



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

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MEMORANDUM

January 29, 2025

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

FROM: David Lenzner, Deputy Director
Governor's Finance Office

SUBJECT: 2025-2027 Biennium (FY26-27) Governor Recommended Budget Amendments, Transmittal #11

Please consider the following amendments:

Amendment #	BA	Description	General Fund FY 2026	Highway Fund FY 2026	Other FY 2026	General Fund FY 2027	Highway Fund FY 2027	Other FY 2027
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A251923706	3706	This budget amendment request is to reduce General Fund appropriations and reinstate authority in RGL 4683 to receive reimbursement for eligible outside medical costs as defined in NRS 209.246 1, b. This is a companion Work Program for A252013708 and A252023763.	-2,300,000	0	2,300,000	-2,300,000	0	2,300,000
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A252013708	3708	This budget amendment transfers from the Retained Earnings category to the Transfer to PPF/IWF category. This transfer provides Inmate Welfare Account sufficient authority and funding the Trans Medical category. This is a companion work program for AA251923706 and A252023763.	0	0	0	0	0	0

Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS

A252023763	3763	This budget amendment request is for the reinstatement of revenue authority in Transfer from Offenders Store RGL 4697 and corresponding authority to the Trans Medical Co-Pays category to support the Inmate Welfare Account transfer for qualifying medical expenditures as defined in NRS 209.246. This is a companion work program for A251923706 and A252013708.	0	0	2,300,000	0	0	2,300,000
Total for this Batch			-2,300,000	0	4,600,000	-2,300,000	0	4,600,000

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 A251923706
2025-2027 Biennium (FY26-27)**

Submitted January 28, 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 request is to reduce General Fund appropriations and reinstate authority in RGL 4683 to receive reimbursement for eligible outside medical costs as defined in NRS 209.246 1, b. This is a companion Work Program for A252013708 and A252023763.

Justification

Through NRS 209.246 1, b), Prison Medical has the authority to seek reimbursement for outside medical expenditures incurred by the department for costs associated with altercations, self-inflicted or sport-related injuries. By being reimbursed through Inmate Welfare Account, Prison Medical can supplement revenue authority and maximize the General Fund appropriation.

Expected Benefits to be Realized

Prison Medical will be able to collect statutorily authorized reimbursements from the Inmate Welfare Account for qualifying medical expenditures. The reimbursements collected provide an offset to General Fund allocations.

Explanation of Projections and Documentation

Attached please find:
Before/After Reports NEBS 225
SFY 26 27 G01 Fund Map
RGL 4683 Supporting calculation
NRS 209.246

Summary of Alternatives and Why Current Proposal is Preferred

Option 1: Approve this work program and reinstate Prison Medical's authority in RGL 4683 to receive reimbursement from Inmate Welfare Account.

Option 2: Reject this work program and create an undue burden on the State General Fund to provide funding for expenditures capable of being reimbursed through NRS 209.246.

Option 1 is the preferred solution, as it will allow Prison Medical to receive funding as provided by statute and maximize General Fund appropriations.

**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		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251923706							
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	72,912,958	74,671,782	-2,300,000	-2,300,000	-2,300,000	-2,300,000	-3.2%	-3.1%	70,612,958	72,371,782		
3889	CHARGES FOR SERVICES - I	7,060	7,060			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		
Total Revenues		73,075,749	74,834,573	0.00	0.00	0	0	0.0%	0.0%	73,075,749	74,834,573		
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	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	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			0	0	0.0%	0.0%	49,634	49,634
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			73,075,749	74,834,573	0.00	0.00	0	0	0.0%	0.0%	73,075,749	74,834,573

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
B000	2501	APPROPRIATION CONTROL	69,539,894	69,758,021	0	0	-69,539,894	-69,758,021
E270	2501	APPROPRIATION CONTROL	145,121	149,559	0	0	-145,121	-149,559
E682	2501	APPROPRIATION CONTROL	2,300,000	2,300,000	-2,300,000	-2,300,000	-4,600,000	-4,600,000
M100	2501	APPROPRIATION CONTROL	146,544	139,674	0	0	-146,544	-139,674
M101	2501	APPROPRIATION CONTROL	2,329,703	3,404,074	0	0	-2,329,703	-3,404,074
M150	2501	APPROPRIATION CONTROL	-4,277,587	-4,258,003	0	0	4,277,587	4,258,003
M200	2501	APPROPRIATION CONTROL	1,482,680	2,119,295	0	0	-1,482,680	-2,119,295
M300	2501	APPROPRIATION CONTROL	1,246,603	1,059,162	0	0	-1,246,603	-1,059,162
B000	3889	CHARGES FOR SERVICES - I	7,060	7,060	0	0	-7,060	-7,060
B000	4201	REIMBURSEMENT	155,310	155,310	0	0	-155,310	-155,310
B000	4254	MISCELLANEOUS REVENUE	421	421	0	0	-421	-421
B000	4683	TRANSFER FROM PROGRAMS	2,300,000	2,300,000	0	0	-2,300,000	-2,300,000
E682	4683	TRANSFER FROM PROGRAMS	-2,300,000	-2,300,000	2,300,000	2,300,000	4,600,000	4,600,000
TOTAL FOR REVENUE			73,075,749	74,834,573	0	0	-73,075,749	-74,834,573
EXPENSE								
01	PERSONNEL SERVICES							
B000	5100	SALARIES	30,388,882	30,561,870	0	0	-30,388,882	-30,561,870
M300	5100	SALARIES	-85,595	-85,653	0	0	85,595	85,653
B000	5200	WORKERS COMPENSATION	405,993	411,969	0	0	-405,993	-411,969
M300	5200	WORKERS COMPENSATION	-6,266	-6,626	0	0	6,266	6,626
B000	5300	RETIREMENT	6,610,908	6,642,040	0	0	-6,610,908	-6,642,040
M300	5300	RETIREMENT	683,354	686,454	0	0	-683,354	-686,454
B000	5400	PERSONNEL ASSESSMENT	57,166	57,166	0	0	-57,166	-57,166
M100	5400	PERSONNEL ASSESSMENT	45,890	45,890	0	0	-45,890	-45,890
B000	5420	COLLECTIVE BARGAINING ASSESSMENT	1,068	1,068	0	0	-1,068	-1,068
M150	5420	COLLECTIVE BARGAINING ASSESSMENT	153	150	0	0	-153	-150
B000	5430	LABOR RELATIONS ASSESSMENT	14,494	14,494	0	0	-14,494	-14,494
M150	5430	LABOR RELATIONS ASSESSMENT	-14,494	-14,494	0	0	14,494	14,494
M300	5430	LABOR RELATIONS ASSESSMENT	11,827	11,827	0	0	-11,827	-11,827
B000	5500	GROUP INSURANCE	2,677,752	2,677,752	0	0	-2,677,752	-2,677,752
M300	5500	GROUP INSURANCE	818,496	649,152	0	0	-818,496	-649,152
B000	5700	PAYROLL ASSESSMENT	10,664	10,664	0	0	-10,664	-10,664
M100	5700	PAYROLL ASSESSMENT	20,450	20,450	0	0	-20,450	-20,450
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	966,356	971,876	0	0	-966,356	-971,876
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-181,480	-210,003	0	0	181,480	210,003
M300	5800	UNEMPLOYMENT COMPENSATION	7,497	15,243	0	0	-7,497	-15,243
B000	5820	HOLIDAY PAY	144,437	144,437	0	0	-144,437	-144,437
B000	5840	MEDICARE	440,613	443,124	0	0	-440,613	-443,124

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
M300	5840	MEDICARE	-1,230	-1,232	0	0	1,230	1,232
B000	5880	SHIFT DIFFERENTIAL PAY	130,962	130,962	0	0	-130,962	-130,962
B000	5881	REMOTE AREA DIFFERENTIAL PAY	14,430	14,430	0	0	-14,430	-14,430
M150	5904	VACANCY SAVINGS	-4,667,682	-4,692,221	0	0	4,667,682	4,692,221
M150	5910	STANDBY PAY	130,996	130,996	0	0	-130,996	-130,996
M150	5930	LONGEVITY PAY	41,075	49,200	0	0	-41,075	-49,200
TOTAL FOR CATEGORY 01			38,666,716	38,680,985	0	0	-38,666,716	-38,680,985
03	IN-STATE TRAVEL							
B000	6200	PER DIEM IN-STATE	17,731	17,731	0	0	-17,731	-17,731
M150	6200	PER DIEM IN-STATE	3,747	3,747	0	0	-3,747	-3,747
B000	6210	FS DAILY RENTAL IN-STATE	2,813	2,813	0	0	-2,813	-2,813
M150	6210	FS DAILY RENTAL IN-STATE	2,163	2,163	0	0	-2,163	-2,163
B000	6215	NON-FS VEHICLE RENTAL IN-STATE	329	329	0	0	-329	-329
B000	6222	AUTO MISC - IN-STATE-B	68	68	0	0	-68	-68
B000	6230	PUBLIC TRANSPORTATION IN-STATE	42	42	0	0	-42	-42
B000	6240	PERSONAL VEHICLE IN-STATE	773	773	0	0	-773	-773
M150	6240	PERSONAL VEHICLE IN-STATE	319	319	0	0	-319	-319
B000	6250	COMM AIR TRANS IN-STATE	3,337	3,337	0	0	-3,337	-3,337
M150	6250	COMM AIR TRANS IN-STATE	8,779	8,779	0	0	-8,779	-8,779
TOTAL FOR CATEGORY 03			40,101	40,101	0	0	-40,101	-40,101
04	OPERATING							
B000	7020	OPERATING SUPPLIES	1,024	1,024	0	0	-1,024	-1,024
M150	7020	OPERATING SUPPLIES	5,882	5,882	0	0	-5,882	-5,882
B000	7025	OPERATING SUPPLIES-E	22,720	22,720	0	0	-22,720	-22,720
M150	7025	OPERATING SUPPLIES-E	3,259	3,259	0	0	-3,259	-3,259
B000	7041	PRINTING AND COPYING - A	103	103	0	0	-103	-103
M150	7041	PRINTING AND COPYING - A	152	152	0	0	-152	-152
B000	7044	PRINTING AND COPYING - C	98	98	0	0	-98	-98
M150	7044	PRINTING AND COPYING - C	1,718	1,718	0	0	-1,718	-1,718
B000	7050	EMPLOYEE BOND INSURANCE	777	777	0	0	-777	-777
B000	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	23,225	23,225	0	0	-23,225	-23,225
M100	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	9,593	9,593	0	0	-9,593	-9,593
M150	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	696	696	0	0	-696	-696
B000	7054	AG TORT CLAIM ASSESSMENT	33,778	33,778	0	0	-33,778	-33,778
M100	7054	AG TORT CLAIM ASSESSMENT	-10,287	-10,345	0	0	10,287	10,345
B000	7060	CONTRACTS	267,340	267,340	0	0	-267,340	-267,340
M150	7060	CONTRACTS	136,703	141,183	0	0	-136,703	-141,183
B000	7090	EQUIPMENT REPAIR	10,791	10,791	0	0	-10,791	-10,791

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

DU	GL	Description	GOVERNOR	GOVERNOR	AMENDMENT	AMENDMENT	Difference	Difference
			RECOMMENDS	RECOMMENDS	RA	RA		
			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
			2025-2026	2026-2027	2025-2026	2026-2027		
B000	7151	OUTSIDE MAINTENANCE OF VEHICLE	43	43	0	0	-43	-43
B000	7153	GASOLINE	429	429	0	0	-429	-429
M150	7153	GASOLINE	1,016	1,016	0	0	-1,016	-1,016
B000	7154	VEHICLE OPERATION - A	6,923	6,923	0	0	-6,923	-6,923
M150	7154	VEHICLE OPERATION - A	-6,923	-6,923	0	0	6,923	6,923
M150	7157	VEHICLE SUPPLIES - OTHER	6,923	6,923	0	0	-6,923	-6,923
B000	7222	DATA PROCESSING SUPPLIES	26,495	26,495	0	0	-26,495	-26,495
B000	7280	OUTSIDE POSTAGE	61,634	61,634	0	0	-61,634	-61,634
M150	7280	OUTSIDE POSTAGE	20,709	20,709	0	0	-20,709	-20,709
B000	7285	POSTAGE - STATE MAILROOM	5,994	5,994	0	0	-5,994	-5,994
B000	7290	PHONE, FAX, COMMUNICATION LINE	13,700	13,700	0	0	-13,700	-13,700
B000	7291	CELL PHONE/PAGER CHARGES	2,759	2,759	0	0	-2,759	-2,759
M150	7291	CELL PHONE/PAGER CHARGES	142	142	0	0	-142	-142
B000	7344	INSPECTIONS & CERTIFICATIONS-D	5,160	5,160	0	0	-5,160	-5,160
B000	7370	PUBLICATIONS AND PERIODICALS	669	669	0	0	-669	-669
B000	7385	STAFF PHYSICALS	3,376	3,376	0	0	-3,376	-3,376
B000	7430	PROFESSIONAL SERVICES	585	585	0	0	-585	-585
B000	7460	EQUIPMENT PURCHASES < \$1,000	6,310	6,310	0	0	-6,310	-6,310
M150	7460	EQUIPMENT PURCHASES < \$1,000	-2,132	-2,132	0	0	2,132	2,132
M150	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,152	1,152	0	0	-1,152	-1,152
B000	7980	OPERATING LEASE PAYMENTS	51,324	51,324	0	0	-51,324	-51,324
M150	7980	OPERATING LEASE PAYMENTS	-25,363	-25,363	0	0	25,363	25,363
TOTAL FOR CATEGORY 04			688,497	692,919	0	0	-688,497	-692,919
07	MAINT OF BUILDINGS & GROUNDS							
B000	7022	OPERATING SUPPLIES-B	6,918	6,918	0	0	-6,918	-6,918
B000	7070	CONTRACTS - J	4,200	4,200	0	0	-4,200	-4,200
M150	7070	CONTRACTS - J	-4,200	-4,200	0	0	4,200	4,200
TOTAL FOR CATEGORY 07			6,918	6,918	0	0	-6,918	-6,918
08	PROFESSIONAL SERVICES							
B000	7075	MED/HEALTH CARE CONTRACTS	204,538	204,538	0	0	-204,538	-204,538
TOTAL FOR CATEGORY 08			204,538	204,538	0	0	-204,538	-204,538
26	INFORMATION SERVICES							
B000	7073	SOFTWARE LICENSE/MNT CONTRACTS	4,200	4,200	0	0	-4,200	-4,200
M150	7073	SOFTWARE LICENSE/MNT CONTRACTS	-4,200	-4,200	0	0	4,200	4,200
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	89,293	89,293	0	0	-89,293	-89,293
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	72,406	65,684	0	0	-72,406	-65,684
B000	7556	EITS SECURITY ASSESSMENT	31,387	31,387	0	0	-31,387	-31,387

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
M100	7556	EITS SECURITY ASSESSMENT	11,955	11,865	0	0	-11,955	-11,865
		TOTAL FOR CATEGORY 26	205,041	198,229	0	0	-205,041	-198,229
29		AGENCY ISSUE-UNIFORMS						
B000	7176	PROTECTIVE GEAR	35,951	35,951	0	0	-35,951	-35,951
		TOTAL FOR CATEGORY 29	35,951	35,951	0	0	-35,951	-35,951
30		TRAINING						
B000	6150	COMM AIR TRANS OUT-OF-STATE	467	467	0	0	-467	-467
B000	6215	NON-FS VEHICLE RENTAL IN-STATE	138	138	0	0	-138	-138
B000	6220	AUTO MISC - IN-STATE	10	10	0	0	-10	-10
B000	6250	COMM AIR TRANS IN-STATE	1,028	1,028	0	0	-1,028	-1,028
B000	7320	INSTRUCTIONAL SUPPLIES	739	739	0	0	-739	-739
B000	7370	PUBLICATIONS AND PERIODICALS	1,016	1,016	0	0	-1,016	-1,016
M150	7370	PUBLICATIONS AND PERIODICALS	-293	-293	0	0	293	293
B000	7460	EQUIPMENT PURCHASES < \$1,000	217	217	0	0	-217	-217
M150	7460	EQUIPMENT PURCHASES < \$1,000	-217	-217	0	0	217	217
		TOTAL FOR CATEGORY 30	3,105	3,105	0	0	-3,105	-3,105
37		ACLS TRAINING						
B000	6100	PER DIEM OUT-OF-STATE	4,626	4,626	0	0	-4,626	-4,626
B000	6130	PUBLIC TRANS OUT-OF-STATE	66	66	0	0	-66	-66
B000	6140	PERSONAL VEHICLE OUT-OF-STATE	78	78	0	0	-78	-78
B000	6150	COMM AIR TRANS OUT-OF-STATE	3,493	3,493	0	0	-3,493	-3,493
B000	6200	PER DIEM IN-STATE	213	213	0	0	-213	-213
B000	6250	COMM AIR TRANS IN-STATE	231	231	0	0	-231	-231
B000	7302	REGISTRATION FEES	12,957	12,957	0	0	-12,957	-12,957
M150	7302	REGISTRATION FEES	28,957	34,476	0	0	-28,957	-34,476
B000	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	230	230	0	0	-230	-230
B000	7370	PUBLICATIONS AND PERIODICALS	1,325	1,325	0	0	-1,325	-1,325
M150	7370	PUBLICATIONS AND PERIODICALS	-116	5	0	0	116	-5
		TOTAL FOR CATEGORY 37	52,060	57,700	0	0	-52,060	-57,700
50		INMATE DRIVENS						
B000	702F	CASELD DRVN - OPERATING SUPPLIES-A	110,773	110,773	0	0	-110,773	-110,773
M150	702F	CASELD DRVN - OPERATING SUPPLIES-A	-69,153	-69,153	0	0	69,153	69,153
M200	702F	CASELD DRVN - OPERATING SUPPLIES-A	2,195	3,138	0	0	-2,195	-3,138
B000	704A	CASELD DRVN - PRINTING AND COPYING - A	9,536	9,536	0	0	-9,536	-9,536
M150	704A	CASELD DRVN - PRINTING AND COPYING - A	7,398	7,398	0	0	-7,398	-7,398
M200	704A	CASELD DRVN - PRINTING AND COPYING - A	893	1,277	0	0	-893	-1,277

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

DU	GL	Description	GOVERNOR	GOVERNOR	AMENDMENT	AMENDMENT	Difference	Difference
			RECOMMENDS	RECOMMENDS	RA	RA		
			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
			2025-2026	2026-2027	2025-2026	2026-2027		
M150	7060	CONTRACTS	2,686	2,686	0	0	-2,686	-2,686
B000	706B	CASELD DRVN - CONTRACTS - A	130,161	130,161	0	0	-130,161	-130,161
M150	706B	CASELD DRVN - CONTRACTS - A	4,186	4,186	0	0	-4,186	-4,186
M200	706B	CASELD DRVN - CONTRACTS - A	7,085	10,128	0	0	-7,085	-10,128
B000	706C	CASELD DRVN - CONTRACTS - D	331,692	331,692	0	0	-331,692	-331,692
M150	706C	CASELD DRVN - CONTRACTS - D	-8,014	-8,014	0	0	8,014	8,014
M200	706C	CASELD DRVN - CONTRACTS - D	17,071	24,400	0	0	-17,071	-24,400
B000	7075	MED/HEALTH CARE CONTRACTS	850,295	850,295	0	0	-850,295	-850,295
M150	7075	MED/HEALTH CARE CONTRACTS	77,409	103,290	0	0	-77,409	-103,290
B000	707A	CASELD DRVN - CONTRACTS - L	15,804,783	15,804,783	0	0	-15,804,783	-15,804,783
E270	707A	CASELD DRVN - CONTRACTS - L	145,121	149,559	0	0	-145,121	-149,559
M101	707A	CASELD DRVN - CONTRACTS - L	1,686,327	2,341,538	0	0	-1,686,327	-2,341,538
M150	707A	CASELD DRVN - CONTRACTS - L	1,244,046	1,244,046	0	0	-1,244,046	-1,244,046
M200	707A	CASELD DRVN - CONTRACTS - L	899,154	1,285,222	0	0	-899,154	-1,285,222
M150	707B	CASELD DRVN - CONTRACTS	707,235	707,235	0	0	-707,235	-707,235
M200	707B	CASELD DRVN - CONTRACTS	37,300	53,315	0	0	-37,300	-53,315
B000	7189	MED/DENT SUPP - NON-CONTRACT-D	34,652	34,652	0	0	-34,652	-34,652
M150	7189	MED/DENT SUPP - NON-CONTRACT-D	11,752	11,752	0	0	-11,752	-11,752
B000	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	6,269,285	6,269,285	0	0	-6,269,285	-6,269,285
M101	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	292,871	510,254	0	0	-292,871	-510,254
M150	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	-345,156	-345,156	0	0	345,156	345,156
M200	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	312,438	446,589	0	0	-312,438	-446,589
B000	718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	80,152	80,152	0	0	-80,152	-80,152
M101	718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	3,264	5,611	0	0	-3,264	-5,611
M150	718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	-14,458	-14,458	0	0	14,458	14,458
M200	718B	CASELD DRVN - MED/DENT SVCS - NON-CONT.-D	3,465	4,952	0	0	-3,465	-4,952
B000	718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	350,709	350,709	0	0	-350,709	-350,709
M101	718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	14,383	25,094	0	0	-14,383	-25,094
M150	718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	-59,776	-59,776	0	0	59,776	59,776
M200	718C	CASELD DRVN - MED/DENT SUPP - NON-CONT.-A	15,344	21,932	0	0	-15,344	-21,932
B000	719A	CASELD DRVN - STIPENDS - B	14,777	14,777	0	0	-14,777	-14,777
M150	719A	CASELD DRVN - STIPENDS - B	-1,312	-1,312	0	0	1,312	1,312
M200	719A	CASELD DRVN - STIPENDS - B	710	1,015	0	0	-710	-1,015
B000	742B	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-A	3,144	3,144	0	0	-3,144	-3,144
M150	742B	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-A	-1,920	-1,920	0	0	1,920	1,920
M200	742B	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-A	65	92	0	0	-65	-92
B000	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	2,332	2,332	0	0	-2,332	-2,332
M150	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	8,668	8,668	0	0	-8,668	-8,668
B000	7460	EQUIPMENT PURCHASES < \$1,000	4,000	4,000	0	0	-4,000	-4,000
M150	7460	EQUIPMENT PURCHASES < \$1,000	2,346	2,346	0	0	-2,346	-2,346

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3706 NDOC - PRISON MEDICAL CARE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
B000	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	4,922	4,922	0	0	-4,922	-4,922
M150	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	-2,900	-2,900	0	0	2,900	2,900
B000	7962	RENTALS FOR LAND/EQUIPMENT-B	56,484	56,484	0	0	-56,484	-56,484
TOTAL FOR CATEGORY 50			29,058,420	30,530,731	0	0	-29,058,420	-30,530,731
55	HCV PROGRAM							
B000	707A	CASELD DRVN - CONTRACTS - L	1,670,303	1,670,303	0	0	-1,670,303	-1,670,303
M101	707A	CASELD DRVN - CONTRACTS - L	165,256	229,420	0	0	-165,256	-229,420
M150	707A	CASELD DRVN - CONTRACTS - L	-1,206,055	-1,206,055	0	0	1,206,055	1,206,055
M200	707A	CASELD DRVN - CONTRACTS - L	24,484	34,997	0	0	-24,484	-34,997
B000	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	3,391,223	3,391,223	0	0	-3,391,223	-3,391,223
M101	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	167,602	292,157	0	0	-167,602	-292,157
M150	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	-310,521	-310,521	0	0	310,521	310,521
M200	718A	CASELD DRVN - MED/DENT SVCS - NON-CONT.-C	162,476	232,238	0	0	-162,476	-232,238
TOTAL FOR CATEGORY 55			4,064,768	4,333,762	0	0	-4,064,768	-4,333,762
59	UTILITIES							
B000	7131	HAZARDOUS WASTE DISPOSAL	42,603	42,603	0	0	-42,603	-42,603
M150	7131	HAZARDOUS WASTE DISPOSAL	7,031	7,031	0	0	-7,031	-7,031
TOTAL FOR CATEGORY 59			49,634	49,634	0	0	-49,634	-49,634
87	PURCHASING ASSESSMENT							
B000	7393	PURCHASING ASSESSMENT	3,463	3,463	0	0	-3,463	-3,463
M100	7393	PURCHASING ASSESSMENT	-3,463	-3,463	0	0	3,463	3,463
TOTAL FOR CATEGORY 87			0	0	0	0	0	0
TOTAL FOR EXPENSE			73,075,749	74,834,573	0	0	-73,075,749	-74,834,573

Nevada Department of Corrections
 3706 Medical
 SFY26 - Fund Map
 G01 Before Budget Amendment 251923706

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
TOTAL REVENUES	\$72,912,958	\$7,060	\$155,310	\$421	\$0	\$0	\$73,075,749	\$0	\$73,075,749	\$0	\$73,075,749
EXPENDITURES											
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
TOTAL EXPENDITURES	\$72,912,958	\$7,060	\$155,310	\$421	\$0	\$0	\$73,075,749	\$0	\$73,075,749	\$0	\$73,075,749
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
 G01 After Budget Amendment 251923706

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 251923706	Pending Budget
2501-APPROPRIATION CONTROL	\$72,912,958						\$72,912,958		\$72,912,958	(\$2,300,000)	\$70,612,958
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	\$2,300,000	\$2,300,000
4697-TRANS FROM PRISON STORE						\$0	\$0		\$0		\$0
TOTAL REVENUES	\$72,912,958	\$7,060	\$155,310	\$421	\$0	\$0	\$73,075,749	\$0	\$73,075,749	\$0	\$73,075,749
EXPENDITURES											
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
TOTAL EXPENDITURES	\$72,912,958	\$7,060	\$155,310	\$421	\$0	\$0	\$73,075,749	\$0	\$73,075,749	\$0	\$73,075,749
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
 G01 Before Budget Amendment 251923706

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		Pending Budget
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
TOTAL REVENUES	\$74,671,782	\$7,060	\$155,310	\$421	\$0	\$0	\$74,834,573	\$0	\$74,834,573	\$0	\$74,834,573
EXPENDITURES											
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
TOTAL EXPENDITURES	\$74,671,782	\$7,060	\$155,310	\$421	\$0	\$0	\$74,834,573	\$0	\$74,834,573	\$0	\$74,834,573
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
 G01 After Budget Amendment 251923706

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 251923706	Pending Budget
2501-APPROPRIATION CONTROL	\$74,671,782						\$74,671,782		\$74,671,782	(\$2,300,000)	\$72,371,782
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	\$2,300,000	\$2,300,000
4697-TRANS FROM PRISON STORE						\$0	\$0		\$0		\$0
TOTAL REVENUES	\$74,671,782	\$7,060	\$155,310	\$421	\$0	\$0	\$74,834,573	\$0	\$74,834,573	\$0	\$74,834,573
EXPENDITURES											
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
TOTAL EXPENDITURES	\$74,671,782	\$7,060	\$155,310	\$421	\$0	\$0	\$74,834,573	\$0	\$74,834,573	\$0	\$74,834,573
Check Data (s/b \$0):	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Department of Corrections
 BA 3706 Prison Medical
 G01 Budget Amendment A251923706
 Supporting calculations

The requested sum of \$2.3 million for RGL 4683 authority for SFY 26 27 is based on the following:

Actuals for SFY 18 through SFY 24 (5 year) average = \$2,233,976

Actuals for SFY 19 through SFY 24 (4 year) average = \$2,350,712

The average of these averages = \$2,292,344

*SFY 21 and SFY 22 were anomalies and not included in the calculations

FISCAL YEAR	SFY 18	SFY 19	SFY 20	SFY 21(1)	SFY 22 (1)	SFY 23	SFY 24
ACTUAL	\$1,767,030	\$2,225,233	\$2,280,472	\$608,664	\$972,612	\$2,519,827	\$2,377,316
L01 AUTHORITY	\$1,890,311	\$2,219,721	\$2,492,101	\$1,767,030	\$2,280,472	\$2,280,472	\$2,003,269

Notes:

(1) COVID / ARPA impacted years. Not included in calculations.

NRS 209.246 Deductions from individual account of offender. The Director shall, with the approval of the Board, establish by regulation criteria for a reasonable deduction from money credited to the account of an offender to:

1. Repay the cost of:

(a) State property willfully damaged, destroyed or lost by the offender during his or her incarceration.

(b) Medical examination, diagnosis or treatment for injuries;

(1) Inflicted by the offender upon himself or herself or other offenders; or

(2) Which occur during voluntary recreational activities.

(c) Searching for and apprehending the offender when he or she escapes or attempts to escape.

(d) Quelling any riot or other disturbance in which the offender is unlawfully involved.

(e) Providing a funeral for an offender.

(f) Providing an offender with clothing, transportation and money upon his or her release from prison pursuant to

[NRS 209.511](#).

(g) Transportation of an offender pursuant to a court order in cases other than a criminal prosecution, a proceeding for postconviction relief involving the offender or a proceeding in which the offender has challenged the conditions of his or her confinement.

(h) Monetary sanctions imposed under the code of penal discipline adopted by the Department.

2. Defray, as determined by the Director, a portion of the costs paid by the Department for medical care for the offender, including, but not limited to:

(a) Except as otherwise provided in paragraph (b) of subsection 1, expenses for medical or dental care, prosthetic devices and pharmaceutical items; and

(b) Expenses for prescribed medicine and supplies.

3. Repay the costs incurred by the Department on behalf of the offender for:

(a) Postage for personal items and items related to litigation;

(b) Photocopying of personal documents and legal documents, for which the offender must be charged a reasonable fee not to exceed the actual costs incurred by the Department;

(c) Legal supplies;

(d) Telephone calls charged to the Department;

(e) Charges relating to checks returned for insufficient funds and checks for which an order to stop payment has been made;

(f) Items related to the offender's work, including, but not limited to, clothing, shoes, boots, tools, a driver's license or identification card issued by the Department of Motor Vehicles, a work card issued by a law enforcement agency and a health card; and

(g) The replacement of an identification card or prepaid ticket for bus transportation issued to the offender by the Department.

4. Repay any cost to the State of Nevada or any agency or political subdivision thereof that is incurred in defending the State against an action filed by an offender in federal court alleging a violation of his or her civil rights which is determined by the court to be frivolous.

➤ All money collected pursuant to this section must be deposited in the appropriate account in the State General Fund for reimbursement of the related expenditure.

(Added to NRS by [1979, 40](#); A [1983, 297](#); [1987, 2238](#); [1993, 852](#); [1995, 364](#); [1997, 3180](#); [2001, 2582](#))

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
E682	STAFFING AND OPERATIONS				
REVENUE					
2501	APPROPRIATION CONTROL	0	0	2,300,000	2,300,000
4683	TRANSFER FROM PROGRAMS	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR DECISION UNIT E682		0	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706		0	0	0	0

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

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
REVENUE					
2501	APPROPRIATION CONTROL	0	0	2,300,000	2,300,000
4683	TRANSFER FROM PROGRAMS	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	0	0

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

Section A1: Line Item Detail by GL

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
E682	STAFFING AND OPERATIONS				
REVENUE					
4697	TRANSFER FROM OFFENDERS STORE	0	0	-2,300,000	-2,300,000
	TOTAL REVENUES FOR DECISION UNIT E682	0	0	-2,300,000	-2,300,000
EXPENDITURE					
54	TRANSFER TO MEDICAL - CO-PAYS				
9116	TRANS TO CORRECTIONS	0	0	-2,300,000	-2,300,000
	TOTAL FOR CATEGORY 54	0	0	-2,300,000	-2,300,000
	TOTAL EXPENDITURES FOR DECISION UNIT E682	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR BUDGET ACCOUNT 3763		0	0	-2,300,000	-2,300,000
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3763		0	0	-2,300,000	-2,300,000

Section B1: Summary by GL

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
4697	TRANSFER FROM OFFENDERS STORE	0	0	-2,300,000	-2,300,000
	TOTAL REVENUES FOR BUDGET ACCOUNT 3763	0	0	-2,300,000	-2,300,000
EXPENDITURE					
54	TRANSFER TO MEDICAL - CO-PAYS				
9116	TRANS TO CORRECTIONS	0	0	-2,300,000	-2,300,000
	TOTAL FOR CATEGORY 54	0	0	-2,300,000	-2,300,000
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3763	0	0	-2,300,000	-2,300,000

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

Amendment Number: A252013708

BUDGET DIVISION USE ONLY	
DATE	_____
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
_____	_____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/28/25	240	440	3708	NDOC - OFFENDERS' STORE FUND

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
Total Revenue			<u>0</u>			<u>0</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
E682	60	RETAINED EARNINGS	9178	0	(2,300,000)	(2,300,000)	0	(2,300,000)	(2,300,000)
E682	90	TRANSFER TO IWA	9118	0	2,300,000	2,300,000	0	2,300,000	2,300,000
Total Category Expenditure				<u>0</u>			<u>0</u>		

Remarks
 This budget amendment transfers from the Retained Earnings category to the Transfer to PPF/IWF category. This transfer provides Inmate Welfare Account sufficient authority and funding the Trans Medical category. This is a companion work program for AA251923706 and A252023763.

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 3708 - NDOC - OFFENDERS' STORE FUND
Budget Amendment A252013708
2025-2027 Biennium (FY26-27)**

Submitted January 29, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Offenders' Store Fund is a special revenue fund generated by proceeds from the Offender Commissary locations at most facilities, offender package program, vending machines in visitation, and offender telephone system. The account funds its own personnel, operating, inventory, equipment, data processing, and travel costs. Profits from the operations may be transferred to the Inmate Welfare Account, budget account 3763, for the welfare and benefit of all offenders as well as costs on behalf of indigent offenders. Statutory Authority: NRS 209.221.

Purpose of Work Program

This budget amendment transfers from the Retained Earnings category to the Transfer to PPF/IWF category. This transfer provides Inmate Welfare Account sufficient authority and funding the Trans Medical category. This is a companion work program for AA251923706 and A252023763.

Justification

Profits from the Offenders' Store Fund may be transferred to the Inmate Welfare Account to fund operating costs. The IWA, budget account 3763 is a fiduciary fund that is primarily supplemented by profits transferred from the Offenders' Store Fund.

Expected Benefits to be Realized

Funds transferred to the Inmate Welfare Account may be used to reimburse Prison Medical for qualified medical expenses incurred as defined in NRS 209.246. This budget amendment will support the reinstatement of Prison Medical's RGL 4683 authority to receive non-General Fund for expenditures as defined in NRS 209.246.

Explanation of Projections and Documentation

Please see attached NEBS 225 version-to-version report, and before and after fund maps.

Summary of Alternatives and Why Current Proposal is Preferred

Option 1: Approve this Budget Amendment and reinstate Offender's Store Fund transfer from Retained Earnings to Transfer to IWA. This will allow non-General Fund funds to be transferred to Inmate Welfare Account in support of qualifying medical expenditures as defined in NRS 209.246 authority receive sufficient revenue and expenditure authority to support Prison Medical reimbursements for medical expenditures as defined in NRS 209.246.

Option 2: Reject this work program and create an undue burden on the State General Fund to provide funding for expenditures capable of being reimbursed through NRS 209.246.

Option 1 is the preferred solution, as it will allow Offender's Store Fund to support Inmate Welfare Account as it supports Prison Medical to receive funding as provided by statute and maximize General Fund appropriations.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - OFFENDERS' STORE FUND
B/A 3708 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A252013708		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		
2511	BALANCE FORWARD FROM PREVIOUS YEAR	9,579,198	8,959,529			0	0	0.0%	0.0%	9,579,198	8,959,529		
3806	USER CHARGES	109,315	109,315			0	0	0.0%	0.0%	109,315	109,315		
4015	STORE SALES	14,807,544	15,071,583			0	0	0.0%	0.0%	14,807,544	15,071,583		
4021	CATALOG COMMISSIONS	702,669	715,388			0	0	0.0%	0.0%	702,669	715,388		
4025	HOBBY CRAFT SALES	676	676			0	0	0.0%	0.0%	676	676		
4032	VENDING MACHINE SALES	203,012	206,687			0	0	0.0%	0.0%	203,012	206,687		
4326	TREASURER'S INTEREST DISTRIB	419,820	419,820			0	0	0.0%	0.0%	419,820	419,820		
Total Revenues		25,822,234	25,482,998	0.00	0.00	0	0	0.0%	0.0%	25,822,234	25,482,998		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	2,524,249	2,608,216			0	0	0.0%	0.0%	2,524,249	2,608,216	
01	5200	WORKERS COMPENSATION	62,515	66,147			0	0	0.0%	0.0%	62,515	66,147	
01	5300	RETIREMENT	531,517	548,328			0	0	0.0%	0.0%	531,517	548,328	
01	5400	PERSONNEL ASSESSMENT	17,050	17,050			0	0	0.0%	0.0%	17,050	17,050	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5430	LABOR RELATIONS ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5500	GROUP INSURANCE	570,816	543,168			0	0	0.0%	0.0%	570,816	543,168	
01	5700	PAYROLL ASSESSMENT	5,148	5,148			0	0	0.0%	0.0%	5,148	5,148	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	65,375	65,204			0	0	0.0%	0.0%	65,375	65,204	
01	5800	UNEMPLOYMENT COMPENSATION	625	1,302			0	0	0.0%	0.0%	625	1,302	
01	5840	MEDICARE	36,604	37,822			0	0	0.0%	0.0%	36,604	37,822	
01	5930	LONGEVITY PAY	8,900	10,175			0	0	0.0%	0.0%	8,900	10,175	
03	6200	PER DIEM IN-STATE	7,297	7,297			0	0	0.0%	0.0%	7,297	7,297	
03	6210	FS DAILY RENTAL IN-STATE	1,399	1,399			0	0	0.0%	0.0%	1,399	1,399	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	1,231	1,231			0	0	0.0%	0.0%	1,231	1,231	
03	6220	AUTO MISC - IN-STATE	50	50			0	0	0.0%	0.0%	50	50	
03	6222	AUTO MISC - IN-STATE-B	160	160			0	0	0.0%	0.0%	160	160	
03	6240	PERSONAL VEHICLE IN-STATE	573	573			0	0	0.0%	0.0%	573	573	
03	6250	COMM AIR TRANS IN-STATE	1,700	1,700			0	0	0.0%	0.0%	1,700	1,700	
04	7020	OPERATING SUPPLIES	3,068	3,068			0	0	0.0%	0.0%	3,068	3,068	
04	7021	OPERATING SUPPLIES-A	215	215			0	0	0.0%	0.0%	215	215	
04	7025	OPERATING SUPPLIES-E	17,328	17,328			0	0	0.0%	0.0%	17,328	17,328	
04	7041	PRINTING AND COPYING - A	1,005	1,005			0	0	0.0%	0.0%	1,005	1,005	
04	7044	PRINTING AND COPYING - C	9,134	9,134			0	0	0.0%	0.0%	9,134	9,134	
04	7045	STATE PRINTING CHARGES	196	196			0	0	0.0%	0.0%	196	196	
04	7050	EMPLOYEE BOND INSURANCE	128	128			0	0	0.0%	0.0%	128	128	
04	7054	AG TORT CLAIM ASSESSMENT	3,887	3,877			0	0	0.0%	0.0%	3,887	3,877	
04	705B	B&G - PROP. & CONT. INSURANCE	4,187	4,187			0	0	0.0%	0.0%	4,187	4,187	
04	7060	CONTRACTS	9,175	9,175			0	0	0.0%	0.0%	9,175	9,175	
04	7100	STATE OWNED BLDG RENT-B&G	165,897	165,897			0	0	0.0%	0.0%	165,897	165,897	

04	7176	PROTECTIVE GEAR	167	167			0	0	0.0%	0.0%	167	167
04	7192	STIPENDS - B	41,705	41,705			0	0	0.0%	0.0%	41,705	41,705
04	7280	OUTSIDE POSTAGE	6,159	6,159			0	0	0.0%	0.0%	6,159	6,159
04	7285	POSTAGE - STATE MAILROOM	3,125	3,125			0	0	0.0%	0.0%	3,125	3,125
04	7290	PHONE, FAX, COMMUNICATION LINE	818	818			0	0	0.0%	0.0%	818	818
04	7291	CELL PHONE/PAGER CHARGES	499	499			0	0	0.0%	0.0%	499	499
04	7296	EITS LONG DISTANCE CHARGES	10	10			0	0	0.0%	0.0%	10	10
04	7301	MEMBERSHIP DUES	200	200			0	0	0.0%	0.0%	200	200
04	7344	INSPECTIONS & CERTIFICATIONS-D	1,992	1,992			0	0	0.0%	0.0%	1,992	1,992
04	7430	PROFESSIONAL SERVICES	875	875			0	0	0.0%	0.0%	875	875
04	7460	EQUIPMENT PURCHASES < \$1,000	7,330	7,330			0	0	0.0%	0.0%	7,330	7,330
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	10,347	7,667			0	0	0.0%	0.0%	10,347	7,667
04	7631	MISCELLANEOUS GOODS, MAT - A	53	53			0	0	0.0%	0.0%	53	53
04	7980	OPERATING LEASE PAYMENTS	30,865	30,865			0	0	0.0%	0.0%	30,865	30,865
04	9116	TRANS TO CORRECTIONS	157,554	157,554			0	0	0.0%	0.0%	157,554	157,554
05	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,355	0			0	0	0.0%	0.0%	2,355	0
05	8250	NEW MAJOR EQUIPMENT >\$5,000	15,835	0			0	0	0.0%	0.0%	15,835	0
05	8391	MISCELLANEOUS EQUIP <\$5,000 -A	16,057	10,932			0	0	0.0%	0.0%	16,057	10,932
26	7044	PRINTING AND COPYING - C	4,382	4,382			0	0	0.0%	0.0%	4,382	4,382
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	5,964	5,964			0	0	0.0%	0.0%	5,964	5,964
26	7074	HARDWARE LICENSE/MNT CONTRACTS	33,281	35,944			0	0	0.0%	0.0%	33,281	35,944
26	7222	DATA PROCESSING SUPPLIES	2,408	2,408			0	0	0.0%	0.0%	2,408	2,408
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	47,701	47,701			0	0	0.0%	0.0%	47,701	47,701
26	7554	EITS INFRASTRUCTURE ASSESSMENT	26,755	25,642			0	0	0.0%	0.0%	26,755	25,642
26	7556	EITS SECURITY ASSESSMENT	7,171	7,156			0	0	0.0%	0.0%	7,171	7,156
32	7500	PYMTS TO INDIVIDUAL F/SERVICES	4,121	4,121			0	0	0.0%	0.0%	4,121	4,121
50	9116	TRANS TO CORRECTIONS	25,000	25,000			0	0	0.0%	0.0%	25,000	25,000
60	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	8,959,529	9,027,440	-2,300,000	-2,300,000	-2,300,000	-2,300,000	-25.7%	-25.5%	6,659,529	6,727,440
72	9116	TRANS TO CORRECTIONS	109,315	109,315			0	0	0.0%	0.0%	109,315	109,315
78	7560	COST OF GOODS SOLD - DIR SALES	9,641,738	9,816,257			0	0	0.0%	0.0%	9,641,738	9,816,257
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	26,601	26,601			0	0	0.0%	0.0%	26,601	26,601
90	9118	TRANS TO PPF/INF	1,982,893	1,945,936	2,300,000	2,300,000	2,300,000	2,300,000	116.0%	118.2%	4,282,893	4,245,936
91	9065	TRANS TO PRISON INDUSTRIES FUND	600,000	0			0	0	0.0%	0.0%	600,000	0
Total Expenditures			25,822,234	25,482,998	0.00	0.00	0	0	0.0%	0.0%	25,822,234	25,482,998

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3708 NDOC - OFFENDERS' STORE FUND

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
B000	2511	BALANCE FORWARD FROM PREVIOUS YEAR	9,579,198	5,996,971	0	0	-9,579,198	-5,996,971
E300	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-2,479	0	0	0	2,479
E306	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-600,000	0	0	0	600,000
E680	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	64,449	0	0	0	-64,449
E710	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-10,932	0	0	0	10,932
E711	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-5,125	0	0	0	5,125
E712	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-2,355	0	0	0	2,355
E720	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-10,710	0	0	0	10,710
E721	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-2,680	0	0	0	2,680
E722	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-5,125	0	0	0	5,125
E906	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	1,962,815	0	0	0	-1,962,815
M150	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	2,085,268	0	-2,085,268	0	-4,170,536
M200	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-276,215	0	0	0	276,215
M300	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-234,353	0	0	0	234,353
B000	3806	USER CHARGES	84,055	84,055	0	0	-84,055	-84,055
M150	3806	USER CHARGES	25,260	25,260	-25,260	-25,260	-50,520	-50,520
B000	4015	STORE SALES	14,930,453	14,930,453	0	0	-14,930,453	-14,930,453
M100	4015	STORE SALES	129,799	128,165	0	0	-129,799	-128,165
M200	4015	STORE SALES	-252,708	12,965	0	0	252,708	-12,965
B000	4021	CATALOG COMMISSIONS	979,857	979,857	0	0	-979,857	-979,857
M200	4021	CATALOG COMMISSIONS	-277,188	-264,469	0	0	277,188	264,469
B000	4025	HOBBY CRAFT SALES	676	676	0	0	-676	-676
B000	4032	VENDING MACHINE SALES	186,487	186,487	0	0	-186,487	-186,487
M200	4032	VENDING MACHINE SALES	16,525	20,200	0	0	-16,525	-20,200
B000	4326	TREASURER'S INTEREST DISTRIB	419,820	419,820	0	0	-419,820	-419,820
		TOTAL FOR REVENUE	25,822,234	25,482,998	-25,260	-2,110,528	-25,847,494	-27,593,526
EXPENSE								
01	PERSONNEL SERVICES							
B000	5100	SALARIES	3,884,118	4,004,771	0	0	-3,884,118	-4,004,771
E680	5100	SALARIES	-40,522	-42,116	0	0	40,522	42,116
E906	5100	SALARIES	-1,311,224	-1,346,220	0	0	1,311,224	1,346,220
M300	5100	SALARIES	-8,123	-8,219	0	0	8,123	8,219
B000	5200	WORKERS COMPENSATION	91,509	96,455	0	0	-91,509	-96,455
E680	5200	WORKERS COMPENSATION	-1,336	-1,374	0	0	1,336	1,374
E906	5200	WORKERS COMPENSATION	-26,458	-27,385	0	0	26,458	27,385
M300	5200	WORKERS COMPENSATION	-1,200	-1,549	0	0	1,200	1,549
B000	5300	RETIREMENT	774,386	796,636	0	0	-774,386	-796,636
E680	5300	RETIREMENT	-7,800	-8,107	0	0	7,800	8,107

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3708 NDOC - OFFENDERS' STORE FUND

DU	GL	Description	GOVERNOR	GOVERNOR	AMENDMENT	AMENDMENT	Difference	Difference
			RECOMMENDS	RECOMMENDS	RA	RA		
			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
			2025-2026	2026-2027	2025-2026	2026-2027		
E906	5300	RETIREMENT	-308,933	-316,252	0	0	308,933	316,252
M300	5300	RETIREMENT	73,864	76,051	0	0	-73,864	-76,051
B000	5400	PERSONNEL ASSESSMENT	13,596	13,596	0	0	-13,596	-13,596
E680	5400	PERSONNEL ASSESSMENT	-355	-355	0	0	355	355
E906	5400	PERSONNEL ASSESSMENT	-7,105	-7,105	0	0	7,105	7,105
M100	5400	PERSONNEL ASSESSMENT	10,914	10,914	0	0	-10,914	-10,914
B000	5420	COLLECTIVE BARGAINING ASSESSMENT	282	282	0	0	-282	-282
M150	5420	COLLECTIVE BARGAINING ASSESSMENT	-282	-282	282	282	564	564
B000	5430	LABOR RELATIONS ASSESSMENT	3,865	3,865	0	0	-3,865	-3,865
M150	5430	LABOR RELATIONS ASSESSMENT	-3,865	-3,865	3,865	3,865	7,730	7,730
B000	5500	GROUP INSURANCE	628,452	628,452	0	0	-628,452	-628,452
E680	5500	GROUP INSURANCE	-11,892	-11,316	0	0	11,892	11,316
E906	5500	GROUP INSURANCE	-237,840	-226,320	0	0	237,840	226,320
M300	5500	GROUP INSURANCE	192,096	152,352	0	0	-192,096	-152,352
B000	5700	PAYROLL ASSESSMENT	2,536	2,536	0	0	-2,536	-2,536
E680	5700	PAYROLL ASSESSMENT	-107	-107	0	0	107	107
E906	5700	PAYROLL ASSESSMENT	-2,145	-2,145	0	0	2,145	2,145
M100	5700	PAYROLL ASSESSMENT	4,864	4,864	0	0	-4,864	-4,864
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	123,515	127,351	0	0	-123,515	-127,351
E680	5750	RETIRED EMPLOYEES GROUP INSURANCE	-1,050	-1,053	0	0	1,050	1,053
E906	5750	RETIRED EMPLOYEES GROUP INSURANCE	-33,963	-33,656	0	0	33,963	33,656
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-23,127	-27,438	0	0	23,127	27,438
E680	5800	UNEMPLOYMENT COMPENSATION	-10	-22	0	0	10	22
E906	5800	UNEMPLOYMENT COMPENSATION	-326	-676	0	0	326	676
M300	5800	UNEMPLOYMENT COMPENSATION	961	2,000	0	0	-961	-2,000
B000	5840	MEDICARE	56,322	58,074	0	0	-56,322	-58,074
E680	5840	MEDICARE	-587	-611	0	0	587	611
E906	5840	MEDICARE	-19,013	-19,523	0	0	19,013	19,523
M300	5840	MEDICARE	-118	-118	0	0	118	118
M150	5930	LONGEVITY PAY	8,900	10,175	-8,900	-10,175	-17,800	-20,350
TOTAL FOR CATEGORY 01			3,822,799	3,902,560	-4,753	-6,028	-3,827,552	-3,908,588
03	IN-STATE TRAVEL							
B000	6200	PER DIEM IN-STATE	7,297	7,297	0	0	-7,297	-7,297
B000	6210	FS DAILY RENTAL IN-STATE	1,399	1,399	0	0	-1,399	-1,399
B000	6215	NON-FS VEHICLE RENTAL IN-STATE	1,231	1,231	0	0	-1,231	-1,231
B000	6220	AUTO MISC - IN-STATE	50	50	0	0	-50	-50
B000	6222	AUTO MISC - IN-STATE-B	160	160	0	0	-160	-160
B000	6240	PERSONAL VEHICLE IN-STATE	573	573	0	0	-573	-573
B000	6250	COMM AIR TRANS IN-STATE	1,700	1,700	0	0	-1,700	-1,700

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3708 NDOC - OFFENDERS' STORE FUND

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
		TOTAL FOR CATEGORY 03	12,410	12,410	0	0	-12,410	-12,410
04		OPERATING						
B000	7020	OPERATING SUPPLIES	3,068	3,068	0	0	-3,068	-3,068
B000	7021	OPERATING SUPPLIES-A	215	215	0	0	-215	-215
B000	7025	OPERATING SUPPLIES-E	14,849	14,849	0	0	-14,849	-14,849
E300	7025	OPERATING SUPPLIES-E	2,479	2,479	0	0	-2,479	-2,479
B000	7041	PRINTING AND COPYING - A	745	745	0	0	-745	-745
M200	7041	PRINTING AND COPYING - A	260	260	0	0	-260	-260
B000	7044	PRINTING AND COPYING - C	9,134	9,134	0	0	-9,134	-9,134
B000	7045	STATE PRINTING CHARGES	196	196	0	0	-196	-196
B000	7050	EMPLOYEE BOND INSURANCE	185	185	0	0	-185	-185
E680	7050	EMPLOYEE BOND INSURANCE	-3	-3	0	0	3	3
E906	7050	EMPLOYEE BOND INSURANCE	-54	-54	0	0	54	54
B000	7054	AG TORT CLAIM ASSESSMENT	8,034	8,034	0	0	-8,034	-8,034
E680	7054	AG TORT CLAIM ASSESSMENT	-81	-81	0	0	81	81
E906	7054	AG TORT CLAIM ASSESSMENT	-1,619	-1,615	0	0	1,619	1,615
M100	7054	AG TORT CLAIM ASSESSMENT	-2,447	-2,461	0	0	2,447	2,461
B000	705B	B&G - PROP. & CONT. INSURANCE	2,902	2,902	0	0	-2,902	-2,902
M100	705B	B&G - PROP. & CONT. INSURANCE	1,198	1,198	0	0	-1,198	-1,198
M150	705B	B&G - PROP. & CONT. INSURANCE	87	87	-87	-87	-174	-174
B000	7060	CONTRACTS	9,184	9,184	0	0	-9,184	-9,184
M150	7060	CONTRACTS	-9	-9	9	9	18	18
B000	7100	STATE OWNED BLDG RENT-B&G	86,157	86,157	0	0	-86,157	-86,157
M100	7100	STATE OWNED BLDG RENT-B&G	79,740	79,740	0	0	-79,740	-79,740
B000	7176	PROTECTIVE GEAR	167	167	0	0	-167	-167
B000	7192	STIPENDS - B	41,705	41,705	0	0	-41,705	-41,705
B000	7280	OUTSIDE POSTAGE	6,159	6,159	0	0	-6,159	-6,159
B000	7285	POSTAGE - STATE MAILROOM	3,125	3,125	0	0	-3,125	-3,125
B000	7290	PHONE, FAX, COMMUNICATION LINE	818	818	0	0	-818	-818
B000	7291	CELL PHONE/PAGER CHARGES	499	499	0	0	-499	-499
B000	7296	EITS LONG DISTANCE CHARGES	10	10	0	0	-10	-10
B000	7301	MEMBERSHIP DUES	190	190	0	0	-190	-190
M150	7301	MEMBERSHIP DUES	10	10	-10	-10	-20	-20
B000	7344	INSPECTIONS & CERTIFICATIONS-D	2,658	2,658	0	0	-2,658	-2,658
M150	7344	INSPECTIONS & CERTIFICATIONS-D	-666	-666	666	666	1,332	1,332
B000	7430	PROFESSIONAL SERVICES	875	875	0	0	-875	-875
B000	7460	EQUIPMENT PURCHASES < \$1,000	8,814	8,814	0	0	-8,814	-8,814
M150	7460	EQUIPMENT PURCHASES < \$1,000	-1,484	-1,484	1,484	1,484	2,968	2,968
E721	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,680	0	0	0	-2,680	0

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3708 NDOC - OFFENDERS' STORE FUND

DU	GL	Description	GOVERNOR	GOVERNOR	AMENDMENT	AMENDMENT	Difference	Difference
			RECOMMENDS	RECOMMENDS	RA	RA		
			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
			2025-2026	2026-2027	2025-2026	2026-2027		
M150	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	7,667	7,667	-7,667	-7,667	-15,334	-15,334
B000	7631	MISCELLANEOUS GOODS, MAT - A	53	53	0	0	-53	-53
B000	7980	OPERATING LEASE PAYMENTS	32,162	32,162	0	0	-32,162	-32,162
M150	7980	OPERATING LEASE PAYMENTS	-1,297	-1,297	1,297	1,297	2,594	2,594
B000	9116	TRANS TO CORRECTIONS	164,066	164,066	0	0	-164,066	-164,066
M150	9116	TRANS TO CORRECTIONS	-6,512	-6,512	6,512	6,512	13,024	13,024
TOTAL FOR CATEGORY 04			475,919	473,229	2,204	2,204	-473,715	-471,025
05	EQUIPMENT							
E712	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,355	0	0	0	-2,355	0
E720	8250	NEW MAJOR EQUIPMENT >\$5,000	10,710	0	0	0	-10,710	0
E722	8250	NEW MAJOR EQUIPMENT >\$5,000	5,125	0	0	0	-5,125	0
E710	8391	MISCELLANEOUS EQUIP <\$5,000 -A	10,932	10,932	0	0	-10,932	-10,932
E711	8391	MISCELLANEOUS EQUIP <\$5,000 -A	5,125	0	0	0	-5,125	0
TOTAL FOR CATEGORY 05			34,247	10,932	0	0	-34,247	-10,932
26	INFORMATION SERVICES							
B000	7044	PRINTING AND COPYING - C	4,382	4,382	0	0	-4,382	-4,382
B000	7073	SOFTWARE LICENSE/MNT CONTRACTS	8,080	8,080	0	0	-8,080	-8,080
M150	7073	SOFTWARE LICENSE/MNT CONTRACTS	-2,116	-2,116	2,116	2,116	4,232	4,232
B000	7074	HARDWARE LICENSE/MNT CONTRACTS	30,815	30,815	0	0	-30,815	-30,815
M150	7074	HARDWARE LICENSE/MNT CONTRACTS	2,466	5,129	-2,466	-5,129	-4,932	-10,258
B000	7222	DATA PROCESSING SUPPLIES	2,408	2,408	0	0	-2,408	-2,408
B000	7547	EITS BUSINESS PRODUCTIVITY SUITE	28,773	28,773	0	0	-28,773	-28,773
M100	7547	EITS BUSINESS PRODUCTIVITY SUITE	18,928	18,928	0	0	-18,928	-18,928
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	21,238	21,238	0	0	-21,238	-21,238
E680	7554	EITS INFRASTRUCTURE ASSESSMENT	-557	-534	0	0	557	534
E906	7554	EITS INFRASTRUCTURE ASSESSMENT	-11,147	-10,684	0	0	11,147	10,684
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	17,221	15,622	0	0	-17,221	-15,622
B000	7556	EITS SECURITY ASSESSMENT	7,465	7,465	0	0	-7,465	-7,465
E680	7556	EITS SECURITY ASSESSMENT	-149	-149	0	0	149	149
E906	7556	EITS SECURITY ASSESSMENT	-2,988	-2,982	0	0	2,988	2,982
M100	7556	EITS SECURITY ASSESSMENT	2,843	2,822	0	0	-2,843	-2,822
TOTAL FOR CATEGORY 26			127,662	129,197	-350	-3,013	-128,012	-132,210
32	VENDING MACHINE DISBURSEMENTS (EMPLOYEE FUNDS)							
B000	7500	PYMTS TO INDIVIDUAL F/SERVICES	4,121	4,121	0	0	-4,121	-4,121
TOTAL FOR CATEGORY 32			4,121	4,121	0	0	-4,121	-4,121
50	INTEREST DISTRIBUTION							

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3708 NDOC - OFFENDERS' STORE FUND

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
B000	9116	TRANS TO CORRECTIONS	25,000	25,000	0	0	-25,000	-25,000
		TOTAL FOR CATEGORY 50	25,000	25,000	0	0	-25,000	-25,000
60		RETAINED EARNINGS						
B000	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	5,996,971	2,261,307	0	0	-5,996,971	-2,261,307
E300	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-2,479	-4,958	0	0	2,479	4,958
E306	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-600,000	-600,000	0	0	600,000	600,000
E680	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	64,449	130,277	0	0	-64,449	-130,277
E710	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-10,932	-21,864	0	0	10,932	21,864
E711	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-5,125	-5,125	0	0	5,125	5,125
E712	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-2,355	-2,355	0	0	2,355	2,355
E720	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-10,710	-10,710	0	0	10,710	10,710
E721	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-2,680	-2,680	0	0	2,680	2,680
E722	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-5,125	-5,125	0	0	5,125	5,125
E906	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	1,962,815	3,957,432	0	0	-1,962,815	-3,957,432
M150	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	2,085,268	4,203,555	-2,085,268	-4,203,555	-4,170,536	-8,407,110
M200	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-276,215	-444,882	0	0	276,215	444,882
M300	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-234,353	-427,432	0	0	234,353	427,432
		TOTAL FOR CATEGORY 60	8,959,529	9,027,440	-2,085,268	-4,203,555	-11,044,797	-13,230,995
72		ELECTRONIC SURCHARGE TRANSFER						
B000	9116	TRANS TO CORRECTIONS	84,055	84,055	0	0	-84,055	-84,055
M150	9116	TRANS TO CORRECTIONS	25,260	25,260	-25,260	-25,260	-50,520	-50,520
		TOTAL FOR CATEGORY 72	109,315	109,315	-25,260	-25,260	-134,575	-134,575
78		INVENTORY PURCHASE FOR RESALE						
B000	7560	COST OF GOODS SOLD - DIR SALES	9,879,154	9,879,154	0	0	-9,879,154	-9,879,154
M200	7560	COST OF GOODS SOLD - DIR SALES	-237,416	-62,897	0	0	237,416	62,897
		TOTAL FOR CATEGORY 78	9,641,738	9,816,257	0	0	-9,641,738	-9,816,257
87		PURCHASING ASSESSMENT						
B000	7393	PURCHASING ASSESSMENT	3,462	3,462	0	0	-3,462	-3,462
M100	7393	PURCHASING ASSESSMENT	-3,462	-3,462	0	0	3,462	3,462
		TOTAL FOR CATEGORY 87	0	0	0	0	0	0
88		STATEWIDE COST ALLOCATION PLAN						
B000	7384	STATEWIDE COST ALLOCATION	26,601	26,601	0	0	-26,601	-26,601
		TOTAL FOR CATEGORY 88	26,601	26,601	0	0	-26,601	-26,601
90		TRANSFER TO IWA						

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3708 NDOC - OFFENDERS' STORE FUND

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
B000	9118	TRANS TO PPF/INF	4,071,060	4,071,060	0	0	-4,071,060	-4,071,060
M150	9118	TRANS TO PPF/INF	-2,088,167	-2,125,124	2,088,167	2,125,124	4,176,334	4,250,248
		TOTAL FOR CATEGORY 90	1,982,893	1,945,936	2,088,167	2,125,124	105,274	179,188
91		TRANSFER TO PI						
E306	9065	TRANS TO PRISON INDUSTRIES FUND	600,000	0	0	0	-600,000	0
		TOTAL FOR CATEGORY 91	600,000	0	0	0	-600,000	0
		TOTAL FOR EXPENSE	25,822,234	25,482,998	-25,260	-2,110,528	-25,847,494	-27,593,526

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
E682	STAFFING AND OPERATIONS				
REVENUE					
2501	APPROPRIATION CONTROL	0	0	2,300,000	2,300,000
4683	TRANSFER FROM PROGRAMS	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR DECISION UNIT E682		0	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706		0	0	0	0

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

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
REVENUE					
2501	APPROPRIATION CONTROL	0	0	2,300,000	2,300,000
4683	TRANSFER FROM PROGRAMS	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	0	0

Section A1: Line Item Detail by GL

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
E682	STAFFING AND OPERATIONS				
REVENUE					
4697	TRANSFER FROM OFFENDERS STORE	0	0	-2,300,000	-2,300,000
	TOTAL REVENUES FOR DECISION UNIT E682	0	0	-2,300,000	-2,300,000
EXPENDITURE					
54	TRANSFER TO MEDICAL - CO-PAYS				
9116	TRANS TO CORRECTIONS	0	0	-2,300,000	-2,300,000
	TOTAL FOR CATEGORY 54	0	0	-2,300,000	-2,300,000
	TOTAL EXPENDITURES FOR DECISION UNIT E682	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR BUDGET ACCOUNT 3763		0	0	-2,300,000	-2,300,000
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3763		0	0	-2,300,000	-2,300,000

Section B1: Summary by GL

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
4697	TRANSFER FROM OFFENDERS STORE	0	0	-2,300,000	-2,300,000
	TOTAL REVENUES FOR BUDGET ACCOUNT 3763	0	0	-2,300,000	-2,300,000
EXPENDITURE					
54	TRANSFER TO MEDICAL - CO-PAYS				
9116	TRANS TO CORRECTIONS	0	0	-2,300,000	-2,300,000
	TOTAL FOR CATEGORY 54	0	0	-2,300,000	-2,300,000
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3763	0	0	-2,300,000	-2,300,000

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

Amendment Number: A252023763

BUDGET DIVISION USE ONLY
DATE _____
APPROVED ON BEHALF OF THE GOVERNOR BY _____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/28/25	240	440	3763	NDOC - INMATE WELFARE ACCOUNT

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
E682	4697	TRANSFER FROM OFFENDERS STORE	(2,300,000)	2,300,000	0	(2,300,000)	2,300,000	0
Total Revenue			<u>2,300,000</u>			<u>2,300,000</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
E682	54	TRANSFER TO MEDICAL - CO-PAYS	9116	(2,300,000)	2,300,000	0	(2,300,000)	2,300,000	0
Total Category Expenditure				<u>2,300,000</u>			<u>2,300,000</u>		

Remarks
 This budget amendment request is for the reinstatement of revenue authority in Transfer from Offenders Store RGL 4697 and corresponding authority to the Trans Medical Co-Pays category to support the Inmate Welfare Account transfer for qualifying medical expenditures as defined in NRS 209.246. This is a companion work program for A251923706 and A252013708.

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 3763 - NDOC - INMATE WELFARE ACCOUNT
Budget Amendment A252023763
2025-2027 Biennium (FY26-27)**

Submitted January 29, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Inmate Welfare Account (IWA) is a fiduciary fund that is supplemented by profits transferred from the Offender's Store Fund (OSF), budget account 3708. The IWA provides funding for the welfare and benefit of all inmates such as the law libraries, recreational programs, satellite television, drug and alcohol rehabilitation programs, and educational programs as well as on behalf of indigent inmates such as postage, release funds, and costs associated with the Medical Division and the Director's Office. Statutory Authority: NRS 209.221.

Purpose of Work Program

This budget amendment request is for the reinstatement of revenue authority in Transfer from Offenders Store RGL 4697 and corresponding authority to the Trans Medical Co-Pays category to support the Inmate Welfare Account transfer for qualifying medical expenditures as defined in NRS 209.246. This is a companion work program for A251923706 and A252013708.

Justification

The Inmate Welfare Account issues reimbursement to Prison Medical for qualifying medical expenditures. Inmate Welfare Account receives these funds by establishing sufficient authority in RGL 4697 to receive funding from Offenders' Store Fund and matching that authority in expenditure category Trans Medical Co-Pay. Without the authority or funding to transfer to Prison Medical, General Fund would need to offset the shortfall in Prison Medical.

Expected Benefits to be Realized

Inmate Welfare Account will have sufficient and appropriate funding and expenditure authority to transfer funds to Prison Medical for medical expenditures as enumerated in NRS 209.246 1. b).

Explanation of Projections and Documentation

Attached please find:
G01 to W04 NEBS 225 version-to-version report
Before and After fund maps

Summary of Alternatives and Why Current Proposal is Preferred

Option 1: Approve this Budget Amendment and reinstate Inmate Welfare Account's authority receive sufficient revenue and expenditure authority to support Prison Medical reimbursements for medical expenditures as defined in NRS 209.246.

Option 2: Reject this work program and create an undue burden on the State General Fund to provide funding for expenditures capable of being reimbursed through NRS 209.246.

Option 1 is the preferred solution, as it will allow Inmate Welfare Account to transfer to Prison Medical to receive funding as provided by statute and maximize General Fund appropriations.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - INMATE WELFARE ACCOUNT
B/A 3763 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A252023763							
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2511	BALANCE FORWARD FROM PREVIOUS YEAR	809,519	2,209,548			0	0	0.0%	0.0%	809,519	2,209,548		
4022	MISCELLANEOUS COMMISSIONS	220,587	223,677			0	0	0.0%	0.0%	220,587	223,677		
4201	REIMBURSEMENT	305,805	312,383			0	0	0.0%	0.0%	305,805	312,383		
4209	RECOVERIES	0	0			0	0	0.0%	0.0%	0	0		
4253	OFFENDER FUND RAISERS	22,716	23,205			0	0	0.0%	0.0%	22,716	23,205		
4254	MISCELLANEOUS REVENUE	1,426	1,457			0	0	0.0%	0.0%	1,426	1,457		
4326	TREASURER'S INTEREST DISTRIB	715,293	725,364			0	0	0.0%	0.0%	715,293	725,364		
4697	TRANSFER FROM OFFENDERS STORE	1,982,893	1,945,936	2,300,000	2,300,000	2,300,000	2,300,000	116.0%	118.2%	4,282,893	4,245,936		
Total Revenues		4,058,239	5,441,570	2,300,000	2,300,000	2,300,000	2,300,000	56.7%	42.3%	6,358,239	7,741,570		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	0	0			0	0	0.0%	0.0%	0	0	
01	5200	WORKERS COMPENSATION	0	0			0	0	0.0%	0.0%	0	0	
01	5300	RETIREMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5400	PERSONNEL ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5430	LABOR RELATIONS ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5500	GROUP INSURANCE	0	0			0	0	0.0%	0.0%	0	0	
01	5700	PAYROLL ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0			0	0	0.0%	0.0%	0	0	
01	5800	UNEMPLOYMENT COMPENSATION	0	0			0	0	0.0%	0.0%	0	0	
01	5840	MEDICARE	0	0			0	0	0.0%	0.0%	0	0	
01	5881	REMOTE AREA DIFFERENTIAL PAY	1,215	1,215			0	0	0.0%	0.0%	1,215	1,215	
01	5930	LONGEVITY PAY	3,475	4,025			0	0	0.0%	0.0%	3,475	4,025	
04	7025	OPERATING SUPPLIES-E	0	0			0	0	0.0%	0.0%	0	0	
04	7041	PRINTING AND COPYING - A	0	0			0	0	0.0%	0.0%	0	0	
04	7043	PRINTING AND COPYING - B	176	176			0	0	0.0%	0.0%	176	176	
04	7050	EMPLOYEE BOND INSURANCE	1	1			0	0	0.0%	0.0%	1	1	
04	7054	AG TORT CLAIM ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
04	7090	EQUIPMENT REPAIR	1,082	1,082			0	0	0.0%	0.0%	1,082	1,082	
04	7222	DATA PROCESSING SUPPLIES	1,674	1,674			0	0	0.0%	0.0%	1,674	1,674	
04	7285	POSTAGE - STATE MAILROOM	6,279	6,279			0	0	0.0%	0.0%	6,279	6,279	
04	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0	
04	7637	NOTARY FEE APPLY OR RENEW	0	0			0	0	0.0%	0.0%	0	0	
04	9116	TRANS TO CORRECTIONS	88,418	88,418			0	0	0.0%	0.0%	88,418	88,418	
05	7460	EQUIPMENT PURCHASES < \$1,000	4,741	0			0	0	0.0%	0.0%	4,741	0	
05	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	13,552	0			0	0	0.0%	0.0%	13,552	0	
05	8250	NEW MAJOR EQUIPMENT >\$5,000	5,166	0			0	0	0.0%	0.0%	5,166	0	
16	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0	
16	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0	

16	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
17	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
17	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
17	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
19	7020	OPERATING SUPPLIES	285	291			0	0	0.0%	0.0%	285	291
19	7025	OPERATING SUPPLIES-E	273	273			0	0	0.0%	0.0%	273	273
19	7044	PRINTING AND COPYING - C	157	157			0	0	0.0%	0.0%	157	157
19	7321	INSTRUCTIONAL SUPPLIES-A	7,794	7,962			0	0	0.0%	0.0%	7,794	7,962
19	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
19	7980	OPERATING LEASE PAYMENTS	461	461			0	0	0.0%	0.0%	461	461
19	9116	TRANS TO CORRECTIONS	95,244	95,244			0	0	0.0%	0.0%	95,244	95,244
20	7044	PRINTING AND COPYING - C	1	1			0	0	0.0%	0.0%	1	1
20	7280	OUTSIDE POSTAGE	20,866	20,866			0	0	0.0%	0.0%	20,866	20,866
20	7285	POSTAGE - STATE MAILROOM	100,520	102,682			0	0	0.0%	0.0%	100,520	102,682
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	1,331	1,331			0	0	0.0%	0.0%	1,331	1,331
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	11,061	11,061			0	0	0.0%	0.0%	11,061	11,061
26	7554	EITS INFRASTRUCTURE ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
26	7556	EITS SECURITY ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
33	7020	OPERATING SUPPLIES	18	18			0	0	0.0%	0.0%	18	18
33	7090	EQUIPMENT REPAIR	3,029	3,029			0	0	0.0%	0.0%	3,029	3,029
33	7321	INSTRUCTIONAL SUPPLIES-A	19,669	20,093			0	0	0.0%	0.0%	19,669	20,093
33	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
33	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0			0	0	0.0%	0.0%	0	0
37	7025	OPERATING SUPPLIES-E	0	0			0	0	0.0%	0.0%	0	0
37	7044	PRINTING AND COPYING - C	0	0			0	0	0.0%	0.0%	0	0
37	7122	ADVERTISING & PUBLIC REL - B	0	0			0	0	0.0%	0.0%	0	0
37	7291	CELL PHONE/PAGER CHARGES	0	0			0	0	0.0%	0.0%	0	0
37	7301	MEMBERSHIP DUES	35	35			0	0	0.0%	0.0%	35	35
37	7320	INSTRUCTIONAL SUPPLIES	0	0			0	0	0.0%	0.0%	0	0
37	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
37	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0			0	0	0.0%	0.0%	0	0
37	7980	OPERATING LEASE PAYMENTS	973	973			0	0	0.0%	0.0%	973	973
38	7000	OPERATING	0	0			0	0	0.0%	0.0%	0	0
38	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
38	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
38	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
51	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
51	7222	DATA PROCESSING SUPPLIES	0	0			0	0	0.0%	0.0%	0	0
51	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
51	7637	NOTARY FEE APPLY OR RENEW	0	0			0	0	0.0%	0.0%	0	0
51	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
52	7025	OPERATING SUPPLIES-E	2,210	2,210			0	0	0.0%	0.0%	2,210	2,210
52	7044	PRINTING AND COPYING - C	239	239			0	0	0.0%	0.0%	239	239
52	7191	STIPENDS - A	24,739	25,272			0	0	0.0%	0.0%	24,739	25,272
52	7345	INSPECTIONS & CERTIFICATIONS	5,184	5,184			0	0	0.0%	0.0%	5,184	5,184
52	7500	PYMTS TO INDIVIDUAL F/SERVICES	35,549	35,549			0	0	0.0%	0.0%	35,549	35,549
52	7750	NON EMPLOYEE IN-STATE TRAVEL	3,037	3,102			0	0	0.0%	0.0%	3,037	3,102
53	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
53	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
53	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
54	9116	TRANS TO CORRECTIONS	0	0	2,300,000	2,300,000	2,300,000	2,300,000	100.0%	100.0%	2,300,000	2,300,000
55	7060	CONTRACTS	12,571	13,071			0	0	0.0%	0.0%	12,571	13,071

57	5810	OVERTIME PAY	3,493	3,493			0	0	0.0%	0.0%	3,493	3,493
57	7025	OPERATING SUPPLIES-E	9,361	9,640			0	0	0.0%	0.0%	9,361	9,640
57	7153	GASOLINE	118	118			0	0	0.0%	0.0%	118	118
58	7060	CONTRACTS	964,269	975,887			0	0	0.0%	0.0%	964,269	975,887
60	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	2,209,548	3,600,033			0	0	0.0%	0.0%	2,209,548	3,600,033
61	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
61	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
61	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
62	7060	CONTRACTS	0	0			0	0	0.0%	0.0%	0	0
62	7460	EQUIPMENT PURCHASES < \$1,000	0	0			0	0	0.0%	0.0%	0	0
62	7980	OPERATING LEASE PAYMENTS	0	0			0	0	0.0%	0.0%	0	0
70	9116	TRANS TO CORRECTIONS	369,405	369,405			0	0	0.0%	0.0%	369,405	369,405
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	31,020	31,020			0	0	0.0%	0.0%	31,020	31,020
Total Expenditures			4,058,239	5,441,570	2,300,000	2,300,000	2,300,000	2,300,000	56.7%	42.3%	6,358,239	7,741,570

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
B000	2511	BALANCE FORWARD FROM PREVIOUS YEAR	809,519	538,720	0	0	-809,519	-538,720
E901	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	296,476	0	0	0	-296,476
E902	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	496,941	0	0	0	-496,941
E903	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	887,957	0	0	0	-887,957
M100	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-10,546	0	0	0	10,546
B000	4022	MISCELLANEOUS COMMISSIONS	197,679	197,679	0	0	-197,679	-197,679
M150	4022	MISCELLANEOUS COMMISSIONS	22,908	25,998	0	0	-22,908	-25,998
B000	4201	REIMBURSEMENT	109,254	109,254	0	0	-109,254	-109,254
M200	4201	REIMBURSEMENT	196,551	203,129	0	0	-196,551	-203,129
B000	4209	RECOVERIES	16,095	16,095	0	0	-16,095	-16,095
E681	4209	RECOVERIES	-16,095	-16,095	0	0	16,095	16,095
B000	4253	OFFENDER FUND RAISERS	13,029	13,029	0	0	-13,029	-13,029
M200	4253	OFFENDER FUND RAISERS	9,687	10,176	0	0	-9,687	-10,176
B000	4254	MISCELLANEOUS REVENUE	603	603	0	0	-603	-603
M200	4254	MISCELLANEOUS REVENUE	823	854	0	0	-823	-854
B000	4326	TREASURER'S INTEREST DISTRIB	350,278	350,278	0	0	-350,278	-350,278
M200	4326	TREASURER'S INTEREST DISTRIB	365,015	375,086	0	0	-365,015	-375,086
B000	4697	TRANSFER FROM OFFENDERS STORE	4,071,060	4,071,060	0	0	-4,071,060	-4,071,060
E681	4697	TRANSFER FROM OFFENDERS STORE	16,095	16,095	0	0	-16,095	-16,095
E682	4697	TRANSFER FROM OFFENDERS STORE	-2,300,000	-2,300,000	2,300,000	2,300,000	4,600,000	4,600,000
E710	4697	TRANSFER FROM OFFENDERS STORE	881	0	0	0	-881	0
E711	4697	TRANSFER FROM OFFENDERS STORE	1,000	0	0	0	-1,000	0
E712	4697	TRANSFER FROM OFFENDERS STORE	4,451	0	0	0	-4,451	0
E713	4697	TRANSFER FROM OFFENDERS STORE	800	0	0	0	-800	0
E714	4697	TRANSFER FROM OFFENDERS STORE	3,995	0	0	0	-3,995	0
E715	4697	TRANSFER FROM OFFENDERS STORE	1,600	0	0	0	-1,600	0
E716	4697	TRANSFER FROM OFFENDERS STORE	5,166	0	0	0	-5,166	0
E720	4697	TRANSFER FROM OFFENDERS STORE	1,099	0	0	0	-1,099	0
E721	4697	TRANSFER FROM OFFENDERS STORE	460	0	0	0	-460	0
E722	4697	TRANSFER FROM OFFENDERS STORE	1,200	0	0	0	-1,200	0
E723	4697	TRANSFER FROM OFFENDERS STORE	2,807	0	0	0	-2,807	0
M150	4697	TRANSFER FROM OFFENDERS STORE	625,148	634,726	0	0	-625,148	-634,726
M200	4697	TRANSFER FROM OFFENDERS STORE	-513,711	-527,243	0	0	513,711	527,243
M300	4697	TRANSFER FROM OFFENDERS STORE	60,842	51,298	0	0	-60,842	-51,298
TOTAL FOR REVENUE			4,058,239	5,441,570	2,300,000	2,300,000	-1,758,239	-3,141,570

EXPENSE

01 PERSONNEL SERVICES

B000	5100	SALARIES	1,106,166	1,127,840	0	0	-1,106,166	-1,127,840
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2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR	GOVERNOR	AMENDMENT	AMENDMENT	Difference	Difference
			RECOMMENDS	RECOMMENDS	RA	RA		
			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
			2025-2026	2026-2027	2025-2026	2026-2027		
E901	5100	SALARIES	-177,610	-180,820	0	0	177,610	180,820
E902	5100	SALARIES	-325,178	-336,064	0	0	325,178	336,064
E903	5100	SALARIES	-599,987	-607,565	0	0	599,987	607,565
M300	5100	SALARIES	-3,391	-3,391	0	0	3,391	3,391
B000	5200	WORKERS COMPENSATION	20,992	21,926	0	0	-20,992	-21,926
E901	5200	WORKERS COMPENSATION	-3,617	-3,732	0	0	3,617	3,732
E902	5200	WORKERS COMPENSATION	-6,529	-6,930	0	0	6,529	6,930
E903	5200	WORKERS COMPENSATION	-10,538	-10,909	0	0	10,538	10,909
M300	5200	WORKERS COMPENSATION	-308	-355	0	0	308	355
B000	5300	RETIREMENT	248,185	252,602	0	0	-248,185	-252,602
E901	5300	RETIREMENT	-51,146	-51,764	0	0	51,146	51,764
E902	5300	RETIREMENT	-75,543	-77,638	0	0	75,543	77,638
E903	5300	RETIREMENT	-147,887	-150,161	0	0	147,887	150,161
M300	5300	RETIREMENT	26,391	26,961	0	0	-26,391	-26,961
B000	5400	PERSONNEL ASSESSMENT	3,153	3,153	0	0	-3,153	-3,153
E901	5400	PERSONNEL ASSESSMENT	-1,066	-1,066	0	0	1,066	1,066
E902	5400	PERSONNEL ASSESSMENT	-1,776	-1,776	0	0	1,776	1,776
E903	5400	PERSONNEL ASSESSMENT	-2,842	-2,842	0	0	2,842	2,842
M100	5400	PERSONNEL ASSESSMENT	2,531	2,531	0	0	-2,531	-2,531
B000	5420	COLLECTIVE BARGAINING ASSESSMENT	162	162	0	0	-162	-162
M150	5420	COLLECTIVE BARGAINING ASSESSMENT	-162	-162	0	0	162	162
B000	5430	LABOR RELATIONS ASSESSMENT	1,705	1,705	0	0	-1,705	-1,705
M150	5430	LABOR RELATIONS ASSESSMENT	-1,705	-1,705	0	0	1,705	1,705
B000	5500	GROUP INSURANCE	145,728	145,728	0	0	-145,728	-145,728
E901	5500	GROUP INSURANCE	-35,676	-33,948	0	0	35,676	33,948
E902	5500	GROUP INSURANCE	-59,460	-56,580	0	0	59,460	56,580
E903	5500	GROUP INSURANCE	-95,136	-90,528	0	0	95,136	90,528
M300	5500	GROUP INSURANCE	44,544	35,328	0	0	-44,544	-35,328
B000	5700	PAYROLL ASSESSMENT	588	588	0	0	-588	-588
E901	5700	PAYROLL ASSESSMENT	-322	-322	0	0	322	322
E902	5700	PAYROLL ASSESSMENT	-536	-536	0	0	536	536
E903	5700	PAYROLL ASSESSMENT	-858	-858	0	0	858	858
M100	5700	PAYROLL ASSESSMENT	1,128	1,128	0	0	-1,128	-1,128
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	35,179	35,867	0	0	-35,179	-35,867
E901	5750	RETIRED EMPLOYEES GROUP INSURANCE	-4,599	-4,520	0	0	4,599	4,520
E902	5750	RETIRED EMPLOYEES GROUP INSURANCE	-8,422	-8,401	0	0	8,422	8,401
E903	5750	RETIRED EMPLOYEES GROUP INSURANCE	-15,541	-15,187	0	0	15,541	15,187
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-6,617	-7,759	0	0	6,617	7,759
E901	5800	UNEMPLOYMENT COMPENSATION	-44	-91	0	0	44	91
E902	5800	UNEMPLOYMENT COMPENSATION	-81	-168	0	0	81	168

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR	GOVERNOR	AMENDMENT	AMENDMENT	Difference	Difference
			RECOMMENDS	RECOMMENDS	RA	RA		
			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2
			2025-2026	2026-2027	2025-2026	2026-2027		
E903	5800	UNEMPLOYMENT COMPENSATION	-147	-304	0	0	147	304
M300	5800	UNEMPLOYMENT COMPENSATION	272	563	0	0	-272	-563
B000	5840	MEDICARE	16,038	16,354	0	0	-16,038	-16,354
E901	5840	MEDICARE	-2,575	-2,623	0	0	2,575	2,623
E902	5840	MEDICARE	-4,716	-4,873	0	0	4,716	4,873
E903	5840	MEDICARE	-8,698	-8,809	0	0	8,698	8,809
M300	5840	MEDICARE	-49	-49	0	0	49	49
B000	5881	REMOTE AREA DIFFERENTIAL PAY	1,215	1,215	0	0	-1,215	-1,215
M150	5930	LONGEVITY PAY	3,475	4,025	0	0	-3,475	-4,025
TOTAL FOR CATEGORY 01			4,690	5,240	0	0	-4,690	-5,240
04	OPERATING							
B000	7025	OPERATING SUPPLIES-E	752	752	0	0	-752	-752
E902	7025	OPERATING SUPPLIES-E	-752	-752	0	0	752	752
B000	7041	PRINTING AND COPYING - A	45	45	0	0	-45	-45
E902	7041	PRINTING AND COPYING - A	-45	-45	0	0	45	45
B000	7043	PRINTING AND COPYING - B	176	176	0	0	-176	-176
B000	7050	EMPLOYEE BOND INSURANCE	43	43	0	0	-43	-43
E901	7050	EMPLOYEE BOND INSURANCE	-8	-8	0	0	8	8
E902	7050	EMPLOYEE BOND INSURANCE	-13	-13	0	0	13	13
E903	7050	EMPLOYEE BOND INSURANCE	-21	-21	0	0	21	21
B000	7054	AG TORT CLAIM ASSESSMENT	1,863	1,863	0	0	-1,863	-1,863
E901	7054	AG TORT CLAIM ASSESSMENT	-243	-242	0	0	243	242
E902	7054	AG TORT CLAIM ASSESSMENT	-405	-404	0	0	405	404
E903	7054	AG TORT CLAIM ASSESSMENT	-648	-646	0	0	648	646
M100	7054	AG TORT CLAIM ASSESSMENT	-567	-571	0	0	567	571
B000	7090	EQUIPMENT REPAIR	1,082	1,082	0	0	-1,082	-1,082
B000	7222	DATA PROCESSING SUPPLIES	1,674	1,674	0	0	-1,674	-1,674
B000	7285	POSTAGE - STATE MAILROOM	6,279	6,279	0	0	-6,279	-6,279
B000	7460	EQUIPMENT PURCHASES < \$1,000	62	62	0	0	-62	-62
M150	7460	EQUIPMENT PURCHASES < \$1,000	-62	-62	0	0	62	62
B000	7637	NOTARY FEE APPLY OR RENEW	392	392	0	0	-392	-392
E902	7637	NOTARY FEE APPLY OR RENEW	-392	-392	0	0	392	392
B000	9116	TRANS TO CORRECTIONS	66,262	66,262	0	0	-66,262	-66,262
M150	9116	TRANS TO CORRECTIONS	22,156	22,156	0	0	-22,156	-22,156
TOTAL FOR CATEGORY 04			97,630	97,630	0	0	-97,630	-97,630
05	EQUIPMENT							
E710	7460	EQUIPMENT PURCHASES < \$1,000	881	0	0	0	-881	0
E711	7460	EQUIPMENT PURCHASES < \$1,000	1,000	0	0	0	-1,000	0

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
E713	7460	EQUIPMENT PURCHASES < \$1,000	800	0	0	0	-800	0
E715	7460	EQUIPMENT PURCHASES < \$1,000	1,600	0	0	0	-1,600	0
E721	7460	EQUIPMENT PURCHASES < \$1,000	460	0	0	0	-460	0
E712	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	4,451	0	0	0	-4,451	0
E714	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	3,995	0	0	0	-3,995	0
E720	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,099	0	0	0	-1,099	0
E722	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,200	0	0	0	-1,200	0
E723	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	2,807	0	0	0	-2,807	0
E716	8250	NEW MAJOR EQUIPMENT >\$5,000	5,166	0	0	0	-5,166	0
TOTAL FOR CATEGORY 05			23,459	0	0	0	-23,459	0
16	WSCC LAW LIBRARY							
B000	7060	CONTRACTS	13,584	13,584	0	0	-13,584	-13,584
M150	7060	CONTRACTS	-13,584	-13,584	0	0	13,584	13,584
B000	7460	EQUIPMENT PURCHASES < \$1,000	59	59	0	0	-59	-59
M150	7460	EQUIPMENT PURCHASES < \$1,000	-59	-59	0	0	59	59
B000	7980	OPERATING LEASE PAYMENTS	1,762	1,762	0	0	-1,762	-1,762
M150	7980	OPERATING LEASE PAYMENTS	-1,762	-1,762	0	0	1,762	1,762
TOTAL FOR CATEGORY 16			0	0	0	0	0	0
17	NNCC LAW LIBRARY							
B000	7060	CONTRACTS	14,724	14,724	0	0	-14,724	-14,724
M150	7060	CONTRACTS	-14,724	-14,724	0	0	14,724	14,724
B000	7460	EQUIPMENT PURCHASES < \$1,000	1,833	1,833	0	0	-1,833	-1,833
M150	7460	EQUIPMENT PURCHASES < \$1,000	-1,833	-1,833	0	0	1,833	1,833
B000	7980	OPERATING LEASE PAYMENTS	2,995	2,995	0	0	-2,995	-2,995
M150	7980	OPERATING LEASE PAYMENTS	-2,995	-2,995	0	0	2,995	2,995
TOTAL FOR CATEGORY 17			0	0	0	0	0	0
19	EXERCISE & REC EQUIP							
B000	7020	OPERATING SUPPLIES	280	280	0	0	-280	-280
M200	7020	OPERATING SUPPLIES	5	11	0	0	-5	-11
B000	7025	OPERATING SUPPLIES-E	273	273	0	0	-273	-273
B000	7044	PRINTING AND COPYING - C	157	157	0	0	-157	-157
B000	7321	INSTRUCTIONAL SUPPLIES-A	7,045	7,045	0	0	-7,045	-7,045
M200	7321	INSTRUCTIONAL SUPPLIES-A	749	917	0	0	-749	-917
B000	7460	EQUIPMENT PURCHASES < \$1,000	934	934	0	0	-934	-934
M150	7460	EQUIPMENT PURCHASES < \$1,000	-934	-934	0	0	934	934
B000	7980	OPERATING LEASE PAYMENTS	461	461	0	0	-461	-461
B000	9116	TRANS TO CORRECTIONS	103,411	103,411	0	0	-103,411	-103,411

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
M150	9116	TRANS TO CORRECTIONS	-8,167	-8,167	0	0	8,167	8,167
		TOTAL FOR CATEGORY 19	104,214	104,388	0	0	-104,214	-104,388
20		INDIGENT POSTAGE (INMATES)						
B000	7044	PRINTING AND COPYING - C	1	1	0	0	-1	-1
B000	7280	OUTSIDE POSTAGE	30,425	30,425	0	0	-30,425	-30,425
E902	7280	OUTSIDE POSTAGE	-9,559	-9,559	0	0	9,559	9,559
B000	7285	POSTAGE - STATE MAILROOM	50,924	50,924	0	0	-50,924	-50,924
M200	7285	POSTAGE - STATE MAILROOM	49,596	51,758	0	0	-49,596	-51,758
		TOTAL FOR CATEGORY 20	121,387	123,549	0	0	-121,387	-123,549
26		INFORMATION SERVICES						
B000	7073	SOFTWARE LICENSE/MNT CONTRACTS	1,999	1,999	0	0	-1,999	-1,999
M150	7073	SOFTWARE LICENSE/MNT CONTRACTS	-668	-668	0	0	668	668
B000	7547	EITS BUSINESS PRODUCTIVITY SUITE	12,510	12,510	0	0	-12,510	-12,510
M100	7547	EITS BUSINESS PRODUCTIVITY SUITE	4,389	4,389	0	0	-4,389	-4,389
M150	7547	EITS BUSINESS PRODUCTIVITY SUITE	-5,838	-5,838	0	0	5,838	5,838
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	4,925	4,925	0	0	-4,925	-4,925
E901	7554	EITS INFRASTRUCTURE ASSESSMENT	-1,672	-1,603	0	0	1,672	1,603
E902	7554	EITS INFRASTRUCTURE ASSESSMENT	-2,787	-2,671	0	0	2,787	2,671
E903	7554	EITS INFRASTRUCTURE ASSESSMENT	-4,459	-4,274	0	0	4,459	4,274
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	3,993	3,623	0	0	-3,993	-3,623
B000	7556	EITS SECURITY ASSESSMENT	1,731	1,731	0	0	-1,731	-1,731
E901	7556	EITS SECURITY ASSESSMENT	-448	-447	0	0	448	447
E902	7556	EITS SECURITY ASSESSMENT	-747	-745	0	0	747	745
E903	7556	EITS SECURITY ASSESSMENT	-1,195	-1,193	0	0	1,195	1,193
M100	7556	EITS SECURITY ASSESSMENT	659	654	0	0	-659	-654
		TOTAL FOR CATEGORY 26	12,392	12,392	0	0	-12,392	-12,392
33		FUNDRAISERS						
B000	7020	OPERATING SUPPLIES	18	18	0	0	-18	-18
M150	7090	EQUIPMENT REPAIR	3,029	3,029	0	0	-3,029	-3,029
B000	7321	INSTRUCTIONAL SUPPLIES-A	9,512	9,512	0	0	-9,512	-9,512
M200	7321	INSTRUCTIONAL SUPPLIES-A	10,157	10,581	0	0	-10,157	-10,581
B000	7460	EQUIPMENT PURCHASES < \$1,000	1,525	1,525	0	0	-1,525	-1,525
M150	7460	EQUIPMENT PURCHASES < \$1,000	-1,525	-1,525	0	0	1,525	1,525
B000	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,974	1,974	0	0	-1,974	-1,974
M150	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	-1,974	-1,974	0	0	1,974	1,974
		TOTAL FOR CATEGORY 33	22,716	23,140	0	0	-22,716	-23,140

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
37		LITERACY PROGRAM						
B000	7025	OPERATING SUPPLIES-E	4,699	4,699	0	0	-4,699	-4,699
E901	7025	OPERATING SUPPLIES-E	-4,699	-4,699	0	0	4,699	4,699
B000	7044	PRINTING AND COPYING - C	353	353	0	0	-353	-353
E901	7044	PRINTING AND COPYING - C	-353	-353	0	0	353	353
B000	7122	ADVERTISING & PUBLIC REL - B	3,998	3,998	0	0	-3,998	-3,998
E901	7122	ADVERTISING & PUBLIC REL - B	-3,998	-3,998	0	0	3,998	3,998
B000	7291	CELL PHONE/PAGER CHARGES	585	585	0	0	-585	-585
E901	7291	CELL PHONE/PAGER CHARGES	-585	-585	0	0	585	585
B000	7301	MEMBERSHIP DUES	35	35	0	0	-35	-35
B000	7320	INSTRUCTIONAL SUPPLIES	7,815	7,815	0	0	-7,815	-7,815
E901	7320	INSTRUCTIONAL SUPPLIES	-7,815	-7,815	0	0	7,815	7,815
B000	7460	EQUIPMENT PURCHASES < \$1,000	941	941	0	0	-941	-941
M150	7460	EQUIPMENT PURCHASES < \$1,000	-941	-941	0	0	941	941
B000	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,467	1,467	0	0	-1,467	-1,467
M150	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	-1,467	-1,467	0	0	1,467	1,467
B000	7980	OPERATING LEASE PAYMENTS	972	972	0	0	-972	-972
M150	7980	OPERATING LEASE PAYMENTS	1	1	0	0	-1	-1
		TOTAL FOR CATEGORY 37	1,008	1,008	0	0	-1,008	-1,008
38		SDCC LAW LIBRARY						
B000	7000	OPERATING	-21,863	-21,863	0	0	21,863	21,863
M150	7000	OPERATING	21,863	21,863	0	0	-21,863	-21,863
B000	7060	CONTRACTS	13,584	13,584	0	0	-13,584	-13,584
M150	7060	CONTRACTS	-13,584	-13,584	0	0	13,584	13,584
B000	7460	EQUIPMENT PURCHASES < \$1,000	193	193	0	0	-193	-193
M150	7460	EQUIPMENT PURCHASES < \$1,000	-193	-193	0	0	193	193
B000	7980	OPERATING LEASE PAYMENTS	3,449	3,449	0	0	-3,449	-3,449
M150	7980	OPERATING LEASE PAYMENTS	-3,449	-3,449	0	0	3,449	3,449
		TOTAL FOR CATEGORY 38	0	0	0	0	0	0
51		ESP LAW LIBRARY						
B000	7060	CONTRACTS	13,584	13,584	0	0	-13,584	-13,584
M150	7060	CONTRACTS	-13,584	-13,584	0	0	13,584	13,584
B000	7222	DATA PROCESSING SUPPLIES	315	315	0	0	-315	-315
M150	7222	DATA PROCESSING SUPPLIES	-315	-315	0	0	315	315
B000	7460	EQUIPMENT PURCHASES < \$1,000	904	904	0	0	-904	-904
M150	7460	EQUIPMENT PURCHASES < \$1,000	-904	-904	0	0	904	904
B000	7637	NOTARY FEE APPLY OR RENEW	189	189	0	0	-189	-189
M150	7637	NOTARY FEE APPLY OR RENEW	-189	-189	0	0	189	189

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
B000	7980	OPERATING LEASE PAYMENTS	3,621	3,621	0	0	-3,621	-3,621
M150	7980	OPERATING LEASE PAYMENTS	-3,621	-3,621	0	0	3,621	3,621
TOTAL FOR CATEGORY 51			0	0	0	0	0	0
52	INMATE GATE MONEY							
B000	7025	OPERATING SUPPLIES-E	2,210	2,210	0	0	-2,210	-2,210
B000	7044	PRINTING AND COPYING - C	239	239	0	0	-239	-239
B000	7191	STIPENDS - A	19,182	19,182	0	0	-19,182	-19,182
M200	7191	STIPENDS - A	5,557	6,090	0	0	-5,557	-6,090
B000	7345	INSPECTIONS & CERTIFICATIONS	5,184	5,184	0	0	-5,184	-5,184
B000	7500	PYMTS TO INDIVIDUAL F/SERVICES	35,549	35,549	0	0	-35,549	-35,549
B000	7750	NON EMPLOYEE IN-STATE TRAVEL	2,753	2,753	0	0	-2,753	-2,753
M200	7750	NON EMPLOYEE IN-STATE TRAVEL	284	349	0	0	-284	-349
TOTAL FOR CATEGORY 52			70,958	71,556	0	0	-70,958	-71,556
53	LCC LAW LIBRARY							
B000	7060	CONTRACTS	13,584	13,584	0	0	-13,584	-13,584
M150	7060	CONTRACTS	-13,584	-13,584	0	0	13,584	13,584
B000	7460	EQUIPMENT PURCHASES < \$1,000	328	328	0	0	-328	-328
M150	7460	EQUIPMENT PURCHASES < \$1,000	-328	-328	0	0	328	328
B000	7980	OPERATING LEASE PAYMENTS	2,572	2,572	0	0	-2,572	-2,572
M150	7980	OPERATING LEASE PAYMENTS	-2,572	-2,572	0	0	2,572	2,572
TOTAL FOR CATEGORY 53			0	0	0	0	0	0
54	TRANSFER TO MEDICAL - CO-PAYS							
B000	9116	TRANS TO CORRECTIONS	1,454,899	1,454,899	0	0	-1,454,899	-1,454,899
E682	9116	TRANS TO CORRECTIONS	-2,300,000	-2,300,000	2,300,000	2,300,000	4,600,000	4,600,000
M150	9116	TRANS TO CORRECTIONS	845,101	845,101	0	0	-845,101	-845,101
TOTAL FOR CATEGORY 54			0	0	2,300,000	2,300,000	2,300,000	2,300,000
55	CREMATIONS							
B000	7060	CONTRACTS	18,319	18,319	0	0	-18,319	-18,319
M150	7060	CONTRACTS	-5,748	-5,248	0	0	5,748	5,248
TOTAL FOR CATEGORY 55			12,571	13,071	0	0	-12,571	-13,071
57	DIRECT PAYMENT DAMAGE/INMATES							
B000	5810	OVERTIME PAY	3,493	3,493	0	0	-3,493	-3,493
B000	7025	OPERATING SUPPLIES-E	17,344	17,344	0	0	-17,344	-17,344
M200	7025	OPERATING SUPPLIES-E	-7,983	-7,704	0	0	7,983	7,704
B000	7153	GASOLINE	118	118	0	0	-118	-118

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
		TOTAL FOR CATEGORY 57	12,972	13,251	0	0	-12,972	-13,251
58		SATELLITE TV COSTS						
B000	7060	CONTRACTS	918,351	918,351	0	0	-918,351	-918,351
M150	7060	CONTRACTS	45,918	57,536	0	0	-45,918	-57,536
		TOTAL FOR CATEGORY 58	964,269	975,887	0	0	-964,269	-975,887
60		RETAINED EARNINGS						
B000	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	538,720	239,892	0	0	-538,720	-239,892
E901	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	296,476	595,112	0	0	-296,476	-595,112
E902	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	496,941	1,004,488	0	0	-496,941	-1,004,488
E903	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	887,957	1,781,254	0	0	-887,957	-1,781,254
M100	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-10,546	-20,713	0	0	10,546	20,713
		TOTAL FOR CATEGORY 60	2,209,548	3,600,033	0	0	-2,209,548	-3,600,033
61		FMWCC LAW LIBRARY						
B000	7060	CONTRACTS	13,584	13,584	0	0	-13,584	-13,584
M150	7060	CONTRACTS	-13,584	-13,584	0	0	13,584	13,584
B000	7460	EQUIPMENT PURCHASES < \$1,000	523	523	0	0	-523	-523
M150	7460	EQUIPMENT PURCHASES < \$1,000	-523	-523	0	0	523	523
B000	7980	OPERATING LEASE PAYMENTS	2,549	2,549	0	0	-2,549	-2,549
M150	7980	OPERATING LEASE PAYMENTS	-2,549	-2,549	0	0	2,549	2,549
		TOTAL FOR CATEGORY 61	0	0	0	0	0	0
62		HDSP LAW LIBRARY						
B000	7060	CONTRACTS	13,584	13,584	0	0	-13,584	-13,584
M150	7060	CONTRACTS	-13,584	-13,584	0	0	13,584	13,584
B000	7460	EQUIPMENT PURCHASES < \$1,000	614	614	0	0	-614	-614
M150	7460	EQUIPMENT PURCHASES < \$1,000	-614	-614	0	0	614	614
B000	7980	OPERATING LEASE PAYMENTS	6,048	6,048	0	0	-6,048	-6,048
M150	7980	OPERATING LEASE PAYMENTS	-6,048	-6,048	0	0	6,048	6,048
		TOTAL FOR CATEGORY 62	0	0	0	0	0	0
70		TRANSFER TO CORRECTIONAL PROGRAMS						
B000	9116	TRANS TO CORRECTIONS	509,519	509,519	0	0	-509,519	-509,519
M150	9116	TRANS TO CORRECTIONS	-140,114	-140,114	0	0	140,114	140,114
		TOTAL FOR CATEGORY 70	369,405	369,405	0	0	-369,405	-369,405
87		PURCHASING ASSESSMENT						
B000	7393	PURCHASING ASSESSMENT	1,587	1,587	0	0	-1,587	-1,587

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) W04 AMENDMENT RA

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	AMENDMENT RA Year 1 2025-2026	AMENDMENT RA Year 2 2026-2027	Difference Year 1	Difference Year 2
M100	7393	PURCHASING ASSESSMENT	-1,587	-1,587	0	0	1,587	1,587
		TOTAL FOR CATEGORY 87	0	0	0	0	0	0
88		STATEWIDE COST ALLOCATION PLAN						
B000	7384	STATEWIDE COST ALLOCATION	31,020	31,020	0	0	-31,020	-31,020
		TOTAL FOR CATEGORY 88	31,020	31,020	0	0	-31,020	-31,020
		TOTAL FOR EXPENSE	4,058,239	5,441,570	2,300,000	2,300,000	-1,758,239	-3,141,570

Nevada Department of Corrections
 3763 - INMATE WELFARE ACCOUNT
 SFY26 - Fund Map
 W04

REVENUE SOURCE	Work Programs							Total A00 App Budget
	4022 Miscellaneous Commissions	4201 Reimbursements	4253 Inmate Fundraisers	4254 Miscellaneous Revenue	4326 Treasurer's Interest	2511/4697 Trans From Offenders Store	Budget Amend A252023763	
2511 - BALANCE FWD FROM PREVIOUS YR						\$ 809,519.00		\$ 809,519.00
2516 - BUDGETARY TRANSFERS								\$ -
42 - SUBTOTAL (2501 + 2516)								\$ 809,519.00
4022 - MISCELLANEOUS COMMISSIONS	\$ 220,587.00							\$ 220,587.00
4201 - REIMBURSEMENTS		\$ 305,805.00						\$ 305,805.00
4253 - INMATE FUNDRAISERS			\$ 22,716.00					\$ 22,716.00
4254 - MISCELLANEOUS REVENUE				\$ 1,426.00				\$ 1,426.00
4326 - TREASURER'S INTEREST					\$ 715,293.00			\$ 715,293.00
4697 - TRANSFERS FROM OFFENDERS STORE FUND						\$ 1,982,893.00	\$ 2,300,000.00	\$ 4,282,893.00
TOTAL REVENUES	\$ 220,587.00	\$ 305,805.00	\$ 22,716.00	\$ 1,426.00	\$ 715,293.00	\$ 2,792,412.00		\$ 6,358,239.00

EXPENDITURES

01 PERSONNEL						\$ 4,690.00		\$ 4,690.00
04 OPERATING				\$ 1,426.00		\$ 96,204.00		\$ 97,630.00
05 EQUIPMENT						\$ 23,459.00		\$ 23,459.00
19 EXERCISE & REC EQUIP	\$ 64,449.00					\$ 39,765.00		\$ 104,214.00
20 INDIGENT POSTAGE (INMATES)						\$ 121,387.00		\$ 121,387.00
26 INFORMATION SERVICES						\$ 12,392.00		\$ 12,392.00
33 FUNDRAISERS			\$ 22,716.00					\$ 22,716.00
37 LITERACY PROGRAM						\$ 1,008.00		\$ 1,008.00
52 INMATE GATE MONEY						\$ 70,958.00		\$ 70,958.00
54 TRANSFER TO MEDICAL - AB389							\$ 2,300,000.00	\$ 2,300,000.00
55 CREMATIONS		\$ 12,571.00						\$ 12,571.00
57 DIRECT PAYMENT DAMAGE/INMATES		\$ 12,972.00						\$ 12,972.00
58 SATELLITE TV COSTS					\$ 715,293.00	\$ 248,976.00		\$ 964,269.00
60 RETAINED EARNINGS	\$ 125,118.00					\$ 2,084,430.00		\$ 2,209,548.00
70 TRANSFER TO CORRECTIONAL PROGRAMS		\$ 280,262.00				\$ 89,143.00		\$ 369,405.00
87 PURCHASING ASSESSMENT								\$ -
88 - STATEWIDE COST ALLOCATION	\$ 31,020.00							\$ 31,020.00
TOTAL EXPENDITURES	\$ 220,587.00	\$ 305,805.00	\$ 22,716.00	\$ 1,426.00	\$ 715,293.00	\$ 2,792,412.00		\$ 6,358,239.00

Check Data (s/b \$0): \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -

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

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
E682	STAFFING AND OPERATIONS				
REVENUE					
2501	APPROPRIATION CONTROL	0	0	2,300,000	2,300,000
4683	TRANSFER FROM PROGRAMS	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR DECISION UNIT E682		0	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3706		0	0	0	0

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

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
REVENUE					
2501	APPROPRIATION CONTROL	0	0	2,300,000	2,300,000
4683	TRANSFER FROM PROGRAMS	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR BUDGET ACCOUNT 3706		0	0	0	0

Section A1: Line Item Detail by GL

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
E682	STAFFING AND OPERATIONS				
REVENUE					
4697	TRANSFER FROM OFFENDERS STORE	0	0	-2,300,000	-2,300,000
	TOTAL REVENUES FOR DECISION UNIT E682	0	0	-2,300,000	-2,300,000
EXPENDITURE					
54	TRANSFER TO MEDICAL - CO-PAYS				
9116	TRANS TO CORRECTIONS	0	0	-2,300,000	-2,300,000
	TOTAL FOR CATEGORY 54	0	0	-2,300,000	-2,300,000
	TOTAL EXPENDITURES FOR DECISION UNIT E682	0	0	-2,300,000	-2,300,000
TOTAL REVENUES FOR BUDGET ACCOUNT 3763		0	0	-2,300,000	-2,300,000
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3763		0	0	-2,300,000	-2,300,000

Section B1: Summary by GL

Budget Account: 3763 NDOC - INMATE WELFARE ACCOUNT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
4697	TRANSFER FROM OFFENDERS STORE	0	0	-2,300,000	-2,300,000
	TOTAL REVENUES FOR BUDGET ACCOUNT 3763	0	0	-2,300,000	-2,300,000
EXPENDITURE					
54	TRANSFER TO MEDICAL - CO-PAYS				
9116	TRANS TO CORRECTIONS	0	0	-2,300,000	-2,300,000
	TOTAL FOR CATEGORY 54	0	0	-2,300,000	-2,300,000
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3763	0	0	-2,300,000	-2,300,000