



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

MEMORANDUM

January 27, 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 #5

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								
A251332980	2980	This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.	-11,220,998	0	0	-11,220,998	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A251352989	2989	This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.	-56,577	0	0	-56,577	0	0

Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251362990	2990	This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.	-138,738	0	0	-138,738	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251342987	2987	This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.	-11,790,472	0	0	-11,790,472	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251372992	2992	This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.	-433,854	0	0	-433,854	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251683012	3012	The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.	-469,062	0	0	-469,062	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251673011	3011	The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.	-981,696	0	0	-981,696	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251663005	3005	The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.	-152,544	0	0	-151,292	0	0	0
Total for this Batch			-25,243,941	0	0	-25,242,689	0	0	0

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

Amendment Number: A251332980

BUDGET DIVISION USE ONLY	
DATE	<u>01/27/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
	cpalme2

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/24/25	101	350	2980	NSHE - UNIVERSITY OF NEVADA, RENO

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
E685	2501	APPROPRIATION CONTROL	11,220,998	(11,220,998)	0	11,220,998	(11,220,998)	0
Total Revenue			<u>(11,220,998)</u>		<u>(11,220,998)</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
E685	01	PERSONNEL SERVICES	5000	11,220,998	(11,220,998)	0	11,220,998	(11,220,998)	0
Total Category Expenditure				<u>(11,220,998)</u>		<u>(11,220,998)</u>			

Remarks
 This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

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 A251332980
2025-2027 Biennium (FY26-27)**

Submitted January 24, 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 corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

Justification

This amendment is being processed to ensure the appropriate mechanism for requesting this additional general fund appropriation to NSHE.

Expected Benefits to be Realized

The difference between this amount requested and the portion of general fund appropriation calculated in the approved cost-of-living adjustments by the 2023 Legislature is expected to help campuses and programs provide valuable instruction, academic support, institutional support, and student services.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment.

**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		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251332980		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	192,367,866	191,207,189	-11,220,998	-11,220,998	-11,220,998	-11,220,998	-5.8%	-5.9%	181,146,868	179,986,191		
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	-11,220,998	-11,220,998	-3.6%	-3.5%	300,960,083	306,034,873		
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			0	0	0.0%	0.0%	784,355	784,355	
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	-11,220,998	-11,220,998	-3.6%	-3.5%	300,960,083	306,034,873

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

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

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								
E685	2501	APPROPRIATION CONTROL	11,220,998	11,220,998	0	0	-11,220,998	-11,220,998
		TOTAL FOR REVENUE	11,220,998	11,220,998	0	0	-11,220,998	-11,220,998
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	11,220,998	11,220,998	0	0	-11,220,998	-11,220,998
		TOTAL FOR CATEGORY 01	11,220,998	11,220,998	0	0	-11,220,998	-11,220,998
		TOTAL FOR EXPENSE	11,220,998	11,220,998	0	0	-11,220,998	-11,220,998

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

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 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
 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	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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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

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
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
TOTAL REVENUES FOR BUDGET ACCOUNT 2980		268,097,862	300,295,050	300,960,083	306,034,873
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2980		268,097,862	300,295,050	300,960,083	306,034,873

Section B1: Summary by GL

Budget Account: 2980 NSHE - UNIVERSITY OF NEVADA, RENO

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	143,223,378	143,579,562	181,146,868	179,986,191
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	300,960,083	306,034,873
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	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	250,856,304	255,927,505

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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	G08 Year 1 2025-2026	G08 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	300,960,083	306,034,873

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: A251352989

BUDGET DIVISION USE ONLY	
DATE	01/27/25
APPROVED ON BEHALF OF THE GOVERNOR BY	
cpalme2	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/24/25	101	350	2989	NSHE - AGRICULTURAL EXPERIMENT STATION

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
E685	2501	APPROPRIATION CONTROL	56,577	(56,577)	0	56,577	(56,577)	0
Total Revenue				<u>(56,577)</u>			<u>(56,577)</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
E685	01	PERSONNEL SERVICES	5000	56,577	(56,577)	0	56,577	(56,577)	0
Total Category Expenditure					<u>(56,577)</u>			<u>(56,577)</u>	

Remarks
 This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

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 2989 - NSHE - AGRICULTURAL EXPERIMENT STATION
Budget Amendment A251352989
2025-2027 Biennium (FY26-27)**

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

This Agricultural Experiment Station is the organized research arm of the University of Nevada, Reno, College of Agriculture, Biotechnology, and Natural Resources. Statutory authority: NRS 396.600.

Purpose of Work Program

This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

Justification

This amendment is being processed to ensure the appropriate mechanism for requesting this additional general fund appropriation to NSHE.

Expected Benefits to be Realized

The difference between this amount requested and the portion of general fund appropriation calculated in the approved cost-of-living adjustments by the 2023 Legislature is expected to help campuses and programs provide valuable instruction, academic support, institutional support, and student services.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - AGRICULTURAL EXPERIMENT STATION
B/A 2989 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED				-----CUMULATIVE-----				Total Amount	
						FIRST				Dollar Change		Percent Change			
						Budget Amendment									
						BA # A251352989				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		7,278,978	7,242,944	-56,577	-56,577	-56,577	-56,577	-0.8%	-0.8%	7,222,401	7,186,367			
3500	FEDERAL RECEIPTS		2,597,127	2,597,127			0	0	0.0%	0.0%	2,597,127	2,597,127			
Total Revenues			9,876,105	9,840,071	-56,577	-56,577	-56,577	-56,577	-0.6%	-0.6%	9,819,528	9,783,494			
		EXPENDITURES													
Cat	G.L.#	Description													
01	5000	PERSONNEL SERVICES		191,499	186,299	-56,577	-56,577	-56,577	-56,577	-29.5%	-30.4%	134,922	129,722		
01	5100	SALARIES		691,035	691,037			0	0	0.0%	0.0%	691,035	691,037		
01	5101	NSHE UNIVERSITY SALARIES		4,935,118	4,934,870			0	0	0.0%	0.0%	4,935,118	4,934,870		
01	5102	LETTER OF APPOINTMENT		83,490	83,490			0	0	0.0%	0.0%	83,490	83,490		
01	5105	NSHE WAGES		151,382	151,382			0	0	0.0%	0.0%	151,382	151,382		
01	5140	NSHE GRADUATE ASSISTANTS		388,091	388,091			0	0	0.0%	0.0%	388,091	388,091		
01	5190	SUPPLEMENTAL PAY/STIPEND		30,907	30,907			0	0	0.0%	0.0%	30,907	30,907		
01	5200	WORKERS COMPENSATION		50,017	50,029			0	0	0.0%	0.0%	50,017	50,029		
01	5300	RETIREMENT		1,098,304	1,098,257			0	0	0.0%	0.0%	1,098,304	1,098,257		
01	5400	PERSONNEL ASSESSMENT		4,270	4,270			0	0	0.0%	0.0%	4,270	4,270		
01	5430	LABOR RELATIONS ASSESSMENT		885	885			0	0	0.0%	0.0%	885	885		
01	5440	PERSONNEL SUBSIDY COST ALLOCATION		0	0			0	0	0.0%	0.0%	0	0		
01	5500	GROUP INSURANCE		630,993	600,416			0	0	0.0%	0.0%	630,993	600,416		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE		145,715	140,649			0	0	0.0%	0.0%	145,715	140,649		
01	5840	MEDICARE		77,329	77,327			0	0	0.0%	0.0%	77,329	77,327		
01	5904	VACANCY SAVINGS		-42,212	-42,210			0	0	-0.0%	-0.0%	-42,212	-42,210		
01	5930	LONGEVITY PAY		45,825	50,925			0	0	0.0%	0.0%	45,825	50,925		
04	7054	AG TORT CLAIM ASSESSMENT		4,259	4,249			0	0	0.0%	0.0%	4,259	4,249		
12	7000	OPERATING		-12,546	-12,546			0	0	-0.0%	-0.0%	-12,546	-12,546		
12	7055	OTHER MISC INSURANCE POLICIES		88	88			0	0	0.0%	0.0%	88	88		
12	7058	PROPERTY & CONTENTS INSUR PREM		1,039	1,039			0	0	0.0%	0.0%	1,039	1,039		
12	7063	CONTRACTS - C		1,311	1,311			0	0	0.0%	0.0%	1,311	1,311		
12	7110	NON-STATE OWNED OFFICE RENT		12,546	12,546			0	0	0.0%	0.0%	12,546	12,546		
12	7132	ELECTRIC UTILITIES		15,300	15,300			0	0	0.0%	0.0%	15,300	15,300		
12	7133	OIL UTILITIES		6,694	6,694			0	0	0.0%	0.0%	6,694	6,694		
12	7135	PROPANE UTILITIES		44,834	44,834			0	0	0.0%	0.0%	44,834	44,834		
12	7136	GARBAGE DISPOSAL UTILITIES		3	3			0	0	0.0%	0.0%	3	3		
12	7137	WATER & SEWER UTILITIES		246	246			0	0	0.0%	0.0%	246	246		
12	7963	RENTALS FOR LAND/EQUIPMENT-C		5,971	5,971			0	0	0.0%	0.0%	5,971	5,971		
17	7132	ELECTRIC UTILITIES		2,321	2,321			0	0	0.0%	0.0%	2,321	2,321		
17	7133	OIL UTILITIES		73	73			0	0	0.0%	0.0%	73	73		
17	7135	PROPANE UTILITIES		1,691	1,691			0	0	0.0%	0.0%	1,691	1,691		
17	7136	GARBAGE DISPOSAL UTILITIES		161	161			0	0	0.0%	0.0%	161	161		
17	7137	WATER & SEWER UTILITIES		47	47			0	0	0.0%	0.0%	47	47		
17	7650	UNR O&M RECHARGE		1,309,419	1,309,419			0	0	0.0%	0.0%	1,309,419	1,309,419		

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

Budget Account: 2989 NSHE - AGRICULTURAL EXPERIMENT STATION

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								
E685	2501	APPROPRIATION CONTROL	56,577	56,577	0	0	-56,577	-56,577
		TOTAL FOR REVENUE	56,577	56,577	0	0	-56,577	-56,577
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	56,577	56,577	0	0	-56,577	-56,577
		TOTAL FOR CATEGORY 01	56,577	56,577	0	0	-56,577	-56,577
		TOTAL FOR EXPENSE	56,577	56,577	0	0	-56,577	-56,577

Section A1: Line Item Detail by GL

Budget Account: 2989 NSHE - AGRICULTURAL EXPERIMENT STATION

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	5,801,074	5,817,227	7,368,577	7,368,277
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	286	0	0
2512	BALANCE FORWARD TO NEW YEAR	-286	0	0	0
3500	FEDERAL RECEIPTS	2,150,452	2,014,835	2,597,127	2,597,127
4220	CLASSIFIED RETENTION INCENTIVES	10,766	14,337	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	360,920	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		8,322,926	7,846,685	9,965,704	9,965,404
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,072,960	992,131	551,172	551,172
5100	SALARIES	422,082	14,337	692,497	692,499
5101	NSHE UNIVERSITY SALARIES	3,512,896	3,537,498	4,941,183	4,940,935
5102	LETTER OF APPOINTMENT	83,490	83,490	83,490	83,490
5105	NSHE WAGES	151,382	151,382	151,382	151,382
5140	NSHE GRADUATE ASSISTANTS	388,091	388,091	388,091	388,091
5190	SUPPLEMENTAL PAY/STIPEND	30,907	30,907	30,907	30,907
5200	WORKERS COMPENSATION	43,507	43,742	50,042	50,041
5300	RETIREMENT	729,701	732,993	1,001,471	1,001,428
5400	PERSONNEL ASSESSMENT	1,755	1,763	2,369	2,369
5430	LABOR RELATIONS ASSESSMENT	1,591	1,591	1,591	1,591
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,608	2,608	2,608	2,608
5500	GROUP INSURANCE	381,497	396,653	483,267	483,267
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,383	125,723	179,153	179,145
5800	UNEMPLOYMENT COMPENSATION	2,364	0	0	0
5840	MEDICARE	52,913	53,181	77,426	77,424
5904	VACANCY SAVINGS	0	-37,405	0	0
TOTAL FOR CATEGORY 01		7,000,127	6,518,685	8,636,649	8,636,349
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,069	5,070	6,125	6,125
TOTAL FOR CATEGORY 04		5,069	5,070	6,125	6,125
12	RESEARCH				
7000	OPERATING	661,328	0	-12,546	-12,546
7055	OTHER MISC INSURANCE POLICIES	88	88	88	88
7058	PROPERTY & CONTENTS INSUR PREM	1,039	1,039	1,039	1,039
7063	CONTRACTS - C	1,311	1,311	1,311	1,311

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7110	NON-STATE OWNED OFFICE RENT	12,546	0	12,546	12,546
7133	OIL UTILITIES	5,601	0	0	0
7135	PROPANE UTILITIES	8,199	5,102	5,102	5,102
7136	GARBAGE DISPOSAL UTILITIES	1,058	0	0	0
7963	RENTALS FOR LAND/EQUIPMENT-C	5,971	5,971	5,971	5,971
TOTAL FOR CATEGORY 12		697,141	13,511	13,511	13,511
16	INSTITUIONAL SUPPORT				
7000	OPERATING	7,031	0	0	0
TOTAL FOR CATEGORY 16		7,031	0	0	0
17	O&M				
7650	UNR O&M RECHARGE	613,558	1,309,419	1,309,419	1,309,419
TOTAL FOR CATEGORY 17		613,558	1,309,419	1,309,419	1,309,419
TOTAL EXPENDITURES FOR DECISION UNIT B000		8,322,926	7,846,685	9,965,704	9,965,404
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	35	25
TOTAL REVENUES FOR DECISION UNIT M100		0	0	35	25
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	1,901	1,901
TOTAL FOR CATEGORY 01		0	0	1,901	1,901
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,866	-1,876
TOTAL FOR CATEGORY 04		0	0	-1,866	-1,876
TOTAL EXPENDITURES FOR DECISION UNIT M100		0	0	35	25
M104	AGENCY SPECIFIC INFLATION				
[See Attachment]					
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	66,268	66,268
TOTAL REVENUES FOR DECISION UNIT M104		0	0	66,268	66,268
EXPENDITURE					
12	RESEARCH				
7132	ELECTRIC UTILITIES	0	0	15,300	15,300
7133	OIL UTILITIES	0	0	6,694	6,694

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7135	PROPANE UTILITIES	0	0	39,732	39,732
7136	GARBAGE DISPOSAL UTILITIES	0	0	3	3
7137	WATER & SEWER UTILITIES	0	0	246	246
	TOTAL FOR CATEGORY 12	0	0	61,975	61,975
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,321	2,321
7133	OIL UTILITIES	0	0	73	73
7135	PROPANE UTILITIES	0	0	1,691	1,691
7136	GARBAGE DISPOSAL UTILITIES	0	0	161	161
7137	WATER & SEWER UTILITIES	0	0	47	47
	TOTAL FOR CATEGORY 17	0	0	4,293	4,293
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	66,268	66,268
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-416,836	-416,934
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-416,836	-416,934
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-416,250	-421,450
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,591	-1,591
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	-2,608	-2,608
5904	VACANCY SAVINGS	0	0	-42,212	-42,210
5930	LONGEVITY PAY	0	0	45,825	50,925
	TOTAL FOR CATEGORY 01	0	0	-416,836	-416,934
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-416,836	-416,934
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	204,357	168,731
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	204,357	168,731
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-1,462	-1,462
5101	NSHE UNIVERSITY SALARIES	0	0	-6,065	-6,065
5200	WORKERS COMPENSATION	0	0	-25	-12
5300	RETIREMENT	0	0	96,833	96,829

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
5430	LABOR RELATIONS ASSESSMENT	0	0	885	885
5500	GROUP INSURANCE	0	0	147,726	117,149
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-33,438	-38,496
5840	MEDICARE	0	0	-97	-97
	TOTAL FOR CATEGORY 01	0	0	204,357	168,731
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	204,357	168,731
E685	STAFFING AND OPERATIONS [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	56,577	56,577
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	56,577	56,577
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	56,577	56,577
	TOTAL FOR CATEGORY 01	0	0	56,577	56,577
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	56,577	56,577
TOTAL REVENUES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,876,105	9,840,071
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,876,105	9,840,071

Section B1: Summary by GL

Budget Account: 2989 NSHE - AGRICULTURAL EXPERIMENT STATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	5,801,074	5,817,227	7,278,978	7,242,944
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	286	0	0
2512	BALANCE FORWARD TO NEW YEAR	-286	0	0	0
3500	FEDERAL RECEIPTS	2,150,452	2,014,835	2,597,127	2,597,127
4220	CLASSIFIED RETENTION INCENTIVES	10,766	14,337	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	360,920	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,876,105	9,840,071
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,072,960	992,131	191,499	186,299
5100	SALARIES	422,082	14,337	691,035	691,037
5101	NSHE UNIVERSITY SALARIES	3,512,896	3,537,498	4,935,118	4,934,870
5102	LETTER OF APPOINTMENT	83,490	83,490	83,490	83,490
5105	NSHE WAGES	151,382	151,382	151,382	151,382
5140	NSHE GRADUATE ASSISTANTS	388,091	388,091	388,091	388,091
5190	SUPPLEMENTAL PAY/STIPEND	30,907	30,907	30,907	30,907
5200	WORKERS COMPENSATION	43,507	43,742	50,017	50,029
5300	RETIREMENT	729,701	732,993	1,098,304	1,098,257
5400	PERSONNEL ASSESSMENT	1,755	1,763	4,270	4,270
5430	LABOR RELATIONS ASSESSMENT	1,591	1,591	885	885
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,608	2,608	0	0
5500	GROUP INSURANCE	381,497	396,653	630,993	600,416
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,383	125,723	145,715	140,649
5800	UNEMPLOYMENT COMPENSATION	2,364	0	0	0
5840	MEDICARE	52,913	53,181	77,329	77,327
5904	VACANCY SAVINGS	0	-37,405	-42,212	-42,210
5930	LONGEVITY PAY	0	0	45,825	50,925
TOTAL FOR CATEGORY 01		7,000,127	6,518,685	8,482,648	8,446,624
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,069	5,070	4,259	4,249
TOTAL FOR CATEGORY 04		5,069	5,070	4,259	4,249
12	RESEARCH				
7000	OPERATING	661,328	0	-12,546	-12,546
7055	OTHER MISC INSURANCE POLICIES	88	88	88	88
7058	PROPERTY & CONTENTS INSUR PREM	1,039	1,039	1,039	1,039
7063	CONTRACTS - C	1,311	1,311	1,311	1,311

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
7110	NON-STATE OWNED OFFICE RENT	12,546	0	12,546	12,546
7132	ELECTRIC UTILITIES	0	0	15,300	15,300
7133	OIL UTILITIES	5,601	0	6,694	6,694
7135	PROPANE UTILITIES	8,199	5,102	44,834	44,834
7136	GARBAGE DISPOSAL UTILITIES	1,058	0	3	3
7137	WATER & SEWER UTILITIES	0	0	246	246
7963	RENTALS FOR LAND/EQUIPMENT-C	5,971	5,971	5,971	5,971
TOTAL FOR CATEGORY 12		697,141	13,511	75,486	75,486
16	INSTITUIONAL SUPPORT				
7000	OPERATING	7,031	0	0	0
TOTAL FOR CATEGORY 16		7,031	0	0	0
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,321	2,321
7133	OIL UTILITIES	0	0	73	73
7135	PROPANE UTILITIES	0	0	1,691	1,691
7136	GARBAGE DISPOSAL UTILITIES	0	0	161	161
7137	WATER & SEWER UTILITIES	0	0	47	47
7650	UNR O&M RECHARGE	613,558	1,309,419	1,309,419	1,309,419
TOTAL FOR CATEGORY 17		613,558	1,309,419	1,313,712	1,313,712
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,876,105	9,840,071

Section A1: Line Item Detail by GL

Budget Account: 2989 NSHE - AGRICULTURAL EXPERIMENT STATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	5,801,074	5,817,227	7,368,577	7,368,277
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	286	0	0
2512	BALANCE FORWARD TO NEW YEAR	-286	0	0	0
3500	FEDERAL RECEIPTS	2,150,452	2,014,835	2,597,127	2,597,127
4220	CLASSIFIED RETENTION INCENTIVES	10,766	14,337	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	360,920	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		8,322,926	7,846,685	9,965,704	9,965,404
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,072,960	992,131	551,172	551,172
5100	SALARIES	422,082	14,337	692,497	692,499
5101	NSHE UNIVERSITY SALARIES	3,512,896	3,537,498	4,941,183	4,940,935
5102	LETTER OF APPOINTMENT	83,490	83,490	83,490	83,490
5105	NSHE WAGES	151,382	151,382	151,382	151,382
5140	NSHE GRADUATE ASSISTANTS	388,091	388,091	388,091	388,091
5190	SUPPLEMENTAL PAY/STIPEND	30,907	30,907	30,907	30,907
5200	WORKERS COMPENSATION	43,507	43,742	50,042	50,041
5300	RETIREMENT	729,701	732,993	1,001,471	1,001,428
5400	PERSONNEL ASSESSMENT	1,755	1,763	2,369	2,369
5430	LABOR RELATIONS ASSESSMENT	1,591	1,591	1,591	1,591
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,608	2,608	2,608	2,608
5500	GROUP INSURANCE	381,497	396,653	483,267	483,267
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,383	125,723	179,153	179,145
5800	UNEMPLOYMENT COMPENSATION	2,364	0	0	0
5840	MEDICARE	52,913	53,181	77,426	77,424
5904	VACANCY SAVINGS	0	-37,405	0	0
TOTAL FOR CATEGORY 01		7,000,127	6,518,685	8,636,649	8,636,349
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,069	5,070	6,125	6,125
TOTAL FOR CATEGORY 04		5,069	5,070	6,125	6,125
12	RESEARCH				
7000	OPERATING	661,328	0	-12,546	-12,546
7055	OTHER MISC INSURANCE POLICIES	88	88	88	88
7058	PROPERTY & CONTENTS INSUR PREM	1,039	1,039	1,039	1,039
7063	CONTRACTS - C	1,311	1,311	1,311	1,311

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7110	NON-STATE OWNED OFFICE RENT	12,546	0	12,546	12,546
7133	OIL UTILITIES	5,601	0	0	0
7135	PROPANE UTILITIES	8,199	5,102	5,102	5,102
7136	GARBAGE DISPOSAL UTILITIES	1,058	0	0	0
7963	RENTALS FOR LAND/EQUIPMENT-C	5,971	5,971	5,971	5,971
TOTAL FOR CATEGORY 12		697,141	13,511	13,511	13,511
16	INSTITUIONAL SUPPORT				
7000	OPERATING	7,031	0	0	0
TOTAL FOR CATEGORY 16		7,031	0	0	0
17	O&M				
7650	UNR O&M RECHARGE	613,558	1,309,419	1,309,419	1,309,419
TOTAL FOR CATEGORY 17		613,558	1,309,419	1,309,419	1,309,419
TOTAL EXPENDITURES FOR DECISION UNIT B000		8,322,926	7,846,685	9,965,704	9,965,404
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	35	25
TOTAL REVENUES FOR DECISION UNIT M100		0	0	35	25
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	1,901	1,901
TOTAL FOR CATEGORY 01		0	0	1,901	1,901
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,866	-1,876
TOTAL FOR CATEGORY 04		0	0	-1,866	-1,876
TOTAL EXPENDITURES FOR DECISION UNIT M100		0	0	35	25
M104	AGENCY SPECIFIC INFLATION				
[See Attachment]					
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	66,268	66,268
TOTAL REVENUES FOR DECISION UNIT M104		0	0	66,268	66,268
EXPENDITURE					
12	RESEARCH				
7132	ELECTRIC UTILITIES	0	0	15,300	15,300
7133	OIL UTILITIES	0	0	6,694	6,694

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7135	PROPANE UTILITIES	0	0	39,732	39,732
7136	GARBAGE DISPOSAL UTILITIES	0	0	3	3
7137	WATER & SEWER UTILITIES	0	0	246	246
	TOTAL FOR CATEGORY 12	0	0	61,975	61,975
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,321	2,321
7133	OIL UTILITIES	0	0	73	73
7135	PROPANE UTILITIES	0	0	1,691	1,691
7136	GARBAGE DISPOSAL UTILITIES	0	0	161	161
7137	WATER & SEWER UTILITIES	0	0	47	47
	TOTAL FOR CATEGORY 17	0	0	4,293	4,293
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	66,268	66,268
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-416,836	-416,934
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-416,836	-416,934
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-416,250	-421,450
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,591	-1,591
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	-2,608	-2,608
5904	VACANCY SAVINGS	0	0	-42,212	-42,210
5930	LONGEVITY PAY	0	0	45,825	50,925
	TOTAL FOR CATEGORY 01	0	0	-416,836	-416,934
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-416,836	-416,934
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	204,357	168,731
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	204,357	168,731
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-1,462	-1,462
5101	NSHE UNIVERSITY SALARIES	0	0	-6,065	-6,065
5200	WORKERS COMPENSATION	0	0	-25	-12
5300	RETIREMENT	0	0	96,833	96,829

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
5430	LABOR RELATIONS ASSESSMENT	0	0	885	885
5500	GROUP INSURANCE	0	0	147,726	117,149
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-33,438	-38,496
5840	MEDICARE	0	0	-97	-97
TOTAL FOR CATEGORY 01		0	0	204,357	168,731
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	204,357	168,731
TOTAL REVENUES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,819,528	9,783,494
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,819,528	9,783,494

Section B1: Summary by GL

Budget Account: 2989 NSHE - AGRICULTURAL EXPERIMENT STATION

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	5,801,074	5,817,227	7,222,401	7,186,367
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	286	0	0
2512	BALANCE FORWARD TO NEW YEAR	-286	0	0	0
3500	FEDERAL RECEIPTS	2,150,452	2,014,835	2,597,127	2,597,127
4220	CLASSIFIED RETENTION INCENTIVES	10,766	14,337	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	360,920	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,819,528	9,783,494
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,072,960	992,131	134,922	129,722
5100	SALARIES	422,082	14,337	691,035	691,037
5101	NSHE UNIVERSITY SALARIES	3,512,896	3,537,498	4,935,118	4,934,870
5102	LETTER OF APPOINTMENT	83,490	83,490	83,490	83,490
5105	NSHE WAGES	151,382	151,382	151,382	151,382
5140	NSHE GRADUATE ASSISTANTS	388,091	388,091	388,091	388,091
5190	SUPPLEMENTAL PAY/STIPEND	30,907	30,907	30,907	30,907
5200	WORKERS COMPENSATION	43,507	43,742	50,017	50,029
5300	RETIREMENT	729,701	732,993	1,098,304	1,098,257
5400	PERSONNEL ASSESSMENT	1,755	1,763	4,270	4,270
5430	LABOR RELATIONS ASSESSMENT	1,591	1,591	885	885
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,608	2,608	0	0
5500	GROUP INSURANCE	381,497	396,653	630,993	600,416
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,383	125,723	145,715	140,649
5800	UNEMPLOYMENT COMPENSATION	2,364	0	0	0
5840	MEDICARE	52,913	53,181	77,329	77,327
5904	VACANCY SAVINGS	0	-37,405	-42,212	-42,210
5930	LONGEVITY PAY	0	0	45,825	50,925
TOTAL FOR CATEGORY 01		7,000,127	6,518,685	8,426,071	8,390,047
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,069	5,070	4,259	4,249
TOTAL FOR CATEGORY 04		5,069	5,070	4,259	4,249
12	RESEARCH				
7000	OPERATING	661,328	0	-12,546	-12,546
7055	OTHER MISC INSURANCE POLICIES	88	88	88	88
7058	PROPERTY & CONTENTS INSUR PREM	1,039	1,039	1,039	1,039
7063	CONTRACTS - C	1,311	1,311	1,311	1,311

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
7110	NON-STATE OWNED OFFICE RENT	12,546	0	12,546	12,546
7132	ELECTRIC UTILITIES	0	0	15,300	15,300
7133	OIL UTILITIES	5,601	0	6,694	6,694
7135	PROPANE UTILITIES	8,199	5,102	44,834	44,834
7136	GARBAGE DISPOSAL UTILITIES	1,058	0	3	3
7137	WATER & SEWER UTILITIES	0	0	246	246
7963	RENTALS FOR LAND/EQUIPMENT-C	5,971	5,971	5,971	5,971
TOTAL FOR CATEGORY 12		697,141	13,511	75,486	75,486
16	INSTIUTIONAL SUPPORT				
7000	OPERATING	7,031	0	0	0
TOTAL FOR CATEGORY 16		7,031	0	0	0
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,321	2,321
7133	OIL UTILITIES	0	0	73	73
7135	PROPANE UTILITIES	0	0	1,691	1,691
7136	GARBAGE DISPOSAL UTILITIES	0	0	161	161
7137	WATER & SEWER UTILITIES	0	0	47	47
7650	UNR O&M RECHARGE	613,558	1,309,419	1,309,419	1,309,419
TOTAL FOR CATEGORY 17		613,558	1,309,419	1,313,712	1,313,712
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2989		8,322,926	7,846,685	9,819,528	9,783,494

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

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

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

**Budget Account 2990 - NSHE - COOPERATIVE EXTENSION SERVICE
Budget Amendment A251362990
2025-2027 Biennium (FY26-27)**

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

Nevada Cooperative Extension's mission is to discover, develop, disseminate, preserve, and use knowledge to strengthen the social, economic, and environmental well-being of Nevadans. Statutory authority: NRS 396.010(2).

Purpose of Work Program

This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

Justification

This amendment is being processed to ensure the appropriate mechanism for requesting this additional general fund appropriation to NSHE.

Expected Benefits to be Realized

The difference between this amount requested and the portion of general fund appropriation calculated in the approved cost-of-living adjustments by the 2023 Legislature is expected to help campuses and programs provide valuable instruction, academic support, institutional support, and student services.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - COOPERATIVE EXTENSION SERVICE
B/A 2990 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251362990		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	5,115,917	5,085,490	-138,738	-138,738	-138,738	-138,738	-2.7%	-2.7%	4,977,179	4,946,752		
3500	FEDERAL RECEIPTS	1,454,916	1,454,916			0	0	0.0%	0.0%	1,454,916	1,454,916		
4104	COUNTY FEES	703,547	726,091			0	0	0.0%	0.0%	703,547	726,091		
Total Revenues		7,274,380	7,266,497	-138,738	-138,738	-138,738	-138,738	-1.9%	-1.9%	7,135,642	7,127,759		
EXPENDITURES													
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	-21,658	-21,659	-138,738	-138,738	-138,738	-138,738	640.6%	640.6%	-160,396	-160,397	
01	5100	SALARIES	955,845	969,898			0	0	0.0%	0.0%	955,845	969,898	
01	5101	NSHE UNIVERSITY SALARIES	3,750,115	3,750,113			0	0	0.0%	0.0%	3,750,115	3,750,113	
01	5102	LETTER OF APPOINTMENT	19,567	19,567			0	0	0.0%	0.0%	19,567	19,567	
01	5105	NSHE WAGES	19,789	19,789			0	0	0.0%	0.0%	19,789	19,789	
01	5140	NSHE GRADUATE ASSISTANTS	4,625	4,625			0	0	0.0%	0.0%	4,625	4,625	
01	5190	SUPPLEMENTAL PAY/STIPEND	10,897	10,897			0	0	0.0%	0.0%	10,897	10,897	
01	5200	WORKERS COMPENSATION	34,846	35,187			0	0	0.0%	0.0%	34,846	35,187	
01	5300	RETIREMENT	830,373	833,036			0	0	0.0%	0.0%	830,373	833,036	
01	5400	PERSONNEL ASSESSMENT	4,977	4,977			0	0	0.0%	0.0%	4,977	4,977	
01	5430	LABOR RELATIONS ASSESSMENT	5,820	5,820			0	0	0.0%	0.0%	5,820	5,820	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	33,119	33,119			0	0	0.0%	0.0%	33,119	33,119	
01	5500	GROUP INSURANCE	544,536	518,164			0	0	0.0%	0.0%	544,536	518,164	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	121,887	117,998			0	0	0.0%	0.0%	121,887	117,998	
01	5800	UNEMPLOYMENT COMPENSATION	414	839			0	0	0.0%	0.0%	414	839	
01	5840	MEDICARE	68,238	68,444			0	0	0.0%	0.0%	68,238	68,444	
01	5904	VACANCY SAVINGS	-34,530	-34,628			0	0	-0.0%	-0.0%	-34,530	-34,628	
01	5930	LONGEVITY PAY	48,200	53,000			0	0	0.0%	0.0%	48,200	53,000	
04	7054	AG TORT CLAIM ASSESSMENT	3,691	3,682			0	0	0.0%	0.0%	3,691	3,682	
13	6100	PER DIEM OUT-OF-STATE	42,457	42,457			0	0	0.0%	0.0%	42,457	42,457	
13	6200	PER DIEM IN-STATE	45,001	45,001			0	0	0.0%	0.0%	45,001	45,001	
13	7000	OPERATING	139,400	139,400			0	0	0.0%	0.0%	139,400	139,400	
13	7063	CONTRACTS - C	3,356	3,356			0	0	0.0%	0.0%	3,356	3,356	
13	7110	NON-STATE OWNED OFFICE RENT	4,290	4,290			0	0	0.0%	0.0%	4,290	4,290	
13	7120	ADVERTISING & PUBLIC RELATIONS	18,349	18,349			0	0	0.0%	0.0%	18,349	18,349	
13	7132	ELECTRIC UTILITIES	391	391			0	0	0.0%	0.0%	391	391	
13	7136	GARBAGE DISPOSAL UTILITIES	16	16			0	0	0.0%	0.0%	16	16	
13	7190	STIPENDS	4,551	4,551			0	0	0.0%	0.0%	4,551	4,551	
13	7280	OUTSIDE POSTAGE	937	937			0	0	0.0%	0.0%	937	937	
13	7445	SCHOLARSHIPS	4,100	4,100			0	0	0.0%	0.0%	4,100	4,100	
13	7635	MISCELLANEOUS SERVICES	31,747	31,747			0	0	0.0%	0.0%	31,747	31,747	
13	7963	RENTALS FOR LAND/EQUIPMENT-C	1,546	1,546			0	0	0.0%	0.0%	1,546	1,546	
17	7650	UNR O&M RECHARGE	577,488	577,488			0	0	0.0%	0.0%	577,488	577,488	

	Total Expenditures	7,274,380	7,266,497	-138,738	-138,738	-138,738	-138,738	-1.9%	-1.9%	7,135,642	7,127,759
--	---------------------------	------------------	------------------	----------	----------	----------	----------	-------	-------	-----------	-----------

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

Budget Account: 2990 NSHE - COOPERATIVE EXTENSION SERVICE

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								
E685	2501	APPROPRIATION CONTROL	138,738	138,738	0	0	-138,738	-138,738
		TOTAL FOR REVENUE	138,738	138,738	0	0	-138,738	-138,738
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	138,738	138,738	0	0	-138,738	-138,738
		TOTAL FOR CATEGORY 01	138,738	138,738	0	0	-138,738	-138,738
		TOTAL FOR EXPENSE	138,738	138,738	0	0	-138,738	-138,738

Section A1: Line Item Detail by GL

Budget Account: 2990 NSHE - COOPERATIVE EXTENSION SERVICE

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	4,329,339	4,346,314	5,092,402	5,087,352
3500	FEDERAL RECEIPTS	963,207	1,454,916	1,454,916	1,454,916
4104	COUNTY FEES	649,611	641,727	703,547	726,091
4220	CLASSIFIED RETENTION INCENTIVES	12,077	12,077	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	269,111	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		6,223,345	6,455,034	7,250,865	7,268,359
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	-398,269	177,255	147,804	147,804
5100	SALARIES	711,316	727,859	960,649	974,732
5101	NSHE UNIVERSITY SALARIES	3,231,710	3,231,710	3,752,859	3,752,857
5102	LETTER OF APPOINTMENT	19,567	19,567	19,567	19,567
5105	NSHE WAGES	19,789	19,789	19,789	19,789
5140	NSHE GRADUATE ASSISTANTS	4,625	4,625	4,625	4,625
5190	SUPPLEMENTAL PAY/STIPEND	10,897	10,897	10,897	10,897
5200	WORKERS COMPENSATION	34,092	34,231	34,901	35,228
5300	RETIREMENT	752,271	755,664	757,909	760,340
5400	PERSONNEL ASSESSMENT	2,597	2,609	2,761	2,761
5430	LABOR RELATIONS ASSESSMENT	6,082	6,082	6,082	6,082
5440	PERSONNEL SUBSIDY COST ALLOCATION	19,203	19,203	19,203	19,203
5500	GROUP INSURANCE	404,187	420,241	417,054	417,054
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,633	125,915	149,890	150,337
5800	UNEMPLOYMENT COMPENSATION	2,363	0	0	0
5840	MEDICARE	56,441	56,680	68,345	68,553
5904	VACANCY SAVINGS	0	-35,858	0	0
TOTAL FOR CATEGORY 01		4,999,504	5,576,469	6,372,335	6,389,829
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,342	5,343	5,308	5,308
TOTAL FOR CATEGORY 04		5,342	5,343	5,308	5,308
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	42,457	42,457	42,457	42,457
6200	PER DIEM IN-STATE	45,001	45,001	45,001	45,001
7000	OPERATING	454,978	139,400	139,400	139,400
7063	CONTRACTS - C	3,356	3,356	3,356	3,356
7110	NON-STATE OWNED OFFICE RENT	4,290	4,290	4,290	4,290

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
7120	ADVERTISING & PUBLIC RELATIONS	18,349	18,349	18,349	18,349
7190	STIPENDS	4,551	4,551	4,551	4,551
7280	OUTSIDE POSTAGE	937	937	937	937
7445	SCHOLARSHIPS	4,100	4,100	4,100	4,100
7635	MISCELLANEOUS SERVICES	51,994	31,747	31,747	31,747
7963	RENTALS FOR LAND/EQUIPMENT-C	1,546	1,546	1,546	1,546
TOTAL FOR CATEGORY 13		631,559	295,734	295,734	295,734
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	9,867	0	0	0
TOTAL FOR CATEGORY 16		9,867	0	0	0
17	O&M				
7650	UNR O&M RECHARGE	577,073	577,488	577,488	577,488
TOTAL FOR CATEGORY 17		577,073	577,488	577,488	577,488
TOTAL EXPENDITURES FOR DECISION UNIT B000		6,223,345	6,455,034	7,250,865	7,268,359
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	599	590
TOTAL REVENUES FOR DECISION UNIT M100		0	0	599	590
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,216	2,216
TOTAL FOR CATEGORY 01		0	0	2,216	2,216
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,617	-1,626
TOTAL FOR CATEGORY 04		0	0	-1,617	-1,626
TOTAL EXPENDITURES FOR DECISION UNIT M100		0	0	599	590
M104	AGENCY SPECIFIC INFLATION				
[See Attachment]					
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	407	407
TOTAL REVENUES FOR DECISION UNIT M104		0	0	407	407
EXPENDITURE					
13	PUBLIC SERVICE				
7132	ELECTRIC UTILITIES	0	0	391	391

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7136	GARBAGE DISPOSAL UTILITIES	0	0	16	16
	TOTAL FOR CATEGORY 13	0	0	407	407
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	407	407
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-286,696	-281,995
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-286,696	-281,995
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-308,200	-308,201
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,082	-6,082
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	13,916	13,916
5904	VACANCY SAVINGS	0	0	-34,530	-34,628
5930	LONGEVITY PAY	0	0	48,200	53,000
	TOTAL FOR CATEGORY 01	0	0	-286,696	-281,995
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-286,696	-281,995
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	170,467	140,398
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	170,467	140,398
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-4,804	-4,834
5101	NSHE UNIVERSITY SALARIES	0	0	-2,744	-2,744
5200	WORKERS COMPENSATION	0	0	-55	-41
5300	RETIREMENT	0	0	72,464	72,696
5430	LABOR RELATIONS ASSESSMENT	0	0	5,820	5,820
5500	GROUP INSURANCE	0	0	127,482	101,110
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-28,003	-32,339
5800	UNEMPLOYMENT COMPENSATION	0	0	414	839
5840	MEDICARE	0	0	-107	-109
	TOTAL FOR CATEGORY 01	0	0	170,467	140,398
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	170,467	140,398
E685	STAFFING AND OPERATIONS				
	[See Attachment]				
	REVENUE				

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
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	138,738	138,738
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	138,738	138,738
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	138,738	138,738
	TOTAL FOR CATEGORY 01	0	0	138,738	138,738
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	138,738	138,738
TOTAL REVENUES FOR BUDGET ACCOUNT 2990		6,223,345	6,455,034	7,274,380	7,266,497
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2990		6,223,345	6,455,034	7,274,380	7,266,497

Section B1: Summary by GL

Budget Account: 2990 NSHE - COOPERATIVE EXTENSION SERVICE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	4,329,339	4,346,314	5,115,917	5,085,490
3500	FEDERAL RECEIPTS	963,207	1,454,916	1,454,916	1,454,916
4104	COUNTY FEES	649,611	641,727	703,547	726,091
4220	CLASSIFIED RETENTION INCENTIVES	12,077	12,077	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	269,111	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2990		6,223,345	6,455,034	7,274,380	7,266,497
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	-398,269	177,255	-21,658	-21,659
5100	SALARIES	711,316	727,859	955,845	969,898
5101	NSHE UNIVERSITY SALARIES	3,231,710	3,231,710	3,750,115	3,750,113
5102	LETTER OF APPOINTMENT	19,567	19,567	19,567	19,567
5105	NSHE WAGES	19,789	19,789	19,789	19,789
5140	NSHE GRADUATE ASSISTANTS	4,625	4,625	4,625	4,625
5190	SUPPLEMENTAL PAY/STIPEND	10,897	10,897	10,897	10,897
5200	WORKERS COMPENSATION	34,092	34,231	34,846	35,187
5300	RETIREMENT	752,271	755,664	830,373	833,036
5400	PERSONNEL ASSESSMENT	2,597	2,609	4,977	4,977
5430	LABOR RELATIONS ASSESSMENT	6,082	6,082	5,820	5,820
5440	PERSONNEL SUBSIDY COST ALLOCATION	19,203	19,203	33,119	33,119
5500	GROUP INSURANCE	404,187	420,241	544,536	518,164
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,633	125,915	121,887	117,998
5800	UNEMPLOYMENT COMPENSATION	2,363	0	414	839
5840	MEDICARE	56,441	56,680	68,238	68,444
5904	VACANCY SAVINGS	0	-35,858	-34,530	-34,628
5930	LONGEVITY PAY	0	0	48,200	53,000
TOTAL FOR CATEGORY 01		4,999,504	5,576,469	6,397,060	6,389,186
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,342	5,343	3,691	3,682
TOTAL FOR CATEGORY 04		5,342	5,343	3,691	3,682
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	42,457	42,457	42,457	42,457
6200	PER DIEM IN-STATE	45,001	45,001	45,001	45,001
7000	OPERATING	454,978	139,400	139,400	139,400
7063	CONTRACTS - C	3,356	3,356	3,356	3,356
7110	NON-STATE OWNED OFFICE RENT	4,290	4,290	4,290	4,290

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
7120	ADVERTISING & PUBLIC RELATIONS	18,349	18,349	18,349	18,349
7132	ELECTRIC UTILITIES	0	0	391	391
7136	GARBAGE DISPOSAL UTILITIES	0	0	16	16
7190	STIPENDS	4,551	4,551	4,551	4,551
7280	OUTSIDE POSTAGE	937	937	937	937
7445	SCHOLARSHIPS	4,100	4,100	4,100	4,100
7635	MISCELLANEOUS SERVICES	51,994	31,747	31,747	31,747
7963	RENTALS FOR LAND/EQUIPMENT-C	1,546	1,546	1,546	1,546
TOTAL FOR CATEGORY 13		631,559	295,734	296,141	296,141
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	9,867	0	0	0
TOTAL FOR CATEGORY 16		9,867	0	0	0
17	O&M				
7650	UNR O&M RECHARGE	577,073	577,488	577,488	577,488
TOTAL FOR CATEGORY 17		577,073	577,488	577,488	577,488
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2990		6,223,345	6,455,034	7,274,380	7,266,497

Section A1: Line Item Detail by GL

Budget Account: 2990 NSHE - COOPERATIVE EXTENSION SERVICE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	4,329,339	4,346,314	5,092,402	5,087,352
3500	FEDERAL RECEIPTS	963,207	1,454,916	1,454,916	1,454,916
4104	COUNTY FEES	649,611	641,727	703,547	726,091
4220	CLASSIFIED RETENTION INCENTIVES	12,077	12,077	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	269,111	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		6,223,345	6,455,034	7,250,865	7,268,359
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	-398,269	177,255	147,804	147,804
5100	SALARIES	711,316	727,859	960,649	974,732
5101	NSHE UNIVERSITY SALARIES	3,231,710	3,231,710	3,752,859	3,752,857
5102	LETTER OF APPOINTMENT	19,567	19,567	19,567	19,567
5105	NSHE WAGES	19,789	19,789	19,789	19,789
5140	NSHE GRADUATE ASSISTANTS	4,625	4,625	4,625	4,625
5190	SUPPLEMENTAL PAY/STIPEND	10,897	10,897	10,897	10,897
5200	WORKERS COMPENSATION	34,092	34,231	34,901	35,228
5300	RETIREMENT	752,271	755,664	757,909	760,340
5400	PERSONNEL ASSESSMENT	2,597	2,609	2,761	2,761
5430	LABOR RELATIONS ASSESSMENT	6,082	6,082	6,082	6,082
5440	PERSONNEL SUBSIDY COST ALLOCATION	19,203	19,203	19,203	19,203
5500	GROUP INSURANCE	404,187	420,241	417,054	417,054
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,633	125,915	149,890	150,337
5800	UNEMPLOYMENT COMPENSATION	2,363	0	0	0
5840	MEDICARE	56,441	56,680	68,345	68,553
5904	VACANCY SAVINGS	0	-35,858	0	0
TOTAL FOR CATEGORY 01		4,999,504	5,576,469	6,372,335	6,389,829
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,342	5,343	5,308	5,308
TOTAL FOR CATEGORY 04		5,342	5,343	5,308	5,308
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	42,457	42,457	42,457	42,457
6200	PER DIEM IN-STATE	45,001	45,001	45,001	45,001
7000	OPERATING	454,978	139,400	139,400	139,400
7063	CONTRACTS - C	3,356	3,356	3,356	3,356
7110	NON-STATE OWNED OFFICE RENT	4,290	4,290	4,290	4,290

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
7120	ADVERTISING & PUBLIC RELATIONS	18,349	18,349	18,349	18,349
7190	STIPENDS	4,551	4,551	4,551	4,551
7280	OUTSIDE POSTAGE	937	937	937	937
7445	SCHOLARSHIPS	4,100	4,100	4,100	4,100
7635	MISCELLANEOUS SERVICES	51,994	31,747	31,747	31,747
7963	RENTALS FOR LAND/EQUIPMENT-C	1,546	1,546	1,546	1,546
TOTAL FOR CATEGORY 13		631,559	295,734	295,734	295,734
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	9,867	0	0	0
TOTAL FOR CATEGORY 16		9,867	0	0	0
17	O&M				
7650	UNR O&M RECHARGE	577,073	577,488	577,488	577,488
TOTAL FOR CATEGORY 17		577,073	577,488	577,488	577,488
TOTAL EXPENDITURES FOR DECISION UNIT B000		6,223,345	6,455,034	7,250,865	7,268,359
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	599	590
TOTAL REVENUES FOR DECISION UNIT M100		0	0	599	590
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,216	2,216
TOTAL FOR CATEGORY 01		0	0	2,216	2,216
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-1,617	-1,626
TOTAL FOR CATEGORY 04		0	0	-1,617	-1,626
TOTAL EXPENDITURES FOR DECISION UNIT M100		0	0	599	590
M104	AGENCY SPECIFIC INFLATION				
[See Attachment]					
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	407	407
TOTAL REVENUES FOR DECISION UNIT M104		0	0	407	407
EXPENDITURE					
13	PUBLIC SERVICE				
7132	ELECTRIC UTILITIES	0	0	391	391

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
7136	GARBAGE DISPOSAL UTILITIES	0	0	16	16
	TOTAL FOR CATEGORY 13	0	0	407	407
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	407	407
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-286,696	-281,995
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-286,696	-281,995
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-308,200	-308,201
5430	LABOR RELATIONS ASSESSMENT	0	0	-6,082	-6,082
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	13,916	13,916
5904	VACANCY SAVINGS	0	0	-34,530	-34,628
5930	LONGEVITY PAY	0	0	48,200	53,000
	TOTAL FOR CATEGORY 01	0	0	-286,696	-281,995
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-286,696	-281,995
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	170,467	140,398
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	170,467	140,398
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-4,804	-4,834
5101	NSHE UNIVERSITY SALARIES	0	0	-2,744	-2,744
5200	WORKERS COMPENSATION	0	0	-55	-41
5300	RETIREMENT	0	0	72,464	72,696
5430	LABOR RELATIONS ASSESSMENT	0	0	5,820	5,820
5500	GROUP INSURANCE	0	0	127,482	101,110
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-28,003	-32,339
5800	UNEMPLOYMENT COMPENSATION	0	0	414	839
5840	MEDICARE	0	0	-107	-109
	TOTAL FOR CATEGORY 01	0	0	170,467	140,398
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	170,467	140,398
	TOTAL REVENUES FOR BUDGET ACCOUNT 2990	6,223,345	6,455,034	7,135,642	7,127,759
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2990	6,223,345	6,455,034	7,135,642	7,127,759

Section B1: Summary by GL

Budget Account: 2990 NSHE - COOPERATIVE EXTENSION SERVICE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	4,329,339	4,346,314	4,977,179	4,946,752
3500	FEDERAL RECEIPTS	963,207	1,454,916	1,454,916	1,454,916
4104	COUNTY FEES	649,611	641,727	703,547	726,091
4220	CLASSIFIED RETENTION INCENTIVES	12,077	12,077	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	269,111	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2990		6,223,345	6,455,034	7,135,642	7,127,759
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	-398,269	177,255	-160,396	-160,397
5100	SALARIES	711,316	727,859	955,845	969,898
5101	NSHE UNIVERSITY SALARIES	3,231,710	3,231,710	3,750,115	3,750,113
5102	LETTER OF APPOINTMENT	19,567	19,567	19,567	19,567
5105	NSHE WAGES	19,789	19,789	19,789	19,789
5140	NSHE GRADUATE ASSISTANTS	4,625	4,625	4,625	4,625
5190	SUPPLEMENTAL PAY/STIPEND	10,897	10,897	10,897	10,897
5200	WORKERS COMPENSATION	34,092	34,231	34,846	35,187
5300	RETIREMENT	752,271	755,664	830,373	833,036
5400	PERSONNEL ASSESSMENT	2,597	2,609	4,977	4,977
5430	LABOR RELATIONS ASSESSMENT	6,082	6,082	5,820	5,820
5440	PERSONNEL SUBSIDY COST ALLOCATION	19,203	19,203	33,119	33,119
5500	GROUP INSURANCE	404,187	420,241	544,536	518,164
5750	RETIRED EMPLOYEES GROUP INSURANCE	122,633	125,915	121,887	117,998
5800	UNEMPLOYMENT COMPENSATION	2,363	0	414	839
5840	MEDICARE	56,441	56,680	68,238	68,444
5904	VACANCY SAVINGS	0	-35,858	-34,530	-34,628
5930	LONGEVITY PAY	0	0	48,200	53,000
TOTAL FOR CATEGORY 01		4,999,504	5,576,469	6,258,322	6,250,448
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	5,342	5,343	3,691	3,682
TOTAL FOR CATEGORY 04		5,342	5,343	3,691	3,682
13	PUBLIC SERVICE				
6100	PER DIEM OUT-OF-STATE	42,457	42,457	42,457	42,457
6200	PER DIEM IN-STATE	45,001	45,001	45,001	45,001
7000	OPERATING	454,978	139,400	139,400	139,400
7063	CONTRACTS - C	3,356	3,356	3,356	3,356
7110	NON-STATE OWNED OFFICE RENT	4,290	4,290	4,290	4,290

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
7120	ADVERTISING & PUBLIC RELATIONS	18,349	18,349	18,349	18,349
7132	ELECTRIC UTILITIES	0	0	391	391
7136	GARBAGE DISPOSAL UTILITIES	0	0	16	16
7190	STIPENDS	4,551	4,551	4,551	4,551
7280	OUTSIDE POSTAGE	937	937	937	937
7445	SCHOLARSHIPS	4,100	4,100	4,100	4,100
7635	MISCELLANEOUS SERVICES	51,994	31,747	31,747	31,747
7963	RENTALS FOR LAND/EQUIPMENT-C	1,546	1,546	1,546	1,546
TOTAL FOR CATEGORY 13		631,559	295,734	296,141	296,141
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	9,867	0	0	0
TOTAL FOR CATEGORY 16		9,867	0	0	0
17	O&M				
7650	UNR O&M RECHARGE	577,073	577,488	577,488	577,488
TOTAL FOR CATEGORY 17		577,073	577,488	577,488	577,488
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2990		6,223,345	6,455,034	7,135,642	7,127,759

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: A251342987

BUDGET DIVISION USE ONLY	
DATE	<u>01/27/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
	cpalme2

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/24/25	101	350	2987	NSHE - UNIVERSITY OF NEVADA, LAS VEGAS

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
E685	2501	APPROPRIATION CONTROL	11,790,472	(11,790,472)	0	11,790,472	(11,790,472)	0
Total Revenue			<u>(11,790,472)</u>			<u>(11,790,472)</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
E685	01	PERSONNEL SERVICES	5000	11,790,472	(11,790,472)	0	11,790,472	(11,790,472)	0
Total Category Expenditure				<u>(11,790,472)</u>			<u>(11,790,472)</u>		

Remarks
 This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

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 2987 - NSHE - UNIVERSITY OF NEVADA, LAS VEGAS
Budget Amendment A251342987
2025-2027 Biennium (FY26-27)**

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The University of Nevada, Las Vegas is organized into the following Colleges and Schools: Lee Business School, School of Dental Medicine, College of Education, Howard R. Hughes College of Engineering, College of Fine Arts, William F. Harrah College of Hospitality, School of Integrated Health Sciences, William S. Boyd School of Law, College of Liberal Arts, Kirk Kerkorian School of Medicine, School of Nursing, School of Public Health, College of Sciences, and Greenspun College of Urban Affairs. The colleges and schools combine with various departments, divisions, and programs to address the mission of the university.

Purpose of Work Program

This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

Justification

This amendment is being processed to ensure the appropriate mechanism for requesting this additional general fund appropriation to NSHE.

Expected Benefits to be Realized

The difference between this amount requested and the portion of general fund appropriation calculated in the approved cost-of-living adjustments by the 2023 Legislature is expected to help campuses and programs provide valuable instruction, academic support, institutional support, and student services.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - UNIVERSITY OF NEVADA, LAS VEGAS
B/A 2987 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 # A251342987		BA # A251562987		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	292,207,372	288,094,171	-11,790,472	-11,790,472	-2,162,683	-2,162,683	-13,953,155	-13,953,155	-4.8%	-4.8%	278,254,217	274,141,016		
3700	REGISTRATION FEES	133,979,811	142,358,050					0	0	0.0%	0.0%	133,979,811	142,358,050		
3722	MISCELLANEOUS PROGRAM FEES	985,000	985,000					0	0	0.0%	0.0%	985,000	985,000		
3750	ADMINISTRATION FEE	725,000	725,000					0	0	0.0%	0.0%	725,000	725,000		
3759	NON-RESIDENT TUITION	30,129,641	31,730,731					0	0	0.0%	0.0%	30,129,641	31,730,731		
Total Revenues		458,026,824	463,892,952	-11,790,472	-11,790,472	-2,162,683	-2,162,683	-13,953,155	-13,953,155	-3.0%	-3.0%	444,073,669	449,939,797		
		EXPENDITURES													
Cat	G.L.#	Description													
01	5000	PERSONNEL SERVICES	11,790,472	11,790,472	-11,790,472	-11,790,472		-11,790,472	-11,790,472	-100.0%	-100.0%	0	0		
01	5100	SALARIES	37,317,796	38,213,150				0	0	0.0%	0.0%	37,317,796	38,213,150		
01	5101	NSHE UNIVERSITY SALARIES	216,834,918	216,484,710				0	0	0.0%	0.0%	216,834,918	216,484,710		
01	5102	LETTER OF APPOINTMENT	11,993,334	11,993,334				0	0	0.0%	0.0%	11,993,334	11,993,334		
01	5105	NSHE WAGES	1,886,947	1,886,947				0	0	0.0%	0.0%	1,886,947	1,886,947		
01	5140	NSHE GRADUATE ASSISTANTS	16,186,888	16,186,888				0	0	0.0%	0.0%	16,186,888	16,186,888		
01	5160	NSHE TEACHING ASSISTANTS	4,026,000	4,026,000				0	0	0.0%	0.0%	4,026,000	4,026,000		
01	5200	WORKERS COMPENSATION	1,310,676	1,318,151				0	0	0.0%	0.0%	1,310,676	1,318,151		
01	5300	RETIREMENT	51,237,322	51,373,548				0	0	0.0%	0.0%	51,237,322	51,373,548		
01	5400	PERSONNEL ASSESSMENT	209,053	209,053				0	0	0.0%	0.0%	209,053	209,053		
01	5430	LABOR RELATIONS ASSESSMENT	41,442	41,442				0	0	0.0%	0.0%	41,442	41,442		
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	103,496	103,496				0	0	0.0%	0.0%	103,496	103,496		
01	5500	GROUP INSURANCE	28,856,532	27,458,840				0	0	0.0%	0.0%	28,856,532	27,458,840		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	6,582,558	6,367,455				0	0	0.0%	0.0%	6,582,558	6,367,455		
01	5800	UNEMPLOYMENT COMPENSATION	588	1,220				0	0	0.0%	0.0%	588	1,220		
01	5840	MEDICARE	3,645,648	3,653,542				0	0	0.0%	0.0%	3,645,648	3,653,542		
01	5904	VACANCY SAVINGS	-3,544,623	-3,551,542				0	0	-0.0%	-0.0%	-3,544,623	-3,551,542		
01	5930	LONGEVITY PAY	1,191,350	1,306,575				0	0	0.0%	0.0%	1,191,350	1,306,575		
04	7054	AG TORT CLAIM ASSESSMENT	195,726	195,243				0	0	0.0%	0.0%	195,726	195,243		
11	5185	NSHE PROFESSIONAL LOAS	70,200	70,200				0	0	0.0%	0.0%	70,200	70,200		
11	5186	NSHE PROFESSIONAL LOAS FRINGE	1,755	1,755				0	0	0.0%	0.0%	1,755	1,755		
11	6200	PER DIEM IN-STATE	58,733	58,733				0	0	0.0%	0.0%	58,733	58,733		
11	7000	OPERATING	16,746,786	16,746,786			-1,167,849	-1,167,849	-1,167,849	-1,167,849	-7.0%	-7.0%	15,578,937	15,578,937	
11	7020	OPERATING SUPPLIES	1,372,962	1,372,962				0	0	0.0%	0.0%	1,372,962	1,372,962		
11	7280	OUTSIDE POSTAGE	70,211	70,211				0	0	0.0%	0.0%	70,211	70,211		
11	7635	MISCELLANEOUS SERVICES	1,534,391	1,534,391				0	0	0.0%	0.0%	1,534,391	1,534,391		
12	7000	OPERATING	275,635	275,635			-43,254	-43,254	-43,254	-43,254	-15.7%	-15.7%	232,381	232,381	
12	7020	OPERATING SUPPLIES	10,476	10,476				0	0	0.0%	0.0%	10,476	10,476		
12	7635	MISCELLANEOUS SERVICES	4,977	4,977				0	0	0.0%	0.0%	4,977	4,977		
13	7020	OPERATING SUPPLIES	1,440	1,440				0	0	0.0%	0.0%	1,440	1,440		
13	7280	OUTSIDE POSTAGE	60	60				0	0	0.0%	0.0%	60	60		
13	7635	MISCELLANEOUS SERVICES	568	568				0	0	0.0%	0.0%	568	568		

14	6200	PER DIEM IN-STATE	79,777	79,777				0	0	0.0%	0.0%	79,777	79,777	
14	7000	OPERATING	6,940,958	6,940,958		-346,029	-346,029	-346,029	-346,029	-5.0%	-5.0%	6,594,929	6,594,929	
14	7020	OPERATING SUPPLIES	1,572,937	1,572,937				0	0	0.0%	0.0%	1,572,937	1,572,937	
14	7280	OUTSIDE POSTAGE	58,606	58,606				0	0	0.0%	0.0%	58,606	58,606	
14	7635	MISCELLANEOUS SERVICES	1,159,711	1,159,711				0	0	0.0%	0.0%	1,159,711	1,159,711	
15	6200	PER DIEM IN-STATE	8,599	8,599				0	0	0.0%	0.0%	8,599	8,599	
15	7000	OPERATING	3,335,330	3,335,330		-151,388	-151,388	-151,388	-151,388	-4.5%	-4.5%	3,183,942	3,183,942	
16	6200	PER DIEM IN-STATE	17,639	17,639				0	0	0.0%	0.0%	17,639	17,639	
16	7000	OPERATING	4,430,002	11,103,608		-194,641	-194,641	-194,641	-194,641	-4.4%	-1.8%	4,235,361	10,908,967	
16	7052	VEHICLE COMP & COLLISION INS	20,185	20,185				0	0	0.0%	0.0%	20,185	20,185	
16	7059	AG VEHICLE LIABILITY INSURANCE	73,153	73,274				0	0	0.0%	0.0%	73,153	73,274	
17	7000	OPERATING	2,063,549	2,063,549		-173,015	-173,015	-173,015	-173,015	-8.4%	-8.4%	1,890,534	1,890,534	
17	7020	OPERATING SUPPLIES	3,397,766	3,397,766				0	0	0.0%	0.0%	3,397,766	3,397,766	
17	7055	OTHER MISC INSURANCE POLICIES	1,384,060	1,384,060				0	0	0.0%	0.0%	1,384,060	1,384,060	
17	7132	ELECTRIC UTILITIES	8,639,812	8,639,812				0	0	0.0%	0.0%	8,639,812	8,639,812	
17	7134	NATURAL GAS UTILITIES	2,916,431	2,916,431				0	0	0.0%	0.0%	2,916,431	2,916,431	
17	7135	PROPANE UTILITIES	10,365	10,365				0	0	0.0%	0.0%	10,365	10,365	
17	7136	GARBAGE DISPOSAL UTILITIES	526,177	526,177				0	0	0.0%	0.0%	526,177	526,177	
17	7137	WATER & SEWER UTILITIES	2,106,728	2,106,728				0	0	0.0%	0.0%	2,106,728	2,106,728	
17	7635	MISCELLANEOUS SERVICES	5,270,914	5,270,914				0	0	0.0%	0.0%	5,270,914	5,270,914	
17	7650	O&M RECHARGE	-8,626,634	-8,626,634				0	0	-0.0%	-0.0%	-8,626,634	-8,626,634	
18	7000	OPERATING	506,418	506,418		-86,507	-86,507	-86,507	-86,507	-17.1%	-17.1%	419,911	419,911	
18	7445	SCHOLARSHIPS	12,120,024	12,120,024				0	0	0.0%	0.0%	12,120,024	12,120,024	
19	7000	OPERATING	0	0				0	0	0.0%	0.0%	0	0	
Total Expenditures			458,026,824	463,892,952	-11,790,472	-11,790,472	-2,162,683	-2,162,683	-13,953,155	-13,953,155	-3.0%	-3.0%	444,073,669	449,939,797

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

Budget Account: 2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS

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								
E685	2501	APPROPRIATION CONTROL	11,790,472	11,790,472	0	0	-11,790,472	-11,790,472
		TOTAL FOR REVENUE	11,790,472	11,790,472	0	0	-11,790,472	-11,790,472
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	11,790,472	11,790,472	0	0	-11,790,472	-11,790,472
		TOTAL FOR CATEGORY 01	11,790,472	11,790,472	0	0	-11,790,472	-11,790,472
		TOTAL FOR EXPENSE	11,790,472	11,790,472	0	0	-11,790,472	-11,790,472

Section A1: Line Item Detail by GL

Budget Account: 2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS

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	210,475,004	213,220,605	212,501,359	203,220,898
2510	REVERSIONS	-43,990	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	1,500,000	1,611,869	0	0
2512	BALANCE FORWARD TO NEW YEAR	-1,611,869	0	0	0
3700	REGISTRATION FEES	118,198,145	113,729,414	133,979,811	142,358,050
3722	MISCELLANEOUS PROGRAM FEES	972,112	1,395,000	985,000	985,000
3750	ADMINISTRATION FEE	710,436	894,327	725,000	725,000
3759	NON-RESIDENT TUITION	25,074,082	26,539,332	30,129,641	31,730,731
4220	CLASSIFIED RETENTION INCENTIVES	758,064	758,064	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	19,145,956	251,679	0	0
4611	TRANSFER IN FED ARPA	294,919	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	500,000	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	2,892,801	2,922,684	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	80,511	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		378,946,171	361,322,974	378,320,811	379,019,679
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	22,919,689	4,846,188	0	0
5100	SALARIES	30,355,984	31,356,601	37,358,607	38,253,221
5101	NSHE UNIVERSITY SALARIES	172,515,129	172,515,129	216,826,594	216,476,472
5102	LETTER OF APPOINTMENT	11,993,334	11,993,334	11,993,334	11,993,334
5105	NSHE WAGES	1,886,947	1,886,947	1,886,947	1,886,947
5140	NSHE GRADUATE ASSISTANTS	16,186,888	16,186,888	16,186,888	16,186,888
5160	NSHE TEACHING ASSISTANTS	2,013,000	4,026,000	4,026,000	4,026,000
5200	WORKERS COMPENSATION	1,300,989	1,300,396	1,310,228	1,317,049
5300	RETIREMENT	36,912,697	37,112,066	46,563,466	46,685,831
5400	PERSONNEL ASSESSMENT	120,854	121,409	115,767	115,767
5430	LABOR RELATIONS ASSESSMENT	51,383	51,383	51,383	51,383
5440	PERSONNEL SUBSIDY COST ALLOCATION	70,411	70,411	70,411	70,411
5500	GROUP INSURANCE	20,894,531	21,724,585	22,082,802	22,082,802
5750	RETIRED EMPLOYEES GROUP INSURANCE	6,309,329	6,483,113	8,083,126	8,100,434
5800	UNEMPLOYMENT COMPENSATION	121,760	0	0	0
5840	MEDICARE	2,905,272	2,919,750	3,646,118	3,654,000
5904	VACANCY SAVINGS	0	-3,416,162	0	0
TOTAL FOR CATEGORY 01		326,558,197	309,178,038	370,201,671	370,900,539

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
7050	EMPLOYEE BOND INSURANCE	6,392	6,392	0	0
7054	AG TORT CLAIM ASSESSMENT	277,663	277,711	281,209	281,209
TOTAL FOR CATEGORY 04		284,055	284,103	281,209	281,209
11	INSTRUCTION				
5185	NSHE PROFESSIONAL LOAS	70,200	70,200	70,200	70,200
5186	NSHE PROFESSIONAL LOAS FRINGE	1,755	1,755	1,755	1,755
6200	PER DIEM IN-STATE	58,733	58,733	58,733	58,733
7000	OPERATING	730,946	9,910,127	9,910,127	9,910,127
7020	OPERATING SUPPLIES	1,372,962	1,372,962	1,372,962	1,372,962
7280	OUTSIDE POSTAGE	70,211	70,211	70,211	70,211
7635	MISCELLANEOUS SERVICES	1,534,391	1,534,391	1,534,391	1,534,391
TOTAL FOR CATEGORY 11		3,839,198	13,018,379	13,018,379	13,018,379
12	RESEARCH				
7000	OPERATING	1,767	22,425	22,425	22,425
7020	OPERATING SUPPLIES	0	10,476	10,476	10,476
7635	MISCELLANEOUS SERVICES	0	4,977	4,977	4,977
TOTAL FOR CATEGORY 12		1,767	37,878	37,878	37,878
13	PUBLIC SERVICE				
7020	OPERATING SUPPLIES	10,007	1,440	1,440	1,440
7280	OUTSIDE POSTAGE	60	60	60	60
7635	MISCELLANEOUS SERVICES	568	568	568	568
TOTAL FOR CATEGORY 13		10,635	2,068	2,068	2,068
14	ACADEMIC SUPPORT				
6200	PER DIEM IN-STATE	0	79,777	79,777	79,777
7000	OPERATING	12,581,779	4,915,282	4,915,282	4,915,282
7020	OPERATING SUPPLIES	0	1,572,937	1,572,937	1,572,937
7280	OUTSIDE POSTAGE	0	58,606	58,606	58,606
7635	MISCELLANEOUS SERVICES	0	1,159,711	1,159,711	1,159,711
TOTAL FOR CATEGORY 14		12,581,779	7,786,313	7,786,313	7,786,313
15	STUDENT SUPPORT				
6200	PER DIEM IN-STATE	0	8,599	8,599	8,599
7000	OPERATING	1,128,583	2,449,096	2,449,096	2,449,096
TOTAL FOR CATEGORY 15		1,128,583	2,457,695	2,457,695	2,457,695
16	INSTITUTIONAL SUPPORT				
6200	PER DIEM IN-STATE	17,639	17,639	17,639	17,639
7000	OPERATING	3,290,559	3,290,559	3,290,559	3,290,559

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7020	OPERATING SUPPLIES	-1,501,071	0	0	0
7052	VEHICLE COMP & COLLISION INS	25,481	25,481	25,481	25,481
7059	AG VEHICLE LIABILITY INSURANCE	50,336	50,408	50,408	50,408
	TOTAL FOR CATEGORY 16	1,882,944	3,384,087	3,384,087	3,384,087
17	O&M				
7000	OPERATING	1,050,710	1,050,710	1,050,710	1,050,710
7020	OPERATING SUPPLIES	3,397,766	3,397,766	3,397,766	3,397,766
7055	OTHER MISC INSURANCE POLICIES	1,384,060	1,384,060	1,384,060	1,384,060
7132	ELECTRIC UTILITIES	6,599,699	6,599,699	6,599,699	6,599,699
7134	NATURAL GAS UTILITIES	1,031,696	1,031,696	1,031,696	1,031,696
7135	PROPANE UTILITIES	10,365	10,365	10,365	10,365
7136	GARBAGE DISPOSAL UTILITIES	504,662	504,662	504,662	504,662
7137	WATER & SEWER UTILITIES	2,015,354	2,015,354	2,015,354	2,015,354
7635	MISCELLANEOUS SERVICES	5,270,914	5,270,914	5,270,914	5,270,914
7650	O&M RECHARGE	-6,768,180	-9,822,706	-9,822,706	-9,822,706
	TOTAL FOR CATEGORY 17	14,497,046	11,442,520	11,442,520	11,442,520
18	SCHOLARSHIPS AND FELLOWSHIP				
7445	SCHOLARSHIPS	14,700,024	12,120,024	12,120,024	12,120,024
	TOTAL FOR CATEGORY 18	14,700,024	12,120,024	12,120,024	12,120,024
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	-42,411,033	-42,411,033
	TOTAL FOR CATEGORY 19	0	0	-42,411,033	-42,411,033
20	GREENSPUN				
7000	OPERATING	270,035	729,965	0	0
	TOTAL FOR CATEGORY 20	270,035	729,965	0	0
21	SB 368 REAL PROPERTY				
7000	OPERATING	31,010	0	0	0
	TOTAL FOR CATEGORY 21	31,010	0	0	0
22	SB 390 - BRAIN HEALTH				
7000	OPERATING	0	150,000	0	0
	TOTAL FOR CATEGORY 22	0	150,000	0	0
25	SB 375 NURSING				
7000	OPERATING	2,721,551	171,250	0	0
	TOTAL FOR CATEGORY 25	2,721,551	171,250	0	0

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
50	INTL GAMING INSTITUTE				
7000	OPERATING	439,347	560,654	0	0
	TOTAL FOR CATEGORY 50	439,347	560,654	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	378,946,171	361,322,974	378,320,811	379,019,679
M100	STATEWIDE INFLATION				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	24,735	24,373
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	24,735	24,373
	EXPENDITURE				
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	92,931	92,931
	TOTAL FOR CATEGORY 01	0	0	92,931	92,931
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-85,645	-86,128
	TOTAL FOR CATEGORY 04	0	0	-85,645	-86,128
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-5,296	-5,296
7059	AG VEHICLE LIABILITY INSURANCE	0	0	22,745	22,866
	TOTAL FOR CATEGORY 16	0	0	17,449	17,570
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	24,735	24,373
M104	AGENCY SPECIFIC INFLATION				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,037,737	4,037,737
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	4,037,737	4,037,737
	EXPENDITURE				
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,040,113	2,040,113
7134	NATURAL GAS UTILITIES	0	0	1,884,735	1,884,735
7136	GARBAGE DISPOSAL UTILITIES	0	0	21,515	21,515
7137	WATER & SEWER UTILITIES	0	0	91,374	91,374
	TOTAL FOR CATEGORY 17	0	0	4,037,737	4,037,737
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	4,037,737	4,037,737
M150	ADJUSTMENTS TO BASE				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	40,431,952	47,213,864
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	40,431,952	47,213,864
EXPENDITURE					
01	PERSONNEL SERVICES				
5430	LABOR RELATIONS ASSESSMENT	0	0	-51,383	-51,383
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	33,085	33,085
5904	VACANCY SAVINGS	0	0	-3,544,623	-3,551,542
5930	LONGEVITY PAY	0	0	1,191,350	1,306,575
	TOTAL FOR CATEGORY 01	0	0	-2,371,571	-2,263,265
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	0	6,673,606
	TOTAL FOR CATEGORY 16	0	0	0	6,673,606
17	O&M				
7650	O&M RECHARGE	0	0	392,490	392,490
	TOTAL FOR CATEGORY 17	0	0	392,490	392,490
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	42,411,033	42,411,033
	TOTAL FOR CATEGORY 19	0	0	42,411,033	42,411,033
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	40,431,952	47,213,864
M200	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	803,582	803,582
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	803,582	803,582
EXPENDITURE					
17	O&M				
7650	O&M RECHARGE	0	0	803,582	803,582
	TOTAL FOR CATEGORY 17	0	0	803,582	803,582
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	803,582	803,582
M203	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	10,497,796	10,497,796

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 M203	0	0	10,497,796	10,497,796
EXPENDITURE					
11	INSTRUCTION				
7000	OPERATING	0	0	5,668,810	5,668,810
	TOTAL FOR CATEGORY 11	0	0	5,668,810	5,668,810
12	RESEARCH				
7000	OPERATING	0	0	209,956	209,956
	TOTAL FOR CATEGORY 12	0	0	209,956	209,956
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	1,679,647	1,679,647
	TOTAL FOR CATEGORY 14	0	0	1,679,647	1,679,647
15	STUDENT SUPPORT				
7000	OPERATING	0	0	734,846	734,846
	TOTAL FOR CATEGORY 15	0	0	734,846	734,846
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	944,802	944,802
	TOTAL FOR CATEGORY 16	0	0	944,802	944,802
17	O&M				
7000	OPERATING	0	0	839,824	839,824
	TOTAL FOR CATEGORY 17	0	0	839,824	839,824
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	0	419,911	419,911
	TOTAL FOR CATEGORY 18	0	0	419,911	419,911
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	10,497,796	10,497,796
M204	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,162,683	2,162,683
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	2,162,683	2,162,683
EXPENDITURE					
11	INSTRUCTION				
7000	OPERATING	0	0	1,167,849	1,167,849
	TOTAL FOR CATEGORY 11	0	0	1,167,849	1,167,849

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
12	RESEARCH				
7000	OPERATING	0	0	43,254	43,254
	TOTAL FOR CATEGORY 12	0	0	43,254	43,254
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	346,029	346,029
	TOTAL FOR CATEGORY 14	0	0	346,029	346,029
15	STUDENT SUPPORT				
7000	OPERATING	0	0	151,388	151,388
	TOTAL FOR CATEGORY 15	0	0	151,388	151,388
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	194,641	194,641
	TOTAL FOR CATEGORY 16	0	0	194,641	194,641
17	O&M				
7000	OPERATING	0	0	173,015	173,015
	TOTAL FOR CATEGORY 17	0	0	173,015	173,015
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	0	86,507	86,507
	TOTAL FOR CATEGORY 18	0	0	86,507	86,507
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	2,162,683	2,162,683
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,766,176	8,150,032
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	9,766,176	8,150,032
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-100,474	-102,236
5101	NSHE UNIVERSITY SALARIES	0	0	-66,268	-66,354
5200	WORKERS COMPENSATION	0	0	-607	3
5300	RETIREMENT	0	0	4,648,012	4,661,391
5430	LABOR RELATIONS ASSESSMENT	0	0	41,442	41,442
5500	GROUP INSURANCE	0	0	6,749,946	5,353,406
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,504,045	-1,736,398
5800	UNEMPLOYMENT COMPENSATION	0	0	588	1,220

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5840	MEDICARE	0	0	-2,418	-2,442
	TOTAL FOR CATEGORY 01	0	0	9,766,176	8,150,032
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	9,766,176	8,150,032
E685	STAFFING AND OPERATIONS [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	11,790,472	11,790,472
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	11,790,472	11,790,472
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	11,790,472	11,790,472
	TOTAL FOR CATEGORY 01	0	0	11,790,472	11,790,472
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	11,790,472	11,790,472
E900	TRANSFER FROM BCS TO UNLV [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	190,880	192,734
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	190,880	192,734
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	59,663	62,165
5101	NSHE UNIVERSITY SALARIES	0	0	74,592	74,592
5200	WORKERS COMPENSATION	0	0	1,055	1,099
5300	RETIREMENT	0	0	25,844	26,326
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	23,784	22,632
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,477	3,419
5840	MEDICARE	0	0	1,948	1,984
	TOTAL FOR CATEGORY 01	0	0	190,718	192,572
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	162	162
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	190,880	192,734
	TOTAL REVENUES FOR BUDGET ACCOUNT 2987	378,946,171	361,322,974	458,026,824	463,892,952
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2987	378,946,171	361,322,974	458,026,824	463,892,952

Section B1: Summary by GL

Budget Account: 2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	210,475,004	213,220,605	292,207,372	288,094,171
2510	REVERSIONS	-43,990	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	1,500,000	1,611,869	0	0
2512	BALANCE FORWARD TO NEW YEAR	-1,611,869	0	0	0
3700	REGISTRATION FEES	118,198,145	113,729,414	133,979,811	142,358,050
3722	MISCELLANEOUS PROGRAM FEES	972,112	1,395,000	985,000	985,000
3750	ADMINISTRATION FEE	710,436	894,327	725,000	725,000
3759	NON-RESIDENT TUITION	25,074,082	26,539,332	30,129,641	31,730,731
4220	CLASSIFIED RETENTION INCENTIVES	758,064	758,064	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	19,145,956	251,679	0	0
4611	TRANSFER IN FED ARPA	294,919	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	500,000	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	2,892,801	2,922,684	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	80,511	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2987		378,946,171	361,322,974	458,026,824	463,892,952
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	22,919,689	4,846,188	11,790,472	11,790,472
5100	SALARIES	30,355,984	31,356,601	37,317,796	38,213,150
5101	NSHE UNIVERSITY SALARIES	172,515,129	172,515,129	216,834,918	216,484,710
5102	LETTER OF APPOINTMENT	11,993,334	11,993,334	11,993,334	11,993,334
5105	NSHE WAGES	1,886,947	1,886,947	1,886,947	1,886,947
5140	NSHE GRADUATE ASSISTANTS	16,186,888	16,186,888	16,186,888	16,186,888
5160	NSHE TEACHING ASSISTANTS	2,013,000	4,026,000	4,026,000	4,026,000
5200	WORKERS COMPENSATION	1,300,989	1,300,396	1,310,676	1,318,151
5300	RETIREMENT	36,912,697	37,112,066	51,237,322	51,373,548
5400	PERSONNEL ASSESSMENT	120,854	121,409	209,053	209,053
5430	LABOR RELATIONS ASSESSMENT	51,383	51,383	41,442	41,442
5440	PERSONNEL SUBSIDY COST ALLOCATION	70,411	70,411	103,496	103,496
5500	GROUP INSURANCE	20,894,531	21,724,585	28,856,532	27,458,840
5750	RETIRED EMPLOYEES GROUP INSURANCE	6,309,329	6,483,113	6,582,558	6,367,455
5800	UNEMPLOYMENT COMPENSATION	121,760	0	588	1,220
5840	MEDICARE	2,905,272	2,919,750	3,645,648	3,653,542
5904	VACANCY SAVINGS	0	-3,416,162	-3,544,623	-3,551,542
5930	LONGEVITY PAY	0	0	1,191,350	1,306,575
TOTAL FOR CATEGORY 01		326,558,197	309,178,038	389,670,397	388,863,281

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
7050	EMPLOYEE BOND INSURANCE	6,392	6,392	0	0
7054	AG TORT CLAIM ASSESSMENT	277,663	277,711	195,726	195,243
TOTAL FOR CATEGORY 04		284,055	284,103	195,726	195,243
11	INSTRUCTION				
5185	NSHE PROFESSIONAL LOAS	70,200	70,200	70,200	70,200
5186	NSHE PROFESSIONAL LOAS FRINGE	1,755	1,755	1,755	1,755
6200	PER DIEM IN-STATE	58,733	58,733	58,733	58,733
7000	OPERATING	730,946	9,910,127	16,746,786	16,746,786
7020	OPERATING SUPPLIES	1,372,962	1,372,962	1,372,962	1,372,962
7280	OUTSIDE POSTAGE	70,211	70,211	70,211	70,211
7635	MISCELLANEOUS SERVICES	1,534,391	1,534,391	1,534,391	1,534,391
TOTAL FOR CATEGORY 11		3,839,198	13,018,379	19,855,038	19,855,038
12	RESEARCH				
7000	OPERATING	1,767	22,425	275,635	275,635
7020	OPERATING SUPPLIES	0	10,476	10,476	10,476
7635	MISCELLANEOUS SERVICES	0	4,977	4,977	4,977
TOTAL FOR CATEGORY 12		1,767	37,878	291,088	291,088
13	PUBLIC SERVICE				
7020	OPERATING SUPPLIES	10,007	1,440	1,440	1,440
7280	OUTSIDE POSTAGE	60	60	60	60
7635	MISCELLANEOUS SERVICES	568	568	568	568
TOTAL FOR CATEGORY 13		10,635	2,068	2,068	2,068
14	ACADEMIC SUPPORT				
6200	PER DIEM IN-STATE	0	79,777	79,777	79,777
7000	OPERATING	12,581,779	4,915,282	6,940,958	6,940,958
7020	OPERATING SUPPLIES	0	1,572,937	1,572,937	1,572,937
7280	OUTSIDE POSTAGE	0	58,606	58,606	58,606
7635	MISCELLANEOUS SERVICES	0	1,159,711	1,159,711	1,159,711
TOTAL FOR CATEGORY 14		12,581,779	7,786,313	9,811,989	9,811,989
15	STUDENT SUPPORT				
6200	PER DIEM IN-STATE	0	8,599	8,599	8,599
7000	OPERATING	1,128,583	2,449,096	3,335,330	3,335,330
TOTAL FOR CATEGORY 15		1,128,583	2,457,695	3,343,929	3,343,929
16	INSTITUTIONAL SUPPORT				
6200	PER DIEM IN-STATE	17,639	17,639	17,639	17,639
7000	OPERATING	3,290,559	3,290,559	4,430,002	11,103,608

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7020	OPERATING SUPPLIES	-1,501,071	0	0	0
7052	VEHICLE COMP & COLLISION INS	25,481	25,481	20,185	20,185
7059	AG VEHICLE LIABILITY INSURANCE	50,336	50,408	73,153	73,274
	TOTAL FOR CATEGORY 16	1,882,944	3,384,087	4,540,979	11,214,706
17	O&M				
7000	OPERATING	1,050,710	1,050,710	2,063,549	2,063,549
7020	OPERATING SUPPLIES	3,397,766	3,397,766	3,397,766	3,397,766
7055	OTHER MISC INSURANCE POLICIES	1,384,060	1,384,060	1,384,060	1,384,060
7132	ELECTRIC UTILITIES	6,599,699	6,599,699	8,639,812	8,639,812
7134	NATURAL GAS UTILITIES	1,031,696	1,031,696	2,916,431	2,916,431
7135	PROPANE UTILITIES	10,365	10,365	10,365	10,365
7136	GARBAGE DISPOSAL UTILITIES	504,662	504,662	526,177	526,177
7137	WATER & SEWER UTILITIES	2,015,354	2,015,354	2,106,728	2,106,728
7635	MISCELLANEOUS SERVICES	5,270,914	5,270,914	5,270,914	5,270,914
7650	O&M RECHARGE	-6,768,180	-9,822,706	-8,626,634	-8,626,634
	TOTAL FOR CATEGORY 17	14,497,046	11,442,520	17,689,168	17,689,168
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	0	506,418	506,418
7445	SCHOLARSHIPS	14,700,024	12,120,024	12,120,024	12,120,024
	TOTAL FOR CATEGORY 18	14,700,024	12,120,024	12,626,442	12,626,442
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	0	0
	TOTAL FOR CATEGORY 19	0	0	0	0
20	GREENSPUN				
7000	OPERATING	270,035	729,965	0	0
	TOTAL FOR CATEGORY 20	270,035	729,965	0	0
21	SB 368 REAL PROPERTY				
7000	OPERATING	31,010	0	0	0
	TOTAL FOR CATEGORY 21	31,010	0	0	0
22	SB 390 - BRAIN HEALTH				
7000	OPERATING	0	150,000	0	0
	TOTAL FOR CATEGORY 22	0	150,000	0	0
25	SB 375 NURSING				
7000	OPERATING	2,721,551	171,250	0	0
	TOTAL FOR CATEGORY 25	2,721,551	171,250	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
50	INTL GAMING INSTITUTE				
7000	OPERATING	439,347	560,654	0	0
	TOTAL FOR CATEGORY 50	439,347	560,654	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2987	378,946,171	361,322,974	458,026,824	463,892,952

Section A1: Line Item Detail by GL

Budget Account: 2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	210,475,004	213,220,605	212,501,359	203,220,898
2510	REVERSIONS	-43,990	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	1,500,000	1,611,869	0	0
2512	BALANCE FORWARD TO NEW YEAR	-1,611,869	0	0	0
3700	REGISTRATION FEES	118,198,145	113,729,414	133,979,811	142,358,050
3722	MISCELLANEOUS PROGRAM FEES	972,112	1,395,000	985,000	985,000
3750	ADMINISTRATION FEE	710,436	894,327	725,000	725,000
3759	NON-RESIDENT TUITION	25,074,082	26,539,332	30,129,641	31,730,731
4220	CLASSIFIED RETENTION INCENTIVES	758,064	758,064	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	19,145,956	251,679	0	0
4611	TRANSFER IN FED ARPA	294,919	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	500,000	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	2,892,801	2,922,684	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	80,511	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		378,946,171	361,322,974	378,320,811	379,019,679
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	22,919,689	4,846,188	0	0
5100	SALARIES	30,355,984	31,356,601	37,358,607	38,253,221
5101	NSHE UNIVERSITY SALARIES	172,515,129	172,515,129	216,826,594	216,476,472
5102	LETTER OF APPOINTMENT	11,993,334	11,993,334	11,993,334	11,993,334
5105	NSHE WAGES	1,886,947	1,886,947	1,886,947	1,886,947
5140	NSHE GRADUATE ASSISTANTS	16,186,888	16,186,888	16,186,888	16,186,888
5160	NSHE TEACHING ASSISTANTS	2,013,000	4,026,000	4,026,000	4,026,000
5200	WORKERS COMPENSATION	1,300,989	1,300,396	1,310,228	1,317,049
5300	RETIREMENT	36,912,697	37,112,066	46,563,466	46,685,831
5400	PERSONNEL ASSESSMENT	120,854	121,409	115,767	115,767
5430	LABOR RELATIONS ASSESSMENT	51,383	51,383	51,383	51,383
5440	PERSONNEL SUBSIDY COST ALLOCATION	70,411	70,411	70,411	70,411
5500	GROUP INSURANCE	20,894,531	21,724,585	22,082,802	22,082,802
5750	RETIRED EMPLOYEES GROUP INSURANCE	6,309,329	6,483,113	8,083,126	8,100,434
5800	UNEMPLOYMENT COMPENSATION	121,760	0	0	0
5840	MEDICARE	2,905,272	2,919,750	3,646,118	3,654,000
5904	VACANCY SAVINGS	0	-3,416,162	0	0
TOTAL FOR CATEGORY 01		326,558,197	309,178,038	370,201,671	370,900,539

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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	6,392	6,392	0	0
7054	AG TORT CLAIM ASSESSMENT	277,663	277,711	281,209	281,209
	TOTAL FOR CATEGORY 04	284,055	284,103	281,209	281,209
11	INSTRUCTION				
5185	NSHE PROFESSIONAL LOAS	70,200	70,200	70,200	70,200
5186	NSHE PROFESSIONAL LOAS FRINGE	1,755	1,755	1,755	1,755
6200	PER DIEM IN-STATE	58,733	58,733	58,733	58,733
7000	OPERATING	730,946	9,910,127	9,910,127	9,910,127
7020	OPERATING SUPPLIES	1,372,962	1,372,962	1,372,962	1,372,962
7280	OUTSIDE POSTAGE	70,211	70,211	70,211	70,211
7635	MISCELLANEOUS SERVICES	1,534,391	1,534,391	1,534,391	1,534,391
	TOTAL FOR CATEGORY 11	3,839,198	13,018,379	13,018,379	13,018,379
12	RESEARCH				
7000	OPERATING	1,767	22,425	22,425	22,425
7020	OPERATING SUPPLIES	0	10,476	10,476	10,476
7635	MISCELLANEOUS SERVICES	0	4,977	4,977	4,977
	TOTAL FOR CATEGORY 12	1,767	37,878	37,878	37,878
13	PUBLIC SERVICE				
7020	OPERATING SUPPLIES	10,007	1,440	1,440	1,440
7280	OUTSIDE POSTAGE	60	60	60	60
7635	MISCELLANEOUS SERVICES	568	568	568	568
	TOTAL FOR CATEGORY 13	10,635	2,068	2,068	2,068
14	ACADEMIC SUPPORT				
6200	PER DIEM IN-STATE	0	79,777	79,777	79,777
7000	OPERATING	12,581,779	4,915,282	4,915,282	4,915,282
7020	OPERATING SUPPLIES	0	1,572,937	1,572,937	1,572,937
7280	OUTSIDE POSTAGE	0	58,606	58,606	58,606
7635	MISCELLANEOUS SERVICES	0	1,159,711	1,159,711	1,159,711
	TOTAL FOR CATEGORY 14	12,581,779	7,786,313	7,786,313	7,786,313
15	STUDENT SUPPORT				
6200	PER DIEM IN-STATE	0	8,599	8,599	8,599
7000	OPERATING	1,128,583	2,449,096	2,449,096	2,449,096
	TOTAL FOR CATEGORY 15	1,128,583	2,457,695	2,457,695	2,457,695
16	INSTITUTIONAL SUPPORT				
6200	PER DIEM IN-STATE	17,639	17,639	17,639	17,639
7000	OPERATING	3,290,559	3,290,559	3,290,559	3,290,559

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
7020	OPERATING SUPPLIES	-1,501,071	0	0	0
7052	VEHICLE COMP & COLLISION INS	25,481	25,481	25,481	25,481
7059	AG VEHICLE LIABILITY INSURANCE	50,336	50,408	50,408	50,408
	TOTAL FOR CATEGORY 16	1,882,944	3,384,087	3,384,087	3,384,087
17	O&M				
7000	OPERATING	1,050,710	1,050,710	1,050,710	1,050,710
7020	OPERATING SUPPLIES	3,397,766	3,397,766	3,397,766	3,397,766
7055	OTHER MISC INSURANCE POLICIES	1,384,060	1,384,060	1,384,060	1,384,060
7132	ELECTRIC UTILITIES	6,599,699	6,599,699	6,599,699	6,599,699
7134	NATURAL GAS UTILITIES	1,031,696	1,031,696	1,031,696	1,031,696
7135	PROPANE UTILITIES	10,365	10,365	10,365	10,365
7136	GARBAGE DISPOSAL UTILITIES	504,662	504,662	504,662	504,662
7137	WATER & SEWER UTILITIES	2,015,354	2,015,354	2,015,354	2,015,354
7635	MISCELLANEOUS SERVICES	5,270,914	5,270,914	5,270,914	5,270,914
7650	O&M RECHARGE	-6,768,180	-9,822,706	-9,822,706	-9,822,706
	TOTAL FOR CATEGORY 17	14,497,046	11,442,520	11,442,520	11,442,520
18	SCHOLARSHIPS AND FELLOWSHIP				
7445	SCHOLARSHIPS	14,700,024	12,120,024	12,120,024	12,120,024
	TOTAL FOR CATEGORY 18	14,700,024	12,120,024	12,120,024	12,120,024
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	-42,411,033	-42,411,033
	TOTAL FOR CATEGORY 19	0	0	-42,411,033	-42,411,033
20	GREENSPUN				
7000	OPERATING	270,035	729,965	0	0
	TOTAL FOR CATEGORY 20	270,035	729,965	0	0
21	SB 368 REAL PROPERTY				
7000	OPERATING	31,010	0	0	0
	TOTAL FOR CATEGORY 21	31,010	0	0	0
22	SB 390 - BRAIN HEALTH				
7000	OPERATING	0	150,000	0	0
	TOTAL FOR CATEGORY 22	0	150,000	0	0
25	SB 375 NURSING				
7000	OPERATING	2,721,551	171,250	0	0
	TOTAL FOR CATEGORY 25	2,721,551	171,250	0	0

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
50	INTL GAMING INSTITUTE				
7000	OPERATING	439,347	560,654	0	0
	TOTAL FOR CATEGORY 50	439,347	560,654	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	378,946,171	361,322,974	378,320,811	379,019,679
M100	STATEWIDE INFLATION				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	24,735	24,373
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	24,735	24,373
	EXPENDITURE				
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	92,931	92,931
	TOTAL FOR CATEGORY 01	0	0	92,931	92,931
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-85,645	-86,128
	TOTAL FOR CATEGORY 04	0	0	-85,645	-86,128
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-5,296	-5,296
7059	AG VEHICLE LIABILITY INSURANCE	0	0	22,745	22,866
	TOTAL FOR CATEGORY 16	0	0	17,449	17,570
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	24,735	24,373
M104	AGENCY SPECIFIC INFLATION				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,037,737	4,037,737
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	4,037,737	4,037,737
	EXPENDITURE				
17	O&M				
7132	ELECTRIC UTILITIES	0	0	2,040,113	2,040,113
7134	NATURAL GAS UTILITIES	0	0	1,884,735	1,884,735
7136	GARBAGE DISPOSAL UTILITIES	0	0	21,515	21,515
7137	WATER & SEWER UTILITIES	0	0	91,374	91,374
	TOTAL FOR CATEGORY 17	0	0	4,037,737	4,037,737
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	4,037,737	4,037,737
M150	ADJUSTMENTS TO BASE				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	40,431,952	47,213,864
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	40,431,952	47,213,864
EXPENDITURE					
01	PERSONNEL SERVICES				
5430	LABOR RELATIONS ASSESSMENT	0	0	-51,383	-51,383
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	33,085	33,085
5904	VACANCY SAVINGS	0	0	-3,544,623	-3,551,542
5930	LONGEVITY PAY	0	0	1,191,350	1,306,575
	TOTAL FOR CATEGORY 01	0	0	-2,371,571	-2,263,265
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	0	6,673,606
	TOTAL FOR CATEGORY 16	0	0	0	6,673,606
17	O&M				
7650	O&M RECHARGE	0	0	392,490	392,490
	TOTAL FOR CATEGORY 17	0	0	392,490	392,490
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	42,411,033	42,411,033
	TOTAL FOR CATEGORY 19	0	0	42,411,033	42,411,033
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	40,431,952	47,213,864
M200	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	803,582	803,582
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	803,582	803,582
EXPENDITURE					
17	O&M				
7650	O&M RECHARGE	0	0	803,582	803,582
	TOTAL FOR CATEGORY 17	0	0	803,582	803,582
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	803,582	803,582
M203	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	10,497,796	10,497,796

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	10,497,796	10,497,796
EXPENDITURE					
11	INSTRUCTION				
7000	OPERATING	0	0	5,668,810	5,668,810
	TOTAL FOR CATEGORY 11	0	0	5,668,810	5,668,810
12	RESEARCH				
7000	OPERATING	0	0	209,956	209,956
	TOTAL FOR CATEGORY 12	0	0	209,956	209,956
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	1,679,647	1,679,647
	TOTAL FOR CATEGORY 14	0	0	1,679,647	1,679,647
15	STUDENT SUPPORT				
7000	OPERATING	0	0	734,846	734,846
	TOTAL FOR CATEGORY 15	0	0	734,846	734,846
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	944,802	944,802
	TOTAL FOR CATEGORY 16	0	0	944,802	944,802
17	O&M				
7000	OPERATING	0	0	839,824	839,824
	TOTAL FOR CATEGORY 17	0	0	839,824	839,824
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	0	419,911	419,911
	TOTAL FOR CATEGORY 18	0	0	419,911	419,911
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	10,497,796	10,497,796
M204	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,162,683	2,162,683
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	2,162,683	2,162,683
EXPENDITURE					
11	INSTRUCTION				
7000	OPERATING	0	0	1,167,849	1,167,849
	TOTAL FOR CATEGORY 11	0	0	1,167,849	1,167,849

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
12	RESEARCH				
7000	OPERATING	0	0	43,254	43,254
	TOTAL FOR CATEGORY 12	0	0	43,254	43,254
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	346,029	346,029
	TOTAL FOR CATEGORY 14	0	0	346,029	346,029
15	STUDENT SUPPORT				
7000	OPERATING	0	0	151,388	151,388
	TOTAL FOR CATEGORY 15	0	0	151,388	151,388
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	194,641	194,641
	TOTAL FOR CATEGORY 16	0	0	194,641	194,641
17	O&M				
7000	OPERATING	0	0	173,015	173,015
	TOTAL FOR CATEGORY 17	0	0	173,015	173,015
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	0	86,507	86,507
	TOTAL FOR CATEGORY 18	0	0	86,507	86,507
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	2,162,683	2,162,683
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,766,176	8,150,032
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	9,766,176	8,150,032
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-100,474	-102,236
5101	NSHE UNIVERSITY SALARIES	0	0	-66,268	-66,354
5200	WORKERS COMPENSATION	0	0	-607	3
5300	RETIREMENT	0	0	4,648,012	4,661,391
5430	LABOR RELATIONS ASSESSMENT	0	0	41,442	41,442
5500	GROUP INSURANCE	0	0	6,749,946	5,353,406
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,504,045	-1,736,398
5800	UNEMPLOYMENT COMPENSATION	0	0	588	1,220

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
5840	MEDICARE	0	0	-2,418	-2,442
	TOTAL FOR CATEGORY 01	0	0	9,766,176	8,150,032
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	9,766,176	8,150,032
E900	TRANSFER FROM BCS TO UNLV [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	190,880	192,734
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	190,880	192,734
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	59,663	62,165
5101	NSHE UNIVERSITY SALARIES	0	0	74,592	74,592
5200	WORKERS COMPENSATION	0	0	1,055	1,099
5300	RETIREMENT	0	0	25,844	26,326
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	23,784	22,632
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,477	3,419
5840	MEDICARE	0	0	1,948	1,984
	TOTAL FOR CATEGORY 01	0	0	190,718	192,572
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	162	162
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	190,880	192,734
TOTAL REVENUES FOR BUDGET ACCOUNT 2987		378,946,171	361,322,974	446,236,352	452,102,480
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2987		378,946,171	361,322,974	446,236,352	452,102,480

Section B1: Summary by GL

Budget Account: 2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	210,475,004	213,220,605	280,416,900	276,303,699
2510	REVERSIONS	-43,990	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	1,500,000	1,611,869	0	0
2512	BALANCE FORWARD TO NEW YEAR	-1,611,869	0	0	0
3700	REGISTRATION FEES	118,198,145	113,729,414	133,979,811	142,358,050
3722	MISCELLANEOUS PROGRAM FEES	972,112	1,395,000	985,000	985,000
3750	ADMINISTRATION FEE	710,436	894,327	725,000	725,000
3759	NON-RESIDENT TUITION	25,074,082	26,539,332	30,129,641	31,730,731
4220	CLASSIFIED RETENTION INCENTIVES	758,064	758,064	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	19,145,956	251,679	0	0
4611	TRANSFER IN FED ARPA	294,919	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	500,000	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	2,892,801	2,922,684	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	80,511	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2987		378,946,171	361,322,974	446,236,352	452,102,480
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	22,919,689	4,846,188	0	0
5100	SALARIES	30,355,984	31,356,601	37,317,796	38,213,150
5101	NSHE UNIVERSITY SALARIES	172,515,129	172,515,129	216,834,918	216,484,710
5102	LETTER OF APPOINTMENT	11,993,334	11,993,334	11,993,334	11,993,334
5105	NSHE WAGES	1,886,947	1,886,947	1,886,947	1,886,947
5140	NSHE GRADUATE ASSISTANTS	16,186,888	16,186,888	16,186,888	16,186,888
5160	NSHE TEACHING ASSISTANTS	2,013,000	4,026,000	4,026,000	4,026,000
5200	WORKERS COMPENSATION	1,300,989	1,300,396	1,310,676	1,318,151
5300	RETIREMENT	36,912,697	37,112,066	51,237,322	51,373,548
5400	PERSONNEL ASSESSMENT	120,854	121,409	209,053	209,053
5430	LABOR RELATIONS ASSESSMENT	51,383	51,383	41,442	41,442
5440	PERSONNEL SUBSIDY COST ALLOCATION	70,411	70,411	103,496	103,496
5500	GROUP INSURANCE	20,894,531	21,724,585	28,856,532	27,458,840
5750	RETIRED EMPLOYEES GROUP INSURANCE	6,309,329	6,483,113	6,582,558	6,367,455
5800	UNEMPLOYMENT COMPENSATION	121,760	0	588	1,220
5840	MEDICARE	2,905,272	2,919,750	3,645,648	3,653,542
5904	VACANCY SAVINGS	0	-3,416,162	-3,544,623	-3,551,542
5930	LONGEVITY PAY	0	0	1,191,350	1,306,575
TOTAL FOR CATEGORY 01		326,558,197	309,178,038	377,879,925	377,072,809
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	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	6,392	6,392	0	0
7054	AG TORT CLAIM ASSESSMENT	277,663	277,711	195,726	195,243
TOTAL FOR CATEGORY 04		284,055	284,103	195,726	195,243
11	INSTRUCTION				
5185	NSHE PROFESSIONAL LOAS	70,200	70,200	70,200	70,200
5186	NSHE PROFESSIONAL LOAS FRINGE	1,755	1,755	1,755	1,755
6200	PER DIEM IN-STATE	58,733	58,733	58,733	58,733
7000	OPERATING	730,946	9,910,127	16,746,786	16,746,786
7020	OPERATING SUPPLIES	1,372,962	1,372,962	1,372,962	1,372,962
7280	OUTSIDE POSTAGE	70,211	70,211	70,211	70,211
7635	MISCELLANEOUS SERVICES	1,534,391	1,534,391	1,534,391	1,534,391
TOTAL FOR CATEGORY 11		3,839,198	13,018,379	19,855,038	19,855,038
12	RESEARCH				
7000	OPERATING	1,767	22,425	275,635	275,635
7020	OPERATING SUPPLIES	0	10,476	10,476	10,476
7635	MISCELLANEOUS SERVICES	0	4,977	4,977	4,977
TOTAL FOR CATEGORY 12		1,767	37,878	291,088	291,088
13	PUBLIC SERVICE				
7020	OPERATING SUPPLIES	10,007	1,440	1,440	1,440
7280	OUTSIDE POSTAGE	60	60	60	60
7635	MISCELLANEOUS SERVICES	568	568	568	568
TOTAL FOR CATEGORY 13		10,635	2,068	2,068	2,068
14	ACADEMIC SUPPORT				
6200	PER DIEM IN-STATE	0	79,777	79,777	79,777
7000	OPERATING	12,581,779	4,915,282	6,940,958	6,940,958
7020	OPERATING SUPPLIES	0	1,572,937	1,572,937	1,572,937
7280	OUTSIDE POSTAGE	0	58,606	58,606	58,606
7635	MISCELLANEOUS SERVICES	0	1,159,711	1,159,711	1,159,711
TOTAL FOR CATEGORY 14		12,581,779	7,786,313	9,811,989	9,811,989
15	STUDENT SUPPORT				
6200	PER DIEM IN-STATE	0	8,599	8,599	8,599
7000	OPERATING	1,128,583	2,449,096	3,335,330	3,335,330
TOTAL FOR CATEGORY 15		1,128,583	2,457,695	3,343,929	3,343,929
16	INSTITUTIONAL SUPPORT				
6200	PER DIEM IN-STATE	17,639	17,639	17,639	17,639
7000	OPERATING	3,290,559	3,290,559	4,430,002	11,103,608

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
7020	OPERATING SUPPLIES	-1,501,071	0	0	0
7052	VEHICLE COMP & COLLISION INS	25,481	25,481	20,185	20,185
7059	AG VEHICLE LIABILITY INSURANCE	50,336	50,408	73,153	73,274
	TOTAL FOR CATEGORY 16	1,882,944	3,384,087	4,540,979	11,214,706
17	O&M				
7000	OPERATING	1,050,710	1,050,710	2,063,549	2,063,549
7020	OPERATING SUPPLIES	3,397,766	3,397,766	3,397,766	3,397,766
7055	OTHER MISC INSURANCE POLICIES	1,384,060	1,384,060	1,384,060	1,384,060
7132	ELECTRIC UTILITIES	6,599,699	6,599,699	8,639,812	8,639,812
7134	NATURAL GAS UTILITIES	1,031,696	1,031,696	2,916,431	2,916,431
7135	PROPANE UTILITIES	10,365	10,365	10,365	10,365
7136	GARBAGE DISPOSAL UTILITIES	504,662	504,662	526,177	526,177
7137	WATER & SEWER UTILITIES	2,015,354	2,015,354	2,106,728	2,106,728
7635	MISCELLANEOUS SERVICES	5,270,914	5,270,914	5,270,914	5,270,914
7650	O&M RECHARGE	-6,768,180	-9,822,706	-8,626,634	-8,626,634
	TOTAL FOR CATEGORY 17	14,497,046	11,442,520	17,689,168	17,689,168
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	0	506,418	506,418
7445	SCHOLARSHIPS	14,700,024	12,120,024	12,120,024	12,120,024
	TOTAL FOR CATEGORY 18	14,700,024	12,120,024	12,626,442	12,626,442
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	0	0
	TOTAL FOR CATEGORY 19	0	0	0	0
20	GREENSPUN				
7000	OPERATING	270,035	729,965	0	0
	TOTAL FOR CATEGORY 20	270,035	729,965	0	0
21	SB 368 REAL PROPERTY				
7000	OPERATING	31,010	0	0	0
	TOTAL FOR CATEGORY 21	31,010	0	0	0
22	SB 390 - BRAIN HEALTH				
7000	OPERATING	0	150,000	0	0
	TOTAL FOR CATEGORY 22	0	150,000	0	0
25	SB 375 NURSING				
7000	OPERATING	2,721,551	171,250	0	0
	TOTAL FOR CATEGORY 25	2,721,551	171,250	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
50	INTL GAMING INSTITUTE				
7000	OPERATING	439,347	560,654	0	0
	TOTAL FOR CATEGORY 50	439,347	560,654	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2987	378,946,171	361,322,974	446,236,352	452,102,480

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: A251372992

BUDGET DIVISION USE ONLY	
DATE	<u>01/27/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
cpalme2	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/24/25	101	350	2992	NSHE - UNLV LAW SCHOOL

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
E685	2501	APPROPRIATION CONTROL	433,854	(433,854)	0	433,854	(433,854)	0
Total Revenue			<u>(433,854)</u>		<u>(433,854)</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
E685	01	PERSONNEL SERVICES	5000	433,854	(433,854)	0	433,854	(433,854)	0
Total Category Expenditure				<u>(433,854)</u>		<u>(433,854)</u>			

Remarks
 This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

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 2992 - NSHE - UNLV LAW SCHOOL
Budget Amendment A251372992
2025-2027 Biennium (FY26-27)

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The mission of the Boyd School of Law is to serve the State of Nevada and the nation by educating excellent and ethical future lawyers and leaders for our community and nation; produce high quality legal scholarship; participate in continuing education programs; provide a high-quality law library; help to meet the need for legal services through clinical programs, externships, and pro bono services; and provide a forum for the discussion of important public issues.

Purpose of Work Program

This amendment corrects a technical issue to fund the cost-of-living adjustments for employees of the Nevada System of Higher Education approved by the 2023 Legislature at 80% with general fund appropriation. The request was submitted in the E685 decision unit rather than as a request for one-shot appropriation.

Justification

This amendment is being processed to ensure the appropriate mechanism for requesting this additional general fund appropriation to NSHE.

Expected Benefits to be Realized

The difference between this amount requested and the portion of general fund appropriation calculated in the approved cost-of-living adjustments by the 2023 Legislature is expected to help campuses and programs provide valuable instruction, academic support, institutional support, and student services.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - UNLV LAW SCHOOL
B/A 2992 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251372992							
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	13,808,219	13,409,064	-433,854	-433,854	-433,854	-433,854	-3.1%	-3.2%	13,374,365	12,975,210		
3700	REGISTRATION FEES	6,609,265	6,953,635			0	0	0.0%	0.0%	6,609,265	6,953,635		
3722	MISCELLANEOUS PROGRAM FEES	46,250	47,500			0	0	0.0%	0.0%	46,250	47,500		
3759	NON-RESIDENT TUITION	541,327	569,444			0	0	0.0%	0.0%	541,327	569,444		
Total Revenues		21,005,061	20,979,643	-433,854	-433,854	-433,854	-433,854	-2.1%	-2.1%	20,571,207	20,545,789		
EXPENDITURES													
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	433,854	433,854	-433,854	-433,854	-433,854	-433,854	-100.0%	-100.0%	0	0	
01	5100	SALARIES	960,963	982,098			0	0	0.0%	0.0%	960,963	982,098	
01	5101	NSHE UNIVERSITY SALARIES	11,525,391	11,525,391			0	0	0.0%	0.0%	11,525,391	11,525,391	
01	5105	NSHE WAGES	157,400	157,400			0	0	0.0%	0.0%	157,400	157,400	
01	5185	NSHE PROFESSIONAL LOAS	156,217	156,217			0	0	0.0%	0.0%	156,217	156,217	
01	5200	WORKERS COMPENSATION	43,395	43,877			0	0	0.0%	0.0%	43,395	43,877	
01	5300	RETIREMENT	2,458,484	2,463,298			0	0	0.0%	0.0%	2,458,484	2,463,298	
01	5400	PERSONNEL ASSESSMENT	5,684	5,684			0	0	0.0%	0.0%	5,684	5,684	
01	5430	LABOR RELATIONS ASSESSMENT	885	885			0	0	0.0%	0.0%	885	885	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	1,035	1,035			0	0	0.0%	0.0%	1,035	1,035	
01	5500	GROUP INSURANCE	963,252	916,596			0	0	0.0%	0.0%	963,252	916,596	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	323,398	312,694			0	0	0.0%	0.0%	323,398	312,694	
01	5840	MEDICARE	181,055	181,361			0	0	0.0%	0.0%	181,055	181,361	
01	5904	VACANCY SAVINGS	-47,562	-47,640			0	0	-0.0%	-0.0%	-47,562	-47,640	
01	5930	LONGEVITY PAY	35,225	40,525			0	0	0.0%	0.0%	35,225	40,525	
04	7054	AG TORT CLAIM ASSESSMENT	6,559	6,543			0	0	0.0%	0.0%	6,559	6,543	
11	7000	OPERATING	659,742	659,742			0	0	0.0%	0.0%	659,742	659,742	
11	7020	OPERATING SUPPLIES	14,978	14,978			0	0	0.0%	0.0%	14,978	14,978	
11	7280	OUTSIDE POSTAGE	3,479	3,479			0	0	0.0%	0.0%	3,479	3,479	
14	7000	OPERATING	643,724	643,723			0	0	0.0%	0.0%	643,724	643,723	
14	7020	OPERATING SUPPLIES	77,357	77,357			0	0	0.0%	0.0%	77,357	77,357	
14	7280	OUTSIDE POSTAGE	1,348	1,348			0	0	0.0%	0.0%	1,348	1,348	
14	7630	MISCELLANEOUS GOODS, MATERIALS	63,316	63,316			0	0	0.0%	0.0%	63,316	63,316	
15	7000	OPERATING	302,801	302,801			0	0	0.0%	0.0%	302,801	302,801	
15	7020	OPERATING SUPPLIES	7,179	7,179			0	0	0.0%	0.0%	7,179	7,179	
15	7120	ADVERTISING & PUBLIC RELATIONS	730	730			0	0	0.0%	0.0%	730	730	
15	7280	OUTSIDE POSTAGE	2,017	2,017			0	0	0.0%	0.0%	2,017	2,017	
16	7055	OTHER MISC INSURANCE POLICIES	4,971	4,971			0	0	0.0%	0.0%	4,971	4,971	
17	7650	UNLV O&M RECHARGE	1,618,239	1,618,239			0	0	0.0%	0.0%	1,618,239	1,618,239	
18	7000	OPERATING	399,945	399,945			0	0	0.0%	0.0%	399,945	399,945	
Total Expenditures		21,005,061	20,979,643	-433,854	-433,854	-433,854	-433,854	-2.1%	-2.1%	20,571,207	20,545,789		

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

Budget Account: 2992 NSHE - UNLV LAW SCHOOL

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								
E685	2501	APPROPRIATION CONTROL	433,854	433,854	0	0	-433,854	-433,854
		TOTAL FOR REVENUE	433,854	433,854	0	0	-433,854	-433,854
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	433,854	433,854	0	0	-433,854	-433,854
		TOTAL FOR CATEGORY 01	433,854	433,854	0	0	-433,854	-433,854
		TOTAL FOR EXPENSE	433,854	433,854	0	0	-433,854	-433,854

Section A1: Line Item Detail by GL

Budget Account: 2992 NSHE - UNLV LAW SCHOOL

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	11,459,093	11,488,640	13,490,331	13,143,639
3700	REGISTRATION FEES	5,871,237	5,885,715	6,609,265	6,953,635
3722	MISCELLANEOUS PROGRAM FEES	27,028	32,850	46,250	47,500
3759	NON-RESIDENT TUITION	593,360	369,708	541,327	569,444
4220	CLASSIFIED RETENTION INCENTIVES	11,220	11,220	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	33,324	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		17,995,262	17,788,133	20,687,173	20,714,218
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,307,243	0	0	0
5100	SALARIES	866,515	902,304	963,049	984,244
5101	NSHE UNIVERSITY SALARIES	8,850,242	8,870,568	11,527,669	11,527,669
5105	NSHE WAGES	157,400	157,400	157,400	157,400
5185	NSHE PROFESSIONAL LOAS	156,217	156,217	156,217	156,217
5200	WORKERS COMPENSATION	43,387	43,323	43,411	43,876
5300	RETIREMENT	1,732,159	1,737,870	2,236,735	2,241,139
5400	PERSONNEL ASSESSMENT	3,531	3,547	3,153	3,153
5430	LABOR RELATIONS ASSESSMENT	1,194	1,194	1,194	1,194
5440	PERSONNEL SUBSIDY COST ALLOCATION	711	711	711	711
5500	GROUP INSURANCE	700,800	728,640	737,748	737,748
5750	RETIRED EMPLOYEES GROUP INSURANCE	302,191	309,769	397,205	397,880
5800	UNEMPLOYMENT COMPENSATION	5,856	0	0	0
5840	MEDICARE	140,902	141,257	181,120	181,426
5904	VACANCY SAVINGS	0	-46,326	0	0
TOTAL FOR CATEGORY 01		14,268,348	13,006,474	16,405,612	16,432,657
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	215	215	0	0
7054	AG TORT CLAIM ASSESSMENT	9,313	9,314	9,431	9,431
TOTAL FOR CATEGORY 04		9,528	9,529	9,431	9,431
11	INSTRUCTION				
7000	OPERATING	94,957	659,742	659,742	659,742
7020	OPERATING SUPPLIES	0	14,978	14,978	14,978
7280	OUTSIDE POSTAGE	0	3,479	3,479	3,479
TOTAL FOR CATEGORY 11		94,957	678,199	678,199	678,199

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
13	PUBLIC SERVICE				
7000	OPERATING	214,778	0	0	0
	TOTAL FOR CATEGORY 13	214,778	0	0	0
14	ACADEMIC SUPPORT				
7000	OPERATING	620,692	1,116,028	1,116,028	1,116,028
7020	OPERATING SUPPLIES	0	77,357	77,357	77,357
7280	OUTSIDE POSTAGE	0	1,348	1,348	1,348
7630	MISCELLANEOUS GOODS, MATERIALS	0	63,316	63,316	63,316
	TOTAL FOR CATEGORY 14	620,692	1,258,049	1,258,049	1,258,049
15	STUDENT SUPPORT				
7000	OPERATING	102,324	302,801	302,801	302,801
7020	OPERATING SUPPLIES	0	7,179	7,179	7,179
7120	ADVERTISING & PUBLIC RELATIONS	0	730	730	730
7280	OUTSIDE POSTAGE	0	2,017	2,017	2,017
	TOTAL FOR CATEGORY 15	102,324	312,727	312,727	312,727
16	INSTITUTIONAL SUPPORT				
7055	OTHER MISC INSURANCE POLICIES	14,796	4,971	4,971	4,971
	TOTAL FOR CATEGORY 16	14,796	4,971	4,971	4,971
17	O&M				
7650	UNLV O&M RECHARGE	1,618,239	1,618,239	1,618,239	1,618,239
	TOTAL FOR CATEGORY 17	1,618,239	1,618,239	1,618,239	1,618,239
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	551,600	399,945	399,945	399,945
	TOTAL FOR CATEGORY 18	551,600	399,945	399,945	399,945
20	THOMAS AND MACK LEGAL CLINIC				
7000	OPERATING	500,000	500,000	0	0
	TOTAL FOR CATEGORY 20	500,000	500,000	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	17,995,262	17,788,133	20,687,173	20,714,218
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-341	-357
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	-341	-357

EXPENDITURE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,531	2,531
	TOTAL FOR CATEGORY 01	0	0	2,531	2,531
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-2,872	-2,888
	TOTAL FOR CATEGORY 04	0	0	-2,872	-2,888
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	-341	-357
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-485,511	-480,290
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-485,511	-480,290
	EXPENDITURE				
01	PERSONNEL SERVICES				
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,194	-1,194
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	324	324
5904	VACANCY SAVINGS	0	0	-47,562	-47,640
5930	LONGEVITY PAY	0	0	35,225	40,525
	TOTAL FOR CATEGORY 01	0	0	-13,207	-7,985
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	-472,304	-472,305
	TOTAL FOR CATEGORY 14	0	0	-472,304	-472,305
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-485,511	-480,290
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	369,886	312,218
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	369,886	312,218
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-2,086	-2,146
5101	NSHE UNIVERSITY SALARIES	0	0	-2,278	-2,278
5200	WORKERS COMPENSATION	0	0	-16	1
5300	RETIREMENT	0	0	221,749	222,159
5430	LABOR RELATIONS ASSESSMENT	0	0	885	885
5500	GROUP INSURANCE	0	0	225,504	178,848

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-73,807	-85,186
5840	MEDICARE	0	0	-65	-65
	TOTAL FOR CATEGORY 01	0	0	369,886	312,218
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	369,886	312,218
E685	STAFFING AND OPERATIONS [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	433,854	433,854
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	433,854	433,854
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	433,854	433,854
	TOTAL FOR CATEGORY 01	0	0	433,854	433,854
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	433,854	433,854
TOTAL REVENUES FOR BUDGET ACCOUNT 2992		17,995,262	17,788,133	21,005,061	20,979,643
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2992		17,995,262	17,788,133	21,005,061	20,979,643

Section B1: Summary by GL

Budget Account: 2992 NSHE - UNLV LAW SCHOOL

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	11,459,093	11,488,640	13,808,219	13,409,064
3700	REGISTRATION FEES	5,871,237	5,885,715	6,609,265	6,953,635
3722	MISCELLANEOUS PROGRAM FEES	27,028	32,850	46,250	47,500
3759	NON-RESIDENT TUITION	593,360	369,708	541,327	569,444
4220	CLASSIFIED RETENTION INCENTIVES	11,220	11,220	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	33,324	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2992		17,995,262	17,788,133	21,005,061	20,979,643
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,307,243	0	433,854	433,854
5100	SALARIES	866,515	902,304	960,963	982,098
5101	NSHE UNIVERSITY SALARIES	8,850,242	8,870,568	11,525,391	11,525,391
5105	NSHE WAGES	157,400	157,400	157,400	157,400
5185	NSHE PROFESSIONAL LOAS	156,217	156,217	156,217	156,217
5200	WORKERS COMPENSATION	43,387	43,323	43,395	43,877
5300	RETIREMENT	1,732,159	1,737,870	2,458,484	2,463,298
5400	PERSONNEL ASSESSMENT	3,531	3,547	5,684	5,684
5430	LABOR RELATIONS ASSESSMENT	1,194	1,194	885	885
5440	PERSONNEL SUBSIDY COST ALLOCATION	711	711	1,035	1,035
5500	GROUP INSURANCE	700,800	728,640	963,252	916,596
5750	RETIRED EMPLOYEES GROUP INSURANCE	302,191	309,769	323,398	312,694
5800	UNEMPLOYMENT COMPENSATION	5,856	0	0	0
5840	MEDICARE	140,902	141,257	181,055	181,361
5904	VACANCY SAVINGS	0	-46,326	-47,562	-47,640
5930	LONGEVITY PAY	0	0	35,225	40,525
TOTAL FOR CATEGORY 01		14,268,348	13,006,474	17,198,676	17,173,275
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	215	215	0	0
7054	AG TORT CLAIM ASSESSMENT	9,313	9,314	6,559	6,543
TOTAL FOR CATEGORY 04		9,528	9,529	6,559	6,543
11	INSTRUCTION				
7000	OPERATING	94,957	659,742	659,742	659,742
7020	OPERATING SUPPLIES	0	14,978	14,978	14,978
7280	OUTSIDE POSTAGE	0	3,479	3,479	3,479
TOTAL FOR CATEGORY 11		94,957	678,199	678,199	678,199

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
13	PUBLIC SERVICE				
7000	OPERATING	214,778	0	0	0
	TOTAL FOR CATEGORY 13	214,778	0	0	0
14	ACADEMIC SUPPORT				
7000	OPERATING	620,692	1,116,028	643,724	643,723
7020	OPERATING SUPPLIES	0	77,357	77,357	77,357
7280	OUTSIDE POSTAGE	0	1,348	1,348	1,348
7630	MISCELLANEOUS GOODS, MATERIALS	0	63,316	63,316	63,316
	TOTAL FOR CATEGORY 14	620,692	1,258,049	785,745	785,744
15	STUDENT SUPPORT				
7000	OPERATING	102,324	302,801	302,801	302,801
7020	OPERATING SUPPLIES	0	7,179	7,179	7,179
7120	ADVERTISING & PUBLIC RELATIONS	0	730	730	730
7280	OUTSIDE POSTAGE	0	2,017	2,017	2,017
	TOTAL FOR CATEGORY 15	102,324	312,727	312,727	312,727
16	INSTITUTIONAL SUPPORT				
7055	OTHER MISC INSURANCE POLICIES	14,796	4,971	4,971	4,971
	TOTAL FOR CATEGORY 16	14,796	4,971	4,971	4,971
17	O&M				
7650	UNLV O&M RECHARGE	1,618,239	1,618,239	1,618,239	1,618,239
	TOTAL FOR CATEGORY 17	1,618,239	1,618,239	1,618,239	1,618,239
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	551,600	399,945	399,945	399,945
	TOTAL FOR CATEGORY 18	551,600	399,945	399,945	399,945
20	THOMAS AND MACK LEGAL CLINIC				
7000	OPERATING	500,000	500,000	0	0
	TOTAL FOR CATEGORY 20	500,000	500,000	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2992	17,995,262	17,788,133	21,005,061	20,979,643

Section A1: Line Item Detail by GL

Budget Account: 2992 NSHE - UNLV LAW SCHOOL

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	11,459,093	11,488,640	13,490,331	13,143,639
3700	REGISTRATION FEES	5,871,237	5,885,715	6,609,265	6,953,635
3722	MISCELLANEOUS PROGRAM FEES	27,028	32,850	46,250	47,500
3759	NON-RESIDENT TUITION	593,360	369,708	541,327	569,444
4220	CLASSIFIED RETENTION INCENTIVES	11,220	11,220	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	33,324	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		17,995,262	17,788,133	20,687,173	20,714,218
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,307,243	0	0	0
5100	SALARIES	866,515	902,304	963,049	984,244
5101	NSHE UNIVERSITY SALARIES	8,850,242	8,870,568	11,527,669	11,527,669
5105	NSHE WAGES	157,400	157,400	157,400	157,400
5185	NSHE PROFESSIONAL LOAS	156,217	156,217	156,217	156,217
5200	WORKERS COMPENSATION	43,387	43,323	43,411	43,876
5300	RETIREMENT	1,732,159	1,737,870	2,236,735	2,241,139
5400	PERSONNEL ASSESSMENT	3,531	3,547	3,153	3,153
5430	LABOR RELATIONS ASSESSMENT	1,194	1,194	1,194	1,194
5440	PERSONNEL SUBSIDY COST ALLOCATION	711	711	711	711
5500	GROUP INSURANCE	700,800	728,640	737,748	737,748
5750	RETIRED EMPLOYEES GROUP INSURANCE	302,191	309,769	397,205	397,880
5800	UNEMPLOYMENT COMPENSATION	5,856	0	0	0
5840	MEDICARE	140,902	141,257	181,120	181,426
5904	VACANCY SAVINGS	0	-46,326	0	0
TOTAL FOR CATEGORY 01		14,268,348	13,006,474	16,405,612	16,432,657
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	215	215	0	0
7054	AG TORT CLAIM ASSESSMENT	9,313	9,314	9,431	9,431
TOTAL FOR CATEGORY 04		9,528	9,529	9,431	9,431
11	INSTRUCTION				
7000	OPERATING	94,957	659,742	659,742	659,742
7020	OPERATING SUPPLIES	0	14,978	14,978	14,978
7280	OUTSIDE POSTAGE	0	3,479	3,479	3,479
TOTAL FOR CATEGORY 11		94,957	678,199	678,199	678,199

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
13	PUBLIC SERVICE				
7000	OPERATING	214,778	0	0	0
	TOTAL FOR CATEGORY 13	214,778	0	0	0
14	ACADEMIC SUPPORT				
7000	OPERATING	620,692	1,116,028	1,116,028	1,116,028
7020	OPERATING SUPPLIES	0	77,357	77,357	77,357
7280	OUTSIDE POSTAGE	0	1,348	1,348	1,348
7630	MISCELLANEOUS GOODS, MATERIALS	0	63,316	63,316	63,316
	TOTAL FOR CATEGORY 14	620,692	1,258,049	1,258,049	1,258,049
15	STUDENT SUPPORT				
7000	OPERATING	102,324	302,801	302,801	302,801
7020	OPERATING SUPPLIES	0	7,179	7,179	7,179
7120	ADVERTISING & PUBLIC RELATIONS	0	730	730	730
7280	OUTSIDE POSTAGE	0	2,017	2,017	2,017
	TOTAL FOR CATEGORY 15	102,324	312,727	312,727	312,727
16	INSTITUTIONAL SUPPORT				
7055	OTHER MISC INSURANCE POLICIES	14,796	4,971	4,971	4,971
	TOTAL FOR CATEGORY 16	14,796	4,971	4,971	4,971
17	O&M				
7650	UNLV O&M RECHARGE	1,618,239	1,618,239	1,618,239	1,618,239
	TOTAL FOR CATEGORY 17	1,618,239	1,618,239	1,618,239	1,618,239
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	551,600	399,945	399,945	399,945
	TOTAL FOR CATEGORY 18	551,600	399,945	399,945	399,945
20	THOMAS AND MACK LEGAL CLINIC				
7000	OPERATING	500,000	500,000	0	0
	TOTAL FOR CATEGORY 20	500,000	500,000	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	17,995,262	17,788,133	20,687,173	20,714,218
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-341	-357
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	-341	-357

EXPENDITURE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,531	2,531
	TOTAL FOR CATEGORY 01	0	0	2,531	2,531
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-2,872	-2,888
	TOTAL FOR CATEGORY 04	0	0	-2,872	-2,888
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	-341	-357
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-485,511	-480,290
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-485,511	-480,290
	EXPENDITURE				
01	PERSONNEL SERVICES				
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,194	-1,194
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	324	324
5904	VACANCY SAVINGS	0	0	-47,562	-47,640
5930	LONGEVITY PAY	0	0	35,225	40,525
	TOTAL FOR CATEGORY 01	0	0	-13,207	-7,985
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	-472,304	-472,305
	TOTAL FOR CATEGORY 14	0	0	-472,304	-472,305
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-485,511	-480,290
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	369,886	312,218
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	369,886	312,218
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-2,086	-2,146
5101	NSHE UNIVERSITY SALARIES	0	0	-2,278	-2,278
5200	WORKERS COMPENSATION	0	0	-16	1
5300	RETIREMENT	0	0	221,749	222,159
5430	LABOR RELATIONS ASSESSMENT	0	0	885	885
5500	GROUP INSURANCE	0	0	225,504	178,848

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
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-73,807	-85,186
5840	MEDICARE	0	0	-65	-65
	TOTAL FOR CATEGORY 01	0	0	369,886	312,218
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	369,886	312,218
	TOTAL REVENUES FOR BUDGET ACCOUNT 2992	17,995,262	17,788,133	20,571,207	20,545,789
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2992	17,995,262	17,788,133	20,571,207	20,545,789

Section B1: Summary by GL

Budget Account: 2992 NSHE - UNLV LAW SCHOOL

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	11,459,093	11,488,640	13,374,365	12,975,210
3700	REGISTRATION FEES	5,871,237	5,885,715	6,609,265	6,953,635
3722	MISCELLANEOUS PROGRAM FEES	27,028	32,850	46,250	47,500
3759	NON-RESIDENT TUITION	593,360	369,708	541,327	569,444
4220	CLASSIFIED RETENTION INCENTIVES	11,220	11,220	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	33,324	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2992		17,995,262	17,788,133	20,571,207	20,545,789
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,307,243	0	0	0
5100	SALARIES	866,515	902,304	960,963	982,098
5101	NSHE UNIVERSITY SALARIES	8,850,242	8,870,568	11,525,391	11,525,391
5105	NSHE WAGES	157,400	157,400	157,400	157,400
5185	NSHE PROFESSIONAL LOAS	156,217	156,217	156,217	156,217
5200	WORKERS COMPENSATION	43,387	43,323	43,395	43,877
5300	RETIREMENT	1,732,159	1,737,870	2,458,484	2,463,298
5400	PERSONNEL ASSESSMENT	3,531	3,547	5,684	5,684
5430	LABOR RELATIONS ASSESSMENT	1,194	1,194	885	885
5440	PERSONNEL SUBSIDY COST ALLOCATION	711	711	1,035	1,035
5500	GROUP INSURANCE	700,800	728,640	963,252	916,596
5750	RETIRED EMPLOYEES GROUP INSURANCE	302,191	309,769	323,398	312,694
5800	UNEMPLOYMENT COMPENSATION	5,856	0	0	0
5840	MEDICARE	140,902	141,257	181,055	181,361
5904	VACANCY SAVINGS	0	-46,326	-47,562	-47,640
5930	LONGEVITY PAY	0	0	35,225	40,525
TOTAL FOR CATEGORY 01		14,268,348	13,006,474	16,764,822	16,739,421
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	215	215	0	0
7054	AG TORT CLAIM ASSESSMENT	9,313	9,314	6,559	6,543
TOTAL FOR CATEGORY 04		9,528	9,529	6,559	6,543
11	INSTRUCTION				
7000	OPERATING	94,957	659,742	659,742	659,742
7020	OPERATING SUPPLIES	0	14,978	14,978	14,978
7280	OUTSIDE POSTAGE	0	3,479	3,479	3,479
TOTAL FOR CATEGORY 11		94,957	678,199	678,199	678,199

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
13	PUBLIC SERVICE				
7000	OPERATING	214,778	0	0	0
	TOTAL FOR CATEGORY 13	214,778	0	0	0
14	ACADEMIC SUPPORT				
7000	OPERATING	620,692	1,116,028	643,724	643,723
7020	OPERATING SUPPLIES	0	77,357	77,357	77,357
7280	OUTSIDE POSTAGE	0	1,348	1,348	1,348
7630	MISCELLANEOUS GOODS, MATERIALS	0	63,316	63,316	63,316
	TOTAL FOR CATEGORY 14	620,692	1,258,049	785,745	785,744
15	STUDENT SUPPORT				
7000	OPERATING	102,324	302,801	302,801	302,801
7020	OPERATING SUPPLIES	0	7,179	7,179	7,179
7120	ADVERTISING & PUBLIC RELATIONS	0	730	730	730
7280	OUTSIDE POSTAGE	0	2,017	2,017	2,017
	TOTAL FOR CATEGORY 15	102,324	312,727	312,727	312,727
16	INSTITUTIONAL SUPPORT				
7055	OTHER MISC INSURANCE POLICIES	14,796	4,971	4,971	4,971
	TOTAL FOR CATEGORY 16	14,796	4,971	4,971	4,971
17	O&M				
7650	UNLV O&M RECHARGE	1,618,239	1,618,239	1,618,239	1,618,239
	TOTAL FOR CATEGORY 17	1,618,239	1,618,239	1,618,239	1,618,239
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	551,600	399,945	399,945	399,945
	TOTAL FOR CATEGORY 18	551,600	399,945	399,945	399,945
20	THOMAS AND MACK LEGAL CLINIC				
7000	OPERATING	500,000	500,000	0	0
	TOTAL FOR CATEGORY 20	500,000	500,000	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2992	17,995,262	17,788,133	20,571,207	20,545,789

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: A251683012

BUDGET DIVISION USE ONLY	
DATE	<u>01/27/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
	cpalme2

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/25/25	101	350	3012	NSHE - WESTERN NEVADA 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	469,062	(469,062)	0	469,062	(469,062)	0
Total Revenue			<u>(469,062)</u>		<u>(469,062)</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	11	INSTRUCTION	7000	469,062	(469,062)	0	469,062	(469,062)	0
Total Category Expenditure				<u>(469,062)</u>		<u>(469,062)</u>			

Remarks
 The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

STATE OF NEVADA
NEVADA SYSTEM OF HIGHER EDUCATION

Budget Account 3012 - NSHE - WESTERN NEVADA COLLEGE
Budget Amendment A251683012
2025-2027 Biennium (FY26-27)

Submitted January 25, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

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

Purpose of Work Program

The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.

Justification

It was determined that funding the weighted student credit hours adjustments with one-time funding will be more appropriate.

Expected Benefits to be Realized

To properly fund institutions based on the weighted student credit hours.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment and institutions are not funded based on an accurate count of weighted student credit hours.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - WESTERN NEVADA COLLEGE
B/A 3012 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 # A251683012		BA # A251443012		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	22,148,208	22,374,812	-469,062	-469,062	-110,685	-110,685	-579,747	-579,747	-2.6%	-2.6%	21,568,461	21,795,065	
3700	REGISTRATION FEES	4,858,006	4,955,166					0	0	0.0%	0.0%	4,858,006	4,955,166	
3722	MISCELLANEOUS PROGRAM FEES	9,423	9,611					0	0	0.0%	0.0%	9,423	9,611	
3750	ADMINISTRATION FEE	47,633	48,586					0	0	0.0%	0.0%	47,633	48,586	
3759	NON-RESIDENT TUITION	272,395	277,843					0	0	0.0%	0.0%	272,395	277,843	
Total Revenues		27,335,665	27,666,018	-469,062	-469,062	-110,685	-110,685	-579,747	-579,747	-2.1%	-2.1%	26,755,918	27,086,271	
EXPENDITURES														
Cat	G.L.#	Description												
01	5000	PERSONNEL SERVICES	110,685	110,685			-110,685	-110,685	-110,685	-110,685	-100.0%	-100.0%	0	0
01	5100	SALARIES	2,748,428	2,771,479			0	0	0	0	0.0%	0.0%	2,748,428	2,771,479
01	5101	NSHE UNIVERSITY SALARIES	10,939,276	11,044,276			0	0	0	0	0.0%	0.0%	10,939,276	11,044,276
01	5102	LETTER OF APPOINTMENT	1,014,300	1,248,401			0	0	0	0	0.0%	0.0%	1,014,300	1,248,401
01	5105	NSHE WAGES	177,876	177,876			0	0	0	0	0.0%	0.0%	177,876	177,876
01	5185	NSHE PROFESSIONAL LOAS	197,481	197,481			0	0	0	0	0.0%	0.0%	197,481	197,481
01	5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916			0	0	0	0	0.0%	0.0%	166,916	166,916
01	5200	WORKERS COMPENSATION	90,812	90,617			0	0	0	0	0.0%	0.0%	90,812	90,617
01	5300	RETIREMENT	3,130,360	3,155,009			0	0	0	0	0.0%	0.0%	3,130,360	3,155,009
01	5400	PERSONNEL ASSESSMENT	16,874	16,874			0	0	0	0	0.0%	0.0%	16,874	16,874
01	5430	LABOR RELATIONS ASSESSMENT	2,654	2,654			0	0	0	0	0.0%	0.0%	2,654	2,654
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	3,795	3,795			0	0	0	0	0.0%	0.0%	3,795	3,795
01	5500	GROUP INSURANCE	1,892,137	1,806,146			0	0	0	0	0.0%	0.0%	1,892,137	1,806,146
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	354,517	345,395			0	0	0	0	0.0%	0.0%	354,517	345,395
01	5800	UNEMPLOYMENT COMPENSATION	89	177			0	0	0	0	0.0%	0.0%	89	177
01	5840	MEDICARE	198,483	200,340			0	0	0	0	0.0%	0.0%	198,483	200,340
01	5904	VACANCY SAVINGS	-133,737	-133,672			0	0	0	0	-0.0%	-0.0%	-133,737	-133,672
01	5930	LONGEVITY PAY	66,775	74,575			0	0	0	0	0.0%	0.0%	66,775	74,575
04	7000	OPERATING	8,146	36,647			0	0	0	0	0.0%	0.0%	8,146	36,647
04	7050	EMPLOYEE BOND INSURANCE	8	8			0	0	0	0	0.0%	0.0%	8	8
04	7054	AG TORT CLAIM ASSESSMENT	13,476	13,443			0	0	0	0	0.0%	0.0%	13,476	13,443
11	5102	LETTER OF APPOINTMENT	1,044,593	939,535			0	0	0	0	0.0%	0.0%	1,044,593	939,535
11	6100	PER DIEM OUT-OF-STATE	4,277	4,277			0	0	0	0	0.0%	0.0%	4,277	4,277
11	6200	PER DIEM IN-STATE	319	319			0	0	0	0	0.0%	0.0%	319	319
11	7000	OPERATING	1,612,931	1,718,529	-469,062	-469,062			-469,062	-469,062	-29.1%	-27.3%	1,143,869	1,249,467
11	7020	OPERATING SUPPLIES	32,848	32,848			0	0	0	0	0.0%	0.0%	32,848	32,848
11	7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840			0	0	0	0	0.0%	0.0%	10,840	10,840
11	7280	OUTSIDE POSTAGE	38	38			0	0	0	0	0.0%	0.0%	38	38
11	7630	MISCELLANEOUS GOODS, MATERIALS	49,170	49,170			0	0	0	0	0.0%	0.0%	49,170	49,170
11	7635	MISCELLANEOUS SERVICES	388,781	388,781			0	0	0	0	0.0%	0.0%	388,781	388,781
14	6100	PER DIEM OUT-OF-STATE	3,737	3,737			0	0	0	0	0.0%	0.0%	3,737	3,737
14	6200	PER DIEM IN-STATE	4,954	4,954			0	0	0	0	0.0%	0.0%	4,954	4,954

14	7000	OPERATING	120,493	120,493					0	0	0.0%	0.0%	120,493	120,493
14	7020	OPERATING SUPPLIES	9,902	9,902					0	0	0.0%	0.0%	9,902	9,902
14	7120	ADVERTISING & PUBLIC RELATIONS	200	200					0	0	0.0%	0.0%	200	200
14	7140	MAINTENANCE OF BLDGS AND GRDS	728	728					0	0	0.0%	0.0%	728	728
14	7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625					0	0	0.0%	0.0%	17,625	17,625
14	7635	MISCELLANEOUS SERVICES	14,142	14,142					0	0	0.0%	0.0%	14,142	14,142
15	6100	PER DIEM OUT-OF-STATE	3,878	3,878					0	0	0.0%	0.0%	3,878	3,878
15	6200	PER DIEM IN-STATE	11,375	11,375					0	0	0.0%	0.0%	11,375	11,375
15	7000	OPERATING	131,358	131,358					0	0	0.0%	0.0%	131,358	131,358
15	7020	OPERATING SUPPLIES	32,967	32,967					0	0	0.0%	0.0%	32,967	32,967
15	7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210					0	0	0.0%	0.0%	1,210	1,210
15	7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856					0	0	0.0%	0.0%	7,856	7,856
15	7200	FOOD	146	146					0	0	0.0%	0.0%	146	146
15	7280	OUTSIDE POSTAGE	319	319					0	0	0.0%	0.0%	319	319
15	7445	SCHOLARSHIPS	26,881	26,881					0	0	0.0%	0.0%	26,881	26,881
15	7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652					0	0	0.0%	0.0%	24,652	24,652
15	7635	MISCELLANEOUS SERVICES	33,718	33,718					0	0	0.0%	0.0%	33,718	33,718
16	6100	PER DIEM OUT-OF-STATE	5,723	5,723					0	0	0.0%	0.0%	5,723	5,723
16	6200	PER DIEM IN-STATE	8,368	8,368					0	0	0.0%	0.0%	8,368	8,368
16	7000	OPERATING	429,381	429,381					0	0	0.0%	0.0%	429,381	429,381
16	7020	OPERATING SUPPLIES	58,811	58,811					0	0	0.0%	0.0%	58,811	58,811
16	7052	VEHICLE COMP & COLLISION INS	7,002	7,002					0	0	0.0%	0.0%	7,002	7,002
16	7055	OTHER MISC INSURANCE POLICIES	201,727	201,727					0	0	0.0%	0.0%	201,727	201,727
16	7059	AG VEHICLE LIABILITY INSURANCE	25,379	25,421					0	0	0.0%	0.0%	25,379	25,421
16	7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254					0	0	0.0%	0.0%	106,254	106,254
16	7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490					0	0	0.0%	0.0%	57,490	57,490
16	7280	OUTSIDE POSTAGE	43,342	43,342					0	0	0.0%	0.0%	43,342	43,342
16	7630	MISCELLANEOUS GOODS, MATERIALS	103,061	103,061					0	0	0.0%	0.0%	103,061	103,061
16	7635	MISCELLANEOUS SERVICES	201,992	201,992					0	0	0.0%	0.0%	201,992	201,992
17	7000	OPERATING	3,830	3,830					0	0	0.0%	0.0%	3,830	3,830
17	7020	OPERATING SUPPLIES	158,962	158,962					0	0	0.0%	0.0%	158,962	158,962
17	7132	ELECTRIC UTILITIES	369,229	369,229					0	0	0.0%	0.0%	369,229	369,229
17	7133	OIL UTILITIES	67	67					0	0	0.0%	0.0%	67	67
17	7134	NATURAL GAS UTILITIES	295,136	295,136					0	0	0.0%	0.0%	295,136	295,136
17	7135	PROPANE UTILITIES	185	185					0	0	0.0%	0.0%	185	185
17	7136	GARBAGE DISPOSAL UTILITIES	7	7					0	0	0.0%	0.0%	7	7
17	7137	WATER & SEWER UTILITIES	73,328	73,328					0	0	0.0%	0.0%	73,328	73,328
17	7138	OTHER UTILITIES	4,646	4,646					0	0	0.0%	0.0%	4,646	4,646
17	7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938					0	0	0.0%	0.0%	3,938	3,938
17	7280	OUTSIDE POSTAGE	73	73					0	0	0.0%	0.0%	73	73
17	7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692					0	0	0.0%	0.0%	39,692	39,692
17	7635	MISCELLANEOUS SERVICES	374,268	374,268					0	0	0.0%	0.0%	374,268	374,268
18	7445	SCHOLARSHIPS	170,900	170,900					0	0	0.0%	0.0%	170,900	170,900
18	7635	MISCELLANEOUS SERVICES	3,585	3,585					0	0	0.0%	0.0%	3,585	3,585
19	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0
		Total Expenditures	27,335,665	27,666,018	-469,062	-469,062	-110,685	-110,685	-579,747	-579,747	-2.1%	-2.1%	26,755,918	27,086,271

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

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
E685	2501	APPROPRIATION CONTROL	110,685	110,685	0	0	-110,685	-110,685
M204	2501	APPROPRIATION CONTROL	469,062	469,062	0	0	-469,062	-469,062
		TOTAL FOR REVENUE	579,747	579,747	0	0	-579,747	-579,747
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	110,685	110,685	0	0	-110,685	-110,685
		TOTAL FOR CATEGORY 01	110,685	110,685	0	0	-110,685	-110,685
11	INSTRUCTION							
M204	7000	OPERATING	469,062	469,062	0	0	-469,062	-469,062
		TOTAL FOR CATEGORY 11	469,062	469,062	0	0	-469,062	-469,062
		TOTAL FOR EXPENSE	579,747	579,747	0	0	-579,747	-579,747

Section A1: Line Item Detail by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

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

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

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	5,894	5,894
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	11,659	11,659
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,233,702	1,233,702
17	O&M				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	272,689	272,689
7134	NATURAL GAS UTILITIES	157,161	157,161	157,161	157,161
7135	PROPANE UTILITIES	185	185	185	185
7137	WATER & SEWER UTILITIES	70,061	70,061	70,061	70,061
7138	OTHER UTILITIES	4,567	4,567	4,567	4,567
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,085,426	1,085,426
18	SCHOLARSHIPS AND FELLOWSHIP				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	3,134,761	-3,134,761	-3,134,761
TOTAL FOR CATEGORY 19		0	3,134,761	-3,134,761	-3,134,761
25	SB375 NURSING				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		20,759,946	24,627,334	21,518,407	21,509,299
M100	STATEWIDE INFLATION				
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	7,807	7,817
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,807	7,817
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	7,514	7,514
	TOTAL FOR CATEGORY 01	0	0	7,514	7,514
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-5,760	-5,792
	TOTAL FOR CATEGORY 04	0	0	-5,760	-5,792
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,838	-1,838
7059	AG VEHICLE LIABILITY INSURANCE	0	0	7,891	7,933
	TOTAL FOR CATEGORY 16	0	0	6,053	6,095
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,807	7,817
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	237,935	237,935
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	237,935	237,935
EXPENDITURE					
17	O&M				
7132	ELECTRIC UTILITIES	0	0	96,540	96,540
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	0	0	137,975	137,975
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	0	0	3,267	3,267
7138	OTHER UTILITIES	0	0	79	79
	TOTAL FOR CATEGORY 17	0	0	237,935	237,935
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	237,935	237,935
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,968,322	1,976,186
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	1,968,322	1,976,186

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,590	2,500
5800	UNEMPLOYMENT COMPENSATION	0	0	25	50
5840	MEDICARE	0	0	1,450	1,450
	TOTAL FOR CATEGORY 01	0	0	136,287	135,106
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	81	81
11	INSTRUCTION				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
7000	OPERATING	0	0	1,099,827	1,205,425
	TOTAL FOR CATEGORY 11	0	0	2,144,420	2,144,960
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	2,280,788	2,280,147
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	584,591	480,167
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	584,591	480,167
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,523	-8,523
5101	NSHE UNIVERSITY SALARIES	0	0	-31,108	-31,108
5200	WORKERS COMPENSATION	0	0	-112	0
5300	RETIREMENT	0	0	266,927	266,927
5430	LABOR RELATIONS ASSESSMENT	0	0	2,654	2,654
5500	GROUP INSURANCE	0	0	436,004	343,587
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-80,678	-92,797
5840	MEDICARE	0	0	-573	-573
	TOTAL FOR CATEGORY 01	0	0	584,591	480,167
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	584,591	480,167
E145	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	183,439	385,989
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	183,439	385,989

EXPENDITURE
01 PERSONNEL SERVICES

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
5100	SALARIES	0	0	21,319	44,370
5101	NSHE UNIVERSITY SALARIES	0	0	105,000	210,000
5200	WORKERS COMPENSATION	0	0	1,400	1,633
5300	RETIREMENT	0	0	24,317	48,966
5500	GROUP INSURANCE	0	0	17,838	33,948
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,272	6,359
5800	UNEMPLOYMENT COMPENSATION	0	0	64	127
5840	MEDICARE	0	0	1,832	3,689
TOTAL FOR CATEGORY 01		0	0	175,042	349,092
04	OPERATING				
7000	OPERATING	0	0	8,146	36,647
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
TOTAL FOR CATEGORY 04		0	0	8,397	36,897
TOTAL EXPENDITURES FOR DECISION UNIT E145		0	0	183,439	385,989
E146	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	288,609	522,711
TOTAL REVENUES FOR DECISION UNIT E146		0	0	288,609	522,711
EXPENDITURE					
01	PERSONNEL SERVICES				
5102	LETTER OF APPOINTMENT	0	0	288,609	522,711
TOTAL FOR CATEGORY 01		0	0	288,609	522,711
TOTAL EXPENDITURES FOR DECISION UNIT E146		0	0	288,609	522,711
TOTAL REVENUES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,755,918	27,086,271
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,755,918	27,086,271

Section B1: Summary by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	16,006,534	18,808,563	21,568,461	21,795,065
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	660,767	0	0
2512	BALANCE FORWARD TO NEW YEAR	-660,767	0	0	0
3700	REGISTRATION FEES	4,456,104	4,762,751	4,858,006	4,955,166
3722	MISCELLANEOUS PROGRAM FEES	4,894	9,238	9,423	9,611
3750	ADMINISTRATION FEE	45,784	46,699	47,633	48,586
3759	NON-RESIDENT TUITION	200,162	267,054	272,395	277,843
4220	CLASSIFIED RETENTION INCENTIVES	52,020	52,020	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	67,651	20,242	0	0
4611	TRANSFER IN FED ARPA	68,808	0	0	0
4750	TRANS FROM DHHS - DIRECTOR	500,000	0	0	0
4751	TRANSFER FROM INMATE WELFARE	18,756	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,755,918	27,086,271
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	-351,264	349,937	0	0
5100	SALARIES	2,262,899	2,345,214	2,748,428	2,771,479
5101	NSHE UNIVERSITY SALARIES	8,230,967	8,230,967	10,939,276	11,044,276
5102	LETTER OF APPOINTMENT	2,235,635	2,145,633	1,014,300	1,248,401
5105	NSHE WAGES	177,876	177,876	177,876	177,876
5185	NSHE PROFESSIONAL LOAS	197,481	197,481	197,481	197,481
5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916	166,916	166,916
5200	WORKERS COMPENSATION	87,343	87,539	90,812	90,617
5300	RETIREMENT	2,178,307	2,194,493	3,130,360	3,155,009
5400	PERSONNEL ASSESSMENT	9,017	9,058	16,874	16,874
5430	LABOR RELATIONS ASSESSMENT	3,240	3,240	2,654	2,654
5440	PERSONNEL SUBSIDY COST ALLOCATION	2,845	2,845	3,795	3,795
5500	GROUP INSURANCE	1,316,804	1,369,114	1,892,137	1,806,146
5750	RETIRED EMPLOYEES GROUP INSURANCE	326,362	336,323	354,517	345,395
5800	UNEMPLOYMENT COMPENSATION	6,280	0	89	177
5840	MEDICARE	152,170	153,366	198,483	200,340
5904	VACANCY SAVINGS	0	-129,293	-133,737	-133,672
5930	LONGEVITY PAY	0	0	66,775	74,575
TOTAL FOR CATEGORY 01		17,002,878	17,640,709	20,867,036	21,168,339
04	OPERATING				
7000	OPERATING	0	0	8,146	36,647
7050	EMPLOYEE BOND INSURANCE	426	426	8	8

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	18,516	18,519	13,476	13,443
	TOTAL FOR CATEGORY 04	18,942	18,945	21,630	50,098
11	INSTRUCTION				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	1,143,869	1,249,467
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	2,674,735	2,675,275
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	7,002	7,002
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	25,379	25,421
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,248,530	1,248,572
17	O&M				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	369,229	369,229
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	157,161	157,161	295,136	295,136
7135	PROPANE UTILITIES	185	185	185	185
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	70,061	70,061	73,328	73,328
7138	OTHER UTILITIES	4,567	4,567	4,646	4,646
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,323,361	1,323,361
18	SCHOLARSHIPS AND FELLOWSHIP				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	3,134,761	0	0
TOTAL FOR CATEGORY 19		0	3,134,761	0	0
25	SB375 NURSING				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	26,755,918	27,086,271

Section A1: Line Item Detail by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	18,942	18,945	18,912	18,912
11	INSTRUCTION				
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	44,042	44,042
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	530,315	530,315
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	5,894	5,894
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	11,659	11,659
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,233,702	1,233,702
17	O&M				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	272,689	272,689
7134	NATURAL GAS UTILITIES	157,161	157,161	157,161	157,161
7135	PROPANE UTILITIES	185	185	185	185
7137	WATER & SEWER UTILITIES	70,061	70,061	70,061	70,061
7138	OTHER UTILITIES	4,567	4,567	4,567	4,567
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,085,426	1,085,426
18	SCHOLARSHIPS AND FELLOWSHIP				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	3,134,761	-3,134,761	-3,134,761
TOTAL FOR CATEGORY 19		0	3,134,761	-3,134,761	-3,134,761
25	SB375 NURSING				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		20,759,946	24,627,334	21,518,407	21,509,299
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				

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

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,590	2,500
5800	UNEMPLOYMENT COMPENSATION	0	0	25	50
5840	MEDICARE	0	0	1,450	1,450
	TOTAL FOR CATEGORY 01	0	0	136,287	135,106
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	81	81
11	INSTRUCTION				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
7000	OPERATING	0	0	1,099,827	1,205,425
	TOTAL FOR CATEGORY 11	0	0	2,144,420	2,144,960
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	2,280,788	2,280,147
M204	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	469,062	469,062
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	469,062	469,062
	EXPENDITURE				
11	INSTRUCTION				
7000	OPERATING	0	0	469,062	469,062
	TOTAL FOR CATEGORY 11	0	0	469,062	469,062
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	469,062	469,062
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	584,591	480,167
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	584,591	480,167
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,523	-8,523
5101	NSHE UNIVERSITY SALARIES	0	0	-31,108	-31,108
5200	WORKERS COMPENSATION	0	0	-112	0
5300	RETIREMENT	0	0	266,927	266,927
5430	LABOR RELATIONS ASSESSMENT	0	0	2,654	2,654
5500	GROUP INSURANCE	0	0	436,004	343,587
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-80,678	-92,797

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5840	MEDICARE	0	0	-573	-573
	TOTAL FOR CATEGORY 01	0	0	584,591	480,167
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	584,591	480,167
E145	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	183,439	385,989
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	183,439	385,989
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	21,319	44,370
5101	NSHE UNIVERSITY SALARIES	0	0	105,000	210,000
5200	WORKERS COMPENSATION	0	0	1,400	1,633
5300	RETIREMENT	0	0	24,317	48,966
5500	GROUP INSURANCE	0	0	17,838	33,948
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,272	6,359
5800	UNEMPLOYMENT COMPENSATION	0	0	64	127
5840	MEDICARE	0	0	1,832	3,689
	TOTAL FOR CATEGORY 01	0	0	175,042	349,092
04	OPERATING				
7000	OPERATING	0	0	8,146	36,647
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
	TOTAL FOR CATEGORY 04	0	0	8,397	36,897
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	183,439	385,989
E146	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	288,609	522,711
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	288,609	522,711
EXPENDITURE					
01	PERSONNEL SERVICES				
5102	LETTER OF APPOINTMENT	0	0	288,609	522,711
	TOTAL FOR CATEGORY 01	0	0	288,609	522,711
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	288,609	522,711
E685	STAFFING AND OPERATIONS				
	[See Attachment]				

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

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

Section B1: Summary by GL

Budget Account: 3012 NSHE - WESTERN NEVADA COLLEGE

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7054	AG TORT CLAIM ASSESSMENT	18,516	18,519	13,476	13,443
	TOTAL FOR CATEGORY 04	18,942	18,945	21,630	50,098
11	INSTRUCTION				
5102	LETTER OF APPOINTMENT	0	0	1,044,593	939,535
6100	PER DIEM OUT-OF-STATE	4,257	4,277	4,277	4,277
6200	PER DIEM IN-STATE	319	319	319	319
7000	OPERATING	16,042	44,042	1,612,931	1,718,529
7020	OPERATING SUPPLIES	32,848	32,848	32,848	32,848
7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840	10,840	10,840
7280	OUTSIDE POSTAGE	38	38	38	38
7630	MISCELLANEOUS GOODS, MATERIALS	52,210	49,170	49,170	49,170
7635	MISCELLANEOUS SERVICES	388,781	388,781	388,781	388,781
	TOTAL FOR CATEGORY 11	505,335	530,315	3,143,797	3,144,337
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	3,737	3,737	3,737	3,737
6200	PER DIEM IN-STATE	4,954	4,954	4,954	4,954
7000	OPERATING	100,910	120,493	120,493	120,493
7020	OPERATING SUPPLIES	9,902	9,902	9,902	9,902
7120	ADVERTISING & PUBLIC RELATIONS	200	200	200	200
7140	MAINTENANCE OF BLDGS AND GRDS	728	728	728	728
7630	MISCELLANEOUS GOODS, MATERIALS	17,625	17,625	17,625	17,625
7635	MISCELLANEOUS SERVICES	14,142	14,142	14,142	14,142
	TOTAL FOR CATEGORY 14	152,198	171,781	171,781	171,781
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	3,878	3,878	3,878	3,878
6200	PER DIEM IN-STATE	11,375	11,375	11,375	11,375
7000	OPERATING	51,104	131,358	131,358	131,358
7020	OPERATING SUPPLIES	32,967	32,967	32,967	32,967
7120	ADVERTISING & PUBLIC RELATIONS	1,210	1,210	1,210	1,210
7140	MAINTENANCE OF BLDGS AND GRDS	7,856	7,856	7,856	7,856
7200	FOOD	146	146	146	146
7280	OUTSIDE POSTAGE	319	319	319	319
7445	SCHOLARSHIPS	26,881	26,881	26,881	26,881
7630	MISCELLANEOUS GOODS, MATERIALS	24,652	24,652	24,652	24,652
7635	MISCELLANEOUS SERVICES	33,718	33,718	33,718	33,718
	TOTAL FOR CATEGORY 15	194,106	274,360	274,360	274,360
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	5,723	5,723	5,723	5,723

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6200	PER DIEM IN-STATE	8,368	8,368	8,368	8,368
7000	OPERATING	390,747	429,381	429,381	429,381
7020	OPERATING SUPPLIES	58,811	58,811	58,811	58,811
7052	VEHICLE COMP & COLLISION INS	5,894	5,894	7,002	7,002
7055	OTHER MISC INSURANCE POLICIES	201,727	201,727	201,727	201,727
7059	AG VEHICLE LIABILITY INSURANCE	11,642	11,659	25,379	25,421
7120	ADVERTISING & PUBLIC RELATIONS	106,254	106,254	106,254	106,254
7140	MAINTENANCE OF BLDGS AND GRDS	57,490	57,490	57,490	57,490
7280	OUTSIDE POSTAGE	43,342	43,342	43,342	43,342
7630	MISCELLANEOUS GOODS, MATERIALS	102,349	103,061	103,061	103,061
7635	MISCELLANEOUS SERVICES	201,992	201,992	201,992	201,992
TOTAL FOR CATEGORY 16		1,194,339	1,233,702	1,248,530	1,248,572
17	O&M				
7000	OPERATING	3,830	3,830	3,830	3,830
7020	OPERATING SUPPLIES	158,962	158,962	158,962	158,962
7132	ELECTRIC UTILITIES	272,689	272,689	369,229	369,229
7133	OIL UTILITIES	0	0	67	67
7134	NATURAL GAS UTILITIES	157,161	157,161	295,136	295,136
7135	PROPANE UTILITIES	185	185	185	185
7136	GARBAGE DISPOSAL UTILITIES	0	0	7	7
7137	WATER & SEWER UTILITIES	70,061	70,061	73,328	73,328
7138	OTHER UTILITIES	4,567	4,567	4,646	4,646
7140	MAINTENANCE OF BLDGS AND GRDS	3,938	3,938	3,938	3,938
7280	OUTSIDE POSTAGE	73	73	73	73
7630	MISCELLANEOUS GOODS, MATERIALS	39,692	39,692	39,692	39,692
7635	MISCELLANEOUS SERVICES	673,140	374,268	374,268	374,268
TOTAL FOR CATEGORY 17		1,384,298	1,085,426	1,323,361	1,323,361
18	SCHOLARSHIPS AND FELLOWSHIP				
7445	SCHOLARSHIPS	170,700	170,900	170,900	170,900
7635	MISCELLANEOUS SERVICES	0	3,585	3,585	3,585
TOTAL FOR CATEGORY 18		170,700	174,485	174,485	174,485
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	3,134,761	0	0
TOTAL FOR CATEGORY 19		0	3,134,761	0	0
25	SB375 NURSING				
7000	OPERATING	137,150	362,850	0	0
TOTAL FOR CATEGORY 25		137,150	362,850	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012		20,759,946	24,627,334	27,335,665	27,666,018

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: A251673011

BUDGET DIVISION USE ONLY	
DATE	<u>01/27/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
cpalme2	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/25/25	101	350	3011	NSHE - COLLEGE OF SOUTHERN NEVADA

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	981,696	(981,696)	0	981,696	(981,696)	0
Total Revenue			<u>(981,696)</u>			<u>(981,696)</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	11	INSTRUCTION	7000	981,696	(981,696)	0	981,696	(981,696)	0
Total Category Expenditure				<u>(981,696)</u>			<u>(981,696)</u>		

Remarks	<p>The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.</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
NEVADA SYSTEM OF HIGHER EDUCATION**

**Budget Account 3011 - NSHE - COLLEGE OF SOUTHERN NEVADA
Budget Amendment A251673011
2025-2027 Biennium (FY26-27)**

Submitted January 25, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

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

Purpose of Work Program

The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.

Justification

It was determined that funding the weighted student credit hours adjustments with one-time funding will be more appropriate.

Expected Benefits to be Realized

To properly fund institutions based on the weighted student credit hours.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment and institutions are not funded based on an accurate count of weighted student credit hours.

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

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment							
						BA # A251673011		BA # A251413011		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		
2501	APPROPRIATION CONTROL	133,786,731	133,143,032	-981,696	-981,696	-2,666,316	-2,666,316	-3,648,012	-3,648,012	-2.7%	-2.7%	130,138,719	129,495,020		
3700	REGISTRATION FEES	45,171,515	47,816,694					0	0	0.0%	0.0%	45,171,515	47,816,694		
3722	MISCELLANEOUS PROGRAM FEES	465,163	465,163					0	0	0.0%	0.0%	465,163	465,163		
3750	OPERATING CAPITAL INVESTMENT	70,855	70,855					0	0	0.0%	0.0%	70,855	70,855		
3759	NON-RESIDENT TUITION	3,554,982	3,738,615					0	0	0.0%	0.0%	3,554,982	3,738,615		
Total Revenues		183,049,246	185,234,359	-981,696	-981,696	-2,666,316	-2,666,316	-3,648,012	-3,648,012	-2.0%	-2.0%	179,401,234	181,586,347		
		EXPENDITURES													
Cat	G.L.#	Description													
01	5000	PERSONNEL SERVICES	-13,757,979	-13,757,979			-2,666,316	-2,666,316	-2,666,316	-2,666,316	19.4%	19.4%	-16,424,295	-16,424,295	
01	5100	SALARIES	21,492,214	21,962,959					0	0	0.0%	0.0%	21,492,214	21,962,959	
01	5101	NSHE UNIVERSITY SALARIES	83,854,758	83,854,758					0	0	0.0%	0.0%	83,854,758	83,854,758	
01	5102	LETTER OF APPOINTMENT	10,929,500	10,929,500					0	0	0.0%	0.0%	10,929,500	10,929,500	
01	5105	NSHE WAGES	1,506,478	1,506,478					0	0	0.0%	0.0%	1,506,478	1,506,478	
01	5200	WORKERS COMPENSATION	651,163	658,416					0	0	0.0%	0.0%	651,163	658,416	
01	5300	RETIREMENT	20,279,286	20,369,901					0	0	0.0%	0.0%	20,279,286	20,369,901	
01	5400	PERSONNEL ASSESSMENT	121,791	121,791					0	0	0.0%	0.0%	121,791	121,791	
01	5430	LABOR RELATIONS ASSESSMENT	18,905	18,905					0	0	0.0%	0.0%	18,905	18,905	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	22,079	22,079					0	0	0.0%	0.0%	22,079	22,079	
01	5500	GROUP INSURANCE	14,460,672	13,760,256					0	0	0.0%	0.0%	14,460,672	13,760,256	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	2,728,489	2,645,441					0	0	0.0%	0.0%	2,728,489	2,645,441	
01	5840	MEDICARE	1,516,904	1,523,736					0	0	0.0%	0.0%	1,516,904	1,523,736	
01	5904	VACANCY SAVINGS	-1,518,144	-1,524,373					0	0	-0.0%	-0.0%	-1,518,144	-1,524,373	
01	5930	LONGEVITY PAY	663,450	727,900					0	0	0.0%	0.0%	663,450	727,900	
04	7000	OPERATING	1,991,237	4,326,348					0	0	0.0%	0.0%	1,991,237	4,326,348	
04	7054	AG TORT CLAIM ASSESSMENT	98,078	97,835					0	0	0.0%	0.0%	98,078	97,835	
11	6200	PER DIEM IN-STATE	18,767	18,767					0	0	0.0%	0.0%	18,767	18,767	
11	7000	OPERATING	6,473,208	6,473,208	-981,696	-981,696			-981,696	-981,696	-15.2%	-15.2%	5,491,512	5,491,512	
11	7020	OPERATING SUPPLIES	510,029	510,029					0	0	0.0%	0.0%	510,029	510,029	
11	7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879					0	0	0.0%	0.0%	966,879	966,879	
11	7280	OUTSIDE POSTAGE	6,355	6,355					0	0	0.0%	0.0%	6,355	6,355	
11	7635	MISCELLANEOUS SERVICES	4,257,218	4,257,218					0	0	0.0%	0.0%	4,257,218	4,257,218	
14	6100	PER DIEM OUT-OF-STATE	11,879	11,879					0	0	0.0%	0.0%	11,879	11,879	
14	6200	PER DIEM IN-STATE	6,201	6,201					0	0	0.0%	0.0%	6,201	6,201	
14	7000	OPERATING	1,939,294	1,939,294					0	0	0.0%	0.0%	1,939,294	1,939,294	
14	7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380					0	0	0.0%	0.0%	2,380	2,380	
14	7280	OUTSIDE POSTAGE	6,193	6,193					0	0	0.0%	0.0%	6,193	6,193	
14	7635	MISCELLANEOUS SERVICES	250,240	250,240					0	0	0.0%	0.0%	250,240	250,240	
15	6200	PER DIEM IN-STATE	4,516	4,516					0	0	0.0%	0.0%	4,516	4,516	
15	7000	OPERATING	1,188,727	1,188,727					0	0	0.0%	0.0%	1,188,727	1,188,727	
15	7020	OPERATING SUPPLIES	162,444	162,444					0	0	0.0%	0.0%	162,444	162,444	

15	7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145					0	0	0.0%	0.0%	4,145	4,145
15	7635	MISCELLANEOUS SERVICES	3,360,351	3,360,351					0	0	0.0%	0.0%	3,360,351	3,360,351
16	6100	PER DIEM OUT-OF-STATE	22,846	22,846					0	0	0.0%	0.0%	22,846	22,846
16	6200	PER DIEM IN-STATE	83,180	83,180					0	0	0.0%	0.0%	83,180	83,180
16	7000	OPERATING	2,039,252	2,039,252					0	0	0.0%	0.0%	2,039,252	2,039,252
16	7020	OPERATING SUPPLIES	186,184	186,184					0	0	0.0%	0.0%	186,184	186,184
16	7052	VEHICLE COMP & COLLISION INS	7,140	7,140					0	0	0.0%	0.0%	7,140	7,140
16	7059	AG VEHICLE LIABILITY INSURANCE	25,877	25,920					0	0	0.0%	0.0%	25,877	25,920
16	7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491					0	0	0.0%	0.0%	17,491	17,491
16	7280	OUTSIDE POSTAGE	42,353	42,353					0	0	0.0%	0.0%	42,353	42,353
16	7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125					0	0	0.0%	0.0%	2,222,125	2,222,125
17	6200	PER DIEM IN-STATE	94,669	94,669					0	0	0.0%	0.0%	94,669	94,669
17	7000	OPERATING	1,981,197	1,981,197					0	0	0.0%	0.0%	1,981,197	1,981,197
17	7020	OPERATING SUPPLIES	1,456,148	1,456,148					0	0	0.0%	0.0%	1,456,148	1,456,148
17	7132	ELECTRIC UTILITIES	2,918,413	2,918,413					0	0	0.0%	0.0%	2,918,413	2,918,413
17	7134	NATURAL GAS UTILITIES	902,863	902,863					0	0	0.0%	0.0%	902,863	902,863
17	7135	PROPANE UTILITIES	6,853	6,853					0	0	0.0%	0.0%	6,853	6,853
17	7136	GARBAGE DISPOSAL UTILITIES	217,408	217,408					0	0	0.0%	0.0%	217,408	217,408
17	7137	WATER & SEWER UTILITIES	762,206	762,206					0	0	0.0%	0.0%	762,206	762,206
17	7280	OUTSIDE POSTAGE	236	236					0	0	0.0%	0.0%	236	236
17	7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992					0	0	0.0%	0.0%	3,597,992	3,597,992
18	7000	OPERATING	567,727	567,727					0	0	0.0%	0.0%	567,727	567,727
18	7445	SCHOLARSHIPS	1,669,379	1,669,379					0	0	0.0%	0.0%	1,669,379	1,669,379
19	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0
Total Expenditures			183,049,246	185,234,359	-981,696	-981,696	-2,666,316	-2,666,316	-3,648,012	-3,648,012	-2.0%	-2.0%	179,401,234	181,586,347

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

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
E685	2501	APPROPRIATION CONTROL	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
M204	2501	APPROPRIATION CONTROL	981,696	981,696	0	0	-981,696	-981,696
		TOTAL FOR REVENUE	3,648,012	3,648,012	0	0	-3,648,012	-3,648,012
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
		TOTAL FOR CATEGORY 01	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
11	INSTRUCTION							
M204	7000	OPERATING	981,696	981,696	0	0	-981,696	-981,696
		TOTAL FOR CATEGORY 11	981,696	981,696	0	0	-981,696	-981,696
		TOTAL FOR EXPENSE	3,648,012	3,648,012	0	0	-3,648,012	-3,648,012

Section A1: Line Item Detail by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

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

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

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

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

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

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

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

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
E146	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,991,237	4,326,348
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	1,991,237	4,326,348
	EXPENDITURE				
04	OPERATING				
7000	OPERATING	0	0	1,991,237	4,326,348
	TOTAL FOR CATEGORY 04	0	0	1,991,237	4,326,348
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	1,991,237	4,326,348
	TOTAL REVENUES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	179,401,234	181,586,347
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	179,401,234	181,586,347

Section B1: Summary by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	115,267,605	98,851,382	130,138,719	129,495,020
2510	REVERSIONS	-236,527	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	7,389,003	0	0
2512	BALANCE FORWARD TO NEW YEAR	-7,389,003	0	0	0
3700	REGISTRATION FEES	38,670,571	41,331,743	45,171,515	47,816,694
3722	MISCELLANEOUS PROGRAM FEES	465,163	496,584	465,163	465,163
3750	OPERATING CAPITAL INVESTMENT	70,855	1,500	70,855	70,855
3759	NON-RESIDENT TUITION	3,137,868	4,167,716	3,554,982	3,738,615
4220	CLASSIFIED RETENTION INCENTIVES	362,610	365,007	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	9,215,095	138,472	0	0
4611	TRANSFER IN FED ARPA	23,994	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	104,336	1,858,735	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER	6,404	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	179,401,234	181,586,347
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	3,551,431	-12,608,841	-16,424,295	-16,424,295
5100	SALARIES	17,299,631	17,843,949	21,492,214	21,962,959
5101	NSHE UNIVERSITY SALARIES	66,458,832	66,458,832	83,854,758	83,854,758
5102	LETTER OF APPOINTMENT	10,929,500	10,929,500	10,929,500	10,929,500
5105	NSHE WAGES	1,506,478	1,506,478	1,506,478	1,506,478
5200	WORKERS COMPENSATION	658,002	658,072	651,163	658,416
5300	RETIREMENT	15,732,397	15,838,350	20,279,286	20,369,901
5400	PERSONNEL ASSESSMENT	69,408	69,726	121,791	121,791
5430	LABOR RELATIONS ASSESSMENT	22,964	22,964	18,905	18,905
5440	PERSONNEL SUBSIDY COST ALLOCATION	12,565	12,565	22,079	22,079
5500	GROUP INSURANCE	10,628,420	11,050,646	14,460,672	13,760,256
5750	RETIRED EMPLOYEES GROUP INSURANCE	2,604,881	2,680,835	2,728,489	2,645,441
5800	UNEMPLOYMENT COMPENSATION	50,264	0	0	0
5840	MEDICARE	1,156,770	1,164,649	1,516,904	1,523,736
5904	VACANCY SAVINGS	0	-1,513,152	-1,518,144	-1,524,373
5930	LONGEVITY PAY	0	0	663,450	727,900
TOTAL FOR CATEGORY 01		130,681,543	114,114,573	140,303,250	140,153,452
04	OPERATING				
7000	OPERATING	0	0	1,991,237	4,326,348
7054	AG TORT CLAIM ASSESSMENT	141,240	141,264	98,078	97,835
TOTAL FOR CATEGORY 04		141,240	141,264	2,089,315	4,424,183

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

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	4,227,504	4,640,276	4,646,448	4,646,491
17	O&M				
6200	PER DIEM IN-STATE	94,669	94,669	94,669	94,669
7000	OPERATING	1,626,901	1,981,197	1,981,197	1,981,197
7020	OPERATING SUPPLIES	1,456,148	1,456,148	1,456,148	1,456,148
7132	ELECTRIC UTILITIES	1,778,927	1,778,927	2,918,413	2,918,413
7134	NATURAL GAS UTILITIES	342,955	342,955	902,863	902,863
7135	PROPANE UTILITIES	6,853	6,853	6,853	6,853
7136	GARBAGE DISPOSAL UTILITIES	206,312	206,312	217,408	217,408
7137	WATER & SEWER UTILITIES	723,947	723,947	762,206	762,206
7280	OUTSIDE POSTAGE	236	236	236	236
7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992	3,597,992	3,597,992
	TOTAL FOR CATEGORY 17	9,834,940	10,189,236	11,937,985	11,937,985
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	61,182	567,727	567,727	567,727
7445	SCHOLARSHIPS	1,669,379	1,669,379	1,669,379	1,669,379
	TOTAL FOR CATEGORY 18	1,730,561	2,237,106	2,237,106	2,237,106
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	0	0
	TOTAL FOR CATEGORY 19	0	0	0	0
20	NV GROW AB 224				
7360	UNIVERSITY OPERATIONS	713,473	950,000	0	0
	TOTAL FOR CATEGORY 20	713,473	950,000	0	0
21	CENTER OF EXCELLENCE				
7000	OPERATING	198,909	4,301,092	0	0
	TOTAL FOR CATEGORY 21	198,909	4,301,092	0	0
25	SB 375 NURSING				
7000	OPERATING	36,227	1,926,844	0	0
	TOTAL FOR CATEGORY 25	36,227	1,926,844	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	179,401,234	181,586,347

Section A1: Line Item Detail by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
11	INSTRUCTION				
6200	PER DIEM IN-STATE	118,767	18,767	18,767	18,767
7000	OPERATING	295,231	3,404,133	3,404,133	3,404,133
7020	OPERATING SUPPLIES	510,029	510,029	510,029	510,029
7120	ADVERTISING & PUBLIC RELATIONS	966,879	966,879	966,879	966,879
7280	OUTSIDE POSTAGE	6,355	6,355	6,355	6,355
7635	MISCELLANEOUS SERVICES	4,038,152	4,257,218	4,257,218	4,257,218
	TOTAL FOR CATEGORY 11	5,935,413	9,163,381	9,163,381	9,163,381
13	PUBLIC SERVICE				
7000	OPERATING	430,564	0	0	0
	TOTAL FOR CATEGORY 13	430,564	0	0	0
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	11,879	11,879	11,879	11,879
6200	PER DIEM IN-STATE	6,201	6,201	6,201	6,201
7000	OPERATING	1,939,294	1,939,294	1,939,294	1,939,294
7020	OPERATING SUPPLIES	501,503	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	2,380	2,380	2,380	2,380
7280	OUTSIDE POSTAGE	6,193	6,193	6,193	6,193
7635	MISCELLANEOUS SERVICES	250,240	250,240	250,240	250,240
	TOTAL FOR CATEGORY 14	2,717,690	2,216,187	2,216,187	2,216,187
15	STUDENT SUPPORT				
6200	PER DIEM IN-STATE	4,516	4,516	4,516	4,516
7000	OPERATING	1,188,727	1,188,727	1,188,727	1,188,727
7020	OPERATING SUPPLIES	162,444	162,444	162,444	162,444
7120	ADVERTISING & PUBLIC RELATIONS	4,145	4,145	4,145	4,145
7635	MISCELLANEOUS SERVICES	1,691,075	3,360,351	3,360,351	3,360,351
	TOTAL FOR CATEGORY 15	3,050,907	4,720,183	4,720,183	4,720,183
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	22,846	22,846	22,846	22,846
6200	PER DIEM IN-STATE	83,180	83,180	83,180	83,180
7000	OPERATING	1,626,506	2,039,252	2,039,252	2,039,252
7020	OPERATING SUPPLIES	186,184	186,184	186,184	186,184
7052	VEHICLE COMP & COLLISION INS	9,013	9,013	9,013	9,013
7059	AG VEHICLE LIABILITY INSURANCE	17,806	17,832	17,832	17,832
7120	ADVERTISING & PUBLIC RELATIONS	17,491	17,491	17,491	17,491
7280	OUTSIDE POSTAGE	42,353	42,353	42,353	42,353
7635	MISCELLANEOUS SERVICES	2,222,125	2,222,125	2,222,125	2,222,125
	TOTAL FOR CATEGORY 16	4,227,504	4,640,276	4,640,276	4,640,276

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

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

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

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

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
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,626,252	3,836,058
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	4,626,252	3,836,058
EXPENDITURE					
01	PERSONNEL SERVICES				
5300	RETIREMENT	0	0	1,843,532	1,851,764
5430	LABOR RELATIONS ASSESSMENT	0	0	18,905	18,905
5500	GROUP INSURANCE	0	0	3,385,344	2,684,928
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-621,529	-719,539
	TOTAL FOR CATEGORY 01	0	0	4,626,252	3,836,058
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	4,626,252	3,836,058
E146	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,991,237	4,326,348
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	1,991,237	4,326,348
EXPENDITURE					
04	OPERATING				
7000	OPERATING	0	0	1,991,237	4,326,348
	TOTAL FOR CATEGORY 04	0	0	1,991,237	4,326,348
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	1,991,237	4,326,348
E685	STAFFING AND OPERATIONS				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,666,316	2,666,316
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	2,666,316	2,666,316
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	2,666,316	2,666,316
	TOTAL FOR CATEGORY 01	0	0	2,666,316	2,666,316
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	2,666,316	2,666,316
TOTAL REVENUES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	183,049,246	185,234,359
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	183,049,246	185,234,359

Section B1: Summary by GL

Budget Account: 3011 NSHE - COLLEGE OF SOUTHERN NEVADA

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

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

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 16	4,227,504	4,640,276	4,646,448	4,646,491
17	O&M				
6200	PER DIEM IN-STATE	94,669	94,669	94,669	94,669
7000	OPERATING	1,626,901	1,981,197	1,981,197	1,981,197
7020	OPERATING SUPPLIES	1,456,148	1,456,148	1,456,148	1,456,148
7132	ELECTRIC UTILITIES	1,778,927	1,778,927	2,918,413	2,918,413
7134	NATURAL GAS UTILITIES	342,955	342,955	902,863	902,863
7135	PROPANE UTILITIES	6,853	6,853	6,853	6,853
7136	GARBAGE DISPOSAL UTILITIES	206,312	206,312	217,408	217,408
7137	WATER & SEWER UTILITIES	723,947	723,947	762,206	762,206
7280	OUTSIDE POSTAGE	236	236	236	236
7635	MISCELLANEOUS SERVICES	3,597,992	3,597,992	3,597,992	3,597,992
	TOTAL FOR CATEGORY 17	9,834,940	10,189,236	11,937,985	11,937,985
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	61,182	567,727	567,727	567,727
7445	SCHOLARSHIPS	1,669,379	1,669,379	1,669,379	1,669,379
	TOTAL FOR CATEGORY 18	1,730,561	2,237,106	2,237,106	2,237,106
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	0	0
	TOTAL FOR CATEGORY 19	0	0	0	0
20	NV GROW AB 224				
7360	UNIVERSITY OPERATIONS	713,473	950,000	0	0
	TOTAL FOR CATEGORY 20	713,473	950,000	0	0
21	CENTER OF EXCELLENCE				
7000	OPERATING	198,909	4,301,092	0	0
	TOTAL FOR CATEGORY 21	198,909	4,301,092	0	0
25	SB 375 NURSING				
7000	OPERATING	36,227	1,926,844	0	0
	TOTAL FOR CATEGORY 25	36,227	1,926,844	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011	159,698,971	154,600,142	183,049,246	185,234,359

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

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

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

**Budget Account 3005 - NSHE - NEVADA STATE UNIVERSITY
Budget Amendment A251663005
2025-2027 Biennium (FY26-27)**

Submitted January 25, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

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

Purpose of Work Program

The purpose of this amendment is to fund the weighted student credit hours and the two grade salary adjustment with a one-shot appropriation, as this to capture difference between the % of COLA received in FY24-25 budget up to 80%.

Justification

It was determined that funding the weighted student credit hours adjustments with one-time funding will be more appropriate.

Expected Benefits to be Realized

To properly fund institutions based on the weighted student credit hours.

Explanation of Projections and Documentation

NEBS210 - G01
NEBS210 - G08
NEBS225 comparison of G01 and G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not process the amendment and institutions are not funded based on an accurate count of weighted student credit hours.

**STATE OF NEVADA BUDGET AMENDMENT
NEVADA SYSTEM OF HIGHER EDUCATION
NSHE - NEVADA STATE UNIVERSITY
B/A 3005 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 # A251663005		BA # A251403005		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	39,015,309	38,960,218	-152,544	-151,292	-536,113	-536,113	-688,657	-687,405	-1.8%	-1.8%	38,326,652	38,272,813		
3700	REGISTRATION FEES	14,677,335	15,774,920					0	0	0.0%	0.0%	14,677,335	15,774,920		
3722	MISCELLANEOUS PROGRAM FEES	91,800	93,636					0	0	0.0%	0.0%	91,800	93,636		
3759	NON-RESIDENT TUITION	578,984	588,563					0	0	0.0%	0.0%	578,984	588,563		
Total Revenues		54,363,428	55,417,337	-152,544	-151,292	-536,113	-536,113	-688,657	-687,405	-1.3%	-1.2%	53,674,771	54,729,932		
EXPENDITURES															
Cat	G.L.#	Description													
01	5000	PERSONNEL SERVICES	536,113	536,113			-536,113	-536,113	-536,113	-536,113	-100.0%	-100.0%	0	0	
01	5100	SALARIES	2,586,825	2,586,825					0	0	0.0%	0.0%	2,586,825	2,586,825	
01	5101	NSHE UNIVERSITY SALARIES	25,821,881	25,846,970	-111,174	-111,192			-111,174	-111,192	-0.4%	-0.4%	25,710,707	25,735,778	
01	5102	LETTER OF APPOINTMENT	3,487,776	3,487,776					0	0	0.0%	0.0%	3,487,776	3,487,776	
01	5200	WORKERS COMPENSATION	165,775	165,780	-1,080	-1,080			-1,080	-1,080	-0.7%	-0.7%	164,695	164,700	
01	5300	RETIREMENT	5,468,683	5,473,512	-21,401	-21,404			-21,401	-21,404	-0.4%	-0.4%	5,447,282	5,452,108	
01	5400	PERSONNEL ASSESSMENT	14,920	14,920					0	0	0.0%	0.0%	14,920	14,920	
01	5430	LABOR RELATIONS ASSESSMENT	2,980	2,980					0	0	0.0%	0.0%	2,980	2,980	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	7,935	7,935					0	0	0.0%	0.0%	7,935	7,935	
01	5500	GROUP INSURANCE	3,650,844	3,474,012	-23,784	-22,632			-23,784	-22,632	-0.7%	-0.7%	3,627,060	3,451,380	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	735,784	710,854	-2,879	-2,780			-2,879	-2,780	-0.4%	-0.4%	732,905	708,074	
01	5840	MEDICARE	411,925	412,289	-1,612	-1,612			-1,612	-1,612	-0.4%	-0.4%	410,313	410,677	
01	5901	PAYROLL ADJUSTMENT	0	0					0	0	0.0%	0.0%	0	0	
01	5904	VACANCY SAVINGS	-328,145	-328,417					0	0	-0.0%	-0.0%	-328,145	-328,417	
01	5930	LONGEVITY PAY	59,825	70,850					0	0	0.0%	0.0%	59,825	70,850	
04	7000	OPERATING	1,037,698	2,252,391					0	0	0.0%	0.0%	1,037,698	2,252,391	
04	7054	AG TORT CLAIM ASSESSMENT	24,842	24,798	-162	-162			-162	-162	-0.7%	-0.7%	24,680	24,636	
11	7000	OPERATING	1,252,884	1,252,862	9,548	9,570			9,548	9,570	0.8%	0.8%	1,262,432	1,262,432	
14	7000	OPERATING	808,706	808,706					0	0	0.0%	0.0%	808,706	808,706	
15	7000	OPERATING	663,991	663,991					0	0	0.0%	0.0%	663,991	663,991	
16	7000	OPERATING	2,722,749	2,722,749					0	0	0.0%	0.0%	2,722,749	2,722,749	
16	7052	VEHICLE COMP & COLLISION INS	824	824					0	0	0.0%	0.0%	824	824	
16	7059	AG VEHICLE LIABILITY INSURANCE	2,985	2,990					0	0	0.0%	0.0%	2,985	2,990	
17	7000	OPERATING	2,241,961	2,241,960					0	0	0.0%	0.0%	2,241,961	2,241,960	
17	7021	OPERATING SUPPLIES-A	1,564,341	1,564,341					0	0	0.0%	0.0%	1,564,341	1,564,341	
17	7132	ELECTRIC UTILITIES	563,153	563,153					0	0	0.0%	0.0%	563,153	563,153	
17	7134	NATURAL GAS UTILITIES	132,422	132,422					0	0	0.0%	0.0%	132,422	132,422	
17	7136	GARBAGE DISPOSAL UTILITIES	42,358	42,358					0	0	0.0%	0.0%	42,358	42,358	
17	7137	WATER & SEWER UTILITIES	75,562	75,562					0	0	0.0%	0.0%	75,562	75,562	
18	7000	OPERATING	105,724	105,724					0	0	0.0%	0.0%	105,724	105,724	
18	7445	SCHOLARSHIPS	500,107	500,107					0	0	0.0%	0.0%	500,107	500,107	
19	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0	

	Total Expenditures	54,363,428	55,417,337	-152,544	-151,292	-536,113	-536,113	-688,657	-687,405	-1.3%	-1.2%	53,674,771	54,729,932
--	---------------------------	-------------------	-------------------	----------	----------	----------	----------	----------	----------	-------	-------	------------	------------

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

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
E685	2501	APPROPRIATION CONTROL	536,113	536,113	0	0	-536,113	-536,113
M204	2501	APPROPRIATION CONTROL	152,544	151,292	0	0	-152,544	-151,292
TOTAL FOR REVENUE			688,657	687,405	0	0	-688,657	-687,405
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	536,113	536,113	0	0	-536,113	-536,113
M204	5101	NSHE UNIVERSITY SALARIES	111,174	111,192	0	0	-111,174	-111,192
M204	5200	WORKERS COMPENSATION	1,080	1,080	0	0	-1,080	-1,080
M204	5300	RETIREMENT	21,401	21,404	0	0	-21,401	-21,404
M204	5500	GROUP INSURANCE	23,784	22,632	0	0	-23,784	-22,632
M204	5750	RETIRED EMPLOYEES GROUP INSURANCE	2,879	2,780	0	0	-2,879	-2,780
M204	5840	MEDICARE	1,612	1,612	0	0	-1,612	-1,612
TOTAL FOR CATEGORY 01			698,043	696,813	0	0	-698,043	-696,813
04	OPERATING							
M204	7054	AG TORT CLAIM ASSESSMENT	162	162	0	0	-162	-162
TOTAL FOR CATEGORY 04			162	162	0	0	-162	-162
11	INSTRUCTION							
M204	7000	OPERATING	-9,548	-9,570	0	0	9,548	9,570
TOTAL FOR CATEGORY 11			-9,548	-9,570	0	0	9,548	9,570
TOTAL FOR EXPENSE			688,657	687,405	0	0	-688,657	-687,405

Section A1: Line Item Detail by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

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

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

**M100 STATEWIDE INFLATION
 REVENUE**

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7000	OPERATING	0	0	74,578	74,578
7054	AG TORT CLAIM ASSESSMENT	0	0	486	485
	TOTAL FOR CATEGORY 04	0	0	75,064	75,063
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	729,472	725,592
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,158,185	961,195
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,158,185	961,195
	EXPENDITURE				
01	PERSONNEL SERVICES				
5300	RETIREMENT	0	0	486,976	487,415
5430	LABOR RELATIONS ASSESSMENT	0	0	2,980	2,980
5500	GROUP INSURANCE	0	0	832,416	660,192
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-164,187	-189,392
	TOTAL FOR CATEGORY 01	0	0	1,158,185	961,195
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,158,185	961,195
E146	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	963,120	2,177,813
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	963,120	2,177,813
	EXPENDITURE				
04	OPERATING				
7000	OPERATING	0	0	963,120	2,177,813
	TOTAL FOR CATEGORY 04	0	0	963,120	2,177,813
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	963,120	2,177,813
	TOTAL REVENUES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,674,771	54,729,932
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,674,771	54,729,932

Section B1: Summary by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	31,640,287	36,810,522	38,326,652	38,272,813
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	751,343	0	0
2512	BALANCE FORWARD TO NEW YEAR	-751,343	0	0	0
3700	REGISTRATION FEES	12,921,928	13,480,003	14,677,335	15,774,920
3722	MISCELLANEOUS PROGRAM FEES	89,500	90,000	91,800	93,636
3759	NON-RESIDENT TUITION	545,273	471,905	578,984	588,563
4220	CLASSIFIED RETENTION INCENTIVES	44,880	44,880	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	44,940	0	0	0
4661	TRANSFER IN ARPA - NATIVE AMERICAN WAIVER	19,868	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	1,859,065	90,041	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	5,489	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3005		46,419,887	51,738,694	53,674,771	54,729,932
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	6,132,062	5,170,242	0	0
5100	SALARIES	1,854,444	1,922,119	2,586,825	2,586,825
5101	NSHE UNIVERSITY SALARIES	16,652,232	16,652,232	25,710,707	25,735,778
5102	LETTER OF APPOINTMENT	3,487,776	3,487,776	3,487,776	3,487,776
5200	WORKERS COMPENSATION	131,980	132,095	164,695	164,700
5300	RETIREMENT	3,352,161	3,366,370	5,447,282	5,452,108
5400	PERSONNEL ASSESSMENT	7,650	7,685	14,920	14,920
5430	LABOR RELATIONS ASSESSMENT	3,297	3,297	2,980	2,980
5440	PERSONNEL SUBSIDY COST ALLOCATION	4,742	4,742	7,935	7,935
5500	GROUP INSURANCE	2,133,936	2,218,709	3,627,060	3,451,380
5750	RETIRED EMPLOYEES GROUP INSURANCE	575,567	590,667	732,905	708,074
5800	UNEMPLOYMENT COMPENSATION	11,104	0	0	0
5840	MEDICARE	268,338	269,316	410,313	410,677
5901	PAYROLL ADJUSTMENT	0	0	0	0
5904	VACANCY SAVINGS	0	-283,678	-328,145	-328,417
5930	LONGEVITY PAY	0	0	59,825	70,850
TOTAL FOR CATEGORY 01		34,615,289	33,541,572	41,925,078	41,765,586
04	OPERATING				
7000	OPERATING	0	0	1,037,698	2,252,391
7054	AG TORT CLAIM ASSESSMENT	28,590	28,595	24,680	24,636
TOTAL FOR CATEGORY 04		28,590	28,595	1,062,378	2,277,027

11 INSTRUCTION

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7000	OPERATING	1,028,742	1,340,269	1,262,432	1,262,432
	TOTAL FOR CATEGORY 11	1,028,742	1,340,269	1,262,432	1,262,432
14	ACADEMIC SUPPORT				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
15	STUDENT SUPPORT				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	2,596,150	3,222,749	2,722,749	2,722,749
7052	VEHICLE COMP & COLLISION INS	0	346	824	824
7059	AG VEHICLE LIABILITY INSURANCE	0	686	2,985	2,990
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	2,726,558	2,726,563
17	O&M				
7000	OPERATING	2,495,843	2,495,843	2,241,961	2,241,960
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	563,153	563,153
7134	NATURAL GAS UTILITIES	47,535	47,535	132,422	132,422
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	42,358	42,358
7137	WATER & SEWER UTILITIES	68,851	68,851	75,562	75,562
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,619,797	4,619,796
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	6,135,087	0	0
	TOTAL FOR CATEGORY 19	0	6,135,087	0	0
25	SB 375 NURSING				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,674,771	54,729,932

Section A1: Line Item Detail by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 11	1,028,742	1,340,269	1,340,269	1,340,269
14	ACADEMIC SUPPORT				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
15	STUDENT SUPPORT				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	2,596,150	3,222,749	3,222,749	3,222,749
7052	VEHICLE COMP & COLLISION INS	0	346	346	346
7059	AG VEHICLE LIABILITY INSURANCE	0	686	686	686
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	3,223,781	3,223,781
17	O&M				
7000	OPERATING	2,495,843	2,495,843	2,495,843	2,495,843
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	332,824	332,824
7134	NATURAL GAS UTILITIES	47,535	47,535	47,535	47,535
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	40,084	40,084
7137	WATER & SEWER UTILITIES	68,851	68,851	68,851	68,851
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,549,478	4,549,478
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	6,135,087	-6,135,087	-6,135,087
	TOTAL FOR CATEGORY 19	0	6,135,087	-6,135,087	-6,135,087
25	SB 375 NURSING				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	46,419,887	51,738,694	45,466,023	45,496,671

**M100 STATEWIDE INFLATION
 REVENUE**

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

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

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5500	GROUP INSURANCE	0	0	832,416	660,192
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-164,187	-189,392
	TOTAL FOR CATEGORY 01	0	0	1,158,185	961,195
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,158,185	961,195
E146	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	963,120	2,177,813
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	963,120	2,177,813
	EXPENDITURE				
04	OPERATING				
7000	OPERATING	0	0	963,120	2,177,813
	TOTAL FOR CATEGORY 04	0	0	963,120	2,177,813
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	963,120	2,177,813
E685	STAFFING AND OPERATIONS				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	536,113	536,113
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	536,113	536,113
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	536,113	536,113
	TOTAL FOR CATEGORY 01	0	0	536,113	536,113
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	536,113	536,113
	TOTAL REVENUES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	54,363,428	55,417,337
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	54,363,428	55,417,337

Section B1: Summary by GL

Budget Account: 3005 NSHE - NEVADA STATE UNIVERSITY

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

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7000	OPERATING	1,028,742	1,340,269	1,252,884	1,252,862
	TOTAL FOR CATEGORY 11	1,028,742	1,340,269	1,252,884	1,252,862
14	ACADEMIC SUPPORT				
7000	OPERATING	651,393	808,706	808,706	808,706
	TOTAL FOR CATEGORY 14	651,393	808,706	808,706	808,706
15	STUDENT SUPPORT				
7000	OPERATING	593,767	663,991	663,991	663,991
	TOTAL FOR CATEGORY 15	593,767	663,991	663,991	663,991
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	2,596,150	3,222,749	2,722,749	2,722,749
7052	VEHICLE COMP & COLLISION INS	0	346	824	824
7059	AG VEHICLE LIABILITY INSURANCE	0	686	2,985	2,990
	TOTAL FOR CATEGORY 16	2,596,150	3,223,781	2,726,558	2,726,563
17	O&M				
7000	OPERATING	2,495,843	2,495,843	2,241,961	2,241,960
7020	OPERATING SUPPLIES	575,425	0	0	0
7021	OPERATING SUPPLIES-A	1,564,341	1,564,341	1,564,341	1,564,341
7132	ELECTRIC UTILITIES	332,824	332,824	563,153	563,153
7134	NATURAL GAS UTILITIES	47,535	47,535	132,422	132,422
7136	GARBAGE DISPOSAL UTILITIES	40,084	40,084	42,358	42,358
7137	WATER & SEWER UTILITIES	68,851	68,851	75,562	75,562
	TOTAL FOR CATEGORY 17	5,124,903	4,549,478	4,619,797	4,619,796
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	173,224	105,724	105,724	105,724
7445	SCHOLARSHIPS	500,107	500,107	500,107	500,107
	TOTAL FOR CATEGORY 18	673,331	605,831	605,831	605,831
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	6,135,087	0	0
	TOTAL FOR CATEGORY 19	0	6,135,087	0	0
25	SB 375 NURSING				
7000	OPERATING	1,107,722	841,384	0	0
	TOTAL FOR CATEGORY 25	1,107,722	841,384	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	54,363,428	55,417,337

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.