



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 #6

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								
A251393002	3002	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.	-1,062,486	0	0	-1,062,486	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION								
A251382994	2994	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.	-204,369	0	0	-204,369	0	0

Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251443012	3012	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.	-110,685	0	0	-110,685	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251413011	3011	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.	-2,666,316	0	0	-2,666,316	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251463018	3018	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.	-521,629	0	0	-521,629	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251403005	3005	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.	-536,113	0	0	-536,113	0	0	0
Dept/Div: NEVADA SYSTEM OF HIGHER EDUCATION / NEVADA SYSTEM OF HIGHER EDUCATION									
A251453017	3017	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.	-1,488	0	0	-1,488	0	0	0
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS									
A251473710	3710	This budget amendment requests to fund training academy safety equipment consisting of ammunitions, gas masks, restraints, tasers, cartridges, and related services consisting of licenses, certifications, and training with one-shot appropriations.	-853,126	0	0	-460,607	0	0	0
Total for this Batch			-5,956,212	0	0	-5,563,693	0	0	0

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

STATE OF NEVADA
NEVADA SYSTEM OF HIGHER EDUCATION

Budget Account 3002 - NSHE - UNLV DENTAL SCHOOL
Budget Amendment A251393002
2025-2027 Biennium (FY26-27)

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The University of Nevada, Las Vegas School of Dental Medicine (SDM) came into existence when key political, academic, and health leaders committed to addressing the state's shortage of dentists - particularly in rural areas - and the lack of oral health access for lower socioeconomic groups. The school was charged with preparing socially aware, clinically skilled dentists to address oral health needs in Nevada. The vision for the SDM is to provide world-class oral health education while providing for the dental needs of Nevada residents. The SDM has continually sought to provide excellence in patient-centered clinical care, patient education, and statewide community outreach programs.

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 DENTAL SCHOOL
B/A 3002 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251393002		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	14,773,028	14,320,884	-1,062,486	-1,062,486	-1,062,486	-1,062,486	-7.2%	-7.4%	13,710,542	13,258,398		
3700	REGISTRATION FEES	8,197,952	8,617,870			0	0	0.0%	0.0%	8,197,952	8,617,870		
3722	MISCELLANEOUS PROGRAM FEES	82,500	82,500			0	0	0.0%	0.0%	82,500	82,500		
3759	NON-RESIDENT TUITION	1,354,327	1,422,030			0	0	0.0%	0.0%	1,354,327	1,422,030		
Total Revenues		24,407,807	24,443,284	-1,062,486	-1,062,486	-1,062,486	-1,062,486	-4.4%	-4.3%	23,345,321	23,380,798		
EXPENDITURES													
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	501,870	501,869	-1,062,486	-1,062,486	-1,062,486	-1,062,486	-211.7%	-211.7%	-560,616	-560,617	
01	5100	SALARIES	5,175,026	5,273,728			0	0	0.0%	0.0%	5,175,026	5,273,728	
01	5101	NSHE UNIVERSITY SALARIES	11,238,399	11,238,402			0	0	0.0%	0.0%	11,238,399	11,238,402	
01	5185	NSHE PROFESSIONAL LOAS	28,000	28,000			0	0	0.0%	0.0%	28,000	28,000	
01	5200	WORKERS COMPENSATION	78,236	80,419			0	0	0.0%	0.0%	78,236	80,419	
01	5300	RETIREMENT	3,466,420	3,489,464			0	0	0.0%	0.0%	3,466,420	3,489,464	
01	5400	PERSONNEL ASSESSMENT	27,672	27,672			0	0	0.0%	0.0%	27,672	27,672	
01	5430	LABOR RELATIONS ASSESSMENT	6,705	6,705			0	0	0.0%	0.0%	6,705	6,705	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	22,769	22,769			0	0	0.0%	0.0%	22,769	22,769	
01	5500	GROUP INSURANCE	1,757,638	1,672,505			0	0	0.0%	0.0%	1,757,638	1,672,505	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	425,108	412,797			0	0	0.0%	0.0%	425,108	412,797	
01	5800	UNEMPLOYMENT COMPENSATION	115	240			0	0	0.0%	0.0%	115	240	
01	5840	MEDICARE	238,002	239,429			0	0	0.0%	0.0%	238,002	239,429	
01	5904	VACANCY SAVINGS	-183,075	-184,134			0	0	-0.0%	-0.0%	-183,075	-184,134	
01	5930	LONGEVITY PAY	66,925	75,450			0	0	0.0%	0.0%	66,925	75,450	
04	7054	AG TORT CLAIM ASSESSMENT	11,261	11,233			0	0	0.0%	0.0%	11,261	11,233	
11	7000	OPERATING	-42,589	-42,589			0	0	-0.0%	-0.0%	-42,589	-42,589	
11	7020	OPERATING SUPPLIES	22,806	22,806			0	0	0.0%	0.0%	22,806	22,806	
11	7055	OTHER MISC INSURANCE POLICIES	18,548	18,548			0	0	0.0%	0.0%	18,548	18,548	
11	7280	OUTSIDE POSTAGE	10	10			0	0	0.0%	0.0%	10	10	
11	7635	MISCELLANEOUS SERVICES	1,225	1,225			0	0	0.0%	0.0%	1,225	1,225	
14	7000	OPERATING	0	0			0	0	0.0%	0.0%	0	0	
14	7020	OPERATING SUPPLIES	4,366	4,366			0	0	0.0%	0.0%	4,366	4,366	
14	7280	OUTSIDE POSTAGE	174	174			0	0	0.0%	0.0%	174	174	
14	7635	MISCELLANEOUS SERVICES	892	892			0	0	0.0%	0.0%	892	892	
15	7020	OPERATING SUPPLIES	5,104	5,104			0	0	0.0%	0.0%	5,104	5,104	
15	7635	MISCELLANEOUS SERVICES	1,896	1,896			0	0	0.0%	0.0%	1,896	1,896	
16	7000	OPERATING	16,005	16,005			0	0	0.0%	0.0%	16,005	16,005	
16	7020	OPERATING SUPPLIES	8,995	8,995			0	0	0.0%	0.0%	8,995	8,995	
17	7650	UNLV O&M RECHARGE	1,509,304	1,509,304			0	0	0.0%	0.0%	1,509,304	1,509,304	
Total Expenditures		24,407,807	24,443,284	-1,062,486	-1,062,486	-1,062,486	-1,062,486	-4.4%	-4.3%	23,345,321	23,380,798		

Section A1: Line Item Detail by GL

Budget Account: 3002 NSHE - UNLV DENTAL 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	10,543,928	10,596,394	14,185,135	13,823,641
3700	REGISTRATION FEES	8,133,129	8,534,390	8,197,952	8,617,870
3722	MISCELLANEOUS PROGRAM FEES	62,117	100,050	82,500	82,500
3759	NON-RESIDENT TUITION	1,201,476	885,874	1,354,327	1,422,030
4220	CLASSIFIED RETENTION INCENTIVES	106,588	106,588	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,288,710	55,795	0	0
TOTAL REVENUES FOR DECISION UNIT B000		21,335,948	20,279,091	23,819,914	23,946,041
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,498,676	113,527	0	0
5100	SALARIES	3,886,749	3,967,422	5,189,040	5,287,900
5101	NSHE UNIVERSITY SALARIES	9,749,323	9,749,323	11,245,494	11,245,498
5185	NSHE PROFESSIONAL LOAS	28,000	28,000	28,000	28,000
5200	WORKERS COMPENSATION	80,712	80,387	78,287	80,419
5300	RETIREMENT	2,577,564	2,594,734	3,146,712	3,167,272
5400	PERSONNEL ASSESSMENT	14,691	14,759	15,350	15,350
5430	LABOR RELATIONS ASSESSMENT	7,844	7,844	7,844	7,844
5440	PERSONNEL SUBSIDY COST ALLOCATION	15,173	15,173	15,173	15,173
5500	GROUP INSURANCE	1,221,930	1,270,476	1,346,162	1,346,162
5750	RETIRED EMPLOYEES GROUP INSURANCE	424,084	436,198	522,616	525,758
5800	UNEMPLOYMENT COMPENSATION	8,201	0	0	0
5840	MEDICARE	197,737	198,904	238,312	239,741
5904	VACANCY SAVINGS	0	-185,003	0	0
TOTAL FOR CATEGORY 01		19,710,684	18,291,744	21,832,990	21,959,117
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	374	374	0	0
7054	AG TORT CLAIM ASSESSMENT	16,238	16,241	16,192	16,192
TOTAL FOR CATEGORY 04		16,612	16,615	16,192	16,192
11	INSTRUCTION				
7000	OPERATING	8,505	245,634	245,634	245,634
7020	OPERATING SUPPLIES	0	22,806	22,806	22,806
7055	OTHER MISC INSURANCE POLICIES	0	18,548	18,548	18,548
7280	OUTSIDE POSTAGE	0	10	10	10
7635	MISCELLANEOUS SERVICES	0	1,225	1,225	1,225
TOTAL FOR CATEGORY 11		8,505	288,223	288,223	288,223

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
14	ACADEMIC SUPPORT				
7000	OPERATING	85	24,568	24,568	24,568
7020	OPERATING SUPPLIES	0	4,366	4,366	4,366
7280	OUTSIDE POSTAGE	0	174	174	174
7635	MISCELLANEOUS SERVICES	0	892	892	892
	TOTAL FOR CATEGORY 14	85	30,000	30,000	30,000
15	STUDENT SUPPORT				
7000	OPERATING	10	0	0	0
7020	OPERATING SUPPLIES	0	18,104	18,104	18,104
7635	MISCELLANEOUS SERVICES	0	1,896	1,896	1,896
	TOTAL FOR CATEGORY 15	10	20,000	20,000	20,000
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	90,748	114,210	114,210	114,210
7020	OPERATING SUPPLIES	0	8,995	8,995	8,995
	TOTAL FOR CATEGORY 16	90,748	123,205	123,205	123,205
17	O&M				
7650	UNLV O&M RECHARGE	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL FOR CATEGORY 17	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL EXPENDITURES FOR DECISION UNIT B000	21,335,948	20,279,091	23,819,914	23,946,041
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	7,391	7,363
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,391	7,363
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	12,322	12,322
	TOTAL FOR CATEGORY 01	0	0	12,322	12,322
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,931	-4,959
	TOTAL FOR CATEGORY 04	0	0	-4,931	-4,959
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,391	7,363
M150	ADJUSTMENTS TO BASE				
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	-1,101,010	-1,093,545
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-1,101,010	-1,093,545
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-560,616	-560,617
5430	LABOR RELATIONS ASSESSMENT	0	0	-7,844	-7,844
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	7,596	7,596
5904	VACANCY SAVINGS	0	0	-183,075	-184,134
5930	LONGEVITY PAY	0	0	66,925	75,450
	TOTAL FOR CATEGORY 01	0	0	-677,014	-669,549
11	INSTRUCTION				
7000	OPERATING	0	0	-288,223	-288,223
	TOTAL FOR CATEGORY 11	0	0	-288,223	-288,223
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	-24,568	-24,568
	TOTAL FOR CATEGORY 14	0	0	-24,568	-24,568
15	STUDENT SUPPORT				
7020	OPERATING SUPPLIES	0	0	-13,000	-13,000
	TOTAL FOR CATEGORY 15	0	0	-13,000	-13,000
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	-98,205	-98,205
	TOTAL FOR CATEGORY 16	0	0	-98,205	-98,205
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-1,101,010	-1,093,545
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	619,026	520,939
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	619,026	520,939
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-14,014	-14,172
5101	NSHE UNIVERSITY SALARIES	0	0	-7,095	-7,096
5200	WORKERS COMPENSATION	0	0	-51	0
5300	RETIREMENT	0	0	319,708	322,192

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	6,705	6,705
5500	GROUP INSURANCE	0	0	411,476	326,343
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-97,508	-112,961
5800	UNEMPLOYMENT COMPENSATION	0	0	115	240
5840	MEDICARE	0	0	-310	-312
TOTAL FOR CATEGORY 01		0	0	619,026	520,939
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	619,026	520,939
TOTAL REVENUES FOR BUDGET ACCOUNT 3002		21,335,948	20,279,091	23,345,321	23,380,798
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3002		21,335,948	20,279,091	23,345,321	23,380,798

Section B1: Summary by GL

Budget Account: 3002 NSHE - UNLV DENTAL 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	10,543,928	10,596,394	13,710,542	13,258,398
3700	REGISTRATION FEES	8,133,129	8,534,390	8,197,952	8,617,870
3722	MISCELLANEOUS PROGRAM FEES	62,117	100,050	82,500	82,500
3759	NON-RESIDENT TUITION	1,201,476	885,874	1,354,327	1,422,030
4220	CLASSIFIED RETENTION INCENTIVES	106,588	106,588	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,288,710	55,795	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3002		21,335,948	20,279,091	23,345,321	23,380,798
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,498,676	113,527	-560,616	-560,617
5100	SALARIES	3,886,749	3,967,422	5,175,026	5,273,728
5101	NSHE UNIVERSITY SALARIES	9,749,323	9,749,323	11,238,399	11,238,402
5185	NSHE PROFESSIONAL LOAS	28,000	28,000	28,000	28,000
5200	WORKERS COMPENSATION	80,712	80,387	78,236	80,419
5300	RETIREMENT	2,577,564	2,594,734	3,466,420	3,489,464
5400	PERSONNEL ASSESSMENT	14,691	14,759	27,672	27,672
5430	LABOR RELATIONS ASSESSMENT	7,844	7,844	6,705	6,705
5440	PERSONNEL SUBSIDY COST ALLOCATION	15,173	15,173	22,769	22,769
5500	GROUP INSURANCE	1,221,930	1,270,476	1,757,638	1,672,505
5750	RETIRED EMPLOYEES GROUP INSURANCE	424,084	436,198	425,108	412,797
5800	UNEMPLOYMENT COMPENSATION	8,201	0	115	240
5840	MEDICARE	197,737	198,904	238,002	239,429
5904	VACANCY SAVINGS	0	-185,003	-183,075	-184,134
5930	LONGEVITY PAY	0	0	66,925	75,450
TOTAL FOR CATEGORY 01		19,710,684	18,291,744	21,787,324	21,822,829
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	374	374	0	0
7054	AG TORT CLAIM ASSESSMENT	16,238	16,241	11,261	11,233
TOTAL FOR CATEGORY 04		16,612	16,615	11,261	11,233
11	INSTRUCTION				
7000	OPERATING	8,505	245,634	-42,589	-42,589
7020	OPERATING SUPPLIES	0	22,806	22,806	22,806
7055	OTHER MISC INSURANCE POLICIES	0	18,548	18,548	18,548
7280	OUTSIDE POSTAGE	0	10	10	10
7635	MISCELLANEOUS SERVICES	0	1,225	1,225	1,225
TOTAL FOR CATEGORY 11		8,505	288,223	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
14	ACADEMIC SUPPORT				
7000	OPERATING	85	24,568	0	0
7020	OPERATING SUPPLIES	0	4,366	4,366	4,366
7280	OUTSIDE POSTAGE	0	174	174	174
7635	MISCELLANEOUS SERVICES	0	892	892	892
	TOTAL FOR CATEGORY 14	85	30,000	5,432	5,432
15	STUDENT SUPPORT				
7000	OPERATING	10	0	0	0
7020	OPERATING SUPPLIES	0	18,104	5,104	5,104
7635	MISCELLANEOUS SERVICES	0	1,896	1,896	1,896
	TOTAL FOR CATEGORY 15	10	20,000	7,000	7,000
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	90,748	114,210	16,005	16,005
7020	OPERATING SUPPLIES	0	8,995	8,995	8,995
	TOTAL FOR CATEGORY 16	90,748	123,205	25,000	25,000
17	O&M				
7650	UNLV O&M RECHARGE	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL FOR CATEGORY 17	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3002	21,335,948	20,279,091	23,345,321	23,380,798

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

Budget Account: 3002 NSHE - UNLV DENTAL 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	1,062,486	1,062,486	0	0	-1,062,486	-1,062,486
		TOTAL FOR REVENUE	1,062,486	1,062,486	0	0	-1,062,486	-1,062,486
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	1,062,486	1,062,486	0	0	-1,062,486	-1,062,486
		TOTAL FOR CATEGORY 01	1,062,486	1,062,486	0	0	-1,062,486	-1,062,486
		TOTAL FOR EXPENSE	1,062,486	1,062,486	0	0	-1,062,486	-1,062,486

Section A1: Line Item Detail by GL

Budget Account: 3002 NSHE - UNLV DENTAL 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	10,543,928	10,596,394	14,185,135	13,823,641
3700	REGISTRATION FEES	8,133,129	8,534,390	8,197,952	8,617,870
3722	MISCELLANEOUS PROGRAM FEES	62,117	100,050	82,500	82,500
3759	NON-RESIDENT TUITION	1,201,476	885,874	1,354,327	1,422,030
4220	CLASSIFIED RETENTION INCENTIVES	106,588	106,588	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,288,710	55,795	0	0
TOTAL REVENUES FOR DECISION UNIT B000		21,335,948	20,279,091	23,819,914	23,946,041
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,498,676	113,527	0	0
5100	SALARIES	3,886,749	3,967,422	5,189,040	5,287,900
5101	NSHE UNIVERSITY SALARIES	9,749,323	9,749,323	11,245,494	11,245,498
5185	NSHE PROFESSIONAL LOAS	28,000	28,000	28,000	28,000
5200	WORKERS COMPENSATION	80,712	80,387	78,287	80,419
5300	RETIREMENT	2,577,564	2,594,734	3,146,712	3,167,272
5400	PERSONNEL ASSESSMENT	14,691	14,759	15,350	15,350
5430	LABOR RELATIONS ASSESSMENT	7,844	7,844	7,844	7,844
5440	PERSONNEL SUBSIDY COST ALLOCATION	15,173	15,173	15,173	15,173
5500	GROUP INSURANCE	1,221,930	1,270,476	1,346,162	1,346,162
5750	RETIRED EMPLOYEES GROUP INSURANCE	424,084	436,198	522,616	525,758
5800	UNEMPLOYMENT COMPENSATION	8,201	0	0	0
5840	MEDICARE	197,737	198,904	238,312	239,741
5904	VACANCY SAVINGS	0	-185,003	0	0
TOTAL FOR CATEGORY 01		19,710,684	18,291,744	21,832,990	21,959,117
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	374	374	0	0
7054	AG TORT CLAIM ASSESSMENT	16,238	16,241	16,192	16,192
TOTAL FOR CATEGORY 04		16,612	16,615	16,192	16,192
11	INSTRUCTION				
7000	OPERATING	8,505	245,634	245,634	245,634
7020	OPERATING SUPPLIES	0	22,806	22,806	22,806
7055	OTHER MISC INSURANCE POLICIES	0	18,548	18,548	18,548
7280	OUTSIDE POSTAGE	0	10	10	10
7635	MISCELLANEOUS SERVICES	0	1,225	1,225	1,225
TOTAL FOR CATEGORY 11		8,505	288,223	288,223	288,223

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
14	ACADEMIC SUPPORT				
7000	OPERATING	85	24,568	24,568	24,568
7020	OPERATING SUPPLIES	0	4,366	4,366	4,366
7280	OUTSIDE POSTAGE	0	174	174	174
7635	MISCELLANEOUS SERVICES	0	892	892	892
	TOTAL FOR CATEGORY 14	85	30,000	30,000	30,000
15	STUDENT SUPPORT				
7000	OPERATING	10	0	0	0
7020	OPERATING SUPPLIES	0	18,104	18,104	18,104
7635	MISCELLANEOUS SERVICES	0	1,896	1,896	1,896
	TOTAL FOR CATEGORY 15	10	20,000	20,000	20,000
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	90,748	114,210	114,210	114,210
7020	OPERATING SUPPLIES	0	8,995	8,995	8,995
	TOTAL FOR CATEGORY 16	90,748	123,205	123,205	123,205
17	O&M				
7650	UNLV O&M RECHARGE	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL FOR CATEGORY 17	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL EXPENDITURES FOR DECISION UNIT B000	21,335,948	20,279,091	23,819,914	23,946,041
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	7,391	7,363
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,391	7,363
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	12,322	12,322
	TOTAL FOR CATEGORY 01	0	0	12,322	12,322
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-4,931	-4,959
	TOTAL FOR CATEGORY 04	0	0	-4,931	-4,959
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,391	7,363
M150	ADJUSTMENTS TO BASE				
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	-1,101,010	-1,093,545
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-1,101,010	-1,093,545
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-560,616	-560,617
5430	LABOR RELATIONS ASSESSMENT	0	0	-7,844	-7,844
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	7,596	7,596
5904	VACANCY SAVINGS	0	0	-183,075	-184,134
5930	LONGEVITY PAY	0	0	66,925	75,450
	TOTAL FOR CATEGORY 01	0	0	-677,014	-669,549
11	INSTRUCTION				
7000	OPERATING	0	0	-288,223	-288,223
	TOTAL FOR CATEGORY 11	0	0	-288,223	-288,223
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	-24,568	-24,568
	TOTAL FOR CATEGORY 14	0	0	-24,568	-24,568
15	STUDENT SUPPORT				
7020	OPERATING SUPPLIES	0	0	-13,000	-13,000
	TOTAL FOR CATEGORY 15	0	0	-13,000	-13,000
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	-98,205	-98,205
	TOTAL FOR CATEGORY 16	0	0	-98,205	-98,205
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-1,101,010	-1,093,545
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	619,026	520,939
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	619,026	520,939
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-14,014	-14,172
5101	NSHE UNIVERSITY SALARIES	0	0	-7,095	-7,096
5200	WORKERS COMPENSATION	0	0	-51	0
5300	RETIREMENT	0	0	319,708	322,192

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	6,705	6,705
5500	GROUP INSURANCE	0	0	411,476	326,343
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-97,508	-112,961
5800	UNEMPLOYMENT COMPENSATION	0	0	115	240
5840	MEDICARE	0	0	-310	-312
	TOTAL FOR CATEGORY 01	0	0	619,026	520,939
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	619,026	520,939
E685	STAFFING AND OPERATIONS [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,062,486	1,062,486
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	1,062,486	1,062,486
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	1,062,486	1,062,486
	TOTAL FOR CATEGORY 01	0	0	1,062,486	1,062,486
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	1,062,486	1,062,486
TOTAL REVENUES FOR BUDGET ACCOUNT 3002		21,335,948	20,279,091	24,407,807	24,443,284
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3002		21,335,948	20,279,091	24,407,807	24,443,284

Section B1: Summary by GL

Budget Account: 3002 NSHE - UNLV DENTAL 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	10,543,928	10,596,394	14,773,028	14,320,884
3700	REGISTRATION FEES	8,133,129	8,534,390	8,197,952	8,617,870
3722	MISCELLANEOUS PROGRAM FEES	62,117	100,050	82,500	82,500
3759	NON-RESIDENT TUITION	1,201,476	885,874	1,354,327	1,422,030
4220	CLASSIFIED RETENTION INCENTIVES	106,588	106,588	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,288,710	55,795	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3002		21,335,948	20,279,091	24,407,807	24,443,284
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,498,676	113,527	501,870	501,869
5100	SALARIES	3,886,749	3,967,422	5,175,026	5,273,728
5101	NSHE UNIVERSITY SALARIES	9,749,323	9,749,323	11,238,399	11,238,402
5185	NSHE PROFESSIONAL LOAS	28,000	28,000	28,000	28,000
5200	WORKERS COMPENSATION	80,712	80,387	78,236	80,419
5300	RETIREMENT	2,577,564	2,594,734	3,466,420	3,489,464
5400	PERSONNEL ASSESSMENT	14,691	14,759	27,672	27,672
5430	LABOR RELATIONS ASSESSMENT	7,844	7,844	6,705	6,705
5440	PERSONNEL SUBSIDY COST ALLOCATION	15,173	15,173	22,769	22,769
5500	GROUP INSURANCE	1,221,930	1,270,476	1,757,638	1,672,505
5750	RETIRED EMPLOYEES GROUP INSURANCE	424,084	436,198	425,108	412,797
5800	UNEMPLOYMENT COMPENSATION	8,201	0	115	240
5840	MEDICARE	197,737	198,904	238,002	239,429
5904	VACANCY SAVINGS	0	-185,003	-183,075	-184,134
5930	LONGEVITY PAY	0	0	66,925	75,450
TOTAL FOR CATEGORY 01		19,710,684	18,291,744	22,849,810	22,885,315
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	374	374	0	0
7054	AG TORT CLAIM ASSESSMENT	16,238	16,241	11,261	11,233
TOTAL FOR CATEGORY 04		16,612	16,615	11,261	11,233
11	INSTRUCTION				
7000	OPERATING	8,505	245,634	-42,589	-42,589
7020	OPERATING SUPPLIES	0	22,806	22,806	22,806
7055	OTHER MISC INSURANCE POLICIES	0	18,548	18,548	18,548
7280	OUTSIDE POSTAGE	0	10	10	10
7635	MISCELLANEOUS SERVICES	0	1,225	1,225	1,225
TOTAL FOR CATEGORY 11		8,505	288,223	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
14	ACADEMIC SUPPORT				
7000	OPERATING	85	24,568	0	0
7020	OPERATING SUPPLIES	0	4,366	4,366	4,366
7280	OUTSIDE POSTAGE	0	174	174	174
7635	MISCELLANEOUS SERVICES	0	892	892	892
	TOTAL FOR CATEGORY 14	85	30,000	5,432	5,432
15	STUDENT SUPPORT				
7000	OPERATING	10	0	0	0
7020	OPERATING SUPPLIES	0	18,104	5,104	5,104
7635	MISCELLANEOUS SERVICES	0	1,896	1,896	1,896
	TOTAL FOR CATEGORY 15	10	20,000	7,000	7,000
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	90,748	114,210	16,005	16,005
7020	OPERATING SUPPLIES	0	8,995	8,995	8,995
	TOTAL FOR CATEGORY 16	90,748	123,205	25,000	25,000
17	O&M				
7650	UNLV O&M RECHARGE	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL FOR CATEGORY 17	1,509,304	1,509,304	1,509,304	1,509,304
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3002	21,335,948	20,279,091	24,407,807	24,443,284

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 2994 - NSHE - GREAT BASIN COLLEGE
Budget Amendment A251382994
2025-2027 Biennium (FY26-27)**

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

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

Purpose of Work Program

This amendment 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 - GREAT BASIN COLLEGE
B/A 2994 2025-2027 Biennium (FY26-27)**

		REVENUES	Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
					FIRST		Dollar Change		Percent Change			
					Budget Amendment							
					BA # A251382994		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	18,780,503	18,996,114	-204,369	-204,369	-204,369	-204,369	-1.1%	-1.1%	18,576,134	18,791,745	
3700	REGISTRATION FEES	4,986,571	5,229,915			0	0	0.0%	0.0%	4,986,571	5,229,915	
3722	MISCELLANEOUS PROGRAM FEES	92,000	92,000			0	0	0.0%	0.0%	92,000	92,000	
3759	NON-RESIDENT TUITION	436,135	457,724			0	0	0.0%	0.0%	436,135	457,724	
Total Revenues		24,295,209	24,775,753	-204,369	-204,369	-204,369	-204,369	-0.8%	-0.8%	24,090,840	24,571,384	
EXPENDITURES												
Cat	G.L.#	Description										
01	5000	PERSONNEL SERVICES	-754,182	-257,530	-204,369	-204,369	-204,369	-204,369	27.1%	79.4%	-958,551	-461,899
01	5100	SALARIES	2,716,556	2,716,556			0	0	0.0%	0.0%	2,716,556	2,716,556
01	5101	NSHE UNIVERSITY SALARIES	11,718,216	11,718,216			0	0	0.0%	0.0%	11,718,216	11,718,216
01	5102	LETTER OF APPOINTMENT	718,496	718,496			0	0	0.0%	0.0%	718,496	718,496
01	5105	NSHE WAGES	29,227	29,227			0	0	0.0%	0.0%	29,227	29,227
01	5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212			0	0	0.0%	0.0%	994,212	994,212
01	5200	WORKERS COMPENSATION	101,719	101,376			0	0	0.0%	0.0%	101,719	101,376
01	5300	RETIREMENT	3,172,931	3,172,931			0	0	0.0%	0.0%	3,172,931	3,172,931
01	5400	PERSONNEL ASSESSMENT	20,248	20,248			0	0	0.0%	0.0%	20,248	20,248
01	5430	LABOR RELATIONS ASSESSMENT	2,840	2,840			0	0	0.0%	0.0%	2,840	2,840
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	1,380	1,380			0	0	0.0%	0.0%	1,380	1,380
01	5500	GROUP INSURANCE	2,234,507	2,126,276			0	0	0.0%	0.0%	2,234,507	2,126,276
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	373,860	360,872			0	0	0.0%	0.0%	373,860	360,872
01	5800	UNEMPLOYMENT COMPENSATION	30	59			0	0	0.0%	0.0%	30	59
01	5840	MEDICARE	209,302	209,302			0	0	0.0%	0.0%	209,302	209,302
01	5904	VACANCY SAVINGS	-143,104	-143,100			0	0	-0.0%	-0.0%	-143,104	-143,100
01	5930	LONGEVITY PAY	56,025	64,725			0	0	0.0%	0.0%	56,025	64,725
04	7000	OPERATING	14,007	72,741			0	0	0.0%	0.0%	14,007	72,741
04	7054	AG TORT CLAIM ASSESSMENT	15,214	15,176			0	0	0.0%	0.0%	15,214	15,176
11	6100	PER DIEM OUT-OF-STATE	3,389	3,389			0	0	0.0%	0.0%	3,389	3,389
11	6200	PER DIEM IN-STATE	11,500	11,500			0	0	0.0%	0.0%	11,500	11,500
11	7000	OPERATING	107,364	107,364			0	0	0.0%	0.0%	107,364	107,364
11	7120	ADVERTISING & PUBLIC RELATIONS	451	451			0	0	0.0%	0.0%	451	451
11	7135	PROPANE UTILITIES	2,195	2,195			0	0	0.0%	0.0%	2,195	2,195
11	7280	OUTSIDE POSTAGE	1,199	1,199			0	0	0.0%	0.0%	1,199	1,199
11	7635	MISCELLANEOUS SERVICES	56,485	56,485			0	0	0.0%	0.0%	56,485	56,485
14	6100	PER DIEM OUT-OF-STATE	2,551	2,551			0	0	0.0%	0.0%	2,551	2,551
14	6200	PER DIEM IN-STATE	7,927	7,927			0	0	0.0%	0.0%	7,927	7,927
14	7000	OPERATING	165,594	165,594			0	0	0.0%	0.0%	165,594	165,594
14	7280	OUTSIDE POSTAGE	14	14			0	0	0.0%	0.0%	14	14
14	7635	MISCELLANEOUS SERVICES	53,886	53,886			0	0	0.0%	0.0%	53,886	53,886
15	6100	PER DIEM OUT-OF-STATE	1,267	1,267			0	0	0.0%	0.0%	1,267	1,267
15	6200	PER DIEM IN-STATE	1,908	1,908			0	0	0.0%	0.0%	1,908	1,908

15	7000	OPERATING	23,458	23,458			0	0	0.0%	0.0%	23,458	23,458		
15	7635	MISCELLANEOUS SERVICES	11,257	11,257			0	0	0.0%	0.0%	11,257	11,257		
16	6100	PER DIEM OUT-OF-STATE	2,603	2,603			0	0	0.0%	0.0%	2,603	2,603		
16	6200	PER DIEM IN-STATE	13,292	13,292			0	0	0.0%	0.0%	13,292	13,292		
16	7000	OPERATING	309,184	347,184			0	0	0.0%	0.0%	309,184	347,184		
16	7052	VEHICLE COMP & COLLISION INS	3,707	3,707			0	0	0.0%	0.0%	3,707	3,707		
16	7055	OTHER MISC INSURANCE POLICIES	166,790	166,790			0	0	0.0%	0.0%	166,790	166,790		
16	7059	AG VEHICLE LIABILITY INSURANCE	15,427	15,452			0	0	0.0%	0.0%	15,427	15,452		
16	7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947			0	0	0.0%	0.0%	55,947	55,947		
16	7280	OUTSIDE POSTAGE	26,345	26,345			0	0	0.0%	0.0%	26,345	26,345		
16	7635	MISCELLANEOUS SERVICES	61,252	61,252			0	0	0.0%	0.0%	61,252	61,252		
17	6100	PER DIEM OUT-OF-STATE	226	226			0	0	0.0%	0.0%	226	226		
17	6200	PER DIEM IN-STATE	4,985	4,985			0	0	0.0%	0.0%	4,985	4,985		
17	7000	OPERATING	344,251	344,251			0	0	0.0%	0.0%	344,251	344,251		
17	7132	ELECTRIC UTILITIES	441,513	441,513			0	0	0.0%	0.0%	441,513	441,513		
17	7134	NATURAL GAS UTILITIES	257,867	257,867			0	0	0.0%	0.0%	257,867	257,867		
17	7135	PROPANE UTILITIES	11,122	11,122			0	0	0.0%	0.0%	11,122	11,122		
17	7136	GARBAGE DISPOSAL UTILITIES	26,815	26,815			0	0	0.0%	0.0%	26,815	26,815		
17	7137	WATER & SEWER UTILITIES	112,795	112,795			0	0	0.0%	0.0%	112,795	112,795		
17	7635	MISCELLANEOUS SERVICES	458,592	458,592			0	0	0.0%	0.0%	458,592	458,592		
18	7445	SCHOLARSHIPS	50,567	50,567			0	0	0.0%	0.0%	50,567	50,567		
19	7000	OPERATING	0	0			0	0	0.0%	0.0%	0	0		
Total Expenditures			24,295,209	24,775,753			-204,369	-204,369	-204,369	-204,369	-0.8%	-0.8%	24,090,840	24,571,384

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

Budget Account: 2994 NSHE - GREAT BASIN 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	204,369	204,369	0	0	-204,369	-204,369
		TOTAL FOR REVENUE	204,369	204,369	0	0	-204,369	-204,369
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	204,369	204,369	0	0	-204,369	-204,369
		TOTAL FOR CATEGORY 01	204,369	204,369	0	0	-204,369	-204,369
		TOTAL FOR EXPENSE	204,369	204,369	0	0	-204,369	-204,369

Section A1: Line Item Detail by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

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

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

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

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

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

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

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

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

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

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

Section B1: Summary by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

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

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

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

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

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

Section A1: Line Item Detail by GL

Budget Account: 2994 NSHE - GREAT BASIN COLLEGE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	15,171,660	14,821,300	14,915,240	14,649,768
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-757,488	-757,488
5100	SALARIES	2,561,395	2,656,188	2,741,985	2,741,985
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,724,139	11,724,139
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,945	101,406
5300	RETIREMENT	2,389,022	2,407,493	2,897,029	2,897,029
5400	PERSONNEL ASSESSMENT	11,328	11,380	11,232	11,232
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	3,638	3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,185	1,185
5500	GROUP INSURANCE	1,633,740	1,698,642	1,711,393	1,711,393
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	460,022	460,022
5800	UNEMPLOYMENT COMPENSATION	7,116	0	0	0
5840	MEDICARE	171,985	173,363	209,759	209,759
5904	VACANCY SAVINGS	0	-149,246	0	0
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	20,846,774	20,846,235
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	21,877	21,877
TOTAL FOR CATEGORY 04		22,566	22,570	21,877	21,877

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
11	INSTRUCTION				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	180,388	180,388
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	288,470	288,470
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	5,027	5,027
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	10,973	10,973
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	630,699	630,699
17	O&M				
6100	PER DIEM OUT-OF-STATE	226	226	226	226

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	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	301,731	301,731
7134	NATURAL GAS UTILITIES	127,781	127,781	127,781	127,781
7135	PROPANE UTILITIES	4,432	4,432	4,432	4,432
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	25,731	25,731
7137	WATER & SEWER UTILITIES	107,810	107,810	107,810	107,810
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
TOTAL FOR CATEGORY 17		1,415,129	1,375,539	1,375,539	1,375,539
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
TOTAL FOR CATEGORY 18		61,152	50,567	50,567	50,567
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	670,819	-2,943,760	-2,943,760
TOTAL FOR CATEGORY 19		0	670,819	-2,943,760	-2,943,760
25	SB 375 NURSING				
7000	OPERATING	323,094	108,585	0	0
TOTAL FOR CATEGORY 25		323,094	108,585	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		22,299,554	20,991,646	20,429,946	20,429,407
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	6,177	6,164
TOTAL REVENUES FOR DECISION UNIT M100		0	0	6,177	6,164
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	9,016	9,016
TOTAL FOR CATEGORY 01		0	0	9,016	9,016
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,663	-6,701
TOTAL FOR CATEGORY 04		0	0	-6,663	-6,701
16	INSTITUTIONAL SUPPORT				
7052	VEHICLE COMP & COLLISION INS	0	0	-973	-973

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,797	4,822
	TOTAL FOR CATEGORY 16	0	0	3,824	3,849
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	6,177	6,164
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	284,822	284,822
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	284,822	284,822
EXPENDITURE					
11	INSTRUCTION				
7135	PROPANE UTILITIES	0	0	2,195	2,195
	TOTAL FOR CATEGORY 11	0	0	2,195	2,195
17	O&M				
7132	ELECTRIC UTILITIES	0	0	139,782	139,782
7134	NATURAL GAS UTILITIES	0	0	130,086	130,086
7135	PROPANE UTILITIES	0	0	6,690	6,690
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,084	1,084
7137	WATER & SEWER UTILITIES	0	0	4,985	4,985
	TOTAL FOR CATEGORY 17	0	0	282,627	282,627
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	284,822	284,822
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,873,262	2,919,966
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
EXPENDITURE					
01	PERSONNEL SERVICES				
5430	LABOR RELATIONS ASSESSMENT	0	0	-3,638	-3,638
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	195	195
5904	VACANCY SAVINGS	0	0	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
	TOTAL FOR CATEGORY 01	0	0	-90,522	-81,818
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	20,714	58,714
7052	VEHICLE COMP & COLLISION INS	0	0	-347	-347
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-343	-343

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	0	0	20,024	58,024
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	2,943,760	2,943,760
	TOTAL FOR CATEGORY 19	0	0	2,943,760	2,943,760
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	2,873,262	2,919,966
M201	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	97,530	97,530
	TOTAL REVENUES FOR DECISION UNIT M201	0	0	97,530	97,530
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	97,530	97,530
	TOTAL FOR CATEGORY 01	0	0	97,530	97,530
	TOTAL EXPENDITURES FOR DECISION UNIT M201	0	0	97,530	97,530
M203	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-644,223	-644,223
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	-644,223	-644,223
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-644,223	-644,223
	TOTAL FOR CATEGORY 01	0	0	-644,223	-644,223
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	-644,223	-644,223
M204	DEMOGRAPHICS/CASELOAD CHANGES				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-132,718	-132,718
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	-132,718	-132,718
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-132,718	-132,718
	TOTAL FOR CATEGORY 01	0	0	-132,718	-132,718
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	-132,718	-132,718

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	683,689	562,695
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	683,689	562,695
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-25,429	-25,429
5101	NSHE UNIVERSITY SALARIES	0	0	-5,923	-5,923
5200	WORKERS COMPENSATION	0	0	-226	-30
5300	RETIREMENT	0	0	275,902	275,902
5430	LABOR RELATIONS ASSESSMENT	0	0	2,840	2,840
5500	GROUP INSURANCE	0	0	523,114	414,883
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-86,162	-99,150
5800	UNEMPLOYMENT COMPENSATION	0	0	30	59
5840	MEDICARE	0	0	-457	-457
	TOTAL FOR CATEGORY 01	0	0	683,689	562,695
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	683,689	562,695
E145	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	253,348	546,616
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	253,348	546,616
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	253,348	500,000
	TOTAL FOR CATEGORY 01	0	0	253,348	500,000
04	OPERATING				
7000	OPERATING	0	0	0	46,616
	TOTAL FOR CATEGORY 04	0	0	0	46,616
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	253,348	546,616
E146	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	239,007	501,125
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	239,007	501,125

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
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	225,000	475,000
	TOTAL FOR CATEGORY 01	0	0	225,000	475,000
04	OPERATING				
7000	OPERATING	0	0	14,007	26,125
	TOTAL FOR CATEGORY 04	0	0	14,007	26,125
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	239,007	501,125
TOTAL REVENUES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,090,840	24,571,384
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,090,840	24,571,384

Section B1: Summary by GL

Budget Account: 2994 NSHE - GREAT BASIN 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	15,171,660	14,821,300	18,576,134	18,791,745
2511	BALANCE FORWARD FROM PREVIOUS YEAR	165,790	147,624	0	0
2512	BALANCE FORWARD TO NEW YEAR	-147,624	0	0	0
3700	REGISTRATION FEES	4,602,661	4,861,153	4,986,571	5,229,915
3722	MISCELLANEOUS PROGRAM FEES	82,641	92,000	92,000	92,000
3759	NON-RESIDENT TUITION	386,218	425,000	436,135	457,724
4220	CLASSIFIED RETENTION INCENTIVES	76,248	76,248	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	1,368,983	0	0	0
4611	TRANSFER IN FED ARPA	126,532	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	431,679	568,321	0	0
4751	TRANS FROM SA - NATIVE AMERICAN WAIVER AB150	34,766	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2994		22,299,554	20,991,646	24,090,840	24,571,384
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	1,074,555	-642,201	-958,551	-461,899
5100	SALARIES	2,561,395	2,656,188	2,716,556	2,716,556
5101	NSHE UNIVERSITY SALARIES	9,299,505	9,299,505	11,718,216	11,718,216
5102	LETTER OF APPOINTMENT	718,496	718,496	718,496	718,496
5105	NSHE WAGES	29,227	29,227	29,227	29,227
5190	SUPPLEMENTAL PAY/STIPEND	994,212	994,212	994,212	994,212
5200	WORKERS COMPENSATION	102,648	102,545	101,719	101,376
5300	RETIREMENT	2,389,022	2,407,493	3,172,931	3,172,931
5400	PERSONNEL ASSESSMENT	11,328	11,380	20,248	20,248
5430	LABOR RELATIONS ASSESSMENT	3,638	3,638	2,840	2,840
5440	PERSONNEL SUBSIDY COST ALLOCATION	1,185	1,185	1,380	1,380
5500	GROUP INSURANCE	1,633,740	1,698,642	2,234,507	2,126,276
5750	RETIRED EMPLOYEES GROUP INSURANCE	368,882	380,190	373,860	360,872
5800	UNEMPLOYMENT COMPENSATION	7,116	0	30	59
5840	MEDICARE	171,985	173,363	209,302	209,302
5904	VACANCY SAVINGS	0	-149,246	-143,104	-143,100
5930	LONGEVITY PAY	0	0	56,025	64,725
TOTAL FOR CATEGORY 01		19,366,934	17,684,617	21,247,894	21,631,717
04	OPERATING				
7000	OPERATING	0	0	14,007	72,741
7050	EMPLOYEE BOND INSURANCE	507	507	0	0
7054	AG TORT CLAIM ASSESSMENT	22,059	22,063	15,214	15,176
TOTAL FOR CATEGORY 04		22,566	22,570	29,221	87,917

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
11	INSTRUCTION				
6100	PER DIEM OUT-OF-STATE	3,389	3,389	3,389	3,389
6200	PER DIEM IN-STATE	11,500	11,500	11,500	11,500
7000	OPERATING	181,535	107,364	107,364	107,364
7020	OPERATING SUPPLIES	217,247	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	451	451	451	451
7135	PROPANE UTILITIES	0	0	2,195	2,195
7280	OUTSIDE POSTAGE	1,199	1,199	1,199	1,199
7635	MISCELLANEOUS SERVICES	56,485	56,485	56,485	56,485
	TOTAL FOR CATEGORY 11	471,806	180,388	182,583	182,583
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,551	2,551	2,551	2,551
6200	PER DIEM IN-STATE	7,927	7,927	7,927	7,927
7000	OPERATING	165,594	165,594	165,594	165,594
7020	OPERATING SUPPLIES	-118,772	0	0	0
7280	OUTSIDE POSTAGE	14	14	14	14
7635	MISCELLANEOUS SERVICES	53,886	53,886	53,886	53,886
	TOTAL FOR CATEGORY 14	111,200	229,972	229,972	229,972
15	STUDENT SUPPORT				
6100	PER DIEM OUT-OF-STATE	1,267	1,267	1,267	1,267
6200	PER DIEM IN-STATE	1,908	1,908	1,908	1,908
7000	OPERATING	23,458	23,458	23,458	23,458
7020	OPERATING SUPPLIES	-3,202	0	0	0
7635	MISCELLANEOUS SERVICES	11,257	11,257	11,257	11,257
	TOTAL FOR CATEGORY 15	34,688	37,890	37,890	37,890
16	INSTITUTIONAL SUPPORT				
6100	PER DIEM OUT-OF-STATE	2,603	2,603	2,603	2,603
6200	PER DIEM IN-STATE	13,292	13,292	13,292	13,292
7000	OPERATING	288,470	288,470	309,184	347,184
7020	OPERATING SUPPLIES	-137,698	0	0	0
7052	VEHICLE COMP & COLLISION INS	5,027	5,027	3,707	3,707
7055	OTHER MISC INSURANCE POLICIES	166,790	166,790	166,790	166,790
7059	AG VEHICLE LIABILITY INSURANCE	10,957	10,973	15,427	15,452
7120	ADVERTISING & PUBLIC RELATIONS	55,947	55,947	55,947	55,947
7280	OUTSIDE POSTAGE	26,345	26,345	26,345	26,345
7635	MISCELLANEOUS SERVICES	61,252	61,252	61,252	61,252
	TOTAL FOR CATEGORY 16	492,985	630,699	654,547	692,572

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
17	O&M				
6100	PER DIEM OUT-OF-STATE	226	226	226	226
6200	PER DIEM IN-STATE	4,985	4,985	4,985	4,985
7000	OPERATING	344,251	344,251	344,251	344,251
7020	OPERATING SUPPLIES	39,590	0	0	0
7132	ELECTRIC UTILITIES	301,731	301,731	441,513	441,513
7134	NATURAL GAS UTILITIES	127,781	127,781	257,867	257,867
7135	PROPANE UTILITIES	4,432	4,432	11,122	11,122
7136	GARBAGE DISPOSAL UTILITIES	25,731	25,731	26,815	26,815
7137	WATER & SEWER UTILITIES	107,810	107,810	112,795	112,795
7635	MISCELLANEOUS SERVICES	458,592	458,592	458,592	458,592
	TOTAL FOR CATEGORY 17	1,415,129	1,375,539	1,658,166	1,658,166
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	10,585	0	0	0
7445	SCHOLARSHIPS	50,567	50,567	50,567	50,567
	TOTAL FOR CATEGORY 18	61,152	50,567	50,567	50,567
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	670,819	0	0
	TOTAL FOR CATEGORY 19	0	670,819	0	0
25	SB 375 NURSING				
7000	OPERATING	323,094	108,585	0	0
	TOTAL FOR CATEGORY 25	323,094	108,585	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2994	22,299,554	20,991,646	24,090,840	24,571,384

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: A251443012

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	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
E685	2501	APPROPRIATION CONTROL	110,685	(110,685)	0	110,685	(110,685)	0
Total Revenue			<u>110,685</u>	<u>(110,685)</u>		<u>110,685</u>	<u>(110,685)</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	110,685	(110,685)	0	110,685	(110,685)	0
Total Category Expenditure				<u>110,685</u>	<u>(110,685)</u>		<u>110,685</u>	<u>(110,685)</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 3012 - NSHE - WESTERN NEVADA COLLEGE
Budget Amendment A251443012
2025-2027 Biennium (FY26-27)**

Submitted January 24, 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

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 - WESTERN NEVADA COLLEGE
B/A 3012 2025-2027 Biennium (FY26-27)**

		REVENUES	Governor Recommends G01 Budget Amendment		APPROVED				-----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%	2,748,428	2,771,479
01	5101	NSHE UNIVERSITY SALARIES	10,939,276	11,044,276					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%	1,014,300	1,248,401
01	5105	NSHE WAGES	177,876	177,876					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%	197,481	197,481
01	5190	SUPPLEMENTAL AND STIPEND PAY	166,916	166,916					0	0	0.0%	0.0%	166,916	166,916
01	5200	WORKERS COMPENSATION	90,812	90,617					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%	3,130,360	3,155,009
01	5400	PERSONNEL ASSESSMENT	16,874	16,874					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%	2,654	2,654
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	3,795	3,795					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%	1,892,137	1,806,146
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	354,517	345,395					0	0	0.0%	0.0%	354,517	345,395
01	5800	UNEMPLOYMENT COMPENSATION	89	177					0	0	0.0%	0.0%	89	177
01	5840	MEDICARE	198,483	200,340					0	0	0.0%	0.0%	198,483	200,340
01	5904	VACANCY SAVINGS	-133,737	-133,672					0	0	-0.0%	-0.0%	-133,737	-133,672
01	5930	LONGEVITY PAY	66,775	74,575					0	0	0.0%	0.0%	66,775	74,575
04	7000	OPERATING	8,146	36,647					0	0	0.0%	0.0%	8,146	36,647
04	7050	EMPLOYEE BOND INSURANCE	8	8					0	0	0.0%	0.0%	8	8
04	7054	AG TORT CLAIM ASSESSMENT	13,476	13,443					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%	1,044,593	939,535
11	6100	PER DIEM OUT-OF-STATE	4,277	4,277					0	0	0.0%	0.0%	4,277	4,277
11	6200	PER DIEM IN-STATE	319	319					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%	32,848	32,848
11	7140	MAINTENANCE OF BLDGS AND GRDS	10,840	10,840					0	0	0.0%	0.0%	10,840	10,840
11	7280	OUTSIDE POSTAGE	38	38					0	0	0.0%	0.0%	38	38
11	7630	MISCELLANEOUS GOODS, MATERIALS	49,170	49,170					0	0	0.0%	0.0%	49,170	49,170
11	7635	MISCELLANEOUS SERVICES	388,781	388,781					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%	3,737	3,737
14	6200	PER DIEM IN-STATE	4,954	4,954					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
		TOTAL FOR REVENUE	110,685	110,685	0	0	-110,685	-110,685
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
		TOTAL FOR EXPENSE	110,685	110,685	0	0	-110,685	-110,685

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

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

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

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
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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 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
	TOTAL REVENUES FOR BUDGET ACCOUNT 3012	20,759,946	24,627,334	27,224,980	27,555,333

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3012	20,759,946	24,627,334	27,224,980	27,555,333

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	22,037,523	22,264,127
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	27,224,980	27,555,333
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	1,612,931	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	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	27,224,980	27,555,333

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: A251413011

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	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
E685	2501	APPROPRIATION CONTROL	2,666,316	(2,666,316)	0	2,666,316	(2,666,316)	0
Total Revenue			_____	(2,666,316)		_____	(2,666,316)	

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	2,666,316	(2,666,316)	0	2,666,316	(2,666,316)	0
Total Category Expenditure				_____	(2,666,316)		_____	(2,666,316)	

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 3011 - NSHE - COLLEGE OF SOUTHERN NEVADA
Budget Amendment A251413011
2025-2027 Biennium (FY26-27)**

Submitted January 24, 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

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 - COLLEGE OF SOUTHERN NEVADA
B/A 3011 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED				-----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	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
		TOTAL FOR REVENUE	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316
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
		TOTAL FOR EXPENSE	2,666,316	2,666,316	0	0	-2,666,316	-2,666,316

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

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
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	G08 Year 1 2025-2026	G08 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
TOTAL REVENUES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	180,382,930	182,568,043
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3011		159,698,971	154,600,142	180,382,930	182,568,043

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	131,120,415	130,476,716
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	180,382,930	182,568,043
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	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	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	180,382,930	182,568,043

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 3018 - NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE
Budget Amendment A251463018
2025-2027 Biennium (FY26-27)**

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

Truckee Meadows Community College (TMCC) is a comprehensive community college located in Reno and is part of the Nevada System of Higher Education. TMCC offers a variety of services with programs designed for academic university transfer, career and technical education, high school dual credit, workforce development, adult basic education, outreach and specialized training programs. Today, the college serves more than 25,000 students each year in credit and non-credit programs at five educational sites and more than 20 community locations in Reno/Sparks area and nearby communities.

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 - TRUCKEE MEADOWS COMMUNITY COLLEGE
B/A 3018 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 # A251463018		BA # A251693018		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	51,638,274	51,415,387	-521,629	-521,629	-1,101,684	-1,101,684	-1,623,313	-1,623,313	-3.1%	-3.2%	50,014,961	49,792,074		
3700	REGISTRATION FEES	13,654,399	14,423,373					0	0	0.0%	0.0%	13,654,399	14,423,373		
3722	MISCELLANEOUS PROGRAM FEES	105,993	105,993					0	0	0.0%	0.0%	105,993	105,993		
3750	ADMINISTRATION FEE	11,434	11,434					0	0	0.0%	0.0%	11,434	11,434		
3759	STUDENT FEES	1,777,872	1,833,002					0	0	0.0%	0.0%	1,777,872	1,833,002		
Total Revenues		67,187,972	67,789,189	-521,629	-521,629	-1,101,684	-1,101,684	-1,623,313	-1,623,313	-2.4%	-2.4%	65,564,659	66,165,876		
EXPENDITURES															
Cat	G.L.#	Description													
01	5000	PERSONNEL SERVICES	349,397	774,482	-521,629	-521,629			-521,629	-521,629	-149.3%	-67.4%	-172,232	252,853	
01	5100	SALARIES	7,360,779	7,534,018					0	0	0.0%	0.0%	7,360,779	7,534,018	
01	5101	NSHE UNIVERSITY SALARIES	29,471,742	29,471,742					0	0	0.0%	0.0%	29,471,742	29,471,742	
01	5102	LETTER OF APPOINTMENT	6,054,000	6,054,000					0	0	0.0%	0.0%	6,054,000	6,054,000	
01	5105	NSHE WAGES	258,675	258,675					0	0	0.0%	0.0%	258,675	258,675	
01	5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652					0	0	0.0%	0.0%	334,652	334,652	
01	5200	WORKERS COMPENSATION	240,949	244,362					0	0	0.0%	0.0%	240,949	244,362	
01	5300	RETIREMENT	7,628,174	7,663,159					0	0	0.0%	0.0%	7,628,174	7,663,159	
01	5400	PERSONNEL ASSESSMENT	43,562	43,562					0	0	0.0%	0.0%	43,562	43,562	
01	5430	LABOR RELATIONS ASSESSMENT	7,217	7,217					0	0	0.0%	0.0%	7,217	7,217	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	9,315	9,315					0	0	0.0%	0.0%	9,315	9,315	
01	5500	GROUP INSURANCE	5,268,275	5,013,103					0	0	0.0%	0.0%	5,268,275	5,013,103	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	953,965	925,129					0	0	0.0%	0.0%	953,965	925,129	
01	5840	MEDICARE	534,089	536,601					0	0	0.0%	0.0%	534,089	536,601	
01	5904	VACANCY SAVINGS	-555,769	-558,172					0	0	-0.0%	-0.0%	-555,769	-558,172	
01	5930	LONGEVITY PAY	194,425	214,875					0	0	0.0%	0.0%	194,425	214,875	
04	7054	AG TORT CLAIM ASSESSMENT	35,871	35,782					0	0	0.0%	0.0%	35,871	35,782	
11	6000	TRAVEL	44,682	44,682					0	0	0.0%	0.0%	44,682	44,682	
11	7000	OPERATING	2,286,321	2,286,321			-149,383	-149,383	-149,383	-149,383	-6.5%	-6.5%	2,136,938	2,136,938	
11	7020	OPERATING SUPPLIES	87,312	87,312					0	0	0.0%	0.0%	87,312	87,312	
11	7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645					0	0	0.0%	0.0%	2,645	2,645	
11	7140	MAINTENANCE OF BLDGS AND GRDS	455	455					0	0	0.0%	0.0%	455	455	
11	7200	FOOD	217	217					0	0	0.0%	0.0%	217	217	
11	7280	OUTSIDE POSTAGE	1,713	1,713					0	0	0.0%	0.0%	1,713	1,713	
11	7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592					0	0	0.0%	0.0%	4,592	4,592	
14	6100	PER DIEM OUT-OF-STATE	159	159					0	0	0.0%	0.0%	159	159	
14	6200	PER DIEM IN-STATE	183	183					0	0	0.0%	0.0%	183	183	
14	7000	OPERATING	224,533	224,533			-31,225	-31,225	-31,225	-31,225	-13.9%	-13.9%	193,308	193,308	
14	7020	OPERATING SUPPLIES	19,552	19,552					0	0	0.0%	0.0%	19,552	19,552	
14	7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985					0	0	0.0%	0.0%	44,985	44,985	
14	7280	OUTSIDE POSTAGE	297	297					0	0	0.0%	0.0%	297	297	
14	7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765					0	0	0.0%	0.0%	8,765	8,765	

14	7635	MISCELLANEOUS SERVICES	200,000	200,000				0	0	0.0%	0.0%	200,000	200,000	
15	6000	TRAVEL	49,933	49,933				0	0	0.0%	0.0%	49,933	49,933	
15	7000	OPERATING	76,062	177,826				0	0	0.0%	0.0%	76,062	177,826	
15	7020	OPERATING SUPPLIES	65,247	65,247				0	0	0.0%	0.0%	65,247	65,247	
15	7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418				0	0	0.0%	0.0%	47,418	47,418	
15	7140	MAINTENANCE OF BLDGS AND GRDS	463	463				0	0	0.0%	0.0%	463	463	
15	7200	FOOD	3,300	3,300				0	0	0.0%	0.0%	3,300	3,300	
15	7280	OUTSIDE POSTAGE	5,965	5,965				0	0	0.0%	0.0%	5,965	5,965	
15	7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702				0	0	0.0%	0.0%	2,702	2,702	
15	7635	MISCELLANEOUS SERVICES	300,000	300,000				0	0	0.0%	0.0%	300,000	300,000	
16	6000	TRAVEL	44,485	44,485				0	0	0.0%	0.0%	44,485	44,485	
16	6100	PER DIEM OUT-OF-STATE	1,581	1,581				0	0	0.0%	0.0%	1,581	1,581	
16	6200	PER DIEM IN-STATE	1,490	1,490				0	0	0.0%	0.0%	1,490	1,490	
16	7000	OPERATING	621,076	697,317	-621,076	-621,076	-621,076	-621,076	-100.0%	-89.1%	0	76,241		
16	7020	OPERATING SUPPLIES	213,090	213,090				0	0	0.0%	0.0%	213,090	213,090	
16	7120	ADVERTISING & PUBLIC RELATIONS	244,597	244,597				0	0	0.0%	0.0%	244,597	244,597	
16	7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185				0	0	0.0%	0.0%	44,185	44,185	
16	7280	OUTSIDE POSTAGE	12,361	12,361				0	0	0.0%	0.0%	12,361	12,361	
16	7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763				0	0	0.0%	0.0%	1,763	1,763	
16	7635	MISCELLANEOUS SERVICES	1,288,339	1,288,339				0	0	0.0%	0.0%	1,288,339	1,288,339	
17	7000	OPERATING	468,375	518,375	-300,000	-300,000	-300,000	-300,000	-64.1%	-57.9%	168,375	218,375		
17	7020	OPERATING SUPPLIES	309,994	309,994				0	0	0.0%	0.0%	309,994	309,994	
17	7052	VEHICLE COMP & COLLISION INS	4,669	4,669				0	0	0.0%	0.0%	4,669	4,669	
17	7055	OTHER MISC INSURANCE POLICIES	310,177	310,177				0	0	0.0%	0.0%	310,177	310,177	
17	7059	AG VEHICLE LIABILITY INSURANCE	17,418	17,446				0	0	0.0%	0.0%	17,418	17,446	
17	7132	ELECTRIC UTILITIES	797,874	797,874				0	0	0.0%	0.0%	797,874	797,874	
17	7134	NATURAL GAS UTILITIES	166,139	166,139				0	0	0.0%	0.0%	166,139	166,139	
17	7136	GARBAGE DISPOSAL UTILITIES	105,848	105,848				0	0	0.0%	0.0%	105,848	105,848	
17	7137	WATER & SEWER UTILITIES	119,190	119,190				0	0	0.0%	0.0%	119,190	119,190	
17	7138	OTHER UTILITIES	53,701	53,701				0	0	0.0%	0.0%	53,701	53,701	
17	7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529				0	0	0.0%	0.0%	69,529	69,529	
18	7000	OPERATING	237,272	237,272				0	0	0.0%	0.0%	237,272	237,272	
18	7445	SCHOLARSHIPS	388,000	388,000				0	0	0.0%	0.0%	388,000	388,000	
19	7000	OPERATING	0	0				0	0	0.0%	0.0%	0	0	
Total Expenditures			67,187,972	67,789,189	-521,629	-521,629	-1,101,684	-1,101,684	-1,623,313	-1,623,313	-2.4%	-2.4%	65,564,659	66,165,876

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

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY 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	521,629	521,629	0	0	-521,629	-521,629
		TOTAL FOR REVENUE	521,629	521,629	0	0	-521,629	-521,629
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	521,629	521,629	0	0	-521,629	-521,629
		TOTAL FOR CATEGORY 01	521,629	521,629	0	0	-521,629	-521,629
		TOTAL FOR EXPENSE	521,629	521,629	0	0	-521,629	-521,629

Section A1: Line Item Detail by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY 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	36,268,825	42,230,111	36,169,762	35,562,136
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		53,991,425	56,195,784	51,719,460	51,935,938
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	-2,367,231	-2,367,231
5100	SALARIES	5,807,562	5,962,338	7,382,378	7,555,749
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,492,923	29,492,923
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	3,314,484	3,314,484
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	241,140	244,369
5300	RETIREMENT	5,502,651	5,534,547	6,951,859	6,983,715
5400	PERSONNEL ASSESSMENT	23,701	23,809	24,164	24,164
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	8,640	8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	6,638	6,638
5500	GROUP INSURANCE	3,665,973	3,811,607	4,034,935	4,034,935
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	1,172,634	1,178,144
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,708	537,220
5904	VACANCY SAVINGS	0	-529,858	0	0
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	51,390,599	51,607,077
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	51,580	51,580
TOTAL FOR CATEGORY 04		49,019	49,028	51,580	51,580

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				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	1,929,042	1,929,042
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,070,658	2,070,658
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	193,308	193,308
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	467,249	467,249
15	STUDENT SUPPORT				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	4,298	4,298
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	479,326	479,326
16	INSTITUTIONAL SUPPORT				
6000	TRAVEL	31,485	31,485	31,485	31,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	-163,564	-163,564
7020	OPERATING SUPPLIES	294,872	294,872	294,872	294,872
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	326,379	326,379

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
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	1,838,891	1,838,891
17	O&M				
7000	OPERATING	168,375	168,375	168,375	168,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	5,546	5,546
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	11,316	11,316
7132	ELECTRIC UTILITIES	917,655	622,579	622,579	622,579
7134	NATURAL GAS UTILITIES	68,400	68,400	68,400	68,400
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	100,565	100,565
7137	WATER & SEWER UTILITIES	114,055	114,055	114,055	114,055
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	1,834,237	1,834,237
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	7,038,352	-7,038,352	-7,038,352
	TOTAL FOR CATEGORY 19	0	7,038,352	-7,038,352	-7,038,352
25	SB375 NURSING				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	53,991,425	56,195,784	51,719,460	51,935,938
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	7,880	7,819
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,880	7,819

EXPENDITURE

01 PERSONNEL SERVICES

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5400	PERSONNEL ASSESSMENT	0	0	19,398	19,398
	TOTAL FOR CATEGORY 01	0	0	19,398	19,398
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-15,709	-15,798
	TOTAL FOR CATEGORY 04	0	0	-15,709	-15,798
17	O&M				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,225	-1,225
7059	AG VEHICLE LIABILITY INSURANCE	0	0	5,416	5,444
	TOTAL FOR CATEGORY 17	0	0	4,191	4,219
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,880	7,819
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	283,452	283,452
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	283,452	283,452
EXPENDITURE					
17	O&M				
7132	ELECTRIC UTILITIES	0	0	175,295	175,295
7134	NATURAL GAS UTILITIES	0	0	97,739	97,739
7136	GARBAGE DISPOSAL UTILITIES	0	0	5,283	5,283
7137	WATER & SEWER UTILITIES	0	0	5,135	5,135
	TOTAL FOR CATEGORY 17	0	0	283,452	283,452
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	283,452	283,452
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,924,785	5,942,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-747,294	-747,294
5430	LABOR RELATIONS ASSESSMENT	0	0	-8,640	-8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	2,677	2,677
5904	VACANCY SAVINGS	0	0	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
	TOTAL FOR CATEGORY 01	0	0	-1,114,601	-1,096,554

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	163,564	163,564
7020	OPERATING SUPPLIES	0	0	-81,782	-81,782
7120	ADVERTISING & PUBLIC RELATIONS	0	0	-81,782	-81,782
	TOTAL FOR CATEGORY 16	0	0	0	0
17	O&M				
7052	VEHICLE COMP & COLLISION INS	0	0	348	348
7059	AG VEHICLE LIABILITY INSURANCE	0	0	686	686
	TOTAL FOR CATEGORY 17	0	0	1,034	1,034
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	7,038,352	7,038,352
	TOTAL FOR CATEGORY 19	0	0	7,038,352	7,038,352
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
M203	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,347,643	5,347,643
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	2,367,231	2,367,231
5102	LETTER OF APPOINTMENT	0	0	2,739,516	2,739,516
	TOTAL FOR CATEGORY 01	0	0	5,106,747	5,106,747
11	INSTRUCTION				
7000	OPERATING	0	0	207,896	207,896
	TOTAL FOR CATEGORY 11	0	0	207,896	207,896
15	STUDENT SUPPORT				
7000	OPERATING	0	0	20,000	20,000
	TOTAL FOR CATEGORY 15	0	0	20,000	20,000
16	INSTITUTIONAL SUPPORT				
6000	TRAVEL	0	0	13,000	13,000
	TOTAL FOR CATEGORY 16	0	0	13,000	13,000
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643

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	1,101,684	1,101,684
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
EXPENDITURE					
11	INSTRUCTION				
7000	OPERATING	0	0	149,383	149,383
	TOTAL FOR CATEGORY 11	0	0	149,383	149,383
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	31,225	31,225
	TOTAL FOR CATEGORY 14	0	0	31,225	31,225
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	621,076	621,076
	TOTAL FOR CATEGORY 16	0	0	621,076	621,076
17	O&M				
7000	OPERATING	0	0	300,000	300,000
	TOTAL FOR CATEGORY 17	0	0	300,000	300,000
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,654,613	1,368,276
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-21,599	-21,731
5101	NSHE UNIVERSITY SALARIES	0	0	-21,181	-21,181
5200	WORKERS COMPENSATION	0	0	-191	-7
5300	RETIREMENT	0	0	676,315	679,444
5430	LABOR RELATIONS ASSESSMENT	0	0	7,217	7,217
5500	GROUP INSURANCE	0	0	1,233,340	978,168
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-218,669	-253,015
5840	MEDICARE	0	0	-619	-619
	TOTAL FOR CATEGORY 01	0	0	1,654,613	1,368,276
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276

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
E146	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	626,826	1,279,916
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	626,826	1,279,916
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	575,062	1,000,147
	TOTAL FOR CATEGORY 01	0	0	575,062	1,000,147
15	STUDENT SUPPORT				
7000	OPERATING	0	0	51,764	153,528
	TOTAL FOR CATEGORY 15	0	0	51,764	153,528
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	0	76,241
	TOTAL FOR CATEGORY 16	0	0	0	76,241
17	O&M				
7000	OPERATING	0	0	0	50,000
	TOTAL FOR CATEGORY 17	0	0	0	50,000
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	626,826	1,279,916
E685	STAFFING AND OPERATIONS				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	521,629	521,629
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	521,629	521,629
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	521,629	521,629
	TOTAL FOR CATEGORY 01	0	0	521,629	521,629
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	521,629	521,629
	TOTAL REVENUES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189

Section B1: Summary by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY 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	36,268,825	42,230,111	51,638,274	51,415,387
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3018		53,991,425	56,195,784	67,187,972	67,789,189
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	349,397	774,482
5100	SALARIES	5,807,562	5,962,338	7,360,779	7,534,018
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,471,742	29,471,742
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	6,054,000	6,054,000
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	240,949	244,362
5300	RETIREMENT	5,502,651	5,534,547	7,628,174	7,663,159
5400	PERSONNEL ASSESSMENT	23,701	23,809	43,562	43,562
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	7,217	7,217
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	9,315	9,315
5500	GROUP INSURANCE	3,665,973	3,811,607	5,268,275	5,013,103
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	953,965	925,129
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,089	536,601
5904	VACANCY SAVINGS	0	-529,858	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	58,153,447	58,526,720
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	35,871	35,782
TOTAL FOR CATEGORY 04		49,019	49,028	35,871	35,782

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				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	2,286,321	2,286,321
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,427,937	2,427,937
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	224,533	224,533
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	498,474	498,474
15	STUDENT SUPPORT				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	76,062	177,826
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	551,090	652,854
16	INSTITUTIONAL SUPPORT				
6000	TRAVEL	31,485	31,485	44,485	44,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	621,076	697,317
7020	OPERATING SUPPLIES	294,872	294,872	213,090	213,090
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	244,597	244,597

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
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	2,472,967	2,549,208
17	O&M				
7000	OPERATING	168,375	168,375	468,375	518,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	4,669	4,669
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	17,418	17,446
7132	ELECTRIC UTILITIES	917,655	622,579	797,874	797,874
7134	NATURAL GAS UTILITIES	68,400	68,400	166,139	166,139
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	105,848	105,848
7137	WATER & SEWER UTILITIES	114,055	114,055	119,190	119,190
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	2,422,914	2,472,942
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	7,038,352	0	0
	TOTAL FOR CATEGORY 19	0	7,038,352	0	0
25	SB375 NURSING				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	67,187,972	67,789,189

Section A1: Line Item Detail by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY 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	36,268,825	42,230,111	36,169,762	35,562,136
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		53,991,425	56,195,784	51,719,460	51,935,938
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	-2,367,231	-2,367,231
5100	SALARIES	5,807,562	5,962,338	7,382,378	7,555,749
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,492,923	29,492,923
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	3,314,484	3,314,484
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	241,140	244,369
5300	RETIREMENT	5,502,651	5,534,547	6,951,859	6,983,715
5400	PERSONNEL ASSESSMENT	23,701	23,809	24,164	24,164
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	8,640	8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	6,638	6,638
5500	GROUP INSURANCE	3,665,973	3,811,607	4,034,935	4,034,935
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	1,172,634	1,178,144
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,708	537,220
5904	VACANCY SAVINGS	0	-529,858	0	0
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	51,390,599	51,607,077
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	51,580	51,580
TOTAL FOR CATEGORY 04		49,019	49,028	51,580	51,580

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				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	1,929,042	1,929,042
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,070,658	2,070,658
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	193,308	193,308
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	467,249	467,249
15	STUDENT SUPPORT				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	4,298	4,298
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	479,326	479,326
16	INSTITUTIONAL SUPPORT				
6000	TRAVEL	31,485	31,485	31,485	31,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	-163,564	-163,564
7020	OPERATING SUPPLIES	294,872	294,872	294,872	294,872
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	326,379	326,379

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
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	1,838,891	1,838,891
17	O&M				
7000	OPERATING	168,375	168,375	168,375	168,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	5,546	5,546
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	11,316	11,316
7132	ELECTRIC UTILITIES	917,655	622,579	622,579	622,579
7134	NATURAL GAS UTILITIES	68,400	68,400	68,400	68,400
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	100,565	100,565
7137	WATER & SEWER UTILITIES	114,055	114,055	114,055	114,055
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	1,834,237	1,834,237
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	7,038,352	-7,038,352	-7,038,352
	TOTAL FOR CATEGORY 19	0	7,038,352	-7,038,352	-7,038,352
25	SB375 NURSING				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	53,991,425	56,195,784	51,719,460	51,935,938
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	7,880	7,819
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	7,880	7,819

EXPENDITURE

01 PERSONNEL SERVICES

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5400	PERSONNEL ASSESSMENT	0	0	19,398	19,398
	TOTAL FOR CATEGORY 01	0	0	19,398	19,398
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-15,709	-15,798
	TOTAL FOR CATEGORY 04	0	0	-15,709	-15,798
17	O&M				
7052	VEHICLE COMP & COLLISION INS	0	0	-1,225	-1,225
7059	AG VEHICLE LIABILITY INSURANCE	0	0	5,416	5,444
	TOTAL FOR CATEGORY 17	0	0	4,191	4,219
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	7,880	7,819
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	283,452	283,452
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	283,452	283,452
EXPENDITURE					
17	O&M				
7132	ELECTRIC UTILITIES	0	0	175,295	175,295
7134	NATURAL GAS UTILITIES	0	0	97,739	97,739
7136	GARBAGE DISPOSAL UTILITIES	0	0	5,283	5,283
7137	WATER & SEWER UTILITIES	0	0	5,135	5,135
	TOTAL FOR CATEGORY 17	0	0	283,452	283,452
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	283,452	283,452
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,924,785	5,942,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	-747,294	-747,294
5430	LABOR RELATIONS ASSESSMENT	0	0	-8,640	-8,640
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	2,677	2,677
5904	VACANCY SAVINGS	0	0	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
	TOTAL FOR CATEGORY 01	0	0	-1,114,601	-1,096,554

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	163,564	163,564
7020	OPERATING SUPPLIES	0	0	-81,782	-81,782
7120	ADVERTISING & PUBLIC RELATIONS	0	0	-81,782	-81,782
	TOTAL FOR CATEGORY 16	0	0	0	0
17	O&M				
7052	VEHICLE COMP & COLLISION INS	0	0	348	348
7059	AG VEHICLE LIABILITY INSURANCE	0	0	686	686
	TOTAL FOR CATEGORY 17	0	0	1,034	1,034
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	0	7,038,352	7,038,352
	TOTAL FOR CATEGORY 19	0	0	7,038,352	7,038,352
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	5,924,785	5,942,832
M203	DEMOGRAPHICS/CASELOAD CHANGES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,347,643	5,347,643
	TOTAL REVENUES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	2,367,231	2,367,231
5102	LETTER OF APPOINTMENT	0	0	2,739,516	2,739,516
	TOTAL FOR CATEGORY 01	0	0	5,106,747	5,106,747
11	INSTRUCTION				
7000	OPERATING	0	0	207,896	207,896
	TOTAL FOR CATEGORY 11	0	0	207,896	207,896
15	STUDENT SUPPORT				
7000	OPERATING	0	0	20,000	20,000
	TOTAL FOR CATEGORY 15	0	0	20,000	20,000
16	INSTITUTIONAL SUPPORT				
6000	TRAVEL	0	0	13,000	13,000
	TOTAL FOR CATEGORY 16	0	0	13,000	13,000
	TOTAL EXPENDITURES FOR DECISION UNIT M203	0	0	5,347,643	5,347,643

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	1,101,684	1,101,684
	TOTAL REVENUES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
	EXPENDITURE				
11	INSTRUCTION				
7000	OPERATING	0	0	149,383	149,383
	TOTAL FOR CATEGORY 11	0	0	149,383	149,383
14	ACADEMIC SUPPORT				
7000	OPERATING	0	0	31,225	31,225
	TOTAL FOR CATEGORY 14	0	0	31,225	31,225
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	621,076	621,076
	TOTAL FOR CATEGORY 16	0	0	621,076	621,076
17	O&M				
7000	OPERATING	0	0	300,000	300,000
	TOTAL FOR CATEGORY 17	0	0	300,000	300,000
	TOTAL EXPENDITURES FOR DECISION UNIT M204	0	0	1,101,684	1,101,684
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,654,613	1,368,276
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-21,599	-21,731
5101	NSHE UNIVERSITY SALARIES	0	0	-21,181	-21,181
5200	WORKERS COMPENSATION	0	0	-191	-7
5300	RETIREMENT	0	0	676,315	679,444
5430	LABOR RELATIONS ASSESSMENT	0	0	7,217	7,217
5500	GROUP INSURANCE	0	0	1,233,340	978,168
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-218,669	-253,015
5840	MEDICARE	0	0	-619	-619
	TOTAL FOR CATEGORY 01	0	0	1,654,613	1,368,276
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,654,613	1,368,276

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
E146	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	626,826	1,279,916
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	626,826	1,279,916
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	575,062	1,000,147
	TOTAL FOR CATEGORY 01	0	0	575,062	1,000,147
15	STUDENT SUPPORT				
7000	OPERATING	0	0	51,764	153,528
	TOTAL FOR CATEGORY 15	0	0	51,764	153,528
16	INSTITUTIONAL SUPPORT				
7000	OPERATING	0	0	0	76,241
	TOTAL FOR CATEGORY 16	0	0	0	76,241
17	O&M				
7000	OPERATING	0	0	0	50,000
	TOTAL FOR CATEGORY 17	0	0	0	50,000
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	626,826	1,279,916
	TOTAL REVENUES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	66,666,343	67,267,560
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	66,666,343	67,267,560

Section B1: Summary by GL

Budget Account: 3018 NSHE - TRUCKEE MEADOWS COMMUNITY 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	36,268,825	42,230,111	51,116,645	50,893,758
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	556,134	0	0
2512	BALANCE FORWARD TO NEW YEAR	-556,134	0	0	0
3700	REGISTRATION FEES	12,278,760	11,443,646	13,654,399	14,423,373
3722	MISCELLANEOUS PROGRAM FEES	109,994	96,765	105,993	105,993
3750	ADMINISTRATION FEE	8,607	11,434	11,434	11,434
3759	STUDENT FEES	1,675,346	1,704,456	1,777,872	1,833,002
4220	CLASSIFIED RETENTION INCENTIVES	153,238	153,238	0	0
4601	GENERAL FUND SALARY ADJUSTMENT	3,347,187	0	0	0
4611	TRANSFER IN FED ARPA	142,714	0	0	0
4750	TRANS FROM SPECIAL PROJECTS - NURSING	523,547	0	0	0
4751	TRANSFER FROM SA - NATIVE AMERICAN WAIVER AB150	39,341	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3018		53,991,425	56,195,784	66,666,343	67,267,560
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	3,651,366	-1,784,271	-172,232	252,853
5100	SALARIES	5,807,562	5,962,338	7,360,779	7,534,018
5101	NSHE UNIVERSITY SALARIES	23,143,706	23,147,706	29,471,742	29,471,742
5102	LETTER OF APPOINTMENT	3,314,484	3,314,484	6,054,000	6,054,000
5105	NSHE WAGES	258,675	258,675	258,675	258,675
5190	SUPPLEMENTAL AND STIPEND PAY	334,652	334,652	334,652	334,652
5200	WORKERS COMPENSATION	229,677	229,606	240,949	244,362
5300	RETIREMENT	5,502,651	5,534,547	7,628,174	7,663,159
5400	PERSONNEL ASSESSMENT	23,701	23,809	43,562	43,562
5430	LABOR RELATIONS ASSESSMENT	8,640	8,640	7,217	7,217
5440	PERSONNEL SUBSIDY COST ALLOCATION	6,638	6,638	9,315	9,315
5500	GROUP INSURANCE	3,665,973	3,811,607	5,268,275	5,013,103
5750	RETIRED EMPLOYEES GROUP INSURANCE	900,389	925,701	953,965	925,129
5800	UNEMPLOYMENT COMPENSATION	17,384	0	0	0
5840	MEDICARE	419,790	422,085	534,089	536,601
5904	VACANCY SAVINGS	0	-529,858	-555,769	-558,172
5930	LONGEVITY PAY	0	0	194,425	214,875
TOTAL FOR CATEGORY 01		47,285,288	41,666,359	57,631,818	58,005,091
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	303	303	0	0
7054	AG TORT CLAIM ASSESSMENT	48,716	48,725	35,871	35,782
TOTAL FOR CATEGORY 04		49,019	49,028	35,871	35,782

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				
6000	TRAVEL	44,682	44,682	44,682	44,682
7000	OPERATING	781,485	1,929,042	2,286,321	2,286,321
7020	OPERATING SUPPLIES	87,312	87,312	87,312	87,312
7120	ADVERTISING & PUBLIC RELATIONS	2,645	2,645	2,645	2,645
7140	MAINTENANCE OF BLDGS AND GRDS	455	455	455	455
7200	FOOD	217	217	217	217
7280	OUTSIDE POSTAGE	1,713	1,713	1,713	1,713
7630	MISCELLANEOUS GOODS, MATERIALS	4,592	4,592	4,592	4,592
	TOTAL FOR CATEGORY 11	923,101	2,070,658	2,427,937	2,427,937
14	ACADEMIC SUPPORT				
6100	PER DIEM OUT-OF-STATE	159	159	159	159
6200	PER DIEM IN-STATE	183	183	183	183
7000	OPERATING	193,308	193,308	224,533	224,533
7020	OPERATING SUPPLIES	19,552	19,552	19,552	19,552
7140	MAINTENANCE OF BLDGS AND GRDS	44,985	44,985	44,985	44,985
7280	OUTSIDE POSTAGE	297	297	297	297
7630	MISCELLANEOUS GOODS, MATERIALS	8,765	8,765	8,765	8,765
7635	MISCELLANEOUS SERVICES	398,837	200,000	200,000	200,000
	TOTAL FOR CATEGORY 14	666,086	467,249	498,474	498,474
15	STUDENT SUPPORT				
6000	TRAVEL	49,933	49,933	49,933	49,933
7000	OPERATING	4,298	4,298	76,062	177,826
7020	OPERATING SUPPLIES	65,247	65,247	65,247	65,247
7120	ADVERTISING & PUBLIC RELATIONS	47,418	47,418	47,418	47,418
7140	MAINTENANCE OF BLDGS AND GRDS	463	463	463	463
7200	FOOD	3,300	3,300	3,300	3,300
7280	OUTSIDE POSTAGE	5,965	5,965	5,965	5,965
7630	MISCELLANEOUS GOODS, MATERIALS	2,702	2,702	2,702	2,702
7635	MISCELLANEOUS SERVICES	120,727	300,000	300,000	300,000
	TOTAL FOR CATEGORY 15	300,053	479,326	551,090	652,854
16	INSTITUTIONAL SUPPORT				
6000	TRAVEL	31,485	31,485	44,485	44,485
6100	PER DIEM OUT-OF-STATE	1,581	1,581	1,581	1,581
6200	PER DIEM IN-STATE	1,490	1,490	1,490	1,490
7000	OPERATING	-163,564	-163,564	621,076	697,317
7020	OPERATING SUPPLIES	294,872	294,872	213,090	213,090
7120	ADVERTISING & PUBLIC RELATIONS	326,379	326,379	244,597	244,597

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
7140	MAINTENANCE OF BLDGS AND GRDS	44,185	44,185	44,185	44,185
7280	OUTSIDE POSTAGE	12,361	12,361	12,361	12,361
7630	MISCELLANEOUS GOODS, MATERIALS	1,763	1,763	1,763	1,763
7635	MISCELLANEOUS SERVICES	957,780	1,288,339	1,288,339	1,288,339
	TOTAL FOR CATEGORY 16	1,508,332	1,838,891	2,472,967	2,549,208
17	O&M				
7000	OPERATING	168,375	168,375	468,375	518,375
7020	OPERATING SUPPLIES	309,994	309,994	309,994	309,994
7052	VEHICLE COMP & COLLISION INS	5,546	5,546	4,669	4,669
7055	OTHER MISC INSURANCE POLICIES	310,177	310,177	310,177	310,177
7059	AG VEHICLE LIABILITY INSURANCE	11,300	11,316	17,418	17,446
7132	ELECTRIC UTILITIES	917,655	622,579	797,874	797,874
7134	NATURAL GAS UTILITIES	68,400	68,400	166,139	166,139
7136	GARBAGE DISPOSAL UTILITIES	100,565	100,565	105,848	105,848
7137	WATER & SEWER UTILITIES	114,055	114,055	119,190	119,190
7138	OTHER UTILITIES	53,701	53,701	53,701	53,701
7140	MAINTENANCE OF BLDGS AND GRDS	69,529	69,529	69,529	69,529
	TOTAL FOR CATEGORY 17	2,129,297	1,834,237	2,422,914	2,472,942
18	SCHOLARSHIPS AND FELLOWSHIP				
7000	OPERATING	0	237,272	237,272	237,272
7445	SCHOLARSHIPS	733,114	388,000	388,000	388,000
	TOTAL FOR CATEGORY 18	733,114	625,272	625,272	625,272
19	PERFORMANCE POOL 20% CARVE OUT				
7000	OPERATING	0	7,038,352	0	0
	TOTAL FOR CATEGORY 19	0	7,038,352	0	0
25	SB375 NURSING				
7000	OPERATING	397,135	126,412	0	0
	TOTAL FOR CATEGORY 25	397,135	126,412	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3018	53,991,425	56,195,784	66,666,343	67,267,560

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: A251403005

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	3005	NSHE - NEVADA STATE UNIVERSITY

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	536,113	(536,113)	0	536,113	(536,113)	0
Total Revenue			<u>(536,113)</u>		<u>(536,113)</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	536,113	(536,113)	0	536,113	(536,113)	0
Total Category Expenditure				<u>(536,113)</u>		<u>(536,113)</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 3005 - NSHE - NEVADA STATE UNIVERSITY
Budget Amendment A251403005
2025-2027 Biennium (FY26-27)**

Submitted January 24, 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

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 - NEVADA STATE UNIVERSITY
B/A 3005 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED				-----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
		TOTAL FOR REVENUE	536,113	536,113	0	0	-536,113	-536,113
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	536,113	536,113	0	0	-536,113	-536,113
		TOTAL FOR CATEGORY 01	536,113	536,113	0	0	-536,113	-536,113
		TOTAL FOR EXPENSE	536,113	536,113	0	0	-536,113	-536,113

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

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 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
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	G08 Year 1 2025-2026	G08 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
	TOTAL REVENUES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,827,315	54,881,224
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3005	46,419,887	51,738,694	53,827,315	54,881,224

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	38,479,196	38,424,105
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	53,827,315	54,881,224
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	25,821,881	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	42,087,008	41,926,286
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	G08 Year 1 2025-2026	G08 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	53,827,315	54,881,224

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.

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

Amendment Number: A251453017

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	3017	NSHE - PRISON EDUCATION PROGRAM

Dec Unit	Revenue /Balance Sheet GLs (2501-4999)	Description	Current Recommended Amount FY 2026	Amendment Amount FY 2026	Revised Authority FY 2026	Current Recommended Amount FY 2027	Amendment Amount FY 2027	Revised Authority FY 2027
E685	2501	APPROPRIATION CONTROL	1,488	(1,488)	0	1,488	(1,488)	0
Total Revenue			<u>(1,488)</u>			<u>(1,488)</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	1,488	(1,488)	0	1,488	(1,488)	0
Total Category Expenditure				<u>(1,488)</u>			<u>(1,488)</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 3017 - NSHE - PRISON EDUCATION PROGRAM
Budget Amendment A251453017
2025-2027 Biennium (FY26-27)**

Submitted January 24, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Prison Education Program was established to create a two-year postsecondary education program for inmates who are nearing release from Nevada prisons. The program provides higher education and workforce readiness opportunities for program participants with the goal of increasing their future employability.

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 - PRISON EDUCATION PROGRAM
B/A 3017 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251453017		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	454,906	453,318	-1,488	-1,488	-1,488	-1,488	-0.3%	-0.3%	453,418	451,830		
3700	REGISTRATION FEES	182,169	187,650			0	0	0.0%	0.0%	182,169	187,650		
Total Revenues		637,075	640,968	-1,488	-1,488	-1,488	-1,488	-0.2%	-0.2%	635,587	639,480		
EXPENDITURES													
Cat	G.L.#	Description											
01	5000	PERSONNEL SERVICES	1,488	1,488	-1,488	-1,488	-1,488	-1,488	-100.0%	-100.0%	0	0	
01	5101	NSHE UNIVERSITY SALARIES	170,521	170,521			0	0	0.0%	0.0%	170,521	170,521	
01	5200	WORKERS COMPENSATION	1,939	1,944			0	0	0.0%	0.0%	1,939	1,944	
01	5300	RETIREMENT	40,811	40,811			0	0	0.0%	0.0%	40,811	40,811	
01	5400	PERSONNEL ASSESSMENT	533	533			0	0	0.0%	0.0%	533	533	
01	5430	LABOR RELATIONS ASSESSMENT	93	93			0	0	0.0%	0.0%	93	93	
01	5440	PERSONNEL SUBSIDY COST ALLOCATION	690	690			0	0	0.0%	0.0%	690	690	
01	5500	GROUP INSURANCE	29,730	28,290			0	0	0.0%	0.0%	29,730	28,290	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	4,416	4,263			0	0	0.0%	0.0%	4,416	4,263	
01	5840	MEDICARE	2,474	2,474			0	0	0.0%	0.0%	2,474	2,474	
04	7054	AG TORT CLAIM ASSESSMENT	202	202			0	0	0.0%	0.0%	202	202	
20	7360	UNIVERSITY OPERATIONS	100,129	100,129			0	0	0.0%	0.0%	100,129	100,129	
21	7360	UNIVERSITY OPERATIONS	189,334	189,334			0	0	0.0%	0.0%	189,334	189,334	
22	7360	UNIVERSITY OPERATIONS	94,715	100,196			0	0	0.0%	0.0%	94,715	100,196	
88	7384	STATEWIDE COST ALLOCATION	0	0			0	0	0.0%	0.0%	0	0	
Total Expenditures		637,075	640,968	-1,488	-1,488	-1,488	-1,488	-0.2%	-0.2%	635,587	639,480		

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

Budget Account: 3017 NSHE - PRISON EDUCATION PROGRAM

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
E685	2501	APPROPRIATION CONTROL	1,488	1,488	0	0	-1,488	-1,488
		TOTAL FOR REVENUE	1,488	1,488	0	0	-1,488	-1,488
EXPENSE								
01	PERSONNEL SERVICES							
E685	5000	PERSONNEL SERVICES	1,488	1,488	0	0	-1,488	-1,488
		TOTAL FOR CATEGORY 01	1,488	1,488	0	0	-1,488	-1,488
		TOTAL FOR EXPENSE	1,488	1,488	0	0	-1,488	-1,488

Section A1: Line Item Detail by GL

Budget Account: 3017 NSHE - PRISON EDUCATION PROGRAM

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	409,381	410,468	406,162	400,681
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	17,694	0	0
2512	BALANCE FORWARD TO NEW YEAR	-17,694	0	0	0
3700	REGISTRATION FEES	170,853	151,119	182,169	187,650
4601	GENERAL FUND SALARY ADJUSTMENT	5,013	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		567,553	579,281	588,331	588,331
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	7,673	0	0	0
5101	NSHE UNIVERSITY SALARIES	147,815	147,815	171,156	171,156
5200	WORKERS COMPENSATION	1,734	1,734	1,944	1,944
5300	RETIREMENT	34,405	34,405	37,356	37,356
5400	PERSONNEL ASSESSMENT	0	0	296	296
5500	GROUP INSURANCE	21,900	22,770	22,770	22,770
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,598	4,699	5,442	5,442
5800	UNEMPLOYMENT COMPENSATION	89	0	0	0
5840	MEDICARE	2,144	2,144	2,482	2,482
TOTAL FOR CATEGORY 01		220,358	213,567	241,446	241,446
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	291	291	291	291
TOTAL FOR CATEGORY 04		291	291	291	291
20	CSN - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	105,825	119,076	100,129	100,129
TOTAL FOR CATEGORY 20		105,825	119,076	100,129	100,129
21	WNC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	119,535	189,042	189,042	189,042
TOTAL FOR CATEGORY 21		119,535	189,042	189,042	189,042
22	TMCC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	120,752	56,429	56,547	56,547
TOTAL FOR CATEGORY 22		120,752	56,429	56,547	56,547
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	792	876	876	876

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 88	792	876	876	876
	TOTAL EXPENDITURES FOR DECISION UNIT B000	567,553	579,281	588,331	588,331
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-728	-728
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	-728	-728
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	237	237
	TOTAL FOR CATEGORY 01	0	0	237	237
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-89	-89
	TOTAL FOR CATEGORY 04	0	0	-89	-89
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	0	0	-876	-876
	TOTAL FOR CATEGORY 88	0	0	-876	-876
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	-728	-728
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	39,150	44,631
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	39,150	44,631
EXPENDITURE					
01	PERSONNEL SERVICES				
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	690	690
	TOTAL FOR CATEGORY 01	0	0	690	690
21	WNC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	0	0	292	292
	TOTAL FOR CATEGORY 21	0	0	292	292
22	TMCC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	0	0	38,168	43,649
	TOTAL FOR CATEGORY 22	0	0	38,168	43,649
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	39,150	44,631

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
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,834	7,246
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	8,834	7,246
	EXPENDITURE				
01	PERSONNEL SERVICES				
5101	NSHE UNIVERSITY SALARIES	0	0	-635	-635
5200	WORKERS COMPENSATION	0	0	-5	0
5300	RETIREMENT	0	0	3,455	3,455
5430	LABOR RELATIONS ASSESSMENT	0	0	93	93
5500	GROUP INSURANCE	0	0	6,960	5,520
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,026	-1,179
5840	MEDICARE	0	0	-8	-8
	TOTAL FOR CATEGORY 01	0	0	8,834	7,246
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	8,834	7,246
E685	STAFFING AND OPERATIONS				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,488	1,488
	TOTAL REVENUES FOR DECISION UNIT E685	0	0	1,488	1,488
	EXPENDITURE				
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	0	0	1,488	1,488
	TOTAL FOR CATEGORY 01	0	0	1,488	1,488
	TOTAL EXPENDITURES FOR DECISION UNIT E685	0	0	1,488	1,488
	TOTAL REVENUES FOR BUDGET ACCOUNT 3017	567,553	579,281	637,075	640,968
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3017	567,553	579,281	637,075	640,968

Section B1: Summary by GL

Budget Account: 3017 NSHE - PRISON EDUCATION PROGRAM

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	409,381	410,468	454,906	453,318
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	17,694	0	0
2512	BALANCE FORWARD TO NEW YEAR	-17,694	0	0	0
3700	REGISTRATION FEES	170,853	151,119	182,169	187,650
4601	GENERAL FUND SALARY ADJUSTMENT	5,013	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3017		567,553	579,281	637,075	640,968
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	7,673	0	1,488	1,488
5101	NSHE UNIVERSITY SALARIES	147,815	147,815	170,521	170,521
5200	WORKERS COMPENSATION	1,734	1,734	1,939	1,944
5300	RETIREMENT	34,405	34,405	40,811	40,811
5400	PERSONNEL ASSESSMENT	0	0	533	533
5430	LABOR RELATIONS ASSESSMENT	0	0	93	93
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	690	690
5500	GROUP INSURANCE	21,900	22,770	29,730	28,290
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,598	4,699	4,416	4,263
5800	UNEMPLOYMENT COMPENSATION	89	0	0	0
5840	MEDICARE	2,144	2,144	2,474	2,474
TOTAL FOR CATEGORY 01		220,358	213,567	252,695	251,107
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	291	291	202	202
TOTAL FOR CATEGORY 04		291	291	202	202
20	CSN - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	105,825	119,076	100,129	100,129
TOTAL FOR CATEGORY 20		105,825	119,076	100,129	100,129
21	WNC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	119,535	189,042	189,334	189,334
TOTAL FOR CATEGORY 21		119,535	189,042	189,334	189,334
22	TMCC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	120,752	56,429	94,715	100,196
TOTAL FOR CATEGORY 22		120,752	56,429	94,715	100,196
88	STATEWIDE COST ALLOCATION PLAN				

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
7384	STATEWIDE COST ALLOCATION	792	876	0	0
	TOTAL FOR CATEGORY 88	792	876	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3017	567,553	579,281	637,075	640,968

Section A1: Line Item Detail by GL

Budget Account: 3017 NSHE - PRISON EDUCATION PROGRAM

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	409,381	410,468	406,162	400,681
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	17,694	0	0
2512	BALANCE FORWARD TO NEW YEAR	-17,694	0	0	0
3700	REGISTRATION FEES	170,853	151,119	182,169	187,650
4601	GENERAL FUND SALARY ADJUSTMENT	5,013	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		567,553	579,281	588,331	588,331
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	7,673	0	0	0
5101	NSHE UNIVERSITY SALARIES	147,815	147,815	171,156	171,156
5200	WORKERS COMPENSATION	1,734	1,734	1,944	1,944
5300	RETIREMENT	34,405	34,405	37,356	37,356
5400	PERSONNEL ASSESSMENT	0	0	296	296
5500	GROUP INSURANCE	21,900	22,770	22,770	22,770
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,598	4,699	5,442	5,442
5800	UNEMPLOYMENT COMPENSATION	89	0	0	0
5840	MEDICARE	2,144	2,144	2,482	2,482
TOTAL FOR CATEGORY 01		220,358	213,567	241,446	241,446
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	291	291	291	291
TOTAL FOR CATEGORY 04		291	291	291	291
20	CSN - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	105,825	119,076	100,129	100,129
TOTAL FOR CATEGORY 20		105,825	119,076	100,129	100,129
21	WNC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	119,535	189,042	189,042	189,042
TOTAL FOR CATEGORY 21		119,535	189,042	189,042	189,042
22	TMCC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	120,752	56,429	56,547	56,547
TOTAL FOR CATEGORY 22		120,752	56,429	56,547	56,547
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	792	876	876	876

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 88	792	876	876	876
	TOTAL EXPENDITURES FOR DECISION UNIT B000	567,553	579,281	588,331	588,331
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-728	-728
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	-728	-728
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	237	237
	TOTAL FOR CATEGORY 01	0	0	237	237
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	0	0	-89	-89
	TOTAL FOR CATEGORY 04	0	0	-89	-89
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	0	0	-876	-876
	TOTAL FOR CATEGORY 88	0	0	-876	-876
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	-728	-728
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	39,150	44,631
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	39,150	44,631
EXPENDITURE					
01	PERSONNEL SERVICES				
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	690	690
	TOTAL FOR CATEGORY 01	0	0	690	690
21	WNC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	0	0	292	292
	TOTAL FOR CATEGORY 21	0	0	292	292
22	TMCC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	0	0	38,168	43,649
	TOTAL FOR CATEGORY 22	0	0	38,168	43,649
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	39,150	44,631

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,834	7,246
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	8,834	7,246
	EXPENDITURE				
01	PERSONNEL SERVICES				
5101	NSHE UNIVERSITY SALARIES	0	0	-635	-635
5200	WORKERS COMPENSATION	0	0	-5	0
5300	RETIREMENT	0	0	3,455	3,455
5430	LABOR RELATIONS ASSESSMENT	0	0	93	93
5500	GROUP INSURANCE	0	0	6,960	5,520
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-1,026	-1,179
5840	MEDICARE	0	0	-8	-8
	TOTAL FOR CATEGORY 01	0	0	8,834	7,246
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	8,834	7,246
	TOTAL REVENUES FOR BUDGET ACCOUNT 3017	567,553	579,281	635,587	639,480
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3017	567,553	579,281	635,587	639,480

Section B1: Summary by GL

Budget Account: 3017 NSHE - PRISON EDUCATION PROGRAM

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	409,381	410,468	453,418	451,830
2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	17,694	0	0
2512	BALANCE FORWARD TO NEW YEAR	-17,694	0	0	0
3700	REGISTRATION FEES	170,853	151,119	182,169	187,650
4601	GENERAL FUND SALARY ADJUSTMENT	5,013	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3017		567,553	579,281	635,587	639,480
EXPENDITURE					
01	PERSONNEL SERVICES				
5000	PERSONNEL SERVICES	7,673	0	0	0
5101	NSHE UNIVERSITY SALARIES	147,815	147,815	170,521	170,521
5200	WORKERS COMPENSATION	1,734	1,734	1,939	1,944
5300	RETIREMENT	34,405	34,405	40,811	40,811
5400	PERSONNEL ASSESSMENT	0	0	533	533
5430	LABOR RELATIONS ASSESSMENT	0	0	93	93
5440	PERSONNEL SUBSIDY COST ALLOCATION	0	0	690	690
5500	GROUP INSURANCE	21,900	22,770	29,730	28,290
5750	RETIRED EMPLOYEES GROUP INSURANCE	4,598	4,699	4,416	4,263
5800	UNEMPLOYMENT COMPENSATION	89	0	0	0
5840	MEDICARE	2,144	2,144	2,474	2,474
TOTAL FOR CATEGORY 01		220,358	213,567	251,207	249,619
04	OPERATING				
7054	AG TORT CLAIM ASSESSMENT	291	291	202	202
TOTAL FOR CATEGORY 04		291	291	202	202
20	CSN - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	105,825	119,076	100,129	100,129
TOTAL FOR CATEGORY 20		105,825	119,076	100,129	100,129
21	WNC - PRISON PROGRAM				
7360	UNIVERSITY OPERATIONS	119,535	189,042	189,334	189,334
TOTAL FOR CATEGORY 21		119,535	189,042	189,334	189,334
22	TMCC - PRISON PROGAM				
7360	UNIVERSITY OPERATIONS	120,752	56,429	94,715	100,196
TOTAL FOR CATEGORY 22		120,752	56,429	94,715	100,196
88	STATEWIDE COST ALLOCATION PLAN				

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
7384	STATEWIDE COST ALLOCATION	792	876	0	0
	TOTAL FOR CATEGORY 88	792	876	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3017	567,553	579,281	635,587	639,480

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: A251473710

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
01/27/25	101	440	3710	NDOC - DIRECTOR'S OFFICE

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
E276	2501	APPROPRIATION CONTROL	853,126	(853,126)	0	460,607	(460,607)	0
Total Revenue			<u>853,126</u>	<u>(853,126)</u>		<u>460,607</u>	<u>(460,607)</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
E276	31	NDOC ACADEMY AND SECURTIY	7060	291,328	(291,328)	0	291,328	(291,328)	0
E276	31	NDOC ACADEMY AND SECURTIY	7460	522,198	(522,198)	0	169,279	(169,279)	0
E276	31	NDOC ACADEMY AND SECURTIY	7465	39,600	(39,600)	0	0	0	0
Total Category Expenditure				<u>853,126</u>	<u>(853,126)</u>		<u>460,607</u>	<u>(460,607)</u>	

Remarks
 This budget amendment requests to fund training academy safety equipment consisting of ammunitions, gas masks, restraints, tasers, cartridges, and related services consisting of licenses, certifications, and training with one-shot appropriations.

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

**STATE OF NEVADA
DEPARTMENT OF CORRECTIONS**

**Budget Account 3710 - NDOC - DIRECTOR'S OFFICE
Budget Amendment A251473710
2025-2027 Biennium (FY26-27)**

Submitted January 27, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Nevada Department of Corrections' (NDOC) mission is to improve public safety by ensuring a safe and humane environment that incorporates proven rehabilitation initiatives that prepare individuals for successful reintegration into our communities. The NDOC philosophy is to pursue this mission with integrity, act in a professional and ethical manner, be responsible for its actions, and raise the department to the highest standards. NDOC provides professional staff to protect the community and provides opportunities for offenders to successfully re-enter the community through education, training, treatment, work, spiritual development, and being sensitive to the rights and needs of victims. Major tasks of the Director's Office include long-range planning, classification of inmates, inmate records, transportation of inmates, investigations, information services, food services, plant operations, safety and health assurance, accounting, fiscal and personnel services, training, contract services, and procurement. Statutory Authority: NRS 209 and the Nevada Constitution Article V, Section 21.

Purpose of Work Program

This budget amendment requests to fund training academy safety equipment consisting of ammunitions, gas masks, restraints, tasers, cartridges, and related services consisting of licenses, certifications, and training with one-shot appropriations.

Justification

It was determined that funding training academy safety equipment with one-shot funding would be more appropriate.

Expected Benefits to be Realized

To properly fund the training academy safety equipment.

Explanation of Projections and Documentation

NEBS210-G01
NEBS210-G08
NEBS225-G01 vs G08
Fund Map

Summary of Alternatives and Why Current Proposal is Preferred

The alternative is to not approve the amendment, in which case the academy would not be appropriately funded.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - DIRECTOR'S OFFICE
B/A 3710 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		PENDING				-----CUMULATIVE-----				Total Amount	
						FIRST		SECOND		THIRD		Dollar Change		Percent Change			
						Budget Amendment		Budget Amendment		Budget Amendment		Year 1	Year 2	Year 1	Year 2		
				G.L.#	Description	Year 1	Year 2	BA # A251473710		BA # A251483710		BA # A251913710		Year 1	Year 2	Year 1	Year 2
	2501	APPROPRIATION CONTROL	44,003,386	44,068,328	-853,126	-460,607	-350,000	-350,000	-500,000	-500,000	-1,703,126	-1,310,607	-3.9%	-3.0%	42,300,260	42,757,721	
	2511	BALANCE FORWARD FROM PREVIOUS YEAR	0	0							0	0	0.0%	0.0%	0	0	
	3853	RETURNED CHECK CHARGE	25	25							0	0	0.0%	0.0%	25	25	
	4201	REIMBURSEMENTS - INMATE RECORDS	1,241	1,241							0	0	0.0%	0.0%	1,241	1,241	
	4251	GIFTS AND DONATIONS	128	128							0	0	0.0%	0.0%	128	128	
	4254	MISC REVENUE	34,123	34,123							0	0	0.0%	0.0%	34,123	34,123	
	4335	EMPLOYEE PHYSICALS REIMBURSEMENTS	8,300	8,300							0	0	0.0%	0.0%	8,300	8,300	
	4355	REIMBURSEMENT OF EXPENSES	5,076	5,076							0	0	0.0%	0.0%	5,076	5,076	
	4562	DUCAT SALES	5,000	5,000							0	0	0.0%	0.0%	5,000	5,000	
	4668	TRANSFER FROM CONSERVATION	61,632	61,632							0	0	0.0%	0.0%	61,632	61,632	
	4683	TRANSFER FROM PROGRAMS	833	833							0	0	0.0%	0.0%	833	833	
	4697	TRANSFER FROM PRISON STORE	25,000	25,000							0	0	0.0%	0.0%	25,000	25,000	
	4705	TRANS FROM PUBLIC SAFETY	21,783	21,783							0	0	0.0%	0.0%	21,783	21,783	
	4751	TRANSFER FROM INMATE WELFARE	88,418	88,418							0	0	0.0%	0.0%	88,418	88,418	
Total Revenues			44,254,945	44,319,887	-853,126	-460,607	-350,000	-350,000	-500,000	-500,000	-1,703,126	-1,310,607	-3.8%	-3.0%	42,551,819	43,009,280	
		EXPENDITURES															
Cat	G.L.#	Description															
01	5100	SALARIES	19,365,373	19,689,071							0	0	0.0%	0.0%	19,365,373	19,689,071	
01	5200	WORKERS COMPENSATION	312,752	319,154							0	0	0.0%	0.0%	312,752	319,154	
01	5300	RETIREMENT	6,412,192	6,496,370							0	0	0.0%	0.0%	6,412,192	6,496,370	
01	5400	PERSONNEL ASSESSMENT	82,951	82,951							0	0	0.0%	0.0%	82,951	82,951	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,187	1,184							0	0	0.0%	0.0%	1,187	1,184	
01	5430	LABOR RELATIONS ASSESSMENT	11,501	11,501							0	0	0.0%	0.0%	11,501	11,501	
01	5500	GROUP INSURANCE	2,794,620	2,659,260							0	0	0.0%	0.0%	2,794,620	2,659,260	
01	5700	PAYROLL ASSESSMENT	25,152	25,152							0	0	0.0%	0.0%	25,152	25,152	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	501,551	492,223							0	0	0.0%	0.0%	501,551	492,223	
01	5800	UNEMPLOYMENT COMPENSATION	4,809	9,859							0	0	0.0%	0.0%	4,809	9,859	
01	5820	HOLIDAY PAY	2,095	2,095							0	0	0.0%	0.0%	2,095	2,095	
01	5840	MEDICARE	280,782	285,487							0	0	0.0%	0.0%	280,782	285,487	
01	5880	SHIFT DIFFERENTIAL PAY	8,042	8,042							0	0	0.0%	0.0%	8,042	8,042	
01	5881	REMOTE AREA DIFFERENTIAL PAY	19,380	19,380							0	0	0.0%	0.0%	19,380	19,380	
01	5904	VACANCY SAVINGS	-2,046,357	-2,071,247							0	0	-0.0%	-0.0%	-2,046,357	-2,071,247	
01	5930	LONGEVITY PAY	75,800	85,875							0	0	0.0%	0.0%	75,800	85,875	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	37,064	37,064							0	0	0.0%	0.0%	37,064	37,064	
02	6100	PER DIEM OUT-OF-STATE	1,026	1,026							0	0	0.0%	0.0%	1,026	1,026	
02	6115	NON-FS VEHICLE RENTAL OUT-OF-STATE	91	91							0	0	0.0%	0.0%	91	91	
02	6140	PERSONAL VEHICLE OUT-OF-STATE	112	112							0	0	0.0%	0.0%	112	112	
02	6150	COMM AIR TRANS OUT-OF-STATE	556	556							0	0	0.0%	0.0%	556	556	
03	6200	PER DIEM IN-STATE	42,899	42,899							0	0	0.0%	0.0%	42,899	42,899	

03	6210	FS DAILY RENTAL IN-STATE	1,228	1,228					0	0	0.0%	0.0%	1,228	1,228
03	6215	NON-FS VEHICLE RENTAL IN-STATE	2,678	2,678					0	0	0.0%	0.0%	2,678	2,678
03	6220	AUTO MISC - IN-STATE	24	24					0	0	0.0%	0.0%	24	24
03	6222	AUTO MISC - IN-STATE-B	391	391					0	0	0.0%	0.0%	391	391
03	6230	PUBLIC TRANSPORTATION IN-STATE	48	48					0	0	0.0%	0.0%	48	48
03	6240	PERSONAL VEHICLE IN-STATE	4,266	4,266					0	0	0.0%	0.0%	4,266	4,266
03	6250	COMM AIR TRANS IN-STATE	34,139	34,139					0	0	0.0%	0.0%	34,139	34,139
04	7020	OPERATING SUPPLIES	420	420					0	0	0.0%	0.0%	420	420
04	7025	OPERATING SUPPLIES-E	17,695	17,695					0	0	0.0%	0.0%	17,695	17,695
04	7040	NON-STATE PRINTING SERVICES	44	44					0	0	0.0%	0.0%	44	44
04	7041	PRINTING AND COPYING - A	2,024	2,024					0	0	0.0%	0.0%	2,024	2,024
04	7044	PRINTING AND COPYING - C	13,732	13,732					0	0	0.0%	0.0%	13,732	13,732
04	7045	STATE PRINTING CHARGES	500	500					0	0	0.0%	0.0%	500	500
04	7050	EMPLOYEE BOND INSURANCE	629	629					0	0	0.0%	0.0%	629	629
04	7052	VEHICLE COMP & COLLISION INS	3,707	3,707					0	0	0.0%	0.0%	3,707	3,707
04	7053	RISK MGT MISC INS POLICIES	363	363					0	0	0.0%	0.0%	363	363
04	7054	AG TORT CLAIM ASSESSMENT	18,989	18,940					0	0	0.0%	0.0%	18,989	18,940
04	7056	INSURANCE DEDUCTIBLES	300	300					0	0	0.0%	0.0%	300	300
04	7059	AG VEHICLE LIABILITY INSURANCE	13,437	13,459					0	0	0.0%	0.0%	13,437	13,459
04	705B	B&G - PROP. & CONT. INSURANCE	29,625	29,625					0	0	0.0%	0.0%	29,625	29,625
04	7060	CONTRACTS	196,580	196,580					0	0	0.0%	0.0%	196,580	196,580
04	7075	MED/HEALTH CARE CONTRACTS	51,993	51,993					0	0	0.0%	0.0%	51,993	51,993
04	7080	LEGAL AND COURT	647	647					0	0	0.0%	0.0%	647	647
04	7090	EQUIPMENT REPAIR	457	457					0	0	0.0%	0.0%	457	457
04	7100	STATE OWNED BLDG RENT-B&G	1,173,835	1,173,835					0	0	0.0%	0.0%	1,173,835	1,173,835
04	7120	ADVERTISING & PUBLIC RELATIONS	55	55					0	0	0.0%	0.0%	55	55
04	7121	ADVERTISING & PUBLIC REL - A	25,000	25,000					0	0	0.0%	0.0%	25,000	25,000
04	7140	MAINTENANCE OF BLDGS AND GRDS	170	170					0	0	0.0%	0.0%	170	170
04	7150	MOTOR POOL FLEET MAINTENANCE	416	416					0	0	0.0%	0.0%	416	416
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	1,601	1,601					0	0	0.0%	0.0%	1,601	1,601
04	7152	DIESEL FUEL	12,363	12,363					0	0	0.0%	0.0%	12,363	12,363
04	7153	GASOLINE	115,950	115,950					0	0	0.0%	0.0%	115,950	115,950
04	7155	VEHICLE OPERATION - B	12,521	12,521					0	0	0.0%	0.0%	12,521	12,521
04	7157	VEHICLE SUPPLIES - OTHER	10,431	10,431					0	0	0.0%	0.0%	10,431	10,431
04	7176	PROTECTIVE GEAR	177	177					0	0	0.0%	0.0%	177	177
04	7192	STIPENDS - B	55,224	55,224					0	0	0.0%	0.0%	55,224	55,224
04	7222	DATA PROCESSING SUPPLIES	7,663	7,663					0	0	0.0%	0.0%	7,663	7,663
04	7272	INTEREST EXPENSE	0	0					0	0	0.0%	0.0%	0	0
04	7273	INTEREST EXPENSE-A	0	0					0	0	0.0%	0.0%	0	0
04	7274	INTEREST EXPENSE-B	0	0					0	0	0.0%	0.0%	0	0
04	7280	OUTSIDE POSTAGE	21,833	21,833					0	0	0.0%	0.0%	21,833	21,833
04	7285	POSTAGE - STATE MAILROOM	9,760	9,760					0	0	0.0%	0.0%	9,760	9,760
04	7286	MAIL STOP-STATE MAILROM	10,698	10,698					0	0	0.0%	0.0%	10,698	10,698
04	7290	PHONE, FAX, COMMUNICATION LINE	43,793	43,793					0	0	0.0%	0.0%	43,793	43,793
04	7291	CELL PHONE/PAGER CHARGES	16,904	16,904					0	0	0.0%	0.0%	16,904	16,904
04	7294	CONFERENCE CALL CHARGES	2,158	2,158					0	0	0.0%	0.0%	2,158	2,158
04	7296	EITS LONG DISTANCE CHARGES	59	59					0	0	0.0%	0.0%	59	59
04	7301	MEMBERSHIP DUES	8,934	8,934					0	0	0.0%	0.0%	8,934	8,934
04	7302	REGISTRATION FEES	2,255	2,255					0	0	0.0%	0.0%	2,255	2,255
04	7344	INSPECTIONS & CERTIFICATIONS-D	23,072	23,072					0	0	0.0%	0.0%	23,072	23,072
04	7370	PUBLICATIONS AND PERIODICALS	368	368					0	0	0.0%	0.0%	368	368
04	7430	PROFESSIONAL SERVICES	3,537	3,537					0	0	0.0%	0.0%	3,537	3,537

04	7460	EQUIPMENT PURCHASES < \$1,000	3,548	3,548					0	0	0.0%	0.0%	3,548	3,548
04	7980	OPERATING LEASE PAYMENTS	25,739	25,739					0	0	0.0%	0.0%	25,739	25,739
04	8410	PRIN-INSTALLMENT/LEASE PURCHASE	0	0					0	0	0.0%	0.0%	0	0
04	8411	PRIN-INSTALL/LEASE PURCHASE-A	0	0					0	0	0.0%	0.0%	0	0
04	8412	PRIN-INSTALL/LEASE PURCHASE-B	0	0					0	0	0.0%	0.0%	0	0
09	7000	OPERATING	186,719	186,719					0	0	0.0%	0.0%	186,719	186,719
09	7022	OPERATING SUPPLIES-B	27,827	27,827					0	0	0.0%	0.0%	27,827	27,827
09	7053	RISK MGT MISC INS POLICIES	0	0					0	0	0.0%	0.0%	0	0
16	6100	PER DIEM OUT-OF-STATE	9,191	9,191					0	0	0.0%	0.0%	9,191	9,191
16	6115	NON-FS VEHICLE RENTAL OUT-OF-STATE	733	733					0	0	0.0%	0.0%	733	733
16	6140	PERSONAL VEHICLE OUT-OF-STATE	774	774					0	0	0.0%	0.0%	774	774
16	6150	COMM AIR TRANS OUT-OF-STATE	5,818	5,818					0	0	0.0%	0.0%	5,818	5,818
16	6200	PER DIEM IN-STATE	15	15					0	0	0.0%	0.0%	15	15
16	7025	OPERATING SUPPLIES-E	45	45					0	0	0.0%	0.0%	45	45
16	7041	PRINTING AND COPYING - A	90	90					0	0	0.0%	0.0%	90	90
16	7044	PRINTING AND COPYING - C	2,073	2,073					0	0	0.0%	0.0%	2,073	2,073
16	7052	VEHICLE COMP & COLLISION INS	137	137					0	0	0.0%	0.0%	137	137
16	7059	AG VEHICLE LIABILITY INSURANCE	498	499					0	0	0.0%	0.0%	498	499
16	7060	CONTRACTS	205	205					0	0	0.0%	0.0%	205	205
16	7153	GASOLINE	1,607	1,607					0	0	0.0%	0.0%	1,607	1,607
16	7222	DATA PROCESSING SUPPLIES	208	208					0	0	0.0%	0.0%	208	208
16	7291	CELL PHONE/PAGER CHARGES	1,496	1,496					0	0	0.0%	0.0%	1,496	1,496
16	7302	REGISTRATION FEES	550	550					0	0	0.0%	0.0%	550	550
16	7370	PUBLICATIONS AND PERIODICALS	235	235					0	0	0.0%	0.0%	235	235
16	7460	EQUIPMENT PURCHASES < \$1,000	190	190					0	0	0.0%	0.0%	190	190
16	7750	NON EMPLOYEE IN-STATE TRAVEL	9,783	9,783					0	0	0.0%	0.0%	9,783	9,783
16	7980	OPERATING LEASE PAYMENTS	2,105	2,105					0	0	0.0%	0.0%	2,105	2,105
17	6100	PER DIEM OUT-OF-STATE	9,250	9,250					0	0	0.0%	0.0%	9,250	9,250
17	6130	PUBLIC TRANS OUT-OF-STATE	151	151					0	0	0.0%	0.0%	151	151
17	6140	PERSONAL VEHICLE OUT-OF-STATE	482	482					0	0	0.0%	0.0%	482	482
17	6150	COMM AIR TRANS OUT-OF-STATE	3,980	3,980					0	0	0.0%	0.0%	3,980	3,980
17	7000	OPERATING	6,660	6,660					0	0	0.0%	0.0%	6,660	6,660
17	7302	REGISTRATION FEES	1,260	1,260					0	0	0.0%	0.0%	1,260	1,260
17	7460	EQUIPMENT PURCHASES < \$1,000	3,227	3,227					0	0	0.0%	0.0%	3,227	3,227
20	7000	OPERATING	482,899	482,899					0	0	0.0%	0.0%	482,899	482,899
21	7000	OPERATING	350,000	350,000		-350,000	-350,000		-350,000	-350,000	-100.0%	-100.0%	0	0
21	7060	CONTRACTS	348,960	348,960					0	0	0.0%	0.0%	348,960	348,960
26	7020	OPERATING SUPPLIES	640	640					0	0	0.0%	0.0%	640	640
26	7026	OPERATING SUPPLIES-F	686	686					0	0	0.0%	0.0%	686	686
26	7060	CONTRACTS	648,957	648,957		-500,000	-500,000		-500,000	-500,000	-77.0%	-77.0%	148,957	148,957
26	7061	CONTRACTS - A	158,309	158,309					0	0	0.0%	0.0%	158,309	158,309
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	721,271	721,271					0	0	0.0%	0.0%	721,271	721,271
26	7074	HARDWARE LICENSE/MNT CONTRACTS	173,504	173,504					0	0	0.0%	0.0%	173,504	173,504
26	7222	DATA PROCESSING SUPPLIES	2,559	2,559					0	0	0.0%	0.0%	2,559	2,559
26	7290	PHONE, FAX, COMMUNICATION LINE	125,220	125,220					0	0	0.0%	0.0%	125,220	125,220
26	7291	CELL PHONE/PAGER CHARGES	3,860	3,860					0	0	0.0%	0.0%	3,860	3,860
26	7299	TELEPHONE & DATA WIRING	4,774	4,774					0	0	0.0%	0.0%	4,774	4,774
26	7302	REGISTRATION FEES	3,400	3,400					0	0	0.0%	0.0%	3,400	3,400
26	7460	EQUIPMENT PURCHASES < \$1,000	0	0					0	0	0.0%	0.0%	0	0
26	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0					0	0	0.0%	0.0%	0	0
26	7532	EITS SHARED WEB SERVER HOSTING	1,843	1,843					0	0	0.0%	0.0%	1,843	1,843
26	7542	EITS SILVERNET ACCESS	126,896	126,896					0	0	0.0%	0.0%	126,896	126,896

26	7547	EITS BUSINESS PRODUCTIVITY SUITE	1,866,564	1,866,564					0	0	0.0%	0.0%	1,866,564	1,866,564
26	7550	EITS MICROWAVE SITE SPACE RENT	1,950	1,950					0	0	0.0%	0.0%	1,950	1,950
26	7554	EITS INFRASTRUCTURE ASSESSMENT	130,708	125,275					0	0	0.0%	0.0%	130,708	125,275
26	7556	EITS SECURITY ASSESSMENT	35,036	34,963					0	0	0.0%	0.0%	35,036	34,963
26	7557	EITS NAS CARD READER	11,703	11,703					0	0	0.0%	0.0%	11,703	11,703
26	7559	EITS MICROWAVE ETHERNET TRANSPORT	0	0					0	0	0.0%	0.0%	0	0
29	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	3,964	3,964					0	0	0.0%	0.0%	3,964	3,964
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	23,084	23,084					0	0	0.0%	0.0%	23,084	23,084
29	7176	PROTECTIVE GEAR	8,326	8,326					0	0	0.0%	0.0%	8,326	8,326
30	6100	PER DIEM OUT-OF-STATE	15,624	15,624					0	0	0.0%	0.0%	15,624	15,624
30	6115	NON-FS VEHICLE RENTAL OUT-OF-STATE	483	483					0	0	0.0%	0.0%	483	483
30	6120	AUTO MISC OUT-OF-STATE	4	4					0	0	0.0%	0.0%	4	4
30	6122	AUTO MISC OUT-OF-STATE-B	253	253					0	0	0.0%	0.0%	253	253
30	6130	PUBLIC TRANS OUT-OF-STATE	1,512	1,512					0	0	0.0%	0.0%	1,512	1,512
30	6140	PERSONAL VEHICLE OUT-OF-STATE	591	591					0	0	0.0%	0.0%	591	591
30	6150	COMM AIR TRANS OUT-OF-STATE	8,790	8,790					0	0	0.0%	0.0%	8,790	8,790
30	6200	PER DIEM IN-STATE	30,103	30,103					0	0	0.0%	0.0%	30,103	30,103
30	6210	FS DAILY RENTAL IN-STATE	539	539					0	0	0.0%	0.0%	539	539
30	6215	NON-FS VEHICLE RENTAL IN-STATE	307	307					0	0	0.0%	0.0%	307	307
30	6222	AUTO MISC - IN-STATE-B	24	24					0	0	0.0%	0.0%	24	24
30	6240	PERSONAL VEHICLE IN-STATE	2,926	2,926					0	0	0.0%	0.0%	2,926	2,926
30	6250	COMM AIR TRANS IN-STATE	2,282	2,282					0	0	0.0%	0.0%	2,282	2,282
30	7025	OPERATING SUPPLIES-E	0	0					0	0	0.0%	0.0%	0	0
30	7027	OPERATING SUPPLIES-G	0	0					0	0	0.0%	0.0%	0	0
30	7029	OPERATING SUPPLIES-I	0	0					0	0	0.0%	0.0%	0	0
30	7043	PRINTING AND COPYING - B	0	0					0	0	0.0%	0.0%	0	0
30	7044	PRINTING AND COPYING - C	0	0					0	0	0.0%	0.0%	0	0
30	7052	VEHICLE COMP & COLLISION INS	137	137					0	0	0.0%	0.0%	137	137
30	7059	AG VEHICLE LIABILITY INSURANCE	498	499					0	0	0.0%	0.0%	498	499
30	7060	CONTRACTS	6,000	6,000					0	0	0.0%	0.0%	6,000	6,000
30	7153	GASOLINE	165	165					0	0	0.0%	0.0%	165	165
30	7222	DATA PROCESSING SUPPLIES	0	0					0	0	0.0%	0.0%	0	0
30	7291	CELL PHONE/PAGER CHARGES	837	837					0	0	0.0%	0.0%	837	837
30	7300	DUES AND REGISTRATIONS	1,238	1,238					0	0	0.0%	0.0%	1,238	1,238
30	7302	REGISTRATION FEES	20,234	20,234					0	0	0.0%	0.0%	20,234	20,234
30	7320	INSTRUCTIONAL SUPPLIES	775	775					0	0	0.0%	0.0%	775	775
30	7343	INSPECTIONS & CERTIFICATIONS-C	354	354					0	0	0.0%	0.0%	354	354
30	7460	EQUIPMENT PURCHASES < \$1,000	0	0					0	0	0.0%	0.0%	0	0
30	7970	MATERIALS	2,268	2,268					0	0	0.0%	0.0%	2,268	2,268
30	7980	OPERATING LEASE PAYMENTS	4,219	4,219					0	0	0.0%	0.0%	4,219	4,219
31	7023	OPERATING SUPPLIES-C	440	440					0	0	0.0%	0.0%	440	440
31	7025	OPERATING SUPPLIES-E	1,473	1,473					0	0	0.0%	0.0%	1,473	1,473
31	7027	OPERATING SUPPLIES-G	38,658	38,658					0	0	0.0%	0.0%	38,658	38,658
31	7029	OPERATING SUPPLIES-I	2,361	2,361					0	0	0.0%	0.0%	2,361	2,361
31	7043	PRINTING AND COPYING - B	15	15					0	0	0.0%	0.0%	15	15
31	7044	PRINTING AND COPYING - C	3,420	3,420					0	0	0.0%	0.0%	3,420	3,420
31	7060	CONTRACTS	459,829	459,829	-291,328	-291,328			-291,328	-291,328	-63.4%	-63.4%	168,501	168,501
31	7460	EQUIPMENT PURCHASES < \$1,000	522,198	169,279	-522,198	-169,279			-522,198	-169,279	-100.0%	-100.0%	0	0
31	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	39,600	0	-39,600				-39,600	0	-100.0%	0.0%	0	0
32	7075	MED/HEALTH CARE CONTRACTS	149,017	149,017					0	0	0.0%	0.0%	149,017	149,017
36	6100	PER DIEM OUT-OF-STATE	5,151	5,151					0	0	0.0%	0.0%	5,151	5,151
36	6115	NON-FS VEHICLE RENTAL OUT-OF-STATE	1,013	1,013					0	0	0.0%	0.0%	1,013	1,013

36	6120	AUTO MISC OUT-OF-STATE	40	40					0	0	0.0%	0.0%	40	40
36	6122	AUTO MISC OUT-OF-STATE-B	171	171					0	0	0.0%	0.0%	171	171
36	6150	COMM AIR TRANS OUT-OF-STATE	18,081	18,081					0	0	0.0%	0.0%	18,081	18,081
36	6200	PER DIEM IN-STATE	78,837	78,837					0	0	0.0%	0.0%	78,837	78,837
36	7021	OPERATING SUPPLIES-A	2,586	2,586					0	0	0.0%	0.0%	2,586	2,586
36	7024	OPERATING SUPPLIES-D	43	43					0	0	0.0%	0.0%	43	43
36	7025	OPERATING SUPPLIES-E	860	860					0	0	0.0%	0.0%	860	860
36	7027	OPERATING SUPPLIES-G	1,932	1,932					0	0	0.0%	0.0%	1,932	1,932
36	7029	OPERATING SUPPLIES-I	10,312	10,312					0	0	0.0%	0.0%	10,312	10,312
36	7044	PRINTING AND COPYING - C	2,303	2,303					0	0	0.0%	0.0%	2,303	2,303
36	7052	VEHICLE COMP & COLLISION INS	3,845	3,845					0	0	0.0%	0.0%	3,845	3,845
36	7053	RISK MGT MISC INS POLICIES	363	363					0	0	0.0%	0.0%	363	363
36	7056	INSURANCE DEDUCTIBLES	900	900					0	0	0.0%	0.0%	900	900
36	7059	AG VEHICLE LIABILITY INSURANCE	13,933	13,956					0	0	0.0%	0.0%	13,933	13,956
36	7151	OUTSIDE MAINTENANCE OF VEHICLE	14,897	14,897					0	0	0.0%	0.0%	14,897	14,897
36	7152	DIESEL FUEL	45,551	45,551					0	0	0.0%	0.0%	45,551	45,551
36	7153	GASOLINE	38,839	38,839					0	0	0.0%	0.0%	38,839	38,839
36	7155	VEHICLE OPERATION - B	7,236	7,236					0	0	0.0%	0.0%	7,236	7,236
36	7157	VEHICLE SUPPLIES - OTHER	6,759	6,759					0	0	0.0%	0.0%	6,759	6,759
36	7176	PROTECTIVE GEAR	6,747	6,747					0	0	0.0%	0.0%	6,747	6,747
36	7191	STIPENDS - A	144	144					0	0	0.0%	0.0%	144	144
36	7291	CELL PHONE/PAGER CHARGES	1,171	1,171					0	0	0.0%	0.0%	1,171	1,171
36	7343	INSPECTIONS & CERTIFICATIONS-C	777	777					0	0	0.0%	0.0%	777	777
36	7420	CLIENT MATERIAL PROVIDER PMTS	885	885					0	0	0.0%	0.0%	885	885
36	7430	PROFESSIONAL SERVICES	479	479					0	0	0.0%	0.0%	479	479
36	7460	EQUIPMENT PURCHASES < \$1,000	0	0					0	0	0.0%	0.0%	0	0
36	7980	OPERATING LEASE PAYMENTS	3,104	3,104					0	0	0.0%	0.0%	3,104	3,104
39	7075	MED/HEALTH CARE CONTRACTS	0	0					0	0	0.0%	0.0%	0	0
39	7176	PROTECTIVE GEAR	9,590	9,590					0	0	0.0%	0.0%	9,590	9,590
39	7186	MED/DENT SUPP - NON-CONTRACT-A	693	693					0	0	0.0%	0.0%	693	693
39	7187	MED/DENT SUPP - NON-CONTRACT-B	16,056	16,056					0	0	0.0%	0.0%	16,056	16,056
39	7385	STAFF PHYSICALS	778,682	778,682					0	0	0.0%	0.0%	778,682	778,682
48	7297	EITS 800 TOLL FREE CHARGES	128	128					0	0	0.0%	0.0%	128	128
56	7060	CONTRACTS	35,000	35,000					0	0	0.0%	0.0%	35,000	35,000
58	6100	PER DIEM OUT-OF-STATE	2,794	2,794					0	0	0.0%	0.0%	2,794	2,794
58	6130	PUBLIC TRANS OUT-OF-STATE	123	123					0	0	0.0%	0.0%	123	123
58	6150	COMM AIR TRANS OUT-OF-STATE	1,759	1,759					0	0	0.0%	0.0%	1,759	1,759
58	6200	PER DIEM IN-STATE	6,979	6,979					0	0	0.0%	0.0%	6,979	6,979
58	6210	FS DAILY RENTAL IN-STATE	1,805	1,805					0	0	0.0%	0.0%	1,805	1,805
58	6240	PERSONAL VEHICLE IN-STATE	14	14					0	0	0.0%	0.0%	14	14
58	6250	COMM AIR TRANS IN-STATE	636	636					0	0	0.0%	0.0%	636	636
58	7022	OPERATING SUPPLIES-B	108,024	108,024					0	0	0.0%	0.0%	108,024	108,024
58	7073	SOFTWARE LICENSE/MNT CONTRACTS	1,495	1,495					0	0	0.0%	0.0%	1,495	1,495
58	7301	MEMBERSHIP DUES	390	390					0	0	0.0%	0.0%	390	390
58	7302	REGISTRATION FEES	0	0					0	0	0.0%	0.0%	0	0
58	7460	EQUIPMENT PURCHASES < \$1,000	673	673					0	0	0.0%	0.0%	673	673
60	9178	RESERVE - BAL FWD TO SUBSEQUENT FY	0	0					0	0	0.0%	0.0%	0	0
65	7350	COURT AWARD-PHYS INJ/SICK.PROP	29,658	29,658					0	0	0.0%	0.0%	29,658	29,658
71	9380	DUCAT REDEMPTIONS	5,000	5,000					0	0	0.0%	0.0%	5,000	5,000
83	7388	NDOT RADIO COST ALLOCATION	2,670	2,670					0	0	0.0%	0.0%	2,670	2,670
87	7393	PURCHASING ASSESSMENT	0	0					0	0	0.0%	0.0%	0	0
89	7391	ATTORNEY GENERAL COST ALLOC	6,242,663	6,441,105					0	0	0.0%	0.0%	6,242,663	6,441,105

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

Budget Account: 3710 NDOC - DIRECTOR'S OFFICE

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								
E276	2501	APPROPRIATION CONTROL	853,126	460,607	0	0	-853,126	-460,607
		TOTAL FOR REVENUE	853,126	460,607	0	0	-853,126	-460,607
EXPENSE								
31	NDOC ACADEMY AND SECURITY							
E276	7060	CONTRACTS	291,328	291,328	0	0	-291,328	-291,328
E276	7460	EQUIPMENT PURCHASES < \$1,000	522,198	169,279	0	0	-522,198	-169,279
E276	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	39,600	0	0	0	-39,600	0
		TOTAL FOR CATEGORY 31	853,126	460,607	0	0	-853,126	-460,607
		TOTAL FOR EXPENSE	853,126	460,607	0	0	-853,126	-460,607

There has not been a fund map prepared for this budget amendment, as it would not be materially different than the Cumulative Summary Sheet, automatically generated by NEBS.

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

Section A1: Line Item Detail by GL

Budget Account: 3710 NDOC - DIRECTOR'S OFFICE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
E276	PUBLIC SAFETY & INFRASTRUCTURE						
	REVENUE						
2501	APPROPRIATION CONTROL	0	0	853,126	460,607	0	0
	TOTAL REVENUES FOR DECISION UNIT E276	0	0	853,126	460,607	0	0
	EXPENDITURE						
31	NDOC ACADEMY AND SECURITY						
7060	CONTRACTS	0	0	291,328	291,328	0	0
7460	EQUIPMENT PURCHASES < \$1,000	0	0	522,198	169,279	0	0
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	39,600	0	0	0
	TOTAL FOR CATEGORY 31	0	0	853,126	460,607	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT E276	0	0	853,126	460,607	0	0
	TOTAL REVENUES FOR BUDGET ACCOUNT 3710	0	0	853,126	460,607	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3710	0	0	853,126	460,607	0	0

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

Section B1: Summary by GL

Budget Account: 3710 NDOC - DIRECTOR'S OFFICE

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE							
2501	APPROPRIATION CONTROL	0	0	853,126	460,607	0	0
	TOTAL REVENUES FOR BUDGET ACCOUNT 3710	0	0	853,126	460,607	0	0
EXPENDITURE							
31	NDOC ACADEMY AND SECURITY						
7060	CONTRACTS	0	0	291,328	291,328	0	0
7460	EQUIPMENT PURCHASES < \$1,000	0	0	522,198	169,279	0	0
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	39,600	0	0	0
	TOTAL FOR CATEGORY 31	0	0	853,126	460,607	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3710	0	0	853,126	460,607	0	0