



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

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MEMORANDUM

March 6, 2025

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

FROM: Curtis Palmer, Deputy Director
Governor's Finance Office

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

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: GOVERNOR'S OFFICE / GOVERNOR'S OFFICE								
A254311000	1000	This request removes funding from GL 5000, removes three non-classified positions, adjusts salaries, removed authority from special use ARPA category into standard use categories, and continued funding for temp contract services in category 04 Operating.	-341,839	0	0	-319,214	0	0
Dept/Div: DEPARTMENT OF HUMAN SERVICES / DHS - CHILD AND FAMILY SERVICES								
A253883242	3242	This budget amendment adjusts the E260 and E261 decision units to remove General Fund Appropriations and increase reserves.	-97,153	0	8,544	-97,153	0	114,241
Total for this Batch			-438,992	0	8,544	-416,367	0	114,241

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

Amendment Number: A254311000

BUDGET DIVISION USE ONLY	
DATE	03/06/25
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
tgrenam	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
02/28/25	101	010	1000	OFFICE OF THE GOVERNOR

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
B000	2501	APPROPRIATION CONTROL	5,617,498	269,849	5,887,347	5,641,944	291,947	5,933,891
E599	2501	APPROPRIATION CONTROL	647,388	27,247	674,635	644,704	30,391	675,095
M150	2501	APPROPRIATION CONTROL	(147,227)	(648,298)	(795,525)	(143,795)	(650,853)	(794,648)
M300	2501	APPROPRIATION CONTROL	97,025	9,363	106,388	81,046	9,301	90,347
Total Revenue				<u>(341,839)</u>			<u>(319,214)</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
M150	01	PERSONNEL SERVICES	5000	(240,537)	(648,298)	(888,835)	(240,537)	(650,853)	(891,390)
B000	01	PERSONNEL SERVICES	5100	3,175,990	370,745	3,546,735	3,195,967	388,830	3,584,797
E599	01	PERSONNEL SERVICES	5100	454,480	(130,981)	323,499	454,480	(128,980)	325,500
M300	01	PERSONNEL SERVICES	5100	(16,403)	15,695	(708)	(16,403)	15,695	(708)
B000	01	PERSONNEL SERVICES	5200	39,672	0	39,672	39,672	14	39,686
E599	01	PERSONNEL SERVICES	5200	5,377	(1,341)	4,036	5,384	(1,346)	4,038
M300	01	PERSONNEL SERVICES	5200	(634)	6	(628)	(638)	(1)	(639)
B000	01	PERSONNEL SERVICES	5300	746,994	(118,062)	628,932	750,490	(114,899)	635,591
E599	01	PERSONNEL SERVICES	5300	96,390	(26,439)	69,951	96,390	(26,053)	70,337
M300	01	PERSONNEL SERVICES	5300	67,476	(4,894)	62,582	67,826	(4,576)	63,250
E599	01	PERSONNEL SERVICES	5500	47,568	(11,892)	35,676	45,264	(11,316)	33,948
E599	01	PERSONNEL SERVICES	5700	429	(107)	322	429	(107)	322
B000	01	PERSONNEL SERVICES	5750	100,999	11,788	112,787	101,634	12,361	113,995
E599	01	PERSONNEL SERVICES	5750	11,770	(3,392)	8,378	11,363	(3,226)	8,137
M300	01	PERSONNEL SERVICES	5750	(19,170)	(1,774)	(20,944)	(22,142)	(2,251)	(24,393)
E599	01	PERSONNEL SERVICES	5800	115	(34)	81	230	(68)	162
M300	01	PERSONNEL SERVICES	5800	789	102	891	1,588	206	1,794
B000	01	PERSONNEL SERVICES	5840	46,048	5,378	51,426	46,338	5,641	51,979
E599	01	PERSONNEL SERVICES	5840	6,590	(1,900)	4,690	6,590	(1,870)	4,720
M300	01	PERSONNEL SERVICES	5840	(238)	228	(10)	(238)	228	(10)
E599	04	OPERATING	7020	0	282	282	0	282	282
E599	04	OPERATING	7050	11	(3)	8	11	(3)	8
E599	04	OPERATING	7054	324	(81)	243	323	(81)	242
E599	04	OPERATING	7069	0	204,124	204,124	0	204,124	204,124
E599	04	OPERATING	7289	0	919	919	0	919	919
E599	15	ARP ACT	7020	282	(282)	0	282	(282)	0
E599	15	ARP ACT	7289	919	(919)	0	919	(919)	0
E599	15	ARP ACT	7547	2,765	(2,765)	0	2,765	(2,765)	0
E599	26	INFORMATION SERVICES	7547	0	2,765	2,765	0	2,765	2,765
E599	26	INFORMATION SERVICES	7554	2,229	(557)	1,672	2,137	(534)	1,603
E599	26	INFORMATION SERVICES	7556	598	(150)	448	596	(149)	447
Total Category Expenditure					(341,839)			(319,214)	

<p>Remarks</p> <p>This request removes funding from GL 5000, removes three non-classified positions, adjusts salaries, removed authority from special use ARPA category into standard use categories, and continued funding for temp contract services in category 04 Operating.</p>

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
GOVERNOR'S OFFICE**

**Budget Account 1000 - OFFICE OF THE GOVERNOR
Budget Amendment A254311000
2025-2027 Biennium (FY26-27)**

Submitted February 28, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The supreme executive power of the state is vested in the Governor of Nevada and as such they are charged with seeing that all laws are faithfully executed. The Governor serves as chairman of the State Board of Examiners, Board of Directors for the Department of Transportation, Board of Prisons Commissioners, Board of Pardons Commissioners and Executive Branch Audit Committee. The Governor also serves as the Commander in Chief of the state military forces. The Governor is required to communicate by message on the condition of the state, recommend any legislation they deem necessary and submit a proposed executive budget at each regular session of the Legislature. Authority: Article 5 of the Nevada Constitution, NRS 223.

Purpose of Work Program

This request removes funding from GL 5000, removes three non-classified positions, adjusts salaries, removed authority from special use ARPA category into standard use categories, and continued funding for temp contract services in category 04 Operating.

Justification

These adjustments align the needs of the Governor's Office staff and operating costs. Additionally, a correction to ARPA funds remaining in special use categories were moved into standard use categories due to the elimination of the grant.

Expected Benefits to be Realized

The changes allow the Governor's Office to operate with the appropriate funding authority.

Explanation of Projections and Documentation

NEBS 210 for G01 Budget Version
NEBS 210 for G08 Budget Version
NEBS 225 version to version
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

This alternative is preferred as it reduces the need for General Fund and properly funds the Governor's Office.

**STATE OF NEVADA BUDGET AMENDMENT
GOVERNOR'S OFFICE
OFFICE OF THE GOVERNOR
B/A 1000 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A254311000		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	6,424,654	6,468,447	-341,839	-319,214	-341,839	-319,214	-5.3%	-4.9%	6,082,815	6,149,233		
4611	TRANSFER IN FED ARPA	0	0			0	0	0.0%	0.0%	0	0		
Total Revenues		6,424,654	6,468,447	-341,839	-319,214	-341,839	-319,214	-5.3%	-4.9%	6,082,815	6,149,233		
EXPENDITURES													
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	648,298	650,853	-648,298	-650,853	-648,298	-650,853	-100.0%	-100.0%	0	0	
01	5100	SALARIES	3,159,587	3,179,564	255,459	275,545	255,459	275,545	8.1%	8.7%	3,415,046	3,455,109	
01	5200	WORKERS COMPENSATION	39,038	39,034	-1,335	-1,333	-1,335	-1,333	-3.4%	-3.4%	37,703	37,701	
01	5300	RETIREMENT	814,470	818,316	-149,395	-145,528	-149,395	-145,528	-18.3%	-17.8%	665,075	672,788	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	1,528	1,528		0	0	0	0.0%	0.0%	1,528	1,528	
01	5500	GROUP INSURANCE	344,868	328,164	-11,892	-11,316	-11,892	-11,316	-3.4%	-3.4%	332,976	316,848	
01	5700	PAYROLL ASSESSMENT	3,110	3,110	-107	-107	-107	-107	-3.4%	-3.4%	3,003	3,003	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	81,829	79,492	6,622	6,884	6,622	6,884	8.1%	8.7%	88,451	86,376	
01	5800	UNEMPLOYMENT COMPENSATION	789	1,588	68	138	68	138	8.6%	8.7%	857	1,726	
01	5840	MEDICARE	45,810	46,100	3,706	3,999	3,706	3,999	8.1%	8.7%	49,516	50,099	
01	5930	LONGEVITY PAY	4,725	5,350		0	0	0	0.0%	0.0%	4,725	5,350	
02	6100	PER DIEM OUT-OF-STATE	3,846	3,846		0	0	0	0.0%	0.0%	3,846	3,846	
02	6130	PUBLIC TRANS OUT-OF-STATE	536	536		0	0	0	0.0%	0.0%	536	536	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	160	160		0	0	0	0.0%	0.0%	160	160	
02	6150	COMM AIR TRANS OUT-OF-STATE	4,685	4,685		0	0	0	0.0%	0.0%	4,685	4,685	
03	6200	PER DIEM IN-STATE	10,008	10,008		0	0	0	0.0%	0.0%	10,008	10,008	
03	6210	FS DAILY RENTAL IN-STATE	2,082	2,082		0	0	0	0.0%	0.0%	2,082	2,082	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	1,305	1,305		0	0	0	0.0%	0.0%	1,305	1,305	
03	6230	PUBLIC TRANSPORTATION IN-STATE	284	284		0	0	0	0.0%	0.0%	284	284	
03	6240	PERSONAL VEHICLE IN-STATE	787	787		0	0	0	0.0%	0.0%	787	787	
03	6250	COMM AIR TRANS IN-STATE	19,667	19,667		0	0	0	0.0%	0.0%	19,667	19,667	
04	7020	OPERATING SUPPLIES	2,705	2,705	282	282	282	282	10.4%	10.4%	2,987	2,987	
04	7026	OPERATING SUPPLIES-F	699	699		0	0	0	0.0%	0.0%	699	699	
04	7041	PRINTING AND COPYING - A	1,978	1,978		0	0	0	0.0%	0.0%	1,978	1,978	
04	7044	PRINTING AND COPYING - C	5,054	5,054		0	0	0	0.0%	0.0%	5,054	5,054	
04	7045	STATE PRINTING CHARGES	870	870		0	0	0	0.0%	0.0%	870	870	
04	7050	EMPLOYEE BOND INSURANCE	78	78	-3	-3	-3	-3	-3.8%	-3.8%	75	75	
04	7054	AG TORT CLAIM ASSESSMENT	2,348	2,342	-81	-81	-81	-81	-3.4%	-3.5%	2,267	2,261	
04	705B	B&G - PROP. & CONT. INSURANCE	14,136	14,136		0	0	0	0.0%	0.0%	14,136	14,136	
04	7060	CONTRACTS	468	468		0	0	0	0.0%	0.0%	468	468	
04	7069	CONTRACTS - I	0	0	204,124	204,124	204,124	204,124	100.0%	100.0%	204,124	204,124	
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	2,088	2,088		0	0	0	0.0%	0.0%	2,088	2,088	
04	7100	STATE OWNED BLDG RENT-B&G	549,918	549,918		0	0	0	0.0%	0.0%	549,918	549,918	
04	7240	HOST FUND	2,500	2,500		0	0	0	0.0%	0.0%	2,500	2,500	
04	7285	POSTAGE - STATE MAILROOM	3,730	3,730		0	0	0	0.0%	0.0%	3,730	3,730	

04	7286	MAIL STOP-STATE MAILROM	10,698	10,698			0	0	0.0%	0.0%	10,698	10,698
04	7289	EITS PHONE LINE AND VOICEMAIL	8,268	8,268	919	919	919	919	11.1%	11.1%	9,187	9,187
04	7290	PHONE, FAX, COMMUNICATION LINE	228	228			0	0	0.0%	0.0%	228	228
04	7291	CELL PHONE/PAGER CHARGES	1,135	1,135			0	0	0.0%	0.0%	1,135	1,135
04	7296	EITS LONG DISTANCE CHARGES	590	590			0	0	0.0%	0.0%	590	590
04	7300	DUES AND REGISTRATIONS	825	825			0	0	0.0%	0.0%	825	825
04	7301	MEMBERSHIP DUES	123,400	123,400			0	0	0.0%	0.0%	123,400	123,400
04	7370	PUBLICATIONS AND PERIODICALS	10,606	10,606			0	0	0.0%	0.0%	10,606	10,606
04	7460	EQUIPMENT PURCHASES < \$1,000	502	502			0	0	0.0%	0.0%	502	502
04	7980	OPERATING LEASE PAYMENTS	6,481	6,481			0	0	0.0%	0.0%	6,481	6,481
15	7020	OPERATING SUPPLIES	282	282	-282	-282	-282	-282	-100.0%	-100.0%	0	0
15	7289	EITS PHONE LINE AND VOICEMAIL	919	919	-919	-919	-919	-919	-100.0%	-100.0%	0	0
15	7547	EITS BUSINESS PRODUCTIVITY SUITE	2,765	2,765	-2,765	-2,765	-2,765	-2,765	-100.0%	-100.0%	0	0
16	7073	SOFTWARE LICENSE/MNT CONTRACTS	17,541	17,541			0	0	0.0%	0.0%	17,541	17,541
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	11,491	11,043			0	0	0.0%	0.0%	11,491	11,043
26	7460	EQUIPMENT PURCHASES < \$1,000	676	676			0	0	0.0%	0.0%	676	676
26	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	3,075	0			0	0	0.0%	0.0%	3,075	0
26	7531	EITS DISK STORAGE	184	184			0	0	0.0%	0.0%	184	184
26	7542	EITS SILVERNET ACCESS	60,744	60,744			0	0	0.0%	0.0%	60,744	60,744
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	17,283	17,283	2,765	2,765	2,765	2,765	16.0%	16.0%	20,048	20,048
26	7548	EITS SERVER HOSTING - VIRTUAL	7,971	7,971			0	0	0.0%	0.0%	7,971	7,971
26	7551	EITS MICROWAVE DS0 CIRCUIT	3,186	3,186			0	0	0.0%	0.0%	3,186	3,186
26	7554	EITS INFRASTRUCTURE ASSESSMENT	16,164	15,492	-557	-534	-557	-534	-3.4%	-3.4%	15,607	14,958
26	7556	EITS SECURITY ASSESSMENT	4,333	4,324	-150	-149	-150	-149	-3.5%	-3.4%	4,183	4,175
26	8371	COMPUTER HARDWARE <\$5,000 - A	5,064	18,568			0	0	0.0%	0.0%	5,064	18,568
30	7060	CONTRACTS	6,833	6,833			0	0	0.0%	0.0%	6,833	6,833
82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	25,333	25,333			0	0	0.0%	0.0%	25,333	25,333
82	7439	DEPT OF ADMIN - ADMIN SER DIV	106,674	106,674			0	0	0.0%	0.0%	106,674	106,674
82	7506	EITS PC/LAN SUPPORT	21,453	21,453			0	0	0.0%	0.0%	21,453	21,453
82	7507	EITS AGENCY IT SUPPORT	40,635	40,635			0	0	0.0%	0.0%	40,635	40,635
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
89	7391	ATTORNEY GENERAL COST ALLOC	135,331	160,783			0	0	0.0%	0.0%	135,331	160,783
Total Expenditures			6,424,654	6,468,447	-341,839	-319,214	-341,839	-319,214	-5.3%	-4.9%	6,082,815	6,149,233

Section A1: Line Item Detail by GL

Budget Account: 1000 OFFICE OF THE GOVERNOR

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
B000	BASE				
	[See Attachment]				
REVENUE					
2501	APPROPRIATION CONTROL	4,669,200	4,464,199	5,617,498	5,641,944
2510	REVERSIONS	-431,709	0	0	0
4611	TRANSFER IN FED ARPA	710,818	642,845	627,895	627,847
TOTAL REVENUES FOR DECISION UNIT B000		4,948,309	5,107,044	6,245,393	6,269,791
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	710,000	900,000	900,000
5100	SALARIES	2,605,377	2,383,274	3,175,990	3,195,967
5200	WORKERS COMPENSATION	35,712	35,568	39,672	39,672
5300	RETIREMENT	506,948	488,175	746,994	750,490
5305	RETIREMENT - NON PERS	40,344	0	0	0
5306	RETIREMENT - NON PERS 401A	64,713	0	0	0
5440	PERSONNEL SUBSIDY COST ALLOCATION	430	430	430	430
5500	GROUP INSURANCE	203,028	236,808	264,132	264,132
5700	PAYROLL ASSESSMENT	982	993	1,066	1,066
5750	RETIRED EMPLOYEES GROUP INSURANCE	80,996	75,788	100,999	101,634
5800	UNEMPLOYMENT COMPENSATION	1,628	0	0	0
5840	MEDICARE	37,567	34,557	46,048	46,338
5880	SHIFT DIFFERENTIAL PAY	30	0	0	0
5930	LONGEVITY PAY	2,777	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	22,082	0	0	0
TOTAL FOR CATEGORY 01		3,602,614	3,965,593	5,275,331	5,299,729
02	OUT-OF-STATE TRAVEL				
6100	PER DIEM OUT-OF-STATE	3,036	3,846	3,846	3,846
6130	PUBLIC TRANS OUT-OF-STATE	170	536	536	536
6140	PERSONAL VEHICLE OUT-OF-STATE	458	160	160	160
6150	COMM AIR TRANS OUT-OF-STATE	4,734	4,685	4,685	4,685
TOTAL FOR CATEGORY 02		8,398	9,227	9,227	9,227
03	IN-STATE TRAVEL				
6200	PER DIEM IN-STATE	8,261	10,008	10,008	10,008
6210	FS DAILY RENTAL IN-STATE	2,702	2,082	2,082	2,082
6215	NON-FS VEHICLE RENTAL IN-STATE	1,256	1,305	1,305	1,305
6230	PUBLIC TRANSPORTATION IN-STATE	675	284	284	284
6240	PERSONAL VEHICLE IN-STATE	1,479	787	787	787
6250	COMM AIR TRANS IN-STATE	16,768	19,667	19,667	19,667

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 03	31,141	34,133	34,133	34,133
04	OPERATING				
7020	OPERATING SUPPLIES	2,535	2,705	2,705	2,705
7026	OPERATING SUPPLIES-F	417	699	699	699
7030	FREIGHT CHARGES	36	0	0	0
7040	NON-STATE PRINTING SERVICES	17	0	0	0
7041	PRINTING AND COPYING - A	0	1,978	1,978	1,978
7044	PRINTING AND COPYING - C	3,417	5,054	5,054	5,054
7045	STATE PRINTING CHARGES	860	870	870	870
7050	EMPLOYEE BOND INSURANCE	73	73	78	78
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	9,049	0	0	0
7054	AG TORT CLAIM ASSESSMENT	3,143	3,144	3,376	3,376
705B	B&G - PROP. & CONT. INSURANCE	0	9,049	9,049	9,049
7060	CONTRACTS	14	468	468	468
7073	SOFTWARE LICENSE/MNT CONTRACTS	2,088	0	0	0
7100	STATE OWNED BLDG RENT-B&G	270,507	264,592	264,592	264,592
7240	HOST FUND	0	2,500	2,500	2,500
7270	LATE FEES AND PENALTIES	21	0	0	0
7285	POSTAGE - STATE MAILROOM	1,863	3,730	3,730	3,730
7286	MAIL STOP-STATE MAILROM	5,934	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	8,428	8,509	8,509	8,509
7290	PHONE, FAX, COMMUNICATION LINE	660	228	228	228
7291	CELL PHONE/PAGER CHARGES	1,699	1,135	1,135	1,135
7296	EITS LONG DISTANCE CHARGES	0	590	590	590
7300	DUES AND REGISTRATIONS	0	825	825	825
7301	MEMBERSHIP DUES	123,400	123,400	123,400	123,400
7370	PUBLICATIONS AND PERIODICALS	575	3,854	3,854	3,854
7460	EQUIPMENT PURCHASES < \$1,000	479	502	502	502
7547	EITS BUSINESS PRODUCTIVITY SUITE	139	0	0	0
7980	OPERATING LEASE PAYMENTS	4,208	4,226	4,226	4,226
	TOTAL FOR CATEGORY 04	439,562	444,065	444,302	444,302
15	ARP ACT				
7020	OPERATING SUPPLIES	0	282	282	282
7069	CONTRACTS - I	0	190,000	0	0
7289	EITS PHONE LINE AND VOICEMAIL	597	1,119	1,119	1,119
7290	PHONE, FAX, COMMUNICATION LINE	111	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	1,529	2,085	2,085	2,085
	TOTAL FOR CATEGORY 15	2,237	193,486	3,486	3,486
16	BOARDS TRACKING				

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
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	17,541	17,541
	TOTAL FOR CATEGORY 16	0	0	17,541	17,541
17	NEW CATEGORY WP LOAD				
7061	CONTRACTS - A	192,754	0	0	0
	TOTAL FOR CATEGORY 17	192,754	0	0	0
26	INFORMATION SERVICES				
7020	OPERATING SUPPLIES	24	0	0	0
7026	OPERATING SUPPLIES-F	696	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	9,705	10,763	10,763	10,763
7460	EQUIPMENT PURCHASES < \$1,000	0	1,126	1,126	1,126
7531	EITS DISK STORAGE	913	906	906	906
7542	EITS SILVERNET ACCESS	2,713	2,713	2,713	2,713
7547	EITS BUSINESS PRODUCTIVITY SUITE	10,738	12,510	12,510	12,510
7548	EITS SERVER HOSTING - VIRTUAL	7,331	7,331	7,331	7,331
7551	EITS MICROWAVE DS0 CIRCUIT	3,490	2,494	2,494	2,494
7554	EITS INFRASTRUCTURE ASSESSMENT	8,328	8,310	8,926	8,926
7556	EITS SECURITY ASSESSMENT	2,926	2,921	3,138	3,138
8371	COMPUTER HARDWARE <\$5,000 - A	5,631	28,812	28,812	28,812
	TOTAL FOR CATEGORY 26	52,495	77,886	78,719	78,719
82	DEPARTMENT OF ADMINISTRATION COST ALLOCATIONS				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	7,859	7,859	7,859	7,859
7439	DEPT OF ADMIN - ADMIN SER DIV	47,117	47,117	47,117	47,117
7506	EITS PC/LAN SUPPORT	23,264	23,264	23,264	23,264
7507	EITS AGENCY IT SUPPORT	14,955	14,955	14,955	14,955
	TOTAL FOR CATEGORY 82	93,195	93,195	93,195	93,195
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	383	383	383	383
	TOTAL FOR CATEGORY 87	383	383	383	383
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	525,530	289,076	289,076	289,076
	TOTAL FOR CATEGORY 89	525,530	289,076	289,076	289,076
	TOTAL EXPENDITURES FOR DECISION UNIT B000	4,948,309	5,107,044	6,245,393	6,269,791
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	186,919	211,778

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
4611	TRANSFER IN FED ARPA	0	0	2,423	2,329
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	189,342	214,107
EXPENDITURE					
01	PERSONNEL SERVICES				
5700	PAYROLL ASSESSMENT	0	0	2,044	2,044
	TOTAL FOR CATEGORY 01	0	0	2,044	2,044
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,028	-1,034
705B	B&G - PROP. & CONT. INSURANCE	0	0	4,046	4,046
7100	STATE OWNED BLDG RENT-B&G	0	0	263,150	263,150
7289	EITS PHONE LINE AND VOICEMAIL	0	0	207	207
	TOTAL FOR CATEGORY 04	0	0	266,375	266,369
15	ARP ACT				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	23	23
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	1,097	1,097
	TOTAL FOR CATEGORY 15	0	0	1,120	1,120
26	INFORMATION SERVICES				
7531	EITS DISK STORAGE	0	0	-723	-723
7542	EITS SILVERNET ACCESS	0	0	58,031	58,031
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,858	6,858
7548	EITS SERVER HOSTING - VIRTUAL	0	0	640	640
7551	EITS MICROWAVE DS0 CIRCUIT	0	0	692	692
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	7,238	6,566
7556	EITS SECURITY ASSESSMENT	0	0	1,195	1,186
	TOTAL FOR CATEGORY 26	0	0	73,931	73,250
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-383	-383
	TOTAL FOR CATEGORY 87	0	0	-383	-383
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	0	0	-153,745	-128,293
	TOTAL FOR CATEGORY 89	0	0	-153,745	-128,293
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	189,342	214,107
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				

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
2501	APPROPRIATION CONTROL	0	0	-147,227	-143,795
4611	TRANSFER IN FED ARPA	0	0	12,704	10,159
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-134,523	-133,636
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-240,537	-240,537
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	1,098	1,098
5930	LONGEVITY PAY	0	0	4,725	5,350
	TOTAL FOR CATEGORY 01	0	0	-234,714	-234,089
04	OPERATING				
705B	B&G - PROP. & CONT. INSURANCE	0	0	1,041	1,041
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	2,088	2,088
7100	STATE OWNED BLDG RENT-B&G	0	0	22,176	22,176
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-448	-448
7370	PUBLICATIONS AND PERIODICALS	0	0	-173	-173
7980	OPERATING LEASE PAYMENTS	0	0	2,255	2,255
	TOTAL FOR CATEGORY 04	0	0	31,703	31,703
15	ARP ACT				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-223	-223
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-417	-417
	TOTAL FOR CATEGORY 15	0	0	-640	-640
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-426	-164
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-450	-450
7531	EITS DISK STORAGE	0	0	1	1
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-2,085	-2,085
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-28,812	-28,812
	TOTAL FOR CATEGORY 26	0	0	-31,772	-31,510
82	DEPARTMENT OF ADMINISTRATION COST ALLOCATIONS				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	17,474	17,474
7439	DEPT OF ADMIN - ADMIN SER DIV	0	0	59,557	59,557
7506	EITS PC/LAN SUPPORT	0	0	-1,811	-1,811
7507	EITS AGENCY IT SUPPORT	0	0	25,680	25,680
	TOTAL FOR CATEGORY 82	0	0	100,900	100,900
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-134,523	-133,636

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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	97,025	81,046
4611	TRANSFER IN FED ARPA	0	0	15,531	12,979
TOTAL REVENUES FOR DECISION UNIT M300		0	0	112,556	94,025
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-16,403	-16,403
5200	WORKERS COMPENSATION	0	0	-634	-638
5300	RETIREMENT	0	0	67,476	67,826
5500	GROUP INSURANCE	0	0	80,736	64,032
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-19,170	-22,142
5800	UNEMPLOYMENT COMPENSATION	0	0	789	1,588
5840	MEDICARE	0	0	-238	-238
TOTAL FOR CATEGORY 01		0	0	112,556	94,025
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	112,556	94,025
E331	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,833	6,833
TOTAL REVENUES FOR DECISION UNIT E331		0	0	6,833	6,833
EXPENDITURE					
30	TRAINING				
7060	CONTRACTS	0	0	6,833	6,833
TOTAL FOR CATEGORY 30		0	0	6,833	6,833
TOTAL EXPENDITURES FOR DECISION UNIT E331		0	0	6,833	6,833
E332	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,229	444
TOTAL REVENUES FOR DECISION UNIT E332		0	0	4,229	444
EXPENDITURE					
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,154	444
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,075	0

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
	TOTAL FOR CATEGORY 26	0	0	4,229	444
	TOTAL EXPENDITURES FOR DECISION UNIT E332	0	0	4,229	444
E334	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	0	5,064
	TOTAL REVENUES FOR DECISION UNIT E334	0	0	0	5,064
	EXPENDITURE				
26	INFORMATION SERVICES				
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	0	5,064
	TOTAL FOR CATEGORY 26	0	0	0	5,064
	TOTAL EXPENDITURES FOR DECISION UNIT E334	0	0	0	5,064
E335	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,925	6,925
	TOTAL REVENUES FOR DECISION UNIT E335	0	0	6,925	6,925
	EXPENDITURE				
04	OPERATING				
7370	PUBLICATIONS AND PERIODICALS	0	0	6,925	6,925
	TOTAL FOR CATEGORY 04	0	0	6,925	6,925
	TOTAL EXPENDITURES FOR DECISION UNIT E335	0	0	6,925	6,925
E499	EXPIRING ARPA GRANT/PROGRAM				
REVENUE					
00	REVENUE				
4611	TRANSFER IN FED ARPA	0	0	-658,553	-653,314
	TOTAL REVENUES FOR DECISION UNIT E499	0	0	-658,553	-653,314
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-11,165	-8,610
5100	SALARIES	0	0	-454,480	-454,480
5200	WORKERS COMPENSATION	0	0	-5,377	-5,384
5300	RETIREMENT	0	0	-96,390	-96,390
5500	GROUP INSURANCE	0	0	-47,568	-45,264
5700	PAYROLL ASSESSMENT	0	0	-429	-429
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-11,770	-11,363

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5800	UNEMPLOYMENT COMPENSATION	0	0	-115	-230
5840	MEDICARE	0	0	-6,590	-6,590
	TOTAL FOR CATEGORY 01	0	0	-633,884	-628,740
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-11	-11
7054	AG TORT CLAIM ASSESSMENT	0	0	-324	-323
	TOTAL FOR CATEGORY 04	0	0	-335	-334
15	ARP ACT				
7020	OPERATING SUPPLIES	0	0	-282	-282
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-919	-919
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-2,765	-2,765
	TOTAL FOR CATEGORY 15	0	0	-3,966	-3,966
16	BOARDS TRACKING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-17,541	-17,541
	TOTAL FOR CATEGORY 16	0	0	-17,541	-17,541
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-2,229	-2,137
7556	EITS SECURITY ASSESSMENT	0	0	-598	-596
	TOTAL FOR CATEGORY 26	0	0	-2,827	-2,733
	TOTAL EXPENDITURES FOR DECISION UNIT E499	0	0	-658,553	-653,314
E599	CONTINUING EXPIRING ARPA POSITIONS				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	647,388	644,704
	TOTAL REVENUES FOR DECISION UNIT E599	0	0	647,388	644,704
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	454,480	454,480
5200	WORKERS COMPENSATION	0	0	5,377	5,384
5300	RETIREMENT	0	0	96,390	96,390
5500	GROUP INSURANCE	0	0	47,568	45,264
5700	PAYROLL ASSESSMENT	0	0	429	429
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	11,770	11,363
5800	UNEMPLOYMENT COMPENSATION	0	0	115	230
5840	MEDICARE	0	0	6,590	6,590
	TOTAL FOR CATEGORY 01	0	0	622,719	620,130

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	11	11
7054	AG TORT CLAIM ASSESSMENT	0	0	324	323
	TOTAL FOR CATEGORY 04	0	0	335	334
15	ARP ACT				
7020	OPERATING SUPPLIES	0	0	282	282
7289	EITS PHONE LINE AND VOICEMAIL	0	0	919	919
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	2,765	2,765
	TOTAL FOR CATEGORY 15	0	0	3,966	3,966
16	BOARDS TRACKING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	17,541	17,541
	TOTAL FOR CATEGORY 16	0	0	17,541	17,541
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,229	2,137
7556	EITS SECURITY ASSESSMENT	0	0	598	596
	TOTAL FOR CATEGORY 26	0	0	2,827	2,733
	TOTAL EXPENDITURES FOR DECISION UNIT E599	0	0	647,388	644,704
E710	EQUIPMENT REPLACEMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,064	13,504
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	5,064	13,504
EXPENDITURE					
26	INFORMATION SERVICES				
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	5,064	13,504
	TOTAL FOR CATEGORY 26	0	0	5,064	13,504
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	5,064	13,504
	TOTAL REVENUES FOR BUDGET ACCOUNT 1000	4,948,309	5,107,044	6,424,654	6,468,447
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 1000	4,948,309	5,107,044	6,424,654	6,468,447

Section B1: Summary by GL

Budget Account: 1000 OFFICE OF THE GOVERNOR

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	4,669,200	4,464,199	6,424,654	6,468,447
2510	REVERSIONS	-431,709	0	0	0
4611	TRANSFER IN FED ARPA	710,818	642,845	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 1000		4,948,309	5,107,044	6,424,654	6,468,447
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	710,000	648,298	650,853
5100	SALARIES	2,605,377	2,383,274	3,159,587	3,179,564
5200	WORKERS COMPENSATION	35,712	35,568	39,038	39,034
5300	RETIREMENT	506,948	488,175	814,470	818,316
5305	RETIREMENT - NON PERS	40,344	0	0	0
5306	RETIREMENT - NON PERS 401A	64,713	0	0	0
5440	PERSONNEL SUBSIDY COST ALLOCATION	430	430	1,528	1,528
5500	GROUP INSURANCE	203,028	236,808	344,868	328,164
5700	PAYROLL ASSESSMENT	982	993	3,110	3,110
5750	RETIRED EMPLOYEES GROUP INSURANCE	80,996	75,788	81,829	79,492
5800	UNEMPLOYMENT COMPENSATION	1,628	0	789	1,588
5840	MEDICARE	37,567	34,557	45,810	46,100
5880	SHIFT DIFFERENTIAL PAY	30	0	0	0
5930	LONGEVITY PAY	2,777	0	4,725	5,350
5970	TERMINAL ANNUAL LEAVE PAY	22,082	0	0	0
TOTAL FOR CATEGORY 01		3,602,614	3,965,593	5,144,052	5,153,099
02	OUT-OF-STATE TRAVEL				
6100	PER DIEM OUT-OF-STATE	3,036	3,846	3,846	3,846
6130	PUBLIC TRANS OUT-OF-STATE	170	536	536	536
6140	PERSONAL VEHICLE OUT-OF-STATE	458	160	160	160
6150	COMM AIR TRANS OUT-OF-STATE	4,734	4,685	4,685	4,685
TOTAL FOR CATEGORY 02		8,398	9,227	9,227	9,227
03	IN-STATE TRAVEL				
6200	PER DIEM IN-STATE	8,261	10,008	10,008	10,008
6210	FS DAILY RENTAL IN-STATE	2,702	2,082	2,082	2,082
6215	NON-FS VEHICLE RENTAL IN-STATE	1,256	1,305	1,305	1,305
6230	PUBLIC TRANSPORTATION IN-STATE	675	284	284	284
6240	PERSONAL VEHICLE IN-STATE	1,479	787	787	787
6250	COMM AIR TRANS IN-STATE	16,768	19,667	19,667	19,667
TOTAL FOR CATEGORY 03		31,141	34,133	34,133	34,133

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
04	OPERATING				
7020	OPERATING SUPPLIES	2,535	2,705	2,705	2,705
7026	OPERATING SUPPLIES-F	417	699	699	699
7030	FREIGHT CHARGES	36	0	0	0
7040	NON-STATE PRINTING SERVICES	17	0	0	0
7041	PRINTING AND COPYING - A	0	1,978	1,978	1,978
7044	PRINTING AND COPYING - C	3,417	5,054	5,054	5,054
7045	STATE PRINTING CHARGES	860	870	870	870
7050	EMPLOYEE BOND INSURANCE	73	73	78	78
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	9,049	0	0	0
7054	AG TORT CLAIM ASSESSMENT	3,143	3,144	2,348	2,342
705B	B&G - PROP. & CONT. INSURANCE	0	9,049	14,136	14,136
7060	CONTRACTS	14	468	468	468
7073	SOFTWARE LICENSE/MNT CONTRACTS	2,088	0	2,088	2,088
7100	STATE OWNED BLDG RENT-B&G	270,507	264,592	549,918	549,918
7240	HOST FUND	0	2,500	2,500	2,500
7270	LATE FEES AND PENALTIES	21	0	0	0
7285	POSTAGE - STATE MAILROOM	1,863	3,730	3,730	3,730
7286	MAIL STOP-STATE MAILROM	5,934	5,934	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	8,428	8,509	8,268	8,268
7290	PHONE, FAX, COMMUNICATION LINE	660	228	228	228
7291	CELL PHONE/PAGER CHARGES	1,699	1,135	1,135	1,135
7296	EITS LONG DISTANCE CHARGES	0	590	590	590
7300	DUES AND REGISTRATIONS	0	825	825	825
7301	MEMBERSHIP DUES	123,400	123,400	123,400	123,400
7370	PUBLICATIONS AND PERIODICALS	575	3,854	10,606	10,606
7460	EQUIPMENT PURCHASES < \$1,000	479	502	502	502
7547	EITS BUSINESS PRODUCTIVITY SUITE	139	0	0	0
7980	OPERATING LEASE PAYMENTS	4,208	4,226	6,481	6,481
	TOTAL FOR CATEGORY 04	439,562	444,065	749,305	749,299
15	ARP ACT				
7020	OPERATING SUPPLIES	0	282	282	282
7069	CONTRACTS - I	0	190,000	0	0
7289	EITS PHONE LINE AND VOICEMAIL	597	1,119	919	919
7290	PHONE, FAX, COMMUNICATION LINE	111	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	1,529	2,085	2,765	2,765
	TOTAL FOR CATEGORY 15	2,237	193,486	3,966	3,966
16	BOARDS TRACKING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	17,541	17,541

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	0	0	17,541	17,541
17	NEW CATEGORY WP LOAD				
7061	CONTRACTS - A	192,754	0	0	0
	TOTAL FOR CATEGORY 17	192,754	0	0	0
26	INFORMATION SERVICES				
7020	OPERATING SUPPLIES	24	0	0	0
7026	OPERATING SUPPLIES-F	696	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	9,705	10,763	11,491	11,043
7460	EQUIPMENT PURCHASES < \$1,000	0	1,126	676	676
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,075	0
7531	EITS DISK STORAGE	913	906	184	184
7542	EITS SILVERNET ACCESS	2,713	2,713	60,744	60,744
7547	EITS BUSINESS PRODUCTIVITY SUITE	10,738	12,510	17,283	17,283
7548	EITS SERVER HOSTING - VIRTUAL	7,331	7,331	7,971	7,971
7551	EITS MICROWAVE DS0 CIRCUIT	3,490	2,494	3,186	3,186
7554	EITS INFRASTRUCTURE ASSESSMENT	8,328	8,310	16,164	15,492
7556	EITS SECURITY ASSESSMENT	2,926	2,921	4,333	4,324
8371	COMPUTER HARDWARE <\$5,000 - A	5,631	28,812	5,064	18,568
	TOTAL FOR CATEGORY 26	52,495	77,886	130,171	139,471
30	TRAINING				
7060	CONTRACTS	0	0	6,833	6,833
	TOTAL FOR CATEGORY 30	0	0	6,833	6,833
82	DEPARTMENT OF ADMINISTRATION COST ALLOCATIONS				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	7,859	7,859	25,333	25,333
7439	DEPT OF ADMIN - ADMIN SER DIV	47,117	47,117	106,674	106,674
7506	EITS PC/LAN SUPPORT	23,264	23,264	21,453	21,453
7507	EITS AGENCY IT SUPPORT	14,955	14,955	40,635	40,635
	TOTAL FOR CATEGORY 82	93,195	93,195	194,095	194,095
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	383	383	0	0
	TOTAL FOR CATEGORY 87	383	383	0	0
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	525,530	289,076	135,331	160,783
	TOTAL FOR CATEGORY 89	525,530	289,076	135,331	160,783
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 1000	4,948,309	5,107,044	6,424,654	6,468,447

Section A1: Line Item Detail by GL

Budget Account: 1000 OFFICE OF THE GOVERNOR

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
	[See Attachment]				
REVENUE					
2501	APPROPRIATION CONTROL	4,669,200	4,464,199	5,887,347	5,933,891
2510	REVERSIONS	-431,709	0	0	0
4611	TRANSFER IN FED ARPA	710,818	642,845	627,895	627,847
TOTAL REVENUES FOR DECISION UNIT B000		4,948,309	5,107,044	6,515,242	6,561,738
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	710,000	900,000	900,000
5100	SALARIES	2,605,377	2,383,274	3,546,735	3,584,797
5200	WORKERS COMPENSATION	35,712	35,568	39,672	39,686
5300	RETIREMENT	506,948	488,175	628,932	635,591
5305	RETIREMENT - NON PERS	40,344	0	0	0
5306	RETIREMENT - NON PERS 401A	64,713	0	0	0
5440	PERSONNEL SUBSIDY COST ALLOCATION	430	430	430	430
5500	GROUP INSURANCE	203,028	236,808	264,132	264,132
5700	PAYROLL ASSESSMENT	982	993	1,066	1,066
5750	RETIRED EMPLOYEES GROUP INSURANCE	80,996	75,788	112,787	113,995
5800	UNEMPLOYMENT COMPENSATION	1,628	0	0	0
5840	MEDICARE	37,567	34,557	51,426	51,979
5880	SHIFT DIFFERENTIAL PAY	30	0	0	0
5930	LONGEVITY PAY	2,777	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	22,082	0	0	0
TOTAL FOR CATEGORY 01		3,602,614	3,965,593	5,545,180	5,591,676
02	OUT-OF-STATE TRAVEL				
6100	PER DIEM OUT-OF-STATE	3,036	3,846	3,846	3,846
6130	PUBLIC TRANS OUT-OF-STATE	170	536	536	536
6140	PERSONAL VEHICLE OUT-OF-STATE	458	160	160	160
6150	COMM AIR TRANS OUT-OF-STATE	4,734	4,685	4,685	4,685
TOTAL FOR CATEGORY 02		8,398	9,227	9,227	9,227
03	IN-STATE TRAVEL				
6200	PER DIEM IN-STATE	8,261	10,008	10,008	10,008
6210	FS DAILY RENTAL IN-STATE	2,702	2,082	2,082	2,082
6215	NON-FS VEHICLE RENTAL IN-STATE	1,256	1,305	1,305	1,305
6230	PUBLIC TRANSPORTATION IN-STATE	675	284	284	284
6240	PERSONAL VEHICLE IN-STATE	1,479	787	787	787
6250	COMM AIR TRANS IN-STATE	16,768	19,667	19,667	19,667

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 03	31,141	34,133	34,133	34,133
04	OPERATING				
7020	OPERATING SUPPLIES	2,535	2,705	2,705	2,705
7026	OPERATING SUPPLIES-F	417	699	699	699
7030	FREIGHT CHARGES	36	0	0	0
7040	NON-STATE PRINTING SERVICES	17	0	0	0
7041	PRINTING AND COPYING - A	0	1,978	1,978	1,978
7044	PRINTING AND COPYING - C	3,417	5,054	5,054	5,054
7045	STATE PRINTING CHARGES	860	870	870	870
7050	EMPLOYEE BOND INSURANCE	73	73	78	78
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	9,049	0	0	0
7054	AG TORT CLAIM ASSESSMENT	3,143	3,144	3,376	3,376
705B	B&G - PROP. & CONT. INSURANCE	0	9,049	9,049	9,049
7060	CONTRACTS	14	468	468	468
7073	SOFTWARE LICENSE/MNT CONTRACTS	2,088	0	0	0
7100	STATE OWNED BLDG RENT-B&G	270,507	264,592	264,592	264,592
7240	HOST FUND	0	2,500	2,500	2,500
7270	LATE FEES AND PENALTIES	21	0	0	0
7285	POSTAGE - STATE MAILROOM	1,863	3,730	3,730	3,730
7286	MAIL STOP-STATE MAILROM	5,934	5,934	5,934	5,934
7289	EITS PHONE LINE AND VOICEMAIL	8,428	8,509	8,509	8,509
7290	PHONE, FAX, COMMUNICATION LINE	660	228	228	228
7291	CELL PHONE/PAGER CHARGES	1,699	1,135	1,135	1,135
7296	EITS LONG DISTANCE CHARGES	0	590	590	590
7300	DUES AND REGISTRATIONS	0	825	825	825
7301	MEMBERSHIP DUES	123,400	123,400	123,400	123,400
7370	PUBLICATIONS AND PERIODICALS	575	3,854	3,854	3,854
7460	EQUIPMENT PURCHASES < \$1,000	479	502	502	502
7547	EITS BUSINESS PRODUCTIVITY SUITE	139	0	0	0
7980	OPERATING LEASE PAYMENTS	4,208	4,226	4,226	4,226
	TOTAL FOR CATEGORY 04	439,562	444,065	444,302	444,302
15	ARP ACT				
7020	OPERATING SUPPLIES	0	282	282	282
7069	CONTRACTS - I	0	190,000	0	0
7289	EITS PHONE LINE AND VOICEMAIL	597	1,119	1,119	1,119
7290	PHONE, FAX, COMMUNICATION LINE	111	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	1,529	2,085	2,085	2,085
	TOTAL FOR CATEGORY 15	2,237	193,486	3,486	3,486
16	BOARDS TRACKING				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	17,541	17,541
	TOTAL FOR CATEGORY 16	0	0	17,541	17,541
17	NEW CATEGORY WP LOAD				
7061	CONTRACTS - A	192,754	0	0	0
	TOTAL FOR CATEGORY 17	192,754	0	0	0
26	INFORMATION SERVICES				
7020	OPERATING SUPPLIES	24	0	0	0
7026	OPERATING SUPPLIES-F	696	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	9,705	10,763	10,763	10,763
7460	EQUIPMENT PURCHASES < \$1,000	0	1,126	1,126	1,126
7531	EITS DISK STORAGE	913	906	906	906
7542	EITS SILVERNET ACCESS	2,713	2,713	2,713	2,713
7547	EITS BUSINESS PRODUCTIVITY SUITE	10,738	12,510	12,510	12,510
7548	EITS SERVER HOSTING - VIRTUAL	7,331	7,331	7,331	7,331
7551	EITS MICROWAVE DS0 CIRCUIT	3,490	2,494	2,494	2,494
7554	EITS INFRASTRUCTURE ASSESSMENT	8,328	8,310	8,926	8,926
7556	EITS SECURITY ASSESSMENT	2,926	2,921	3,138	3,138
8371	COMPUTER HARDWARE <\$5,000 - A	5,631	28,812	28,812	28,812
	TOTAL FOR CATEGORY 26	52,495	77,886	78,719	78,719
82	DEPARTMENT OF ADMINISTRATION COST ALLOCATIONS				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	7,859	7,859	7,859	7,859
7439	DEPT OF ADMIN - ADMIN SER DIV	47,117	47,117	47,117	47,117
7506	EITS PC/LAN SUPPORT	23,264	23,264	23,264	23,264
7507	EITS AGENCY IT SUPPORT	14,955	14,955	14,955	14,955
	TOTAL FOR CATEGORY 82	93,195	93,195	93,195	93,195
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	383	383	383	383
	TOTAL FOR CATEGORY 87	383	383	383	383
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	525,530	289,076	289,076	289,076
	TOTAL FOR CATEGORY 89	525,530	289,076	289,076	289,076
	TOTAL EXPENDITURES FOR DECISION UNIT B000	4,948,309	5,107,044	6,515,242	6,561,738
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	186,919	211,778

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
4611	TRANSFER IN FED ARPA	0	0	2,423	2,329
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	189,342	214,107
EXPENDITURE					
01	PERSONNEL SERVICES				
5700	PAYROLL ASSESSMENT	0	0	2,044	2,044
	TOTAL FOR CATEGORY 01	0	0	2,044	2,044
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,028	-1,034
705B	B&G - PROP. & CONT. INSURANCE	0	0	4,046	4,046
7100	STATE OWNED BLDG RENT-B&G	0	0	263,150	263,150
7289	EITS PHONE LINE AND VOICEMAIL	0	0	207	207
	TOTAL FOR CATEGORY 04	0	0	266,375	266,369
15	ARP ACT				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	23	23
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	1,097	1,097
	TOTAL FOR CATEGORY 15	0	0	1,120	1,120
26	INFORMATION SERVICES				
7531	EITS DISK STORAGE	0	0	-723	-723
7542	EITS SILVERNET ACCESS	0	0	58,031	58,031
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	6,858	6,858
7548	EITS SERVER HOSTING - VIRTUAL	0	0	640	640
7551	EITS MICROWAVE DS0 CIRCUIT	0	0	692	692
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	7,238	6,566
7556	EITS SECURITY ASSESSMENT	0	0	1,195	1,186
	TOTAL FOR CATEGORY 26	0	0	73,931	73,250
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-383	-383
	TOTAL FOR CATEGORY 87	0	0	-383	-383
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	0	0	-153,745	-128,293
	TOTAL FOR CATEGORY 89	0	0	-153,745	-128,293
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	189,342	214,107
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	-795,525	-794,648
4611	TRANSFER IN FED ARPA	0	0	12,704	10,159
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-782,821	-784,489
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-888,835	-891,390
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	1,098	1,098
5930	LONGEVITY PAY	0	0	4,725	5,350
	TOTAL FOR CATEGORY 01	0	0	-883,012	-884,942
04	OPERATING				
705B	B&G - PROP. & CONT. INSURANCE	0	0	1,041	1,041
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	2,088	2,088
7100	STATE OWNED BLDG RENT-B&G	0	0	22,176	22,176
7286	MAIL STOP-STATE MAILROM	0	0	4,764	4,764
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-448	-448
7370	PUBLICATIONS AND PERIODICALS	0	0	-173	-173
7980	OPERATING LEASE PAYMENTS	0	0	2,255	2,255
	TOTAL FOR CATEGORY 04	0	0	31,703	31,703
15	ARP ACT				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-223	-223
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-417	-417
	TOTAL FOR CATEGORY 15	0	0	-640	-640
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-426	-164
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-450	-450
7531	EITS DISK STORAGE	0	0	1	1
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-2,085	-2,085
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	-28,812	-28,812
	TOTAL FOR CATEGORY 26	0	0	-31,772	-31,510
82	DEPARTMENT OF ADMINISTRATION COST ALLOCATIONS				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	17,474	17,474
7439	DEPT OF ADMIN - ADMIN SER DIV	0	0	59,557	59,557
7506	EITS PC/LAN SUPPORT	0	0	-1,811	-1,811
7507	EITS AGENCY IT SUPPORT	0	0	25,680	25,680
	TOTAL FOR CATEGORY 82	0	0	100,900	100,900
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-782,821	-784,489

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	106,388	90,347
4611	TRANSFER IN FED ARPA	0	0	15,531	12,979
TOTAL REVENUES FOR DECISION UNIT M300		0	0	121,919	103,326
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-708	-708
5200	WORKERS COMPENSATION	0	0	-628	-639
5300	RETIREMENT	0	0	62,582	63,250
5500	GROUP INSURANCE	0	0	80,736	64,032
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-20,944	-24,393
5800	UNEMPLOYMENT COMPENSATION	0	0	891	1,794
5840	MEDICARE	0	0	-10	-10
TOTAL FOR CATEGORY 01		0	0	121,919	103,326
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	121,919	103,326
E331	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,833	6,833
TOTAL REVENUES FOR DECISION UNIT E331		0	0	6,833	6,833
EXPENDITURE					
30	TRAINING				
7060	CONTRACTS	0	0	6,833	6,833
TOTAL FOR CATEGORY 30		0	0	6,833	6,833
TOTAL EXPENDITURES FOR DECISION UNIT E331		0	0	6,833	6,833
E332	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,229	444
TOTAL REVENUES FOR DECISION UNIT E332		0	0	4,229	444
EXPENDITURE					
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,154	444
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,075	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	0	0	4,229	444
	TOTAL EXPENDITURES FOR DECISION UNIT E332	0	0	4,229	444
E334	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	0	5,064
	TOTAL REVENUES FOR DECISION UNIT E334	0	0	0	5,064
	EXPENDITURE				
26	INFORMATION SERVICES				
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	0	5,064
	TOTAL FOR CATEGORY 26	0	0	0	5,064
	TOTAL EXPENDITURES FOR DECISION UNIT E334	0	0	0	5,064
E335	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,925	6,925
	TOTAL REVENUES FOR DECISION UNIT E335	0	0	6,925	6,925
	EXPENDITURE				
04	OPERATING				
7370	PUBLICATIONS AND PERIODICALS	0	0	6,925	6,925
	TOTAL FOR CATEGORY 04	0	0	6,925	6,925
	TOTAL EXPENDITURES FOR DECISION UNIT E335	0	0	6,925	6,925
E499	EXPIRING ARPA GRANT/PROGRAM				
REVENUE					
00	REVENUE				
4611	TRANSFER IN FED ARPA	0	0	-658,553	-653,314
	TOTAL REVENUES FOR DECISION UNIT E499	0	0	-658,553	-653,314
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-11,165	-8,610
5100	SALARIES	0	0	-454,480	-454,480
5200	WORKERS COMPENSATION	0	0	-5,377	-5,384
5300	RETIREMENT	0	0	-96,390	-96,390
5500	GROUP INSURANCE	0	0	-47,568	-45,264
5700	PAYROLL ASSESSMENT	0	0	-429	-429
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-11,770	-11,363

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5800	UNEMPLOYMENT COMPENSATION	0	0	-115	-230
5840	MEDICARE	0	0	-6,590	-6,590
	TOTAL FOR CATEGORY 01	0	0	-633,884	-628,740
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-11	-11
7054	AG TORT CLAIM ASSESSMENT	0	0	-324	-323
	TOTAL FOR CATEGORY 04	0	0	-335	-334
15	ARP ACT				
7020	OPERATING SUPPLIES	0	0	-282	-282
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-919	-919
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-2,765	-2,765
	TOTAL FOR CATEGORY 15	0	0	-3,966	-3,966
16	BOARDS TRACKING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-17,541	-17,541
	TOTAL FOR CATEGORY 16	0	0	-17,541	-17,541
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-2,229	-2,137
7556	EITS SECURITY ASSESSMENT	0	0	-598	-596
	TOTAL FOR CATEGORY 26	0	0	-2,827	-2,733
	TOTAL EXPENDITURES FOR DECISION UNIT E499	0	0	-658,553	-653,314
E599	CONTINUING EXPIRING ARPA POSITIONS				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	674,635	675,095
	TOTAL REVENUES FOR DECISION UNIT E599	0	0	674,635	675,095
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	323,499	325,500
5200	WORKERS COMPENSATION	0	0	4,036	4,038
5300	RETIREMENT	0	0	69,951	70,337
5500	GROUP INSURANCE	0	0	35,676	33,948
5700	PAYROLL ASSESSMENT	0	0	322	322
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	8,378	8,137
5800	UNEMPLOYMENT COMPENSATION	0	0	81	162
5840	MEDICARE	0	0	4,690	4,720
	TOTAL FOR CATEGORY 01	0	0	446,633	447,164

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7020	OPERATING SUPPLIES	0	0	282	282
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
7069	CONTRACTS - I	0	0	204,124	204,124
7289	EITS PHONE LINE AND VOICEMAIL	0	0	919	919
	TOTAL FOR CATEGORY 04	0	0	205,576	205,575
16	BOARDS TRACKING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	17,541	17,541
	TOTAL FOR CATEGORY 16	0	0	17,541	17,541
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	2,765	2,765
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,672	1,603
7556	EITS SECURITY ASSESSMENT	0	0	448	447
	TOTAL FOR CATEGORY 26	0	0	4,885	4,815
	TOTAL EXPENDITURES FOR DECISION UNIT E599	0	0	674,635	675,095
E710	EQUIPMENT REPLACEMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,064	13,504
	TOTAL REVENUES FOR DECISION UNIT E710	0	0	5,064	13,504
EXPENDITURE					
26	INFORMATION SERVICES				
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	5,064	13,504
	TOTAL FOR CATEGORY 26	0	0	5,064	13,504
	TOTAL EXPENDITURES FOR DECISION UNIT E710	0	0	5,064	13,504
TOTAL REVENUES FOR BUDGET ACCOUNT 1000		4,948,309	5,107,044	6,082,815	6,149,233
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 1000		4,948,309	5,107,044	6,082,815	6,149,233

Section B1: Summary by GL

Budget Account: 1000 OFFICE OF THE GOVERNOR

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	4,669,200	4,464,199	6,082,815	6,149,233
2510	REVERSIONS	-431,709	0	0	0
4611	TRANSFER IN FED ARPA	710,818	642,845	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 1000		4,948,309	5,107,044	6,082,815	6,149,233
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	710,000	0	0
5100	SALARIES	2,605,377	2,383,274	3,415,046	3,455,109
5200	WORKERS COMPENSATION	35,712	35,568	37,703	37,701
5300	RETIREMENT	506,948	488,175	665,075	672,788
5305	RETIREMENT - NON PERS	40,344	0	0	0
5306	RETIREMENT - NON PERS 401A	64,713	0	0	0
5440	PERSONNEL SUBSIDY COST ALLOCATION	430	430	1,528	1,528
5500	GROUP INSURANCE	203,028	236,808	332,976	316,848
5700	PAYROLL ASSESSMENT	982	993	3,003	3,003
5750	RETIRED EMPLOYEES GROUP INSURANCE	80,996	75,788	88,451	86,376
5800	UNEMPLOYMENT COMPENSATION	1,628	0	857	1,726
5840	MEDICARE	37,567	34,557	49,516	50,099
5880	SHIFT DIFFERENTIAL PAY	30	0	0	0
5930	LONGEVITY PAY	2,777	0	4,725	5,350
5970	TERMINAL ANNUAL LEAVE PAY	22,082	0	0	0
TOTAL FOR CATEGORY 01		3,602,614	3,965,593	4,598,880	4,630,528
02	OUT-OF-STATE TRAVEL				
6100	PER DIEM OUT-OF-STATE	3,036	3,846	3,846	3,846
6130	PUBLIC TRANS OUT-OF-STATE	170	536	536	536
6140	PERSONAL VEHICLE OUT-OF-STATE	458	160	160	160
6150	COMM AIR TRANS OUT-OF-STATE	4,734	4,685	4,685	4,685
TOTAL FOR CATEGORY 02		8,398	9,227	9,227	9,227
03	IN-STATE TRAVEL				
6200	PER DIEM IN-STATE	8,261	10,008	10,008	10,008
6210	FS DAILY RENTAL IN-STATE	2,702	2,082	2,082	2,082
6215	NON-FS VEHICLE RENTAL IN-STATE	1,256	1,305	1,305	1,305
6230	PUBLIC TRANSPORTATION IN-STATE	675	284	284	284
6240	PERSONAL VEHICLE IN-STATE	1,479	787	787	787
6250	COMM AIR TRANS IN-STATE	16,768	19,667	19,667	19,667
TOTAL FOR CATEGORY 03		31,141	34,133	34,133	34,133

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7020	OPERATING SUPPLIES	2,535	2,705	2,987	2,987
7026	OPERATING SUPPLIES-F	417	699	699	699
7030	FREIGHT CHARGES	36	0	0	0
7040	NON-STATE PRINTING SERVICES	17	0	0	0
7041	PRINTING AND COPYING - A	0	1,978	1,978	1,978
7044	PRINTING AND COPYING - C	3,417	5,054	5,054	5,054
7045	STATE PRINTING CHARGES	860	870	870	870
7050	EMPLOYEE BOND INSURANCE	73	73	75	75
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	9,049	0	0	0
7054	AG TORT CLAIM ASSESSMENT	3,143	3,144	2,267	2,261
705B	B&G - PROP. & CONT. INSURANCE	0	9,049	14,136	14,136
7060	CONTRACTS	14	468	468	468
7069	CONTRACTS - I	0	0	204,124	204,124
7073	SOFTWARE LICENSE/MNT CONTRACTS	2,088	0	2,088	2,088
7100	STATE OWNED BLDG RENT-B&G	270,507	264,592	549,918	549,918
7240	HOST FUND	0	2,500	2,500	2,500
7270	LATE FEES AND PENALTIES	21	0	0	0
7285	POSTAGE - STATE MAILROOM	1,863	3,730	3,730	3,730
7286	MAIL STOP-STATE MAILROM	5,934	5,934	10,698	10,698
7289	EITS PHONE LINE AND VOICEMAIL	8,428	8,509	9,187	9,187
7290	PHONE, FAX, COMMUNICATION LINE	660	228	228	228
7291	CELL PHONE/PAGER CHARGES	1,699	1,135	1,135	1,135
7296	EITS LONG DISTANCE CHARGES	0	590	590	590
7300	DUES AND REGISTRATIONS	0	825	825	825
7301	MEMBERSHIP DUES	123,400	123,400	123,400	123,400
7370	PUBLICATIONS AND PERIODICALS	575	3,854	10,606	10,606
7460	EQUIPMENT PURCHASES < \$1,000	479	502	502	502
7547	EITS BUSINESS PRODUCTIVITY SUITE	139	0	0	0
7980	OPERATING LEASE PAYMENTS	4,208	4,226	6,481	6,481
	TOTAL FOR CATEGORY 04	439,562	444,065	954,546	954,540
15	ARP ACT				
7020	OPERATING SUPPLIES	0	282	0	0
7069	CONTRACTS - I	0	190,000	0	0
7289	EITS PHONE LINE AND VOICEMAIL	597	1,119	0	0
7290	PHONE, FAX, COMMUNICATION LINE	111	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	1,529	2,085	0	0
	TOTAL FOR CATEGORY 15	2,237	193,486	0	0
16	BOARDS TRACKING				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	17,541	17,541
	TOTAL FOR CATEGORY 16	0	0	17,541	17,541
17	NEW CATEGORY WP LOAD				
7061	CONTRACTS - A	192,754	0	0	0
	TOTAL FOR CATEGORY 17	192,754	0	0	0
26	INFORMATION SERVICES				
7020	OPERATING SUPPLIES	24	0	0	0
7026	OPERATING SUPPLIES-F	696	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	9,705	10,763	11,491	11,043
7460	EQUIPMENT PURCHASES < \$1,000	0	1,126	676	676
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	3,075	0
7531	EITS DISK STORAGE	913	906	184	184
7542	EITS SILVERNET ACCESS	2,713	2,713	60,744	60,744
7547	EITS BUSINESS PRODUCTIVITY SUITE	10,738	12,510	20,048	20,048
7548	EITS SERVER HOSTING - VIRTUAL	7,331	7,331	7,971	7,971
7551	EITS MICROWAVE DS0 CIRCUIT	3,490	2,494	3,186	3,186
7554	EITS INFRASTRUCTURE ASSESSMENT	8,328	8,310	15,607	14,958
7556	EITS SECURITY ASSESSMENT	2,926	2,921	4,183	4,175
8371	COMPUTER HARDWARE <\$5,000 - A	5,631	28,812	5,064	18,568
	TOTAL FOR CATEGORY 26	52,495	77,886	132,229	141,553
30	TRAINING				
7060	CONTRACTS	0	0	6,833	6,833
	TOTAL FOR CATEGORY 30	0	0	6,833	6,833
82	DEPARTMENT OF ADMINISTRATION COST ALLOCATIONS				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	7,859	7,859	25,333	25,333
7439	DEPT OF ADMIN - ADMIN SER DIV	47,117	47,117	106,674	106,674
7506	EITS PC/LAN SUPPORT	23,264	23,264	21,453	21,453
7507	EITS AGENCY IT SUPPORT	14,955	14,955	40,635	40,635
	TOTAL FOR CATEGORY 82	93,195	93,195	194,095	194,095
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	383	383	0	0
	TOTAL FOR CATEGORY 87	383	383	0	0
89	AG COST ALLOCATION PLAN				
7391	ATTORNEY GENERAL COST ALLOC	525,530	289,076	135,331	160,783
	TOTAL FOR CATEGORY 89	525,530	289,076	135,331	160,783
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 1000	4,948,309	5,107,044	6,082,815	6,149,233

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

Budget Account: 1000 OFFICE OF THE GOVERNOR

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
B000	2501	APPROPRIATION CONTROL	5,617,498	5,641,944	5,887,347	5,933,891	269,849	291,947
E599	2501	APPROPRIATION CONTROL	647,388	644,704	674,635	675,095	27,247	30,391
M150	2501	APPROPRIATION CONTROL	-147,227	-143,795	-795,525	-794,648	-648,298	-650,853
M300	2501	APPROPRIATION CONTROL	97,025	81,046	106,388	90,347	9,363	9,301
TOTAL FOR REVENUE			6,214,684	6,223,899	5,872,845	5,904,685	-341,839	-319,214
EXPENSE								
01	PERSONNEL SERVICES							
M150	5000	PERSONNEL SERVICES	-240,537	-240,537	-888,835	-891,390	-648,298	-650,853
B000	5100	SALARIES	3,175,990	3,195,967	3,546,735	3,584,797	370,745	388,830
E599	5100	SALARIES	454,480	454,480	323,499	325,500	-130,981	-128,980
M300	5100	SALARIES	-16,403	-16,403	-708	-708	15,695	15,695
B000	5200	WORKERS COMPENSATION	39,672	39,672	39,672	39,686	0	14
E599	5200	WORKERS COMPENSATION	5,377	5,384	4,036	4,038	-1,341	-1,346
M300	5200	WORKERS COMPENSATION	-634	-638	-628	-639	6	-1
B000	5300	RETIREMENT	746,994	750,490	628,932	635,591	-118,062	-114,899
E599	5300	RETIREMENT	96,390	96,390	69,951	70,337	-26,439	-26,053
M300	5300	RETIREMENT	67,476	67,826	62,582	63,250	-4,894	-4,576
E599	5500	GROUP INSURANCE	47,568	45,264	35,676	33,948	-11,892	-11,316
E599	5700	PAYROLL ASSESSMENT	429	429	322	322	-107	-107
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	100,999	101,634	112,787	113,995	11,788	12,361
E599	5750	RETIRED EMPLOYEES GROUP INSURANCE	11,770	11,363	8,378	8,137	-3,392	-3,226
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-19,170	-22,142	-20,944	-24,393	-1,774	-2,251
E599	5800	UNEMPLOYMENT COMPENSATION	115	230	81	162	-34	-68
M300	5800	UNEMPLOYMENT COMPENSATION	789	1,588	891	1,794	102	206
B000	5840	MEDICARE	46,048	46,338	51,426	51,979	5,378	5,641
E599	5840	MEDICARE	6,590	6,590	4,690	4,720	-1,900	-1,870
M300	5840	MEDICARE	-238	-238	-10	-10	228	228
TOTAL FOR CATEGORY 01			4,523,705	4,543,687	3,978,533	4,021,116	-545,172	-522,571
04	OPERATING							
E599	7020	OPERATING SUPPLIES	0	0	282	282	282	282
E599	7050	EMPLOYEE BOND INSURANCE	11	11	8	8	-3	-3
E599	7054	AG TORT CLAIM ASSESSMENT	324	323	243	242	-81	-81
E599	7069	CONTRACTS - I	0	0	204,124	204,124	204,124	204,124
E599	7289	EITS PHONE LINE AND VOICEMAIL	0	0	919	919	919	919
TOTAL FOR CATEGORY 04			335	334	205,576	205,575	205,241	205,241

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

Budget Account: 1000 OFFICE OF THE GOVERNOR

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
15		ARP ACT						
E599	7020	OPERATING SUPPLIES	282	282	0	0	-282	-282
E599	7289	EITS PHONE LINE AND VOICEMAIL	919	919	0	0	-919	-919
E599	7547	EITS BUSINESS PRODUCTIVITY SUITE	2,765	2,765	0	0	-2,765	-2,765
		TOTAL FOR CATEGORY 15	3,966	3,966	0	0	-3,966	-3,966
26		INFORMATION SERVICES						
E599	7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	2,765	2,765	2,765	2,765
E599	7554	EITS INFRASTRUCTURE ASSESSMENT	2,229	2,137	1,672	1,603	-557	-534
E599	7556	EITS SECURITY ASSESSMENT	598	596	448	447	-150	-149
		TOTAL FOR CATEGORY 26	2,827	2,733	4,885	4,815	2,058	2,082
		TOTAL FOR EXPENSE	4,530,833	4,550,720	4,188,994	4,231,506	-341,839	-319,214

FY 26 Revised Authority

Revenue	General Fund Appropriation	4611 Transfer in Fed ARPA	4669 Trans From CARES Act	Revised Authority Total
00 Current Year Revenue	6,082,815	-	-	\$ 6,082,815
Revenue Total	6,082,815	-	-	6,082,815
Expenditures				
01 Personnel	4,598,880	-	-	\$ 4,598,880
02 Out-of-State Travel	9,227	-	-	\$ 9,227
03 In-State Travel	34,133	-	-	\$ 34,133
04 Operating	954,546	-	-	\$ 954,546
15 ARP Act	-	-	-	\$ -
16 Boards Tracking	17,541	-	-	\$ 17,541
17 New Category From WP Load	-	-	-	\$ -
26 Information Services	132,229	-	-	\$ 132,229
30 Training	6,833	-	-	\$ 6,833
82 Department of Administration Cost Allocations	194,095	-	-	\$ 194,095
87 Purchasing Assessment	-	-	-	\$ -
89 AG Cost Allocation Plan	135,331	-	-	\$ 135,331
Expenditures Total	\$ 6,082,815	\$ -	\$ -	\$ 6,082,815
DIFFERENCE	\$ -	\$ -	\$ -	\$ -

FY 27 Revised Authority

Revenue	General Fund Appropriation	4611 Transfer in Fed ARPA	4669 Trans From CARES Act	Revised Authority Total
00 Current Year Revenue	6,149,233	-	-	\$ 6,149,233
Revenue Total	6,149,233	-	-	6,149,233
Expenditures				
01 Personnel	4,630,528	-	-	\$ 4,630,528
02 Out-of-State Travel	9,227	-	-	\$ 9,227
03 In-State Travel	34,133	-	-	\$ 34,133
04 Operating	954,540	-	-	\$ 954,540
15 ARP Act	-	-	-	\$ -
16 Boards Tracking	17,541	-	-	\$ 17,541
17 New Category From WP Load	-	-	-	\$ -
26 Information Services	141,553	-	-	\$ 141,553
30 Training	6,833	-	-	\$ 6,833
82 Department of Administration Cost Allocations	194,095	-	-	\$ 194,095
87 Purchasing Assessment	-	-	-	\$ -
89 AG Cost Allocation Plan	160,783	-	-	\$ 160,783
Expenditures Total	\$ 6,149,233	\$ -	\$ -	\$ 6,149,233
DIFFERENCE	\$ -	\$ -	\$ -	\$ -

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

Amendment Number: A253883242

BUDGET DIVISION USE ONLY	
DATE	<u>03/06/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
	afrantz

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
02/27/25	645	409	3242	DHS-DCFS - CHILD WELFARE TRUST

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
E260	2501	APPROPRIATION CONTROL	97,153	(97,153)	0	97,153	(97,153)	0
E260	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	97,153	97,153
E261	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	(11,377)	8,544	(2,833)
E261	4326	TREASURER'S INTEREST DISTRIB	(8,544)	8,544	0	(8,544)	8,544	0
Total Revenue				(88,609)			17,088	

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
E260	13	PAYMENTS TO B/A 3229	7652	97,153	(194,306)	(97,153)	97,153	(194,306)	(97,153)
E260	86	RESERVE	9178	0	97,153	97,153	0	194,306	194,306
E261	86	RESERVE	9178	(11,377)	8,544	(2,833)	(22,754)	17,088	(5,666)
Total Category Expenditure					(88,609)			17,088	

Remarks
This budget amendment adjusts the E260 and E261 decision units to remove General Fund Appropriations and increase reserves.

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
DHS - CHILD AND FAMILY SERVICES**

**Budget Account 3242 - DHS-DCFS - CHILD WELFARE TRUST
Budget Amendment A253883242
2025-2027 Biennium (FY26-27)**

Submitted February 27, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Child Welfare Trust Fund account was established to receive benefits for survivors or other awards payable to children receiving child welfare services in a county whose population is less than 100,000. These benefits and other awards, including Social Security and Supplemental Income, must be deposited in the State Treasury for credit to this fund. The Division of Child and Family Services maintains a separate account for each child who receives money and deducts from the account any dollar amounts that were paid with public money for services provided to the child. Surplus balances are distributed in accordance with the guidance provided by the entity that issued the funds. The Treasurer's Office credits accrued interest to each child's separate account which is maintained in the Trust Fund for Child Welfare at the end of each interest period. Statutory Authority: NRS 432.037.

Purpose of Work Program

This budget amendment adjusts the E260 and E261 decision units to remove General Fund Appropriations and increase reserves.

Justification

In the Governor Recommended budget, the E260 decision unit mistakenly used General Fund Appropriations to fund additional transfers between budget accounts when it should have been a reduction to the transfers, offset with the budget's reserves. In addition, the E261 decision unit inadvertently removed Treasurer's Interest Distribution from the budget. This amendment corrects those errors.

Expected Benefits to be Realized

By correcting these mistakes, the agency's General Fund request is reduced and reserves increased. In addition, the correction will allow the budget to utilize Treasurer's Interest as needed.

Explanation of Projections and Documentation

NEBS 210 Report
NEBS 225 Report
2025-2027 Fund Map by Decision Unit

Summary of Alternatives and Why Current Proposal is Preferred

The agency analyzed whether this correction could be made via work program after the 82nd Legislative Session concludes. The current proposal is preferred as it will reduce the agency's General Fund request and increase reserves and revenues as needed.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF HUMAN SERVICES
DHS - CHILD AND FAMILY SERVICES
DHS-DCFS - CHILD WELFARE TRUST
B/A 3242 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A253883242		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	97,153	97,153	-97,153	-97,153	-97,153	-97,153	-100.0%	-100.0%	0	0		
2511	BALANCE FORWARD FROM PREVIOUS YEAR	333,001	376,853		105,697	0	105,697	0.0%	28.0%	333,001	482,550		
4216	SSA REIMBURSEMENT	212,187	212,187			0	0	0.0%	0.0%	212,187	212,187		
4326	TREASURER'S INTEREST DISTRIB	0	0	8,544	8,544	8,544	8,544	100.0%	100.0%	8,544	8,544		
Total Revenues		642,341	686,193	-88,609	17,088	-88,609	17,088	-13.8%	2.5%	553,732	703,281		
EXPENDITURES													
Cat	G.L.#	Description											
13	7652	194,306	194,306	-194,306	-194,306	-194,306	-194,306	-100.0%	-100.0%	0	0		
14	7631	23,891	23,891			0	0	0.0%	0.0%	23,891	23,891		
14	7632	2,239	2,239			0	0	0.0%	0.0%	2,239	2,239		
14	7651	45,052	45,052			0	0	0.0%	0.0%	45,052	45,052		
86	9178	376,853	420,705	105,697	211,394	105,697	211,394	28.0%	50.2%	482,550	632,099		
Total Expenditures		642,341	686,193	-88,609	17,088	-88,609	17,088	-13.8%	2.5%	553,732	703,281		

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

Budget Account: 3242 DHS-DCFS - CHILD WELFARE TRUST

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
E260	2501	APPROPRIATION CONTROL	97,153	97,153	0	0	-97,153	-97,153
E260	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	97,153	0	97,153
E261	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	-11,377	0	-2,833	0	8,544
E261	4326	TREASURER'S INTEREST DISTRIB	-8,544	-8,544	0	0	8,544	8,544
TOTAL FOR REVENUE			88,609	77,232	0	94,320	-88,609	17,088
EXPENSE								
13	PAYMENTS TO B/A 3229							
E260	7652	PAYMTS TO RURAL CHILD WELFARE	97,153	97,153	-97,153	-97,153	-194,306	-194,306
TOTAL FOR CATEGORY 13			97,153	97,153	-97,153	-97,153	-194,306	-194,306
86	RESERVE							
E260	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	97,153	194,306	97,153	194,306
E261	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	-11,377	-22,754	-2,833	-5,666	8,544	17,088
TOTAL FOR CATEGORY 86			-11,377	-22,754	94,320	188,640	105,697	211,394
TOTAL FOR EXPENSE			85,776	74,399	-2,833	91,487	-88,609	17,088

Section A1: Line Item Detail by GL

Budget Account: 3242 DHS-DCFS - CHILD WELFARE TRUST

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE						
REVENUE							
2511	BALANCE FORWARD FROM PREVIOUS YEAR	273,165	286,316	333,001	388,230	333,001	388,230
2512	BALANCE FORWARD TO NEW YEAR	-286,316	0	0	0	0	0
4216	SSA REIMBURSEMENT	274,706	212,187	212,187	212,187	212,187	212,187
4326	TREASURER'S INTEREST DISTRIB	14,961	0	8,544	8,544	8,544	8,544
TOTAL REVENUES FOR DECISION UNIT B000		276,516	498,503	553,732	608,961	553,732	608,961
EXPENDITURE							
13	PAYMENTS TO B/A 3229						
7652	PAYMTS TO RURAL CHILD WELFARE	78,833	113,328	113,328	113,328	113,328	113,328
TOTAL FOR CATEGORY 13		78,833	113,328	113,328	113,328	113,328	113,328
14	REFUNDS AND CLIENT PURCHASES						
7631	MISCELLANEOUS GOODS, MAT - A	24,256	4,883	4,883	4,883	4,883	4,883
7632	MISCELLANEOUS GOODS, MAT - B	150	2,239	2,239	2,239	2,239	2,239
7651	REFUNDS TO SSA	173,277	45,052	45,052	45,052	45,052	45,052
TOTAL FOR CATEGORY 14		197,683	52,174	52,174	52,174	52,174	52,174
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	333,001	388,230	443,459	388,230	443,459
TOTAL FOR CATEGORY 86		0	333,001	388,230	443,459	388,230	443,459
TOTAL EXPENDITURES FOR DECISION UNIT B000		276,516	498,503	553,732	608,961	553,732	608,961
E260	HEALTH & WELLNESS						
REVENUE							
00	REVENUE						
2501	APPROPRIATION CONTROL	0	0	97,153	97,153	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	0	97,153
TOTAL REVENUES FOR DECISION UNIT E260		0	0	97,153	97,153	0	97,153
EXPENDITURE							
13	PAYMENTS TO B/A 3229						
7652	PAYMTS TO RURAL CHILD WELFARE	0	0	97,153	97,153	-97,153	-97,153
TOTAL FOR CATEGORY 13		0	0	97,153	97,153	-97,153	-97,153
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	0	0	97,153	194,306
TOTAL FOR CATEGORY 86		0	0	0	0	97,153	194,306
TOTAL EXPENDITURES FOR DECISION UNIT E260		0	0	97,153	97,153	0	97,153

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
E261	HEALTH & WELLNESS						
	REVENUE						
00	REVENUE						
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	-11,377	0	-2,833
4326	TREASURER'S INTEREST DISTRIB	0	0	-8,544	-8,544	0	0
	TOTAL REVENUES FOR DECISION UNIT E261	0	0	-8,544	-19,921	0	-2,833
	EXPENDITURE						
13	PAYMENTS TO B/A 3229						
7652	PAYMTS TO RURAL CHILD WELFARE	0	0	-16,175	-16,175	-16,175	-16,175
	TOTAL FOR CATEGORY 13	0	0	-16,175	-16,175	-16,175	-16,175
14	REFUNDS AND CLIENT PURCHASES						
7631	MISCELLANEOUS GOODS, MAT - A	0	0	19,008	19,008	19,008	19,008
	TOTAL FOR CATEGORY 14	0	0	19,008	19,008	19,008	19,008
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0	-11,377	-22,754	-2,833	-5,666
	TOTAL FOR CATEGORY 86	0	0	-11,377	-22,754	-2,833	-5,666
	TOTAL EXPENDITURES FOR DECISION UNIT E261	0	0	-8,544	-19,921	0	-2,833
	TOTAL REVENUES FOR BUDGET ACCOUNT 3242	276,516	498,503	642,341	686,193	553,732	703,281
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3242	276,516	498,503	642,341	686,193	553,732	703,281

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

Section B1: Summary by GL

Budget Account: 3242 DHS-DCFS - CHILD WELFARE TRUST

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE							
2501	APPROPRIATION CONTROL	0	0	97,153	97,153	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	273,165	286,316	333,001	376,853	333,001	482,550
2512	BALANCE FORWARD TO NEW YEAR	-286,316	0	0	0	0	0
4216	SSA REIMBURSEMENT	274,706	212,187	212,187	212,187	212,187	212,187
4326	TREASURER'S INTEREST DISTRIB	14,961	0	0	0	8,544	8,544
TOTAL REVENUES FOR BUDGET ACCOUNT 3242		276,516	498,503	642,341	686,193	553,732	703,281
EXPENDITURE							
13	PAYMENTS TO B/A 3229						
7652	PAYMTS TO RURAL CHILD WELFARE	78,833	113,328	194,306	194,306	0	0
TOTAL FOR CATEGORY 13		78,833	113,328	194,306	194,306	0	0
14	REFUNDS AND CLIENT PURCHASES						
7631	MISCELLANEOUS GOODS, MAT - A	24,256	4,883	23,891	23,891	23,891	23,891
7632	MISCELLANEOUS GOODS, MAT - B	150	2,239	2,239	2,239	2,239	2,239
7651	REFUNDS TO SSA	173,277	45,052	45,052	45,052	45,052	45,052
TOTAL FOR CATEGORY 14		197,683	52,174	71,182	71,182	71,182	71,182
86	RESERVE						
9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	333,001	376,853	420,705	482,550	632,099
TOTAL FOR CATEGORY 86		0	333,001	376,853	420,705	482,550	632,099
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3242		276,516	498,503	642,341	686,193	553,732	703,281

Department of Health and Human Services (DHHS)
 Child and Family Services (DCFS)
 B/A-3242 -- Child Welfare Trust
 2025-2027 Biennial Budget
 Year 1
 Summary

	2501	4216	4326	
	GENERAL FUNDS	SSA REIMBURSEMENT	TREASURER'S INTEREST DISTRIB	Totals
REVENUES				
Revenue Amount	-	212,187	8,544	220,731
Bal Forward	-	333,001	-	333,001
Total Revenue	-	545,188	8,544	553,732
Cat EXPENDITURES				
13 PAYMENTS TO B/A 3229	-	-	-	-
14 REFUNDS AND CLIENT PURCHASES	-	62,638	8,544	71,182
86 RESERVE	-	482,550	-	482,550
Total Expenditure Categories	-	545,188	8,544	553,732
Percentage of Revenue to Total	0.00%	98.46%	1.54%	100.00%

	Per NEBS	Check Calc
	553,732	-
Cat		
13	-	-
14	71,182	-
86	482,550	-
	553,732	-

NEBS	-	545,188	8,544	553,732
Inc / (Dec) NEBS	-	-	-	-

Department of Health and Human Services (DHHS)
 Child and Family Services (DCFS)
 B/A-3242 -- Child Welfare Trust
 2025-2027 Biennial Budget
 Year 1
 E260 ELIMINATE COST OF CARE

	2501	4216	4326	
	GENERAL FUNDS	SSA REIMBURSEMENT	TREASURER'S INTEREST DISTRIB	Totals
REVENUES				
Revenue Amount	-	-	-	-
Bal Forward		-		-
Total Revenue	-	-	-	-
EXPENDITURES				
Cat 13 PAYMENTS TO B/A 3229	-	(97,153)	-	(97,153)
Cat 14 REFUNDS AND CLIENT PURCHASES	-	-	-	-
Cat 86 RESERVE	-	97,153	-	97,153
Total Expenditure Categories	-	-	-	-
Percentage of Revenue to Total	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	Per NEBS	Check Calc
	-	-
Cat 13	(97,153)	-
Cat 14	-	-
Cat 86	97,153	-
	-	-

NEBS	-	-	-	-
Inc / (Dec) NEBS	-	-	-	-

Department of Health and Human Services (DHHS)
 Child and Family Services (DCFS)
 B/A-3242 -- Child Welfare Trust
 2025-2027 Biennial Budget
 Year 1
 E261 ELIMINATE COST OF CARE

	2501	4216	4326	
	GENERAL FUNDS	SSA REIMBURSEMENT	TREASURER'S INTEREST DISTRIB	Totals
REVENUES				
Revenue Amount	-	-	-	-
Bal Forward		-		-
Total Revenue	-	-	-	-
EXPENDITURES				
Cat 13 PAYMENTS TO B/A 3229	-	(16,175)	-	(16,175)
Cat 14 REFUNDS AND CLIENT PURCHASES	-	19,008	-	19,008
Cat 86 RESERVE	-	(2,833)	-	(2,833)
Total Expenditure Categories	-	-	-	-
Percentage of Revenue to Total	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

	Per NEBS	Check Calc
	-	-
Cat 13	(16,175)	-
Cat 14	19,008	-
Cat 86	(2,833)	-
	-	-

NEBS	-	-	-	-
Inc / (Dec) NEBS	-	-	-	-

Department of Health and Human Services (DHHS)
 Child and Family Services (DCFS)
 B/A-3242 -- Child Welfare Trust
 2025-2027 Biennial Budget
 Year 2
 Summary

	2501	4216	4326	
	GENERAL FUNDS	SSA REIMBURSEMENT	TREASURER'S INTEREST DISTRIB	Totals
REVENUES				
Revenue Amount	-	212,187	8,544	220,731
Bal Forward	-	482,550	-	482,550
Total Revenue	-	694,737	8,544	703,281
Cat EXPENDITURES				
13 PAYMENTS TO B/A 3229	-	-	-	-
14 REFUNDS AND CLIENT PURCHASES	-	62,638	8,544	71,182
86 RESERVE	-	632,099	-	632,099
Total Expenditure Categories	-	694,737	8,544	703,281
Percentage of Revenue to Total	0.00%	98.79%	1.21%	100.00%

	Per NEBS	Check Calc
	703,281	-
Cat		
13	-	-
14	71,182	-
86	632,099	-
	703,281	-

NEBS	-	694,737	8,544	703,281
Inc / (Dec) NEBS	-	-	-	-

Department of Health and Human Services (DHHS)
 Child and Family Services (DCFS)
 B/A-3242 -- Child Welfare Trust
 2025-2027 Biennial Budget
 Year 2
 E260 ELIMINATE COST OF CARE

	2501	4216	4326	
	GENERAL FUNDS	SSA REIMBURSEMENT	TREASURER'S INTEREST DISTRIB	Totals
REVENUES				
Revenue Amount	-	-	-	-
Bal Forward		97,153		97,153
Total Revenue	-	97,153	-	97,153
Cat EXPENDITURES				
13 PAYMENTS TO B/A 3229	-	(97,153)	-	(97,153)
14 REFUNDS AND CLIENT PURCHASES		-	-	-
86 RESERVE		194,306	-	194,306
Total Expenditure Categories		97,153	-	97,153
Percentage of Revenue to Total		100.00%	0.00%	100.00%

	Per NEBS	Check Calc
	97,153	-
Cat		
13	(97,153)	-
14	-	-
86	194,306	-
	97,153	-

NEBS	-	97,153	-	97,153
Inc / (Dec) NEBS	-	-	-	-

Department of Health and Human Services (DHHS)
 Child and Family Services (DCFS)
 B/A-3242 -- Child Welfare Trust
 2025-2027 Biennial Budget
 Year 2
 E261 ELIMINATE COST OF CARE

	2501	4216	4326	
	GENERAL FUNDS	SSA REIMBURSEMENT	TREASURER'S INTEREST DISTRIB	Totals
REVENUES				
Revenue Amount	-	-	-	-
Bal Forward		(2,833)		(2,833)
Total Revenue	-	(2,833)	-	(2,833)
Cat EXPENDITURES				
13 PAYMENTS TO B/A 3229	-	(16,175)	-	(16,175)
14 REFUNDS AND CLIENT PURCHASES	-	19,008	-	19,008
86 RESERVE	-	(5,666)	-	(5,666)
Total Expenditure Categories		(2,833)	-	(2,833)
Percentage of Revenue to Total		100.00%	0.00%	100.00%

	Per NEBS	Check Calc
	(2,833)	-
Cat		
13	(16,175)	-
14	19,008	-
86	(5,666)	-
	(2,833)	-

NEBS	-	(2,833)	-	(2,833)
Inc / (Dec) NEBS	-	-	-	-