



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

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MEMORANDUM

January 31, 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 #16

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: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A252112980	2980	This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.	39,598	0	0	39,598	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A252122994	2994	This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.	132,718	0	0	132,718	0	0
Total for this Batch			172,316	0	0	172,316	0	0

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

**STATE OF NEVADA
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 2980 - NSHE - UNIVERSITY OF NEVADA, RENO
Budget Amendment A252112980
2025-2027 Biennium (FY26-27)**

Submitted January 31, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

Founded in 1874 as Nevada's land-grant university, the University of Nevada, Reno is driven to provide a better future to the citizens of Nevada by contributing a culture of student success, world-improving research, and outreach that enhances communities and businesses. The university is organized into Colleges of Agriculture, Biotechnology, and Natural Resources; Business; Education and Human Development; Engineering; Liberal Arts; and Science. It also consists of the Reynolds School of Journalism and Health Science schools, encompassing the University of Nevada School of Medicine, School of Public Health, School of Social Work, and Orvis School of Nursing. As an "R1" institution, classified by the Carnegie Classification of Institutions of Higher Education, the university extends outreach and education to all Nevada counties through the Nevada Cooperative Extension and Nevada Small Business Development Centers.

Purpose of Work Program

This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.

Justification

This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.

Expected Benefits to be Realized

The expected benefit of this budget amendment is to not adversely impact the instructional operations of the institution.

Explanation of Projections and Documentation

NEBS210A - G01
NEBS210B - G07
NEBS225 comparison of G01 and G07
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to not adversely impact the instructional operations of the institution.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - UNIVERSITY OF NEVADA, RENO
B/A 2980 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment							
						BA # A251332980		BA # A252112980		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	192,367,866	191,207,189	-11,220,998	-11,220,998	39,598	39,598	-11,181,400	-11,181,400	-5.8%	-5.8%	181,186,466	180,025,789		
3700	REGISTRATION FEES	92,167,597	96,975,880					0	0	0.0%	0.0%	92,167,597	96,975,880		
3722	MISCELLANEOUS PROGRAM FEES	199,164	199,164					0	0	0.0%	0.0%	199,164	199,164		
3759	NON-RESIDENT TUITION	27,446,454	28,873,638					0	0	0.0%	0.0%	27,446,454	28,873,638		
Total Revenues		312,181,081	317,255,871	-11,220,998	-11,220,998	39,598	39,598	-11,181,400	-11,181,400	-3.6%	-3.5%	300,999,681	306,074,471		
		EXPENDITURES													
Cat	G.L.#	Description													
01	5000	PERSONNEL SERVICES	-739,563	-739,563	-11,220,998	-11,220,998			-11,220,998	-11,220,998	1517.2%	1517.2%	-11,960,561	-11,960,561	
01	5100	SALARIES	28,914,853	29,758,081				0	0	0.0%	0.0%	28,914,853	29,758,081		
01	5101	NSHE UNIVERSITY SALARIES	153,431,680	157,692,239				0	0	0.0%	0.0%	153,431,680	157,692,239		
01	5102	LETTER OF APPOINTMENT	5,926,181	5,926,181				0	0	0.0%	0.0%	5,926,181	5,926,181		
01	5105	NSHE WAGES	1,885,607	1,885,607				0	0	0.0%	0.0%	1,885,607	1,885,607		
01	5140	NSHE GRADUATE ASSISTANTS	10,248,863	10,248,863				0	0	0.0%	0.0%	10,248,863	10,248,863		
01	5190	SUPPLEMENTAL PAY/STIPEND	1,537,242	1,537,242				0	0	0.0%	0.0%	1,537,242	1,537,242		
01	5200	WORKERS COMPENSATION	995,524	1,041,259				0	0	0.0%	0.0%	995,524	1,041,259		
01	5300	RETIREMENT	33,317,985	33,678,024				0	0	0.0%	0.0%	33,317,985	33,678,024		
01	5400	PERSONNEL ASSESSMENT	154,724	158,365				0	0	0.0%	0.0%	154,724	158,365		
01	5430	LABOR RELATIONS ASSESSMENT	27,612	27,985				0	0	0.0%	0.0%	27,612	27,985		
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	52,438	52,438				0	0	0.0%	0.0%	52,438	52,438		
01	5500	GROUP INSURANCE	20,737,505	20,228,154				0	0	0.0%	0.0%	20,737,505	20,228,154		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	4,722,793	4,686,284				0	0	0.0%	0.0%	4,722,793	4,686,284		
01	5800	UNEMPLOYMENT COMPENSATION	205	533				0	0	0.0%	0.0%	205	533		
01	5840	MEDICARE	2,619,001	2,693,009				0	0	0.0%	0.0%	2,619,001	2,693,009		
01	5904	VACANCY SAVINGS	-2,564,748	-2,626,498				0	0	-0.0%	-0.0%	-2,564,748	-2,626,498		
01	5930	LONGEVITY PAY	809,400	900,300				0	0	0.0%	0.0%	809,400	900,300		
04	7054	AG TORT CLAIM ASSESSMENT	140,917	144,123				0	0	0.0%	0.0%	140,917	144,123		
11	5000	PERSONNEL SERVICES	132,936	132,936				0	0	0.0%	0.0%	132,936	132,936		
11	5140	NSHE GRADUATE ASSISTANTS	3,476,631	3,476,631				0	0	0.0%	0.0%	3,476,631	3,476,631		
11	5195	NSHE FRINGE BENEFITS	132,369	132,369				0	0	0.0%	0.0%	132,369	132,369		
11	6100	PER DIEM OUT-OF-STATE	133,197	133,197				0	0	0.0%	0.0%	133,197	133,197		
11	6200	PER DIEM IN-STATE	65,940	65,940				0	0	0.0%	0.0%	65,940	65,940		
11	7000	OPERATING	784,355	784,355			39,598	39,598	39,598	39,598	5.0%	5.0%	823,953	823,953	
11	7020	OPERATING SUPPLIES	514,382	514,382				0	0	0.0%	0.0%	514,382	514,382		
11	7055	OTHER MISC INSURANCE POLICIES	871	871				0	0	0.0%	0.0%	871	871		
11	7063	CONTRACTS - C	86,611	86,611				0	0	0.0%	0.0%	86,611	86,611		
11	7120	ADVERTISING & PUBLIC RELATIONS	79,540	79,540				0	0	0.0%	0.0%	79,540	79,540		
11	7133	OIL UTILITIES	53	53				0	0	0.0%	0.0%	53	53		
11	7134	NATURAL GAS UTILITIES	196	196				0	0	0.0%	0.0%	196	196		
11	7190	STIPENDS	33,335	33,335				0	0	0.0%	0.0%	33,335	33,335		
11	7200	FOOD	2,330	2,330				0	0	0.0%	0.0%	2,330	2,330		

11	7280	OUTSIDE POSTAGE	27,101	27,101					0	0	0.0%	0.0%	27,101	27,101
11	7445	SCHOLARSHIPS	163,360	163,360					0	0	0.0%	0.0%	163,360	163,360
11	7635	MISCELLANEOUS SERVICES	1,856,664	1,856,664					0	0	0.0%	0.0%	1,856,664	1,856,664
11	7963	RENTALS FOR LAND/EQUIPMENT-C	6,047	6,047					0	0	0.0%	0.0%	6,047	6,047
12	6100	PER DIEM OUT-OF-STATE	4,735	4,735					0	0	0.0%	0.0%	4,735	4,735
12	7000	OPERATING	62,800	62,800					0	0	0.0%	0.0%	62,800	62,800
12	7020	OPERATING SUPPLIES	34,758	34,758					0	0	0.0%	0.0%	34,758	34,758
12	7063	CONTRACTS - C	10,043	10,043					0	0	0.0%	0.0%	10,043	10,043
12	7120	ADVERTISING & PUBLIC RELATIONS	3,413	3,413					0	0	0.0%	0.0%	3,413	3,413
12	7190	STIPENDS	450	450					0	0	0.0%	0.0%	450	450
12	7200	FOOD	51	51					0	0	0.0%	0.0%	51	51
12	7280	OUTSIDE POSTAGE	7,100	7,100					0	0	0.0%	0.0%	7,100	7,100
12	7635	MISCELLANEOUS SERVICES	122,239	122,239					0	0	0.0%	0.0%	122,239	122,239
13	6100	PER DIEM OUT-OF-STATE	3,597	3,597					0	0	0.0%	0.0%	3,597	3,597
13	6200	PER DIEM IN-STATE	465	465					0	0	0.0%	0.0%	465	465
13	7000	OPERATING	1,315	1,315					0	0	0.0%	0.0%	1,315	1,315
13	7020	OPERATING SUPPLIES	4,678	4,678					0	0	0.0%	0.0%	4,678	4,678
13	7635	MISCELLANEOUS SERVICES	2,485	2,485					0	0	0.0%	0.0%	2,485	2,485
14	6100	PER DIEM OUT-OF-STATE	63,163	63,163					0	0	0.0%	0.0%	63,163	63,163
14	6200	PER DIEM IN-STATE	27,169	27,169					0	0	0.0%	0.0%	27,169	27,169
14	7000	OPERATING	5,125,930	5,125,930					0	0	0.0%	0.0%	5,125,930	5,125,930
14	7020	OPERATING SUPPLIES	174,082	174,082					0	0	0.0%	0.0%	174,082	174,082
14	7063	CONTRACTS - C	65,149	65,149					0	0	0.0%	0.0%	65,149	65,149
14	7120	ADVERTISING & PUBLIC RELATIONS	16,993	16,993					0	0	0.0%	0.0%	16,993	16,993
14	7135	PROPANE UTILITIES	4	4					0	0	0.0%	0.0%	4	4
14	7190	STIPENDS	62,155	62,155					0	0	0.0%	0.0%	62,155	62,155
14	7200	FOOD	1,249	1,249					0	0	0.0%	0.0%	1,249	1,249
14	7280	OUTSIDE POSTAGE	39,999	39,999					0	0	0.0%	0.0%	39,999	39,999
14	7445	SCHOLARSHIPS	20,753	20,753					0	0	0.0%	0.0%	20,753	20,753
14	7635	MISCELLANEOUS SERVICES	278,381	278,381					0	0	0.0%	0.0%	278,381	278,381
14	7963	RENTALS FOR LAND/EQUIPMENT-C	495	495					0	0	0.0%	0.0%	495	495
15	6100	PER DIEM OUT-OF-STATE	134,207	134,207					0	0	0.0%	0.0%	134,207	134,207
15	6200	PER DIEM IN-STATE	79,726	79,726					0	0	0.0%	0.0%	79,726	79,726
15	7000	OPERATING	544,165	544,165					0	0	0.0%	0.0%	544,165	544,165
15	7020	OPERATING SUPPLIES	285,719	285,719					0	0	0.0%	0.0%	285,719	285,719
15	7055	OTHER MISC INSURANCE POLICIES	390	390					0	0	0.0%	0.0%	390	390
15	7063	CONTRACTS - C	1,140	1,140					0	0	0.0%	0.0%	1,140	1,140
15	7120	ADVERTISING & PUBLIC RELATIONS	83,545	83,545					0	0	0.0%	0.0%	83,545	83,545
15	7132	ELECTRIC UTILITIES	4,956	4,956					0	0	0.0%	0.0%	4,956	4,956
15	7200	FOOD	1,714	1,714					0	0	0.0%	0.0%	1,714	1,714
15	7280	OUTSIDE POSTAGE	144,175	144,175					0	0	0.0%	0.0%	144,175	144,175
15	7445	SCHOLARSHIPS	22,060	22,060					0	0	0.0%	0.0%	22,060	22,060
15	7635	MISCELLANEOUS SERVICES	537,561	537,561					0	0	0.0%	0.0%	537,561	537,561
15	7963	RENTALS FOR LAND/EQUIPMENT-C	12,219	12,219					0	0	0.0%	0.0%	12,219	12,219
16	6100	PER DIEM OUT-OF-STATE	40,013	40,013					0	0	0.0%	0.0%	40,013	40,013
16	6200	PER DIEM IN-STATE	28,057	28,057					0	0	0.0%	0.0%	28,057	28,057
16	7000	OPERATING	1,559,257	1,559,257					0	0	0.0%	0.0%	1,559,257	1,559,257
16	7020	OPERATING SUPPLIES	249,120	249,120					0	0	0.0%	0.0%	249,120	249,120
16	7052	VEHICLE COMP & COLLISION INS	43,801	43,801					0	0	0.0%	0.0%	43,801	43,801
16	7055	OTHER MISC INSURANCE POLICIES	299	299					0	0	0.0%	0.0%	299	299
16	7059	AG VEHICLE LIABILITY INSURANCE	232,896	233,279					0	0	0.0%	0.0%	232,896	233,279
16	7063	CONTRACTS - C	470,142	470,142					0	0	0.0%	0.0%	470,142	470,142

16	7120	ADVERTISING & PUBLIC RELATIONS	30,520	30,520					0	0	0.0%	0.0%	30,520	30,520
16	7132	ELECTRIC UTILITIES	5,972	5,972					0	0	0.0%	0.0%	5,972	5,972
16	7134	NATURAL GAS UTILITIES	3,046	3,046					0	0	0.0%	0.0%	3,046	3,046
16	7135	PROPANE UTILITIES	28	28					0	0	0.0%	0.0%	28	28
16	7136	GARBAGE DISPOSAL UTILITIES	93	93					0	0	0.0%	0.0%	93	93
16	7137	WATER & SEWER UTILITIES	1,127	1,127					0	0	0.0%	0.0%	1,127	1,127
16	7190	STIPENDS	1,853	1,853					0	0	0.0%	0.0%	1,853	1,853
16	7200	FOOD	458	458					0	0	0.0%	0.0%	458	458
16	7280	OUTSIDE POSTAGE	16,615	16,615					0	0	0.0%	0.0%	16,615	16,615
16	7445	SCHOLARSHIPS	2,406,766	2,406,766					0	0	0.0%	0.0%	2,406,766	2,406,766
16	7635	MISCELLANEOUS SERVICES	1,712,349	1,712,349					0	0	0.0%	0.0%	1,712,349	1,712,349
16	7963	RENTALS FOR LAND/EQUIPMENT-C	100	100					0	0	0.0%	0.0%	100	100
17	6100	PER DIEM OUT-OF-STATE	2,398	2,398					0	0	0.0%	0.0%	2,398	2,398
17	6200	PER DIEM IN-STATE	689	689					0	0	0.0%	0.0%	689	689
17	7000	OPERATING	1,957,756	1,957,756					0	0	0.0%	0.0%	1,957,756	1,957,756
17	7020	OPERATING SUPPLIES	1,254,471	1,254,471					0	0	0.0%	0.0%	1,254,471	1,254,471
17	7058	PROPERTY & CONTENTS INSUR PREM	2,344,599	2,344,599					0	0	0.0%	0.0%	2,344,599	2,344,599
17	7063	CONTRACTS - C	58,322	58,322					0	0	0.0%	0.0%	58,322	58,322
17	7120	ADVERTISING & PUBLIC RELATIONS	7,123	7,123					0	0	0.0%	0.0%	7,123	7,123
17	7132	ELECTRIC UTILITIES	8,387,234	8,387,234					0	0	0.0%	0.0%	8,387,234	8,387,234
17	7134	NATURAL GAS UTILITIES	2,904,095	2,904,095					0	0	0.0%	0.0%	2,904,095	2,904,095
17	7135	PROPANE UTILITIES	2,291	2,291					0	0	0.0%	0.0%	2,291	2,291
17	7136	GARBAGE DISPOSAL UTILITIES	248,148	248,148					0	0	0.0%	0.0%	248,148	248,148
17	7137	WATER & SEWER UTILITIES	690,364	690,364					0	0	0.0%	0.0%	690,364	690,364
17	7138	OTHER UTILITIES	7,949	7,949					0	0	0.0%	0.0%	7,949	7,949
17	7280	OUTSIDE POSTAGE	838	838					0	0	0.0%	0.0%	838	838
17	7635	MISCELLANEOUS SERVICES	6,033,199	6,033,199					0	0	0.0%	0.0%	6,033,199	6,033,199
17	7650	O&M Recharge	-7,223,074	-7,223,074					0	0	-0.0%	-0.0%	-7,223,074	-7,223,074
17	7963	RENTALS FOR LAND/EQUIPMENT-C	98,273	98,273					0	0	0.0%	0.0%	98,273	98,273
18	7000	OPERATING	77	77					0	0	0.0%	0.0%	77	77
18	7445	SCHOLARSHIPS	10,904,452	10,904,452					0	0	0.0%	0.0%	10,904,452	10,904,452
19	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0
89	7391	ATTORNEY GENERAL COST ALLOC	0	0					0	0	0.0%	0.0%	0	0
Total Expenditures			312,181,081	317,255,871	-11,220,998	-11,220,998	39,598	39,598	-11,181,400	-11,181,400	-3.6%	-3.5%	300,999,681	306,074,471

Section A1: Line Item Detail by GL

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	143,223,378	143,579,562	158,945,251	158,830,828
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	966,904	0	0
2512	BALANCE FORWARD TO NEW YEAR	-966,904	0	0	0
2516	BUDGETARY TRANSFERS	0	28,555,966	0	0
3700	REGISTRATION FEES	82,866,965	90,568,385	92,167,597	96,975,880
3722	MISCELLANEOUS PROGRAM FEES	133,744	341,926	199,164	199,164
3750	ADMINISTRATION FEE	95,508	225,198	0	0
3759	NON-RESIDENT TUITION	24,353,595	33,192,841	27,446,454	28,873,638
4220	CLASSIFIED RETENTION INCENTIVES	540,889	551,771	0	0
4254	MISCELLANEOUS REVENUE	65,420	58,040	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	14,751,855	192,797	0	0
4611	TRANSFER IN FED ARPA	993,728	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,767,502	2,061,660	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	272,182	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		268,097,862	300,295,050	278,758,466	284,879,510
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	14,844,899	7,451,122	5,282,721	5,282,721
5100	SALARIES	24,129,608	24,816,936	29,005,761	29,848,989
5101	NSHE UNIVERSITY SALARIES	124,115,664	124,069,639	153,543,222	157,805,760
5102	LETTER OF APPOINTMENT	5,926,181	5,926,181	5,926,181	5,926,181
5105	NSHE WAGES	1,885,607	1,885,607	1,885,607	1,885,607
5140	NSHE GRADUATE ASSISTANTS	10,248,863	10,248,863	10,248,863	10,248,863
5190	SUPPLEMENTAL PAY/STIPEND	1,537,242	1,537,242	1,537,242	1,537,242
5200	WORKERS COMPENSATION	1,018,932	1,013,936	996,150	1,041,309
5300	RETIREMENT	27,747,483	27,878,006	30,337,145	30,665,244
5400	PERSONNEL ASSESSMENT	87,855	88,213	85,827	87,847
5430	LABOR RELATIONS ASSESSMENT	38,253	38,253	38,253	38,253
5440	PERSONNEL SUBSIDY COST ALLOCATION	50,260	50,260	50,260	50,260
5500	GROUP INSURANCE	15,518,079	16,134,547	15,882,715	16,281,190
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,610,441	4,734,581	5,805,007	5,967,373
5800	UNEMPLOYMENT COMPENSATION	88,993	0	0	0
5840	MEDICARE	2,120,138	2,129,397	2,621,930	2,695,966
5904	VACANCY SAVINGS	0	-2,545,193	0	0
TOTAL FOR CATEGORY 01		233,968,498	225,457,590	263,246,884	269,362,805

04 OPERATING

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	204,874	204,910	202,631	207,754
	TOTAL FOR CATEGORY 04	204,874	204,910	202,631	207,754
11	INSTRUCTION				
5000	PERSONNEL SERVICES	132,936	132,936	132,936	132,936
5140	NSHE GRADUATE ASSISTANTS	2,132,632	3,476,631	3,476,631	3,476,631
5195	NSHE FRINGE BENEFITS	132,369	132,369	132,369	132,369
6100	PER DIEM OUT-OF-STATE	133,197	133,197	133,197	133,197
6200	PER DIEM IN-STATE	65,940	65,940	65,940	65,940
7000	OPERATING	-1,152,095	998,891	998,891	998,891
7020	OPERATING SUPPLIES	514,382	514,382	514,382	514,382
7055	OTHER MISC INSURANCE POLICIES	871	871	871	871
7063	CONTRACTS - C	86,611	86,611	86,611	86,611
7120	ADVERTISING & PUBLIC RELATIONS	79,540	79,540	79,540	79,540
7133	OIL UTILITIES	53	53	53	53
7134	NATURAL GAS UTILITIES	196	196	196	196
7190	STIPENDS	33,335	33,335	33,335	33,335
7200	FOOD	2,330	2,330	2,330	2,330
7280	OUTSIDE POSTAGE	27,101	27,101	27,101	27,101
7445	SCHOLARSHIPS	163,360	163,360	163,360	163,360
7635	MISCELLANEOUS SERVICES	250,314	1,856,664	1,856,664	1,856,664
7963	RENTALS FOR LAND/EQUIPMENT-C	6,047	6,047	6,047	6,047
	TOTAL FOR CATEGORY 11	2,609,119	7,710,454	7,710,454	7,710,454
12	RESEARCH				
6100	PER DIEM OUT-OF-STATE	4,735	4,735	4,735	4,735
7000	OPERATING	62,800	62,800	62,800	62,800
7020	OPERATING SUPPLIES	34,758	34,758	34,758	34,758
7063	CONTRACTS - C	10,043	10,043	10,043	10,043
7120	ADVERTISING & PUBLIC RELATIONS	3,413	3,413	3,413	3,413
7190	STIPENDS	450	450	450	450
7200	FOOD	51	51	51	51
7280	OUTSIDE POSTAGE	7,100	7,100	7,100	7,100
7635	MISCELLANEOUS SERVICES	-35,257	122,239	122,239	122,239
	TOTAL FOR CATEGORY 12	88,093	245,589	245,589	245,589
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	3,597	3,597	3,597	3,597
6200	PER DIEM IN-STATE	90	465	465	465
7000	OPERATING	1,315	1,315	1,315	1,315
7020	OPERATING SUPPLIES	4,678	4,678	4,678	4,678
7635	MISCELLANEOUS SERVICES	2,485	2,485	2,485	2,485

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 13	12,165	12,540	12,540	12,540
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	63,163	63,163	63,163	63,163
6200	PER DIEM IN-STATE	27,169	27,169	27,169	27,169
7000	OPERATING	275,369	5,125,930	5,125,930	5,125,930
7020	OPERATING SUPPLIES	174,082	174,082	174,082	174,082
7063	CONTRACTS - C	65,149	65,149	65,149	65,149
7120	ADVERTISING & PUBLIC RELATIONS	16,993	16,993	16,993	16,993
7135	PROPANE UTILITIES	4	4	4	4
7190	STIPENDS	62,155	62,155	62,155	62,155
7200	FOOD	1,249	1,249	1,249	1,249
7280	OUTSIDE POSTAGE	39,999	39,999	39,999	39,999
7445	SCHOLARSHIPS	20,753	20,753	20,753	20,753
7635	MISCELLANEOUS SERVICES	278,381	278,381	278,381	278,381
7963	RENTALS FOR LAND/EQUIPMENT-C	495	495	495	495
	TOTAL FOR CATEGORY 14	1,024,961	5,875,522	5,875,522	5,875,522
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	134,207	134,207	134,207	134,207
6200	PER DIEM IN-STATE	79,726	79,726	79,726	79,726
7000	OPERATING	544,165	544,165	544,165	544,165
7020	OPERATING SUPPLIES	285,719	285,719	285,719	285,719
7055	OTHER MISC INSURANCE POLICIES	390	390	390	390
7063	CONTRACTS - C	1,140	1,140	1,140	1,140
7120	ADVERTISING & PUBLIC RELATIONS	83,545	83,545	83,545	83,545
7132	ELECTRIC UTILITIES	3,635	3,635	3,635	3,635
7200	FOOD	1,714	1,714	1,714	1,714
7280	OUTSIDE POSTAGE	144,175	144,175	144,175	144,175
7445	SCHOLARSHIPS	22,060	22,060	22,060	22,060
7635	MISCELLANEOUS SERVICES	-96,707	537,561	537,561	537,561
7963	RENTALS FOR LAND/EQUIPMENT-C	12,219	12,219	12,219	12,219
	TOTAL FOR CATEGORY 15	1,215,988	1,850,256	1,850,256	1,850,256
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	40,013	40,013	40,013	40,013
6200	PER DIEM IN-STATE	28,057	28,057	28,057	28,057
7000	OPERATING	1,059,257	1,559,257	1,559,257	1,559,257
7020	OPERATING SUPPLIES	249,120	249,120	249,120	249,120
7052	VEHICLE COMP & COLLISION INS	55,296	55,296	55,296	55,296
7055	OTHER MISC INSURANCE POLICIES	299	299	299	299
7059	AG VEHICLE LIABILITY INSURANCE	160,253	160,482	160,482	160,482

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7063	CONTRACTS - C	470,142	470,142	470,142	470,142
7120	ADVERTISING & PUBLIC RELATIONS	30,520	30,520	30,520	30,520
7132	ELECTRIC UTILITIES	4,576	4,576	4,576	4,576
7134	NATURAL GAS UTILITIES	2,563	2,563	2,563	2,563
7137	WATER & SEWER UTILITIES	1,084	1,084	1,084	1,084
7190	STIPENDS	1,853	1,853	1,853	1,853
7200	FOOD	458	458	458	458
7280	OUTSIDE POSTAGE	16,615	16,615	16,615	16,615
7445	SCHOLARSHIPS	997,930	2,406,766	2,406,766	2,406,766
7635	MISCELLANEOUS SERVICES	1,712,349	1,712,349	1,712,349	1,712,349
7963	RENTALS FOR LAND/EQUIPMENT-C	100	100	100	100
TOTAL FOR CATEGORY 16		4,830,485	6,739,550	6,739,550	6,739,550
17	O&M				
6100	PER DIEM OUT-OF-STATE	2,398	2,398	2,398	2,398
6200	PER DIEM IN-STATE	689	689	689	689
7000	OPERATING	1,957,756	1,957,756	1,957,756	1,957,756
7020	OPERATING SUPPLIES	469,692	1,254,471	1,254,471	1,254,471
7058	PROPERTY & CONTENTS INSUR PREM	2,344,599	2,344,599	2,344,599	2,344,599
7063	CONTRACTS - C	58,322	58,322	58,322	58,322
7120	ADVERTISING & PUBLIC RELATIONS	7,123	7,123	7,123	7,123
7132	ELECTRIC UTILITIES	5,927,317	5,927,317	5,927,317	5,927,317
7134	NATURAL GAS UTILITIES	1,620,587	1,620,587	1,620,587	1,620,587
7136	GARBAGE DISPOSAL UTILITIES	236,018	236,018	236,018	236,018
7137	WATER & SEWER UTILITIES	646,891	646,891	646,891	646,891
7138	OTHER UTILITIES	7,949	7,949	7,949	7,949
7280	OUTSIDE POSTAGE	838	838	838	838
7635	MISCELLANEOUS SERVICES	6,033,199	6,033,199	6,033,199	6,033,199
7650	O&M Recharge	-5,912,593	-9,687,228	-9,687,228	-9,687,228
7963	RENTALS FOR LAND/EQUIPMENT-C	98,273	98,273	98,273	98,273
TOTAL FOR CATEGORY 17		13,499,058	10,509,202	10,509,202	10,509,202
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	77	77	77	77
7445	SCHOLARSHIPS	9,019,179	10,904,452	10,904,452	10,904,452
TOTAL FOR CATEGORY 18		9,019,256	10,904,529	10,904,529	10,904,529
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	28,555,966	-28,555,966	-28,555,966
TOTAL FOR CATEGORY 19		0	28,555,966	-28,555,966	-28,555,966
25	SB375 NURSING				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7000	OPERATING	1,617,495	150,007	0	0
7360	UNIVERSITY OPERATIONS	0	2,061,660	0	0
	TOTAL FOR CATEGORY 25	1,617,495	2,211,667	0	0
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	7,870	17,275	17,275	17,275
	TOTAL FOR CATEGORY 89	7,870	17,275	17,275	17,275
	TOTAL EXPENDITURES FOR DECISION UNIT B000	268,097,862	300,295,050	278,758,466	284,879,510
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	68,103	68,190
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	68,103	68,190
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	68,897	70,518
	TOTAL FOR CATEGORY 01	0	0	68,897	70,518
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-61,714	-63,631
	TOTAL FOR CATEGORY 04	0	0	-61,714	-63,631
11	INSTRUCTION				
7000	OPERATING	0	0	17,275	17,275
	TOTAL FOR CATEGORY 11	0	0	17,275	17,275
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-11,494	-11,494
7059	AG VEHICLE LIABILITY INSURANCE	0	0	72,414	72,797
	TOTAL FOR CATEGORY 16	0	0	60,920	61,303
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	0	0	-17,275	-17,275
	TOTAL FOR CATEGORY 89	0	0	-17,275	-17,275
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	68,103	68,190
M104	AGENCY SPECIFIC INFLATION				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,804,683	3,804,683

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	3,804,683	3,804,683
EXPENDITURE					
15	STUDENT SUPPORT				
7132	ELECTRIC UTILITIES	0	0	1,321	1,321
	TOTAL FOR CATEGORY 15	0	0	1,321	1,321
16	INSTITUTIONAL SUPPORT				
7132	ELECTRIC UTILITIES	0	0	1,396	1,396
7134	NATURAL GAS UTILITIES	0	0	483	483
7135	PROPANE UTILITIES	0	0	28	28
7136	GARBAGE DISPOSAL UTILITIES	0	0	93	93
7137	WATER & SEWER UTILITIES	0	0	43	43
	TOTAL FOR CATEGORY 16	0	0	2,043	2,043
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,459,917	2,459,917
7134	NATURAL GAS UTILITIES	0	0	1,283,508	1,283,508
7135	PROPANE UTILITIES	0	0	2,291	2,291
7136	GARBAGE DISPOSAL UTILITIES	0	0	12,130	12,130
7137	WATER & SEWER UTILITIES	0	0	43,473	43,473
	TOTAL FOR CATEGORY 17	0	0	3,801,319	3,801,319
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	3,804,683	3,804,683
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,521,260	9,550,410
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	9,521,260	9,550,410
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-17,243,282	-17,243,282
5430	LABOR RELATIONS ASSESSMENT	0	0	-38,253	-38,253
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	2,178	2,178
5904	VACANCY SAVINGS	0	0	-2,564,748	-2,626,498
5930	LONGEVITY PAY	0	0	809,400	900,300
	TOTAL FOR CATEGORY 01	0	0	-19,034,705	-19,005,555
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-1	-1
	TOTAL FOR CATEGORY 16	0	0	-1	-1

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	28,555,966	28,555,966
	TOTAL FOR CATEGORY 19	0	0	28,555,966	28,555,966
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	9,521,260	9,550,410
M200	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	356,585	356,585
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	356,585	356,585
	EXPENDITURE				
17	O&M				
7650	O&M Recharge	0	0	356,585	356,585
	TOTAL FOR CATEGORY 17	0	0	356,585	356,585
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	356,585	356,585
M202	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,107,569	2,107,569
	TOTAL REVENUES FOR DECISION UNIT M202	0	0	2,107,569	2,107,569
	EXPENDITURE				
17	O&M				
7650	O&M Recharge	0	0	2,107,569	2,107,569
	TOTAL FOR CATEGORY 17	0	0	2,107,569	2,107,569
	TOTAL EXPENDITURES FOR DECISION UNIT M202	0	0	2,107,569	2,107,569
M203	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-192,213	-192,213
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	-192,213	-192,213
	EXPENDITURE				
11	INSTRUCTION				
7000	OPERATING	0	0	-192,213	-192,213
	TOTAL FOR CATEGORY 11	0	0	-192,213	-192,213
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	-192,213	-192,213

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
M204	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-39,598	-39,598
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	-39,598	-39,598
EXPENDITURE					
11	INSTRUCTION				
7000	OPERATING	0	0	-39,598	-39,598
	TOTAL FOR CATEGORY 11	0	0	-39,598	-39,598
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	-39,598	-39,598
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,575,228	5,499,737
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	6,575,228	5,499,737
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-90,908	-90,908
5101	NSHE UNIVERSITY SALARIES	0	0	-111,542	-113,521
5200	WORKERS COMPENSATION	0	0	-626	-50
5300	RETIREMENT	0	0	2,980,840	3,012,780
5430	LABOR RELATIONS ASSESSMENT	0	0	27,612	27,985
5500	GROUP INSURANCE	0	0	4,854,790	3,946,964
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,082,214	-1,281,089
5800	UNEMPLOYMENT COMPENSATION	0	0	205	533
5840	MEDICARE	0	0	-2,929	-2,957
	TOTAL FOR CATEGORY 01	0	0	6,575,228	5,499,737
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	6,575,228	5,499,737
E685	STAFFING AND OPERATIONS [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	11,220,998	11,220,998
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	11,220,998	11,220,998
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	11,220,998	11,220,998
	TOTAL FOR CATEGORY 01	0	0	11,220,998	11,220,998

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	11,220,998	11,220,998
	TOTAL REVENUES FOR BUDGET ACCOUNT 2980	268,097,862	300,295,050	312,181,081	317,255,871
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2980	268,097,862	300,295,050	312,181,081	317,255,871

Section B1: Summary by GL

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	143,223,378	143,579,562	192,367,866	191,207,189
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	966,904	0	0
2512	BALANCE FORWARD TO NEW YEAR	-966,904	0	0	0
2516	BUDGETARY TRANSFERS	0	28,555,966	0	0
3700	REGISTRATION FEES	82,866,965	90,568,385	92,167,597	96,975,880
3722	MISCELLANEOUS PROGRAM FEES	133,744	341,926	199,164	199,164
3750	ADMINISTRATION FEE	95,508	225,198	0	0
3759	NON-RESIDENT TUITION	24,353,595	33,192,841	27,446,454	28,873,638
4220	CLASSIFIED RETENTION INCENTIVES	540,889	551,771	0	0
4254	MISCELLANEOUS REVENUE	65,420	58,040	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	14,751,855	192,797	0	0
4611	TRANSFER IN FED ARPA	993,728	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,767,502	2,061,660	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	272,182	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2980		268,097,862	300,295,050	312,181,081	317,255,871
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	14,844,899	7,451,122	-739,563	-739,563
5100	SALARIES	24,129,608	24,816,936	28,914,853	29,758,081
5101	NSHE UNIVERSITY SALARIES	124,115,664	124,069,639	153,431,680	157,692,239
5102	LETTER OF APPOINTMENT	5,926,181	5,926,181	5,926,181	5,926,181
5105	NSHE WAGES	1,885,607	1,885,607	1,885,607	1,885,607
5140	NSHE GRADUATE ASSISTANTS	10,248,863	10,248,863	10,248,863	10,248,863
5190	SUPPLEMENTAL PAY/STIPEND	1,537,242	1,537,242	1,537,242	1,537,242
5200	WORKERS COMPENSATION	1,018,932	1,013,936	995,524	1,041,259
5300	RETIREMENT	27,747,483	27,878,006	33,317,985	33,678,024
5400	PERSONNEL ASSESSMENT	87,855	88,213	154,724	158,365
5430	LABOR RELATIONS ASSESSMENT	38,253	38,253	27,612	27,985
5440	PERSONNEL SUBSIDY COST ALLOCATION	50,260	50,260	52,438	52,438
5500	GROUP INSURANCE	15,518,079	16,134,547	20,737,505	20,228,154
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,610,441	4,734,581	4,722,793	4,686,284
5800	UNEMPLOYMENT COMPENSATION	88,993	0	205	533
5840	MEDICARE	2,120,138	2,129,397	2,619,001	2,693,009
5904	VACANCY SAVINGS	0	-2,545,193	-2,564,748	-2,626,498
5930	LONGEVITY PAY	0	0	809,400	900,300
TOTAL FOR CATEGORY 01		233,968,498	225,457,590	262,077,302	267,148,503

04 OPERATING

State of Nevada - Budget Division
Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	204,874	204,910	140,917	144,123
	TOTAL FOR CATEGORY 04	204,874	204,910	140,917	144,123
11	INSTRUCTION				
5000	PERSONNEL SERVICES	132,936	132,936	132,936	132,936
5140	NSHE GRADUATE ASSISTANTS	2,132,632	3,476,631	3,476,631	3,476,631
5195	NSHE FRINGE BENEFITS	132,369	132,369	132,369	132,369
6100	PER DIEM OUT-OF-STATE	133,197	133,197	133,197	133,197
6200	PER DIEM IN-STATE	65,940	65,940	65,940	65,940
7000	OPERATING	-1,152,095	998,891	784,355	784,355
7020	OPERATING SUPPLIES	514,382	514,382	514,382	514,382
7055	OTHER MISC INSURANCE POLICIES	871	871	871	871
7063	CONTRACTS - C	86,611	86,611	86,611	86,611
7120	ADVERTISING & PUBLIC RELATIONS	79,540	79,540	79,540	79,540
7133	OIL UTILITIES	53	53	53	53
7134	NATURAL GAS UTILITIES	196	196	196	196
7190	STIPENDS	33,335	33,335	33,335	33,335
7200	FOOD	2,330	2,330	2,330	2,330
7280	OUTSIDE POSTAGE	27,101	27,101	27,101	27,101
7445	SCHOLARSHIPS	163,360	163,360	163,360	163,360
7635	MISCELLANEOUS SERVICES	250,314	1,856,664	1,856,664	1,856,664
7963	RENTALS FOR LAND/EQUIPMENT-C	6,047	6,047	6,047	6,047
	TOTAL FOR CATEGORY 11	2,609,119	7,710,454	7,495,918	7,495,918
12	RESEARCH				
6100	PER DIEM OUT-OF-STATE	4,735	4,735	4,735	4,735
7000	OPERATING	62,800	62,800	62,800	62,800
7020	OPERATING SUPPLIES	34,758	34,758	34,758	34,758
7063	CONTRACTS - C	10,043	10,043	10,043	10,043
7120	ADVERTISING & PUBLIC RELATIONS	3,413	3,413	3,413	3,413
7190	STIPENDS	450	450	450	450
7200	FOOD	51	51	51	51
7280	OUTSIDE POSTAGE	7,100	7,100	7,100	7,100
7635	MISCELLANEOUS SERVICES	-35,257	122,239	122,239	122,239
	TOTAL FOR CATEGORY 12	88,093	245,589	245,589	245,589
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	3,597	3,597	3,597	3,597
6200	PER DIEM IN-STATE	90	465	465	465
7000	OPERATING	1,315	1,315	1,315	1,315
7020	OPERATING SUPPLIES	4,678	4,678	4,678	4,678
7635	MISCELLANEOUS SERVICES	2,485	2,485	2,485	2,485

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 13	12,165	12,540	12,540	12,540
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	63,163	63,163	63,163	63,163
6200	PER DIEM IN-STATE	27,169	27,169	27,169	27,169
7000	OPERATING	275,369	5,125,930	5,125,930	5,125,930
7020	OPERATING SUPPLIES	174,082	174,082	174,082	174,082
7063	CONTRACTS - C	65,149	65,149	65,149	65,149
7120	ADVERTISING & PUBLIC RELATIONS	16,993	16,993	16,993	16,993
7135	PROPANE UTILITIES	4	4	4	4
7190	STIPENDS	62,155	62,155	62,155	62,155
7200	FOOD	1,249	1,249	1,249	1,249
7280	OUTSIDE POSTAGE	39,999	39,999	39,999	39,999
7445	SCHOLARSHIPS	20,753	20,753	20,753	20,753
7635	MISCELLANEOUS SERVICES	278,381	278,381	278,381	278,381
7963	RENTALS FOR LAND/EQUIPMENT-C	495	495	495	495
	TOTAL FOR CATEGORY 14	1,024,961	5,875,522	5,875,522	5,875,522
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	134,207	134,207	134,207	134,207
6200	PER DIEM IN-STATE	79,726	79,726	79,726	79,726
7000	OPERATING	544,165	544,165	544,165	544,165
7020	OPERATING SUPPLIES	285,719	285,719	285,719	285,719
7055	OTHER MISC INSURANCE POLICIES	390	390	390	390
7063	CONTRACTS - C	1,140	1,140	1,140	1,140
7120	ADVERTISING & PUBLIC RELATIONS	83,545	83,545	83,545	83,545
7132	ELECTRIC UTILITIES	3,635	3,635	4,956	4,956
7200	FOOD	1,714	1,714	1,714	1,714
7280	OUTSIDE POSTAGE	144,175	144,175	144,175	144,175
7445	SCHOLARSHIPS	22,060	22,060	22,060	22,060
7635	MISCELLANEOUS SERVICES	-96,707	537,561	537,561	537,561
7963	RENTALS FOR LAND/EQUIPMENT-C	12,219	12,219	12,219	12,219
	TOTAL FOR CATEGORY 15	1,215,988	1,850,256	1,851,577	1,851,577
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	40,013	40,013	40,013	40,013
6200	PER DIEM IN-STATE	28,057	28,057	28,057	28,057
7000	OPERATING	1,059,257	1,559,257	1,559,257	1,559,257
7020	OPERATING SUPPLIES	249,120	249,120	249,120	249,120
7052	VEHICLE COMP & COLLISION INS	55,296	55,296	43,801	43,801
7055	OTHER MISC INSURANCE POLICIES	299	299	299	299
7059	AG VEHICLE LIABILITY INSURANCE	160,253	160,482	232,896	233,279

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7063	CONTRACTS - C	470,142	470,142	470,142	470,142
7120	ADVERTISING & PUBLIC RELATIONS	30,520	30,520	30,520	30,520
7132	ELECTRIC UTILITIES	4,576	4,576	5,972	5,972
7134	NATURAL GAS UTILITIES	2,563	2,563	3,046	3,046
7135	PROPANE UTILITIES	0	0	28	28
7136	GARBAGE DISPOSAL UTILITIES	0	0	93	93
7137	WATER & SEWER UTILITIES	1,084	1,084	1,127	1,127
7190	STIPENDS	1,853	1,853	1,853	1,853
7200	FOOD	458	458	458	458
7280	OUTSIDE POSTAGE	16,615	16,615	16,615	16,615
7445	SCHOLARSHIPS	997,930	2,406,766	2,406,766	2,406,766
7635	MISCELLANEOUS SERVICES	1,712,349	1,712,349	1,712,349	1,712,349
7963	RENTALS FOR LAND/EQUIPMENT-C	100	100	100	100
TOTAL FOR CATEGORY 16		4,830,485	6,739,550	6,802,512	6,802,895
17	O&M				
6100	PER DIEM OUT-OF-STATE	2,398	2,398	2,398	2,398
6200	PER DIEM IN-STATE	689	689	689	689
7000	OPERATING	1,957,756	1,957,756	1,957,756	1,957,756
7020	OPERATING SUPPLIES	469,692	1,254,471	1,254,471	1,254,471
7058	PROPERTY & CONTENTS INSUR PREM	2,344,599	2,344,599	2,344,599	2,344,599
7063	CONTRACTS - C	58,322	58,322	58,322	58,322
7120	ADVERTISING & PUBLIC RELATIONS	7,123	7,123	7,123	7,123
7132	ELECTRIC UTILITIES	5,927,317	5,927,317	8,387,234	8,387,234
7134	NATURAL GAS UTILITIES	1,620,587	1,620,587	2,904,095	2,904,095
7135	PROPANE UTILITIES	0	0	2,291	2,291
7136	GARBAGE DISPOSAL UTILITIES	236,018	236,018	248,148	248,148
7137	WATER & SEWER UTILITIES	646,891	646,891	690,364	690,364
7138	OTHER UTILITIES	7,949	7,949	7,949	7,949
7280	OUTSIDE POSTAGE	838	838	838	838
7635	MISCELLANEOUS SERVICES	6,033,199	6,033,199	6,033,199	6,033,199
7650	O&M Recharge	-5,912,593	-9,687,228	-7,223,074	-7,223,074
7963	RENTALS FOR LAND/EQUIPMENT-C	98,273	98,273	98,273	98,273
TOTAL FOR CATEGORY 17		13,499,058	10,509,202	16,774,675	16,774,675
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	77	77	77	77
7445	SCHOLARSHIPS	9,019,179	10,904,452	10,904,452	10,904,452
TOTAL FOR CATEGORY 18		9,019,256	10,904,529	10,904,529	10,904,529
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	28,555,966	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 19	0	28,555,966	0	0
25	SB375 NURSING				
7000	OPERATING	1,617,495	150,007	0	0
7360	UNIVERSITY OPERATIONS	0	2,061,660	0	0
	TOTAL FOR CATEGORY 25	1,617,495	2,211,667	0	0
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	7,870	17,275	0	0
	TOTAL FOR CATEGORY 89	7,870	17,275	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2980	268,097,862	300,295,050	312,181,081	317,255,871

Section A1: Line Item Detail by GL

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	143,223,378	143,579,562	158,945,251	158,830,828
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	966,904	0	0
2512	BALANCE FORWARD TO NEW YEAR	-966,904	0	0	0
2516	BUDGETARY TRANSFERS	0	28,555,966	0	0
3700	REGISTRATION FEES	82,866,965	90,568,385	92,167,597	96,975,880
3722	MISCELLANEOUS PROGRAM FEES	133,744	341,926	199,164	199,164
3750	ADMINISTRATION FEE	95,508	225,198	0	0
3759	NON-RESIDENT TUITION	24,353,595	33,192,841	27,446,454	28,873,638
4220	CLASSIFIED RETENTION INCENTIVES	540,889	551,771	0	0
4254	MISCELLANEOUS REVENUE	65,420	58,040	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	14,751,855	192,797	0	0
4611	TRANSFER IN FED ARPA	993,728	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,767,502	2,061,660	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	272,182	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		268,097,862	300,295,050	278,758,466	284,879,510
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	14,844,899	7,451,122	5,282,721	5,282,721
5100	SALARIES	24,129,608	24,816,936	29,005,761	29,848,989
5101	NSHE UNIVERSITY SALARIES	124,115,664	124,069,639	153,543,222	157,805,760
5102	LETTER OF APPOINTMENT	5,926,181	5,926,181	5,926,181	5,926,181
5105	NSHE WAGES	1,885,607	1,885,607	1,885,607	1,885,607
5140	NSHE GRADUATE ASSISTANTS	10,248,863	10,248,863	10,248,863	10,248,863
5190	SUPPLEMENTAL PAY/STIPEND	1,537,242	1,537,242	1,537,242	1,537,242
5200	WORKERS COMPENSATION	1,018,932	1,013,936	996,150	1,041,309
5300	RETIREMENT	27,747,483	27,878,006	30,337,145	30,665,244
5400	PERSONNEL ASSESSMENT	87,855	88,213	85,827	87,847
5430	LABOR RELATIONS ASSESSMENT	38,253	38,253	38,253	38,253
5440	PERSONNEL SUBSIDY COST ALLOCATION	50,260	50,260	50,260	50,260
5500	GROUP INSURANCE	15,518,079	16,134,547	15,882,715	16,281,190
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,610,441	4,734,581	5,805,007	5,967,373
5800	UNEMPLOYMENT COMPENSATION	88,993	0	0	0
5840	MEDICARE	2,120,138	2,129,397	2,621,930	2,695,966
5904	VACANCY SAVINGS	0	-2,545,193	0	0
TOTAL FOR CATEGORY 01		233,968,498	225,457,590	263,246,884	269,362,805

04 OPERATING

State of Nevada - Budget Division
 Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	204,874	204,910	202,631	207,754
	TOTAL FOR CATEGORY 04	204,874	204,910	202,631	207,754
11	INSTRUCTION				
5000	PERSONNEL SERVICES	132,936	132,936	132,936	132,936
5140	NSHE GRADUATE ASSISTANTS	2,132,632	3,476,631	3,476,631	3,476,631
5195	NSHE FRINGE BENEFITS	132,369	132,369	132,369	132,369
6100	PER DIEM OUT-OF-STATE	133,197	133,197	133,197	133,197
6200	PER DIEM IN-STATE	65,940	65,940	65,940	65,940
7000	OPERATING	-1,152,095	998,891	998,891	998,891
7020	OPERATING SUPPLIES	514,382	514,382	514,382	514,382
7055	OTHER MISC INSURANCE POLICIES	871	871	871	871
7063	CONTRACTS - C	86,611	86,611	86,611	86,611
7120	ADVERTISING & PUBLIC RELATIONS	79,540	79,540	79,540	79,540
7133	OIL UTILITIES	53	53	53	53
7134	NATURAL GAS UTILITIES	196	196	196	196
7190	STIPENDS	33,335	33,335	33,335	33,335
7200	FOOD	2,330	2,330	2,330	2,330
7280	OUTSIDE POSTAGE	27,101	27,101	27,101	27,101
7445	SCHOLARSHIPS	163,360	163,360	163,360	163,360
7635	MISCELLANEOUS SERVICES	250,314	1,856,664	1,856,664	1,856,664
7963	RENTALS FOR LAND/EQUIPMENT-C	6,047	6,047	6,047	6,047
	TOTAL FOR CATEGORY 11	2,609,119	7,710,454	7,710,454	7,710,454
12	RESEARCH				
6100	PER DIEM OUT-OF-STATE	4,735	4,735	4,735	4,735
7000	OPERATING	62,800	62,800	62,800	62,800
7020	OPERATING SUPPLIES	34,758	34,758	34,758	34,758
7063	CONTRACTS - C	10,043	10,043	10,043	10,043
7120	ADVERTISING & PUBLIC RELATIONS	3,413	3,413	3,413	3,413
7190	STIPENDS	450	450	450	450
7200	FOOD	51	51	51	51
7280	OUTSIDE POSTAGE	7,100	7,100	7,100	7,100
7635	MISCELLANEOUS SERVICES	-35,257	122,239	122,239	122,239
	TOTAL FOR CATEGORY 12	88,093	245,589	245,589	245,589
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	3,597	3,597	3,597	3,597
6200	PER DIEM IN-STATE	90	465	465	465
7000	OPERATING	1,315	1,315	1,315	1,315
7020	OPERATING SUPPLIES	4,678	4,678	4,678	4,678
7635	MISCELLANEOUS SERVICES	2,485	2,485	2,485	2,485

State of Nevada - Budget Division
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
	TOTAL FOR CATEGORY 13	12,165	12,540	12,540	12,540
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	63,163	63,163	63,163	63,163
6200	PER DIEM IN-STATE	27,169	27,169	27,169	27,169
7000	OPERATING	275,369	5,125,930	5,125,930	5,125,930
7020	OPERATING SUPPLIES	174,082	174,082	174,082	174,082
7063	CONTRACTS - C	65,149	65,149	65,149	65,149
7120	ADVERTISING & PUBLIC RELATIONS	16,993	16,993	16,993	16,993
7135	PROPANE UTILITIES	4	4	4	4
7190	STIPENDS	62,155	62,155	62,155	62,155
7200	FOOD	1,249	1,249	1,249	1,249
7280	OUTSIDE POSTAGE	39,999	39,999	39,999	39,999
7445	SCHOLARSHIPS	20,753	20,753	20,753	20,753
7635	MISCELLANEOUS SERVICES	278,381	278,381	278,381	278,381
7963	RENTALS FOR LAND/EQUIPMENT-C	495	495	495	495
	TOTAL FOR CATEGORY 14	1,024,961	5,875,522	5,875,522	5,875,522
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	134,207	134,207	134,207	134,207
6200	PER DIEM IN-STATE	79,726	79,726	79,726	79,726
7000	OPERATING	544,165	544,165	544,165	544,165
7020	OPERATING SUPPLIES	285,719	285,719	285,719	285,719
7055	OTHER MISC INSURANCE POLICIES	390	390	390	390
7063	CONTRACTS - C	1,140	1,140	1,140	1,140
7120	ADVERTISING & PUBLIC RELATIONS	83,545	83,545	83,545	83,545
7132	ELECTRIC UTILITIES	3,635	3,635	3,635	3,635
7200	FOOD	1,714	1,714	1,714	1,714
7280	OUTSIDE POSTAGE	144,175	144,175	144,175	144,175
7445	SCHOLARSHIPS	22,060	22,060	22,060	22,060
7635	MISCELLANEOUS SERVICES	-96,707	537,561	537,561	537,561
7963	RENTALS FOR LAND/EQUIPMENT-C	12,219	12,219	12,219	12,219
	TOTAL FOR CATEGORY 15	1,215,988	1,850,256	1,850,256	1,850,256
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	40,013	40,013	40,013	40,013
6200	PER DIEM IN-STATE	28,057	28,057	28,057	28,057
7000	OPERATING	1,059,257	1,559,257	1,559,257	1,559,257
7020	OPERATING SUPPLIES	249,120	249,120	249,120	249,120
7052	VEHICLE COMP & COLLISION INS	55,296	55,296	55,296	55,296
7055	OTHER MISC INSURANCE POLICIES	299	299	299	299
7059	AG VEHICLE LIABILITY INSURANCE	160,253	160,482	160,482	160,482

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
7063	CONTRACTS - C	470,142	470,142	470,142	470,142
7120	ADVERTISING & PUBLIC RELATIONS	30,520	30,520	30,520	30,520
7132	ELECTRIC UTILITIES	4,576	4,576	4,576	4,576
7134	NATURAL GAS UTILITIES	2,563	2,563	2,563	2,563
7137	WATER & SEWER UTILITIES	1,084	1,084	1,084	1,084
7190	STIPENDS	1,853	1,853	1,853	1,853
7200	FOOD	458	458	458	458
7280	OUTSIDE POSTAGE	16,615	16,615	16,615	16,615
7445	SCHOLARSHIPS	997,930	2,406,766	2,406,766	2,406,766
7635	MISCELLANEOUS SERVICES	1,712,349	1,712,349	1,712,349	1,712,349
7963	RENTALS FOR LAND/EQUIPMENT-C	100	100	100	100
TOTAL FOR CATEGORY 16		4,830,485	6,739,550	6,739,550	6,739,550
17	O&M				
6100	PER DIEM OUT-OF-STATE	2,398	2,398	2,398	2,398
6200	PER DIEM IN-STATE	689	689	689	689
7000	OPERATING	1,957,756	1,957,756	1,957,756	1,957,756
7020	OPERATING SUPPLIES	469,692	1,254,471	1,254,471	1,254,471
7058	PROPERTY & CONTENTS INSUR PREM	2,344,599	2,344,599	2,344,599	2,344,599
7063	CONTRACTS - C	58,322	58,322	58,322	58,322
7120	ADVERTISING & PUBLIC RELATIONS	7,123	7,123	7,123	7,123
7132	ELECTRIC UTILITIES	5,927,317	5,927,317	5,927,317	5,927,317
7134	NATURAL GAS UTILITIES	1,620,587	1,620,587	1,620,587	1,620,587
7136	GARBAGE DISPOSAL UTILITIES	236,018	236,018	236,018	236,018
7137	WATER & SEWER UTILITIES	646,891	646,891	646,891	646,891
7138	OTHER UTILITIES	7,949	7,949	7,949	7,949
7280	OUTSIDE POSTAGE	838	838	838	838
7635	MISCELLANEOUS SERVICES	6,033,199	6,033,199	6,033,199	6,033,199
7650	O&M Recharge	-5,912,593	-9,687,228	-9,687,228	-9,687,228
7963	RENTALS FOR LAND/EQUIPMENT-C	98,273	98,273	98,273	98,273
TOTAL FOR CATEGORY 17		13,499,058	10,509,202	10,509,202	10,509,202
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	77	77	77	77
7445	SCHOLARSHIPS	9,019,179	10,904,452	10,904,452	10,904,452
TOTAL FOR CATEGORY 18		9,019,256	10,904,529	10,904,529	10,904,529
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	28,555,966	-28,555,966	-28,555,966
TOTAL FOR CATEGORY 19		0	28,555,966	-28,555,966	-28,555,966
25	SB375 NURSING				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
7000	OPERATING	1,617,495	150,007	0	0
7360	UNIVERSITY OPERATIONS	0	2,061,660	0	0
	TOTAL FOR CATEGORY 25	1,617,495	2,211,667	0	0
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	7,870	17,275	17,275	17,275
	TOTAL FOR CATEGORY 89	7,870	17,275	17,275	17,275
	TOTAL EXPENDITURES FOR DECISION UNIT B000	268,097,862	300,295,050	278,758,466	284,879,510
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	68,103	68,190
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	68,103	68,190
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	48,164	49,298
	TOTAL FOR CATEGORY 01	0	0	48,164	49,298
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-61,714	-63,631
	TOTAL FOR CATEGORY 04	0	0	-61,714	-63,631
11	INSTRUCTION				
7000	OPERATING	0	0	17,275	17,275
	TOTAL FOR CATEGORY 11	0	0	17,275	17,275
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-11,494	-11,494
7059	AG VEHICLE LIABILITY INSURANCE	0	0	72,414	72,797
	TOTAL FOR CATEGORY 16	0	0	60,920	61,303
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	0	0	-17,275	-17,275
	TOTAL FOR CATEGORY 89	0	0	-17,275	-17,275
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	47,370	46,970
M104	AGENCY SPECIFIC INFLATION				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,804,683	3,804,683

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	3,804,683	3,804,683
EXPENDITURE					
15	STUDENT SUPPORT				
7132	ELECTRIC UTILITIES	0	0	1,321	1,321
	TOTAL FOR CATEGORY 15	0	0	1,321	1,321
16	INSTITUTIONAL SUPPORT				
7132	ELECTRIC UTILITIES	0	0	1,396	1,396
7134	NATURAL GAS UTILITIES	0	0	483	483
7135	PROPANE UTILITIES	0	0	28	28
7136	GARBAGE DISPOSAL UTILITIES	0	0	93	93
7137	WATER & SEWER UTILITIES	0	0	43	43
	TOTAL FOR CATEGORY 16	0	0	2,043	2,043
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,459,917	2,459,917
7134	NATURAL GAS UTILITIES	0	0	1,283,508	1,283,508
7135	PROPANE UTILITIES	0	0	2,291	2,291
7136	GARBAGE DISPOSAL UTILITIES	0	0	12,130	12,130
7137	WATER & SEWER UTILITIES	0	0	43,473	43,473
	TOTAL FOR CATEGORY 17	0	0	3,801,319	3,801,319
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	3,804,683	3,804,683
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,521,260	9,550,410
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	9,521,260	9,550,410
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-17,243,282	-17,243,282
5430	LABOR RELATIONS ASSESSMENT	0	0	-38,253	-38,253
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	-3,592	-3,592
5904	VACANCY SAVINGS	0	0	-2,564,748	-2,626,498
5930	LONGEVITY PAY	0	0	809,400	900,300
	TOTAL FOR CATEGORY 01	0	0	-19,040,475	-19,011,325
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-1	-1
	TOTAL FOR CATEGORY 16	0	0	-1	-1

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	28,555,966	28,555,966
	TOTAL FOR CATEGORY 19	0	0	28,555,966	28,555,966
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	9,515,490	9,544,640
M200	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	356,585	356,585
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	356,585	356,585
	EXPENDITURE				
17	O&M				
7650	O&M Recharge	0	0	356,585	356,585
	TOTAL FOR CATEGORY 17	0	0	356,585	356,585
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	356,585	356,585
M202	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,107,569	2,107,569
	TOTAL REVENUES FOR DECISION UNIT M202	0	0	2,107,569	2,107,569
	EXPENDITURE				
17	O&M				
7650	O&M Recharge	0	0	2,107,569	2,107,569
	TOTAL FOR CATEGORY 17	0	0	2,107,569	2,107,569
	TOTAL EXPENDITURES FOR DECISION UNIT M202	0	0	2,107,569	2,107,569
M203	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-192,213	-192,213
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	-192,213	-192,213
	EXPENDITURE				
11	INSTRUCTION				
7000	OPERATING	0	0	-192,213	-192,213
	TOTAL FOR CATEGORY 11	0	0	-192,213	-192,213
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	-192,213	-192,213

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,575,228	5,499,737
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	6,575,228	5,499,737
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-90,908	-90,908
5101	NSHE UNIVERSITY SALARIES	0	0	-111,542	-113,521
5200	WORKERS COMPENSATION	0	0	-626	-50
5300	RETIREMENT	0	0	2,980,840	3,012,780
5430	LABOR RELATIONS ASSESSMENT	0	0	34,639	34,639
5500	GROUP INSURANCE	0	0	4,854,790	3,946,964
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,082,214	-1,281,089
5800	UNEMPLOYMENT COMPENSATION	0	0	163	424
5840	MEDICARE	0	0	-2,929	-2,957
	TOTAL FOR CATEGORY 01	0	0	6,582,213	5,506,282
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	6,582,213	5,506,282
	TOTAL REVENUES FOR BUDGET ACCOUNT 2980	268,097,862	300,295,050	300,999,681	306,074,471
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2980	268,097,862	300,295,050	300,980,163	306,054,026

Section B1: Summary by GL

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	143,223,378	143,579,562	181,186,466	180,025,789
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	966,904	0	0
2512	BALANCE FORWARD TO NEW YEAR	-966,904	0	0	0
2516	BUDGETARY TRANSFERS	0	28,555,966	0	0
3700	REGISTRATION FEES	82,866,965	90,568,385	92,167,597	96,975,880
3722	MISCELLANEOUS PROGRAM FEES	133,744	341,926	199,164	199,164
3750	ADMINISTRATION FEE	95,508	225,198	0	0
3759	NON-RESIDENT TUITION	24,353,595	33,192,841	27,446,454	28,873,638
4220	CLASSIFIED RETENTION INCENTIVES	540,889	551,771	0	0
4254	MISCELLANEOUS REVENUE	65,420	58,040	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	14,751,855	192,797	0	0
4611	TRANSFER IN FED ARPA	993,728	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,767,502	2,061,660	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	272,182	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2980		268,097,862	300,295,050	300,999,681	306,074,471
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	14,844,899	7,451,122	-11,960,561	-11,960,561
5100	SALARIES	24,129,608	24,816,936	28,914,853	29,758,081
5101	NSHE UNIVERSITY SALARIES	124,115,664	124,069,639	153,431,680	157,692,239
5102	LETTER OF APPOINTMENT	5,926,181	5,926,181	5,926,181	5,926,181
5105	NSHE WAGES	1,885,607	1,885,607	1,885,607	1,885,607
5140	NSHE GRADUATE ASSISTANTS	10,248,863	10,248,863	10,248,863	10,248,863
5190	SUPPLEMENTAL PAY/STIPEND	1,537,242	1,537,242	1,537,242	1,537,242
5200	WORKERS COMPENSATION	1,018,932	1,013,936	995,524	1,041,259
5300	RETIREMENT	27,747,483	27,878,006	33,317,985	33,678,024
5400	PERSONNEL ASSESSMENT	87,855	88,213	133,991	137,145
5430	LABOR RELATIONS ASSESSMENT	38,253	38,253	34,639	34,639
5440	PERSONNEL SUBSIDY COST ALLOCATION	50,260	50,260	46,668	46,668
5500	GROUP INSURANCE	15,518,079	16,134,547	20,737,505	20,228,154
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,610,441	4,734,581	4,722,793	4,686,284
5800	UNEMPLOYMENT COMPENSATION	88,993	0	163	424
5840	MEDICARE	2,120,138	2,129,397	2,619,001	2,693,009
5904	VACANCY SAVINGS	0	-2,545,193	-2,564,748	-2,626,498
5930	LONGEVITY PAY	0	0	809,400	900,300
TOTAL FOR CATEGORY 01		233,968,498	225,457,590	250,836,786	255,907,060

04 OPERATING

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	204,874	204,910	140,917	144,123
	TOTAL FOR CATEGORY 04	204,874	204,910	140,917	144,123
11	INSTRUCTION				
5000	PERSONNEL SERVICES	132,936	132,936	132,936	132,936
5140	NSHE GRADUATE ASSISTANTS	2,132,632	3,476,631	3,476,631	3,476,631
5195	NSHE FRINGE BENEFITS	132,369	132,369	132,369	132,369
6100	PER DIEM OUT-OF-STATE	133,197	133,197	133,197	133,197
6200	PER DIEM IN-STATE	65,940	65,940	65,940	65,940
7000	OPERATING	-1,152,095	998,891	823,953	823,953
7020	OPERATING SUPPLIES	514,382	514,382	514,382	514,382
7055	OTHER MISC INSURANCE POLICIES	871	871	871	871
7063	CONTRACTS - C	86,611	86,611	86,611	86,611
7120	ADVERTISING & PUBLIC RELATIONS	79,540	79,540	79,540	79,540
7133	OIL UTILITIES	53	53	53	53
7134	NATURAL GAS UTILITIES	196	196	196	196
7190	STIPENDS	33,335	33,335	33,335	33,335
7200	FOOD	2,330	2,330	2,330	2,330
7280	OUTSIDE POSTAGE	27,101	27,101	27,101	27,101
7445	SCHOLARSHIPS	163,360	163,360	163,360	163,360
7635	MISCELLANEOUS SERVICES	250,314	1,856,664	1,856,664	1,856,664
7963	RENTALS FOR LAND/EQUIPMENT-C	6,047	6,047	6,047	6,047
	TOTAL FOR CATEGORY 11	2,609,119	7,710,454	7,535,516	7,535,516
12	RESEARCH				
6100	PER DIEM OUT-OF-STATE	4,735	4,735	4,735	4,735
7000	OPERATING	62,800	62,800	62,800	62,800
7020	OPERATING SUPPLIES	34,758	34,758	34,758	34,758
7063	CONTRACTS - C	10,043	10,043	10,043	10,043
7120	ADVERTISING & PUBLIC RELATIONS	3,413	3,413	3,413	3,413
7190	STIPENDS	450	450	450	450
7200	FOOD	51	51	51	51
7280	OUTSIDE POSTAGE	7,100	7,100	7,100	7,100
7635	MISCELLANEOUS SERVICES	-35,257	122,239	122,239	122,239
	TOTAL FOR CATEGORY 12	88,093	245,589	245,589	245,589
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	3,597	3,597	3,597	3,597
6200	PER DIEM IN-STATE	90	465	465	465
7000	OPERATING	1,315	1,315	1,315	1,315
7020	OPERATING SUPPLIES	4,678	4,678	4,678	4,678
7635	MISCELLANEOUS SERVICES	2,485	2,485	2,485	2,485

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
	TOTAL FOR CATEGORY 13	12,165	12,540	12,540	12,540
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	63,163	63,163	63,163	63,163
6200	PER DIEM IN-STATE	27,169	27,169	27,169	27,169
7000	OPERATING	275,369	5,125,930	5,125,930	5,125,930
7020	OPERATING SUPPLIES	174,082	174,082	174,082	174,082
7063	CONTRACTS - C	65,149	65,149	65,149	65,149
7120	ADVERTISING & PUBLIC RELATIONS	16,993	16,993	16,993	16,993
7135	PROPANE UTILITIES	4	4	4	4
7190	STIPENDS	62,155	62,155	62,155	62,155
7200	FOOD	1,249	1,249	1,249	1,249
7280	OUTSIDE POSTAGE	39,999	39,999	39,999	39,999
7445	SCHOLARSHIPS	20,753	20,753	20,753	20,753
7635	MISCELLANEOUS SERVICES	278,381	278,381	278,381	278,381
7963	RENTALS FOR LAND/EQUIPMENT-C	495	495	495	495
	TOTAL FOR CATEGORY 14	1,024,961	5,875,522	5,875,522	5,875,522
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	134,207	134,207	134,207	134,207
6200	PER DIEM IN-STATE	79,726	79,726	79,726	79,726
7000	OPERATING	544,165	544,165	544,165	544,165
7020	OPERATING SUPPLIES	285,719	285,719	285,719	285,719
7055	OTHER MISC INSURANCE POLICIES	390	390	390	390
7063	CONTRACTS - C	1,140	1,140	1,140	1,140
7120	ADVERTISING & PUBLIC RELATIONS	83,545	83,545	83,545	83,545
7132	ELECTRIC UTILITIES	3,635	3,635	4,956	4,956
7200	FOOD	1,714	1,714	1,714	1,714
7280	OUTSIDE POSTAGE	144,175	144,175	144,175	144,175
7445	SCHOLARSHIPS	22,060	22,060	22,060	22,060
7635	MISCELLANEOUS SERVICES	-96,707	537,561	537,561	537,561
7963	RENTALS FOR LAND/EQUIPMENT-C	12,219	12,219	12,219	12,219
	TOTAL FOR CATEGORY 15	1,215,988	1,850,256	1,851,577	1,851,577
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	40,013	40,013	40,013	40,013
6200	PER DIEM IN-STATE	28,057	28,057	28,057	28,057
7000	OPERATING	1,059,257	1,559,257	1,559,257	1,559,257
7020	OPERATING SUPPLIES	249,120	249,120	249,120	249,120
7052	VEHICLE COMP & COLLISION INS	55,296	55,296	43,801	43,801
7055	OTHER MISC INSURANCE POLICIES	299	299	299	299
7059	AG VEHICLE LIABILITY INSURANCE	160,253	160,482	232,896	233,279

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
7063	CONTRACTS - C	470,142	470,142	470,142	470,142
7120	ADVERTISING & PUBLIC RELATIONS	30,520	30,520	30,520	30,520
7132	ELECTRIC UTILITIES	4,576	4,576	5,972	5,972
7134	NATURAL GAS UTILITIES	2,563	2,563	3,046	3,046
7135	PROPANE UTILITIES	0	0	28	28
7136	GARBAGE DISPOSAL UTILITIES	0	0	93	93
7137	WATER & SEWER UTILITIES	1,084	1,084	1,127	1,127
7190	STIPENDS	1,853	1,853	1,853	1,853
7200	FOOD	458	458	458	458
7280	OUTSIDE POSTAGE	16,615	16,615	16,615	16,615
7445	SCHOLARSHIPS	997,930	2,406,766	2,406,766	2,406,766
7635	MISCELLANEOUS SERVICES	1,712,349	1,712,349	1,712,349	1,712,349
7963	RENTALS FOR LAND/EQUIPMENT-C	100	100	100	100
TOTAL FOR CATEGORY 16		4,830,485	6,739,550	6,802,512	6,802,895
17	O&M				
6100	PER DIEM OUT-OF-STATE	2,398	2,398	2,398	2,398
6200	PER DIEM IN-STATE	689	689	689	689
7000	OPERATING	1,957,756	1,957,756	1,957,756	1,957,756
7020	OPERATING SUPPLIES	469,692	1,254,471	1,254,471	1,254,471
7058	PROPERTY & CONTENTS INSUR PREM	2,344,599	2,344,599	2,344,599	2,344,599
7063	CONTRACTS - C	58,322	58,322	58,322	58,322
7120	ADVERTISING & PUBLIC RELATIONS	7,123	7,123	7,123	7,123
7132	ELECTRIC UTILITIES	5,927,317	5,927,317	8,387,234	8,387,234
7134	NATURAL GAS UTILITIES	1,620,587	1,620,587	2,904,095	2,904,095
7135	PROPANE UTILITIES	0	0	2,291	2,291
7136	GARBAGE DISPOSAL UTILITIES	236,018	236,018	248,148	248,148
7137	WATER & SEWER UTILITIES	646,891	646,891	690,364	690,364
7138	OTHER UTILITIES	7,949	7,949	7,949	7,949
7280	OUTSIDE POSTAGE	838	838	838	838
7635	MISCELLANEOUS SERVICES	6,033,199	6,033,199	6,033,199	6,033,199
7650	O&M Recharge	-5,912,593	-9,687,228	-7,223,074	-7,223,074
7963	RENTALS FOR LAND/EQUIPMENT-C	98,273	98,273	98,273	98,273
TOTAL FOR CATEGORY 17		13,499,058	10,509,202	16,774,675	16,774,675
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	77	77	77	77
7445	SCHOLARSHIPS	9,019,179	10,904,452	10,904,452	10,904,452
TOTAL FOR CATEGORY 18		9,019,256	10,904,529	10,904,529	10,904,529
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	28,555,966	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
	TOTAL FOR CATEGORY 19	0	28,555,966	0	0
25	SB375 NURSING				
7000	OPERATING	1,617,495	150,007	0	0
7360	UNIVERSITY OPERATIONS	0	2,061,660	0	0
	TOTAL FOR CATEGORY 25	1,617,495	2,211,667	0	0
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	7,870	17,275	0	0
	TOTAL FOR CATEGORY 89	7,870	17,275	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2980	268,097,862	300,295,050	300,980,163	306,054,026

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) G07 APPROVED BUDGET AMENDMENTS

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	APPROVED BUDGET AMENDMENTS Year 1 2025-2026	APPROVED BUDGET AMENDMENTS Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
M204	2501	APPROPRIATION CONTROL	-39,598	-39,598	0	0	39,598	39,598
		TOTAL FOR REVENUE	-39,598	-39,598	0	0	39,598	39,598
EXPENSE								
11	INSTRUCTION							
M204	7000	OPERATING	-39,598	-39,598	0	0	39,598	39,598
		TOTAL FOR CATEGORY 11	-39,598	-39,598	0	0	39,598	39,598
		TOTAL FOR EXPENSE	-39,598	-39,598	0	0	39,598	39,598

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

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

Amendment Number: A252122994

BUDGET DIVISION USE ONLY

DATE _____

APPROVED ON BEHALF OF _____

THE GOVERNOR BY _____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/31/25	101	350	2994	NSHE - GREAT BASIN COLLEGE

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
M204	2501	APPROPRIATION CONTROL	(132,718)	132,718	0	(132,718)	132,718	0
Total Revenue			<u>132,718</u>			<u>132,718</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
M204	01	PERSONNEL SERVICES	5000	(132,718)	132,718	0	(132,718)	132,718	0
Total Category Expenditure				<u>132,718</u>			<u>132,718</u>		

Remarks
This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

**STATE OF NEVADA
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 2994 - NSHE - GREAT BASIN COLLEGE
Budget Amendment A252122994
2025-2027 Biennium (FY26-27)**

Submitted January 31, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

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

Purpose of Work Program

This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.

Justification

This amendment eliminates the negative caseload adjustment directly associated with the cost-of-living adjustment increases and two-grade salary increases for sworn positions approved for the 2023-2025 biennium.

Expected Benefits to be Realized

The expected benefit of this budget amendment is to not adversely impact institutional operations.

Explanation of Projections and Documentation

NEBS210A - G01
NEBS210B - G07
NEBS225 comparison of G01 and G07
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to not adversely impact institutional operations.

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

		REVENUES	Governor Recommends G01 Budget Amendment		APPROVED		PENDING		-----CUMULATIVE-----				Total Amount	
					FIRST		SECOND		Dollar Change		Percent Change			
					Budget Amendment		Budget Amendment							
					BA # A251382994		BA # A252122994		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	
2501	APPROPRIATION CONTROL	18,780,503	18,996,114	-204,369	-204,369	132,718	132,718	-71,651	-71,651	-0.4%	-0.4%	18,708,852	18,924,463	
3700	REGISTRATION FEES	4,986,571	5,229,915					0	0	0.0%	0.0%	4,986,571	5,229,915	
3722	MISCELLANEOUS PROGRAM FEES	92,000	92,000					0	0	0.0%	0.0%	92,000	92,000	
3759	NON-RESIDENT TUITION	436,135	457,724					0	0	0.0%	0.0%	436,135	457,724	
Total Revenues		24,295,209	24,775,753	-204,369	-204,369	132,718	132,718	-71,651	-71,651	-0.3%	-0.3%	24,223,558	24,704,102	
EXPENDITURES														
Cat	G.L.#	Description												
01	5000	PERSONNEL SERVICES	-754,182	-257,530	-204,369	-204,369	132,718	132,718	-71,651	-71,651	9.5%	27.8%	-825,833	-329,181
01	5100	SALARIES	2,716,556	2,716,556					0	0	0.0%	0.0%	2,716,556	2,716,556
01	5101	NSHE UNIVERSITY SALARIES	11,718,216	11,718,216					0	0	0.0%	0.0%	11,718,216	11,718,216
01	5102	LETTER OF APPOINTMENT	718,496	718,496					0	0	0.0%	0.0%	718,496	718,496
01	5105	NSHE WAGES	29,227	29,227					0	0	0.0%	0.0%	29,227	29,227
01	5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212					0	0	0.0%	0.0%	994,212	994,212
01	5200	WORKERS COMPENSATION	101,719	101,376					0	0	0.0%	0.0%	101,719	101,376
01	5300	RETIREMENT	3,172,931	3,172,931					0	0	0.0%	0.0%	3,172,931	3,172,931
01	5400	PERSONNEL ASSESSMENT	20,248	20,248					0	0	0.0%	0.0%	20,248	20,248
01	5430	LABOR RELATIONS ASSESSMENT	2,840	2,840					0	0	0.0%	0.0%	2,840	2,840
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	1,380	1,380					0	0	0.0%	0.0%	1,380	1,380
01	5500	GROUP INSURANCE	2,234,507	2,126,276					0	0	0.0%	0.0%	2,234,507	2,126,276
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	373,860	360,872					0	0	0.0%	0.0%	373,860	360,872
01	5800	UNEMPLOYMENT COMPENSATION	30	59					0	0	0.0%	0.0%	30	59
01	5840	MEDICARE	209,302	209,302					0	0	0.0%	0.0%	209,302	209,302
01	5904	VACANCY SAVINGS	-143,104	-143,100					0	0	-0.0%	-0.0%	-143,104	-143,100
01	5930	LONGEVITY PAY	56,025	64,725					0	0	0.0%	0.0%	56,025	64,725
04	7000	OPERATING	14,007	72,741					0	0	0.0%	0.0%	14,007	72,741
04	7054	AG TORT CLAIM ASSESSMENT	15,214	15,176					0	0	0.0%	0.0%	15,214	15,176
11	6100	PER DIEM OUT-OF-STATE	3,389	3,389					0	0	0.0%	0.0%	3,389	3,389
11	6200	PER DIEM IN-STATE	11,500	11,500					0	0	0.0%	0.0%	11,500	11,500
11	7000	OPERATING	107,364	107,364					0	0	0.0%	0.0%	107,364	107,364
11	7120	ADVERTISING & PUBLIC RELATIONS	451	451					0	0	0.0%	0.0%	451	451
11	7135	PROPANE UTILITIES	2,195	2,195					0	0	0.0%	0.0%	2,195	2,195
11	7280	OUTSIDE POSTAGE	1,199	1,199					0	0	0.0%	0.0%	1,199	1,199
11	7635	MISCELLANEOUS SERVICES	56,485	56,485					0	0	0.0%	0.0%	56,485	56,485
14	6100	PER DIEM OUT-OF-STATE	2,551	2,551					0	0	0.0%	0.0%	2,551	2,551
14	6200	PER DIEM IN-STATE	7,927	7,927					0	0	0.0%	0.0%	7,927	7,927
14	7000	OPERATING	165,594	165,594					0	0	0.0%	0.0%	165,594	165,594
14	7280	OUTSIDE POSTAGE	14	14					0	0	0.0%	0.0%	14	14
14	7635	MISCELLANEOUS SERVICES	53,886	53,886					0	0	0.0%	0.0%	53,886	53,886
15	6100	PER DIEM OUT-OF-STATE	1,267	1,267					0	0	0.0%	0.0%	1,267	1,267
15	6200	PER DIEM IN-STATE	1,908	1,908					0	0	0.0%	0.0%	1,908	1,908

15	7000	OPERATING	23,458	23,458				0	0	0.0%	0.0%	23,458	23,458	
15	7635	MISCELLANEOUS SERVICES	11,257	11,257				0	0	0.0%	0.0%	11,257	11,257	
16	6100	PER DIEM OUT-OF-STATE	2,603	2,603				0	0	0.0%	0.0%	2,603	2,603	
16	6200	PER DIEM IN-STATE	13,292	13,292				0	0	0.0%	0.0%	13,292	13,292	
16	7000	OPERATING	309,184	347,184				0	0	0.0%	0.0%	309,184	347,184	
16	7052	VEHICLE COMP & COLLISION INS	3,707	3,707				0	0	0.0%	0.0%	3,707	3,707	
16	7055	OTHER MISC INSURANCE POLICIES	166,790	166,790				0	0	0.0%	0.0%	166,790	166,790	
16	7059	AG VEHICLE LIABILITY INSURANCE	15,427	15,452				0	0	0.0%	0.0%	15,427	15,452	
16	7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947				0	0	0.0%	0.0%	55,947	55,947	
16	7280	OUTSIDE POSTAGE	26,345	26,345				0	0	0.0%	0.0%	26,345	26,345	
16	7635	MISCELLANEOUS SERVICES	61,252	61,252				0	0	0.0%	0.0%	61,252	61,252	
17	6100	PER DIEM OUT-OF-STATE	226	226				0	0	0.0%	0.0%	226	226	
17	6200	PER DIEM IN-STATE	4,985	4,985				0	0	0.0%	0.0%	4,985	4,985	
17	7000	OPERATING	344,251	344,251				0	0	0.0%	0.0%	344,251	344,251	
17	7132	ELECTRIC UTILITIES	441,513	441,513				0	0	0.0%	0.0%	441,513	441,513	
17	7134	NATURAL GAS UTILITIES	257,867	257,867				0	0	0.0%	0.0%	257,867	257,867	
17	7135	PROPANE UTILITIES	11,122	11,122				0	0	0.0%	0.0%	11,122	11,122	
17	7136	GARBAGE DISPOSAL UTILITIES	26,815	26,815				0	0	0.0%	0.0%	26,815	26,815	
17	7137	WATER & SEWER UTILITIES	112,795	112,795				0	0	0.0%	0.0%	112,795	112,795	
17	7635	MISCELLANEOUS SERVICES	458,592	458,592				0	0	0.0%	0.0%	458,592	458,592	
18	7445	SCHOLARSHIPS	50,567	50,567				0	0	0.0%	0.0%	50,567	50,567	
19	7000	OPERATING	0	0				0	0	0.0%	0.0%	0	0	
Total Expenditures			24,295,209	24,775,753	-204,369	-204,369	132,718	132,718	-71,651	-71,651	-0.3%	-0.3%	24,223,558	24,704,102

Section A1: Line Item Detail by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

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

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

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	301,731	301,731
7134	NATURAL GAS UTILITIES	127,781	127,781	127,781	127,781
7135	PROPANE UTILITIES	4,432	4,432	4,432	4,432
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	25,731	25,731
7137	WATER & SEWER UTILITIES	107,810	107,810	107,810	107,810
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
TOTAL FOR CATEGORY 17		1,415,129	1,375,539	1,375,539	1,375,539
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
TOTAL FOR CATEGORY 18		61,152	50,567	50,567	50,567
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	670,819	-2,943,760	-2,943,760
TOTAL FOR CATEGORY 19		0	670,819	-2,943,760	-2,943,760
25	SB 375 NURSING				
7000	OPERATING	323,094	108,585	0	0
TOTAL FOR CATEGORY 25		323,094	108,585	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,177	6,164
TOTAL REVENUES FOR DECISION UNIT M100		0	0	6,177	6,164
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	9,016	9,016
TOTAL FOR CATEGORY 01		0	0	9,016	9,016
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,663	-6,701
TOTAL FOR CATEGORY 04		0	0	-6,663	-6,701
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-973	-973

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

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

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

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

Section B1: Summary by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

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

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

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

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

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

Section A1: Line Item Detail by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	14,915,240	14,649,768
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-757,488	-757,488
5100	SALARIES	2,561,395	2,656,188	2,741,985	2,741,985
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,724,139	11,724,139
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,945	101,406
5300	RETIREMENT	2,389,022	2,407,493	2,897,029	2,897,029
5400	PERSONNEL ASSESSMENT	11,328	11,380	11,232	11,232
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	3,638	3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,185	1,185
5500	GROUP INSURANCE	1,633,740	1,698,642	1,711,393	1,711,393
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	460,022	460,022
5800	UNEMPLOYMENT COMPENSATION	7,116	0	0	0
5840	MEDICARE	171,985	173,363	209,759	209,759
5904	VACANCY SAVINGS	0	-149,246	0	0
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	20,846,774	20,846,235
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	21,877	21,877
TOTAL FOR CATEGORY 04		22,566	22,570	21,877	21,877

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
11	INSTRUCTION				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	180,388	180,388
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	288,470	288,470
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	5,027	5,027
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	10,973	10,973
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	630,699	630,699
17	O&M				
6100	PER DIEM OUT-OF-STATE	226	226	226	226

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	301,731	301,731
7134	NATURAL GAS UTILITIES	127,781	127,781	127,781	127,781
7135	PROPANE UTILITIES	4,432	4,432	4,432	4,432
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	25,731	25,731
7137	WATER & SEWER UTILITIES	107,810	107,810	107,810	107,810
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
TOTAL FOR CATEGORY 17		1,415,129	1,375,539	1,375,539	1,375,539
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
TOTAL FOR CATEGORY 18		61,152	50,567	50,567	50,567
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	670,819	-2,943,760	-2,943,760
TOTAL FOR CATEGORY 19		0	670,819	-2,943,760	-2,943,760
25	SB 375 NURSING				
7000	OPERATING	323,094	108,585	0	0
TOTAL FOR CATEGORY 25		323,094	108,585	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,177	6,164
TOTAL REVENUES FOR DECISION UNIT M100		0	0	6,177	6,164
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	6,303	6,303
TOTAL FOR CATEGORY 01		0	0	6,303	6,303
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,663	-6,701
TOTAL FOR CATEGORY 04		0	0	-6,663	-6,701
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-973	-973

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,797	4,822
	TOTAL FOR CATEGORY 16	0	0	3,824	3,849
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	3,464	3,451
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	284,822	284,822
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	284,822	284,822
EXPENDITURE					
11	INSTRUCTION				
7135	PROPANE UTILITIES	0	0	2,195	2,195
	TOTAL FOR CATEGORY 11	0	0	2,195	2,195
17	O&M				
7132	ELECTRIC UTILITIES	0	0	139,782	139,782
7134	NATURAL GAS UTILITIES	0	0	130,086	130,086
7135	PROPANE UTILITIES	0	0	6,690	6,690
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,084	1,084
7137	WATER & SEWER UTILITIES	0	0	4,985	4,985
	TOTAL FOR CATEGORY 17	0	0	282,627	282,627
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	284,822	284,822
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,873,262	2,919,966
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
EXPENDITURE					
01	PERSONNEL SERVICES				
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,638	-3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	43	43
5904	VACANCY SAVINGS	0	0	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
	TOTAL FOR CATEGORY 01	0	0	-90,674	-81,970
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	20,714	58,714
7052	VEHICLE COMP & COLLISION INS	0	0	-347	-347
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-343	-343

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	0	0	20,024	58,024
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	2,943,760	2,943,760
	TOTAL FOR CATEGORY 19	0	0	2,943,760	2,943,760
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	2,873,110	2,919,814
M201	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	97,530	97,530
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	97,530	97,530
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	97,530	97,530
	TOTAL FOR CATEGORY 01	0	0	97,530	97,530
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	97,530	97,530
M203	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-644,223	-644,223
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	-644,223	-644,223
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-644,223	-644,223
	TOTAL FOR CATEGORY 01	0	0	-644,223	-644,223
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	-644,223	-644,223
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	683,689	562,695
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	683,689	562,695
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-25,429	-25,429
5101	NSHE UNIVERSITY SALARIES	0	0	-5,923	-5,923
5200	WORKERS COMPENSATION	0	0	-226	-30

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
5300	RETIREMENT	0	0	275,902	275,902
5430	LABOR RELATIONS ASSESSMENT	0	0	3,563	3,563
5500	GROUP INSURANCE	0	0	523,114	414,883
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-86,162	-99,150
5800	UNEMPLOYMENT COMPENSATION	0	0	24	48
5840	MEDICARE	0	0	-457	-457
TOTAL FOR CATEGORY 01		0	0	684,406	563,407
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	684,406	563,407
E145	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	253,348	546,616
TOTAL REVENUES FOR DECISION UNIT E145		0	0	253,348	546,616
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	253,348	500,000
TOTAL FOR CATEGORY 01		0	0	253,348	500,000
04	OPERATING				
7000	OPERATING	0	0	0	46,616
TOTAL FOR CATEGORY 04		0	0	0	46,616
TOTAL EXPENDITURES FOR DECISION UNIT E145		0	0	253,348	546,616
E146	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	239,007	501,125
TOTAL REVENUES FOR DECISION UNIT E146		0	0	239,007	501,125
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	225,000	475,000
TOTAL FOR CATEGORY 01		0	0	225,000	475,000
04	OPERATING				
7000	OPERATING	0	0	14,007	26,125
TOTAL FOR CATEGORY 04		0	0	14,007	26,125
TOTAL EXPENDITURES FOR DECISION UNIT E146		0	0	239,007	501,125
TOTAL REVENUES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,223,558	24,704,102

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

<u>Item No</u>	<u>Description</u>	<u>Actual 2023-2024</u>	<u>Work Program 2024-2025</u>	<u>G07 Year 1 2025-2026</u>	<u>G07 Year 2 2026-2027</u>
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,221,410	24,701,949

Section B1: Summary by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	18,708,852	18,924,463
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,223,558	24,704,102
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-825,833	-329,181
5100	SALARIES	2,561,395	2,656,188	2,716,556	2,716,556
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,718,216	11,718,216
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,719	101,376
5300	RETIREMENT	2,389,022	2,407,493	3,172,931	3,172,931
5400	PERSONNEL ASSESSMENT	11,328	11,380	17,535	17,535
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	3,563	3,563
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,228	1,228
5500	GROUP INSURANCE	1,633,740	1,698,642	2,234,507	2,126,276
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	373,860	360,872
5800	UNEMPLOYMENT COMPENSATION	7,116	0	24	48
5840	MEDICARE	171,985	173,363	209,302	209,302
5904	VACANCY SAVINGS	0	-149,246	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	21,378,464	21,762,282
04	OPERATING				
7000	OPERATING	0	0	14,007	72,741
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	15,214	15,176
TOTAL FOR CATEGORY 04		22,566	22,570	29,221	87,917

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
11	INSTRUCTION				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7135	PROPANE UTILITIES	0	0	2,195	2,195
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	182,583	182,583
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	309,184	347,184
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	3,707	3,707
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	15,427	15,452
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	654,547	692,572

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G07 Year 1 2025-2026	G07 Year 2 2026-2027
17	O&M				
6100	PER DIEM OUT-OF-STATE	226	226	226	226
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	441,513	441,513
7134	NATURAL GAS UTILITIES	127,781	127,781	257,867	257,867
7135	PROPANE UTILITIES	4,432	4,432	11,122	11,122
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	26,815	26,815
7137	WATER & SEWER UTILITIES	107,810	107,810	112,795	112,795
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
	TOTAL FOR CATEGORY 17	1,415,129	1,375,539	1,658,166	1,658,166
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
	TOTAL FOR CATEGORY 18	61,152	50,567	50,567	50,567
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	670,819	0	0
	TOTAL FOR CATEGORY 19	0	670,819	0	0
25	SB 375 NURSING				
7000	OPERATING	323,094	108,585	0	0
	TOTAL FOR CATEGORY 25	323,094	108,585	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,221,410	24,701,949

2025-2027 Biennium (FY26-27) G01 GOVERNOR RECOMMENDS
2025-2027 Biennium (FY26-27) G07 APPROVED BUDGET AMENDMENTS

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	APPROVED BUDGET AMENDMENTS Year 1 2025-2026	APPROVED BUDGET AMENDMENTS Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
M204	2501	APPROPRIATION CONTROL	-132,718	-132,718	0	0	132,718	132,718
		TOTAL FOR REVENUE	-132,718	-132,718	0	0	132,718	132,718
EXPENSE								
01	PERSONNEL SERVICES							
M204	5000	PERSONNEL SERVICES	-132,718	-132,718	0	0	132,718	132,718
		TOTAL FOR CATEGORY 01	-132,718	-132,718	0	0	132,718	132,718
		TOTAL FOR EXPENSE	-132,718	-132,718	0	0	132,718	132,718

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