ACCOUNT 4862											22.00	22.00	37.00	37.00		2,011,984	1,000,020	2,075,731	988,414

State of Nevada - Budget Division  
Payroll/Position Detail  
2025-2027 Biennium (FY26-27)  
G08 SUBMITTED BUDGET AMENDMENT

Section A: Position Detail

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

Type	Description	Line Item Position Group	PCN	Class	Gd Add Anv					Ret	FTE	FTE	FTE	FTE	2025-2026		2026-2027		
					Step	Gd	Mo	St	End						Cd	Actua I	WP	Y1	Y2 MI
<b>B000 BASE</b>																			
1	SOCIAL SERVICES MANAGER 1	G1 DEFAULT GROUP	000007	12357	37-10	0	5	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	104,713	38,114	104,713	37,470
1	FAMILY SERVICES SUPERVISOR 1	G1 DEFAULT GROUP	000008	12328	34-7	0	1	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	85,596	33,659	89,511	33,937
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000110	12379	29-4	0	10	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	61,098	27,917	63,734	27,994
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000130	12379	29-3	0	3	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	57,545	27,080	60,088	27,142
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000131	02213	23-1	0	12	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	41,992	23,476	43,646	23,305
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000150	12379	29-10	0	9	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000151	12379	29-3	0	5	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	57,112	26,963	59,663	27,045
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000152	12379	29-3	0	5	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	57,112	26,963	59,663	27,045
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000153	12379	29-10	0	7	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000155	02213	23-1	0	11	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	42,110	23,504	43,786	23,338
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000156	02213	23-2	0	8	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	44,217	23,995	46,046	23,865
1	FAMILY SERVICES SUPERVISOR 1	G1 DEFAULT GROUP	000200	12328	34-4	0	2	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	74,662	31,109	78,034	31,269
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000250	02213	23-4	0	1	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	47,136	24,675	49,108	24,580
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000257	02213	23-1	0	1	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	41,856	23,444	43,494	23,270
1	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	000258	02213	23-1	0	2	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	41,725	23,408	43,354	23,238
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000261	12379	29-10	0	12	1-23	6-28	8	1.00	1.00	1.00	1.00	Y SUM	61,930	38,882	61,930	38,361
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000262	12379	29-10	0	4	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000263	12379	29-2	0	2	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	55,359	26,578	57,752	26,600
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000264	12379	29-1	0	10	1-23	6-28	8	1.00	1.00	1.00	1.00	Y SUM	45,507	32,249	47,408	32,478
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000265	12379	29-2	0	7	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	56,689	26,849	59,257	26,950
1	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	000266	12379	29-10	0	11	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	73,310	30,793	73,310	30,170
1	FAMILY SERVICES SPECIALIST 2	G1 DEFAULT GROUP	008013	12376	31-1	0	7	1-23	6-28	1	1.00	1.00	1.00	1.00	Y SUM	59,257	27,444	61,721	27,521
TOTAL FOR DECISION UNIT B000											22.00	22.00	22.00	22.00		1,328,856	629,481	1,366,148	626,088

**State of Nevada - Budget Division  
Payroll/Position Detail  
2025-2027 Biennium (FY26-27)  
G08 SUBMITTED BUDGET AMENDMENT**

**E225 ECONOMIC GROWTH & BUSINESS DEVELOPMENT**

4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008000	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008001	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008002	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008003	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008004	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008005	02213	23-4	0	10	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	44,370	24,371	45,743	23,793
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008006	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008007	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707

State of Nevada - Budget Division  
Payroll/Position Detail  
2025-2027 Biennium (FY26-27)  
G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 4862 DHS-DSS - ENERGY ASSISTANCE PROGRAM

Type	Description	Line Item Position Group	PCN	Class	Step	Gd Add Anv			Ret	FTE	FTE	FTE	FTE		2025-2026		2026-2027		
						Gd	Mo	St							End	Cd	Actua I	WP	Y1
<b>E225 ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b>																			
4	ADMIN ASSISTANT 1	G1 DEFAULT GROUP	008008	02213	23-1	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	39,421	23,033	41,092	22,707
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008009	12379	29-3	0	6	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	54,434	27,097	54,624	25,832
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008010	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008011	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008012	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008014	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
4	FAMILY SERVICES SPECIALIST 1	G1 DEFAULT GROUP	008015	12379	29-2	0	7	7-25	6-27	1	0.00	0.00	1.00	1.00	Y SUM	52,200	26,493	54,434	25,821
TOTAL FOR DECISION UNIT E225											0.00	0.00	15.00	15.00		687,951	371,657	714,615	363,500
TOTAL FOR BUDGET ACCOUNT 4862											22.00	22.00	37.00	37.00		2,016,807	1,001,138	2,080,763	989,588



Department of Health and Human Services (DHHS)  
Welfare and Supportive Services (DWSS)  
4862--HHS-WELFARE - ENERGY ASSISTANCE PROGRAM  
2025-2027 Biennial Budget  
Year 1  
G01 Summary

		3340	3581	
		UNIVERSAL ENERGY CHARGE	LIHEA EAP	Totals
<b>REVENUES</b>				
	Revenue Amount	804,060	15,933,192	16,737,252
	Bal Forward	-	-	-
	<b>Total Revenue</b>	<b>804,060</b>	<b>15,933,192</b>	<b>16,737,252</b>
<b>Cat</b>	<b>EXPENDITURES</b>			
01	PERSONNEL SERVICES	755,967	2,267,936	3,023,903
02	OUT OF STATE TRAVEL	712	2,136	2,848
03	IN STATE TRAVEL	968	2,904	3,872
04	OPERATING	110,157	330,471	440,628
16	CURRENT YEAR - LIHEA	(87,583)	13,258,234	13,170,651
26	INFORMATION SERVICES	14,869	44,604	59,473
87	PURCHASING ASSESSMENT	1	(1)	-
88	STATEWIDE COST RECOVERY	8,969	26,908	35,877
<b>Total Expenditure Categories</b>		<b>804,060</b>	<b>15,933,192</b>	<b>16,737,252</b>
<b>Percentage of Revenue to Total</b>		<b>4.80%</b>	<b>95.20%</b>	<b>100.00%</b>

Per NEBS	Check Calc
16,737,252	-
3,023,903	-
2,848	-
3,872	-
440,628	-
13,170,651	-
59,473	-
-	-
35,877	-
16,737,252	-

Department of Health and Human Services (DHHS)  
Welfare and Supportive Services (DWSS)  
4862--HHS-WELFARE - ENERGY ASSISTANCE PROGRAM  
2025-2027 Biennial Budget  
Year 2  
G01 Summary

	3340	3581	
	UNIVERSAL ENERGY CHARGE	LIHEA GRANT	Totals
<b>REVENUES</b>			
Revenue Amount	207,441	14,932,356	15,139,797
Bal Forward	-	-	-
<b>Total Revenue</b>	<b>207,441</b>	<b>14,932,356</b>	<b>15,139,797</b>
<b>Cat EXPENDITURES</b>			
01 PERSONNEL SERVICES	769,147	2,307,472	3,076,619
02 OUT OF STATE TRAVEL	712	2,136	2,848
03 IN STATE TRAVEL	968	2,904	3,872
04 OPERATING	111,279	333,836	445,115
16 CURRENT YEAR - LIHEA	(709,960)	12,180,127	11,470,167
26 INFORMATION SERVICES	26,325	78,974	105,299
87 PURCHASING ASSESSMENT	1	(1)	-
88 STATEWIDE COST RECOVERY	8,969	26,908	35,877
<b>Total Expenditure Categories</b>	<b>207,441</b>	<b>14,932,356</b>	<b>15,139,797</b>
<b>Percentage of Revenue to Total</b>	<b>1.37%</b>	<b>98.63%</b>	<b>100.00%</b>

Per NEBS	Check Calc
15,139,797	-
3,076,619	-
2,848	-
3,872	-
445,115	-
11,470,167	-
105,299	-
-	-
35,877	-
15,139,797	-

Department of Health and Human Services (DHHS)  
Welfare and Supportive Services (DWSS)  
4862--HHS-WELFARE - ENERGY ASSISTANCE PROGRAM  
2025-2027 Biennial Budget  
Year 1  
G08 Summary

	3340	3581	
	UNIVERSAL ENERGY CHARGE	LIHEA EAP	Totals
<b>REVENUES</b>			
Revenue Amount	5,172,488	17,809,824	22,982,312
Bal Forward	-	-	-
<b>Total Revenue</b>	<b>5,172,488</b>	<b>17,809,824</b>	<b>22,982,312</b>
<b>Cat EXPENDITURES</b>			
01 PERSONNEL SERVICES	757,452	2,272,392	3,029,844
02 OUT OF STATE TRAVEL	712	2,136	2,848
03 IN STATE TRAVEL	968	2,904	3,872
04 OPERATING	110,157	330,471	440,628
16 CURRENT YEAR - LIHEA	4,279,361	15,130,409	19,409,770
26 INFORMATION SERVICES	14,869	44,604	59,473
87 PURCHASING ASSESSMENT	-	-	-
88 STATEWIDE COST RECOVERY	8,969	26,908	35,877
<b>Total Expenditure Categories</b>	<b>5,172,488</b>	<b>17,809,824</b>	<b>22,982,312</b>
<b>Percentage of Revenue to Total</b>	<b>22.51%</b>	<b>77.49%</b>	<b>100.00%</b>

	A255294862	
	Per NEBS	Check Calc
	16,737,252	(6,245,060)
<b>Cat</b>		
01	3,023,903	(5,941)
02	2,848	-
03	3,872	-
04	440,628	-
16	13,170,651	(6,239,119)
26	59,473	-
87	-	-
88	35,877	-
	16,737,252	(6,245,060)

Department of Health and Human Services (DHHS)  
Welfare and Supportive Services (DWSS)  
4862--HHS-WELFARE - ENERGY ASSISTANCE PROGRAM  
2025-2027 Biennial Budget  
Year 2  
G08 Summary

	3340	3581	
	UNIVERSAL ENERGY CHARGE	LIHEA GRANT	Totals
<b>REVENUES</b>			
Revenue Amount	4,904,910	16,849,915	21,754,825
Bal Forward	-	-	-
<b>Total Revenue</b>	<b>4,904,910</b>	<b>16,849,915</b>	<b>21,754,825</b>
<b>Cat EXPENDITURES</b>			
01 PERSONNEL SERVICES	770,699	2,312,126	3,082,825
02 OUT OF STATE TRAVEL	712	2,136	2,848
03 IN STATE TRAVEL	968	2,904	3,872
04 OPERATING	111,279	333,836	445,115
16 CURRENT YEAR - LIHEA	3,985,958	14,093,031	18,078,989
26 INFORMATION SERVICES	26,325	78,974	105,299
87 PURCHASING ASSESSMENT	-	-	-
88 STATEWIDE COST RECOVERY	8,969	26,908	35,877
<b>Total Expenditure Categories</b>	<b>4,904,910</b>	<b>16,849,915</b>	<b>21,754,825</b>
<b>Percentage of Revenue to Total</b>	<b>22.55%</b>	<b>77.45%</b>	<b>100.00%</b>

A255294862	
Per NEBS	Check Calc
15,139,797	(6,615,028)
3,076,619	(6,206)
2,848	-
3,872	-
445,115	-
11,470,167	(6,608,822)
105,299	-
-	-
35,877	-
15,139,797	(6,615,028)

E-805

# DEPARTMENT OF HEALTH AND HUMAN SERVICES POSITION CLASSIFICATION CHECKLIST for NPD-19

<b>To Be Completed by Supervisor/Manager: Sections 1 - 2</b>	
<b>SECTION 1 – POSITION INFORMATION</b>	
Employee's Name: Jenna Robertson	
Division: DWSS-Welfare & Supportive Services	
Bureau/Section: Administration	
Current Classification: Administrative Assistant IV	
Class Code: 02.210	Grade: 29
Requested Classification: Family Services Specialist II	
Class Code: 12.376	Grade: 31
Budget Account No.: 4862	Position Control No.: 8013
New Position: <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	
<b>SECTION 2 – JUSTIFICATION FOR CHANGE IN DUTIES for RECLASSIFICATION REQUESTS</b>	

1. What is the purpose of assigning/removing duties to/from this position:

The Energy Assistance Program (EAP) has grown in complexity and size. There is a need to have a position that will train, evaluate and monitor the progress of the Administrative Assistive IV (AAIV) eligibility caseworkers to ensure consistent and efficient case management. This intermittent position will be re-classified to permanent.

What organizational need do you propose to accomplish by this action?

The position will provide on-the-job training to all new AAIV eligibility case managers, review trainee eligibility determinations, respond to trainee questions, assist with corrective action planning for trainees, if needed, track trainee performance issues and report them to the appropriate supervisor, prioritize and assign cases to trainees, and determine eligibility for the cases assigned to them. This position will allow EAP to ensure consistent and efficient case management to provide benefits in a timely manner to help Nevadans achieve a safe, stable and healthy environment.

When were duties assigned or removed?

2. Have these duties previously been performed by any other positions?

No

If so, which ones?

Were other positions established to complete these duties? (Indicate budget account, position control #, class title and grade). No.

3. What would be the consequences to the agency of this position not being reclassified?

The consequences would be new EAP AAIV staff may receive inconsistent training which may effect the overall integrity of the program. This proposal is the best due to the need for consistent training of new AAIV EAP staff. The EAP does not have a designated trainer for incoming staff and the EAP only has four class specifications within field operations, Administrative Assistant I (basic clerical functions), Administrative Assistant IV (makes determinations for EAP), Program Officer I (EAP supervisor), and Social Services Manager I (EAP manager for both locations). The available EAP class specifications do not allow for a designated trainer position.

**To Be Completed by HR/Personnel Officer: Section 3**

**SECTION 3 – FISCAL/PERSONNEL INFORMATION**

1. Is this request agency or employee initiated?       Agency       Employee
  
2. Is this reclassification approved in the current budget or budget for the next biennium?  
 YES or  NO  
If YES, approval effective:  
If NO, state reason: Outside budget cycle
  
3. Has this request been approved by your budget analyst?       YES       NO
  
4. If reclassification is approved, is IFC approval required?       YES       NO
  
5. Is approval of the EITS Chief Information Officer required?       YES       NO
  
6. If occupied, does incumbent meet the minimum qualifications of requested class:  
  
 YES       NO       UNKNOWN
  
7. The following positions in this Division, DHHS or other Departments have been identified as those which should be considered by the Division of Human Resource Management in their analysis. Include comments on how positions are comparable/similar.

**To Be Completed/Reviewed by the Division Administrator: Section 4**

**SECTION 4 – DIVISION'S POSITION for RECLASSIFICATION REQUESTS**

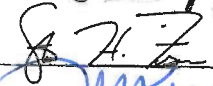
1. The Division:  
 Supports the request.  
If the request is supported, please explain why:
  
2. How will the Division fund the request if it is approved?  
This position will be 100% federally funded. It will not require any general fund match or expense.

**By signing below, I am verifying that I have reviewed all applicable sections as designated above and all sections have been reviewed and are complete:**

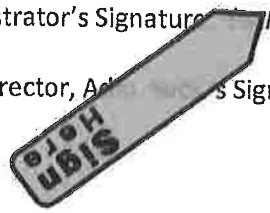
Supervisor/Mgr. Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Agency Personnel Officer's Signature \_\_\_\_\_ Date: \_\_\_\_\_

Division Personnel Officer's Signature (only)  \_\_\_\_\_ Date: 7/6/20

Division Administrator's Signature (only)  \_\_\_\_\_ Date: 7/7/2020

DHHS Deputy Director, Ad \_\_\_\_\_'s Signature:  \_\_\_\_\_ Date: 7/13/2020



E-805

# STATE OF NEVADA POSITION QUESTIONNAIRE

- New Position
- Short Form
- Reclassify Vacant Position
- Reclassify Filled Position
- Legislative Review FY22/23

POSITION INFORMATION				
DEPARTMENT/AGENCY/DIVISION/SECTION: DHHS/DWSS/Energy Assistance Program				
POSITION'S PHYSICAL ADDRESS: 3330 E Flamingo Road Ste 55				
AGENCY ID# (3 digits): 407	FUND# (3 digits): 101	AGENCY ORG/BUDGET# (4 digits): 4862	POSITION CONTROL#: 8013	
CURRENT CLASS TITLE : Administrative Assistant IV			CLASS CODE: 2.210	GRADE: 29
REQUESTED CLASS TITLE: Family Services Specialist II			CLASS CODE: 12.376	GRADE: 31
INCUMBENT NAME: Jenna Robertson			PHONE#: 702486-9507	EMAIL: jrobertson@dwss.nv.gov
SUPERVISOR NAME AND TITLE: Joyce Daun, Program Officer I			PHONE#: 702-486-95849580	EMAIL: jdaun@dwss.nv.gov
APPOINTING AUTHORITY OR DESIGNEE NAME AND TITLE: Angelia Haskett, Social Services Program Manager I			PHONE#: 702-486-9580	EMAIL: ahaskett@dwss.nv.gov
APPOINTING AUTHORITY/INCUMBENT CERTIFICATION				
<div style="float: left; width: 20%; border: 1px solid black; padding: 5px; transform: rotate(-45deg); font-weight: bold; font-size: 1.2em;">             Sign Here           </div> <div style="float: right; width: 80%;"> <p>I certify that I have read the NPD-19 instructions and that the statements provided in this NPD-19 and the attached organizational chart are accurate and complete to the best of my knowledge.</p> <p><i>Short Form Use Only:</i> I further certify that the requested position(s) will perform essentially all of the type and level of duties and responsibilities described in the attached class specification and the requested class is listed on the NPD-19 Short Form Class List.</p> <p>Position Duties or Changed Duties were/will be Effective: _____ Date: _____</p> <p>Appointing Authority or Designee Signature: <i>A. Haskett</i> Date: 7/7/2020</p> <p>Incumbent Signature: _____ Date: _____</p> <p>Is this request being submitted with agency: knowledge? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No approval? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> </div>				
FOR COMPLETION BY BUDGET DIVISION ONLY				
Required for new positions and when NAC 284.126(4) applies.				
<input type="checkbox"/> Approved - Effective Date if Change is Approved by DHRM			Date: _____	
<input type="checkbox"/> Approved - Date to be Determined and Change Approved by DHRM				
<input type="checkbox"/> Disapproved		<input type="checkbox"/> Part-time (%):	Expiration Date: _____	
Budget Representative Name: _____				
Budget Representative Signature: _____				Date: _____
Note: _____				
FOR COMPLETION BY EITS ONLY				
Required when NRS 284.172 applies.				<input type="checkbox"/> Reviewed
EITS Administrator Name: _____				
EITS Administrator Signature: _____				Date: _____
FOR COMPLETION BY DHRM ONLY				
<b>INSTRUCTIONS TO APPOINTING AUTHORITY</b> Incumbent meets MQ's: <input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Use Hiring Process <input type="checkbox"/> Preliminary Approval Pending FY ____/____ Budget approval and no changes to the duties <input type="checkbox"/> Other: _____		IFC/Legislative approval required? <input type="checkbox"/> Yes Date Approved: _____ <input type="checkbox"/> No		Study#:
Agency ID#:	Agency Org/Budget#:	Effective Date:		
Class Code:	Class Option:	Grade:	Expiration Date:	
Class Title: _____				
Analyst Signature: _____				Date: _____
Supervisor Signature: _____				Date: _____



**1. Briefly state what is prompting this request?**

The Energy Assistance Program (EAP) has grown in complexity and size. There is a need to have a position that will train, evaluate and monitor the progress of the Administrative Assistive IV (AAIV) eligibility caseworkers to ensure consistent and efficient case management. This intermittent position will be re-classified to permanent.

**2. What position(s), if any, previously performed the new duties?**

The Energy Assistance Program has relied on the supervisors of the EAP offices and the experienced AAIV caseworkers to perform these duties to ensure the program integrity as it has grown.

**3. Are there positions to which the agency would like the duties of this position compared?**

None

**4. Briefly describe the major purpose of this position.**

The position will provide on-the-job training to all new AAIV eligibility case managers, review trainee eligibility determinations, respond to trainee questions, assist with corrective action planning for trainees, if needed, track trainee performance issues and report them to the appropriate supervisor, prioritize and assign cases to trainees, and determine eligibility for the cases assigned to them. This position will allow EAP to ensure consistent and efficient case management to provide benefits in a timely manner to help Nevadans achieve a safe, stable and healthy environment.

**5. List the duties performed by this position. Put an asterisk (\*) next to each new duty or new function within a duty. Note: Additional duties can be added by placing the cursor in the desired row and right clicking. Next select "Insert", then either "Insert Rows Above" or "Insert Rows Below".**

DUTY NUMBER	DUTY	% of TIME SPENT PERFORMING DUTY
1	<ul style="list-style-type: none"> <li>* Train, evaluate and monitor the progress of new AAIV eligibility case managers (trainee).</li> <li>* Ensure trainee staff are compliant with applicable federal and state laws, policies and procedures for EAP.</li> <li>* Ensure trainee staff are accurately processing applications and documentation within the established timeframes.</li> <li>* Serve as technical expert for clerical and AAIV staff, program participants and the general public to ensure their understanding and compliance with program rules and regulations.</li> <li>• Determine eligibility for cases assigned to the position.</li> </ul>	60%
2	<ul style="list-style-type: none"> <li>• Assist with resolving customer concerns regarding program actions and decisions in accordance to policy.</li> <li>* Gather the required documentation for hearing requests and present the exhibits during the hearing for cases determined by probationary staff.</li> <li>* Recommend and implement changes to improve work productivity and outcomes to meet program needs and requirements.</li> </ul>	30%
3	<ul style="list-style-type: none"> <li>* Assist supervisory staff with projects and assignments to accomplish team goals effectively.</li> </ul>	10%

**Total 100%**

**6. Provide examples of the duties performed by this position requiring the incumbent to make choices, determinations or judgments.**

The incumbent will be required to make choices, determinations and judgments in the following areas:

- Train, evaluate and monitor the progress of new AAIV eligibility case managers (trainee).
- Ensure trainee staff are compliant with applicable federal and state laws, policies and procedures for EAP.
- Ensure trainee staff are accurately processing applications and documentation within the established timeframes.
- Serve as technical expert for clerical and AAIV staff, program participants and the general public to ensure their understanding and compliance with program rules and regulations.
- Assist with resolving customer concerns regarding program actions and decisions in accordance to policy.
- Gather the required documentation for hearing requests and present the exhibits during the hearing for cases

determined by probationary staff.

- Recommend and implement changes to improve work productivity and outcomes to meet program needs and requirements.
- Determine eligibility for cases assigned to the position.

**7a. Does this position function as a lead worker?**

Yes  No

**7b. If yes, describe the responsibilities exercised.**

The position will be responsible for on-the-job training to all new AAV eligibility case managers, reviewing trainee eligibility determinations, responding to trainee questions, assisting with corrective action planning for trainees, if needed, tracking trainee performance issues and report them to the appropriate supervisor, prioritizing and assigning cases to trainees, and determining eligibility for the cases assigned to them.

**8a. List the class title(s) and position control number(s) of all employees that are supervised by this position.**

Direct Supervision:

Indirect Supervision:

Oversight of Others:

**8b. Describe the extent of lead worker/supervisory responsibility exercised.**

The position will be responsible for on-the-job training to all new AAV eligibility case managers, reviewing trainee eligibility determinations, responding to trainee questions, assisting with corrective action planning for trainees, if needed, tracking trainee performance issues and report them to the appropriate supervisor, prioritizing and assigning cases to trainees, and determining eligibility for the cases assigned to them.

**Check applicable boxes:**

- |   |   |  |
|---|---|--|
| <input type="checkbox"/> Performance Appraisal      | <input type="checkbox"/> Work Performance Standards | <input checked="" type="checkbox"/> Scheduling |
| <input checked="" type="checkbox"/> Work Assignment | <input checked="" type="checkbox"/> Work Review     | <input type="checkbox"/> Discipline            |
| <input type="checkbox"/> Final Selection            | <input checked="" type="checkbox"/> Training        | <input type="checkbox"/> Other (Specify):      |

**9. List any licenses, certificates, degrees or credentials that are required by law for this position.**

None

**10. List equipment this position is required to use that requires specialized training.**

Computer knowledge with capabilities in Microsoft Office Suites (Word, Excel, Outlook, PowerPoint) as well as Energy Assistance computer applications (NOMADS, EAP, ANSRS, Crystal reports).

**11a. List the name, title and position control number of this position's supervisor.**

Joyce Daun, Program Officer I, PCN 0200.

**11b. Describe the type and extent of supervision this position receives.**

This position will be under the limited supervision of the EAP Program Officer I located in Las Vegas.

**12. List the statutes, rules, procedures or guidelines used in performing the duties of this position?**

- Nevada Revised Statutes (NRS)
- EAP Policy and Procedure Manual
- Division of Welfare and Supportive Services Administrative Manual (WAM)
- State Administrative Manual (SAM)
- Nevada Administrative Code (NAC)

**13. Describe the type of individuals contacted and purpose of the contact made while carrying out the duties of this position?**

Contact with each of the following is required to carry out the duties of this position:

- General Public – Customers applying and/or receiving energy assistance
- Utility Vendors – Technical support, energy usage and promise to pays
- Divisional Managerial and Professional Staff – Program guidance and/or training on policies and procedures
- EAP Case Managers and Clerical Staff – Provide technical assistance and/or training

**14. Describe any unusual physical demands or working conditions required to perform the duties of this position.**

None

**15. Provide additional information about this position.**

Currently, experienced AAV caseworkers are asked to perform the above duties while processing applications timely and achieving the processing goals for the position. To ensure program integrity with consistent training methods this position is necessary. Benefits can be delivered to EAP recipients in a timely manner by consistently training staff on effective case management techniques based on policy and procedures.

EGOS

# Proposed Reclassifications

State of Nevada Division of Welfare & Supportive Services FY 2019 Organization Chart - April 2020

Chart 222

FLAMINGO DISTRICT  
OFFICE  
3330 E Flamingo Rd #55,  
Las Vegas, NV 89121  
(Chart 219) Page 4

Energy Assistance  
Program  
G. Puglisi, Soc Svc Mgr  
IV  
Central Office (Chart 219)

A. Haskett  
Soc Svc Mgr I  
4862-37-0007

J. Daun  
PO I  
4862-31-0200

Carson City EAP  
(Chart 103)

EAP Caseworker

EAP Clerical  
Staff

Reclass To  
FS Supervisor I  
GR. 34

Reclass To  
FSS II  
GR. 31

M. Brown  
AAIV  
4862-29-0266

VACANT  
AAIV  
4862-29-8011(D)

L. Hernandez  
AAIV  
4862-29-0152

K. Gonzales  
AAIV  
4862-29-0151

M. Colbaugh  
AAIV  
4862-29-0264

K. Oden  
AAIV  
4862-29-0262

Y. Cannon-Perez  
AAIV  
4862-29-8009(D)

R. Sifuentes  
AAIV  
4862-29-0265

J. Robertson  
AAIV  
4862-29-8013(D)

S. Levine  
AAIV  
4862-29-8014(D)

VACANT  
AAIV  
4862-29-8012(D)

VACANT  
AAI  
4862-23-8004(D)

VACANT  
AAI  
4862-23-8005(D)

T. Melver  
AAI  
4862-23-0250

M. Duran  
AAI  
4862-23-0258

M. Andrade  
AAI  
4862-23-0156

D. Howard  
AAI  
4862-23-0257

VACANT  
AAI  
4862-23-8006(D)

V. Hildreth-  
Robinson  
AAI  
4862-23-8007(D)

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

Amendment Number: A256283706

<b>BUDGET DIVISION USE ONLY</b>	
DATE	<u>03/22/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
	<b>tgrenam</b>

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/14/25	101	440	3706	NDOC - PRISON MEDICAL CARE

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
M101	2501	APPROPRIATION CONTROL	2,329,703	122,870	2,452,573	3,404,074	256,615	3,660,689
<b>Total Revenue</b>			_____	<b>122,870</b>	_____	<b>256,615</b>	_____	<b>256,615</b>

**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
M101	50	INMATE DRIVENS	7000	0	105,314	105,314	0	217,296	217,296
M101	55	HCV PROGRAM	7000	0	17,556	17,556	0	39,319	39,319
<b>Total Category Expenditure</b>				_____	<b>122,870</b>	_____	<b>256,615</b>	_____	<b>256,615</b>

**Remarks**  
This budget amendment updates and revises the allowable budget adjustment as provided through DU M101 inflationary adjustments while considering the coincidental caseload increase as calculated in DU M200. Original M101 version submitted only calculated the inflationary impact to the Base caseload.

**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  
DEPARTMENT OF CORRECTIONS**

**Budget Account 3706 - NDOC - PRISON MEDICAL CARE  
Budget Amendment A256283706  
2025-2027 Biennium (FY26-27)**

Submitted March 14, 2025

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

The mission of the Medical Division of the Nevada Department of Corrections (NDOC) is to provide quality, constitutionally mandated health care using an efficient system of managed care that is professional, humane, and appropriate. Inmate health care is comprised of medical, dental, and clinical mental health care. To fulfill its mission, the Medical Division operates infirmaries or clinics at all NDOC institutions. The major medical facility for the department is the Regional Medical Facility (RMF) integrated into the operation and perimeter of the Northern Nevada Correctional Center. The RMF provides inpatient medical care for serious medical conditions; surgical aftercare; inpatient mental health care; structured living unit for mental health patients after discharge from inpatient services; and long-term care for fragile, aging, and disabled inmates. Mental health extended care is also provided at High Desert State Prison. The camps and transitional housing centers obtain medical services from institutions specifically assigned to support them. In fiscal year 2003, the Medical Division resumed the provision of health care services for Ely State Prison and in fiscal year 2005, resumed the provision of health care services for Florence McClure Women's Correctional Facility from two different private health care contractors. In fiscal year 2004, inmate programming moved from the Medical Division and organized into a separate Programs Division, budget account 3711, which was funded by the Legislature. The Medical Division is not National Commission on Correctional Health Care (NCCHC) accredited; however, NCCHC standards are used as a guideline for policy and procedure development. Statutory Authority: NRS 209.

**Purpose of Work Program**

This budget amendment updates and revises the allowable budget adjustment as provided through DU M101 inflationary adjustments while considering the coincidental caseload increase as calculated in DU M200. Original M101 version submitted only calculated the inflationary impact to the Base caseload.

**Justification**

Decision Unit M101 provides for Agency-specific increases due to medical inflation as determined for Consumer Price Index published by the U.S. Bureau of Labor Statistics and Moody's Analytics forecasted quarterly. The Agency requested M101 adjustment only established the inflationary rate impact and did not consider the caseload increase allowed for department-wide adjustments as identified in the M200 decision unit. This amendment requests the sum difference between the original M101 as included in the SFY 26 27 G01 budget version and the M101 decision unit in the G08 budget version

**Expected Benefits to be Realized**

Prison Medical will be able to request the full adjustments available for agencies through the budget building process.

**Explanation of Projections and Documentation**

3706 NEBS 210 Report G01 M101  
3706 NEBS 210 Report G08 M101  
3706 NEBS 225 Report G01 G08 M101  
SFY 26 27 G08 Before/After Fund Map

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

Option 1: Approve this Budget Amendment Work Program and maximize Prison Medical's budget account adjustments as provided through direction by the Governor's Finance Office.  
Option 2: Reject Budget Amendment Work Program and create an undue burden to adjust budgetary funding later to offset potential shortfalls.  
Option 1 is the preferred solution, as it will allow Prison Medical to properly request all available adjustments in a timely method.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF CORRECTIONS  
NDOC - PRISON MEDICAL CARE  
B/A 3706 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 # A251923706	Year 1	Year 2	BA # A255773706	Year 1	Year 2						
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	72,912,958	74,671,782	-	-	10,369	10,369	122,870	256,615	-2,166,761	-2,033,016	-3.0%	-2.7%	70,746,197	72,638,766		
3889	CHARGES FOR SERVICES - I	7,060	7,060	2,300,000	2,300,000					0	0	0.0%	0.0%	7,060	7,060		
4201	REIMBURSEMENT	155,310	155,310							0	0	0.0%	0.0%	155,310	155,310		
4254	MISCELLANEOUS REVENUE	421	421							0	0	0.0%	0.0%	421	421		
4683	TRANSFER FROM PROGRAMS	0	0	2,300,000	2,300,000					2,300,000	2,300,000	100.0%	100.0%	2,300,000	2,300,000		
<b>Total Revenues</b>		<b>73,075,749</b>	<b>74,834,573</b>	0.00	0.00	10,369	10,369	122,870	256,615	133,239	266,984	0.2%	0.4%	73,208,988	75,101,557		
		EXPENDITURES															
Cat	G.L.#	Description															
01	5100	SALARIES	30,303,287	30,476,217						0	0	0.0%	0.0%	30,303,287	30,476,217		
01	5200	WORKERS COMPENSATION	399,727	405,343						0	0	0.0%	0.0%	399,727	405,343		
01	5300	RETIREMENT	7,294,262	7,328,494						0	0	0.0%	0.0%	7,294,262	7,328,494		
01	5400	PERSONNEL ASSESSMENT	103,056	103,056						0	0	0.0%	0.0%	103,056	103,056		
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,221	1,218						0	0	0.0%	0.0%	1,221	1,218		
01	5430	LABOR RELATIONS ASSESSMENT	11,827	11,827						0	0	0.0%	0.0%	11,827	11,827		
01	5500	GROUP INSURANCE	3,496,248	3,326,904						0	0	0.0%	0.0%	3,496,248	3,326,904		
01	5700	PAYROLL ASSESSMENT	31,114	31,114						0	0	0.0%	0.0%	31,114	31,114		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	784,876	761,873						0	0	0.0%	0.0%	784,876	761,873		
01	5800	UNEMPLOYMENT COMPENSATION	7,497	15,243						0	0	0.0%	0.0%	7,497	15,243		
01	5820	HOLIDAY PAY	144,437	144,437						0	0	0.0%	0.0%	144,437	144,437		
01	5840	MEDICARE	439,383	441,892						0	0	0.0%	0.0%	439,383	441,892		
01	5880	SHIFT DIFFERENTIAL PAY	130,962	130,962						0	0	0.0%	0.0%	130,962	130,962		
01	5881	REMOTE AREA DIFFERENTIAL PAY	14,430	14,430						0	0	0.0%	0.0%	14,430	14,430		
01	5904	VACANCY SAVINGS	-4,667,682	-4,692,221						0	0	-0.0%	-0.0%	-4,667,682	-4,692,221		
01	5910	STANDBY PAY	130,996	130,996						0	0	0.0%	0.0%	130,996	130,996		
01	5930	LONGEVITY PAY	41,075	49,200						0	0	0.0%	0.0%	41,075	49,200		
03	6200	PER DIEM IN-STATE	21,478	21,478						0	0	0.0%	0.0%	21,478	21,478		
03	6210	FS DAILY RENTAL IN-STATE	4,976	4,976						0	0	0.0%	0.0%	4,976	4,976		
03	6215	NON-FS VEHICLE RENTAL IN-STATE	329	329						0	0	0.0%	0.0%	329	329		
03	6222	AUTO MISC - IN-STATE-B	68	68						0	0	0.0%	0.0%	68	68		
03	6230	PUBLIC TRANSPORTATION IN-STATE	42	42						0	0	0.0%	0.0%	42	42		
03	6240	PERSONAL VEHICLE IN-STATE	1,092	1,092						0	0	0.0%	0.0%	1,092	1,092		
03	6250	COMM AIR TRANS IN-STATE	12,116	12,116						0	0	0.0%	0.0%	12,116	12,116		
04	7020	OPERATING SUPPLIES	6,906	6,906						0	0	0.0%	0.0%	6,906	6,906		
04	7025	OPERATING SUPPLIES-E	25,979	25,979						0	0	0.0%	0.0%	25,979	25,979		
04	7041	PRINTING AND COPYING - A	255	255						0	0	0.0%	0.0%	255	255		
04	7044	PRINTING AND COPYING - C	1,816	1,816						0	0	0.0%	0.0%	1,816	1,816		
04	7050	EMPLOYEE BOND INSURANCE	777	777						0	0	0.0%	0.0%	777	777		
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	33,514	33,514						0	0	0.0%	0.0%	33,514	33,514		
04	7054	AG TORT CLAIM ASSESSMENT	23,491	23,433						0	0	0.0%	0.0%	23,491	23,433		



04	7060	CONTRACTS	404,043	408,523					0	0	0.0%	0.0%	404,043	408,523
04	7090	EQUIPMENT REPAIR	10,791	10,791					0	0	0.0%	0.0%	10,791	10,791
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	43	43					0	0	0.0%	0.0%	43	43
04	7153	GASOLINE	1,445	1,445					0	0	0.0%	0.0%	1,445	1,445
04	7154	VEHICLE OPERATION - A	0	0					0	0	0.0%	0.0%	0	0
04	7157	VEHICLE SUPPLIES - OTHER	6,923	6,923					0	0	0.0%	0.0%	6,923	6,923
04	7222	DATA PROCESSING SUPPLIES	26,495	26,495					0	0	0.0%	0.0%	26,495	26,495
04	7280	OUTSIDE POSTAGE	82,343	82,343					0	0	0.0%	0.0%	82,343	82,343
04	7285	POSTAGE - STATE MAILROOM	5,994	5,994					0	0	0.0%	0.0%	5,994	5,994
04	7290	PHONE, FAX, COMMUNICATION LINE	13,700	13,700					0	0	0.0%	0.0%	13,700	13,700
04	7291	CELL PHONE/PAGER CHARGES	2,901	2,901					0	0	0.0%	0.0%	2,901	2,901
04	7344	INSPECTIONS & CERTIFICATIONS-D	5,160	5,160					0	0	0.0%	0.0%	5,160	5,160
04	7370	PUBLICATIONS AND PERIODICALS	669	669					0	0	0.0%	0.0%	669	669
04	7385	STAFF PHYSICALS	3,376	3,376					0	0	0.0%	0.0%	3,376	3,376
04	7430	PROFESSIONAL SERVICES	585	585					0	0	0.0%	0.0%	585	585
04	7460	EQUIPMENT PURCHASES < \$1,000	4,178	4,178					0	0	0.0%	0.0%	4,178	4,178
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,152	1,152					0	0	0.0%	0.0%	1,152	1,152
04	7980	OPERATING LEASE PAYMENTS	25,961	25,961					0	0	0.0%	0.0%	25,961	25,961
07	7022	OPERATING SUPPLIES-B	6,918	6,918					0	0	0.0%	0.0%	6,918	6,918
07	7070	CONTRACTS - J	0	0					0	0	0.0%	0.0%	0	0
08	7075	MED/HEALTH CARE CONTRACTS	204,538	204,538					0	0	0.0%	0.0%	204,538	204,538
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0					0	0	0.0%	0.0%	0	0
26	7554	EITS INFRASTRUCTURE ASSESSMENT	161,699	154,977					0	0	0.0%	0.0%	161,699	154,977
26	7556	EITS SECURITY ASSESSMENT	43,342	43,252					0	0	0.0%	0.0%	43,342	43,252
29	7176	PROTECTIVE GEAR	35,951	35,951					0	0	0.0%	0.0%	35,951	35,951
30	6150	COMM AIR TRANS OUT-OF-STATE	467	467					0	0	0.0%	0.0%	467	467
30	6215	NON-FS VEHICLE RENTAL IN-STATE	138	138					0	0	0.0%	0.0%	138	138
30	6220	AUTO MISC - IN-STATE	10	10					0	0	0.0%	0.0%	10	10
30	6250	COMM AIR TRANS IN-STATE	1,028	1,028					0	0	0.0%	0.0%	1,028	1,028
30	7320	INSTRUCTIONAL SUPPLIES	739	739					0	0	0.0%	0.0%	739	739
30	7370	PUBLICATIONS AND PERIODICALS	723	723					0	0	0.0%	0.0%	723	723
30	7460	EQUIPMENT PURCHASES < \$1,000	0	0					0	0	0.0%	0.0%	0	0
37	6100	PER DIEM OUT-OF-STATE	4,626	4,626					0	0	0.0%	0.0%	4,626	4,626
37	6130	PUBLIC TRANS OUT-OF-STATE	66	66					0	0	0.0%	0.0%	66	66
37	6140	PERSONAL VEHICLE OUT-OF-STATE	78	78					0	0	0.0%	0.0%	78	78
37	6150	COMM AIR TRANS OUT-OF-STATE	3,493	3,493					0	0	0.0%	0.0%	3,493	3,493
37	6200	PER DIEM IN-STATE	213	213					0	0	0.0%	0.0%	213	213
37	6250	COMM AIR TRANS IN-STATE	231	231					0	0	0.0%	0.0%	231	231
37	7302	REGISTRATION FEES	41,914	47,433					0	0	0.0%	0.0%	41,914	47,433
37	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	230	230					0	0	0.0%	0.0%	230	230
37	7370	PUBLICATIONS AND PERIODICALS	1,209	1,330					0	0	0.0%	0.0%	1,209	1,330
50	7000	OPERATING	0	0		105,314	217,296	105,314	217,296	100.0%	100.0%	105,314	217,296	
50	702F	CASELD DRVN - OPERATING SUPPLIES-A	43,815	44,758					0	0	0.0%	0.0%	43,815	44,758
50	704A	CASELD DRVN - PRINTING AND COPYING - A	17,827	18,211					0	0	0.0%	0.0%	17,827	18,211
50	7060	CONTRACTS	2,686	2,686					0	0	0.0%	0.0%	2,686	2,686
50	706B	CASELD DRVN - CONTRACTS - A	141,432	144,475					0	0	0.0%	0.0%	141,432	144,475
50	706C	CASELD DRVN - CONTRACTS - D	340,749	348,078					0	0	0.0%	0.0%	340,749	348,078
50	7075	MED/HEALTH CARE CONTRACTS	927,704	953,585					0	0	0.0%	0.0%	927,704	953,585
50	707A	CASELD DRVN - CONTRACTS - L	19,779,431	20,825,148					0	0	0.0%	0.0%	19,779,431	20,825,148
50	707B	CASELD DRVN - CONTRACTS	744,535	760,550					0	0	0.0%	0.0%	744,535	760,550
50	7189	MED/DENT SUPP - NON-CONTRACT-D	46,404	46,404					0	0	0.0%	0.0%	46,404	46,404
50	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	6,529,438	6,880,972					0	0	0.0%	0.0%	6,529,438	6,880,972

50	718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	72,423	76,257						0	0	0.0%	0.0%	72,423	76,257	
50	718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	320,660	337,959						0	0	0.0%	0.0%	320,660	337,959	
50	719A	CASELD DRVN - STIPENDS - B	14,175	14,480						0	0	0.0%	0.0%	14,175	14,480	
50	742B	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-A	1,289	1,316						0	0	0.0%	0.0%	1,289	1,316	
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	11,000	11,000						0	0	0.0%	0.0%	11,000	11,000	
50	7460	EQUIPMENT PURCHASES < \$1,000	6,346	6,346						0	0	0.0%	0.0%	6,346	6,346	
50	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,022	2,022						0	0	0.0%	0.0%	2,022	2,022	
50	7962	RENTALS FOR LAND/EQUIPMENT-B	56,484	56,484						0	0	0.0%	0.0%	56,484	56,484	
55	7000	OPERATING	0	0			17,556	39,319		17,556	39,319	100.0%	100.0%	17,556	39,319	
55	707A	CASELD DRVN - CONTRACTS - L	653,988	728,665						0	0	0.0%	0.0%	653,988	728,665	
55	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	3,410,780	3,605,097						0	0	0.0%	0.0%	3,410,780	3,605,097	
59	7131	HAZARDOUS WASTE DISPOSAL	49,634	49,634		10,369	10,369			10,369	10,369	20.9%	20.9%	60,003	60,003	
87	7393	PURCHASING ASSESSMENT	0	0						0	0	0.0%	0.0%	0	0	
<b>Total Expenditures</b>			<b>73,075,749</b>	<b>74,834,573</b>	0.00	0.00	10,369	10,369	122,870	256,615	133,239	266,984	0.2%	0.4%	73,208,988	75,101,557

Section A1: Line Item Detail by GL

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>M101</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	0	0	2,329,703	3,404,074
TOTAL REVENUES FOR DECISION UNIT M101		0	0	2,329,703	3,404,074
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	1,686,327	2,341,538
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	292,871	510,254
718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	0	0	3,264	5,611
718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	0	0	14,383	25,094
TOTAL FOR CATEGORY 50		0	0	1,996,845	2,882,497
<b>55</b>	<b>HCV PROGRAM</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	165,256	229,420
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	167,602	292,157
TOTAL FOR CATEGORY 55		0	0	332,858	521,577
TOTAL EXPENDITURES FOR DECISION UNIT M101		0	0	2,329,703	3,404,074
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	2,329,703	3,404,074
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706		0	0	2,329,703	3,404,074

Section B1: Summary by GL

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

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	0	0	2,329,703	3,404,074
	TOTAL REVENUES FOR BUDGET ACCOUNT 3706	0	0	2,329,703	3,404,074
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	1,686,327	2,341,538
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	292,871	510,254
718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	0	0	3,264	5,611
718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	0	0	14,383	25,094
	TOTAL FOR CATEGORY 50	0	0	1,996,845	2,882,497
<b>55</b>	<b>HCV PROGRAM</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	165,256	229,420
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	167,602	292,157
	TOTAL FOR CATEGORY 55	0	0	332,858	521,577
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706	0	0	2,329,703	3,404,074

Section A1: Line Item Detail by GL

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>M101</b>	<b>AGENCY SPECIFIC INFLATION</b> [See Attachment]				
<b>REVENUE</b>					
2501	APPROPRIATION CONTROL	0	0	2,452,573	3,660,689
	TOTAL REVENUES FOR DECISION UNIT M101	0	0	2,452,573	3,660,689
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	1,775,264	2,518,054
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	308,317	548,719
718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	0	0	3,436	6,034
718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	0	0	15,142	26,986
	TOTAL FOR CATEGORY 50	0	0	2,102,159	3,099,793
<b>55</b>	<b>HCV PROGRAM</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	173,972	246,715
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	176,442	314,181
	TOTAL FOR CATEGORY 55	0	0	350,414	560,896
	TOTAL EXPENDITURES FOR DECISION UNIT M101	0	0	2,452,573	3,660,689
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	2,452,573	3,660,689
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706		0	0	2,452,573	3,660,689

Section B1: Summary by GL

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

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	0	0	2,452,573	3,660,689
	TOTAL REVENUES FOR BUDGET ACCOUNT 3706	0	0	2,452,573	3,660,689
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	1,775,264	2,518,054
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	308,317	548,719
718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	0	0	3,436	6,034
718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	0	0	15,142	26,986
	TOTAL FOR CATEGORY 50	0	0	2,102,159	3,099,793
<b>55</b>	<b>HCV PROGRAM</b>				
707A	CASELD DRVN - CONTRACTS - L	0	0	173,972	246,715
718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	0	0	176,442	314,181
	TOTAL FOR CATEGORY 55	0	0	350,414	560,896
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706	0	0	2,452,573	3,660,689

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

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

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>								
M101	2501	APPROPRIATION CONTROL	2,329,703	3,404,074	2,452,573	3,660,689	122,870	256,615
		TOTAL FOR REVENUE	2,329,703	3,404,074	2,452,573	3,660,689	122,870	256,615
<b>EXPENSE</b>								
<b>50</b>	<b>INMATE DRIVENS</b>							
M101	707A	CASELD DRVN - CONTRACTS - L	1,686,327	2,341,538	1,775,264	2,518,054	88,937	176,516
M101	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	292,871	510,254	308,317	548,719	15,446	38,465
M101	718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	3,264	5,611	3,436	6,034	172	423
M101	718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	14,383	25,094	15,142	26,986	759	1,892
		TOTAL FOR CATEGORY 50	1,996,845	2,882,497	2,102,159	3,099,793	105,314	217,296
<b>55</b>	<b>HCV PROGRAM</b>							
M101	707A	CASELD DRVN - CONTRACTS - L	165,256	229,420	173,972	246,715	8,716	17,295
M101	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	167,602	292,157	176,442	314,181	8,840	22,024
		TOTAL FOR CATEGORY 55	332,858	521,577	350,414	560,896	17,556	39,319
		TOTAL FOR EXPENSE	2,329,703	3,404,074	2,452,573	3,660,689	122,870	256,615

Nevada Department of Corrections  
 3706 Medical  
 SFY26 - Fund Map  
 G08 Before Budget Amendment 256283706

REVENUE SOURCE	2501	3889	4201	4254	4683	4697	Total L01 App	Approved WPs	(L01 + App WPs)	Pending WPs	(DAWN + Pend WPs)
	GF	BR	REIM	MISC REV	IWF-AB389	IWF-CO-PAYS	Budget		DAWN App Budget		Pending Budget
2501-APPROPRIATION CONTROL	\$72,912,958						\$72,912,958		\$72,912,958		\$72,912,958
3889-BORDER REIMBURSEMENTS		\$7,060					\$7,060		\$7,060		\$7,060
4201-REIMBURSEMENT			\$155,310				\$155,310		\$155,310		\$155,310
4254-MISCELLANEOUS REVENUE				\$421			\$421		\$421		\$421
4683-TRANS FROM INMATE WELFARE ACCT					\$0		\$0		\$0		\$0
4697-TRANS FROM PRISON STORE						\$0	\$0		\$0		\$0
<b>TOTAL REVENUES</b>	<b>\$72,912,958</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$0</b>	<b>\$73,075,749</b>
<b>EXPENDITURES</b>											
01-PERSONNEL	\$38,666,716						\$38,666,716		\$38,666,716		\$38,666,716
03-IN-STATE TRAVEL	\$40,101						\$40,101		\$40,101		\$40,101
04-OPERATING	\$688,497						\$688,497		\$688,497		\$688,497
07-MAINTENANCE	\$6,918						\$6,918		\$6,918		\$6,918
08-PROFESSIONAL SERVICES	\$204,538						\$204,538		\$204,538		\$204,538
26-INFORMATION SERVICES	\$205,041						\$205,041		\$205,041		\$205,041
29-UNIFORM ALLOWANCE	\$35,951						\$35,951		\$35,951		\$35,951
30-TRAINING	\$3,105						\$3,105		\$3,105		\$3,105
37-ADV CARDIAC LIFE SUPP TRN	\$52,060						\$52,060		\$52,060		\$52,060
50-INMATE DRIVEN	\$28,895,629	\$7,060	\$155,310	\$421	\$0	\$0	\$29,058,420		\$29,058,420		\$29,058,420
55-HCV TREATMENT	\$4,064,768						\$4,064,768		\$4,064,768		\$4,064,768
59-UTILITIES	\$49,634						\$49,634		\$49,634		\$49,634
87-PURCHASING ASSES	\$0						\$0		\$0		\$0
93-RESERVE FOR REVERSION	\$0						\$0		\$0		\$0
<b>TOTAL EXPENDITURES</b>	<b>\$72,912,958</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$0</b>	<b>\$73,075,749</b>
Check Data (s/b \$0):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



Nevada Department of Corrections  
 3706 Medical  
 SFY26 - Fund Map  
 G08 After Budget Amendment 256283706

REVENUE SOURCE	2501	3889	4201	4254	4683	4697	Total L01 App	Approved WPs	(L01 + App WPs)	Pending WPs	(DAWN + Pend WPs)
	GF	BR	REIM	MISC REV	IWF-AB389	IWF-CO-PAYS	Budget		DAWN App Budget	Budg Amend 256283706	Pending Budget
2501-APPROPRIATION CONTROL	\$72,912,958						\$72,912,958		\$72,912,958	\$122,870	\$73,035,828
3889-BORDER REIMBURSEMENTS		\$7,060					\$7,060		\$7,060		\$7,060
4201-REIMBURSEMENT			\$155,310				\$155,310		\$155,310		\$155,310
4254-MISCELLANEOUS REVENUE				\$421			\$421		\$421		\$421
4683-TRANS FROM INMATE WELFARE ACCT					\$0		\$0		\$0		\$0
4697-TRANS FROM PRISON STORE						\$0	\$0		\$0		\$0
<b>TOTAL REVENUES</b>	<b>\$72,912,958</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$122,870</b>	<b>\$73,198,619</b>
<b>EXPENDITURES</b>											
01-PERSONNEL	\$38,666,716						\$38,666,716		\$38,666,716		\$38,666,716
03-IN-STATE TRAVEL	\$40,101						\$40,101		\$40,101		\$40,101
04-OPERATING	\$688,497						\$688,497		\$688,497		\$688,497
07-MAINTENANCE	\$6,918						\$6,918		\$6,918		\$6,918
08-PROFESSIONAL SERVICES	\$204,538						\$204,538		\$204,538		\$204,538
26-INFORMATION SERVICES	\$205,041						\$205,041		\$205,041		\$205,041
29-UNIFORM ALLOWANCE	\$35,951						\$35,951		\$35,951		\$35,951
30-TRAINING	\$3,105						\$3,105		\$3,105		\$3,105
37-ADV CARDIAC LIFE SUPP TRN	\$52,060						\$52,060		\$52,060		\$52,060
50-INMATE DRIVEN	\$28,895,629	\$7,060	\$155,310	\$421	\$0	\$0	\$29,058,420		\$29,058,420	\$105,314	\$29,163,734
55-HCV TREATMENT	\$4,064,768						\$4,064,768		\$4,064,768	\$17,556	\$4,082,324
59-UTILITIES	\$49,634						\$49,634		\$49,634		\$49,634
87-PURCHASING ASSES	\$0						\$0		\$0		\$0
93-RESERVE FOR REVERSION	\$0						\$0		\$0		\$0
<b>TOTAL EXPENDITURES</b>	<b>\$72,912,958</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$0</b>	<b>\$73,075,749</b>	<b>\$122,870</b>	<b>\$73,198,619</b>
Check Data (s/b \$0):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Nevada Department of Corrections  
 3706 Medical  
 SFY27 - Fund Map  
 G08 Before Budget Amendment 256283706

	2501 GF	3889 BR	4201 REIM	4254 MISC REV	4683 IWF-AB389	4697 IWF-CO-PAYS	Total L01 App Budget	Approved WPs	(L01 + App WPs)  DAWN App Budget	Pending WPs  Budget Amend 256283706	(DAWN + Pend WPs)  Pending Budget
<b>REVENUE SOURCE</b>											
2501-APPROPRIATION CONTROL	\$74,671,782						\$74,671,782		\$74,671,782		\$74,671,782
3889-BORDER REIMBURSEMENTS		\$7,060					\$7,060		\$7,060		\$7,060
4201-REIMBURSEMENT			\$155,310				\$155,310		\$155,310		\$155,310
4254-MISCELLANEOUS REVENUE				\$421			\$421		\$421		\$421
4683-TRANS FROM INMATE WELFARE ACCT					\$0		\$0		\$0		\$0
4697-TRANS FROM PRISON STORE						\$0	\$0		\$0		\$0
<b>TOTAL REVENUES</b>	<b>\$74,671,782</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$0</b>	<b>\$74,834,573</b>
<b>EXPENDITURES</b>											
01-PERSONNEL	\$38,680,985						\$38,680,985		\$38,680,985		\$38,680,985
03-IN-STATE TRAVEL	\$40,101						\$40,101		\$40,101		\$40,101
04-OPERATING	\$692,919						\$692,919		\$692,919		\$692,919
07-MAINTENANCE	\$6,918						\$6,918		\$6,918		\$6,918
08-PROFESSIONAL SERVICES	\$204,538						\$204,538		\$204,538		\$204,538
26-INFORMATION SERVICES	\$198,229						\$198,229		\$198,229		\$198,229
29-UNIFORM ALLOWANCE	\$35,951						\$35,951		\$35,951		\$35,951
30-TRAINING	\$3,105						\$3,105		\$3,105		\$3,105
37-ADV CARDIAC LIFE SUPP TRN	\$57,700						\$57,700		\$57,700		\$57,700
50-INMATE DRIVEN	\$30,367,940	\$7,060	\$155,310	\$421	\$0	\$0	\$30,530,731		\$30,530,731		\$30,530,731
55-HCV TREATMENT	\$4,333,762						\$4,333,762		\$4,333,762		\$4,333,762
59-UTILITIES	\$49,634						\$49,634		\$49,634		\$49,634
87-PURCHASING ASSES	\$0						\$0		\$0		\$0
93-RESERVE FOR REVERSION	\$0						\$0		\$0		\$0
<b>TOTAL EXPENDITURES</b>	<b>\$74,671,782</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$0</b>	<b>\$74,834,573</b>
Check Data (s/b \$0):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Nevada Department of Corrections  
 3706 Medical  
 SFY27 - Fund Map  
 G08 After Budget Amendment 256283706

REVENUE SOURCE	2501 GF	3889 BR	4201 REIM	4254 MISC REV	4683 IWF-AB389	4697 IWF-CO-PAYS	Total L01 App Budget	Approved WPs	(L01 + App WPs)	Pending WPs	(DAWN + Pend WPs)
									DAWN App Budget	Budg Amend 256283706	Pending Budget
2501-APPROPRIATION CONTROL	\$74,671,782						\$74,671,782		\$74,671,782	\$256,615	\$74,928,397
3889-BORDER REIMBURSEMENTS		\$7,060					\$7,060		\$7,060		\$7,060
4201-REIMBURSEMENT			\$155,310				\$155,310		\$155,310		\$155,310
4254-MISCELLANEOUS REVENUE				\$421			\$421		\$421		\$421
4683-TRANS FROM INMATE WELFARE ACCT					\$0		\$0		\$0		\$0
4697-TRANS FROM PRISON STORE						\$0	\$0		\$0		\$0
<b>TOTAL REVENUES</b>	<b>\$74,671,782</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$256,615</b>	<b>\$75,091,188</b>
<b>EXPENDITURES</b>											
01-PERSONNEL	\$38,680,985						\$38,680,985		\$38,680,985		\$38,680,985
03-IN-STATE TRAVEL	\$40,101						\$40,101		\$40,101		\$40,101
04-OPERATING	\$692,919						\$692,919		\$692,919		\$692,919
07-MAINTENANCE	\$6,918						\$6,918		\$6,918		\$6,918
08-PROFESSIONAL SERVICES	\$204,538						\$204,538		\$204,538		\$204,538
26-INFORMATION SERVICES	\$198,229						\$198,229		\$198,229		\$198,229
29-UNIFORM ALLOWANCE	\$35,951						\$35,951		\$35,951		\$35,951
30-TRAINING	\$3,105						\$3,105		\$3,105		\$3,105
37-ADV CARDIAC LIFE SUPP TRN	\$57,700						\$57,700		\$57,700		\$57,700
50-INMATE DRIVEN	\$30,367,940	\$7,060	\$155,310	\$421	\$0	\$0	\$30,530,731		\$30,530,731	\$217,296	\$30,748,027
55-HCV TREATMENT	\$4,333,762						\$4,333,762		\$4,333,762	\$39,319	\$4,373,081
59-UTILITIES	\$49,634						\$49,634		\$49,634		\$49,634
87-PURCHASING ASSES	\$0						\$0		\$0		\$0
93-RESERVE FOR REVERSION	\$0						\$0		\$0		\$0
<b>TOTAL EXPENDITURES</b>	<b>\$74,671,782</b>	<b>\$7,060</b>	<b>\$155,310</b>	<b>\$421</b>	<b>\$0</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$0</b>	<b>\$74,834,573</b>	<b>\$256,615</b>	<b>\$75,091,188</b>
Check Data (s/b \$0):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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

Amendment Number: A255843711

BUDGET DIVISION USE ONLY	
DATE	<b>03/22/25</b>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
<b>tgrenam</b>	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3711	NDOC - CORRECTIONAL PROGRAMS

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	2501	APPROPRIATION CONTROL	14,238,246	(146,195)	14,092,051	14,553,481	(146,195)	14,407,286
M100	2501	APPROPRIATION CONTROL	56,044	(484)	55,560	53,273	(460)	52,813
M150	2501	APPROPRIATION CONTROL	(1,028,968)	11,707	(1,017,261)	(1,050,747)	11,707	(1,039,040)
M300	2501	APPROPRIATION CONTROL	493,772	(5,155)	488,617	423,363	(4,524)	418,839
E225	4750	TRANS FROM DHHS - DIRECTOR	0	580,837	580,837	0	580,837	580,837
<b>Total Revenue</b>			<b>440,710</b>			<b>441,365</b>		

**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	01	PERSONNEL SERVICES	5100	10,504,814	(87,274)	10,417,540	10,754,944	(87,274)	10,667,670
M300	01	PERSONNEL SERVICES	5100	(27,808)	2,919	(24,889)	(28,113)	2,919	(25,194)
B000	01	PERSONNEL SERVICES	5200	158,692	(1,368)	157,324	161,229	(1,368)	159,861
M300	01	PERSONNEL SERVICES	5200	(2,538)	22	(2,516)	(2,594)	22	(2,572)
B000	01	PERSONNEL SERVICES	5300	2,286,140	(43,637)	2,242,503	2,337,126	(43,637)	2,293,489
M300	01	PERSONNEL SERVICES	5300	252,786	(5,922)	246,864	258,509	(5,922)	252,587
B000	01	PERSONNEL SERVICES	5400	23,055	(197)	22,858	23,055	(197)	22,858
M100	01	PERSONNEL SERVICES	5400	18,507	(158)	18,349	18,507	(158)	18,349
B000	01	PERSONNEL SERVICES	5500	1,065,636	(9,108)	1,056,528	1,065,636	(9,108)	1,056,528
M300	01	PERSONNEL SERVICES	5500	325,728	(2,784)	322,944	258,336	(2,208)	256,128
B000	01	PERSONNEL SERVICES	5700	4,301	(37)	4,264	4,301	(37)	4,264
M100	01	PERSONNEL SERVICES	5700	8,247	(70)	8,177	8,247	(70)	8,177
B000	01	PERSONNEL SERVICES	5750	334,050	(2,775)	331,275	342,004	(2,775)	339,229
M300	01	PERSONNEL SERVICES	5750	(62,695)	590	(62,105)	(73,840)	666	(73,174)
M300	01	PERSONNEL SERVICES	5800	2,594	(21)	2,573	5,364	(42)	5,322
B000	01	PERSONNEL SERVICES	5840	152,312	(1,265)	151,047	155,940	(1,265)	154,675
M300	01	PERSONNEL SERVICES	5840	(395)	41	(354)	(399)	41	(358)
M150	01	PERSONNEL SERVICES	5904	(1,167,382)	11,707	(1,155,675)	(1,192,759)	11,707	(1,181,052)
B000	04	OPERATING	7050	314	(3)	311	314	(3)	311
B000	04	OPERATING	7054	13,622	(116)	13,506	13,622	(116)	13,506
M100	04	OPERATING	7054	(4,149)	36	(4,113)	(4,172)	35	(4,137)
E225	20	INDIGENT POSTAGE (INMATES)	7000	0	580,837	580,837	0	580,837	580,837
B000	26	INFORMATION SERVICES	7554	36,011	(307)	35,704	36,011	(307)	35,704
M100	26	INFORMATION SERVICES	7554	29,201	(250)	28,951	26,490	(226)	26,264
B000	26	INFORMATION SERVICES	7556	12,658	(108)	12,550	12,658	(108)	12,550
M100	26	INFORMATION SERVICES	7556	4,822	(42)	4,780	4,785	(41)	4,744
<b>Total Category Expenditure</b>					<b>440,710</b>			<b>441,365</b>	

**Remarks**

The purpose of this work program is to request approval to accept a transfer of Opioid Allocation funds from the State of Nevada Department of Health and Human Services (DHHS), Directors Office (DO), to fund 6 temporary positions within NDOC. This funding has already been received with Behavior Health Prevention and Treatment, Budget Account 3170 Category 31, and is being transferred through an M150 adjustment. Additionally, this budget amendment eliminates one PCN # 0481 from Correction Programs that was not approved in the prior biennium.

**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  
DEPARTMENT OF CORRECTIONS**

**Budget Account 3711 - NDOC - CORRECTIONAL PROGRAMS  
Budget Amendment A255843711  
2025-2027 Biennium (FY26-27)**

Submitted March 14, 2025

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

The Nevada Department of Correction's (NDOC) Programs Division incorporates nationally recognized risk-needs assessments during the intake and classification process to provide evidence-based psycho-educational programming, substance abuse treatment, re-entry, and transitional services. In addition, the division provides religious services, vocational training, counseling and therapy for inpatient/outpatient mental health issues, educational liaison services with local school districts, and special needs programs (for youth, aging, etc.). The Programs Division has also formed a partnership with local community colleges to offer post-secondary education opportunities. Programs Division professional staff includes mental health counselors, psychologists, social workers, substance abuse counselors, caseworkers, program officers, chaplains, and support staff. In addition to the services provided by our staff, there are approved volunteers who provide religious, 12-step, and other voluntary programming appropriate for offender participation and growth. The division's offender programs are funded in part by grants obtained by the NDOC or by partnerships with community organizations that obtain the grants and bring services to Nevada's offenders that will assist in their preparation for successful reintegration into our communities. Statutory Authority: NRS 209.4887.

**Purpose of Work Program**

The purpose of this work program is to request approval to accept a transfer of Opioid Allocation funds from the State of Nevada Department of Health and Human Services (DHHS), Directors Office (DO), to fund 6 temporary positions within NDOC. This funding has already been received with Behavior Health Prevention and Treatment, Budget Account 3170 Category 31, and is being transferred through an M150 adjustment. Additionally, this budget amendment eliminates one PCN # 0481 from Correction Programs that was not approved in the prior biennium.

**Justification**

This budget amendment is to ensure resources are allocated where they're most needed, especially in areas like behavioral health and opioid addiction treatment. The decision involves shifting funds to support specific staffing needs within NDOC, which likely includes temporary positions dedicated to handling the opioid-related issues within correctional facilities. Additionally, this budget amendment corrects the approved PCN count for Correction Programs and properly aligns PCN's within budget account 3711.

**Expected Benefits to be Realized**

Temporary positions funded by the transfer will likely focus on providing specialized care for incarcerated individuals dealing with opioid addiction, ensuring they have access to necessary treatment and recovery programs. By addressing opioid addiction during incarceration, inmates may be better prepared to reintegrate into society after release. The treatment could help reduce relapse rates, potentially leading to lower recidivism and better public safety outcomes. Additionally, this budget amendment will eliminate PCN 0489 which was recommended by the Legislature to not be approved during a prior biennium.

**Explanation of Projections and Documentation**

Attached Documentation Includes:  
BA 3711 NEBS210-G01  
BA 3711 NEBS210-G08  
BA 3711 NEBS225-G01 vs G08 Version to Version Comparison  
Fund Map

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

This budget amendment is the preferred proposal as it ensures the use of Opioid Allocation funds from DHSS. Without this adjustment, the program may face challenges in maintaining proper oversight. Adding temporary positions funded by the transfer will likely focus on providing specialized care for incarcerated individuals dealing with opioid addiction, ensuring they have access to necessary treatment and recovery programs.



**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF CORRECTIONS  
NDOC - CORRECTIONAL PROGRAMS  
B/A 3711 2025-2027 Biennium (FY26-27)**

		<b>REVENUES</b>		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						<b>FIRST</b>		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255843711							
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	15,476,491	15,714,873	-140,127	-139,472	-140,127	-139,472	-0.9%	-0.9%	15,336,364	15,575,401		
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0			0	0	0.0%	0.0%	0	0		
4251	GIFTS AND DONATIONS	100	100			0	0	0.0%	0.0%	100	100		
4254	CHAPEL DONATIONS	1,000	1,000			0	0	0.0%	0.0%	1,000	1,000		
4661	TRANS FROM EDU SUBGRANT-YOP	342,820	342,820			0	0	0.0%	0.0%	342,820	342,820		
4671	TRANSFER FROM DHHS-RESILIENT DOLLARS	76,902	103,348			0	0	0.0%	0.0%	76,902	103,348		
4705	TRANS FROM PUBLIC SAFETY	143,700	143,700			0	0	0.0%	0.0%	143,700	143,700		
4750	TRANS FROM DHHS - DIRECTOR	0	0	580,837	580,837	580,837	580,837	100.0%	100.0%	580,837	580,837		
4751	TRANSFER FROM INMATE WELFARE	369,405	369,405			0	0	0.0%	0.0%	369,405	369,405		
<b>Total Revenues</b>		<b>16,410,418</b>	<b>16,675,246</b>	440,710	441,365	440,710	441,365	2.7%	2.6%	16,851,128	17,116,611		
<b>EXPENDITURES</b>													
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	74,198	74,198			0	0	0.0%	0.0%	74,198	74,198	
01	5100	SALARIES	11,632,291	11,923,824	-84,355	-84,355	-84,355	-84,355	-0.7%	-0.7%	11,547,936	11,839,469	
01	5200	WORKERS COMPENSATION	178,812	181,599	-1,346	-1,346	-1,346	-1,346	-0.8%	-0.7%	177,466	180,253	
01	5300	RETIREMENT	2,823,610	2,889,163	-49,559	-49,559	-49,559	-49,559	-1.8%	-1.7%	2,774,051	2,839,604	
01	5400	PERSONNEL ASSESSMENT	47,601	47,601	-355	-355	-355	-355	-0.7%	-0.7%	47,246	47,246	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	630	628			0	0	0.0%	0.0%	630	628	
01	5430	LABOR RELATIONS ASSESSMENT	6,100	6,100			0	0	0.0%	0.0%	6,100	6,100	
01	5500	GROUP INSURANCE	1,590,555	1,516,344	-11,892	-11,316	-11,892	-11,316	-0.7%	-0.7%	1,578,663	1,505,028	
01	5700	PAYROLL ASSESSMENT	14,371	14,371	-107	-107	-107	-107	-0.7%	-0.7%	14,264	14,264	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	301,277	298,086	-2,185	-2,109	-2,185	-2,109	-0.7%	-0.7%	299,092	295,977	
01	5800	UNEMPLOYMENT COMPENSATION	2,883	5,963	-21	-42	-21	-42	-0.7%	-0.7%	2,862	5,921	
01	5820	HOLIDAY PAY	291	291			0	0	0.0%	0.0%	291	291	
01	5840	MEDICARE	168,668	172,897	-1,224	-1,224	-1,224	-1,224	-0.7%	-0.7%	167,444	171,673	
01	5880	SHIFT DIFFERENTIAL PAY	205	205			0	0	0.0%	0.0%	205	205	
01	5881	REMOTE AREA DIFFERENTIAL PAY	13,868	13,868			0	0	0.0%	0.0%	13,868	13,868	
01	5904	VACANCY SAVINGS	-1,167,382	-1,192,759	11,707	11,707	11,707	11,707	-1.0%	-1.0%	-1,155,675	-1,181,052	
01	5930	LONGEVITY PAY	20,950	24,550			0	0	0.0%	0.0%	20,950	24,550	
03	6200	PER DIEM IN-STATE	9,657	9,657			0	0	0.0%	0.0%	9,657	9,657	
03	6210	FS DAILY RENTAL IN-STATE	1,326	1,326			0	0	0.0%	0.0%	1,326	1,326	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	303	303			0	0	0.0%	0.0%	303	303	
03	6222	AUTO MISC - IN-STATE-B	0	0			0	0	0.0%	0.0%	0	0	
03	6240	PERSONAL VEHICLE IN-STATE	455	455			0	0	0.0%	0.0%	455	455	
03	6250	COMM AIR TRANS IN-STATE	764	764			0	0	0.0%	0.0%	764	764	
04	7025	OPERATING SUPPLIES-E	5,565	5,565			0	0	0.0%	0.0%	5,565	5,565	
04	7041	PRINTING AND COPYING - A	3,913	3,913			0	0	0.0%	0.0%	3,913	3,913	
04	7043	PRINTING AND COPYING - B	291	291			0	0	0.0%	0.0%	291	291	
04	7044	PRINTING AND COPYING - C	1,232	1,232			0	0	0.0%	0.0%	1,232	1,232	
04	7050	EMPLOYEE BOND INSURANCE	359	359	-3	-3	-3	-3	-0.8%	-0.8%	356	356	

04	7054	AG TORT CLAIM ASSESSMENT	10,850	10,823	-80	-81	-80	-81	-0.7%	-0.7%	10,770	10,742
04	7060	CONTRACTS	859	859			0	0	0.0%	0.0%	859	859
04	7222	DATA PROCESSING SUPPLIES	4,922	4,922			0	0	0.0%	0.0%	4,922	4,922
04	7285	POSTAGE - STATE MAILROOM	1,061	1,061			0	0	0.0%	0.0%	1,061	1,061
04	7291	CELL PHONE/PAGER CHARGES	499	499			0	0	0.0%	0.0%	499	499
04	7302	REGISTRATION FEES	13,914	13,914			0	0	0.0%	0.0%	13,914	13,914
04	7320	INSTRUCTIONAL SUPPLIES	1,914	1,914			0	0	0.0%	0.0%	1,914	1,914
04	7370	PUBLICATIONS AND PERIODICALS	2,308	2,308			0	0	0.0%	0.0%	2,308	2,308
04	7460	EQUIPMENT PURCHASES < \$1,000	6,363	6,363			0	0	0.0%	0.0%	6,363	6,363
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	3,207	3,207			0	0	0.0%	0.0%	3,207	3,207
04	7637	NOTARY FEE APPLY OR RENEW	392	392			0	0	0.0%	0.0%	392	392
04	7980	OPERATING LEASE PAYMENTS	5,735	5,735			0	0	0.0%	0.0%	5,735	5,735
11	6100	PER DIEM OUT-OF-STATE	4,718	4,718			0	0	0.0%	0.0%	4,718	4,718
11	6130	PUBLIC TRANS OUT-OF-STATE	127	127			0	0	0.0%	0.0%	127	127
11	6140	PERSONAL VEHICLE OUT-OF-STATE	0	0			0	0	0.0%	0.0%	0	0
11	6150	COMM AIR TRANS OUT-OF-STATE	4,023	4,023			0	0	0.0%	0.0%	4,023	4,023
11	6200	PER DIEM IN-STATE	6,845	6,845			0	0	0.0%	0.0%	6,845	6,845
11	6210	FS DAILY RENTAL IN-STATE	1,514	1,514			0	0	0.0%	0.0%	1,514	1,514
11	6215	NON-FS VEHICLE RENTAL IN-STATE	434	434			0	0	0.0%	0.0%	434	434
11	6222	AUTO MISC - IN-STATE-B	0	0			0	0	0.0%	0.0%	0	0
11	6230	PUBLIC TRANSPORTATION IN-STATE	627	627			0	0	0.0%	0.0%	627	627
11	6240	PERSONAL VEHICLE IN-STATE	57	57			0	0	0.0%	0.0%	57	57
11	6250	COMM AIR TRANS IN-STATE	854	854			0	0	0.0%	0.0%	854	854
11	7025	OPERATING SUPPLIES-E	4,764	4,764			0	0	0.0%	0.0%	4,764	4,764
11	7041	PRINTING AND COPYING - A	960	960			0	0	0.0%	0.0%	960	960
11	7222	DATA PROCESSING SUPPLIES	2,287	2,287			0	0	0.0%	0.0%	2,287	2,287
11	7302	REGISTRATION FEES	9,447	9,447			0	0	0.0%	0.0%	9,447	9,447
11	7320	INSTRUCTIONAL SUPPLIES	21,090	21,090			0	0	0.0%	0.0%	21,090	21,090
11	7460	EQUIPMENT PURCHASES < \$1,000	6,324	6,324			0	0	0.0%	0.0%	6,324	6,324
11	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	3,925	3,925			0	0	0.0%	0.0%	3,925	3,925
12	7025	OPERATING SUPPLIES-E	1,431	1,431			0	0	0.0%	0.0%	1,431	1,431
12	7041	PRINTING AND COPYING - A	3,625	3,625			0	0	0.0%	0.0%	3,625	3,625
12	7044	PRINTING AND COPYING - C	906	906			0	0	0.0%	0.0%	906	906
12	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
12	7074	HARDWARE LICENSE/MNT CONTRACTS	957	957			0	0	0.0%	0.0%	957	957
12	7222	DATA PROCESSING SUPPLIES	7,727	7,727			0	0	0.0%	0.0%	7,727	7,727
12	7320	INSTRUCTIONAL SUPPLIES	16,521	16,521			0	0	0.0%	0.0%	16,521	16,521
12	7460	EQUIPMENT PURCHASES < \$1,000	1,503	1,503			0	0	0.0%	0.0%	1,503	1,503
12	7980	OPERATING LEASE PAYMENTS	4,066	4,066			0	0	0.0%	0.0%	4,066	4,066
14	7000	OPERATING	100	100			0	0	0.0%	0.0%	100	100
15	6200	PER DIEM IN-STATE	4,056	4,056			0	0	0.0%	0.0%	4,056	4,056
15	6210	FS DAILY RENTAL IN-STATE	462	462			0	0	0.0%	0.0%	462	462
15	6240	PERSONAL VEHICLE IN-STATE	442	442			0	0	0.0%	0.0%	442	442
15	6250	COMM AIR TRANS IN-STATE	1,305	1,305			0	0	0.0%	0.0%	1,305	1,305
15	7021	OPERATING SUPPLIES-A	660	660			0	0	0.0%	0.0%	660	660
15	7025	OPERATING SUPPLIES-E	3,598	3,598			0	0	0.0%	0.0%	3,598	3,598
15	7044	PRINTING AND COPYING - C	515	515			0	0	0.0%	0.0%	515	515
15	7060	CONTRACTS	348	348			0	0	0.0%	0.0%	348	348
15	7222	DATA PROCESSING SUPPLIES	4,169	4,169			0	0	0.0%	0.0%	4,169	4,169
15	7291	CELL PHONE/PAGER CHARGES	499	499			0	0	0.0%	0.0%	499	499
15	7301	MEMBERSHIP DUES	45	45			0	0	0.0%	0.0%	45	45
15	7320	INSTRUCTIONAL SUPPLIES	24,366	24,366			0	0	0.0%	0.0%	24,366	24,366

15	7460	EQUIPMENT PURCHASES < \$1,000	7,669	7,669			0	0	0.0%	0.0%	7,669	7,669
15	7980	OPERATING LEASE PAYMENTS	3,448	3,448			0	0	0.0%	0.0%	3,448	3,448
19	7000	OPERATING	1,000	1,000			0	0	0.0%	0.0%	1,000	1,000
20	7000	OPERATING	0	0	580,837	580,837	580,837	580,837	100.0%	100.0%	580,837	580,837
20	7280	OUTSIDE POSTAGE	9,559	9,559			0	0	0.0%	0.0%	9,559	9,559
21	8575	AID TO GOVERNMENTAL UNITS-A	109,788	109,788			0	0	0.0%	0.0%	109,788	109,788
21	8603	CLARK CO SCHOOL DISTRICT	184,951	184,951			0	0	0.0%	0.0%	184,951	184,951
21	8614	PERSHING CO SCHOOL DISTRICT	47,248	47,248			0	0	0.0%	0.0%	47,248	47,248
21	9116	TRANS TO CORRECTIONS	833	833			0	0	0.0%	0.0%	833	833
22	7460	EQUIPMENT PURCHASES < \$1,000	811	811			0	0	0.0%	0.0%	811	811
24	7460	EQUIPMENT PURCHASES < \$1,000	2,841	2,841			0	0	0.0%	0.0%	2,841	2,841
26	7554	EITS INFRASTRUCTURE ASSESSMENT	74,687	71,583	-557	-533	-557	-533	-0.7%	-0.7%	74,130	71,050
26	7556	EITS SECURITY ASSESSMENT	20,019	19,977	-150	-149	-150	-149	-0.7%	-0.7%	19,869	19,828
37	7025	OPERATING SUPPLIES-E	4,699	4,699			0	0	0.0%	0.0%	4,699	4,699
37	7044	PRINTING AND COPYING - C	353	353			0	0	0.0%	0.0%	353	353
37	7122	ADVERTISING & PUBLIC REL - B	3,998	3,998			0	0	0.0%	0.0%	3,998	3,998
37	7291	CELL PHONE/PAGER CHARGES	585	585			0	0	0.0%	0.0%	585	585
37	7320	INSTRUCTIONAL SUPPLIES	7,815	7,815			0	0	0.0%	0.0%	7,815	7,815
60	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0			0	0	0.0%	0.0%	0	0
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
<b>Total Expenditures</b>			<b>16,410,418</b>	<b>16,675,246</b>	440,710	441,365	440,710	441,365	2.7%	2.6%	16,851,128	17,116,611

Section A1: Line Item Detail by GL

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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	8,322,181	10,193,106	14,092,051	14,407,286
2510	REVERSIONS	-11,949	0	0	0
4251	GIFTS AND DONATIONS	0	100	100	100
4254	CHAPEL DONATIONS	0	1,000	1,000	1,000
4601	GENERAL FUND SALARY ADJUSTMENT	33,851	0	0	0
4661	TRANS FROM EDU SUBGRANT-YOP	440,842	342,820	342,820	342,820
4705	TRANS FROM PUBLIC SAFETY	111,015	143,700	143,700	143,700
4751	TRANSFER FROM INMATE WELFARE	271,176	509,519	509,519	509,519
TOTAL REVENUES FOR DECISION UNIT B000		9,167,116	11,190,245	15,089,190	15,404,425
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	74,198	74,198	74,198
5100	SALARIES	5,968,992	8,106,010	10,417,540	10,667,670
5200	WORKERS COMPENSATION	104,211	161,351	157,324	159,861
5300	RETIREMENT	1,280,738	1,647,620	2,242,503	2,293,489
5400	PERSONNEL ASSESSMENT	17,065	22,858	22,858	22,858
5420	COLLECTIVE BARGAINING ASSESSMENT	486	492	492	492
5430	LABOR RELATIONS ASSESSMENT	4,524	6,480	6,480	6,480
5500	GROUP INSURANCE	672,980	1,056,528	1,056,528	1,056,528
5700	PAYROLL ASSESSMENT	3,162	4,264	4,264	4,264
5750	RETIRED EMPLOYEES GROUP INSURANCE	185,948	257,775	331,275	339,229
5800	UNEMPLOYMENT COMPENSATION	6,161	0	0	0
5810	OVERTIME PAY	89,448	0	0	0
5820	HOLIDAY PAY	1,151	291	291	291
5840	MEDICARE	86,241	116,176	151,047	154,675
5880	SHIFT DIFFERENTIAL PAY	56	205	205	205
5881	REMOTE AREA DIFFERENTIAL PAY	10,808	13,868	13,868	13,868
5904	VACANCY SAVINGS	0	-888,187	0	0
5930	LONGEVITY PAY	15,263	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	14,789	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	8,130	0	0	0
TOTAL FOR CATEGORY 01		8,470,153	10,579,929	14,478,873	14,794,108
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	8,847	4,089	4,089	4,089
6210	FS DAILY RENTAL IN-STATE	1,221	1,079	1,079	1,079
6215	NON-FS VEHICLE RENTAL IN-STATE	302	245	245	245

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
6222	AUTO MISC - IN-STATE-B	0	138	138	138
6240	PERSONAL VEHICLE IN-STATE	455	39	39	39
6250	COMM AIR TRANS IN-STATE	764	1,452	1,452	1,452
	TOTAL FOR CATEGORY 03	11,589	7,042	7,042	7,042
<b>04</b>	<b>OPERATING</b>				
7022	OPERATING SUPPLIES-B	-1,976	0	0	0
7023	OPERATING SUPPLIES-C	2,871	0	0	0
7025	OPERATING SUPPLIES-E	5,297	4,813	4,813	4,813
7041	PRINTING AND COPYING - A	0	3,868	3,868	3,868
7043	PRINTING AND COPYING - B	0	291	291	291
7044	PRINTING AND COPYING - C	1,000	1,232	1,232	1,232
7050	EMPLOYEE BOND INSURANCE	311	311	311	311
7054	AG TORT CLAIM ASSESSMENT	13,504	13,506	13,506	13,506
7060	CONTRACTS	829	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	296	0	0	0
7222	DATA PROCESSING SUPPLIES	1,602	4,922	4,922	4,922
7285	POSTAGE - STATE MAILROOM	591	1,061	1,061	1,061
7291	CELL PHONE/PAGER CHARGES	378	499	499	499
7302	REGISTRATION FEES	1,349	3,999	3,999	3,999
7320	INSTRUCTIONAL SUPPLIES	1,900	1,914	1,914	1,914
7370	PUBLICATIONS AND PERIODICALS	0	2,308	2,308	2,308
7460	EQUIPMENT PURCHASES < \$1,000	2,087	7,229	7,229	7,229
7980	OPERATING LEASE PAYMENTS	4,226	5,735	5,735	5,735
	TOTAL FOR CATEGORY 04	34,265	51,688	51,688	51,688
<b>10</b>	<b>REDUCE RECIDIVISM</b>				
7060	CONTRACTS	4,317	0	0	0
	TOTAL FOR CATEGORY 10	4,317	0	0	0
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
6100	PER DIEM OUT-OF-STATE	3,977	1,735	1,735	1,735
6130	PUBLIC TRANS OUT-OF-STATE	7	123	123	123
6140	PERSONAL VEHICLE OUT-OF-STATE	0	56	56	56
6150	COMM AIR TRANS OUT-OF-STATE	3,435	2,415	2,415	2,415
6200	PER DIEM IN-STATE	1,339	4,894	4,894	4,894
6210	FS DAILY RENTAL IN-STATE	163	1,124	1,124	1,124
6215	NON-FS VEHICLE RENTAL IN-STATE	125	309	309	309
6222	AUTO MISC - IN-STATE-B	0	72	72	72
6230	PUBLIC TRANSPORTATION IN-STATE	0	55	55	55
6240	PERSONAL VEHICLE IN-STATE	125	57	57	57
6250	COMM AIR TRANS IN-STATE	855	2,940	2,940	2,940

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
7023	OPERATING SUPPLIES-C	2,821	0	0	0
7025	OPERATING SUPPLIES-E	3,708	4,764	4,764	4,764
7041	PRINTING AND COPYING - A	0	960	960	960
7075	MED/HEALTH CARE CONTRACTS	150	0	0	0
7222	DATA PROCESSING SUPPLIES	0	2,287	2,287	2,287
7302	REGISTRATION FEES	11,650	9,447	9,447	9,447
7320	INSTRUCTIONAL SUPPLIES	36,075	21,090	21,090	21,090
7460	EQUIPMENT PURCHASES < \$1,000	1,812	7,370	7,370	7,370
TOTAL FOR CATEGORY 11		66,242	59,698	59,698	59,698
<b>12</b>	<b>SUBSTANCE ABUSE PROGRAMS</b>				
7023	OPERATING SUPPLIES-C	4,823	0	0	0
7025	OPERATING SUPPLIES-E	1,432	1,431	1,431	1,431
7041	PRINTING AND COPYING - A	2,761	3,625	3,625	3,625
7044	PRINTING AND COPYING - C	499	906	906	906
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	539	539	539
7074	HARDWARE LICENSE/MNT CONTRACTS	0	837	837	837
7222	DATA PROCESSING SUPPLIES	0	7,727	7,727	7,727
7320	INSTRUCTIONAL SUPPLIES	3,151	16,521	16,521	16,521
7460	EQUIPMENT PURCHASES < \$1,000	1,502	4,222	4,222	4,222
7980	OPERATING LEASE PAYMENTS	2,778	4,066	4,066	4,066
TOTAL FOR CATEGORY 12		16,946	39,874	39,874	39,874
<b>14</b>	<b>SENIOR CARE PROGRAM</b>				
7000	OPERATING	0	100	100	100
TOTAL FOR CATEGORY 14		0	100	100	100
<b>15</b>	<b>GOING HOME PREPARED</b>				
6200	PER DIEM IN-STATE	1,107	4,056	4,056	4,056
6210	FS DAILY RENTAL IN-STATE	359	462	462	462
6240	PERSONAL VEHICLE IN-STATE	0	442	442	442
6250	COMM AIR TRANS IN-STATE	1,203	1,305	1,305	1,305
7021	OPERATING SUPPLIES-A	683	660	660	660
7023	OPERATING SUPPLIES-C	9,084	0	0	0
7025	OPERATING SUPPLIES-E	3,472	3,598	3,598	3,598
7044	PRINTING AND COPYING - C	-199	515	515	515
7060	CONTRACTS	3,144	276	276	276
7222	DATA PROCESSING SUPPLIES	-20	4,169	4,169	4,169
7291	CELL PHONE/PAGER CHARGES	416	499	499	499
7301	MEMBERSHIP DUES	0	45	45	45
7320	INSTRUCTIONAL SUPPLIES	24,151	24,366	24,366	24,366
7460	EQUIPMENT PURCHASES < \$1,000	709	11,765	11,765	11,765

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7980	OPERATING LEASE PAYMENTS	2,109	3,448	3,448	3,448
	TOTAL FOR CATEGORY 15	46,218	55,606	55,606	55,606
<b>19</b>	<b>CHAPEL DONATIONS</b>				
7000	OPERATING	0	1,000	1,000	1,000
	TOTAL FOR CATEGORY 19	0	1,000	1,000	1,000
<b>21</b>	<b>YOUTHFUL OFFENDER GRANT</b>				
7060	CONTRACTS	53,382	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	315	0	0	0
8575	AID TO GOVERNMENTAL UNITS-A	0	109,788	109,788	109,788
8601	CARSON CITY SCHOOL DISTRICT	125,156	0	0	0
8603	CLARK CO SCHOOL DISTRICT	287,520	184,951	184,951	184,951
8614	PERSHING CO SCHOOL DISTRICT	0	47,248	47,248	47,248
9116	TRANS TO CORRECTIONS	2,079	833	833	833
	TOTAL FOR CATEGORY 21	468,452	342,820	342,820	342,820
<b>22</b>	<b>STATEWIDE RECIDIVISM REDUCTION</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	811	811	811
	TOTAL FOR CATEGORY 22	0	811	811	811
<b>24</b>	<b>SCA - RE-ENTRY STRATEGIC PLAN</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	2,840	2,840	2,840
	TOTAL FOR CATEGORY 24	0	2,840	2,840	2,840
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	35,780	35,703	35,704	35,704
7556	EITS SECURITY ASSESSMENT	12,570	12,550	12,550	12,550
	TOTAL FOR CATEGORY 26	48,350	48,253	48,254	48,254
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	584	584	584	584
	TOTAL FOR CATEGORY 87	584	584	584	584
	TOTAL EXPENDITURES FOR DECISION UNIT B000	9,167,116	11,190,245	15,089,190	15,404,425
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	55,560	52,813
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	55,560	52,813

EXPENDITURE

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>				
5400	PERSONNEL ASSESSMENT	0	0	18,349	18,349
5700	PAYROLL ASSESSMENT	0	0	8,177	8,177
	TOTAL FOR CATEGORY 01	0	0	26,526	26,526
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,113	-4,137
	TOTAL FOR CATEGORY 04	0	0	-4,113	-4,137
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	28,951	26,264
7556	EITS SECURITY ASSESSMENT	0	0	4,780	4,744
	TOTAL FOR CATEGORY 26	0	0	33,731	31,008
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-584	-584
	TOTAL FOR CATEGORY 87	0	0	-584	-584
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	55,560	52,813
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-1,017,261	-1,039,040
4751	TRANSFER FROM INMATE WELFARE	0	0	-140,114	-140,114
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-1,157,375	-1,179,154
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	138	136
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,480	-6,480
5904	VACANCY SAVINGS	0	0	-1,155,675	-1,181,052
5930	LONGEVITY PAY	0	0	20,950	24,550
	TOTAL FOR CATEGORY 01	0	0	-1,141,067	-1,162,846
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6222	AUTO MISC - IN-STATE-B	0	0	-138	-138
6250	COMM AIR TRANS IN-STATE	0	0	-688	-688
	TOTAL FOR CATEGORY 03	0	0	-826	-826
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	-85	-85
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-866	-866



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	-951	-951
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-7,370	-7,370
	TOTAL FOR CATEGORY 11	0	0	-7,370	-7,370
<b>12</b>	<b>SUBSTANCE ABUSE PROGRAMS</b>				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-539	-539
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	120	120
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-2,719	-2,719
	TOTAL FOR CATEGORY 12	0	0	-3,138	-3,138
<b>15</b>	<b>GOING HOME PREPARED</b>				
7060	CONTRACTS	0	0	72	72
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-4,096	-4,096
	TOTAL FOR CATEGORY 15	0	0	-4,024	-4,024
<b>24</b>	<b>SCA - RE-ENTRY STRATEGIC PLAN</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	1	1
	TOTAL FOR CATEGORY 24	0	0	1	1
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-1,157,375	-1,179,154
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	488,617	418,839
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	488,617	418,839
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-24,889	-25,194
5200	WORKERS COMPENSATION	0	0	-2,516	-2,572
5300	RETIREMENT	0	0	246,864	252,587
5430	LABOR RELATIONS ASSESSMENT	0	0	6,100	6,100
5500	GROUP INSURANCE	0	0	322,944	256,128
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-62,105	-73,174
5800	UNEMPLOYMENT COMPENSATION	0	0	2,573	5,322
5840	MEDICARE	0	0	-354	-358
	TOTAL FOR CATEGORY 01	0	0	488,617	418,839
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	488,617	418,839
<b>E225</b>	<b>ECONOMIC GROWTH &amp; BUSINESS DEVELOPMENT</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
4750	TRANS FROM DHHS - DIRECTOR	0	0	580,837	580,837
	TOTAL REVENUES FOR DECISION UNIT E225	0	0	580,837	580,837
<b>EXPENDITURE</b>					
<b>20</b>	<b>INDIGENT POSTAGE (INMATES)</b>				
7000	OPERATING	0	0	580,837	580,837
	TOTAL FOR CATEGORY 20	0	0	580,837	580,837
	TOTAL EXPENDITURES FOR DECISION UNIT E225	0	0	580,837	580,837
<b>E263</b>	<b>HEALTH &amp; WELLNESS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
4671	TRANSFER FROM DHHS-RESILIENT DOLLARS	0	0	76,902	103,348
	TOTAL REVENUES FOR DECISION UNIT E263	0	0	76,902	103,348
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	52,510	72,544
5200	WORKERS COMPENSATION	0	0	1,974	1,393
5300	RETIREMENT	0	0	10,108	13,965
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,360	1,814
5800	UNEMPLOYMENT COMPENSATION	0	0	17	36
5840	MEDICARE	0	0	762	1,051
	TOTAL FOR CATEGORY 01	0	0	76,112	102,581
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E263	0	0	76,902	103,348
<b>E301</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	6,289	6,289
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	6,289	6,289
<b>EXPENDITURE</b>					
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	5,568	5,568
6210	FS DAILY RENTAL IN-STATE	0	0	247	247
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	58	58
6240	PERSONAL VEHICLE IN-STATE	0	0	416	416
	TOTAL FOR CATEGORY 03	0	0	6,289	6,289
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	6,289	6,289
<b>E302</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	859	859
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	859	859
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	859	859
	TOTAL FOR CATEGORY 04	0	0	859	859
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	859	859
<b>E303</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	10,000	10,000
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	10,000	10,000
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	10,000	10,000
	TOTAL FOR CATEGORY 04	0	0	10,000	10,000
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	10,000	10,000
<b>E304</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	3,207	3,207

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E304	0	0	3,207	3,207
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,207	3,207
	TOTAL FOR CATEGORY 04	0	0	3,207	3,207
	TOTAL EXPENDITURES FOR DECISION UNIT E304	0	0	3,207	3,207
<b>E305</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	15,668	15,668
	TOTAL REVENUES FOR DECISION UNIT E305	0	0	15,668	15,668
<b>EXPENDITURE</b>					
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
6100	PER DIEM OUT-OF-STATE	0	0	2,983	2,983
6130	PUBLIC TRANS OUT-OF-STATE	0	0	4	4
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	-56	-56
6150	COMM AIR TRANS OUT-OF-STATE	0	0	1,608	1,608
6200	PER DIEM IN-STATE	0	0	1,951	1,951
6210	FS DAILY RENTAL IN-STATE	0	0	390	390
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	125	125
6222	AUTO MISC - IN-STATE-B	0	0	-72	-72
6230	PUBLIC TRANSPORTATION IN-STATE	0	0	572	572
6250	COMM AIR TRANS IN-STATE	0	0	-2,086	-2,086
7460	EQUIPMENT PURCHASES < \$1,000	0	0	6,324	6,324
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,925	3,925
	TOTAL FOR CATEGORY 11	0	0	15,668	15,668
	TOTAL EXPENDITURES FOR DECISION UNIT E305	0	0	15,668	15,668
<b>E501</b>	<b>ADJUSTMENTS TO TRANSFERS E901</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	296,476	298,636
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	296,476
	TOTAL REVENUES FOR DECISION UNIT E501	0	0	296,476	595,112
<b>EXPENDITURE</b>					
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	296,476	595,112
	TOTAL FOR CATEGORY 60	0	0	296,476	595,112

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL EXPENDITURES FOR DECISION UNIT E501	0	0	296,476	595,112
<b>E502</b>	<b>ADJUSTMENTS TO TRANSFERS E902</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	496,941	507,547
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	496,941
	TOTAL REVENUES FOR DECISION UNIT E502	0	0	496,941	1,004,488
<b>EXPENDITURE</b>					
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	496,941	1,004,488
	TOTAL FOR CATEGORY 60	0	0	496,941	1,004,488
	TOTAL EXPENDITURES FOR DECISION UNIT E502	0	0	496,941	1,004,488
<b>E503</b>	<b>ADJUSTMENTS TO TRANSFERS E903</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	887,957	893,297
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	887,957
	TOTAL REVENUES FOR DECISION UNIT E503	0	0	887,957	1,781,254
<b>EXPENDITURE</b>					
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	887,957	1,781,254
	TOTAL FOR CATEGORY 60	0	0	887,957	1,781,254
	TOTAL EXPENDITURES FOR DECISION UNIT E503	0	0	887,957	1,781,254
<b>E901</b>	<b>TRANSFER FROM IWA TO CORRECTIONAL PROGRAMS</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-296,476
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	0	-296,476
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	177,610	180,820
5200	WORKERS COMPENSATION	0	0	3,617	3,732
5300	RETIREMENT	0	0	51,146	51,764
5400	PERSONNEL ASSESSMENT	0	0	1,066	1,066
5500	GROUP INSURANCE	0	0	35,676	33,948
5700	PAYROLL ASSESSMENT	0	0	322	322

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	4,599	4,520
5800	UNEMPLOYMENT COMPENSATION	0	0	44	91
5840	MEDICARE	0	0	2,575	2,623
	TOTAL FOR CATEGORY 01	0	0	276,655	278,886
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
	TOTAL FOR CATEGORY 04	0	0	251	250
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,672	1,603
7556	EITS SECURITY ASSESSMENT	0	0	448	447
	TOTAL FOR CATEGORY 26	0	0	2,120	2,050
<b>37</b>	<b>LITERACY PROGRAM</b>				
7025	OPERATING SUPPLIES-E	0	0	4,699	4,699
7044	PRINTING AND COPYING - C	0	0	353	353
7122	ADVERTISING & PUBLIC REL - B	0	0	3,998	3,998
7291	CELL PHONE/PAGER CHARGES	0	0	585	585
7320	INSTRUCTIONAL SUPPLIES	0	0	7,815	7,815
	TOTAL FOR CATEGORY 37	0	0	17,450	17,450
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-296,476	-595,112
	TOTAL FOR CATEGORY 60	0	0	-296,476	-595,112
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	0	-296,476
<b>E902</b>	<b>TRANSFER FROM IWA TO CORRECTIONAL PROGRAMS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-496,941
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	0	-496,941
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	325,178	336,064
5200	WORKERS COMPENSATION	0	0	6,529	6,930
5300	RETIREMENT	0	0	75,543	77,638
5400	PERSONNEL ASSESSMENT	0	0	1,776	1,776
5500	GROUP INSURANCE	0	0	59,460	56,580
5700	PAYROLL ASSESSMENT	0	0	536	536

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	8,422	8,401
5800	UNEMPLOYMENT COMPENSATION	0	0	81	168
5840	MEDICARE	0	0	4,716	4,873
	TOTAL FOR CATEGORY 01	0	0	482,241	492,966
<b>04</b>	<b>OPERATING</b>				
7025	OPERATING SUPPLIES-E	0	0	752	752
7041	PRINTING AND COPYING - A	0	0	45	45
7050	EMPLOYEE BOND INSURANCE	0	0	13	13
7054	AG TORT CLAIM ASSESSMENT	0	0	405	404
7637	NOTARY FEE APPLY OR RENEW	0	0	392	392
	TOTAL FOR CATEGORY 04	0	0	1,607	1,606
<b>20</b>	<b>INDIGENT POSTAGE (INMATES)</b>				
7280	OUTSIDE POSTAGE	0	0	9,559	9,559
	TOTAL FOR CATEGORY 20	0	0	9,559	9,559
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,787	2,671
7556	EITS SECURITY ASSESSMENT	0	0	747	745
	TOTAL FOR CATEGORY 26	0	0	3,534	3,416
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-496,941	-1,004,488
	TOTAL FOR CATEGORY 60	0	0	-496,941	-1,004,488
	TOTAL EXPENDITURES FOR DECISION UNIT E902	0	0	0	-496,941
<b>E903</b>	<b>TRANSFER FROM IWA TO CORRECTIONAL PROGRAMS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-887,957
	TOTAL REVENUES FOR DECISION UNIT E903	0	0	0	-887,957
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	599,987	607,565
5200	WORKERS COMPENSATION	0	0	10,538	10,909
5300	RETIREMENT	0	0	147,887	150,161
5400	PERSONNEL ASSESSMENT	0	0	2,842	2,842
5500	GROUP INSURANCE	0	0	95,136	90,528
5700	PAYROLL ASSESSMENT	0	0	858	858
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	15,541	15,187

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
5800	UNEMPLOYMENT COMPENSATION	0	0	147	304
5840	MEDICARE	0	0	8,698	8,809
	TOTAL FOR CATEGORY 01	0	0	881,634	887,163
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	21	21
7054	AG TORT CLAIM ASSESSMENT	0	0	648	646
	TOTAL FOR CATEGORY 04	0	0	669	667
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,459	4,274
7556	EITS SECURITY ASSESSMENT	0	0	1,195	1,193
	TOTAL FOR CATEGORY 26	0	0	5,654	5,467
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-887,957	-1,781,254
	TOTAL FOR CATEGORY 60	0	0	-887,957	-1,781,254
	TOTAL EXPENDITURES FOR DECISION UNIT E903	0	0	0	-887,957
	TOTAL REVENUES FOR BUDGET ACCOUNT 3711	9,167,116	11,190,245	16,851,128	17,116,611
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3711	9,167,116	11,190,245	16,851,128	17,116,611



Section B1: Summary by GL

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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	8,322,181	10,193,106	15,336,364	15,575,401
2510	REVERSIONS	-11,949	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0
4251	GIFTS AND DONATIONS	0	100	100	100
4254	CHAPEL DONATIONS	0	1,000	1,000	1,000
4601	GENERAL FUND SALARY ADJUSTMENT	33,851	0	0	0
4661	TRANS FROM EDU SUBGRANT-YOP	440,842	342,820	342,820	342,820
4671	TRANSFER FROM DHHS-RESILIENT DOLLARS	0	0	76,902	103,348
4705	TRANS FROM PUBLIC SAFETY	111,015	143,700	143,700	143,700
4750	TRANS FROM DHHS - DIRECTOR	0	0	580,837	580,837
4751	TRANSFER FROM INMATE WELFARE	271,176	509,519	369,405	369,405
TOTAL REVENUES FOR BUDGET ACCOUNT 3711		9,167,116	11,190,245	16,851,128	17,116,611
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	74,198	74,198	74,198
5100	SALARIES	5,968,992	8,106,010	11,547,936	11,839,469
5200	WORKERS COMPENSATION	104,211	161,351	177,466	180,253
5300	RETIREMENT	1,280,738	1,647,620	2,774,051	2,839,604
5400	PERSONNEL ASSESSMENT	17,065	22,858	47,246	47,246
5420	COLLECTIVE BARGAINING ASSESSMENT	486	492	630	628
5430	LABOR RELATIONS ASSESSMENT	4,524	6,480	6,100	6,100
5500	GROUP INSURANCE	672,980	1,056,528	1,578,663	1,505,028
5700	PAYROLL ASSESSMENT	3,162	4,264	14,264	14,264
5750	RETIRED EMPLOYEES GROUP INSURANCE	185,948	257,775	299,092	295,977
5800	UNEMPLOYMENT COMPENSATION	6,161	0	2,862	5,921
5810	OVERTIME PAY	89,448	0	0	0
5820	HOLIDAY PAY	1,151	291	291	291
5840	MEDICARE	86,241	116,176	167,444	171,673
5880	SHIFT DIFFERENTIAL PAY	56	205	205	205
5881	REMOTE AREA DIFFERENTIAL PAY	10,808	13,868	13,868	13,868
5904	VACANCY SAVINGS	0	-888,187	-1,155,675	-1,181,052
5930	LONGEVITY PAY	15,263	0	20,950	24,550
5970	TERMINAL ANNUAL LEAVE PAY	14,789	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	8,130	0	0	0
TOTAL FOR CATEGORY 01		8,470,153	10,579,929	15,569,591	15,838,223
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	8,847	4,089	9,657	9,657

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
6210	FS DAILY RENTAL IN-STATE	1,221	1,079	1,326	1,326
6215	NON-FS VEHICLE RENTAL IN-STATE	302	245	303	303
6222	AUTO MISC - IN-STATE-B	0	138	0	0
6240	PERSONAL VEHICLE IN-STATE	455	39	455	455
6250	COMM AIR TRANS IN-STATE	764	1,452	764	764
TOTAL FOR CATEGORY 03		11,589	7,042	12,505	12,505
<b>04</b>	<b>OPERATING</b>				
7022	OPERATING SUPPLIES-B	-1,976	0	0	0
7023	OPERATING SUPPLIES-C	2,871	0	0	0
7025	OPERATING SUPPLIES-E	5,297	4,813	5,565	5,565
7041	PRINTING AND COPYING - A	0	3,868	3,913	3,913
7043	PRINTING AND COPYING - B	0	291	291	291
7044	PRINTING AND COPYING - C	1,000	1,232	1,232	1,232
7050	EMPLOYEE BOND INSURANCE	311	311	356	356
7054	AG TORT CLAIM ASSESSMENT	13,504	13,506	10,770	10,742
7060	CONTRACTS	829	0	859	859
7151	OUTSIDE MAINTENANCE OF VEHICLE	296	0	0	0
7222	DATA PROCESSING SUPPLIES	1,602	4,922	4,922	4,922
7285	POSTAGE - STATE MAILROOM	591	1,061	1,061	1,061
7291	CELL PHONE/PAGER CHARGES	378	499	499	499
7302	REGISTRATION FEES	1,349	3,999	13,914	13,914
7320	INSTRUCTIONAL SUPPLIES	1,900	1,914	1,914	1,914
7370	PUBLICATIONS AND PERIODICALS	0	2,308	2,308	2,308
7460	EQUIPMENT PURCHASES < \$1,000	2,087	7,229	6,363	6,363
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,207	3,207
7637	NOTARY FEE APPLY OR RENEW	0	0	392	392
7980	OPERATING LEASE PAYMENTS	4,226	5,735	5,735	5,735
TOTAL FOR CATEGORY 04		34,265	51,688	63,301	63,273
<b>10</b>	<b>REDUCE RECIDIVISM</b>				
7060	CONTRACTS	4,317	0	0	0
TOTAL FOR CATEGORY 10		4,317	0	0	0
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
6100	PER DIEM OUT-OF-STATE	3,977	1,735	4,718	4,718
6130	PUBLIC TRANS OUT-OF-STATE	7	123	127	127
6140	PERSONAL VEHICLE OUT-OF-STATE	0	56	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,435	2,415	4,023	4,023
6200	PER DIEM IN-STATE	1,339	4,894	6,845	6,845
6210	FS DAILY RENTAL IN-STATE	163	1,124	1,514	1,514
6215	NON-FS VEHICLE RENTAL IN-STATE	125	309	434	434

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
6222	AUTO MISC - IN-STATE-B	0	72	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	0	55	627	627
6240	PERSONAL VEHICLE IN-STATE	125	57	57	57
6250	COMM AIR TRANS IN-STATE	855	2,940	854	854
7023	OPERATING SUPPLIES-C	2,821	0	0	0
7025	OPERATING SUPPLIES-E	3,708	4,764	4,764	4,764
7041	PRINTING AND COPYING - A	0	960	960	960
7075	MED/HEALTH CARE CONTRACTS	150	0	0	0
7222	DATA PROCESSING SUPPLIES	0	2,287	2,287	2,287
7302	REGISTRATION FEES	11,650	9,447	9,447	9,447
7320	INSTRUCTIONAL SUPPLIES	36,075	21,090	21,090	21,090
7460	EQUIPMENT PURCHASES < \$1,000	1,812	7,370	6,324	6,324
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,925	3,925
TOTAL FOR CATEGORY 11		66,242	59,698	67,996	67,996
<b>12</b>	<b>SUBSTANCE ABUSE PROGRAMS</b>				
7023	OPERATING SUPPLIES-C	4,823	0	0	0
7025	OPERATING SUPPLIES-E	1,432	1,431	1,431	1,431
7041	PRINTING AND COPYING - A	2,761	3,625	3,625	3,625
7044	PRINTING AND COPYING - C	499	906	906	906
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	539	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	0	837	957	957
7222	DATA PROCESSING SUPPLIES	0	7,727	7,727	7,727
7320	INSTRUCTIONAL SUPPLIES	3,151	16,521	16,521	16,521
7460	EQUIPMENT PURCHASES < \$1,000	1,502	4,222	1,503	1,503
7980	OPERATING LEASE PAYMENTS	2,778	4,066	4,066	4,066
TOTAL FOR CATEGORY 12		16,946	39,874	36,736	36,736
<b>14</b>	<b>SENIOR CARE PROGRAM</b>				
7000	OPERATING	0	100	100	100
TOTAL FOR CATEGORY 14		0	100	100	100
<b>15</b>	<b>GOING HOME PREPARED</b>				
6200	PER DIEM IN-STATE	1,107	4,056	4,056	4,056
6210	FS DAILY RENTAL IN-STATE	359	462	462	462
6240	PERSONAL VEHICLE IN-STATE	0	442	442	442
6250	COMM AIR TRANS IN-STATE	1,203	1,305	1,305	1,305
7021	OPERATING SUPPLIES-A	683	660	660	660
7023	OPERATING SUPPLIES-C	9,084	0	0	0
7025	OPERATING SUPPLIES-E	3,472	3,598	3,598	3,598
7044	PRINTING AND COPYING - C	-199	515	515	515
7060	CONTRACTS	3,144	276	348	348

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
7222	DATA PROCESSING SUPPLIES	-20	4,169	4,169	4,169
7291	CELL PHONE/PAGER CHARGES	416	499	499	499
7301	MEMBERSHIP DUES	0	45	45	45
7320	INSTRUCTIONAL SUPPLIES	24,151	24,366	24,366	24,366
7460	EQUIPMENT PURCHASES < \$1,000	709	11,765	7,669	7,669
7980	OPERATING LEASE PAYMENTS	2,109	3,448	3,448	3,448
	TOTAL FOR CATEGORY 15	46,218	55,606	51,582	51,582
<b>19</b>	<b>CHAPEL DONATIONS</b>				
7000	OPERATING	0	1,000	1,000	1,000
	TOTAL FOR CATEGORY 19	0	1,000	1,000	1,000
<b>20</b>	<b>INDIGENT POSTAGE (INMATES)</b>				
7000	OPERATING	0	0	580,837	580,837
7280	OUTSIDE POSTAGE	0	0	9,559	9,559
	TOTAL FOR CATEGORY 20	0	0	590,396	590,396
<b>21</b>	<b>YOUTHFUL OFFENDER GRANT</b>				
7060	CONTRACTS	53,382	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	315	0	0	0
8575	AID TO GOVERNMENTAL UNITS-A	0	109,788	109,788	109,788
8601	CARSON CITY SCHOOL DISTRICT	125,156	0	0	0
8603	CLARK CO SCHOOL DISTRICT	287,520	184,951	184,951	184,951
8614	PERSHING CO SCHOOL DISTRICT	0	47,248	47,248	47,248
9116	TRANS TO CORRECTIONS	2,079	833	833	833
	TOTAL FOR CATEGORY 21	468,452	342,820	342,820	342,820
<b>22</b>	<b>STATEWIDE RECIDIVISM REDUCTION</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	811	811	811
	TOTAL FOR CATEGORY 22	0	811	811	811
<b>24</b>	<b>SCA - RE-ENTRY STRATEGIC PLAN</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	2,840	2,841	2,841
	TOTAL FOR CATEGORY 24	0	2,840	2,841	2,841
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	35,780	35,703	74,130	71,050
7556	EITS SECURITY ASSESSMENT	12,570	12,550	19,869	19,828
	TOTAL FOR CATEGORY 26	48,350	48,253	93,999	90,878
<b>37</b>	<b>LITERACY PROGRAM</b>				
7025	OPERATING SUPPLIES-E	0	0	4,699	4,699

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
7044	PRINTING AND COPYING - C	0	0	353	353
7122	ADVERTISING & PUBLIC REL - B	0	0	3,998	3,998
7291	CELL PHONE/PAGER CHARGES	0	0	585	585
7320	INSTRUCTIONAL SUPPLIES	0	0	7,815	7,815
	TOTAL FOR CATEGORY 37	0	0	17,450	17,450
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	0	0
	TOTAL FOR CATEGORY 60	0	0	0	0
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	584	584	0	0
	TOTAL FOR CATEGORY 87	584	584	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3711	9,167,116	11,190,245	16,851,128	17,116,611

Section A1: Line Item Detail by GL

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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	8,322,181	10,193,106	14,238,246	14,553,481
2510	REVERSIONS	-11,949	0	0	0
4251	GIFTS AND DONATIONS	0	100	100	100
4254	CHAPEL DONATIONS	0	1,000	1,000	1,000
4601	GENERAL FUND SALARY ADJUSTMENT	33,851	0	0	0
4661	TRANS FROM EDU SUBGRANT-YOP	440,842	342,820	342,820	342,820
4705	TRANS FROM PUBLIC SAFETY	111,015	143,700	143,700	143,700
4751	TRANSFER FROM INMATE WELFARE	271,176	509,519	509,519	509,519
TOTAL REVENUES FOR DECISION UNIT B000		9,167,116	11,190,245	15,235,385	15,550,620
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	74,198	74,198	74,198
5100	SALARIES	5,968,992	8,106,010	10,504,814	10,754,944
5200	WORKERS COMPENSATION	104,211	161,351	158,692	161,229
5300	RETIREMENT	1,280,738	1,647,620	2,286,140	2,337,126
5400	PERSONNEL ASSESSMENT	17,065	22,858	23,055	23,055
5420	COLLECTIVE BARGAINING ASSESSMENT	486	492	492	492
5430	LABOR RELATIONS ASSESSMENT	4,524	6,480	6,480	6,480
5500	GROUP INSURANCE	672,980	1,056,528	1,065,636	1,065,636
5700	PAYROLL ASSESSMENT	3,162	4,264	4,301	4,301
5750	RETIRED EMPLOYEES GROUP INSURANCE	185,948	257,775	334,050	342,004
5800	UNEMPLOYMENT COMPENSATION	6,161	0	0	0
5810	OVERTIME PAY	89,448	0	0	0
5820	HOLIDAY PAY	1,151	291	291	291
5840	MEDICARE	86,241	116,176	152,312	155,940
5880	SHIFT DIFFERENTIAL PAY	56	205	205	205
5881	REMOTE AREA DIFFERENTIAL PAY	10,808	13,868	13,868	13,868
5904	VACANCY SAVINGS	0	-888,187	0	0
5930	LONGEVITY PAY	15,263	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	14,789	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	8,130	0	0	0
TOTAL FOR CATEGORY 01		8,470,153	10,579,929	14,624,534	14,939,769
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	8,847	4,089	4,089	4,089
6210	FS DAILY RENTAL IN-STATE	1,221	1,079	1,079	1,079
6215	NON-FS VEHICLE RENTAL IN-STATE	302	245	245	245

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
6222	AUTO MISC - IN-STATE-B	0	138	138	138
6240	PERSONAL VEHICLE IN-STATE	455	39	39	39
6250	COMM AIR TRANS IN-STATE	764	1,452	1,452	1,452
	TOTAL FOR CATEGORY 03	11,589	7,042	7,042	7,042
<b>04</b>	<b>OPERATING</b>				
7022	OPERATING SUPPLIES-B	-1,976	0	0	0
7023	OPERATING SUPPLIES-C	2,871	0	0	0
7025	OPERATING SUPPLIES-E	5,297	4,813	4,813	4,813
7041	PRINTING AND COPYING - A	0	3,868	3,868	3,868
7043	PRINTING AND COPYING - B	0	291	291	291
7044	PRINTING AND COPYING - C	1,000	1,232	1,232	1,232
7050	EMPLOYEE BOND INSURANCE	311	311	314	314
7054	AG TORT CLAIM ASSESSMENT	13,504	13,506	13,622	13,622
7060	CONTRACTS	829	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	296	0	0	0
7222	DATA PROCESSING SUPPLIES	1,602	4,922	4,922	4,922
7285	POSTAGE - STATE MAILROOM	591	1,061	1,061	1,061
7291	CELL PHONE/PAGER CHARGES	378	499	499	499
7302	REGISTRATION FEES	1,349	3,999	3,999	3,999
7320	INSTRUCTIONAL SUPPLIES	1,900	1,914	1,914	1,914
7370	PUBLICATIONS AND PERIODICALS	0	2,308	2,308	2,308
7460	EQUIPMENT PURCHASES < \$1,000	2,087	7,229	7,229	7,229
7980	OPERATING LEASE PAYMENTS	4,226	5,735	5,735	5,735
	TOTAL FOR CATEGORY 04	34,265	51,688	51,807	51,807
<b>10</b>	<b>REDUCE RECIDIVISM</b>				
7060	CONTRACTS	4,317	0	0	0
	TOTAL FOR CATEGORY 10	4,317	0	0	0
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
6100	PER DIEM OUT-OF-STATE	3,977	1,735	1,735	1,735
6130	PUBLIC TRANS OUT-OF-STATE	7	123	123	123
6140	PERSONAL VEHICLE OUT-OF-STATE	0	56	56	56
6150	COMM AIR TRANS OUT-OF-STATE	3,435	2,415	2,415	2,415
6200	PER DIEM IN-STATE	1,339	4,894	4,894	4,894
6210	FS DAILY RENTAL IN-STATE	163	1,124	1,124	1,124
6215	NON-FS VEHICLE RENTAL IN-STATE	125	309	309	309
6222	AUTO MISC - IN-STATE-B	0	72	72	72
6230	PUBLIC TRANSPORTATION IN-STATE	0	55	55	55
6240	PERSONAL VEHICLE IN-STATE	125	57	57	57
6250	COMM AIR TRANS IN-STATE	855	2,940	2,940	2,940

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
7023	OPERATING SUPPLIES-C	2,821	0	0	0
7025	OPERATING SUPPLIES-E	3,708	4,764	4,764	4,764
7041	PRINTING AND COPYING - A	0	960	960	960
7075	MED/HEALTH CARE CONTRACTS	150	0	0	0
7222	DATA PROCESSING SUPPLIES	0	2,287	2,287	2,287
7302	REGISTRATION FEES	11,650	9,447	9,447	9,447
7320	INSTRUCTIONAL SUPPLIES	36,075	21,090	21,090	21,090
7460	EQUIPMENT PURCHASES < \$1,000	1,812	7,370	7,370	7,370
TOTAL FOR CATEGORY 11		66,242	59,698	59,698	59,698
<b>12</b>	<b>SUBSTANCE ABUSE PROGRAMS</b>				
7023	OPERATING SUPPLIES-C	4,823	0	0	0
7025	OPERATING SUPPLIES-E	1,432	1,431	1,431	1,431
7041	PRINTING AND COPYING - A	2,761	3,625	3,625	3,625
7044	PRINTING AND COPYING - C	499	906	906	906
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	539	539	539
7074	HARDWARE LICENSE/MNT CONTRACTS	0	837	837	837
7222	DATA PROCESSING SUPPLIES	0	7,727	7,727	7,727
7320	INSTRUCTIONAL SUPPLIES	3,151	16,521	16,521	16,521
7460	EQUIPMENT PURCHASES < \$1,000	1,502	4,222	4,222	4,222
7980	OPERATING LEASE PAYMENTS	2,778	4,066	4,066	4,066
TOTAL FOR CATEGORY 12		16,946	39,874	39,874	39,874
<b>14</b>	<b>SENIOR CARE PROGRAM</b>				
7000	OPERATING	0	100	100	100
TOTAL FOR CATEGORY 14		0	100	100	100
<b>15</b>	<b>GOING HOME PREPARED</b>				
6200	PER DIEM IN-STATE	1,107	4,056	4,056	4,056
6210	FS DAILY RENTAL IN-STATE	359	462	462	462
6240	PERSONAL VEHICLE IN-STATE	0	442	442	442
6250	COMM AIR TRANS IN-STATE	1,203	1,305	1,305	1,305
7021	OPERATING SUPPLIES-A	683	660	660	660
7023	OPERATING SUPPLIES-C	9,084	0	0	0
7025	OPERATING SUPPLIES-E	3,472	3,598	3,598	3,598
7044	PRINTING AND COPYING - C	-199	515	515	515
7060	CONTRACTS	3,144	276	276	276
7222	DATA PROCESSING SUPPLIES	-20	4,169	4,169	4,169
7291	CELL PHONE/PAGER CHARGES	416	499	499	499
7301	MEMBERSHIP DUES	0	45	45	45
7320	INSTRUCTIONAL SUPPLIES	24,151	24,366	24,366	24,366
7460	EQUIPMENT PURCHASES < \$1,000	709	11,765	11,765	11,765



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
7980	OPERATING LEASE PAYMENTS	2,109	3,448	3,448	3,448
	TOTAL FOR CATEGORY 15	46,218	55,606	55,606	55,606
<b>19</b>	<b>CHAPEL DONATIONS</b>				
7000	OPERATING	0	1,000	1,000	1,000
	TOTAL FOR CATEGORY 19	0	1,000	1,000	1,000
<b>21</b>	<b>YOUTHFUL OFFENDER GRANT</b>				
7060	CONTRACTS	53,382	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	315	0	0	0
8575	AID TO GOVERNMENTAL UNITS-A	0	109,788	109,788	109,788
8601	CARSON CITY SCHOOL DISTRICT	125,156	0	0	0
8603	CLARK CO SCHOOL DISTRICT	287,520	184,951	184,951	184,951
8614	PERSHING CO SCHOOL DISTRICT	0	47,248	47,248	47,248
9116	TRANS TO CORRECTIONS	2,079	833	833	833
	TOTAL FOR CATEGORY 21	468,452	342,820	342,820	342,820
<b>22</b>	<b>STATEWIDE RECIDIVISM REDUCTION</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	811	811	811
	TOTAL FOR CATEGORY 22	0	811	811	811
<b>24</b>	<b>SCA - RE-ENTRY STRATEGIC PLAN</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	2,840	2,840	2,840
	TOTAL FOR CATEGORY 24	0	2,840	2,840	2,840
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	35,780	35,703	36,011	36,011
7556	EITS SECURITY ASSESSMENT	12,570	12,550	12,658	12,658
	TOTAL FOR CATEGORY 26	48,350	48,253	48,669	48,669
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	584	584	584	584
	TOTAL FOR CATEGORY 87	584	584	584	584
	TOTAL EXPENDITURES FOR DECISION UNIT B000	9,167,116	11,190,245	15,235,385	15,550,620
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	56,044	53,273
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	56,044	53,273

EXPENDITURE

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>				
5400	PERSONNEL ASSESSMENT	0	0	18,507	18,507
5700	PAYROLL ASSESSMENT	0	0	8,247	8,247
	TOTAL FOR CATEGORY 01	0	0	26,754	26,754
<b>04</b>	<b>OPERATING</b>				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,149	-4,172
	TOTAL FOR CATEGORY 04	0	0	-4,149	-4,172
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	29,201	26,490
7556	EITS SECURITY ASSESSMENT	0	0	4,822	4,785
	TOTAL FOR CATEGORY 26	0	0	34,023	31,275
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-584	-584
	TOTAL FOR CATEGORY 87	0	0	-584	-584
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	56,044	53,273
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-1,028,968	-1,050,747
4751	TRANSFER FROM INMATE WELFARE	0	0	-140,114	-140,114
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-1,169,082	-1,190,861
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	138	136
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,480	-6,480
5904	VACANCY SAVINGS	0	0	-1,167,382	-1,192,759
5930	LONGEVITY PAY	0	0	20,950	24,550
	TOTAL FOR CATEGORY 01	0	0	-1,152,774	-1,174,553
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6222	AUTO MISC - IN-STATE-B	0	0	-138	-138
6250	COMM AIR TRANS IN-STATE	0	0	-688	-688
	TOTAL FOR CATEGORY 03	0	0	-826	-826
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	-85	-85
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-866	-866

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	-951	-951
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-7,370	-7,370
	TOTAL FOR CATEGORY 11	0	0	-7,370	-7,370
<b>12</b>	<b>SUBSTANCE ABUSE PROGRAMS</b>				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-539	-539
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	120	120
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-2,719	-2,719
	TOTAL FOR CATEGORY 12	0	0	-3,138	-3,138
<b>15</b>	<b>GOING HOME PREPARED</b>				
7060	CONTRACTS	0	0	72	72
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-4,096	-4,096
	TOTAL FOR CATEGORY 15	0	0	-4,024	-4,024
<b>24</b>	<b>SCA - RE-ENTRY STRATEGIC PLAN</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	1	1
	TOTAL FOR CATEGORY 24	0	0	1	1
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-1,169,082	-1,190,861
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	493,772	423,363
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	493,772	423,363
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-27,808	-28,113
5200	WORKERS COMPENSATION	0	0	-2,538	-2,594
5300	RETIREMENT	0	0	252,786	258,509
5430	LABOR RELATIONS ASSESSMENT	0	0	6,100	6,100
5500	GROUP INSURANCE	0	0	325,728	258,336
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-62,695	-73,840
5800	UNEMPLOYMENT COMPENSATION	0	0	2,594	5,364
5840	MEDICARE	0	0	-395	-399
	TOTAL FOR CATEGORY 01	0	0	493,772	423,363
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	493,772	423,363
<b>E263</b>	<b>HEALTH &amp; WELLNESS</b>				

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>				
4671	TRANSFER FROM DHHS-RESILIENT DOLLARS	0	0	76,902	103,348
	TOTAL REVENUES FOR DECISION UNIT E263	0	0	76,902	103,348
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	52,510	72,544
5200	WORKERS COMPENSATION	0	0	1,974	1,393
5300	RETIREMENT	0	0	10,108	13,965
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,360	1,814
5800	UNEMPLOYMENT COMPENSATION	0	0	17	36
5840	MEDICARE	0	0	762	1,051
	TOTAL FOR CATEGORY 01	0	0	76,112	102,581
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E263	0	0	76,902	103,348
<b>E301</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	6,289	6,289
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	6,289	6,289
<b>EXPENDITURE</b>					
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	5,568	5,568
6210	FS DAILY RENTAL IN-STATE	0	0	247	247
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	58	58
6240	PERSONAL VEHICLE IN-STATE	0	0	416	416
	TOTAL FOR CATEGORY 03	0	0	6,289	6,289

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	6,289	6,289
<b>E302</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	859	859
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	859	859
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7060	CONTRACTS	0	0	859	859
	TOTAL FOR CATEGORY 04	0	0	859	859
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	859	859
<b>E303</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	10,000	10,000
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	10,000	10,000
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7302	REGISTRATION FEES	0	0	10,000	10,000
	TOTAL FOR CATEGORY 04	0	0	10,000	10,000
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	10,000	10,000
<b>E304</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	3,207	3,207
	TOTAL REVENUES FOR DECISION UNIT E304	0	0	3,207	3,207
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,207	3,207
	TOTAL FOR CATEGORY 04	0	0	3,207	3,207
	TOTAL EXPENDITURES FOR DECISION UNIT E304	0	0	3,207	3,207
<b>E305</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	15,668	15,668

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E305	0	0	15,668	15,668
<b>EXPENDITURE</b>					
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
6100	PER DIEM OUT-OF-STATE	0	0	2,983	2,983
6130	PUBLIC TRANS OUT-OF-STATE	0	0	4	4
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	-56	-56
6150	COMM AIR TRANS OUT-OF-STATE	0	0	1,608	1,608
6200	PER DIEM IN-STATE	0	0	1,951	1,951
6210	FS DAILY RENTAL IN-STATE	0	0	390	390
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	125	125
6222	AUTO MISC - IN-STATE-B	0	0	-72	-72
6230	PUBLIC TRANSPORTATION IN-STATE	0	0	572	572
6250	COMM AIR TRANS IN-STATE	0	0	-2,086	-2,086
7460	EQUIPMENT PURCHASES < \$1,000	0	0	6,324	6,324
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,925	3,925
	TOTAL FOR CATEGORY 11	0	0	15,668	15,668
	TOTAL EXPENDITURES FOR DECISION UNIT E305	0	0	15,668	15,668
<b>E501</b>	<b>ADJUSTMENTS TO TRANSFERS E901</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	296,476	298,636
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	296,476
	TOTAL REVENUES FOR DECISION UNIT E501	0	0	296,476	595,112
<b>EXPENDITURE</b>					
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	296,476	595,112
	TOTAL FOR CATEGORY 60	0	0	296,476	595,112
	TOTAL EXPENDITURES FOR DECISION UNIT E501	0	0	296,476	595,112
<b>E502</b>	<b>ADJUSTMENTS TO TRANSFERS E902</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	496,941	507,547
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	496,941
	TOTAL REVENUES FOR DECISION UNIT E502	0	0	496,941	1,004,488
<b>EXPENDITURE</b>					
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	496,941	1,004,488

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 60	0	0	496,941	1,004,488
	TOTAL EXPENDITURES FOR DECISION UNIT E502	0	0	496,941	1,004,488
<b>E503</b>	<b>ADJUSTMENTS TO TRANSFERS E903</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	887,957	893,297
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	887,957
	TOTAL REVENUES FOR DECISION UNIT E503	0	0	887,957	1,781,254
<b>EXPENDITURE</b>					
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	887,957	1,781,254
	TOTAL FOR CATEGORY 60	0	0	887,957	1,781,254
	TOTAL EXPENDITURES FOR DECISION UNIT E503	0	0	887,957	1,781,254
<b>E901</b>	<b>TRANSFER FROM IWA TO CORRECTIONAL PROGRAMS</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-296,476
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	0	-296,476
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	177,610	180,820
5200	WORKERS COMPENSATION	0	0	3,617	3,732
5300	RETIREMENT	0	0	51,146	51,764
5400	PERSONNEL ASSESSMENT	0	0	1,066	1,066
5500	GROUP INSURANCE	0	0	35,676	33,948
5700	PAYROLL ASSESSMENT	0	0	322	322
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	4,599	4,520
5800	UNEMPLOYMENT COMPENSATION	0	0	44	91
5840	MEDICARE	0	0	2,575	2,623
	TOTAL FOR CATEGORY 01	0	0	276,655	278,886
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
	TOTAL FOR CATEGORY 04	0	0	251	250
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,672	1,603

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7556	EITS SECURITY ASSESSMENT	0	0	448	447
	TOTAL FOR CATEGORY 26	0	0	2,120	2,050
<b>37</b>	<b>LITERACY PROGRAM</b>				
7025	OPERATING SUPPLIES-E	0	0	4,699	4,699
7044	PRINTING AND COPYING - C	0	0	353	353
7122	ADVERTISING & PUBLIC REL - B	0	0	3,998	3,998
7291	CELL PHONE/PAGER CHARGES	0	0	585	585
7320	INSTRUCTIONAL SUPPLIES	0	0	7,815	7,815
	TOTAL FOR CATEGORY 37	0	0	17,450	17,450
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-296,476	-595,112
	TOTAL FOR CATEGORY 60	0	0	-296,476	-595,112
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	0	-296,476
<b>E902</b>	<b>TRANSFER FROM IWA TO CORRECTIONAL PROGRAMS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-496,941
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	0	-496,941
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	325,178	336,064
5200	WORKERS COMPENSATION	0	0	6,529	6,930
5300	RETIREMENT	0	0	75,543	77,638
5400	PERSONNEL ASSESSMENT	0	0	1,776	1,776
5500	GROUP INSURANCE	0	0	59,460	56,580
5700	PAYROLL ASSESSMENT	0	0	536	536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	8,422	8,401
5800	UNEMPLOYMENT COMPENSATION	0	0	81	168
5840	MEDICARE	0	0	4,716	4,873
	TOTAL FOR CATEGORY 01	0	0	482,241	492,966
<b>04</b>	<b>OPERATING</b>				
7025	OPERATING SUPPLIES-E	0	0	752	752
7041	PRINTING AND COPYING - A	0	0	45	45
7050	EMPLOYEE BOND INSURANCE	0	0	13	13
7054	AG TORT CLAIM ASSESSMENT	0	0	405	404
7637	NOTARY FEE APPLY OR RENEW	0	0	392	392
	TOTAL FOR CATEGORY 04	0	0	1,607	1,606



Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>20</b>	<b>INDIGENT POSTAGE (INMATES)</b>				
7280	OUTSIDE POSTAGE	0	0	9,559	9,559
	TOTAL FOR CATEGORY 20	0	0	9,559	9,559
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,787	2,671
7556	EITS SECURITY ASSESSMENT	0	0	747	745
	TOTAL FOR CATEGORY 26	0	0	3,534	3,416
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-496,941	-1,004,488
	TOTAL FOR CATEGORY 60	0	0	-496,941	-1,004,488
	TOTAL EXPENDITURES FOR DECISION UNIT E902	0	0	0	-496,941
<b>E903</b>	<b>TRANSFER FROM IWA TO CORRECTIONAL PROGRAMS</b> [See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-887,957
	TOTAL REVENUES FOR DECISION UNIT E903	0	0	0	-887,957
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	599,987	607,565
5200	WORKERS COMPENSATION	0	0	10,538	10,909
5300	RETIREMENT	0	0	147,887	150,161
5400	PERSONNEL ASSESSMENT	0	0	2,842	2,842
5500	GROUP INSURANCE	0	0	95,136	90,528
5700	PAYROLL ASSESSMENT	0	0	858	858
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	15,541	15,187
5800	UNEMPLOYMENT COMPENSATION	0	0	147	304
5840	MEDICARE	0	0	8,698	8,809
	TOTAL FOR CATEGORY 01	0	0	881,634	887,163
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	21	21
7054	AG TORT CLAIM ASSESSMENT	0	0	648	646
	TOTAL FOR CATEGORY 04	0	0	669	667
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,459	4,274
7556	EITS SECURITY ASSESSMENT	0	0	1,195	1,193

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	0	0	5,654	5,467
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-887,957	-1,781,254
	TOTAL FOR CATEGORY 60	0	0	-887,957	-1,781,254
	TOTAL EXPENDITURES FOR DECISION UNIT E903	0	0	0	-887,957
	TOTAL REVENUES FOR BUDGET ACCOUNT 3711	9,167,116	11,190,245	16,410,418	16,675,246
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3711	9,167,116	11,190,245	16,410,418	16,675,246

Section B1: Summary by GL

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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	8,322,181	10,193,106	15,476,491	15,714,873
2510	REVERSIONS	-11,949	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0
4251	GIFTS AND DONATIONS	0	100	100	100
4254	CHAPEL DONATIONS	0	1,000	1,000	1,000
4601	GENERAL FUND SALARY ADJUSTMENT	33,851	0	0	0
4661	TRANS FROM EDU SUBGRANT-YOP	440,842	342,820	342,820	342,820
4671	TRANSFER FROM DHHS-RESILIENT DOLLARS	0	0	76,902	103,348
4705	TRANS FROM PUBLIC SAFETY	111,015	143,700	143,700	143,700
4751	TRANSFER FROM INMATE WELFARE	271,176	509,519	369,405	369,405
TOTAL REVENUES FOR BUDGET ACCOUNT 3711		9,167,116	11,190,245	16,410,418	16,675,246
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5000	PERSONNEL SERVICES	0	74,198	74,198	74,198
5100	SALARIES	5,968,992	8,106,010	11,632,291	11,923,824
5200	WORKERS COMPENSATION	104,211	161,351	178,812	181,599
5300	RETIREMENT	1,280,738	1,647,620	2,823,610	2,889,163
5400	PERSONNEL ASSESSMENT	17,065	22,858	47,601	47,601
5420	COLLECTIVE BARGAINING ASSESSMENT	486	492	630	628
5430	LABOR RELATIONS ASSESSMENT	4,524	6,480	6,100	6,100
5500	GROUP INSURANCE	672,980	1,056,528	1,590,555	1,516,344
5700	PAYROLL ASSESSMENT	3,162	4,264	14,371	14,371
5750	RETIRED EMPLOYEES GROUP INSURANCE	185,948	257,775	301,277	298,086
5800	UNEMPLOYMENT COMPENSATION	6,161	0	2,883	5,963
5810	OVERTIME PAY	89,448	0	0	0
5820	HOLIDAY PAY	1,151	291	291	291
5840	MEDICARE	86,241	116,176	168,668	172,897
5880	SHIFT DIFFERENTIAL PAY	56	205	205	205
5881	REMOTE AREA DIFFERENTIAL PAY	10,808	13,868	13,868	13,868
5904	VACANCY SAVINGS	0	-888,187	-1,167,382	-1,192,759
5930	LONGEVITY PAY	15,263	0	20,950	24,550
5970	TERMINAL ANNUAL LEAVE PAY	14,789	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	8,130	0	0	0
TOTAL FOR CATEGORY 01		8,470,153	10,579,929	15,708,928	15,976,929
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	8,847	4,089	9,657	9,657
6210	FS DAILY RENTAL IN-STATE	1,221	1,079	1,326	1,326

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
6215	NON-FS VEHICLE RENTAL IN-STATE	302	245	303	303
6222	AUTO MISC - IN-STATE-B	0	138	0	0
6240	PERSONAL VEHICLE IN-STATE	455	39	455	455
6250	COMM AIR TRANS IN-STATE	764	1,452	764	764
TOTAL FOR CATEGORY 03		11,589	7,042	12,505	12,505
<b>04</b>	<b>OPERATING</b>				
7022	OPERATING SUPPLIES-B	-1,976	0	0	0
7023	OPERATING SUPPLIES-C	2,871	0	0	0
7025	OPERATING SUPPLIES-E	5,297	4,813	5,565	5,565
7041	PRINTING AND COPYING - A	0	3,868	3,913	3,913
7043	PRINTING AND COPYING - B	0	291	291	291
7044	PRINTING AND COPYING - C	1,000	1,232	1,232	1,232
7050	EMPLOYEE BOND INSURANCE	311	311	359	359
7054	AG TORT CLAIM ASSESSMENT	13,504	13,506	10,850	10,823
7060	CONTRACTS	829	0	859	859
7151	OUTSIDE MAINTENANCE OF VEHICLE	296	0	0	0
7222	DATA PROCESSING SUPPLIES	1,602	4,922	4,922	4,922
7285	POSTAGE - STATE MAILROOM	591	1,061	1,061	1,061
7291	CELL PHONE/PAGER CHARGES	378	499	499	499
7302	REGISTRATION FEES	1,349	3,999	13,914	13,914
7320	INSTRUCTIONAL SUPPLIES	1,900	1,914	1,914	1,914
7370	PUBLICATIONS AND PERIODICALS	0	2,308	2,308	2,308
7460	EQUIPMENT PURCHASES < \$1,000	2,087	7,229	6,363	6,363
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,207	3,207
7637	NOTARY FEE APPLY OR RENEW	0	0	392	392
7980	OPERATING LEASE PAYMENTS	4,226	5,735	5,735	5,735
TOTAL FOR CATEGORY 04		34,265	51,688	63,384	63,357
<b>10</b>	<b>REDUCE RECIDIVISM</b>				
7060	CONTRACTS	4,317	0	0	0
TOTAL FOR CATEGORY 10		4,317	0	0	0
<b>11</b>	<b>RSAT-RESIDENTIAL SUBSTANCE ABUSE TRTMT</b>				
6100	PER DIEM OUT-OF-STATE	3,977	1,735	4,718	4,718
6130	PUBLIC TRANS OUT-OF-STATE	7	123	127	127
6140	PERSONAL VEHICLE OUT-OF-STATE	0	56	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,435	2,415	4,023	4,023
6200	PER DIEM IN-STATE	1,339	4,894	6,845	6,845
6210	FS DAILY RENTAL IN-STATE	163	1,124	1,514	1,514
6215	NON-FS VEHICLE RENTAL IN-STATE	125	309	434	434
6222	AUTO MISC - IN-STATE-B	0	72	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6230	PUBLIC TRANSPORTATION IN-STATE	0	55	627	627
6240	PERSONAL VEHICLE IN-STATE	125	57	57	57
6250	COMM AIR TRANS IN-STATE	855	2,940	854	854
7023	OPERATING SUPPLIES-C	2,821	0	0	0
7025	OPERATING SUPPLIES-E	3,708	4,764	4,764	4,764
7041	PRINTING AND COPYING - A	0	960	960	960
7075	MED/HEALTH CARE CONTRACTS	150	0	0	0
7222	DATA PROCESSING SUPPLIES	0	2,287	2,287	2,287
7302	REGISTRATION FEES	11,650	9,447	9,447	9,447
7320	INSTRUCTIONAL SUPPLIES	36,075	21,090	21,090	21,090
7460	EQUIPMENT PURCHASES < \$1,000	1,812	7,370	6,324	6,324
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,925	3,925
TOTAL FOR CATEGORY 11		66,242	59,698	67,996	67,996
<b>12</b>	<b>SUBSTANCE ABUSE PROGRAMS</b>				
7023	OPERATING SUPPLIES-C	4,823	0	0	0
7025	OPERATING SUPPLIES-E	1,432	1,431	1,431	1,431
7041	PRINTING AND COPYING - A	2,761	3,625	3,625	3,625
7044	PRINTING AND COPYING - C	499	906	906	906
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	539	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	0	837	957	957
7222	DATA PROCESSING SUPPLIES	0	7,727	7,727	7,727
7320	INSTRUCTIONAL SUPPLIES	3,151	16,521	16,521	16,521
7460	EQUIPMENT PURCHASES < \$1,000	1,502	4,222	1,503	1,503
7980	OPERATING LEASE PAYMENTS	2,778	4,066	4,066	4,066
TOTAL FOR CATEGORY 12		16,946	39,874	36,736	36,736
<b>14</b>	<b>SENIOR CARE PROGRAM</b>				
7000	OPERATING	0	100	100	100
TOTAL FOR CATEGORY 14		0	100	100	100
<b>15</b>	<b>GOING HOME PREPARED</b>				
6200	PER DIEM IN-STATE	1,107	4,056	4,056	4,056
6210	FS DAILY RENTAL IN-STATE	359	462	462	462
6240	PERSONAL VEHICLE IN-STATE	0	442	442	442
6250	COMM AIR TRANS IN-STATE	1,203	1,305	1,305	1,305
7021	OPERATING SUPPLIES-A	683	660	660	660
7023	OPERATING SUPPLIES-C	9,084	0	0	0
7025	OPERATING SUPPLIES-E	3,472	3,598	3,598	3,598
7044	PRINTING AND COPYING - C	-199	515	515	515
7060	CONTRACTS	3,144	276	348	348
7222	DATA PROCESSING SUPPLIES	-20	4,169	4,169	4,169

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
7291	CELL PHONE/PAGER CHARGES	416	499	499	499
7301	MEMBERSHIP DUES	0	45	45	45
7320	INSTRUCTIONAL SUPPLIES	24,151	24,366	24,366	24,366
7460	EQUIPMENT PURCHASES < \$1,000	709	11,765	7,669	7,669
7980	OPERATING LEASE PAYMENTS	2,109	3,448	3,448	3,448
	TOTAL FOR CATEGORY 15	46,218	55,606	51,582	51,582
<b>19</b>	<b>CHAPEL DONATIONS</b>				
7000	OPERATING	0	1,000	1,000	1,000
	TOTAL FOR CATEGORY 19	0	1,000	1,000	1,000
<b>20</b>	<b>INDIGENT POSTAGE (INMATES)</b>				
7280	OUTSIDE POSTAGE	0	0	9,559	9,559
	TOTAL FOR CATEGORY 20	0	0	9,559	9,559
<b>21</b>	<b>YOUTHFUL OFFENDER GRANT</b>				
7060	CONTRACTS	53,382	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	315	0	0	0
8575	AID TO GOVERNMENTAL UNITS-A	0	109,788	109,788	109,788
8601	CARSON CITY SCHOOL DISTRICT	125,156	0	0	0
8603	CLARK CO SCHOOL DISTRICT	287,520	184,951	184,951	184,951
8614	PERSHING CO SCHOOL DISTRICT	0	47,248	47,248	47,248
9116	TRANS TO CORRECTIONS	2,079	833	833	833
	TOTAL FOR CATEGORY 21	468,452	342,820	342,820	342,820
<b>22</b>	<b>STATEWIDE RECIDIVISM REDUCTION</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	811	811	811
	TOTAL FOR CATEGORY 22	0	811	811	811
<b>24</b>	<b>SCA - RE-ENTRY STRATEGIC PLAN</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	2,840	2,841	2,841
	TOTAL FOR CATEGORY 24	0	2,840	2,841	2,841
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	35,780	35,703	74,687	71,583
7556	EITS SECURITY ASSESSMENT	12,570	12,550	20,019	19,977
	TOTAL FOR CATEGORY 26	48,350	48,253	94,706	91,560
<b>37</b>	<b>LITERACY PROGRAM</b>				
7025	OPERATING SUPPLIES-E	0	0	4,699	4,699
7044	PRINTING AND COPYING - C	0	0	353	353
7122	ADVERTISING & PUBLIC REL - B	0	0	3,998	3,998

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
7291	CELL PHONE/PAGER CHARGES	0	0	585	585
7320	INSTRUCTIONAL SUPPLIES	0	0	7,815	7,815
	TOTAL FOR CATEGORY 37	0	0	17,450	17,450
<b>60</b>	<b>RETAINED EARNINGS</b>				
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	0	0
	TOTAL FOR CATEGORY 60	0	0	0	0
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	584	584	0	0
	TOTAL FOR CATEGORY 87	584	584	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3711	9,167,116	11,190,245	16,410,418	16,675,246

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

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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>								
B000	2501	APPROPRIATION CONTROL	14,238,246	14,553,481	14,092,051	14,407,286	-146,195	-146,195
M100	2501	APPROPRIATION CONTROL	56,044	53,273	55,560	52,813	-484	-460
M150	2501	APPROPRIATION CONTROL	-1,028,968	-1,050,747	-1,017,261	-1,039,040	11,707	11,707
M300	2501	APPROPRIATION CONTROL	493,772	423,363	488,617	418,839	-5,155	-4,524
E225	4750	TRANS FROM DHHS - DIRECTOR	0	0	580,837	580,837	580,837	580,837
TOTAL FOR REVENUE			13,759,094	13,979,370	14,199,804	14,420,735	440,710	441,365
<b>EXPENSE</b>								
<b>01 PERSONNEL SERVICES</b>								
B000	5100	SALARIES	10,504,814	10,754,944	10,417,540	10,667,670	-87,274	-87,274
M300	5100	SALARIES	-27,808	-28,113	-24,889	-25,194	2,919	2,919
B000	5200	WORKERS COMPENSATION	158,692	161,229	157,324	159,861	-1,368	-1,368
M300	5200	WORKERS COMPENSATION	-2,538	-2,594	-2,516	-2,572	22	22
B000	5300	RETIREMENT	2,286,140	2,337,126	2,242,503	2,293,489	-43,637	-43,637
M300	5300	RETIREMENT	252,786	258,509	246,864	252,587	-5,922	-5,922
B000	5400	PERSONNEL ASSESSMENT	23,055	23,055	22,858	22,858	-197	-197
M100	5400	PERSONNEL ASSESSMENT	18,507	18,507	18,349	18,349	-158	-158
B000	5500	GROUP INSURANCE	1,065,636	1,065,636	1,056,528	1,056,528	-9,108	-9,108
M300	5500	GROUP INSURANCE	325,728	258,336	322,944	256,128	-2,784	-2,208
B000	5700	PAYROLL ASSESSMENT	4,301	4,301	4,264	4,264	-37	-37
M100	5700	PAYROLL ASSESSMENT	8,247	8,247	8,177	8,177	-70	-70
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	334,050	342,004	331,275	339,229	-2,775	-2,775
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-62,695	-73,840	-62,105	-73,174	590	666
M300	5800	UNEMPLOYMENT COMPENSATION	2,594	5,364	2,573	5,322	-21	-42
B000	5840	MEDICARE	152,312	155,940	151,047	154,675	-1,265	-1,265
M300	5840	MEDICARE	-395	-399	-354	-358	41	41
M150	5904	VACANCY SAVINGS	-1,167,382	-1,192,759	-1,155,675	-1,181,052	11,707	11,707
TOTAL FOR CATEGORY 01			13,876,044	14,095,493	13,736,707	13,956,787	-139,337	-138,706
<b>04 OPERATING</b>								
B000	7050	EMPLOYEE BOND INSURANCE	314	314	311	311	-3	-3
B000	7054	AG TORT CLAIM ASSESSMENT	13,622	13,622	13,506	13,506	-116	-116
M100	7054	AG TORT CLAIM ASSESSMENT	-4,149	-4,172	-4,113	-4,137	36	35
TOTAL FOR CATEGORY 04			9,787	9,764	9,704	9,680	-83	-84
<b>20 INDIGENT POSTAGE (INMATES)</b>								
E225	7000	OPERATING	0	0	580,837	580,837	580,837	580,837
TOTAL FOR CATEGORY 20			0	0	580,837	580,837	580,837	580,837



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

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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>26</b>		<b>INFORMATION SERVICES</b>						
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	36,011	36,011	35,704	35,704	-307	-307
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	29,201	26,490	28,951	26,264	-250	-226
B000	7556	EITS SECURITY ASSESSMENT	12,658	12,658	12,550	12,550	-108	-108
M100	7556	EITS SECURITY ASSESSMENT	4,822	4,785	4,780	4,744	-42	-41
		TOTAL FOR CATEGORY 26	82,692	79,944	81,985	79,262	-707	-682
		TOTAL FOR EXPENSE	13,968,523	14,185,201	14,409,233	14,626,566	440,710	441,365

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

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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>								
B000	2501	APPROPRIATION CONTROL	14,238,246	14,553,481	14,092,051	14,407,286	-146,195	-146,195
M100	2501	APPROPRIATION CONTROL	56,044	53,273	55,560	52,813	-484	-460
M150	2501	APPROPRIATION CONTROL	-1,028,968	-1,050,747	-1,017,261	-1,039,040	11,707	11,707
M300	2501	APPROPRIATION CONTROL	493,772	423,363	488,617	418,839	-5,155	-4,524
E225	4750	TRANS FROM DHHS - DIRECTOR	0	0	580,837	580,837	580,837	580,837
TOTAL FOR REVENUE			13,759,094	13,979,370	14,199,804	14,420,735	440,710	441,365
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
B000	5100	SALARIES	10,504,814	10,754,944	10,417,540	10,667,670	-87,274	-87,274
M300	5100	SALARIES	-27,808	-28,113	-24,889	-25,194	2,919	2,919
B000	5200	WORKERS COMPENSATION	158,692	161,229	157,324	159,861	-1,368	-1,368
M300	5200	WORKERS COMPENSATION	-2,538	-2,594	-2,516	-2,572	22	22
B000	5300	RETIREMENT	2,286,140	2,337,126	2,242,503	2,293,489	-43,637	-43,637
M300	5300	RETIREMENT	252,786	258,509	246,864	252,587	-5,922	-5,922
B000	5400	PERSONNEL ASSESSMENT	23,055	23,055	22,858	22,858	-197	-197
M100	5400	PERSONNEL ASSESSMENT	18,507	18,507	18,349	18,349	-158	-158
B000	5500	GROUP INSURANCE	1,065,636	1,065,636	1,056,528	1,056,528	-9,108	-9,108
M300	5500	GROUP INSURANCE	325,728	258,336	322,944	256,128	-2,784	-2,208
B000	5700	PAYROLL ASSESSMENT	4,301	4,301	4,264	4,264	-37	-37
M100	5700	PAYROLL ASSESSMENT	8,247	8,247	8,177	8,177	-70	-70
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	334,050	342,004	331,275	339,229	-2,775	-2,775
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-62,695	-73,840	-62,105	-73,174	590	666
M300	5800	UNEMPLOYMENT COMPENSATION	2,594	5,364	2,573	5,322	-21	-42
B000	5840	MEDICARE	152,312	155,940	151,047	154,675	-1,265	-1,265
M300	5840	MEDICARE	-395	-399	-354	-358	41	41
M150	5904	VACANCY SAVINGS	-1,167,382	-1,192,759	-1,155,675	-1,181,052	11,707	11,707
TOTAL FOR CATEGORY 01			13,876,044	14,095,493	13,736,707	13,956,787	-139,337	-138,706
<b>04</b>	<b>OPERATING</b>							
B000	7050	EMPLOYEE BOND INSURANCE	314	314	311	311	-3	-3
B000	7054	AG TORT CLAIM ASSESSMENT	13,622	13,622	13,506	13,506	-116	-116
M100	7054	AG TORT CLAIM ASSESSMENT	-4,149	-4,172	-4,113	-4,137	36	35
TOTAL FOR CATEGORY 04			9,787	9,764	9,704	9,680	-83	-84
<b>20</b>	<b>INDIGENT POSTAGE (INMATES)</b>							
E225	7000	OPERATING	0	0	580,837	580,837	580,837	580,837
TOTAL FOR CATEGORY 20			0	0	580,837	580,837	580,837	580,837

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

Budget Account: 3711 NDOC - CORRECTIONAL PROGRAMS

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>26</b>		<b>INFORMATION SERVICES</b>						
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	36,011	36,011	35,704	35,704	-307	-307
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	29,201	26,490	28,951	26,264	-250	-226
B000	7556	EITS SECURITY ASSESSMENT	12,658	12,658	12,550	12,550	-108	-108
M100	7556	EITS SECURITY ASSESSMENT	4,822	4,785	4,780	4,744	-42	-41
		TOTAL FOR CATEGORY 26	82,692	79,944	81,985	79,262	-707	-682
		TOTAL FOR EXPENSE	13,968,523	14,185,201	14,409,233	14,626,566	440,710	441,365

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

Amendment Number: A255753751

BUDGET DIVISION USE ONLY	
DATE	<u>03/22/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
<b>tgreenam</b>	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/14/25	101	440	3751	NDOC - ELY STATE PRISON

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E900	2501	APPROPRIATION CONTROL	0	1,218,283	1,218,283	0	1,243,569	1,243,569
<b>Total Revenue</b>				<u>1,218,283</u>			<u>1,243,569</u>	

**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E900	50	INMATE DRIVENS	7200	0	1,218,283	1,218,283	0	1,243,569	1,243,569
<b>Total Category Expenditure</b>					<u>1,218,283</u>			<u>1,243,569</u>	

**Remarks**  
This budget amendment transfers Inmate Driven expenditures between Ely State Prison (ESP) and High Desert State Prison (HDSP) due to the change in offender population in September of 2024.

**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  
DEPARTMENT OF CORRECTIONS**

**Budget Account 3751 - NDOC - ELY STATE PRISON  
Budget Amendment A255753751  
2025-2027 Biennium (FY26-27)**

Submitted March 14, 2025

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

Ely State Prison (ESP) is located approximately nine miles north of Ely and is a maximum-security institution. The site for ESP was acquired in 1987. Phase I construction was completed in July 1989 with Phase II construction completed in November 1990. ESP was converted to maximum security custody housing upon the opening of Phase I of the medium security Lovelock Correctional Center. ESP is equipped to house and care for the most unmanageable inmates to include death row, disciplinary, and administrative segregation in its population. Religious, self-help, recreational, and educational programs are offered to the inmates. Statutory Authority: NRS 209.

**Purpose of Work Program**

This budget amendment transfers Inmate Driven expenditures between Ely State Prison (ESP) and High Desert State Prison (HDSP) due to the change in offender population in September of 2024.

**Justification**

The current Governors recommended budget for Budget Account 3759 ESP does not include an adjustment of Inmate Driven expenditures as a result of the offender population movement that occurred between ESP and HDSP in September of 2024. Without this amendment, Budget Account 3759 for ESP will face a projected budgetary shortfall in Inmate Driven authority in state fiscal years SFY26 and SFY27. This budget amendment adjusts Inmate Driven expenditure authority between HDSP and ESP to account for the change in offender population.

**Expected Benefits to be Realized**

This budget amendment will align Inmate Driven expenditures between ESP and HDSP based on the change in offender populations that occurred in September 2024. This budget amendment will adjust the projected shortfall and surplus between ESP and HDSP in the Inmate Driven Category 50 to properly align these reoccurring costs. .

**Explanation of Projections and Documentation**

Attached Documentation Includes:  
BA 3751 NEBS 210 G01 Report  
BA 3751 NEBS 210 G08 Report  
NEBS 225 Version to Version Report G01 to G08  
Fund Map

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

This budget amendment is the preferred proposal as it allows the Governors recommended budget to be adjusted between HDSP and ESP to ensure proper authority exists in the Inmate Driven Category of each facility in SFY26 and SFY27.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF CORRECTIONS  
NDOC - ELY STATE PRISON  
B/A 3751 2025-2027 Biennium (FY26-27)**

		<b>REVENUES</b>		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						<b>FIRST</b>		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255753751							
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	28,794,897	29,281,569	1,218,283	1,243,569	1,218,283	1,243,569	4.2%	4.2%	30,013,180	30,525,138		
3829	ROOM, BOARD, TRANSP CHARGE	8,266	8,266			0	0	0.0%	0.0%	8,266	8,266		
4043	JAIL MEALS	79,380	79,380			0	0	0.0%	0.0%	79,380	79,380		
4353	UTILITY CAPITAL CREDIT	55,419	55,419			0	0	0.0%	0.0%	55,419	55,419		
4697	TRANSFER FROM PRISON STORE	17,853	17,853			0	0	0.0%	0.0%	17,853	17,853		
4751	TRANSFER FROM INMATE WELFARE	14,133	14,133			0	0	0.0%	0.0%	14,133	14,133		
<b>Total Revenues</b>		<b>28,969,948</b>	<b>29,456,620</b>	1,218,283	1,243,569	1,218,283	1,243,569	4.2%	4.2%	30,188,231	30,700,189		
<b>EXPENDITURES</b>													
Cat	G.L.#	Description											
01	5100	SALARIES	19,090,115	19,634,540			0	0	0.0%	0.0%	19,090,115	19,634,540	
01	5200	WORKERS COMPENSATION	300,420	303,054			0	0	0.0%	0.0%	300,420	303,054	
01	5300	RETIREMENT	7,413,795	7,585,482			0	0	0.0%	0.0%	7,413,795	7,585,482	
01	5400	PERSONNEL ASSESSMENT	79,570	79,570			0	0	0.0%	0.0%	79,570	79,570	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,024	1,021			0	0	0.0%	0.0%	1,024	1,021	
01	5430	LABOR RELATIONS ASSESSMENT	9,918	9,918			0	0	0.0%	0.0%	9,918	9,918	
01	5500	GROUP INSURANCE	2,657,862	2,534,784			0	0	0.0%	0.0%	2,657,862	2,534,784	
01	5700	PAYROLL ASSESSMENT	24,025	24,025			0	0	0.0%	0.0%	24,025	24,025	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	494,419	490,884			0	0	0.0%	0.0%	494,419	490,884	
01	5800	UNEMPLOYMENT COMPENSATION	4,717	9,792			0	0	0.0%	0.0%	4,717	9,792	
01	5820	HOLIDAY PAY	193,781	193,781			0	0	0.0%	0.0%	193,781	193,781	
01	5840	MEDICARE	276,784	284,657			0	0	0.0%	0.0%	276,784	284,657	
01	5880	SHIFT DIFFERENTIAL PAY	192,106	192,106			0	0	0.0%	0.0%	192,106	192,106	
01	5904	VACANCY SAVINGS	-5,438,884	-5,588,234			0	0	-0.0%	-0.0%	-5,438,884	-5,588,234	
01	5930	LONGEVITY PAY	51,875	59,200			0	0	0.0%	0.0%	51,875	59,200	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	180,876	180,876			0	0	0.0%	0.0%	180,876	180,876	
04	7020	OPERATING SUPPLIES	7,027	7,027			0	0	0.0%	0.0%	7,027	7,027	
04	7022	OPERATING SUPPLIES-B	238	238			0	0	0.0%	0.0%	238	238	
04	7041	PRINTING AND COPYING - A	17,709	17,709			0	0	0.0%	0.0%	17,709	17,709	
04	7044	PRINTING AND COPYING - C	2,354	2,354			0	0	0.0%	0.0%	2,354	2,354	
04	7050	EMPLOYEE BOND INSURANCE	599	599			0	0	0.0%	0.0%	599	599	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	213,174	213,174			0	0	0.0%	0.0%	213,174	213,174	
04	7052	VEHICLE COMP & COLLISION INS	2,473	2,473			0	0	0.0%	0.0%	2,473	2,473	
04	7053	RISK MGT MISC INS POLICIES	240	240			0	0	0.0%	0.0%	240	240	
04	7054	AG TORT CLAIM ASSESSMENT	18,137	18,094			0	0	0.0%	0.0%	18,137	18,094	
04	7059	AG VEHICLE LIABILITY INSURANCE	8,957	8,973			0	0	0.0%	0.0%	8,957	8,973	
04	7060	CONTRACTS	2,210	2,210			0	0	0.0%	0.0%	2,210	2,210	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	6	6			0	0	0.0%	0.0%	6	6	
04	7152	DIESEL FUEL	24,353	24,353			0	0	0.0%	0.0%	24,353	24,353	
04	7153	GASOLINE	57,427	57,427			0	0	0.0%	0.0%	57,427	57,427	
04	7155	VEHICLE OPERATION - B	5,365	5,365			0	0	0.0%	0.0%	5,365	5,365	

04	7157	VEHICLE SUPPLIES - OTHER	6,565	6,565			0	0	0.0%	0.0%	6,565	6,565
04	7222	DATA PROCESSING SUPPLIES	9,485	9,485			0	0	0.0%	0.0%	9,485	9,485
04	7280	OUTSIDE POSTAGE	6,908	6,908			0	0	0.0%	0.0%	6,908	6,908
04	7285	POSTAGE - STATE MAILROOM	196	196			0	0	0.0%	0.0%	196	196
04	7290	PHONE, FAX, COMMUNICATION LINE	86,670	86,670			0	0	0.0%	0.0%	86,670	86,670
04	7291	CELL PHONE/PAGER CHARGES	1,719	1,719			0	0	0.0%	0.0%	1,719	1,719
04	7296	EITS LONG DISTANCE CHARGES	9,700	9,700			0	0	0.0%	0.0%	9,700	9,700
04	7344	INSPECTIONS & CERTIFICATIONS-D	5,102	5,102			0	0	0.0%	0.0%	5,102	5,102
04	7460	EQUIPMENT PURCHASES < \$1,000	24,375	24,375			0	0	0.0%	0.0%	24,375	24,375
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	5,724	5,724			0	0	0.0%	0.0%	5,724	5,724
04	7631	MISCELLANEOUS GOODS, MAT - A	2,139	2,139			0	0	0.0%	0.0%	2,139	2,139
04	7980	OPERATING LEASE PAYMENTS	19,593	19,593			0	0	0.0%	0.0%	19,593	19,593
07	7022	OPERATING SUPPLIES-B	89,922	89,922			0	0	0.0%	0.0%	89,922	89,922
07	7140	MAINTENANCE OF BLDGS AND GRDS	4,615	4,615			0	0	0.0%	0.0%	4,615	4,615
09	7060	CONTRACTS	49,623	49,623			0	0	0.0%	0.0%	49,623	49,623
16	7000	OPERATING	0	0			0	0	0.0%	0.0%	0	0
16	7020	OPERATING SUPPLIES	7,317	7,317			0	0	0.0%	0.0%	7,317	7,317
16	7023	OPERATING SUPPLIES-C	700	700			0	0	0.0%	0.0%	700	700
16	7044	PRINTING AND COPYING - C	1,142	1,142			0	0	0.0%	0.0%	1,142	1,142
16	7060	CONTRACTS	13,188	13,188			0	0	0.0%	0.0%	13,188	13,188
16	7192	STIPENDS - B	421	421			0	0	0.0%	0.0%	421	421
16	7637	NOTARY FEE APPLY OR RENEW	50	50			0	0	0.0%	0.0%	50	50
16	7980	OPERATING LEASE PAYMENTS	2,121	2,121			0	0	0.0%	0.0%	2,121	2,121
26	7554	EITS INFRASTRUCTURE ASSESSMENT	124,851	119,659			0	0	0.0%	0.0%	124,851	119,659
26	7556	EITS SECURITY ASSESSMENT	33,466	33,396			0	0	0.0%	0.0%	33,466	33,396
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	45,198	45,198			0	0	0.0%	0.0%	45,198	45,198
29	7176	PROTECTIVE GEAR	51,713	51,713			0	0	0.0%	0.0%	51,713	51,713
50	702E	CASELD DRVN - OPERATING SUPPLIES	61,060	62,334			0	0	0.0%	0.0%	61,060	62,334
50	717A	CASELD DRVN - INMATE CLOTHING	14,042	14,335			0	0	0.0%	0.0%	14,042	14,335
50	719A	CASELD DRVN - STIPENDS - B	25,605	26,139			0	0	0.0%	0.0%	25,605	26,139
50	7200	FOOD	0	0	1,218,283	1,243,569	1,218,283	1,243,569	100.0%	100.0%	1,218,283	1,243,569
50	720A	CASELD DRVN - FOOD	1,142,525	1,166,369			0	0	0.0%	0.0%	1,142,525	1,166,369
50	720B	CASELD DRVN - FOOD-F	0	0			0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	131,180	133,918			0	0	0.0%	0.0%	131,180	133,918
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	8,625	8,850			0	0	0.0%	0.0%	8,625	8,850
59	7132	ELECTRIC UTILITIES	349,820	349,820			0	0	0.0%	0.0%	349,820	349,820
59	7133	OIL UTILITIES	701,375	701,375			0	0	0.0%	0.0%	701,375	701,375
59	7136	GARBAGE DISPOSAL UTILITIES	40,541	40,541			0	0	0.0%	0.0%	40,541	40,541
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
<b>Total Expenditures</b>			<b>28,969,948</b>	<b>29,456,620</b>	1,218,283	1,243,569	1,218,283	1,243,569	4.2%	4.2%	30,188,231	30,700,189



Section A1: Line Item Detail by GL

Budget Account: 3751 NDOC - ELY STATE PRISON

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	26,477,057	27,560,120	40,972,703	41,993,549
2510	REVERSIONS	-82,892	0	0	0
2516	BUDGETARY TRANSFERS	-732,826	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,730	8,266	8,266	8,266
4043	JAIL MEALS	101,125	79,380	79,380	79,380
4353	UTILITY CAPITAL CREDIT	94,211	55,419	55,419	55,419
4601	GENERAL FUND SALARY ADJUSTMENT	1,804,950	1,855,035	0	0
4697	TRANSFER FROM PRISON STORE	17,579	20,823	20,823	20,823
4751	TRANSFER FROM INMATE WELFARE	14,133	14,133	14,133	14,133
TOTAL REVENUES FOR DECISION UNIT B000		27,696,067	29,593,176	41,150,724	42,171,570
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	11,666,694	18,964,365	25,087,059	25,858,855
5200	WORKERS COMPENSATION	201,470	398,395	386,608	389,944
5300	RETIREMENT	4,289,540	6,037,349	7,954,396	8,164,416
5400	PERSONNEL ASSESSMENT	56,099	56,356	55,962	55,962
5420	COLLECTIVE BARGAINING ASSESSMENT	864	1,038	1,038	1,038
5430	LABOR RELATIONS ASSESSMENT	15,631	15,631	15,631	15,631
5500	GROUP INSURANCE	1,197,746	2,604,888	2,586,672	2,586,672
5700	PAYROLL ASSESSMENT	10,397	10,514	10,440	10,440
5750	RETIRED EMPLOYEES GROUP INSURANCE	362,751	603,047	797,777	822,332
5800	UNEMPLOYMENT COMPENSATION	11,134	0	0	0
5810	OVERTIME PAY	5,524,566	0	0	0
5820	HOLIDAY PAY	211,397	193,781	193,781	193,781
5830	COMP TIME PAYOFF	22,719	0	0	0
5840	MEDICARE	260,606	274,977	363,728	374,867
5880	SHIFT DIFFERENTIAL PAY	225,535	192,106	192,106	192,106
5881	REMOTE AREA DIFFERENTIAL PAY	1,778	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	67,316	0	0	0
5887	FIELD TRNG OFFICER PAY	4,751	0	0	0
5891	RECRUITMENT BONUS PAY	51,000	0	0	0
5904	VACANCY SAVINGS	0	-3,265,868	0	0
5910	STANDBY PAY	74,511	0	0	0
5930	LONGEVITY PAY	40,040	0	0	0
5940	DANGEROUS DUTY PAY	-528	0	0	0
5960	TERMINAL SICK LEAVE PAY	21,285	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	109,490	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,649	0	0	0
5980	CALL BACK PAY	1,475	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	71,283	154,874	154,874	154,874
	TOTAL FOR CATEGORY 01	24,503,199	26,241,453	37,800,072	38,820,918
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	8,443	7,027	7,027	7,027
7022	OPERATING SUPPLIES-B	695	238	238	238
7023	OPERATING SUPPLIES-C	13,657	0	0	0
7025	OPERATING SUPPLIES-E	9,370	0	0	0
7041	PRINTING AND COPYING - A	14,379	17,709	17,709	17,709
7044	PRINTING AND COPYING - C	1,558	2,354	2,354	2,354
7050	EMPLOYEE BOND INSURANCE	766	766	761	761
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,727	147,727	147,727	147,727
7052	VEHICLE COMP & COLLISION INS	1,560	2,080	2,080	2,080
7053	RISK MGT MISC INS POLICIES	620	308	308	308
7054	AG TORT CLAIM ASSESSMENT	33,293	33,299	33,066	33,066
7059	AG VEHICLE LIABILITY INSURANCE	5,720	4,115	4,115	4,115
7060	CONTRACTS	0	2,210	2,210	2,210
7074	HARDWARE LICENSE/MNT CONTRACTS	7,181	0	0	0
7090	EQUIPMENT REPAIR	8,173	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	531	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	2,677	6	6	6
7152	DIESEL FUEL	2,750	24,353	24,353	24,353
7153	GASOLINE	11,663	57,427	57,427	57,427
7155	VEHICLE OPERATION - B	4,732	5,365	5,365	5,365
7157	VEHICLE SUPPLIES - OTHER	4,333	6,565	6,565	6,565
7222	DATA PROCESSING SUPPLIES	0	9,485	9,485	9,485
7280	OUTSIDE POSTAGE	10,174	6,908	6,908	6,908
7285	POSTAGE - STATE MAILROOM	-202	196	196	196
7290	PHONE, FAX, COMMUNICATION LINE	2,891	86,670	86,670	86,670
7291	CELL PHONE/PAGER CHARGES	1,420	1,719	1,719	1,719
7296	EITS LONG DISTANCE CHARGES	0	9,700	9,700	9,700
7344	INSPECTIONS & CERTIFICATIONS-D	8,383	5,102	5,102	5,102
7460	EQUIPMENT PURCHASES < \$1,000	25,190	6,649	6,649	6,649
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,892	12,892	12,892
7631	MISCELLANEOUS GOODS, MAT - A	1,921	2,139	2,139	2,139
7980	OPERATING LEASE PAYMENTS	18,278	19,593	19,593	19,593
8250	NEW MAJOR EQUIPMENT >\$5,000	6,565	0	0	0
	TOTAL FOR CATEGORY 04	354,448	472,602	472,364	472,364

**07 MAINT OF BUILDINGS & GROUNDS**

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
7022	OPERATING SUPPLIES-B	73,438	89,922	89,922	89,922
7060	CONTRACTS	11,063	0	0	0
7090	EQUIPMENT REPAIR	1,173	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	2,240	4,615	4,615	4,615
7962	RENTALS FOR LAND/EQUIPMENT-B	3,181	0	0	0
TOTAL FOR CATEGORY 07		91,095	94,537	94,537	94,537
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	48,768	48,449	48,449	48,449
TOTAL FOR CATEGORY 09		48,768	48,449	48,449	48,449
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	24,939	24,939	24,939
7023	OPERATING SUPPLIES-C	700	0	0	0
7025	OPERATING SUPPLIES-E	-247	0	0	0
7026	OPERATING SUPPLIES-F	-238	0	0	0
7044	PRINTING AND COPYING - C	1,142	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	420	0	0	0
7637	NOTARY FEE APPLY OR RENEW	50	0	0	0
7980	OPERATING LEASE PAYMENTS	2,121	0	0	0
TOTAL FOR CATEGORY 16		17,136	24,939	24,939	24,939
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	88,217	88,029	87,412	87,412
7556	EITS SECURITY ASSESSMENT	30,991	30,942	30,726	30,726
TOTAL FOR CATEGORY 26		119,208	118,971	118,138	118,138
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	8,371	37,634	37,634	37,634
7176	PROTECTIVE GEAR	24,839	51,713	51,713	51,713
TOTAL FOR CATEGORY 29		33,210	89,347	89,347	89,347
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	71,486	0	0	0
7025	OPERATING SUPPLIES-E	182	0	0	0
7026	OPERATING SUPPLIES-F	2,825	0	0	0
7028	OPERATING SUPPLIES-H	1,370	0	0	0
7029	OPERATING SUPPLIES-I	9,067	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	65,984	65,984	65,984
7034	FREIGHT CHARGES - D	181	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	5,734	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
717A	CASELD DRVN - INMATE CLOTHING	0	9,246	9,246	9,246
7192	STIPENDS - B	25,007	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	20,388	20,388	20,388
7200	FOOD	960,185	0	0	0
7208	FOOD-H	146,573	0	0	0
720A	CASELD DRVN - FOOD	0	1,125,267	1,125,267	1,125,267
720B	CASELD DRVN - FOOD-F	0	46,874	46,874	46,874
7420	CLIENT MATERIAL PROVIDER PMTS	46,720	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	80,668	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	13,122	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	31,263	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	133,276	133,276	133,276
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,683	8,683	8,683
TOTAL FOR CATEGORY 50		1,394,383	1,409,718	1,409,718	1,409,718
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	356,712	349,820	349,820	349,820
7133	OIL UTILITIES	665,674	701,375	701,375	701,375
7136	GARBAGE DISPOSAL UTILITIES	59,054	40,541	40,541	40,541
TOTAL FOR CATEGORY 59		1,081,440	1,091,736	1,091,736	1,091,736
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,424	1,424	1,424	1,424
TOTAL FOR CATEGORY 87		1,424	1,424	1,424	1,424
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	51,756	0	0	0
TOTAL FOR CATEGORY 93		51,756	0	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		27,696,067	29,593,176	41,150,724	42,171,570
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	198,717	192,004
TOTAL REVENUES FOR DECISION UNIT M100		0	0	198,717	192,004
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	44,923	44,923
5700	PAYROLL ASSESSMENT	0	0	20,019	20,019
TOTAL FOR CATEGORY 01		0	0	64,942	64,942

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>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	61,023	61,023
7052	VEHICLE COMP & COLLISION INS	0	0	-504	-504
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,071	-10,127
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,166	2,178
	TOTAL FOR CATEGORY 04	0	0	52,614	52,570
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	70,881	64,300
7556	EITS SECURITY ASSESSMENT	0	0	11,704	11,616
	TOTAL FOR CATEGORY 26	0	0	82,585	75,916
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-1,424	-1,424
	TOTAL FOR CATEGORY 87	0	0	-1,424	-1,424
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	198,717	192,004
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-5,408,479	-5,550,507
4697	TRANSFER FROM PRISON STORE	0	0	-2,970	-2,970
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-5,411,449	-5,553,477
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-14	-17
5430	LABOR RELATIONS ASSESSMENT	0	0	-15,631	-15,631
5904	VACANCY SAVINGS	0	0	-5,438,884	-5,588,234
5930	LONGEVITY PAY	0	0	51,875	59,200
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	87,926	87,926
	TOTAL FOR CATEGORY 01	0	0	-5,314,728	-5,456,756
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,424	4,424
7052	VEHICLE COMP & COLLISION INS	0	0	347	347
7053	RISK MGT MISC INS POLICIES	0	0	-68	-68
7059	AG VEHICLE LIABILITY INSURANCE	0	0	686	686
7460	EQUIPMENT PURCHASES < \$1,000	0	0	17,726	17,726
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-7,168	-7,168
	TOTAL FOR CATEGORY 04	0	0	15,947	15,947

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>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	0	0	1,174	1,174
	TOTAL FOR CATEGORY 09	0	0	1,174	1,174
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	0	-24,939	-24,939
7020	OPERATING SUPPLIES	0	0	7,317	7,317
7023	OPERATING SUPPLIES-C	0	0	700	700
7044	PRINTING AND COPYING - C	0	0	1,142	1,142
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	421	421
7637	NOTARY FEE APPLY OR RENEW	0	0	50	50
7980	OPERATING LEASE PAYMENTS	0	0	2,121	2,121
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	33,104	33,104
	TOTAL FOR CATEGORY 29	0	0	33,104	33,104
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-10,234	-10,234
717A	CASELD DRVN - INMATE CLOTHING	0	0	3,575	3,575
719A	CASELD DRVN - STIPENDS - B	0	0	2,990	2,990
720A	CASELD DRVN - FOOD	0	0	-82,092	-82,092
720B	CASELD DRVN - FOOD-F	0	0	-46,874	-46,874
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-13,503	-13,503
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-808	-808
	TOTAL FOR CATEGORY 50	0	0	-146,946	-146,946
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-5,411,449	-5,553,477
<b>M200</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	120,265	149,173
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	120,265	149,173
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	5,310	6,584
717A	CASELD DRVN - INMATE CLOTHING	0	0	1,221	1,514
719A	CASELD DRVN - STIPENDS - B	0	0	2,227	2,761
720A	CASELD DRVN - FOOD	0	0	99,350	123,194

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
742A	CASELD DRVN - INMATE SUPPLIES	0	0	11,407	14,145
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	750	975
	TOTAL FOR CATEGORY 50	0	0	120,265	149,173
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	120,265	149,173
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,602,287	1,448,326
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,602,287	1,448,326
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-225,467	-227,803
5200	WORKERS COMPENSATION	0	0	-6,507	-6,233
5300	RETIREMENT	0	0	1,184,742	1,217,409
5430	LABOR RELATIONS ASSESSMENT	0	0	9,918	9,918
5500	GROUP INSURANCE	0	0	790,656	627,072
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-153,905	-181,514
5800	UNEMPLOYMENT COMPENSATION	0	0	6,117	12,776
5840	MEDICARE	0	0	-3,267	-3,299
	TOTAL FOR CATEGORY 01	0	0	1,602,287	1,448,326
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,602,287	1,448,326
<b>E277</b>	<b>PUBLIC SAFETY &amp; INFRASTRUCTURE</b>				
	[See Attachment]				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	151,101	203,271
	TOTAL REVENUES FOR DECISION UNIT E277	0	0	151,101	203,271
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	102,898	142,342
5200	WORKERS COMPENSATION	0	0	3,860	2,745
5300	RETIREMENT	0	0	19,808	27,400
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	17,838	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,665	3,558
5800	UNEMPLOYMENT COMPENSATION	0	0	34	72
5840	MEDICARE	0	0	1,492	2,064
	TOTAL FOR CATEGORY 01	0	0	149,520	201,738

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>				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E277	0	0	151,101	203,271
<b>E900</b>	<b>TRANSFERS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,218,283	1,243,569
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	1,218,283	1,243,569
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
7200	FOOD	0	0	1,218,283	1,243,569
	TOTAL FOR CATEGORY 50	0	0	1,218,283	1,243,569
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	1,218,283	1,243,569
<b>E910</b>	<b>TRANSFER FROM ESP TO HDSP</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-9,092,835	-9,414,135
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	-9,092,835	-9,414,135
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-6,025,472	-6,296,768
5200	WORKERS COMPENSATION	0	0	-86,144	-86,144
5300	RETIREMENT	0	0	-1,807,616	-1,889,024
5400	PERSONNEL ASSESSMENT	0	0	-22,735	-22,735
5500	GROUP INSURANCE	0	0	-761,088	-724,224
5700	PAYROLL ASSESSMENT	0	0	-6,864	-6,864
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-156,032	-157,440
5800	UNEMPLOYMENT COMPENSATION	0	0	-1,472	-3,136
5840	MEDICARE	0	0	-87,360	-91,264
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-61,924	-61,924



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 01	0	0	-9,016,707	-9,339,523
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	-172	-172
7054	AG TORT CLAIM ASSESSMENT	0	0	-5,182	-5,169
	TOTAL FOR CATEGORY 04	0	0	-5,354	-5,341
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-35,672	-34,189
7556	EITS SECURITY ASSESSMENT	0	0	-9,562	-9,542
	TOTAL FOR CATEGORY 26	0	0	-45,234	-43,731
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-25,540	-25,540
	TOTAL FOR CATEGORY 29	0	0	-25,540	-25,540
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	-9,092,835	-9,414,135
<b>E934</b>	<b>TRANSFERS FROM WSCC TO ESP</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	248,598	257,344
	TOTAL REVENUES FOR DECISION UNIT E934	0	0	248,598	257,344
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	151,097	157,914
5200	WORKERS COMPENSATION	0	0	2,603	2,742
5300	RETIREMENT	0	0	62,465	65,281
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,914	3,948
5800	UNEMPLOYMENT COMPENSATION	0	0	38	80
5840	MEDICARE	0	0	2,191	2,289
	TOTAL FOR CATEGORY 01	0	0	247,017	255,811
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
<b>26</b>	<b>INFORMATION SERVICES</b>				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E934	0	0	248,598	257,344
<b>E990</b>	<b>TRANSFER FROM WCC TO ESP</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,270	1,272
	TOTAL REVENUES FOR DECISION UNIT E990	0	0	1,270	1,272
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	275	275
7059	AG VEHICLE LIABILITY INSURANCE	0	0	995	997
	TOTAL FOR CATEGORY 04	0	0	1,270	1,272
	TOTAL EXPENDITURES FOR DECISION UNIT E990	0	0	1,270	1,272
<b>E991</b>	<b>TRANSFER FROM ECC TO ESP</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,270	1,272
	TOTAL REVENUES FOR DECISION UNIT E991	0	0	1,270	1,272
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	275	275
7059	AG VEHICLE LIABILITY INSURANCE	0	0	995	997
	TOTAL FOR CATEGORY 04	0	0	1,270	1,272
	TOTAL EXPENDITURES FOR DECISION UNIT E991	0	0	1,270	1,272
	TOTAL REVENUES FOR BUDGET ACCOUNT 3751	27,696,067	29,593,176	30,188,231	30,700,189
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3751	27,696,067	29,593,176	30,188,231	30,700,189

Section B1: Summary by GL

Budget Account: 3751 NDOC - ELY STATE PRISON

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	26,477,057	27,560,120	30,013,180	30,525,138
2510	REVERSIONS	-82,892	0	0	0
2516	BUDGETARY TRANSFERS	-732,826	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,730	8,266	8,266	8,266
4043	JAIL MEALS	101,125	79,380	79,380	79,380
4353	UTILITY CAPITAL CREDIT	94,211	55,419	55,419	55,419
4601	GENERAL FUND SALARY ADJUSTMENT	1,804,950	1,855,035	0	0
4697	TRANSFER FROM PRISON STORE	17,579	20,823	17,853	17,853
4751	TRANSFER FROM INMATE WELFARE	14,133	14,133	14,133	14,133
TOTAL REVENUES FOR BUDGET ACCOUNT 3751		27,696,067	29,593,176	30,188,231	30,700,189
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	11,666,694	18,964,365	19,090,115	19,634,540
5200	WORKERS COMPENSATION	201,470	398,395	300,420	303,054
5300	RETIREMENT	4,289,540	6,037,349	7,413,795	7,585,482
5400	PERSONNEL ASSESSMENT	56,099	56,356	79,570	79,570
5420	COLLECTIVE BARGAINING ASSESSMENT	864	1,038	1,024	1,021
5430	LABOR RELATIONS ASSESSMENT	15,631	15,631	9,918	9,918
5500	GROUP INSURANCE	1,197,746	2,604,888	2,657,862	2,534,784
5700	PAYROLL ASSESSMENT	10,397	10,514	24,025	24,025
5750	RETIRED EMPLOYEES GROUP INSURANCE	362,751	603,047	494,419	490,884
5800	UNEMPLOYMENT COMPENSATION	11,134	0	4,717	9,792
5810	OVERTIME PAY	5,524,566	0	0	0
5820	HOLIDAY PAY	211,397	193,781	193,781	193,781
5830	COMP TIME PAYOFF	22,719	0	0	0
5840	MEDICARE	260,606	274,977	276,784	284,657
5880	SHIFT DIFFERENTIAL PAY	225,535	192,106	192,106	192,106
5881	REMOTE AREA DIFFERENTIAL PAY	1,778	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	67,316	0	0	0
5887	FIELD TRNG OFFICER PAY	4,751	0	0	0
5891	RECRUITMENT BONUS PAY	51,000	0	0	0
5904	VACANCY SAVINGS	0	-3,265,868	-5,438,884	-5,588,234
5910	STANDBY PAY	74,511	0	0	0
5930	LONGEVITY PAY	40,040	0	51,875	59,200
5940	DANGEROUS DUTY PAY	-528	0	0	0
5960	TERMINAL SICK LEAVE PAY	21,285	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	109,490	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,649	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5980	CALL BACK PAY	1,475	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	71,283	154,874	180,876	180,876
	TOTAL FOR CATEGORY 01	24,503,199	26,241,453	25,532,403	25,995,456
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	8,443	7,027	7,027	7,027
7022	OPERATING SUPPLIES-B	695	238	238	238
7023	OPERATING SUPPLIES-C	13,657	0	0	0
7025	OPERATING SUPPLIES-E	9,370	0	0	0
7041	PRINTING AND COPYING - A	14,379	17,709	17,709	17,709
7044	PRINTING AND COPYING - C	1,558	2,354	2,354	2,354
7050	EMPLOYEE BOND INSURANCE	766	766	599	599
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,727	147,727	213,174	213,174
7052	VEHICLE COMP & COLLISION INS	1,560	2,080	2,473	2,473
7053	RISK MGT MISC INS POLICIES	620	308	240	240
7054	AG TORT CLAIM ASSESSMENT	33,293	33,299	18,137	18,094
7059	AG VEHICLE LIABILITY INSURANCE	5,720	4,115	8,957	8,973
7060	CONTRACTS	0	2,210	2,210	2,210
7074	HARDWARE LICENSE/MNT CONTRACTS	7,181	0	0	0
7090	EQUIPMENT REPAIR	8,173	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	531	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	2,677	6	6	6
7152	DIESEL FUEL	2,750	24,353	24,353	24,353
7153	GASOLINE	11,663	57,427	57,427	57,427
7155	VEHICLE OPERATION - B	4,732	5,365	5,365	5,365
7157	VEHICLE SUPPLIES - OTHER	4,333	6,565	6,565	6,565
7222	DATA PROCESSING SUPPLIES	0	9,485	9,485	9,485
7280	OUTSIDE POSTAGE	10,174	6,908	6,908	6,908
7285	POSTAGE - STATE MAILROOM	-202	196	196	196
7290	PHONE, FAX, COMMUNICATION LINE	2,891	86,670	86,670	86,670
7291	CELL PHONE/PAGER CHARGES	1,420	1,719	1,719	1,719
7296	EITS LONG DISTANCE CHARGES	0	9,700	9,700	9,700
7344	INSPECTIONS & CERTIFICATIONS-D	8,383	5,102	5,102	5,102
7460	EQUIPMENT PURCHASES < \$1,000	25,190	6,649	24,375	24,375
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,892	5,724	5,724
7631	MISCELLANEOUS GOODS, MAT - A	1,921	2,139	2,139	2,139
7980	OPERATING LEASE PAYMENTS	18,278	19,593	19,593	19,593
8250	NEW MAJOR EQUIPMENT >\$5,000	6,565	0	0	0
	TOTAL FOR CATEGORY 04	354,448	472,602	538,445	538,418
<b>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7022	OPERATING SUPPLIES-B	73,438	89,922	89,922	89,922

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7060	CONTRACTS	11,063	0	0	0
7090	EQUIPMENT REPAIR	1,173	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	2,240	4,615	4,615	4,615
7962	RENTALS FOR LAND/EQUIPMENT-B	3,181	0	0	0
TOTAL FOR CATEGORY 07		91,095	94,537	94,537	94,537
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	48,768	48,449	49,623	49,623
TOTAL FOR CATEGORY 09		48,768	48,449	49,623	49,623
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	24,939	0	0
7020	OPERATING SUPPLIES	0	0	7,317	7,317
7023	OPERATING SUPPLIES-C	700	0	700	700
7025	OPERATING SUPPLIES-E	-247	0	0	0
7026	OPERATING SUPPLIES-F	-238	0	0	0
7044	PRINTING AND COPYING - C	1,142	0	1,142	1,142
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	420	0	421	421
7637	NOTARY FEE APPLY OR RENEW	50	0	50	50
7980	OPERATING LEASE PAYMENTS	2,121	0	2,121	2,121
TOTAL FOR CATEGORY 16		17,136	24,939	24,939	24,939
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	88,217	88,029	124,851	119,659
7556	EITS SECURITY ASSESSMENT	30,991	30,942	33,466	33,396
TOTAL FOR CATEGORY 26		119,208	118,971	158,317	153,055
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	8,371	37,634	45,198	45,198
7176	PROTECTIVE GEAR	24,839	51,713	51,713	51,713
TOTAL FOR CATEGORY 29		33,210	89,347	96,911	96,911
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	71,486	0	0	0
7025	OPERATING SUPPLIES-E	182	0	0	0
7026	OPERATING SUPPLIES-F	2,825	0	0	0
7028	OPERATING SUPPLIES-H	1,370	0	0	0
7029	OPERATING SUPPLIES-I	9,067	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	65,984	61,060	62,334
7034	FREIGHT CHARGES - D	181	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	5,734	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
717A	CASELD DRVN - INMATE CLOTHING	0	9,246	14,042	14,335
7192	STIPENDS - B	25,007	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	20,388	25,605	26,139
7200	FOOD	960,185	0	1,218,283	1,243,569
7208	FOOD-H	146,573	0	0	0
720A	CASELD DRVN - FOOD	0	1,125,267	1,142,525	1,166,369
720B	CASELD DRVN - FOOD-F	0	46,874	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	46,720	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	80,668	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	13,122	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	31,263	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	133,276	131,180	133,918
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,683	8,625	8,850
TOTAL FOR CATEGORY 50		1,394,383	1,409,718	2,601,320	2,655,514
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	356,712	349,820	349,820	349,820
7133	OIL UTILITIES	665,674	701,375	701,375	701,375
7136	GARBAGE DISPOSAL UTILITIES	59,054	40,541	40,541	40,541
TOTAL FOR CATEGORY 59		1,081,440	1,091,736	1,091,736	1,091,736
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,424	1,424	0	0
TOTAL FOR CATEGORY 87		1,424	1,424	0	0
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	51,756	0	0	0
TOTAL FOR CATEGORY 93		51,756	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3751		27,696,067	29,593,176	30,188,231	30,700,189

Section A1: Line Item Detail by GL

Budget Account: 3751 NDOC - ELY STATE PRISON

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	26,477,057	27,560,120	40,972,703	41,993,549
2510	REVERSIONS	-82,892	0	0	0
2516	BUDGETARY TRANSFERS	-732,826	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,730	8,266	8,266	8,266
4043	JAIL MEALS	101,125	79,380	79,380	79,380
4353	UTILITY CAPITAL CREDIT	94,211	55,419	55,419	55,419
4601	GENERAL FUND SALARY ADJUSTMENT	1,804,950	1,855,035	0	0
4697	TRANSFER FROM PRISON STORE	17,579	20,823	20,823	20,823
4751	TRANSFER FROM INMATE WELFARE	14,133	14,133	14,133	14,133
TOTAL REVENUES FOR DECISION UNIT B000		27,696,067	29,593,176	41,150,724	42,171,570
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	11,666,694	18,964,365	25,087,059	25,858,855
5200	WORKERS COMPENSATION	201,470	398,395	386,608	389,944
5300	RETIREMENT	4,289,540	6,037,349	7,954,396	8,164,416
5400	PERSONNEL ASSESSMENT	56,099	56,356	55,962	55,962
5420	COLLECTIVE BARGAINING ASSESSMENT	864	1,038	1,038	1,038
5430	LABOR RELATIONS ASSESSMENT	15,631	15,631	15,631	15,631
5500	GROUP INSURANCE	1,197,746	2,604,888	2,586,672	2,586,672
5700	PAYROLL ASSESSMENT	10,397	10,514	10,440	10,440
5750	RETIRED EMPLOYEES GROUP INSURANCE	362,751	603,047	797,777	822,332
5800	UNEMPLOYMENT COMPENSATION	11,134	0	0	0
5810	OVERTIME PAY	5,524,566	0	0	0
5820	HOLIDAY PAY	211,397	193,781	193,781	193,781
5830	COMP TIME PAYOFF	22,719	0	0	0
5840	MEDICARE	260,606	274,977	363,728	374,867
5880	SHIFT DIFFERENTIAL PAY	225,535	192,106	192,106	192,106
5881	REMOTE AREA DIFFERENTIAL PAY	1,778	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	67,316	0	0	0
5887	FIELD TRNG OFFICER PAY	4,751	0	0	0
5891	RECRUITMENT BONUS PAY	51,000	0	0	0
5904	VACANCY SAVINGS	0	-3,265,868	0	0
5910	STANDBY PAY	74,511	0	0	0
5930	LONGEVITY PAY	40,040	0	0	0
5940	DANGEROUS DUTY PAY	-528	0	0	0
5960	TERMINAL SICK LEAVE PAY	21,285	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	109,490	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,649	0	0	0
5980	CALL BACK PAY	1,475	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	71,283	154,874	154,874	154,874
	TOTAL FOR CATEGORY 01	24,503,199	26,241,453	37,800,072	38,820,918
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	8,443	7,027	7,027	7,027
7022	OPERATING SUPPLIES-B	695	238	238	238
7023	OPERATING SUPPLIES-C	13,657	0	0	0
7025	OPERATING SUPPLIES-E	9,370	0	0	0
7041	PRINTING AND COPYING - A	14,379	17,709	17,709	17,709
7044	PRINTING AND COPYING - C	1,558	2,354	2,354	2,354
7050	EMPLOYEE BOND INSURANCE	766	766	761	761
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,727	147,727	147,727	147,727
7052	VEHICLE COMP & COLLISION INS	1,560	2,080	2,080	2,080
7053	RISK MGT MISC INS POLICIES	620	308	308	308
7054	AG TORT CLAIM ASSESSMENT	33,293	33,299	33,066	33,066
7059	AG VEHICLE LIABILITY INSURANCE	5,720	4,115	4,115	4,115
7060	CONTRACTS	0	2,210	2,210	2,210
7074	HARDWARE LICENSE/MNT CONTRACTS	7,181	0	0	0
7090	EQUIPMENT REPAIR	8,173	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	531	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	2,677	6	6	6
7152	DIESEL FUEL	2,750	24,353	24,353	24,353
7153	GASOLINE	11,663	57,427	57,427	57,427
7155	VEHICLE OPERATION - B	4,732	5,365	5,365	5,365
7157	VEHICLE SUPPLIES - OTHER	4,333	6,565	6,565	6,565
7222	DATA PROCESSING SUPPLIES	0	9,485	9,485	9,485
7280	OUTSIDE POSTAGE	10,174	6,908	6,908	6,908
7285	POSTAGE - STATE MAILROOM	-202	196	196	196
7290	PHONE, FAX, COMMUNICATION LINE	2,891	86,670	86,670	86,670
7291	CELL PHONE/PAGER CHARGES	1,420	1,719	1,719	1,719
7296	EITS LONG DISTANCE CHARGES	0	9,700	9,700	9,700
7344	INSPECTIONS & CERTIFICATIONS-D	8,383	5,102	5,102	5,102
7460	EQUIPMENT PURCHASES < \$1,000	25,190	6,649	6,649	6,649
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,892	12,892	12,892
7631	MISCELLANEOUS GOODS, MAT - A	1,921	2,139	2,139	2,139
7980	OPERATING LEASE PAYMENTS	18,278	19,593	19,593	19,593
8250	NEW MAJOR EQUIPMENT >\$5,000	6,565	0	0	0
	TOTAL FOR CATEGORY 04	354,448	472,602	472,364	472,364

**07 MAINT OF BUILDINGS & GROUNDS**



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
7022	OPERATING SUPPLIES-B	73,438	89,922	89,922	89,922
7060	CONTRACTS	11,063	0	0	0
7090	EQUIPMENT REPAIR	1,173	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	2,240	4,615	4,615	4,615
7962	RENTALS FOR LAND/EQUIPMENT-B	3,181	0	0	0
TOTAL FOR CATEGORY 07		91,095	94,537	94,537	94,537
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	48,768	48,449	48,449	48,449
TOTAL FOR CATEGORY 09		48,768	48,449	48,449	48,449
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	24,939	24,939	24,939
7023	OPERATING SUPPLIES-C	700	0	0	0
7025	OPERATING SUPPLIES-E	-247	0	0	0
7026	OPERATING SUPPLIES-F	-238	0	0	0
7044	PRINTING AND COPYING - C	1,142	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	420	0	0	0
7637	NOTARY FEE APPLY OR RENEW	50	0	0	0
7980	OPERATING LEASE PAYMENTS	2,121	0	0	0
TOTAL FOR CATEGORY 16		17,136	24,939	24,939	24,939
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	88,217	88,029	87,412	87,412
7556	EITS SECURITY ASSESSMENT	30,991	30,942	30,726	30,726
TOTAL FOR CATEGORY 26		119,208	118,971	118,138	118,138
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	8,371	37,634	37,634	37,634
7176	PROTECTIVE GEAR	24,839	51,713	51,713	51,713
TOTAL FOR CATEGORY 29		33,210	89,347	89,347	89,347
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	71,486	0	0	0
7025	OPERATING SUPPLIES-E	182	0	0	0
7026	OPERATING SUPPLIES-F	2,825	0	0	0
7028	OPERATING SUPPLIES-H	1,370	0	0	0
7029	OPERATING SUPPLIES-I	9,067	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	65,984	65,984	65,984
7034	FREIGHT CHARGES - D	181	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	5,734	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
717A	CASELD DRVN - INMATE CLOTHING	0	9,246	9,246	9,246
7192	STIPENDS - B	25,007	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	20,388	20,388	20,388
7200	FOOD	960,185	0	0	0
7208	FOOD-H	146,573	0	0	0
720A	CASELD DRVN - FOOD	0	1,125,267	1,125,267	1,125,267
720B	CASELD DRVN - FOOD-F	0	46,874	46,874	46,874
7420	CLIENT MATERIAL PROVIDER PMTS	46,720	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	80,668	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	13,122	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	31,263	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	133,276	133,276	133,276
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,683	8,683	8,683
TOTAL FOR CATEGORY 50		1,394,383	1,409,718	1,409,718	1,409,718
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	356,712	349,820	349,820	349,820
7133	OIL UTILITIES	665,674	701,375	701,375	701,375
7136	GARBAGE DISPOSAL UTILITIES	59,054	40,541	40,541	40,541
TOTAL FOR CATEGORY 59		1,081,440	1,091,736	1,091,736	1,091,736
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,424	1,424	1,424	1,424
TOTAL FOR CATEGORY 87		1,424	1,424	1,424	1,424
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	51,756	0	0	0
TOTAL FOR CATEGORY 93		51,756	0	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		27,696,067	29,593,176	41,150,724	42,171,570
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	198,717	192,004
TOTAL REVENUES FOR DECISION UNIT M100		0	0	198,717	192,004
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	44,923	44,923
5700	PAYROLL ASSESSMENT	0	0	20,019	20,019
TOTAL FOR CATEGORY 01		0	0	64,942	64,942

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>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	61,023	61,023
7052	VEHICLE COMP & COLLISION INS	0	0	-504	-504
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,071	-10,127
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,166	2,178
	TOTAL FOR CATEGORY 04	0	0	52,614	52,570
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	70,881	64,300
7556	EITS SECURITY ASSESSMENT	0	0	11,704	11,616
	TOTAL FOR CATEGORY 26	0	0	82,585	75,916
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-1,424	-1,424
	TOTAL FOR CATEGORY 87	0	0	-1,424	-1,424
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	198,717	192,004
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-5,408,479	-5,550,507
4697	TRANSFER FROM PRISON STORE	0	0	-2,970	-2,970
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-5,411,449	-5,553,477
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-14	-17
5430	LABOR RELATIONS ASSESSMENT	0	0	-15,631	-15,631
5904	VACANCY SAVINGS	0	0	-5,438,884	-5,588,234
5930	LONGEVITY PAY	0	0	51,875	59,200
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	87,926	87,926
	TOTAL FOR CATEGORY 01	0	0	-5,314,728	-5,456,756
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,424	4,424
7052	VEHICLE COMP & COLLISION INS	0	0	347	347
7053	RISK MGT MISC INS POLICIES	0	0	-68	-68
7059	AG VEHICLE LIABILITY INSURANCE	0	0	686	686
7460	EQUIPMENT PURCHASES < \$1,000	0	0	17,726	17,726
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-7,168	-7,168
	TOTAL FOR CATEGORY 04	0	0	15,947	15,947

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	0	0	1,174	1,174
	TOTAL FOR CATEGORY 09	0	0	1,174	1,174
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	0	-24,939	-24,939
7020	OPERATING SUPPLIES	0	0	7,317	7,317
7023	OPERATING SUPPLIES-C	0	0	700	700
7044	PRINTING AND COPYING - C	0	0	1,142	1,142
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	421	421
7637	NOTARY FEE APPLY OR RENEW	0	0	50	50
7980	OPERATING LEASE PAYMENTS	0	0	2,121	2,121
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	33,104	33,104
	TOTAL FOR CATEGORY 29	0	0	33,104	33,104
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-10,234	-10,234
717A	CASELD DRVN - INMATE CLOTHING	0	0	3,575	3,575
719A	CASELD DRVN - STIPENDS - B	0	0	2,990	2,990
720A	CASELD DRVN - FOOD	0	0	-82,092	-82,092
720B	CASELD DRVN - FOOD-F	0	0	-46,874	-46,874
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-13,503	-13,503
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-808	-808
	TOTAL FOR CATEGORY 50	0	0	-146,946	-146,946
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-5,411,449	-5,553,477
<b>M200</b>	<b>DEMOGRAPHICS/CASELOAD CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	120,265	149,173
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	120,265	149,173
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	5,310	6,584
717A	CASELD DRVN - INMATE CLOTHING	0	0	1,221	1,514
719A	CASELD DRVN - STIPENDS - B	0	0	2,227	2,761
720A	CASELD DRVN - FOOD	0	0	99,350	123,194

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
742A	CASELD DRVN - INMATE SUPPLIES	0	0	11,407	14,145
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	750	975
	TOTAL FOR CATEGORY 50	0	0	120,265	149,173
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	120,265	149,173
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,602,287	1,448,326
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,602,287	1,448,326
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-225,467	-227,803
5200	WORKERS COMPENSATION	0	0	-6,507	-6,233
5300	RETIREMENT	0	0	1,184,742	1,217,409
5430	LABOR RELATIONS ASSESSMENT	0	0	9,918	9,918
5500	GROUP INSURANCE	0	0	790,656	627,072
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-153,905	-181,514
5800	UNEMPLOYMENT COMPENSATION	0	0	6,117	12,776
5840	MEDICARE	0	0	-3,267	-3,299
	TOTAL FOR CATEGORY 01	0	0	1,602,287	1,448,326
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,602,287	1,448,326
<b>E277</b>	<b>PUBLIC SAFETY &amp; INFRASTRUCTURE</b>				
	[See Attachment]				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	151,101	203,271
	TOTAL REVENUES FOR DECISION UNIT E277	0	0	151,101	203,271
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	102,898	142,342
5200	WORKERS COMPENSATION	0	0	3,860	2,745
5300	RETIREMENT	0	0	19,808	27,400
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	17,838	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,665	3,558
5800	UNEMPLOYMENT COMPENSATION	0	0	34	72
5840	MEDICARE	0	0	1,492	2,064
	TOTAL FOR CATEGORY 01	0	0	149,520	201,738

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>				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E277	0	0	151,101	203,271
<b>E910</b>	<b>TRANSFER FROM ESP TO HDSP</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-9,092,835	-9,414,135
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	-9,092,835	-9,414,135
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-6,025,472	-6,296,768
5200	WORKERS COMPENSATION	0	0	-86,144	-86,144
5300	RETIREMENT	0	0	-1,807,616	-1,889,024
5400	PERSONNEL ASSESSMENT	0	0	-22,735	-22,735
5500	GROUP INSURANCE	0	0	-761,088	-724,224
5700	PAYROLL ASSESSMENT	0	0	-6,864	-6,864
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-156,032	-157,440
5800	UNEMPLOYMENT COMPENSATION	0	0	-1,472	-3,136
5840	MEDICARE	0	0	-87,360	-91,264
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-61,924	-61,924
	TOTAL FOR CATEGORY 01	0	0	-9,016,707	-9,339,523
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	-172	-172
7054	AG TORT CLAIM ASSESSMENT	0	0	-5,182	-5,169
	TOTAL FOR CATEGORY 04	0	0	-5,354	-5,341
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-35,672	-34,189
7556	EITS SECURITY ASSESSMENT	0	0	-9,562	-9,542
	TOTAL FOR CATEGORY 26	0	0	-45,234	-43,731

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-25,540	-25,540
	TOTAL FOR CATEGORY 29	0	0	-25,540	-25,540
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	-9,092,835	-9,414,135
<b>E934</b>	<b>TRANSFERS FROM WSCC TO ESP</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	248,598	257,344
	TOTAL REVENUES FOR DECISION UNIT E934	0	0	248,598	257,344
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	151,097	157,914
5200	WORKERS COMPENSATION	0	0	2,603	2,742
5300	RETIREMENT	0	0	62,465	65,281
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,914	3,948
5800	UNEMPLOYMENT COMPENSATION	0	0	38	80
5840	MEDICARE	0	0	2,191	2,289
	TOTAL FOR CATEGORY 01	0	0	247,017	255,811
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E934	0	0	248,598	257,344
<b>E990</b>	<b>TRANSFER FROM WCC TO ESP</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,270	1,272
	TOTAL REVENUES FOR DECISION UNIT E990	0	0	1,270	1,272
	<b>EXPENDITURE</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>04</b>	<b>OPERATING</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	275	275
7059	AG VEHICLE LIABILITY INSURANCE	0	0	995	997
	TOTAL FOR CATEGORY 04	0	0	1,270	1,272
	TOTAL EXPENDITURES FOR DECISION UNIT E990	0	0	1,270	1,272
<b>E991</b>	<b>TRANSFER FROM ECC TO ESP</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,270	1,272
	TOTAL REVENUES FOR DECISION UNIT E991	0	0	1,270	1,272
	<b>EXPENDITURE</b>				
<b>04</b>	<b>OPERATING</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	275	275
7059	AG VEHICLE LIABILITY INSURANCE	0	0	995	997
	TOTAL FOR CATEGORY 04	0	0	1,270	1,272
	TOTAL EXPENDITURES FOR DECISION UNIT E991	0	0	1,270	1,272
	TOTAL REVENUES FOR BUDGET ACCOUNT 3751	27,696,067	29,593,176	28,969,948	29,456,620
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3751	27,696,067	29,593,176	28,969,948	29,456,620



Section B1: Summary by GL

Budget Account: 3751 NDOC - ELY STATE PRISON

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	26,477,057	27,560,120	28,794,897	29,281,569
2510	REVERSIONS	-82,892	0	0	0
2516	BUDGETARY TRANSFERS	-732,826	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,730	8,266	8,266	8,266
4043	JAIL MEALS	101,125	79,380	79,380	79,380
4353	UTILITY CAPITAL CREDIT	94,211	55,419	55,419	55,419
4601	GENERAL FUND SALARY ADJUSTMENT	1,804,950	1,855,035	0	0
4697	TRANSFER FROM PRISON STORE	17,579	20,823	17,853	17,853
4751	TRANSFER FROM INMATE WELFARE	14,133	14,133	14,133	14,133
TOTAL REVENUES FOR BUDGET ACCOUNT 3751		27,696,067	29,593,176	28,969,948	29,456,620
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	11,666,694	18,964,365	19,090,115	19,634,540
5200	WORKERS COMPENSATION	201,470	398,395	300,420	303,054
5300	RETIREMENT	4,289,540	6,037,349	7,413,795	7,585,482
5400	PERSONNEL ASSESSMENT	56,099	56,356	79,570	79,570
5420	COLLECTIVE BARGAINING ASSESSMENT	864	1,038	1,024	1,021
5430	LABOR RELATIONS ASSESSMENT	15,631	15,631	9,918	9,918
5500	GROUP INSURANCE	1,197,746	2,604,888	2,657,862	2,534,784
5700	PAYROLL ASSESSMENT	10,397	10,514	24,025	24,025
5750	RETIRED EMPLOYEES GROUP INSURANCE	362,751	603,047	494,419	490,884
5800	UNEMPLOYMENT COMPENSATION	11,134	0	4,717	9,792
5810	OVERTIME PAY	5,524,566	0	0	0
5820	HOLIDAY PAY	211,397	193,781	193,781	193,781
5830	COMP TIME PAYOFF	22,719	0	0	0
5840	MEDICARE	260,606	274,977	276,784	284,657
5880	SHIFT DIFFERENTIAL PAY	225,535	192,106	192,106	192,106
5881	REMOTE AREA DIFFERENTIAL PAY	1,778	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	67,316	0	0	0
5887	FIELD TRNG OFFICER PAY	4,751	0	0	0
5891	RECRUITMENT BONUS PAY	51,000	0	0	0
5904	VACANCY SAVINGS	0	-3,265,868	-5,438,884	-5,588,234
5910	STANDBY PAY	74,511	0	0	0
5930	LONGEVITY PAY	40,040	0	51,875	59,200
5940	DANGEROUS DUTY PAY	-528	0	0	0
5960	TERMINAL SICK LEAVE PAY	21,285	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	109,490	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,649	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5980	CALL BACK PAY	1,475	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	71,283	154,874	180,876	180,876
	TOTAL FOR CATEGORY 01	24,503,199	26,241,453	25,532,403	25,995,456
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	8,443	7,027	7,027	7,027
7022	OPERATING SUPPLIES-B	695	238	238	238
7023	OPERATING SUPPLIES-C	13,657	0	0	0
7025	OPERATING SUPPLIES-E	9,370	0	0	0
7041	PRINTING AND COPYING - A	14,379	17,709	17,709	17,709
7044	PRINTING AND COPYING - C	1,558	2,354	2,354	2,354
7050	EMPLOYEE BOND INSURANCE	766	766	599	599
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,727	147,727	213,174	213,174
7052	VEHICLE COMP & COLLISION INS	1,560	2,080	2,473	2,473
7053	RISK MGT MISC INS POLICIES	620	308	240	240
7054	AG TORT CLAIM ASSESSMENT	33,293	33,299	18,137	18,094
7059	AG VEHICLE LIABILITY INSURANCE	5,720	4,115	8,957	8,973
7060	CONTRACTS	0	2,210	2,210	2,210
7074	HARDWARE LICENSE/MNT CONTRACTS	7,181	0	0	0
7090	EQUIPMENT REPAIR	8,173	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	531	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	2,677	6	6	6
7152	DIESEL FUEL	2,750	24,353	24,353	24,353
7153	GASOLINE	11,663	57,427	57,427	57,427
7155	VEHICLE OPERATION - B	4,732	5,365	5,365	5,365
7157	VEHICLE SUPPLIES - OTHER	4,333	6,565	6,565	6,565
7222	DATA PROCESSING SUPPLIES	0	9,485	9,485	9,485
7280	OUTSIDE POSTAGE	10,174	6,908	6,908	6,908
7285	POSTAGE - STATE MAILROOM	-202	196	196	196
7290	PHONE, FAX, COMMUNICATION LINE	2,891	86,670	86,670	86,670
7291	CELL PHONE/PAGER CHARGES	1,420	1,719	1,719	1,719
7296	EITS LONG DISTANCE CHARGES	0	9,700	9,700	9,700
7344	INSPECTIONS & CERTIFICATIONS-D	8,383	5,102	5,102	5,102
7460	EQUIPMENT PURCHASES < \$1,000	25,190	6,649	24,375	24,375
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,892	5,724	5,724
7631	MISCELLANEOUS GOODS, MAT - A	1,921	2,139	2,139	2,139
7980	OPERATING LEASE PAYMENTS	18,278	19,593	19,593	19,593
8250	NEW MAJOR EQUIPMENT >\$5,000	6,565	0	0	0
	TOTAL FOR CATEGORY 04	354,448	472,602	538,445	538,418
<b>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7022	OPERATING SUPPLIES-B	73,438	89,922	89,922	89,922

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
7060	CONTRACTS	11,063	0	0	0
7090	EQUIPMENT REPAIR	1,173	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	2,240	4,615	4,615	4,615
7962	RENTALS FOR LAND/EQUIPMENT-B	3,181	0	0	0
TOTAL FOR CATEGORY 07		91,095	94,537	94,537	94,537
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	48,768	48,449	49,623	49,623
TOTAL FOR CATEGORY 09		48,768	48,449	49,623	49,623
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	24,939	0	0
7020	OPERATING SUPPLIES	0	0	7,317	7,317
7023	OPERATING SUPPLIES-C	700	0	700	700
7025	OPERATING SUPPLIES-E	-247	0	0	0
7026	OPERATING SUPPLIES-F	-238	0	0	0
7044	PRINTING AND COPYING - C	1,142	0	1,142	1,142
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	420	0	421	421
7637	NOTARY FEE APPLY OR RENEW	50	0	50	50
7980	OPERATING LEASE PAYMENTS	2,121	0	2,121	2,121
TOTAL FOR CATEGORY 16		17,136	24,939	24,939	24,939
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	88,217	88,029	124,851	119,659
7556	EITS SECURITY ASSESSMENT	30,991	30,942	33,466	33,396
TOTAL FOR CATEGORY 26		119,208	118,971	158,317	153,055
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	8,371	37,634	45,198	45,198
7176	PROTECTIVE GEAR	24,839	51,713	51,713	51,713
TOTAL FOR CATEGORY 29		33,210	89,347	96,911	96,911
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	71,486	0	0	0
7025	OPERATING SUPPLIES-E	182	0	0	0
7026	OPERATING SUPPLIES-F	2,825	0	0	0
7028	OPERATING SUPPLIES-H	1,370	0	0	0
7029	OPERATING SUPPLIES-I	9,067	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	65,984	61,060	62,334
7034	FREIGHT CHARGES - D	181	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	5,734	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
717A	CASELD DRVN - INMATE CLOTHING	0	9,246	14,042	14,335
7192	STIPENDS - B	25,007	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	20,388	25,605	26,139
7200	FOOD	960,185	0	0	0
7208	FOOD-H	146,573	0	0	0
720A	CASELD DRVN - FOOD	0	1,125,267	1,142,525	1,166,369
720B	CASELD DRVN - FOOD-F	0	46,874	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	46,720	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	80,668	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	13,122	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	31,263	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	133,276	131,180	133,918
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,683	8,625	8,850
TOTAL FOR CATEGORY 50		1,394,383	1,409,718	1,383,037	1,411,945
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	356,712	349,820	349,820	349,820
7133	OIL UTILITIES	665,674	701,375	701,375	701,375
7136	GARBAGE DISPOSAL UTILITIES	59,054	40,541	40,541	40,541
TOTAL FOR CATEGORY 59		1,081,440	1,091,736	1,091,736	1,091,736
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,424	1,424	0	0
TOTAL FOR CATEGORY 87		1,424	1,424	0	0
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	51,756	0	0	0
TOTAL FOR CATEGORY 93		51,756	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3751		27,696,067	29,593,176	28,969,948	29,456,620

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

Budget Account: 3751 NDOC - ELY STATE PRISON

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>								
E900	2501	APPROPRIATION CONTROL	0	0	1,218,283	1,243,569	1,218,283	1,243,569
		TOTAL FOR REVENUE	0	0	1,218,283	1,243,569	1,218,283	1,243,569
<b>EXPENSE</b>								
<b>50</b>	<b>INMATE DRIVENS</b>							
E900	7200	FOOD	0	0	1,218,283	1,243,569	1,218,283	1,243,569
		TOTAL FOR CATEGORY 50	0	0	1,218,283	1,243,569	1,218,283	1,243,569
		TOTAL FOR EXPENSE	0	0	1,218,283	1,243,569	1,218,283	1,243,569

Per OMD the inmate driven costs per year per offender are \$2,246.39 per offender.

When the calculations were completed for the budget amendment the population count between ESP/HDSP was 3,994 which was used for FY26. Population counts of 3,994 x \$2,246.39 = \$8,972,092 which matches G01 for both ESP and HDSP combined.

At the time the population projections were done for the budget amendment, there were 1,158 offenders at ESP and 2,836 offenders at HDSP which matches the total from above of 3,944 offenders between both facilities.

To determine the needed inmate driven costs for FY26 at ESP, the calculation takes offenders of 1,158 x \$2,246.39 = \$2,601,319.62 (or \$2,601,320 rounded). Less G01 of \$1,383,037 = a budget amendment needed amount of +\$1,218,283 for ESP for FY26.

To determine the needed inmate driven costs for FY26 at HDSP, the calculation takes offenders of 2,836 x \$2,246.39 = \$6,370,762.04 (but rounds to \$6,370,772 to match the combined G01 because the difference of \$10 is immaterial and address overall rounding in the calculations). Less G01 of \$7,589,055 = a budget amendment needed of -\$1,218,283 for HDSP for FY26.

The projected population for both ESP and HDSP for FY27 is 4,077 offenders based on projected forecasts. The calculation for FY27 is 4,077 x \$2,246.39 = \$9,158,996 which matches G01 for both ESP and HDSP combined.

To determine the needed inmate driven costs for FY27 at ESP, the calculation takes the adjusted offender projection of 1,182 x \$2,246.39 = \$2,655,232.98 (but rounds to \$2,655,514 to match the combined G01 because the difference of \$281.02 is immaterial and address overall rounding in the calculations). Less G01 of \$1,411,945 = a budget amendment needed amount of +\$1,243,569 for ESP for FY27.

To determine the needed inmate driven costs for FY27 at HDSP, the calculation takes offenders of 2,895 x \$2,246.39 = \$6,503,299.05 (but rounds to \$6,503,482 to match the combined G01 because the difference of \$182.95 is immaterial and address overall rounding in the calculations). Less G01 of \$7,747,051 = a budget amendment needed of -\$1,243,569 for HDSP for FY27.

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

Budget Account: 3751 NDOC - ELY STATE PRISON

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>								
E900	2501	APPROPRIATION CONTROL	0	0	1,218,283	1,243,569	1,218,283	1,243,569
		TOTAL FOR REVENUE	0	0	1,218,283	1,243,569	1,218,283	1,243,569
<b>EXPENSE</b>								
<b>50</b>		<b>INMATE DRIVENS</b>						
E900	7200	FOOD	0	0	1,218,283	1,243,569	1,218,283	1,243,569
		TOTAL FOR CATEGORY 50	0	0	1,218,283	1,243,569	1,218,283	1,243,569
		TOTAL FOR EXPENSE	0	0	1,218,283	1,243,569	1,218,283	1,243,569





**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	01	PERSONNEL SERVICES	5100	49,139,029	(46,207)	49,092,822	50,495,513	(48,087)	50,447,426
B000	01	PERSONNEL SERVICES	5200	786,609	(1,308)	785,301	791,327	(1,403)	789,924
M300	01	PERSONNEL SERVICES	5200	(13,029)	14	(13,015)	(12,565)	22	(12,543)
B000	01	PERSONNEL SERVICES	5300	14,883,448	(8,086)	14,875,362	15,247,327	(8,415)	15,238,912
M300	01	PERSONNEL SERVICES	5300	2,263,308	(809)	2,262,499	2,320,718	(842)	2,319,876
B000	01	PERSONNEL SERVICES	5400	113,698	(197)	113,501	113,698	(197)	113,501
M100	01	PERSONNEL SERVICES	5400	91,270	(158)	91,112	91,270	(158)	91,112
B000	01	PERSONNEL SERVICES	5500	5,255,316	(9,108)	5,246,208	5,255,316	(9,108)	5,246,208
M300	01	PERSONNEL SERVICES	5500	1,606,368	(2,784)	1,603,584	1,274,016	(2,208)	1,271,808
B000	01	PERSONNEL SERVICES	5700	21,211	(37)	21,174	21,211	(37)	21,174
M100	01	PERSONNEL SERVICES	5700	40,673	(71)	40,602	40,673	(71)	40,602
B000	01	PERSONNEL SERVICES	5750	1,562,583	(1,469)	1,561,114	1,605,691	(1,529)	1,604,162
M300	01	PERSONNEL SERVICES	5750	(298,884)	272	(298,612)	(352,060)	327	(351,733)
M300	01	PERSONNEL SERVICES	5800	12,090	(11)	12,079	25,025	(24)	25,001
B000	01	PERSONNEL SERVICES	5840	712,477	(670)	711,807	732,128	(698)	731,430
M150	01	PERSONNEL SERVICES	5904	(3,421,657)	3,162	(3,418,495)	(3,506,221)	3,275	(3,502,946)
B000	04	OPERATING	7050	1,546	(2)	1,544	1,546	(2)	1,544
B000	04	OPERATING	7054	67,180	(116)	67,064	67,180	(116)	67,064
M100	04	OPERATING	7054	(20,460)	35	(20,425)	(20,576)	36	(20,540)
B000	26	INFORMATION SERVICES	7554	177,595	(308)	177,287	177,595	(308)	177,287
M100	26	INFORMATION SERVICES	7554	144,008	(250)	143,758	130,639	(227)	130,412
B000	26	INFORMATION SERVICES	7556	62,426	(109)	62,317	62,426	(109)	62,317
M100	26	INFORMATION SERVICES	7556	23,778	(41)	23,737	23,599	(41)	23,558
E900	50	INMATE DRIVENS	7200	0	(1,218,283)	(1,218,283)	0	(1,243,569)	(1,243,569)
<b>Total Category Expenditure</b>					<b>(1,286,541)</b>			<b>(1,313,489)</b>	

**Remarks**

This budget amendment transfers Inmate Driven expenditures between Ely State Prison (ESP) and High Desert State Prison (HDSP) due to the change in offender population in September of 2024. Additionally, this budget amendment deletes PCN 206 which was not legislatively approved for this budget account.

**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  
DEPARTMENT OF CORRECTIONS**

**Budget Account 3762 - NDOC - HIGH DESERT STATE PRISON  
Budget Amendment A256403762  
2025-2027 Biennium (FY26-27)**

Submitted March 19, 2025

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

High Desert State Prison (HDSP) is a male medium security institution that is part of a correctional complex located in Indian Springs approximately 40 miles north of Las Vegas. HDSP was opened in 2000. HDSP houses medium security custody inmates and provides segregation housing and protective segregation housing. HDSP also serves as the southern Nevada intake center for male inmates. The maximum capacity is 4,070 inmates. HDSP provides educational and vocational programs through Clark County School District and Prison Industries. Educational opportunities include high school diploma or general education diploma. The vocational program is auto maintenance. Prison Industries also performs card sorting operations on decks previously used in Nevada casinos. HDSP has Mental Health staff that provides therapeutic classes such as anger management, victim empathy, and Commitment to Change I, II, and III. HDSP also has a re-entry program to assist paroling or discharging inmates. These programs are available to provide education and opportunities that will allow participants to improve their lives while incarcerated and upon release into the communities. Statutory Authority: NRS 209.

**Purpose of Work Program**

This budget amendment transfers Inmate Driven expenditures between Ely State Prison (ESP) and High Desert State Prison (HDSP) due to the change in offender population in September of 2024. Additionally, this budget amendment deletes PCN 206 which was not legislatively approved for this budget account.

**Justification**

The current Governors recommended budget for Budget Account 3759 ESP does not include an adjustment of Inmate Driven expenditures as a result of the offender population movement that occurred between ESP and HDSP in September of 2024. Without this amendment, Budget Account 3759 for ESP will face a projected budgetary shortfall in Inmate Driven authority in state fiscal years SFY26 and SFY27. This budget amendment adjusts Inmate Driven expenditure authority between HDSP and ESP to account for the change in offender population. Additionally, this budget amendment deletes PCN 206 which was not legislatively approved for this budget account.

**Expected Benefits to be Realized**

This budget amendment will align Inmate Driven expenditures between ESP and HDSP based on the change in offender populations that occurred in September 2024 which will result in the reduction of General Fund appropriations in SFY26 and SFY27. This budget amendment will adjust the projected shortfall and surplus between ESP and HDSP in the Inmate Driven Category 50 to properly align these reoccurring costs. Additionally, this budget amendment will correct the PCN 206 being added to this budget account incorrectly to correctly align the positions within this budget account.

**Explanation of Projections and Documentation**

Attached Documentation Includes:  
BA 3751 NEBS 210 G01 Report  
BA 3751 NEBS 210 G08 Report  
NEBS 225 Version to Version Report G01 to G08  
Fund Map

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

This budget amendment is the preferred proposal as it allows the Governors recommended budget to be adjusted between HDSP and ESP to ensure proper authority exists in the Inmate Driven Category of each facility in SFY26 and SFY27 and correct staffing issues at the facility.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF CORRECTIONS  
NDOC - HIGH DESERT STATE PRISON  
B/A 3762 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 # A254773762		BA # A256193762		BA # A256403762							
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	95,687,908	97,524,907	-133,259	-137,863	743,029	743,029	-	-	-676,771	-708,323	-0.7%	-0.7%	95,011,137	96,816,584		
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704					1,286,541	1,313,489	0	0	0.0%	0.0%	73,704	73,704		
4355	REIMBURSEMENT OF EXPENSES	1,156	1,156							0	0	0.0%	0.0%	1,156	1,156		
4697	TRANSFER FROM PRISON STORE	57,910	57,910							0	0	0.0%	0.0%	57,910	57,910		
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316							0	0	0.0%	0.0%	26,316	26,316		
<b>Total Revenues</b>		<b>95,846,994</b>	<b>97,683,993</b>	-133,259	-137,863	743,029	743,029	-	-	-676,771	-708,323	-0.7%	-0.7%	95,170,223	96,975,670		
<b>EXPENDITURES</b>																	
Cat	G.L.#	Description															
01	5100	SALARIES	55,119,678	56,748,157	-87,571	-91,496			-46,207	-48,087	-133,778	-139,583	-0.2%	-0.2%	54,985,900	56,608,574	
01	5200	WORKERS COMPENSATION	863,762	868,944	-1,346	-1,346			-1,294	-1,381	-2,640	-2,727	-0.3%	-0.3%	861,122	866,217	
01	5300	RETIREMENT	19,070,214	19,574,089	-26,271	-27,449			-8,895	-9,257	-35,166	-36,706	-0.2%	-0.2%	19,035,048	19,537,383	
01	5400	PERSONNEL ASSESSMENT	228,768	228,768	-355	-355			-355	-355	-710	-710	-0.3%	-0.3%	228,058	228,058	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	2,990	2,982							0	0	0.0%	0.0%	2,990	2,982	
01	5430	LABOR RELATIONS ASSESSMENT	28,963	28,963							0	0	0.0%	0.0%	28,963	28,963	
01	5500	GROUP INSURANCE	7,658,448	7,287,504	-11,892	-11,316			-11,892	-11,316	-23,784	-22,632	-0.3%	-0.3%	7,634,664	7,264,872	
01	5700	PAYROLL ASSESSMENT	69,070	69,070	-107	-107			-108	-108	-215	-215	-0.3%	-0.3%	68,855	68,855	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,427,541	1,418,708	-2,268	-2,287			-1,197	-1,202	-3,465	-3,489	-0.2%	-0.2%	1,424,076	1,415,219	
01	5800	UNEMPLOYMENT COMPENSATION	13,637	28,314	-22	-46			-11	-24	-33	-70	-0.2%	-0.2%	13,604	28,244	
01	5820	HOLIDAY PAY	435,151	435,151							0	0	0.0%	0.0%	435,151	435,151	
01	5840	MEDICARE	799,191	822,753	-1,270	-1,327			-670	-698	-1,940	-2,025	-0.2%	-0.2%	797,251	820,728	
01	5880	SHIFT DIFFERENTIAL PAY	365,898	365,898							0	0	0.0%	0.0%	365,898	365,898	
01	5881	REMOTE AREA DIFFERENTIAL PAY	161,273	161,273							0	0	0.0%	0.0%	161,273	161,273	
01	5904	VACANCY SAVINGS	-3,421,657	-3,506,221					3,162	3,275	3,162	3,275	-0.1%	-0.1%	-3,418,495	-3,502,946	
01	5930	LONGEVITY PAY	116,150	136,025							0	0	0.0%	0.0%	116,150	136,025	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	327,209	327,209	-968	-968					-968	-968	-0.3%	-0.3%	326,241	326,241	
04	7020	OPERATING SUPPLIES	60,541	60,541							0	0	0.0%	0.0%	60,541	60,541	
04	7041	PRINTING AND COPYING - A	59,436	59,436							0	0	0.0%	0.0%	59,436	59,436	
04	7043	PRINTING AND COPYING - B	3,171	3,171							0	0	0.0%	0.0%	3,171	3,171	
04	7044	PRINTING AND COPYING - C	8,397	8,397							0	0	0.0%	0.0%	8,397	8,397	
04	7050	EMPLOYEE BOND INSURANCE	1,726	1,726	-3	-3			-2	-2	-5	-5	-0.3%	-0.3%	1,721	1,721	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	491,742	491,742							0	0	0.0%	0.0%	491,742	491,742	
04	7052	VEHICLE COMP & COLLISION INS	3,845	3,845							0	0	0.0%	0.0%	3,845	3,845	
04	7053	RISK MGT MISC INS POLICIES	1,809	1,809							0	0	0.0%	0.0%	1,809	1,809	
04	7054	AG TORT CLAIM ASSESSMENT	52,145	52,016	-81	-81			-81	-80	-162	-161	-0.3%	-0.3%	51,983	51,855	
04	7059	AG VEHICLE LIABILITY INSURANCE	15,924	15,951							0	0	0.0%	0.0%	15,924	15,951	
04	7060	CONTRACTS	965	965							0	0	0.0%	0.0%	965	965	
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0							0	0	0.0%	0.0%	0	0	
04	7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	11,616							0	0	0.0%	0.0%	11,616	11,616	

04	7090	EQUIPMENT REPAIR	325	325						0	0	0.0%	0.0%	325	325	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	21	21						0	0	0.0%	0.0%	21	21	
04	7152	DIESEL FUEL	20,057	20,057						0	0	0.0%	0.0%	20,057	20,057	
04	7153	GASOLINE	63,173	63,173						0	0	0.0%	0.0%	63,173	63,173	
04	7155	VEHICLE OPERATION - B	10,272	10,272						0	0	0.0%	0.0%	10,272	10,272	
04	7157	VEHICLE SUPPLIES - OTHER	24,965	24,965						0	0	0.0%	0.0%	24,965	24,965	
04	7222	DATA PROCESSING SUPPLIES	25,532	25,532						0	0	0.0%	0.0%	25,532	25,532	
04	7280	OUTSIDE POSTAGE	1,884	1,884						0	0	0.0%	0.0%	1,884	1,884	
04	7285	POSTAGE - STATE MAILROOM	21,278	21,278						0	0	0.0%	0.0%	21,278	21,278	
04	7290	PHONE, FAX, COMMUNICATION LINE	94,972	94,972						0	0	0.0%	0.0%	94,972	94,972	
04	7291	CELL PHONE/PAGER CHARGES	3,402	3,402						0	0	0.0%	0.0%	3,402	3,402	
04	7296	EITS LONG DISTANCE CHARGES	931	931						0	0	0.0%	0.0%	931	931	
04	7344	INSPECTIONS & CERTIFICATIONS-D	15,766	15,766						0	0	0.0%	0.0%	15,766	15,766	
04	7430	PROFESSIONAL SERVICES	0	0						0	0	0.0%	0.0%	0	0	
04	7460	EQUIPMENT PURCHASES < \$1,000	19,202	19,202						0	0	0.0%	0.0%	19,202	19,202	
04	7631	MISCELLANEOUS GOODS, MAT - A	7,647	7,647						0	0	0.0%	0.0%	7,647	7,647	
04	7980	OPERATING LEASE PAYMENTS	18,467	18,467						0	0	0.0%	0.0%	18,467	18,467	
07	7022	OPERATING SUPPLIES-B	235,756	235,756						0	0	0.0%	0.0%	235,756	235,756	
07	7140	MAINTENANCE OF BLDGS AND GRDS	2,568	2,568						0	0	0.0%	0.0%	2,568	2,568	
09	7060	CONTRACTS	207,792	207,792						0	0	0.0%	0.0%	207,792	207,792	
16	7000	OPERATING	0	0						0	0	0.0%	0.0%	0	0	
16	7023	OPERATING SUPPLIES-C	1,412	1,412						0	0	0.0%	0.0%	1,412	1,412	
16	7026	OPERATING SUPPLIES-F	986	986						0	0	0.0%	0.0%	986	986	
16	7044	PRINTING AND COPYING - C	913	913						0	0	0.0%	0.0%	913	913	
16	7060	CONTRACTS	13,188	13,188						0	0	0.0%	0.0%	13,188	13,188	
16	7192	STIPENDS - B	6,302	6,302						0	0	0.0%	0.0%	6,302	6,302	
16	7222	DATA PROCESSING SUPPLIES	717	717						0	0	0.0%	0.0%	717	717	
16	7980	OPERATING LEASE PAYMENTS	4,401	4,401						0	0	0.0%	0.0%	4,401	4,401	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	358,947	344,025	-557	-534			-558	-535	-1,115	-1,069	-0.3%	-0.3%	357,832	342,956
26	7556	EITS SECURITY ASSESSMENT	96,214	96,014	-149	-149			-150	-150	-299	-299	-0.3%	-0.3%	95,915	95,715
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	77,781	40,707	-399	-399					-399	-399	-0.5%	-1.0%	77,382	40,308
29	7176	PROTECTIVE GEAR	63,281	63,281						0	0	0.0%	0.0%	63,281	63,281	
50	702E	CASELD DRVN - OPERATING SUPPLIES	379,758	387,670						0	0	0.0%	0.0%	379,758	387,670	
50	717A	CASELD DRVN - INMATE CLOTHING	228,645	233,410						0	0	0.0%	0.0%	228,645	233,410	
50	719A	CASELD DRVN - STIPENDS - B	155,499	158,750						0	0	0.0%	0.0%	155,499	158,750	
50	7200	FOOD	0	0									100.0%	100.0%	-1,218,283	-1,243,569
										1,218,283	1,243,569					
50	720A	CASELD DRVN - FOOD	5,960,128	6,084,161						0	0	0.0%	0.0%	5,960,128	6,084,161	
50	720B	CASELD DRVN - FOOD-F	0	0						0	0	0.0%	0.0%	0	0	
50	742A	CASELD DRVN - INMATE SUPPLIES	810,875	827,785						0	0	0.0%	0.0%	810,875	827,785	
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	54,150	55,275						0	0	0.0%	0.0%	54,150	55,275	
59	7132	ELECTRIC UTILITIES	1,184,040	1,184,040			470,104	470,104		470,104	470,104	39.7%	39.7%	1,654,144	1,654,144	
59	7133	OIL UTILITIES	1,555,476	1,555,476			262,377	262,377		262,377	262,377	16.9%	16.9%	1,817,853	1,817,853	
59	7135	PROPANE UTILITIES	811	811			-444	-444		-444	-444	-54.7%	-54.7%	367	367	
59	7136	GARBAGE DISPOSAL UTILITIES	141,857	141,857			10,992	10,992		10,992	10,992	7.7%	7.7%	152,849	152,849	
87	7393	PURCHASING ASSESSMENT	0	0						0	0	0.0%	0.0%	0	0	
		<b>Total Expenditures</b>	<b>95,846,994</b>	<b>97,683,993</b>	<b>-133,259</b>	<b>-137,863</b>	<b>743,029</b>	<b>743,029</b>	<b>-</b>	<b>-</b>	<b>-676,771</b>	<b>-708,323</b>	<b>-0.7%</b>	<b>-0.7%</b>	<b>95,170,223</b>	<b>96,975,670</b>
										1,286,541	1,313,489					

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
M300	2501	APPROPRIATION CONTROL	3,247,401	2,929,406	3,244,083	2,926,681	-3,318	-2,725
		TOTAL FOR REVENUE	3,247,401	2,929,406	3,244,083	2,926,681	-3,318	-2,725
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M300	5200	WORKERS COMPENSATION	-13,029	-12,565	-13,015	-12,543	14	22
M300	5300	RETIREMENT	2,263,308	2,320,718	2,262,499	2,319,876	-809	-842
M300	5500	GROUP INSURANCE	1,606,368	1,274,016	1,603,584	1,271,808	-2,784	-2,208
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-298,884	-352,060	-298,612	-351,733	272	327
M300	5800	UNEMPLOYMENT COMPENSATION	12,090	25,025	12,079	25,001	-11	-24
		TOTAL FOR CATEGORY 01	3,569,853	3,255,134	3,566,535	3,252,409	-3,318	-2,725
		TOTAL FOR EXPENSE	3,569,853	3,255,134	3,566,535	3,252,409	-3,318	-2,725

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
M150	2501	APPROPRIATION CONTROL	-2,883,456	-2,985,227	-2,880,294	-2,981,952	3,162	3,275
		TOTAL FOR REVENUE	-2,883,456	-2,985,227	-2,880,294	-2,981,952	3,162	3,275
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M150	5904	VACANCY SAVINGS	-3,421,657	-3,506,221	-3,418,495	-3,502,946	3,162	3,275
		TOTAL FOR CATEGORY 01	-3,421,657	-3,506,221	-3,418,495	-3,502,946	3,162	3,275
		TOTAL FOR EXPENSE	-3,421,657	-3,506,221	-3,418,495	-3,502,946	3,162	3,275

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
M100	2501	APPROPRIATION CONTROL	417,120	403,481	416,635	403,020	-485	-461
		TOTAL FOR REVENUE	417,120	403,481	416,635	403,020	-485	-461
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M100	5400	PERSONNEL ASSESSMENT	91,270	91,270	91,112	91,112	-158	-158
M100	5700	PAYROLL ASSESSMENT	40,673	40,673	40,602	40,602	-71	-71
		TOTAL FOR CATEGORY 01	131,943	131,943	131,714	131,714	-229	-229
<b>04</b>	<b>OPERATING</b>							
M100	7054	AG TORT CLAIM ASSESSMENT	-20,460	-20,576	-20,425	-20,540	35	36
		TOTAL FOR CATEGORY 04	-20,460	-20,576	-20,425	-20,540	35	36
<b>26</b>	<b>INFORMATION SERVICES</b>							
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	144,008	130,639	143,758	130,412	-250	-227
M100	7556	EITS SECURITY ASSESSMENT	23,778	23,599	23,737	23,558	-41	-41
		TOTAL FOR CATEGORY 26	167,786	154,238	167,495	153,970	-291	-268
		TOTAL FOR EXPENSE	279,269	265,605	278,784	265,144	-485	-461



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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
E900	2501	APPROPRIATION CONTROL	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
		TOTAL FOR REVENUE	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
<b>EXPENSE</b>								
<b>50</b>	<b>INMATE DRIVENS</b>							
E900	7200	FOOD	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
		TOTAL FOR CATEGORY 50	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
		TOTAL FOR EXPENSE	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
B000	2501	APPROPRIATION CONTROL	84,767,496	86,555,336	84,699,879	86,485,327	-67,617	-70,009
		TOTAL FOR REVENUE	84,767,496	86,555,336	84,699,879	86,485,327	-67,617	-70,009
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
B000	5100	SALARIES	49,139,029	50,495,513	49,092,822	50,447,426	-46,207	-48,087
B000	5200	WORKERS COMPENSATION	786,609	791,327	785,301	789,924	-1,308	-1,403
B000	5300	RETIREMENT	14,883,448	15,247,327	14,875,362	15,238,912	-8,086	-8,415
B000	5400	PERSONNEL ASSESSMENT	113,698	113,698	113,501	113,501	-197	-197
B000	5500	GROUP INSURANCE	5,255,316	5,255,316	5,246,208	5,246,208	-9,108	-9,108
B000	5700	PAYROLL ASSESSMENT	21,211	21,211	21,174	21,174	-37	-37
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,562,583	1,605,691	1,561,114	1,604,162	-1,469	-1,529
B000	5840	MEDICARE	712,477	732,128	711,807	731,430	-670	-698
		TOTAL FOR CATEGORY 01	72,474,371	74,262,211	72,407,289	74,192,737	-67,082	-69,474
<b>04</b>	<b>OPERATING</b>							
B000	7050	EMPLOYEE BOND INSURANCE	1,546	1,546	1,544	1,544	-2	-2
B000	7054	AG TORT CLAIM ASSESSMENT	67,180	67,180	67,064	67,064	-116	-116
		TOTAL FOR CATEGORY 04	68,726	68,726	68,608	68,608	-118	-118
<b>26</b>	<b>INFORMATION SERVICES</b>							
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	177,595	177,595	177,287	177,287	-308	-308
B000	7556	EITS SECURITY ASSESSMENT	62,426	62,426	62,317	62,317	-109	-109
		TOTAL FOR CATEGORY 26	240,021	240,021	239,604	239,604	-417	-417
		TOTAL FOR EXPENSE	72,783,118	74,570,958	72,715,501	74,500,949	-67,617	-70,009

Section A1: Line Item Detail by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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	64,143,544	66,221,689	84,699,879	86,485,327
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	45,077	45,077
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR DECISION UNIT B000		83,006,155	70,201,855	84,846,132	86,631,580
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	35,540,870	39,084,810	49,092,822	50,447,426
5200	WORKERS COMPENSATION	677,731	804,220	785,301	789,924
5300	RETIREMENT	11,369,164	11,969,599	14,875,362	15,238,912
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	113,501	113,501
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,844	2,844
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	31,433	31,433
5500	GROUP INSURANCE	3,636,183	5,246,208	5,246,208	5,246,208
5700	PAYROLL ASSESSMENT	20,937	21,173	21,174	21,174
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,561,114	1,604,162
5800	UNEMPLOYMENT COMPENSATION	32,578	0	0	0
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	711,807	731,430
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	0	0
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	0	0
5940	DANGEROUS DUTY PAY	4,788	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	262,189	262,189
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	73,666,077	75,451,525
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,544	1,544
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	340,774	340,774
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	4,334	4,334
7053	RISK MGT MISC INS POLICIES	2,417	2,427	2,427	2,427
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	67,064	67,064
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	9,944	9,944
7060	CONTRACTS	617	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	1,080	1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	10,631	10,631
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766
7430	PROFESSIONAL SERVICES	0	965	965	965
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	7,419	7,419
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	886,419	886,419
<b>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	103,187	156,249	156,249	156,249
TOTAL FOR CATEGORY 09		103,187	156,249	156,249	156,249
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,919	27,919	27,919
7023	OPERATING SUPPLIES-C	2,012	0	0	0
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	0	0
7044	PRINTING AND COPYING - C	1,212	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	6,302	0	0	0
7222	DATA PROCESSING SUPPLIES	716	0	0	0
7980	OPERATING LEASE PAYMENTS	4,400	0	0	0
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	177,287	177,287

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
7556	EITS SECURITY ASSESSMENT	62,415	62,318	62,317	62,317
	TOTAL FOR CATEGORY 26	240,082	239,605	239,604	239,604
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	65,162	65,162
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	128,443	128,443
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	377,066	377,066
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	205,395	205,395
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	116,511	116,511
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	4,866,371	4,866,371
720B	CASELD DRVN - FOOD-F	0	253,137	253,137	253,137
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	761,612	761,612
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	34,213	34,213
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	6,614,305	6,614,305
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	6,608	6,608	6,608	6,608
	TOTAL FOR CATEGORY 87	6,608	6,608	6,608	6,608

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	83,006,155	70,201,855	84,846,132	86,631,580
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	416,635	403,020
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	416,635	403,020
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	91,112	91,112
5700	PAYROLL ASSESSMENT	0	0	40,602	40,602
	TOTAL FOR CATEGORY 01	0	0	131,714	131,714
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	140,754	140,754
7052	VEHICLE COMP & COLLISION INS	0	0	-937	-937
7054	AG TORT CLAIM ASSESSMENT	0	0	-20,425	-20,540
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,642	4,667
	TOTAL FOR CATEGORY 04	0	0	124,034	123,944
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	143,758	130,412
7556	EITS SECURITY ASSESSMENT	0	0	23,737	23,558
	TOTAL FOR CATEGORY 26	0	0	167,495	153,970
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-6,608	-6,608
	TOTAL FOR CATEGORY 87	0	0	-6,608	-6,608
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	416,635	403,020
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-2,880,294	-2,981,952
4697	TRANSFER FROM PRISON STORE	0	0	12,833	12,833
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-2,867,461	-2,969,119
<b>EXPENDITURE</b>					

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	146	138
5430	LABOR RELATIONS ASSESSMENT	0	0	-31,433	-31,433
5904	VACANCY SAVINGS	0	0	-3,418,495	-3,502,946
5930	LONGEVITY PAY	0	0	116,150	136,025
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	2,128	2,128
	TOTAL FOR CATEGORY 01	0	0	-3,331,504	-3,396,088
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	10,214	10,214
7052	VEHICLE COMP & COLLISION INS	0	0	173	173
7053	RISK MGT MISC INS POLICIES	0	0	-618	-618
7059	AG VEHICLE LIABILITY INSURANCE	0	0	343	343
7060	CONTRACTS	0	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,080	-1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	985	985
7430	PROFESSIONAL SERVICES	0	0	-965	-965
7460	EQUIPMENT PURCHASES < \$1,000	0	0	11,783	11,783
	TOTAL FOR CATEGORY 04	0	0	21,800	21,800
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	0	0	555	555
	TOTAL FOR CATEGORY 09	0	0	555	555
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	0	-27,919	-27,919
7023	OPERATING SUPPLIES-C	0	0	1,412	1,412
7026	OPERATING SUPPLIES-F	0	0	986	986
7044	PRINTING AND COPYING - C	0	0	913	913
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	0	0	717	717
7980	OPERATING LEASE PAYMENTS	0	0	4,401	4,401
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-13,320	-50,394
	TOTAL FOR CATEGORY 29	0	0	-13,320	-50,394
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-21,117	-21,117
717A	CASELD DRVN - INMATE CLOTHING	0	0	9,435	9,435



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
719A	CASELD DRVN - STIPENDS - B	0	0	32,754	32,754
720A	CASELD DRVN - FOOD	0	0	667,848	667,848
720B	CASELD DRVN - FOOD-F	0	0	-253,137	-253,137
742A	CASELD DRVN - INMATE SUPPLIES	0	0	3,113	3,113
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	16,112	16,112
TOTAL FOR CATEGORY 50		0	0	455,008	455,008
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	-2,867,461	-2,969,119
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	3,244,083	2,926,681
TOTAL REVENUES FOR DECISION UNIT M300		0	0	3,244,083	2,926,681
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-346,397	-349,623
5200	WORKERS COMPENSATION	0	0	-13,015	-12,543
5300	RETIREMENT	0	0	2,262,499	2,319,876
5430	LABOR RELATIONS ASSESSMENT	0	0	28,963	28,963
5500	GROUP INSURANCE	0	0	1,603,584	1,271,808
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-298,612	-351,733
5800	UNEMPLOYMENT COMPENSATION	0	0	12,079	25,001
5840	MEDICARE	0	0	-5,018	-5,068
TOTAL FOR CATEGORY 01		0	0	3,244,083	2,926,681
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	3,244,083	2,926,681
<b>E900</b>	<b>TRANSFERS</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-1,218,283	-1,243,569
TOTAL REVENUES FOR DECISION UNIT E900		0	0	-1,218,283	-1,243,569
<b>EXPENDITURE</b>					
<b>50</b>	<b>INMATE DRIVENS</b>				
7200	FOOD	0	0	-1,218,283	-1,243,569
TOTAL FOR CATEGORY 50		0	0	-1,218,283	-1,243,569
TOTAL EXPENDITURES FOR DECISION UNIT E900		0	0	-1,218,283	-1,243,569
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	84,421,106	85,748,593
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	84,421,106	85,748,593

Section B1: Summary by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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	64,143,544	66,221,689	84,262,020	85,589,507
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	57,910	57,910
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	84,421,106	85,748,593
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	35,540,870	39,084,810	48,746,425	50,097,803
5200	WORKERS COMPENSATION	677,731	804,220	772,286	777,381
5300	RETIREMENT	11,369,164	11,969,599	17,137,861	17,558,788
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	204,613	204,613
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,990	2,982
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	28,963	28,963
5500	GROUP INSURANCE	3,636,183	5,246,208	6,849,792	6,518,016
5700	PAYROLL ASSESSMENT	20,937	21,173	61,776	61,776
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,262,502	1,252,429
5800	UNEMPLOYMENT COMPENSATION	32,578	0	12,079	25,001
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	706,789	726,362
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	-3,418,495	-3,502,946
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	116,150	136,025
5940	DANGEROUS DUTY PAY	4,788	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	264,317	264,317
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	73,710,370	75,113,832
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,544	1,544
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	491,742	491,742
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	3,570	3,570
7053	RISK MGT MISC INS POLICIES	2,417	2,427	1,809	1,809
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	46,639	46,524
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	14,929	14,954
7060	CONTRACTS	617	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	11,616	11,616
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766

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
7430	PROFESSIONAL SERVICES	0	965	0	0
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	19,202	19,202
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	1,032,253	1,032,163
<b>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	103,187	156,249	156,804	156,804
TOTAL FOR CATEGORY 09		103,187	156,249	156,804	156,804
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,919	0	0
7023	OPERATING SUPPLIES-C	2,012	0	1,412	1,412
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	986	986
7044	PRINTING AND COPYING - C	1,212	0	913	913
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	6,302	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	716	0	717	717
7980	OPERATING LEASE PAYMENTS	4,400	0	4,401	4,401
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	321,045	307,699
7556	EITS SECURITY ASSESSMENT	62,415	62,318	86,054	85,875

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 26	240,082	239,605	407,099	393,574
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	51,842	14,768
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	115,123	78,049
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	355,949	355,949
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	214,830	214,830
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	149,265	149,265
7200	FOOD	4,839,362	0	-1,218,283	-1,243,569
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	5,534,219	5,534,219
720B	CASELD DRVN - FOOD-F	0	253,137	0	0
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	764,725	764,725
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	50,325	50,325
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	5,851,030	5,825,744
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	6,608	6,608	0	0
	TOTAL FOR CATEGORY 87	6,608	6,608	0	0
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</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
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762	83,006,155	70,201,855	84,421,106	85,748,593

Section A1: Line Item Detail by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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	64,143,544	66,221,689	84,767,496	86,555,336
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	45,077	45,077
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR DECISION UNIT B000		83,006,155	70,201,855	84,913,749	86,701,589
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	35,540,870	39,084,810	49,139,029	50,495,513
5200	WORKERS COMPENSATION	677,731	804,220	786,609	791,327
5300	RETIREMENT	11,369,164	11,969,599	14,883,448	15,247,327
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	113,698	113,698
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,844	2,844
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	31,433	31,433
5500	GROUP INSURANCE	3,636,183	5,246,208	5,255,316	5,255,316
5700	PAYROLL ASSESSMENT	20,937	21,173	21,211	21,211
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,562,583	1,605,691
5800	UNEMPLOYMENT COMPENSATION	32,578	0	0	0
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	712,477	732,128
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	0	0
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	0	0
5940	DANGEROUS DUTY PAY	4,788	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	262,189	262,189
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	73,733,159	75,520,999
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,546	1,546
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	340,774	340,774
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	4,334	4,334
7053	RISK MGT MISC INS POLICIES	2,417	2,427	2,427	2,427
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	67,180	67,180
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	9,944	9,944
7060	CONTRACTS	617	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	1,080	1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	10,631	10,631
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766
7430	PROFESSIONAL SERVICES	0	965	965	965
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	7,419	7,419
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	886,537	886,537
<b>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	103,187	156,249	156,249	156,249
TOTAL FOR CATEGORY 09		103,187	156,249	156,249	156,249
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,919	27,919	27,919
7023	OPERATING SUPPLIES-C	2,012	0	0	0
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	0	0
7044	PRINTING AND COPYING - C	1,212	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	6,302	0	0	0
7222	DATA PROCESSING SUPPLIES	716	0	0	0
7980	OPERATING LEASE PAYMENTS	4,400	0	0	0
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	177,595	177,595

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
7556	EITS SECURITY ASSESSMENT	62,415	62,318	62,426	62,426
	TOTAL FOR CATEGORY 26	240,082	239,605	240,021	240,021
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	65,162	65,162
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	128,443	128,443
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	377,066	377,066
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	205,395	205,395
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	116,511	116,511
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	4,866,371	4,866,371
720B	CASELD DRVN - FOOD-F	0	253,137	253,137	253,137
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	761,612	761,612
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	34,213	34,213
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	6,614,305	6,614,305
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	6,608	6,608	6,608	6,608
	TOTAL FOR CATEGORY 87	6,608	6,608	6,608	6,608

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</b>				
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	83,006,155	70,201,855	84,913,749	86,701,589
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	417,120	403,481
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	417,120	403,481
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	91,270	91,270
5700	PAYROLL ASSESSMENT	0	0	40,673	40,673
	TOTAL FOR CATEGORY 01	0	0	131,943	131,943
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	140,754	140,754
7052	VEHICLE COMP & COLLISION INS	0	0	-937	-937
7054	AG TORT CLAIM ASSESSMENT	0	0	-20,460	-20,576
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,642	4,667
	TOTAL FOR CATEGORY 04	0	0	123,999	123,908
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	144,008	130,639
7556	EITS SECURITY ASSESSMENT	0	0	23,778	23,599
	TOTAL FOR CATEGORY 26	0	0	167,786	154,238
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-6,608	-6,608
	TOTAL FOR CATEGORY 87	0	0	-6,608	-6,608
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	417,120	403,481
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-2,883,456	-2,985,227
4697	TRANSFER FROM PRISON STORE	0	0	12,833	12,833
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-2,870,623	-2,972,394
	<b>EXPENDITURE</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>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	146	138
5430	LABOR RELATIONS ASSESSMENT	0	0	-31,433	-31,433
5904	VACANCY SAVINGS	0	0	-3,421,657	-3,506,221
5930	LONGEVITY PAY	0	0	116,150	136,025
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	2,128	2,128
	TOTAL FOR CATEGORY 01	0	0	-3,334,666	-3,399,363
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	10,214	10,214
7052	VEHICLE COMP & COLLISION INS	0	0	173	173
7053	RISK MGT MISC INS POLICIES	0	0	-618	-618
7059	AG VEHICLE LIABILITY INSURANCE	0	0	343	343
7060	CONTRACTS	0	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,080	-1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	985	985
7430	PROFESSIONAL SERVICES	0	0	-965	-965
7460	EQUIPMENT PURCHASES < \$1,000	0	0	11,783	11,783
	TOTAL FOR CATEGORY 04	0	0	21,800	21,800
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	0	0	555	555
	TOTAL FOR CATEGORY 09	0	0	555	555
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	0	-27,919	-27,919
7023	OPERATING SUPPLIES-C	0	0	1,412	1,412
7026	OPERATING SUPPLIES-F	0	0	986	986
7044	PRINTING AND COPYING - C	0	0	913	913
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	0	0	717	717
7980	OPERATING LEASE PAYMENTS	0	0	4,401	4,401
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-13,320	-50,394
	TOTAL FOR CATEGORY 29	0	0	-13,320	-50,394
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-21,117	-21,117
717A	CASELD DRVN - INMATE CLOTHING	0	0	9,435	9,435

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
719A	CASELD DRVN - STIPENDS - B	0	0	32,754	32,754
720A	CASELD DRVN - FOOD	0	0	667,848	667,848
720B	CASELD DRVN - FOOD-F	0	0	-253,137	-253,137
742A	CASELD DRVN - INMATE SUPPLIES	0	0	3,113	3,113
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	16,112	16,112
TOTAL FOR CATEGORY 50		0	0	455,008	455,008
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	-2,870,623	-2,972,394
<b>M300 FRINGE BENEFITS RATE ADJUSTMENT</b>					
<b>REVENUE</b>					
<b>00 REVENUE</b>					
2501	APPROPRIATION CONTROL	0	0	3,247,401	2,929,406
TOTAL REVENUES FOR DECISION UNIT M300		0	0	3,247,401	2,929,406
<b>EXPENDITURE</b>					
<b>01 PERSONNEL SERVICES</b>					
5100	SALARIES	0	0	-346,397	-349,623
5200	WORKERS COMPENSATION	0	0	-13,029	-12,565
5300	RETIREMENT	0	0	2,263,308	2,320,718
5430	LABOR RELATIONS ASSESSMENT	0	0	28,963	28,963
5500	GROUP INSURANCE	0	0	1,606,368	1,274,016
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-298,884	-352,060
5800	UNEMPLOYMENT COMPENSATION	0	0	12,090	25,025
5840	MEDICARE	0	0	-5,018	-5,068
TOTAL FOR CATEGORY 01		0	0	3,247,401	2,929,406
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	3,247,401	2,929,406
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	85,707,647	87,062,082
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	85,707,647	87,062,082

Section B1: Summary by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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	64,143,544	66,221,689	85,548,561	86,902,996
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	57,910	57,910
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	85,707,647	87,062,082
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	35,540,870	39,084,810	48,792,632	50,145,890
5200	WORKERS COMPENSATION	677,731	804,220	773,580	778,762
5300	RETIREMENT	11,369,164	11,969,599	17,146,756	17,568,045
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	204,968	204,968
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,990	2,982
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	28,963	28,963
5500	GROUP INSURANCE	3,636,183	5,246,208	6,861,684	6,529,332
5700	PAYROLL ASSESSMENT	20,937	21,173	61,884	61,884
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,263,699	1,253,631
5800	UNEMPLOYMENT COMPENSATION	32,578	0	12,090	25,025
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	707,459	727,060
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	-3,421,657	-3,506,221
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	116,150	136,025
5940	DANGEROUS DUTY PAY	4,788	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	264,317	264,317
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	73,777,837	75,182,985
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,546	1,546
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	491,742	491,742
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	3,570	3,570
7053	RISK MGT MISC INS POLICIES	2,417	2,427	1,809	1,809
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	46,720	46,604
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	14,929	14,954
7060	CONTRACTS	617	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	11,616	11,616
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7430	PROFESSIONAL SERVICES	0	965	0	0
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	19,202	19,202
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	1,032,336	1,032,245
<b>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	103,187	156,249	156,804	156,804
TOTAL FOR CATEGORY 09		103,187	156,249	156,804	156,804
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,919	0	0
7023	OPERATING SUPPLIES-C	2,012	0	1,412	1,412
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	986	986
7044	PRINTING AND COPYING - C	1,212	0	913	913
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	6,302	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	716	0	717	717
7980	OPERATING LEASE PAYMENTS	4,400	0	4,401	4,401
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	321,603	308,234
7556	EITS SECURITY ASSESSMENT	62,415	62,318	86,204	86,025



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	240,082	239,605	407,807	394,259
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	51,842	14,768
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	115,123	78,049
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	355,949	355,949
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	214,830	214,830
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	149,265	149,265
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	5,534,219	5,534,219
720B	CASELD DRVN - FOOD-F	0	253,137	0	0
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	764,725	764,725
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	50,325	50,325
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	7,069,313	7,069,313
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	6,608	6,608	0	0
	TOTAL FOR CATEGORY 87	6,608	6,608	0	0
<b>93</b>	<b>RESERVE FOR REVERSION TO GENERAL FUND</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
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762	83,006,155	70,201,855	85,707,647	87,062,082

Per OMD the inmate driven costs per year per offender are \$2,246.39 per offender.

When the calculations were completed for the budget amendment the population count between ESP/HDSP was 3,994 which was used for FY26. Population counts of 3,994 x \$2,246.39 = \$8,972,092 which matches G01 for both ESP and HDSP combined.

At the time the population projections were done for the budget amendment, there were 1,158 offenders at ESP and 2,836 offenders at HDSP which matches the total from above of 3,944 offenders between both facilities.

To determine the needed inmate driven costs for FY26 at ESP, the calculation takes offenders of 1,158 x \$2,246.39 = \$2,601,319.62 (or \$2,601,320 rounded). Less G01 of \$1,383,037 = a budget amendment needed amount of +\$1,218,283 for ESP for FY26.

To determine the needed inmate driven costs for FY26 at HDSP, the calculation takes offenders of 2,836 x \$2,246.39 = \$6,370,762.04 (but rounds to \$6,370,772 to match the combined G01 because the difference of \$10 is immaterial and address overall rounding in the calculations). Less G01 of \$7,589,055 = a budget amendment needed of -\$1,218,283 for HDSP for FY26.

The projected population for both ESP and HDSP for FY27 is 4,077 offenders based on projected forecasts. The calculation for FY27 is 4,077 x \$2,246.39 = \$9,158,996 which matches G01 for both ESP and HDSP combined.

To determine the needed inmate driven costs for FY27 at ESP, the calculation takes the adjusted offender projection of 1,182 x \$2,246.39 = \$2,655,232.98 (but rounds to \$2,655,514 to match the combined G01 because the difference of \$281.02 is immaterial and address overall rounding in the calculations). Less G01 of \$1,411,945 = a budget amendment needed amount of +\$1,243,569 for ESP for FY27.

To determine the needed inmate driven costs for FY27 at HDSP, the calculation takes offenders of 2,895 x \$2,246.39 = \$6,503,299.05 (but rounds to \$6,503,482 to match the combined G01 because the difference of \$182.95 is immaterial and address overall rounding in the calculations). Less G01 of \$7,747,051 = a budget amendment needed of -\$1,243,569 for HDSP for FY27.

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
M300	2501	APPROPRIATION CONTROL	3,247,401	2,929,406	3,244,083	2,926,681	-3,318	-2,725
		TOTAL FOR REVENUE	3,247,401	2,929,406	3,244,083	2,926,681	-3,318	-2,725
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M300	5200	WORKERS COMPENSATION	-13,029	-12,565	-13,015	-12,543	14	22
M300	5300	RETIREMENT	2,263,308	2,320,718	2,262,499	2,319,876	-809	-842
M300	5500	GROUP INSURANCE	1,606,368	1,274,016	1,603,584	1,271,808	-2,784	-2,208
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-298,884	-352,060	-298,612	-351,733	272	327
M300	5800	UNEMPLOYMENT COMPENSATION	12,090	25,025	12,079	25,001	-11	-24
		TOTAL FOR CATEGORY 01	3,569,853	3,255,134	3,566,535	3,252,409	-3,318	-2,725
		TOTAL FOR EXPENSE	3,569,853	3,255,134	3,566,535	3,252,409	-3,318	-2,725

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
M150	2501	APPROPRIATION CONTROL	-2,883,456	-2,985,227	-2,880,294	-2,981,952	3,162	3,275
		TOTAL FOR REVENUE	-2,883,456	-2,985,227	-2,880,294	-2,981,952	3,162	3,275
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M150	5904	VACANCY SAVINGS	-3,421,657	-3,506,221	-3,418,495	-3,502,946	3,162	3,275
		TOTAL FOR CATEGORY 01	-3,421,657	-3,506,221	-3,418,495	-3,502,946	3,162	3,275
		TOTAL FOR EXPENSE	-3,421,657	-3,506,221	-3,418,495	-3,502,946	3,162	3,275

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
M100	2501	APPROPRIATION CONTROL	417,120	403,481	416,635	403,020	-485	-461
		TOTAL FOR REVENUE	417,120	403,481	416,635	403,020	-485	-461
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M100	5400	PERSONNEL ASSESSMENT	91,270	91,270	91,112	91,112	-158	-158
M100	5700	PAYROLL ASSESSMENT	40,673	40,673	40,602	40,602	-71	-71
		TOTAL FOR CATEGORY 01	131,943	131,943	131,714	131,714	-229	-229
<b>04</b>	<b>OPERATING</b>							
M100	7054	AG TORT CLAIM ASSESSMENT	-20,460	-20,576	-20,425	-20,540	35	36
		TOTAL FOR CATEGORY 04	-20,460	-20,576	-20,425	-20,540	35	36
<b>26</b>	<b>INFORMATION SERVICES</b>							
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	144,008	130,639	143,758	130,412	-250	-227
M100	7556	EITS SECURITY ASSESSMENT	23,778	23,599	23,737	23,558	-41	-41
		TOTAL FOR CATEGORY 26	167,786	154,238	167,495	153,970	-291	-268
		TOTAL FOR EXPENSE	279,269	265,605	278,784	265,144	-485	-461

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
E900	2501	APPROPRIATION CONTROL	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
		TOTAL FOR REVENUE	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
<b>EXPENSE</b>								
<b>50</b>	<b>INMATE DRIVENS</b>							
E900	7200	FOOD	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
		TOTAL FOR CATEGORY 50	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569
		TOTAL FOR EXPENSE	0	0	-1,218,283	-1,243,569	-1,218,283	-1,243,569

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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>								
B000	2501	APPROPRIATION CONTROL	84,767,496	86,555,336	84,699,879	86,485,327	-67,617	-70,009
		TOTAL FOR REVENUE	84,767,496	86,555,336	84,699,879	86,485,327	-67,617	-70,009
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
B000	5100	SALARIES	49,139,029	50,495,513	49,092,822	50,447,426	-46,207	-48,087
B000	5200	WORKERS COMPENSATION	786,609	791,327	785,301	789,924	-1,308	-1,403
B000	5300	RETIREMENT	14,883,448	15,247,327	14,875,362	15,238,912	-8,086	-8,415
B000	5400	PERSONNEL ASSESSMENT	113,698	113,698	113,501	113,501	-197	-197
B000	5500	GROUP INSURANCE	5,255,316	5,255,316	5,246,208	5,246,208	-9,108	-9,108
B000	5700	PAYROLL ASSESSMENT	21,211	21,211	21,174	21,174	-37	-37
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,562,583	1,605,691	1,561,114	1,604,162	-1,469	-1,529
B000	5840	MEDICARE	712,477	732,128	711,807	731,430	-670	-698
		TOTAL FOR CATEGORY 01	72,474,371	74,262,211	72,407,289	74,192,737	-67,082	-69,474
<b>04</b>	<b>OPERATING</b>							
B000	7050	EMPLOYEE BOND INSURANCE	1,546	1,546	1,544	1,544	-2	-2
B000	7054	AG TORT CLAIM ASSESSMENT	67,180	67,180	67,064	67,064	-116	-116
		TOTAL FOR CATEGORY 04	68,726	68,726	68,608	68,608	-118	-118
<b>26</b>	<b>INFORMATION SERVICES</b>							
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	177,595	177,595	177,287	177,287	-308	-308
B000	7556	EITS SECURITY ASSESSMENT	62,426	62,426	62,317	62,317	-109	-109
		TOTAL FOR CATEGORY 26	240,021	240,021	239,604	239,604	-417	-417
		TOTAL FOR EXPENSE	72,783,118	74,570,958	72,715,501	74,500,949	-67,617	-70,009





**Expenditures**

Dec Unit	Category	Category Name	Object	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	01	PERSONNEL SERVICES	5100	24,487,677	(295,952)	24,191,725	25,172,341	(309,300)	24,863,041
M300	01	PERSONNEL SERVICES	5100	(315,874)	2,098	(313,776)	(320,456)	2,193	(318,263)
B000	01	PERSONNEL SERVICES	5200	408,406	(5,389)	403,017	412,411	(5,525)	406,886
M300	01	PERSONNEL SERVICES	5200	(7,648)	123	(7,525)	(6,376)	91	(6,285)
B000	01	PERSONNEL SERVICES	5300	8,460,388	(91,422)	8,368,966	8,666,020	(95,546)	8,570,474
M300	01	PERSONNEL SERVICES	5300	1,227,571	(14,170)	1,213,401	1,258,648	(14,807)	1,243,841
B000	01	PERSONNEL SERVICES	5400	59,115	(788)	58,327	59,115	(788)	58,327
M100	01	PERSONNEL SERVICES	5400	47,454	(633)	46,821	47,454	(633)	46,821
B000	01	PERSONNEL SERVICES	5500	2,732,400	(36,432)	2,695,968	2,732,400	(36,432)	2,695,968
M300	01	PERSONNEL SERVICES	5500	835,200	(11,136)	824,064	662,400	(8,832)	653,568
B000	01	PERSONNEL SERVICES	5700	11,028	(147)	10,881	11,028	(147)	10,881
M100	01	PERSONNEL SERVICES	5700	21,147	(282)	20,865	21,147	(282)	20,865
B000	01	PERSONNEL SERVICES	5750	778,687	(9,410)	769,277	800,457	(9,837)	790,620
M300	01	PERSONNEL SERVICES	5750	(152,675)	1,800	(150,875)	(179,170)	2,159	(177,011)
M300	01	PERSONNEL SERVICES	5800	6,000	(73)	5,927	12,410	(153)	12,257
B000	01	PERSONNEL SERVICES	5840	355,065	(4,292)	350,773	364,975	(4,485)	360,490
M300	01	PERSONNEL SERVICES	5840	(4,576)	30	(4,546)	(4,653)	32	(4,621)
M150	01	PERSONNEL SERVICES	5904	(3,882,320)	46,195	(3,836,125)	(3,978,899)	48,095	(3,930,804)
B000	04	OPERATING	7050	804	(11)	793	804	(11)	793
B000	04	OPERATING	7054	34,929	(466)	34,463	34,929	(466)	34,463
M100	04	OPERATING	7054	(10,638)	142	(10,496)	(10,698)	143	(10,555)
B000	26	INFORMATION SERVICES	7554	92,337	(1,231)	91,106	92,337	(1,231)	91,106
M100	26	INFORMATION SERVICES	7554	74,874	(998)	73,876	67,923	(906)	67,017
B000	26	INFORMATION SERVICES	7556	32,457	(433)	32,024	32,457	(433)	32,024
M100	26	INFORMATION SERVICES	7556	12,363	(165)	12,198	12,270	(164)	12,106
<b>Total Category Expenditure</b>					<b>(423,042)</b>			<b>(437,265)</b>	

**Remarks**

This budget amendment eliminates four PCN's 817, 818, 819, and 820 from NNCC that were not approved in the prior biennium.

**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  
DEPARTMENT OF CORRECTIONS**

**Budget Account 3717 - NDOC - NORTHERN NEVADA CORRECTIONAL CENTER  
Budget Amendment A256733717  
2025-2027 Biennium (FY26-27)**

Submitted March 18, 2025

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

The Northern Nevada Correctional Center (NNCC) opened in 1964 as a medium security facility with three housing units. From 1964 until 2008, six additional housing units were added. NNCC provides intake for the northern region and houses the Regional Medical Facility (RMF) for the Department of Corrections. The RMF provides inpatient medical and mental health services. In addition, there is a Medical Intermediate Care Unit and Structured Care Unit for inmates whose medical and mental health situations are stable but require additional staff monitoring. NNCC also houses the Regional Warehouse, which is the distribution center for the facilities located in Carson City and Reno. Educational services are conducted by Carson City School District staff and include high school diploma, general education diploma, literacy programs, and English as a Second Language. A wide range of self-help and treatment programs are available and administered by medical, mental health, and program staff. Programs include the Senior Structured Living Program for inmates 60 years of age and older and a re-entry program to prepare inmates for reintegration into society. Current vocational programs include auto mechanics/auto shop and computer science. Silver State Industries manufactures a variety of products for governmental agencies and private entities through programs including a wood shop, a metal shop, a paint shop, mattresses, and an upholstery shop. Authority: NRS 209.

**Purpose of Work Program**

This budget amendment eliminates four PCN's 817, 818, 819, and 820 from NNCC that were not approved in the prior biennium.

**Justification**

PCN's 817, 818, 819, and 820 were initially created in decision unit E350 and heard before the 2019 Legislative Session. Ultimately, decision unit E350 was not approved to move forward, however, these positions ended up in the approved budget for the NNCC. This budget amendment corrects the approved PCN count for NNCC and properly aligns PCN's within budget account 3717.

**Expected Benefits to be Realized**

This budget amendment will eliminate Correctional Officer PCN's 817, 818, 819, and 820 which were recommended by the Legislature to not be approved during a prior biennium. Additionally, this budget amendment will eliminate five base positions that were transferred from WCC, HCC and WSCC to NNCC that are set to be legislatively eliminated.

**Explanation of Projections and Documentation**

Attached Documentation Includes:  
BA 3717 NEBS210-G01  
BA 3717 NEBS210-G08  
BA 3717 NEBS225-G01 vs G08 Version to Version Comparison  
Fund Map

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

This budget amendment is the preferred proposal as it ensures that PCN's in the Governors recommended budget for SFY26 and SFY27 for NNCC are adjusted to accurately reflect correct PCN counts that were legislatively approved in a prior biennium.

**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF CORRECTIONS  
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER  
B/A 3717 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 # A254913717		BA # A255793717		BA # A256733717									
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	41,931,153	42,719,822	-228,427	-235,847	557,040	557,040	-423,042	-437,265	-94,429	-116,072	-0.2%	-0.3%	41,836,724	42,603,750				
3829	ROOM, BOARD, TRANSP CHARGE	68,519	68,519							0	0	0.0%	0.0%	68,519	68,519				
4620	TRANSFER FROM BA 3722	33,786	33,786							0	0	0.0%	0.0%	33,786	33,786				
4697	TRANSFER FROM PRISON STORE	46,797	46,797							0	0	0.0%	0.0%	46,797	46,797				
4700	TRANSFER FROM PRISON INDUSTRIES	18,045	18,045							0	0	0.0%	0.0%	18,045	18,045				
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340							0	0	0.0%	0.0%	11,340	11,340				
<b>Total Revenues</b>		<b>42,109,640</b>	<b>42,898,309</b>	<b>-228,427</b>	<b>-235,847</b>	<b>557,040</b>	<b>557,040</b>	<b>-423,042</b>	<b>-437,265</b>	<b>-94,429</b>	<b>-116,072</b>	<b>-0.2%</b>	<b>-0.3%</b>	<b>42,015,211</b>	<b>42,782,237</b>				
<b>EXPENDITURES</b>																			
Cat	G.L.#	Description																	
01	5100	SALARIES	24,696,508	25,426,563	-145,701	-152,132			-293,854	-307,107	-439,555	-459,239	-1.8%	-1.8%	24,256,953	24,967,324			
01	5200	WORKERS COMPENSATION	411,301	415,557	-2,645	-2,739			-5,266	-5,434	-7,911	-8,173	-1.9%	-2.0%	403,390	407,384			
01	5300	RETIREMENT	9,887,498	10,134,957	-43,711	-45,640			-105,592	-110,353	-149,303	-155,993	-1.5%	-1.5%	9,738,195	9,978,964			
01	5400	PERSONNEL ASSESSMENT	109,054	109,054	-710	-710			-1,421	-1,421	-2,131	-2,131	-2.0%	-2.0%	106,923	106,923			
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,408	1,405						0	0	0.0%	0.0%	1,408	1,405				
01	5430	LABOR RELATIONS ASSESSMENT	13,643	13,643						0	0	0.0%	0.0%	13,643	13,643				
01	5500	GROUP INSURANCE	3,644,898	3,474,012	-23,784	-22,632			-47,568	-45,264	-71,352	-67,896	-2.0%	-2.0%	3,573,546	3,406,116			
01	5700	PAYROLL ASSESSMENT	32,926	32,926	-214	-214			-429	-429	-643	-643	-2.0%	-2.0%	32,283	32,283			
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	639,601	635,654	-3,773	-3,804			-7,610	-7,678	-11,383	-11,482	-1.8%	-1.8%	628,218	624,172			
01	5800	UNEMPLOYMENT COMPENSATION	6,139	12,698	-36	-76			-73	-153	-109	-229	-1.8%	-1.8%	6,030	12,469			
01	5820	HOLIDAY PAY	149,378	149,378						0	0	0.0%	0.0%	149,378	149,378				
01	5840	MEDICARE	358,097	368,654	-2,113	-2,206			-4,262	-4,453	-6,375	-6,659	-1.8%	-1.8%	351,722	361,995			
01	5880	SHIFT DIFFERENTIAL PAY	137,894	137,894						0	0	0.0%	0.0%	137,894	137,894				
01	5904	VACANCY SAVINGS	-3,882,320	-3,978,899					46,195	48,095	46,195	48,095	-1.2%	-1.2%	-3,836,125	-3,930,804			
01	5930	LONGEVITY PAY	66,675	76,125						0	0	0.0%	0.0%	66,675	76,125				
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	150,743	150,743	-968	-968					-968	-968	-0.6%	-0.6%	149,775	149,775			
04	7020	OPERATING SUPPLIES	8,080	8,080						0	0	0.0%	0.0%	8,080	8,080				
04	7025	OPERATING SUPPLIES-E	2,329	2,329						0	0	0.0%	0.0%	2,329	2,329				
04	7041	PRINTING AND COPYING - A	16,138	16,138						0	0	0.0%	0.0%	16,138	16,138				
04	7044	PRINTING AND COPYING - C	1,138	1,138						0	0	0.0%	0.0%	1,138	1,138				
04	7050	EMPLOYEE BOND INSURANCE	823	823	-6	-6			-11	-11	-17	-17	-2.1%	-2.1%	806	806			
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	168,348	168,348						0	0	0.0%	0.0%	168,348	168,348				
04	7052	VEHICLE COMP & COLLISION INS	1,648	1,648						0	0	0.0%	0.0%	1,648	1,648				
04	7053	RISK MGT MISC INS POLICIES	250	250						0	0	0.0%	0.0%	250	250				
04	7054	AG TORT CLAIM ASSESSMENT	24,858	24,798	-162	-162			-324	-323	-486	-485	-2.0%	-2.0%	24,372	24,313			
04	7059	AG VEHICLE LIABILITY INSURANCE	6,469	6,480						0	0	0.0%	0.0%	6,469	6,480				
04	7060	CONTRACTS	14,295	14,295						0	0	0.0%	0.0%	14,295	14,295				
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0						0	0	0.0%	0.0%	0	0				
04	7074	HARDWARE LICENSE/MNT CONTRACTS	9,003	9,003						0	0	0.0%	0.0%	9,003	9,003				
04	7120	ADVERTISING & PUBLIC RELATIONS	353	353						0	0	0.0%	0.0%	353	353				

04	7150	MOTOR POOL FLEET MAINTENANCE	335	335					0	0	0.0%	0.0%	335	335	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	2,258	2,258					0	0	0.0%	0.0%	2,258	2,258	
04	7152	DIESEL FUEL	4,649	4,649					0	0	0.0%	0.0%	4,649	4,649	
04	7153	GASOLINE	25,256	25,256					0	0	0.0%	0.0%	25,256	25,256	
04	7155	VEHICLE OPERATION - B	3,709	3,709					0	0	0.0%	0.0%	3,709	3,709	
04	7157	VEHICLE SUPPLIES - OTHER	3,474	3,474					0	0	0.0%	0.0%	3,474	3,474	
04	7222	DATA PROCESSING SUPPLIES	13,778	13,778					0	0	0.0%	0.0%	13,778	13,778	
04	7280	OUTSIDE POSTAGE	1,647	1,647					0	0	0.0%	0.0%	1,647	1,647	
04	7285	POSTAGE - STATE MAILROOM	15,467	15,467					0	0	0.0%	0.0%	15,467	15,467	
04	7290	PHONE, FAX, COMMUNICATION LINE	49,479	49,479					0	0	0.0%	0.0%	49,479	49,479	
04	7291	CELL PHONE/PAGER CHARGES	1,328	1,328					0	0	0.0%	0.0%	1,328	1,328	
04	7344	INSPECTIONS & CERTIFICATIONS-D	4,018	4,018					0	0	0.0%	0.0%	4,018	4,018	
04	7460	EQUIPMENT PURCHASES < \$1,000	6,377	6,377					0	0	0.0%	0.0%	6,377	6,377	
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	7,588	7,588					0	0	0.0%	0.0%	7,588	7,588	
04	7631	MISCELLANEOUS GOODS, MAT - A	538	538					0	0	0.0%	0.0%	538	538	
04	7962	RENTALS FOR LAND/EQUIPMENT-B	7,029	7,029					0	0	0.0%	0.0%	7,029	7,029	
04	7980	OPERATING LEASE PAYMENTS	13,599	13,599					0	0	0.0%	0.0%	13,599	13,599	
07	7022	OPERATING SUPPLIES-B	48,077	48,077					0	0	0.0%	0.0%	48,077	48,077	
07	7140	MAINTENANCE OF BLDGS AND GRDS	2,510	2,510					0	0	0.0%	0.0%	2,510	2,510	
09	7060	CONTRACTS	59,417	59,417					0	0	0.0%	0.0%	59,417	59,417	
16	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0	
16	7020	OPERATING SUPPLIES	6,637	6,637					0	0	0.0%	0.0%	6,637	6,637	
16	7023	OPERATING SUPPLIES-C	769	769					0	0	0.0%	0.0%	769	769	
16	7025	OPERATING SUPPLIES-E	742	742					0	0	0.0%	0.0%	742	742	
16	7026	OPERATING SUPPLIES-F	2,015	2,015					0	0	0.0%	0.0%	2,015	2,015	
16	7044	PRINTING AND COPYING - C	853	853					0	0	0.0%	0.0%	853	853	
16	7060	CONTRACTS	12,130	12,130					0	0	0.0%	0.0%	12,130	12,130	
16	7192	STIPENDS - B	1,905	1,905					0	0	0.0%	0.0%	1,905	1,905	
16	7637	NOTARY FEE APPLY OR RENEW	132	132					0	0	0.0%	0.0%	132	132	
16	7980	OPERATING LEASE PAYMENTS	2,141	2,141					0	0	0.0%	0.0%	2,141	2,141	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	171,112	163,998	-1,114	-1,068		-2,229	-2,137	-3,343	-3,205	-2.0%	-2.0%	167,769	160,793
26	7556	EITS SECURITY ASSESSMENT	45,865	45,770	-298	-298		-598	-597	-896	-895	-2.0%	-2.0%	44,969	44,875
29	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	440	440					0	0	0.0%	0.0%	440	440	
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	35,797	35,797	-3,192	-3,192			-3,192	-3,192	-8.9%	-8.9%	32,605	32,605	
29	7176	PROTECTIVE GEAR	16,527	16,527					0	0	0.0%	0.0%	16,527	16,527	
50	702E	CASELD DRVN - OPERATING SUPPLIES	145,586	148,559					0	0	0.0%	0.0%	145,586	148,559	
50	717A	CASELD DRVN - INMATE CLOTHING	87,867	89,662					0	0	0.0%	0.0%	87,867	89,662	
50	719A	CASELD DRVN - STIPENDS - B	61,050	62,297					0	0	0.0%	0.0%	61,050	62,297	
50	720A	CASELD DRVN - FOOD	2,263,549	2,309,777					0	0	0.0%	0.0%	2,263,549	2,309,777	
50	720B	CASELD DRVN - FOOD-F	0	0					0	0	0.0%	0.0%	0	0	
50	742A	CASELD DRVN - INMATE SUPPLIES	312,780	319,168					0	0	0.0%	0.0%	312,780	319,168	
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	20,625	21,000					0	0	0.0%	0.0%	20,625	21,000	
59	7132	ELECTRIC UTILITIES	551,201	551,201			156,997	156,997	156,997	156,997	28.5%	28.5%	708,198	708,198	
59	7133	OIL UTILITIES	1,153	1,153					0	0	0.0%	0.0%	1,153	1,153	
59	7134	NATURAL GAS UTILITIES	338,450	338,450			227,762	227,762	227,762	227,762	67.3%	67.3%	566,212	566,212	
59	7135	PROPANE UTILITIES	1,074	1,074			-397	-397	-397	-397	-37.0%	-37.0%	677	677	
59	7136	GARBAGE DISPOSAL UTILITIES	122,720	122,720			-11,528	-11,528	-11,528	-11,528	-9.4%	-9.4%	111,192	111,192	
59	7137	WATER & SEWER UTILITIES	958,812	958,812			184,206	184,206	184,206	184,206	19.2%	19.2%	1,143,018	1,143,018	
59	7962	RENTALS FOR LAND/EQUIPMENT-B	0	0					0	0	0.0%	0.0%	0	0	
87	7393	PURCHASING ASSESSMENT	0	0					0	0	0.0%	0.0%	0	0	

	<b>Total Expenditures</b>	<b>42,109,640</b>	<b>42,898,309</b>	-228,427	-235,847	557,040	557,040	-423,042	-437,265	-94,429	-116,072	-0.2%	-0.3%	42,015,211	42,782,237
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2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS  
2025-2027 Biennium (FY26-27) G08 SUBMITTED BUDGET AMENDMENT

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
M150	2501	APPROPRIATION CONTROL	-4,481,029	-4,568,161	-4,434,834	-4,520,066	46,195	48,095
		TOTAL FOR REVENUE	-4,481,029	-4,568,161	-4,434,834	-4,520,066	46,195	48,095
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M150	5904	VACANCY SAVINGS	-3,882,320	-3,978,899	-3,836,125	-3,930,804	46,195	48,095
		TOTAL FOR CATEGORY 01	-3,882,320	-3,978,899	-3,836,125	-3,930,804	46,195	48,095
		TOTAL FOR EXPENSE	-3,882,320	-3,978,899	-3,836,125	-3,930,804	46,195	48,095



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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
M100	2501	APPROPRIATION CONTROL	193,105	186,012	191,169	184,170	-1,936	-1,842
		TOTAL FOR REVENUE	193,105	186,012	191,169	184,170	-1,936	-1,842
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M100	5400	PERSONNEL ASSESSMENT	47,454	47,454	46,821	46,821	-633	-633
M100	5700	PAYROLL ASSESSMENT	21,147	21,147	20,865	20,865	-282	-282
		TOTAL FOR CATEGORY 01	68,601	68,601	67,686	67,686	-915	-915
<b>04</b>	<b>OPERATING</b>							
M100	7054	AG TORT CLAIM ASSESSMENT	-10,638	-10,698	-10,496	-10,555	142	143
		TOTAL FOR CATEGORY 04	-10,638	-10,698	-10,496	-10,555	142	143
<b>26</b>	<b>INFORMATION SERVICES</b>							
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	74,874	67,923	73,876	67,017	-998	-906
M100	7556	EITS SECURITY ASSESSMENT	12,363	12,270	12,198	12,106	-165	-164
		TOTAL FOR CATEGORY 26	87,237	80,193	86,074	79,123	-1,163	-1,070
		TOTAL FOR EXPENSE	145,200	138,096	143,264	136,254	-1,936	-1,842

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
M300	2501	APPROPRIATION CONTROL	1,601,641	1,436,446	1,580,313	1,417,129	-21,328	-19,317
		TOTAL FOR REVENUE	1,601,641	1,436,446	1,580,313	1,417,129	-21,328	-19,317
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M300	5100	SALARIES	-315,874	-320,456	-313,776	-318,263	2,098	2,193
M300	5200	WORKERS COMPENSATION	-7,648	-6,376	-7,525	-6,285	123	91
M300	5300	RETIREMENT	1,227,571	1,258,648	1,213,401	1,243,841	-14,170	-14,807
M300	5500	GROUP INSURANCE	835,200	662,400	824,064	653,568	-11,136	-8,832
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-152,675	-179,170	-150,875	-177,011	1,800	2,159
M300	5800	UNEMPLOYMENT COMPENSATION	6,000	12,410	5,927	12,257	-73	-153
M300	5840	MEDICARE	-4,576	-4,653	-4,546	-4,621	30	32
		TOTAL FOR CATEGORY 01	1,587,998	1,422,803	1,566,670	1,403,486	-21,328	-19,317
		TOTAL FOR EXPENSE	1,587,998	1,422,803	1,566,670	1,403,486	-21,328	-19,317

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
B000	2501	APPROPRIATION CONTROL	43,671,658	44,597,639	43,225,685	44,133,438	-445,973	-464,201
		TOTAL FOR REVENUE	43,671,658	44,597,639	43,225,685	44,133,438	-445,973	-464,201
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
B000	5100	SALARIES	24,487,677	25,172,341	24,191,725	24,863,041	-295,952	-309,300
B000	5200	WORKERS COMPENSATION	408,406	412,411	403,017	406,886	-5,389	-5,525
B000	5300	RETIREMENT	8,460,388	8,666,020	8,368,966	8,570,474	-91,422	-95,546
B000	5400	PERSONNEL ASSESSMENT	59,115	59,115	58,327	58,327	-788	-788
B000	5500	GROUP INSURANCE	2,732,400	2,732,400	2,695,968	2,695,968	-36,432	-36,432
B000	5700	PAYROLL ASSESSMENT	11,028	11,028	10,881	10,881	-147	-147
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	778,687	800,457	769,277	790,620	-9,410	-9,837
B000	5840	MEDICARE	355,065	364,975	350,773	360,490	-4,292	-4,485
		TOTAL FOR CATEGORY 01	37,292,766	38,218,747	36,848,934	37,756,687	-443,832	-462,060
<b>04</b>	<b>OPERATING</b>							
B000	7050	EMPLOYEE BOND INSURANCE	804	804	793	793	-11	-11
B000	7054	AG TORT CLAIM ASSESSMENT	34,929	34,929	34,463	34,463	-466	-466
		TOTAL FOR CATEGORY 04	35,733	35,733	35,256	35,256	-477	-477
<b>26</b>	<b>INFORMATION SERVICES</b>							
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	92,337	92,337	91,106	91,106	-1,231	-1,231
B000	7556	EITS SECURITY ASSESSMENT	32,457	32,457	32,024	32,024	-433	-433
		TOTAL FOR CATEGORY 26	124,794	124,794	123,130	123,130	-1,664	-1,664
		TOTAL FOR EXPENSE	37,453,293	38,379,274	37,007,320	37,915,073	-445,973	-464,201

Section A1: Line Item Detail by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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	30,399,336	31,887,959	43,225,685	44,133,438
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	39,965	39,965
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR DECISION UNIT B000		39,744,406	33,868,681	43,397,340	44,305,093
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	17,090,796	18,875,496	24,191,725	24,863,041
5200	WORKERS COMPENSATION	348,049	414,238	403,017	406,886
5300	RETIREMENT	6,169,580	6,024,574	8,368,966	8,570,474
5400	PERSONNEL ASSESSMENT	58,060	58,327	58,327	58,327
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,014	1,014
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	16,143	16,143
5500	GROUP INSURANCE	1,917,939	2,695,968	2,695,968	2,695,968
5700	PAYROLL ASSESSMENT	10,760	10,882	10,881	10,881
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	769,277	790,620
5800	UNEMPLOYMENT COMPENSATION	14,487	0	0	0
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	350,773	360,490
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	0	0
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	0	0
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5980	CALL BACK PAY	149	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	135,990	135,990
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	37,289,353	38,197,106
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	793	793
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	116,661	116,661
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	2,080	2,080
7053	RISK MGT MISC INS POLICIES	334	323	323	323
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	34,463	34,463
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	4,458	4,458
7060	CONTRACTS	2,740	718	718	718
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	720	720
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	8,239	8,239
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	10,130	10,130
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	12,613	12,613
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	358,771	358,771

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>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	56,515	29,107	29,107	29,107
	TOTAL FOR CATEGORY 09	56,515	29,107	29,107	29,107
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,324	27,324	27,324
7023	OPERATING SUPPLIES-C	769	0	0	0
7025	OPERATING SUPPLIES-E	742	0	0	0
7026	OPERATING SUPPLIES-F	2,015	0	0	0
7044	PRINTING AND COPYING - C	853	0	0	0
7060	CONTRACTS	12,130	0	0	0
7192	STIPENDS - B	1,905	0	0	0
7637	NOTARY FEE APPLY OR RENEW	132	0	0	0
7980	OPERATING LEASE PAYMENTS	2,141	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	91,106	91,106
7556	EITS SECURITY ASSESSMENT	32,075	32,024	32,024	32,024
	TOTAL FOR CATEGORY 26	123,376	123,130	123,130	123,130
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	33,533	33,533
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	50,060	50,060
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	195,551	195,551
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	106,521	106,521
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	60,425	60,425
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,523,761	2,523,761
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	192,088	192,088
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	394,982	394,982
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,298	20,298
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	3,493,626	3,493,626
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	111	111
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,521	1,973,521
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,861	1,861	1,861	1,861
TOTAL FOR CATEGORY 87		1,861	1,861	1,861	1,861
TOTAL EXPENDITURES FOR DECISION UNIT B000		39,744,406	33,868,681	43,397,340	44,305,093
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	191,169	184,170
TOTAL REVENUES FOR DECISION UNIT M100		0	0	191,169	184,170
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	46,821	46,821
5700	PAYROLL ASSESSMENT	0	0	20,865	20,865
TOTAL FOR CATEGORY 01		0	0	67,686	67,686

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>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	48,187	48,187
7052	VEHICLE COMP & COLLISION INS	0	0	-432	-432
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,496	-10,555
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,011	2,022
	TOTAL FOR CATEGORY 04	0	0	39,270	39,222
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	73,876	67,017
7556	EITS SECURITY ASSESSMENT	0	0	12,198	12,106
	TOTAL FOR CATEGORY 26	0	0	86,074	79,123
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-1,861	-1,861
	TOTAL FOR CATEGORY 87	0	0	-1,861	-1,861
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	191,169	184,170
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-4,434,834	-4,520,066
4697	TRANSFER FROM PRISON STORE	0	0	6,832	6,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-4,428,002	-4,513,234
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	394	391
5430	LABOR RELATIONS ASSESSMENT	0	0	-16,143	-16,143
5904	VACANCY SAVINGS	0	0	-3,836,125	-3,930,804
5930	LONGEVITY PAY	0	0	66,675	76,125
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	13,785	13,785
	TOTAL FOR CATEGORY 01	0	0	-3,771,414	-3,856,646
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,500	3,500
7053	RISK MGT MISC INS POLICIES	0	0	-73	-73
7060	CONTRACTS	0	0	2,022	2,022
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-720	-720
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	764	764
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-3,753	-3,753
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-5,025	-5,025



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	0	0	-3,285	-3,285
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	0	0	6,892	6,892
	TOTAL FOR CATEGORY 09	0	0	6,892	6,892
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	0	-27,324	-27,324
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	0	0	769	769
7025	OPERATING SUPPLIES-E	0	0	742	742
7026	OPERATING SUPPLIES-F	0	0	2,015	2,015
7044	PRINTING AND COPYING - C	0	0	853	853
7060	CONTRACTS	0	0	12,130	12,130
7192	STIPENDS - B	0	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	0	0	132	132
7980	OPERATING LEASE PAYMENTS	0	0	2,141	2,141
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-928	-928
	TOTAL FOR CATEGORY 29	0	0	-928	-928
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-52,832	-52,832
717A	CASELD DRVN - INMATE CLOTHING	0	0	-20,384	-20,384
719A	CASELD DRVN - STIPENDS - B	0	0	-577	-577
720A	CASELD DRVN - FOOD	0	0	-304,790	-304,790
720B	CASELD DRVN - FOOD-F	0	0	-192,088	-192,088
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-88,362	-88,362
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-123	-123
	TOTAL FOR CATEGORY 50	0	0	-659,156	-659,156
<b>59</b>	<b>UTILITIES</b>				
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	-111	-111
	TOTAL FOR CATEGORY 59	0	0	-111	-111
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-4,428,002	-4,513,234
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,580,313	1,417,129

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 REVENUES FOR DECISION UNIT M300	0	0	1,580,313	1,417,129
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-313,776	-318,263
5200	WORKERS COMPENSATION	0	0	-7,525	-6,285
5300	RETIREMENT	0	0	1,213,401	1,243,841
5430	LABOR RELATIONS ASSESSMENT	0	0	13,643	13,643
5500	GROUP INSURANCE	0	0	824,064	653,568
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-150,875	-177,011
5800	UNEMPLOYMENT COMPENSATION	0	0	5,927	12,257
5840	MEDICARE	0	0	-4,546	-4,621
	TOTAL FOR CATEGORY 01	0	0	1,580,313	1,417,129
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,580,313	1,417,129
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	40,740,820	41,393,158
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	40,740,820	41,393,158

Section B1: Summary by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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	30,399,336	31,887,959	40,562,333	41,214,671
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	46,797	46,797
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	40,740,820	41,393,158
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	17,090,796	18,875,496	23,877,949	24,544,778
5200	WORKERS COMPENSATION	348,049	414,238	395,492	400,601
5300	RETIREMENT	6,169,580	6,024,574	9,582,367	9,814,315
5400	PERSONNEL ASSESSMENT	58,060	58,327	105,148	105,148
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,408	1,405
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	13,643	13,643
5500	GROUP INSURANCE	1,917,939	2,695,968	3,520,032	3,349,536
5700	PAYROLL ASSESSMENT	10,760	10,882	31,746	31,746
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	618,402	613,609
5800	UNEMPLOYMENT COMPENSATION	14,487	0	5,927	12,257
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	346,227	355,869
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	-3,836,125	-3,930,804
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	66,675	76,125
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0
5980	CALL BACK PAY	149	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	149,775	149,775
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	35,165,938	35,825,275
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	793	793
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	168,348	168,348
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	1,648	1,648
7053	RISK MGT MISC INS POLICIES	334	323	250	250
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	23,967	23,908
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	6,469	6,480
7060	CONTRACTS	2,740	718	2,740	2,740
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	9,003	9,003
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	6,377	6,377
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	7,588	7,588
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	394,756	394,708

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>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	56,515	29,107	35,999	35,999
	TOTAL FOR CATEGORY 09	56,515	29,107	35,999	35,999
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,324	0	0
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	769	0	769	769
7025	OPERATING SUPPLIES-E	742	0	742	742
7026	OPERATING SUPPLIES-F	2,015	0	2,015	2,015
7044	PRINTING AND COPYING - C	853	0	853	853
7060	CONTRACTS	12,130	0	12,130	12,130
7192	STIPENDS - B	1,905	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	132	0	132	132
7980	OPERATING LEASE PAYMENTS	2,141	0	2,141	2,141
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	164,982	158,123
7556	EITS SECURITY ASSESSMENT	32,075	32,024	44,222	44,130
	TOTAL FOR CATEGORY 26	123,376	123,130	209,204	202,253
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	32,605	32,605
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	49,132	49,132
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	142,719	142,719
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	86,137	86,137
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	59,848	59,848
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,218,971	2,218,971
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	0	0
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	306,620	306,620
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,175	20,175
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	2,834,470	2,834,470
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	0	0
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,410	1,973,410
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,861	1,861	0	0
TOTAL FOR CATEGORY 87		1,861	1,861	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	40,740,820	41,393,158

Section A1: Line Item Detail by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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	30,399,336	31,887,959	43,671,658	44,597,639
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	39,965	39,965
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR DECISION UNIT B000		39,744,406	33,868,681	43,843,313	44,769,294
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	17,090,796	18,875,496	24,487,677	25,172,341
5200	WORKERS COMPENSATION	348,049	414,238	408,406	412,411
5300	RETIREMENT	6,169,580	6,024,574	8,460,388	8,666,020
5400	PERSONNEL ASSESSMENT	58,060	58,327	59,115	59,115
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,014	1,014
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	16,143	16,143
5500	GROUP INSURANCE	1,917,939	2,695,968	2,732,400	2,732,400
5700	PAYROLL ASSESSMENT	10,760	10,882	11,028	11,028
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	778,687	800,457
5800	UNEMPLOYMENT COMPENSATION	14,487	0	0	0
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	355,065	364,975
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	0	0
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	0	0
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5980	CALL BACK PAY	149	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	135,990	135,990
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	37,733,185	38,659,166
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	804	804
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	116,661	116,661
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	2,080	2,080
7053	RISK MGT MISC INS POLICIES	334	323	323	323
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	34,929	34,929
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	4,458	4,458
7060	CONTRACTS	2,740	718	718	718
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	720	720
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	8,239	8,239
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	10,130	10,130
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	12,613	12,613
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	359,248	359,248



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>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	56,515	29,107	29,107	29,107
	TOTAL FOR CATEGORY 09	56,515	29,107	29,107	29,107
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,324	27,324	27,324
7023	OPERATING SUPPLIES-C	769	0	0	0
7025	OPERATING SUPPLIES-E	742	0	0	0
7026	OPERATING SUPPLIES-F	2,015	0	0	0
7044	PRINTING AND COPYING - C	853	0	0	0
7060	CONTRACTS	12,130	0	0	0
7192	STIPENDS - B	1,905	0	0	0
7637	NOTARY FEE APPLY OR RENEW	132	0	0	0
7980	OPERATING LEASE PAYMENTS	2,141	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	92,337	92,337
7556	EITS SECURITY ASSESSMENT	32,075	32,024	32,457	32,457
	TOTAL FOR CATEGORY 26	123,376	123,130	124,794	124,794
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	33,533	33,533
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	50,060	50,060
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	195,551	195,551
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	106,521	106,521
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	60,425	60,425
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,523,761	2,523,761
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	192,088	192,088
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	394,982	394,982
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,298	20,298
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	3,493,626	3,493,626
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	111	111
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,521	1,973,521
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,861	1,861	1,861	1,861
TOTAL FOR CATEGORY 87		1,861	1,861	1,861	1,861
TOTAL EXPENDITURES FOR DECISION UNIT B000		39,744,406	33,868,681	43,843,313	44,769,294
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	193,105	186,012
TOTAL REVENUES FOR DECISION UNIT M100		0	0	193,105	186,012
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	47,454	47,454
5700	PAYROLL ASSESSMENT	0	0	21,147	21,147
TOTAL FOR CATEGORY 01		0	0	68,601	68,601

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>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	48,187	48,187
7052	VEHICLE COMP & COLLISION INS	0	0	-432	-432
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,638	-10,698
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,011	2,022
	TOTAL FOR CATEGORY 04	0	0	39,128	39,079
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	74,874	67,923
7556	EITS SECURITY ASSESSMENT	0	0	12,363	12,270
	TOTAL FOR CATEGORY 26	0	0	87,237	80,193
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-1,861	-1,861
	TOTAL FOR CATEGORY 87	0	0	-1,861	-1,861
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	193,105	186,012
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	-4,481,029	-4,568,161
4697	TRANSFER FROM PRISON STORE	0	0	6,832	6,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-4,474,197	-4,561,329
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	394	391
5430	LABOR RELATIONS ASSESSMENT	0	0	-16,143	-16,143
5904	VACANCY SAVINGS	0	0	-3,882,320	-3,978,899
5930	LONGEVITY PAY	0	0	66,675	76,125
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	13,785	13,785
	TOTAL FOR CATEGORY 01	0	0	-3,817,609	-3,904,741
<b>04</b>	<b>OPERATING</b>				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,500	3,500
7053	RISK MGT MISC INS POLICIES	0	0	-73	-73
7060	CONTRACTS	0	0	2,022	2,022
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-720	-720
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	764	764
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-3,753	-3,753
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-5,025	-5,025

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	-3,285	-3,285
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	0	0	6,892	6,892
	TOTAL FOR CATEGORY 09	0	0	6,892	6,892
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	0	-27,324	-27,324
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	0	0	769	769
7025	OPERATING SUPPLIES-E	0	0	742	742
7026	OPERATING SUPPLIES-F	0	0	2,015	2,015
7044	PRINTING AND COPYING - C	0	0	853	853
7060	CONTRACTS	0	0	12,130	12,130
7192	STIPENDS - B	0	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	0	0	132	132
7980	OPERATING LEASE PAYMENTS	0	0	2,141	2,141
	TOTAL FOR CATEGORY 16	0	0	0	0
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-928	-928
	TOTAL FOR CATEGORY 29	0	0	-928	-928
<b>50</b>	<b>INMATE DRIVENS</b>				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-52,832	-52,832
717A	CASELD DRVN - INMATE CLOTHING	0	0	-20,384	-20,384
719A	CASELD DRVN - STIPENDS - B	0	0	-577	-577
720A	CASELD DRVN - FOOD	0	0	-304,790	-304,790
720B	CASELD DRVN - FOOD-F	0	0	-192,088	-192,088
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-88,362	-88,362
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-123	-123
	TOTAL FOR CATEGORY 50	0	0	-659,156	-659,156
<b>59</b>	<b>UTILITIES</b>				
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	-111	-111
	TOTAL FOR CATEGORY 59	0	0	-111	-111
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-4,474,197	-4,561,329
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2501	APPROPRIATION CONTROL	0	0	1,601,641	1,436,446

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 REVENUES FOR DECISION UNIT M300	0	0	1,601,641	1,436,446
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-315,874	-320,456
5200	WORKERS COMPENSATION	0	0	-7,648	-6,376
5300	RETIREMENT	0	0	1,227,571	1,258,648
5430	LABOR RELATIONS ASSESSMENT	0	0	13,643	13,643
5500	GROUP INSURANCE	0	0	835,200	662,400
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-152,675	-179,170
5800	UNEMPLOYMENT COMPENSATION	0	0	6,000	12,410
5840	MEDICARE	0	0	-4,576	-4,653
	TOTAL FOR CATEGORY 01	0	0	1,601,641	1,436,446
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,601,641	1,436,446
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	41,163,862	41,830,423
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	41,163,862	41,830,423

Section B1: Summary by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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	30,399,336	31,887,959	40,985,375	41,651,936
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	46,797	46,797
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	41,163,862	41,830,423
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	17,090,796	18,875,496	24,171,803	24,851,885
5200	WORKERS COMPENSATION	348,049	414,238	400,758	406,035
5300	RETIREMENT	6,169,580	6,024,574	9,687,959	9,924,668
5400	PERSONNEL ASSESSMENT	58,060	58,327	106,569	106,569
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,408	1,405
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	13,643	13,643
5500	GROUP INSURANCE	1,917,939	2,695,968	3,567,600	3,394,800
5700	PAYROLL ASSESSMENT	10,760	10,882	32,175	32,175
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	626,012	621,287
5800	UNEMPLOYMENT COMPENSATION	14,487	0	6,000	12,410
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	350,489	360,322
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	-3,882,320	-3,978,899
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	66,675	76,125
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0
5980	CALL BACK PAY	149	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	149,775	149,775
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	35,585,818	36,259,472
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	804	804
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	168,348	168,348
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	1,648	1,648
7053	RISK MGT MISC INS POLICIES	334	323	250	250
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	24,291	24,231
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	6,469	6,480
7060	CONTRACTS	2,740	718	2,740	2,740
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	9,003	9,003
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	6,377	6,377
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	7,588	7,588
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	395,091	395,042

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>07</b>	<b>MAINT OF BUILDINGS &amp; GROUNDS</b>				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
<b>09</b>	<b>MAINTENANCE CONTRACTS</b>				
7060	CONTRACTS	56,515	29,107	35,999	35,999
	TOTAL FOR CATEGORY 09	56,515	29,107	35,999	35,999
<b>16</b>	<b>LAW LIBRARY</b>				
7000	OPERATING	0	27,324	0	0
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	769	0	769	769
7025	OPERATING SUPPLIES-E	742	0	742	742
7026	OPERATING SUPPLIES-F	2,015	0	2,015	2,015
7044	PRINTING AND COPYING - C	853	0	853	853
7060	CONTRACTS	12,130	0	12,130	12,130
7192	STIPENDS - B	1,905	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	132	0	132	132
7980	OPERATING LEASE PAYMENTS	2,141	0	2,141	2,141
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
<b>18</b>	<b>CARES ACT</b>				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	167,211	160,260
7556	EITS SECURITY ASSESSMENT	32,075	32,024	44,820	44,727
	TOTAL FOR CATEGORY 26	123,376	123,130	212,031	204,987
<b>29</b>	<b>AGENCY ISSUE UNIFORM</b>				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	32,605	32,605
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	49,132	49,132
<b>50</b>	<b>INMATE DRIVENS</b>				
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	142,719	142,719
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	86,137	86,137
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	59,848	59,848
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,218,971	2,218,971
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	0	0
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	306,620	306,620
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,175	20,175
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	2,834,470	2,834,470
<b>59</b>	<b>UTILITIES</b>				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	0	0
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,410	1,973,410
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	1,861	1,861	0	0
TOTAL FOR CATEGORY 87		1,861	1,861	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	41,163,862	41,830,423

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
M300	2501	APPROPRIATION CONTROL	1,601,641	1,436,446	1,580,313	1,417,129	-21,328	-19,317
		TOTAL FOR REVENUE	1,601,641	1,436,446	1,580,313	1,417,129	-21,328	-19,317
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M300	5100	SALARIES	-315,874	-320,456	-313,776	-318,263	2,098	2,193
M300	5200	WORKERS COMPENSATION	-7,648	-6,376	-7,525	-6,285	123	91
M300	5300	RETIREMENT	1,227,571	1,258,648	1,213,401	1,243,841	-14,170	-14,807
M300	5500	GROUP INSURANCE	835,200	662,400	824,064	653,568	-11,136	-8,832
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-152,675	-179,170	-150,875	-177,011	1,800	2,159
M300	5800	UNEMPLOYMENT COMPENSATION	6,000	12,410	5,927	12,257	-73	-153
M300	5840	MEDICARE	-4,576	-4,653	-4,546	-4,621	30	32
		TOTAL FOR CATEGORY 01	1,587,998	1,422,803	1,566,670	1,403,486	-21,328	-19,317
		TOTAL FOR EXPENSE	1,587,998	1,422,803	1,566,670	1,403,486	-21,328	-19,317

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
B000	2501	APPROPRIATION CONTROL	43,671,658	44,597,639	43,225,685	44,133,438	-445,973	-464,201
		TOTAL FOR REVENUE	43,671,658	44,597,639	43,225,685	44,133,438	-445,973	-464,201
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
B000	5100	SALARIES	24,487,677	25,172,341	24,191,725	24,863,041	-295,952	-309,300
B000	5200	WORKERS COMPENSATION	408,406	412,411	403,017	406,886	-5,389	-5,525
B000	5300	RETIREMENT	8,460,388	8,666,020	8,368,966	8,570,474	-91,422	-95,546
B000	5400	PERSONNEL ASSESSMENT	59,115	59,115	58,327	58,327	-788	-788
B000	5500	GROUP INSURANCE	2,732,400	2,732,400	2,695,968	2,695,968	-36,432	-36,432
B000	5700	PAYROLL ASSESSMENT	11,028	11,028	10,881	10,881	-147	-147
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	778,687	800,457	769,277	790,620	-9,410	-9,837
B000	5840	MEDICARE	355,065	364,975	350,773	360,490	-4,292	-4,485
		TOTAL FOR CATEGORY 01	37,292,766	38,218,747	36,848,934	37,756,687	-443,832	-462,060
<b>04</b>	<b>OPERATING</b>							
B000	7050	EMPLOYEE BOND INSURANCE	804	804	793	793	-11	-11
B000	7054	AG TORT CLAIM ASSESSMENT	34,929	34,929	34,463	34,463	-466	-466
		TOTAL FOR CATEGORY 04	35,733	35,733	35,256	35,256	-477	-477
<b>26</b>	<b>INFORMATION SERVICES</b>							
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	92,337	92,337	91,106	91,106	-1,231	-1,231
B000	7556	EITS SECURITY ASSESSMENT	32,457	32,457	32,024	32,024	-433	-433
		TOTAL FOR CATEGORY 26	124,794	124,794	123,130	123,130	-1,664	-1,664
		TOTAL FOR EXPENSE	37,453,293	38,379,274	37,007,320	37,915,073	-445,973	-464,201

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
M150	2501	APPROPRIATION CONTROL	-4,481,029	-4,568,161	-4,434,834	-4,520,066	46,195	48,095
		TOTAL FOR REVENUE	-4,481,029	-4,568,161	-4,434,834	-4,520,066	46,195	48,095
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M150	5904	VACANCY SAVINGS	-3,882,320	-3,978,899	-3,836,125	-3,930,804	46,195	48,095
		TOTAL FOR CATEGORY 01	-3,882,320	-3,978,899	-3,836,125	-3,930,804	46,195	48,095
		TOTAL FOR EXPENSE	-3,882,320	-3,978,899	-3,836,125	-3,930,804	46,195	48,095

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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>								
M100	2501	APPROPRIATION CONTROL	193,105	186,012	191,169	184,170	-1,936	-1,842
		TOTAL FOR REVENUE	193,105	186,012	191,169	184,170	-1,936	-1,842
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
M100	5400	PERSONNEL ASSESSMENT	47,454	47,454	46,821	46,821	-633	-633
M100	5700	PAYROLL ASSESSMENT	21,147	21,147	20,865	20,865	-282	-282
		TOTAL FOR CATEGORY 01	68,601	68,601	67,686	67,686	-915	-915
<b>04</b>	<b>OPERATING</b>							
M100	7054	AG TORT CLAIM ASSESSMENT	-10,638	-10,698	-10,496	-10,555	142	143
		TOTAL FOR CATEGORY 04	-10,638	-10,698	-10,496	-10,555	142	143
<b>26</b>	<b>INFORMATION SERVICES</b>							
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	74,874	67,923	73,876	67,017	-998	-906
M100	7556	EITS SECURITY ASSESSMENT	12,363	12,270	12,198	12,106	-165	-164
		TOTAL FOR CATEGORY 26	87,237	80,193	86,074	79,123	-1,163	-1,070
		TOTAL FOR EXPENSE	145,200	138,096	143,264	136,254	-1,936	-1,842



**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  
DEPARTMENT OF MOTOR VEHICLES**

**Budget Account 4745 - DMV - ADMINISTRATIVE SERVICES DIVISION  
Budget Amendment A256214745  
2025-2027 Biennium (FY26-27)**

Submitted March 17, 2025

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

The Administrative Services Division is charged with providing professional, timely, and accurate support services to the Director, all divisions of the department, and other associated agencies. Support services include fiscal accounting, budgeting, internal/external auditing, travel arrangements, payroll, warehousing, inventory control, mail services, purchasing services, contract management, facilities management, telecommunication support, revenue collection, revenue distribution, and revenue recovery services. Through its centralized functions, the department is able to ensure consistency, accuracy, and compliance with laws and regulations for all divisions in these service areas. Statutory Authority: NRS 481.

**Purpose of Work Program**

The purpose of this budget amendment is a request for a new decision unit to increase the classification of all DMV Services Technician II positions to DMV Services Technician III positions. This is part of the department's compensation plan adjustment resulting in an alignment of classifications for staff working in the newly reorganized Customer Services Division.

**Justification**

This work program request will reclass 6 PCNs for the 4745, Administrative Services budget. There is one PCN reclassified from a Services Technician II to a Services Technician III and 5 PCNs reclassified from a Services Technician I to Services Technician III. These PCNs are funded by Highway funds and Licenses and Fees. There is no impact on the General fund.

**Expected Benefits to be Realized**

The expected benefit realized will be to align salary and job duties to meet the departments' compensation plan adjustment for the newly reorganized customer service division.

**Explanation of Projections and Documentation**

Documents included:  
G01 and G08 NEBS Reports  
Fund Map  
Request Memo approved  
NPD-19

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

This is the preferred method to ensure the department's staffing reclassification for the new Customer Services division reorganization.



**STATE OF NEVADA BUDGET AMENDMENT  
DEPARTMENT OF MOTOR VEHICLES  
DMV - ADMINISTRATIVE SERVICES DIVISION  
B/A 4745 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A256214745		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2507	HIGHWAY FUND AUTHORIZATION	12,306,125	12,544,772	12,912	13,592	12,912	13,592	0.1%	0.1%	12,319,037	12,558,364		
3601	LICENSES AND FEES	6,360,726	6,844,242	38,739	40,781	38,739	40,781	0.6%	0.6%	6,399,465	6,885,023		
3609	DRIVERS LICENSES	3,121,684	3,165,387			0	0	0.0%	0.0%	3,121,684	3,165,387		
4233	COST ALLOCATION REIMBURSEMENT FROM 4712	74,677	77,684			0	0	0.0%	0.0%	74,677	77,684		
4235	COST ALLOCATION REIMBURSEMENT FROM 4722	290,489	300,385			0	0	0.0%	0.0%	290,489	300,385		
4620	TRANSFER IN BA 4717	9,675	9,675			0	0	0.0%	0.0%	9,675	9,675		
<b>Total Revenues</b>		<b>22,163,376</b>	<b>22,942,145</b>	51,651	54,373	51,651	54,373	0.2%	0.2%	22,215,027	22,996,518		
<b>EXPENDITURES</b>													
Cat	G.L.#	Description											
01	5100	SALARIES	3,674,621	3,789,350	41,920	44,084	41,920	44,084	1.1%	1.2%	3,716,541	3,833,434	
01	5200	WORKERS COMPENSATION	80,238	83,602	-46	38	-46	38	-0.1%	0.0%	80,192	83,640	
01	5300	RETIREMENT	863,323	891,089	8,071	8,486	8,071	8,486	0.9%	1.0%	871,394	899,575	
01	5400	PERSONNEL ASSESSMENT	21,669	21,669			0	0	0.0%	0.0%	21,669	21,669	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	216	216			0	0	0.0%	0.0%	216	216	
01	5430	LABOR RELATIONS ASSESSMENT	2,095	2,095			0	0	0.0%	0.0%	2,095	2,095	
01	5500	GROUP INSURANCE	722,439	690,276			0	0	0.0%	0.0%	722,439	690,276	
01	5700	PAYROLL ASSESSMENT	6,542	6,542			0	0	0.0%	0.0%	6,542	6,542	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	95,173	94,734	1,086	1,103	1,086	1,103	1.1%	1.2%	96,259	95,837	
01	5800	UNEMPLOYMENT COMPENSATION	914	1,895	11	23	11	23	1.2%	1.2%	925	1,918	
01	5840	MEDICARE	53,281	54,948	609	639	609	639	1.1%	1.2%	53,890	55,587	
01	5904	VACANCY SAVINGS	-63,069	-64,473			0	0	-0.0%	-0.0%	-63,069	-64,473	
01	5910	STANDBY PAY	8,032	8,032			0	0	0.0%	0.0%	8,032	8,032	
01	5930	LONGEVITY PAY	19,525	21,850			0	0	0.0%	0.0%	19,525	21,850	
02	6100	PER DIEM OUT-OF-STATE	3,818	3,818			0	0	0.0%	0.0%	3,818	3,818	
02	6130	PUBLIC TRANS OUT-OF-STATE	843	843			0	0	0.0%	0.0%	843	843	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	246	246			0	0	0.0%	0.0%	246	246	
02	6150	COMM AIR TRANS OUT-OF-STATE	1,707	1,707			0	0	0.0%	0.0%	1,707	1,707	
03	6200	PER DIEM IN-STATE	3,257	3,257			0	0	0.0%	0.0%	3,257	3,257	
03	6210	FS DAILY RENTAL IN-STATE	1,051	1,051			0	0	0.0%	0.0%	1,051	1,051	
03	6211	FS MONTHLY VEHICLE RENTAL IN-STATE	27,686	27,686			0	0	0.0%	0.0%	27,686	27,686	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	166	166			0	0	0.0%	0.0%	166	166	
03	6240	PERSONAL VEHICLE IN-STATE	996	996			0	0	0.0%	0.0%	996	996	
03	6250	COMM AIR TRANS IN-STATE	3,283	3,283			0	0	0.0%	0.0%	3,283	3,283	
04	7020	OPERATING SUPPLIES	247,827	247,827			0	0	0.0%	0.0%	247,827	247,827	
04	7023	OPERATING SUPPLIES-C	4,683	4,683			0	0	0.0%	0.0%	4,683	4,683	
04	7027	OPERATING SUPPLIES-G	3,928	3,928			0	0	0.0%	0.0%	3,928	3,928	
04	7030	FREIGHT CHARGES	959	959			0	0	0.0%	0.0%	959	959	
04	7043	PRINTING AND COPYING - B	957	957			0	0	0.0%	0.0%	957	957	
04	7050	EMPLOYEE BOND INSURANCE	164	164			0	0	0.0%	0.0%	164	164	

04	7052	VEHICLE COMP & COLLISION INS	137	137			0	0	0.0%	0.0%	137	137	
04	7054	AG TORT CLAIM ASSESSMENT	4,940	4,927			0	0	0.0%	0.0%	4,940	4,927	
04	7059	AG VEHICLE LIABILITY INSURANCE	498	499			0	0	0.0%	0.0%	498	499	
04	705B	B&G - PROP. & CONT. INSURANCE	10,892	10,892			0	0	0.0%	0.0%	10,892	10,892	
04	7060	CONTRACTS	75,791	78,897			0	0	0.0%	0.0%	75,791	78,897	
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	54,881	54,881			0	0	0.0%	0.0%	54,881	54,881	
04	7074	HARDWARE LICENSE/MNT CONTRACTS	1,991	1,991			0	0	0.0%	0.0%	1,991	1,991	
04	7090	EQUIPMENT REPAIR	297	297			0	0	0.0%	0.0%	297	297	
04	7100	STATE OWNED BLDG RENT-B&G	431,575	431,575			0	0	0.0%	0.0%	431,575	431,575	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	1,174	1,174			0	0	0.0%	0.0%	1,174	1,174	
04	7153	GASOLINE	10,727	10,727			0	0	0.0%	0.0%	10,727	10,727	
04	7157	VEHICLE SUPPLIES - OTHER	30	30			0	0	0.0%	0.0%	30	30	
04	7222	DATA PROCESSING SUPPLIES	8,668	8,668			0	0	0.0%	0.0%	8,668	8,668	
04	7223	OTHER (NON-EITS) EDP COSTS - A	192	192			0	0	0.0%	0.0%	192	192	
04	7285	POSTAGE - STATE MAILROOM	4,103	4,103			0	0	0.0%	0.0%	4,103	4,103	
04	7289	EITS PHONE LINE AND VOICEMAIL	12,173	12,173			0	0	0.0%	0.0%	12,173	12,173	
04	7290	PHONE, FAX, COMMUNICATION LINE	786	786			0	0	0.0%	0.0%	786	786	
04	7291	CELL PHONE/PAGER CHARGES	3,413	3,413			0	0	0.0%	0.0%	3,413	3,413	
04	7296	EITS LONG DISTANCE CHARGES	0	0			0	0	0.0%	0.0%	0	0	
04	7301	MEMBERSHIP DUES	560	560			0	0	0.0%	0.0%	560	560	
04	7302	REGISTRATION FEES	1,200	1,200			0	0	0.0%	0.0%	1,200	1,200	
04	7330	SPECIAL REPORT SERVICES & FEES	55	55			0	0	0.0%	0.0%	55	55	
04	7460	EQUIPMENT PURCHASES < \$1,000	16,471	16,271			0	0	0.0%	0.0%	16,471	16,271	
04	7980	OPERATING LEASE PAYMENTS	4,834	4,834			0	0	0.0%	0.0%	4,834	4,834	
04	8271	SPECIAL EQUIPMENT <\$5,000 - A	16,728	0			0	0	0.0%	0.0%	16,728	0	
05	7771	COMPUTER SOFTWARE <\$5,000 - A	337	336			0	0	0.0%	0.0%	337	336	
05	8241	NEW FURNISHINGS <\$5,000 - A	992	0			0	0	0.0%	0.0%	992	0	
05	8371	COMPUTER HARDWARE <\$5,000 - A	1,574	0			0	0	0.0%	0.0%	1,574	0	
12	7023	OPERATING SUPPLIES-C	2,305	2,305			0	0	0.0%	0.0%	2,305	2,305	
12	7060	CONTRACTS	11,987,262	12,596,829			0	0	0.0%	0.0%	11,987,262	12,596,829	
12	7302	REGISTRATION FEES	7,440	7,440			0	0	0.0%	0.0%	7,440	7,440	
12	7430	PROFESSIONAL SERVICES	0	2,400			0	0	0.0%	0.0%	0	2,400	
19	7021	OPERATING SUPPLIES-A	20,488	20,488			0	0	0.0%	0.0%	20,488	20,488	
19	7031	FREIGHT CHARGES - A	3,211	3,211			0	0	0.0%	0.0%	3,211	3,211	
19	7040	NON-STATE PRINTING SERVICES	288,403	288,403			0	0	0.0%	0.0%	288,403	288,403	
19	7045	STATE PRINTING CHARGES	25,125	25,125			0	0	0.0%	0.0%	25,125	25,125	
20	7060	CONTRACTS	3,170,921	3,215,314			0	0	0.0%	0.0%	3,170,921	3,215,314	
26	7020	OPERATING SUPPLIES	-500	-500			0	0	-0.0%	-0.0%	-500	-500	
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	7,130	7,130			0	0	0.0%	0.0%	7,130	7,130	
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	36,639	36,639			0	0	0.0%	0.0%	36,639	36,639	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	33,999	32,587			0	0	0.0%	0.0%	33,999	32,587	
26	7556	EITS SECURITY ASSESSMENT	9,112	9,095			0	0	0.0%	0.0%	9,112	9,095	
26	7557	EITS NAS CARD READER	30,093	30,093			0	0	0.0%	0.0%	30,093	30,093	
26	7771	COMPUTER SOFTWARE <\$5,000 - A	9,160	9,160			0	0	0.0%	0.0%	9,160	9,160	
26	8271	SPECIAL EQUIPMENT <\$5,000 - A	0	2,988			0	0	0.0%	0.0%	0	2,988	
26	8371	COMPUTER HARDWARE <\$5,000 - A	4,943	25,368			0	0	0.0%	0.0%	4,943	25,368	
30	7302	REGISTRATION FEES	3,503	3,503			0	0	0.0%	0.0%	3,503	3,503	
30	7320	INSTRUCTIONAL SUPPLIES	13	13			0	0	0.0%	0.0%	13	13	
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
88	7384	STATEWIDE COST ALLOCATION	72,540	72,540			0	0	0.0%	0.0%	72,540	72,540	
		<b>Total Expenditures</b>	<b>22,163,376</b>	<b>22,942,145</b>		51,651	54,373	51,651	54,373	0.2%	0.2%	22,215,027	22,996,518

Section A1: Line Item Detail by GL

Budget Account: 4745 DMV - ADMINISTRATIVE SERVICES DIVISION

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>					
2507	HIGHWAY FUND AUTHORIZATION	10,120,862	10,865,421	11,069,173	11,026,442
2510	REVERSIONS	-205,339	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	330,897	253,651	0	0
2512	BALANCE FORWARD TO NEW YEAR	-253,651	0	0	0
3601	LICENSES AND FEES	4,882,439	5,007,955	5,040,919	5,122,078
3609	DRIVERS LICENSES	3,062,027	3,155,690	3,148,255	3,192,331
4233	COST ALLOCATION REIMBURSEMENT FROM 4712	66,873	67,484	74,677	77,684
4235	COST ALLOCATION REIMBURSEMENT FROM 4722	253,347	257,116	290,489	300,385
4254	MISCELLANEOUS REVENUE	38	0	0	0
4620	TRANSFER IN BA 4717	7,882	7,882	9,675	9,675
TOTAL REVENUES FOR DECISION UNIT B000		18,265,375	19,615,199	19,633,188	19,728,595
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	2,361,770	2,523,576	2,989,218	3,062,954
5200	WORKERS COMPENSATION	51,385	66,194	63,651	66,827
5300	RETIREMENT	530,260	526,678	654,617	669,696
5400	PERSONNEL ASSESSMENT	9,415	9,458	9,458	9,458
5420	COLLECTIVE BARGAINING ASSESSMENT	258	258	258	258
5430	LABOR RELATIONS ASSESSMENT	2,558	2,558	2,558	2,558
5500	GROUP INSURANCE	336,375	437,184	437,184	437,184
5700	PAYROLL ASSESSMENT	1,744	1,764	1,764	1,764
5750	RETIRED EMPLOYEES GROUP INSURANCE	72,324	80,251	95,059	97,406
5800	UNEMPLOYMENT COMPENSATION	1,536	0	0	0
5810	OVERTIME PAY	6,482	0	0	0
5820	HOLIDAY PAY	12	0	0	0
5840	MEDICARE	33,687	36,595	43,344	44,413
5904	VACANCY SAVINGS	0	-54,266	0	0
5910	STANDBY PAY	10,690	8,032	8,032	8,032
5930	LONGEVITY PAY	14,534	0	0	0
TOTAL FOR CATEGORY 01		3,433,030	3,638,282	4,305,143	4,400,550
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	1,630	5,593	2,593	2,593
6130	PUBLIC TRANS OUT-OF-STATE	94	511	511	511
6140	PERSONAL VEHICLE OUT-OF-STATE	152	170	170	170
6150	COMM AIR TRANS OUT-OF-STATE	1,277	627	627	627
TOTAL FOR CATEGORY 02		3,153	6,901	3,901	3,901

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>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	2,836	2,207	5,207	5,207
6210	FS DAILY RENTAL IN-STATE	174	1,051	1,051	1,051
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	15,388	25,346	25,346	25,346
6215	NON-FS VEHICLE RENTAL IN-STATE	468	166	166	166
6220	AUTO MISC - IN-STATE	193	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	40	0	0	0
6240	PERSONAL VEHICLE IN-STATE	143	996	996	996
6250	COMM AIR TRANS IN-STATE	1,693	3,283	3,283	3,283
	TOTAL FOR CATEGORY 03	20,935	33,049	36,049	36,049
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	164,773	117,119	117,119	117,119
7023	OPERATING SUPPLIES-C	883	4,301	4,301	4,301
7027	OPERATING SUPPLIES-G	692	3,317	3,317	3,317
7030	FREIGHT CHARGES	671	959	959	959
7031	FREIGHT CHARGES - A	48	0	0	0
7043	PRINTING AND COPYING - B	1,105	957	957	957
7050	EMPLOYEE BOND INSURANCE	129	129	129	129
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,596	0	0	0
7052	VEHICLE COMP & COLLISION INS	520	520	520	520
7054	AG TORT CLAIM ASSESSMENT	5,588	5,589	5,589	5,589
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	1,028	1,028
705B	B&G - PROP. & CONT. INSURANCE	0	7,596	7,596	7,596
7060	CONTRACTS	73,635	95,509	95,509	95,509
7073	SOFTWARE LICENSE/MNT CONTRACTS	26,727	26,753	26,753	26,753
7074	HARDWARE LICENSE/MNT CONTRACTS	0	1,096	1,096	1,096
7090	EQUIPMENT REPAIR	500	297	297	297
7100	STATE OWNED BLDG RENT-B&G	154,882	154,882	154,882	154,882
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,421	1,174	1,174	1,174
7153	GASOLINE	8,649	10,727	10,727	10,727
7157	VEHICLE SUPPLIES - OTHER	0	30	30	30
7222	DATA PROCESSING SUPPLIES	6,560	8,668	8,668	8,668
7223	OTHER (NON-EITS) EDP COSTS - A	0	192	192	192
7285	POSTAGE - STATE MAILROOM	1,675	4,103	4,103	4,103
7289	EITS PHONE LINE AND VOICEMAIL	10,972	11,196	11,196	11,196
7290	PHONE, FAX, COMMUNICATION LINE	868	786	786	786
7291	CELL PHONE/PAGER CHARGES	3,417	3,413	3,413	3,413
7296	EITS LONG DISTANCE CHARGES	0	915	915	915
7299	TELEPHONE & DATA WIRING	1,442	0	0	0
7301	MEMBERSHIP DUES	33	350	350	350

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
7302	REGISTRATION FEES	500	1,000	1,000	1,000
7330	SPECIAL REPORT SERVICES & FEES	29	55	55	55
7460	EQUIPMENT PURCHASES < \$1,000	720	12,110	12,110	12,110
7980	OPERATING LEASE PAYMENTS	5,100	5,381	5,381	5,381
	TOTAL FOR CATEGORY 04	482,161	480,152	480,152	480,152
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7023	OPERATING SUPPLIES-C	0	2,305	2,305	2,305
7060	CONTRACTS	10,826,370	11,608,108	11,212,887	11,212,887
7302	REGISTRATION FEES	1,440	6,200	6,200	6,200
	TOTAL FOR CATEGORY 12	10,827,810	11,616,613	11,221,392	11,221,392
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7021	OPERATING SUPPLIES-A	0	20,488	20,488	20,488
7031	FREIGHT CHARGES - A	3,210	0	0	0
7040	NON-STATE PRINTING SERVICES	249,904	245,434	245,434	245,434
7045	STATE PRINTING CHARGES	21,589	25,125	25,125	25,125
	TOTAL FOR CATEGORY 19	274,703	291,047	291,047	291,047
<b>20</b>	<b>DRIVERS LICENSE PHOTOS</b>				
7060	CONTRACTS	3,017,203	3,155,690	3,155,690	3,155,690
	TOTAL FOR CATEGORY 20	3,017,203	3,155,690	3,155,690	3,155,690
<b>22</b>	<b>AB 510 ONE-SHOT FY24-25</b>				
7000	OPERATING	0	253,651	0	0
7023	OPERATING SUPPLIES-C	60	0	0	0
7031	FREIGHT CHARGES - A	86	0	0	0
7047	QUICK PRINT JOBS - LAS VEGAS	846	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	3,701	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	4,419	0	0	0
7468	EQUIP > \$1,000 LESS THAN \$5,000 - D	1,500	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	2,152	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	58,572	0	0	0
8390	MISCELLANEOUS EQUIPMENT>\$5,000	5,909	0	0	0
	TOTAL FOR CATEGORY 22	77,245	253,651	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7073	SOFTWARE LICENSE/MNT CONTRACTS	8,047	8,112	8,112	8,112
7547	EITS BUSINESS PRODUCTIVITY SUITE	20,398	22,935	22,935	22,935
7554	EITS INFRASTRUCTURE ASSESSMENT	14,805	14,773	14,774	14,774
7556	EITS SECURITY ASSESSMENT	5,202	5,194	5,193	5,193
7557	EITS NAS CARD READER	7,871	6,122	6,122	6,122

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 26	56,323	57,136	57,136	57,136
<b>30</b>	<b>TRAINING</b>				
6240	PERSONAL VEHICLE IN-STATE	73	0	0	0
7302	REGISTRATION FEES	995	5,348	5,348	5,348
7320	INSTRUCTIONAL SUPPLIES	0	13	13	13
	TOTAL FOR CATEGORY 30	1,068	5,361	5,361	5,361
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	4,777	4,777	4,777	4,777
	TOTAL FOR CATEGORY 87	4,777	4,777	4,777	4,777
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	66,967	72,540	72,540	72,540
	TOTAL FOR CATEGORY 88	66,967	72,540	72,540	72,540
	TOTAL EXPENDITURES FOR DECISION UNIT B000	18,265,375	19,615,199	19,633,188	19,728,595
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	263,517	262,381
3601	LICENSES AND FEES	0	0	9,762	9,762
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	273,279	272,143
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	7,593	7,593
5700	PAYROLL ASSESSMENT	0	0	3,384	3,384
	TOTAL FOR CATEGORY 01	0	0	10,977	10,977
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	8,483	8,483
	TOTAL FOR CATEGORY 03	0	0	8,483	8,483
<b>04</b>	<b>OPERATING</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-36	-36
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,702	-1,712
7059	AG VEHICLE LIABILITY INSURANCE	0	0	155	156
705B	B&G - PROP. & CONT. INSURANCE	0	0	3,116	3,116
7100	STATE OWNED BLDG RENT-B&G	0	0	207,440	207,440
7289	EITS PHONE LINE AND VOICEMAIL	0	0	276	276
	TOTAL FOR CATEGORY 04	0	0	209,249	209,240

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	13,167	13,167
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	11,980	10,868
7556	EITS SECURITY ASSESSMENT	0	0	1,978	1,963
7557	EITS NAS CARD READER	0	0	22,222	22,222
	TOTAL FOR CATEGORY 26	0	0	49,347	48,220
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-4,777	-4,777
	TOTAL FOR CATEGORY 87	0	0	-4,777	-4,777
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	273,279	272,143
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	-295,955	-38,127
3601	LICENSES AND FEES	0	0	1,309,323	1,711,680
3609	DRIVERS LICENSES	0	0	-26,571	-26,944
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	986,797	1,646,609
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-42	-42
5430	LABOR RELATIONS ASSESSMENT	0	0	-2,558	-2,558
5904	VACANCY SAVINGS	0	0	-63,069	-64,473
5930	LONGEVITY PAY	0	0	16,225	17,975
	TOTAL FOR CATEGORY 01	0	0	-49,444	-49,098
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,225	1,225
6130	PUBLIC TRANS OUT-OF-STATE	0	0	332	332
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	76	76
6150	COMM AIR TRANS OUT-OF-STATE	0	0	1,080	1,080
	TOTAL FOR CATEGORY 02	0	0	2,713	2,713
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	-6,143	-6,143
	TOTAL FOR CATEGORY 03	0	0	-6,143	-6,143
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	130,826	130,826

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7052	VEHICLE COMP & COLLISION INS	0	0	-347	-347
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-685	-685
705B	B&G - PROP. & CONT. INSURANCE	0	0	180	180
7060	CONTRACTS	0	0	-19,718	-16,612
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	28,128	28,128
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	895	895
7100	STATE OWNED BLDG RENT-B&G	0	0	69,253	69,253
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-448	-448
7296	EITS LONG DISTANCE CHARGES	0	0	-915	-915
7301	MEMBERSHIP DUES	0	0	210	210
7302	REGISTRATION FEES	0	0	200	200
7460	EQUIPMENT PURCHASES < \$1,000	0	0	4,061	4,061
7980	OPERATING LEASE PAYMENTS	0	0	-547	-547
TOTAL FOR CATEGORY 04		0	0	211,093	214,199
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7060	CONTRACTS	0	0	774,375	1,383,942
7430	PROFESSIONAL SERVICES	0	0	0	2,400
TOTAL FOR CATEGORY 12		0	0	774,375	1,386,342
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7040	NON-STATE PRINTING SERVICES	0	0	42,969	42,969
TOTAL FOR CATEGORY 19		0	0	42,969	42,969
<b>20</b>	<b>DRIVERS LICENSE PHOTOS</b>				
7060	CONTRACTS	0	0	15,231	59,624
TOTAL FOR CATEGORY 20		0	0	15,231	59,624
<b>26</b>	<b>INFORMATION SERVICES</b>				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-982	-982
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-2,919	-2,919
7557	EITS NAS CARD READER	0	0	1,749	1,749
TOTAL FOR CATEGORY 26		0	0	-2,152	-2,152
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-1,845	-1,845
TOTAL FOR CATEGORY 30		0	0	-1,845	-1,845
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	986,797	1,646,609
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</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
2507	HIGHWAY FUND AUTHORIZATION	0	0	168,936	140,097
3601	LICENSES AND FEES	0	0	722	722
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	169,658	140,819
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-10,504	-10,655
5200	WORKERS COMPENSATION	0	0	-911	-1,077
5300	RETIREMENT	0	0	62,672	64,199
5430	LABOR RELATIONS ASSESSMENT	0	0	2,095	2,095
5500	GROUP INSURANCE	0	0	133,632	105,984
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-17,910	-21,099
5800	UNEMPLOYMENT COMPENSATION	0	0	738	1,527
5840	MEDICARE	0	0	-154	-155
	TOTAL FOR CATEGORY 01	0	0	169,658	140,819
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	169,658	140,819
<b>E275</b>	<b>PUBLIC SAFETY &amp; INFRASTRUCTURE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	1,240	1,240
	TOTAL REVENUES FOR DECISION UNIT E275	0	0	1,240	1,240
<b>EXPENDITURE</b>					
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7302	REGISTRATION FEES	0	0	1,240	1,240
	TOTAL FOR CATEGORY 12	0	0	1,240	1,240
	TOTAL EXPENDITURES FOR DECISION UNIT E275	0	0	1,240	1,240
<b>E276</b>	<b>PUBLIC SAFETY &amp; INFRASTRUCTURE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	3,211	3,211
	TOTAL REVENUES FOR DECISION UNIT E276	0	0	3,211	3,211
<b>EXPENDITURE</b>					
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7031	FREIGHT CHARGES - A	0	0	3,211	3,211
	TOTAL FOR CATEGORY 19	0	0	3,211	3,211
	TOTAL EXPENDITURES FOR DECISION UNIT E276	0	0	3,211	3,211
<b>E301</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	[See Attachment]				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	78,425	101,743
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	78,425	101,743
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	44,359	61,283
5200	WORKERS COMPENSATION	0	0	1,669	1,393
5300	RETIREMENT	0	0	16,302	22,522
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,149	1,532
5800	UNEMPLOYMENT COMPENSATION	0	0	15	30
5840	MEDICARE	0	0	644	889
	TOTAL FOR CATEGORY 01	0	0	73,519	99,427
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	192	192
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
7289	EITS PHONE LINE AND VOICEMAIL	0	0	230	230
7460	EQUIPMENT PURCHASES < \$1,000	0	0	100	100
	TOTAL FOR CATEGORY 04	0	0	606	606
<b>05</b>	<b>EQUIPMENT</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	337	336
8241	NEW FURNISHINGS <\$5,000 - A	0	0	992	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	1,574	0
	TOTAL FOR CATEGORY 05	0	0	2,903	336
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	691	691
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	1,397	1,374
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	78,425	101,743
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</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
2507	HIGHWAY FUND AUTHORIZATION	0	0	31,031	37,516
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	31,031	37,516
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	200	0
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	16,728	0
	TOTAL FOR CATEGORY 04	0	0	16,928	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	9,160	9,160
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	0	2,988
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	4,943	25,368
	TOTAL FOR CATEGORY 26	0	0	14,103	37,516
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	31,031	37,516
<b>E812</b>	<b>CLASSIFIED POSITION CHANGES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	12,912	13,592
3601	LICENSES AND FEES	0	0	38,739	40,781
	TOTAL REVENUES FOR DECISION UNIT E812	0	0	51,651	54,373
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	41,920	44,084
5200	WORKERS COMPENSATION	0	0	-46	38
5300	RETIREMENT	0	0	8,071	8,486
5400	PERSONNEL ASSESSMENT	0	0	0	0
5500	GROUP INSURANCE	0	0	0	0
5700	PAYROLL ASSESSMENT	0	0	0	0
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,086	1,103
5800	UNEMPLOYMENT COMPENSATION	0	0	11	23
5840	MEDICARE	0	0	609	639
	TOTAL FOR CATEGORY 01	0	0	51,651	54,373
<b>04</b>	<b>OPERATING</b>				
7050	EMPLOYEE BOND INSURANCE	0	0	0	0
7054	AG TORT CLAIM ASSESSMENT	0	0	0	0
	TOTAL FOR CATEGORY 04	0	0	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	0	0
7556	EITS SECURITY ASSESSMENT	0	0	0	0
TOTAL FOR CATEGORY 26		0	0	0	0
TOTAL EXPENDITURES FOR DECISION UNIT E812		0	0	51,651	54,373
<b>E900</b>	<b>TRANSFERS FROM MOTOR CARRIER TO ADMIN SERVICES DIV</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	651,167	663,142
TOTAL REVENUES FOR DECISION UNIT E900		0	0	651,167	663,142
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	440,103	452,461
5200	WORKERS COMPENSATION	0	0	8,016	8,116
5300	RETIREMENT	0	0	97,089	99,468
5400	PERSONNEL ASSESSMENT	0	0	2,131	2,131
5500	GROUP INSURANCE	0	0	71,352	67,896
5700	PAYROLL ASSESSMENT	0	0	644	644
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	11,399	11,311
5800	UNEMPLOYMENT COMPENSATION	0	0	109	226
5840	MEDICARE	0	0	6,381	6,562
5930	LONGEVITY PAY	0	0	3,075	3,600
TOTAL FOR CATEGORY 01		0	0	640,299	652,415
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	300	300
7027	OPERATING SUPPLIES-G	0	0	300	300
7050	EMPLOYEE BOND INSURANCE	0	0	16	16
7054	AG TORT CLAIM ASSESSMENT	0	0	486	485
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1,378	1,378
TOTAL FOR CATEGORY 04		0	0	2,480	2,479
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	4,148	4,148
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,344	3,205
7556	EITS SECURITY ASSESSMENT	0	0	896	895
TOTAL FOR CATEGORY 26		0	0	8,388	8,248
TOTAL EXPENDITURES FOR DECISION UNIT E900		0	0	651,167	663,142
<b>E901</b>	<b>TRANSFERS FROM ADMIN SERVICES DIV TO DIR OFFICE</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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	-248,517	-251,492
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	-248,517	-251,492
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-161,737	-165,210
5200	WORKERS COMPENSATION	0	0	-2,692	-2,692
5300	RETIREMENT	0	0	-45,932	-46,601
5400	PERSONNEL ASSESSMENT	0	0	-710	-710
5500	GROUP INSURANCE	0	0	-23,784	-22,632
5700	PAYROLL ASSESSMENT	0	0	-215	-215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-4,189	-4,130
5800	UNEMPLOYMENT COMPENSATION	0	0	-40	-82
5840	MEDICARE	0	0	-2,345	-2,395
	TOTAL FOR CATEGORY 01	0	0	-241,644	-244,667
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	-1,950	-1,950
	TOTAL FOR CATEGORY 03	0	0	-1,950	-1,950
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	-1,000	-1,000
7050	EMPLOYEE BOND INSURANCE	0	0	-5	-5
7054	AG TORT CLAIM ASSESSMENT	0	0	-162	-162
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-459	-459
	TOTAL FOR CATEGORY 04	0	0	-1,626	-1,626
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	-500	-500
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-1,383	-1,383
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-1,115	-1,068
7556	EITS SECURITY ASSESSMENT	0	0	-299	-298
	TOTAL FOR CATEGORY 26	0	0	-3,297	-3,249
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	-248,517	-251,492
<b>E902</b>	<b>TRANSFERS FROM CENTRAL SERVICES TO ADMIN SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	583,897	598,619
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	583,897	598,619

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>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	373,182	388,517
5200	WORKERS COMPENSATION	0	0	10,505	11,035
5300	RETIREMENT	0	0	78,575	81,805
5400	PERSONNEL ASSESSMENT	0	0	2,842	2,842
5500	GROUP INSURANCE	0	0	95,136	90,528
5700	PAYROLL ASSESSMENT	0	0	858	858
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	9,665	9,714
5800	UNEMPLOYMENT COMPENSATION	0	0	92	194
5840	MEDICARE	0	0	5,411	5,634
5930	LONGEVITY PAY	0	0	225	275
	TOTAL FOR CATEGORY 01	0	0	576,491	591,402
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	390	390
7023	OPERATING SUPPLIES-C	0	0	382	382
7027	OPERATING SUPPLIES-G	0	0	311	311
7050	EMPLOYEE BOND INSURANCE	0	0	21	21
7054	AG TORT CLAIM ASSESSMENT	0	0	648	646
	TOTAL FOR CATEGORY 04	0	0	1,752	1,750
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,459	4,274
7556	EITS SECURITY ASSESSMENT	0	0	1,195	1,193
	TOTAL FOR CATEGORY 26	0	0	5,654	5,467
	TOTAL EXPENDITURES FOR DECISION UNIT E902	0	0	583,897	598,619
TOTAL REVENUES FOR BUDGET ACCOUNT 4745		18,265,375	19,615,199	22,215,027	22,996,518
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 4745		18,265,375	19,615,199	22,215,027	22,996,518

Section B1: Summary by GL

Budget Account: 4745 DMV - ADMINISTRATIVE SERVICES DIVISION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>REVENUE</b>					
2507	HIGHWAY FUND AUTHORIZATION	10,120,862	10,865,421	12,319,037	12,558,364
2510	REVERSIONS	-205,339	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	330,897	253,651	0	0
2512	BALANCE FORWARD TO NEW YEAR	-253,651	0	0	0
3601	LICENSES AND FEES	4,882,439	5,007,955	6,399,465	6,885,023
3609	DRIVERS LICENSES	3,062,027	3,155,690	3,121,684	3,165,387
4233	COST ALLOCATION REIMBURSEMENT FROM 4712	66,873	67,484	74,677	77,684
4235	COST ALLOCATION REIMBURSEMENT FROM 4722	253,347	257,116	290,489	300,385
4254	MISCELLANEOUS REVENUE	38	0	0	0
4620	TRANSFER IN BA 4717	7,882	7,882	9,675	9,675
TOTAL REVENUES FOR BUDGET ACCOUNT 4745		18,265,375	19,615,199	22,215,027	22,996,518
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	2,361,770	2,523,576	3,716,541	3,833,434
5200	WORKERS COMPENSATION	51,385	66,194	80,192	83,640
5300	RETIREMENT	530,260	526,678	871,394	899,575
5400	PERSONNEL ASSESSMENT	9,415	9,458	21,669	21,669
5420	COLLECTIVE BARGAINING ASSESSMENT	258	258	216	216
5430	LABOR RELATIONS ASSESSMENT	2,558	2,558	2,095	2,095
5500	GROUP INSURANCE	336,375	437,184	722,439	690,276
5700	PAYROLL ASSESSMENT	1,744	1,764	6,542	6,542
5750	RETIRED EMPLOYEES GROUP INSURANCE	72,324	80,251	96,259	95,837
5800	UNEMPLOYMENT COMPENSATION	1,536	0	925	1,918
5810	OVERTIME PAY	6,482	0	0	0
5820	HOLIDAY PAY	12	0	0	0
5840	MEDICARE	33,687	36,595	53,890	55,587
5904	VACANCY SAVINGS	0	-54,266	-63,069	-64,473
5910	STANDBY PAY	10,690	8,032	8,032	8,032
5930	LONGEVITY PAY	14,534	0	19,525	21,850
TOTAL FOR CATEGORY 01		3,433,030	3,638,282	5,536,650	5,656,198
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	1,630	5,593	3,818	3,818
6130	PUBLIC TRANS OUT-OF-STATE	94	511	843	843
6140	PERSONAL VEHICLE OUT-OF-STATE	152	170	246	246
6150	COMM AIR TRANS OUT-OF-STATE	1,277	627	1,707	1,707
TOTAL FOR CATEGORY 02		3,153	6,901	6,614	6,614

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>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	2,836	2,207	3,257	3,257
6210	FS DAILY RENTAL IN-STATE	174	1,051	1,051	1,051
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	15,388	25,346	27,686	27,686
6215	NON-FS VEHICLE RENTAL IN-STATE	468	166	166	166
6220	AUTO MISC - IN-STATE	193	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	40	0	0	0
6240	PERSONAL VEHICLE IN-STATE	143	996	996	996
6250	COMM AIR TRANS IN-STATE	1,693	3,283	3,283	3,283
	TOTAL FOR CATEGORY 03	20,935	33,049	36,439	36,439
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	164,773	117,119	247,827	247,827
7023	OPERATING SUPPLIES-C	883	4,301	4,683	4,683
7027	OPERATING SUPPLIES-G	692	3,317	3,928	3,928
7030	FREIGHT CHARGES	671	959	959	959
7031	FREIGHT CHARGES - A	48	0	0	0
7043	PRINTING AND COPYING - B	1,105	957	957	957
7050	EMPLOYEE BOND INSURANCE	129	129	164	164
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,596	0	0	0
7052	VEHICLE COMP & COLLISION INS	520	520	137	137
7054	AG TORT CLAIM ASSESSMENT	5,588	5,589	4,940	4,927
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	498	499
705B	B&G - PROP. & CONT. INSURANCE	0	7,596	10,892	10,892
7060	CONTRACTS	73,635	95,509	75,791	78,897
7073	SOFTWARE LICENSE/MNT CONTRACTS	26,727	26,753	54,881	54,881
7074	HARDWARE LICENSE/MNT CONTRACTS	0	1,096	1,991	1,991
7090	EQUIPMENT REPAIR	500	297	297	297
7100	STATE OWNED BLDG RENT-B&G	154,882	154,882	431,575	431,575
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,421	1,174	1,174	1,174
7153	GASOLINE	8,649	10,727	10,727	10,727
7157	VEHICLE SUPPLIES - OTHER	0	30	30	30
7222	DATA PROCESSING SUPPLIES	6,560	8,668	8,668	8,668
7223	OTHER (NON-EITS) EDP COSTS - A	0	192	192	192
7285	POSTAGE - STATE MAILROOM	1,675	4,103	4,103	4,103
7289	EITS PHONE LINE AND VOICEMAIL	10,972	11,196	12,173	12,173
7290	PHONE, FAX, COMMUNICATION LINE	868	786	786	786
7291	CELL PHONE/PAGER CHARGES	3,417	3,413	3,413	3,413
7296	EITS LONG DISTANCE CHARGES	0	915	0	0
7299	TELEPHONE & DATA WIRING	1,442	0	0	0
7301	MEMBERSHIP DUES	33	350	560	560
7302	REGISTRATION FEES	500	1,000	1,200	1,200



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
7330	SPECIAL REPORT SERVICES & FEES	29	55	55	55
7460	EQUIPMENT PURCHASES < \$1,000	720	12,110	16,471	16,271
7980	OPERATING LEASE PAYMENTS	5,100	5,381	4,834	4,834
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	16,728	0
TOTAL FOR CATEGORY 04		482,161	480,152	920,634	906,800
<b>05</b>	<b>EQUIPMENT</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	337	336
8241	NEW FURNISHINGS <\$5,000 - A	0	0	992	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	1,574	0
TOTAL FOR CATEGORY 05		0	0	2,903	336
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7023	OPERATING SUPPLIES-C	0	2,305	2,305	2,305
7060	CONTRACTS	10,826,370	11,608,108	11,987,262	12,596,829
7302	REGISTRATION FEES	1,440	6,200	7,440	7,440
7430	PROFESSIONAL SERVICES	0	0	0	2,400
TOTAL FOR CATEGORY 12		10,827,810	11,616,613	11,997,007	12,608,974
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7021	OPERATING SUPPLIES-A	0	20,488	20,488	20,488
7031	FREIGHT CHARGES - A	3,210	0	3,211	3,211
7040	NON-STATE PRINTING SERVICES	249,904	245,434	288,403	288,403
7045	STATE PRINTING CHARGES	21,589	25,125	25,125	25,125
TOTAL FOR CATEGORY 19		274,703	291,047	337,227	337,227
<b>20</b>	<b>DRIVERS LICENSE PHOTOS</b>				
7060	CONTRACTS	3,017,203	3,155,690	3,170,921	3,215,314
TOTAL FOR CATEGORY 20		3,017,203	3,155,690	3,170,921	3,215,314
<b>22</b>	<b>AB 510 ONE-SHOT FY24-25</b>				
7000	OPERATING	0	253,651	0	0
7023	OPERATING SUPPLIES-C	60	0	0	0
7031	FREIGHT CHARGES - A	86	0	0	0
7047	QUICK PRINT JOBS - LAS VEGAS	846	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	3,701	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	4,419	0	0	0
7468	EQUIP > \$1,000 LESS THAN \$5,000 - D	1,500	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	2,152	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	58,572	0	0	0
8390	MISCELLANEOUS EQUIPMENT >\$5,000	5,909	0	0	0
TOTAL FOR CATEGORY 22		77,245	253,651	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	-500	-500
7073	SOFTWARE LICENSE/MNT CONTRACTS	8,047	8,112	7,130	7,130
7547	EITS BUSINESS PRODUCTIVITY SUITE	20,398	22,935	36,639	36,639
7554	EITS INFRASTRUCTURE ASSESSMENT	14,805	14,773	33,999	32,587
7556	EITS SECURITY ASSESSMENT	5,202	5,194	9,112	9,095
7557	EITS NAS CARD READER	7,871	6,122	30,093	30,093
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	9,160	9,160
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	0	2,988
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	4,943	25,368
	TOTAL FOR CATEGORY 26	56,323	57,136	130,576	152,560
<b>30</b>	<b>TRAINING</b>				
6240	PERSONAL VEHICLE IN-STATE	73	0	0	0
7302	REGISTRATION FEES	995	5,348	3,503	3,503
7320	INSTRUCTIONAL SUPPLIES	0	13	13	13
	TOTAL FOR CATEGORY 30	1,068	5,361	3,516	3,516
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	4,777	4,777	0	0
	TOTAL FOR CATEGORY 87	4,777	4,777	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	66,967	72,540	72,540	72,540
	TOTAL FOR CATEGORY 88	66,967	72,540	72,540	72,540
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 4745	18,265,375	19,615,199	22,215,027	22,996,518

Section A1: Line Item Detail by GL

Budget Account: 4745 DMV - ADMINISTRATIVE SERVICES DIVISION

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>					
2507	HIGHWAY FUND AUTHORIZATION	10,120,862	10,865,421	11,069,173	11,026,442
2510	REVERSIONS	-205,339	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	330,897	253,651	0	0
2512	BALANCE FORWARD TO NEW YEAR	-253,651	0	0	0
3601	LICENSES AND FEES	4,882,439	5,007,955	5,040,919	5,122,078
3609	DRIVERS LICENSES	3,062,027	3,155,690	3,148,255	3,192,331
4233	COST ALLOCATION REIMBURSEMENT FROM 4712	66,873	67,484	74,677	77,684
4235	COST ALLOCATION REIMBURSEMENT FROM 4722	253,347	257,116	290,489	300,385
4254	MISCELLANEOUS REVENUE	38	0	0	0
4620	TRANSFER IN BA 4717	7,882	7,882	9,675	9,675
TOTAL REVENUES FOR DECISION UNIT B000		18,265,375	19,615,199	19,633,188	19,728,595
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	2,361,770	2,523,576	2,989,218	3,062,954
5200	WORKERS COMPENSATION	51,385	66,194	63,651	66,827
5300	RETIREMENT	530,260	526,678	654,617	669,696
5400	PERSONNEL ASSESSMENT	9,415	9,458	9,458	9,458
5420	COLLECTIVE BARGAINING ASSESSMENT	258	258	258	258
5430	LABOR RELATIONS ASSESSMENT	2,558	2,558	2,558	2,558
5500	GROUP INSURANCE	336,375	437,184	437,184	437,184
5700	PAYROLL ASSESSMENT	1,744	1,764	1,764	1,764
5750	RETIRED EMPLOYEES GROUP INSURANCE	72,324	80,251	95,059	97,406
5800	UNEMPLOYMENT COMPENSATION	1,536	0	0	0
5810	OVERTIME PAY	6,482	0	0	0
5820	HOLIDAY PAY	12	0	0	0
5840	MEDICARE	33,687	36,595	43,344	44,413
5904	VACANCY SAVINGS	0	-54,266	0	0
5910	STANDBY PAY	10,690	8,032	8,032	8,032
5930	LONGEVITY PAY	14,534	0	0	0
TOTAL FOR CATEGORY 01		3,433,030	3,638,282	4,305,143	4,400,550
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	1,630	5,593	2,593	2,593
6130	PUBLIC TRANS OUT-OF-STATE	94	511	511	511
6140	PERSONAL VEHICLE OUT-OF-STATE	152	170	170	170
6150	COMM AIR TRANS OUT-OF-STATE	1,277	627	627	627
TOTAL FOR CATEGORY 02		3,153	6,901	3,901	3,901

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>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	2,836	2,207	5,207	5,207
6210	FS DAILY RENTAL IN-STATE	174	1,051	1,051	1,051
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	15,388	25,346	25,346	25,346
6215	NON-FS VEHICLE RENTAL IN-STATE	468	166	166	166
6220	AUTO MISC - IN-STATE	193	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	40	0	0	0
6240	PERSONAL VEHICLE IN-STATE	143	996	996	996
6250	COMM AIR TRANS IN-STATE	1,693	3,283	3,283	3,283
	TOTAL FOR CATEGORY 03	20,935	33,049	36,049	36,049
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	164,773	117,119	117,119	117,119
7023	OPERATING SUPPLIES-C	883	4,301	4,301	4,301
7027	OPERATING SUPPLIES-G	692	3,317	3,317	3,317
7030	FREIGHT CHARGES	671	959	959	959
7031	FREIGHT CHARGES - A	48	0	0	0
7043	PRINTING AND COPYING - B	1,105	957	957	957
7050	EMPLOYEE BOND INSURANCE	129	129	129	129
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,596	0	0	0
7052	VEHICLE COMP & COLLISION INS	520	520	520	520
7054	AG TORT CLAIM ASSESSMENT	5,588	5,589	5,589	5,589
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	1,028	1,028
705B	B&G - PROP. & CONT. INSURANCE	0	7,596	7,596	7,596
7060	CONTRACTS	73,635	95,509	95,509	95,509
7073	SOFTWARE LICENSE/MNT CONTRACTS	26,727	26,753	26,753	26,753
7074	HARDWARE LICENSE/MNT CONTRACTS	0	1,096	1,096	1,096
7090	EQUIPMENT REPAIR	500	297	297	297
7100	STATE OWNED BLDG RENT-B&G	154,882	154,882	154,882	154,882
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,421	1,174	1,174	1,174
7153	GASOLINE	8,649	10,727	10,727	10,727
7157	VEHICLE SUPPLIES - OTHER	0	30	30	30
7222	DATA PROCESSING SUPPLIES	6,560	8,668	8,668	8,668
7223	OTHER (NON-EITS) EDP COSTS - A	0	192	192	192
7285	POSTAGE - STATE MAILROOM	1,675	4,103	4,103	4,103
7289	EITS PHONE LINE AND VOICEMAIL	10,972	11,196	11,196	11,196
7290	PHONE, FAX, COMMUNICATION LINE	868	786	786	786
7291	CELL PHONE/PAGER CHARGES	3,417	3,413	3,413	3,413
7296	EITS LONG DISTANCE CHARGES	0	915	915	915
7299	TELEPHONE & DATA WIRING	1,442	0	0	0
7301	MEMBERSHIP DUES	33	350	350	350

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
7302	REGISTRATION FEES	500	1,000	1,000	1,000
7330	SPECIAL REPORT SERVICES & FEES	29	55	55	55
7460	EQUIPMENT PURCHASES < \$1,000	720	12,110	12,110	12,110
7980	OPERATING LEASE PAYMENTS	5,100	5,381	5,381	5,381
	TOTAL FOR CATEGORY 04	482,161	480,152	480,152	480,152
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7023	OPERATING SUPPLIES-C	0	2,305	2,305	2,305
7060	CONTRACTS	10,826,370	11,608,108	11,212,887	11,212,887
7302	REGISTRATION FEES	1,440	6,200	6,200	6,200
	TOTAL FOR CATEGORY 12	10,827,810	11,616,613	11,221,392	11,221,392
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7021	OPERATING SUPPLIES-A	0	20,488	20,488	20,488
7031	FREIGHT CHARGES - A	3,210	0	0	0
7040	NON-STATE PRINTING SERVICES	249,904	245,434	245,434	245,434
7045	STATE PRINTING CHARGES	21,589	25,125	25,125	25,125
	TOTAL FOR CATEGORY 19	274,703	291,047	291,047	291,047
<b>20</b>	<b>DRIVERS LICENSE PHOTOS</b>				
7060	CONTRACTS	3,017,203	3,155,690	3,155,690	3,155,690
	TOTAL FOR CATEGORY 20	3,017,203	3,155,690	3,155,690	3,155,690
<b>22</b>	<b>AB 510 ONE-SHOT FY24-25</b>				
7000	OPERATING	0	253,651	0	0
7023	OPERATING SUPPLIES-C	60	0	0	0
7031	FREIGHT CHARGES - A	86	0	0	0
7047	QUICK PRINT JOBS - LAS VEGAS	846	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	3,701	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	4,419	0	0	0
7468	EQUIP > \$1,000 LESS THAN \$5,000 - D	1,500	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	2,152	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	58,572	0	0	0
8390	MISCELLANEOUS EQUIPMENT>\$5,000	5,909	0	0	0
	TOTAL FOR CATEGORY 22	77,245	253,651	0	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7073	SOFTWARE LICENSE/MNT CONTRACTS	8,047	8,112	8,112	8,112
7547	EITS BUSINESS PRODUCTIVITY SUITE	20,398	22,935	22,935	22,935
7554	EITS INFRASTRUCTURE ASSESSMENT	14,805	14,773	14,774	14,774
7556	EITS SECURITY ASSESSMENT	5,202	5,194	5,193	5,193
7557	EITS NAS CARD READER	7,871	6,122	6,122	6,122

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	56,323	57,136	57,136	57,136
<b>30</b>	<b>TRAINING</b>				
6240	PERSONAL VEHICLE IN-STATE	73	0	0	0
7302	REGISTRATION FEES	995	5,348	5,348	5,348
7320	INSTRUCTIONAL SUPPLIES	0	13	13	13
	TOTAL FOR CATEGORY 30	1,068	5,361	5,361	5,361
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	4,777	4,777	4,777	4,777
	TOTAL FOR CATEGORY 87	4,777	4,777	4,777	4,777
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	66,967	72,540	72,540	72,540
	TOTAL FOR CATEGORY 88	66,967	72,540	72,540	72,540
	TOTAL EXPENDITURES FOR DECISION UNIT B000	18,265,375	19,615,199	19,633,188	19,728,595
<b>M100</b>	<b>STATEWIDE INFLATION</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	263,517	262,381
3601	LICENSES AND FEES	0	0	9,762	9,762
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	273,279	272,143
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5400	PERSONNEL ASSESSMENT	0	0	7,593	7,593
5700	PAYROLL ASSESSMENT	0	0	3,384	3,384
	TOTAL FOR CATEGORY 01	0	0	10,977	10,977
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	8,483	8,483
	TOTAL FOR CATEGORY 03	0	0	8,483	8,483
<b>04</b>	<b>OPERATING</b>				
7052	VEHICLE COMP & COLLISION INS	0	0	-36	-36
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,702	-1,712
7059	AG VEHICLE LIABILITY INSURANCE	0	0	155	156
705B	B&G - PROP. & CONT. INSURANCE	0	0	3,116	3,116
7100	STATE OWNED BLDG RENT-B&G	0	0	207,440	207,440
7289	EITS PHONE LINE AND VOICEMAIL	0	0	276	276
	TOTAL FOR CATEGORY 04	0	0	209,249	209,240

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	13,167	13,167
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	11,980	10,868
7556	EITS SECURITY ASSESSMENT	0	0	1,978	1,963
7557	EITS NAS CARD READER	0	0	22,222	22,222
	TOTAL FOR CATEGORY 26	0	0	49,347	48,220
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	0	0	-4,777	-4,777
	TOTAL FOR CATEGORY 87	0	0	-4,777	-4,777
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	273,279	272,143
<b>M150</b>	<b>ADJUSTMENTS TO BASE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	-295,955	-38,127
3601	LICENSES AND FEES	0	0	1,309,323	1,711,680
3609	DRIVERS LICENSES	0	0	-26,571	-26,944
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	986,797	1,646,609
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-42	-42
5430	LABOR RELATIONS ASSESSMENT	0	0	-2,558	-2,558
5904	VACANCY SAVINGS	0	0	-63,069	-64,473
5930	LONGEVITY PAY	0	0	16,225	17,975
	TOTAL FOR CATEGORY 01	0	0	-49,444	-49,098
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	0	0	1,225	1,225
6130	PUBLIC TRANS OUT-OF-STATE	0	0	332	332
6140	PERSONAL VEHICLE OUT-OF-STATE	0	0	76	76
6150	COMM AIR TRANS OUT-OF-STATE	0	0	1,080	1,080
	TOTAL FOR CATEGORY 02	0	0	2,713	2,713
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	0	0	-6,143	-6,143
	TOTAL FOR CATEGORY 03	0	0	-6,143	-6,143
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	130,826	130,826

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7052	VEHICLE COMP & COLLISION INS	0	0	-347	-347
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-685	-685
705B	B&G - PROP. & CONT. INSURANCE	0	0	180	180
7060	CONTRACTS	0	0	-19,718	-16,612
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	28,128	28,128
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	895	895
7100	STATE OWNED BLDG RENT-B&G	0	0	69,253	69,253
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-448	-448
7296	EITS LONG DISTANCE CHARGES	0	0	-915	-915
7301	MEMBERSHIP DUES	0	0	210	210
7302	REGISTRATION FEES	0	0	200	200
7460	EQUIPMENT PURCHASES < \$1,000	0	0	4,061	4,061
7980	OPERATING LEASE PAYMENTS	0	0	-547	-547
TOTAL FOR CATEGORY 04		0	0	211,093	214,199
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7060	CONTRACTS	0	0	774,375	1,383,942
7430	PROFESSIONAL SERVICES	0	0	0	2,400
TOTAL FOR CATEGORY 12		0	0	774,375	1,386,342
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7040	NON-STATE PRINTING SERVICES	0	0	42,969	42,969
TOTAL FOR CATEGORY 19		0	0	42,969	42,969
<b>20</b>	<b>DRIVERS LICENSE PHOTOS</b>				
7060	CONTRACTS	0	0	15,231	59,624
TOTAL FOR CATEGORY 20		0	0	15,231	59,624
<b>26</b>	<b>INFORMATION SERVICES</b>				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-982	-982
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-2,919	-2,919
7557	EITS NAS CARD READER	0	0	1,749	1,749
TOTAL FOR CATEGORY 26		0	0	-2,152	-2,152
<b>30</b>	<b>TRAINING</b>				
7302	REGISTRATION FEES	0	0	-1,845	-1,845
TOTAL FOR CATEGORY 30		0	0	-1,845	-1,845
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	986,797	1,646,609
<b>M300</b>	<b>FRINGE BENEFITS RATE ADJUSTMENT</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
2507	HIGHWAY FUND AUTHORIZATION	0	0	168,936	140,097
3601	LICENSES AND FEES	0	0	722	722
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	169,658	140,819
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-10,504	-10,655
5200	WORKERS COMPENSATION	0	0	-911	-1,077
5300	RETIREMENT	0	0	62,672	64,199
5430	LABOR RELATIONS ASSESSMENT	0	0	2,095	2,095
5500	GROUP INSURANCE	0	0	133,632	105,984
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-17,910	-21,099
5800	UNEMPLOYMENT COMPENSATION	0	0	738	1,527
5840	MEDICARE	0	0	-154	-155
	TOTAL FOR CATEGORY 01	0	0	169,658	140,819
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	169,658	140,819
<b>E275</b>	<b>PUBLIC SAFETY &amp; INFRASTRUCTURE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	1,240	1,240
	TOTAL REVENUES FOR DECISION UNIT E275	0	0	1,240	1,240
<b>EXPENDITURE</b>					
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7302	REGISTRATION FEES	0	0	1,240	1,240
	TOTAL FOR CATEGORY 12	0	0	1,240	1,240
	TOTAL EXPENDITURES FOR DECISION UNIT E275	0	0	1,240	1,240
<b>E276</b>	<b>PUBLIC SAFETY &amp; INFRASTRUCTURE</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	3,211	3,211
	TOTAL REVENUES FOR DECISION UNIT E276	0	0	3,211	3,211
<b>EXPENDITURE</b>					
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7031	FREIGHT CHARGES - A	0	0	3,211	3,211
	TOTAL FOR CATEGORY 19	0	0	3,211	3,211
	TOTAL EXPENDITURES FOR DECISION UNIT E276	0	0	3,211	3,211
<b>E301</b>	<b>GOVERNMENT SUPPORT SERVICES</b>				
	[See Attachment]				

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>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	78,425	101,743
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	78,425	101,743
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	44,359	61,283
5200	WORKERS COMPENSATION	0	0	1,669	1,393
5300	RETIREMENT	0	0	16,302	22,522
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,149	1,532
5800	UNEMPLOYMENT COMPENSATION	0	0	15	30
5840	MEDICARE	0	0	644	889
	TOTAL FOR CATEGORY 01	0	0	73,519	99,427
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	192	192
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
7289	EITS PHONE LINE AND VOICEMAIL	0	0	230	230
7460	EQUIPMENT PURCHASES < \$1,000	0	0	100	100
	TOTAL FOR CATEGORY 04	0	0	606	606
<b>05</b>	<b>EQUIPMENT</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	337	336
8241	NEW FURNISHINGS <\$5,000 - A	0	0	992	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	1,574	0
	TOTAL FOR CATEGORY 05	0	0	2,903	336
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	691	691
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	1,397	1,374
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	78,425	101,743
<b>E710</b>	<b>EQUIPMENT REPLACEMENT</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
2507	HIGHWAY FUND AUTHORIZATION	0	0	31,031	37,516
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	31,031	37,516
<b>EXPENDITURE</b>					
<b>04</b>	<b>OPERATING</b>				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	200	0
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	16,728	0
	TOTAL FOR CATEGORY 04	0	0	16,928	0
<b>26</b>	<b>INFORMATION SERVICES</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	9,160	9,160
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	0	2,988
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	4,943	25,368
	TOTAL FOR CATEGORY 26	0	0	14,103	37,516
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	31,031	37,516
<b>E900</b>	<b>TRANSFERS FROM MOTOR CARRIER TO ADMIN SERVICES DIV</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	651,167	663,142
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	651,167	663,142
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	440,103	452,461
5200	WORKERS COMPENSATION	0	0	8,016	8,116
5300	RETIREMENT	0	0	97,089	99,468
5400	PERSONNEL ASSESSMENT	0	0	2,131	2,131
5500	GROUP INSURANCE	0	0	71,352	67,896
5700	PAYROLL ASSESSMENT	0	0	644	644
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	11,399	11,311
5800	UNEMPLOYMENT COMPENSATION	0	0	109	226
5840	MEDICARE	0	0	6,381	6,562
5930	LONGEVITY PAY	0	0	3,075	3,600
	TOTAL FOR CATEGORY 01	0	0	640,299	652,415
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	300	300
7027	OPERATING SUPPLIES-G	0	0	300	300
7050	EMPLOYEE BOND INSURANCE	0	0	16	16
7054	AG TORT CLAIM ASSESSMENT	0	0	486	485
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1,378	1,378

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	0	0	2,480	2,479
<b>26</b>	<b>INFORMATION SERVICES</b>				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	4,148	4,148
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,344	3,205
7556	EITS SECURITY ASSESSMENT	0	0	896	895
	TOTAL FOR CATEGORY 26	0	0	8,388	8,248
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	651,167	663,142
<b>E901</b>	<b>TRANSFERS FROM ADMIN SERVICES DIV TO DIR OFFICE</b>				
	<b>REVENUE</b>				
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	-248,517	-251,492
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	-248,517	-251,492
	<b>EXPENDITURE</b>				
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	-161,737	-165,210
5200	WORKERS COMPENSATION	0	0	-2,692	-2,692
5300	RETIREMENT	0	0	-45,932	-46,601
5400	PERSONNEL ASSESSMENT	0	0	-710	-710
5500	GROUP INSURANCE	0	0	-23,784	-22,632
5700	PAYROLL ASSESSMENT	0	0	-215	-215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-4,189	-4,130
5800	UNEMPLOYMENT COMPENSATION	0	0	-40	-82
5840	MEDICARE	0	0	-2,345	-2,395
	TOTAL FOR CATEGORY 01	0	0	-241,644	-244,667
<b>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	0	0	-1,950	-1,950
	TOTAL FOR CATEGORY 03	0	0	-1,950	-1,950
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	-1,000	-1,000
7050	EMPLOYEE BOND INSURANCE	0	0	-5	-5
7054	AG TORT CLAIM ASSESSMENT	0	0	-162	-162
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-459	-459
	TOTAL FOR CATEGORY 04	0	0	-1,626	-1,626
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	-500	-500
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-1,383	-1,383

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
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-1,115	-1,068
7556	EITS SECURITY ASSESSMENT	0	0	-299	-298
TOTAL FOR CATEGORY 26		0	0	-3,297	-3,249
TOTAL EXPENDITURES FOR DECISION UNIT E901		0	0	-248,517	-251,492
<b>E902</b>	<b>TRANSFERS FROM CENTRAL SERVICES TO ADMIN SERVICES</b>				
<b>REVENUE</b>					
<b>00</b>	<b>REVENUE</b>				
2507	HIGHWAY FUND AUTHORIZATION	0	0	583,897	598,619
TOTAL REVENUES FOR DECISION UNIT E902		0	0	583,897	598,619
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	0	0	373,182	388,517
5200	WORKERS COMPENSATION	0	0	10,505	11,035
5300	RETIREMENT	0	0	78,575	81,805
5400	PERSONNEL ASSESSMENT	0	0	2,842	2,842
5500	GROUP INSURANCE	0	0	95,136	90,528
5700	PAYROLL ASSESSMENT	0	0	858	858
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	9,665	9,714
5800	UNEMPLOYMENT COMPENSATION	0	0	92	194
5840	MEDICARE	0	0	5,411	5,634
5930	LONGEVITY PAY	0	0	225	275
TOTAL FOR CATEGORY 01		0	0	576,491	591,402
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	0	0	390	390
7023	OPERATING SUPPLIES-C	0	0	382	382
7027	OPERATING SUPPLIES-G	0	0	311	311
7050	EMPLOYEE BOND INSURANCE	0	0	21	21
7054	AG TORT CLAIM ASSESSMENT	0	0	648	646
TOTAL FOR CATEGORY 04		0	0	1,752	1,750
<b>26</b>	<b>INFORMATION SERVICES</b>				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,459	4,274
7556	EITS SECURITY ASSESSMENT	0	0	1,195	1,193
TOTAL FOR CATEGORY 26		0	0	5,654	5,467
TOTAL EXPENDITURES FOR DECISION UNIT E902		0	0	583,897	598,619
TOTAL REVENUES FOR BUDGET ACCOUNT 4745		18,265,375	19,615,199	22,163,376	22,942,145
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 4745		18,265,375	19,615,199	22,163,376	22,942,145

Section B1: Summary by GL

Budget Account: 4745 DMV - ADMINISTRATIVE SERVICES DIVISION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>REVENUE</b>					
2507	HIGHWAY FUND AUTHORIZATION	10,120,862	10,865,421	12,306,125	12,544,772
2510	REVERSIONS	-205,339	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	330,897	253,651	0	0
2512	BALANCE FORWARD TO NEW YEAR	-253,651	0	0	0
3601	LICENSES AND FEES	4,882,439	5,007,955	6,360,726	6,844,242
3609	DRIVERS LICENSES	3,062,027	3,155,690	3,121,684	3,165,387
4233	COST ALLOCATION REIMBURSEMENT FROM 4712	66,873	67,484	74,677	77,684
4235	COST ALLOCATION REIMBURSEMENT FROM 4722	253,347	257,116	290,489	300,385
4254	MISCELLANEOUS REVENUE	38	0	0	0
4620	TRANSFER IN BA 4717	7,882	7,882	9,675	9,675
TOTAL REVENUES FOR BUDGET ACCOUNT 4745		18,265,375	19,615,199	22,163,376	22,942,145
<b>EXPENDITURE</b>					
<b>01</b>	<b>PERSONNEL SERVICES</b>				
5100	SALARIES	2,361,770	2,523,576	3,674,621	3,789,350
5200	WORKERS COMPENSATION	51,385	66,194	80,238	83,602
5300	RETIREMENT	530,260	526,678	863,323	891,089
5400	PERSONNEL ASSESSMENT	9,415	9,458	21,669	21,669
5420	COLLECTIVE BARGAINING ASSESSMENT	258	258	216	216
5430	LABOR RELATIONS ASSESSMENT	2,558	2,558	2,095	2,095
5500	GROUP INSURANCE	336,375	437,184	722,439	690,276
5700	PAYROLL ASSESSMENT	1,744	1,764	6,542	6,542
5750	RETIRED EMPLOYEES GROUP INSURANCE	72,324	80,251	95,173	94,734
5800	UNEMPLOYMENT COMPENSATION	1,536	0	914	1,895
5810	OVERTIME PAY	6,482	0	0	0
5820	HOLIDAY PAY	12	0	0	0
5840	MEDICARE	33,687	36,595	53,281	54,948
5904	VACANCY SAVINGS	0	-54,266	-63,069	-64,473
5910	STANDBY PAY	10,690	8,032	8,032	8,032
5930	LONGEVITY PAY	14,534	0	19,525	21,850
TOTAL FOR CATEGORY 01		3,433,030	3,638,282	5,484,999	5,601,825
<b>02</b>	<b>OUT-OF-STATE TRAVEL</b>				
6100	PER DIEM OUT-OF-STATE	1,630	5,593	3,818	3,818
6130	PUBLIC TRANS OUT-OF-STATE	94	511	843	843
6140	PERSONAL VEHICLE OUT-OF-STATE	152	170	246	246
6150	COMM AIR TRANS OUT-OF-STATE	1,277	627	1,707	1,707
TOTAL FOR CATEGORY 02		3,153	6,901	6,614	6,614

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>03</b>	<b>IN-STATE TRAVEL</b>				
6200	PER DIEM IN-STATE	2,836	2,207	3,257	3,257
6210	FS DAILY RENTAL IN-STATE	174	1,051	1,051	1,051
6211	FS MONTHLY VEHICLE RENTAL IN-STATE	15,388	25,346	27,686	27,686
6215	NON-FS VEHICLE RENTAL IN-STATE	468	166	166	166
6220	AUTO MISC - IN-STATE	193	0	0	0
6230	PUBLIC TRANSPORTATION IN-STATE	40	0	0	0
6240	PERSONAL VEHICLE IN-STATE	143	996	996	996
6250	COMM AIR TRANS IN-STATE	1,693	3,283	3,283	3,283
	TOTAL FOR CATEGORY 03	20,935	33,049	36,439	36,439
<b>04</b>	<b>OPERATING</b>				
7020	OPERATING SUPPLIES	164,773	117,119	247,827	247,827
7023	OPERATING SUPPLIES-C	883	4,301	4,683	4,683
7027	OPERATING SUPPLIES-G	692	3,317	3,928	3,928
7030	FREIGHT CHARGES	671	959	959	959
7031	FREIGHT CHARGES - A	48	0	0	0
7043	PRINTING AND COPYING - B	1,105	957	957	957
7050	EMPLOYEE BOND INSURANCE	129	129	164	164
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,596	0	0	0
7052	VEHICLE COMP & COLLISION INS	520	520	137	137
7054	AG TORT CLAIM ASSESSMENT	5,588	5,589	4,940	4,927
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	498	499
705B	B&G - PROP. & CONT. INSURANCE	0	7,596	10,892	10,892
7060	CONTRACTS	73,635	95,509	75,791	78,897
7073	SOFTWARE LICENSE/MNT CONTRACTS	26,727	26,753	54,881	54,881
7074	HARDWARE LICENSE/MNT CONTRACTS	0	1,096	1,991	1,991
7090	EQUIPMENT REPAIR	500	297	297	297
7100	STATE OWNED BLDG RENT-B&G	154,882	154,882	431,575	431,575
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,421	1,174	1,174	1,174
7153	GASOLINE	8,649	10,727	10,727	10,727
7157	VEHICLE SUPPLIES - OTHER	0	30	30	30
7222	DATA PROCESSING SUPPLIES	6,560	8,668	8,668	8,668
7223	OTHER (NON-EITS) EDP COSTS - A	0	192	192	192
7285	POSTAGE - STATE MAILROOM	1,675	4,103	4,103	4,103
7289	EITS PHONE LINE AND VOICEMAIL	10,972	11,196	12,173	12,173
7290	PHONE, FAX, COMMUNICATION LINE	868	786	786	786
7291	CELL PHONE/PAGER CHARGES	3,417	3,413	3,413	3,413
7296	EITS LONG DISTANCE CHARGES	0	915	0	0
7299	TELEPHONE & DATA WIRING	1,442	0	0	0
7301	MEMBERSHIP DUES	33	350	560	560
7302	REGISTRATION FEES	500	1,000	1,200	1,200

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
7330	SPECIAL REPORT SERVICES & FEES	29	55	55	55
7460	EQUIPMENT PURCHASES < \$1,000	720	12,110	16,471	16,271
7980	OPERATING LEASE PAYMENTS	5,100	5,381	4,834	4,834
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	16,728	0
TOTAL FOR CATEGORY 04		482,161	480,152	920,634	906,800
<b>05</b>	<b>EQUIPMENT</b>				
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	337	336
8241	NEW FURNISHINGS <\$5,000 - A	0	0	992	0
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	1,574	0
TOTAL FOR CATEGORY 05		0	0	2,903	336
<b>12</b>	<b>ELECTRONIC PAYMENTS</b>				
7023	OPERATING SUPPLIES-C	0	2,305	2,305	2,305
7060	CONTRACTS	10,826,370	11,608,108	11,987,262	12,596,829
7302	REGISTRATION FEES	1,440	6,200	7,440	7,440
7430	PROFESSIONAL SERVICES	0	0	0	2,400
TOTAL FOR CATEGORY 12		10,827,810	11,616,613	11,997,007	12,608,974
<b>19</b>	<b>REGISTRATION PRINTING</b>				
7021	OPERATING SUPPLIES-A	0	20,488	20,488	20,488
7031	FREIGHT CHARGES - A	3,210	0	3,211	3,211
7040	NON-STATE PRINTING SERVICES	249,904	245,434	288,403	288,403
7045	STATE PRINTING CHARGES	21,589	25,125	25,125	25,125
TOTAL FOR CATEGORY 19		274,703	291,047	337,227	337,227
<b>20</b>	<b>DRIVERS LICENSE PHOTOS</b>				
7060	CONTRACTS	3,017,203	3,155,690	3,170,921	3,215,314
TOTAL FOR CATEGORY 20		3,017,203	3,155,690	3,170,921	3,215,314
<b>22</b>	<b>AB 510 ONE-SHOT FY24-25</b>				
7000	OPERATING	0	253,651	0	0
7023	OPERATING SUPPLIES-C	60	0	0	0
7031	FREIGHT CHARGES - A	86	0	0	0
7047	QUICK PRINT JOBS - LAS VEGAS	846	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	3,701	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	4,419	0	0	0
7468	EQUIP > \$1,000 LESS THAN \$5,000 - D	1,500	0	0	0
7771	COMPUTER SOFTWARE <\$5,000 - A	2,152	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	58,572	0	0	0
8390	MISCELLANEOUS EQUIPMENT >\$5,000	5,909	0	0	0
TOTAL FOR CATEGORY 22		77,245	253,651	0	0



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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
<b>26</b>	<b>INFORMATION SERVICES</b>				
7020	OPERATING SUPPLIES	0	0	-500	-500
7073	SOFTWARE LICENSE/MNT CONTRACTS	8,047	8,112	7,130	7,130
7547	EITS BUSINESS PRODUCTIVITY SUITE	20,398	22,935	36,639	36,639
7554	EITS INFRASTRUCTURE ASSESSMENT	14,805	14,773	33,999	32,587
7556	EITS SECURITY ASSESSMENT	5,202	5,194	9,112	9,095
7557	EITS NAS CARD READER	7,871	6,122	30,093	30,093
7771	COMPUTER SOFTWARE <\$5,000 - A	0	0	9,160	9,160
8271	SPECIAL EQUIPMENT <\$5,000 - A	0	0	0	2,988
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	4,943	25,368
	TOTAL FOR CATEGORY 26	56,323	57,136	130,576	152,560
<b>30</b>	<b>TRAINING</b>				
6240	PERSONAL VEHICLE IN-STATE	73	0	0	0
7302	REGISTRATION FEES	995	5,348	3,503	3,503
7320	INSTRUCTIONAL SUPPLIES	0	13	13	13
	TOTAL FOR CATEGORY 30	1,068	5,361	3,516	3,516
<b>87</b>	<b>PURCHASING ASSESSMENT</b>				
7393	PURCHASING ASSESSMENT	4,777	4,777	0	0
	TOTAL FOR CATEGORY 87	4,777	4,777	0	0
<b>88</b>	<b>STATEWIDE COST ALLOCATION PLAN</b>				
7384	STATEWIDE COST ALLOCATION	66,967	72,540	72,540	72,540
	TOTAL FOR CATEGORY 88	66,967	72,540	72,540	72,540
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 4745	18,265,375	19,615,199	22,163,376	22,942,145

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

Budget Account: 4745 DMV - ADMINISTRATIVE SERVICES DIVISION

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>								
E812	2507	HIGHWAY FUND AUTHORIZATION	0	0	12,912	13,592	12,912	13,592
E812	3601	LICENSES AND FEES	0	0	38,739	40,781	38,739	40,781
		TOTAL FOR REVENUE	0	0	51,651	54,373	51,651	54,373
<b>EXPENSE</b>								
<b>01</b>	<b>PERSONNEL SERVICES</b>							
E812	5100	SALARIES	0	0	41,920	44,084	41,920	44,084
E812	5200	WORKERS COMPENSATION	0	0	-46	38	-46	38
E812	5300	RETIREMENT	0	0	8,071	8,486	8,071	8,486
E812	5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,086	1,103	1,086	1,103
E812	5800	UNEMPLOYMENT COMPENSATION	0	0	11	23	11	23
E812	5840	MEDICARE	0	0	609	639	609	639
		TOTAL FOR CATEGORY 01	0	0	51,651	54,373	51,651	54,373
		TOTAL FOR EXPENSE	0	0	51,651	54,373	51,651	54,373

**DEPARTMENT OF MOTOR VEHICLES - ADMINISTRATIVE SERVICES DIVISION  
SFY 26 BA 4745 FUND MAP**

BA 4745 FY 2026 Roll Up								Budget Amendment A256214745	FY26 Total
	2507	3601	3609	4233	4235	4620	Gov Rec G01		
REVENUE GENERAL LEDGERS	Highway Fund Authorization	Licenses and Fees	Drivers Licenses	Cost Allocation	Cost Allocation	Transfer from BA 4717		Hwy Fund and Licenses/Fees	
2507 - Highway Fund Authorization	12,306,125	-	-	-	-	-	12,306,125	12,912	12,319,037
2510 - Reversion to Hwy Fund	-	-	-	-	-	-	-	-	-
3601 - Licenses and Fees	-	6,360,726	-	-	-	-	6,360,726	38,739	6,399,465
3609 - Drivers Licenses	-	-	3,121,684	-	-	-	3,121,684	-	3,121,684
4233 - Cost Allocation Reimbursement	-	-	-	74,677	-	-	74,677	-	74,677
4235 - Cost Allocation Reimbursement	-	-	-	-	290,489	-	290,489	-	290,489
4620 - Transfer from BA 4717	-	-	-	-	-	9,675	9,675	-	9,675
<b>TOTAL REVENUE</b>	<b>12,306,125</b>	<b>6,360,726</b>	<b>3,121,684</b>	<b>74,677</b>	<b>290,489</b>	<b>9,675</b>	<b>22,163,376</b>	<b>51,651</b>	<b>22,215,027</b>
<b>EXPENDITURE CATEGORIES</b>									
Category 01 - Personnel Expenses	5,110,158	-	-	74,677	290,489	9,675	5,484,999	51,651	5,536,650
Category 02 - Out-of-State Travel	6,614	-	-	-	-	-	6,614	-	6,614
Category 03 - In-State Travel	36,439	-	-	-	-	-	36,439	-	36,439
Category 04 - Operating Expenses	920,634	-	-	-	-	-	920,634	-	920,634
Category 05 - Equipment	2,903	-	-	-	-	-	2,903	-	2,903
Category 12 - Electronic Payments	5,636,281	6,360,726	-	-	-	-	11,997,007	-	11,997,007
Category 19 - Printing	337,227	-	-	-	-	-	337,227	-	337,227
Category 20 - Driver License Photos	49,237	-	3,121,684	-	-	-	3,170,921	-	3,170,921
Category 26 - Information Services	130,576	-	-	-	-	-	130,576	-	130,576
Category 30 - Training	3,516	-	-	-	-	-	3,516	-	3,516
Category 85 - Reversion to Hwy Fund	-	-	-	-	-	-	-	-	-
Category 87 - Purchasing Assessment	-	-	-	-	-	-	-	-	-
Category 88 - State Cost Allocation	72,540	-	-	-	-	-	72,540	-	72,540
<b>TOTAL EXPENDITURES</b>	<b>12,306,125</b>	<b>6,360,726</b>	<b>3,121,684</b>	<b>74,677</b>	<b>290,489</b>	<b>9,675</b>	<b>22,163,376</b>	<b>51,651</b>	<b>22,215,027</b>
*DIFFERENCE	-	-	-	-	-	-	-	-	-

**DEPARTMENT OF MOTOR VEHICLES - ADMINISTRATIVE SERVICES DIVISION  
SFY 27 BA 4745 FUND MAP**

BA 4745 FY 2027 Roll Up	2507      3601      3609      4233      4235      4620      Gov Rec G01							Budget Amendment A256214745	FY27 Total
	Highway Fund Authorization	Licenses and Fees	Drivers Licenses	Cost Allocation	Cost Allocation	Transfer from BA 4717		Hwy Fund and Licenses/Fees	
<b>REVENUE GENERAL LEDGERS</b>									
2507 - Highway Fund Authorization	12,544,772	-	-	-	-	-	12,544,772	13,592	12,558,364
2510 - Reversion to Hwy Fund	-	-	-	-	-	-	-	-	-
3601 - Licenses and Fees	-	6,844,242	-	-	-	-	6,844,242	40,781	6,885,023
3609 - Drivers Licenses	-	-	3,165,387	-	-	-	3,165,387	-	3,165,387
4233 - Cost Allocation Reimbursement	-	-	-	77,684	-	-	77,684	-	77,684
4235 - Cost Allocation Reimbursement	-	-	-	-	300,385	-	300,385	-	300,385
4620 - Transfer from BA 4717	-	-	-	-	-	9,675	9,675	-	9,675
<b>TOTAL REVENUE</b>	<b>12,544,772</b>	<b>6,844,242</b>	<b>3,165,387</b>	<b>77,684</b>	<b>300,385</b>	<b>9,675</b>	<b>22,942,145</b>	<b>54,373</b>	<b>22,996,518</b>
<b>EXPENDITURE CATEGORIES</b>									
Category 01 - Personnel Expenses	5,214,081	-	-	77,684	300,385	9,675	5,601,825	54,373	5,656,198
Category 02 - Out-of-State Travel	6,614	-	-	-	-	-	6,614	-	6,614
Category 03 - In-State Travel	36,439	-	-	-	-	-	36,439	-	36,439
Category 04 - Operating Expenses	906,800	-	-	-	-	-	906,800	-	906,800
Category 05 - Equipment	336	-	-	-	-	-	336	-	336
Category 12 - Electronic Payments	5,764,732	6,844,242	-	-	-	-	12,608,974	-	12,608,974
Category 19 - Printing	337,227	-	-	-	-	-	337,227	-	337,227
Category 20 - Driver License Photos	49,927	-	3,165,387	-	-	-	3,215,314	-	3,215,314
Category 26 - Information Services	152,560	-	-	-	-	-	152,560	-	152,560
Category 30 - Training	3,516	-	-	-	-	-	3,516	-	3,516
Category 85 - Reversion to Hwy Fund	-	-	-	-	-	-	-	-	-
Category 87 - Purchasing Assessment	-	-	-	-	-	-	-	-	-
Category 88 - State Cost Allocation	72,540	-	-	-	-	-	72,540	-	72,540
<b>TOTAL EXPENDITURES</b>	<b>12,544,772</b>	<b>6,844,242</b>	<b>3,165,387</b>	<b>77,684</b>	<b>300,385</b>	<b>9,675</b>	<b>22,942,145</b>	<b>54,373</b>	<b>22,996,518</b>
*DIFFERENCE	-	-	-	-	-	-	-	-	-

## STATE OF NEVADA POSITION QUESTIONNAIRE INSTRUCTIONS

The Division of Human Resource Management (DHRM), Nevada Position Description Questionnaire (NPD-19) form is to be submitted for **CLASSIFIED** positions only. Do not submit for unclassified positions, contracted positions, or members of boards or commissions. The NPD-19 form can be found on the DHRM website at <https://hr.nv.gov/Resources/Forms/Classification/Classification/>.

The classification process should be utilized when a new position is established or when an existing position experiences significant change in duties and responsibilities which alters the basic mission or purpose of the position to the degree that it no longer meets the class to which it is assigned, per Nevada Administrative Code (NAC) 284.126.

Agencies may submit the first page of the NPD-19 form for a new position or multiple positions if the position(s) performs essentially all the type and level of duties and responsibilities described in the class specification and the class is listed on the "NPD-19 Short Form Class List" located on the DHRM website at <https://hr.nv.gov/Resources/Forms/Classification/Classification/>. The current organizational chart, a proposed organizational chart, and a copy of the Work Performance Standards (WPS) of the new or reclassified position must be attached.

Pursuant to NAC 284.130, employees of the State of Nevada in a classified position may submit a request to reclassify their position. Check the appropriate box(s), in the Appointing Authority/Incumbent Certification section of page one, "Is this request being submitted with agency knowledge? or approval?". **Note:** If the department/agency does not agree with the submitted NPD-19, the department/agency must provide a written memo detailing why the department/agency does not agree and which duties the department/agency did not authorize and/or will be removing from the position.

The purpose of the classification process is to ensure that classified positions are assigned like duties and responsibilities in the same class. The process for reviewing a position involves the analysis of position factors the incumbent is required to perform as it relates to the requested position. The classification methodology utilizes several factors in analyzing positions: 1) the scope of responsibility and complexity of work performed; 2) knowledge, skills, and abilities required; 3) supervisory/managerial responsibility; 4) independence/supervision received. Personal ability, performance, dedication, and longevity are personal characteristics that are not factors considered in the objective analysis utilized in the classification process. Likewise, new or advanced technology, workload and the volume of work performed are not considered in the classification analysis.

Complete the Position Information section and obtain the appropriate signatures in the Appointing Authority/Incumbent Certification section of page one of the NPD-19 form. **For position classification requests that are submitted after the legislature has finalized the agency's budget appropriation, an electronic copy of the NPD-19 and associated documentation should be electronically submitted to the Governor's Finance Office, Budget Division at [budget@finance.nv.gov](mailto:budget@finance.nv.gov) with a copy to the agency's human resource personnel.** For position classification requests that are submitted for review, as part of the agency's budget build, an electronic copy of the NPD-19 and associated documentation should be electronically submitted to DHRM at the [comp.class@admin.nv.gov](mailto:comp.class@admin.nv.gov) email.

Questions 1 through 14 of the NPD-19 form should do the following:

- **Question 1:** Describe the major purpose of the request, stating the change in duties and responsibilities which have been made to an existing position since it was established or last reviewed by DHRM; why the change was made to the position; if the change is the result of legislative changes, board/commission proceedings, new organizational goals, etc.; if additional responsibilities ascribed to the organization required a new position or additional duties added to an existing position.
- **Question 2:** Provide the incumbent(s) name and agency, budget account number(s) and/or position control number(s) of existing position(s) with similar or the same duties as the position the department would like DHRM to compare duties to, if available.

## STATE OF NEVADA POSITION QUESTIONNAIRE INSTRUCTIONS

- **Question 3: *Detail each duty/function*** required of the position; provide clear and concise descriptions; organize similar duty functions together and list in a logical sequence (e.g., most complex to least complex or most time consuming to least time consuming); and indicate new duties or functions by an asterisk (\*) next to each new duty or new function within an existing duty. **Note:** Do not include work performance standards (e.g., customer service, teamwork, judgment, professionalism, etc.).
- **Question 4:** Provide information about the position(s) and/or contracted, volunteer, or student oversight exercised by the position.
- **Question 5:** Provide information about the position(s) (e.g., classification title, position control number, etc.) supervised by the position's incumbent and the extent of supervision exercised. Include direct and indirect subordinate staff and oversight of others that are not indicated in the hierarchy on the organizational chart.
- **Question 6:** Explain the extent of supervision the incumbent will receive (i.e., close supervision, general supervision, limited supervision, general direction, administrative direction, general administrative direction, policy direction).
- **Question 7:** List licenses, certificates, degrees, or credentials *required by statute* and/or *required by the department/division/agency* to perform the duties of the position.
- **Question 8:** Provide a detailed list of the statutes, rules, policies, procedures, and/or guidelines required to perform the duties of the position.
- **NPD-19 Checklist:** *Utilize the NPD-19 Checklist as a guide to ensure all required documents are attached.*

### REQUIRED ATTACHMENTS

Attach the following documents to the NPD-19 submittal:

- A detailed salary projection including the position details, pay period, calculate balances, and funding source.
- Current and proposed organizational charts (no color). The organizational chart should include the following information: name of incumbents; class titles; position control number(s); position control number change, if applicable; the current position requesting reclassification, or the new position, should be circled.
- Legislation, board/commission minutes, new organization plan, audit findings, etc., if applicable.
- Copy of work performance standards of the proposed job title.

The information provided will be used to determine where the position aligns within the existing compensation and classification plan. Detailed information is critical in making a proper classification decision. An interview may be scheduled with the incumbent if clarification of any information is required. If a reclassification is denied without an interview with the incumbent, an interview may be requested.

### APPEALS

Pursuant to NAC 284.152, classification decisions may be appealed to the Administrator of DHRM within 30 days after receipt of the classification determination. **Note:** The legislative review process is intended for budgetary purposes only. The decisions made by DHRM during the legislative review process may not be appealed and are subject to change.



# STATE OF NEVADA POSITION QUESTIONNAIRE



**Initiated By:**

- Agency  
 Employee

Interim

Budget Build Decision Unit E812

**Type of Classification Request**

- New Position  
 New Position - Short Form  
 Reclassify Filled Position  
 Reclassify Vacant Position  
 Legislative Review FY /

POSITION INFORMATION			
DEPARTMENT/DIVISION/AGENCY/SECTION: Department of Motor Vehicles			DIVISION OF HUMAN RESOURCE MANAGEMENT date stamp
AGENCY ID # (3 digits): 810	BUDGET # (4 digits): 4745	POSITION CONTROL #: CC5683	
CURRENT CLASS TITLE: DMV Service Technician III	CLASS CODE: 11.425	GRADE: 25	
REQUESTED CLASS TITLE: DMV Service Technician III	CLASS CODE: 11.424	GRADE: 27	
INCUMBENT NAME: Multiple	EMAIL:	PHONE#:	
SUPERVISOR NAME AND TITLE: DMV Services Supervisor	EMAIL:	PHONE#:	
APPOINTING AUTHORITY OR DESIGNEE NAME AND TITLE: Jessica Vargas, CSD Administrator	EMAIL: jessicavargas@dmv.nv.gov	PHONE#: 775-684-4934	
HUMAN RESOUCE REPRESENTATIVE NAME AND TITLE:	EMAIL:	PHONE#:	
APPOINTING AUTHORITY/INCUMBENT CERTIFICATION			
AGENCY PERSONNEL OFFICE date stamp	I certify that I have read the NPD-19 instructions and that the statements provided in this NPD-19 and the attached organizational chart are accurate and complete to the best of my knowledge.		
	<b>Short Form Use Only:</b> I further certify that the requested position(s) will perform essentially all of the type and level of duties and responsibilities described in the proposed job title and the requested class is listed on the NPD-19 Short Form Class List.		
	Position Duties or Changed Duties were/will be Effective:		Date:
	Appointing Authority or Designee Signature:		Date:
	Incumbent Signature:		Date:
	Is this request being submitted with agency: knowledge? <input type="checkbox"/> Yes <input type="checkbox"/> No approval? <input type="checkbox"/> Yes <input type="checkbox"/> No		
FOR COMPLETION BY BUDGET DIVISION ONLY			
BUDGET DIVISION date stamp	<input type="checkbox"/> Approved - Effective Date if Change is Approved by DHRM		Date:
	<input type="checkbox"/> Approved - Date to be Determined and Change Approved by DHRM		
	<input type="checkbox"/> Disapproved		Expiration Date:
	Budget Representative Name:		
	Budget Representative Signature:		Date:
	Note:		
FOR COMPLETION BY DHRM ONLY			
<b><u>INSTRUCTIONS TO APPOINTING AUTHORITY</u></b>  Incumbent meets MQ's: <input type="checkbox"/> Yes <input type="checkbox"/> No	IFC/Legislative approval required? <input type="checkbox"/> Yes, Date Approved: _____ <input type="checkbox"/> No		Study#:
	Agency ID#:	Agency Org/Budget#:	Effective Date:
<input type="checkbox"/> Use Hiring Process <input type="checkbox"/> Preliminary Approval Pending FY ____/____ Budget approval and no changes to the duties <input type="checkbox"/> Other:	Class Code:	Class Option:	Grade:
	Class Title:		
	Analyst Signature:		Date:
	Supervisor Signature:		Date:

**1. What is the major purpose of this request?**

To better align with the current organizational structure, help eliminate silos and better align with the DMV Transformation Effort. Also to eliminated pay disparity between DMV technicians.

**2. Are there similar positions in the agency with like duties of this position to compare to?**

Yes, DMV Technician III's in the Field Services Division

**3. What are the duties performed by this position? Describe the duties in detail. Put an asterisk (\*) next to each new duty or new function within an existing duty. Note: Additional duties can be added by placing the curser in the desired row and right clicking. Next select "Insert", then either "Insert Rows Above" or "Insert Rows Below".**

DUTY NUMBER	DUTY STATEMENT
1	Has a general knowledge of various computer programs, Nevada Revised Statute (NRS), Nevada Administrative. Code (NAC), and Departmental policies and procedures.
2	Has the ability to understand and utilize the Mailroom desk manual.
3	Recognizes each department’s individual documentation within the DMV.
4	Has the ability and knowledge on how to submit validated work to ensure that it gets to correct department.
5	Has the ability to open, separate, batch, process, log, and validate each departments work and monies.
6	Any incident of lost revenue will constitute a does not meet standards.
7	Update employee statistics spreadsheet daily. Statistical reports must be submitted with accurate data and be error free.
8	Scanning and indexing daily; follow desk manual along with reporting any programing issues, as applicable.
9	Technician shall maintain and secure office bank, balance technicians, and prepare bank deposits daily, as applicable.
10	Technician shall always maintain security over cash drawer, as applicable. Follow Funds Handling Policy and Drawer Balancing Process to ensure drawer accuracy.
11	Technician shall secure workstation throughout work shift and at the close of day; secure documents, validator, decals, license plates, placards, and bank endorsement stamp, as applicable.
12	Comply with safety rules, directives, devices, and equipment, and report all incidents to management.
13	Technicians shall promote the principle of good customer service and maintain a professional, knowledgeable, and friendly demeanor while assisting both internal and external customers.
14	When ansering phone, technician shall answer the telephone in a timely, friendly, and professional manner; identify division and oneself.
15	Technician shall elicit information from customer and disseminate complete and accurate information to the customer. Technician shall be able to respond to customer complaints or bring to supervisors attention, as as applicable.
16	Technician is willing to cooperate with others. Knows the value of good human relations regarding customers and fellow employees alike.
17	Technician is consistently willing to assume additional responsibilities. Resourceful in solving problems, demonstrates a skill level in handling work and makes improvements.
18	Technician shall complete and submit timesheets correctly and on time; enter all time used and any overtime earned.
19	Technician shall accept work assignments or responsibilities as requested by a supervisor.
20	Technician shall not process any transactions for family members, friends, or oneself.
21	Technician shall access computer information for work related matters only.



22	Technician shall use their own logon security code (password) when accessing a computer or queuing system while processing a transaction.
23	Technician shall adhere to the Department of Motor Vehicles Prohibitions and Penalties.
24	Able to ask for clarification, direction, and guidance when needed.
25	The technician uses logical reasoning; clear and concise. Technician comes to sound conclusions quickly and acts decisively on them.
26	Technician shall maintain a clean and orderly workstation; if public facing insure clean customer service counter daily; stock with appropriate supplies, as applicable for front or back office.
27	Technician shall wear name tag above the waist, in view of the public.
28	Whether working front office or back office, technician shall follow dress code as set forth in the policy.
29	Technician should have enough knowledge about DMV processes to be able to pick up and assist all other units, upon request.
30	Adheres to all Department Policy and Procedures and guidelines pertaining to conduct on State property.
31	Follows all established procedures to maintain confidentiality and security of the Department's records.
32	Demonstrates personal accountability for work performance.
33	Is here and ready to work at the start of shift. All notification of sick is made within 15 minutes prior to the work shift, but not later than 15 minutes after the work shift begins.
34	Employee wears appropriate office attire complies at all times with the established dress code.
35	Adheres to established lunch and break schedules according to NRS, NAC, and Code of Conduct.
36	Demonstrates a positive attitude and is respectful to co-workers.
37	Good Judgment, cooperation, and work adjustment adaptability are a part of this job element.
38	Follows all safety and security rules and cooperates with designated agency safety personnel and safety programs.
39	Immediately reports all identified hazards, accidents, or injuries to a supervisor, and contributes towards a hazard free work environment.
40	Displays a professional and courteous demeanor with internal and external customers at all times following established P&P. Provides accurate and detailed information.
41	Asks questions and provides constructive feedback when appropriate.
42	Demonstrates cooperation with co-workers and contributes to team objectives.
43	Practices effective listening and communication skills to gain a clear understanding of others.
44	Maintains a professional, positive, and respectful attitude.
45	Maintains confidentiality to each extent possible, and timely refers and/or reports complaints and/or incidents through the proper chain of command.
46	Maintains a cooperative and collaborative relationship with others.
47	Takes responsibility and accountability for actions. Able to achieve logical, clear and concise decisions.
48	Considers actions before proceeding by utilizing a methodical reasoning approach. Exercises sound judgement based on what the work situations requires.
49	Considers all department policy, procedure, and guidelines before taking action. Takes initiative to improve upon personal and professional skills.
50	Seeks and takes advantage of continuous improvement opportunities.
51	Consistently assumes additional responsibilities. Resourceful in solving problems and demonstrates high level in handling work including meeting deadlines.

52	Attends meetings and work-related training. Proposes new and relevant training topics for future staff training.
53	Demonstrates reliability, dependability, flexibility, and timeliness.
55	Prioritize assignments to meet deadlines.
55	Follows up after training to verify understanding of subject matter and to evaluate effectiveness of training.
56	Evaluates and revise training subject matter as needed.

4. Does this position function as a lead worker? What is the class title and position control number of all employees that this position functions as a lead worker for. Describe, in detail, the extent of lead worker responsibility exercised by this position.

Yes  No

Check applicable boxes:

Work Assignment       Training       Other (Specify):  
 Work Review       Scheduling

5. Does this position function as a supervisor? What is the class title and position control number of all employees that are supervised by this position? Describe, in detail, the extent of supervisory responsibilities exercised by this position.

Yes  No

Direct Supervision:

Indirect Supervision:

Check applicable boxes:

Performance Appraisal       Work Performance Standards       Scheduling  
 Work Assignment       Work Review       Discipline  
 Final Selection       Training       Other (Specify):

6. What is the extent of supervision exercised over this position?

This position is expected to work with general supervision. Incumbents perform a variety of transactions involving standard driver's license and/or registration transactions, vehicle ownership transactions, issuance of duplicate driver's license and/or registration, processing address changes, assisting new residents in obtaining driver's license/registration in Nevada, and performing occupational business licensing duties. Assignments could also include titling, records maintenance, special plates, insurance verification, registration and driver's license renewal by mail, license review and financial responsibility, and other routine processing duties.

7. Are there any licenses, certificates, degrees, or credentials required by statute or required by the department/division/agency for this position?

None

8. Which statutes, rules, procedures, or guidelines are used in performing the duties of this position?

- o Nevada Revised Statute (NRS)
- o Nevada Administrative Code (NAC)

- o Commercial Federal Regulations (CFR)
- o Policies and Procedures
- o Legal forms and documents acceptable to the department, Problem Driver Pointer System (PDPS)
- o Commercial Driver License Information System
- o Knowledge of Confidentiality Act
- o Insurance Reporting Requirements
- o Compacts entered in by the Department of National Motor Vehicle Traffic Information System (NMVTIS)
- o National Crime Information Center (NCIC)
- o National Crime Insurance Bureau (NCIB)
- o Motor Voter knowledge and ability to review and accept associated documents (NRS 293.504)
- o C.A.R.R.S. Application
- o Document Imaging System -Web ExtenderDMV Prohibitions & Penalties
- o DMV Policies and Procedures
- o DMV Work Performance Standards
- o DMV Code of Ethics

**9. Is there any additional information which may support this classification request?**

DMV is undergoing a large-scale Transformation, and the focus is not just on modernizing technology but also making significant business process improvements. With all customer facing work groups reporting through the same chain of command, ineffective processes may be eliminated, as there will be a more unified workforce and will result in improvements in the time the customer spends trying to find the right answer and time within the organization and multiple staff will not have to interact with the same customer. In addition, other changes have been made to align specific common activities into the organizations responsible for those activities. Making these changes allows us to be able to adapt and adjust more quickly to meet the demands of the services we provide and enhance. The current DMV organization evolved around the limitations of the technology used by DMV. As we replace that technology with more customer facing solutions, we must adapt the organization to support the business operations and ensure we align with the Department's overall mission and vision of providing efficient motor vehicle solutions for all the services we conduct.

**STATE OF NEVADA  
NPD-19 CHECKLIST**

<b>PLEASE USE THIS CHECKLIST AS A REFERENCE TO ENSURE ALL REQUIRED DOCUMENTS ARE SUBMITTED</b>	
<input type="checkbox"/>	Read NPD-19 Instructions
<input type="checkbox"/>	Checked the box indicating whether the NPD-19 was initiated by the agency or employee
<input type="checkbox"/>	Checked the appropriate box for Type of Classification Request
<input type="checkbox"/>	Completed Position Information section
<input type="checkbox"/>	Obtained appropriate signatures: i.e., incumbent, if applicable; appointing authority
<input type="checkbox"/>	NPD-19 form obtained from <a href="http://www.hr.nv.gov">www.hr.nv.gov</a>
	<b>Attachments</b>
<input type="checkbox"/>	Salary Projection
<input type="checkbox"/>	Current and Proposed Black and White Organizational Chart
<input type="checkbox"/>	Applicable Legislation, Board/Commission Minutes, New Organization Plan, etc.
<input type="checkbox"/>	Work Performance Standards
<input type="checkbox"/>	DHHS Checklist (for positions located within the Department of Health and Human Services only)

## STATE OF NEVADA POSITION QUESTIONNAIRE INSTRUCTIONS

The Division of Human Resource Management (DHRM), Nevada Position Description Questionnaire (NPD-19) form is to be submitted for **CLASSIFIED** positions only. Do not submit for unclassified positions, contracted positions, or members of boards or commissions. The NPD-19 form can be found on the DHRM website at <https://hr.nv.gov/Resources/Forms/Classification/Classification/>.

The classification process should be utilized when a new position is established or when an existing position experiences significant change in duties and responsibilities which alters the basic mission or purpose of the position to the degree that it no longer meets the class to which it is assigned, per Nevada Administrative Code (NAC) 284.126.

Agencies may submit the first page of the NPD-19 form for a new position or multiple positions if the position(s) performs essentially all the type and level of duties and responsibilities described in the class specification and the class is listed on the "NPD-19 Short Form Class List" located on the DHRM website at <https://hr.nv.gov/Resources/Forms/Classification/Classification/>. The current organizational chart, a proposed organizational chart, and a copy of the Work Performance Standards (WPS) of the new or reclassified position must be attached.

Pursuant to NAC 284.130, employees of the State of Nevada in a classified position may submit a request to reclassify their position. Check the appropriate box(s), in the Appointing Authority/Incumbent Certification section of page one, "Is this request being submitted with agency knowledge? or approval?". **Note:** If the department/agency does not agree with the submitted NPD-19, the department/agency must provide a written memo detailing why the department/agency does not agree and which duties the department/agency did not authorize and/or will be removing from the position.

The purpose of the classification process is to ensure that classified positions are assigned like duties and responsibilities in the same class. The process for reviewing a position involves the analysis of position factors the incumbent is required to perform as it relates to the requested position. The classification methodology utilizes several factors in analyzing positions: 1) the scope of responsibility and complexity of work performed; 2) knowledge, skills, and abilities required; 3) supervisory/managerial responsibility; 4) independence/supervision received. Personal ability, performance, dedication, and longevity are personal characteristics that are not factors considered in the objective analysis utilized in the classification process. Likewise, new or advanced technology, workload and the volume of work performed are not considered in the classification analysis.

Complete the Position Information section and obtain the appropriate signatures in the Appointing Authority/Incumbent Certification section of page one of the NPD-19 form. **For position classification requests that are submitted after the legislature has finalized the agency's budget appropriation, an electronic copy of the NPD-19 and associated documentation should be electronically submitted to the Governor's Finance Office, Budget Division at [budget@finance.nv.gov](mailto:budget@finance.nv.gov) with a copy to the agency's human resource personnel.** For position classification requests that are submitted for review, as part of the agency's budget build, an electronic copy of the NPD-19 and associated documentation should be electronically submitted to DHRM at the [comp.class@admin.nv.gov](mailto:comp.class@admin.nv.gov) email.

Questions 1 through 14 of the NPD-19 form should do the following:

- **Question 1:** Describe the major purpose of the request, stating the change in duties and responsibilities which have been made to an existing position since it was established or last reviewed by DHRM; why the change was made to the position; if the change is the result of legislative changes, board/commission proceedings, new organizational goals, etc.; if additional responsibilities ascribed to the organization required a new position or additional duties added to an existing position.
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## STATE OF NEVADA POSITION QUESTIONNAIRE INSTRUCTIONS

- **Question 3: *Detail each duty/function*** required of the position; provide clear and concise descriptions; organize similar duty functions together and list in a logical sequence (e.g., most complex to least complex or most time consuming to least time consuming); and indicate new duties or functions by an asterisk (\*) next to each new duty or new function within an existing duty. **Note:** Do not include work performance standards (e.g., customer service, teamwork, judgment, professionalism, etc.).
- **Question 4:** Provide information about the position(s) and/or contracted, volunteer, or student oversight exercised by the position.
- **Question 5:** Provide information about the position(s) (e.g., classification title, position control number, etc.) supervised by the position's incumbent and the extent of supervision exercised. Include direct and indirect subordinate staff and oversight of others that are not indicated in the hierarchy on the organizational chart.
- **Question 6:** Explain the extent of supervision the incumbent will receive (i.e., close supervision, general supervision, limited supervision, general direction, administrative direction, general administrative direction, policy direction).
- **Question 7:** List licenses, certificates, degrees, or credentials *required by statute* and/or *required by the department/division/agency* to perform the duties of the position.
- **Question 8:** Provide a detailed list of the statutes, rules, policies, procedures, and/or guidelines required to perform the duties of the position.
- **NPD-19 Checklist:** *Utilize the NPD-19 Checklist as a guide to ensure all required documents are attached.*

### REQUIRED ATTACHMENTS

Attach the following documents to the NPD-19 submittal:

- A detailed salary projection including the position details, pay period, calculate balances, and funding source.
- Current and proposed organizational charts (no color). The organizational chart should include the following information: name of incumbents; class titles; position control number(s); position control number change, if applicable; the current position requesting reclassification, or the new position, should be circled.
- Legislation, board/commission minutes, new organization plan, audit findings, etc., if applicable.
- Copy of work performance standards of the proposed job title.

The information provided will be used to determine where the position aligns within the existing compensation and classification plan. Detailed information is critical in making a proper classification decision. An interview may be scheduled with the incumbent if clarification of any information is required. If a reclassification is denied without an interview with the incumbent, an interview may be requested.

### APPEALS

Pursuant to NAC 284.152, classification decisions may be appealed to the Administrator of DHRM within 30 days after receipt of the classification determination. **Note:** The legislative review process is intended for budgetary purposes only. The decisions made by DHRM during the legislative review process may not be appealed and are subject to change.



# STATE OF NEVADA POSITION QUESTIONNAIRE



Initiated By:

- Agency
- Employee

Interim

Budget Build Decision Unit E812

Type of Classification Request

- New Position
- New Position - Short Form
- Reclassify Filled Position
- Reclassify Vacant Position
- Legislative Review FY /

POSITION INFORMATION				
DEPARTMENT/DIVISION/AGENCY/SECTION: Department of Motor Vehicles				DIVISION OF HUMAN RESOURCE MANAGEMENT date stamp
AGENCY ID # (3 digits): 810	BUDGET # (4 digits): 4745	POSITION CONTROL #: XX6055 XX6053 XX5681 XX6052 CC5680		
CURRENT CLASS TITLE: DMV Service Technician II		CLASS CODE: 11.426	GRADE: 23	
REQUESTED CLASS TITLE: DMV Service Technician III		CLASS CODE: 11.424	GRADE: 27	
INCUMBENT NAME: Multiple		EMAIL:		PHONE#:
SUPERVISOR NAME AND TITLE: DMV Services Supervisor		EMAIL:		PHONE#:
APPOINTING AUTHORITY OR DESIGNEE NAME AND TITLE: Jessica Vargas, CSD Administrator		EMAIL: jessicavargas@dmv.nv.gov		PHONE#: 775-684-4934
HUMAN RESOUCRE REPRESENTATIVE NAME AND TITLE:		EMAIL:		PHONE#:
APPOINTING AUTHORITY/INCUMBENT CERTIFICATION				
AGENCY PERSONNEL OFFICE date stamp	I certify that I have read the NPD-19 instructions and that the statements provided in this NPD-19 and the attached organizational chart are accurate and complete to the best of my knowledge.			
	<b>Short Form Use Only:</b> I further certify that the requested position(s) will perform essentially all of the type and level of duties and responsibilities described in the proposed job title and the requested class is listed on the NPD-19 Short Form Class List.			
	Position Duties or Changed Duties were/will be Effective:			Date:
	Appointing Authority or Designee Signature:			Date:
	Incumbent Signature:			Date:
	Is this request being submitted with agency: knowledge? <input type="checkbox"/> Yes <input type="checkbox"/> No approval? <input type="checkbox"/> Yes <input type="checkbox"/> No			
FOR COMPLETION BY BUDGET DIVISION ONLY				
BUDGET DIVISION date stamp	<input type="checkbox"/> Approved - Effective Date if Change is Approved by DHRM			Date:
	<input type="checkbox"/> Approved - Date to be Determined and Change Approved by DHRM			
	<input type="checkbox"/> Disapproved			Expiration Date:
	Budget Representative Name:			
	Budget Representative Signature:			Date:
	Note:			
FOR COMPLETION BY DHRM ONLY				
<b>INSTRUCTIONS TO APPOINTING AUTHORITY</b>  Incumbent meets MQ's: <input type="checkbox"/> Yes <input type="checkbox"/> No  <input type="checkbox"/> Use Hiring Process	IFC/Legislative approval required? <input type="checkbox"/> Yes, Date Approved: <input type="checkbox"/> No		Study#:	
	Agency ID#:	Agency Org/Budget#:		Effective Date:
	Class Code:	Class Option:	Grade:	Expiration Date:
Class Title:				

<input type="checkbox"/> Preliminary Approval Pending FY ____/____ Budget approval and no changes to the duties <input type="checkbox"/> Other:	Analyst Signature:	Date:
	Supervisor Signature:	Date:



**1. What is the major purpose of this request?**

To better align with the current organizational structure, help eliminate silos and better align with the DMV Transformation Effort. Also to eliminated pay disparity between DMV technicians.

**2. Are there similar positions in the agency with like duties of this position to compare to?**

Yes, DMV Technician III's in the Field Services Division

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DUTY NUMBER	DUTY STATEMENT
1	Has a general knowledge of various computer programs, Nevada Revised Statute (NRS), Nevada Administrative. Code (NAC), and Departmental policies and procedures.
2	Has the ability to understand and utilize the Mailroom desk manual.
3	Recognizes each department’s individual documentation within the DMV.
4	Has the ability and knowledge on how to submit validated work to ensure that it gets to correct department.
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23	Technician shall adhere to the Department of Motor Vehicles Prohibitions and Penalties.
24	Able to ask for clarification, direction, and guidance when needed.
25	The technician uses logical reasoning; clear and concise. Technician comes to sound conclusions quickly and acts decisively on them.
26	Technician shall maintain a clean and orderly workstation; if public facing insure clean customer service counter daily; stock with appropriate supplies, as applicable for front or back office.
27	Technician shall wear name tag above the waist, in view of the public.
28	Whether working front office or back office, technician shall follow dress code as set forth in the policy.
29	Technician should have enough knowledge about DMV processes to be able to pick up and assist all other units, upon request.
30	Adheres to all Department Policy and Procedures and guidelines pertaining to conduct on State property.
31	Follows all established procedures to maintain confidentiality and security of the Department's records.
32	Demonstrates personal accountability for work performance.
33	Is here and ready to work at the start of shift. All notification of sick is made within 15 minutes prior to the work shift, but not later than 15 minutes after the work shift begins.
34	Employee wears appropriate office attire complies at all times with the established dress code.
35	Adheres to established lunch and break schedules according to NRS, NAC, and Code of Conduct.
36	Demonstrates a positive attitude and is respectful to co-workers.
37	Good Judgment, cooperation, and work adjustment adaptability are a part of this job element.
38	Follows all safety and security rules and cooperates with designated agency safety personnel and safety programs.
39	Immediately reports all identified hazards, accidents, or injuries to a supervisor, and contributes towards a hazard free work environment.
40	Displays a professional and courteous demeanor with internal and external customers at all times following established P&P. Provides accurate and detailed information.
41	Asks questions and provides constructive feedback when appropriate.
42	Demonstrates cooperation with co-workers and contributes to team objectives.
43	Practices effective listening and communication skills to gain a clear understanding of others.
44	Maintains a professional, positive, and respectful attitude.
45	Maintains confidentiality to each extent possible, and timely refers and/or reports complaints and/or incidents through the proper chain of command.
46	Maintains a cooperative and collaborative relationship with others.
47	Takes responsibility and accountability for actions. Able to achieve logical, clear and concise decisions.
48	Considers actions before proceeding by utilizing a methodical reasoning approach. Exercises sound judgement based on what the work situations requires.
49	Considers all department policy, procedure, and guidelines before taking action. Takes initiative to improve upon personal and professional skills.
50	Seeks and takes advantage of continuous improvement opportunities.
51	Consistently assumes additional responsibilities. Resourceful in solving problems and demonstrates high level in handling work including meeting deadlines.

52	Attends meetings and work-related training. Proposes new and relevant training topics for future staff training.
53	Demonstrates reliability, dependability, flexibility, and timeliness.
55	Prioritize assignments to meet deadlines.
55	Follows up after training to verify understanding of subject matter and to evaluate effectiveness of training.
56	Evaluates and revise training subject matter as needed.

4. Does this position function as a lead worker? What is the class title and position control number of all employees that this position functions as a lead worker for. Describe, in detail, the extent of lead worker responsibility exercised by this position.

Yes  No

Check applicable boxes:

Work Assignment       Training       Other (Specify):  
 Work Review       Scheduling

5. Does this position function as a supervisor? What is the class title and position control number of all employees that are supervised by this position? Describe, in detail, the extent of supervisory responsibilities exercised by this position.

Yes  No

Direct Supervision:

Indirect Supervision:

Check applicable boxes:

Performance Appraisal       Work Performance Standards       Scheduling  
 Work Assignment       Work Review       Discipline  
 Final Selection       Training       Other (Specify):

6. What is the extent of supervision exercised over this position?

This position is expected to work with general supervision. Incumbents perform a variety of transactions involving standard driver's license and/or registration transactions, vehicle ownership transactions, issuance of duplicate driver's license and/or registration, processing address changes, assisting new residents in obtaining driver's license/registration in Nevada, and performing occupational business licensing duties. Assignments could also include titling, records maintenance, special plates, insurance verification, registration and driver's license renewal by mail, license review and financial responsibility, and other routine processing duties.

7. Are there any licenses, certificates, degrees, or credentials required by statute or required by the department/division/agency for this position?

None

8. Which statutes, rules, procedures, or guidelines are used in performing the duties of this position?

- o Nevada Revised Statute (NRS)
- o Nevada Administrative Code (NAC)

- o Commercial Federal Regulations (CFR)
- o Policies and Procedures
- o Legal forms and documents acceptable to the department, Problem Driver Pointer System (PDPS)
- o Commercial Driver License Information System
- o Knowledge of Confidentiality Act
- o Insurance Reporting Requirements
- o Compacts entered in by the Department of National Motor Vehicle Traffic Information System (NMVTIS)
- o National Crime Information Center (NCIC)
- o National Crime Insurance Bureau (NCIB)
- o Motor Voter knowledge and ability to review and accept associated documents (NRS 293.504)
- o C.A.R.R.S. Application
- o Document Imaging System -Web ExtenderDMV Prohibitions & Penalties
- o DMV Policies and Procedures
- o DMV Work Performance Standards
- o DMV Code of Ethics

**9. Is there any additional information which may support this classification request?**

DMV is undergoing a large-scale Transformation, and the focus is not just on modernizing technology but also making significant business process improvements. With all customer facing work groups reporting through the same chain of command, ineffective processes may be eliminated, as there will be a more unified workforce and will result in improvements in the time the customer spends trying to find the right answer and time within the organization and multiple staff will not have to interact with the same customer. In addition, other changes have been made to align specific common activities into the organizations responsible for those activities. Making these changes allows us to be able to adapt and adjust more quickly to meet the demands of the services we provide and enhance. The current DMV organization evolved around the limitations of the technology used by DMV. As we replace that technology with more customer facing solutions, we must adapt the organization to support the business operations and ensure we align with the Department's overall mission and vision of providing efficient motor vehicle solutions for all the services we conduct.

**STATE OF NEVADA  
NPD-19 CHECKLIST**

<b>PLEASE USE THIS CHECKLIST AS A REFERENCE TO ENSURE ALL REQUIRED DOCUMENTS ARE SUBMITTED</b>	
<input type="checkbox"/>	Read NPD-19 Instructions
<input type="checkbox"/>	Checked the box indicating whether the NPD-19 was initiated by the agency or employee
<input type="checkbox"/>	Checked the appropriate box for Type of Classification Request
<input type="checkbox"/>	Completed Position Information section
<input type="checkbox"/>	Obtained appropriate signatures: i.e., incumbent, if applicable; appointing authority
<input type="checkbox"/>	NPD-19 form obtained from <a href="http://www.hr.nv.gov">www.hr.nv.gov</a>
	<b>Attachments</b>
<input type="checkbox"/>	Salary Projection
<input type="checkbox"/>	Current and Proposed Black and White Organizational Chart
<input type="checkbox"/>	Applicable Legislation, Board/Commission Minutes, New Organization Plan, etc.
<input type="checkbox"/>	Work Performance Standards
<input type="checkbox"/>	DHHS Checklist (for positions located within the Department of Health and Human Services only)

**Joe Lombardo**  
Governor



**Tonya Laney**  
Director

**Angela Smith-Lamb**  
Deputy Director

555 Wright Way  
Carson City, Nevada 89711  
Telephone (775) 684-4368  
dmv.nv.gov

Date: March 7, 2025

To: Tiffany Greenameyer, Director, Governor's Finance Office

A handwritten signature in black ink, appearing to read 'Tiffany Greenameyer', written over the printed name in the 'To:' field.

From: Bethany Musselman, Administrative Services Division Administrator

*Bethany Musselman*

Subject: 2026-2027 Biennium Budget Amendment Request

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The Department of Motor Vehicles requests consideration for the following Budget Amendments:

Budget Account 4711 – Records Search

The department would like to request an amendment in the form of a new decision unit to increase the classification of all DMV Services Technician 2 positions to DMV Services Technician 3 positions. Resulting in an alignment of classifications for staff working in the newly reorganized Customer Services Division.

Budget Account 4731 – Verification of Insurance

The department would like to request an amendment in the form of a new decision unit to increase the classification of all DMV Services Technician 2 positions to DMV Services Technician 3 positions. Resulting in an alignment of classifications for staff working in the newly reorganized Customer Services Division.

Budget Account 4735 – Field Services Division

The department would like to request an amendment in the form of a new decision unit to increase the classification of all Microfilm Operator and DMV Services Technician 2 positions in decision unit E903 to DMV Services Technician 3 positions. In addition to this, the positions being transferred to budget account 4735 instead of budget account 4742 through a previously approved budget amendment will be reclassified to DMV Services Technician 3 positions. Resulting in an alignment of classifications for staff working in the newly reorganized Customer Services Division.

Budget Account 4745 – Administrative Services Division

The department would like to request an amendment in the form of a new decision unit to increase the classification of all DMV Services Technician 1 and DMV Services Technician 2 positions in decision unit E902 to DMV Services Technician 3 positions. Resulting in an alignment of classifications for staff working in the newly reorganized Customer Services Division.