



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
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MEMORANDUM

March 19, 2025

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

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

SUBJECT: 2025-2027 Biennium (FY26-27) Governor Recommended Budget Amendments, Transmittal #43

Please consider the following amendments:

Amendment #	BA	Description	General Fund FY 2026	Highway Fund FY 2026	Other FY 2026	General Fund FY 2027	Highway Fund FY 2027	Other FY 2027
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A256193762	3762	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	743,029	0	0	743,029	0	0
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A255793717	3717	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs	557,040	0	0	557,040	0	0
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A255893738	3738	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	530,813	0	0	530,813	0	0
Dept/Div: DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS								
A256063759	3759	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	505,357	0	0	505,357	0	0

Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A255783715	3715	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	210	0	0	210	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A256093761	3761	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	274,109	0	0	274,109	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A256083760	3760	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	39,972	0	0	39,972	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A255883724	3724	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	25,091	0	0	25,091	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A255803722	3722	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs	57,595	0	0	57,595	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A255873723	3723	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	26,794	0	0	26,794	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A255813725	3725	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	99,226	0	0	99,226	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A256073748	3748	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	22,086	0	0	22,086	0	0
Dept/Div:	DEPARTMENT OF CORRECTIONS / DEPARTMENT OF CORRECTIONS							
A255903752	3752	This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.	23,663	0	0	23,663	0	0
Total for this Batch			2,904,985	0	0	2,904,985	0	0

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

Amendment Number: A256193762

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/13/25	101	440	3762	NDOC - HIGH DESERT STATE PRISON

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
M104	2501	APPROPRIATION CONTROL	0	743,029	743,029	0	743,029	743,029
Total Revenue			<u>743,029</u>		<u>743,029</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
M104	59	UTILITIES	7132	0	470,104	470,104	0	470,104	470,104
M104	59	UTILITIES	7133	0	262,377	262,377	0	262,377	262,377
M104	59	UTILITIES	7135	0	(444)	(444)	0	(444)	(444)
M104	59	UTILITIES	7136	0	10,992	10,992	0	10,992	10,992
Total Category Expenditure				<u>743,029</u>		<u>743,029</u>			

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

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 3762 - NDOC - HIGH DESERT STATE PRISON
Budget Amendment A256193762
2025-2027 Biennium (FY26-27)**

Submitted March 13, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

High Desert State Prison (HDSP) is a male medium security institution that is part of a correctional complex located in Indian Springs approximately 40 miles north of Las Vegas. HDSP was opened in 2000. HDSP houses medium security custody inmates and provides segregation housing and protective segregation housing. HDSP also serves as the southern Nevada intake center for male inmates. The maximum capacity is 4,070 inmates. HDSP provides educational and vocational programs through Clark County School District and Prison Industries. Educational opportunities include high school diploma or general education diploma. The vocational program is auto maintenance. Prison Industries also performs card sorting operations on decks previously used in Nevada casinos. HDSP has Mental Health staff that provides therapeutic classes such as anger management, victim empathy, and Commitment to Change I, II, and III. HDSP also has a re-entry program to assist paroling or discharging inmates. These programs are available to provide education and opportunities that will allow participants to improve their lives while incarcerated and upon release into the communities. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - HIGH DESERT STATE PRISON
B/A 3762 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			
						BA # A254773762	BA # A256193762	BA # A256403762	Year 1	Year 2	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	Year 1	Year 2			
2501	APPROPRIATION CONTROL	95,687,908	97,524,907	-133,259	-137,863	743,029	743,029	-	-	1,286,541	1,313,489	-676,771	-708,323	-0.7%	-0.7%	95,011,137	96,816,584	
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704									0	0	0.0%	0.0%	73,704	73,704	
4355	REIMBURSEMENT OF EXPENSES	1,156	1,156									0	0	0.0%	0.0%	1,156	1,156	
4697	TRANSFER FROM PRISON STORE	57,910	57,910									0	0	0.0%	0.0%	57,910	57,910	
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316									0	0	0.0%	0.0%	26,316	26,316	
Total Revenues		95,846,994	97,683,993	-133,259	-137,863	743,029	743,029	-	-	1,286,541	1,313,489	-676,771	-708,323	-0.7%	-0.7%	95,170,223	96,975,670	
EXPENDITURES																		
Cat	G.L.#	Description																
01	5100	SALARIES	55,119,678	56,748,157	-87,571	-91,496			-46,207	-48,087	-133,778	-139,583	-0.2%	-0.2%	54,985,900	56,608,574		
01	5200	WORKERS COMPENSATION	863,762	868,944	-1,346	-1,346			-1,294	-1,381	-2,640	-2,727	-0.3%	-0.3%	861,122	866,217		
01	5300	RETIREMENT	19,070,214	19,574,089	-26,271	-27,449			-8,895	-9,257	-35,166	-36,706	-0.2%	-0.2%	19,035,048	19,537,383		
01	5400	PERSONNEL ASSESSMENT	228,768	228,768	-355	-355			-355	-355	-710	-710	-0.3%	-0.3%	228,058	228,058		
01	5420	COLLECTIVE BARGAINING ASSESSMENT	2,990	2,982							0	0	0.0%	0.0%	2,990	2,982		
01	5430	LABOR RELATIONS ASSESSMENT	28,963	28,963							0	0	0.0%	0.0%	28,963	28,963		
01	5500	GROUP INSURANCE	7,658,448	7,287,504	-11,892	-11,316			-11,892	-11,316	-23,784	-22,632	-0.3%	-0.3%	7,634,664	7,264,872		
01	5700	PAYROLL ASSESSMENT	69,070	69,070	-107	-107			-108	-108	-215	-215	-0.3%	-0.3%	68,855	68,855		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,427,541	1,418,708	-2,268	-2,287			-1,197	-1,202	-3,465	-3,489	-0.2%	-0.2%	1,424,076	1,415,219		
01	5800	UNEMPLOYMENT COMPENSATION	13,637	28,314	-22	-46			-11	-24	-33	-70	-0.2%	-0.2%	13,604	28,244		
01	5820	HOLIDAY PAY	435,151	435,151							0	0	0.0%	0.0%	435,151	435,151		
01	5840	MEDICARE	799,191	822,753	-1,270	-1,327			-670	-698	-1,940	-2,025	-0.2%	-0.2%	797,251	820,728		
01	5880	SHIFT DIFFERENTIAL PAY	365,898	365,898							0	0	0.0%	0.0%	365,898	365,898		
01	5881	REMOTE AREA DIFFERENTIAL PAY	161,273	161,273							0	0	0.0%	0.0%	161,273	161,273		
01	5904	VACANCY SAVINGS	-3,421,657	-3,506,221					3,162	3,275	3,162	3,275	-0.1%	-0.1%	-3,418,495	-3,502,946		
01	5930	LONGEVITY PAY	116,150	136,025							0	0	0.0%	0.0%	116,150	136,025		
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	327,209	327,209	-968	-968					-968	-968	-0.3%	-0.3%	326,241	326,241		
04	7020	OPERATING SUPPLIES	60,541	60,541							0	0	0.0%	0.0%	60,541	60,541		
04	7041	PRINTING AND COPYING - A	59,436	59,436							0	0	0.0%	0.0%	59,436	59,436		
04	7043	PRINTING AND COPYING - B	3,171	3,171							0	0	0.0%	0.0%	3,171	3,171		
04	7044	PRINTING AND COPYING - C	8,397	8,397							0	0	0.0%	0.0%	8,397	8,397		
04	7050	EMPLOYEE BOND INSURANCE	1,726	1,726	-3	-3			-2	-2	-5	-5	-0.3%	-0.3%	1,721	1,721		
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	491,742	491,742							0	0	0.0%	0.0%	491,742	491,742		
04	7052	VEHICLE COMP & COLLISION INS	3,845	3,845							0	0	0.0%	0.0%	3,845	3,845		
04	7053	RISK MGT MISC INS POLICIES	1,809	1,809							0	0	0.0%	0.0%	1,809	1,809		
04	7054	AG TORT CLAIM ASSESSMENT	52,145	52,016	-81	-81			-81	-80	-162	-161	-0.3%	-0.3%	51,983	51,855		
04	7059	AG VEHICLE LIABILITY INSURANCE	15,924	15,951							0	0	0.0%	0.0%	15,924	15,951		
04	7060	CONTRACTS	965	965							0	0	0.0%	0.0%	965	965		
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0							0	0	0.0%	0.0%	0	0		
04	7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	11,616							0	0	0.0%	0.0%	11,616	11,616		

04	7090	EQUIPMENT REPAIR	325	325						0	0	0.0%	0.0%	325	325	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	21	21						0	0	0.0%	0.0%	21	21	
04	7152	DIESEL FUEL	20,057	20,057						0	0	0.0%	0.0%	20,057	20,057	
04	7153	GASOLINE	63,173	63,173						0	0	0.0%	0.0%	63,173	63,173	
04	7155	VEHICLE OPERATION - B	10,272	10,272						0	0	0.0%	0.0%	10,272	10,272	
04	7157	VEHICLE SUPPLIES - OTHER	24,965	24,965						0	0	0.0%	0.0%	24,965	24,965	
04	7222	DATA PROCESSING SUPPLIES	25,532	25,532						0	0	0.0%	0.0%	25,532	25,532	
04	7280	OUTSIDE POSTAGE	1,884	1,884						0	0	0.0%	0.0%	1,884	1,884	
04	7285	POSTAGE - STATE MAILROOM	21,278	21,278						0	0	0.0%	0.0%	21,278	21,278	
04	7290	PHONE, FAX, COMMUNICATION LINE	94,972	94,972						0	0	0.0%	0.0%	94,972	94,972	
04	7291	CELL PHONE/PAGER CHARGES	3,402	3,402						0	0	0.0%	0.0%	3,402	3,402	
04	7296	EITS LONG DISTANCE CHARGES	931	931						0	0	0.0%	0.0%	931	931	
04	7344	INSPECTIONS & CERTIFICATIONS-D	15,766	15,766						0	0	0.0%	0.0%	15,766	15,766	
04	7430	PROFESSIONAL SERVICES	0	0						0	0	0.0%	0.0%	0	0	
04	7460	EQUIPMENT PURCHASES < \$1,000	19,202	19,202						0	0	0.0%	0.0%	19,202	19,202	
04	7631	MISCELLANEOUS GOODS, MAT - A	7,647	7,647						0	0	0.0%	0.0%	7,647	7,647	
04	7980	OPERATING LEASE PAYMENTS	18,467	18,467						0	0	0.0%	0.0%	18,467	18,467	
07	7022	OPERATING SUPPLIES-B	235,756	235,756						0	0	0.0%	0.0%	235,756	235,756	
07	7140	MAINTENANCE OF BLDGS AND GRDS	2,568	2,568						0	0	0.0%	0.0%	2,568	2,568	
09	7060	CONTRACTS	207,792	207,792						0	0	0.0%	0.0%	207,792	207,792	
16	7000	OPERATING	0	0						0	0	0.0%	0.0%	0	0	
16	7023	OPERATING SUPPLIES-C	1,412	1,412						0	0	0.0%	0.0%	1,412	1,412	
16	7026	OPERATING SUPPLIES-F	986	986						0	0	0.0%	0.0%	986	986	
16	7044	PRINTING AND COPYING - C	913	913						0	0	0.0%	0.0%	913	913	
16	7060	CONTRACTS	13,188	13,188						0	0	0.0%	0.0%	13,188	13,188	
16	7192	STIPENDS - B	6,302	6,302						0	0	0.0%	0.0%	6,302	6,302	
16	7222	DATA PROCESSING SUPPLIES	717	717						0	0	0.0%	0.0%	717	717	
16	7980	OPERATING LEASE PAYMENTS	4,401	4,401						0	0	0.0%	0.0%	4,401	4,401	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	358,947	344,025	-557	-534			-558	-535	-1,115	-1,069	-0.3%	-0.3%	357,832	342,956
26	7556	EITS SECURITY ASSESSMENT	96,214	96,014	-149	-149			-150	-150	-299	-299	-0.3%	-0.3%	95,915	95,715
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	77,781	40,707	-399	-399					-399	-399	-0.5%	-1.0%	77,382	40,308
29	7176	PROTECTIVE GEAR	63,281	63,281						0	0	0.0%	0.0%	63,281	63,281	
50	702E	CASELD DRVN - OPERATING SUPPLIES	379,758	387,670						0	0	0.0%	0.0%	379,758	387,670	
50	717A	CASELD DRVN - INMATE CLOTHING	228,645	233,410						0	0	0.0%	0.0%	228,645	233,410	
50	719A	CASELD DRVN - STIPENDS - B	155,499	158,750						0	0	0.0%	0.0%	155,499	158,750	
50	7200	FOOD	0	0												
										1,218,283	1,243,569					
50	720A	CASELD DRVN - FOOD	5,960,128	6,084,161						0	0	0.0%	0.0%	5,960,128	6,084,161	
50	720B	CASELD DRVN - FOOD-F	0	0						0	0	0.0%	0.0%	0	0	
50	742A	CASELD DRVN - INMATE SUPPLIES	810,875	827,785						0	0	0.0%	0.0%	810,875	827,785	
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	54,150	55,275						0	0	0.0%	0.0%	54,150	55,275	
59	7132	ELECTRIC UTILITIES	1,184,040	1,184,040			470,104	470,104		470,104	470,104	39.7%	39.7%	1,654,144	1,654,144	
59	7133	OIL UTILITIES	1,555,476	1,555,476			262,377	262,377		262,377	262,377	16.9%	16.9%	1,817,853	1,817,853	
59	7135	PROPANE UTILITIES	811	811			-444	-444		-444	-444	-54.7%	-54.7%	367	367	
59	7136	GARBAGE DISPOSAL UTILITIES	141,857	141,857			10,992	10,992		10,992	10,992	7.7%	7.7%	152,849	152,849	
87	7393	PURCHASING ASSESSMENT	0	0						0	0	0.0%	0.0%	0	0	
		Total Expenditures	95,846,994	97,683,993	-133,259	-137,863	743,029	743,029	-	-	-676,771	-708,323	-0.7%	-0.7%	95,170,223	96,975,670
										1,286,541	1,313,489					

Section A1: Line Item Detail by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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	64,143,544	66,221,689	84,767,496	86,555,336
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	45,077	45,077
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR DECISION UNIT B000		83,006,155	70,201,855	84,913,749	86,701,589
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	35,540,870	39,084,810	49,139,029	50,495,513
5200	WORKERS COMPENSATION	677,731	804,220	786,609	791,327
5300	RETIREMENT	11,369,164	11,969,599	14,883,448	15,247,327
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	113,698	113,698
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,844	2,844
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	31,433	31,433
5500	GROUP INSURANCE	3,636,183	5,246,208	5,255,316	5,255,316
5700	PAYROLL ASSESSMENT	20,937	21,173	21,211	21,211
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,562,583	1,605,691
5800	UNEMPLOYMENT COMPENSATION	32,578	0	0	0
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	712,477	732,128
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	0	0
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	0	0
5940	DANGEROUS DUTY PAY	4,788	0	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
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	262,189	262,189
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	73,733,159	75,520,999
04	OPERATING				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,546	1,546
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	340,774	340,774
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	4,334	4,334
7053	RISK MGT MISC INS POLICIES	2,417	2,427	2,427	2,427
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	67,180	67,180
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	9,944	9,944
7060	CONTRACTS	617	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	1,080	1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	10,631	10,631
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0

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7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766
7430	PROFESSIONAL SERVICES	0	965	965	965
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	7,419	7,419
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	886,537	886,537
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	103,187	156,249	156,249	156,249
TOTAL FOR CATEGORY 09		103,187	156,249	156,249	156,249
16	LAW LIBRARY				
7000	OPERATING	0	27,919	27,919	27,919
7023	OPERATING SUPPLIES-C	2,012	0	0	0
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	0	0
7044	PRINTING AND COPYING - C	1,212	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	6,302	0	0	0
7222	DATA PROCESSING SUPPLIES	716	0	0	0
7980	OPERATING LEASE PAYMENTS	4,400	0	0	0
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
18	CARES ACT				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	177,595	177,595

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7556	EITS SECURITY ASSESSMENT	62,415	62,318	62,426	62,426
	TOTAL FOR CATEGORY 26	240,082	239,605	240,021	240,021
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	65,162	65,162
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	128,443	128,443
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	377,066	377,066
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	205,395	205,395
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	116,511	116,511
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	4,866,371	4,866,371
720B	CASELD DRVN - FOOD-F	0	253,137	253,137	253,137
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	761,612	761,612
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	34,213	34,213
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	6,614,305	6,614,305
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	6,608	6,608	6,608	6,608
	TOTAL FOR CATEGORY 87	6,608	6,608	6,608	6,608

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93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	83,006,155	70,201,855	84,913,749	86,701,589
M100	STATEWIDE INFLATION				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	417,120	403,481
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	417,120	403,481
	EXPENDITURE				
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	91,270	91,270
5700	PAYROLL ASSESSMENT	0	0	40,673	40,673
	TOTAL FOR CATEGORY 01	0	0	131,943	131,943
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	140,754	140,754
7052	VEHICLE COMP & COLLISION INS	0	0	-937	-937
7054	AG TORT CLAIM ASSESSMENT	0	0	-20,460	-20,576
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,642	4,667
	TOTAL FOR CATEGORY 04	0	0	123,999	123,908
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	144,008	130,639
7556	EITS SECURITY ASSESSMENT	0	0	23,778	23,599
	TOTAL FOR CATEGORY 26	0	0	167,786	154,238
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-6,608	-6,608
	TOTAL FOR CATEGORY 87	0	0	-6,608	-6,608
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	417,120	403,481
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-2,883,456	-2,985,227
4697	TRANSFER FROM PRISON STORE	0	0	12,833	12,833
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-2,870,623	-2,972,394
	EXPENDITURE				

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	146	138
5430	LABOR RELATIONS ASSESSMENT	0	0	-31,433	-31,433
5904	VACANCY SAVINGS	0	0	-3,421,657	-3,506,221
5930	LONGEVITY PAY	0	0	116,150	136,025
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	2,128	2,128
	TOTAL FOR CATEGORY 01	0	0	-3,334,666	-3,399,363
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	10,214	10,214
7052	VEHICLE COMP & COLLISION INS	0	0	173	173
7053	RISK MGT MISC INS POLICIES	0	0	-618	-618
7059	AG VEHICLE LIABILITY INSURANCE	0	0	343	343
7060	CONTRACTS	0	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,080	-1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	985	985
7430	PROFESSIONAL SERVICES	0	0	-965	-965
7460	EQUIPMENT PURCHASES < \$1,000	0	0	11,783	11,783
	TOTAL FOR CATEGORY 04	0	0	21,800	21,800
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	555	555
	TOTAL FOR CATEGORY 09	0	0	555	555
16	LAW LIBRARY				
7000	OPERATING	0	0	-27,919	-27,919
7023	OPERATING SUPPLIES-C	0	0	1,412	1,412
7026	OPERATING SUPPLIES-F	0	0	986	986
7044	PRINTING AND COPYING - C	0	0	913	913
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	0	0	717	717
7980	OPERATING LEASE PAYMENTS	0	0	4,401	4,401
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-13,320	-50,394
	TOTAL FOR CATEGORY 29	0	0	-13,320	-50,394
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-21,117	-21,117
717A	CASELD DRVN - INMATE CLOTHING	0	0	9,435	9,435

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719A	CASELD DRVN - STIPENDS - B	0	0	32,754	32,754
720A	CASELD DRVN - FOOD	0	0	667,848	667,848
720B	CASELD DRVN - FOOD-F	0	0	-253,137	-253,137
742A	CASELD DRVN - INMATE SUPPLIES	0	0	3,113	3,113
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	16,112	16,112
TOTAL FOR CATEGORY 50		0	0	455,008	455,008
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	-2,870,623	-2,972,394
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	295,257	449,240
TOTAL REVENUES FOR DECISION UNIT M200		0	0	295,257	449,240
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	14,867	22,618
717A	CASELD DRVN - INMATE CLOTHING	0	0	8,973	13,651
719A	CASELD DRVN - STIPENDS - B	0	0	6,234	9,485
720A	CASELD DRVN - FOOD	0	0	231,143	351,667
742A	CASELD DRVN - INMATE SUPPLIES	0	0	31,940	48,594
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	2,100	3,225
TOTAL FOR CATEGORY 50		0	0	295,257	449,240
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	295,257	449,240
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,247,401	2,929,406
TOTAL REVENUES FOR DECISION UNIT M300		0	0	3,247,401	2,929,406
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-346,397	-349,623
5200	WORKERS COMPENSATION	0	0	-13,029	-12,565
5300	RETIREMENT	0	0	2,263,308	2,320,718
5430	LABOR RELATIONS ASSESSMENT	0	0	28,963	28,963
5500	GROUP INSURANCE	0	0	1,606,368	1,274,016
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-298,884	-352,060
5800	UNEMPLOYMENT COMPENSATION	0	0	12,090	25,025
5840	MEDICARE	0	0	-5,018	-5,068
TOTAL FOR CATEGORY 01		0	0	3,247,401	2,929,406

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	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	3,247,401	2,929,406
E275	PUBLIC SAFETY & INFRASTRUCTURE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	50,988	50,988
	TOTAL REVENUES FOR DECISION UNIT E275	0	0	50,988	50,988
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	50,988	50,988
	TOTAL FOR CATEGORY 09	0	0	50,988	50,988
	TOTAL EXPENDITURES FOR DECISION UNIT E275	0	0	50,988	50,988
E904	TRANSFER FROM WCC TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	224,485	228,498
	TOTAL REVENUES FOR DECISION UNIT E904	0	0	224,485	228,498
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	8,942	9,103
717A	CASELD DRVN - INMATE CLOTHING	0	0	4,842	4,929
720A	CASELD DRVN - FOOD	0	0	194,766	198,275
742A	CASELD DRVN - INMATE SUPPLIES	0	0	14,210	14,466
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,725	1,725
	TOTAL FOR CATEGORY 50	0	0	224,485	228,498
	TOTAL EXPENDITURES FOR DECISION UNIT E904	0	0	224,485	228,498
E910	TRANSFER FROM ESP TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,092,835	9,414,135
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	9,092,835	9,414,135
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	6,025,472	6,296,768
5200	WORKERS COMPENSATION	0	0	86,144	86,144
5300	RETIREMENT	0	0	1,807,616	1,889,024
5400	PERSONNEL ASSESSMENT	0	0	22,735	22,735

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5500	GROUP INSURANCE	0	0	761,088	724,224
5700	PAYROLL ASSESSMENT	0	0	6,864	6,864
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	156,032	157,440
5800	UNEMPLOYMENT COMPENSATION	0	0	1,472	3,136
5840	MEDICARE	0	0	87,360	91,264
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	61,924	61,924
TOTAL FOR CATEGORY 01		0	0	9,016,707	9,339,523
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	172	172
7054	AG TORT CLAIM ASSESSMENT	0	0	5,182	5,169
TOTAL FOR CATEGORY 04		0	0	5,354	5,341
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	35,672	34,189
7556	EITS SECURITY ASSESSMENT	0	0	9,562	9,542
TOTAL FOR CATEGORY 26		0	0	45,234	43,731
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	25,540	25,540
TOTAL FOR CATEGORY 29		0	0	25,540	25,540
TOTAL EXPENDITURES FOR DECISION UNIT E910		0	0	9,092,835	9,414,135
E911	TRANSFER FROM TCC TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	133,259	137,863
TOTAL REVENUES FOR DECISION UNIT E911		0	0	133,259	137,863
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	87,571	91,496
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	26,271	27,449
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,268	2,287
5800	UNEMPLOYMENT COMPENSATION	0	0	22	46
5840	MEDICARE	0	0	1,270	1,327
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	968	968
TOTAL FOR CATEGORY 01		0	0	132,070	136,697

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	399	399
	TOTAL FOR CATEGORY 29	0	0	399	399
	TOTAL EXPENDITURES FOR DECISION UNIT E911	0	0	133,259	137,863
E936	TRANSFERS FROM WSCC TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	341,253	339,915
	TOTAL REVENUES FOR DECISION UNIT E936	0	0	341,253	339,915
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	214,003	214,003
5200	WORKERS COMPENSATION	0	0	2,692	2,692
5300	RETIREMENT	0	0	89,571	89,571
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	5,542	5,350
5800	UNEMPLOYMENT COMPENSATION	0	0	53	107
5840	MEDICARE	0	0	3,102	3,102
	TOTAL FOR CATEGORY 01	0	0	339,672	338,382
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E936	0	0	341,253	339,915
E992	TRANSFER FROM TCC TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,270	1,272
	TOTAL REVENUES FOR DECISION UNIT E992	0	0	1,270	1,272
EXPENDITURE					
04	OPERATING				
7052	VEHICLE COMP & COLLISION INS	0	0	275	275
7059	AG VEHICLE LIABILITY INSURANCE	0	0	995	997
	TOTAL FOR CATEGORY 04	0	0	1,270	1,272
	TOTAL EXPENDITURES FOR DECISION UNIT E992	0	0	1,270	1,272
	TOTAL REVENUES FOR BUDGET ACCOUNT 3762	83,006,155	70,201,855	95,846,994	97,683,993
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762	83,006,155	70,201,855	95,846,994	97,683,993

Section B1: Summary by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	64,143,544	66,221,689	95,687,908	97,524,907
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	57,910	57,910
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	95,846,994	97,683,993
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	35,540,870	39,084,810	55,119,678	56,748,157
5200	WORKERS COMPENSATION	677,731	804,220	863,762	868,944
5300	RETIREMENT	11,369,164	11,969,599	19,070,214	19,574,089
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	228,768	228,768
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,990	2,982
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	28,963	28,963
5500	GROUP INSURANCE	3,636,183	5,246,208	7,658,448	7,287,504
5700	PAYROLL ASSESSMENT	20,937	21,173	69,070	69,070
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,427,541	1,418,708
5800	UNEMPLOYMENT COMPENSATION	32,578	0	13,637	28,314
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	799,191	822,753
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	-3,421,657	-3,506,221
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	116,150	136,025
5940	DANGEROUS DUTY PAY	4,788	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	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
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	327,209	327,209
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	83,266,286	84,997,587
04	OPERATING				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,726	1,726
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	491,742	491,742
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	3,845	3,845
7053	RISK MGT MISC INS POLICIES	2,417	2,427	1,809	1,809
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	52,145	52,016
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	15,924	15,951
7060	CONTRACTS	617	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	11,616	11,616
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766

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
7430	PROFESSIONAL SERVICES	0	965	0	0
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	19,202	19,202
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	1,039,211	1,039,109
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	103,187	156,249	207,792	207,792
TOTAL FOR CATEGORY 09		103,187	156,249	207,792	207,792
16	LAW LIBRARY				
7000	OPERATING	0	27,919	0	0
7023	OPERATING SUPPLIES-C	2,012	0	1,412	1,412
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	986	986
7044	PRINTING AND COPYING - C	1,212	0	913	913
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	6,302	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	716	0	717	717
7980	OPERATING LEASE PAYMENTS	4,400	0	4,401	4,401
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
18	CARES ACT				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	358,947	344,025
7556	EITS SECURITY ASSESSMENT	62,415	62,318	96,214	96,014

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 26	240,082	239,605	455,161	440,039
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	77,781	40,707
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	141,062	103,988
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	379,758	387,670
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	228,645	233,410
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	155,499	158,750
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	5,960,128	6,084,161
720B	CASELD DRVN - FOOD-F	0	253,137	0	0
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	810,875	827,785
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	54,150	55,275
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	7,589,055	7,747,051
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	6,608	6,608	0	0
	TOTAL FOR CATEGORY 87	6,608	6,608	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				

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
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762	83,006,155	70,201,855	95,846,994	97,683,993

Section A1: Line Item Detail by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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	64,143,544	66,221,689	83,225,152	84,968,264
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	45,077	45,077
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR DECISION UNIT B000		83,006,155	70,201,855	83,371,405	85,114,517
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	35,540,870	39,084,810	47,998,002	49,318,355
5200	WORKERS COMPENSATION	677,731	804,220	783,939	791,330
5300	RETIREMENT	11,369,164	11,969,599	14,547,497	14,901,686
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	113,501	113,501
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,844	2,844
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	31,433	31,433
5500	GROUP INSURANCE	3,636,183	5,246,208	5,246,208	5,246,208
5700	PAYROLL ASSESSMENT	20,937	21,173	21,174	21,174
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,526,339	1,568,338
5800	UNEMPLOYMENT COMPENSATION	32,578	0	0	0
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	695,902	715,082
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	0	0
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	0	0
5940	DANGEROUS DUTY PAY	4,788	0	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
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	262,189	262,189
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	72,191,350	73,934,462
04	OPERATING				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,544	1,544
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	340,774	340,774
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	4,334	4,334
7053	RISK MGT MISC INS POLICIES	2,417	2,427	2,427	2,427
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	67,064	67,064
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	9,944	9,944
7060	CONTRACTS	617	0	0	0
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	1,080	1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	10,631	10,631
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	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
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766
7430	PROFESSIONAL SERVICES	0	965	965	965
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	7,419	7,419
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	886,419	886,419
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	103,187	156,249	156,249	156,249
TOTAL FOR CATEGORY 09		103,187	156,249	156,249	156,249
16	LAW LIBRARY				
7000	OPERATING	0	27,919	27,919	27,919
7023	OPERATING SUPPLIES-C	2,012	0	0	0
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	0	0
7044	PRINTING AND COPYING - C	1,212	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	6,302	0	0	0
7222	DATA PROCESSING SUPPLIES	716	0	0	0
7980	OPERATING LEASE PAYMENTS	4,400	0	0	0
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
18	CARES ACT				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	177,287	177,287

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
7556	EITS SECURITY ASSESSMENT	62,415	62,318	62,317	62,317
	TOTAL FOR CATEGORY 26	240,082	239,605	239,604	239,604
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	65,162	65,162
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	128,443	128,443
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	377,066	377,066
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	205,395	205,395
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	116,511	116,511
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	4,866,371	4,866,371
720B	CASELD DRVN - FOOD-F	0	253,137	253,137	253,137
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	761,612	761,612
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	34,213	34,213
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	6,614,305	6,614,305
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,184,040	1,184,040
7133	OIL UTILITIES	1,817,853	1,555,476	1,555,476	1,555,476
7135	PROPANE UTILITIES	367	811	811	811
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	141,857	141,857
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	2,882,184	2,882,184
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	6,608	6,608	6,608	6,608
	TOTAL FOR CATEGORY 87	6,608	6,608	6,608	6,608

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	83,006,155	70,201,855	83,371,405	85,114,517
M100	STATEWIDE INFLATION				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	416,635	403,020
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	416,635	403,020
	EXPENDITURE				
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	91,112	91,112
5700	PAYROLL ASSESSMENT	0	0	40,602	40,602
	TOTAL FOR CATEGORY 01	0	0	131,714	131,714
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	140,754	140,754
7052	VEHICLE COMP & COLLISION INS	0	0	-937	-937
7054	AG TORT CLAIM ASSESSMENT	0	0	-20,425	-20,540
7059	AG VEHICLE LIABILITY INSURANCE	0	0	4,642	4,667
	TOTAL FOR CATEGORY 04	0	0	124,034	123,944
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	143,758	130,412
7556	EITS SECURITY ASSESSMENT	0	0	23,737	23,558
	TOTAL FOR CATEGORY 26	0	0	167,495	153,970
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-6,608	-6,608
	TOTAL FOR CATEGORY 87	0	0	-6,608	-6,608
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	416,635	403,020
M104	AGENCY SPECIFIC INFLATION				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	743,029	743,029
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	743,029	743,029
	EXPENDITURE				
59	UTILITIES				

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7132	ELECTRIC UTILITIES	0	0	470,104	470,104
7133	OIL UTILITIES	0	0	262,377	262,377
7135	PROPANE UTILITIES	0	0	-444	-444
7136	GARBAGE DISPOSAL UTILITIES	0	0	10,992	10,992
	TOTAL FOR CATEGORY 59	0	0	743,029	743,029
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	743,029	743,029
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-2,810,539	-2,910,195
4697	TRANSFER FROM PRISON STORE	0	0	12,833	12,833
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-2,797,706	-2,897,362
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	146	138
5430	LABOR RELATIONS ASSESSMENT	0	0	-31,433	-31,433
5904	VACANCY SAVINGS	0	0	-3,348,740	-3,431,189
5930	LONGEVITY PAY	0	0	116,150	136,025
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	2,128	2,128
	TOTAL FOR CATEGORY 01	0	0	-3,261,749	-3,324,331
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	10,214	10,214
7052	VEHICLE COMP & COLLISION INS	0	0	173	173
7053	RISK MGT MISC INS POLICIES	0	0	-618	-618
7059	AG VEHICLE LIABILITY INSURANCE	0	0	343	343
7060	CONTRACTS	0	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-1,080	-1,080
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	985	985
7430	PROFESSIONAL SERVICES	0	0	-965	-965
7460	EQUIPMENT PURCHASES < \$1,000	0	0	11,783	11,783
	TOTAL FOR CATEGORY 04	0	0	21,800	21,800
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	555	555
	TOTAL FOR CATEGORY 09	0	0	555	555
16	LAW LIBRARY				
7000	OPERATING	0	0	-27,919	-27,919
7023	OPERATING SUPPLIES-C	0	0	1,412	1,412

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7026	OPERATING SUPPLIES-F	0	0	986	986
7044	PRINTING AND COPYING - C	0	0	913	913
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	0	0	717	717
7980	OPERATING LEASE PAYMENTS	0	0	4,401	4,401
TOTAL FOR CATEGORY 16		0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-13,320	-50,394
TOTAL FOR CATEGORY 29		0	0	-13,320	-50,394
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-21,117	-21,117
717A	CASELD DRVN - INMATE CLOTHING	0	0	9,435	9,435
719A	CASELD DRVN - STIPENDS - B	0	0	32,754	32,754
720A	CASELD DRVN - FOOD	0	0	667,848	667,848
720B	CASELD DRVN - FOOD-F	0	0	-253,137	-253,137
742A	CASELD DRVN - INMATE SUPPLIES	0	0	3,113	3,113
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	16,112	16,112
TOTAL FOR CATEGORY 50		0	0	455,008	455,008
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	-2,797,706	-2,897,362
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	295,257	449,240
TOTAL REVENUES FOR DECISION UNIT M200		0	0	295,257	449,240
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	14,867	22,618
717A	CASELD DRVN - INMATE CLOTHING	0	0	8,973	13,651
719A	CASELD DRVN - STIPENDS - B	0	0	6,234	9,485
720A	CASELD DRVN - FOOD	0	0	231,143	351,667
742A	CASELD DRVN - INMATE SUPPLIES	0	0	31,940	48,594
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	2,100	3,225
TOTAL FOR CATEGORY 50		0	0	295,257	449,240
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	295,257	449,240
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					

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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	3,205,565	2,887,546
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	3,205,565	2,887,546
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-340,136	-343,285
5200	WORKERS COMPENSATION	0	0	-13,120	-12,544
5300	RETIREMENT	0	0	2,211,205	2,267,050
5430	LABOR RELATIONS ASSESSMENT	0	0	28,963	28,963
5500	GROUP INSURANCE	0	0	1,603,584	1,271,808
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-291,963	-344,008
5800	UNEMPLOYMENT COMPENSATION	0	0	11,904	24,483
5840	MEDICARE	0	0	-4,872	-4,921
	TOTAL FOR CATEGORY 01	0	0	3,205,565	2,887,546
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	3,205,565	2,887,546
E275	PUBLIC SAFETY & INFRASTRUCTURE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	50,988	50,988
	TOTAL REVENUES FOR DECISION UNIT E275	0	0	50,988	50,988
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	50,988	50,988
	TOTAL FOR CATEGORY 09	0	0	50,988	50,988
	TOTAL EXPENDITURES FOR DECISION UNIT E275	0	0	50,988	50,988
E904	TRANSFER FROM WCC TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	224,485	228,498
	TOTAL REVENUES FOR DECISION UNIT E904	0	0	224,485	228,498
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	8,942	9,103
717A	CASELD DRVN - INMATE CLOTHING	0	0	4,842	4,929
720A	CASELD DRVN - FOOD	0	0	194,766	198,275
742A	CASELD DRVN - INMATE SUPPLIES	0	0	14,210	14,466
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,725	1,725

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 50	0	0	224,485	228,498
	TOTAL EXPENDITURES FOR DECISION UNIT E904	0	0	224,485	228,498
E910	TRANSFER FROM ESP TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,865,443	9,177,719
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	8,865,443	9,177,719
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	5,855,744	6,120,320
5200	WORKERS COMPENSATION	0	0	86,144	86,144
5300	RETIREMENT	0	0	1,756,736	1,836,096
5400	PERSONNEL ASSESSMENT	0	0	22,735	22,735
5500	GROUP INSURANCE	0	0	761,088	724,224
5700	PAYROLL ASSESSMENT	0	0	6,864	6,864
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	151,680	153,024
5800	UNEMPLOYMENT COMPENSATION	0	0	1,472	3,072
5840	MEDICARE	0	0	84,928	88,704
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	61,924	61,924
	TOTAL FOR CATEGORY 01	0	0	8,789,315	9,103,107
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	172	172
7054	AG TORT CLAIM ASSESSMENT	0	0	5,182	5,169
	TOTAL FOR CATEGORY 04	0	0	5,354	5,341
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	35,672	34,189
7556	EITS SECURITY ASSESSMENT	0	0	9,562	9,542
	TOTAL FOR CATEGORY 26	0	0	45,234	43,731
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	25,540	25,540
	TOTAL FOR CATEGORY 29	0	0	25,540	25,540
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	8,865,443	9,177,719
E992	TRANSFER FROM TCC TO HDSP				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,270	1,272

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E992	0	0	1,270	1,272
EXPENDITURE					
04	OPERATING				
7052	VEHICLE COMP & COLLISION INS	0	0	275	275
7059	AG VEHICLE LIABILITY INSURANCE	0	0	995	997
	TOTAL FOR CATEGORY 04	0	0	1,270	1,272
	TOTAL EXPENDITURES FOR DECISION UNIT E992	0	0	1,270	1,272
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	94,376,371	96,158,467
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	94,376,371	96,158,467

Section B1: Summary by GL

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	64,143,544	66,221,689	94,217,285	95,999,381
2510	REVERSIONS	-835,232	0	0	0
2516	BUDGETARY TRANSFERS	613,005	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	73,704	73,704	73,704	73,704
4355	REIMBURSEMENT OF EXPENSES	29	1,156	1,156	1,156
4601	GENERAL FUND SALARY ADJUSTMENT	12,695,398	3,833,913	0	0
4611	TRANSFER IN FED ARPA	5,401,873	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	831,592	0	0	0
4697	TRANSFER FROM PRISON STORE	55,926	45,077	57,910	57,910
4751	TRANSFER FROM INMATE WELFARE	26,316	26,316	26,316	26,316
TOTAL REVENUES FOR BUDGET ACCOUNT 3762		83,006,155	70,201,855	94,376,371	96,158,467
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	35,540,870	39,084,810	53,513,610	55,095,390
5200	WORKERS COMPENSATION	677,731	804,220	856,963	864,930
5300	RETIREMENT	11,369,164	11,969,599	18,515,438	19,004,832
5310	RETIREMENT PURCHASE OF SERVICE-STATE	649	0	0	0
5400	PERSONNEL ASSESSMENT	112,983	113,501	227,348	227,348
5420	COLLECTIVE BARGAINING ASSESSMENT	2,454	2,844	2,990	2,982
5430	LABOR RELATIONS ASSESSMENT	31,433	31,433	28,963	28,963
5500	GROUP INSURANCE	3,636,183	5,246,208	7,610,880	7,242,240
5700	PAYROLL ASSESSMENT	20,937	21,173	68,640	68,640
5750	RETIRED EMPLOYEES GROUP INSURANCE	1,108,339	1,242,849	1,386,056	1,377,354
5800	UNEMPLOYMENT COMPENSATION	32,578	0	13,376	27,555
5810	OVERTIME PAY	14,660,492	0	0	0
5820	HOLIDAY PAY	579,622	435,151	435,151	435,151
5830	COMP TIME PAYOFF	11,635	0	0	0
5840	MEDICARE	761,801	565,682	775,958	798,865
5880	SHIFT DIFFERENTIAL PAY	753,389	365,898	365,898	365,898
5881	REMOTE AREA DIFFERENTIAL PAY	130,810	161,273	161,273	161,273
5882	SHIFT DIFFERENTIAL OVERTIME	292,172	0	0	0
5887	FIELD TRNG OFFICER PAY	70,427	0	0	0
5891	RECRUITMENT BONUS PAY	304,500	0	0	0
5904	VACANCY SAVINGS	0	-1,285,031	-3,348,740	-3,431,189
5910	STANDBY PAY	35,644	0	0	0
5930	LONGEVITY PAY	87,087	0	116,150	136,025
5940	DANGEROUS DUTY PAY	4,788	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	104,092	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5975	FORFEITED ANNUAL LEAVE PAYOFF	3,079	0	0	0
5980	CALL BACK PAY	699	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	809,618	262,189	326,241	326,241
	TOTAL FOR CATEGORY 01	71,143,176	59,021,799	81,056,195	82,732,498
04	OPERATING				
7020	OPERATING SUPPLIES	33,123	60,541	60,541	60,541
7022	OPERATING SUPPLIES-B	7,961	0	0	0
7023	OPERATING SUPPLIES-C	6,898	0	0	0
7025	OPERATING SUPPLIES-E	18,383	0	0	0
7034	FREIGHT CHARGES - D	382	0	0	0
7041	PRINTING AND COPYING - A	80,746	59,436	59,436	59,436
7043	PRINTING AND COPYING - B	0	3,171	3,171	3,171
7044	PRINTING AND COPYING - C	4,838	8,397	8,397	8,397
7050	EMPLOYEE BOND INSURANCE	1,544	1,544	1,716	1,716
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	340,774	340,774	491,742	491,742
7052	VEHICLE COMP & COLLISION INS	3,813	4,334	3,845	3,845
7053	RISK MGT MISC INS POLICIES	2,417	2,427	1,809	1,809
7054	AG TORT CLAIM ASSESSMENT	67,052	67,064	51,821	51,693
7059	AG VEHICLE LIABILITY INSURANCE	11,628	9,944	15,924	15,951
7060	CONTRACTS	617	0	965	965
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,080	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	11,616	10,631	11,616	11,616
7090	EQUIPMENT REPAIR	8,265	325	325	325
7120	ADVERTISING & PUBLIC RELATIONS	2,393	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	21	21	21
7152	DIESEL FUEL	12,813	20,057	20,057	20,057
7153	GASOLINE	62,533	63,173	63,173	63,173
7155	VEHICLE OPERATION - B	3,429	10,272	10,272	10,272
7157	VEHICLE SUPPLIES - OTHER	26,066	24,965	24,965	24,965
7158	COMPRESSED NATURAL GAS, PROPANE	55	0	0	0
7222	DATA PROCESSING SUPPLIES	18,199	25,532	25,532	25,532
7230	MINOR IMPRV-BLGS/FIXTRS	1,373	0	0	0
7270	LATE FEES AND PENALTIES	29,371	0	0	0
7280	OUTSIDE POSTAGE	4,012	1,884	1,884	1,884
7285	POSTAGE - STATE MAILROOM	22,324	21,278	21,278	21,278
7290	PHONE, FAX, COMMUNICATION LINE	88,363	94,972	94,972	94,972
7291	CELL PHONE/PAGER CHARGES	2,550	3,402	3,402	3,402
7296	EITS LONG DISTANCE CHARGES	203	931	931	931
7299	TELEPHONE & DATA WIRING	2,078	0	0	0
7320	INSTRUCTIONAL SUPPLIES	3,880	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	17,558	15,766	15,766	15,766

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7430	PROFESSIONAL SERVICES	0	965	0	0
7460	EQUIPMENT PURCHASES < \$1,000	22,551	7,419	19,202	19,202
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	9,286	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,625	7,647	7,647	7,647
7962	RENTALS FOR LAND/EQUIPMENT-B	3,645	0	0	0
7980	OPERATING LEASE PAYMENTS	18,403	18,467	18,467	18,467
9383	PRISON TRANSPORTATION CHARGE	20	0	0	0
TOTAL FOR CATEGORY 04		952,787	886,419	1,038,877	1,038,776
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	8,107	0	0	0
7022	OPERATING SUPPLIES-B	185,067	235,756	235,756	235,756
7034	FREIGHT CHARGES - D	500	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,065	2,568	2,568	2,568
7176	PROTECTIVE GEAR	19	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
TOTAL FOR CATEGORY 07		195,229	238,324	238,324	238,324
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	103,187	156,249	207,792	207,792
TOTAL FOR CATEGORY 09		103,187	156,249	207,792	207,792
16	LAW LIBRARY				
7000	OPERATING	0	27,919	0	0
7023	OPERATING SUPPLIES-C	2,012	0	1,412	1,412
7025	OPERATING SUPPLIES-E	-3,340	0	0	0
7026	OPERATING SUPPLIES-F	1,285	0	986	986
7044	PRINTING AND COPYING - C	1,212	0	913	913
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	6,302	0	6,302	6,302
7222	DATA PROCESSING SUPPLIES	716	0	717	717
7980	OPERATING LEASE PAYMENTS	4,400	0	4,401	4,401
TOTAL FOR CATEGORY 16		25,775	27,919	27,919	27,919
18	CARES ACT				
7200	FOOD	81,017	0	0	0
7208	FOOD-H	45,856	0	0	0
TOTAL FOR CATEGORY 18		126,873	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	177,667	177,287	356,717	341,888
7556	EITS SECURITY ASSESSMENT	62,415	62,318	95,616	95,417

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	240,082	239,605	452,333	437,305
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	347	65,162	77,382	40,308
7176	PROTECTIVE GEAR	1,722	63,281	63,281	63,281
	TOTAL FOR CATEGORY 29	2,069	128,443	140,663	103,589
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	284,910	0	0	0
7025	OPERATING SUPPLIES-E	18,750	0	0	0
7026	OPERATING SUPPLIES-F	-2,271	0	0	0
7028	OPERATING SUPPLIES-H	33,279	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	377,066	379,758	387,670
7172	EMPLOYEE UTILITY ALLOWANCE	214,551	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	205,395	228,645	233,410
7192	STIPENDS - B	118,000	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	116,511	155,499	158,750
7200	FOOD	4,839,362	0	0	0
7208	FOOD-H	541,901	0	0	0
720A	CASELD DRVN - FOOD	0	4,866,371	5,960,128	6,084,161
720B	CASELD DRVN - FOOD-F	0	253,137	0	0
7321	INSTRUCTIONAL SUPPLIES-A	33	0	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	82,464	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	282,495	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	82,239	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	79,720	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	761,612	810,875	827,785
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	34,213	54,150	55,275
	TOTAL FOR CATEGORY 50	6,575,433	6,614,305	7,589,055	7,747,051
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,654,144	1,184,040	1,654,144	1,654,144
7133	OIL UTILITIES	1,817,853	1,555,476	1,817,853	1,817,853
7135	PROPANE UTILITIES	367	811	367	367
7136	GARBAGE DISPOSAL UTILITIES	152,849	141,857	152,849	152,849
	TOTAL FOR CATEGORY 59	3,625,213	2,882,184	3,625,213	3,625,213
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	6,608	6,608	0	0
	TOTAL FOR CATEGORY 87	6,608	6,608	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				

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
9169	TRANSFER OF GENERAL FD APPROPS	9,723	0	0	0
	TOTAL FOR CATEGORY 93	9,723	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3762	83,006,155	70,201,855	94,376,371	96,158,467

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

DU	GL	Description	GOVERNOR RECOMMENDS Year 1 2025-2026	GOVERNOR RECOMMENDS Year 2 2026-2027	SUBMITTED BUDGET AMENDMENT Year 1 2025-2026	SUBMITTED BUDGET AMENDMENT Year 2 2026-2027	Difference Year 1	Difference Year 2
REVENUE								
B000	2501	APPROPRIATION CONTROL	84,767,496	86,555,336	83,225,152	84,968,264	-1,542,344	-1,587,072
E910	2501	APPROPRIATION CONTROL	9,092,835	9,414,135	8,865,443	9,177,719	-227,392	-236,416
E911	2501	APPROPRIATION CONTROL	133,259	137,863	0	0	-133,259	-137,863
E936	2501	APPROPRIATION CONTROL	341,253	339,915	0	0	-341,253	-339,915
M100	2501	APPROPRIATION CONTROL	417,120	403,481	416,635	403,020	-485	-461
M104	2501	APPROPRIATION CONTROL	0	0	743,029	743,029	743,029	743,029
M150	2501	APPROPRIATION CONTROL	-2,883,456	-2,985,227	-2,810,539	-2,910,195	72,917	75,032
M300	2501	APPROPRIATION CONTROL	3,247,401	2,929,406	3,205,565	2,887,546	-41,836	-41,860
		TOTAL FOR REVENUE	95,115,908	96,794,909	93,645,285	95,269,383	-1,470,623	-1,525,526
EXPENSE								
01	PERSONNEL SERVICES							
B000	5100	SALARIES	49,139,029	50,495,513	47,998,002	49,318,355	-1,141,027	-1,177,158
E910	5100	SALARIES	6,025,472	6,296,768	5,855,744	6,120,320	-169,728	-176,448
E911	5100	SALARIES	87,571	91,496	0	0	-87,571	-91,496
E936	5100	SALARIES	214,003	214,003	0	0	-214,003	-214,003
M300	5100	SALARIES	-346,397	-349,623	-340,136	-343,285	6,261	6,338
B000	5200	WORKERS COMPENSATION	786,609	791,327	783,939	791,330	-2,670	3
E911	5200	WORKERS COMPENSATION	1,346	1,346	0	0	-1,346	-1,346
E936	5200	WORKERS COMPENSATION	2,692	2,692	0	0	-2,692	-2,692
M300	5200	WORKERS COMPENSATION	-13,029	-12,565	-13,120	-12,544	-91	21
B000	5300	RETIREMENT	14,883,448	15,247,327	14,547,497	14,901,686	-335,951	-345,641
E910	5300	RETIREMENT	1,807,616	1,889,024	1,756,736	1,836,096	-50,880	-52,928
E911	5300	RETIREMENT	26,271	27,449	0	0	-26,271	-27,449
E936	5300	RETIREMENT	89,571	89,571	0	0	-89,571	-89,571
M300	5300	RETIREMENT	2,263,308	2,320,718	2,211,205	2,267,050	-52,103	-53,668
B000	5400	PERSONNEL ASSESSMENT	113,698	113,698	113,501	113,501	-197	-197
E911	5400	PERSONNEL ASSESSMENT	355	355	0	0	-355	-355
E936	5400	PERSONNEL ASSESSMENT	710	710	0	0	-710	-710
M100	5400	PERSONNEL ASSESSMENT	91,270	91,270	91,112	91,112	-158	-158
B000	5500	GROUP INSURANCE	5,255,316	5,255,316	5,246,208	5,246,208	-9,108	-9,108
E911	5500	GROUP INSURANCE	11,892	11,316	0	0	-11,892	-11,316
E936	5500	GROUP INSURANCE	23,784	22,632	0	0	-23,784	-22,632
M300	5500	GROUP INSURANCE	1,606,368	1,274,016	1,603,584	1,271,808	-2,784	-2,208
B000	5700	PAYROLL ASSESSMENT	21,211	21,211	21,174	21,174	-37	-37
E911	5700	PAYROLL ASSESSMENT	107	107	0	0	-107	-107
E936	5700	PAYROLL ASSESSMENT	215	215	0	0	-215	-215
M100	5700	PAYROLL ASSESSMENT	40,673	40,673	40,602	40,602	-71	-71

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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
B000	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,562,583	1,605,691	1,526,339	1,568,338	-36,244	-37,353
E910	5750	RETIRED EMPLOYEES GROUP INSURANCE	156,032	157,440	151,680	153,024	-4,352	-4,416
E911	5750	RETIRED EMPLOYEES GROUP INSURANCE	2,268	2,287	0	0	-2,268	-2,287
E936	5750	RETIRED EMPLOYEES GROUP INSURANCE	5,542	5,350	0	0	-5,542	-5,350
M300	5750	RETIRED EMPLOYEES GROUP INSURANCE	-298,884	-352,060	-291,963	-344,008	6,921	8,052
E910	5800	UNEMPLOYMENT COMPENSATION	1,472	3,136	1,472	3,072	0	-64
E911	5800	UNEMPLOYMENT COMPENSATION	22	46	0	0	-22	-46
E936	5800	UNEMPLOYMENT COMPENSATION	53	107	0	0	-53	-107
M300	5800	UNEMPLOYMENT COMPENSATION	12,090	25,025	11,904	24,483	-186	-542
B000	5840	MEDICARE	712,477	732,128	695,902	715,082	-16,575	-17,046
E910	5840	MEDICARE	87,360	91,264	84,928	88,704	-2,432	-2,560
E911	5840	MEDICARE	1,270	1,327	0	0	-1,270	-1,327
E936	5840	MEDICARE	3,102	3,102	0	0	-3,102	-3,102
M300	5840	MEDICARE	-5,018	-5,068	-4,872	-4,921	146	147
M150	5904	VACANCY SAVINGS	-3,421,657	-3,506,221	-3,348,740	-3,431,189	72,917	75,032
E911	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	968	968	0	0	-968	-968
TOTAL FOR CATEGORY 01			80,952,789	82,701,087	78,742,698	80,435,998	-2,210,091	-2,265,089
04	OPERATING							
B000	7050	EMPLOYEE BOND INSURANCE	1,546	1,546	1,544	1,544	-2	-2
E911	7050	EMPLOYEE BOND INSURANCE	3	3	0	0	-3	-3
E936	7050	EMPLOYEE BOND INSURANCE	5	5	0	0	-5	-5
B000	7054	AG TORT CLAIM ASSESSMENT	67,180	67,180	67,064	67,064	-116	-116
E911	7054	AG TORT CLAIM ASSESSMENT	81	81	0	0	-81	-81
E936	7054	AG TORT CLAIM ASSESSMENT	162	162	0	0	-162	-162
M100	7054	AG TORT CLAIM ASSESSMENT	-20,460	-20,576	-20,425	-20,540	35	36
TOTAL FOR CATEGORY 04			48,517	48,401	48,183	48,068	-334	-333
26	INFORMATION SERVICES							
B000	7554	EITS INFRASTRUCTURE ASSESSMENT	177,595	177,595	177,287	177,287	-308	-308
E911	7554	EITS INFRASTRUCTURE ASSESSMENT	557	534	0	0	-557	-534
E936	7554	EITS INFRASTRUCTURE ASSESSMENT	1,115	1,068	0	0	-1,115	-1,068
M100	7554	EITS INFRASTRUCTURE ASSESSMENT	144,008	130,639	143,758	130,412	-250	-227
B000	7556	EITS SECURITY ASSESSMENT	62,426	62,426	62,317	62,317	-109	-109
E911	7556	EITS SECURITY ASSESSMENT	149	149	0	0	-149	-149
E936	7556	EITS SECURITY ASSESSMENT	299	298	0	0	-299	-298
M100	7556	EITS SECURITY ASSESSMENT	23,778	23,599	23,737	23,558	-41	-41
TOTAL FOR CATEGORY 26			409,927	396,308	407,099	393,574	-2,828	-2,734

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

Budget Account: 3762 NDOC - HIGH DESERT STATE PRISON

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
29		AGENCY ISSUE UNIFORM						
E911	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	399	399	0	0	-399	-399
		TOTAL FOR CATEGORY 29	399	399	0	0	-399	-399
59		UTILITIES						
M104	7132	ELECTRIC UTILITIES	0	0	470,104	470,104	470,104	470,104
M104	7133	OIL UTILITIES	0	0	262,377	262,377	262,377	262,377
M104	7135	PROPANE UTILITIES	0	0	-444	-444	-444	-444
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	10,992	10,992	10,992	10,992
		TOTAL FOR CATEGORY 59	0	0	743,029	743,029	743,029	743,029
		TOTAL FOR EXPENSE	81,411,632	83,146,195	79,941,009	81,620,669	-1,470,623	-1,525,526

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3762	NDOC - HIGH DESERT STATE PRISON	3,625,213.00	2,882,184.00	743,029.00	3,625,213.00	3,625,213.00 x	
	7132 - Electric Utilities	1,654,144.00	1,184,040.00	470,104.00			
	7133 - Oil Utilities	1,817,853.00	1,555,476.00	262,377.00			
	7135 - Propane Utilities	367.00	811.00	(444.00)			
	7136 - Garbage Disposal Utilities	152,849.00	141,857.00	10,992.00			

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

Amendment Number: A255793717

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3717	NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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
M104	2501	APPROPRIATION CONTROL	0	557,040	557,040	0	557,040	557,040
Total Revenue				557,040		557,040		

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
M104	59	UTILITIES	7132	0	156,997	156,997	0	156,997	156,997
M104	59	UTILITIES	7134	0	227,762	227,762	0	227,762	227,762
M104	59	UTILITIES	7135	0	(397)	(397)	0	(397)	(397)
M104	59	UTILITIES	7136	0	(11,528)	(11,528)	0	(11,528)	(11,528)
M104	59	UTILITIES	7137	0	184,206	184,206	0	184,206	184,206
Total Category Expenditure					557,040		557,040		

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs

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 3717 - NDOC - NORTHERN NEVADA CORRECTIONAL CENTER
Budget Amendment A255793717
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Northern Nevada Correctional Center (NNCC) opened in 1964 as a medium security facility with three housing units. From 1964 until 2008, six additional housing units were added. NNCC provides intake for the northern region and houses the Regional Medical Facility (RMF) for the Department of Corrections. The RMF provides inpatient medical and mental health services. In addition, there is a Medical Intermediate Care Unit and Structured Care Unit for inmates whose medical and mental health situations are stable but require additional staff monitoring. NNCC also houses the Regional Warehouse, which is the distribution center for the facilities located in Carson City and Reno. Educational services are conducted by Carson City School District staff and include high school diploma, general education diploma, literacy programs, and English as a Second Language. A wide range of self-help and treatment programs are available and administered by medical, mental health, and program staff. Programs include the Senior Structured Living Program for inmates 60 years of age and older and a re-entry program to prepare inmates for reintegration into society. Current vocational programs include auto mechanics/auto shop and computer science. Silver State Industries manufactures a variety of products for governmental agencies and private entities through programs including a wood shop, a metal shop, a paint shop, mattresses, and an upholstery shop. Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - NORTHERN NEVADA CORRECTIONAL CENTER
B/A 3717 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		
						BA # A254913717		BA # A255793717		BA # A256733717							
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	41,931,153	42,719,822	-228,427	-235,847	557,040	557,040	-423,042	-437,265	-94,429	-116,072	-0.2%	-0.3%	41,836,724	42,603,750		
3829	ROOM, BOARD, TRANSP CHARGE	68,519	68,519							0	0	0.0%	0.0%	68,519	68,519		
4620	TRANSFER FROM BA 3722	33,786	33,786							0	0	0.0%	0.0%	33,786	33,786		
4697	TRANSFER FROM PRISON STORE	46,797	46,797							0	0	0.0%	0.0%	46,797	46,797		
4700	TRANSFER FROM PRISON INDUSTRIES	18,045	18,045							0	0	0.0%	0.0%	18,045	18,045		
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340							0	0	0.0%	0.0%	11,340	11,340		
Total Revenues		42,109,640	42,898,309	-228,427	-235,847	557,040	557,040	-423,042	-437,265	-94,429	-116,072	-0.2%	-0.3%	42,015,211	42,782,237		
EXPENDITURES																	
Cat	G.L.#	Description															
01	5100	SALARIES	24,696,508	25,426,563	-145,701	-152,132			-293,854	-307,107	-439,555	-459,239	-1.8%	-1.8%	24,256,953	24,967,324	
01	5200	WORKERS COMPENSATION	411,301	415,557	-2,645	-2,739			-5,266	-5,434	-7,911	-8,173	-1.9%	-2.0%	403,390	407,384	
01	5300	RETIREMENT	9,887,498	10,134,957	-43,711	-45,640			-105,592	-110,353	-149,303	-155,993	-1.5%	-1.5%	9,738,195	9,978,964	
01	5400	PERSONNEL ASSESSMENT	109,054	109,054	-710	-710			-1,421	-1,421	-2,131	-2,131	-2.0%	-2.0%	106,923	106,923	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,408	1,405							0	0	0.0%	0.0%	1,408	1,405	
01	5430	LABOR RELATIONS ASSESSMENT	13,643	13,643							0	0	0.0%	0.0%	13,643	13,643	
01	5500	GROUP INSURANCE	3,644,898	3,474,012	-23,784	-22,632			-47,568	-45,264	-71,352	-67,896	-2.0%	-2.0%	3,573,546	3,406,116	
01	5700	PAYROLL ASSESSMENT	32,926	32,926	-214	-214			-429	-429	-643	-643	-2.0%	-2.0%	32,283	32,283	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	639,601	635,654	-3,773	-3,804			-7,610	-7,678	-11,383	-11,482	-1.8%	-1.8%	628,218	624,172	
01	5800	UNEMPLOYMENT COMPENSATION	6,139	12,698	-36	-76			-73	-153	-109	-229	-1.8%	-1.8%	6,030	12,469	
01	5820	HOLIDAY PAY	149,378	149,378							0	0	0.0%	0.0%	149,378	149,378	
01	5840	MEDICARE	358,097	368,654	-2,113	-2,206			-4,262	-4,453	-6,375	-6,659	-1.8%	-1.8%	351,722	361,995	
01	5880	SHIFT DIFFERENTIAL PAY	137,894	137,894							0	0	0.0%	0.0%	137,894	137,894	
01	5904	VACANCY SAVINGS	-3,882,320	-3,978,899					46,195	48,095	46,195	48,095	-1.2%	-1.2%	-3,836,125	-3,930,804	
01	5930	LONGEVITY PAY	66,675	76,125							0	0	0.0%	0.0%	66,675	76,125	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	150,743	150,743	-968	-968					-968	-968	-0.6%	-0.6%	149,775	149,775	
04	7020	OPERATING SUPPLIES	8,080	8,080							0	0	0.0%	0.0%	8,080	8,080	
04	7025	OPERATING SUPPLIES-E	2,329	2,329							0	0	0.0%	0.0%	2,329	2,329	
04	7041	PRINTING AND COPYING - A	16,138	16,138							0	0	0.0%	0.0%	16,138	16,138	
04	7044	PRINTING AND COPYING - C	1,138	1,138							0	0	0.0%	0.0%	1,138	1,138	
04	7050	EMPLOYEE BOND INSURANCE	823	823	-6	-6			-11	-11	-17	-17	-2.1%	-2.1%	806	806	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	168,348	168,348							0	0	0.0%	0.0%	168,348	168,348	
04	7052	VEHICLE COMP & COLLISION INS	1,648	1,648							0	0	0.0%	0.0%	1,648	1,648	
04	7053	RISK MGT MISC INS POLICIES	250	250							0	0	0.0%	0.0%	250	250	
04	7054	AG TORT CLAIM ASSESSMENT	24,858	24,798	-162	-162			-324	-323	-486	-485	-2.0%	-2.0%	24,372	24,313	
04	7059	AG VEHICLE LIABILITY INSURANCE	6,469	6,480							0	0	0.0%	0.0%	6,469	6,480	
04	7060	CONTRACTS	14,295	14,295							0	0	0.0%	0.0%	14,295	14,295	
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0							0	0	0.0%	0.0%	0	0	
04	7074	HARDWARE LICENSE/MNT CONTRACTS	9,003	9,003							0	0	0.0%	0.0%	9,003	9,003	
04	7120	ADVERTISING & PUBLIC RELATIONS	353	353							0	0	0.0%	0.0%	353	353	

04	7150	MOTOR POOL FLEET MAINTENANCE	335	335					0	0	0.0%	0.0%	335	335	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	2,258	2,258					0	0	0.0%	0.0%	2,258	2,258	
04	7152	DIESEL FUEL	4,649	4,649					0	0	0.0%	0.0%	4,649	4,649	
04	7153	GASOLINE	25,256	25,256					0	0	0.0%	0.0%	25,256	25,256	
04	7155	VEHICLE OPERATION - B	3,709	3,709					0	0	0.0%	0.0%	3,709	3,709	
04	7157	VEHICLE SUPPLIES - OTHER	3,474	3,474					0	0	0.0%	0.0%	3,474	3,474	
04	7222	DATA PROCESSING SUPPLIES	13,778	13,778					0	0	0.0%	0.0%	13,778	13,778	
04	7280	OUTSIDE POSTAGE	1,647	1,647					0	0	0.0%	0.0%	1,647	1,647	
04	7285	POSTAGE - STATE MAILROOM	15,467	15,467					0	0	0.0%	0.0%	15,467	15,467	
04	7290	PHONE, FAX, COMMUNICATION LINE	49,479	49,479					0	0	0.0%	0.0%	49,479	49,479	
04	7291	CELL PHONE/PAGER CHARGES	1,328	1,328					0	0	0.0%	0.0%	1,328	1,328	
04	7344	INSPECTIONS & CERTIFICATIONS-D	4,018	4,018					0	0	0.0%	0.0%	4,018	4,018	
04	7460	EQUIPMENT PURCHASES < \$1,000	6,377	6,377					0	0	0.0%	0.0%	6,377	6,377	
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	7,588	7,588					0	0	0.0%	0.0%	7,588	7,588	
04	7631	MISCELLANEOUS GOODS, MAT - A	538	538					0	0	0.0%	0.0%	538	538	
04	7962	RENTALS FOR LAND/EQUIPMENT-B	7,029	7,029					0	0	0.0%	0.0%	7,029	7,029	
04	7980	OPERATING LEASE PAYMENTS	13,599	13,599					0	0	0.0%	0.0%	13,599	13,599	
07	7022	OPERATING SUPPLIES-B	48,077	48,077					0	0	0.0%	0.0%	48,077	48,077	
07	7140	MAINTENANCE OF BLDGS AND GRDS	2,510	2,510					0	0	0.0%	0.0%	2,510	2,510	
09	7060	CONTRACTS	59,417	59,417					0	0	0.0%	0.0%	59,417	59,417	
16	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0	
16	7020	OPERATING SUPPLIES	6,637	6,637					0	0	0.0%	0.0%	6,637	6,637	
16	7023	OPERATING SUPPLIES-C	769	769					0	0	0.0%	0.0%	769	769	
16	7025	OPERATING SUPPLIES-E	742	742					0	0	0.0%	0.0%	742	742	
16	7026	OPERATING SUPPLIES-F	2,015	2,015					0	0	0.0%	0.0%	2,015	2,015	
16	7044	PRINTING AND COPYING - C	853	853					0	0	0.0%	0.0%	853	853	
16	7060	CONTRACTS	12,130	12,130					0	0	0.0%	0.0%	12,130	12,130	
16	7192	STIPENDS - B	1,905	1,905					0	0	0.0%	0.0%	1,905	1,905	
16	7637	NOTARY FEE APPLY OR RENEW	132	132					0	0	0.0%	0.0%	132	132	
16	7980	OPERATING LEASE PAYMENTS	2,141	2,141					0	0	0.0%	0.0%	2,141	2,141	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	171,112	163,998	-1,114	-1,068		-2,229	-2,137	-3,343	-3,205	-2.0%	-2.0%	167,769	160,793
26	7556	EITS SECURITY ASSESSMENT	45,865	45,770	-298	-298		-598	-597	-896	-895	-2.0%	-2.0%	44,969	44,875
29	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	440	440					0	0	0.0%	0.0%	440	440	
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	35,797	35,797	-3,192	-3,192			-3,192	-3,192	-8.9%	-8.9%	32,605	32,605	
29	7176	PROTECTIVE GEAR	16,527	16,527					0	0	0.0%	0.0%	16,527	16,527	
50	702E	CASELD DRVN - OPERATING SUPPLIES	145,586	148,559					0	0	0.0%	0.0%	145,586	148,559	
50	717A	CASELD DRVN - INMATE CLOTHING	87,867	89,662					0	0	0.0%	0.0%	87,867	89,662	
50	719A	CASELD DRVN - STIPENDS - B	61,050	62,297					0	0	0.0%	0.0%	61,050	62,297	
50	720A	CASELD DRVN - FOOD	2,263,549	2,309,777					0	0	0.0%	0.0%	2,263,549	2,309,777	
50	720B	CASELD DRVN - FOOD-F	0	0					0	0	0.0%	0.0%	0	0	
50	742A	CASELD DRVN - INMATE SUPPLIES	312,780	319,168					0	0	0.0%	0.0%	312,780	319,168	
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	20,625	21,000					0	0	0.0%	0.0%	20,625	21,000	
59	7132	ELECTRIC UTILITIES	551,201	551,201			156,997	156,997	156,997	156,997	28.5%	28.5%	708,198	708,198	
59	7133	OIL UTILITIES	1,153	1,153					0	0	0.0%	0.0%	1,153	1,153	
59	7134	NATURAL GAS UTILITIES	338,450	338,450			227,762	227,762	227,762	227,762	67.3%	67.3%	566,212	566,212	
59	7135	PROPANE UTILITIES	1,074	1,074			-397	-397	-397	-397	-37.0%	-37.0%	677	677	
59	7136	GARBAGE DISPOSAL UTILITIES	122,720	122,720			-11,528	-11,528	-11,528	-11,528	-9.4%	-9.4%	111,192	111,192	
59	7137	WATER & SEWER UTILITIES	958,812	958,812			184,206	184,206	184,206	184,206	19.2%	19.2%	1,143,018	1,143,018	
59	7962	RENTALS FOR LAND/EQUIPMENT-B	0	0					0	0	0.0%	0.0%	0	0	
87	7393	PURCHASING ASSESSMENT	0	0					0	0	0.0%	0.0%	0	0	

	Total Expenditures	42,109,640	42,898,309	-228,427	-235,847	557,040	557,040	-423,042	-437,265	-94,429	-116,072	-0.2%	-0.3%	42,015,211	42,782,237
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Section A1: Line Item Detail by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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	30,399,336	31,887,959	43,671,658	44,597,639
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	39,965	39,965
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR DECISION UNIT B000		39,744,406	33,868,681	43,843,313	44,769,294
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	17,090,796	18,875,496	24,487,677	25,172,341
5200	WORKERS COMPENSATION	348,049	414,238	408,406	412,411
5300	RETIREMENT	6,169,580	6,024,574	8,460,388	8,666,020
5400	PERSONNEL ASSESSMENT	58,060	58,327	59,115	59,115
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,014	1,014
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	16,143	16,143
5500	GROUP INSURANCE	1,917,939	2,695,968	2,732,400	2,732,400
5700	PAYROLL ASSESSMENT	10,760	10,882	11,028	11,028
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	778,687	800,457
5800	UNEMPLOYMENT COMPENSATION	14,487	0	0	0
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	355,065	364,975
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	0	0
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	0	0
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	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
5980	CALL BACK PAY	149	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	135,990	135,990
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	37,733,185	38,659,166
04	OPERATING				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	804	804
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	116,661	116,661
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	2,080	2,080
7053	RISK MGT MISC INS POLICIES	334	323	323	323
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	34,929	34,929
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	4,458	4,458
7060	CONTRACTS	2,740	718	718	718
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	720	720
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	8,239	8,239
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	10,130	10,130
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	12,613	12,613
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	359,248	359,248

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
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	56,515	29,107	29,107	29,107
	TOTAL FOR CATEGORY 09	56,515	29,107	29,107	29,107
16	LAW LIBRARY				
7000	OPERATING	0	27,324	27,324	27,324
7023	OPERATING SUPPLIES-C	769	0	0	0
7025	OPERATING SUPPLIES-E	742	0	0	0
7026	OPERATING SUPPLIES-F	2,015	0	0	0
7044	PRINTING AND COPYING - C	853	0	0	0
7060	CONTRACTS	12,130	0	0	0
7192	STIPENDS - B	1,905	0	0	0
7637	NOTARY FEE APPLY OR RENEW	132	0	0	0
7980	OPERATING LEASE PAYMENTS	2,141	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
18	CARES ACT				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	92,337	92,337
7556	EITS SECURITY ASSESSMENT	32,075	32,024	32,457	32,457
	TOTAL FOR CATEGORY 26	123,376	123,130	124,794	124,794
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	33,533	33,533
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	50,060	50,060
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	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
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	195,551	195,551
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	106,521	106,521
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	60,425	60,425
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,523,761	2,523,761
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	192,088	192,088
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	394,982	394,982
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,298	20,298
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	3,493,626	3,493,626
59	UTILITIES				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	111	111
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,521	1,973,521
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,861	1,861	1,861	1,861
TOTAL FOR CATEGORY 87		1,861	1,861	1,861	1,861
TOTAL EXPENDITURES FOR DECISION UNIT B000		39,744,406	33,868,681	43,843,313	44,769,294
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	193,105	186,012
TOTAL REVENUES FOR DECISION UNIT M100		0	0	193,105	186,012
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	47,454	47,454
5700	PAYROLL ASSESSMENT	0	0	21,147	21,147
TOTAL FOR CATEGORY 01		0	0	68,601	68,601

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	48,187	48,187
7052	VEHICLE COMP & COLLISION INS	0	0	-432	-432
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,638	-10,698
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,011	2,022
	TOTAL FOR CATEGORY 04	0	0	39,128	39,079
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	74,874	67,923
7556	EITS SECURITY ASSESSMENT	0	0	12,363	12,270
	TOTAL FOR CATEGORY 26	0	0	87,237	80,193
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-1,861	-1,861
	TOTAL FOR CATEGORY 87	0	0	-1,861	-1,861
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	193,105	186,012
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	557,040	557,040
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	557,040	557,040
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	156,997	156,997
7134	NATURAL GAS UTILITIES	0	0	227,762	227,762
7135	PROPANE UTILITIES	0	0	-397	-397
7136	GARBAGE DISPOSAL UTILITIES	0	0	-11,528	-11,528
7137	WATER & SEWER UTILITIES	0	0	184,206	184,206
	TOTAL FOR CATEGORY 59	0	0	557,040	557,040
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	557,040	557,040
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-4,481,029	-4,568,161
4697	TRANSFER FROM PRISON STORE	0	0	6,832	6,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-4,474,197	-4,561,329

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	394	391
5430	LABOR RELATIONS ASSESSMENT	0	0	-16,143	-16,143
5904	VACANCY SAVINGS	0	0	-3,882,320	-3,978,899
5930	LONGEVITY PAY	0	0	66,675	76,125
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	13,785	13,785
	TOTAL FOR CATEGORY 01	0	0	-3,817,609	-3,904,741
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,500	3,500
7053	RISK MGT MISC INS POLICIES	0	0	-73	-73
7060	CONTRACTS	0	0	2,022	2,022
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-720	-720
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	764	764
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-3,753	-3,753
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-5,025	-5,025
	TOTAL FOR CATEGORY 04	0	0	-3,285	-3,285
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	6,892	6,892
	TOTAL FOR CATEGORY 09	0	0	6,892	6,892
16	LAW LIBRARY				
7000	OPERATING	0	0	-27,324	-27,324
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	0	0	769	769
7025	OPERATING SUPPLIES-E	0	0	742	742
7026	OPERATING SUPPLIES-F	0	0	2,015	2,015
7044	PRINTING AND COPYING - C	0	0	853	853
7060	CONTRACTS	0	0	12,130	12,130
7192	STIPENDS - B	0	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	0	0	132	132
7980	OPERATING LEASE PAYMENTS	0	0	2,141	2,141
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-928	-928
	TOTAL FOR CATEGORY 29	0	0	-928	-928
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-52,832	-52,832
717A	CASELD DRVN - INMATE CLOTHING	0	0	-20,384	-20,384

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
719A	CASELD DRVN - STIPENDS - B	0	0	-577	-577
720A	CASELD DRVN - FOOD	0	0	-304,790	-304,790
720B	CASELD DRVN - FOOD-F	0	0	-192,088	-192,088
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-88,362	-88,362
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-123	-123
	TOTAL FOR CATEGORY 50	0	0	-659,156	-659,156
59	UTILITIES				
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	-111	-111
	TOTAL FOR CATEGORY 59	0	0	-111	-111
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-4,474,197	-4,561,329
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	56,987	115,993
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	56,987	115,993
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	2,867	5,840
717A	CASELD DRVN - INMATE CLOTHING	0	0	1,730	3,525
719A	CASELD DRVN - STIPENDS - B	0	0	1,202	2,449
720A	CASELD DRVN - FOOD	0	0	44,578	90,806
742A	CASELD DRVN - INMATE SUPPLIES	0	0	6,160	12,548
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	450	825
	TOTAL FOR CATEGORY 50	0	0	56,987	115,993
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	56,987	115,993
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,601,641	1,436,446
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,601,641	1,436,446
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-315,874	-320,456
5200	WORKERS COMPENSATION	0	0	-7,648	-6,376
5300	RETIREMENT	0	0	1,227,571	1,258,648
5430	LABOR RELATIONS ASSESSMENT	0	0	13,643	13,643
5500	GROUP INSURANCE	0	0	835,200	662,400

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	-152,675	-179,170
5800	UNEMPLOYMENT COMPENSATION	0	0	6,000	12,410
5840	MEDICARE	0	0	-4,576	-4,653
	TOTAL FOR CATEGORY 01	0	0	1,601,641	1,436,446
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,601,641	1,436,446
E277	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	151,101	203,271
	TOTAL REVENUES FOR DECISION UNIT E277	0	0	151,101	203,271
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	102,898	142,342
5200	WORKERS COMPENSATION	0	0	3,860	2,745
5300	RETIREMENT	0	0	19,808	27,400
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	17,838	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,665	3,558
5800	UNEMPLOYMENT COMPENSATION	0	0	34	72
5840	MEDICARE	0	0	1,492	2,064
	TOTAL FOR CATEGORY 01	0	0	149,520	201,738
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E277	0	0	151,101	203,271
E300	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	11,555	11,555
	TOTAL REVENUES FOR DECISION UNIT E300	0	0	11,555	11,555

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	11,555	11,555
	TOTAL FOR CATEGORY 04	0	0	11,555	11,555
	TOTAL EXPENDITURES FOR DECISION UNIT E300	0	0	11,555	11,555
E301	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	7,029	7,029
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	7,029	7,029
EXPENDITURE					
04	OPERATING				
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	7,029	7,029
	TOTAL FOR CATEGORY 04	0	0	7,029	7,029
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	7,029	7,029
E302	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	534	534
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	534	534
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	534	534
	TOTAL FOR CATEGORY 09	0	0	534	534
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	534	534
E303	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	18,318	18,318
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	18,318	18,318
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	18,318	18,318

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 09	0	0	18,318	18,318
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	18,318	18,318
E304	GOVERNMENT SUPPORT SERVICES [See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	112	112
	TOTAL REVENUES FOR DECISION UNIT E304	0	0	112	112
	EXPENDITURE				
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	112	112
	TOTAL FOR CATEGORY 09	0	0	112	112
	TOTAL EXPENDITURES FOR DECISION UNIT E304	0	0	112	112
E305	GOVERNMENT SUPPORT SERVICES [See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,454	4,454
	TOTAL REVENUES FOR DECISION UNIT E305	0	0	4,454	4,454
	EXPENDITURE				
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,454	4,454
	TOTAL FOR CATEGORY 09	0	0	4,454	4,454
	TOTAL EXPENDITURES FOR DECISION UNIT E305	0	0	4,454	4,454
E900	TRANSFER FROM WCC TO NNCC				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	137,072	141,904
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	137,072	141,904
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	91,106	95,204
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	27,332	28,561
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107

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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	2,360	2,380
5800	UNEMPLOYMENT COMPENSATION	0	0	23	48
5840	MEDICARE	0	0	1,321	1,380
	TOTAL FOR CATEGORY 01	0	0	135,842	140,697
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	440	440
	TOTAL FOR CATEGORY 29	0	0	440	440
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	137,072	141,904
E931	TRANSFERS FROM WSCC TO NNCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	330,189	328,869
	TOTAL REVENUES FOR DECISION UNIT E931	0	0	330,189	328,869
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	185,000	185,000
5200	WORKERS COMPENSATION	0	0	2,692	2,692
5300	RETIREMENT	0	0	108,688	108,688
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	4,791	4,625
5800	UNEMPLOYMENT COMPENSATION	0	0	46	92
5840	MEDICARE	0	0	2,682	2,682
	TOTAL FOR CATEGORY 01	0	0	328,608	327,336
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E931	0	0	330,189	328,869
	TOTAL REVENUES FOR BUDGET ACCOUNT 3717	39,744,406	33,868,681	42,438,253	43,219,502
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717	39,744,406	33,868,681	42,438,253	43,219,502

Section B1: Summary by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	30,399,336	31,887,959	42,259,766	43,041,015
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	46,797	46,797
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	42,438,253	43,219,502
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	17,090,796	18,875,496	24,550,807	25,274,431
5200	WORKERS COMPENSATION	348,049	414,238	408,656	412,818
5300	RETIREMENT	6,169,580	6,024,574	9,843,787	10,089,317
5400	PERSONNEL ASSESSMENT	58,060	58,327	108,344	108,344
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,408	1,405
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	13,643	13,643
5500	GROUP INSURANCE	1,917,939	2,695,968	3,621,114	3,451,380
5700	PAYROLL ASSESSMENT	10,760	10,882	32,712	32,712
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	635,828	631,850
5800	UNEMPLOYMENT COMPENSATION	14,487	0	6,103	12,622
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	355,984	366,448
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	-3,882,320	-3,978,899
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	66,675	76,125
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0
5980	CALL BACK PAY	149	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	149,775	149,775
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	36,199,788	36,929,243
04	OPERATING				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	817	817
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	168,348	168,348
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	1,648	1,648
7053	RISK MGT MISC INS POLICIES	334	323	250	250
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	24,696	24,636
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	6,469	6,480
7060	CONTRACTS	2,740	718	14,295	14,295
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	9,003	9,003
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	6,377	6,377
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	7,588	7,588
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	7,029	7,029
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	414,093	414,044

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	56,515	29,107	59,417	59,417
	TOTAL FOR CATEGORY 09	56,515	29,107	59,417	59,417
16	LAW LIBRARY				
7000	OPERATING	0	27,324	0	0
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	769	0	769	769
7025	OPERATING SUPPLIES-E	742	0	742	742
7026	OPERATING SUPPLIES-F	2,015	0	2,015	2,015
7044	PRINTING AND COPYING - C	853	0	853	853
7060	CONTRACTS	12,130	0	12,130	12,130
7192	STIPENDS - B	1,905	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	132	0	132	132
7980	OPERATING LEASE PAYMENTS	2,141	0	2,141	2,141
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
18	CARES ACT				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	169,998	162,930
7556	EITS SECURITY ASSESSMENT	32,075	32,024	45,567	45,472
	TOTAL FOR CATEGORY 26	123,376	123,130	215,565	208,402
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	440	440
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	32,605	32,605
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	49,572	49,572
50	INMATE DRIVENS				

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
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	145,586	148,559
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	87,867	89,662
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	61,050	62,297
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,263,549	2,309,777
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	0	0
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	312,780	319,168
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,625	21,000
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	2,891,457	2,950,463
59	UTILITIES				
7132	ELECTRIC UTILITIES	708,198	551,201	708,198	708,198
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	566,212	566,212
7135	PROPANE UTILITIES	677	1,074	677	677
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	111,192	111,192
7137	WATER & SEWER UTILITIES	1,143,018	958,812	1,143,018	1,143,018
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	0	0
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	2,530,450	2,530,450
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,861	1,861	0	0
TOTAL FOR CATEGORY 87		1,861	1,861	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	42,438,253	43,219,502

Section A1: Line Item Detail by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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	30,399,336	31,887,959	43,671,658	44,597,639
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	39,965	39,965
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR DECISION UNIT B000		39,744,406	33,868,681	43,843,313	44,769,294
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	17,090,796	18,875,496	24,487,677	25,172,341
5200	WORKERS COMPENSATION	348,049	414,238	408,406	412,411
5300	RETIREMENT	6,169,580	6,024,574	8,460,388	8,666,020
5400	PERSONNEL ASSESSMENT	58,060	58,327	59,115	59,115
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,014	1,014
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	16,143	16,143
5500	GROUP INSURANCE	1,917,939	2,695,968	2,732,400	2,732,400
5700	PAYROLL ASSESSMENT	10,760	10,882	11,028	11,028
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	778,687	800,457
5800	UNEMPLOYMENT COMPENSATION	14,487	0	0	0
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	355,065	364,975
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	0	0
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	0	0
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0

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 Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5980	CALL BACK PAY	149	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	135,990	135,990
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	37,733,185	38,659,166
04	OPERATING				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	804	804
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	116,661	116,661
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	2,080	2,080
7053	RISK MGT MISC INS POLICIES	334	323	323	323
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	34,929	34,929
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	4,458	4,458
7060	CONTRACTS	2,740	718	718	718
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	720	720
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	8,239	8,239
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	10,130	10,130
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	12,613	12,613
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	359,248	359,248

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	56,515	29,107	29,107	29,107
	TOTAL FOR CATEGORY 09	56,515	29,107	29,107	29,107
16	LAW LIBRARY				
7000	OPERATING	0	27,324	27,324	27,324
7023	OPERATING SUPPLIES-C	769	0	0	0
7025	OPERATING SUPPLIES-E	742	0	0	0
7026	OPERATING SUPPLIES-F	2,015	0	0	0
7044	PRINTING AND COPYING - C	853	0	0	0
7060	CONTRACTS	12,130	0	0	0
7192	STIPENDS - B	1,905	0	0	0
7637	NOTARY FEE APPLY OR RENEW	132	0	0	0
7980	OPERATING LEASE PAYMENTS	2,141	0	0	0
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
18	CARES ACT				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	92,337	92,337
7556	EITS SECURITY ASSESSMENT	32,075	32,024	32,457	32,457
	TOTAL FOR CATEGORY 26	123,376	123,130	124,794	124,794
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	33,533	33,533
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	50,060	50,060
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	195,551	195,551
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	106,521	106,521
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	60,425	60,425
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,523,761	2,523,761
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	192,088	192,088
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	394,982	394,982
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,298	20,298
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	3,493,626	3,493,626
59	UTILITIES				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	111	111
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,521	1,973,521
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,861	1,861	1,861	1,861
TOTAL FOR CATEGORY 87		1,861	1,861	1,861	1,861
TOTAL EXPENDITURES FOR DECISION UNIT B000		39,744,406	33,868,681	43,843,313	44,769,294
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	193,105	186,012
TOTAL REVENUES FOR DECISION UNIT M100		0	0	193,105	186,012
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	47,454	47,454
5700	PAYROLL ASSESSMENT	0	0	21,147	21,147
TOTAL FOR CATEGORY 01		0	0	68,601	68,601

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	48,187	48,187
7052	VEHICLE COMP & COLLISION INS	0	0	-432	-432
7054	AG TORT CLAIM ASSESSMENT	0	0	-10,638	-10,698
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,011	2,022
	TOTAL FOR CATEGORY 04	0	0	39,128	39,079
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	74,874	67,923
7556	EITS SECURITY ASSESSMENT	0	0	12,363	12,270
	TOTAL FOR CATEGORY 26	0	0	87,237	80,193
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-1,861	-1,861
	TOTAL FOR CATEGORY 87	0	0	-1,861	-1,861
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	193,105	186,012
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-4,481,029	-4,568,161
4697	TRANSFER FROM PRISON STORE	0	0	6,832	6,832
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-4,474,197	-4,561,329
	EXPENDITURE				
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	394	391
5430	LABOR RELATIONS ASSESSMENT	0	0	-16,143	-16,143
5904	VACANCY SAVINGS	0	0	-3,882,320	-3,978,899
5930	LONGEVITY PAY	0	0	66,675	76,125
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	13,785	13,785
	TOTAL FOR CATEGORY 01	0	0	-3,817,609	-3,904,741
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,500	3,500
7053	RISK MGT MISC INS POLICIES	0	0	-73	-73
7060	CONTRACTS	0	0	2,022	2,022
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-720	-720
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	764	764
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-3,753	-3,753
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-5,025	-5,025

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	-3,285	-3,285
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	6,892	6,892
	TOTAL FOR CATEGORY 09	0	0	6,892	6,892
16	LAW LIBRARY				
7000	OPERATING	0	0	-27,324	-27,324
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	0	0	769	769
7025	OPERATING SUPPLIES-E	0	0	742	742
7026	OPERATING SUPPLIES-F	0	0	2,015	2,015
7044	PRINTING AND COPYING - C	0	0	853	853
7060	CONTRACTS	0	0	12,130	12,130
7192	STIPENDS - B	0	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	0	0	132	132
7980	OPERATING LEASE PAYMENTS	0	0	2,141	2,141
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-928	-928
	TOTAL FOR CATEGORY 29	0	0	-928	-928
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-52,832	-52,832
717A	CASELD DRVN - INMATE CLOTHING	0	0	-20,384	-20,384
719A	CASELD DRVN - STIPENDS - B	0	0	-577	-577
720A	CASELD DRVN - FOOD	0	0	-304,790	-304,790
720B	CASELD DRVN - FOOD-F	0	0	-192,088	-192,088
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-88,362	-88,362
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-123	-123
	TOTAL FOR CATEGORY 50	0	0	-659,156	-659,156
59	UTILITIES				
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	-111	-111
	TOTAL FOR CATEGORY 59	0	0	-111	-111
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-4,474,197	-4,561,329
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	56,987	115,993

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	56,987	115,993
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	2,867	5,840
717A	CASELD DRVN - INMATE CLOTHING	0	0	1,730	3,525
719A	CASELD DRVN - STIPENDS - B	0	0	1,202	2,449
720A	CASELD DRVN - FOOD	0	0	44,578	90,806
742A	CASELD DRVN - INMATE SUPPLIES	0	0	6,160	12,548
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	450	825
	TOTAL FOR CATEGORY 50	0	0	56,987	115,993
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	56,987	115,993
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,601,641	1,436,446
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,601,641	1,436,446
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-315,874	-320,456
5200	WORKERS COMPENSATION	0	0	-7,648	-6,376
5300	RETIREMENT	0	0	1,227,571	1,258,648
5430	LABOR RELATIONS ASSESSMENT	0	0	13,643	13,643
5500	GROUP INSURANCE	0	0	835,200	662,400
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-152,675	-179,170
5800	UNEMPLOYMENT COMPENSATION	0	0	6,000	12,410
5840	MEDICARE	0	0	-4,576	-4,653
	TOTAL FOR CATEGORY 01	0	0	1,601,641	1,436,446
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,601,641	1,436,446
E277	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	151,101	203,271
	TOTAL REVENUES FOR DECISION UNIT E277	0	0	151,101	203,271
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	102,898	142,342
5200	WORKERS COMPENSATION	0	0	3,860	2,745

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5300	RETIREMENT	0	0	19,808	27,400
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	17,838	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,665	3,558
5800	UNEMPLOYMENT COMPENSATION	0	0	34	72
5840	MEDICARE	0	0	1,492	2,064
TOTAL FOR CATEGORY 01		0	0	149,520	201,738
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
TOTAL FOR CATEGORY 04		0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
TOTAL FOR CATEGORY 26		0	0	1,414	1,366
TOTAL EXPENDITURES FOR DECISION UNIT E277		0	0	151,101	203,271
E300	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	11,555	11,555
TOTAL REVENUES FOR DECISION UNIT E300		0	0	11,555	11,555
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	11,555	11,555
TOTAL FOR CATEGORY 04		0	0	11,555	11,555
TOTAL EXPENDITURES FOR DECISION UNIT E300		0	0	11,555	11,555
E301	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	7,029	7,029
TOTAL REVENUES FOR DECISION UNIT E301		0	0	7,029	7,029
EXPENDITURE					
04	OPERATING				
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	7,029	7,029

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	0	0	7,029	7,029
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	7,029	7,029
E302	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	534	534
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	534	534
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	534	534
	TOTAL FOR CATEGORY 09	0	0	534	534
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	534	534
E303	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	18,318	18,318
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	18,318	18,318
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	18,318	18,318
	TOTAL FOR CATEGORY 09	0	0	18,318	18,318
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	18,318	18,318
E304	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	112	112
	TOTAL REVENUES FOR DECISION UNIT E304	0	0	112	112
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	112	112
	TOTAL FOR CATEGORY 09	0	0	112	112
	TOTAL EXPENDITURES FOR DECISION UNIT E304	0	0	112	112
E305	GOVERNMENT SUPPORT SERVICES				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,454	4,454
	TOTAL REVENUES FOR DECISION UNIT E305	0	0	4,454	4,454
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,454	4,454
	TOTAL FOR CATEGORY 09	0	0	4,454	4,454
	TOTAL EXPENDITURES FOR DECISION UNIT E305	0	0	4,454	4,454
E900	TRANSFER FROM WCC TO NNCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	137,072	141,904
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	137,072	141,904
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	91,106	95,204
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	27,332	28,561
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,360	2,380
5800	UNEMPLOYMENT COMPENSATION	0	0	23	48
5840	MEDICARE	0	0	1,321	1,380
	TOTAL FOR CATEGORY 01	0	0	135,842	140,697
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	440	440

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 29	0	0	440	440
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	137,072	141,904
E901	TRANSFER FROM HCC TO NNCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	119,761	123,673
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	119,761	123,673
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	75,419	78,822
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	22,626	23,647
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,953	1,971
5800	UNEMPLOYMENT COMPENSATION	0	0	19	39
5840	MEDICARE	0	0	1,094	1,143
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	968	968
	TOTAL FOR CATEGORY 01	0	0	115,779	119,714
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	3,192	3,192
	TOTAL FOR CATEGORY 29	0	0	3,192	3,192
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	119,761	123,673
E902	TRANSFER FROM TCC TO NNCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	108,666	112,174

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	108,666	112,174
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	70,282	73,310
5200	WORKERS COMPENSATION	0	0	1,299	1,393
5300	RETIREMENT	0	0	21,085	21,993
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,820	1,833
5800	UNEMPLOYMENT COMPENSATION	0	0	17	37
5840	MEDICARE	0	0	1,019	1,063
	TOTAL FOR CATEGORY 01	0	0	107,876	111,407
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E902	0	0	108,666	112,174
E931	TRANSFERS FROM WSCC TO NNCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	330,189	328,869
	TOTAL REVENUES FOR DECISION UNIT E931	0	0	330,189	328,869
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	185,000	185,000
5200	WORKERS COMPENSATION	0	0	2,692	2,692
5300	RETIREMENT	0	0	108,688	108,688
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	4,791	4,625
5800	UNEMPLOYMENT COMPENSATION	0	0	46	92

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5840	MEDICARE	0	0	2,682	2,682
	TOTAL FOR CATEGORY 01	0	0	328,608	327,336
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E931	0	0	330,189	328,869
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	42,109,640	42,898,309
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	42,109,640	42,898,309

Section B1: Summary by GL

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	30,399,336	31,887,959	41,931,153	42,719,822
2510	REVERSIONS	-84,322	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	59,402	68,519	68,519	68,519
4601	GENERAL FUND SALARY ADJUSTMENT	8,525,032	1,827,112	0	0
4611	TRANSFER IN FED ARPA	125,000	0	0	0
4620	TRANSFER FROM BA 3722	41,462	33,786	33,786	33,786
4654	TRANSFER FROM INTERIM FINANCE	613,315	0	0	0
4697	TRANSFER FROM PRISON STORE	43,419	39,965	46,797	46,797
4700	TRANSFER FROM PRISON INDUSTRIES	10,422	0	18,045	18,045
4751	TRANSFER FROM INMATE WELFARE	11,340	11,340	11,340	11,340
TOTAL REVENUES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	42,109,640	42,898,309
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	17,090,796	18,875,496	24,696,508	25,426,563
5200	WORKERS COMPENSATION	348,049	414,238	411,301	415,557
5300	RETIREMENT	6,169,580	6,024,574	9,887,498	10,134,957
5400	PERSONNEL ASSESSMENT	58,060	58,327	109,054	109,054
5420	COLLECTIVE BARGAINING ASSESSMENT	1,188	1,014	1,408	1,405
5430	LABOR RELATIONS ASSESSMENT	16,944	16,143	13,643	13,643
5500	GROUP INSURANCE	1,917,939	2,695,968	3,644,898	3,474,012
5700	PAYROLL ASSESSMENT	10,760	10,882	32,926	32,926
5750	RETIRED EMPLOYEES GROUP INSURANCE	531,333	600,203	639,601	635,654
5800	UNEMPLOYMENT COMPENSATION	14,487	0	6,139	12,698
5810	OVERTIME PAY	5,634,444	0	0	0
5820	HOLIDAY PAY	309,204	149,378	149,378	149,378
5830	COMP TIME PAYOFF	17,789	0	0	0
5840	MEDICARE	342,689	273,673	358,097	368,654
5880	SHIFT DIFFERENTIAL PAY	245,302	137,894	137,894	137,894
5882	SHIFT DIFFERENTIAL OVERTIME	64,842	0	0	0
5887	FIELD TRNG OFFICER PAY	4,957	0	0	0
5891	RECRUITMENT BONUS PAY	184,500	0	0	0
5904	VACANCY SAVINGS	0	-1,633,086	-3,882,320	-3,978,899
5910	STANDBY PAY	24,524	0	0	0
5930	LONGEVITY PAY	48,637	0	66,675	76,125
5940	DANGEROUS DUTY PAY	-489	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	39,188	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	5,333	0	0	0
5980	CALL BACK PAY	149	0	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
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	432,102	135,990	150,743	150,743
	TOTAL FOR CATEGORY 01	33,512,307	27,760,694	36,423,443	37,160,364
04	OPERATING				
7020	OPERATING SUPPLIES	5,870	8,080	8,080	8,080
7021	OPERATING SUPPLIES-A	123	0	0	0
7022	OPERATING SUPPLIES-B	1,809	0	0	0
7023	OPERATING SUPPLIES-C	8,928	0	0	0
7025	OPERATING SUPPLIES-E	13,768	2,329	2,329	2,329
7041	PRINTING AND COPYING - A	23,446	16,138	16,138	16,138
7044	PRINTING AND COPYING - C	1,646	1,138	1,138	1,138
7050	EMPLOYEE BOND INSURANCE	793	793	823	823
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	116,661	116,661	168,348	168,348
7052	VEHICLE COMP & COLLISION INS	2,219	2,080	1,648	1,648
7053	RISK MGT MISC INS POLICIES	334	323	250	250
7054	AG TORT CLAIM ASSESSMENT	34,457	34,463	24,858	24,798
7059	AG VEHICLE LIABILITY INSURANCE	5,746	4,458	6,469	6,480
7060	CONTRACTS	2,740	718	14,295	14,295
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	720	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	9,002	8,239	9,003	9,003
7120	ADVERTISING & PUBLIC RELATIONS	1,273	353	353	353
7135	PROPANE UTILITIES	111	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	43	335	335	335
7151	OUTSIDE MAINTENANCE OF VEHICLE	378	2,258	2,258	2,258
7152	DIESEL FUEL	3,109	4,649	4,649	4,649
7153	GASOLINE	37,728	25,256	25,256	25,256
7155	VEHICLE OPERATION - B	5,417	3,709	3,709	3,709
7157	VEHICLE SUPPLIES - OTHER	11,798	3,474	3,474	3,474
7222	DATA PROCESSING SUPPLIES	0	13,778	13,778	13,778
7280	OUTSIDE POSTAGE	1,983	1,647	1,647	1,647
7285	POSTAGE - STATE MAILROOM	12,629	15,467	15,467	15,467
7290	PHONE, FAX, COMMUNICATION LINE	47,434	49,479	49,479	49,479
7291	CELL PHONE/PAGER CHARGES	666	1,328	1,328	1,328
7344	INSPECTIONS & CERTIFICATIONS-D	2,438	4,018	4,018	4,018
7430	PROFESSIONAL SERVICES	1,100	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	6,377	10,130	6,377	6,377
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	12,613	7,588	7,588
7631	MISCELLANEOUS GOODS, MAT - A	0	538	538	538
7637	NOTARY FEE APPLY OR RENEW	130	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	7,029	7,029
7980	OPERATING LEASE PAYMENTS	12,012	13,599	13,599	13,599
	TOTAL FOR CATEGORY 04	372,168	358,771	414,261	414,212

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
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	69,679	48,077	48,077	48,077
7060	CONTRACTS	7,515	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	6,601	2,510	2,510	2,510
7962	RENTALS FOR LAND/EQUIPMENT-B	1,015	0	0	0
	TOTAL FOR CATEGORY 07	84,810	50,587	50,587	50,587
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	56,515	29,107	59,417	59,417
	TOTAL FOR CATEGORY 09	56,515	29,107	59,417	59,417
16	LAW LIBRARY				
7000	OPERATING	0	27,324	0	0
7020	OPERATING SUPPLIES	0	0	6,637	6,637
7023	OPERATING SUPPLIES-C	769	0	769	769
7025	OPERATING SUPPLIES-E	742	0	742	742
7026	OPERATING SUPPLIES-F	2,015	0	2,015	2,015
7044	PRINTING AND COPYING - C	853	0	853	853
7060	CONTRACTS	12,130	0	12,130	12,130
7192	STIPENDS - B	1,905	0	1,905	1,905
7637	NOTARY FEE APPLY OR RENEW	132	0	132	132
7980	OPERATING LEASE PAYMENTS	2,141	0	2,141	2,141
8371	COMPUTER HARDWARE <\$5,000 - A	720	0	0	0
	TOTAL FOR CATEGORY 16	21,407	27,324	27,324	27,324
18	CARES ACT				
7200	FOOD	125,000	0	0	0
	TOTAL FOR CATEGORY 18	125,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	91,301	91,106	171,112	163,998
7556	EITS SECURITY ASSESSMENT	32,075	32,024	45,865	45,770
	TOTAL FOR CATEGORY 26	123,376	123,130	216,977	209,768
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	440	440
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	14,475	33,533	35,797	35,797
7176	PROTECTIVE GEAR	7,717	16,527	16,527	16,527
	TOTAL FOR CATEGORY 29	22,192	50,060	52,764	52,764
50	INMATE DRIVENS				

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
7021	OPERATING SUPPLIES-A	94,966	0	0	0
7025	OPERATING SUPPLIES-E	393	0	0	0
7026	OPERATING SUPPLIES-F	4,478	0	0	0
7029	OPERATING SUPPLIES-I	1,500	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	195,551	145,586	148,559
7141	MAINTENANCE OF BLDGS AND GRDS-A	3,905	0	0	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	195	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	77,164	106,521	87,867	89,662
719A	CASELD DRVN - STIPENDS - B	43,870	60,425	61,050	62,297
7208	FOOD-H	263,849	0	0	0
720A	CASELD DRVN - FOOD	0	2,523,761	2,263,549	2,309,777
720B	CASELD DRVN - FOOD-F	2,104,405	192,088	0	0
742A	CASELD DRVN - INMATE SUPPLIES	211,125	394,982	312,780	319,168
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	88,949	20,298	20,625	21,000
7460	EQUIPMENT PURCHASES < \$1,000	378	0	0	0
TOTAL FOR CATEGORY 50		2,895,177	3,493,626	2,891,457	2,950,463
59	UTILITIES				
7132	ELECTRIC UTILITIES	708,198	551,201	551,201	551,201
7133	OIL UTILITIES	-1,153	1,153	1,153	1,153
7134	NATURAL GAS UTILITIES	566,212	338,450	338,450	338,450
7135	PROPANE UTILITIES	677	1,074	1,074	1,074
7136	GARBAGE DISPOSAL UTILITIES	111,192	122,720	122,720	122,720
7137	WATER & SEWER UTILITIES	1,143,018	958,812	958,812	958,812
7270	LATE FEES AND PENALTIES	1,449	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	0	111	0	0
TOTAL FOR CATEGORY 59		2,529,593	1,973,521	1,973,410	1,973,410
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,861	1,861	0	0
TOTAL FOR CATEGORY 87		1,861	1,861	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3717		39,744,406	33,868,681	42,109,640	42,898,309

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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								
E901	2501	APPROPRIATION CONTROL	119,761	123,673	0	0	-119,761	-123,673
E902	2501	APPROPRIATION CONTROL	108,666	112,174	0	0	-108,666	-112,174
M104	2501	APPROPRIATION CONTROL	0	0	557,040	557,040	557,040	557,040
TOTAL FOR REVENUE			228,427	235,847	557,040	557,040	328,613	321,193
EXPENSE								
01	PERSONNEL SERVICES							
E901	5100	SALARIES	75,419	78,822	0	0	-75,419	-78,822
E902	5100	SALARIES	70,282	73,310	0	0	-70,282	-73,310
E901	5200	WORKERS COMPENSATION	1,346	1,346	0	0	-1,346	-1,346
E902	5200	WORKERS COMPENSATION	1,299	1,393	0	0	-1,299	-1,393
E901	5300	RETIREMENT	22,626	23,647	0	0	-22,626	-23,647
E902	5300	RETIREMENT	21,085	21,993	0	0	-21,085	-21,993
E901	5400	PERSONNEL ASSESSMENT	355	355	0	0	-355	-355
E902	5400	PERSONNEL ASSESSMENT	355	355	0	0	-355	-355
E901	5500	GROUP INSURANCE	11,892	11,316	0	0	-11,892	-11,316
E902	5500	GROUP INSURANCE	11,892	11,316	0	0	-11,892	-11,316
E901	5700	PAYROLL ASSESSMENT	107	107	0	0	-107	-107
E902	5700	PAYROLL ASSESSMENT	107	107	0	0	-107	-107
E901	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,953	1,971	0	0	-1,953	-1,971
E902	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,820	1,833	0	0	-1,820	-1,833
E901	5800	UNEMPLOYMENT COMPENSATION	19	39	0	0	-19	-39
E902	5800	UNEMPLOYMENT COMPENSATION	17	37	0	0	-17	-37
E901	5840	MEDICARE	1,094	1,143	0	0	-1,094	-1,143
E902	5840	MEDICARE	1,019	1,063	0	0	-1,019	-1,063
E901	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	968	968	0	0	-968	-968
TOTAL FOR CATEGORY 01			223,655	231,121	0	0	-223,655	-231,121
04	OPERATING							
E901	7050	EMPLOYEE BOND INSURANCE	3	3	0	0	-3	-3
E902	7050	EMPLOYEE BOND INSURANCE	3	3	0	0	-3	-3
E901	7054	AG TORT CLAIM ASSESSMENT	81	81	0	0	-81	-81
E902	7054	AG TORT CLAIM ASSESSMENT	81	81	0	0	-81	-81
TOTAL FOR CATEGORY 04			168	168	0	0	-168	-168
26	INFORMATION SERVICES							
E901	7554	EITS INFRASTRUCTURE ASSESSMENT	557	534	0	0	-557	-534
E902	7554	EITS INFRASTRUCTURE ASSESSMENT	557	534	0	0	-557	-534

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

Budget Account: 3717 NDOC - NORTHERN NEVADA CORRECTIONAL CENTER

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
E901	7556	EITS SECURITY ASSESSMENT	149	149	0	0	-149	-149
E902	7556	EITS SECURITY ASSESSMENT	149	149	0	0	-149	-149
TOTAL FOR CATEGORY 26			1,412	1,366	0	0	-1,412	-1,366
29	AGENCY ISSUE UNIFORM							
E901	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	3,192	3,192	0	0	-3,192	-3,192
TOTAL FOR CATEGORY 29			3,192	3,192	0	0	-3,192	-3,192
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	156,997	156,997	156,997	156,997
M104	7134	NATURAL GAS UTILITIES	0	0	227,762	227,762	227,762	227,762
M104	7135	PROPANE UTILITIES	0	0	-397	-397	-397	-397
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	-11,528	-11,528	-11,528	-11,528
M104	7137	WATER & SEWER UTILITIES	0	0	184,206	184,206	184,206	184,206
TOTAL FOR CATEGORY 59			0	0	557,040	557,040	557,040	557,040
TOTAL FOR EXPENSE			228,427	235,847	557,040	557,040	328,613	321,193

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

Budg , Budg Acct Description	25-27 G01		G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
	25-27 G01 Actual Exp	WP Exp (B000/M150)				
3717 NDOC - NORTHERN NEVADA CORREC	2,529,593.00	1,973,410.00	557,040.00	2,530,450.00	2,530,450.00	
7132 - Electric Utilities	708,198.00	551,201.00	156,997.00			
7133 - Oil Utilities	(1,153.00)	1,153.00	0.00			
7134 - Natural Gas Utilities	566,212.00	338,450.00	227,762.00			
7135 - Propane Utilities	677.00	1,074.00	(397.00)			
7136 - Garbage Disposal Utilities	111,192.00	122,720.00	(11,528.00)			
7137 - Water & Sewer Utilities	1,143,018.00	958,812.00	184,206.00			
7270 - Late Fees and Penalties	1,449.00	0.00	0.00			
7962 - Rentals for Land/Equipment - B	0.00	0.00	0.00			

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

Amendment Number: A255893738

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3738	NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

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
M104	2501	APPROPRIATION CONTROL	0	530,813	530,813	0	530,813	530,813
Total Revenue				<u>530,813</u>		<u>530,813</u>		<u>530,813</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
M104	59	UTILITIES	7132	0	441,147	441,147	0	441,147	441,147
M104	59	UTILITIES	7135	0	63,147	63,147	0	63,147	63,147
M104	59	UTILITIES	7136	0	26,519	26,519	0	26,519	26,519
Total Category Expenditure					<u>530,813</u>		<u>530,813</u>		<u>530,813</u>

<p>Remarks This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.</p>
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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 3738 - NDOC - SOUTHERN DESERT CORRECTIONAL CENTER
Budget Amendment A255893738
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Southern Desert Correctional Center (SDCC) is a male medium security institution located approximately 40 miles north of Las Vegas. The institution opened in 1982 with six housing units and a capacity of 600 inmates. Subsequently, additional housing units were constructed in 1984, 1988, and 2007, bringing the total at this facility to ten housing units with a capacity of 2,217 inmates. SDCC houses general population, medium security adult male offenders. SDCC provides educational and vocational programs through Clark County School District, which include braille, culinary arts, janitorial services, and computer programming. SDCC is also known for its strong emphasis on programs and rehabilitative services to include substance abuse, re-entry and psycho education classes which are the largest programs in the state. Prison Industry programs include auto maintenance, auto restoration, and other various industries, and an inmate vocational card-sorting program. All of these programs are designed to provide education and programming opportunities that will enable participants to improve their lives within the system and upon release. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - SOUTHERN DESERT CORRECTIONAL CENTER
B/A 3738 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 # A253723738		BA # A255893738		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	46,009,799	48,795,943	-1,079,743	-1,732,164	530,813	530,813	-548,930	-1,201,351	-1.2%	-2.5%	45,460,869	47,594,592		
3829	ROOM, BOARD, TRANSP CHARGE	50,223	50,223					0	0	0.0%	0.0%	50,223	50,223		
4355	REIMBURSEMENT OF EXPENSES	2,040	2,040					0	0	0.0%	0.0%	2,040	2,040		
4697	TRANSFER FROM PRISON STORE	50,466	50,466					0	0	0.0%	0.0%	50,466	50,466		
4751	TRANSFER FROM INMATE WELFARE	22,037	22,037					0	0	0.0%	0.0%	22,037	22,037		
Total Revenues		46,134,565	48,920,709	-1,079,743	-1,732,164	530,813	530,813	-548,930	-1,201,351	-1.2%	-2.5%	45,585,635	47,719,358		
		EXPENDITURES													
Cat	G.L.#	Description													
01	5100	SALARIES	26,391,436	28,577,268	-701,497	-1,189,994		-701,497	-1,189,994	-2.7%	-4.2%	25,689,939	27,387,274		
01	5200	WORKERS COMPENSATION	466,186	455,534	-24,145	-22,172		-24,145	-22,172	-5.2%	-4.9%	442,041	433,362		
01	5300	RETIREMENT	8,694,436	9,200,841	-168,985	-263,933		-168,985	-263,933	-1.9%	-2.9%	8,525,451	8,936,908		
01	5400	PERSONNEL ASSESSMENT	119,356	119,356	-5,683	-5,683		-5,683	-5,683	-4.8%	-4.8%	113,673	113,673		
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,317	1,314				0	0	0.0%	0.0%	1,317	1,314		
01	5430	LABOR RELATIONS ASSESSMENT	12,759	12,759				0	0	0.0%	0.0%	12,759	12,759		
01	5500	GROUP INSURANCE	3,772,737	3,802,176	-115,947	-181,056		-115,947	-181,056	-3.1%	-4.8%	3,656,790	3,621,120		
01	5700	PAYROLL ASSESSMENT	36,036	36,036	-1,715	-1,715		-1,715	-1,715	-4.8%	-4.8%	34,321	34,321		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	683,519	714,445	-18,171	-29,751		-18,171	-29,751	-2.7%	-4.2%	665,348	684,694		
01	5800	UNEMPLOYMENT COMPENSATION	6,870	14,274	-285	-600		-285	-600	-4.1%	-4.2%	6,585	13,674		
01	5820	HOLIDAY PAY	200,855	200,855				0	0	0.0%	0.0%	200,855	200,855		
01	5840	MEDICARE	382,653	414,347	-10,169	-17,256		-10,169	-17,256	-2.7%	-4.2%	372,484	397,091		
01	5880	SHIFT DIFFERENTIAL PAY	165,888	165,888				0	0	0.0%	0.0%	165,888	165,888		
01	5881	REMOTE AREA DIFFERENTIAL PAY	71,788	71,788				0	0	0.0%	0.0%	71,788	71,788		
01	5904	VACANCY SAVINGS	-1,468,939	-1,508,076				0	0	-0.0%	-0.0%	-1,468,939	-1,508,076		
01	5930	LONGEVITY PAY	53,625	62,675				0	0	0.0%	0.0%	53,625	62,675		
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	196,700	170,873	-14,514	-6,608		-14,514	-6,608	-7.4%	-3.9%	182,186	164,265		
04	7020	OPERATING SUPPLIES	15,754	15,754				0	0	0.0%	0.0%	15,754	15,754		
04	7025	OPERATING SUPPLIES-E	5,671	5,671				0	0	0.0%	0.0%	5,671	5,671		
04	7041	PRINTING AND COPYING - A	28,863	28,863				0	0	0.0%	0.0%	28,863	28,863		
04	7044	PRINTING AND COPYING - C	9,529	9,529				0	0	0.0%	0.0%	9,529	9,529		
04	7050	EMPLOYEE BOND INSURANCE	900	900	-43	-43		-43	-43	-4.8%	-4.8%	857	857		
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	212,320	212,320				0	0	0.0%	0.0%	212,320	212,320		
04	7052	VEHICLE COMP & COLLISION INS	2,608	2,608				0	0	0.0%	0.0%	2,608	2,608		
04	7053	RISK MGT MISC INS POLICIES	491	491				0	0	0.0%	0.0%	491	491		
04	7054	AG TORT CLAIM ASSESSMENT	27,207	27,140	-1,296	-1,293		-1,296	-1,293	-4.8%	-4.8%	25,911	25,847		
04	7059	AG VEHICLE LIABILITY INSURANCE	9,455	9,470				0	0	0.0%	0.0%	9,455	9,470		
04	7060	CONTRACTS	1,048	1,048				0	0	0.0%	0.0%	1,048	1,048		
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	848	848				0	0	0.0%	0.0%	848	848		
04	7074	HARDWARE LICENSE/MNT CONTRACTS	9,716	9,716				0	0	0.0%	0.0%	9,716	9,716		
04	7120	ADVERTISING & PUBLIC RELATIONS	1,162	1,162				0	0	0.0%	0.0%	1,162	1,162		
04	7153	GASOLINE	33,510	33,510				0	0	0.0%	0.0%	33,510	33,510		

04	7157	VEHICLE SUPPLIES - OTHER	661	661				0	0	0.0%	0.0%	661	661	
04	7158	COMPRESSED NATURAL GAS, PROPANE	1,221	1,221				0	0	0.0%	0.0%	1,221	1,221	
04	7222	DATA PROCESSING SUPPLIES	6,476	6,476				0	0	0.0%	0.0%	6,476	6,476	
04	7280	OUTSIDE POSTAGE	3,454	3,454				0	0	0.0%	0.0%	3,454	3,454	
04	7285	POSTAGE - STATE MAILROOM	4,887	4,887				0	0	0.0%	0.0%	4,887	4,887	
04	7290	PHONE, FAX, COMMUNICATION LINE	45,992	45,992				0	0	0.0%	0.0%	45,992	45,992	
04	7291	CELL PHONE/PAGER CHARGES	1,377	1,377				0	0	0.0%	0.0%	1,377	1,377	
04	7296	EITS LONG DISTANCE CHARGES	237	237				0	0	0.0%	0.0%	237	237	
04	7344	INSPECTIONS & CERTIFICATIONS-D	18,586	18,586				0	0	0.0%	0.0%	18,586	18,586	
04	7460	EQUIPMENT PURCHASES < \$1,000	7,801	7,801				0	0	0.0%	0.0%	7,801	7,801	
04	7631	MISCELLANEOUS GOODS, MAT - A	4,451	4,451				0	0	0.0%	0.0%	4,451	4,451	
04	7637	NOTARY FEE APPLY OR RENEW	85	85				0	0	0.0%	0.0%	85	85	
04	7980	OPERATING LEASE PAYMENTS	18,601	18,601				0	0	0.0%	0.0%	18,601	18,601	
07	7022	OPERATING SUPPLIES-B	148,435	148,435				0	0	0.0%	0.0%	148,435	148,435	
07	7060	CONTRACTS	27,042	27,042				0	0	0.0%	0.0%	27,042	27,042	
07	7140	MAINTENANCE OF BLDGS AND GRDS	1,560	1,560				0	0	0.0%	0.0%	1,560	1,560	
09	7060	CONTRACTS	82,520	82,520				0	0	0.0%	0.0%	82,520	82,520	
16	7000	OPERATING	0	0				0	0	0.0%	0.0%	0	0	
16	7020	OPERATING SUPPLIES	6,292	6,292				0	0	0.0%	0.0%	6,292	6,292	
16	7026	OPERATING SUPPLIES-F	166	166				0	0	0.0%	0.0%	166	166	
16	7044	PRINTING AND COPYING - C	653	653				0	0	0.0%	0.0%	653	653	
16	7060	CONTRACTS	13,188	13,188				0	0	0.0%	0.0%	13,188	13,188	
16	7192	STIPENDS - B	511	511				0	0	0.0%	0.0%	511	511	
16	7637	NOTARY FEE APPLY OR RENEW	163	163				0	0	0.0%	0.0%	163	163	
16	7980	OPERATING LEASE PAYMENTS	890	890				0	0	0.0%	0.0%	890	890	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	187,276	179,490	-8,917	-8,547		-8,917	-8,547	-4.8%	-4.8%	178,359	170,943	
26	7556	EITS SECURITY ASSESSMENT	50,199	50,093	-2,390	-2,385		-2,390	-2,385	-4.8%	-4.8%	47,809	47,708	
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	53,446	37,577	-5,986	-1,128		-5,986	-1,128	-11.2%	-3.0%	47,460	36,449	
29	7176	PROTECTIVE GEAR	53,749	53,749				0	0	0.0%	0.0%	53,749	53,749	
50	702E	CASELD DRVN - OPERATING SUPPLIES	208,451	212,805				0	0	0.0%	0.0%	208,451	212,805	
50	717A	CASELD DRVN - INMATE CLOTHING	47,937	48,938				0	0	0.0%	0.0%	47,937	48,938	
50	7186	MED/DENT SUPP - NON-CONTRACT-A	1,237	1,237				0	0	0.0%	0.0%	1,237	1,237	
50	719A	CASELD DRVN - STIPENDS - B	87,412	89,238				0	0	0.0%	0.0%	87,412	89,238	
50	720A	CASELD DRVN - FOOD	3,240,953	3,308,644				0	0	0.0%	0.0%	3,240,953	3,308,644	
50	720B	CASELD DRVN - FOOD-F	0	0				0	0	0.0%	0.0%	0	0	
50	742A	CASELD DRVN - INMATE SUPPLIES	447,839	457,193				0	0	0.0%	0.0%	447,839	457,193	
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	29,475	30,075				0	0	0.0%	0.0%	29,475	30,075	
59	7132	ELECTRIC UTILITIES	763,121	763,121			441,147	441,147	441,147	441,147	57.8%	57.8%	1,204,268	1,204,268
59	7135	PROPANE UTILITIES	303,931	303,931			63,147	63,147	63,147	63,147	20.8%	20.8%	367,078	367,078
59	7136	GARBAGE DISPOSAL UTILITIES	117,986	117,986			26,519	26,519	26,519	26,519	22.5%	22.5%	144,505	144,505
87	7393	PURCHASING ASSESSMENT	0	0				0	0	0.0%	0.0%	0	0	
		Total Expenditures	46,134,565	48,920,709	-1,079,743	-1,732,164	530,813	530,813	-548,930	-1,201,351	-1.2%	-2.5%	45,585,635	47,719,358

Section A1: Line Item Detail by GL

Budget Account: 3738 NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

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	30,808,733	31,815,908	40,963,075	41,886,112
2510	REVERSIONS	-394,780	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	33,373	50,223	50,223	50,223
4355	REIMBURSEMENT OF EXPENSES	3,133	2,040	2,040	2,040
4601	GENERAL FUND SALARY ADJUSTMENT	7,502,164	1,747,942	0	0
4654	TRANSFER FROM INTERIM FINANCE	629,081	0	0	0
4697	TRANSFER FROM PRISON STORE	49,231	44,588	44,588	44,588
4751	TRANSFER FROM INMATE WELFARE	22,037	22,037	22,037	22,037
TOTAL REVENUES FOR DECISION UNIT B000		38,652,972	33,682,738	41,081,963	42,005,000
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	15,609,164	18,723,047	23,644,222	24,343,768
5200	WORKERS COMPENSATION	295,115	389,790	379,842	382,821
5300	RETIREMENT	4,987,488	5,558,392	6,984,899	7,173,049
5400	PERSONNEL ASSESSMENT	54,726	54,977	54,977	54,977
5420	COLLECTIVE BARGAINING ASSESSMENT	1,152	1,356	1,356	1,356
5430	LABOR RELATIONS ASSESSMENT	15,233	15,233	15,233	15,233
5500	GROUP INSURANCE	1,744,938	2,541,132	2,541,132	2,541,132
5700	PAYROLL ASSESSMENT	10,142	10,257	10,256	10,256
5750	RETIRED EMPLOYEES GROUP INSURANCE	485,874	595,387	751,873	774,104
5800	UNEMPLOYMENT COMPENSATION	14,455	0	0	0
5810	OVERTIME PAY	7,557,414	0	0	0
5820	HOLIDAY PAY	257,805	200,855	200,855	200,855
5830	COMP TIME PAYOFF	20,725	0	0	0
5840	MEDICARE	349,511	270,291	342,820	352,951
5880	SHIFT DIFFERENTIAL PAY	308,432	165,888	165,888	165,888
5881	REMOTE AREA DIFFERENTIAL PAY	58,478	71,788	71,788	71,788
5882	SHIFT DIFFERENTIAL OVERTIME	160,312	0	0	0
5887	FIELD TRNG OFFICER PAY	5,890	0	0	0
5891	RECRUITMENT BONUS PAY	111,000	0	0	0
5904	VACANCY SAVINGS	0	-832,477	0	0
5910	STANDBY PAY	19,170	0	0	0
5930	LONGEVITY PAY	38,667	0	0	0
5940	DANGEROUS DUTY PAY	-617	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	61,442	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	407,827	152,018	152,018	152,018
TOTAL FOR CATEGORY 01		32,574,343	27,917,934	35,317,159	36,240,196

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7020	OPERATING SUPPLIES	5,535	15,754	15,754	15,754
7022	OPERATING SUPPLIES-B	12,043	0	0	0
7023	OPERATING SUPPLIES-C	7,749	0	0	0
7025	OPERATING SUPPLIES-E	17,005	5,671	5,671	5,671
7034	FREIGHT CHARGES - D	128	0	0	0
7041	PRINTING AND COPYING - A	12,364	28,863	28,863	28,863
7044	PRINTING AND COPYING - C	6,403	9,529	9,529	9,529
7050	EMPLOYEE BOND INSURANCE	747	747	748	748
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,366	147,366	147,366	147,366
7052	VEHICLE COMP & COLLISION INS	2,773	3,294	3,294	3,294
7053	RISK MGT MISC INS POLICIES	655	655	655	655
7054	AG TORT CLAIM ASSESSMENT	32,478	32,484	32,484	32,484
7059	AG VEHICLE LIABILITY INSURANCE	5,915	6,515	6,515	6,515
7060	CONTRACTS	956	1,048	1,048	1,048
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,568	1,568	1,568
7074	HARDWARE LICENSE/MNT CONTRACTS	9,715	8,891	8,891	8,891
7090	EQUIPMENT REPAIR	2,910	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	1,162	1,162	1,162
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,035	0	0	0
7152	DIESEL FUEL	2,676	0	0	0
7153	GASOLINE	57,436	33,510	33,510	33,510
7155	VEHICLE OPERATION - B	4,082	0	0	0
7157	VEHICLE SUPPLIES - OTHER	6,377	661	661	661
7158	COMPRESSED NATURAL GAS, PROPANE	749	1,221	1,221	1,221
7222	DATA PROCESSING SUPPLIES	0	6,476	6,476	6,476
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	4,048	3,454	3,454	3,454
7285	POSTAGE - STATE MAILROOM	3,820	4,887	4,887	4,887
7290	PHONE, FAX, COMMUNICATION LINE	43,305	45,992	45,992	45,992
7291	CELL PHONE/PAGER CHARGES	419	1,377	1,377	1,377
7296	EITS LONG DISTANCE CHARGES	257	237	237	237
7344	INSPECTIONS & CERTIFICATIONS-D	16,663	18,586	18,586	18,586
7460	EQUIPMENT PURCHASES < \$1,000	5,580	7,072	7,072	7,072
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	6,774	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,253	4,451	4,451	4,451
7637	NOTARY FEE APPLY OR RENEW	0	85	85	85
7960	RENTALS FOR LAND/EQUIPMENT	1,749	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	13,054	0	0	0
7980	OPERATING LEASE PAYMENTS	16,823	15,159	15,159	15,159
TOTAL FOR CATEGORY 04		450,843	406,715	406,716	406,716

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
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	638	0	0	0
7021	OPERATING SUPPLIES-A	128	0	0	0
7022	OPERATING SUPPLIES-B	131,656	148,435	148,435	148,435
7034	FREIGHT CHARGES - D	470	0	0	0
7060	CONTRACTS	14,384	22,447	22,447	22,447
7140	MAINTENANCE OF BLDGS AND GRDS	21,882	1,560	1,560	1,560
7157	VEHICLE SUPPLIES - OTHER	271	0	0	0
7176	PROTECTIVE GEAR	14	0	0	0
	TOTAL FOR CATEGORY 07	169,443	172,442	172,442	172,442
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	42,976	80,812	80,812	80,812
	TOTAL FOR CATEGORY 09	42,976	80,812	80,812	80,812
16	LAW LIBRARY				
7000	OPERATING	0	21,863	21,863	21,863
7025	OPERATING SUPPLIES-E	-460	0	0	0
7026	OPERATING SUPPLIES-F	166	0	0	0
7044	PRINTING AND COPYING - C	653	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	511	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	209	0	0	0
7637	NOTARY FEE APPLY OR RENEW	163	0	0	0
7980	OPERATING LEASE PAYMENTS	2,346	0	0	0
	TOTAL FOR CATEGORY 16	16,776	21,863	21,863	21,863
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,057	85,874	85,873	85,873
7556	EITS SECURITY ASSESSMENT	30,233	30,185	30,185	30,185
	TOTAL FOR CATEGORY 26	116,290	116,059	116,058	116,058
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,815	41,610	41,610	41,610
7176	PROTECTIVE GEAR	314	53,749	53,749	53,749
	TOTAL FOR CATEGORY 29	2,129	95,359	95,359	95,359
50	INMATE DRIVENS				
7020	OPERATING SUPPLIES	3,328	0	0	0
7021	OPERATING SUPPLIES-A	182,740	0	0	0
7022	OPERATING SUPPLIES-B	3,538	0	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
7025	OPERATING SUPPLIES-E	18,401	0	0	0
7026	OPERATING SUPPLIES-F	4,720	0	0	0
7028	OPERATING SUPPLIES-H	6,897	0	0	0
7029	OPERATING SUPPLIES-I	4,455	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	213,667	213,667	213,667
7034	FREIGHT CHARGES - D	1,899	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	55,884	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	29,939	29,939	29,939
7186	MED/DENT SUPP - NON-CONTRACT-A	0	1,237	1,237	1,237
7192	STIPENDS - B	59,495	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	66,021	66,021	66,021
7200	FOOD	2,320,647	0	0	0
7208	FOOD-H	445,084	0	0	0
720A	CASELD DRVN - FOOD	0	2,757,558	2,757,558	2,757,558
720B	CASELD DRVN - FOOD-F	0	163,335	163,335	163,335
7420	CLIENT MATERIAL PROVIDER PMTS	122,274	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	219,538	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	57,002	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	55,587	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	431,572	431,572	431,572
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	20,355	20,355	20,355
TOTAL FOR CATEGORY 50		3,561,489	3,683,684	3,683,684	3,683,684
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,204,268	763,121	763,121	763,121
7135	PROPANE UTILITIES	367,078	303,931	303,931	303,931
7136	GARBAGE DISPOSAL UTILITIES	144,505	117,986	117,986	117,986
TOTAL FOR CATEGORY 59		1,715,851	1,185,038	1,185,038	1,185,038
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,832	2,832	2,832	2,832
TOTAL FOR CATEGORY 87		2,832	2,832	2,832	2,832
TOTAL EXPENDITURES FOR DECISION UNIT B000		38,652,972	33,682,738	41,081,963	42,005,000
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	195,234	188,641
TOTAL REVENUES FOR DECISION UNIT M100		0	0	195,234	188,641

EXPENDITURE

01 PERSONNEL SERVICES

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 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
5400	PERSONNEL ASSESSMENT	0	0	44,132	44,132
5700	PAYROLL ASSESSMENT	0	0	19,667	19,667
	TOTAL FOR CATEGORY 01	0	0	63,799	63,799
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	60,774	60,774
7052	VEHICLE COMP & COLLISION INS	0	0	-685	-685
7054	AG TORT CLAIM ASSESSMENT	0	0	-9,893	-9,949
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,940	2,955
	TOTAL FOR CATEGORY 04	0	0	53,136	53,095
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	69,633	63,168
7556	EITS SECURITY ASSESSMENT	0	0	11,498	11,411
	TOTAL FOR CATEGORY 26	0	0	81,131	74,579
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-2,832	-2,832
	TOTAL FOR CATEGORY 87	0	0	-2,832	-2,832
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	195,234	188,641
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	530,813	530,813
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	530,813	530,813
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	441,147	441,147
7135	PROPANE UTILITIES	0	0	63,147	63,147
7136	GARBAGE DISPOSAL UTILITIES	0	0	26,519	26,519
	TOTAL FOR CATEGORY 59	0	0	530,813	530,813
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	530,813	530,813
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-1,634,826	-1,664,916
4697	TRANSFER FROM PRISON STORE	0	0	5,878	5,878
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-1,628,948	-1,659,038

State of Nevada - Budget Division
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-39	-42
5430	LABOR RELATIONS ASSESSMENT	0	0	-15,233	-15,233
5904	VACANCY SAVINGS	0	0	-1,468,939	-1,508,076
5930	LONGEVITY PAY	0	0	53,625	62,675
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-7,567	-7,567
	TOTAL FOR CATEGORY 01	0	0	-1,438,153	-1,468,243
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,180	4,180
7052	VEHICLE COMP & COLLISION INS	0	0	-1	-1
7053	RISK MGT MISC INS POLICIES	0	0	-164	-164
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-720	-720
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	825	825
7460	EQUIPMENT PURCHASES < \$1,000	0	0	729	729
7980	OPERATING LEASE PAYMENTS	0	0	3,442	3,442
	TOTAL FOR CATEGORY 04	0	0	8,291	8,291
07	MAINT OF BUILDINGS & GROUNDS				
7060	CONTRACTS	0	0	4,595	4,595
	TOTAL FOR CATEGORY 07	0	0	4,595	4,595
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	1,708	1,708
	TOTAL FOR CATEGORY 09	0	0	1,708	1,708
16	LAW LIBRARY				
7000	OPERATING	0	0	-21,863	-21,863
7020	OPERATING SUPPLIES	0	0	6,292	6,292
7026	OPERATING SUPPLIES-F	0	0	166	166
7044	PRINTING AND COPYING - C	0	0	653	653
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	511	511
7637	NOTARY FEE APPLY OR RENEW	0	0	163	163
7980	OPERATING LEASE PAYMENTS	0	0	890	890
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-9,713	-9,713
	TOTAL FOR CATEGORY 29	0	0	-9,713	-9,713

State of Nevada - Budget Division
 Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-34,737	-34,737
717A	CASELD DRVN - INMATE CLOTHING	0	0	11,209	11,209
719A	CASELD DRVN - STIPENDS - B	0	0	9,012	9,012
720A	CASELD DRVN - FOOD	0	0	24,411	24,411
720B	CASELD DRVN - FOOD-F	0	0	-163,335	-163,335
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-47,156	-47,156
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	4,920	4,920
TOTAL FOR CATEGORY 50		0	0	-195,676	-195,676
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	-1,628,948	-1,659,038
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	575,296	660,122
TOTAL REVENUES FOR DECISION UNIT M200		0	0	575,296	660,122
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	29,521	33,875
717A	CASELD DRVN - INMATE CLOTHING	0	0	6,789	7,790
719A	CASELD DRVN - STIPENDS - B	0	0	12,379	14,205
720A	CASELD DRVN - FOOD	0	0	458,984	526,675
742A	CASELD DRVN - INMATE SUPPLIES	0	0	63,423	72,777
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	4,200	4,800
TOTAL FOR CATEGORY 50		0	0	575,296	660,122
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	575,296	660,122
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,562,777	1,410,620
TOTAL REVENUES FOR DECISION UNIT M300		0	0	1,562,777	1,410,620
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-143,998	-145,738
5200	WORKERS COMPENSATION	0	0	-6,397	-6,036
5300	RETIREMENT	0	0	1,063,174	1,092,789
5430	LABOR RELATIONS ASSESSMENT	0	0	12,759	12,759
5500	GROUP INSURANCE	0	0	776,736	616,032
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-143,240	-169,145

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5800	UNEMPLOYMENT COMPENSATION	0	0	5,822	12,067
5840	MEDICARE	0	0	-2,079	-2,108
	TOTAL FOR CATEGORY 01	0	0	1,562,777	1,410,620
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,562,777	1,410,620
E277	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	151,101	203,271
	TOTAL REVENUES FOR DECISION UNIT E277	0	0	151,101	203,271
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	102,898	142,342
5200	WORKERS COMPENSATION	0	0	3,860	2,745
5300	RETIREMENT	0	0	19,808	27,400
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	17,838	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,665	3,558
5800	UNEMPLOYMENT COMPENSATION	0	0	34	72
5840	MEDICARE	0	0	1,492	2,064
	TOTAL FOR CATEGORY 01	0	0	149,520	201,738
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E277	0	0	151,101	203,271
E278	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,341,461	3,591,450
	TOTAL REVENUES FOR DECISION UNIT E278	0	0	2,341,461	3,591,450

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	1,567,178	2,515,416
5200	WORKERS COMPENSATION	0	0	58,006	47,102
5300	RETIREMENT	0	0	301,678	484,224
5400	PERSONNEL ASSESSMENT	0	0	12,078	12,078
5500	GROUP INSURANCE	0	0	261,624	384,744
5700	PAYROLL ASSESSMENT	0	0	3,647	3,647
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	40,591	62,889
5800	UNEMPLOYMENT COMPENSATION	0	0	601	1,270
5840	MEDICARE	0	0	22,718	36,478
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	32,897	14,976
	TOTAL FOR CATEGORY 01	0	0	2,301,018	3,562,824
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	91	91
7054	AG TORT CLAIM ASSESSMENT	0	0	2,753	2,746
	TOTAL FOR CATEGORY 04	0	0	2,844	2,837
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	18,951	18,163
7556	EITS SECURITY ASSESSMENT	0	0	5,080	5,069
	TOTAL FOR CATEGORY 26	0	0	24,031	23,232
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	13,568	2,557
	TOTAL FOR CATEGORY 29	0	0	13,568	2,557
	TOTAL EXPENDITURES FOR DECISION UNIT E278	0	0	2,341,461	3,591,450
E901	TRANSFER FROM TLVCC TO SDCC [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	775,938	788,479
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	775,938	788,479
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	519,639	531,486
5200	WORKERS COMPENSATION	0	0	6,730	6,730
5300	RETIREMENT	0	0	155,892	159,446
5400	PERSONNEL ASSESSMENT	0	0	1,776	1,776
5500	GROUP INSURANCE	0	0	59,460	56,580

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 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
5700	PAYROLL ASSESSMENT	0	0	536	536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	13,459	13,288
5800	UNEMPLOYMENT COMPENSATION	0	0	128	265
5840	MEDICARE	0	0	7,533	7,706
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	4,838	4,838
TOTAL FOR CATEGORY 01		0	0	769,991	782,651
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	13	13
7054	AG TORT CLAIM ASSESSMENT	0	0	405	404
TOTAL FOR CATEGORY 04		0	0	418	417
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,787	2,671
7556	EITS SECURITY ASSESSMENT	0	0	747	745
TOTAL FOR CATEGORY 26		0	0	3,534	3,416
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	1,995	1,995
TOTAL FOR CATEGORY 29		0	0	1,995	1,995
TOTAL EXPENDITURES FOR DECISION UNIT E901		0	0	775,938	788,479
TOTAL REVENUES FOR BUDGET ACCOUNT 3738		38,652,972	33,682,738	45,585,635	47,719,358
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3738		38,652,972	33,682,738	45,585,635	47,719,358

Section B1: Summary by GL

Budget Account: 3738 NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	30,808,733	31,815,908	45,460,869	47,594,592
2510	REVERSIONS	-394,780	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	33,373	50,223	50,223	50,223
4355	REIMBURSEMENT OF EXPENSES	3,133	2,040	2,040	2,040
4601	GENERAL FUND SALARY ADJUSTMENT	7,502,164	1,747,942	0	0
4654	TRANSFER FROM INTERIM FINANCE	629,081	0	0	0
4697	TRANSFER FROM PRISON STORE	49,231	44,588	50,466	50,466
4751	TRANSFER FROM INMATE WELFARE	22,037	22,037	22,037	22,037
TOTAL REVENUES FOR BUDGET ACCOUNT 3738		38,652,972	33,682,738	45,585,635	47,719,358
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	15,609,164	18,723,047	25,689,939	27,387,274
5200	WORKERS COMPENSATION	295,115	389,790	442,041	433,362
5300	RETIREMENT	4,987,488	5,558,392	8,525,451	8,936,908
5400	PERSONNEL ASSESSMENT	54,726	54,977	113,673	113,673
5420	COLLECTIVE BARGAINING ASSESSMENT	1,152	1,356	1,317	1,314
5430	LABOR RELATIONS ASSESSMENT	15,233	15,233	12,759	12,759
5500	GROUP INSURANCE	1,744,938	2,541,132	3,656,790	3,621,120
5700	PAYROLL ASSESSMENT	10,142	10,257	34,321	34,321
5750	RETIRED EMPLOYEES GROUP INSURANCE	485,874	595,387	665,348	684,694
5800	UNEMPLOYMENT COMPENSATION	14,455	0	6,585	13,674
5810	OVERTIME PAY	7,557,414	0	0	0
5820	HOLIDAY PAY	257,805	200,855	200,855	200,855
5830	COMP TIME PAYOFF	20,725	0	0	0
5840	MEDICARE	349,511	270,291	372,484	397,091
5880	SHIFT DIFFERENTIAL PAY	308,432	165,888	165,888	165,888
5881	REMOTE AREA DIFFERENTIAL PAY	58,478	71,788	71,788	71,788
5882	SHIFT DIFFERENTIAL OVERTIME	160,312	0	0	0
5887	FIELD TRNG OFFICER PAY	5,890	0	0	0
5891	RECRUITMENT BONUS PAY	111,000	0	0	0
5904	VACANCY SAVINGS	0	-832,477	-1,468,939	-1,508,076
5910	STANDBY PAY	19,170	0	0	0
5930	LONGEVITY PAY	38,667	0	53,625	62,675
5940	DANGEROUS DUTY PAY	-617	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	61,442	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	407,827	152,018	182,186	164,265
TOTAL FOR CATEGORY 01		32,574,343	27,917,934	38,726,111	40,793,585

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7020	OPERATING SUPPLIES	5,535	15,754	15,754	15,754
7022	OPERATING SUPPLIES-B	12,043	0	0	0
7023	OPERATING SUPPLIES-C	7,749	0	0	0
7025	OPERATING SUPPLIES-E	17,005	5,671	5,671	5,671
7034	FREIGHT CHARGES - D	128	0	0	0
7041	PRINTING AND COPYING - A	12,364	28,863	28,863	28,863
7044	PRINTING AND COPYING - C	6,403	9,529	9,529	9,529
7050	EMPLOYEE BOND INSURANCE	747	747	857	857
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,366	147,366	212,320	212,320
7052	VEHICLE COMP & COLLISION INS	2,773	3,294	2,608	2,608
7053	RISK MGT MISC INS POLICIES	655	655	491	491
7054	AG TORT CLAIM ASSESSMENT	32,478	32,484	25,911	25,847
7059	AG VEHICLE LIABILITY INSURANCE	5,915	6,515	9,455	9,470
7060	CONTRACTS	956	1,048	1,048	1,048
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,568	848	848
7074	HARDWARE LICENSE/MNT CONTRACTS	9,715	8,891	9,716	9,716
7090	EQUIPMENT REPAIR	2,910	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	1,162	1,162	1,162
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,035	0	0	0
7152	DIESEL FUEL	2,676	0	0	0
7153	GASOLINE	57,436	33,510	33,510	33,510
7155	VEHICLE OPERATION - B	4,082	0	0	0
7157	VEHICLE SUPPLIES - OTHER	6,377	661	661	661
7158	COMPRESSED NATURAL GAS, PROPANE	749	1,221	1,221	1,221
7222	DATA PROCESSING SUPPLIES	0	6,476	6,476	6,476
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	4,048	3,454	3,454	3,454
7285	POSTAGE - STATE MAILROOM	3,820	4,887	4,887	4,887
7290	PHONE, FAX, COMMUNICATION LINE	43,305	45,992	45,992	45,992
7291	CELL PHONE/PAGER CHARGES	419	1,377	1,377	1,377
7296	EITS LONG DISTANCE CHARGES	257	237	237	237
7344	INSPECTIONS & CERTIFICATIONS-D	16,663	18,586	18,586	18,586
7460	EQUIPMENT PURCHASES < \$1,000	5,580	7,072	7,801	7,801
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	6,774	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,253	4,451	4,451	4,451
7637	NOTARY FEE APPLY OR RENEW	0	85	85	85
7960	RENTALS FOR LAND/EQUIPMENT	1,749	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	13,054	0	0	0
7980	OPERATING LEASE PAYMENTS	16,823	15,159	18,601	18,601
	TOTAL FOR CATEGORY 04	450,843	406,715	471,572	471,523

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
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	638	0	0	0
7021	OPERATING SUPPLIES-A	128	0	0	0
7022	OPERATING SUPPLIES-B	131,656	148,435	148,435	148,435
7034	FREIGHT CHARGES - D	470	0	0	0
7060	CONTRACTS	14,384	22,447	27,042	27,042
7140	MAINTENANCE OF BLDGS AND GRDS	21,882	1,560	1,560	1,560
7157	VEHICLE SUPPLIES - OTHER	271	0	0	0
7176	PROTECTIVE GEAR	14	0	0	0
	TOTAL FOR CATEGORY 07	169,443	172,442	177,037	177,037
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	42,976	80,812	82,520	82,520
	TOTAL FOR CATEGORY 09	42,976	80,812	82,520	82,520
16	LAW LIBRARY				
7000	OPERATING	0	21,863	0	0
7020	OPERATING SUPPLIES	0	0	6,292	6,292
7025	OPERATING SUPPLIES-E	-460	0	0	0
7026	OPERATING SUPPLIES-F	166	0	166	166
7044	PRINTING AND COPYING - C	653	0	653	653
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	511	0	511	511
7460	EQUIPMENT PURCHASES < \$1,000	209	0	0	0
7637	NOTARY FEE APPLY OR RENEW	163	0	163	163
7980	OPERATING LEASE PAYMENTS	2,346	0	890	890
	TOTAL FOR CATEGORY 16	16,776	21,863	21,863	21,863
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,057	85,874	178,359	170,943
7556	EITS SECURITY ASSESSMENT	30,233	30,185	47,809	47,708
	TOTAL FOR CATEGORY 26	116,290	116,059	226,168	218,651
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,815	41,610	47,460	36,449
7176	PROTECTIVE GEAR	314	53,749	53,749	53,749
	TOTAL FOR CATEGORY 29	2,129	95,359	101,209	90,198
50	INMATE DRIVENS				
7020	OPERATING SUPPLIES	3,328	0	0	0
7021	OPERATING SUPPLIES-A	182,740	0	0	0
7022	OPERATING SUPPLIES-B	3,538	0	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
7025	OPERATING SUPPLIES-E	18,401	0	0	0
7026	OPERATING SUPPLIES-F	4,720	0	0	0
7028	OPERATING SUPPLIES-H	6,897	0	0	0
7029	OPERATING SUPPLIES-I	4,455	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	213,667	208,451	212,805
7034	FREIGHT CHARGES - D	1,899	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	55,884	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	29,939	47,937	48,938
7186	MED/DENT SUPP - NON-CONTRACT-A	0	1,237	1,237	1,237
7192	STIPENDS - B	59,495	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	66,021	87,412	89,238
7200	FOOD	2,320,647	0	0	0
7208	FOOD-H	445,084	0	0	0
720A	CASELD DRVN - FOOD	0	2,757,558	3,240,953	3,308,644
720B	CASELD DRVN - FOOD-F	0	163,335	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	122,274	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	219,538	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	57,002	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	55,587	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	431,572	447,839	457,193
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	20,355	29,475	30,075
TOTAL FOR CATEGORY 50		3,561,489	3,683,684	4,063,304	4,148,130
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,204,268	763,121	1,204,268	1,204,268
7135	PROPANE UTILITIES	367,078	303,931	367,078	367,078
7136	GARBAGE DISPOSAL UTILITIES	144,505	117,986	144,505	144,505
TOTAL FOR CATEGORY 59		1,715,851	1,185,038	1,715,851	1,715,851
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,832	2,832	0	0
TOTAL FOR CATEGORY 87		2,832	2,832	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3738		38,652,972	33,682,738	45,585,635	47,719,358

Section A1: Line Item Detail by GL

Budget Account: 3738 NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

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	30,808,733	31,815,908	40,963,075	41,886,112
2510	REVERSIONS	-394,780	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	33,373	50,223	50,223	50,223
4355	REIMBURSEMENT OF EXPENSES	3,133	2,040	2,040	2,040
4601	GENERAL FUND SALARY ADJUSTMENT	7,502,164	1,747,942	0	0
4654	TRANSFER FROM INTERIM FINANCE	629,081	0	0	0
4697	TRANSFER FROM PRISON STORE	49,231	44,588	44,588	44,588
4751	TRANSFER FROM INMATE WELFARE	22,037	22,037	22,037	22,037
TOTAL REVENUES FOR DECISION UNIT B000		38,652,972	33,682,738	41,081,963	42,005,000
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	15,609,164	18,723,047	23,644,222	24,343,768
5200	WORKERS COMPENSATION	295,115	389,790	379,842	382,821
5300	RETIREMENT	4,987,488	5,558,392	6,984,899	7,173,049
5400	PERSONNEL ASSESSMENT	54,726	54,977	54,977	54,977
5420	COLLECTIVE BARGAINING ASSESSMENT	1,152	1,356	1,356	1,356
5430	LABOR RELATIONS ASSESSMENT	15,233	15,233	15,233	15,233
5500	GROUP INSURANCE	1,744,938	2,541,132	2,541,132	2,541,132
5700	PAYROLL ASSESSMENT	10,142	10,257	10,256	10,256
5750	RETIRED EMPLOYEES GROUP INSURANCE	485,874	595,387	751,873	774,104
5800	UNEMPLOYMENT COMPENSATION	14,455	0	0	0
5810	OVERTIME PAY	7,557,414	0	0	0
5820	HOLIDAY PAY	257,805	200,855	200,855	200,855
5830	COMP TIME PAYOFF	20,725	0	0	0
5840	MEDICARE	349,511	270,291	342,820	352,951
5880	SHIFT DIFFERENTIAL PAY	308,432	165,888	165,888	165,888
5881	REMOTE AREA DIFFERENTIAL PAY	58,478	71,788	71,788	71,788
5882	SHIFT DIFFERENTIAL OVERTIME	160,312	0	0	0
5887	FIELD TRNG OFFICER PAY	5,890	0	0	0
5891	RECRUITMENT BONUS PAY	111,000	0	0	0
5904	VACANCY SAVINGS	0	-832,477	0	0
5910	STANDBY PAY	19,170	0	0	0
5930	LONGEVITY PAY	38,667	0	0	0
5940	DANGEROUS DUTY PAY	-617	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	61,442	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	407,827	152,018	152,018	152,018
TOTAL FOR CATEGORY 01		32,574,343	27,917,934	35,317,159	36,240,196

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
04	OPERATING				
7020	OPERATING SUPPLIES	5,535	15,754	15,754	15,754
7022	OPERATING SUPPLIES-B	12,043	0	0	0
7023	OPERATING SUPPLIES-C	7,749	0	0	0
7025	OPERATING SUPPLIES-E	17,005	5,671	5,671	5,671
7034	FREIGHT CHARGES - D	128	0	0	0
7041	PRINTING AND COPYING - A	12,364	28,863	28,863	28,863
7044	PRINTING AND COPYING - C	6,403	9,529	9,529	9,529
7050	EMPLOYEE BOND INSURANCE	747	747	748	748
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,366	147,366	147,366	147,366
7052	VEHICLE COMP & COLLISION INS	2,773	3,294	3,294	3,294
7053	RISK MGT MISC INS POLICIES	655	655	655	655
7054	AG TORT CLAIM ASSESSMENT	32,478	32,484	32,484	32,484
7059	AG VEHICLE LIABILITY INSURANCE	5,915	6,515	6,515	6,515
7060	CONTRACTS	956	1,048	1,048	1,048
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,568	1,568	1,568
7074	HARDWARE LICENSE/MNT CONTRACTS	9,715	8,891	8,891	8,891
7090	EQUIPMENT REPAIR	2,910	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	1,162	1,162	1,162
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,035	0	0	0
7152	DIESEL FUEL	2,676	0	0	0
7153	GASOLINE	57,436	33,510	33,510	33,510
7155	VEHICLE OPERATION - B	4,082	0	0	0
7157	VEHICLE SUPPLIES - OTHER	6,377	661	661	661
7158	COMPRESSED NATURAL GAS, PROPANE	749	1,221	1,221	1,221
7222	DATA PROCESSING SUPPLIES	0	6,476	6,476	6,476
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	4,048	3,454	3,454	3,454
7285	POSTAGE - STATE MAILROOM	3,820	4,887	4,887	4,887
7290	PHONE, FAX, COMMUNICATION LINE	43,305	45,992	45,992	45,992
7291	CELL PHONE/PAGER CHARGES	419	1,377	1,377	1,377
7296	EITS LONG DISTANCE CHARGES	257	237	237	237
7344	INSPECTIONS & CERTIFICATIONS-D	16,663	18,586	18,586	18,586
7460	EQUIPMENT PURCHASES < \$1,000	5,580	7,072	7,072	7,072
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	6,774	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,253	4,451	4,451	4,451
7637	NOTARY FEE APPLY OR RENEW	0	85	85	85
7960	RENTALS FOR LAND/EQUIPMENT	1,749	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	13,054	0	0	0
7980	OPERATING LEASE PAYMENTS	16,823	15,159	15,159	15,159
	TOTAL FOR CATEGORY 04	450,843	406,715	406,716	406,716

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
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	638	0	0	0
7021	OPERATING SUPPLIES-A	128	0	0	0
7022	OPERATING SUPPLIES-B	131,656	148,435	148,435	148,435
7034	FREIGHT CHARGES - D	470	0	0	0
7060	CONTRACTS	14,384	22,447	22,447	22,447
7140	MAINTENANCE OF BLDGS AND GRDS	21,882	1,560	1,560	1,560
7157	VEHICLE SUPPLIES - OTHER	271	0	0	0
7176	PROTECTIVE GEAR	14	0	0	0
	TOTAL FOR CATEGORY 07	169,443	172,442	172,442	172,442
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	42,976	80,812	80,812	80,812
	TOTAL FOR CATEGORY 09	42,976	80,812	80,812	80,812
16	LAW LIBRARY				
7000	OPERATING	0	21,863	21,863	21,863
7025	OPERATING SUPPLIES-E	-460	0	0	0
7026	OPERATING SUPPLIES-F	166	0	0	0
7044	PRINTING AND COPYING - C	653	0	0	0
7060	CONTRACTS	13,188	0	0	0
7192	STIPENDS - B	511	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	209	0	0	0
7637	NOTARY FEE APPLY OR RENEW	163	0	0	0
7980	OPERATING LEASE PAYMENTS	2,346	0	0	0
	TOTAL FOR CATEGORY 16	16,776	21,863	21,863	21,863
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,057	85,874	85,873	85,873
7556	EITS SECURITY ASSESSMENT	30,233	30,185	30,185	30,185
	TOTAL FOR CATEGORY 26	116,290	116,059	116,058	116,058
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,815	41,610	41,610	41,610
7176	PROTECTIVE GEAR	314	53,749	53,749	53,749
	TOTAL FOR CATEGORY 29	2,129	95,359	95,359	95,359
50	INMATE DRIVENS				
7020	OPERATING SUPPLIES	3,328	0	0	0
7021	OPERATING SUPPLIES-A	182,740	0	0	0
7022	OPERATING SUPPLIES-B	3,538	0	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
7025	OPERATING SUPPLIES-E	18,401	0	0	0
7026	OPERATING SUPPLIES-F	4,720	0	0	0
7028	OPERATING SUPPLIES-H	6,897	0	0	0
7029	OPERATING SUPPLIES-I	4,455	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	213,667	213,667	213,667
7034	FREIGHT CHARGES - D	1,899	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	55,884	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	29,939	29,939	29,939
7186	MED/DENT SUPP - NON-CONTRACT-A	0	1,237	1,237	1,237
7192	STIPENDS - B	59,495	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	66,021	66,021	66,021
7200	FOOD	2,320,647	0	0	0
7208	FOOD-H	445,084	0	0	0
720A	CASELD DRVN - FOOD	0	2,757,558	2,757,558	2,757,558
720B	CASELD DRVN - FOOD-F	0	163,335	163,335	163,335
7420	CLIENT MATERIAL PROVIDER PMTS	122,274	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	219,538	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	57,002	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	55,587	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	431,572	431,572	431,572
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	20,355	20,355	20,355
TOTAL FOR CATEGORY 50		3,561,489	3,683,684	3,683,684	3,683,684
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,204,268	763,121	763,121	763,121
7135	PROPANE UTILITIES	367,078	303,931	303,931	303,931
7136	GARBAGE DISPOSAL UTILITIES	144,505	117,986	117,986	117,986
TOTAL FOR CATEGORY 59		1,715,851	1,185,038	1,185,038	1,185,038
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,832	2,832	2,832	2,832
TOTAL FOR CATEGORY 87		2,832	2,832	2,832	2,832
TOTAL EXPENDITURES FOR DECISION UNIT B000		38,652,972	33,682,738	41,081,963	42,005,000
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	195,234	188,641
TOTAL REVENUES FOR DECISION UNIT M100		0	0	195,234	188,641

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	44,132	44,132
5700	PAYROLL ASSESSMENT	0	0	19,667	19,667
	TOTAL FOR CATEGORY 01	0	0	63,799	63,799
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	60,774	60,774
7052	VEHICLE COMP & COLLISION INS	0	0	-685	-685
7054	AG TORT CLAIM ASSESSMENT	0	0	-9,893	-9,949
7059	AG VEHICLE LIABILITY INSURANCE	0	0	2,940	2,955
	TOTAL FOR CATEGORY 04	0	0	53,136	53,095
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	69,633	63,168
7556	EITS SECURITY ASSESSMENT	0	0	11,498	11,411
	TOTAL FOR CATEGORY 26	0	0	81,131	74,579
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-2,832	-2,832
	TOTAL FOR CATEGORY 87	0	0	-2,832	-2,832
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	195,234	188,641
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-1,634,826	-1,664,916
4697	TRANSFER FROM PRISON STORE	0	0	5,878	5,878
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-1,628,948	-1,659,038
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-39	-42
5430	LABOR RELATIONS ASSESSMENT	0	0	-15,233	-15,233
5904	VACANCY SAVINGS	0	0	-1,468,939	-1,508,076
5930	LONGEVITY PAY	0	0	53,625	62,675
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-7,567	-7,567
	TOTAL FOR CATEGORY 01	0	0	-1,438,153	-1,468,243
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,180	4,180
7052	VEHICLE COMP & COLLISION INS	0	0	-1	-1
7053	RISK MGT MISC INS POLICIES	0	0	-164	-164
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	-720	-720

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	825	825
7460	EQUIPMENT PURCHASES < \$1,000	0	0	729	729
7980	OPERATING LEASE PAYMENTS	0	0	3,442	3,442
	TOTAL FOR CATEGORY 04	0	0	8,291	8,291
07	MAINT OF BUILDINGS & GROUNDS				
7060	CONTRACTS	0	0	4,595	4,595
	TOTAL FOR CATEGORY 07	0	0	4,595	4,595
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	1,708	1,708
	TOTAL FOR CATEGORY 09	0	0	1,708	1,708
16	LAW LIBRARY				
7000	OPERATING	0	0	-21,863	-21,863
7020	OPERATING SUPPLIES	0	0	6,292	6,292
7026	OPERATING SUPPLIES-F	0	0	166	166
7044	PRINTING AND COPYING - C	0	0	653	653
7060	CONTRACTS	0	0	13,188	13,188
7192	STIPENDS - B	0	0	511	511
7637	NOTARY FEE APPLY OR RENEW	0	0	163	163
7980	OPERATING LEASE PAYMENTS	0	0	890	890
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-9,713	-9,713
	TOTAL FOR CATEGORY 29	0	0	-9,713	-9,713
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-34,737	-34,737
717A	CASELD DRVN - INMATE CLOTHING	0	0	11,209	11,209
719A	CASELD DRVN - STIPENDS - B	0	0	9,012	9,012
720A	CASELD DRVN - FOOD	0	0	24,411	24,411
720B	CASELD DRVN - FOOD-F	0	0	-163,335	-163,335
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-47,156	-47,156
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	4,920	4,920
	TOTAL FOR CATEGORY 50	0	0	-195,676	-195,676
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-1,628,948	-1,659,038
M200	DEMOGRAPHICS/CASELOAD CHANGES				
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	575,296	660,122
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	575,296	660,122
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	29,521	33,875
717A	CASELD DRVN - INMATE CLOTHING	0	0	6,789	7,790
719A	CASELD DRVN - STIPENDS - B	0	0	12,379	14,205
720A	CASELD DRVN - FOOD	0	0	458,984	526,675
742A	CASELD DRVN - INMATE SUPPLIES	0	0	63,423	72,777
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	4,200	4,800
	TOTAL FOR CATEGORY 50	0	0	575,296	660,122
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	575,296	660,122
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,562,777	1,410,620
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,562,777	1,410,620
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-143,998	-145,738
5200	WORKERS COMPENSATION	0	0	-6,397	-6,036
5300	RETIREMENT	0	0	1,063,174	1,092,789
5430	LABOR RELATIONS ASSESSMENT	0	0	12,759	12,759
5500	GROUP INSURANCE	0	0	776,736	616,032
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-143,240	-169,145
5800	UNEMPLOYMENT COMPENSATION	0	0	5,822	12,067
5840	MEDICARE	0	0	-2,079	-2,108
	TOTAL FOR CATEGORY 01	0	0	1,562,777	1,410,620
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,562,777	1,410,620
E277	PUBLIC SAFETY & INFRASTRUCTURE				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	151,101	203,271
	TOTAL REVENUES FOR DECISION UNIT E277	0	0	151,101	203,271
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	102,898	142,342

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5200	WORKERS COMPENSATION	0	0	3,860	2,745
5300	RETIREMENT	0	0	19,808	27,400
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	17,838	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,665	3,558
5800	UNEMPLOYMENT COMPENSATION	0	0	34	72
5840	MEDICARE	0	0	1,492	2,064
TOTAL FOR CATEGORY 01		0	0	149,520	201,738
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
TOTAL FOR CATEGORY 04		0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
TOTAL FOR CATEGORY 26		0	0	1,414	1,366
TOTAL EXPENDITURES FOR DECISION UNIT E277		0	0	151,101	203,271
E278	PUBLIC SAFETY & INFRASTRUCTURE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,266,775	5,166,108
TOTAL REVENUES FOR DECISION UNIT E278		0	0	3,266,775	5,166,108
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	2,182,726	3,617,167
5200	WORKERS COMPENSATION	0	0	80,805	67,928
5300	RETIREMENT	0	0	420,168	696,314
5400	PERSONNEL ASSESSMENT	0	0	17,406	17,406
5500	GROUP INSURANCE	0	0	365,679	554,484
5700	PAYROLL ASSESSMENT	0	0	5,255	5,255
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	56,536	90,434
5800	UNEMPLOYMENT COMPENSATION	0	0	864	1,826
5840	MEDICARE	0	0	31,640	52,455
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	47,411	21,584
TOTAL FOR CATEGORY 01		0	0	3,208,490	5,124,853
04	OPERATING				

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	0	0	131	131
7054	AG TORT CLAIM ASSESSMENT	0	0	3,968	3,958
	TOTAL FOR CATEGORY 04	0	0	4,099	4,089
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	27,311	26,176
7556	EITS SECURITY ASSESSMENT	0	0	7,321	7,305
	TOTAL FOR CATEGORY 26	0	0	34,632	33,481
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	19,554	3,685
	TOTAL FOR CATEGORY 29	0	0	19,554	3,685
	TOTAL EXPENDITURES FOR DECISION UNIT E278	0	0	3,266,775	5,166,108
E901	TRANSFER FROM TLVCC TO SDCC [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	775,938	788,479
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	775,938	788,479
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	519,639	531,486
5200	WORKERS COMPENSATION	0	0	6,730	6,730
5300	RETIREMENT	0	0	155,892	159,446
5400	PERSONNEL ASSESSMENT	0	0	1,776	1,776
5500	GROUP INSURANCE	0	0	59,460	56,580
5700	PAYROLL ASSESSMENT	0	0	536	536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	13,459	13,288
5800	UNEMPLOYMENT COMPENSATION	0	0	128	265
5840	MEDICARE	0	0	7,533	7,706
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	4,838	4,838
	TOTAL FOR CATEGORY 01	0	0	769,991	782,651
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	13	13
7054	AG TORT CLAIM ASSESSMENT	0	0	405	404
	TOTAL FOR CATEGORY 04	0	0	418	417
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,787	2,671
7556	EITS SECURITY ASSESSMENT	0	0	747	745

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	0	0	3,534	3,416
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	1,995	1,995
	TOTAL FOR CATEGORY 29	0	0	1,995	1,995
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	775,938	788,479
E930	TRANSFERS FROM WSCC TO SDCC				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	154,429	157,506
	TOTAL REVENUES FOR DECISION UNIT E930	0	0	154,429	157,506
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	85,949	88,243
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	50,495	51,843
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,226	2,206
5800	UNEMPLOYMENT COMPENSATION	0	0	22	44
5840	MEDICARE	0	0	1,247	1,279
	TOTAL FOR CATEGORY 01	0	0	153,639	156,739
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E930	0	0	154,429	157,506
	TOTAL REVENUES FOR BUDGET ACCOUNT 3738	38,652,972	33,682,738	46,134,565	48,920,709
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3738	38,652,972	33,682,738	46,134,565	48,920,709

Section B1: Summary by GL

Budget Account: 3738 NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	30,808,733	31,815,908	46,009,799	48,795,943
2510	REVERSIONS	-394,780	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	33,373	50,223	50,223	50,223
4355	REIMBURSEMENT OF EXPENSES	3,133	2,040	2,040	2,040
4601	GENERAL FUND SALARY ADJUSTMENT	7,502,164	1,747,942	0	0
4654	TRANSFER FROM INTERIM FINANCE	629,081	0	0	0
4697	TRANSFER FROM PRISON STORE	49,231	44,588	50,466	50,466
4751	TRANSFER FROM INMATE WELFARE	22,037	22,037	22,037	22,037
TOTAL REVENUES FOR BUDGET ACCOUNT 3738		38,652,972	33,682,738	46,134,565	48,920,709
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	15,609,164	18,723,047	26,391,436	28,577,268
5200	WORKERS COMPENSATION	295,115	389,790	466,186	455,534
5300	RETIREMENT	4,987,488	5,558,392	8,694,436	9,200,841
5400	PERSONNEL ASSESSMENT	54,726	54,977	119,356	119,356
5420	COLLECTIVE BARGAINING ASSESSMENT	1,152	1,356	1,317	1,314
5430	LABOR RELATIONS ASSESSMENT	15,233	15,233	12,759	12,759
5500	GROUP INSURANCE	1,744,938	2,541,132	3,772,737	3,802,176
5700	PAYROLL ASSESSMENT	10,142	10,257	36,036	36,036
5750	RETIRED EMPLOYEES GROUP INSURANCE	485,874	595,387	683,519	714,445
5800	UNEMPLOYMENT COMPENSATION	14,455	0	6,870	14,274
5810	OVERTIME PAY	7,557,414	0	0	0
5820	HOLIDAY PAY	257,805	200,855	200,855	200,855
5830	COMP TIME PAYOFF	20,725	0	0	0
5840	MEDICARE	349,511	270,291	382,653	414,347
5880	SHIFT DIFFERENTIAL PAY	308,432	165,888	165,888	165,888
5881	REMOTE AREA DIFFERENTIAL PAY	58,478	71,788	71,788	71,788
5882	SHIFT DIFFERENTIAL OVERTIME	160,312	0	0	0
5887	FIELD TRNG OFFICER PAY	5,890	0	0	0
5891	RECRUITMENT BONUS PAY	111,000	0	0	0
5904	VACANCY SAVINGS	0	-832,477	-1,468,939	-1,508,076
5910	STANDBY PAY	19,170	0	0	0
5930	LONGEVITY PAY	38,667	0	53,625	62,675
5940	DANGEROUS DUTY PAY	-617	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	61,442	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	407,827	152,018	196,700	170,873
TOTAL FOR CATEGORY 01		32,574,343	27,917,934	39,787,222	42,512,353

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
04	OPERATING				
7020	OPERATING SUPPLIES	5,535	15,754	15,754	15,754
7022	OPERATING SUPPLIES-B	12,043	0	0	0
7023	OPERATING SUPPLIES-C	7,749	0	0	0
7025	OPERATING SUPPLIES-E	17,005	5,671	5,671	5,671
7034	FREIGHT CHARGES - D	128	0	0	0
7041	PRINTING AND COPYING - A	12,364	28,863	28,863	28,863
7044	PRINTING AND COPYING - C	6,403	9,529	9,529	9,529
7050	EMPLOYEE BOND INSURANCE	747	747	900	900
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	147,366	147,366	212,320	212,320
7052	VEHICLE COMP & COLLISION INS	2,773	3,294	2,608	2,608
7053	RISK MGT MISC INS POLICIES	655	655	491	491
7054	AG TORT CLAIM ASSESSMENT	32,478	32,484	27,207	27,140
7059	AG VEHICLE LIABILITY INSURANCE	5,915	6,515	9,455	9,470
7060	CONTRACTS	956	1,048	1,048	1,048
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	1,568	848	848
7074	HARDWARE LICENSE/MNT CONTRACTS	9,715	8,891	9,716	9,716
7090	EQUIPMENT REPAIR	2,910	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	1,162	1,162	1,162
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,035	0	0	0
7152	DIESEL FUEL	2,676	0	0	0
7153	GASOLINE	57,436	33,510	33,510	33,510
7155	VEHICLE OPERATION - B	4,082	0	0	0
7157	VEHICLE SUPPLIES - OTHER	6,377	661	661	661
7158	COMPRESSED NATURAL GAS, PROPANE	749	1,221	1,221	1,221
7222	DATA PROCESSING SUPPLIES	0	6,476	6,476	6,476
7270	LATE FEES AND PENALTIES	1	0	0	0
7280	OUTSIDE POSTAGE	4,048	3,454	3,454	3,454
7285	POSTAGE - STATE MAILROOM	3,820	4,887	4,887	4,887
7290	PHONE, FAX, COMMUNICATION LINE	43,305	45,992	45,992	45,992
7291	CELL PHONE/PAGER CHARGES	419	1,377	1,377	1,377
7296	EITS LONG DISTANCE CHARGES	257	237	237	237
7344	INSPECTIONS & CERTIFICATIONS-D	16,663	18,586	18,586	18,586
7460	EQUIPMENT PURCHASES < \$1,000	5,580	7,072	7,801	7,801
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	6,774	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,253	4,451	4,451	4,451
7637	NOTARY FEE APPLY OR RENEW	0	85	85	85
7960	RENTALS FOR LAND/EQUIPMENT	1,749	0	0	0
7962	RENTALS FOR LAND/EQUIPMENT-B	13,054	0	0	0
7980	OPERATING LEASE PAYMENTS	16,823	15,159	18,601	18,601
	TOTAL FOR CATEGORY 04	450,843	406,715	472,911	472,859

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	638	0	0	0
7021	OPERATING SUPPLIES-A	128	0	0	0
7022	OPERATING SUPPLIES-B	131,656	148,435	148,435	148,435
7034	FREIGHT CHARGES - D	470	0	0	0
7060	CONTRACTS	14,384	22,447	27,042	27,042
7140	MAINTENANCE OF BLDGS AND GRDS	21,882	1,560	1,560	1,560
7157	VEHICLE SUPPLIES - OTHER	271	0	0	0
7176	PROTECTIVE GEAR	14	0	0	0
	TOTAL FOR CATEGORY 07	169,443	172,442	177,037	177,037
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	42,976	80,812	82,520	82,520
	TOTAL FOR CATEGORY 09	42,976	80,812	82,520	82,520
16	LAW LIBRARY				
7000	OPERATING	0	21,863	0	0
7020	OPERATING SUPPLIES	0	0	6,292	6,292
7025	OPERATING SUPPLIES-E	-460	0	0	0
7026	OPERATING SUPPLIES-F	166	0	166	166
7044	PRINTING AND COPYING - C	653	0	653	653
7060	CONTRACTS	13,188	0	13,188	13,188
7192	STIPENDS - B	511	0	511	511
7460	EQUIPMENT PURCHASES < \$1,000	209	0	0	0
7637	NOTARY FEE APPLY OR RENEW	163	0	163	163
7980	OPERATING LEASE PAYMENTS	2,346	0	890	890
	TOTAL FOR CATEGORY 16	16,776	21,863	21,863	21,863
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,057	85,874	187,276	179,490
7556	EITS SECURITY ASSESSMENT	30,233	30,185	50,199	50,093
	TOTAL FOR CATEGORY 26	116,290	116,059	237,475	229,583
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,815	41,610	53,446	37,577
7176	PROTECTIVE GEAR	314	53,749	53,749	53,749
	TOTAL FOR CATEGORY 29	2,129	95,359	107,195	91,326
50	INMATE DRIVENS				
7020	OPERATING SUPPLIES	3,328	0	0	0
7021	OPERATING SUPPLIES-A	182,740	0	0	0
7022	OPERATING SUPPLIES-B	3,538	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7025	OPERATING SUPPLIES-E	18,401	0	0	0
7026	OPERATING SUPPLIES-F	4,720	0	0	0
7028	OPERATING SUPPLIES-H	6,897	0	0	0
7029	OPERATING SUPPLIES-I	4,455	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	213,667	208,451	212,805
7034	FREIGHT CHARGES - D	1,899	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	55,884	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	29,939	47,937	48,938
7186	MED/DENT SUPP - NON-CONTRACT-A	0	1,237	1,237	1,237
7192	STIPENDS - B	59,495	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	66,021	87,412	89,238
7200	FOOD	2,320,647	0	0	0
7208	FOOD-H	445,084	0	0	0
720A	CASELD DRVN - FOOD	0	2,757,558	3,240,953	3,308,644
720B	CASELD DRVN - FOOD-F	0	163,335	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	122,274	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	219,538	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	57,002	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	55,587	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	431,572	447,839	457,193
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	20,355	29,475	30,075
TOTAL FOR CATEGORY 50		3,561,489	3,683,684	4,063,304	4,148,130
59	UTILITIES				
7132	ELECTRIC UTILITIES	1,204,268	763,121	763,121	763,121
7135	PROPANE UTILITIES	367,078	303,931	303,931	303,931
7136	GARBAGE DISPOSAL UTILITIES	144,505	117,986	117,986	117,986
TOTAL FOR CATEGORY 59		1,715,851	1,185,038	1,185,038	1,185,038
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,832	2,832	0	0
TOTAL FOR CATEGORY 87		2,832	2,832	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3738		38,652,972	33,682,738	46,134,565	48,920,709

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

Budget Account: 3738 NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

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								
E278	2501	APPROPRIATION CONTROL	3,266,775	5,166,108	2,341,461	3,591,450	-925,314	-1,574,658
E930	2501	APPROPRIATION CONTROL	154,429	157,506	0	0	-154,429	-157,506
M104	2501	APPROPRIATION CONTROL	0	0	530,813	530,813	530,813	530,813
TOTAL FOR REVENUE			3,421,204	5,323,614	2,872,274	4,122,263	-548,930	-1,201,351
EXPENSE								
01	PERSONNEL SERVICES							
E278	5100	SALARIES	2,182,726	3,617,167	1,567,178	2,515,416	-615,548	-1,101,751
E930	5100	SALARIES	85,949	88,243	0	0	-85,949	-88,243
E278	5200	WORKERS COMPENSATION	80,805	67,928	58,006	47,102	-22,799	-20,826
E930	5200	WORKERS COMPENSATION	1,346	1,346	0	0	-1,346	-1,346
E278	5300	RETIREMENT	420,168	696,314	301,678	484,224	-118,490	-212,090
E930	5300	RETIREMENT	50,495	51,843	0	0	-50,495	-51,843
E278	5400	PERSONNEL ASSESSMENT	17,406	17,406	12,078	12,078	-5,328	-5,328
E930	5400	PERSONNEL ASSESSMENT	355	355	0	0	-355	-355
E278	5500	GROUP INSURANCE	365,679	554,484	261,624	384,744	-104,055	-169,740
E930	5500	GROUP INSURANCE	11,892	11,316	0	0	-11,892	-11,316
E278	5700	PAYROLL ASSESSMENT	5,255	5,255	3,647	3,647	-1,608	-1,608
E930	5700	PAYROLL ASSESSMENT	107	107	0	0	-107	-107
E278	5750	RETIRED EMPLOYEES GROUP INSURANCE	56,536	90,434	40,591	62,889	-15,945	-27,545
E930	5750	RETIRED EMPLOYEES GROUP INSURANCE	2,226	2,206	0	0	-2,226	-2,206
E278	5800	UNEMPLOYMENT COMPENSATION	864	1,826	601	1,270	-263	-556
E930	5800	UNEMPLOYMENT COMPENSATION	22	44	0	0	-22	-44
E278	5840	MEDICARE	31,640	52,455	22,718	36,478	-8,922	-15,977
E930	5840	MEDICARE	1,247	1,279	0	0	-1,247	-1,279
E278	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	47,411	21,584	32,897	14,976	-14,514	-6,608
TOTAL FOR CATEGORY 01			3,362,129	5,281,592	2,301,018	3,562,824	-1,061,111	-1,718,768
04	OPERATING							
E278	7050	EMPLOYEE BOND INSURANCE	131	131	91	91	-40	-40
E930	7050	EMPLOYEE BOND INSURANCE	3	3	0	0	-3	-3
E278	7054	AG TORT CLAIM ASSESSMENT	3,968	3,958	2,753	2,746	-1,215	-1,212
E930	7054	AG TORT CLAIM ASSESSMENT	81	81	0	0	-81	-81
TOTAL FOR CATEGORY 04			4,183	4,173	2,844	2,837	-1,339	-1,336
26	INFORMATION SERVICES							
E278	7554	EITS INFRASTRUCTURE ASSESSMENT	27,311	26,176	18,951	18,163	-8,360	-8,013
E930	7554	EITS INFRASTRUCTURE ASSESSMENT	557	534	0	0	-557	-534

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

Budget Account: 3738 NDOC - SOUTHERN DESERT CORRECTIONAL CENTER

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
E278	7556	EITS SECURITY ASSESSMENT	7,321	7,305	5,080	5,069	-2,241	-2,236
E930	7556	EITS SECURITY ASSESSMENT	149	149	0	0	-149	-149
TOTAL FOR CATEGORY 26			35,338	34,164	24,031	23,232	-11,307	-10,932
29	AGENCY ISSUE UNIFORM							
E278	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	19,554	3,685	13,568	2,557	-5,986	-1,128
TOTAL FOR CATEGORY 29			19,554	3,685	13,568	2,557	-5,986	-1,128
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	441,147	441,147	441,147	441,147
M104	7135	PROPANE UTILITIES	0	0	63,147	63,147	63,147	63,147
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	26,519	26,519	26,519	26,519
TOTAL FOR CATEGORY 59			0	0	530,813	530,813	530,813	530,813
TOTAL FOR EXPENSE			3,421,204	5,323,614	2,872,274	4,122,263	-548,930	-1,201,351

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

Budg , Budg Acct Description	25-27 G01		G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
	25-27 G01 Actual Exp	WP Exp (B000/M150)				
3738 NDOC - SOUTHERN DESERT CORRECT	1,715,851.00	1,185,038.00	530,813.00	1,715,851.00	1,715,851.00 x	
7132 - Electric Utilities	1,204,268.00	763,121.00	441,147.00			
7135 - Propane Utilities	367,078.00	303,931.00	63,147.00			
7136 - Garbage Disposal Utilities	144,505.00	117,986.00	26,519.00			

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

Amendment Number: A256063759

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3759	NDOC - LOVELOCK CORRECTIONAL CENTER

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
M104	2501	APPROPRIATION CONTROL	0	505,357	505,357	0	505,357	505,357
Total Revenue				<u>505,357</u>			<u>505,357</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
M104	59	UTILITIES	7132	0	225,711	225,711	0	225,711	225,711
M104	59	UTILITIES	7134	0	267,516	267,516	0	267,516	267,516
M104	59	UTILITIES	7136	0	1,260	1,260	0	1,260	1,260
M104	59	UTILITIES	7137	0	10,870	10,870	0	10,870	10,870
Total Category Expenditure					<u>505,357</u>			<u>505,357</u>	

<p>Remarks This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.</p>
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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 3759 - NDOC - LOVELOCK CORRECTIONAL CENTER
Budget Amendment A256063759
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Lovelock Correctional Center (LCC) is primarily a medium security institution but has a large population of close custody protective segregation inmates requiring special handling and security. LCC also houses inmates under the age of 18 that have been adjudicated as adults. The 1989 Legislature approved operation of the facility with Phase I becoming operational in October 1995 and Phase II in November 1997. LCC has an active, broad-based religious program available to all inmates. Coal Canyon High School, sponsored by the Pershing County School District, runs literacy programs, general education diploma courses, high school diploma courses, a variety of college level classes to include Associates of Arts and Bachelor of Science degrees, and several vocational programs. Vocational programs include auto shop, small engine repairs, computers, advanced computers, SERV safe, plant science/horticulture, RESPECT (a re-entry program), and janitorial/OSHA training. In addition, LCC has several programs run by Mental Health Services that include: SOTP - Sex Offender Treatment, Relapse Prevention - sex offender, Moral Recognition Therapy (MRT), Anger Management, Getting it Right, InsideOut Dad, Straight Ahead, Victim Impact Listen and Learn, and Thinking for a Change. LCC also offers a Structured Living Program for general population inmates. Prison Industries at LCC has two programs, one manufactures prison clothing for all NDOC institutions and the other manufactures draperies for the general public. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - LOVELOCK CORRECTIONAL CENTER
B/A 3759 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 # A255353759		BA # A256063759		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	37,831,962	38,543,257	-365,108	-377,409	505,357	505,357	140,249	127,948	0.4%	0.3%	37,972,211	38,671,205		
3829	ROOM, BOARD, TRANSP CHARGE	115,188	115,188					0	0	0.0%	0.0%	115,188	115,188		
4043	JAIL MEALS	33,839	33,839					0	0	0.0%	0.0%	33,839	33,839		
4697	TRANSFER FROM PRISON STORE	28,969	28,969					0	0	0.0%	0.0%	28,969	28,969		
4751	TRANSFER FROM INMATE WELFARE	13,449	13,449					0	0	0.0%	0.0%	13,449	13,449		
Total Revenues		38,023,407	38,734,702	-365,108	-377,409	505,357	505,357	140,249	127,948	0.4%	0.3%	38,163,656	38,862,650		
		EXPENDITURES													
Cat	G.L.#	Description													
01	5100	SALARIES	23,625,399	24,329,702	-237,907	-248,472		-237,907	-248,472	-1.0%	-1.0%	23,387,492	24,081,230		
01	5200	WORKERS COMPENSATION	380,254	383,488	-3,991	-4,085		-3,991	-4,085	-1.0%	-1.1%	376,263	379,403		
01	5300	RETIREMENT	9,023,764	9,245,263	-71,372	-74,542		-71,372	-74,542	-0.8%	-0.8%	8,952,392	9,170,721		
01	5400	PERSONNEL ASSESSMENT	100,885	100,885	-1,066	-1,066		-1,066	-1,066	-1.1%	-1.1%	99,819	99,819		
01	5420	COLLECTIVE BARGAINING ASSESSMENT	1,312	1,309				0	0	0.0%	0.0%	1,312	1,309		
01	5430	LABOR RELATIONS ASSESSMENT	12,712	12,712				0	0	0.0%	0.0%	12,712	12,712		
01	5500	GROUP INSURANCE	3,377,328	3,213,744	-35,676	-33,948		-35,676	-33,948	-1.1%	-1.1%	3,341,652	3,179,796		
01	5700	PAYROLL ASSESSMENT	30,459	30,459	-322	-322		-322	-322	-1.1%	-1.1%	30,137	30,137		
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	611,854	608,263	-6,161	-6,212		-6,161	-6,212	-1.0%	-1.0%	605,693	602,051		
01	5800	UNEMPLOYMENT COMPENSATION	5,838	12,139	-59	-125		-59	-125	-1.0%	-1.0%	5,779	12,014		
01	5820	HOLIDAY PAY	150,848	150,848				0	0	0.0%	0.0%	150,848	150,848		
01	5840	MEDICARE	342,556	352,732	-3,450	-3,604		-3,450	-3,604	-1.0%	-1.0%	339,106	349,128		
01	5904	VACANCY SAVINGS	-4,914,943	-5,042,099				0	0	-0.0%	-0.0%	-4,914,943	-5,042,099		
01	5930	LONGEVITY PAY	55,850	63,725				0	0	0.0%	0.0%	55,850	63,725		
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	181,134	181,134	-1,935	-1,935		-1,935	-1,935	-1.1%	-1.1%	179,199	179,199		
04	7020	OPERATING SUPPLIES	23,342	23,342				0	0	0.0%	0.0%	23,342	23,342		
04	7025	OPERATING SUPPLIES-E	213	213				0	0	0.0%	0.0%	213	213		
04	7041	PRINTING AND COPYING - A	2,888	2,888				0	0	0.0%	0.0%	2,888	2,888		
04	7044	PRINTING AND COPYING - C	8,349	8,349				0	0	0.0%	0.0%	8,349	8,349		
04	7050	EMPLOYEE BOND INSURANCE	761	761	-8	-8		-8	-8	-1.1%	-1.1%	753	753		
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	221,691	221,691				0	0	0.0%	0.0%	221,691	221,691		
04	7052	VEHICLE COMP & COLLISION INS	1,099	1,099				0	0	0.0%	0.0%	1,099	1,099		
04	7053	RISK MGT MISC INS POLICIES	1,317	1,317				0	0	0.0%	0.0%	1,317	1,317		
04	7054	AG TORT CLAIM ASSESSMENT	22,995	22,938	-243	-242		-243	-242	-1.1%	-1.1%	22,752	22,696		
04	7059	AG VEHICLE LIABILITY INSURANCE	3,981	3,987				0	0	0.0%	0.0%	3,981	3,987		
04	7060	CONTRACTS	24,227	24,227				0	0	0.0%	0.0%	24,227	24,227		
04	7074	HARDWARE LICENSE/MNT CONTRACTS	6,836	6,836				0	0	0.0%	0.0%	6,836	6,836		
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	14,693	14,693				0	0	0.0%	0.0%	14,693	14,693		
04	7152	DIESEL FUEL	5,311	5,311				0	0	0.0%	0.0%	5,311	5,311		
04	7153	GASOLINE	43,650	43,650				0	0	0.0%	0.0%	43,650	43,650		
04	7155	VEHICLE OPERATION - B	4,816	4,816				0	0	0.0%	0.0%	4,816	4,816		
04	7157	VEHICLE SUPPLIES - OTHER	6,521	6,521				0	0	0.0%	0.0%	6,521	6,521		

04	7222	DATA PROCESSING SUPPLIES	7,254	7,254					0	0	0.0%	0.0%	7,254	7,254
04	7280	OUTSIDE POSTAGE	5,230	5,230					0	0	0.0%	0.0%	5,230	5,230
04	7285	POSTAGE - STATE MAILROOM	164	164					0	0	0.0%	0.0%	164	164
04	7290	PHONE, FAX, COMMUNICATION LINE	46,490	46,490					0	0	0.0%	0.0%	46,490	46,490
04	7291	CELL PHONE/PAGER CHARGES	2,263	2,263					0	0	0.0%	0.0%	2,263	2,263
04	7296	EITS LONG DISTANCE CHARGES	126	126					0	0	0.0%	0.0%	126	126
04	7344	INSPECTIONS & CERTIFICATIONS-D	8,702	8,702					0	0	0.0%	0.0%	8,702	8,702
04	7460	EQUIPMENT PURCHASES < \$1,000	13,256	13,256					0	0	0.0%	0.0%	13,256	13,256
04	7631	MISCELLANEOUS GOODS, MAT - A	3,101	3,101					0	0	0.0%	0.0%	3,101	3,101
04	7962	RENTALS FOR LAND/EQUIPMENT-B	1,185	1,185					0	0	0.0%	0.0%	1,185	1,185
04	7980	OPERATING LEASE PAYMENTS	18,848	18,848					0	0	0.0%	0.0%	18,848	18,848
07	7022	OPERATING SUPPLIES-B	143,783	143,783					0	0	0.0%	0.0%	143,783	143,783
09	7060	CONTRACTS	186,563	187,626					0	0	0.0%	0.0%	186,563	187,626
16	7000	OPERATING	0	0					0	0	0.0%	0.0%	0	0
16	7020	OPERATING SUPPLIES	4,531	4,531					0	0	0.0%	0.0%	4,531	4,531
16	7023	OPERATING SUPPLIES-C	3,443	3,443					0	0	0.0%	0.0%	3,443	3,443
16	7025	OPERATING SUPPLIES-E	724	724					0	0	0.0%	0.0%	724	724
16	7044	PRINTING AND COPYING - C	1,389	1,389					0	0	0.0%	0.0%	1,389	1,389
16	7060	CONTRACTS	9,891	9,891					0	0	0.0%	0.0%	9,891	9,891
16	7192	STIPENDS - B	2,079	2,079					0	0	0.0%	0.0%	2,079	2,079
16	7980	OPERATING LEASE PAYMENTS	2,728	2,728					0	0	0.0%	0.0%	2,728	2,728
26	7554	EITS INFRASTRUCTURE ASSESSMENT	158,292	151,713	-1,672	-1,603			-1,672	-1,603	-1.1%	-1.1%	156,620	150,110
26	7556	EITS SECURITY ASSESSMENT	42,429	42,341	-448	-447			-448	-447	-1.1%	-1.1%	41,981	41,894
29	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	440	440					0	0	0.0%	0.0%	440	440
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	46,378	46,378	-798	-798			-798	-798	-1.7%	-1.7%	45,580	45,580
29	7176	PROTECTIVE GEAR	37,569	37,569					0	0	0.0%	0.0%	37,569	37,569
50	702E	CASELD DRVN - OPERATING SUPPLIES	139,852	142,825					0	0	0.0%	0.0%	139,852	142,825
50	7034	FREIGHT CHARGES - D	619	619					0	0	0.0%	0.0%	619	619
50	717A	CASELD DRVN - INMATE CLOTHING	32,161	32,845					0	0	0.0%	0.0%	32,161	32,845
50	719A	CASELD DRVN - STIPENDS - B	58,646	59,893					0	0	0.0%	0.0%	58,646	59,893
50	720A	CASELD DRVN - FOOD	2,174,393	2,220,622					0	0	0.0%	0.0%	2,174,393	2,220,622
50	720B	CASELD DRVN - FOOD-F	0	0					0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	300,460	306,848					0	0	0.0%	0.0%	300,460	306,848
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	19,875	20,250					0	0	0.0%	0.0%	19,875	20,250
59	7132	ELECTRIC UTILITIES	548,844	548,844			225,711	225,711	225,711	225,711	41.1%	41.1%	774,555	774,555
59	7134	NATURAL GAS UTILITIES	313,074	313,074			267,516	267,516	267,516	267,516	85.4%	85.4%	580,590	580,590
59	7136	GARBAGE DISPOSAL UTILITIES	46,730	46,730			1,260	1,260	1,260	1,260	2.7%	2.7%	47,990	47,990
59	7137	WATER & SEWER UTILITIES	263,955	263,955			10,870	10,870	10,870	10,870	4.1%	4.1%	274,825	274,825
87	7393	PURCHASING ASSESSMENT	0	0					0	0	0.0%	0.0%	0	0
		Total Expenditures	38,023,407	38,734,702	-365,108	-377,409	505,357	505,357	140,249	127,948	0.4%	0.3%	38,163,656	38,862,650

Section A1: Line Item Detail by GL

Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER

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	28,523,712	29,334,295	40,717,201	41,632,646
2510	REVERSIONS	-3,908,538	0	0	0
2516	BUDGETARY TRANSFERS	-186,177	0	0	0
3828	EMPLOYEE SERVICES	43	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	94,645	115,188	115,188	115,188
4043	JAIL MEALS	44,432	33,839	33,839	33,839
4601	GENERAL FUND SALARY ADJUSTMENT	3,145,286	1,695,060	0	0
4611	TRANSFER IN FED ARPA	69,455	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	625,393	0	0	0
4697	TRANSFER FROM PRISON STORE	28,244	30,774	30,774	30,774
4751	TRANSFER FROM INMATE WELFARE	13,449	13,449	13,449	13,449
TOTAL REVENUES FOR DECISION UNIT B000		28,449,944	31,222,605	40,910,451	41,825,896
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	10,773,402	17,789,407	23,572,874	24,265,560
5200	WORKERS COMPENSATION	246,759	390,640	381,517	384,086
5300	RETIREMENT	3,482,394	5,907,391	7,788,727	7,976,867
5400	PERSONNEL ASSESSMENT	54,922	55,174	55,174	55,174
5420	COLLECTIVE BARGAINING ASSESSMENT	864	870	870	870
5430	LABOR RELATIONS ASSESSMENT	15,347	15,347	15,347	15,347
5500	GROUP INSURANCE	1,299,578	2,550,240	2,550,240	2,550,240
5700	PAYROLL ASSESSMENT	10,178	10,293	10,293	10,293
5750	RETIRED EMPLOYEES GROUP INSURANCE	385,775	565,666	749,607	771,649
5800	UNEMPLOYMENT COMPENSATION	12,206	0	0	0
5810	OVERTIME PAY	5,323,690	0	0	0
5820	HOLIDAY PAY	234,255	150,848	150,848	150,848
5830	COMP TIME PAYOFF	22,513	0	0	0
5840	MEDICARE	269,350	257,405	341,796	351,804
5880	SHIFT DIFFERENTIAL PAY	187,833	0	0	0
5881	REMOTE AREA DIFFERENTIAL PAY	165	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	59,868	0	0	0
5887	FIELD TRNG OFFICER PAY	8,203	0	0	0
5891	RECRUITMENT BONUS PAY	154,500	0	0	0
5904	VACANCY SAVINGS	0	-1,763,836	0	0
5910	STANDBY PAY	16,299	0	0	0
5930	LONGEVITY PAY	39,049	0	0	0
5940	DANGEROUS DUTY PAY	-170	0	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
5960	TERMINAL SICK LEAVE PAY	44,287	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	111,563	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	1,422	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	446,372	140,913	140,913	140,913
TOTAL FOR CATEGORY 01		23,200,624	26,070,358	35,758,206	36,673,651
04	OPERATING				
7020	OPERATING SUPPLIES	7,447	23,342	23,342	23,342
7023	OPERATING SUPPLIES-C	7,308	0	0	0
7025	OPERATING SUPPLIES-E	12,784	213	213	213
7034	FREIGHT CHARGES - D	34	0	0	0
7041	PRINTING AND COPYING - A	5,415	2,888	2,888	2,888
7044	PRINTING AND COPYING - C	4,866	8,349	8,349	8,349
7050	EMPLOYEE BOND INSURANCE	751	751	750	750
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	153,632	153,632	153,632	153,632
7052	VEHICLE COMP & COLLISION INS	1,213	1,387	1,387	1,387
7053	RISK MGT MISC INS POLICIES	1,760	1,760	1,760	1,760
7054	AG TORT CLAIM ASSESSMENT	32,595	32,600	32,600	32,600
7059	AG VEHICLE LIABILITY INSURANCE	3,420	2,743	2,743	2,743
7074	HARDWARE LICENSE/MNT CONTRACTS	6,310	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,188	14,693	14,693	14,693
7152	DIESEL FUEL	2,310	5,311	5,311	5,311
7153	GASOLINE	42,569	43,650	43,650	43,650
7155	VEHICLE OPERATION - B	2,098	4,816	4,816	4,816
7157	VEHICLE SUPPLIES - OTHER	2,260	6,521	6,521	6,521
7222	DATA PROCESSING SUPPLIES	0	7,254	7,254	7,254
7280	OUTSIDE POSTAGE	9,553	5,230	5,230	5,230
7285	POSTAGE - STATE MAILROOM	15	164	164	164
7290	PHONE, FAX, COMMUNICATION LINE	45,537	46,490	46,490	46,490
7291	CELL PHONE/PAGER CHARGES	3,237	2,263	2,263	2,263
7296	EITS LONG DISTANCE CHARGES	0	126	126	126
7343	INSPECTIONS & CERTIFICATIONS-C	350	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	14,539	8,702	8,702	8,702
7460	EQUIPMENT PURCHASES < \$1,000	2,984	0	0	0
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,138	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,356	3,101	3,101	3,101
7962	RENTALS FOR LAND/EQUIPMENT-B	1,108	1,185	1,185	1,185
7980	OPERATING LEASE PAYMENTS	18,506	18,090	18,090	18,090
TOTAL FOR CATEGORY 04		388,283	395,261	395,260	395,260
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	2,567	0	0	0

State of Nevada - Budget Division
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 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
7022	OPERATING SUPPLIES-B	132,119	143,783	143,783	143,783
7060	CONTRACTS	38,336	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,016	0	0	0
7270	LATE FEES AND PENALTIES	70	0	0	0
TOTAL FOR CATEGORY 07		174,108	143,783	143,783	143,783
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	95,659	95,332	95,332	95,332
TOTAL FOR CATEGORY 09		95,659	95,332	95,332	95,332
16	LAW LIBRARY				
7000	OPERATING	0	24,785	24,785	24,785
7023	OPERATING SUPPLIES-C	3,443	0	0	0
7025	OPERATING SUPPLIES-E	724	0	0	0
7026	OPERATING SUPPLIES-F	-174	0	0	0
7044	PRINTING AND COPYING - C	1,389	0	0	0
7060	CONTRACTS	9,891	0	0	0
7192	STIPENDS - B	2,079	0	0	0
7270	LATE FEES AND PENALTIES	5	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	1,665	0	0	0
7980	OPERATING LEASE PAYMENTS	2,727	0	0	0
TOTAL FOR CATEGORY 16		21,749	24,785	24,785	24,785
18	CARES ACT				
7072	CONTRACTS - L	9,500	0	0	0
8390	MISCELLANEOUS EQUIPMENT>\$5,000	59,955	0	0	0
TOTAL FOR CATEGORY 18		69,455	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,366	86,182	86,181	86,181
7556	EITS SECURITY ASSESSMENT	30,340	30,293	30,293	30,293
TOTAL FOR CATEGORY 26		116,706	116,475	116,474	116,474
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	15,207	36,192	36,192	36,192
7176	PROTECTIVE GEAR	4,048	37,569	37,569	37,569
TOTAL FOR CATEGORY 29		19,255	73,761	73,761	73,761
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	57,038	0	0	0
7025	OPERATING SUPPLIES-E	2,911	0	0	0
7026	OPERATING SUPPLIES-F	1,093	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7028	OPERATING SUPPLIES-H	8,930	0	0	0
7029	OPERATING SUPPLIES-I	12,441	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	178,875	178,875	178,875
7034	FREIGHT CHARGES - D	0	619	619	619
7040	NON-STATE PRINTING SERVICES	2,128	0	0	0
7041	PRINTING AND COPYING - A	6,750	0	0	0
7043	PRINTING AND COPYING - B	3,156	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	19,341	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	25,063	25,063	25,063
7192	STIPENDS - B	45,877	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	55,272	55,272	55,272
7200	FOOD	1,956,971	0	0	0
7208	FOOD-H	297,995	0	0	0
720A	CASELD DRVN - FOOD	0	2,308,546	2,308,546	2,308,546
720B	CASELD DRVN - FOOD-F	0	121,133	121,133	121,133
7420	CLIENT MATERIAL PROVIDER PMTS	43,949	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	123,281	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	15,920	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	51,834	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	361,299	361,299	361,299
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	77,510	77,510	77,510
7460	EQUIPMENT PURCHASES < \$1,000	34,600	0	0	0
TOTAL FOR CATEGORY 50		2,684,215	3,128,317	3,128,317	3,128,317
59	UTILITIES				
7132	ELECTRIC UTILITIES	774,555	548,844	548,844	548,844
7134	NATURAL GAS UTILITIES	580,590	313,074	313,074	313,074
7136	GARBAGE DISPOSAL UTILITIES	47,990	46,730	46,730	46,730
7137	WATER & SEWER UTILITIES	274,825	263,955	263,955	263,955
TOTAL FOR CATEGORY 59		1,677,960	1,172,603	1,172,603	1,172,603
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,930	1,930	1,930	1,930
TOTAL FOR CATEGORY 87		1,930	1,930	1,930	1,930
TOTAL EXPENDITURES FOR DECISION UNIT B000		28,449,944	31,222,605	40,910,451	41,825,896
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	197,995	191,371
TOTAL REVENUES FOR DECISION UNIT M100		0	0	197,995	191,371

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	44,290	44,290
5700	PAYROLL ASSESSMENT	0	0	19,737	19,737
	TOTAL FOR CATEGORY 01	0	0	64,027	64,027
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	63,456	63,456
7052	VEHICLE COMP & COLLISION INS	0	0	-288	-288
7054	AG TORT CLAIM ASSESSMENT	0	0	-9,929	-9,985
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1,238	1,244
	TOTAL FOR CATEGORY 04	0	0	54,477	54,427
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	69,882	63,395
7556	EITS SECURITY ASSESSMENT	0	0	11,539	11,452
	TOTAL FOR CATEGORY 26	0	0	81,421	74,847
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-1,930	-1,930
	TOTAL FOR CATEGORY 87	0	0	-1,930	-1,930
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	197,995	191,371
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	505,357	505,357
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	505,357	505,357
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	225,711	225,711
7134	NATURAL GAS UTILITIES	0	0	267,516	267,516
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,260	1,260
7137	WATER & SEWER UTILITIES	0	0	10,870	10,870
	TOTAL FOR CATEGORY 59	0	0	505,357	505,357
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	505,357	505,357
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-4,964,436	-5,082,657

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
4697	TRANSFER FROM PRISON STORE	0	0	-1,805	-1,805
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-4,966,241	-5,084,462
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	442	439
5430	LABOR RELATIONS ASSESSMENT	0	0	-15,347	-15,347
5904	VACANCY SAVINGS	0	0	-4,914,943	-5,042,099
5930	LONGEVITY PAY	0	0	55,850	63,725
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	38,286	38,286
	TOTAL FOR CATEGORY 01	0	0	-4,835,712	-4,954,996
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,603	4,603
7053	RISK MGT MISC INS POLICIES	0	0	-443	-443
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	6,836	6,836
7980	OPERATING LEASE PAYMENTS	0	0	758	758
	TOTAL FOR CATEGORY 04	0	0	11,754	11,754
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	87,225	88,288
	TOTAL FOR CATEGORY 09	0	0	87,225	88,288
16	LAW LIBRARY				
7000	OPERATING	0	0	-24,785	-24,785
7020	OPERATING SUPPLIES	0	0	4,531	4,531
7023	OPERATING SUPPLIES-C	0	0	3,443	3,443
7025	OPERATING SUPPLIES-E	0	0	724	724
7044	PRINTING AND COPYING - C	0	0	1,389	1,389
7060	CONTRACTS	0	0	9,891	9,891
7192	STIPENDS - B	0	0	2,079	2,079
7980	OPERATING LEASE PAYMENTS	0	0	2,728	2,728
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	9,388	9,388
	TOTAL FOR CATEGORY 29	0	0	9,388	9,388
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-30,634	-30,634
717A	CASELD DRVN - INMATE CLOTHING	0	0	9,027	9,027
719A	CASELD DRVN - STIPENDS - B	0	0	6,892	6,892

State of Nevada - Budget Division
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
720A	CASELD DRVN - FOOD	0	0	-3,722	-3,722
720B	CASELD DRVN - FOOD-F	0	0	-121,133	-121,133
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-42,816	-42,816
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-56,510	-56,510
TOTAL FOR CATEGORY 50		0	0	-238,896	-238,896
TOTAL EXPENDITURES FOR DECISION UNIT M150		0	0	-4,966,241	-5,084,462
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-163,415	-105,519
TOTAL REVENUES FOR DECISION UNIT M200		0	0	-163,415	-105,519
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-8,389	-5,416
717A	CASELD DRVN - INMATE CLOTHING	0	0	-1,929	-1,245
719A	CASELD DRVN - STIPENDS - B	0	0	-3,518	-2,271
720A	CASELD DRVN - FOOD	0	0	-130,431	-84,202
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-18,023	-11,635
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-1,125	-750
TOTAL FOR CATEGORY 50		0	0	-163,415	-105,519
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	-163,415	-105,519
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,528,563	1,375,542
TOTAL REVENUES FOR DECISION UNIT M300		0	0	1,528,563	1,375,542
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-255,919	-257,918
5200	WORKERS COMPENSATION	0	0	-6,563	-6,066
5300	RETIREMENT	0	0	1,142,504	1,171,778
5430	LABOR RELATIONS ASSESSMENT	0	0	12,712	12,712
5500	GROUP INSURANCE	0	0	779,520	618,240
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-145,741	-171,438
5800	UNEMPLOYMENT COMPENSATION	0	0	5,762	11,977
5840	MEDICARE	0	0	-3,712	-3,743
TOTAL FOR CATEGORY 01		0	0	1,528,563	1,375,542
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	1,528,563	1,375,542

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
E300	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	18,986	18,986
TOTAL REVENUES FOR DECISION UNIT E300		0	0	18,986	18,986
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	18,986	18,986
TOTAL FOR CATEGORY 04		0	0	18,986	18,986
TOTAL EXPENDITURES FOR DECISION UNIT E300		0	0	18,986	18,986
E301	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,241	5,241
TOTAL REVENUES FOR DECISION UNIT E301		0	0	5,241	5,241
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	5,241	5,241
TOTAL FOR CATEGORY 04		0	0	5,241	5,241
TOTAL EXPENDITURES FOR DECISION UNIT E301		0	0	5,241	5,241
E302	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,006	4,006
TOTAL REVENUES FOR DECISION UNIT E302		0	0	4,006	4,006
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,006	4,006
TOTAL FOR CATEGORY 09		0	0	4,006	4,006
TOTAL EXPENDITURES FOR DECISION UNIT E302		0	0	4,006	4,006
E303	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				

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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	13,256	13,256
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	13,256	13,256
EXPENDITURE					
04	OPERATING				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	13,256	13,256
	TOTAL FOR CATEGORY 04	0	0	13,256	13,256
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	13,256	13,256
TOTAL REVENUES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,054,199	38,749,674
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,054,199	38,749,674

Section B1: Summary by GL

Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	28,523,712	29,334,295	37,862,754	38,558,229
2510	REVERSIONS	-3,908,538	0	0	0
2516	BUDGETARY TRANSFERS	-186,177	0	0	0
3828	EMPLOYEE SERVICES	43	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	94,645	115,188	115,188	115,188
4043	JAIL MEALS	44,432	33,839	33,839	33,839
4601	GENERAL FUND SALARY ADJUSTMENT	3,145,286	1,695,060	0	0
4611	TRANSFER IN FED ARPA	69,455	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	625,393	0	0	0
4697	TRANSFER FROM PRISON STORE	28,244	30,774	28,969	28,969
4751	TRANSFER FROM INMATE WELFARE	13,449	13,449	13,449	13,449
TOTAL REVENUES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,054,199	38,749,674
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	10,773,402	17,789,407	23,316,955	24,007,642
5200	WORKERS COMPENSATION	246,759	390,640	374,954	378,020
5300	RETIREMENT	3,482,394	5,907,391	8,931,231	9,148,645
5400	PERSONNEL ASSESSMENT	54,922	55,174	99,464	99,464
5420	COLLECTIVE BARGAINING ASSESSMENT	864	870	1,312	1,309
5430	LABOR RELATIONS ASSESSMENT	15,347	15,347	12,712	12,712
5500	GROUP INSURANCE	1,299,578	2,550,240	3,329,760	3,168,480
5700	PAYROLL ASSESSMENT	10,178	10,293	30,030	30,030
5750	RETIRED EMPLOYEES GROUP INSURANCE	385,775	565,666	603,866	600,211
5800	UNEMPLOYMENT COMPENSATION	12,206	0	5,762	11,977
5810	OVERTIME PAY	5,323,690	0	0	0
5820	HOLIDAY PAY	234,255	150,848	150,848	150,848
5830	COMP TIME PAYOFF	22,513	0	0	0
5840	MEDICARE	269,350	257,405	338,084	348,061
5880	SHIFT DIFFERENTIAL PAY	187,833	0	0	0
5881	REMOTE AREA DIFFERENTIAL PAY	165	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	59,868	0	0	0
5887	FIELD TRNG OFFICER PAY	8,203	0	0	0
5891	RECRUITMENT BONUS PAY	154,500	0	0	0
5904	VACANCY SAVINGS	0	-1,763,836	-4,914,943	-5,042,099
5910	STANDBY PAY	16,299	0	0	0
5930	LONGEVITY PAY	39,049	0	55,850	63,725
5940	DANGEROUS DUTY PAY	-170	0	0	0
5960	TERMINAL SICK LEAVE PAY	44,287	0	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
5970	TERMINAL ANNUAL LEAVE PAY	111,563	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	1,422	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	446,372	140,913	179,199	179,199
TOTAL FOR CATEGORY 01		23,200,624	26,070,358	32,515,084	33,158,224
04	OPERATING				
7020	OPERATING SUPPLIES	7,447	23,342	23,342	23,342
7023	OPERATING SUPPLIES-C	7,308	0	0	0
7025	OPERATING SUPPLIES-E	12,784	213	213	213
7034	FREIGHT CHARGES - D	34	0	0	0
7041	PRINTING AND COPYING - A	5,415	2,888	2,888	2,888
7044	PRINTING AND COPYING - C	4,866	8,349	8,349	8,349
7050	EMPLOYEE BOND INSURANCE	751	751	750	750
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	153,632	153,632	221,691	221,691
7052	VEHICLE COMP & COLLISION INS	1,213	1,387	1,099	1,099
7053	RISK MGT MISC INS POLICIES	1,760	1,760	1,317	1,317
7054	AG TORT CLAIM ASSESSMENT	32,595	32,600	22,671	22,615
7059	AG VEHICLE LIABILITY INSURANCE	3,420	2,743	3,981	3,987
7060	CONTRACTS	0	0	24,227	24,227
7074	HARDWARE LICENSE/MNT CONTRACTS	6,310	0	6,836	6,836
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,188	14,693	14,693	14,693
7152	DIESEL FUEL	2,310	5,311	5,311	5,311
7153	GASOLINE	42,569	43,650	43,650	43,650
7155	VEHICLE OPERATION - B	2,098	4,816	4,816	4,816
7157	VEHICLE SUPPLIES - OTHER	2,260	6,521	6,521	6,521
7222	DATA PROCESSING SUPPLIES	0	7,254	7,254	7,254
7280	OUTSIDE POSTAGE	9,553	5,230	5,230	5,230
7285	POSTAGE - STATE MAILROOM	15	164	164	164
7290	PHONE, FAX, COMMUNICATION LINE	45,537	46,490	46,490	46,490
7291	CELL PHONE/PAGER CHARGES	3,237	2,263	2,263	2,263
7296	EITS LONG DISTANCE CHARGES	0	126	126	126
7343	INSPECTIONS & CERTIFICATIONS-C	350	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	14,539	8,702	8,702	8,702
7460	EQUIPMENT PURCHASES < \$1,000	2,984	0	13,256	13,256
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,138	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,356	3,101	3,101	3,101
7962	RENTALS FOR LAND/EQUIPMENT-B	1,108	1,185	1,185	1,185
7980	OPERATING LEASE PAYMENTS	18,506	18,090	18,848	18,848
TOTAL FOR CATEGORY 04		388,283	395,261	498,974	498,924
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	2,567	0	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
7022	OPERATING SUPPLIES-B	132,119	143,783	143,783	143,783
7060	CONTRACTS	38,336	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,016	0	0	0
7270	LATE FEES AND PENALTIES	70	0	0	0
	TOTAL FOR CATEGORY 07	174,108	143,783	143,783	143,783
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	95,659	95,332	186,563	187,626
	TOTAL FOR CATEGORY 09	95,659	95,332	186,563	187,626
16	LAW LIBRARY				
7000	OPERATING	0	24,785	0	0
7020	OPERATING SUPPLIES	0	0	4,531	4,531
7023	OPERATING SUPPLIES-C	3,443	0	3,443	3,443
7025	OPERATING SUPPLIES-E	724	0	724	724
7026	OPERATING SUPPLIES-F	-174	0	0	0
7044	PRINTING AND COPYING - C	1,389	0	1,389	1,389
7060	CONTRACTS	9,891	0	9,891	9,891
7192	STIPENDS - B	2,079	0	2,079	2,079
7270	LATE FEES AND PENALTIES	5	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	1,665	0	0	0
7980	OPERATING LEASE PAYMENTS	2,727	0	2,728	2,728
	TOTAL FOR CATEGORY 16	21,749	24,785	24,785	24,785
18	CARES ACT				
7072	CONTRACTS - L	9,500	0	0	0
8390	MISCELLANEOUS EQUIPMENT>\$5,000	59,955	0	0	0
	TOTAL FOR CATEGORY 18	69,455	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,366	86,182	156,063	149,576
7556	EITS SECURITY ASSESSMENT	30,340	30,293	41,832	41,745
	TOTAL FOR CATEGORY 26	116,706	116,475	197,895	191,321
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	15,207	36,192	45,580	45,580
7176	PROTECTIVE GEAR	4,048	37,569	37,569	37,569
	TOTAL FOR CATEGORY 29	19,255	73,761	83,149	83,149
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	57,038	0	0	0
7025	OPERATING SUPPLIES-E	2,911	0	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
7026	OPERATING SUPPLIES-F	1,093	0	0	0
7028	OPERATING SUPPLIES-H	8,930	0	0	0
7029	OPERATING SUPPLIES-I	12,441	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	178,875	139,852	142,825
7034	FREIGHT CHARGES - D	0	619	619	619
7040	NON-STATE PRINTING SERVICES	2,128	0	0	0
7041	PRINTING AND COPYING - A	6,750	0	0	0
7043	PRINTING AND COPYING - B	3,156	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	19,341	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	25,063	32,161	32,845
7192	STIPENDS - B	45,877	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	55,272	58,646	59,893
7200	FOOD	1,956,971	0	0	0
7208	FOOD-H	297,995	0	0	0
720A	CASELD DRVN - FOOD	0	2,308,546	2,174,393	2,220,622
720B	CASELD DRVN - FOOD-F	0	121,133	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	43,949	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	123,281	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	15,920	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	51,834	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	361,299	300,460	306,848
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	77,510	19,875	20,250
7460	EQUIPMENT PURCHASES < \$1,000	34,600	0	0	0
TOTAL FOR CATEGORY 50		2,684,215	3,128,317	2,726,006	2,783,902
59	UTILITIES				
7132	ELECTRIC UTILITIES	774,555	548,844	774,555	774,555
7134	NATURAL GAS UTILITIES	580,590	313,074	580,590	580,590
7136	GARBAGE DISPOSAL UTILITIES	47,990	46,730	47,990	47,990
7137	WATER & SEWER UTILITIES	274,825	263,955	274,825	274,825
TOTAL FOR CATEGORY 59		1,677,960	1,172,603	1,677,960	1,677,960
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,930	1,930	0	0
TOTAL FOR CATEGORY 87		1,930	1,930	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,054,199	38,749,674

Section A1: Line Item Detail by GL

Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER

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	28,523,712	29,334,295	40,717,201	41,632,646
2510	REVERSIONS	-3,908,538	0	0	0
2516	BUDGETARY TRANSFERS	-186,177	0	0	0
3828	EMPLOYEE SERVICES	43	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	94,645	115,188	115,188	115,188
4043	JAIL MEALS	44,432	33,839	33,839	33,839
4601	GENERAL FUND SALARY ADJUSTMENT	3,145,286	1,695,060	0	0
4611	TRANSFER IN FED ARPA	69,455	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	625,393	0	0	0
4697	TRANSFER FROM PRISON STORE	28,244	30,774	30,774	30,774
4751	TRANSFER FROM INMATE WELFARE	13,449	13,449	13,449	13,449
TOTAL REVENUES FOR DECISION UNIT B000		28,449,944	31,222,605	40,910,451	41,825,896
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	10,773,402	17,789,407	23,572,874	24,265,560
5200	WORKERS COMPENSATION	246,759	390,640	381,517	384,086
5300	RETIREMENT	3,482,394	5,907,391	7,788,727	7,976,867
5400	PERSONNEL ASSESSMENT	54,922	55,174	55,174	55,174
5420	COLLECTIVE BARGAINING ASSESSMENT	864	870	870	870
5430	LABOR RELATIONS ASSESSMENT	15,347	15,347	15,347	15,347
5500	GROUP INSURANCE	1,299,578	2,550,240	2,550,240	2,550,240
5700	PAYROLL ASSESSMENT	10,178	10,293	10,293	10,293
5750	RETIRED EMPLOYEES GROUP INSURANCE	385,775	565,666	749,607	771,649
5800	UNEMPLOYMENT COMPENSATION	12,206	0	0	0
5810	OVERTIME PAY	5,323,690	0	0	0
5820	HOLIDAY PAY	234,255	150,848	150,848	150,848
5830	COMP TIME PAYOFF	22,513	0	0	0
5840	MEDICARE	269,350	257,405	341,796	351,804
5880	SHIFT DIFFERENTIAL PAY	187,833	0	0	0
5881	REMOTE AREA DIFFERENTIAL PAY	165	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	59,868	0	0	0
5887	FIELD TRNG OFFICER PAY	8,203	0	0	0
5891	RECRUITMENT BONUS PAY	154,500	0	0	0
5904	VACANCY SAVINGS	0	-1,763,836	0	0
5910	STANDBY PAY	16,299	0	0	0
5930	LONGEVITY PAY	39,049	0	0	0
5940	DANGEROUS DUTY PAY	-170	0	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
5960	TERMINAL SICK LEAVE PAY	44,287	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	111,563	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	1,422	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	446,372	140,913	140,913	140,913
TOTAL FOR CATEGORY 01		23,200,624	26,070,358	35,758,206	36,673,651
04	OPERATING				
7020	OPERATING SUPPLIES	7,447	23,342	23,342	23,342
7023	OPERATING SUPPLIES-C	7,308	0	0	0
7025	OPERATING SUPPLIES-E	12,784	213	213	213
7034	FREIGHT CHARGES - D	34	0	0	0
7041	PRINTING AND COPYING - A	5,415	2,888	2,888	2,888
7044	PRINTING AND COPYING - C	4,866	8,349	8,349	8,349
7050	EMPLOYEE BOND INSURANCE	751	751	750	750
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	153,632	153,632	153,632	153,632
7052	VEHICLE COMP & COLLISION INS	1,213	1,387	1,387	1,387
7053	RISK MGT MISC INS POLICIES	1,760	1,760	1,760	1,760
7054	AG TORT CLAIM ASSESSMENT	32,595	32,600	32,600	32,600
7059	AG VEHICLE LIABILITY INSURANCE	3,420	2,743	2,743	2,743
7074	HARDWARE LICENSE/MNT CONTRACTS	6,310	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,188	14,693	14,693	14,693
7152	DIESEL FUEL	2,310	5,311	5,311	5,311
7153	GASOLINE	42,569	43,650	43,650	43,650
7155	VEHICLE OPERATION - B	2,098	4,816	4,816	4,816
7157	VEHICLE SUPPLIES - OTHER	2,260	6,521	6,521	6,521
7222	DATA PROCESSING SUPPLIES	0	7,254	7,254	7,254
7280	OUTSIDE POSTAGE	9,553	5,230	5,230	5,230
7285	POSTAGE - STATE MAILROOM	15	164	164	164
7290	PHONE, FAX, COMMUNICATION LINE	45,537	46,490	46,490	46,490
7291	CELL PHONE/PAGER CHARGES	3,237	2,263	2,263	2,263
7296	EITS LONG DISTANCE CHARGES	0	126	126	126
7343	INSPECTIONS & CERTIFICATIONS-C	350	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	14,539	8,702	8,702	8,702
7460	EQUIPMENT PURCHASES < \$1,000	2,984	0	0	0
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,138	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,356	3,101	3,101	3,101
7962	RENTALS FOR LAND/EQUIPMENT-B	1,108	1,185	1,185	1,185
7980	OPERATING LEASE PAYMENTS	18,506	18,090	18,090	18,090
TOTAL FOR CATEGORY 04		388,283	395,261	395,260	395,260
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	2,567	0	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
7022	OPERATING SUPPLIES-B	132,119	143,783	143,783	143,783
7060	CONTRACTS	38,336	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,016	0	0	0
7270	LATE FEES AND PENALTIES	70	0	0	0
TOTAL FOR CATEGORY 07		174,108	143,783	143,783	143,783
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	95,659	95,332	95,332	95,332
TOTAL FOR CATEGORY 09		95,659	95,332	95,332	95,332
16	LAW LIBRARY				
7000	OPERATING	0	24,785	24,785	24,785
7023	OPERATING SUPPLIES-C	3,443	0	0	0
7025	OPERATING SUPPLIES-E	724	0	0	0
7026	OPERATING SUPPLIES-F	-174	0	0	0
7044	PRINTING AND COPYING - C	1,389	0	0	0
7060	CONTRACTS	9,891	0	0	0
7192	STIPENDS - B	2,079	0	0	0
7270	LATE FEES AND PENALTIES	5	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	1,665	0	0	0
7980	OPERATING LEASE PAYMENTS	2,727	0	0	0
TOTAL FOR CATEGORY 16		21,749	24,785	24,785	24,785
18	CARES ACT				
7072	CONTRACTS - L	9,500	0	0	0
8390	MISCELLANEOUS EQUIPMENT>\$5,000	59,955	0	0	0
TOTAL FOR CATEGORY 18		69,455	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,366	86,182	86,181	86,181
7556	EITS SECURITY ASSESSMENT	30,340	30,293	30,293	30,293
TOTAL FOR CATEGORY 26		116,706	116,475	116,474	116,474
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	15,207	36,192	36,192	36,192
7176	PROTECTIVE GEAR	4,048	37,569	37,569	37,569
TOTAL FOR CATEGORY 29		19,255	73,761	73,761	73,761
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	57,038	0	0	0
7025	OPERATING SUPPLIES-E	2,911	0	0	0
7026	OPERATING SUPPLIES-F	1,093	0	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
7028	OPERATING SUPPLIES-H	8,930	0	0	0
7029	OPERATING SUPPLIES-I	12,441	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	178,875	178,875	178,875
7034	FREIGHT CHARGES - D	0	619	619	619
7040	NON-STATE PRINTING SERVICES	2,128	0	0	0
7041	PRINTING AND COPYING - A	6,750	0	0	0
7043	PRINTING AND COPYING - B	3,156	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	19,341	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	25,063	25,063	25,063
7192	STIPENDS - B	45,877	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	55,272	55,272	55,272
7200	FOOD	1,956,971	0	0	0
7208	FOOD-H	297,995	0	0	0
720A	CASELD DRVN - FOOD	0	2,308,546	2,308,546	2,308,546
720B	CASELD DRVN - FOOD-F	0	121,133	121,133	121,133
7420	CLIENT MATERIAL PROVIDER PMTS	43,949	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	123,281	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	15,920	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	51,834	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	361,299	361,299	361,299
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	77,510	77,510	77,510
7460	EQUIPMENT PURCHASES < \$1,000	34,600	0	0	0
TOTAL FOR CATEGORY 50		2,684,215	3,128,317	3,128,317	3,128,317
59	UTILITIES				
7132	ELECTRIC UTILITIES	774,555	548,844	548,844	548,844
7134	NATURAL GAS UTILITIES	580,590	313,074	313,074	313,074
7136	GARBAGE DISPOSAL UTILITIES	47,990	46,730	46,730	46,730
7137	WATER & SEWER UTILITIES	274,825	263,955	263,955	263,955
TOTAL FOR CATEGORY 59		1,677,960	1,172,603	1,172,603	1,172,603
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,930	1,930	1,930	1,930
TOTAL FOR CATEGORY 87		1,930	1,930	1,930	1,930
TOTAL EXPENDITURES FOR DECISION UNIT B000		28,449,944	31,222,605	40,910,451	41,825,896
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	197,995	191,371
TOTAL REVENUES FOR DECISION UNIT M100		0	0	197,995	191,371

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	44,290	44,290
5700	PAYROLL ASSESSMENT	0	0	19,737	19,737
	TOTAL FOR CATEGORY 01	0	0	64,027	64,027
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	63,456	63,456
7052	VEHICLE COMP & COLLISION INS	0	0	-288	-288
7054	AG TORT CLAIM ASSESSMENT	0	0	-9,929	-9,985
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1,238	1,244
	TOTAL FOR CATEGORY 04	0	0	54,477	54,427
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	69,882	63,395
7556	EITS SECURITY ASSESSMENT	0	0	11,539	11,452
	TOTAL FOR CATEGORY 26	0	0	81,421	74,847
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-1,930	-1,930
	TOTAL FOR CATEGORY 87	0	0	-1,930	-1,930
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	197,995	191,371
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-4,964,436	-5,082,657
4697	TRANSFER FROM PRISON STORE	0	0	-1,805	-1,805
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-4,966,241	-5,084,462
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	442	439
5430	LABOR RELATIONS ASSESSMENT	0	0	-15,347	-15,347
5904	VACANCY SAVINGS	0	0	-4,914,943	-5,042,099
5930	LONGEVITY PAY	0	0	55,850	63,725
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	38,286	38,286
	TOTAL FOR CATEGORY 01	0	0	-4,835,712	-4,954,996
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,603	4,603
7053	RISK MGT MISC INS POLICIES	0	0	-443	-443

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	6,836	6,836
7980	OPERATING LEASE PAYMENTS	0	0	758	758
	TOTAL FOR CATEGORY 04	0	0	11,754	11,754
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	87,225	88,288
	TOTAL FOR CATEGORY 09	0	0	87,225	88,288
16	LAW LIBRARY				
7000	OPERATING	0	0	-24,785	-24,785
7020	OPERATING SUPPLIES	0	0	4,531	4,531
7023	OPERATING SUPPLIES-C	0	0	3,443	3,443
7025	OPERATING SUPPLIES-E	0	0	724	724
7044	PRINTING AND COPYING - C	0	0	1,389	1,389
7060	CONTRACTS	0	0	9,891	9,891
7192	STIPENDS - B	0	0	2,079	2,079
7980	OPERATING LEASE PAYMENTS	0	0	2,728	2,728
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	9,388	9,388
	TOTAL FOR CATEGORY 29	0	0	9,388	9,388
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-30,634	-30,634
717A	CASELD DRVN - INMATE CLOTHING	0	0	9,027	9,027
719A	CASELD DRVN - STIPENDS - B	0	0	6,892	6,892
720A	CASELD DRVN - FOOD	0	0	-3,722	-3,722
720B	CASELD DRVN - FOOD-F	0	0	-121,133	-121,133
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-42,816	-42,816
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-56,510	-56,510
	TOTAL FOR CATEGORY 50	0	0	-238,896	-238,896
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-4,966,241	-5,084,462
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-163,415	-105,519
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	-163,415	-105,519

EXPENDITURE

50 INMATE DRIVENS

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-8,389	-5,416
717A	CASELD DRVN - INMATE CLOTHING	0	0	-1,929	-1,245
719A	CASELD DRVN - STIPENDS - B	0	0	-3,518	-2,271
720A	CASELD DRVN - FOOD	0	0	-130,431	-84,202
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-18,023	-11,635
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-1,125	-750
TOTAL FOR CATEGORY 50		0	0	-163,415	-105,519
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	-163,415	-105,519
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,528,563	1,375,542
TOTAL REVENUES FOR DECISION UNIT M300		0	0	1,528,563	1,375,542
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-255,919	-257,918
5200	WORKERS COMPENSATION	0	0	-6,563	-6,066
5300	RETIREMENT	0	0	1,142,504	1,171,778
5430	LABOR RELATIONS ASSESSMENT	0	0	12,712	12,712
5500	GROUP INSURANCE	0	0	779,520	618,240
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-145,741	-171,438
5800	UNEMPLOYMENT COMPENSATION	0	0	5,762	11,977
5840	MEDICARE	0	0	-3,712	-3,743
TOTAL FOR CATEGORY 01		0	0	1,528,563	1,375,542
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	1,528,563	1,375,542
E300	GOVERNMENT SUPPORT SERVICES				
[See Attachment]					
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	18,986	18,986
TOTAL REVENUES FOR DECISION UNIT E300		0	0	18,986	18,986
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	18,986	18,986
TOTAL FOR CATEGORY 04		0	0	18,986	18,986
TOTAL EXPENDITURES FOR DECISION UNIT E300		0	0	18,986	18,986
E301	GOVERNMENT SUPPORT SERVICES				
[See Attachment]					

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	5,241	5,241
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	5,241	5,241
EXPENDITURE					
04	OPERATING				
7060	CONTRACTS	0	0	5,241	5,241
	TOTAL FOR CATEGORY 04	0	0	5,241	5,241
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	5,241	5,241
E302	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,006	4,006
	TOTAL REVENUES FOR DECISION UNIT E302	0	0	4,006	4,006
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,006	4,006
	TOTAL FOR CATEGORY 09	0	0	4,006	4,006
	TOTAL EXPENDITURES FOR DECISION UNIT E302	0	0	4,006	4,006
E303	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	13,256	13,256
	TOTAL REVENUES FOR DECISION UNIT E303	0	0	13,256	13,256
EXPENDITURE					
04	OPERATING				
7460	EQUIPMENT PURCHASES < \$1,000	0	0	13,256	13,256
	TOTAL FOR CATEGORY 04	0	0	13,256	13,256
	TOTAL EXPENDITURES FOR DECISION UNIT E303	0	0	13,256	13,256
E900	TRANSFER FROM HCC TO LCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	365,108	377,409
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	365,108	377,409
EXPENDITURE					

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	237,907	248,472
5200	WORKERS COMPENSATION	0	0	3,991	4,085
5300	RETIREMENT	0	0	71,372	74,542
5400	PERSONNEL ASSESSMENT	0	0	1,066	1,066
5500	GROUP INSURANCE	0	0	35,676	33,948
5700	PAYROLL ASSESSMENT	0	0	322	322
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	6,161	6,212
5800	UNEMPLOYMENT COMPENSATION	0	0	59	125
5840	MEDICARE	0	0	3,450	3,604
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,935	1,935
	TOTAL FOR CATEGORY 01	0	0	361,939	374,311
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	8	8
7054	AG TORT CLAIM ASSESSMENT	0	0	243	242
	TOTAL FOR CATEGORY 04	0	0	251	250
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,672	1,603
7556	EITS SECURITY ASSESSMENT	0	0	448	447
	TOTAL FOR CATEGORY 26	0	0	2,120	2,050
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	798	798
	TOTAL FOR CATEGORY 29	0	0	798	798
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	365,108	377,409
E902	TRANSFER FROM WCC TO LCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	109,457	112,976
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	109,457	112,976
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	70,537	73,588
5200	WORKERS COMPENSATION	0	0	1,309	1,383
5300	RETIREMENT	0	0	21,161	22,076
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107

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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	1,827	1,840
5800	UNEMPLOYMENT COMPENSATION	0	0	17	37
5840	MEDICARE	0	0	1,022	1,067
	TOTAL FOR CATEGORY 01	0	0	108,227	111,769
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	440	440
	TOTAL FOR CATEGORY 29	0	0	440	440
	TOTAL EXPENDITURES FOR DECISION UNIT E902	0	0	109,457	112,976
TOTAL REVENUES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,023,407	38,734,702
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,023,407	38,734,702

Section B1: Summary by GL

Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	28,523,712	29,334,295	37,831,962	38,543,257
2510	REVERSIONS	-3,908,538	0	0	0
2516	BUDGETARY TRANSFERS	-186,177	0	0	0
3828	EMPLOYEE SERVICES	43	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	94,645	115,188	115,188	115,188
4043	JAIL MEALS	44,432	33,839	33,839	33,839
4601	GENERAL FUND SALARY ADJUSTMENT	3,145,286	1,695,060	0	0
4611	TRANSFER IN FED ARPA	69,455	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	625,393	0	0	0
4697	TRANSFER FROM PRISON STORE	28,244	30,774	28,969	28,969
4751	TRANSFER FROM INMATE WELFARE	13,449	13,449	13,449	13,449
TOTAL REVENUES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,023,407	38,734,702
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	10,773,402	17,789,407	23,625,399	24,329,702
5200	WORKERS COMPENSATION	246,759	390,640	380,254	383,488
5300	RETIREMENT	3,482,394	5,907,391	9,023,764	9,245,263
5400	PERSONNEL ASSESSMENT	54,922	55,174	100,885	100,885
5420	COLLECTIVE BARGAINING ASSESSMENT	864	870	1,312	1,309
5430	LABOR RELATIONS ASSESSMENT	15,347	15,347	12,712	12,712
5500	GROUP INSURANCE	1,299,578	2,550,240	3,377,328	3,213,744
5700	PAYROLL ASSESSMENT	10,178	10,293	30,459	30,459
5750	RETIRED EMPLOYEES GROUP INSURANCE	385,775	565,666	611,854	608,263
5800	UNEMPLOYMENT COMPENSATION	12,206	0	5,838	12,139
5810	OVERTIME PAY	5,323,690	0	0	0
5820	HOLIDAY PAY	234,255	150,848	150,848	150,848
5830	COMP TIME PAYOFF	22,513	0	0	0
5840	MEDICARE	269,350	257,405	342,556	352,732
5880	SHIFT DIFFERENTIAL PAY	187,833	0	0	0
5881	REMOTE AREA DIFFERENTIAL PAY	165	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	59,868	0	0	0
5887	FIELD TRNG OFFICER PAY	8,203	0	0	0
5891	RECRUITMENT BONUS PAY	154,500	0	0	0
5904	VACANCY SAVINGS	0	-1,763,836	-4,914,943	-5,042,099
5910	STANDBY PAY	16,299	0	0	0
5930	LONGEVITY PAY	39,049	0	55,850	63,725
5940	DANGEROUS DUTY PAY	-170	0	0	0
5960	TERMINAL SICK LEAVE PAY	44,287	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
5970	TERMINAL ANNUAL LEAVE PAY	111,563	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	1,422	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	446,372	140,913	181,134	181,134
TOTAL FOR CATEGORY 01		23,200,624	26,070,358	32,985,250	33,644,304
04	OPERATING				
7020	OPERATING SUPPLIES	7,447	23,342	23,342	23,342
7023	OPERATING SUPPLIES-C	7,308	0	0	0
7025	OPERATING SUPPLIES-E	12,784	213	213	213
7034	FREIGHT CHARGES - D	34	0	0	0
7041	PRINTING AND COPYING - A	5,415	2,888	2,888	2,888
7044	PRINTING AND COPYING - C	4,866	8,349	8,349	8,349
7050	EMPLOYEE BOND INSURANCE	751	751	761	761
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	153,632	153,632	221,691	221,691
7052	VEHICLE COMP & COLLISION INS	1,213	1,387	1,099	1,099
7053	RISK MGT MISC INS POLICIES	1,760	1,760	1,317	1,317
7054	AG TORT CLAIM ASSESSMENT	32,595	32,600	22,995	22,938
7059	AG VEHICLE LIABILITY INSURANCE	3,420	2,743	3,981	3,987
7060	CONTRACTS	0	0	24,227	24,227
7074	HARDWARE LICENSE/MNT CONTRACTS	6,310	0	6,836	6,836
7151	OUTSIDE MAINTENANCE OF VEHICLE	3,188	14,693	14,693	14,693
7152	DIESEL FUEL	2,310	5,311	5,311	5,311
7153	GASOLINE	42,569	43,650	43,650	43,650
7155	VEHICLE OPERATION - B	2,098	4,816	4,816	4,816
7157	VEHICLE SUPPLIES - OTHER	2,260	6,521	6,521	6,521
7222	DATA PROCESSING SUPPLIES	0	7,254	7,254	7,254
7280	OUTSIDE POSTAGE	9,553	5,230	5,230	5,230
7285	POSTAGE - STATE MAILROOM	15	164	164	164
7290	PHONE, FAX, COMMUNICATION LINE	45,537	46,490	46,490	46,490
7291	CELL PHONE/PAGER CHARGES	3,237	2,263	2,263	2,263
7296	EITS LONG DISTANCE CHARGES	0	126	126	126
7343	INSPECTIONS & CERTIFICATIONS-C	350	0	0	0
7344	INSPECTIONS & CERTIFICATIONS-D	14,539	8,702	8,702	8,702
7460	EQUIPMENT PURCHASES < \$1,000	2,984	0	13,256	13,256
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,138	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	1,356	3,101	3,101	3,101
7962	RENTALS FOR LAND/EQUIPMENT-B	1,108	1,185	1,185	1,185
7980	OPERATING LEASE PAYMENTS	18,506	18,090	18,848	18,848
TOTAL FOR CATEGORY 04		388,283	395,261	499,309	499,258
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	2,567	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7022	OPERATING SUPPLIES-B	132,119	143,783	143,783	143,783
7060	CONTRACTS	38,336	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	1,016	0	0	0
7270	LATE FEES AND PENALTIES	70	0	0	0
TOTAL FOR CATEGORY 07		174,108	143,783	143,783	143,783
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	95,659	95,332	186,563	187,626
TOTAL FOR CATEGORY 09		95,659	95,332	186,563	187,626
16	LAW LIBRARY				
7000	OPERATING	0	24,785	0	0
7020	OPERATING SUPPLIES	0	0	4,531	4,531
7023	OPERATING SUPPLIES-C	3,443	0	3,443	3,443
7025	OPERATING SUPPLIES-E	724	0	724	724
7026	OPERATING SUPPLIES-F	-174	0	0	0
7044	PRINTING AND COPYING - C	1,389	0	1,389	1,389
7060	CONTRACTS	9,891	0	9,891	9,891
7192	STIPENDS - B	2,079	0	2,079	2,079
7270	LATE FEES AND PENALTIES	5	0	0	0
7460	EQUIPMENT PURCHASES < \$1,000	1,665	0	0	0
7980	OPERATING LEASE PAYMENTS	2,727	0	2,728	2,728
TOTAL FOR CATEGORY 16		21,749	24,785	24,785	24,785
18	CARES ACT				
7072	CONTRACTS - L	9,500	0	0	0
8390	MISCELLANEOUS EQUIPMENT>\$5,000	59,955	0	0	0
TOTAL FOR CATEGORY 18		69,455	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	86,366	86,182	158,292	151,713
7556	EITS SECURITY ASSESSMENT	30,340	30,293	42,429	42,341
TOTAL FOR CATEGORY 26		116,706	116,475	200,721	194,054
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	440	440
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	15,207	36,192	46,378	46,378
7176	PROTECTIVE GEAR	4,048	37,569	37,569	37,569
TOTAL FOR CATEGORY 29		19,255	73,761	84,387	84,387
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	57,038	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7025	OPERATING SUPPLIES-E	2,911	0	0	0
7026	OPERATING SUPPLIES-F	1,093	0	0	0
7028	OPERATING SUPPLIES-H	8,930	0	0	0
7029	OPERATING SUPPLIES-I	12,441	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	178,875	139,852	142,825
7034	FREIGHT CHARGES - D	0	619	619	619
7040	NON-STATE PRINTING SERVICES	2,128	0	0	0
7041	PRINTING AND COPYING - A	6,750	0	0	0
7043	PRINTING AND COPYING - B	3,156	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	19,341	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	25,063	32,161	32,845
7192	STIPENDS - B	45,877	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	55,272	58,646	59,893
7200	FOOD	1,956,971	0	0	0
7208	FOOD-H	297,995	0	0	0
720A	CASELD DRVN - FOOD	0	2,308,546	2,174,393	2,220,622
720B	CASELD DRVN - FOOD-F	0	121,133	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	43,949	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	123,281	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	15,920	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	51,834	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	361,299	300,460	306,848
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	77,510	19,875	20,250
7460	EQUIPMENT PURCHASES < \$1,000	34,600	0	0	0
TOTAL FOR CATEGORY 50		2,684,215	3,128,317	2,726,006	2,783,902
59	UTILITIES				
7132	ELECTRIC UTILITIES	774,555	548,844	548,844	548,844
7134	NATURAL GAS UTILITIES	580,590	313,074	313,074	313,074
7136	GARBAGE DISPOSAL UTILITIES	47,990	46,730	46,730	46,730
7137	WATER & SEWER UTILITIES	274,825	263,955	263,955	263,955
TOTAL FOR CATEGORY 59		1,677,960	1,172,603	1,172,603	1,172,603
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	1,930	1,930	0	0
TOTAL FOR CATEGORY 87		1,930	1,930	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3759		28,449,944	31,222,605	38,023,407	38,734,702

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

Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER

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								
E900	2501	APPROPRIATION CONTROL	365,108	377,409	0	0	-365,108	-377,409
E902	2501	APPROPRIATION CONTROL	109,457	112,976	0	0	-109,457	-112,976
M104	2501	APPROPRIATION CONTROL	0	0	505,357	505,357	505,357	505,357
TOTAL FOR REVENUE			474,565	490,385	505,357	505,357	30,792	14,972
EXPENSE								
01	PERSONNEL SERVICES							
E900	5100	SALARIES	237,907	248,472	0	0	-237,907	-248,472
E902	5100	SALARIES	70,537	73,588	0	0	-70,537	-73,588
E900	5200	WORKERS COMPENSATION	3,991	4,085	0	0	-3,991	-4,085
E902	5200	WORKERS COMPENSATION	1,309	1,383	0	0	-1,309	-1,383
E900	5300	RETIREMENT	71,372	74,542	0	0	-71,372	-74,542
E902	5300	RETIREMENT	21,161	22,076	0	0	-21,161	-22,076
E900	5400	PERSONNEL ASSESSMENT	1,066	1,066	0	0	-1,066	-1,066
E902	5400	PERSONNEL ASSESSMENT	355	355	0	0	-355	-355
E900	5500	GROUP INSURANCE	35,676	33,948	0	0	-35,676	-33,948
E902	5500	GROUP INSURANCE	11,892	11,316	0	0	-11,892	-11,316
E900	5700	PAYROLL ASSESSMENT	322	322	0	0	-322	-322
E902	5700	PAYROLL ASSESSMENT	107	107	0	0	-107	-107
E900	5750	RETIRED EMPLOYEES GROUP INSURANCE	6,161	6,212	0	0	-6,161	-6,212
E902	5750	RETIRED EMPLOYEES GROUP INSURANCE	1,827	1,840	0	0	-1,827	-1,840
E900	5800	UNEMPLOYMENT COMPENSATION	59	125	0	0	-59	-125
E902	5800	UNEMPLOYMENT COMPENSATION	17	37	0	0	-17	-37
E900	5840	MEDICARE	3,450	3,604	0	0	-3,450	-3,604
E902	5840	MEDICARE	1,022	1,067	0	0	-1,022	-1,067
E900	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	1,935	1,935	0	0	-1,935	-1,935
TOTAL FOR CATEGORY 01			470,166	486,080	0	0	-470,166	-486,080
04	OPERATING							
E900	7050	EMPLOYEE BOND INSURANCE	8	8	0	0	-8	-8
E902	7050	EMPLOYEE BOND INSURANCE	3	3	0	0	-3	-3
E900	7054	AG TORT CLAIM ASSESSMENT	243	242	0	0	-243	-242
E902	7054	AG TORT CLAIM ASSESSMENT	81	81	0	0	-81	-81
TOTAL FOR CATEGORY 04			335	334	0	0	-335	-334
26	INFORMATION SERVICES							
E900	7554	EITS INFRASTRUCTURE ASSESSMENT	1,672	1,603	0	0	-1,672	-1,603
E902	7554	EITS INFRASTRUCTURE ASSESSMENT	557	534	0	0	-557	-534

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

Budget Account: 3759 NDOC - LOVELOCK CORRECTIONAL CENTER

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
E900	7556	EITS SECURITY ASSESSMENT	448	447	0	0	-448	-447
E902	7556	EITS SECURITY ASSESSMENT	149	149	0	0	-149	-149
TOTAL FOR CATEGORY 26			2,826	2,733	0	0	-2,826	-2,733
29	AGENCY ISSUE UNIFORM							
E902	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	440	440	0	0	-440	-440
E900	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	798	798	0	0	-798	-798
TOTAL FOR CATEGORY 29			1,238	1,238	0	0	-1,238	-1,238
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	225,711	225,711	225,711	225,711
M104	7134	NATURAL GAS UTILITIES	0	0	267,516	267,516	267,516	267,516
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	1,260	1,260	1,260	1,260
M104	7137	WATER & SEWER UTILITIES	0	0	10,870	10,870	10,870	10,870
TOTAL FOR CATEGORY 59			0	0	505,357	505,357	505,357	505,357
TOTAL FOR EXPENSE			474,565	490,385	505,357	505,357	30,792	14,972

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

Budg , Budg Acct Description	25-27 G01		G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
	25-27 G01 Actual Exp	WP Exp (B000/M150)				
3759 NDOC - LOVELOCK CORRECTIONAL C	1,677,960.00	1,172,603.00	505,357.00	1,677,960.00	1,677,960.00	x
7132 - Electric Utilities	774,555.00	548,844.00	225,711.00			
7134 - Natural Gas Utilities	580,590.00	313,074.00	267,516.00			
7136 - Garbage Disposal Utilities	47,990.00	46,730.00	1,260.00			
7137 - Water & Sewer Utilities	274,825.00	263,955.00	10,870.00			

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

Amendment Number: A255783715

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3715	NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER

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
M104	2501	APPROPRIATION CONTROL	0	210	210	0	210	210
Total Revenue			<u> </u>	<u>210</u>	<u> </u>	<u> </u>	<u>210</u>	<u> </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
M104	59	UTILITIES	7132	0	210	210	0	210	210
Total Category Expenditure				<u> </u>	<u>210</u>	<u> </u>	<u> </u>	<u>210</u>	<u> </u>

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

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 3715 - NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER
Budget Amendment A255783715
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Southern Nevada Correctional Center (SNCC) is a medium security facility located approximately 30 miles south of Las Vegas in Jean. The institution opened in January 1978 and closed in September 2000 when the High Desert State Prison opened in Indian Springs. SNCC was reopened in August 2006 as a Youthful Offender Correctional Center and was closed again in June 2008, with all inmates and staff (except one maintenance worker) being transferred to other facilities in southern Nevada. This facility is currently being maintained in "Mothball Status". Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER
B/A 3715 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255783715		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	179,876	179,875	210	210	210	210	0.1%	0.1%	180,086	180,085		
Total Revenues		179,876	179,875	210	210	210	210	0.1%	0.1%	180,086	180,085		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	0	0			0	0	0.0%	0.0%	0	0	
01	5200	WORKERS COMPENSATION	0	0			0	0	0.0%	0.0%	0	0	
01	5300	RETIREMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5400	PERSONNEL ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5430	LABOR RELATIONS ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5500	GROUP INSURANCE	0	0			0	0	0.0%	0.0%	0	0	
01	5700	PAYROLL ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0			0	0	0.0%	0.0%	0	0	
01	5800	UNEMPLOYMENT COMPENSATION	0	0			0	0	0.0%	0.0%	0	0	
01	5840	MEDICARE	0	0			0	0	0.0%	0.0%	0	0	
01	5881	REMOTE AREA DIFFERENTIAL PAY	1,350	1,350			0	0	0.0%	0.0%	1,350	1,350	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0			0	0	0.0%	0.0%	0	0	
04	7050	EMPLOYEE BOND INSURANCE	0	0			0	0	0.0%	0.0%	0	0	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	95,107	95,107			0	0	0.0%	0.0%	95,107	95,107	
04	7052	VEHICLE COMP & COLLISION INS	0	0			0	0	0.0%	0.0%	0	0	
04	7053	RISK MGT MISC INS POLICIES	92	92			0	0	0.0%	0.0%	92	92	
04	7054	AG TORT CLAIM ASSESSMENT	0	-1			0	0	0.0%	-0.0%	0	-1	
04	7059	AG VEHICLE LIABILITY INSURANCE	0	1			0	0	0.0%	0.0%	0	1	
04	7153	GASOLINE	2,174	2,174			0	0	0.0%	0.0%	2,174	2,174	
04	7158	COMPRESSED NATURAL GAS, PROPANE	48	48			0	0	0.0%	0.0%	48	48	
04	7290	PHONE, FAX, COMMUNICATION LINE	660	660			0	0	0.0%	0.0%	660	660	
04	7344	INSPECTIONS & CERTIFICATIONS-D	2,787	2,787			0	0	0.0%	0.0%	2,787	2,787	
07	7022	OPERATING SUPPLIES-B	5,369	5,369			0	0	0.0%	0.0%	5,369	5,369	
07	7962	RENTALS FOR LAND/EQUIPMENT-B	666	666			0	0	0.0%	0.0%	666	666	
09	7060	CONTRACTS	5,610	5,610			0	0	0.0%	0.0%	5,610	5,610	
26	7554	EITS INFRASTRUCTURE ASSESSMENT	1	0			0	0	0.0%	0.0%	1	0	
26	7556	EITS SECURITY ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0			0	0	0.0%	0.0%	0	0	
59	7132	ELECTRIC UTILITIES	36,012	36,012	210	210	210	210	0.6%	0.6%	36,222	36,222	
59	7137	WATER & SEWER UTILITIES	30,000	30,000			0	0	0.0%	0.0%	30,000	30,000	
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0	
Total Expenditures		179,876	179,875	210	210	210	210	0.1%	0.1%	180,086	180,085		

Section A1: Line Item Detail by GL

Budget Account: 3715 NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER

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	212,189	257,448	277,667	282,784
2510	REVERSIONS	-26,104	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		186,085	257,448	277,667	282,784
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	23,462	76,932	87,571	91,496
5200	WORKERS COMPENSATION	547	1,368	1,368	1,368
5300	RETIREMENT	4,117	13,463	22,550	23,560
5400	PERSONNEL ASSESSMENT	197	198	197	197
5420	COLLECTIVE BARGAINING ASSESSMENT	6	6	6	6
5430	LABOR RELATIONS ASSESSMENT	57	57	57	57
5500	GROUP INSURANCE	2,945	9,108	9,108	9,108
5700	PAYROLL ASSESSMENT	36	37	37	37
5750	RETIRED EMPLOYEES GROUP INSURANCE	730	2,446	2,785	2,910
5800	UNEMPLOYMENT COMPENSATION	8	0	0	0
5810	OVERTIME PAY	7,117	0	0	0
5840	MEDICARE	543	1,115	1,270	1,327
5881	REMOTE AREA DIFFERENTIAL PAY	510	1,350	1,350	1,350
5930	LONGEVITY PAY	400	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	5,986	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	179	717	717	717
TOTAL FOR CATEGORY 01		46,840	106,797	127,016	132,133
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	3	3	3	3
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	65,935	65,935	65,935	65,935
7052	VEHICLE COMP & COLLISION INS	173	173	173	173
7053	RISK MGT MISC INS POLICIES	122	122	122	122
7054	AG TORT CLAIM ASSESSMENT	116	116	116	116
7059	AG VEHICLE LIABILITY INSURANCE	342	343	343	343
7153	GASOLINE	586	2,174	2,174	2,174
7158	COMPRESSED NATURAL GAS, PROPANE	0	48	48	48
7290	PHONE, FAX, COMMUNICATION LINE	698	660	660	660
7344	INSPECTIONS & CERTIFICATIONS-D	4,487	2,787	2,787	2,787
TOTAL FOR CATEGORY 04		72,462	72,361	72,361	72,361
07	MAINT OF BUILDINGS & GROUNDS				

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
7022	OPERATING SUPPLIES-B	0	5,369	5,369	5,369
7962	RENTALS FOR LAND/EQUIPMENT-B	0	666	666	666
	TOTAL FOR CATEGORY 07	0	6,035	6,035	6,035
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	5,610	5,610	5,610
	TOTAL FOR CATEGORY 09	0	5,610	5,610	5,610
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	309	308	308	308
7556	EITS SECURITY ASSESSMENT	108	108	108	108
	TOTAL FOR CATEGORY 26	417	416	416	416
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	73	73	73
	TOTAL FOR CATEGORY 29	0	73	73	73
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,222	36,012	36,012	36,012
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
	TOTAL FOR CATEGORY 59	66,222	66,012	66,012	66,012
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	144	144	144	144
	TOTAL FOR CATEGORY 87	144	144	144	144
	TOTAL EXPENDITURES FOR DECISION UNIT B000	186,085	257,448	277,667	282,784
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	27,682	27,658
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	27,682	27,658
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	158	158
5700	PAYROLL ASSESSMENT	0	0	70	70
	TOTAL FOR CATEGORY 01	0	0	228	228
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	27,223	27,223
7052	VEHICLE COMP & COLLISION INS	0	0	-36	-36

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	0	0	-35	-36
7059	AG VEHICLE LIABILITY INSURANCE	0	0	155	156
	TOTAL FOR CATEGORY 04	0	0	27,307	27,307
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	250	226
7556	EITS SECURITY ASSESSMENT	0	0	41	41
	TOTAL FOR CATEGORY 26	0	0	291	267
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-144	-144
	TOTAL FOR CATEGORY 87	0	0	-144	-144
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	27,682	27,658
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	210	210
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	210	210
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	210	210
	TOTAL FOR CATEGORY 59	0	0	210	210
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	210	210
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,216	1,892
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	2,216	1,892
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-6	-6
5430	LABOR RELATIONS ASSESSMENT	0	0	-57	-57
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	251	34
	TOTAL FOR CATEGORY 01	0	0	188	-29
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	1,949	1,949
7053	RISK MGT MISC INS POLICIES	0	0	-30	-30

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 04	0	0	1,919	1,919
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	109	2
	TOTAL FOR CATEGORY 29	0	0	109	2
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	2,216	1,892
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,988	5,498
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	5,988	5,498
	EXPENDITURE				
01	PERSONNEL SERVICES				
5200	WORKERS COMPENSATION	0	0	-22	-22
5300	RETIREMENT	0	0	3,721	3,889
5500	GROUP INSURANCE	0	0	2,784	2,208
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-517	-623
5800	UNEMPLOYMENT COMPENSATION	0	0	22	46
	TOTAL FOR CATEGORY 01	0	0	5,988	5,498
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	5,988	5,498
E910	TRANSFER FROM SNCC TO JCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-133,677	-137,957
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	-133,677	-137,957
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-87,571	-91,496
5200	WORKERS COMPENSATION	0	0	-1,346	-1,346
5300	RETIREMENT	0	0	-26,271	-27,449
5400	PERSONNEL ASSESSMENT	0	0	-355	-355
5500	GROUP INSURANCE	0	0	-11,892	-11,316
5700	PAYROLL ASSESSMENT	0	0	-107	-107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-2,268	-2,287
5800	UNEMPLOYMENT COMPENSATION	0	0	-22	-46
5840	MEDICARE	0	0	-1,270	-1,327
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-968	-751
	TOTAL FOR CATEGORY 01	0	0	-132,070	-136,480

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3
7052	VEHICLE COMP & COLLISION INS	0	0	-137	-137
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-498	-498
	TOTAL FOR CATEGORY 04	0	0	-719	-719
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149
	TOTAL FOR CATEGORY 26	0	0	-706	-683
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-182	-75
	TOTAL FOR CATEGORY 29	0	0	-182	-75
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	-133,677	-137,957
	TOTAL REVENUES FOR BUDGET ACCOUNT 3715	186,085	257,448	180,086	180,085
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3715	186,085	257,448	180,086	180,085

Section B1: Summary by GL

Budget Account: 3715 NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	212,189	257,448	180,086	180,085
2510	REVERSIONS	-26,104	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3715		186,085	257,448	180,086	180,085
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	23,462	76,932	0	0
5200	WORKERS COMPENSATION	547	1,368	0	0
5300	RETIREMENT	4,117	13,463	0	0
5400	PERSONNEL ASSESSMENT	197	198	0	0
5420	COLLECTIVE BARGAINING ASSESSMENT	6	6	0	0
5430	LABOR RELATIONS ASSESSMENT	57	57	0	0
5500	GROUP INSURANCE	2,945	9,108	0	0
5700	PAYROLL ASSESSMENT	36	37	0	0
5750	RETIRED EMPLOYEES GROUP INSURANCE	730	2,446	0	0
5800	UNEMPLOYMENT COMPENSATION	8	0	0	0
5810	OVERTIME PAY	7,117	0	0	0
5840	MEDICARE	543	1,115	0	0
5881	REMOTE AREA DIFFERENTIAL PAY	510	1,350	1,350	1,350
5930	LONGEVITY PAY	400	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	5,986	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	179	717	0	0
TOTAL FOR CATEGORY 01		46,840	106,797	1,350	1,350
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	3	3	0	0
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	65,935	65,935	95,107	95,107
7052	VEHICLE COMP & COLLISION INS	173	173	0	0
7053	RISK MGT MISC INS POLICIES	122	122	92	92
7054	AG TORT CLAIM ASSESSMENT	116	116	0	-1
7059	AG VEHICLE LIABILITY INSURANCE	342	343	0	1
7153	GASOLINE	586	2,174	2,174	2,174
7158	COMPRESSED NATURAL GAS, PROPANE	0	48	48	48
7290	PHONE, FAX, COMMUNICATION LINE	698	660	660	660
7344	INSPECTIONS & CERTIFICATIONS-D	4,487	2,787	2,787	2,787
TOTAL FOR CATEGORY 04		72,462	72,361	100,868	100,868
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	0	5,369	5,369	5,369

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
7962	RENTALS FOR LAND/EQUIPMENT-B	0	666	666	666
	TOTAL FOR CATEGORY 07	0	6,035	6,035	6,035
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	5,610	5,610	5,610
	TOTAL FOR CATEGORY 09	0	5,610	5,610	5,610
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	309	308	1	0
7556	EITS SECURITY ASSESSMENT	108	108	0	0
	TOTAL FOR CATEGORY 26	417	416	1	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	73	0	0
	TOTAL FOR CATEGORY 29	0	73	0	0
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,222	36,012	36,222	36,222
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
	TOTAL FOR CATEGORY 59	66,222	66,012	66,222	66,222
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	144	144	0	0
	TOTAL FOR CATEGORY 87	144	144	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3715	186,085	257,448	180,086	180,085

Section A1: Line Item Detail by GL

Budget Account: 3715 NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER

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	212,189	257,448	277,667	282,784
2510	REVERSIONS	-26,104	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		186,085	257,448	277,667	282,784
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	23,462	76,932	87,571	91,496
5200	WORKERS COMPENSATION	547	1,368	1,368	1,368
5300	RETIREMENT	4,117	13,463	22,550	23,560
5400	PERSONNEL ASSESSMENT	197	198	197	197
5420	COLLECTIVE BARGAINING ASSESSMENT	6	6	6	6
5430	LABOR RELATIONS ASSESSMENT	57	57	57	57
5500	GROUP INSURANCE	2,945	9,108	9,108	9,108
5700	PAYROLL ASSESSMENT	36	37	37	37
5750	RETIRED EMPLOYEES GROUP INSURANCE	730	2,446	2,785	2,910
5800	UNEMPLOYMENT COMPENSATION	8	0	0	0
5810	OVERTIME PAY	7,117	0	0	0
5840	MEDICARE	543	1,115	1,270	1,327
5881	REMOTE AREA DIFFERENTIAL PAY	510	1,350	1,350	1,350
5930	LONGEVITY PAY	400	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	5,986	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	179	717	717	717
TOTAL FOR CATEGORY 01		46,840	106,797	127,016	132,133
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	3	3	3	3
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	65,935	65,935	65,935	65,935
7052	VEHICLE COMP & COLLISION INS	173	173	173	173
7053	RISK MGT MISC INS POLICIES	122	122	122	122
7054	AG TORT CLAIM ASSESSMENT	116	116	116	116
7059	AG VEHICLE LIABILITY INSURANCE	342	343	343	343
7153	GASOLINE	586	2,174	2,174	2,174
7158	COMPRESSED NATURAL GAS, PROPANE	0	48	48	48
7290	PHONE, FAX, COMMUNICATION LINE	698	660	660	660
7344	INSPECTIONS & CERTIFICATIONS-D	4,487	2,787	2,787	2,787
TOTAL FOR CATEGORY 04		72,462	72,361	72,361	72,361
07	MAINT OF BUILDINGS & GROUNDS				

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
7022	OPERATING SUPPLIES-B	0	5,369	5,369	5,369
7962	RENTALS FOR LAND/EQUIPMENT-B	0	666	666	666
	TOTAL FOR CATEGORY 07	0	6,035	6,035	6,035
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	5,610	5,610	5,610
	TOTAL FOR CATEGORY 09	0	5,610	5,610	5,610
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	309	308	308	308
7556	EITS SECURITY ASSESSMENT	108	108	108	108
	TOTAL FOR CATEGORY 26	417	416	416	416
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	73	73	73
	TOTAL FOR CATEGORY 29	0	73	73	73
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,222	36,012	36,012	36,012
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
	TOTAL FOR CATEGORY 59	66,222	66,012	66,012	66,012
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	144	144	144	144
	TOTAL FOR CATEGORY 87	144	144	144	144
	TOTAL EXPENDITURES FOR DECISION UNIT B000	186,085	257,448	277,667	282,784
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	27,682	27,658
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	27,682	27,658
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	158	158
5700	PAYROLL ASSESSMENT	0	0	70	70
	TOTAL FOR CATEGORY 01	0	0	228	228
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	27,223	27,223
7052	VEHICLE COMP & COLLISION INS	0	0	-36	-36

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	0	0	-35	-36
7059	AG VEHICLE LIABILITY INSURANCE	0	0	155	156
	TOTAL FOR CATEGORY 04	0	0	27,307	27,307
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	250	226
7556	EITS SECURITY ASSESSMENT	0	0	41	41
	TOTAL FOR CATEGORY 26	0	0	291	267
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-144	-144
	TOTAL FOR CATEGORY 87	0	0	-144	-144
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	27,682	27,658
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,216	1,892
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	2,216	1,892
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-6	-6
5430	LABOR RELATIONS ASSESSMENT	0	0	-57	-57
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	251	34
	TOTAL FOR CATEGORY 01	0	0	188	-29
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	1,949	1,949
7053	RISK MGT MISC INS POLICIES	0	0	-30	-30
	TOTAL FOR CATEGORY 04	0	0	1,919	1,919
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	109	2
	TOTAL FOR CATEGORY 29	0	0	109	2
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	2,216	1,892
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	5,988	5,498
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	5,988	5,498

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
EXPENDITURE					
01	PERSONNEL SERVICES				
5200	WORKERS COMPENSATION	0	0	-22	-22
5300	RETIREMENT	0	0	3,721	3,889
5500	GROUP INSURANCE	0	0	2,784	2,208
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-517	-623
5800	UNEMPLOYMENT COMPENSATION	0	0	22	46
TOTAL FOR CATEGORY 01		0	0	5,988	5,498
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	5,988	5,498
E910	TRANSFER FROM SNCC TO JCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-133,677	-137,957
TOTAL REVENUES FOR DECISION UNIT E910		0	0	-133,677	-137,957
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-87,571	-91,496
5200	WORKERS COMPENSATION	0	0	-1,346	-1,346
5300	RETIREMENT	0	0	-26,271	-27,449
5400	PERSONNEL ASSESSMENT	0	0	-355	-355
5500	GROUP INSURANCE	0	0	-11,892	-11,316
5700	PAYROLL ASSESSMENT	0	0	-107	-107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-2,268	-2,287
5800	UNEMPLOYMENT COMPENSATION	0	0	-22	-46
5840	MEDICARE	0	0	-1,270	-1,327
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-968	-751
TOTAL FOR CATEGORY 01		0	0	-132,070	-136,480
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-3	-3
7052	VEHICLE COMP & COLLISION INS	0	0	-137	-137
7054	AG TORT CLAIM ASSESSMENT	0	0	-81	-81
7059	AG VEHICLE LIABILITY INSURANCE	0	0	-498	-498
TOTAL FOR CATEGORY 04		0	0	-719	-719
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-557	-534
7556	EITS SECURITY ASSESSMENT	0	0	-149	-149
TOTAL FOR CATEGORY 26		0	0	-706	-683

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
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-182	-75
	TOTAL FOR CATEGORY 29	0	0	-182	-75
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	-133,677	-137,957
	TOTAL REVENUES FOR BUDGET ACCOUNT 3715	186,085	257,448	179,876	179,875
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3715	186,085	257,448	179,876	179,875

Section B1: Summary by GL

Budget Account: 3715 NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	212,189	257,448	179,876	179,875
2510	REVERSIONS	-26,104	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3715		186,085	257,448	179,876	179,875
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	23,462	76,932	0	0
5200	WORKERS COMPENSATION	547	1,368	0	0
5300	RETIREMENT	4,117	13,463	0	0
5400	PERSONNEL ASSESSMENT	197	198	0	0
5420	COLLECTIVE BARGAINING ASSESSMENT	6	6	0	0
5430	LABOR RELATIONS ASSESSMENT	57	57	0	0
5500	GROUP INSURANCE	2,945	9,108	0	0
5700	PAYROLL ASSESSMENT	36	37	0	0
5750	RETIRED EMPLOYEES GROUP INSURANCE	730	2,446	0	0
5800	UNEMPLOYMENT COMPENSATION	8	0	0	0
5810	OVERTIME PAY	7,117	0	0	0
5840	MEDICARE	543	1,115	0	0
5881	REMOTE AREA DIFFERENTIAL PAY	510	1,350	1,350	1,350
5930	LONGEVITY PAY	400	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	5,986	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	179	717	0	0
TOTAL FOR CATEGORY 01		46,840	106,797	1,350	1,350
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	3	3	0	0
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	65,935	65,935	95,107	95,107
7052	VEHICLE COMP & COLLISION INS	173	173	0	0
7053	RISK MGT MISC INS POLICIES	122	122	92	92
7054	AG TORT CLAIM ASSESSMENT	116	116	0	-1
7059	AG VEHICLE LIABILITY INSURANCE	342	343	0	1
7153	GASOLINE	586	2,174	2,174	2,174
7158	COMPRESSED NATURAL GAS, PROPANE	0	48	48	48
7290	PHONE, FAX, COMMUNICATION LINE	698	660	660	660
7344	INSPECTIONS & CERTIFICATIONS-D	4,487	2,787	2,787	2,787
TOTAL FOR CATEGORY 04		72,462	72,361	100,868	100,868
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	0	5,369	5,369	5,369

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
7962	RENTALS FOR LAND/EQUIPMENT-B	0	666	666	666
	TOTAL FOR CATEGORY 07	0	6,035	6,035	6,035
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	5,610	5,610	5,610
	TOTAL FOR CATEGORY 09	0	5,610	5,610	5,610
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	309	308	1	0
7556	EITS SECURITY ASSESSMENT	108	108	0	0
	TOTAL FOR CATEGORY 26	417	416	1	0
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	73	0	0
	TOTAL FOR CATEGORY 29	0	73	0	0
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,222	36,012	36,012	36,012
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
	TOTAL FOR CATEGORY 59	66,222	66,012	66,012	66,012
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	144	144	0	0
	TOTAL FOR CATEGORY 87	144	144	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3715	186,085	257,448	179,876	179,875

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

Budget Account: 3715 NDOC - SOUTHERN NEVADA CORRECTIONAL CENTER

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								
M104	2501	APPROPRIATION CONTROL	0	0	210	210	210	210
		TOTAL FOR REVENUE	0	0	210	210	210	210
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	210	210	210	210
		TOTAL FOR CATEGORY 59	0	0	210	210	210	210
		TOTAL FOR EXPENSE	0	0	210	210	210	210

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3715	NDOC - SOUTHERN NEVADA CORREC	66,222.00	66,012.00	210.00	66,222.00	66,222.00	
	7132 - Electric Utilities	36,222.00	36,012.00	210.00			
	7137 - Water & Sewer Utilities	30,000.00	30,000.00	0.00			

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

Amendment Number: A256093761

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/13/25	101	440	3761	NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER

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
M104	2501	APPROPRIATION CONTROL	0	274,109	274,109	0	274,109	274,109
Total Revenue				<u>274,109</u>			<u>274,109</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
M104	59	UTILITIES	7132	0	127,264	127,264	0	127,264	127,264
M104	59	UTILITIES	7134	0	121,208	121,208	0	121,208	121,208
M104	59	UTILITIES	7136	0	4,235	4,235	0	4,235	4,235
M104	59	UTILITIES	7137	0	21,402	21,402	0	21,402	21,402
Total Category Expenditure					<u>274,109</u>			<u>274,109</u>	

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

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 3761 - NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER
Budget Amendment A256093761
2025-2027 Biennium (FY26-27)**

Submitted March 13, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Florence McClure Women's Correctional Center (FMWCC) is located in Las Vegas. In 1996, this facility became operational to house incarcerated women. The Corrections Corporation of America (CCA) owned and operated the facility until purchased by the State of Nevada in October 2001. Effective October 1, 2004, the Nevada Department of Corrections took possession of the facility, eliminating the need to contract with the CCA. Formerly known as the Southern Nevada Women's Correctional Center, the facility was renamed in 2007 in honor of Florence McClure and her contributions to improving conditions for incarcerated women. FMWCC houses all custody levels of female inmates in Nevada. The facility's capacity increased in 2008 with the addition of a 240-bed dorm and in 2009 with a 300-bed addition to the main facility. FMWCC has several various religious programs available to all inmates. Clark County School District offers high school diplomas as well as high school equivalency certificates. FMWCC has a substance abuse therapeutic community that offers long-term substance abuse treatment. It also offers mental health treatment programs, a re-entry program that prepares inmates for the reintegration into society, and the Pups on Parole Program that trains inmates to be certified dog handlers. In addition, FMWCC offers the New Path Cosmetology program that is designed to master the art and sciences of the cosmetology industry resulting in a cosmetology license. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER
B/A 3761 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING				Total Amount					
						FIRST						----CUMULATIVE----			
						Budget Amendment						Dollar Change		Percent Change	
						BA # A256093761						Year 1	Year 2	Year 1	Year 2
G.L.#	Description			Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2				
2501	APPROPRIATION CONTROL			27,454,336	27,878,905	274,109	274,109	274,109	274,109	1.0%	1.0%	27,728,445	28,153,014		
3829	ROOM, BOARD, TRANSP CHARGE			64,808	64,808			0	0	0.0%	0.0%	64,808	64,808		
4355	REIMBURSEMENT OF EXPENSES			350	350			0	0	0.0%	0.0%	350	350		
4697	TRANSFER FROM PRISON STORE			26,247	26,247			0	0	0.0%	0.0%	26,247	26,247		
4751	TRANSFER FROM INMATE WELFARE			7,969	7,969			0	0	0.0%	0.0%	7,969	7,969		
Total Revenues				27,553,710	27,978,279	274,109	274,109	274,109	274,109	1.0%	1.0%	27,827,819	28,252,388		
		EXPENDITURES													
Cat	G.L.#	Description													
01	5100	SALARIES			16,012,535	16,382,351			0	0	0.0%	0.0%	16,012,535	16,382,351	
01	5200	WORKERS COMPENSATION			246,573	248,573			0	0	0.0%	0.0%	246,573	248,573	
01	5300	RETIREMENT			5,633,273	5,748,283			0	0	0.0%	0.0%	5,633,273	5,748,283	
01	5400	PERSONNEL ASSESSMENT			65,362	65,362			0	0	0.0%	0.0%	65,362	65,362	
01	5420	COLLECTIVE BARGAINING ASSESSMENT			836	834			0	0	0.0%	0.0%	836	834	
01	5430	LABOR RELATIONS ASSESSMENT			8,102	8,102			0	0	0.0%	0.0%	8,102	8,102	
01	5500	GROUP INSURANCE			2,188,128	2,082,144			0	0	0.0%	0.0%	2,188,128	2,082,144	
01	5700	PAYROLL ASSESSMENT			19,734	19,734			0	0	0.0%	0.0%	19,734	19,734	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE			414,724	409,561			0	0	0.0%	0.0%	414,724	409,561	
01	5800	UNEMPLOYMENT COMPENSATION			3,966	8,173			0	0	0.0%	0.0%	3,966	8,173	
01	5820	HOLIDAY PAY			135,072	135,072			0	0	0.0%	0.0%	135,072	135,072	
01	5840	MEDICARE			232,167	237,520			0	0	0.0%	0.0%	232,167	237,520	
01	5880	SHIFT DIFFERENTIAL PAY			132,830	132,830			0	0	0.0%	0.0%	132,830	132,830	
01	5904	VACANCY SAVINGS			-593,816	-606,243			0	0	-0.0%	-0.0%	-593,816	-606,243	
01	5930	LONGEVITY PAY			45,000	52,650			0	0	0.0%	0.0%	45,000	52,650	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE			83,025	83,025			0	0	0.0%	0.0%	83,025	83,025	
04	7020	OPERATING SUPPLIES			12,698	12,698			0	0	0.0%	0.0%	12,698	12,698	
04	7025	OPERATING SUPPLIES-E			3,127	3,127			0	0	0.0%	0.0%	3,127	3,127	
04	7041	PRINTING AND COPYING - A			17,271	17,271			0	0	0.0%	0.0%	17,271	17,271	
04	7044	PRINTING AND COPYING - C			1,966	1,966			0	0	0.0%	0.0%	1,966	1,966	
04	7050	EMPLOYEE BOND INSURANCE			493	493			0	0	0.0%	0.0%	493	493	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE			120,938	120,938			0	0	0.0%	0.0%	120,938	120,938	
04	7052	VEHICLE COMP & COLLISION INS			961	961			0	0	0.0%	0.0%	961	961	
04	7054	AG TORT CLAIM ASSESSMENT			14,898	14,862			0	0	0.0%	0.0%	14,898	14,862	
04	7056	INSURANCE DEDUCTIBLES			1,500	1,500			0	0	0.0%	0.0%	1,500	1,500	
04	7059	AG VEHICLE LIABILITY INSURANCE			3,483	3,489			0	0	0.0%	0.0%	3,483	3,489	
04	7074	HARDWARE LICENSE/MNT CONTRACTS			4,013	4,013			0	0	0.0%	0.0%	4,013	4,013	
04	7151	OUTSIDE MAINTENANCE OF VEHICLE			438	438			0	0	0.0%	0.0%	438	438	
04	7153	GASOLINE			21,473	21,473			0	0	0.0%	0.0%	21,473	21,473	
04	7155	VEHICLE OPERATION - B			438	438			0	0	0.0%	0.0%	438	438	
04	7157	VEHICLE SUPPLIES - OTHER			9	9			0	0	0.0%	0.0%	9	9	
04	7222	DATA PROCESSING SUPPLIES			5,746	5,746			0	0	0.0%	0.0%	5,746	5,746	

04	7280	OUTSIDE POSTAGE	9,895	9,895			0	0	0.0%	0.0%	9,895	9,895
04	7285	POSTAGE - STATE MAILROOM	3,141	3,141			0	0	0.0%	0.0%	3,141	3,141
04	7290	PHONE, FAX, COMMUNICATION LINE	29,887	29,887			0	0	0.0%	0.0%	29,887	29,887
04	7291	CELL PHONE/PAGER CHARGES	3,156	3,156			0	0	0.0%	0.0%	3,156	3,156
04	7296	EITS LONG DISTANCE CHARGES	156	156			0	0	0.0%	0.0%	156	156
04	7344	INSPECTIONS & CERTIFICATIONS-D	2,162	2,162			0	0	0.0%	0.0%	2,162	2,162
04	7423	CLIENT MATERIAL PROV PMTS-C	1,216	1,216			0	0	0.0%	0.0%	1,216	1,216
04	7460	EQUIPMENT PURCHASES < \$1,000	3,866	3,866			0	0	0.0%	0.0%	3,866	3,866
04	7980	OPERATING LEASE PAYMENTS	15,745	15,745			0	0	0.0%	0.0%	15,745	15,745
07	7022	OPERATING SUPPLIES-B	93,481	93,481			0	0	0.0%	0.0%	93,481	93,481
07	7060	CONTRACTS	8,200	8,200			0	0	0.0%	0.0%	8,200	8,200
09	7060	CONTRACTS	29,535	29,535			0	0	0.0%	0.0%	29,535	29,535
16	7000	OPERATING	0	0			0	0	0.0%	0.0%	0	0
16	7020	OPERATING SUPPLIES	3,311	3,311			0	0	0.0%	0.0%	3,311	3,311
16	7023	OPERATING SUPPLIES-C	266	266			0	0	0.0%	0.0%	266	266
16	7026	OPERATING SUPPLIES-F	36	36			0	0	0.0%	0.0%	36	36
16	7044	PRINTING AND COPYING - C	305	305			0	0	0.0%	0.0%	305	305
16	7060	CONTRACTS	12,089	12,089			0	0	0.0%	0.0%	12,089	12,089
16	7192	STIPENDS - B	932	932			0	0	0.0%	0.0%	932	932
16	7637	NOTARY FEE APPLY OR RENEW	172	172			0	0	0.0%	0.0%	172	172
16	7980	OPERATING LEASE PAYMENTS	2,375	2,375			0	0	0.0%	0.0%	2,375	2,375
26	7554	EITS INFRASTRUCTURE ASSESSMENT	102,557	98,293			0	0	0.0%	0.0%	102,557	98,293
26	7556	EITS SECURITY ASSESSMENT	27,490	27,433			0	0	0.0%	0.0%	27,490	27,433
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	16,623	16,623			0	0	0.0%	0.0%	16,623	16,623
29	7176	PROTECTIVE GEAR	2,200	2,200			0	0	0.0%	0.0%	2,200	2,200
50	702E	CASELD DRVN - OPERATING SUPPLIES	79,537	81,979			0	0	0.0%	0.0%	79,537	81,979
50	717A	CASELD DRVN - INMATE CLOTHING	48,004	49,478			0	0	0.0%	0.0%	48,004	49,478
50	719A	CASELD DRVN - STIPENDS - B	33,353	34,377			0	0	0.0%	0.0%	33,353	34,377
50	720A	CASELD DRVN - FOOD	1,236,614	1,274,587			0	0	0.0%	0.0%	1,236,614	1,274,587
50	720B	CASELD DRVN - FOOD-F	0	0			0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	170,877	176,124			0	0	0.0%	0.0%	170,877	176,124
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	11,325	11,625			0	0	0.0%	0.0%	11,325	11,625
59	7132	ELECTRIC UTILITIES	305,318	305,318	127,264	127,264	127,264	127,264	41.7%	41.7%	432,582	432,582
59	7134	NATURAL GAS UTILITIES	71,376	71,376	121,208	121,208	121,208	121,208	169.8%	169.8%	192,584	192,584
59	7136	GARBAGE DISPOSAL UTILITIES	57,923	57,923	4,235	4,235	4,235	4,235	7.3%	7.3%	62,158	62,158
59	7137	WATER & SEWER UTILITIES	333,624	333,624	21,402	21,402	21,402	21,402	6.4%	6.4%	355,026	355,026
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			27,553,710	27,978,279	274,109	274,109	274,109	274,109	1.0%	1.0%	27,827,819	28,252,388

Section A1: Line Item Detail by GL

Budget Account: 3761 NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER

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	19,573,825	20,275,298	26,423,559	26,912,821
2510	REVERSIONS	-149,348	0	0	0
2516	BUDGETARY TRANSFERS	680,075	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	64,808	64,808	64,808	64,808
4355	REIMBURSEMENT OF EXPENSES	0	350	350	350
4601	GENERAL FUND SALARY ADJUSTMENT	6,053,618	1,181,224	0	0
4611	TRANSFER IN FED ARPA	111,033	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	81,675	0	0	0
4697	TRANSFER FROM PRISON STORE	25,449	19,900	19,900	19,900
4751	TRANSFER FROM INMATE WELFARE	7,969	7,969	7,969	7,969
TOTAL REVENUES FOR DECISION UNIT B000		26,449,104	21,549,549	26,516,586	27,005,848
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	12,105,902	12,465,930	15,920,409	16,291,202
5200	WORKERS COMPENSATION	217,975	252,913	247,983	249,831
5300	RETIREMENT	3,841,396	3,748,895	4,815,453	4,914,931
5400	PERSONNEL ASSESSMENT	35,699	35,863	35,863	35,863
5420	COLLECTIVE BARGAINING ASSESSMENT	894	906	906	906
5430	LABOR RELATIONS ASSESSMENT	9,776	9,776	9,776	9,776
5500	GROUP INSURANCE	1,231,211	1,657,656	1,657,656	1,657,656
5700	PAYROLL ASSESSMENT	6,616	6,691	6,690	6,690
5750	RETIRED EMPLOYEES GROUP INSURANCE	376,363	396,406	506,253	518,026
5800	UNEMPLOYMENT COMPENSATION	10,658	0	0	0
5810	OVERTIME PAY	4,345,529	0	0	0
5820	HOLIDAY PAY	210,202	135,072	135,072	135,072
5830	COMP TIME PAYOFF	1,137	0	0	0
5840	MEDICARE	249,449	179,648	230,830	236,200
5880	SHIFT DIFFERENTIAL PAY	262,516	132,830	132,830	132,830
5881	REMOTE AREA DIFFERENTIAL PAY	3,907	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	84,053	0	0	0
5887	FIELD TRNG OFFICER PAY	2,871	0	0	0
5891	RECRUITMENT BONUS PAY	55,500	0	0	0
5904	VACANCY SAVINGS	0	-289,901	0	0
5910	STANDBY PAY	23,467	0	0	0
5930	LONGEVITY PAY	33,263	0	0	0
5940	DANGEROUS DUTY PAY	889	0	0	0
5960	TERMINAL SICK LEAVE PAY	15,552	0	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
5970	TERMINAL ANNUAL LEAVE PAY	28,503	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	2,843	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	232,174	88,035	88,035	88,035
TOTAL FOR CATEGORY 01		23,388,345	18,820,720	23,787,756	24,277,018
04	OPERATING				
7020	OPERATING SUPPLIES	3,093	12,698	12,698	12,698
7023	OPERATING SUPPLIES-C	6,079	0	0	0
7025	OPERATING SUPPLIES-E	13,446	3,127	3,127	3,127
7041	PRINTING AND COPYING - A	12,973	17,271	17,271	17,271
7044	PRINTING AND COPYING - C	1,199	1,966	1,966	1,966
7050	EMPLOYEE BOND INSURANCE	488	488	488	488
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	83,810	83,810	83,810	83,810
7052	VEHICLE COMP & COLLISION INS	1,213	1,213	1,213	1,213
7054	AG TORT CLAIM ASSESSMENT	21,187	21,190	21,190	21,190
7056	INSURANCE DEDUCTIBLES	0	1,500	1,500	1,500
7059	AG VEHICLE LIABILITY INSURANCE	2,394	2,400	2,400	2,400
7060	CONTRACTS	218	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	4,013	3,672	3,672	3,672
7090	EQUIPMENT REPAIR	690	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	438	438	438
7153	GASOLINE	24,959	21,473	21,473	21,473
7155	VEHICLE OPERATION - B	0	438	438	438
7157	VEHICLE SUPPLIES - OTHER	2,619	9	9	9
7222	DATA PROCESSING SUPPLIES	0	5,746	5,746	5,746
7280	OUTSIDE POSTAGE	14,143	9,895	9,895	9,895
7285	POSTAGE - STATE MAILROOM	4,224	3,141	3,141	3,141
7290	PHONE, FAX, COMMUNICATION LINE	36,597	29,887	29,887	29,887
7291	CELL PHONE/PAGER CHARGES	2,243	3,156	3,156	3,156
7296	EITS LONG DISTANCE CHARGES	0	156	156	156
7344	INSPECTIONS & CERTIFICATIONS-D	2,387	2,162	2,162	2,162
7423	CLIENT MATERIAL PROV PMTS-C	0	1,216	1,216	1,216
7460	EQUIPMENT PURCHASES < \$1,000	3,605	9,483	9,483	9,483
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,100	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	2,097	0	0	0
7980	OPERATING LEASE PAYMENTS	12,005	15,745	15,745	15,745
TOTAL FOR CATEGORY 04		256,782	252,280	252,280	252,280
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	114,904	93,481	93,481	93,481
7060	CONTRACTS	0	8,200	8,200	8,200
7140	MAINTENANCE OF BLDGS AND GRDS	676	0	0	0

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 07	115,580	101,681	101,681	101,681
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	25,819	28,594	28,594	28,594
	TOTAL FOR CATEGORY 09	25,819	28,594	28,594	28,594
16	LAW LIBRARY				
7000	OPERATING	0	19,486	19,486	19,486
7023	OPERATING SUPPLIES-C	266	0	0	0
7025	OPERATING SUPPLIES-E	-1,134	0	0	0
7026	OPERATING SUPPLIES-F	36	0	0	0
7044	PRINTING AND COPYING - C	305	0	0	0
7060	CONTRACTS	12,089	0	0	0
7192	STIPENDS - B	932	0	0	0
7637	NOTARY FEE APPLY OR RENEW	172	0	0	0
7980	OPERATING LEASE PAYMENTS	2,375	0	0	0
	TOTAL FOR CATEGORY 16	15,041	19,486	19,486	19,486
18	CARES ACT				
7200	FOOD	75,000	0	0	0
	TOTAL FOR CATEGORY 18	75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	56,138	56,018	56,018	56,018
7556	EITS SECURITY ASSESSMENT	19,722	19,690	19,691	19,691
	TOTAL FOR CATEGORY 26	75,860	75,708	75,709	75,709
29	AGENCY ISSUED UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	22,358	22,358	22,358
7176	PROTECTIVE GEAR	21,085	2,200	2,200	2,200
	TOTAL FOR CATEGORY 29	21,085	24,558	24,558	24,558
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	99,436	0	0	0
7023	OPERATING SUPPLIES-C	286	0	0	0
7025	OPERATING SUPPLIES-E	1,556	0	0	0
7028	OPERATING SUPPLIES-H	196	0	0	0
7029	OPERATING SUPPLIES-I	825	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	82,899	82,899	82,899
7172	EMPLOYEE UTILITY ALLOWANCE	53,966	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	45,157	45,157	45,157
7192	STIPENDS - B	40,679	0	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
719A	CASELD DRVN - STIPENDS - B	0	25,616	25,616	25,616
7200	FOOD	968,696	0	0	0
7208	FOOD-H	43,633	0	0	0
720A	CASELD DRVN - FOOD	0	1,069,890	1,069,890	1,069,890
720B	CASELD DRVN - FOOD-F	0	55,654	55,654	55,654
7420	CLIENT MATERIAL PROVIDER PMTS	25,757	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	110,033	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	1,150	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	42,973	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	167,443	167,443	167,443
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,798	8,798	8,798
TOTAL FOR CATEGORY 50		1,389,186	1,455,457	1,455,457	1,455,457
59	UTILITIES				
7132	ELECTRIC UTILITIES	432,582	305,318	305,318	305,318
7134	NATURAL GAS UTILITIES	192,584	71,376	71,376	71,376
7136	GARBAGE DISPOSAL UTILITIES	62,158	57,923	57,923	57,923
7137	WATER & SEWER UTILITIES	355,026	333,624	333,624	333,624
TOTAL FOR CATEGORY 59		1,042,350	768,241	768,241	768,241
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,824	2,824	2,824	2,824
TOTAL FOR CATEGORY 87		2,824	2,824	2,824	2,824
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	41,232	0	0	0
TOTAL FOR CATEGORY 93		41,232	0	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		26,449,104	21,549,549	26,516,586	27,005,848
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	120,713	116,410
TOTAL REVENUES FOR DECISION UNIT M100		0	0	120,713	116,410
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	28,789	28,789
5700	PAYROLL ASSESSMENT	0	0	12,829	12,829
TOTAL FOR CATEGORY 01		0	0	41,618	41,618
04	OPERATING				

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	34,618	34,618
7052	VEHICLE COMP & COLLISION INS	0	0	-252	-252
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,454	-6,490
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1,083	1,089
	TOTAL FOR CATEGORY 04	0	0	28,995	28,965
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	45,424	41,207
7556	EITS SECURITY ASSESSMENT	0	0	7,500	7,444
	TOTAL FOR CATEGORY 26	0	0	52,924	48,651
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-2,824	-2,824
	TOTAL FOR CATEGORY 87	0	0	-2,824	-2,824
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	120,713	116,410
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-560,944	-565,723
4697	TRANSFER FROM PRISON STORE	0	0	6,347	6,347
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-554,597	-559,376
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-70	-72
5430	LABOR RELATIONS ASSESSMENT	0	0	-9,776	-9,776
5904	VACANCY SAVINGS	0	0	-593,816	-606,243
5930	LONGEVITY PAY	0	0	45,000	52,650
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-5,010	-5,010
	TOTAL FOR CATEGORY 01	0	0	-563,672	-568,451
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	2,510	2,510
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	341	341
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-5,617	-5,617
	TOTAL FOR CATEGORY 04	0	0	-2,766	-2,766
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	941	941
	TOTAL FOR CATEGORY 09	0	0	941	941

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
16	LAW LIBRARY				
7000	OPERATING	0	0	-19,486	-19,486
7020	OPERATING SUPPLIES	0	0	3,311	3,311
7023	OPERATING SUPPLIES-C	0	0	266	266
7026	OPERATING SUPPLIES-F	0	0	36	36
7044	PRINTING AND COPYING - C	0	0	305	305
7060	CONTRACTS	0	0	12,089	12,089
7192	STIPENDS - B	0	0	932	932
7637	NOTARY FEE APPLY OR RENEW	0	0	172	172
7980	OPERATING LEASE PAYMENTS	0	0	2,375	2,375
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUED UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-5,735	-5,735
	TOTAL FOR CATEGORY 29	0	0	-5,735	-5,735
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-8,778	-8,778
717A	CASELD DRVN - INMATE CLOTHING	0	0	-422	-422
719A	CASELD DRVN - STIPENDS - B	0	0	5,466	5,466
720A	CASELD DRVN - FOOD	0	0	82,522	82,522
720B	CASELD DRVN - FOOD-F	0	0	-55,654	-55,654
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-8,201	-8,201
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,702	1,702
	TOTAL FOR CATEGORY 50	0	0	16,635	16,635
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-554,597	-559,376
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	107,618	156,078
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	107,618	156,078
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	5,416	7,858
717A	CASELD DRVN - INMATE CLOTHING	0	0	3,269	4,743
719A	CASELD DRVN - STIPENDS - B	0	0	2,271	3,295
720A	CASELD DRVN - FOOD	0	0	84,202	122,175
742A	CASELD DRVN - INMATE SUPPLIES	0	0	11,635	16,882
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	825	1,125
	TOTAL FOR CATEGORY 50	0	0	107,618	156,078

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	107,618	156,078
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,036,972	934,233
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,036,972	934,233
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-110,811	-111,788
5200	WORKERS COMPENSATION	0	0	-4,102	-3,950
5300	RETIREMENT	0	0	731,569	747,101
5430	LABOR RELATIONS ASSESSMENT	0	0	8,102	8,102
5500	GROUP INSURANCE	0	0	506,688	401,856
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-96,785	-113,538
5800	UNEMPLOYMENT COMPENSATION	0	0	3,916	8,072
5840	MEDICARE	0	0	-1,605	-1,622
	TOTAL FOR CATEGORY 01	0	0	1,036,972	934,233
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,036,972	934,233
E935	TRANSFERS FROM WSCC TO FMWCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	326,418	325,086
	TOTAL REVENUES FOR DECISION UNIT E935	0	0	326,418	325,086
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	202,937	202,937
5200	WORKERS COMPENSATION	0	0	2,692	2,692
5300	RETIREMENT	0	0	86,251	86,251
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	5,256	5,073
5800	UNEMPLOYMENT COMPENSATION	0	0	50	101
5840	MEDICARE	0	0	2,942	2,942
	TOTAL FOR CATEGORY 01	0	0	324,837	323,553
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5

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	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E935	0	0	326,418	325,086
TOTAL REVENUES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,553,710	27,978,279
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,553,710	27,978,279

Section B1: Summary by GL

Budget Account: 3761 NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	19,573,825	20,275,298	27,454,336	27,878,905
2510	REVERSIONS	-149,348	0	0	0
2516	BUDGETARY TRANSFERS	680,075	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	64,808	64,808	64,808	64,808
4355	REIMBURSEMENT OF EXPENSES	0	350	350	350
4601	GENERAL FUND SALARY ADJUSTMENT	6,053,618	1,181,224	0	0
4611	TRANSFER IN FED ARPA	111,033	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	81,675	0	0	0
4697	TRANSFER FROM PRISON STORE	25,449	19,900	26,247	26,247
4751	TRANSFER FROM INMATE WELFARE	7,969	7,969	7,969	7,969
TOTAL REVENUES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,553,710	27,978,279
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	12,105,902	12,465,930	16,012,535	16,382,351
5200	WORKERS COMPENSATION	217,975	252,913	246,573	248,573
5300	RETIREMENT	3,841,396	3,748,895	5,633,273	5,748,283
5400	PERSONNEL ASSESSMENT	35,699	35,863	65,362	65,362
5420	COLLECTIVE BARGAINING ASSESSMENT	894	906	836	834
5430	LABOR RELATIONS ASSESSMENT	9,776	9,776	8,102	8,102
5500	GROUP INSURANCE	1,231,211	1,657,656	2,188,128	2,082,144
5700	PAYROLL ASSESSMENT	6,616	6,691	19,734	19,734
5750	RETIRED EMPLOYEES GROUP INSURANCE	376,363	396,406	414,724	409,561
5800	UNEMPLOYMENT COMPENSATION	10,658	0	3,966	8,173
5810	OVERTIME PAY	4,345,529	0	0	0
5820	HOLIDAY PAY	210,202	135,072	135,072	135,072
5830	COMP TIME PAYOFF	1,137	0	0	0
5840	MEDICARE	249,449	179,648	232,167	237,520
5880	SHIFT DIFFERENTIAL PAY	262,516	132,830	132,830	132,830
5881	REMOTE AREA DIFFERENTIAL PAY	3,907	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	84,053	0	0	0
5887	FIELD TRNG OFFICER PAY	2,871	0	0	0
5891	RECRUITMENT BONUS PAY	55,500	0	0	0
5904	VACANCY SAVINGS	0	-289,901	-593,816	-606,243
5910	STANDBY PAY	23,467	0	0	0
5930	LONGEVITY PAY	33,263	0	45,000	52,650
5940	DANGEROUS DUTY PAY	889	0	0	0
5960	TERMINAL SICK LEAVE PAY	15,552	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	28,503	0	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
5975	FORFEITED ANNUAL LEAVE PAYOFF	2,843	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	232,174	88,035	83,025	83,025
TOTAL FOR CATEGORY 01		23,388,345	18,820,720	24,627,511	25,007,971
04	OPERATING				
7020	OPERATING SUPPLIES	3,093	12,698	12,698	12,698
7023	OPERATING SUPPLIES-C	6,079	0	0	0
7025	OPERATING SUPPLIES-E	13,446	3,127	3,127	3,127
7041	PRINTING AND COPYING - A	12,973	17,271	17,271	17,271
7044	PRINTING AND COPYING - C	1,199	1,966	1,966	1,966
7050	EMPLOYEE BOND INSURANCE	488	488	493	493
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	83,810	83,810	120,938	120,938
7052	VEHICLE COMP & COLLISION INS	1,213	1,213	961	961
7054	AG TORT CLAIM ASSESSMENT	21,187	21,190	14,898	14,862
7056	INSURANCE DEDUCTIBLES	0	1,500	1,500	1,500
7059	AG VEHICLE LIABILITY INSURANCE	2,394	2,400	3,483	3,489
7060	CONTRACTS	218	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	4,013	3,672	4,013	4,013
7090	EQUIPMENT REPAIR	690	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	438	438	438
7153	GASOLINE	24,959	21,473	21,473	21,473
7155	VEHICLE OPERATION - B	0	438	438	438
7157	VEHICLE SUPPLIES - OTHER	2,619	9	9	9
7222	DATA PROCESSING SUPPLIES	0	5,746	5,746	5,746
7280	OUTSIDE POSTAGE	14,143	9,895	9,895	9,895
7285	POSTAGE - STATE MAILROOM	4,224	3,141	3,141	3,141
7290	PHONE, FAX, COMMUNICATION LINE	36,597	29,887	29,887	29,887
7291	CELL PHONE/PAGER CHARGES	2,243	3,156	3,156	3,156
7296	EITS LONG DISTANCE CHARGES	0	156	156	156
7344	INSPECTIONS & CERTIFICATIONS-D	2,387	2,162	2,162	2,162
7423	CLIENT MATERIAL PROV PMTS-C	0	1,216	1,216	1,216
7460	EQUIPMENT PURCHASES < \$1,000	3,605	9,483	3,866	3,866
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,100	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	2,097	0	0	0
7980	OPERATING LEASE PAYMENTS	12,005	15,745	15,745	15,745
TOTAL FOR CATEGORY 04		256,782	252,280	278,676	278,646
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	114,904	93,481	93,481	93,481
7060	CONTRACTS	0	8,200	8,200	8,200
7140	MAINTENANCE OF BLDGS AND GRDS	676	0	0	0
TOTAL FOR CATEGORY 07		115,580	101,681	101,681	101,681

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
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	25,819	28,594	29,535	29,535
	TOTAL FOR CATEGORY 09	25,819	28,594	29,535	29,535
16	LAW LIBRARY				
7000	OPERATING	0	19,486	0	0
7020	OPERATING SUPPLIES	0	0	3,311	3,311
7023	OPERATING SUPPLIES-C	266	0	266	266
7025	OPERATING SUPPLIES-E	-1,134	0	0	0
7026	OPERATING SUPPLIES-F	36	0	36	36
7044	PRINTING AND COPYING - C	305	0	305	305
7060	CONTRACTS	12,089	0	12,089	12,089
7192	STIPENDS - B	932	0	932	932
7637	NOTARY FEE APPLY OR RENEW	172	0	172	172
7980	OPERATING LEASE PAYMENTS	2,375	0	2,375	2,375
	TOTAL FOR CATEGORY 16	15,041	19,486	19,486	19,486
18	CARES ACT				
7200	FOOD	75,000	0	0	0
	TOTAL FOR CATEGORY 18	75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	56,138	56,018	102,557	98,293
7556	EITS SECURITY ASSESSMENT	19,722	19,690	27,490	27,433
	TOTAL FOR CATEGORY 26	75,860	75,708	130,047	125,726
29	AGENCY ISSUED UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	22,358	16,623	16,623
7176	PROTECTIVE GEAR	21,085	2,200	2,200	2,200
	TOTAL FOR CATEGORY 29	21,085	24,558	18,823	18,823
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	99,436	0	0	0
7023	OPERATING SUPPLIES-C	286	0	0	0
7025	OPERATING SUPPLIES-E	1,556	0	0	0
7028	OPERATING SUPPLIES-H	196	0	0	0
7029	OPERATING SUPPLIES-I	825	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	82,899	79,537	81,979
7172	EMPLOYEE UTILITY ALLOWANCE	53,966	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	45,157	48,004	49,478
7192	STIPENDS - B	40,679	0	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
719A	CASELD DRVN - STIPENDS - B	0	25,616	33,353	34,377
7200	FOOD	968,696	0	0	0
7208	FOOD-H	43,633	0	0	0
720A	CASELD DRVN - FOOD	0	1,069,890	1,236,614	1,274,587
720B	CASELD DRVN - FOOD-F	0	55,654	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	25,757	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	110,033	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	1,150	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	42,973	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	167,443	170,877	176,124
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,798	11,325	11,625
TOTAL FOR CATEGORY 50		1,389,186	1,455,457	1,579,710	1,628,170
59	UTILITIES				
7132	ELECTRIC UTILITIES	432,582	305,318	305,318	305,318
7134	NATURAL GAS UTILITIES	192,584	71,376	71,376	71,376
7136	GARBAGE DISPOSAL UTILITIES	62,158	57,923	57,923	57,923
7137	WATER & SEWER UTILITIES	355,026	333,624	333,624	333,624
TOTAL FOR CATEGORY 59		1,042,350	768,241	768,241	768,241
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,824	2,824	0	0
TOTAL FOR CATEGORY 87		2,824	2,824	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	41,232	0	0	0
TOTAL FOR CATEGORY 93		41,232	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,553,710	27,978,279

Section A1: Line Item Detail by GL

Budget Account: 3761 NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER

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	19,573,825	20,275,298	26,423,559	26,912,821
2510	REVERSIONS	-149,348	0	0	0
2516	BUDGETARY TRANSFERS	680,075	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	64,808	64,808	64,808	64,808
4355	REIMBURSEMENT OF EXPENSES	0	350	350	350
4601	GENERAL FUND SALARY ADJUSTMENT	6,053,618	1,181,224	0	0
4611	TRANSFER IN FED ARPA	111,033	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	81,675	0	0	0
4697	TRANSFER FROM PRISON STORE	25,449	19,900	19,900	19,900
4751	TRANSFER FROM INMATE WELFARE	7,969	7,969	7,969	7,969
TOTAL REVENUES FOR DECISION UNIT B000		26,449,104	21,549,549	26,516,586	27,005,848
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	12,105,902	12,465,930	15,920,409	16,291,202
5200	WORKERS COMPENSATION	217,975	252,913	247,983	249,831
5300	RETIREMENT	3,841,396	3,748,895	4,815,453	4,914,931
5400	PERSONNEL ASSESSMENT	35,699	35,863	35,863	35,863
5420	COLLECTIVE BARGAINING ASSESSMENT	894	906	906	906
5430	LABOR RELATIONS ASSESSMENT	9,776	9,776	9,776	9,776
5500	GROUP INSURANCE	1,231,211	1,657,656	1,657,656	1,657,656
5700	PAYROLL ASSESSMENT	6,616	6,691	6,690	6,690
5750	RETIRED EMPLOYEES GROUP INSURANCE	376,363	396,406	506,253	518,026
5800	UNEMPLOYMENT COMPENSATION	10,658	0	0	0
5810	OVERTIME PAY	4,345,529	0	0	0
5820	HOLIDAY PAY	210,202	135,072	135,072	135,072
5830	COMP TIME PAYOFF	1,137	0	0	0
5840	MEDICARE	249,449	179,648	230,830	236,200
5880	SHIFT DIFFERENTIAL PAY	262,516	132,830	132,830	132,830
5881	REMOTE AREA DIFFERENTIAL PAY	3,907	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	84,053	0	0	0
5887	FIELD TRNG OFFICER PAY	2,871	0	0	0
5891	RECRUITMENT BONUS PAY	55,500	0	0	0
5904	VACANCY SAVINGS	0	-289,901	0	0
5910	STANDBY PAY	23,467	0	0	0
5930	LONGEVITY PAY	33,263	0	0	0
5940	DANGEROUS DUTY PAY	889	0	0	0
5960	TERMINAL SICK LEAVE PAY	15,552	0	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
5970	TERMINAL ANNUAL LEAVE PAY	28,503	0	0	0
5975	FORFEITED ANNUAL LEAVE PAYOFF	2,843	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	232,174	88,035	88,035	88,035
TOTAL FOR CATEGORY 01		23,388,345	18,820,720	23,787,756	24,277,018
04	OPERATING				
7020	OPERATING SUPPLIES	3,093	12,698	12,698	12,698
7023	OPERATING SUPPLIES-C	6,079	0	0	0
7025	OPERATING SUPPLIES-E	13,446	3,127	3,127	3,127
7041	PRINTING AND COPYING - A	12,973	17,271	17,271	17,271
7044	PRINTING AND COPYING - C	1,199	1,966	1,966	1,966
7050	EMPLOYEE BOND INSURANCE	488	488	488	488
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	83,810	83,810	83,810	83,810
7052	VEHICLE COMP & COLLISION INS	1,213	1,213	1,213	1,213
7054	AG TORT CLAIM ASSESSMENT	21,187	21,190	21,190	21,190
7056	INSURANCE DEDUCTIBLES	0	1,500	1,500	1,500
7059	AG VEHICLE LIABILITY INSURANCE	2,394	2,400	2,400	2,400
7060	CONTRACTS	218	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	4,013	3,672	3,672	3,672
7090	EQUIPMENT REPAIR	690	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	438	438	438
7153	GASOLINE	24,959	21,473	21,473	21,473
7155	VEHICLE OPERATION - B	0	438	438	438
7157	VEHICLE SUPPLIES - OTHER	2,619	9	9	9
7222	DATA PROCESSING SUPPLIES	0	5,746	5,746	5,746
7280	OUTSIDE POSTAGE	14,143	9,895	9,895	9,895
7285	POSTAGE - STATE MAILROOM	4,224	3,141	3,141	3,141
7290	PHONE, FAX, COMMUNICATION LINE	36,597	29,887	29,887	29,887
7291	CELL PHONE/PAGER CHARGES	2,243	3,156	3,156	3,156
7296	EITS LONG DISTANCE CHARGES	0	156	156	156
7344	INSPECTIONS & CERTIFICATIONS-D	2,387	2,162	2,162	2,162
7423	CLIENT MATERIAL PROV PMTS-C	0	1,216	1,216	1,216
7460	EQUIPMENT PURCHASES < \$1,000	3,605	9,483	9,483	9,483
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,100	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	2,097	0	0	0
7980	OPERATING LEASE PAYMENTS	12,005	15,745	15,745	15,745
TOTAL FOR CATEGORY 04		256,782	252,280	252,280	252,280
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	114,904	93,481	93,481	93,481
7060	CONTRACTS	0	8,200	8,200	8,200
7140	MAINTENANCE OF BLDGS AND GRDS	676	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 07	115,580	101,681	101,681	101,681
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	25,819	28,594	28,594	28,594
	TOTAL FOR CATEGORY 09	25,819	28,594	28,594	28,594
16	LAW LIBRARY				
7000	OPERATING	0	19,486	19,486	19,486
7023	OPERATING SUPPLIES-C	266	0	0	0
7025	OPERATING SUPPLIES-E	-1,134	0	0	0
7026	OPERATING SUPPLIES-F	36	0	0	0
7044	PRINTING AND COPYING - C	305	0	0	0
7060	CONTRACTS	12,089	0	0	0
7192	STIPENDS - B	932	0	0	0
7637	NOTARY FEE APPLY OR RENEW	172	0	0	0
7980	OPERATING LEASE PAYMENTS	2,375	0	0	0
	TOTAL FOR CATEGORY 16	15,041	19,486	19,486	19,486
18	CARES ACT				
7200	FOOD	75,000	0	0	0
	TOTAL FOR CATEGORY 18	75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	56,138	56,018	56,018	56,018
7556	EITS SECURITY ASSESSMENT	19,722	19,690	19,691	19,691
	TOTAL FOR CATEGORY 26	75,860	75,708	75,709	75,709
29	AGENCY ISSUED UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	22,358	22,358	22,358
7176	PROTECTIVE GEAR	21,085	2,200	2,200	2,200
	TOTAL FOR CATEGORY 29	21,085	24,558	24,558	24,558
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	99,436	0	0	0
7023	OPERATING SUPPLIES-C	286	0	0	0
7025	OPERATING SUPPLIES-E	1,556	0	0	0
7028	OPERATING SUPPLIES-H	196	0	0	0
7029	OPERATING SUPPLIES-I	825	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	82,899	82,899	82,899
7172	EMPLOYEE UTILITY ALLOWANCE	53,966	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	45,157	45,157	45,157
7192	STIPENDS - B	40,679	0	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
719A	CASELD DRVN - STIPENDS - B	0	25,616	25,616	25,616
7200	FOOD	968,696	0	0	0
7208	FOOD-H	43,633	0	0	0
720A	CASELD DRVN - FOOD	0	1,069,890	1,069,890	1,069,890
720B	CASELD DRVN - FOOD-F	0	55,654	55,654	55,654
7420	CLIENT MATERIAL PROVIDER PMTS	25,757	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	110,033	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	1,150	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	42,973	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	167,443	167,443	167,443
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,798	8,798	8,798
TOTAL FOR CATEGORY 50		1,389,186	1,455,457	1,455,457	1,455,457
59	UTILITIES				
7132	ELECTRIC UTILITIES	432,582	305,318	305,318	305,318
7134	NATURAL GAS UTILITIES	192,584	71,376	71,376	71,376
7136	GARBAGE DISPOSAL UTILITIES	62,158	57,923	57,923	57,923
7137	WATER & SEWER UTILITIES	355,026	333,624	333,624	333,624
TOTAL FOR CATEGORY 59		1,042,350	768,241	768,241	768,241
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,824	2,824	2,824	2,824
TOTAL FOR CATEGORY 87		2,824	2,824	2,824	2,824
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	41,232	0	0	0
TOTAL FOR CATEGORY 93		41,232	0	0	0
TOTAL EXPENDITURES FOR DECISION UNIT B000		26,449,104	21,549,549	26,516,586	27,005,848
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	120,713	116,410
TOTAL REVENUES FOR DECISION UNIT M100		0	0	120,713	116,410
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	28,789	28,789
5700	PAYROLL ASSESSMENT	0	0	12,829	12,829
TOTAL FOR CATEGORY 01		0	0	41,618	41,618
04	OPERATING				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	34,618	34,618
7052	VEHICLE COMP & COLLISION INS	0	0	-252	-252
7054	AG TORT CLAIM ASSESSMENT	0	0	-6,454	-6,490
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1,083	1,089
	TOTAL FOR CATEGORY 04	0	0	28,995	28,965
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	45,424	41,207
7556	EITS SECURITY ASSESSMENT	0	0	7,500	7,444
	TOTAL FOR CATEGORY 26	0	0	52,924	48,651
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-2,824	-2,824
	TOTAL FOR CATEGORY 87	0	0	-2,824	-2,824
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	120,713	116,410
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	274,109	274,109
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	274,109	274,109
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	127,264	127,264
7134	NATURAL GAS UTILITIES	0	0	121,208	121,208
7135	PROPANE UTILITIES	0	0	4,235	4,235
7137	WATER & SEWER UTILITIES	0	0	21,402	21,402
	TOTAL FOR CATEGORY 59	0	0	274,109	274,109
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	274,109	274,109
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-560,944	-565,723
4697	TRANSFER FROM PRISON STORE	0	0	6,347	6,347
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-554,597	-559,376
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-70	-72
5430	LABOR RELATIONS ASSESSMENT	0	0	-9,776	-9,776

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5904	VACANCY SAVINGS	0	0	-593,816	-606,243
5930	LONGEVITY PAY	0	0	45,000	52,650
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-5,010	-5,010
	TOTAL FOR CATEGORY 01	0	0	-563,672	-568,451
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	2,510	2,510
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	341	341
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-5,617	-5,617
	TOTAL FOR CATEGORY 04	0	0	-2,766	-2,766
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	941	941
	TOTAL FOR CATEGORY 09	0	0	941	941
16	LAW LIBRARY				
7000	OPERATING	0	0	-19,486	-19,486
7020	OPERATING SUPPLIES	0	0	3,311	3,311
7023	OPERATING SUPPLIES-C	0	0	266	266
7026	OPERATING SUPPLIES-F	0	0	36	36
7044	PRINTING AND COPYING - C	0	0	305	305
7060	CONTRACTS	0	0	12,089	12,089
7192	STIPENDS - B	0	0	932	932
7637	NOTARY FEE APPLY OR RENEW	0	0	172	172
7980	OPERATING LEASE PAYMENTS	0	0	2,375	2,375
	TOTAL FOR CATEGORY 16	0	0	0	0
29	AGENCY ISSUED UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-5,735	-5,735
	TOTAL FOR CATEGORY 29	0	0	-5,735	-5,735
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-8,778	-8,778
717A	CASELD DRVN - INMATE CLOTHING	0	0	-422	-422
719A	CASELD DRVN - STIPENDS - B	0	0	5,466	5,466
720A	CASELD DRVN - FOOD	0	0	82,522	82,522
720B	CASELD DRVN - FOOD-F	0	0	-55,654	-55,654
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-8,201	-8,201
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,702	1,702
	TOTAL FOR CATEGORY 50	0	0	16,635	16,635
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-554,597	-559,376

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	107,618	156,078
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	107,618	156,078
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	5,416	7,858
717A	CASELD DRVN - INMATE CLOTHING	0	0	3,269	4,743
719A	CASELD DRVN - STIPENDS - B	0	0	2,271	3,295
720A	CASELD DRVN - FOOD	0	0	84,202	122,175
742A	CASELD DRVN - INMATE SUPPLIES	0	0	11,635	16,882
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	825	1,125
	TOTAL FOR CATEGORY 50	0	0	107,618	156,078
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	107,618	156,078
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,036,972	934,233
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	1,036,972	934,233
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-110,811	-111,788
5200	WORKERS COMPENSATION	0	0	-4,102	-3,950
5300	RETIREMENT	0	0	731,569	747,101
5430	LABOR RELATIONS ASSESSMENT	0	0	8,102	8,102
5500	GROUP INSURANCE	0	0	506,688	401,856
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-96,785	-113,538
5800	UNEMPLOYMENT COMPENSATION	0	0	3,916	8,072
5840	MEDICARE	0	0	-1,605	-1,622
	TOTAL FOR CATEGORY 01	0	0	1,036,972	934,233
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	1,036,972	934,233
E935	TRANSFERS FROM WSCC TO FMWCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	326,418	325,086
	TOTAL REVENUES FOR DECISION UNIT E935	0	0	326,418	325,086

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	202,937	202,937
5200	WORKERS COMPENSATION	0	0	2,692	2,692
5300	RETIREMENT	0	0	86,251	86,251
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	5,256	5,073
5800	UNEMPLOYMENT COMPENSATION	0	0	50	101
5840	MEDICARE	0	0	2,942	2,942
	TOTAL FOR CATEGORY 01	0	0	324,837	323,553
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
	TOTAL EXPENDITURES FOR DECISION UNIT E935	0	0	326,418	325,086
TOTAL REVENUES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,827,819	28,252,388
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,827,819	28,252,388

Section B1: Summary by GL

Budget Account: 3761 NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	19,573,825	20,275,298	27,728,445	28,153,014
2510	REVERSIONS	-149,348	0	0	0
2516	BUDGETARY TRANSFERS	680,075	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	64,808	64,808	64,808	64,808
4355	REIMBURSEMENT OF EXPENSES	0	350	350	350
4601	GENERAL FUND SALARY ADJUSTMENT	6,053,618	1,181,224	0	0
4611	TRANSFER IN FED ARPA	111,033	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	81,675	0	0	0
4697	TRANSFER FROM PRISON STORE	25,449	19,900	26,247	26,247
4751	TRANSFER FROM INMATE WELFARE	7,969	7,969	7,969	7,969
TOTAL REVENUES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,827,819	28,252,388
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	12,105,902	12,465,930	16,012,535	16,382,351
5200	WORKERS COMPENSATION	217,975	252,913	246,573	248,573
5300	RETIREMENT	3,841,396	3,748,895	5,633,273	5,748,283
5400	PERSONNEL ASSESSMENT	35,699	35,863	65,362	65,362
5420	COLLECTIVE BARGAINING ASSESSMENT	894	906	836	834
5430	LABOR RELATIONS ASSESSMENT	9,776	9,776	8,102	8,102
5500	GROUP INSURANCE	1,231,211	1,657,656	2,188,128	2,082,144
5700	PAYROLL ASSESSMENT	6,616	6,691	19,734	19,734
5750	RETIRED EMPLOYEES GROUP INSURANCE	376,363	396,406	414,724	409,561
5800	UNEMPLOYMENT COMPENSATION	10,658	0	3,966	8,173
5810	OVERTIME PAY	4,345,529	0	0	0
5820	HOLIDAY PAY	210,202	135,072	135,072	135,072
5830	COMP TIME PAYOFF	1,137	0	0	0
5840	MEDICARE	249,449	179,648	232,167	237,520
5880	SHIFT DIFFERENTIAL PAY	262,516	132,830	132,830	132,830
5881	REMOTE AREA DIFFERENTIAL PAY	3,907	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	84,053	0	0	0
5887	FIELD TRNG OFFICER PAY	2,871	0	0	0
5891	RECRUITMENT BONUS PAY	55,500	0	0	0
5904	VACANCY SAVINGS	0	-289,901	-593,816	-606,243
5910	STANDBY PAY	23,467	0	0	0
5930	LONGEVITY PAY	33,263	0	45,000	52,650
5940	DANGEROUS DUTY PAY	889	0	0	0
5960	TERMINAL SICK LEAVE PAY	15,552	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	28,503	0	0	0

State of Nevada - Budget Division
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
5975	FORFEITED ANNUAL LEAVE PAYOFF	2,843	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	232,174	88,035	83,025	83,025
TOTAL FOR CATEGORY 01		23,388,345	18,820,720	24,627,511	25,007,971
04	OPERATING				
7020	OPERATING SUPPLIES	3,093	12,698	12,698	12,698
7023	OPERATING SUPPLIES-C	6,079	0	0	0
7025	OPERATING SUPPLIES-E	13,446	3,127	3,127	3,127
7041	PRINTING AND COPYING - A	12,973	17,271	17,271	17,271
7044	PRINTING AND COPYING - C	1,199	1,966	1,966	1,966
7050	EMPLOYEE BOND INSURANCE	488	488	493	493
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	83,810	83,810	120,938	120,938
7052	VEHICLE COMP & COLLISION INS	1,213	1,213	961	961
7054	AG TORT CLAIM ASSESSMENT	21,187	21,190	14,898	14,862
7056	INSURANCE DEDUCTIBLES	0	1,500	1,500	1,500
7059	AG VEHICLE LIABILITY INSURANCE	2,394	2,400	3,483	3,489
7060	CONTRACTS	218	0	0	0
7074	HARDWARE LICENSE/MNT CONTRACTS	4,013	3,672	4,013	4,013
7090	EQUIPMENT REPAIR	690	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	438	438	438
7153	GASOLINE	24,959	21,473	21,473	21,473
7155	VEHICLE OPERATION - B	0	438	438	438
7157	VEHICLE SUPPLIES - OTHER	2,619	9	9	9
7222	DATA PROCESSING SUPPLIES	0	5,746	5,746	5,746
7280	OUTSIDE POSTAGE	14,143	9,895	9,895	9,895
7285	POSTAGE - STATE MAILROOM	4,224	3,141	3,141	3,141
7290	PHONE, FAX, COMMUNICATION LINE	36,597	29,887	29,887	29,887
7291	CELL PHONE/PAGER CHARGES	2,243	3,156	3,156	3,156
7296	EITS LONG DISTANCE CHARGES	0	156	156	156
7344	INSPECTIONS & CERTIFICATIONS-D	2,387	2,162	2,162	2,162
7423	CLIENT MATERIAL PROV PMTS-C	0	1,216	1,216	1,216
7460	EQUIPMENT PURCHASES < \$1,000	3,605	9,483	3,866	3,866
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	1,100	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	2,097	0	0	0
7980	OPERATING LEASE PAYMENTS	12,005	15,745	15,745	15,745
TOTAL FOR CATEGORY 04		256,782	252,280	278,676	278,646
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	114,904	93,481	93,481	93,481
7060	CONTRACTS	0	8,200	8,200	8,200
7140	MAINTENANCE OF BLDGS AND GRDS	676	0	0	0
TOTAL FOR CATEGORY 07		115,580	101,681	101,681	101,681

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
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	25,819	28,594	29,535	29,535
	TOTAL FOR CATEGORY 09	25,819	28,594	29,535	29,535
16	LAW LIBRARY				
7000	OPERATING	0	19,486	0	0
7020	OPERATING SUPPLIES	0	0	3,311	3,311
7023	OPERATING SUPPLIES-C	266	0	266	266
7025	OPERATING SUPPLIES-E	-1,134	0	0	0
7026	OPERATING SUPPLIES-F	36	0	36	36
7044	PRINTING AND COPYING - C	305	0	305	305
7060	CONTRACTS	12,089	0	12,089	12,089
7192	STIPENDS - B	932	0	932	932
7637	NOTARY FEE APPLY OR RENEW	172	0	172	172
7980	OPERATING LEASE PAYMENTS	2,375	0	2,375	2,375
	TOTAL FOR CATEGORY 16	15,041	19,486	19,486	19,486
18	CARES ACT				
7200	FOOD	75,000	0	0	0
	TOTAL FOR CATEGORY 18	75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	56,138	56,018	102,557	98,293
7556	EITS SECURITY ASSESSMENT	19,722	19,690	27,490	27,433
	TOTAL FOR CATEGORY 26	75,860	75,708	130,047	125,726
29	AGENCY ISSUED UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	22,358	16,623	16,623
7176	PROTECTIVE GEAR	21,085	2,200	2,200	2,200
	TOTAL FOR CATEGORY 29	21,085	24,558	18,823	18,823
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	99,436	0	0	0
7023	OPERATING SUPPLIES-C	286	0	0	0
7025	OPERATING SUPPLIES-E	1,556	0	0	0
7028	OPERATING SUPPLIES-H	196	0	0	0
7029	OPERATING SUPPLIES-I	825	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	82,899	79,537	81,979
7172	EMPLOYEE UTILITY ALLOWANCE	53,966	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	45,157	48,004	49,478
7192	STIPENDS - B	40,679	0	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
719A	CASELD DRVN - STIPENDS - B	0	25,616	33,353	34,377
7200	FOOD	968,696	0	0	0
7208	FOOD-H	43,633	0	0	0
720A	CASELD DRVN - FOOD	0	1,069,890	1,236,614	1,274,587
720B	CASELD DRVN - FOOD-F	0	55,654	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	25,757	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	110,033	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	1,150	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	42,973	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	167,443	170,877	176,124
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	8,798	11,325	11,625
TOTAL FOR CATEGORY 50		1,389,186	1,455,457	1,579,710	1,628,170
59	UTILITIES				
7132	ELECTRIC UTILITIES	432,582	305,318	432,582	432,582
7134	NATURAL GAS UTILITIES	192,584	71,376	192,584	192,584
7135	PROPANE UTILITIES	0	0	4,235	4,235
7136	GARBAGE DISPOSAL UTILITIES	62,158	57,923	57,923	57,923
7137	WATER & SEWER UTILITIES	355,026	333,624	355,026	355,026
TOTAL FOR CATEGORY 59		1,042,350	768,241	1,042,350	1,042,350
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	2,824	2,824	0	0
TOTAL FOR CATEGORY 87		2,824	2,824	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	41,232	0	0	0
TOTAL FOR CATEGORY 93		41,232	0	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3761		26,449,104	21,549,549	27,827,819	28,252,388

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

Budget Account: 3761 NDOC - FLORENCE MCCLURE WOMENS CORRECTIONAL CENTER

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								
M104	2501	APPROPRIATION CONTROL	0	0	274,109	274,109	274,109	274,109
		TOTAL FOR REVENUE	0	0	274,109	274,109	274,109	274,109
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	127,264	127,264	127,264	127,264
M104	7134	NATURAL GAS UTILITIES	0	0	121,208	121,208	121,208	121,208
M104	7135	PROPANE UTILITIES	0	0	4,235	4,235	4,235	4,235
M104	7137	WATER & SEWER UTILITIES	0	0	21,402	21,402	21,402	21,402
		TOTAL FOR CATEGORY 59	0	0	274,109	274,109	274,109	274,109
		TOTAL FOR EXPENSE	0	0	274,109	274,109	274,109	274,109

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

Budg , Budg Acct Description	25-27 G01		G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
	25-27 G01 Actual Exp	WP Exp (B000/M150)				
3761 NDOC - FLORENCE MCCLURE WOMEN	1,042,350.00	768,241.00	274,109.00	1,042,350.00	1,042,350.00	x
7132 - Electric Utilities	432,582.00	305,318.00	127,264.00			
7134 - Natural Gas Utilities	192,584.00	71,376.00	121,208.00			
7136 - Garbage Disposal Utilities	62,158.00	57,923.00	4,235.00			
7137 - Water & Sewer Utilities	355,026.00	333,624.00	21,402.00			

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

Amendment Number: A256083760

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/13/25	101	440	3760	NDOC - CASA GRANDE TRANSITIONAL HOUSING

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
M104	2501	APPROPRIATION CONTROL	0	39,972	39,972	0	39,972	39,972
Total Revenue				<u>39,972</u>			<u>39,972</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
M104	59	UTILITIES	7132	0	27,729	27,729	0	27,729	27,729
M104	59	UTILITIES	7134	0	8,998	8,998	0	8,998	8,998
M104	59	UTILITIES	7135	0	254	254	0	254	254
M104	59	UTILITIES	7136	0	1,725	1,725	0	1,725	1,725
M104	59	UTILITIES	7137	0	1,266	1,266	0	1,266	1,266
Total Category Expenditure					<u>39,972</u>			<u>39,972</u>	

<p>Remarks This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.</p>
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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 3760 - NDOC - CASA GRANDE TRANSITIONAL HOUSING
Budget Amendment A256083760
2025-2027 Biennium (FY26-27)**

Submitted March 13, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

Casa Grande Transitional Housing (CGTH) opened in December 2005. The dormitory-style facility was built to house non-violent, low-risk male and female inmates within 18 months of their probable release. CGTH's mission is to allow these residents the opportunity to seek work, education, re-entry services, and secure permanent housing prior to reintegrating into society. Wages earned by the residents are collected to offset the cost of their incarceration, and pay any court ordered restitution and funds upon release. Since its inception, CGTH has expanded its programs and has partnered with the Department of Public Safety, Division of Parole and Probation to include programs for parolees and probation violators. In addition, CGTH houses the Program of Regimental Discipline (PRD) "Bootcamp". This is an 11-month program that allows the successful trainee to no longer have a felony noted on their criminal record. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - CASA GRANDE TRANSITIONAL HOUSING
B/A 3760 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A256083760		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	5,284,022	5,331,141	39,972	39,972	39,972	39,972	0.8%	0.7%	5,323,994	5,371,113		
3829	ROOM, BOARD, TRANSP CHARGE	1,128,939	1,128,939			0	0	0.0%	0.0%	1,128,939	1,128,939		
Total Revenues		6,412,961	6,460,080	39,972	39,972	39,972	39,972	0.6%	0.6%	6,452,933	6,500,052		
		EXPENDITURES											
Cat	G.L.#	Description											
01	5100	SALARIES	2,641,301	2,686,647			0	0	0.0%	0.0%	2,641,301	2,686,647	
01	5200	WORKERS COMPENSATION	40,353	40,407			0	0	0.0%	0.0%	40,353	40,407	
01	5300	RETIREMENT	1,037,934	1,052,598			0	0	0.0%	0.0%	1,037,934	1,052,598	
01	5400	PERSONNEL ASSESSMENT	10,656	10,656			0	0	0.0%	0.0%	10,656	10,656	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	139	139			0	0	0.0%	0.0%	139	139	
01	5430	LABOR RELATIONS ASSESSMENT	1,350	1,350			0	0	0.0%	0.0%	1,350	1,350	
01	5500	GROUP INSURANCE	356,760	339,480			0	0	0.0%	0.0%	356,760	339,480	
01	5700	PAYROLL ASSESSMENT	3,218	3,218			0	0	0.0%	0.0%	3,218	3,218	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	68,406	67,164			0	0	0.0%	0.0%	68,406	67,164	
01	5800	UNEMPLOYMENT COMPENSATION	654	1,346			0	0	0.0%	0.0%	654	1,346	
01	5820	HOLIDAY PAY	28,899	28,899			0	0	0.0%	0.0%	28,899	28,899	
01	5840	MEDICARE	38,294	38,953			0	0	0.0%	0.0%	38,294	38,953	
01	5880	SHIFT DIFFERENTIAL PAY	27,691	27,691			0	0	0.0%	0.0%	27,691	27,691	
01	5930	LONGEVITY PAY	11,750	13,800			0	0	0.0%	0.0%	11,750	13,800	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	15,106	15,106			0	0	0.0%	0.0%	15,106	15,106	
04	7020	OPERATING SUPPLIES	528	528			0	0	0.0%	0.0%	528	528	
04	7041	PRINTING AND COPYING - A	792	792			0	0	0.0%	0.0%	792	792	
04	7044	PRINTING AND COPYING - C	1,623	1,623			0	0	0.0%	0.0%	1,623	1,623	
04	7050	EMPLOYEE BOND INSURANCE	80	80			0	0	0.0%	0.0%	80	80	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	44,845	44,845			0	0	0.0%	0.0%	44,845	44,845	
04	7052	VEHICLE COMP & COLLISION INS	412	412			0	0	0.0%	0.0%	412	412	
04	7054	AG TORT CLAIM ASSESSMENT	2,429	2,424			0	0	0.0%	0.0%	2,429	2,424	
04	7059	AG VEHICLE LIABILITY INSURANCE	1,493	1,496			0	0	0.0%	0.0%	1,493	1,496	
04	7074	HARDWARE LICENSE/MNT CONTRACTS	3,617	3,617			0	0	0.0%	0.0%	3,617	3,617	
04	7104	STATE OWNED BUILDING RENT - COPS	1,384,250	1,378,750			0	0	0.0%	0.0%	1,384,250	1,378,750	
04	7153	GASOLINE	3,876	3,876			0	0	0.0%	0.0%	3,876	3,876	
04	7155	VEHICLE OPERATION - B	426	426			0	0	0.0%	0.0%	426	426	
04	7157	VEHICLE SUPPLIES - OTHER	1,111	1,111			0	0	0.0%	0.0%	1,111	1,111	
04	7191	STIPENDS - A	54,000	54,000			0	0	0.0%	0.0%	54,000	54,000	
04	7222	DATA PROCESSING SUPPLIES	1,033	1,033			0	0	0.0%	0.0%	1,033	1,033	
04	7285	POSTAGE - STATE MAILROOM	430	430			0	0	0.0%	0.0%	430	430	
04	7290	PHONE, FAX, COMMUNICATION LINE	4,649	4,649			0	0	0.0%	0.0%	4,649	4,649	
04	7291	CELL PHONE/PAGER CHARGES	1,684	1,684			0	0	0.0%	0.0%	1,684	1,684	
04	7296	EITS LONG DISTANCE CHARGES	65	65			0	0	0.0%	0.0%	65	65	
04	7297	EITS 800 TOLL FREE CHARGES	23	23			0	0	0.0%	0.0%	23	23	

04	7344	INSPECTIONS & CERTIFICATIONS-D	166	166			0	0	0.0%	0.0%	166	166
04	7460	EQUIPMENT PURCHASES < \$1,000	1,014	1,014			0	0	0.0%	0.0%	1,014	1,014
04	7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	419	419			0	0	0.0%	0.0%	419	419
04	7962	RENTALS FOR LAND/EQUIPMENT-B	18,715	18,715			0	0	0.0%	0.0%	18,715	18,715
04	7980	OPERATING LEASE PAYMENTS	5,634	5,634			0	0	0.0%	0.0%	5,634	5,634
07	7022	OPERATING SUPPLIES-B	29,501	29,501			0	0	0.0%	0.0%	29,501	29,501
07	7060	CONTRACTS	269	269			0	0	0.0%	0.0%	269	269
07	7140	MAINTENANCE OF BLDGS AND GRDS	159	159			0	0	0.0%	0.0%	159	159
09	7060	CONTRACTS	8,763	8,763			0	0	0.0%	0.0%	8,763	8,763
26	7554	EITS INFRASTRUCTURE ASSESSMENT	16,721	16,025			0	0	0.0%	0.0%	16,721	16,025
26	7556	EITS SECURITY ASSESSMENT	4,482	4,472			0	0	0.0%	0.0%	4,482	4,472
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	3,227	3,227			0	0	0.0%	0.0%	3,227	3,227
29	7176	PROTECTIVE GEAR	3,440	3,440			0	0	0.0%	0.0%	3,440	3,440
50	702E	CASELD DRVN - OPERATING SUPPLIES	19,072	19,629			0	0	0.0%	0.0%	19,072	19,629
50	719A	CASELD DRVN - STIPENDS - B	7,414	7,631			0	0	0.0%	0.0%	7,414	7,631
50	720A	CASELD DRVN - FOOD	229,319	236,025			0	0	0.0%	0.0%	229,319	236,025
50	720B	CASELD DRVN - FOOD-F	0	0			0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	28,336	29,165			0	0	0.0%	0.0%	28,336	29,165
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	2,625	2,700			0	0	0.0%	0.0%	2,625	2,700
59	7132	ELECTRIC UTILITIES	98,781	98,781	27,729	27,729	27,729	27,729	28.1%	28.1%	126,510	126,510
59	7134	NATURAL GAS UTILITIES	21,391	21,391	8,998	8,998	8,998	8,998	42.1%	42.1%	30,389	30,389
59	7135	PROPANE UTILITIES	0	0	254	254	254	254	100.0%	100.0%	254	254
59	7136	GARBAGE DISPOSAL UTILITIES	21,454	21,454	1,725	1,725	1,725	1,725	8.0%	8.0%	23,179	23,179
59	7137	WATER & SEWER UTILITIES	102,182	102,182	1,266	1,266	1,266	1,266	1.2%	1.2%	103,448	103,448
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			6,412,961	6,460,080	39,972	39,972	39,972	39,972	0.6%	0.6%	6,452,933	6,500,052

Section A1: Line Item Detail by GL

Budget Account: 3760 NDOC - CASA GRANDE TRANSITIONAL HOUSING

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	4,046,741	4,128,587	5,024,676	5,076,956
2510	REVERSIONS	-42,219	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,134,888	1,128,939	1,128,939	1,128,939
4601	GENERAL FUND SALARY ADJUSTMENT	1,173,834	188,879	0	0
TOTAL REVENUES FOR DECISION UNIT B000		6,313,244	5,446,405	6,153,615	6,205,895
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	2,180,289	1,974,428	2,529,817	2,569,133
5200	WORKERS COMPENSATION	35,582	38,642	38,304	38,304
5300	RETIREMENT	803,302	742,368	868,804	879,946
5400	PERSONNEL ASSESSMENT	4,119	5,517	5,517	5,517
5420	COLLECTIVE BARGAINING ASSESSMENT	162	162	162	162
5430	LABOR RELATIONS ASSESSMENT	1,195	1,535	1,535	1,535
5500	GROUP INSURANCE	208,633	255,024	255,024	255,024
5700	PAYROLL ASSESSMENT	764	1,030	1,029	1,029
5750	RETIRED EMPLOYEES GROUP INSURANCE	67,829	62,781	80,444	81,695
5800	UNEMPLOYMENT COMPENSATION	1,662	0	0	0
5810	OVERTIME PAY	567,682	0	0	0
5820	HOLIDAY PAY	40,319	28,899	28,899	28,899
5830	COMP TIME PAYOFF	528	0	0	0
5840	MEDICARE	42,003	28,619	36,680	37,251
5880	SHIFT DIFFERENTIAL PAY	40,319	27,691	27,691	27,691
5881	REMOTE AREA DIFFERENTIAL PAY	128	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	6,973	0	0	0
5910	STANDBY PAY	13,668	0	0	0
5930	LONGEVITY PAY	8,903	0	0	0
5940	DANGEROUS DUTY PAY	41	0	0	0
5960	TERMINAL SICK LEAVE PAY	16,565	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	29,161	0	0	0
5980	CALL BACK PAY	310	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	43,137	11,183	11,183	11,183
TOTAL FOR CATEGORY 01		4,113,274	3,177,879	3,885,089	3,937,369
04	OPERATING				
7020	OPERATING SUPPLIES	0	528	528	528
7023	OPERATING SUPPLIES-C	863	0	0	0
7025	OPERATING SUPPLIES-E	1,462	0	0	0

State of Nevada - Budget Division
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7034	FREIGHT CHARGES - D	17	0	0	0
7041	PRINTING AND COPYING - A	0	792	792	792
7044	PRINTING AND COPYING - C	719	1,623	1,623	1,623
7050	EMPLOYEE BOND INSURANCE	75	75	75	75
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	31,078	31,078	31,078	31,078
7052	VEHICLE COMP & COLLISION INS	347	346	346	346
7054	AG TORT CLAIM ASSESSMENT	3,259	3,260	3,260	3,260
7059	AG VEHICLE LIABILITY INSURANCE	684	686	686	686
7074	HARDWARE LICENSE/MNT CONTRACTS	3,617	3,310	3,310	3,310
7104	STATE OWNED BUILDING RENT - COPS	1,457,913	1,454,538	1,454,538	1,454,538
7153	GASOLINE	2,025	3,876	3,876	3,876
7155	VEHICLE OPERATION - B	0	426	426	426
7157	VEHICLE SUPPLIES - OTHER	934	1,111	1,111	1,111
7191	STIPENDS - A	58,000	54,000	54,000	54,000
7222	DATA PROCESSING SUPPLIES	-288	1,033	1,033	1,033
7285	POSTAGE - STATE MAILROOM	-74	430	430	430
7290	PHONE, FAX, COMMUNICATION LINE	6,950	4,649	4,649	4,649
7291	CELL PHONE/PAGER CHARGES	1,256	1,684	1,684	1,684
7296	EITS LONG DISTANCE CHARGES	0	65	65	65
7297	EITS 800 TOLL FREE CHARGES	0	23	23	23
7344	INSPECTIONS & CERTIFICATIONS-D	166	166	166	166
7460	EQUIPMENT PURCHASES < \$1,000	1,013	1,993	1,993	1,993
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	1,255	1,255	1,255
7962	RENTALS FOR LAND/EQUIPMENT-B	15,787	16,044	16,044	16,044
7980	OPERATING LEASE PAYMENTS	5,145	5,634	5,634	5,634
TOTAL FOR CATEGORY 04		1,590,948	1,588,625	1,588,625	1,588,625
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	28,632	29,501	29,501	29,501
7060	CONTRACTS	1,060	269	269	269
7140	MAINTENANCE OF BLDGS AND GRDS	0	159	159	159
TOTAL FOR CATEGORY 07		29,692	29,929	29,929	29,929
09	BUILDING MAINTENANCE				
7060	CONTRACTS	6,750	7,797	7,797	7,797
TOTAL FOR CATEGORY 09		6,750	7,797	7,797	7,797
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	8,637	8,618	8,618	8,618
7556	EITS SECURITY ASSESSMENT	3,034	3,029	3,029	3,029
TOTAL FOR CATEGORY 26		11,671	11,647	11,647	11,647

State of Nevada - Budget Division
 Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
29	UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	82	2,642	2,642	2,642
7176	PROTECTIVE GEAR	379	3,440	3,440	3,440
	TOTAL FOR CATEGORY 29	461	6,082	6,082	6,082
50	INMATE DRIVEN				
7021	OPERATING SUPPLIES-A	15,989	0	0	0
7025	OPERATING SUPPLIES-E	546	0	0	0
7026	OPERATING SUPPLIES-F	1,533	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	35,086	35,086	35,086
7172	EMPLOYEE UTILITY ALLOWANCE	129	0	0	0
7192	STIPENDS - B	7,025	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	14,311	14,311	14,311
7200	FOOD	217,251	0	0	0
720A	CASELD DRVN - FOOD	0	264,375	264,375	264,375
720B	CASELD DRVN - FOOD-F	0	14,250	14,250	14,250
7420	CLIENT MATERIAL PROVIDER PMTS	2,475	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	9,721	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	6,246	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	8,402	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	49,505	49,505	49,505
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,588	2,588	2,588
	TOTAL FOR CATEGORY 50	269,317	380,115	380,115	380,115
59	UTILITIES				
7132	ELECTRIC UTILITIES	126,510	98,781	98,781	98,781
7134	NATURAL GAS UTILITIES	30,389	21,391	21,391	21,391
7135	PROPANE UTILITIES	254	0	0	0
7136	GARBAGE DISPOSAL UTILITIES	23,179	21,454	21,454	21,454
7137	WATER & SEWER UTILITIES	103,448	102,182	102,182	102,182
7270	LATE FEES AND PENALTIES	893	0	0	0
	TOTAL FOR CATEGORY 59	284,673	243,808	243,808	243,808
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	523	523	523	523
	TOTAL FOR CATEGORY 87	523	523	523	523
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	5,935	0	0	0
	TOTAL FOR CATEGORY 93	5,935	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	6,313,244	5,446,405	6,153,615	6,205,895

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	26,223	25,563
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	26,223	25,563
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	4,429	4,429
5700	PAYROLL ASSESSMENT	0	0	1,974	1,974
	TOTAL FOR CATEGORY 01	0	0	6,403	6,403
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	12,838	12,838
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-993	-998
7059	AG VEHICLE LIABILITY INSURANCE	0	0	464	467
	TOTAL FOR CATEGORY 04	0	0	12,201	12,199
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	6,988	6,339
7556	EITS SECURITY ASSESSMENT	0	0	1,154	1,145
	TOTAL FOR CATEGORY 26	0	0	8,142	7,484
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-523	-523
	TOTAL FOR CATEGORY 87	0	0	-523	-523
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	26,223	25,563
M104	AGENCY SPECIFIC INFLATION				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	39,972	39,972
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	39,972	39,972
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	27,729	27,729
7134	NATURAL GAS UTILITIES	0	0	8,998	8,998
7135	PROPANE UTILITIES	0	0	254	254
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,725	1,725
7137	WATER & SEWER UTILITIES	0	0	1,266	1,266

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 59	0	0	39,972	39,972
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	39,972	39,972
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-163,199	-166,649
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-163,199	-166,649
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-23	-23
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,535	-1,535
5930	LONGEVITY PAY	0	0	11,750	13,800
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,988	1,988
	TOTAL FOR CATEGORY 01	0	0	12,180	14,230
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	929	929
7052	VEHICLE COMP & COLLISION INS	0	0	174	174
7059	AG VEHICLE LIABILITY INSURANCE	0	0	343	343
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	307	307
7104	STATE OWNED BUILDING RENT - COPS	0	0	-70,288	-75,788
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-979	-979
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-836	-836
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	2,671	2,671
	TOTAL FOR CATEGORY 04	0	0	-67,679	-73,179
09	BUILDING MAINTENANCE				
7060	CONTRACTS	0	0	966	966
	TOTAL FOR CATEGORY 09	0	0	966	966
29	UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-213	-213
	TOTAL FOR CATEGORY 29	0	0	-213	-213
50	INMATE DRIVEN				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-17,018	-17,018
719A	CASELD DRVN - STIPENDS - B	0	0	-7,287	-7,287
720A	CASELD DRVN - FOOD	0	0	-47,125	-47,125
720B	CASELD DRVN - FOOD-F	0	0	-14,250	-14,250
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-22,660	-22,660

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-113	-113
	TOTAL FOR CATEGORY 50	0	0	-108,453	-108,453
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-163,199	-166,649
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	15,104	23,488
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	15,104	23,488
EXPENDITURE					
50	INMATE DRIVEN				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	1,004	1,561
719A	CASELD DRVN - STIPENDS - B	0	0	390	607
720A	CASELD DRVN - FOOD	0	0	12,069	18,775
742A	CASELD DRVN - INMATE SUPPLIES	0	0	1,491	2,320
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	150	225
	TOTAL FOR CATEGORY 50	0	0	15,104	23,488
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	15,104	23,488
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	155,701	139,124
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	155,701	139,124
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-33,090	-33,324
5200	WORKERS COMPENSATION	0	0	-623	-609
5300	RETIREMENT	0	0	125,758	127,400
5430	LABOR RELATIONS ASSESSMENT	0	0	1,350	1,350
5500	GROUP INSURANCE	0	0	77,952	61,824
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-15,782	-18,301
5800	UNEMPLOYMENT COMPENSATION	0	0	618	1,270
5840	MEDICARE	0	0	-482	-486
	TOTAL FOR CATEGORY 01	0	0	155,701	139,124
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	155,701	139,124
E900	TRANSFER FROM TLVCC TO CGTH				
	[See Attachment]				
REVENUE					
00	REVENUE				

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 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
2501	APPROPRIATION CONTROL	0	0	225,517	232,659
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	225,517	232,659
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	144,574	150,838
5200	WORKERS COMPENSATION	0	0	2,672	2,712
5300	RETIREMENT	0	0	43,372	45,252
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,744	3,770
5800	UNEMPLOYMENT COMPENSATION	0	0	36	76
5840	MEDICARE	0	0	2,096	2,188
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,935	1,935
	TOTAL FOR CATEGORY 01	0	0	223,138	230,328
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
29	UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	798	798
	TOTAL FOR CATEGORY 29	0	0	798	798
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	225,517	232,659
TOTAL REVENUES FOR BUDGET ACCOUNT 3760		6,313,244	5,446,405	6,452,933	6,500,052
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3760		6,313,244	5,446,405	6,452,933	6,500,052

Section B1: Summary by GL

Budget Account: 3760 NDOC - CASA GRANDE TRANSITIONAL HOUSING

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	4,046,741	4,128,587	5,323,994	5,371,113
2510	REVERSIONS	-42,219	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,134,888	1,128,939	1,128,939	1,128,939
4601	GENERAL FUND SALARY ADJUSTMENT	1,173,834	188,879	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3760		6,313,244	5,446,405	6,452,933	6,500,052
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	2,180,289	1,974,428	2,641,301	2,686,647
5200	WORKERS COMPENSATION	35,582	38,642	40,353	40,407
5300	RETIREMENT	803,302	742,368	1,037,934	1,052,598
5400	PERSONNEL ASSESSMENT	4,119	5,517	10,656	10,656
5420	COLLECTIVE BARGAINING ASSESSMENT	162	162	139	139
5430	LABOR RELATIONS ASSESSMENT	1,195	1,535	1,350	1,350
5500	GROUP INSURANCE	208,633	255,024	356,760	339,480
5700	PAYROLL ASSESSMENT	764	1,030	3,218	3,218
5750	RETIRED EMPLOYEES GROUP INSURANCE	67,829	62,781	68,406	67,164
5800	UNEMPLOYMENT COMPENSATION	1,662	0	654	1,346
5810	OVERTIME PAY	567,682	0	0	0
5820	HOLIDAY PAY	40,319	28,899	28,899	28,899
5830	COMP TIME PAYOFF	528	0	0	0
5840	MEDICARE	42,003	28,619	38,294	38,953
5880	SHIFT DIFFERENTIAL PAY	40,319	27,691	27,691	27,691
5881	REMOTE AREA DIFFERENTIAL PAY	128	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	6,973	0	0	0
5910	STANDBY PAY	13,668	0	0	0
5930	LONGEVITY PAY	8,903	0	11,750	13,800
5940	DANGEROUS DUTY PAY	41	0	0	0
5960	TERMINAL SICK LEAVE PAY	16,565	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	29,161	0	0	0
5980	CALL BACK PAY	310	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	43,137	11,183	15,106	15,106
TOTAL FOR CATEGORY 01		4,113,274	3,177,879	4,282,511	4,327,454
04	OPERATING				
7020	OPERATING SUPPLIES	0	528	528	528
7023	OPERATING SUPPLIES-C	863	0	0	0
7025	OPERATING SUPPLIES-E	1,462	0	0	0
7034	FREIGHT CHARGES - D	17	0	0	0

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7041	PRINTING AND COPYING - A	0	792	792	792
7044	PRINTING AND COPYING - C	719	1,623	1,623	1,623
7050	EMPLOYEE BOND INSURANCE	75	75	80	80
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	31,078	31,078	44,845	44,845
7052	VEHICLE COMP & COLLISION INS	347	346	412	412
7054	AG TORT CLAIM ASSESSMENT	3,259	3,260	2,429	2,424
7059	AG VEHICLE LIABILITY INSURANCE	684	686	1,493	1,496
7074	HARDWARE LICENSE/MNT CONTRACTS	3,617	3,310	3,617	3,617
7104	STATE OWNED BUILDING RENT - COPS	1,457,913	1,454,538	1,384,250	1,378,750
7153	GASOLINE	2,025	3,876	3,876	3,876
7155	VEHICLE OPERATION - B	0	426	426	426
7157	VEHICLE SUPPLIES - OTHER	934	1,111	1,111	1,111
7191	STIPENDS - A	58,000	54,000	54,000	54,000
7222	DATA PROCESSING SUPPLIES	-288	1,033	1,033	1,033
7285	POSTAGE - STATE MAILROOM	-74	430	430	430
7290	PHONE, FAX, COMMUNICATION LINE	6,950	4,649	4,649	4,649
7291	CELL PHONE/PAGER CHARGES	1,256	1,684	1,684	1,684
7296	EITS LONG DISTANCE CHARGES	0	65	65	65
7297	EITS 800 TOLL FREE CHARGES	0	23	23	23
7344	INSPECTIONS & CERTIFICATIONS-D	166	166	166	166
7460	EQUIPMENT PURCHASES < \$1,000	1,013	1,993	1,014	1,014
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	1,255	419	419
7962	RENTALS FOR LAND/EQUIPMENT-B	15,787	16,044	18,715	18,715
7980	OPERATING LEASE PAYMENTS	5,145	5,634	5,634	5,634
TOTAL FOR CATEGORY 04		1,590,948	1,588,625	1,533,314	1,527,812
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	28,632	29,501	29,501	29,501
7060	CONTRACTS	1,060	269	269	269
7140	MAINTENANCE OF BLDGS AND GRDS	0	159	159	159
TOTAL FOR CATEGORY 07		29,692	29,929	29,929	29,929
09	BUILDING MAINTENANCE				
7060	CONTRACTS	6,750	7,797	8,763	8,763
TOTAL FOR CATEGORY 09		6,750	7,797	8,763	8,763
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	8,637	8,618	16,721	16,025
7556	EITS SECURITY ASSESSMENT	3,034	3,029	4,482	4,472
TOTAL FOR CATEGORY 26		11,671	11,647	21,203	20,497
29	UNIFORMS				

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	82	2,642	3,227	3,227
7176	PROTECTIVE GEAR	379	3,440	3,440	3,440
	TOTAL FOR CATEGORY 29	461	6,082	6,667	6,667
50	INMATE DRIVEN				
7021	OPERATING SUPPLIES-A	15,989	0	0	0
7025	OPERATING SUPPLIES-E	546	0	0	0
7026	OPERATING SUPPLIES-F	1,533	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	35,086	19,072	19,629
7172	EMPLOYEE UTILITY ALLOWANCE	129	0	0	0
7192	STIPENDS - B	7,025	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	14,311	7,414	7,631
7200	FOOD	217,251	0	0	0
720A	CASELD DRVN - FOOD	0	264,375	229,319	236,025
720B	CASELD DRVN - FOOD-F	0	14,250	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	2,475	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	9,721	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	6,246	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	8,402	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	49,505	28,336	29,165
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,588	2,625	2,700
	TOTAL FOR CATEGORY 50	269,317	380,115	286,766	295,150
59	UTILITIES				
7132	ELECTRIC UTILITIES	126,510	98,781	126,510	126,510
7134	NATURAL GAS UTILITIES	30,389	21,391	30,389	30,389
7135	PROPANE UTILITIES	254	0	254	254
7136	GARBAGE DISPOSAL UTILITIES	23,179	21,454	23,179	23,179
7137	WATER & SEWER UTILITIES	103,448	102,182	103,448	103,448
7270	LATE FEES AND PENALTIES	893	0	0	0
	TOTAL FOR CATEGORY 59	284,673	243,808	283,780	283,780
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	523	523	0	0
	TOTAL FOR CATEGORY 87	523	523	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	5,935	0	0	0
	TOTAL FOR CATEGORY 93	5,935	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3760	6,313,244	5,446,405	6,452,933	6,500,052

Section A1: Line Item Detail by GL

Budget Account: 3760 NDOC - CASA GRANDE TRANSITIONAL HOUSING

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
B000	BASE				
REVENUE					
2501	APPROPRIATION CONTROL	4,046,741	4,128,587	5,024,676	5,076,956
2510	REVERSIONS	-42,219	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,134,888	1,128,939	1,128,939	1,128,939
4601	GENERAL FUND SALARY ADJUSTMENT	1,173,834	188,879	0	0
TOTAL REVENUES FOR DECISION UNIT B000		6,313,244	5,446,405	6,153,615	6,205,895
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	2,180,289	1,974,428	2,529,817	2,569,133
5200	WORKERS COMPENSATION	35,582	38,642	38,304	38,304
5300	RETIREMENT	803,302	742,368	868,804	879,946
5400	PERSONNEL ASSESSMENT	4,119	5,517	5,517	5,517
5420	COLLECTIVE BARGAINING ASSESSMENT	162	162	162	162
5430	LABOR RELATIONS ASSESSMENT	1,195	1,535	1,535	1,535
5500	GROUP INSURANCE	208,633	255,024	255,024	255,024
5700	PAYROLL ASSESSMENT	764	1,030	1,029	1,029
5750	RETIRED EMPLOYEES GROUP INSURANCE	67,829	62,781	80,444	81,695
5800	UNEMPLOYMENT COMPENSATION	1,662	0	0	0
5810	OVERTIME PAY	567,682	0	0	0
5820	HOLIDAY PAY	40,319	28,899	28,899	28,899
5830	COMP TIME PAYOFF	528	0	0	0
5840	MEDICARE	42,003	28,619	36,680	37,251
5880	SHIFT DIFFERENTIAL PAY	40,319	27,691	27,691	27,691
5881	REMOTE AREA DIFFERENTIAL PAY	128	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	6,973	0	0	0
5910	STANDBY PAY	13,668	0	0	0
5930	LONGEVITY PAY	8,903	0	0	0
5940	DANGEROUS DUTY PAY	41	0	0	0
5960	TERMINAL SICK LEAVE PAY	16,565	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	29,161	0	0	0
5980	CALL BACK PAY	310	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	43,137	11,183	11,183	11,183
TOTAL FOR CATEGORY 01		4,113,274	3,177,879	3,885,089	3,937,369
04	OPERATING				
7020	OPERATING SUPPLIES	0	528	528	528
7023	OPERATING SUPPLIES-C	863	0	0	0
7025	OPERATING SUPPLIES-E	1,462	0	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
7034	FREIGHT CHARGES - D	17	0	0	0
7041	PRINTING AND COPYING - A	0	792	792	792
7044	PRINTING AND COPYING - C	719	1,623	1,623	1,623
7050	EMPLOYEE BOND INSURANCE	75	75	75	75
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	31,078	31,078	31,078	31,078
7052	VEHICLE COMP & COLLISION INS	347	346	346	346
7054	AG TORT CLAIM ASSESSMENT	3,259	3,260	3,260	3,260
7059	AG VEHICLE LIABILITY INSURANCE	684	686	686	686
7074	HARDWARE LICENSE/MNT CONTRACTS	3,617	3,310	3,310	3,310
7104	STATE OWNED BUILDING RENT - COPS	1,457,913	1,454,538	1,454,538	1,454,538
7153	GASOLINE	2,025	3,876	3,876	3,876
7155	VEHICLE OPERATION - B	0	426	426	426
7157	VEHICLE SUPPLIES - OTHER	934	1,111	1,111	1,111
7191	STIPENDS - A	58,000	54,000	54,000	54,000
7222	DATA PROCESSING SUPPLIES	-288	1,033	1,033	1,033
7285	POSTAGE - STATE MAILROOM	-74	430	430	430
7290	PHONE, FAX, COMMUNICATION LINE	6,950	4,649	4,649	4,649
7291	CELL PHONE/PAGER CHARGES	1,256	1,684	1,684	1,684
7296	EITS LONG DISTANCE CHARGES	0	65	65	65
7297	EITS 800 TOLL FREE CHARGES	0	23	23	23
7344	INSPECTIONS & CERTIFICATIONS-D	166	166	166	166
7460	EQUIPMENT PURCHASES < \$1,000	1,013	1,993	1,993	1,993
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	1,255	1,255	1,255
7962	RENTALS FOR LAND/EQUIPMENT-B	15,787	16,044	16,044	16,044
7980	OPERATING LEASE PAYMENTS	5,145	5,634	5,634	5,634
TOTAL FOR CATEGORY 04		1,590,948	1,588,625	1,588,625	1,588,625
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	28,632	29,501	29,501	29,501
7060	CONTRACTS	1,060	269	269	269
7140	MAINTENANCE OF BLDGS AND GRDS	0	159	159	159
TOTAL FOR CATEGORY 07		29,692	29,929	29,929	29,929
09	BUILDING MAINTENANCE				
7060	CONTRACTS	6,750	7,797	7,797	7,797
TOTAL FOR CATEGORY 09		6,750	7,797	7,797	7,797
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	8,637	8,618	8,618	8,618
7556	EITS SECURITY ASSESSMENT	3,034	3,029	3,029	3,029
TOTAL FOR CATEGORY 26		11,671	11,647	11,647	11,647

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
29	UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	82	2,642	2,642	2,642
7176	PROTECTIVE GEAR	379	3,440	3,440	3,440
	TOTAL FOR CATEGORY 29	461	6,082	6,082	6,082
50	INMATE DRIVEN				
7021	OPERATING SUPPLIES-A	15,989	0	0	0
7025	OPERATING SUPPLIES-E	546	0	0	0
7026	OPERATING SUPPLIES-F	1,533	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	35,086	35,086	35,086
7172	EMPLOYEE UTILITY ALLOWANCE	129	0	0	0
7192	STIPENDS - B	7,025	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	14,311	14,311	14,311
7200	FOOD	217,251	0	0	0
720A	CASELD DRVN - FOOD	0	264,375	264,375	264,375
720B	CASELD DRVN - FOOD-F	0	14,250	14,250	14,250
7420	CLIENT MATERIAL PROVIDER PMTS	2,475	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	9,721	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	6,246	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	8,402	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	49,505	49,505	49,505
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,588	2,588	2,588
	TOTAL FOR CATEGORY 50	269,317	380,115	380,115	380,115
59	UTILITIES				
7132	ELECTRIC UTILITIES	126,510	98,781	98,781	98,781
7134	NATURAL GAS UTILITIES	30,389	21,391	21,391	21,391
7135	PROPANE UTILITIES	254	0	0	0
7136	GARBAGE DISPOSAL UTILITIES	23,179	21,454	21,454	21,454
7137	WATER & SEWER UTILITIES	103,448	102,182	102,182	102,182
7270	LATE FEES AND PENALTIES	893	0	0	0
	TOTAL FOR CATEGORY 59	284,673	243,808	243,808	243,808
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	523	523	523	523
	TOTAL FOR CATEGORY 87	523	523	523	523
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	5,935	0	0	0
	TOTAL FOR CATEGORY 93	5,935	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	6,313,244	5,446,405	6,153,615	6,205,895

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	26,223	25,563
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	26,223	25,563
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	4,429	4,429
5700	PAYROLL ASSESSMENT	0	0	1,974	1,974
	TOTAL FOR CATEGORY 01	0	0	6,403	6,403
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	12,838	12,838
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-993	-998
7059	AG VEHICLE LIABILITY INSURANCE	0	0	464	467
	TOTAL FOR CATEGORY 04	0	0	12,201	12,199
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	6,988	6,339
7556	EITS SECURITY ASSESSMENT	0	0	1,154	1,145
	TOTAL FOR CATEGORY 26	0	0	8,142	7,484
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-523	-523
	TOTAL FOR CATEGORY 87	0	0	-523	-523
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	26,223	25,563
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-163,199	-166,649
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-163,199	-166,649
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-23	-23
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,535	-1,535
5930	LONGEVITY PAY	0	0	11,750	13,800
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,988	1,988
	TOTAL FOR CATEGORY 01	0	0	12,180	14,230

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	929	929
7052	VEHICLE COMP & COLLISION INS	0	0	174	174
7059	AG VEHICLE LIABILITY INSURANCE	0	0	343	343
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	307	307
7104	STATE OWNED BUILDING RENT - COPS	0	0	-70,288	-75,788
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-979	-979
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	0	-836	-836
7962	RENTALS FOR LAND/EQUIPMENT-B	0	0	2,671	2,671
	TOTAL FOR CATEGORY 04	0	0	-67,679	-73,179
09	BUILDING MAINTENANCE				
7060	CONTRACTS	0	0	966	966
	TOTAL FOR CATEGORY 09	0	0	966	966
29	UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-213	-213
	TOTAL FOR CATEGORY 29	0	0	-213	-213
50	INMATE DRIVEN				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-17,018	-17,018
719A	CASELD DRVN - STIPENDS - B	0	0	-7,287	-7,287
720A	CASELD DRVN - FOOD	0	0	-47,125	-47,125
720B	CASELD DRVN - FOOD-F	0	0	-14,250	-14,250
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-22,660	-22,660
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-113	-113
	TOTAL FOR CATEGORY 50	0	0	-108,453	-108,453
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-163,199	-166,649
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	15,104	23,488
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	15,104	23,488
EXPENDITURE					
50	INMATE DRIVEN				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	1,004	1,561
719A	CASELD DRVN - STIPENDS - B	0	0	390	607
720A	CASELD DRVN - FOOD	0	0	12,069	18,775
742A	CASELD DRVN - INMATE SUPPLIES	0	0	1,491	2,320

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	150	225
	TOTAL FOR CATEGORY 50	0	0	15,104	23,488
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	15,104	23,488
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	155,701	139,124
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	155,701	139,124
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-33,090	-33,324
5200	WORKERS COMPENSATION	0	0	-623	-609
5300	RETIREMENT	0	0	125,758	127,400
5430	LABOR RELATIONS ASSESSMENT	0	0	1,350	1,350
5500	GROUP INSURANCE	0	0	77,952	61,824
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-15,782	-18,301
5800	UNEMPLOYMENT COMPENSATION	0	0	618	1,270
5840	MEDICARE	0	0	-482	-486
	TOTAL FOR CATEGORY 01	0	0	155,701	139,124
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	155,701	139,124
E900	TRANSFER FROM TLVCC TO CGTH				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	225,517	232,659
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	225,517	232,659
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	144,574	150,838
5200	WORKERS COMPENSATION	0	0	2,672	2,712
5300	RETIREMENT	0	0	43,372	45,252
5400	PERSONNEL ASSESSMENT	0	0	710	710
5500	GROUP INSURANCE	0	0	23,784	22,632
5700	PAYROLL ASSESSMENT	0	0	215	215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	3,744	3,770
5800	UNEMPLOYMENT COMPENSATION	0	0	36	76
5840	MEDICARE	0	0	2,096	2,188
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,935	1,935
	TOTAL FOR CATEGORY 01	0	0	223,138	230,328

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
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	5	5
7054	AG TORT CLAIM ASSESSMENT	0	0	162	162
	TOTAL FOR CATEGORY 04	0	0	167	167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	1,115	1,068
7556	EITS SECURITY ASSESSMENT	0	0	299	298
	TOTAL FOR CATEGORY 26	0	0	1,414	1,366
29	UNIFORMS				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	798	798
	TOTAL FOR CATEGORY 29	0	0	798	798
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	225,517	232,659
	TOTAL REVENUES FOR BUDGET ACCOUNT 3760	6,313,244	5,446,405	6,412,961	6,460,080
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3760	6,313,244	5,446,405	6,412,961	6,460,080

Section B1: Summary by GL

Budget Account: 3760 NDOC - CASA GRANDE TRANSITIONAL HOUSING

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	4,046,741	4,128,587	5,284,022	5,331,141
2510	REVERSIONS	-42,219	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,134,888	1,128,939	1,128,939	1,128,939
4601	GENERAL FUND SALARY ADJUSTMENT	1,173,834	188,879	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3760		6,313,244	5,446,405	6,412,961	6,460,080
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	2,180,289	1,974,428	2,641,301	2,686,647
5200	WORKERS COMPENSATION	35,582	38,642	40,353	40,407
5300	RETIREMENT	803,302	742,368	1,037,934	1,052,598
5400	PERSONNEL ASSESSMENT	4,119	5,517	10,656	10,656
5420	COLLECTIVE BARGAINING ASSESSMENT	162	162	139	139
5430	LABOR RELATIONS ASSESSMENT	1,195	1,535	1,350	1,350
5500	GROUP INSURANCE	208,633	255,024	356,760	339,480
5700	PAYROLL ASSESSMENT	764	1,030	3,218	3,218
5750	RETIRED EMPLOYEES GROUP INSURANCE	67,829	62,781	68,406	67,164
5800	UNEMPLOYMENT COMPENSATION	1,662	0	654	1,346
5810	OVERTIME PAY	567,682	0	0	0
5820	HOLIDAY PAY	40,319	28,899	28,899	28,899
5830	COMP TIME PAYOFF	528	0	0	0
5840	MEDICARE	42,003	28,619	38,294	38,953
5880	SHIFT DIFFERENTIAL PAY	40,319	27,691	27,691	27,691
5881	REMOTE AREA DIFFERENTIAL PAY	128	0	0	0
5882	SHIFT DIFFERENTIAL OVERTIME	6,973	0	0	0
5910	STANDBY PAY	13,668	0	0	0
5930	LONGEVITY PAY	8,903	0	11,750	13,800
5940	DANGEROUS DUTY PAY	41	0	0	0
5960	TERMINAL SICK LEAVE PAY	16,565	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	29,161	0	0	0
5980	CALL BACK PAY	310	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	43,137	11,183	15,106	15,106
TOTAL FOR CATEGORY 01		4,113,274	3,177,879	4,282,511	4,327,454
04	OPERATING				
7020	OPERATING SUPPLIES	0	528	528	528
7023	OPERATING SUPPLIES-C	863	0	0	0
7025	OPERATING SUPPLIES-E	1,462	0	0	0
7034	FREIGHT CHARGES - D	17	0	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
7041	PRINTING AND COPYING - A	0	792	792	792
7044	PRINTING AND COPYING - C	719	1,623	1,623	1,623
7050	EMPLOYEE BOND INSURANCE	75	75	80	80
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	31,078	31,078	44,845	44,845
7052	VEHICLE COMP & COLLISION INS	347	346	412	412
7054	AG TORT CLAIM ASSESSMENT	3,259	3,260	2,429	2,424
7059	AG VEHICLE LIABILITY INSURANCE	684	686	1,493	1,496
7074	HARDWARE LICENSE/MNT CONTRACTS	3,617	3,310	3,617	3,617
7104	STATE OWNED BUILDING RENT - COPS	1,457,913	1,454,538	1,384,250	1,378,750
7153	GASOLINE	2,025	3,876	3,876	3,876
7155	VEHICLE OPERATION - B	0	426	426	426
7157	VEHICLE SUPPLIES - OTHER	934	1,111	1,111	1,111
7191	STIPENDS - A	58,000	54,000	54,000	54,000
7222	DATA PROCESSING SUPPLIES	-288	1,033	1,033	1,033
7285	POSTAGE - STATE MAILROOM	-74	430	430	430
7290	PHONE, FAX, COMMUNICATION LINE	6,950	4,649	4,649	4,649
7291	CELL PHONE/PAGER CHARGES	1,256	1,684	1,684	1,684
7296	EITS LONG DISTANCE CHARGES	0	65	65	65
7297	EITS 800 TOLL FREE CHARGES	0	23	23	23
7344	INSPECTIONS & CERTIFICATIONS-D	166	166	166	166
7460	EQUIPMENT PURCHASES < \$1,000	1,013	1,993	1,014	1,014
7465	EQUIP > \$1,000 LESS THAN \$5,000 - A	0	1,255	419	419
7962	RENTALS FOR LAND/EQUIPMENT-B	15,787	16,044	18,715	18,715
7980	OPERATING LEASE PAYMENTS	5,145	5,634	5,634	5,634
TOTAL FOR CATEGORY 04		1,590,948	1,588,625	1,533,314	1,527,812
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	28,632	29,501	29,501	29,501
7060	CONTRACTS	1,060	269	269	269
7140	MAINTENANCE OF BLDGS AND GRDS	0	159	159	159
TOTAL FOR CATEGORY 07		29,692	29,929	29,929	29,929
09	BUILDING MAINTENANCE				
7060	CONTRACTS	6,750	7,797	8,763	8,763
TOTAL FOR CATEGORY 09		6,750	7,797	8,763	8,763
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	8,637	8,618	16,721	16,025
7556	EITS SECURITY ASSESSMENT	3,034	3,029	4,482	4,472
TOTAL FOR CATEGORY 26		11,671	11,647	21,203	20,497
29	UNIFORMS				

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
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	82	2,642	3,227	3,227
7176	PROTECTIVE GEAR	379	3,440	3,440	3,440
	TOTAL FOR CATEGORY 29	461	6,082	6,667	6,667
50	INMATE DRIVEN				
7021	OPERATING SUPPLIES-A	15,989	0	0	0
7025	OPERATING SUPPLIES-E	546	0	0	0
7026	OPERATING SUPPLIES-F	1,533	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	35,086	19,072	19,629
7172	EMPLOYEE UTILITY ALLOWANCE	129	0	0	0
7192	STIPENDS - B	7,025	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	14,311	7,414	7,631
7200	FOOD	217,251	0	0	0
720A	CASELD DRVN - FOOD	0	264,375	229,319	236,025
720B	CASELD DRVN - FOOD-F	0	14,250	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	2,475	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	9,721	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	6,246	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	8,402	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	49,505	28,336	29,165
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,588	2,625	2,700
	TOTAL FOR CATEGORY 50	269,317	380,115	286,766	295,150
59	UTILITIES				
7132	ELECTRIC UTILITIES	126,510	98,781	98,781	98,781
7134	NATURAL GAS UTILITIES	30,389	21,391	21,391	21,391
7135	PROPANE UTILITIES	254	0	0	0
7136	GARBAGE DISPOSAL UTILITIES	23,179	21,454	21,454	21,454
7137	WATER & SEWER UTILITIES	103,448	102,182	102,182	102,182
7270	LATE FEES AND PENALTIES	893	0	0	0
	TOTAL FOR CATEGORY 59	284,673	243,808	243,808	243,808
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	523	523	0	0
	TOTAL FOR CATEGORY 87	523	523	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	5,935	0	0	0
	TOTAL FOR CATEGORY 93	5,935	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3760	6,313,244	5,446,405	6,412,961	6,460,080

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

Budget Account: 3760 NDOC - CASA GRANDE TRANSITIONAL HOUSING

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								
M104	2501	APPROPRIATION CONTROL	0	0	39,972	39,972	39,972	39,972
		TOTAL FOR REVENUE	0	0	39,972	39,972	39,972	39,972
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	27,729	27,729	27,729	27,729
M104	7134	NATURAL GAS UTILITIES	0	0	8,998	8,998	8,998	8,998
M104	7135	PROPANE UTILITIES	0	0	254	254	254	254
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	1,725	1,725	1,725	1,725
M104	7137	WATER & SEWER UTILITIES	0	0	1,266	1,266	1,266	1,266
		TOTAL FOR CATEGORY 59	0	0	39,972	39,972	39,972	39,972
		TOTAL FOR EXPENSE	0	0	39,972	39,972	39,972	39,972

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3760	NDOC - CASA GRANDE TRANSITIONAL	284,673.00	243,808.00	39,972.00	283,780.00	283,780.00 x	
	7132 - Electric Utilities	126,510.00	98,781.00	27,729.00			
	7134 - Natural Gas Utilities	30,389.00	21,391.00	8,998.00			
	7135 - Propane utilities	254.00	0.00	254.00			
	7136 - Garbage Disposal Utilities	23,179.00	21,454.00	1,725.00			
	7137 - Water & Sewer Utilities	103,448.00	102,182.00	1,266.00			
	7270 - Late Fees and Penalties	893.00	0.00	0.00			

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

Amendment Number: A255883724

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3724	NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING

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
M104	2501	APPROPRIATION CONTROL	0	25,091	25,091	0	25,091	25,091
Total Revenue				<u>25,091</u>			<u>25,091</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
M104	59	UTILITIES	7132	0	8,057	8,057	0	8,057	8,057
M104	59	UTILITIES	7136	0	712	712	0	712	712
M104	59	UTILITIES	7137	0	16,322	16,322	0	16,322	16,322
Total Category Expenditure					<u>25,091</u>			<u>25,091</u>	

<p>Remarks This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.</p>
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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 3724 - NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING
Budget Amendment A255883724
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

Northern Nevada Transitional Housing (NNTH) opened in October 2015. It is located in Reno and functions as a community assignment facility, housing inmates who are employed in the community. From earned income, inmates make restitution payments to victims and to criminal justice agencies and may accumulate funds above restitution payments to facilitate their release in the community. NNTH provides opportunities for vocational training through the local community; educational opportunities including the pursuit of a high school equivalency, high school diploma, college certificates of achievement, and associate's, bachelor's, and master's degrees; and treatment services through the local community. The mission of NNTH is to provide for public safety by providing a transitional housing facility where offenders are given the opportunity for positive change and integration back to the community through work, education, and programming to become productive members of society upon release. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING
B/A 3724 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING				-----CUMULATIVE-----				Total Amount	
						FIRST				Dollar Change		Percent Change			
						Budget Amendment									
						BA # A255883724				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	1,175,425	1,173,277	25,091	25,091	25,091	25,091	2.1%	2.1%	1,200,516	1,198,368				
3829	ROOM, BOARD, TRANSP CHARGE	723,286	723,286			0	0	0.0%	0.0%	723,286	723,286				
Total Revenues		1,898,711	1,896,563	25,091	25,091	25,091	25,091	1.3%	1.3%	1,923,802	1,921,654				
		EXPENDITURES													
Cat	G.L.#	Description													
01	5100	SALARIES	904,629	907,828			0	0	0.0%	0.0%	904,629	907,828			
01	5200	WORKERS COMPENSATION	14,720	14,806			0	0	0.0%	0.0%	14,720	14,806			
01	5300	RETIREMENT	439,872	440,488			0	0	0.0%	0.0%	439,872	440,488			
01	5400	PERSONNEL ASSESSMENT	3,908	3,908			0	0	0.0%	0.0%	3,908	3,908			
01	5420	COLLECTIVE BARGAINING ASSESSMENT	48	48			0	0	0.0%	0.0%	48	48			
01	5430	LABOR RELATIONS ASSESSMENT	466	466			0	0	0.0%	0.0%	466	466			
01	5500	GROUP INSURANCE	130,812	124,476			0	0	0.0%	0.0%	130,812	124,476			
01	5700	PAYROLL ASSESSMENT	1,179	1,179			0	0	0.0%	0.0%	1,179	1,179			
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	23,427	22,694			0	0	0.0%	0.0%	23,427	22,694			
01	5800	UNEMPLOYMENT COMPENSATION	226	455			0	0	0.0%	0.0%	226	455			
01	5820	HOLIDAY PAY	7,914	7,914			0	0	0.0%	0.0%	7,914	7,914			
01	5840	MEDICARE	13,115	13,162			0	0	0.0%	0.0%	13,115	13,162			
01	5880	SHIFT DIFFERENTIAL PAY	7,342	7,342			0	0	0.0%	0.0%	7,342	7,342			
01	5930	LONGEVITY PAY	10,350	11,350			0	0	0.0%	0.0%	10,350	11,350			
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	4,715	4,715			0	0	0.0%	0.0%	4,715	4,715			
04	7025	OPERATING SUPPLIES-E	219	219			0	0	0.0%	0.0%	219	219			
04	7044	PRINTING AND COPYING - C	61	61			0	0	0.0%	0.0%	61	61			
04	7050	EMPLOYEE BOND INSURANCE	29	29			0	0	0.0%	0.0%	29	29			
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	11,805	11,805			0	0	0.0%	0.0%	11,805	11,805			
04	7052	VEHICLE COMP & COLLISION INS	412	412			0	0	0.0%	0.0%	412	412			
04	7053	RISK MGT MISC INS POLICIES	5	5			0	0	0.0%	0.0%	5	5			
04	7054	AG TORT CLAIM ASSESSMENT	891	889			0	0	0.0%	0.0%	891	889			
04	7059	AG VEHICLE LIABILITY INSURANCE	1,493	1,496			0	0	0.0%	0.0%	1,493	1,496			
04	7120	ADVERTISING & PUBLIC RELATIONS	81	81			0	0	0.0%	0.0%	81	81			
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	366	366			0	0	0.0%	0.0%	366	366			
04	7153	GASOLINE	6,556	6,556			0	0	0.0%	0.0%	6,556	6,556			
04	7191	STIPENDS - A	12,920	12,920			0	0	0.0%	0.0%	12,920	12,920			
04	7222	DATA PROCESSING SUPPLIES	1,014	1,014			0	0	0.0%	0.0%	1,014	1,014			
04	7260	TAXES AND ASSESSMENTS	436	436			0	0	0.0%	0.0%	436	436			
04	7285	POSTAGE - STATE MAILROOM	102	102			0	0	0.0%	0.0%	102	102			
04	7286	MAIL STOP-STATE MAILROM	5,349	5,349			0	0	0.0%	0.0%	5,349	5,349			
04	7290	PHONE, FAX, COMMUNICATION LINE	1,827	1,827			0	0	0.0%	0.0%	1,827	1,827			
04	7291	CELL PHONE/PAGER CHARGES	586	586			0	0	0.0%	0.0%	586	586			
04	7297	EITS 800 TOLL FREE CHARGES	30	30			0	0	0.0%	0.0%	30	30			
04	7344	INSPECTIONS & CERTIFICATIONS-D	561	561			0	0	0.0%	0.0%	561	561			

04	7460	EQUIPMENT PURCHASES < \$1,000	332	332			0	0	0.0%	0.0%	332	332
04	7631	MISCELLANEOUS GOODS, MAT - A	132	132			0	0	0.0%	0.0%	132	132
04	7962	RENTALS FOR LAND/EQUIPMENT-B	6,480	6,480			0	0	0.0%	0.0%	6,480	6,480
04	7980	OPERATING LEASE PAYMENTS	2,076	2,076			0	0	0.0%	0.0%	2,076	2,076
07	7022	OPERATING SUPPLIES-B	9,004	9,004			0	0	0.0%	0.0%	9,004	9,004
07	7140	MAINTENANCE OF BLDGS AND GRDS	133	133			0	0	0.0%	0.0%	133	133
09	7060	CONTRACTS	7,787	7,787			0	0	0.0%	0.0%	7,787	7,787
26	7554	EITS INFRASTRUCTURE ASSESSMENT	6,131	5,877			0	0	0.0%	0.0%	6,131	5,877
26	7556	EITS SECURITY ASSESSMENT	1,643	1,640			0	0	0.0%	0.0%	1,643	1,640
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	751	751			0	0	0.0%	0.0%	751	751
50	702E	CASELD DRVN - OPERATING SUPPLIES	2,638	2,638			0	0	0.0%	0.0%	2,638	2,638
50	719A	CASELD DRVN - STIPENDS - B	3,768	3,768			0	0	0.0%	0.0%	3,768	3,768
50	720A	CASELD DRVN - FOOD	169,032	169,032			0	0	0.0%	0.0%	169,032	169,032
50	742A	CASELD DRVN - INMATE SUPPLIES	4,109	4,109			0	0	0.0%	0.0%	4,109	4,109
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	1,650	1,650			0	0	0.0%	0.0%	1,650	1,650
59	7132	ELECTRIC UTILITIES	28,071	28,071	8,057	8,057	8,057	8,057	28.7%	28.7%	36,128	36,128
59	7134	NATURAL GAS UTILITIES	11,524	11,524			0	0	0.0%	0.0%	11,524	11,524
59	7136	GARBAGE DISPOSAL UTILITIES	10,572	10,572	712	712	712	712	6.7%	6.7%	11,284	11,284
59	7137	WATER & SEWER UTILITIES	25,412	25,412	16,322	16,322	16,322	16,322	64.2%	64.2%	41,734	41,734
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			1,898,711	1,896,563	25,091	25,091	25,091	25,091	1.3%	1.3%	1,923,802	1,921,654

Section A1: Line Item Detail by GL

Budget Account: 3724 NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING

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	767,949	715,856	1,048,528	1,052,523
2510	REVERSIONS	-11,942	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,024,877	723,286	723,286	723,286
4601	GENERAL FUND SALARY ADJUSTMENT	332,555	59,209	0	0
4611	TRANSFER IN FED ARPA	31,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	17,635	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		2,162,074	1,498,351	1,771,814	1,775,809
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	835,409	739,539	926,722	929,921
5200	WORKERS COMPENSATION	14,126	15,093	14,960	15,048
5300	RETIREMENT	362,099	309,508	387,250	387,810
5400	PERSONNEL ASSESSMENT	2,158	2,168	2,168	2,168
5420	COLLECTIVE BARGAINING ASSESSMENT	60	60	60	60
5430	LABOR RELATIONS ASSESSMENT	568	568	568	568
5500	GROUP INSURANCE	90,419	100,188	100,188	100,188
5700	PAYROLL ASSESSMENT	400	404	404	404
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,981	23,514	29,469	29,570
5800	UNEMPLOYMENT COMPENSATION	624	0	0	0
5810	OVERTIME PAY	127,520	0	0	0
5820	HOLIDAY PAY	10,290	7,914	7,914	7,914
5840	MEDICARE	14,119	10,719	13,435	13,482
5880	SHIFT DIFFERENTIAL PAY	15,026	7,342	7,342	7,342
5882	SHIFT DIFFERENTIAL OVERTIME	1,965	0	0	0
5910	STANDBY PAY	334	0	0	0
5930	LONGEVITY PAY	7,432	0	0	0
5940	DANGEROUS DUTY PAY	175	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	11,545	5,019	5,019	5,019
TOTAL FOR CATEGORY 01		1,520,250	1,222,036	1,495,499	1,499,494
04	OPERATING				
7025	OPERATING SUPPLIES-E	763	219	219	219
7044	PRINTING AND COPYING - C	2	61	61	61
7050	EMPLOYEE BOND INSURANCE	29	29	29	29
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	8,181	8,181	8,181	8,181
7052	VEHICLE COMP & COLLISION INS	693	520	520	520
7053	RISK MGT MISC INS POLICIES	7	28	28	28

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	1,280	1,281	1,281	1,281
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,028	1,028
7060	CONTRACTS	32	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	81	81	81
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	366	366	366
7153	GASOLINE	2,890	6,556	6,556	6,556
7157	VEHICLE SUPPLIES - OTHER	51	0	0	0
7191	STIPENDS - A	19,037	12,920	12,920	12,920
7222	DATA PROCESSING SUPPLIES	0	1,014	1,014	1,014
7260	TAXES AND ASSESSMENTS	483	436	436	436
7270	LATE FEES AND PENALTIES	50	0	0	0
7285	POSTAGE - STATE MAILROOM	130	102	102	102
7286	MAIL STOP-STATE MAILROM	2,967	2,967	2,967	2,967
7290	PHONE, FAX, COMMUNICATION LINE	5,472	1,827	1,827	1,827
7291	CELL PHONE/PAGER CHARGES	544	586	586	586
7297	EITS 800 TOLL FREE CHARGES	6	30	30	30
7344	INSPECTIONS & CERTIFICATIONS-D	376	561	561	561
7460	EQUIPMENT PURCHASES < \$1,000	0	454	454	454
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	6,480	6,480	6,480
7980	OPERATING LEASE PAYMENTS	8,016	2,076	2,076	2,076
TOTAL FOR CATEGORY 04		52,377	47,935	47,935	47,935
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,908	9,004	9,004	9,004
7025	OPERATING SUPPLIES-E	217	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	133	133	133
TOTAL FOR CATEGORY 07		9,125	9,137	9,137	9,137
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	5,881	7,227	7,227	7,227
TOTAL FOR CATEGORY 09		5,881	7,227	7,227	7,227
18	CARES ACT				
7200	FOOD	31,000	0	0	0
TOTAL FOR CATEGORY 18		31,000	0	0	0
26	INFORMATION SERVICES				
7290	PHONE, FAX, COMMUNICATION LINE	102	0	0	0
7297	EITS 800 TOLL FREE CHARGES	13	0	0	0
7554	EITS INFRASTRUCTURE ASSESSMENT	3,393	3,386	3,386	3,386
7556	EITS SECURITY ASSESSMENT	1,192	1,190	1,190	1,190

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL FOR CATEGORY 26	4,700	4,576	4,576	4,576
29	AGENCY ISSUED UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,079	1,079	1,079
	TOTAL FOR CATEGORY 29	0	1,079	1,079	1,079
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	2,690	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	6,106	6,106	6,106
7192	STIPENDS - B	3,840	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	3,496	3,496	3,496
7200	FOOD	141,283	0	0	0
720A	CASELD DRVN - FOOD	0	118,214	118,214	118,214
7421	CLIENT MATERIAL PROV PMTS-A	2,943	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	805	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	440	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	2,013	2,013	2,013
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	575	575	575
	TOTAL FOR CATEGORY 50	152,001	130,404	130,404	130,404
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,128	28,071	28,071	28,071
7134	NATURAL GAS UTILITIES	1,484	11,524	11,524	11,524
7136	GARBAGE DISPOSAL UTILITIES	11,284	10,572	10,572	10,572
7137	WATER & SEWER UTILITIES	41,734	25,412	25,412	25,412
	TOTAL FOR CATEGORY 59	90,630	75,579	75,579	75,579
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	378	378	378	378
	TOTAL FOR CATEGORY 87	378	378	378	378
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	295,732	0	0	0
	TOTAL FOR CATEGORY 93	295,732	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,162,074	1,498,351	1,771,814	1,775,809
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,680	8,424
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	8,680	8,424

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				
5400	PERSONNEL ASSESSMENT	0	0	1,740	1,740
5700	PAYROLL ASSESSMENT	0	0	775	775
	TOTAL FOR CATEGORY 01	0	0	2,515	2,515
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,379	3,379
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-390	-392
7059	AG VEHICLE LIABILITY INSURANCE	0	0	464	467
	TOTAL FOR CATEGORY 04	0	0	3,345	3,346
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,745	2,491
7556	EITS SECURITY ASSESSMENT	0	0	453	450
	TOTAL FOR CATEGORY 26	0	0	3,198	2,941
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-378	-378
	TOTAL FOR CATEGORY 87	0	0	-378	-378
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	8,680	8,424
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	25,091	25,091
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	25,091	25,091
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	8,057	8,057
7136	GARBAGE DISPOSAL UTILITIES	0	0	712	712
7137	WATER & SEWER UTILITIES	0	0	16,322	16,322
	TOTAL FOR CATEGORY 59	0	0	25,091	25,091
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	25,091	25,091
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	66,427	67,427
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	66,427	67,427

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-12	-12
5430	LABOR RELATIONS ASSESSMENT	0	0	-568	-568
5930	LONGEVITY PAY	0	0	10,350	11,350
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-304	-304
	TOTAL FOR CATEGORY 01	0	0	9,466	10,466
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	245	245
7053	RISK MGT MISC INS POLICIES	0	0	-23	-23
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1	1
7286	MAIL STOP-STATE MAILROM	0	0	2,382	2,382
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-122	-122
	TOTAL FOR CATEGORY 04	0	0	2,483	2,483
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	560	560
	TOTAL FOR CATEGORY 09	0	0	560	560
29	AGENCY ISSUED UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-328	-328
	TOTAL FOR CATEGORY 29	0	0	-328	-328
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-3,417	-3,417
719A	CASELD DRVN - STIPENDS - B	0	0	344	344
720A	CASELD DRVN - FOOD	0	0	54,069	54,069
742A	CASELD DRVN - INMATE SUPPLIES	0	0	2,175	2,175
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,075	1,075
	TOTAL FOR CATEGORY 50	0	0	54,246	54,246
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	66,427	67,427
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-3,453	-3,453
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	-3,453	-3,453

EXPENDITURE

50 INMATE DRIVENS

State of Nevada - Budget Division
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 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
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-51	-51
719A	CASELD DRVN - STIPENDS - B	0	0	-72	-72
720A	CASELD DRVN - FOOD	0	0	-3,251	-3,251
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-79	-79
	TOTAL FOR CATEGORY 50	0	0	-3,453	-3,453
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	-3,453	-3,453
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	55,243	48,356
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	55,243	48,356
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-22,093	-22,093
5200	WORKERS COMPENSATION	0	0	-240	-242
5300	RETIREMENT	0	0	52,622	52,678
5430	LABOR RELATIONS ASSESSMENT	0	0	466	466
5500	GROUP INSURANCE	0	0	30,624	24,288
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-6,042	-6,876
5800	UNEMPLOYMENT COMPENSATION	0	0	226	455
5840	MEDICARE	0	0	-320	-320
	TOTAL FOR CATEGORY 01	0	0	55,243	48,356
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	55,243	48,356
	TOTAL REVENUES FOR BUDGET ACCOUNT 3724	2,162,074	1,498,351	1,923,802	1,921,654
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3724	2,162,074	1,498,351	1,923,802	1,921,654

Section B1: Summary by GL

Budget Account: 3724 NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	767,949	715,856	1,200,516	1,198,368
2510	REVERSIONS	-11,942	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,024,877	723,286	723,286	723,286
4601	GENERAL FUND SALARY ADJUSTMENT	332,555	59,209	0	0
4611	TRANSFER IN FED ARPA	31,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	17,635	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3724		2,162,074	1,498,351	1,923,802	1,921,654
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	835,409	739,539	904,629	907,828
5200	WORKERS COMPENSATION	14,126	15,093	14,720	14,806
5300	RETIREMENT	362,099	309,508	439,872	440,488
5400	PERSONNEL ASSESSMENT	2,158	2,168	3,908	3,908
5420	COLLECTIVE BARGAINING ASSESSMENT	60	60	48	48
5430	LABOR RELATIONS ASSESSMENT	568	568	466	466
5500	GROUP INSURANCE	90,419	100,188	130,812	124,476
5700	PAYROLL ASSESSMENT	400	404	1,179	1,179
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,981	23,514	23,427	22,694
5800	UNEMPLOYMENT COMPENSATION	624	0	226	455
5810	OVERTIME PAY	127,520	0	0	0
5820	HOLIDAY PAY	10,290	7,914	7,914	7,914
5840	MEDICARE	14,119	10,719	13,115	13,162
5880	SHIFT DIFFERENTIAL PAY	15,026	7,342	7,342	7,342
5882	SHIFT DIFFERENTIAL OVERTIME	1,965	0	0	0
5910	STANDBY PAY	334	0	0	0
5930	LONGEVITY PAY	7,432	0	10,350	11,350
5940	DANGEROUS DUTY PAY	175	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	11,545	5,019	4,715	4,715
TOTAL FOR CATEGORY 01		1,520,250	1,222,036	1,562,723	1,560,831
04	OPERATING				
7025	OPERATING SUPPLIES-E	763	219	219	219
7044	PRINTING AND COPYING - C	2	61	61	61
7050	EMPLOYEE BOND INSURANCE	29	29	29	29
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	8,181	8,181	11,805	11,805
7052	VEHICLE COMP & COLLISION INS	693	520	412	412
7053	RISK MGT MISC INS POLICIES	7	28	5	5
7054	AG TORT CLAIM ASSESSMENT	1,280	1,281	891	889

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
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,493	1,496
7060	CONTRACTS	32	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	81	81	81
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	366	366	366
7153	GASOLINE	2,890	6,556	6,556	6,556
7157	VEHICLE SUPPLIES - OTHER	51	0	0	0
7191	STIPENDS - A	19,037	12,920	12,920	12,920
7222	DATA PROCESSING SUPPLIES	0	1,014	1,014	1,014
7260	TAXES AND ASSESSMENTS	483	436	436	436
7270	LATE FEES AND PENALTIES	50	0	0	0
7285	POSTAGE - STATE MAILROOM	130	102	102	102
7286	MAIL STOP-STATE MAILROM	2,967	2,967	5,349	5,349
7290	PHONE, FAX, COMMUNICATION LINE	5,472	1,827	1,827	1,827
7291	CELL PHONE/PAGER CHARGES	544	586	586	586
7297	EITS 800 TOLL FREE CHARGES	6	30	30	30
7344	INSPECTIONS & CERTIFICATIONS-D	376	561	561	561
7460	EQUIPMENT PURCHASES < \$1,000	0	454	332	332
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	6,480	6,480	6,480
7980	OPERATING LEASE PAYMENTS	8,016	2,076	2,076	2,076
TOTAL FOR CATEGORY 04		52,377	47,935	53,763	53,764
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,908	9,004	9,004	9,004
7025	OPERATING SUPPLIES-E	217	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	133	133	133
TOTAL FOR CATEGORY 07		9,125	9,137	9,137	9,137
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	5,881	7,227	7,787	7,787
TOTAL FOR CATEGORY 09		5,881	7,227	7,787	7,787
18	CARES ACT				
7200	FOOD	31,000	0	0	0
TOTAL FOR CATEGORY 18		31,000	0	0	0
26	INFORMATION SERVICES				
7290	PHONE, FAX, COMMUNICATION LINE	102	0	0	0
7297	EITS 800 TOLL FREE CHARGES	13	0	0	0
7554	EITS INFRASTRUCTURE ASSESSMENT	3,393	3,386	6,131	5,877
7556	EITS SECURITY ASSESSMENT	1,192	1,190	1,643	1,640
TOTAL FOR CATEGORY 26		4,700	4,576	7,774	7,517

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
29	AGENCY ISSUED UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,079	751	751
	TOTAL FOR CATEGORY 29	0	1,079	751	751
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	2,690	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	6,106	2,638	2,638
7192	STIPENDS - B	3,840	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	3,496	3,768	3,768
7200	FOOD	141,283	0	0	0
720A	CASELD DRVN - FOOD	0	118,214	169,032	169,032
7421	CLIENT MATERIAL PROV PMTS-A	2,943	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	805	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	440	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	2,013	4,109	4,109
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	575	1,650	1,650
	TOTAL FOR CATEGORY 50	152,001	130,404	181,197	181,197
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,128	28,071	36,128	36,128
7134	NATURAL GAS UTILITIES	1,484	11,524	11,524	11,524
7136	GARBAGE DISPOSAL UTILITIES	11,284	10,572	11,284	11,284
7137	WATER & SEWER UTILITIES	41,734	25,412	41,734	41,734
	TOTAL FOR CATEGORY 59	90,630	75,579	100,670	100,670
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	378	378	0	0
	TOTAL FOR CATEGORY 87	378	378	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	295,732	0	0	0
	TOTAL FOR CATEGORY 93	295,732	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3724	2,162,074	1,498,351	1,923,802	1,921,654

Section A1: Line Item Detail by GL

Budget Account: 3724 NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING

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	767,949	715,856	1,048,528	1,052,523
2510	REVERSIONS	-11,942	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,024,877	723,286	723,286	723,286
4601	GENERAL FUND SALARY ADJUSTMENT	332,555	59,209	0	0
4611	TRANSFER IN FED ARPA	31,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	17,635	0	0	0
TOTAL REVENUES FOR DECISION UNIT B000		2,162,074	1,498,351	1,771,814	1,775,809
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	835,409	739,539	926,722	929,921
5200	WORKERS COMPENSATION	14,126	15,093	14,960	15,048
5300	RETIREMENT	362,099	309,508	387,250	387,810
5400	PERSONNEL ASSESSMENT	2,158	2,168	2,168	2,168
5420	COLLECTIVE BARGAINING ASSESSMENT	60	60	60	60
5430	LABOR RELATIONS ASSESSMENT	568	568	568	568
5500	GROUP INSURANCE	90,419	100,188	100,188	100,188
5700	PAYROLL ASSESSMENT	400	404	404	404
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,981	23,514	29,469	29,570
5800	UNEMPLOYMENT COMPENSATION	624	0	0	0
5810	OVERTIME PAY	127,520	0	0	0
5820	HOLIDAY PAY	10,290	7,914	7,914	7,914
5840	MEDICARE	14,119	10,719	13,435	13,482
5880	SHIFT DIFFERENTIAL PAY	15,026	7,342	7,342	7,342
5882	SHIFT DIFFERENTIAL OVERTIME	1,965	0	0	0
5910	STANDBY PAY	334	0	0	0
5930	LONGEVITY PAY	7,432	0	0	0
5940	DANGEROUS DUTY PAY	175	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	11,545	5,019	5,019	5,019
TOTAL FOR CATEGORY 01		1,520,250	1,222,036	1,495,499	1,499,494
04	OPERATING				
7025	OPERATING SUPPLIES-E	763	219	219	219
7044	PRINTING AND COPYING - C	2	61	61	61
7050	EMPLOYEE BOND INSURANCE	29	29	29	29
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	8,181	8,181	8,181	8,181
7052	VEHICLE COMP & COLLISION INS	693	520	520	520
7053	RISK MGT MISC INS POLICIES	7	28	28	28

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	1,280	1,281	1,281	1,281
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,028	1,028
7060	CONTRACTS	32	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	81	81	81
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	366	366	366
7153	GASOLINE	2,890	6,556	6,556	6,556
7157	VEHICLE SUPPLIES - OTHER	51	0	0	0
7191	STIPENDS - A	19,037	12,920	12,920	12,920
7222	DATA PROCESSING SUPPLIES	0	1,014	1,014	1,014
7260	TAXES AND ASSESSMENTS	483	436	436	436
7270	LATE FEES AND PENALTIES	50	0	0	0
7285	POSTAGE - STATE MAILROOM	130	102	102	102
7286	MAIL STOP-STATE MAILROM	2,967	2,967	2,967	2,967
7290	PHONE, FAX, COMMUNICATION LINE	5,472	1,827	1,827	1,827
7291	CELL PHONE/PAGER CHARGES	544	586	586	586
7297	EITS 800 TOLL FREE CHARGES	6	30	30	30
7344	INSPECTIONS & CERTIFICATIONS-D	376	561	561	561
7460	EQUIPMENT PURCHASES < \$1,000	0	454	454	454
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	6,480	6,480	6,480
7980	OPERATING LEASE PAYMENTS	8,016	2,076	2,076	2,076
TOTAL FOR CATEGORY 04		52,377	47,935	47,935	47,935
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,908	9,004	9,004	9,004
7025	OPERATING SUPPLIES-E	217	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	133	133	133
TOTAL FOR CATEGORY 07		9,125	9,137	9,137	9,137
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	5,881	7,227	7,227	7,227
TOTAL FOR CATEGORY 09		5,881	7,227	7,227	7,227
18	CARES ACT				
7200	FOOD	31,000	0	0	0
TOTAL FOR CATEGORY 18		31,000	0	0	0
26	INFORMATION SERVICES				
7290	PHONE, FAX, COMMUNICATION LINE	102	0	0	0
7297	EITS 800 TOLL FREE CHARGES	13	0	0	0
7554	EITS INFRASTRUCTURE ASSESSMENT	3,393	3,386	3,386	3,386
7556	EITS SECURITY ASSESSMENT	1,192	1,190	1,190	1,190

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 26	4,700	4,576	4,576	4,576
29	AGENCY ISSUED UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,079	1,079	1,079
	TOTAL FOR CATEGORY 29	0	1,079	1,079	1,079
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	2,690	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	6,106	6,106	6,106
7192	STIPENDS - B	3,840	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	3,496	3,496	3,496
7200	FOOD	141,283	0	0	0
720A	CASELD DRVN - FOOD	0	118,214	118,214	118,214
7421	CLIENT MATERIAL PROV PMTS-A	2,943	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	805	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	440	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	2,013	2,013	2,013
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	575	575	575
	TOTAL FOR CATEGORY 50	152,001	130,404	130,404	130,404
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,128	28,071	28,071	28,071
7134	NATURAL GAS UTILITIES	1,484	11,524	11,524	11,524
7136	GARBAGE DISPOSAL UTILITIES	11,284	10,572	10,572	10,572
7137	WATER & SEWER UTILITIES	41,734	25,412	25,412	25,412
	TOTAL FOR CATEGORY 59	90,630	75,579	75,579	75,579
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	378	378	378	378
	TOTAL FOR CATEGORY 87	378	378	378	378
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	295,732	0	0	0
	TOTAL FOR CATEGORY 93	295,732	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,162,074	1,498,351	1,771,814	1,775,809
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,680	8,424
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	8,680	8,424

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	1,740	1,740
5700	PAYROLL ASSESSMENT	0	0	775	775
	TOTAL FOR CATEGORY 01	0	0	2,515	2,515
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,379	3,379
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-390	-392
7059	AG VEHICLE LIABILITY INSURANCE	0	0	464	467
	TOTAL FOR CATEGORY 04	0	0	3,345	3,346
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	2,745	2,491
7556	EITS SECURITY ASSESSMENT	0	0	453	450
	TOTAL FOR CATEGORY 26	0	0	3,198	2,941
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-378	-378
	TOTAL FOR CATEGORY 87	0	0	-378	-378
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	8,680	8,424
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	66,427	67,427
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	66,427	67,427
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-12	-12
5430	LABOR RELATIONS ASSESSMENT	0	0	-568	-568
5930	LONGEVITY PAY	0	0	10,350	11,350
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-304	-304
	TOTAL FOR CATEGORY 01	0	0	9,466	10,466
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	245	245
7053	RISK MGT MISC INS POLICIES	0	0	-23	-23
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1	1
7286	MAIL STOP-STATE MAILROM	0	0	2,382	2,382

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
7460	EQUIPMENT PURCHASES < \$1,000	0	0	-122	-122
	TOTAL FOR CATEGORY 04	0	0	2,483	2,483
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	560	560
	TOTAL FOR CATEGORY 09	0	0	560	560
29	AGENCY ISSUED UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-328	-328
	TOTAL FOR CATEGORY 29	0	0	-328	-328
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-3,417	-3,417
719A	CASELD DRVN - STIPENDS - B	0	0	344	344
720A	CASELD DRVN - FOOD	0	0	54,069	54,069
742A	CASELD DRVN - INMATE SUPPLIES	0	0	2,175	2,175
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,075	1,075
	TOTAL FOR CATEGORY 50	0	0	54,246	54,246
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	66,427	67,427
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-3,453	-3,453
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	-3,453	-3,453
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-51	-51
719A	CASELD DRVN - STIPENDS - B	0	0	-72	-72
720A	CASELD DRVN - FOOD	0	0	-3,251	-3,251
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-79	-79
	TOTAL FOR CATEGORY 50	0	0	-3,453	-3,453
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	-3,453	-3,453
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	55,243	48,356
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	55,243	48,356
EXPENDITURE					

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
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-22,093	-22,093
5200	WORKERS COMPENSATION	0	0	-240	-242
5300	RETIREMENT	0	0	52,622	52,678
5430	LABOR RELATIONS ASSESSMENT	0	0	466	466
5500	GROUP INSURANCE	0	0	30,624	24,288
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-6,042	-6,876
5800	UNEMPLOYMENT COMPENSATION	0	0	226	455
5840	MEDICARE	0	0	-320	-320
	TOTAL FOR CATEGORY 01	0	0	55,243	48,356
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	55,243	48,356
	TOTAL REVENUES FOR BUDGET ACCOUNT 3724	2,162,074	1,498,351	1,898,711	1,896,563
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3724	2,162,074	1,498,351	1,898,711	1,896,563

Section B1: Summary by GL

Budget Account: 3724 NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	767,949	715,856	1,175,425	1,173,277
2510	REVERSIONS	-11,942	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,024,877	723,286	723,286	723,286
4601	GENERAL FUND SALARY ADJUSTMENT	332,555	59,209	0	0
4611	TRANSFER IN FED ARPA	31,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	17,635	0	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 3724		2,162,074	1,498,351	1,898,711	1,896,563
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	835,409	739,539	904,629	907,828
5200	WORKERS COMPENSATION	14,126	15,093	14,720	14,806
5300	RETIREMENT	362,099	309,508	439,872	440,488
5400	PERSONNEL ASSESSMENT	2,158	2,168	3,908	3,908
5420	COLLECTIVE BARGAINING ASSESSMENT	60	60	48	48
5430	LABOR RELATIONS ASSESSMENT	568	568	466	466
5500	GROUP INSURANCE	90,419	100,188	130,812	124,476
5700	PAYROLL ASSESSMENT	400	404	1,179	1,179
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,981	23,514	23,427	22,694
5800	UNEMPLOYMENT COMPENSATION	624	0	226	455
5810	OVERTIME PAY	127,520	0	0	0
5820	HOLIDAY PAY	10,290	7,914	7,914	7,914
5840	MEDICARE	14,119	10,719	13,115	13,162
5880	SHIFT DIFFERENTIAL PAY	15,026	7,342	7,342	7,342
5882	SHIFT DIFFERENTIAL OVERTIME	1,965	0	0	0
5910	STANDBY PAY	334	0	0	0
5930	LONGEVITY PAY	7,432	0	10,350	11,350
5940	DANGEROUS DUTY PAY	175	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	11,545	5,019	4,715	4,715
TOTAL FOR CATEGORY 01		1,520,250	1,222,036	1,562,723	1,560,831
04	OPERATING				
7025	OPERATING SUPPLIES-E	763	219	219	219
7044	PRINTING AND COPYING - C	2	61	61	61
7050	EMPLOYEE BOND INSURANCE	29	29	29	29
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	8,181	8,181	11,805	11,805
7052	VEHICLE COMP & COLLISION INS	693	520	412	412
7053	RISK MGT MISC INS POLICIES	7	28	5	5
7054	AG TORT CLAIM ASSESSMENT	1,280	1,281	891	889

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
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,493	1,496
7060	CONTRACTS	32	0	0	0
7120	ADVERTISING & PUBLIC RELATIONS	0	81	81	81
7151	OUTSIDE MAINTENANCE OF VEHICLE	0	366	366	366
7153	GASOLINE	2,890	6,556	6,556	6,556
7157	VEHICLE SUPPLIES - OTHER	51	0	0	0
7191	STIPENDS - A	19,037	12,920	12,920	12,920
7222	DATA PROCESSING SUPPLIES	0	1,014	1,014	1,014
7260	TAXES AND ASSESSMENTS	483	436	436	436
7270	LATE FEES AND PENALTIES	50	0	0	0
7285	POSTAGE - STATE MAILROOM	130	102	102	102
7286	MAIL STOP-STATE MAILROM	2,967	2,967	5,349	5,349
7290	PHONE, FAX, COMMUNICATION LINE	5,472	1,827	1,827	1,827
7291	CELL PHONE/PAGER CHARGES	544	586	586	586
7297	EITS 800 TOLL FREE CHARGES	6	30	30	30
7344	INSPECTIONS & CERTIFICATIONS-D	376	561	561	561
7460	EQUIPMENT PURCHASES < \$1,000	0	454	332	332
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	6,480	6,480	6,480
7980	OPERATING LEASE PAYMENTS	8,016	2,076	2,076	2,076
TOTAL FOR CATEGORY 04		52,377	47,935	53,763	53,764
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,908	9,004	9,004	9,004
7025	OPERATING SUPPLIES-E	217	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	133	133	133
TOTAL FOR CATEGORY 07		9,125	9,137	9,137	9,137
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	5,881	7,227	7,787	7,787
TOTAL FOR CATEGORY 09		5,881	7,227	7,787	7,787
18	CARES ACT				
7200	FOOD	31,000	0	0	0
TOTAL FOR CATEGORY 18		31,000	0	0	0
26	INFORMATION SERVICES				
7290	PHONE, FAX, COMMUNICATION LINE	102	0	0	0
7297	EITS 800 TOLL FREE CHARGES	13	0	0	0
7554	EITS INFRASTRUCTURE ASSESSMENT	3,393	3,386	6,131	5,877
7556	EITS SECURITY ASSESSMENT	1,192	1,190	1,643	1,640
TOTAL FOR CATEGORY 26		4,700	4,576	7,774	7,517

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
29	AGENCY ISSUED UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,079	751	751
	TOTAL FOR CATEGORY 29	0	1,079	751	751
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	2,690	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	6,106	2,638	2,638
7192	STIPENDS - B	3,840	0	0	0
719A	CASELD DRVN - STIPENDS - B	0	3,496	3,768	3,768
7200	FOOD	141,283	0	0	0
720A	CASELD DRVN - FOOD	0	118,214	169,032	169,032
7421	CLIENT MATERIAL PROV PMTS-A	2,943	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	805	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	440	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	2,013	4,109	4,109
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	575	1,650	1,650
	TOTAL FOR CATEGORY 50	152,001	130,404	181,197	181,197
59	UTILITIES				
7132	ELECTRIC UTILITIES	36,128	28,071	28,071	28,071
7134	NATURAL GAS UTILITIES	1,484	11,524	11,524	11,524
7136	GARBAGE DISPOSAL UTILITIES	11,284	10,572	10,572	10,572
7137	WATER & SEWER UTILITIES	41,734	25,412	25,412	25,412
	TOTAL FOR CATEGORY 59	90,630	75,579	75,579	75,579
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	378	378	0	0
	TOTAL FOR CATEGORY 87	378	378	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	295,732	0	0	0
	TOTAL FOR CATEGORY 93	295,732	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3724	2,162,074	1,498,351	1,898,711	1,896,563

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

Budget Account: 3724 NDOC - NORTHERN NEVADA TRANSITIONAL HOUSING

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								
M104	2501	APPROPRIATION CONTROL	0	0	25,091	25,091	25,091	25,091
		TOTAL FOR REVENUE	0	0	25,091	25,091	25,091	25,091
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	8,057	8,057	8,057	8,057
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	712	712	712	712
M104	7137	WATER & SEWER UTILITIES	0	0	16,322	16,322	16,322	16,322
		TOTAL FOR CATEGORY 59	0	0	25,091	25,091	25,091	25,091
		TOTAL FOR EXPENSE	0	0	25,091	25,091	25,091	25,091

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3724	NDOC - NORTHERN NEVADA TRANSIT	90,630.00	75,579.00	25,091.00	100,670.00	100,670.00	
	7132 - Electric Utilities	36,128.00	28,071.00	8,057.00			
	7134 - Natural Gas Utilities	1,484.00	11,524.00	0.00			
	7136 - Garbage Disposal Utilities	11,284.00	10,572.00	712.00			
	7137 - Water & Sewer Utilities	41,734.00	25,412.00	16,322.00			

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

Amendment Number: A255803722

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3722	NDOC - STEWART CONSERVATION CAMP

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
M104	2501	APPROPRIATION CONTROL	0	57,595	57,595	0	57,595	57,595
Total Revenue			<u>57,595</u>		<u>57,595</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
M104	59	UTILITIES	7134	0	49,084	49,084	0	49,084	49,084
M104	59	UTILITIES	7136	0	835	835	0	835	835
M104	59	UTILITIES	9116	0	7,676	7,676	0	7,676	7,676
Total Category Expenditure				<u>57,595</u>		<u>57,595</u>			

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs

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 3722 - NDOC - STEWART CONSERVATION CAMP
Budget Amendment A255803722
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Stewart Conservation Camp (SCC) is adjacent to the Northern Nevada Correctional Center and originally opened in 1978. In 1995, SCC was rebuilt and more than doubled the size of the original camp. SCC houses minimum security and community trustee inmates in five dormitory type units. Inmates at SCC can earn their general education diploma. The largest employer of the inmates at SCC is the Nevada Division of Forestry. The inmates are assigned to 12-man crews to work on conservation projects and fire suppression activities. Inmates also work for Prison Industries, which runs the ranch, the dairy, and the Wild Horse Training program. Under the supervision of Prison Industries, the ranch employs in their operations: a commercial dairy, alfalfa production, and care for horses in coordination with the Department of Agriculture and the Bureau of Land Management. The Wild Horse Training program involves inmates training horses for adoption by the public. Additionally, some of the inmates are classified as community trustees who provide support services for several state agencies in Carson City. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - STEWART CONSERVATION CAMP
B/A 3722 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING				-----CUMULATIVE-----				Total Amount	
						FIRST				Dollar Change		Percent Change			
						Budget Amendment									
						BA # A255803722				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	2,823,172	2,842,692	57,595	57,595	57,595	57,595	2.0%	2.0%	2,880,767	2,900,287				
3829	ROOM, BOARD, TRANSP CHARGE	142,181	142,181			0	0	0.0%	0.0%	142,181	142,181				
4697	TRANSFER FROM PRISON STORE	14,025	14,025			0	0	0.0%	0.0%	14,025	14,025				
Total Revenues		2,979,378	2,998,898	57,595	57,595	57,595	57,595	1.9%	1.9%	3,036,973	3,056,493				
EXPENDITURES															
Cat	G.L.#	Description													
01	5100	SALARIES	1,248,798	1,263,395			0	0	0.0%	0.0%	1,248,798	1,263,395			
01	5200	WORKERS COMPENSATION	19,939	20,348			0	0	0.0%	0.0%	19,939	20,348			
01	5300	RETIREMENT	618,317	625,120			0	0	0.0%	0.0%	618,317	625,120			
01	5400	PERSONNEL ASSESSMENT	5,329	5,329			0	0	0.0%	0.0%	5,329	5,329			
01	5420	COLLECTIVE BARGAINING ASSESSMENT	67	67			0	0	0.0%	0.0%	67	67			
01	5430	LABOR RELATIONS ASSESSMENT	652	652			0	0	0.0%	0.0%	652	652			
01	5500	GROUP INSURANCE	178,380	169,740			0	0	0.0%	0.0%	178,380	169,740			
01	5700	PAYROLL ASSESSMENT	1,608	1,608			0	0	0.0%	0.0%	1,608	1,608			
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	32,343	31,584			0	0	0.0%	0.0%	32,343	31,584			
01	5800	UNEMPLOYMENT COMPENSATION	309	629			0	0	0.0%	0.0%	309	629			
01	5820	HOLIDAY PAY	5,874	5,874			0	0	0.0%	0.0%	5,874	5,874			
01	5840	MEDICARE	18,107	18,319			0	0	0.0%	0.0%	18,107	18,319			
01	5880	SHIFT DIFFERENTIAL PAY	13,007	13,007			0	0	0.0%	0.0%	13,007	13,007			
01	5930	LONGEVITY PAY	8,150	9,200			0	0	0.0%	0.0%	8,150	9,200			
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	8,542	1,935			0	0	0.0%	0.0%	8,542	1,935			
04	7025	OPERATING SUPPLIES-E	124	124			0	0	0.0%	0.0%	124	124			
04	7041	PRINTING AND COPYING - A	3,219	3,219			0	0	0.0%	0.0%	3,219	3,219			
04	7050	EMPLOYEE BOND INSURANCE	40	40			0	0	0.0%	0.0%	40	40			
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	17,666	17,666			0	0	0.0%	0.0%	17,666	17,666			
04	7052	VEHICLE COMP & COLLISION INS	412	412			0	0	0.0%	0.0%	412	412			
04	7054	AG TORT CLAIM ASSESSMENT	1,214	1,211			0	0	0.0%	0.0%	1,214	1,211			
04	7059	AG VEHICLE LIABILITY INSURANCE	1,991	1,994			0	0	0.0%	0.0%	1,991	1,994			
04	7060	CONTRACTS	659	659			0	0	0.0%	0.0%	659	659			
04	7150	MOTOR POOL FLEET MAINTENANCE	82	82			0	0	0.0%	0.0%	82	82			
04	7152	DIESEL FUEL	82	82			0	0	0.0%	0.0%	82	82			
04	7153	GASOLINE	2,984	2,984			0	0	0.0%	0.0%	2,984	2,984			
04	7222	DATA PROCESSING SUPPLIES	257	257			0	0	0.0%	0.0%	257	257			
04	7280	OUTSIDE POSTAGE	1,630	1,630			0	0	0.0%	0.0%	1,630	1,630			
04	7285	POSTAGE - STATE MAILROOM	388	388			0	0	0.0%	0.0%	388	388			
04	7290	PHONE, FAX, COMMUNICATION LINE	2,491	2,491			0	0	0.0%	0.0%	2,491	2,491			
04	7291	CELL PHONE/PAGER CHARGES	293	293			0	0	0.0%	0.0%	293	293			
04	7344	INSPECTIONS & CERTIFICATIONS-D	168	168			0	0	0.0%	0.0%	168	168			
04	7460	EQUIPMENT PURCHASES < \$1,000	396	396			0	0	0.0%	0.0%	396	396			
04	7631	MISCELLANEOUS GOODS, MAT - A	71	71			0	0	0.0%	0.0%	71	71			

04	7980	OPERATING LEASE PAYMENTS	5,378	5,378			0	0	0.0%	0.0%	5,378	5,378
07	7022	OPERATING SUPPLIES-B	32,380	32,380			0	0	0.0%	0.0%	32,380	32,380
07	7140	MAINTENANCE OF BLDGS AND GRDS	116	116			0	0	0.0%	0.0%	116	116
09	7060	CONTRACTS	16,122	16,122			0	0	0.0%	0.0%	16,122	16,122
26	7554	EITS INFRASTRUCTURE ASSESSMENT	8,361	8,013			0	0	0.0%	0.0%	8,361	8,013
26	7556	EITS SECURITY ASSESSMENT	2,241	2,237			0	0	0.0%	0.0%	2,241	2,237
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,926	798			0	0	0.0%	0.0%	1,926	798
50	702E	CASELD DRVN - OPERATING SUPPLIES	26,182	26,746			0	0	0.0%	0.0%	26,182	26,746
50	717A	CASELD DRVN - INMATE CLOTHING	14,177	14,482			0	0	0.0%	0.0%	14,177	14,482
50	720A	CASELD DRVN - FOOD	543,231	554,931			0	0	0.0%	0.0%	543,231	554,931
50	742A	CASELD DRVN - INMATE SUPPLIES	41,606	42,502			0	0	0.0%	0.0%	41,606	42,502
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	4,950	5,100			0	0	0.0%	0.0%	4,950	5,100
59	7134	NATURAL GAS UTILITIES	43,418	43,418	49,084	49,084	49,084	49,084	113.0%	113.0%	92,502	92,502
59	7136	GARBAGE DISPOSAL UTILITIES	11,915	11,915	835	835	835	835	7.0%	7.0%	12,750	12,750
59	9116	TRANS TO CORRECTIONS	33,786	33,786	7,676	7,676	7,676	7,676	22.7%	22.7%	41,462	41,462
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			2,979,378	2,998,898	57,595	57,595	57,595	57,595	1.9%	1.9%	3,036,973	3,056,493

Section A1: Line Item Detail by GL

Budget Account: 3722 NDOC - STEWART CONSERVATION CAMP

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	2,126,360	2,151,068	2,584,668	2,606,501
2510	REVERSIONS	-6,173	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	127,031	142,181	142,181	142,181
4601	GENERAL FUND SALARY ADJUSTMENT	30,726	109,580	0	0
4611	TRANSFER IN FED ARPA	7,705	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	65,046	0	0	0
4697	TRANSFER FROM PRISON STORE	13,571	9,861	9,861	9,861
TOTAL REVENUES FOR DECISION UNIT B000		2,364,266	2,412,690	2,736,710	2,758,543
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	823,663	1,103,779	1,278,126	1,293,015
5200	WORKERS COMPENSATION	15,205	20,632	20,381	20,686
5300	RETIREMENT	371,088	399,919	541,770	547,719
5400	PERSONNEL ASSESSMENT	2,943	2,956	2,956	2,956
5420	COLLECTIVE BARGAINING ASSESSMENT	54	66	66	66
5430	LABOR RELATIONS ASSESSMENT	796	796	796	796
5500	GROUP INSURANCE	93,603	136,620	136,620	136,620
5700	PAYROLL ASSESSMENT	545	551	551	551
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,654	35,098	40,641	41,115
5800	UNEMPLOYMENT COMPENSATION	622	0	0	0
5810	OVERTIME PAY	164,732	0	0	0
5820	HOLIDAY PAY	12,858	5,874	5,874	5,874
5840	MEDICARE	14,947	16,000	18,531	18,747
5880	SHIFT DIFFERENTIAL PAY	18,382	13,007	13,007	13,007
5882	SHIFT DIFFERENTIAL OVERTIME	1,686	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5910	STANDBY PAY	118	0	0	0
5930	LONGEVITY PAY	5,057	0	0	0
5940	DANGEROUS DUTY PAY	-107	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,524	5,550	5,550	5,550
TOTAL FOR CATEGORY 01		1,571,370	1,740,848	2,064,869	2,086,702
04	OPERATING				
7020	OPERATING SUPPLIES	109	0	0	0
7025	OPERATING SUPPLIES-E	1,398	124	124	124
7041	PRINTING AND COPYING - A	0	3,219	3,219	3,219
7044	PRINTING AND COPYING - C	-6	0	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
7050	EMPLOYEE BOND INSURANCE	41	41	40	40
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,241	12,241	12,241	12,241
7052	VEHICLE COMP & COLLISION INS	647	346	346	346
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,746	1,746
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	1,028	1,028
7060	CONTRACTS	1,735	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	0	82	82	82
7151	OUTSIDE MAINTENANCE OF VEHICLE	220	0	0	0
7152	DIESEL FUEL	0	82	82	82
7153	GASOLINE	7,588	2,984	2,984	2,984
7155	VEHICLE OPERATION - B	723	0	0	0
7157	VEHICLE SUPPLIES - OTHER	156	0	0	0
7222	DATA PROCESSING SUPPLIES	0	257	257	257
7280	OUTSIDE POSTAGE	1,940	1,630	1,630	1,630
7285	POSTAGE - STATE MAILROOM	409	388	388	388
7290	PHONE, FAX, COMMUNICATION LINE	2,370	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	332	168	168	168
7460	EQUIPMENT PURCHASES < \$1,000	395	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	71	71	71
7980	OPERATING LEASE PAYMENTS	5,325	5,274	5,274	5,274
TOTAL FOR CATEGORY 04		38,395	32,465	32,464	32,464
07	MAINT OF BUILDINGS & GROUNDS				
7021	OPERATING SUPPLIES-A	1,146	0	0	0
7022	OPERATING SUPPLIES-B	13,583	32,380	32,380	32,380
7060	CONTRACTS	9,480	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	3,210	116	116	116
TOTAL FOR CATEGORY 07		27,419	32,496	32,496	32,496
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	16,120	16,122	16,122	16,122
TOTAL FOR CATEGORY 09		16,120	16,122	16,122	16,122
18	CARES ACT				
7200	FOOD	7,705	0	0	0
TOTAL FOR CATEGORY 18		7,705	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	4,617	4,617
7556	EITS SECURITY ASSESSMENT	1,626	1,623	1,623	1,623
TOTAL FOR CATEGORY 26		6,253	6,240	6,240	6,240

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
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,242	1,242	1,242
7176	PROTECTIVE GEAR	239	0	0	0
	TOTAL FOR CATEGORY 29	239	1,242	1,242	1,242
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	19,964	0	0	0
7025	OPERATING SUPPLIES-E	43	0	0	0
7026	OPERATING SUPPLIES-F	213	0	0	0
7029	OPERATING SUPPLIES-I	173	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	26,720	26,720	26,720
7034	FREIGHT CHARGES - D	15	0	0	0
7041	PRINTING AND COPYING - A	3,495	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	7,737	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	13,018	13,018	13,018
7200	FOOD	475,029	0	0	0
720A	CASELD DRVN - FOOD	0	407,959	407,959	407,959
7420	CLIENT MATERIAL PROVIDER PMTS	4,791	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	27,496	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	4,802	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	5,171	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	43,434	43,434	43,434
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,587	2,587	2,587
	TOTAL FOR CATEGORY 50	548,929	493,718	493,718	493,718
59	UTILITIES				
7134	NATURAL GAS UTILITIES	92,502	43,418	43,418	43,418
7136	GARBAGE DISPOSAL UTILITIES	12,750	11,915	11,915	11,915
7270	LATE FEES AND PENALTIES	682	0	0	0
9116	TRANS TO CORRECTIONS	41,462	33,786	33,786	33,786
	TOTAL FOR CATEGORY 59	147,396	89,119	89,119	89,119
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	440	440	440	440
	TOTAL FOR CATEGORY 87	440	440	440	440
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,364,266	2,412,690	2,736,710	2,758,543
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	12,387	12,035

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	12,387	12,035
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,373	2,373
5700	PAYROLL ASSESSMENT	0	0	1,057	1,057
	TOTAL FOR CATEGORY 01	0	0	3,430	3,430
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	5,056	5,056
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-532	-535
7059	AG VEHICLE LIABILITY INSURANCE	0	0	619	622
	TOTAL FOR CATEGORY 04	0	0	5,035	5,035
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,744	3,396
7556	EITS SECURITY ASSESSMENT	0	0	618	614
	TOTAL FOR CATEGORY 26	0	0	4,362	4,010
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-440	-440
	TOTAL FOR CATEGORY 87	0	0	-440	-440
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	12,387	12,035
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	118,184	111,499
4697	TRANSFER FROM PRISON STORE	0	0	4,164	4,164
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	122,348	115,663
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	1	1
5430	LABOR RELATIONS ASSESSMENT	0	0	-796	-796
5930	LONGEVITY PAY	0	0	8,150	9,200
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	2,992	-3,615
	TOTAL FOR CATEGORY 01	0	0	10,347	4,790
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	369	369

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
7052	VEHICLE COMP & COLLISION INS	0	0	174	174
7059	AG VEHICLE LIABILITY INSURANCE	0	0	344	344
7060	CONTRACTS	0	0	659	659
7460	EQUIPMENT PURCHASES < \$1,000	0	0	396	396
7980	OPERATING LEASE PAYMENTS	0	0	104	104
	TOTAL FOR CATEGORY 04	0	0	2,046	2,046
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	684	-444
	TOTAL FOR CATEGORY 29	0	0	684	-444
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-1,666	-1,666
717A	CASELD DRVN - INMATE CLOTHING	0	0	548	548
720A	CASELD DRVN - FOOD	0	0	111,871	111,871
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-3,620	-3,620
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	2,138	2,138
	TOTAL FOR CATEGORY 50	0	0	109,271	109,271
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	122,348	115,663
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	27,157	40,772
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	27,157	40,772
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	1,128	1,692
717A	CASELD DRVN - INMATE CLOTHING	0	0	611	916
720A	CASELD DRVN - FOOD	0	0	23,401	35,101
742A	CASELD DRVN - INMATE SUPPLIES	0	0	1,792	2,688
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	225	375
	TOTAL FOR CATEGORY 50	0	0	27,157	40,772
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	27,157	40,772
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	80,776	71,885
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	80,776	71,885

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
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-29,328	-29,620
5200	WORKERS COMPENSATION	0	0	-442	-338
5300	RETIREMENT	0	0	76,547	77,401
5430	LABOR RELATIONS ASSESSMENT	0	0	652	652
5500	GROUP INSURANCE	0	0	41,760	33,120
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,298	-9,531
5800	UNEMPLOYMENT COMPENSATION	0	0	309	629
5840	MEDICARE	0	0	-424	-428
	TOTAL FOR CATEGORY 01	0	0	80,776	71,885
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	80,776	71,885
	TOTAL REVENUES FOR BUDGET ACCOUNT 3722	2,364,266	2,412,690	2,979,378	2,998,898
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3722	2,364,266	2,412,690	2,979,378	2,998,898

Section B1: Summary by GL

Budget Account: 3722 NDOC - STEWART CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	2,126,360	2,151,068	2,823,172	2,842,692
2510	REVERSIONS	-6,173	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	127,031	142,181	142,181	142,181
4601	GENERAL FUND SALARY ADJUSTMENT	30,726	109,580	0	0
4611	TRANSFER IN FED ARPA	7,705	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	65,046	0	0	0
4697	TRANSFER FROM PRISON STORE	13,571	9,861	14,025	14,025
TOTAL REVENUES FOR BUDGET ACCOUNT 3722		2,364,266	2,412,690	2,979,378	2,998,898
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	823,663	1,103,779	1,248,798	1,263,395
5200	WORKERS COMPENSATION	15,205	20,632	19,939	20,348
5300	RETIREMENT	371,088	399,919	618,317	625,120
5400	PERSONNEL ASSESSMENT	2,943	2,956	5,329	5,329
5420	COLLECTIVE BARGAINING ASSESSMENT	54	66	67	67
5430	LABOR RELATIONS ASSESSMENT	796	796	652	652
5500	GROUP INSURANCE	93,603	136,620	178,380	169,740
5700	PAYROLL ASSESSMENT	545	551	1,608	1,608
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,654	35,098	32,343	31,584
5800	UNEMPLOYMENT COMPENSATION	622	0	309	629
5810	OVERTIME PAY	164,732	0	0	0
5820	HOLIDAY PAY	12,858	5,874	5,874	5,874
5840	MEDICARE	14,947	16,000	18,107	18,319
5880	SHIFT DIFFERENTIAL PAY	18,382	13,007	13,007	13,007
5882	SHIFT DIFFERENTIAL OVERTIME	1,686	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5910	STANDBY PAY	118	0	0	0
5930	LONGEVITY PAY	5,057	0	8,150	9,200
5940	DANGEROUS DUTY PAY	-107	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,524	5,550	8,542	1,935
TOTAL FOR CATEGORY 01		1,571,370	1,740,848	2,159,422	2,166,807
04	OPERATING				
7020	OPERATING SUPPLIES	109	0	0	0
7025	OPERATING SUPPLIES-E	1,398	124	124	124
7041	PRINTING AND COPYING - A	0	3,219	3,219	3,219
7044	PRINTING AND COPYING - C	-6	0	0	0
7050	EMPLOYEE BOND INSURANCE	41	41	40	40

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
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,241	12,241	17,666	17,666
7052	VEHICLE COMP & COLLISION INS	647	346	412	412
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,214	1,211
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	1,991	1,994
7060	CONTRACTS	1,735	0	659	659
7150	MOTOR POOL FLEET MAINTENANCE	0	82	82	82
7151	OUTSIDE MAINTENANCE OF VEHICLE	220	0	0	0
7152	DIESEL FUEL	0	82	82	82
7153	GASOLINE	7,588	2,984	2,984	2,984
7155	VEHICLE OPERATION - B	723	0	0	0
7157	VEHICLE SUPPLIES - OTHER	156	0	0	0
7222	DATA PROCESSING SUPPLIES	0	257	257	257
7280	OUTSIDE POSTAGE	1,940	1,630	1,630	1,630
7285	POSTAGE - STATE MAILROOM	409	388	388	388
7290	PHONE, FAX, COMMUNICATION LINE	2,370	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	332	168	168	168
7460	EQUIPMENT PURCHASES < \$1,000	395	0	396	396
7631	MISCELLANEOUS GOODS, MAT - A	0	71	71	71
7980	OPERATING LEASE PAYMENTS	5,325	5,274	5,378	5,378
TOTAL FOR CATEGORY 04		38,395	32,465	39,545	39,545
07	MAINT OF BUILDINGS & GROUNDS				
7021	OPERATING SUPPLIES-A	1,146	0	0	0
7022	OPERATING SUPPLIES-B	13,583	32,380	32,380	32,380
7060	CONTRACTS	9,480	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	3,210	116	116	116
TOTAL FOR CATEGORY 07		27,419	32,496	32,496	32,496
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	16,120	16,122	16,122	16,122
TOTAL FOR CATEGORY 09		16,120	16,122	16,122	16,122
18	CARES ACT				
7200	FOOD	7,705	0	0	0
TOTAL FOR CATEGORY 18		7,705	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	8,361	8,013
7556	EITS SECURITY ASSESSMENT	1,626	1,623	2,241	2,237
TOTAL FOR CATEGORY 26		6,253	6,240	10,602	10,250

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
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,242	1,926	798
7176	PROTECTIVE GEAR	239	0	0	0
	TOTAL FOR CATEGORY 29	239	1,242	1,926	798
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	19,964	0	0	0
7025	OPERATING SUPPLIES-E	43	0	0	0
7026	OPERATING SUPPLIES-F	213	0	0	0
7029	OPERATING SUPPLIES-I	173	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	26,720	26,182	26,746
7034	FREIGHT CHARGES - D	15	0	0	0
7041	PRINTING AND COPYING - A	3,495	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	7,737	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	13,018	14,177	14,482
7200	FOOD	475,029	0	0	0
720A	CASELD DRVN - FOOD	0	407,959	543,231	554,931
7420	CLIENT MATERIAL PROVIDER PMTS	4,791	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	27,496	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	4,802	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	5,171	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	43,434	41,606	42,502
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,587	4,950	5,100
	TOTAL FOR CATEGORY 50	548,929	493,718	630,146	643,761
59	UTILITIES				
7134	NATURAL GAS UTILITIES	92,502	43,418	43,418	43,418
7136	GARBAGE DISPOSAL UTILITIES	12,750	11,915	11,915	11,915
7270	LATE FEES AND PENALTIES	682	0	0	0
9116	TRANS TO CORRECTIONS	41,462	33,786	33,786	33,786
	TOTAL FOR CATEGORY 59	147,396	89,119	89,119	89,119
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	440	440	0	0
	TOTAL FOR CATEGORY 87	440	440	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3722	2,364,266	2,412,690	2,979,378	2,998,898

Section A1: Line Item Detail by GL

Budget Account: 3722 NDOC - STEWART CONSERVATION CAMP

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	2,126,360	2,151,068	2,584,668	2,606,501
2510	REVERSIONS	-6,173	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	127,031	142,181	142,181	142,181
4601	GENERAL FUND SALARY ADJUSTMENT	30,726	109,580	0	0
4611	TRANSFER IN FED ARPA	7,705	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	65,046	0	0	0
4697	TRANSFER FROM PRISON STORE	13,571	9,861	9,861	9,861
TOTAL REVENUES FOR DECISION UNIT B000		2,364,266	2,412,690	2,736,710	2,758,543
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	823,663	1,103,779	1,278,126	1,293,015
5200	WORKERS COMPENSATION	15,205	20,632	20,381	20,686
5300	RETIREMENT	371,088	399,919	541,770	547,719
5400	PERSONNEL ASSESSMENT	2,943	2,956	2,956	2,956
5420	COLLECTIVE BARGAINING ASSESSMENT	54	66	66	66
5430	LABOR RELATIONS ASSESSMENT	796	796	796	796
5500	GROUP INSURANCE	93,603	136,620	136,620	136,620
5700	PAYROLL ASSESSMENT	545	551	551	551
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,654	35,098	40,641	41,115
5800	UNEMPLOYMENT COMPENSATION	622	0	0	0
5810	OVERTIME PAY	164,732	0	0	0
5820	HOLIDAY PAY	12,858	5,874	5,874	5,874
5840	MEDICARE	14,947	16,000	18,531	18,747
5880	SHIFT DIFFERENTIAL PAY	18,382	13,007	13,007	13,007
5882	SHIFT DIFFERENTIAL OVERTIME	1,686	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5910	STANDBY PAY	118	0	0	0
5930	LONGEVITY PAY	5,057	0	0	0
5940	DANGEROUS DUTY PAY	-107	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,524	5,550	5,550	5,550
TOTAL FOR CATEGORY 01		1,571,370	1,740,848	2,064,869	2,086,702
04	OPERATING				
7020	OPERATING SUPPLIES	109	0	0	0
7025	OPERATING SUPPLIES-E	1,398	124	124	124
7041	PRINTING AND COPYING - A	0	3,219	3,219	3,219
7044	PRINTING AND COPYING - C	-6	0	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
7050	EMPLOYEE BOND INSURANCE	41	41	40	40
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,241	12,241	12,241	12,241
7052	VEHICLE COMP & COLLISION INS	647	346	346	346
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,746	1,746
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	1,028	1,028
7060	CONTRACTS	1,735	0	0	0
7150	MOTOR POOL FLEET MAINTENANCE	0	82	82	82
7151	OUTSIDE MAINTENANCE OF VEHICLE	220	0	0	0
7152	DIESEL FUEL	0	82	82	82
7153	GASOLINE	7,588	2,984	2,984	2,984
7155	VEHICLE OPERATION - B	723	0	0	0
7157	VEHICLE SUPPLIES - OTHER	156	0	0	0
7222	DATA PROCESSING SUPPLIES	0	257	257	257
7280	OUTSIDE POSTAGE	1,940	1,630	1,630	1,630
7285	POSTAGE - STATE MAILROOM	409	388	388	388
7290	PHONE, FAX, COMMUNICATION LINE	2,370	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	332	168	168	168
7460	EQUIPMENT PURCHASES < \$1,000	395	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	71	71	71
7980	OPERATING LEASE PAYMENTS	5,325	5,274	5,274	5,274
TOTAL FOR CATEGORY 04		38,395	32,465	32,464	32,464
07	MAINT OF BUILDINGS & GROUNDS				
7021	OPERATING SUPPLIES-A	1,146	0	0	0
7022	OPERATING SUPPLIES-B	13,583	32,380	32,380	32,380
7060	CONTRACTS	9,480	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	3,210	116	116	116
TOTAL FOR CATEGORY 07		27,419	32,496	32,496	32,496
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	16,120	16,122	16,122	16,122
TOTAL FOR CATEGORY 09		16,120	16,122	16,122	16,122
18	CARES ACT				
7200	FOOD	7,705	0	0	0
TOTAL FOR CATEGORY 18		7,705	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	4,617	4,617
7556	EITS SECURITY ASSESSMENT	1,626	1,623	1,623	1,623
TOTAL FOR CATEGORY 26		6,253	6,240	6,240	6,240

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
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,242	1,242	1,242
7176	PROTECTIVE GEAR	239	0	0	0
	TOTAL FOR CATEGORY 29	239	1,242	1,242	1,242
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	19,964	0	0	0
7025	OPERATING SUPPLIES-E	43	0	0	0
7026	OPERATING SUPPLIES-F	213	0	0	0
7029	OPERATING SUPPLIES-I	173	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	26,720	26,720	26,720
7034	FREIGHT CHARGES - D	15	0	0	0
7041	PRINTING AND COPYING - A	3,495	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	7,737	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	13,018	13,018	13,018
7200	FOOD	475,029	0	0	0
720A	CASELD DRVN - FOOD	0	407,959	407,959	407,959
7420	CLIENT MATERIAL PROVIDER PMTS	4,791	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	27,496	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	4,802	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	5,171	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	43,434	43,434	43,434
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,587	2,587	2,587
	TOTAL FOR CATEGORY 50	548,929	493,718	493,718	493,718
59	UTILITIES				
7134	NATURAL GAS UTILITIES	92,502	43,418	43,418	43,418
7136	GARBAGE DISPOSAL UTILITIES	12,750	11,915	11,915	11,915
7270	LATE FEES AND PENALTIES	682	0	0	0
9116	TRANS TO CORRECTIONS	41,462	33,786	33,786	33,786
	TOTAL FOR CATEGORY 59	147,396	89,119	89,119	89,119
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	440	440	440	440
	TOTAL FOR CATEGORY 87	440	440	440	440
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,364,266	2,412,690	2,736,710	2,758,543
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	12,387	12,035

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	12,387	12,035
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,373	2,373
5700	PAYROLL ASSESSMENT	0	0	1,057	1,057
	TOTAL FOR CATEGORY 01	0	0	3,430	3,430
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	5,056	5,056
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-532	-535
7059	AG VEHICLE LIABILITY INSURANCE	0	0	619	622
	TOTAL FOR CATEGORY 04	0	0	5,035	5,035
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,744	3,396
7556	EITS SECURITY ASSESSMENT	0	0	618	614
	TOTAL FOR CATEGORY 26	0	0	4,362	4,010
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-440	-440
	TOTAL FOR CATEGORY 87	0	0	-440	-440
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	12,387	12,035
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	57,595	57,595
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	57,595	57,595
EXPENDITURE					
59	UTILITIES				
7134	NATURAL GAS UTILITIES	0	0	49,084	49,084
7136	GARBAGE DISPOSAL UTILITIES	0	0	835	835
9116	TRANS TO CORRECTIONS	0	0	7,676	7,676
	TOTAL FOR CATEGORY 59	0	0	57,595	57,595
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	57,595	57,595
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
2501	APPROPRIATION CONTROL	0	0	118,184	111,499
4697	TRANSFER FROM PRISON STORE	0	0	4,164	4,164
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	122,348	115,663
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	1	1
5430	LABOR RELATIONS ASSESSMENT	0	0	-796	-796
5930	LONGEVITY PAY	0	0	8,150	9,200
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	2,992	-3,615
	TOTAL FOR CATEGORY 01	0	0	10,347	4,790
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	369	369
7052	VEHICLE COMP & COLLISION INS	0	0	174	174
7059	AG VEHICLE LIABILITY INSURANCE	0	0	344	344
7060	CONTRACTS	0	0	659	659
7460	EQUIPMENT PURCHASES < \$1,000	0	0	396	396
7980	OPERATING LEASE PAYMENTS	0	0	104	104
	TOTAL FOR CATEGORY 04	0	0	2,046	2,046
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	684	-444
	TOTAL FOR CATEGORY 29	0	0	684	-444
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-1,666	-1,666
717A	CASELD DRVN - INMATE CLOTHING	0	0	548	548
720A	CASELD DRVN - FOOD	0	0	111,871	111,871
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-3,620	-3,620
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	2,138	2,138
	TOTAL FOR CATEGORY 50	0	0	109,271	109,271
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	122,348	115,663
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	27,157	40,772
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	27,157	40,772

EXPENDITURE

50 INMATE DRIVENS

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
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	1,128	1,692
717A	CASELD DRVN - INMATE CLOTHING	0	0	611	916
720A	CASELD DRVN - FOOD	0	0	23,401	35,101
742A	CASELD DRVN - INMATE SUPPLIES	0	0	1,792	2,688
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	225	375
TOTAL FOR CATEGORY 50		0	0	27,157	40,772
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	27,157	40,772
M300 FRINGE BENEFITS RATE ADJUSTMENT					
REVENUE					
00 REVENUE					
2501	APPROPRIATION CONTROL	0	0	80,776	71,885
TOTAL REVENUES FOR DECISION UNIT M300		0	0	80,776	71,885
EXPENDITURE					
01 PERSONNEL SERVICES					
5100	SALARIES	0	0	-29,328	-29,620
5200	WORKERS COMPENSATION	0	0	-442	-338
5300	RETIREMENT	0	0	76,547	77,401
5430	LABOR RELATIONS ASSESSMENT	0	0	652	652
5500	GROUP INSURANCE	0	0	41,760	33,120
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,298	-9,531
5800	UNEMPLOYMENT COMPENSATION	0	0	309	629
5840	MEDICARE	0	0	-424	-428
TOTAL FOR CATEGORY 01		0	0	80,776	71,885
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	80,776	71,885
TOTAL REVENUES FOR BUDGET ACCOUNT 3722		2,364,266	2,412,690	3,036,973	3,056,493
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3722		2,364,266	2,412,690	3,036,973	3,056,493

Section B1: Summary by GL

Budget Account: 3722 NDOC - STEWART CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	2,126,360	2,151,068	2,880,767	2,900,287
2510	REVERSIONS	-6,173	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	127,031	142,181	142,181	142,181
4601	GENERAL FUND SALARY ADJUSTMENT	30,726	109,580	0	0
4611	TRANSFER IN FED ARPA	7,705	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	65,046	0	0	0
4697	TRANSFER FROM PRISON STORE	13,571	9,861	14,025	14,025
TOTAL REVENUES FOR BUDGET ACCOUNT 3722		2,364,266	2,412,690	3,036,973	3,056,493
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	823,663	1,103,779	1,248,798	1,263,395
5200	WORKERS COMPENSATION	15,205	20,632	19,939	20,348
5300	RETIREMENT	371,088	399,919	618,317	625,120
5400	PERSONNEL ASSESSMENT	2,943	2,956	5,329	5,329
5420	COLLECTIVE BARGAINING ASSESSMENT	54	66	67	67
5430	LABOR RELATIONS ASSESSMENT	796	796	652	652
5500	GROUP INSURANCE	93,603	136,620	178,380	169,740
5700	PAYROLL ASSESSMENT	545	551	1,608	1,608
5750	RETIRED EMPLOYEES GROUP INSURANCE	25,654	35,098	32,343	31,584
5800	UNEMPLOYMENT COMPENSATION	622	0	309	629
5810	OVERTIME PAY	164,732	0	0	0
5820	HOLIDAY PAY	12,858	5,874	5,874	5,874
5840	MEDICARE	14,947	16,000	18,107	18,319
5880	SHIFT DIFFERENTIAL PAY	18,382	13,007	13,007	13,007
5882	SHIFT DIFFERENTIAL OVERTIME	1,686	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5910	STANDBY PAY	118	0	0	0
5930	LONGEVITY PAY	5,057	0	8,150	9,200
5940	DANGEROUS DUTY PAY	-107	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,524	5,550	8,542	1,935
TOTAL FOR CATEGORY 01		1,571,370	1,740,848	2,159,422	2,166,807
04	OPERATING				
7020	OPERATING SUPPLIES	109	0	0	0
7025	OPERATING SUPPLIES-E	1,398	124	124	124
7041	PRINTING AND COPYING - A	0	3,219	3,219	3,219
7044	PRINTING AND COPYING - C	-6	0	0	0
7050	EMPLOYEE BOND INSURANCE	41	41	40	40

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
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	12,241	12,241	17,666	17,666
7052	VEHICLE COMP & COLLISION INS	647	346	412	412
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,214	1,211
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,028	1,991	1,994
7060	CONTRACTS	1,735	0	659	659
7150	MOTOR POOL FLEET MAINTENANCE	0	82	82	82
7151	OUTSIDE MAINTENANCE OF VEHICLE	220	0	0	0
7152	DIESEL FUEL	0	82	82	82
7153	GASOLINE	7,588	2,984	2,984	2,984
7155	VEHICLE OPERATION - B	723	0	0	0
7157	VEHICLE SUPPLIES - OTHER	156	0	0	0
7222	DATA PROCESSING SUPPLIES	0	257	257	257
7280	OUTSIDE POSTAGE	1,940	1,630	1,630	1,630
7285	POSTAGE - STATE MAILROOM	409	388	388	388
7290	PHONE, FAX, COMMUNICATION LINE	2,370	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	332	168	168	168
7460	EQUIPMENT PURCHASES < \$1,000	395	0	396	396
7631	MISCELLANEOUS GOODS, MAT - A	0	71	71	71
7980	OPERATING LEASE PAYMENTS	5,325	5,274	5,378	5,378
TOTAL FOR CATEGORY 04		38,395	32,465	39,545	39,545
07	MAINT OF BUILDINGS & GROUNDS				
7021	OPERATING SUPPLIES-A	1,146	0	0	0
7022	OPERATING SUPPLIES-B	13,583	32,380	32,380	32,380
7060	CONTRACTS	9,480	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	3,210	116	116	116
TOTAL FOR CATEGORY 07		27,419	32,496	32,496	32,496
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	16,120	16,122	16,122	16,122
TOTAL FOR CATEGORY 09		16,120	16,122	16,122	16,122
18	CARES ACT				
7200	FOOD	7,705	0	0	0
TOTAL FOR CATEGORY 18		7,705	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	8,361	8,013
7556	EITS SECURITY ASSESSMENT	1,626	1,623	2,241	2,237
TOTAL FOR CATEGORY 26		6,253	6,240	10,602	10,250

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
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,242	1,926	798
7176	PROTECTIVE GEAR	239	0	0	0
	TOTAL FOR CATEGORY 29	239	1,242	1,926	798
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	19,964	0	0	0
7025	OPERATING SUPPLIES-E	43	0	0	0
7026	OPERATING SUPPLIES-F	213	0	0	0
7029	OPERATING SUPPLIES-I	173	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	26,720	26,182	26,746
7034	FREIGHT CHARGES - D	15	0	0	0
7041	PRINTING AND COPYING - A	3,495	0	0	0
7172	EMPLOYEE UTILITY ALLOWANCE	7,737	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	13,018	14,177	14,482
7200	FOOD	475,029	0	0	0
720A	CASELD DRVN - FOOD	0	407,959	543,231	554,931
7420	CLIENT MATERIAL PROVIDER PMTS	4,791	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	27,496	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	4,802	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	5,171	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	43,434	41,606	42,502
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	2,587	4,950	5,100
	TOTAL FOR CATEGORY 50	548,929	493,718	630,146	643,761
59	UTILITIES				
7134	NATURAL GAS UTILITIES	92,502	43,418	92,502	92,502
7136	GARBAGE DISPOSAL UTILITIES	12,750	11,915	12,750	12,750
7270	LATE FEES AND PENALTIES	682	0	0	0
9116	TRANS TO CORRECTIONS	41,462	33,786	41,462	41,462
	TOTAL FOR CATEGORY 59	147,396	89,119	146,714	146,714
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	440	440	0	0
	TOTAL FOR CATEGORY 87	440	440	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3722	2,364,266	2,412,690	3,036,973	3,056,493

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

Budget Account: 3722 NDOC - STEWART CONSERVATION CAMP

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								
M104	2501	APPROPRIATION CONTROL	0	0	57,595	57,595	57,595	57,595
		TOTAL FOR REVENUE	0	0	57,595	57,595	57,595	57,595
EXPENSE								
59	UTILITIES							
M104	7134	NATURAL GAS UTILITIES	0	0	49,084	49,084	49,084	49,084
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	835	835	835	835
M104	9116	TRANS TO CORRECTIONS	0	0	7,676	7,676	7,676	7,676
		TOTAL FOR CATEGORY 59	0	0	57,595	57,595	57,595	57,595
		TOTAL FOR EXPENSE	0	0	57,595	57,595	57,595	57,595

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
		25-27 G01	WP Exp	G08 Amendment			
Budg	Budg Acct Description	Actual Exp	(B000/M150)	Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3722	NDOC - STEWART CONSERVATION CA	147,396.00	89,119.00	57,595.00	146,714.00	146,714.00	
	7134 - Natural Gas Utilities	92,502.00	43,418.00	49,084.00			
	7136 - Garbage Disposal Utilities	12,750.00	11,915.00	835.00			
	7270 - Late Fees and Penalties	682.00	0.00	0.00			
	9116 - Trans to Corrections	41,462.00	33,786.00	7,676.00			

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 3723 - NDOC - PIOCHE CONSERVATION CAMP
Budget Amendment A255873723
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Pioche Conservation Camp (PCC) located approximately three miles northeast of Pioche, was opened in May of 1980 and then rebuilt in 1995. PCC houses an all-male minimum security population in an open facility. Inmates can obtain credit by attending general education diploma or high school classes. Self-help programs are also available. The inmate crews support the Nevada Division of Forestry program by working on conservation projects and fire suppression activities with 12-man crews. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - PIOCHE CONSERVATION CAMP
B/A 3723 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING				-----CUMULATIVE-----				Total Amount	
						FIRST				Dollar Change		Percent Change			
						Budget Amendment									
						BA # A255873723				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	2,892,565	2,937,931	26,794	26,794	26,794	26,794	0.9%	0.9%	2,919,359	2,964,725				
3829	ROOM, BOARD, TRANSP CHARGE	14,254	14,254			0	0	0.0%	0.0%	14,254	14,254				
4697	TRANSFER FROM PRISON STORE	3,501	3,501			0	0	0.0%	0.0%	3,501	3,501				
Total Revenues		2,910,320	2,955,686	26,794	26,794	26,794	26,794	0.9%	0.9%	2,937,114	2,982,480				
EXPENDITURES															
Cat	G.L.#	Description													
01	5100	SALARIES	1,525,542	1,562,280			0	0	0.0%	0.0%	1,525,542	1,562,280			
01	5200	WORKERS COMPENSATION	22,882	22,882			0	0	0.0%	0.0%	22,882	22,882			
01	5300	RETIREMENT	603,859	614,882			0	0	0.0%	0.0%	603,859	614,882			
01	5400	PERSONNEL ASSESSMENT	6,039	6,039			0	0	0.0%	0.0%	6,039	6,039			
01	5420	COLLECTIVE BARGAINING ASSESSMENT	77	77			0	0	0.0%	0.0%	77	77			
01	5430	LABOR RELATIONS ASSESSMENT	745	745			0	0	0.0%	0.0%	745	745			
01	5500	GROUP INSURANCE	202,164	192,372			0	0	0.0%	0.0%	202,164	192,372			
01	5700	PAYROLL ASSESSMENT	1,823	1,823			0	0	0.0%	0.0%	1,823	1,823			
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	39,512	39,056			0	0	0.0%	0.0%	39,512	39,056			
01	5800	UNEMPLOYMENT COMPENSATION	376	778			0	0	0.0%	0.0%	376	778			
01	5810	OVERTIME PAY	2,638	2,638			0	0	0.0%	0.0%	2,638	2,638			
01	5820	HOLIDAY PAY	10,651	10,651			0	0	0.0%	0.0%	10,651	10,651			
01	5840	MEDICARE	22,119	22,650			0	0	0.0%	0.0%	22,119	22,650			
01	5880	SHIFT DIFFERENTIAL PAY	9,330	9,330			0	0	0.0%	0.0%	9,330	9,330			
01	5930	LONGEVITY PAY	6,225	7,450			0	0	0.0%	0.0%	6,225	7,450			
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	9,423	9,423			0	0	0.0%	0.0%	9,423	9,423			
04	7020	OPERATING SUPPLIES	184	184			0	0	0.0%	0.0%	184	184			
04	7025	OPERATING SUPPLIES-E	159	159			0	0	0.0%	0.0%	159	159			
04	7034	FREIGHT CHARGES - D	19	19			0	0	0.0%	0.0%	19	19			
04	7041	PRINTING AND COPYING - A	178	178			0	0	0.0%	0.0%	178	178			
04	7044	PRINTING AND COPYING - C	64	64			0	0	0.0%	0.0%	64	64			
04	7050	EMPLOYEE BOND INSURANCE	46	46			0	0	0.0%	0.0%	46	46			
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	15,502	15,502			0	0	0.0%	0.0%	15,502	15,502			
04	7052	VEHICLE COMP & COLLISION INS	412	412			0	0	0.0%	0.0%	412	412			
04	7054	AG TORT CLAIM ASSESSMENT	1,376	1,373			0	0	0.0%	0.0%	1,376	1,373			
04	7059	AG VEHICLE LIABILITY INSURANCE	1,493	1,496			0	0	0.0%	0.0%	1,493	1,496			
04	7074	HARDWARE LICENSE/MNT CONTRACTS	264	264			0	0	0.0%	0.0%	264	264			
04	7151	OUTSIDE MAINTENANCE OF VEHICLE	239	239			0	0	0.0%	0.0%	239	239			
04	7153	GASOLINE	770	770			0	0	0.0%	0.0%	770	770			
04	7155	VEHICLE OPERATION - B	898	898			0	0	0.0%	0.0%	898	898			
04	7157	VEHICLE SUPPLIES - OTHER	1,114	1,114			0	0	0.0%	0.0%	1,114	1,114			
04	7222	DATA PROCESSING SUPPLIES	233	233			0	0	0.0%	0.0%	233	233			
04	7280	OUTSIDE POSTAGE	581	581			0	0	0.0%	0.0%	581	581			
04	7285	POSTAGE - STATE MAILROOM	6	6			0	0	0.0%	0.0%	6	6			

04	7290	PHONE, FAX, COMMUNICATION LINE	2,823	2,823			0	0	0.0%	0.0%	2,823	2,823
04	7291	CELL PHONE/PAGER CHARGES	293	293			0	0	0.0%	0.0%	293	293
04	7296	EITS LONG DISTANCE CHARGES	11	11			0	0	0.0%	0.0%	11	11
04	7344	INSPECTIONS & CERTIFICATIONS-D	2,652	2,652			0	0	0.0%	0.0%	2,652	2,652
04	7631	MISCELLANEOUS GOODS, MAT - A	132	132			0	0	0.0%	0.0%	132	132
04	7962	RENTALS FOR LAND/EQUIPMENT-B	1	1			0	0	0.0%	0.0%	1	1
04	7980	OPERATING LEASE PAYMENTS	2,861	2,861			0	0	0.0%	0.0%	2,861	2,861
07	7022	OPERATING SUPPLIES-B	11,029	11,029			0	0	0.0%	0.0%	11,029	11,029
07	7140	MAINTENANCE OF BLDGS AND GRDS	4,395	4,395			0	0	0.0%	0.0%	4,395	4,395
09	7060	CONTRACTS	30,210	30,210			0	0	0.0%	0.0%	30,210	30,210
26	7554	EITS INFRASTRUCTURE ASSESSMENT	9,475	9,081			0	0	0.0%	0.0%	9,475	9,081
26	7556	EITS SECURITY ASSESSMENT	2,540	2,534			0	0	0.0%	0.0%	2,540	2,534
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	2,077	2,077			0	0	0.0%	0.0%	2,077	2,077
29	7176	PROTECTIVE GEAR	1,023	1,023			0	0	0.0%	0.0%	1,023	1,023
50	702E	CASELD DRVN - OPERATING SUPPLIES	9,989	10,231			0	0	0.0%	0.0%	9,989	10,231
50	717A	CASELD DRVN - INMATE CLOTHING	5,409	5,539			0	0	0.0%	0.0%	5,409	5,539
50	720A	CASELD DRVN - FOOD	217,577	222,841			0	0	0.0%	0.0%	217,577	222,841
50	720B	CASELD DRVN - FOOD-F	0	0			0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	15,875	16,259			0	0	0.0%	0.0%	15,875	16,259
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	1,950	2,025			0	0	0.0%	0.0%	1,950	2,025
59	7132	ELECTRIC UTILITIES	29,080	29,080	16,447	16,447	16,447	16,447	56.6%	56.6%	45,527	45,527
59	7135	PROPANE UTILITIES	62,835	62,835	10,347	10,347	10,347	10,347	16.5%	16.5%	73,182	73,182
59	7136	GARBAGE DISPOSAL UTILITIES	4,320	4,320			0	0	0.0%	0.0%	4,320	4,320
59	7137	WATER & SEWER UTILITIES	6,820	6,820			0	0	0.0%	0.0%	6,820	6,820
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			2,910,320	2,955,686	26,794	26,794	26,794	26,794	0.9%	0.9%	2,937,114	2,982,480

Section A1: Line Item Detail by GL

Budget Account: 3723 NDOC - PIOCHE CONSERVATION CAMP

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	2,098,500	2,159,718	2,711,817	2,759,714
2510	REVERSIONS	-100,451	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,021	14,254	14,254	14,254
4601	GENERAL FUND SALARY ADJUSTMENT	243,037	122,074	0	0
4611	TRANSFER IN FED ARPA	35,977	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	27,992	0	0	0
4697	TRANSFER FROM PRISON STORE	3,446	3,248	3,248	3,248
TOTAL REVENUES FOR DECISION UNIT B000		2,310,522	2,299,294	2,729,319	2,777,216
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,028,983	1,245,226	1,543,137	1,579,875
5200	WORKERS COMPENSATION	17,814	23,479	23,256	23,256
5300	RETIREMENT	364,900	406,399	524,941	534,401
5400	PERSONNEL ASSESSMENT	3,335	3,350	3,350	3,350
5420	COLLECTIVE BARGAINING ASSESSMENT	66	60	60	60
5430	LABOR RELATIONS ASSESSMENT	909	909	909	909
5500	GROUP INSURANCE	112,748	154,836	154,836	154,836
5700	PAYROLL ASSESSMENT	618	625	625	625
5750	RETIRED EMPLOYEES GROUP INSURANCE	32,062	39,597	49,070	50,238
5800	UNEMPLOYMENT COMPENSATION	785	0	0	0
5810	OVERTIME PAY	244,991	2,638	2,638	2,638
5820	HOLIDAY PAY	14,697	10,651	10,651	10,651
5840	MEDICARE	19,365	18,050	22,372	22,903
5880	SHIFT DIFFERENTIAL PAY	15,639	9,330	9,330	9,330
5882	SHIFT DIFFERENTIAL OVERTIME	3,488	0	0	0
5891	RECRUITMENT BONUS PAY	6,000	0	0	0
5930	LONGEVITY PAY	3,861	0	0	0
5940	DANGEROUS DUTY PAY	75	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	19,728	11,198	11,198	11,198
TOTAL FOR CATEGORY 01		1,890,064	1,926,348	2,356,373	2,404,270
04	OPERATING				
7020	OPERATING SUPPLIES	923	184	184	184
7023	OPERATING SUPPLIES-C	626	0	0	0
7025	OPERATING SUPPLIES-E	1,055	159	159	159
7034	FREIGHT CHARGES - D	0	19	19	19
7041	PRINTING AND COPYING - A	905	178	178	178

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
7044	PRINTING AND COPYING - C	0	64	64	64
7050	EMPLOYEE BOND INSURANCE	45	45	46	46
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	10,742	10,742	10,742	10,742
7052	VEHICLE COMP & COLLISION INS	693	520	520	520
7054	AG TORT CLAIM ASSESSMENT	1,979	1,979	1,979	1,979
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,028	1,028
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,027	239	239	239
7153	GASOLINE	5,653	770	770	770
7155	VEHICLE OPERATION - B	1,028	898	898	898
7157	VEHICLE SUPPLIES - OTHER	22	1,114	1,114	1,114
7222	DATA PROCESSING SUPPLIES	0	233	233	233
7280	OUTSIDE POSTAGE	1,042	581	581	581
7285	POSTAGE - STATE MAILROOM	9	6	6	6
7290	PHONE, FAX, COMMUNICATION LINE	4,669	2,823	2,823	2,823
7291	CELL PHONE/PAGER CHARGES	246	293	293	293
7296	EITS LONG DISTANCE CHARGES	0	11	11	11
7344	INSPECTIONS & CERTIFICATIONS-D	1,782	2,652	2,652	2,652
7460	EQUIPMENT PURCHASES < \$1,000	384	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	1	1	1
7980	OPERATING LEASE PAYMENTS	2,712	2,861	2,861	2,861
TOTAL FOR CATEGORY 04		37,174	27,532	27,533	27,533
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	7,653	11,029	11,029	11,029
7060	CONTRACTS	5,034	0	0	0
7063	CONTRACTS - C	2,775	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	4,395	4,395	4,395
TOTAL FOR CATEGORY 07		15,462	15,424	15,424	15,424
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	18,562	19,265	19,265	19,265
TOTAL FOR CATEGORY 09		18,562	19,265	19,265	19,265
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	5,244	5,233	5,232	5,232
7556	EITS SECURITY ASSESSMENT	1,842	1,839	1,839	1,839
TOTAL FOR CATEGORY 26		7,086	7,072	7,071	7,071
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,571	3,527	3,527	3,527

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7176	PROTECTIVE GEAR	630	1,023	1,023	1,023
	TOTAL FOR CATEGORY 29	2,201	4,550	4,550	4,550
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	8,644	0	0	0
7026	OPERATING SUPPLIES-F	865	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	12,485	12,485	12,485
7172	EMPLOYEE UTILITY ALLOWANCE	7,718	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	6,083	6,083	6,083
7200	FOOD	135,226	0	0	0
720A	CASELD DRVN - FOOD	0	142,322	142,322	142,322
720B	CASELD DRVN - FOOD-F	0	12,784	12,784	12,784
7420	CLIENT MATERIAL PROVIDER PMTS	165	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	13,335	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	2,145	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	6,319	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	20,295	20,295	20,295
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,783	1,783	1,783
	TOTAL FOR CATEGORY 50	174,417	195,752	195,752	195,752
59	UTILITIES				
7132	ELECTRIC UTILITIES	45,527	29,080	29,080	29,080
7135	PROPANE UTILITIES	73,182	62,835	62,835	62,835
7136	GARBAGE DISPOSAL UTILITIES	4,320	4,320	4,320	4,320
7137	WATER & SEWER UTILITIES	6,168	6,820	6,820	6,820
7270	LATE FEES AND PENALTIES	86	0	0	0
	TOTAL FOR CATEGORY 59	129,283	103,055	103,055	103,055
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	296	296	296	296
	TOTAL FOR CATEGORY 87	296	296	296	296
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	35,977	0	0	0
	TOTAL FOR CATEGORY 93	35,977	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,310,522	2,299,294	2,729,319	2,777,216
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	12,725	12,325
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	12,725	12,325

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	2,689	2,689
5700	PAYROLL ASSESSMENT	0	0	1,198	1,198
	TOTAL FOR CATEGORY 01	0	0	3,887	3,887
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,437	4,437
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-603	-606
7059	AG VEHICLE LIABILITY INSURANCE	0	0	464	467
	TOTAL FOR CATEGORY 04	0	0	4,190	4,190
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,243	3,849
7556	EITS SECURITY ASSESSMENT	0	0	701	695
	TOTAL FOR CATEGORY 26	0	0	4,944	4,544
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-296	-296
	TOTAL FOR CATEGORY 87	0	0	-296	-296
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	12,725	12,325
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-14,724	-13,499
4697	TRANSFER FROM PRISON STORE	0	0	253	253
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-14,471	-13,246
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	17	17
5430	LABOR RELATIONS ASSESSMENT	0	0	-909	-909
5930	LONGEVITY PAY	0	0	6,225	7,450
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-1,775	-1,775
	TOTAL FOR CATEGORY 01	0	0	3,558	4,783
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	323	323
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1	1

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	264	264
	TOTAL FOR CATEGORY 04	0	0	588	588
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,646	4,646
	TOTAL FOR CATEGORY 09	0	0	4,646	4,646
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-1,450	-1,450
	TOTAL FOR CATEGORY 29	0	0	-1,450	-1,450
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-5,557	-5,557
717A	CASELD DRVN - INMATE CLOTHING	0	0	-2,332	-2,332
720A	CASELD DRVN - FOOD	0	0	8,578	8,578
720B	CASELD DRVN - FOOD-F	0	0	-12,784	-12,784
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-9,285	-9,285
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-433	-433
	TOTAL FOR CATEGORY 50	0	0	-21,813	-21,813
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-14,471	-13,246
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	76,861	82,956
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	76,861	82,956
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	3,061	3,303
717A	CASELD DRVN - INMATE CLOTHING	0	0	1,658	1,788
720A	CASELD DRVN - FOOD	0	0	66,677	71,941
742A	CASELD DRVN - INMATE SUPPLIES	0	0	4,865	5,249
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	600	675
	TOTAL FOR CATEGORY 50	0	0	76,861	82,956
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	76,861	82,956
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	99,587	90,136
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	99,587	90,136

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
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-17,595	-17,595
5200	WORKERS COMPENSATION	0	0	-374	-374
5300	RETIREMENT	0	0	78,918	80,481
5430	LABOR RELATIONS ASSESSMENT	0	0	745	745
5500	GROUP INSURANCE	0	0	47,328	37,536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-9,558	-11,182
5800	UNEMPLOYMENT COMPENSATION	0	0	376	778
5840	MEDICARE	0	0	-253	-253
	TOTAL FOR CATEGORY 01	0	0	99,587	90,136
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	99,587	90,136
E300	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,385	4,385
	TOTAL REVENUES FOR DECISION UNIT E300	0	0	4,385	4,385
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,385	4,385
	TOTAL FOR CATEGORY 09	0	0	4,385	4,385
	TOTAL EXPENDITURES FOR DECISION UNIT E300	0	0	4,385	4,385
E301	GOVERNMENT SUPPORT SERVICES [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,914	1,914
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	1,914	1,914
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	1,914	1,914
	TOTAL FOR CATEGORY 09	0	0	1,914	1,914
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	1,914	1,914
	TOTAL REVENUES FOR BUDGET ACCOUNT 3723	2,310,522	2,299,294	2,910,320	2,955,686
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3723	2,310,522	2,299,294	2,910,320	2,955,686

Section B1: Summary by GL

Budget Account: 3723 NDOC - PIOCHE CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	2,098,500	2,159,718	2,892,565	2,937,931
2510	REVERSIONS	-100,451	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,021	14,254	14,254	14,254
4601	GENERAL FUND SALARY ADJUSTMENT	243,037	122,074	0	0
4611	TRANSFER IN FED ARPA	35,977	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	27,992	0	0	0
4697	TRANSFER FROM PRISON STORE	3,446	3,248	3,501	3,501
TOTAL REVENUES FOR BUDGET ACCOUNT 3723		2,310,522	2,299,294	2,910,320	2,955,686
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,028,983	1,245,226	1,525,542	1,562,280
5200	WORKERS COMPENSATION	17,814	23,479	22,882	22,882
5300	RETIREMENT	364,900	406,399	603,859	614,882
5400	PERSONNEL ASSESSMENT	3,335	3,350	6,039	6,039
5420	COLLECTIVE BARGAINING ASSESSMENT	66	60	77	77
5430	LABOR RELATIONS ASSESSMENT	909	909	745	745
5500	GROUP INSURANCE	112,748	154,836	202,164	192,372
5700	PAYROLL ASSESSMENT	618	625	1,823	1,823
5750	RETIRED EMPLOYEES GROUP INSURANCE	32,062	39,597	39,512	39,056
5800	UNEMPLOYMENT COMPENSATION	785	0	376	778
5810	OVERTIME PAY	244,991	2,638	2,638	2,638
5820	HOLIDAY PAY	14,697	10,651	10,651	10,651
5840	MEDICARE	19,365	18,050	22,119	22,650
5880	SHIFT DIFFERENTIAL PAY	15,639	9,330	9,330	9,330
5882	SHIFT DIFFERENTIAL OVERTIME	3,488	0	0	0
5891	RECRUITMENT BONUS PAY	6,000	0	0	0
5930	LONGEVITY PAY	3,861	0	6,225	7,450
5940	DANGEROUS DUTY PAY	75	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	19,728	11,198	9,423	9,423
TOTAL FOR CATEGORY 01		1,890,064	1,926,348	2,463,405	2,503,076
04	OPERATING				
7020	OPERATING SUPPLIES	923	184	184	184
7023	OPERATING SUPPLIES-C	626	0	0	0
7025	OPERATING SUPPLIES-E	1,055	159	159	159
7034	FREIGHT CHARGES - D	0	19	19	19
7041	PRINTING AND COPYING - A	905	178	178	178
7044	PRINTING AND COPYING - C	0	64	64	64

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	45	45	46	46
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	10,742	10,742	15,502	15,502
7052	VEHICLE COMP & COLLISION INS	693	520	412	412
7054	AG TORT CLAIM ASSESSMENT	1,979	1,979	1,376	1,373
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,493	1,496
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	264	264
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,027	239	239	239
7153	GASOLINE	5,653	770	770	770
7155	VEHICLE OPERATION - B	1,028	898	898	898
7157	VEHICLE SUPPLIES - OTHER	22	1,114	1,114	1,114
7222	DATA PROCESSING SUPPLIES	0	233	233	233
7280	OUTSIDE POSTAGE	1,042	581	581	581
7285	POSTAGE - STATE MAILROOM	9	6	6	6
7290	PHONE, FAX, COMMUNICATION LINE	4,669	2,823	2,823	2,823
7291	CELL PHONE/PAGER CHARGES	246	293	293	293
7296	EITS LONG DISTANCE CHARGES	0	11	11	11
7344	INSPECTIONS & CERTIFICATIONS-D	1,782	2,652	2,652	2,652
7460	EQUIPMENT PURCHASES < \$1,000	384	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	1	1	1
7980	OPERATING LEASE PAYMENTS	2,712	2,861	2,861	2,861
TOTAL FOR CATEGORY 04		37,174	27,532	32,311	32,311
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	7,653	11,029	11,029	11,029
7060	CONTRACTS	5,034	0	0	0
7063	CONTRACTS - C	2,775	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	4,395	4,395	4,395
TOTAL FOR CATEGORY 07		15,462	15,424	15,424	15,424
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	18,562	19,265	30,210	30,210
TOTAL FOR CATEGORY 09		18,562	19,265	30,210	30,210
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	5,244	5,233	9,475	9,081
7556	EITS SECURITY ASSESSMENT	1,842	1,839	2,540	2,534
TOTAL FOR CATEGORY 26		7,086	7,072	12,015	11,615
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,571	3,527	2,077	2,077
7176	PROTECTIVE GEAR	630	1,023	1,023	1,023

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 29	2,201	4,550	3,100	3,100
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	8,644	0	0	0
7026	OPERATING SUPPLIES-F	865	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	12,485	9,989	10,231
7172	EMPLOYEE UTILITY ALLOWANCE	7,718	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	6,083	5,409	5,539
7200	FOOD	135,226	0	0	0
720A	CASELD DRVN - FOOD	0	142,322	217,577	222,841
720B	CASELD DRVN - FOOD-F	0	12,784	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	165	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	13,335	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	2,145	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	6,319	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	20,295	15,875	16,259
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,783	1,950	2,025
	TOTAL FOR CATEGORY 50	174,417	195,752	250,800	256,895
59	UTILITIES				
7132	ELECTRIC UTILITIES	45,527	29,080	29,080	29,080
7135	PROPANE UTILITIES	73,182	62,835	62,835	62,835
7136	GARBAGE DISPOSAL UTILITIES	4,320	4,320	4,320	4,320
7137	WATER & SEWER UTILITIES	6,168	6,820	6,820	6,820
7270	LATE FEES AND PENALTIES	86	0	0	0
	TOTAL FOR CATEGORY 59	129,283	103,055	103,055	103,055
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	296	296	0	0
	TOTAL FOR CATEGORY 87	296	296	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	35,977	0	0	0
	TOTAL FOR CATEGORY 93	35,977	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3723	2,310,522	2,299,294	2,910,320	2,955,686

Section A1: Line Item Detail by GL

Budget Account: 3723 NDOC - PIOCHE CONSERVATION CAMP

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	2,098,500	2,159,718	2,711,817	2,759,714
2510	REVERSIONS	-100,451	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,021	14,254	14,254	14,254
4601	GENERAL FUND SALARY ADJUSTMENT	243,037	122,074	0	0
4611	TRANSFER IN FED ARPA	35,977	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	27,992	0	0	0
4697	TRANSFER FROM PRISON STORE	3,446	3,248	3,248	3,248
TOTAL REVENUES FOR DECISION UNIT B000		2,310,522	2,299,294	2,729,319	2,777,216
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,028,983	1,245,226	1,543,137	1,579,875
5200	WORKERS COMPENSATION	17,814	23,479	23,256	23,256
5300	RETIREMENT	364,900	406,399	524,941	534,401
5400	PERSONNEL ASSESSMENT	3,335	3,350	3,350	3,350
5420	COLLECTIVE BARGAINING ASSESSMENT	66	60	60	60
5430	LABOR RELATIONS ASSESSMENT	909	909	909	909
5500	GROUP INSURANCE	112,748	154,836	154,836	154,836
5700	PAYROLL ASSESSMENT	618	625	625	625
5750	RETIRED EMPLOYEES GROUP INSURANCE	32,062	39,597	49,070	50,238
5800	UNEMPLOYMENT COMPENSATION	785	0	0	0
5810	OVERTIME PAY	244,991	2,638	2,638	2,638
5820	HOLIDAY PAY	14,697	10,651	10,651	10,651
5840	MEDICARE	19,365	18,050	22,372	22,903
5880	SHIFT DIFFERENTIAL PAY	15,639	9,330	9,330	9,330
5882	SHIFT DIFFERENTIAL OVERTIME	3,488	0	0	0
5891	RECRUITMENT BONUS PAY	6,000	0	0	0
5930	LONGEVITY PAY	3,861	0	0	0
5940	DANGEROUS DUTY PAY	75	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	19,728	11,198	11,198	11,198
TOTAL FOR CATEGORY 01		1,890,064	1,926,348	2,356,373	2,404,270
04	OPERATING				
7020	OPERATING SUPPLIES	923	184	184	184
7023	OPERATING SUPPLIES-C	626	0	0	0
7025	OPERATING SUPPLIES-E	1,055	159	159	159
7034	FREIGHT CHARGES - D	0	19	19	19
7041	PRINTING AND COPYING - A	905	178	178	178

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
7044	PRINTING AND COPYING - C	0	64	64	64
7050	EMPLOYEE BOND INSURANCE	45	45	46	46
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	10,742	10,742	10,742	10,742
7052	VEHICLE COMP & COLLISION INS	693	520	520	520
7054	AG TORT CLAIM ASSESSMENT	1,979	1,979	1,979	1,979
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,028	1,028
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	0	0
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,027	239	239	239
7153	GASOLINE	5,653	770	770	770
7155	VEHICLE OPERATION - B	1,028	898	898	898
7157	VEHICLE SUPPLIES - OTHER	22	1,114	1,114	1,114
7222	DATA PROCESSING SUPPLIES	0	233	233	233
7280	OUTSIDE POSTAGE	1,042	581	581	581
7285	POSTAGE - STATE MAILROOM	9	6	6	6
7290	PHONE, FAX, COMMUNICATION LINE	4,669	2,823	2,823	2,823
7291	CELL PHONE/PAGER CHARGES	246	293	293	293
7296	EITS LONG DISTANCE CHARGES	0	11	11	11
7344	INSPECTIONS & CERTIFICATIONS-D	1,782	2,652	2,652	2,652
7460	EQUIPMENT PURCHASES < \$1,000	384	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	1	1	1
7980	OPERATING LEASE PAYMENTS	2,712	2,861	2,861	2,861
TOTAL FOR CATEGORY 04		37,174	27,532	27,533	27,533
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	7,653	11,029	11,029	11,029
7060	CONTRACTS	5,034	0	0	0
7063	CONTRACTS - C	2,775	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	4,395	4,395	4,395
TOTAL FOR CATEGORY 07		15,462	15,424	15,424	15,424
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	18,562	19,265	19,265	19,265
TOTAL FOR CATEGORY 09		18,562	19,265	19,265	19,265
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	5,244	5,233	5,232	5,232
7556	EITS SECURITY ASSESSMENT	1,842	1,839	1,839	1,839
TOTAL FOR CATEGORY 26		7,086	7,072	7,071	7,071
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,571	3,527	3,527	3,527

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7176	PROTECTIVE GEAR	630	1,023	1,023	1,023
	TOTAL FOR CATEGORY 29	2,201	4,550	4,550	4,550
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	8,644	0	0	0
7026	OPERATING SUPPLIES-F	865	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	12,485	12,485	12,485
7172	EMPLOYEE UTILITY ALLOWANCE	7,718	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	6,083	6,083	6,083
7200	FOOD	135,226	0	0	0
720A	CASELD DRVN - FOOD	0	142,322	142,322	142,322
720B	CASELD DRVN - FOOD-F	0	12,784	12,784	12,784
7420	CLIENT MATERIAL PROVIDER PMTS	165	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	13,335	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	2,145	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	6,319	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	20,295	20,295	20,295
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,783	1,783	1,783
	TOTAL FOR CATEGORY 50	174,417	195,752	195,752	195,752
59	UTILITIES				
7132	ELECTRIC UTILITIES	45,527	29,080	29,080	29,080
7135	PROPANE UTILITIES	73,182	62,835	62,835	62,835
7136	GARBAGE DISPOSAL UTILITIES	4,320	4,320	4,320	4,320
7137	WATER & SEWER UTILITIES	6,168	6,820	6,820	6,820
7270	LATE FEES AND PENALTIES	86	0	0	0
	TOTAL FOR CATEGORY 59	129,283	103,055	103,055	103,055
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	296	296	296	296
	TOTAL FOR CATEGORY 87	296	296	296	296
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	35,977	0	0	0
	TOTAL FOR CATEGORY 93	35,977	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	2,310,522	2,299,294	2,729,319	2,777,216
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	12,725	12,325
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	12,725	12,325

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	2,689	2,689
5700	PAYROLL ASSESSMENT	0	0	1,198	1,198
	TOTAL FOR CATEGORY 01	0	0	3,887	3,887
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	4,437	4,437
7052	VEHICLE COMP & COLLISION INS	0	0	-108	-108
7054	AG TORT CLAIM ASSESSMENT	0	0	-603	-606
7059	AG VEHICLE LIABILITY INSURANCE	0	0	464	467
	TOTAL FOR CATEGORY 04	0	0	4,190	4,190
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	4,243	3,849
7556	EITS SECURITY ASSESSMENT	0	0	701	695
	TOTAL FOR CATEGORY 26	0	0	4,944	4,544
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-296	-296
	TOTAL FOR CATEGORY 87	0	0	-296	-296
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	12,725	12,325
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	26,794	26,794
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	26,794	26,794
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	16,447	16,447
7135	PROPANE UTILITIES	0	0	10,347	10,347
	TOTAL FOR CATEGORY 59	0	0	26,794	26,794
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	26,794	26,794
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-14,724	-13,499
4697	TRANSFER FROM PRISON STORE	0	0	253	253

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 REVENUES FOR DECISION UNIT M150	0	0	-14,471	-13,246
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	17	17
5430	LABOR RELATIONS ASSESSMENT	0	0	-909	-909
5930	LONGEVITY PAY	0	0	6,225	7,450
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-1,775	-1,775
	TOTAL FOR CATEGORY 01	0	0	3,558	4,783
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	323	323
7059	AG VEHICLE LIABILITY INSURANCE	0	0	1	1
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	264	264
	TOTAL FOR CATEGORY 04	0	0	588	588
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,646	4,646
	TOTAL FOR CATEGORY 09	0	0	4,646	4,646
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-1,450	-1,450
	TOTAL FOR CATEGORY 29	0	0	-1,450	-1,450
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-5,557	-5,557
717A	CASELD DRVN - INMATE CLOTHING	0	0	-2,332	-2,332
720A	CASELD DRVN - FOOD	0	0	8,578	8,578
720B	CASELD DRVN - FOOD-F	0	0	-12,784	-12,784
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-9,285	-9,285
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-433	-433
	TOTAL FOR CATEGORY 50	0	0	-21,813	-21,813
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-14,471	-13,246
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	76,861	82,956
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	76,861	82,956

EXPENDITURE

50 INMATE DRIVENS

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
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	3,061	3,303
717A	CASELD DRVN - INMATE CLOTHING	0	0	1,658	1,788
720A	CASELD DRVN - FOOD	0	0	66,677	71,941
742A	CASELD DRVN - INMATE SUPPLIES	0	0	4,865	5,249
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	600	675
TOTAL FOR CATEGORY 50		0	0	76,861	82,956
TOTAL EXPENDITURES FOR DECISION UNIT M200		0	0	76,861	82,956
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	99,587	90,136
TOTAL REVENUES FOR DECISION UNIT M300		0	0	99,587	90,136
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-17,595	-17,595
5200	WORKERS COMPENSATION	0	0	-374	-374
5300	RETIREMENT	0	0	78,918	80,481
5430	LABOR RELATIONS ASSESSMENT	0	0	745	745
5500	GROUP INSURANCE	0	0	47,328	37,536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-9,558	-11,182
5800	UNEMPLOYMENT COMPENSATION	0	0	376	778
5840	MEDICARE	0	0	-253	-253
TOTAL FOR CATEGORY 01		0	0	99,587	90,136
TOTAL EXPENDITURES FOR DECISION UNIT M300		0	0	99,587	90,136
E300	GOVERNMENT SUPPORT SERVICES				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	4,385	4,385
TOTAL REVENUES FOR DECISION UNIT E300		0	0	4,385	4,385
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,385	4,385
TOTAL FOR CATEGORY 09		0	0	4,385	4,385
TOTAL EXPENDITURES FOR DECISION UNIT E300		0	0	4,385	4,385
E301	GOVERNMENT SUPPORT SERVICES				
	[See Attachment]				
REVENUE					

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,914	1,914
	TOTAL REVENUES FOR DECISION UNIT E301	0	0	1,914	1,914
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	1,914	1,914
	TOTAL FOR CATEGORY 09	0	0	1,914	1,914
	TOTAL EXPENDITURES FOR DECISION UNIT E301	0	0	1,914	1,914
TOTAL REVENUES FOR BUDGET ACCOUNT 3723		2,310,522	2,299,294	2,937,114	2,982,480
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3723		2,310,522	2,299,294	2,937,114	2,982,480

Section B1: Summary by GL

Budget Account: 3723 NDOC - PIOCHE CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	2,098,500	2,159,718	2,919,359	2,964,725
2510	REVERSIONS	-100,451	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	2,021	14,254	14,254	14,254
4601	GENERAL FUND SALARY ADJUSTMENT	243,037	122,074	0	0
4611	TRANSFER IN FED ARPA	35,977	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	27,992	0	0	0
4697	TRANSFER FROM PRISON STORE	3,446	3,248	3,501	3,501
TOTAL REVENUES FOR BUDGET ACCOUNT 3723		2,310,522	2,299,294	2,937,114	2,982,480
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,028,983	1,245,226	1,525,542	1,562,280
5200	WORKERS COMPENSATION	17,814	23,479	22,882	22,882
5300	RETIREMENT	364,900	406,399	603,859	614,882
5400	PERSONNEL ASSESSMENT	3,335	3,350	6,039	6,039
5420	COLLECTIVE BARGAINING ASSESSMENT	66	60	77	77
5430	LABOR RELATIONS ASSESSMENT	909	909	745	745
5500	GROUP INSURANCE	112,748	154,836	202,164	192,372
5700	PAYROLL ASSESSMENT	618	625	1,823	1,823
5750	RETIRED EMPLOYEES GROUP INSURANCE	32,062	39,597	39,512	39,056
5800	UNEMPLOYMENT COMPENSATION	785	0	376	778
5810	OVERTIME PAY	244,991	2,638	2,638	2,638
5820	HOLIDAY PAY	14,697	10,651	10,651	10,651
5840	MEDICARE	19,365	18,050	22,119	22,650
5880	SHIFT DIFFERENTIAL PAY	15,639	9,330	9,330	9,330
5882	SHIFT DIFFERENTIAL OVERTIME	3,488	0	0	0
5891	RECRUITMENT BONUS PAY	6,000	0	0	0
5930	LONGEVITY PAY	3,861	0	6,225	7,450
5940	DANGEROUS DUTY PAY	75	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	19,728	11,198	9,423	9,423
TOTAL FOR CATEGORY 01		1,890,064	1,926,348	2,463,405	2,503,076
04	OPERATING				
7020	OPERATING SUPPLIES	923	184	184	184
7023	OPERATING SUPPLIES-C	626	0	0	0
7025	OPERATING SUPPLIES-E	1,055	159	159	159
7034	FREIGHT CHARGES - D	0	19	19	19
7041	PRINTING AND COPYING - A	905	178	178	178
7044	PRINTING AND COPYING - C	0	64	64	64

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	45	45	46	46
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	10,742	10,742	15,502	15,502
7052	VEHICLE COMP & COLLISION INS	693	520	412	412
7054	AG TORT CLAIM ASSESSMENT	1,979	1,979	1,376	1,373
7059	AG VEHICLE LIABILITY INSURANCE	1,368	1,028	1,493	1,496
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	264	264
7151	OUTSIDE MAINTENANCE OF VEHICLE	1,027	239	239	239
7153	GASOLINE	5,653	770	770	770
7155	VEHICLE OPERATION - B	1,028	898	898	898
7157	VEHICLE SUPPLIES - OTHER	22	1,114	1,114	1,114
7222	DATA PROCESSING SUPPLIES	0	233	233	233
7280	OUTSIDE POSTAGE	1,042	581	581	581
7285	POSTAGE - STATE MAILROOM	9	6	6	6
7290	PHONE, FAX, COMMUNICATION LINE	4,669	2,823	2,823	2,823
7291	CELL PHONE/PAGER CHARGES	246	293	293	293
7296	EITS LONG DISTANCE CHARGES	0	11	11	11
7344	INSPECTIONS & CERTIFICATIONS-D	1,782	2,652	2,652	2,652
7460	EQUIPMENT PURCHASES < \$1,000	384	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	132	132	132
7962	RENTALS FOR LAND/EQUIPMENT-B	0	1	1	1
7980	OPERATING LEASE PAYMENTS	2,712	2,861	2,861	2,861
TOTAL FOR CATEGORY 04		37,174	27,532	32,311	32,311
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	7,653	11,029	11,029	11,029
7060	CONTRACTS	5,034	0	0	0
7063	CONTRACTS - C	2,775	0	0	0
7140	MAINTENANCE OF BLDGS AND GRDS	0	4,395	4,395	4,395
TOTAL FOR CATEGORY 07		15,462	15,424	15,424	15,424
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	18,562	19,265	30,210	30,210
TOTAL FOR CATEGORY 09		18,562	19,265	30,210	30,210
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	5,244	5,233	9,475	9,081
7556	EITS SECURITY ASSESSMENT	1,842	1,839	2,540	2,534
TOTAL FOR CATEGORY 26		7,086	7,072	12,015	11,615
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,571	3,527	2,077	2,077
7176	PROTECTIVE GEAR	630	1,023	1,023	1,023

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 29	2,201	4,550	3,100	3,100
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	8,644	0	0	0
7026	OPERATING SUPPLIES-F	865	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	12,485	9,989	10,231
7172	EMPLOYEE UTILITY ALLOWANCE	7,718	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	6,083	5,409	5,539
7200	FOOD	135,226	0	0	0
720A	CASELD DRVN - FOOD	0	142,322	217,577	222,841
720B	CASELD DRVN - FOOD-F	0	12,784	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	165	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	13,335	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	2,145	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	6,319	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	20,295	15,875	16,259
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,783	1,950	2,025
	TOTAL FOR CATEGORY 50	174,417	195,752	250,800	256,895
59	UTILITIES				
7132	ELECTRIC UTILITIES	45,527	29,080	45,527	45,527
7135	PROPANE UTILITIES	73,182	62,835	73,182	73,182
7136	GARBAGE DISPOSAL UTILITIES	4,320	4,320	4,320	4,320
7137	WATER & SEWER UTILITIES	6,168	6,820	6,820	6,820
7270	LATE FEES AND PENALTIES	86	0	0	0
	TOTAL FOR CATEGORY 59	129,283	103,055	129,849	129,849
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	296	296	0	0
	TOTAL FOR CATEGORY 87	296	296	0	0
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	35,977	0	0	0
	TOTAL FOR CATEGORY 93	35,977	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3723	2,310,522	2,299,294	2,937,114	2,982,480

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

Budget Account: 3723 NDOC - PIOCHE CONSERVATION CAMP

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								
M104	2501	APPROPRIATION CONTROL	0	0	26,794	26,794	26,794	26,794
		TOTAL FOR REVENUE	0	0	26,794	26,794	26,794	26,794
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	16,447	16,447	16,447	16,447
M104	7135	PROPANE UTILITIES	0	0	10,347	10,347	10,347	10,347
		TOTAL FOR CATEGORY 59	0	0	26,794	26,794	26,794	26,794
		TOTAL FOR EXPENSE	0	0	26,794	26,794	26,794	26,794

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3723	NDOC - PIOCHE CONSERVATION CAM	129,283.00	103,055.00	26,794.00	129,849.00	129,849.00	
	7132 - Electric Utilities	45,527.00	29,080.00	16,447.00			
	7135 - Propane Utilities	73,182.00	62,835.00	10,347.00			
	7136 - Garbage Disposal Utilities	4,320.00	4,320.00	0.00			
	7137 - Water & Sewer Utilities	6,168.00	6,820.00	0.00			
	7270 - Late Fees and Penalties	86.00	0.00	0.00			

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

Amendment Number: A255813725

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/12/25	101	440	3725	NDOC - THREE LAKES VALLEY CONSERVATION CAMP

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
M104	2501	APPROPRIATION CONTROL	0	99,226	99,226	0	99,226	99,226
Total Revenue				<u>99,226</u>		<u>99,226</u>		<u>99,226</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
M104	59	UTILITIES	7132	0	78,567	78,567	0	78,567	78,567
M104	59	UTILITIES	7135	0	20,659	20,659	0	20,659	20,659
Total Category Expenditure					<u>99,226</u>		<u>99,226</u>		<u>99,226</u>

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

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 3725 - NDOC - THREE LAKES VALLEY CONSERVATION CAMP
Budget Amendment A255813725
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Three Lakes Valley Conservation Camp (TLVCC) is a minimum-security facility, adjacent to the Southern Desert Correctional Center (SDCC) at Indian Springs. This institution initially opened in 1982 as Indian Springs Conservation Camp with the opening of SDCC. At that time, the facility housed a male inmate population in an open bay facility. The institution opened with a 108 bed capacity but was expanded to 150 beds in 1990. In 1994, the camp layout was restructured for better security and the capacity was increased to 248 inmates. In 2008, the facility was renamed Three Lakes Valley Conservation Camp, and in 2010 TLVCC was expanded further to incorporate a new facility that increased its total capacity to 384 inmates. The inmates at TLVCC support the Nevada Division of Forestry program for conservation and fire suppression with 12-man crews. Statutory Authority: NRS 209

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - THREE LAKES VALLEY CONSERVATION CAMP
B/A 3725 2025-2027 Biennium (FY26-27)**

		REVENUES	Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
					FIRST		Dollar Change		Percent Change			
					Budget Amendment							
					BA # A255813725		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	3,853,498	3,926,987	99,226	99,226	99,226	99,226	2.6%	2.5%	3,952,724	4,026,213	
3829	ROOM, BOARD, TRANSP CHARGE	9,342	9,342			0	0	0.0%	0.0%	9,342	9,342	
4697	TRANSFER FROM PRISON STORE	9,166	9,166			0	0	0.0%	0.0%	9,166	9,166	
Total Revenues		3,872,006	3,945,495	99,226	99,226	99,226	99,226	2.6%	2.5%	3,971,232	4,044,721	
EXPENDITURES												
Cat	G.L.#	Description										
01	5100	SALARIES	1,791,544	1,847,410			0	0	0.0%	0.0%	1,791,544	1,847,410
01	5200	WORKERS COMPENSATION	25,501	25,611			0	0	0.0%	0.0%	25,501	25,611
01	5300	RETIREMENT	634,164	651,814			0	0	0.0%	0.0%	634,164	651,814
01	5400	PERSONNEL ASSESSMENT	6,750	6,750			0	0	0.0%	0.0%	6,750	6,750
01	5420	COLLECTIVE BARGAINING ASSESSMENT	82	82			0	0	0.0%	0.0%	82	82
01	5430	LABOR RELATIONS ASSESSMENT	792	792			0	0	0.0%	0.0%	792	792
01	5500	GROUP INSURANCE	225,948	215,004			0	0	0.0%	0.0%	225,948	215,004
01	5700	PAYROLL ASSESSMENT	2,037	2,037			0	0	0.0%	0.0%	2,037	2,037
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	46,398	46,189			0	0	0.0%	0.0%	46,398	46,189
01	5800	UNEMPLOYMENT COMPENSATION	444	920			0	0	0.0%	0.0%	444	920
01	5820	HOLIDAY PAY	25,209	25,209			0	0	0.0%	0.0%	25,209	25,209
01	5840	MEDICARE	25,976	26,782			0	0	0.0%	0.0%	25,976	26,782
01	5880	SHIFT DIFFERENTIAL PAY	18,252	18,252			0	0	0.0%	0.0%	18,252	18,252
01	5881	REMOTE AREA DIFFERENTIAL PAY	2,873	2,873			0	0	0.0%	0.0%	2,873	2,873
01	5930	LONGEVITY PAY	3,675	4,800			0	0	0.0%	0.0%	3,675	4,800
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	10,044	10,044			0	0	0.0%	0.0%	10,044	10,044
04	7020	OPERATING SUPPLIES	3,792	3,792			0	0	0.0%	0.0%	3,792	3,792
04	7041	PRINTING AND COPYING - A	2,122	2,122			0	0	0.0%	0.0%	2,122	2,122
04	7043	PRINTING AND COPYING - B	220	220			0	0	0.0%	0.0%	220	220
04	7044	PRINTING AND COPYING - C	603	603			0	0	0.0%	0.0%	603	603
04	7050	EMPLOYEE BOND INSURANCE	52	52			0	0	0.0%	0.0%	52	52
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	59,161	59,161			0	0	0.0%	0.0%	59,161	59,161
04	7052	VEHICLE COMP & COLLISION INS	687	687			0	0	0.0%	0.0%	687	687
04	7054	AG TORT CLAIM ASSESSMENT	1,538	1,534			0	0	0.0%	0.0%	1,538	1,534
04	7059	AG VEHICLE LIABILITY INSURANCE	2,489	2,493			0	0	0.0%	0.0%	2,489	2,493
04	7074	HARDWARE LICENSE/MNT CONTRACTS	6,264	6,264			0	0	0.0%	0.0%	6,264	6,264
04	7222	DATA PROCESSING SUPPLIES	338	338			0	0	0.0%	0.0%	338	338
04	7285	POSTAGE - STATE MAILROOM	180	180			0	0	0.0%	0.0%	180	180
04	7290	PHONE, FAX, COMMUNICATION LINE	4,151	4,151			0	0	0.0%	0.0%	4,151	4,151
04	7344	INSPECTIONS & CERTIFICATIONS-D	496	496			0	0	0.0%	0.0%	496	496
04	7460	EQUIPMENT PURCHASES < \$1,000	1,984	1,984			0	0	0.0%	0.0%	1,984	1,984
04	7631	MISCELLANEOUS GOODS, MAT - A	319	319			0	0	0.0%	0.0%	319	319
04	7980	OPERATING LEASE PAYMENTS	3,704	3,704			0	0	0.0%	0.0%	3,704	3,704
07	7022	OPERATING SUPPLIES-B	21,257	21,257			0	0	0.0%	0.0%	21,257	21,257

09	7060	CONTRACTS	27,713	27,713			0	0	0.0%	0.0%	27,713	27,713
26	7554	EITS INFRASTRUCTURE ASSESSMENT	10,590	10,150			0	0	0.0%	0.0%	10,590	10,150
26	7556	EITS SECURITY ASSESSMENT	2,838	2,834			0	0	0.0%	0.0%	2,838	2,834
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,481	1,481			0	0	0.0%	0.0%	1,481	1,481
29	7176	PROTECTIVE GEAR	15	15			0	0	0.0%	0.0%	15	15
50	702E	CASELD DRVN - OPERATING SUPPLIES	20,785	21,187			0	0	0.0%	0.0%	20,785	21,187
50	717A	CASELD DRVN - INMATE CLOTHING	11,254	11,472			0	0	0.0%	0.0%	11,254	11,472
50	720A	CASELD DRVN - FOOD	431,241	439,599			0	0	0.0%	0.0%	431,241	439,599
50	742A	CASELD DRVN - INMATE SUPPLIES	35,846	35,846			0	0	0.0%	0.0%	35,846	35,846
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	3,900	3,975			0	0	0.0%	0.0%	3,900	3,975
59	7132	ELECTRIC UTILITIES	184,664	184,664	78,567	78,567	78,567	78,567	42.5%	42.5%	263,231	263,231
59	7135	PROPANE UTILITIES	186,292	186,292	20,659	20,659	20,659	20,659	11.1%	11.1%	206,951	206,951
59	7136	GARBAGE DISPOSAL UTILITIES	26,341	26,341			0	0	0.0%	0.0%	26,341	26,341
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			3,872,006	3,945,495	99,226	99,226	99,226	99,226	2.6%	2.5%	3,971,232	4,044,721

Section A1: Line Item Detail by GL

Budget Account: 3725 NDOC - THREE LAKES VALLEY CONSERVATION CAMP

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	3,587,305	3,662,543	4,524,861	4,622,327
2510	REVERSIONS	-226,183	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,648	9,342	9,342	9,342
4601	GENERAL FUND SALARY ADJUSTMENT	353,016	183,320	0	0
4611	TRANSFER IN FED ARPA	75,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	174,354	0	0	0
4697	TRANSFER FROM PRISON STORE	9,124	9,273	9,273	9,273
TOTAL REVENUES FOR DECISION UNIT B000		3,974,264	3,864,478	4,543,476	4,640,942
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,418,268	1,804,846	2,376,099	2,450,183
5200	WORKERS COMPENSATION	23,787	34,719	34,149	34,251
5300	RETIREMENT	429,626	592,229	674,096	693,950
5400	PERSONNEL ASSESSMENT	4,904	4,927	4,926	4,926
5420	COLLECTIVE BARGAINING ASSESSMENT	84	126	126	126
5430	LABOR RELATIONS ASSESSMENT	1,307	1,307	1,307	1,307
5500	GROUP INSURANCE	141,554	227,700	227,700	227,700
5700	PAYROLL ASSESSMENT	909	919	919	919
5750	RETIRED EMPLOYEES GROUP INSURANCE	44,087	57,395	75,560	77,913
5800	UNEMPLOYMENT COMPENSATION	1,160	0	0	0
5810	OVERTIME PAY	516,377	0	0	0
5820	HOLIDAY PAY	21,998	25,209	25,209	25,209
5840	MEDICARE	29,033	26,165	34,449	35,522
5880	SHIFT DIFFERENTIAL PAY	34,435	18,252	18,252	18,252
5881	REMOTE AREA DIFFERENTIAL PAY	3,113	2,873	2,873	2,873
5882	SHIFT DIFFERENTIAL OVERTIME	9,548	0	0	0
5930	LONGEVITY PAY	2,247	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	74,094	15,749	15,749	15,749
TOTAL FOR CATEGORY 01		2,756,531	2,812,416	3,491,414	3,588,880
04	OPERATING				
7020	OPERATING SUPPLIES	448	3,792	3,792	3,792
7022	OPERATING SUPPLIES-B	356	0	0	0
7041	PRINTING AND COPYING - A	0	2,122	2,122	2,122
7043	PRINTING AND COPYING - B	0	220	220	220
7044	PRINTING AND COPYING - C	590	603	603	603
7050	EMPLOYEE BOND INSURANCE	67	67	67	67

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
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	40,996	40,996	40,996	40,996
7052	VEHICLE COMP & COLLISION INS	867	867	867	867
7054	AG TORT CLAIM ASSESSMENT	2,910	2,911	2,911	2,911
7059	AG VEHICLE LIABILITY INSURANCE	1,710	1,715	1,715	1,715
7074	HARDWARE LICENSE/MNT CONTRACTS	6,264	0	0	0
7153	GASOLINE	425	0	0	0
7222	DATA PROCESSING SUPPLIES	0	338	338	338
7285	POSTAGE - STATE MAILROOM	82	180	180	180
7290	PHONE, FAX, COMMUNICATION LINE	2,423	4,151	4,151	4,151
7344	INSPECTIONS & CERTIFICATIONS-D	376	496	496	496
7460	EQUIPMENT PURCHASES < \$1,000	5,433	172	172	172
7631	MISCELLANEOUS GOODS, MAT - A	0	319	319	319
7980	OPERATING LEASE PAYMENTS	3,703	3,703	3,703	3,703
TOTAL FOR CATEGORY 04		66,650	62,652	62,652	62,652
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	21,513	21,257	21,257	21,257
7034	FREIGHT CHARGES - D	50	0	0	0
7176	PROTECTIVE GEAR	2	0	0	0
TOTAL FOR CATEGORY 07		21,565	21,257	21,257	21,257
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	15,533	26,928	26,928	26,928
TOTAL FOR CATEGORY 09		15,533	26,928	26,928	26,928
18	CARES ACT				
7200	FOOD	71,366	0	0	0
7208	FOOD-H	3,634	0	0	0
TOTAL FOR CATEGORY 18		75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	7,711	7,695	7,695	7,695
7556	EITS SECURITY ASSESSMENT	2,709	2,705	2,705	2,705
TOTAL FOR CATEGORY 26		10,420	10,400	10,400	10,400
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	4,786	4,786	4,786
7176	PROTECTIVE GEAR	15	15	15	15
TOTAL FOR CATEGORY 29		15	4,801	4,801	4,801
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	17,571	28,587	28,587	28,587

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
717A	CASELD DRVN - INMATE CLOTHING	32,826	13,928	13,928	13,928
7208	FOOD-H	19,853	0	0	0
720A	CASELD DRVN - FOOD	433,619	436,463	436,463	436,463
742A	CASELD DRVN - INMATE SUPPLIES	0	46,469	46,469	46,469
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	28,622	2,760	2,760	2,760
TOTAL FOR CATEGORY 50		532,491	528,207	528,207	528,207
59	UTILITIES				
7132	ELECTRIC UTILITIES	263,231	184,664	184,664	184,664
7135	PROPANE UTILITIES	206,951	186,292	186,292	186,292
7136	GARBAGE DISPOSAL UTILITIES	25,301	26,341	26,341	26,341
7270	LATE FEES AND PENALTIES	56	0	0	0
TOTAL FOR CATEGORY 59		495,539	397,297	397,297	397,297
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	520	520	520	520
TOTAL FOR CATEGORY 87		520	520	520	520
TOTAL EXPENDITURES FOR DECISION UNIT B000		3,974,264	3,864,478	4,543,476	4,640,942
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	29,109	28,521
TOTAL REVENUES FOR DECISION UNIT M100		0	0	29,109	28,521
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	3,955	3,955
5700	PAYROLL ASSESSMENT	0	0	1,762	1,762
TOTAL FOR CATEGORY 01		0	0	5,717	5,717
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	16,935	16,935
7052	VEHICLE COMP & COLLISION INS	0	0	-180	-180
7054	AG TORT CLAIM ASSESSMENT	0	0	-887	-892
7059	AG VEHICLE LIABILITY INSURANCE	0	0	774	778
TOTAL FOR CATEGORY 04		0	0	16,642	16,641
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	6,240	5,660
7556	EITS SECURITY ASSESSMENT	0	0	1,030	1,023
TOTAL FOR CATEGORY 26		0	0	7,270	6,683

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-520	-520
	TOTAL FOR CATEGORY 87	0	0	-520	-520
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	29,109	28,521
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	99,226	99,226
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	99,226	99,226
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	78,567	78,567
7135	PROPANE UTILITIES	0	0	20,659	20,659
	TOTAL FOR CATEGORY 59	0	0	99,226	99,226
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	99,226	99,226
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	24,499	25,624
4697	TRANSFER FROM PRISON STORE	0	0	-107	-107
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	24,392	25,517
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-44	-44
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,307	-1,307
5930	LONGEVITY PAY	0	0	3,675	4,800
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,068	1,068
	TOTAL FOR CATEGORY 01	0	0	3,392	4,517
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	1,230	1,230
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	6,264	6,264
7460	EQUIPMENT PURCHASES < \$1,000	0	0	1,812	1,812
7980	OPERATING LEASE PAYMENTS	0	0	1	1
	TOTAL FOR CATEGORY 04	0	0	9,307	9,307
09	MAINTENANCE CONTRACTS				

State of Nevada - Budget Division
 Line Item Detail & Summary
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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7060	CONTRACTS	0	0	-2,419	-2,419
	TOTAL FOR CATEGORY 09	0	0	-2,419	-2,419
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-512	-512
	TOTAL FOR CATEGORY 29	0	0	-512	-512
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-6,030	-6,030
717A	CASELD DRVN - INMATE CLOTHING	0	0	-1,714	-1,714
720A	CASELD DRVN - FOOD	0	0	31,551	31,551
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-10,623	-10,623
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,440	1,440
	TOTAL FOR CATEGORY 50	0	0	14,624	14,624
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	24,392	25,517
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-39,805	-30,752
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	-39,805	-30,752
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-1,772	-1,370
717A	CASELD DRVN - INMATE CLOTHING	0	0	-960	-742
720A	CASELD DRVN - FOOD	0	0	-36,773	-28,415
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-300	-225
	TOTAL FOR CATEGORY 50	0	0	-39,805	-30,752
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	-39,805	-30,752
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	154,923	141,695
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	154,923	141,695
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,585	-8,692
5200	WORKERS COMPENSATION	0	0	-592	-544
5300	RETIREMENT	0	0	107,489	110,719

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	792	792
5500	GROUP INSURANCE	0	0	69,600	55,200
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-14,244	-16,872
5800	UNEMPLOYMENT COMPENSATION	0	0	586	1,217
5840	MEDICARE	0	0	-123	-125
	TOTAL FOR CATEGORY 01	0	0	154,923	141,695
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	154,923	141,695
E300	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,204	3,204
	TOTAL REVENUES FOR DECISION UNIT E300	0	0	3,204	3,204
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	3,204	3,204
	TOTAL FOR CATEGORY 09	0	0	3,204	3,204
	TOTAL EXPENDITURES FOR DECISION UNIT E300	0	0	3,204	3,204
E900	TRANSFER FROM TLVCC TO CGTH				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-225,517	-232,659
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	-225,517	-232,659
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-144,574	-150,838
5200	WORKERS COMPENSATION	0	0	-2,672	-2,712
5300	RETIREMENT	0	0	-43,372	-45,252
5400	PERSONNEL ASSESSMENT	0	0	-710	-710
5500	GROUP INSURANCE	0	0	-23,784	-22,632
5700	PAYROLL ASSESSMENT	0	0	-215	-215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-3,744	-3,770
5800	UNEMPLOYMENT COMPENSATION	0	0	-36	-76
5840	MEDICARE	0	0	-2,096	-2,188
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-1,935	-1,935
	TOTAL FOR CATEGORY 01	0	0	-223,138	-230,328
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-5	-5

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	0	0	-162	-162
	TOTAL FOR CATEGORY 04	0	0	-167	-167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-1,115	-1,068
7556	EITS SECURITY ASSESSMENT	0	0	-299	-298
	TOTAL FOR CATEGORY 26	0	0	-1,414	-1,366
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-798	-798
	TOTAL FOR CATEGORY 29	0	0	-798	-798
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	-225,517	-232,659
E901	TRANSFER FROM TLVCC TO SDCC [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-775,938	-788,479
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	-775,938	-788,479
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-519,639	-531,486
5200	WORKERS COMPENSATION	0	0	-6,730	-6,730
5300	RETIREMENT	0	0	-155,892	-159,446
5400	PERSONNEL ASSESSMENT	0	0	-1,776	-1,776
5500	GROUP INSURANCE	0	0	-59,460	-56,580
5700	PAYROLL ASSESSMENT	0	0	-536	-536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-13,459	-13,288
5800	UNEMPLOYMENT COMPENSATION	0	0	-128	-265
5840	MEDICARE	0	0	-7,533	-7,706
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-4,838	-4,838
	TOTAL FOR CATEGORY 01	0	0	-769,991	-782,651
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-13	-13
7054	AG TORT CLAIM ASSESSMENT	0	0	-405	-404
	TOTAL FOR CATEGORY 04	0	0	-418	-417
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-2,787	-2,671
7556	EITS SECURITY ASSESSMENT	0	0	-747	-745
	TOTAL FOR CATEGORY 26	0	0	-3,534	-3,416

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 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
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-1,995	-1,995
	TOTAL FOR CATEGORY 29	0	0	-1,995	-1,995
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	-775,938	-788,479
E932	TRANSFERS FROM WSCC TO TLVCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	158,162	157,506
	TOTAL REVENUES FOR DECISION UNIT E932	0	0	158,162	157,506
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	88,243	88,243
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	51,843	51,843
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,285	2,206
5800	UNEMPLOYMENT COMPENSATION	0	0	22	44
5840	MEDICARE	0	0	1,279	1,279
	TOTAL FOR CATEGORY 01	0	0	157,372	156,739
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E932	0	0	158,162	157,506
	TOTAL REVENUES FOR BUDGET ACCOUNT 3725	3,974,264	3,864,478	3,971,232	4,044,721
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3725	3,974,264	3,864,478	3,971,232	4,044,721

Section B1: Summary by GL

Budget Account: 3725 NDOC - THREE LAKES VALLEY CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	3,587,305	3,662,543	3,952,724	4,026,213
2510	REVERSIONS	-226,183	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,648	9,342	9,342	9,342
4601	GENERAL FUND SALARY ADJUSTMENT	353,016	183,320	0	0
4611	TRANSFER IN FED ARPA	75,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	174,354	0	0	0
4697	TRANSFER FROM PRISON STORE	9,124	9,273	9,166	9,166
TOTAL REVENUES FOR BUDGET ACCOUNT 3725		3,974,264	3,864,478	3,971,232	4,044,721
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,418,268	1,804,846	1,791,544	1,847,410
5200	WORKERS COMPENSATION	23,787	34,719	25,501	25,611
5300	RETIREMENT	429,626	592,229	634,164	651,814
5400	PERSONNEL ASSESSMENT	4,904	4,927	6,750	6,750
5420	COLLECTIVE BARGAINING ASSESSMENT	84	126	82	82
5430	LABOR RELATIONS ASSESSMENT	1,307	1,307	792	792
5500	GROUP INSURANCE	141,554	227,700	225,948	215,004
5700	PAYROLL ASSESSMENT	909	919	2,037	2,037
5750	RETIRED EMPLOYEES GROUP INSURANCE	44,087	57,395	46,398	46,189
5800	UNEMPLOYMENT COMPENSATION	1,160	0	444	920
5810	OVERTIME PAY	516,377	0	0	0
5820	HOLIDAY PAY	21,998	25,209	25,209	25,209
5840	MEDICARE	29,033	26,165	25,976	26,782
5880	SHIFT DIFFERENTIAL PAY	34,435	18,252	18,252	18,252
5881	REMOTE AREA DIFFERENTIAL PAY	3,113	2,873	2,873	2,873
5882	SHIFT DIFFERENTIAL OVERTIME	9,548	0	0	0
5930	LONGEVITY PAY	2,247	0	3,675	4,800
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	74,094	15,749	10,044	10,044
TOTAL FOR CATEGORY 01		2,756,531	2,812,416	2,819,689	2,884,569
04	OPERATING				
7020	OPERATING SUPPLIES	448	3,792	3,792	3,792
7022	OPERATING SUPPLIES-B	356	0	0	0
7041	PRINTING AND COPYING - A	0	2,122	2,122	2,122
7043	PRINTING AND COPYING - B	0	220	220	220
7044	PRINTING AND COPYING - C	590	603	603	603
7050	EMPLOYEE BOND INSURANCE	67	67	52	52
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	40,996	40,996	59,161	59,161

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
7052	VEHICLE COMP & COLLISION INS	867	867	687	687
7054	AG TORT CLAIM ASSESSMENT	2,910	2,911	1,538	1,534
7059	AG VEHICLE LIABILITY INSURANCE	1,710	1,715	2,489	2,493
7074	HARDWARE LICENSE/MNT CONTRACTS	6,264	0	6,264	6,264
7153	GASOLINE	425	0	0	0
7222	DATA PROCESSING SUPPLIES	0	338	338	338
7285	POSTAGE - STATE MAILROOM	82	180	180	180
7290	PHONE, FAX, COMMUNICATION LINE	2,423	4,151	4,151	4,151
7344	INSPECTIONS & CERTIFICATIONS-D	376	496	496	496
7460	EQUIPMENT PURCHASES < \$1,000	5,433	172	1,984	1,984
7631	MISCELLANEOUS GOODS, MAT - A	0	319	319	319
7980	OPERATING LEASE PAYMENTS	3,703	3,703	3,704	3,704
TOTAL FOR CATEGORY 04		66,650	62,652	88,100	88,100
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	21,513	21,257	21,257	21,257
7034	FREIGHT CHARGES - D	50	0	0	0
7176	PROTECTIVE GEAR	2	0	0	0
TOTAL FOR CATEGORY 07		21,565	21,257	21,257	21,257
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	15,533	26,928	27,713	27,713
TOTAL FOR CATEGORY 09		15,533	26,928	27,713	27,713
18	CARES ACT				
7200	FOOD	71,366	0	0	0
7208	FOOD-H	3,634	0	0	0
TOTAL FOR CATEGORY 18		75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	7,711	7,695	10,590	10,150
7556	EITS SECURITY ASSESSMENT	2,709	2,705	2,838	2,834
TOTAL FOR CATEGORY 26		10,420	10,400	13,428	12,984
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	4,786	1,481	1,481
7176	PROTECTIVE GEAR	15	15	15	15
TOTAL FOR CATEGORY 29		15	4,801	1,496	1,496
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	17,571	28,587	20,785	21,187
717A	CASELD DRVN - INMATE CLOTHING	32,826	13,928	11,254	11,472

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
7208	FOOD-H	19,853	0	0	0
720A	CASELD DRVN - FOOD	433,619	436,463	431,241	439,599
742A	CASELD DRVN - INMATE SUPPLIES	0	46,469	35,846	35,846
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	28,622	2,760	3,900	3,975
TOTAL FOR CATEGORY 50		532,491	528,207	503,026	512,079
59	UTILITIES				
7132	ELECTRIC UTILITIES	263,231	184,664	263,231	263,231
7135	PROPANE UTILITIES	206,951	186,292	206,951	206,951
7136	GARBAGE DISPOSAL UTILITIES	25,301	26,341	26,341	26,341
7270	LATE FEES AND PENALTIES	56	0	0	0
TOTAL FOR CATEGORY 59		495,539	397,297	496,523	496,523
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	520	520	0	0
TOTAL FOR CATEGORY 87		520	520	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3725		3,974,264	3,864,478	3,971,232	4,044,721

Section A1: Line Item Detail by GL

Budget Account: 3725 NDOC - THREE LAKES VALLEY CONSERVATION CAMP

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	3,587,305	3,662,543	4,524,861	4,622,327
2510	REVERSIONS	-226,183	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,648	9,342	9,342	9,342
4601	GENERAL FUND SALARY ADJUSTMENT	353,016	183,320	0	0
4611	TRANSFER IN FED ARPA	75,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	174,354	0	0	0
4697	TRANSFER FROM PRISON STORE	9,124	9,273	9,273	9,273
TOTAL REVENUES FOR DECISION UNIT B000		3,974,264	3,864,478	4,543,476	4,640,942
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,418,268	1,804,846	2,376,099	2,450,183
5200	WORKERS COMPENSATION	23,787	34,719	34,149	34,251
5300	RETIREMENT	429,626	592,229	674,096	693,950
5400	PERSONNEL ASSESSMENT	4,904	4,927	4,926	4,926
5420	COLLECTIVE BARGAINING ASSESSMENT	84	126	126	126
5430	LABOR RELATIONS ASSESSMENT	1,307	1,307	1,307	1,307
5500	GROUP INSURANCE	141,554	227,700	227,700	227,700
5700	PAYROLL ASSESSMENT	909	919	919	919
5750	RETIRED EMPLOYEES GROUP INSURANCE	44,087	57,395	75,560	77,913
5800	UNEMPLOYMENT COMPENSATION	1,160	0	0	0
5810	OVERTIME PAY	516,377	0	0	0
5820	HOLIDAY PAY	21,998	25,209	25,209	25,209
5840	MEDICARE	29,033	26,165	34,449	35,522
5880	SHIFT DIFFERENTIAL PAY	34,435	18,252	18,252	18,252
5881	REMOTE AREA DIFFERENTIAL PAY	3,113	2,873	2,873	2,873
5882	SHIFT DIFFERENTIAL OVERTIME	9,548	0	0	0
5930	LONGEVITY PAY	2,247	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	74,094	15,749	15,749	15,749
TOTAL FOR CATEGORY 01		2,756,531	2,812,416	3,491,414	3,588,880
04	OPERATING				
7020	OPERATING SUPPLIES	448	3,792	3,792	3,792
7022	OPERATING SUPPLIES-B	356	0	0	0
7041	PRINTING AND COPYING - A	0	2,122	2,122	2,122
7043	PRINTING AND COPYING - B	0	220	220	220
7044	PRINTING AND COPYING - C	590	603	603	603
7050	EMPLOYEE BOND INSURANCE	67	67	67	67

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
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	40,996	40,996	40,996	40,996
7052	VEHICLE COMP & COLLISION INS	867	867	867	867
7054	AG TORT CLAIM ASSESSMENT	2,910	2,911	2,911	2,911
7059	AG VEHICLE LIABILITY INSURANCE	1,710	1,715	1,715	1,715
7074	HARDWARE LICENSE/MNT CONTRACTS	6,264	0	0	0
7153	GASOLINE	425	0	0	0
7222	DATA PROCESSING SUPPLIES	0	338	338	338
7285	POSTAGE - STATE MAILROOM	82	180	180	180
7290	PHONE, FAX, COMMUNICATION LINE	2,423	4,151	4,151	4,151
7344	INSPECTIONS & CERTIFICATIONS-D	376	496	496	496
7460	EQUIPMENT PURCHASES < \$1,000	5,433	172	172	172
7631	MISCELLANEOUS GOODS, MAT - A	0	319	319	319
7980	OPERATING LEASE PAYMENTS	3,703	3,703	3,703	3,703
TOTAL FOR CATEGORY 04		66,650	62,652	62,652	62,652
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	21,513	21,257	21,257	21,257
7034	FREIGHT CHARGES - D	50	0	0	0
7176	PROTECTIVE GEAR	2	0	0	0
TOTAL FOR CATEGORY 07		21,565	21,257	21,257	21,257
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	15,533	26,928	26,928	26,928
TOTAL FOR CATEGORY 09		15,533	26,928	26,928	26,928
18	CARES ACT				
7200	FOOD	71,366	0	0	0
7208	FOOD-H	3,634	0	0	0
TOTAL FOR CATEGORY 18		75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	7,711	7,695	7,695	7,695
7556	EITS SECURITY ASSESSMENT	2,709	2,705	2,705	2,705
TOTAL FOR CATEGORY 26		10,420	10,400	10,400	10,400
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	4,786	4,786	4,786
7176	PROTECTIVE GEAR	15	15	15	15
TOTAL FOR CATEGORY 29		15	4,801	4,801	4,801
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	17,571	28,587	28,587	28,587

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
717A	CASELD DRVN - INMATE CLOTHING	32,826	13,928	13,928	13,928
7208	FOOD-H	19,853	0	0	0
720A	CASELD DRVN - FOOD	433,619	436,463	436,463	436,463
742A	CASELD DRVN - INMATE SUPPLIES	0	46,469	46,469	46,469
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	28,622	2,760	2,760	2,760
TOTAL FOR CATEGORY 50		532,491	528,207	528,207	528,207
59	UTILITIES				
7132	ELECTRIC UTILITIES	263,231	184,664	184,664	184,664
7135	PROPANE UTILITIES	206,951	186,292	186,292	186,292
7136	GARBAGE DISPOSAL UTILITIES	25,301	26,341	26,341	26,341
7270	LATE FEES AND PENALTIES	56	0	0	0
TOTAL FOR CATEGORY 59		495,539	397,297	397,297	397,297
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	520	520	520	520
TOTAL FOR CATEGORY 87		520	520	520	520
TOTAL EXPENDITURES FOR DECISION UNIT B000		3,974,264	3,864,478	4,543,476	4,640,942
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	29,109	28,521
TOTAL REVENUES FOR DECISION UNIT M100		0	0	29,109	28,521
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	3,955	3,955
5700	PAYROLL ASSESSMENT	0	0	1,762	1,762
TOTAL FOR CATEGORY 01		0	0	5,717	5,717
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	16,935	16,935
7052	VEHICLE COMP & COLLISION INS	0	0	-180	-180
7054	AG TORT CLAIM ASSESSMENT	0	0	-887	-892
7059	AG VEHICLE LIABILITY INSURANCE	0	0	774	778
TOTAL FOR CATEGORY 04		0	0	16,642	16,641
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	6,240	5,660
7556	EITS SECURITY ASSESSMENT	0	0	1,030	1,023
TOTAL FOR CATEGORY 26		0	0	7,270	6,683

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-520	-520
	TOTAL FOR CATEGORY 87	0	0	-520	-520
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	29,109	28,521
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	24,499	25,624
4697	TRANSFER FROM PRISON STORE	0	0	-107	-107
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	24,392	25,517
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	-44	-44
5430	LABOR RELATIONS ASSESSMENT	0	0	-1,307	-1,307
5930	LONGEVITY PAY	0	0	3,675	4,800
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,068	1,068
	TOTAL FOR CATEGORY 01	0	0	3,392	4,517
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	1,230	1,230
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	6,264	6,264
7460	EQUIPMENT PURCHASES < \$1,000	0	0	1,812	1,812
7980	OPERATING LEASE PAYMENTS	0	0	1	1
	TOTAL FOR CATEGORY 04	0	0	9,307	9,307
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	-2,419	-2,419
	TOTAL FOR CATEGORY 09	0	0	-2,419	-2,419
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-512	-512
	TOTAL FOR CATEGORY 29	0	0	-512	-512
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-6,030	-6,030
717A	CASELD DRVN - INMATE CLOTHING	0	0	-1,714	-1,714
720A	CASELD DRVN - FOOD	0	0	31,551	31,551
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-10,623	-10,623
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	1,440	1,440

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
	TOTAL FOR CATEGORY 50	0	0	14,624	14,624
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	24,392	25,517
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-39,805	-30,752
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	-39,805	-30,752
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-1,772	-1,370
717A	CASELD DRVN - INMATE CLOTHING	0	0	-960	-742
720A	CASELD DRVN - FOOD	0	0	-36,773	-28,415
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	-300	-225
	TOTAL FOR CATEGORY 50	0	0	-39,805	-30,752
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	-39,805	-30,752
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	154,923	141,695
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	154,923	141,695
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,585	-8,692
5200	WORKERS COMPENSATION	0	0	-592	-544
5300	RETIREMENT	0	0	107,489	110,719
5430	LABOR RELATIONS ASSESSMENT	0	0	792	792
5500	GROUP INSURANCE	0	0	69,600	55,200
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-14,244	-16,872
5800	UNEMPLOYMENT COMPENSATION	0	0	586	1,217
5840	MEDICARE	0	0	-123	-125
	TOTAL FOR CATEGORY 01	0	0	154,923	141,695
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	154,923	141,695
E300	GOVERNMENT SUPPORT SERVICES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,204	3,204
	TOTAL REVENUES FOR DECISION UNIT E300	0	0	3,204	3,204

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
EXPENDITURE					
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	3,204	3,204
	TOTAL FOR CATEGORY 09	0	0	3,204	3,204
	TOTAL EXPENDITURES FOR DECISION UNIT E300	0	0	3,204	3,204
E900	TRANSFER FROM TLVCC TO CGTH [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-225,517	-232,659
	TOTAL REVENUES FOR DECISION UNIT E900	0	0	-225,517	-232,659
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-144,574	-150,838
5200	WORKERS COMPENSATION	0	0	-2,672	-2,712
5300	RETIREMENT	0	0	-43,372	-45,252
5400	PERSONNEL ASSESSMENT	0	0	-710	-710
5500	GROUP INSURANCE	0	0	-23,784	-22,632
5700	PAYROLL ASSESSMENT	0	0	-215	-215
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-3,744	-3,770
5800	UNEMPLOYMENT COMPENSATION	0	0	-36	-76
5840	MEDICARE	0	0	-2,096	-2,188
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-1,935	-1,935
	TOTAL FOR CATEGORY 01	0	0	-223,138	-230,328
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-5	-5
7054	AG TORT CLAIM ASSESSMENT	0	0	-162	-162
	TOTAL FOR CATEGORY 04	0	0	-167	-167
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-1,115	-1,068
7556	EITS SECURITY ASSESSMENT	0	0	-299	-298
	TOTAL FOR CATEGORY 26	0	0	-1,414	-1,366
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-798	-798
	TOTAL FOR CATEGORY 29	0	0	-798	-798
	TOTAL EXPENDITURES FOR DECISION UNIT E900	0	0	-225,517	-232,659

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
E901	TRANSFER FROM TLVCC TO SDCC [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-775,938	-788,479
TOTAL REVENUES FOR DECISION UNIT E901		0	0	-775,938	-788,479
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-519,639	-531,486
5200	WORKERS COMPENSATION	0	0	-6,730	-6,730
5300	RETIREMENT	0	0	-155,892	-159,446
5400	PERSONNEL ASSESSMENT	0	0	-1,776	-1,776
5500	GROUP INSURANCE	0	0	-59,460	-56,580
5700	PAYROLL ASSESSMENT	0	0	-536	-536
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-13,459	-13,288
5800	UNEMPLOYMENT COMPENSATION	0	0	-128	-265
5840	MEDICARE	0	0	-7,533	-7,706
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-4,838	-4,838
TOTAL FOR CATEGORY 01		0	0	-769,991	-782,651
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	-13	-13
7054	AG TORT CLAIM ASSESSMENT	0	0	-405	-404
TOTAL FOR CATEGORY 04		0	0	-418	-417
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	-2,787	-2,671
7556	EITS SECURITY ASSESSMENT	0	0	-747	-745
TOTAL FOR CATEGORY 26		0	0	-3,534	-3,416
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-1,995	-1,995
TOTAL FOR CATEGORY 29		0	0	-1,995	-1,995
TOTAL EXPENDITURES FOR DECISION UNIT E901		0	0	-775,938	-788,479
E932	TRANSFERS FROM WSCC TO TLVCC				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	158,162	157,506
TOTAL REVENUES FOR DECISION UNIT E932		0	0	158,162	157,506

EXPENDITURE

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
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	88,243	88,243
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	51,843	51,843
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,285	2,206
5800	UNEMPLOYMENT COMPENSATION	0	0	22	44
5840	MEDICARE	0	0	1,279	1,279
	TOTAL FOR CATEGORY 01	0	0	157,372	156,739
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
	TOTAL FOR CATEGORY 04	0	0	84	84
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
	TOTAL EXPENDITURES FOR DECISION UNIT E932	0	0	158,162	157,506
	TOTAL REVENUES FOR BUDGET ACCOUNT 3725	3,974,264	3,864,478	3,872,006	3,945,495
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3725	3,974,264	3,864,478	3,872,006	3,945,495

Section B1: Summary by GL

Budget Account: 3725 NDOC - THREE LAKES VALLEY CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	3,587,305	3,662,543	3,853,498	3,926,987
2510	REVERSIONS	-226,183	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,648	9,342	9,342	9,342
4601	GENERAL FUND SALARY ADJUSTMENT	353,016	183,320	0	0
4611	TRANSFER IN FED ARPA	75,000	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	174,354	0	0	0
4697	TRANSFER FROM PRISON STORE	9,124	9,273	9,166	9,166
TOTAL REVENUES FOR BUDGET ACCOUNT 3725		3,974,264	3,864,478	3,872,006	3,945,495
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	1,418,268	1,804,846	1,791,544	1,847,410
5200	WORKERS COMPENSATION	23,787	34,719	25,501	25,611
5300	RETIREMENT	429,626	592,229	634,164	651,814
5400	PERSONNEL ASSESSMENT	4,904	4,927	6,750	6,750
5420	COLLECTIVE BARGAINING ASSESSMENT	84	126	82	82
5430	LABOR RELATIONS ASSESSMENT	1,307	1,307	792	792
5500	GROUP INSURANCE	141,554	227,700	225,948	215,004
5700	PAYROLL ASSESSMENT	909	919	2,037	2,037
5750	RETIRED EMPLOYEES GROUP INSURANCE	44,087	57,395	46,398	46,189
5800	UNEMPLOYMENT COMPENSATION	1,160	0	444	920
5810	OVERTIME PAY	516,377	0	0	0
5820	HOLIDAY PAY	21,998	25,209	25,209	25,209
5840	MEDICARE	29,033	26,165	25,976	26,782
5880	SHIFT DIFFERENTIAL PAY	34,435	18,252	18,252	18,252
5881	REMOTE AREA DIFFERENTIAL PAY	3,113	2,873	2,873	2,873
5882	SHIFT DIFFERENTIAL OVERTIME	9,548	0	0	0
5930	LONGEVITY PAY	2,247	0	3,675	4,800
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	74,094	15,749	10,044	10,044
TOTAL FOR CATEGORY 01		2,756,531	2,812,416	2,819,689	2,884,569
04	OPERATING				
7020	OPERATING SUPPLIES	448	3,792	3,792	3,792
7022	OPERATING SUPPLIES-B	356	0	0	0
7041	PRINTING AND COPYING - A	0	2,122	2,122	2,122
7043	PRINTING AND COPYING - B	0	220	220	220
7044	PRINTING AND COPYING - C	590	603	603	603
7050	EMPLOYEE BOND INSURANCE	67	67	52	52
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	40,996	40,996	59,161	59,161

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
7052	VEHICLE COMP & COLLISION INS	867	867	687	687
7054	AG TORT CLAIM ASSESSMENT	2,910	2,911	1,538	1,534
7059	AG VEHICLE LIABILITY INSURANCE	1,710	1,715	2,489	2,493
7074	HARDWARE LICENSE/MNT CONTRACTS	6,264	0	6,264	6,264
7153	GASOLINE	425	0	0	0
7222	DATA PROCESSING SUPPLIES	0	338	338	338
7285	POSTAGE - STATE MAILROOM	82	180	180	180
7290	PHONE, FAX, COMMUNICATION LINE	2,423	4,151	4,151	4,151
7344	INSPECTIONS & CERTIFICATIONS-D	376	496	496	496
7460	EQUIPMENT PURCHASES < \$1,000	5,433	172	1,984	1,984
7631	MISCELLANEOUS GOODS, MAT - A	0	319	319	319
7980	OPERATING LEASE PAYMENTS	3,703	3,703	3,704	3,704
TOTAL FOR CATEGORY 04		66,650	62,652	88,100	88,100
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	21,513	21,257	21,257	21,257
7034	FREIGHT CHARGES - D	50	0	0	0
7176	PROTECTIVE GEAR	2	0	0	0
TOTAL FOR CATEGORY 07		21,565	21,257	21,257	21,257
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	15,533	26,928	27,713	27,713
TOTAL FOR CATEGORY 09		15,533	26,928	27,713	27,713
18	CARES ACT				
7200	FOOD	71,366	0	0	0
7208	FOOD-H	3,634	0	0	0
TOTAL FOR CATEGORY 18		75,000	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	7,711	7,695	10,590	10,150
7556	EITS SECURITY ASSESSMENT	2,709	2,705	2,838	2,834
TOTAL FOR CATEGORY 26		10,420	10,400	13,428	12,984
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	4,786	1,481	1,481
7176	PROTECTIVE GEAR	15	15	15	15
TOTAL FOR CATEGORY 29		15	4,801	1,496	1,496
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	17,571	28,587	20,785	21,187
717A	CASELD DRVN - INMATE CLOTHING	32,826	13,928	11,254	11,472

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
7208	FOOD-H	19,853	0	0	0
720A	CASELD DRVN - FOOD	433,619	436,463	431,241	439,599
742A	CASELD DRVN - INMATE SUPPLIES	0	46,469	35,846	35,846
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	28,622	2,760	3,900	3,975
TOTAL FOR CATEGORY 50		532,491	528,207	503,026	512,079
59	UTILITIES				
7132	ELECTRIC UTILITIES	263,231	184,664	184,664	184,664
7135	PROPANE UTILITIES	206,951	186,292	186,292	186,292
7136	GARBAGE DISPOSAL UTILITIES	25,301	26,341	26,341	26,341
7270	LATE FEES AND PENALTIES	56	0	0	0
TOTAL FOR CATEGORY 59		495,539	397,297	397,297	397,297
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	520	520	0	0
TOTAL FOR CATEGORY 87		520	520	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3725		3,974,264	3,864,478	3,872,006	3,945,495

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

Budget Account: 3725 NDOC - THREE LAKES VALLEY CONSERVATION CAMP

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								
M104	2501	APPROPRIATION CONTROL	0	0	99,226	99,226	99,226	99,226
		TOTAL FOR REVENUE	0	0	99,226	99,226	99,226	99,226
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	78,567	78,567	78,567	78,567
M104	7135	PROPANE UTILITIES	0	0	20,659	20,659	20,659	20,659
		TOTAL FOR CATEGORY 59	0	0	99,226	99,226	99,226	99,226
		TOTAL FOR EXPENSE	0	0	99,226	99,226	99,226	99,226

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

Budg , Budg Acct Description	25-27 G01		G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
	25-27 G01 Actual Exp	WP Exp (B000/M150)				
3725 NDOC - THREE LAKES VALLEY CONSE	495,539.00	397,297.00	99,226.00	496,523.00	496,523.00 x	
7132 - Electric Utilities	263,231.00	184,664.00	78,567.00			
7135 - Propane Utilities	206,951.00	186,292.00	20,659.00			
7136 - Garbage Disposal Utilities	25,301.00	26,341.00	0.00			
7270 - Late Fees and Penalties	56.00	0.00	0.00			

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

Amendment Number: A256073748

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

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
03/13/25	101	440	3748	NDOC - JEAN CONSERVATION CAMP

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
M104	2501	APPROPRIATION CONTROL	0	22,086	22,086	0	22,086	22,086
Total Revenue			<u>22,086</u>			<u>22,086</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
M104	59	UTILITIES	7132	0	11,559	11,559	0	11,559	11,559
M104	59	UTILITIES	7135	0	8,609	8,609	0	8,609	8,609
M104	59	UTILITIES	7136	0	1,918	1,918	0	1,918	1,918
Total Category Expenditure				<u>22,086</u>			<u>22,086</u>		

Remarks
This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

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 3748 - NDOC - JEAN CONSERVATION CAMP
Budget Amendment A256073748
2025-2027 Biennium (FY26-27)**

Submitted March 13, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Jean Conservation Camp (JCC) houses female minimum-security inmates. Its parent institution is the Florence McClure Women's Correctional Center, which is 45 miles away. The camp opened in August 1988. New construction, completed in the spring of 1999, replaced existing housing units and increased capacity from 112 to 240 inmates. JCC became an all-female facility when the High Desert State Prison opened in September 2000. JCC has various religious programs available to all inmates, general education diploma and high school diploma courses, and a variety of correspondence college level classes. In addition, JCC offers a wide variety of self-help programs provided by a Mental Health Counselor. The inmates housed at this facility support the Nevada Division of Forestry program for conservation and fire suppression with 12-man crews. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - JEAN CONSERVATION CAMP
B/A 3748 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A256073748		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	2,635,384	2,675,523	22,086	22,086	22,086	22,086	0.8%	0.8%	2,657,470	2,697,609		
3829	ROOM, BOARD, TRANSP CHARGE	6,687	6,687			0	0	0.0%	0.0%	6,687	6,687		
4697	TRANSFER FROM PRISON STORE	5,268	5,268			0	0	0.0%	0.0%	5,268	5,268		
Total Revenues		2,647,339	2,687,478	22,086	22,086	22,086	22,086	0.8%	0.8%	2,669,425	2,709,564		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	1,428,162	1,461,471			0	0	0.0%	0.0%	1,428,162	1,461,471	
01	5200	WORKERS COMPENSATION	21,536	21,536			0	0	0.0%	0.0%	21,536	21,536	
01	5300	RETIREMENT	497,626	507,619			0	0	0.0%	0.0%	497,626	507,619	
01	5400	PERSONNEL ASSESSMENT	5,684	5,684			0	0	0.0%	0.0%	5,684	5,684	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	72	72			0	0	0.0%	0.0%	72	72	
01	5430	LABOR RELATIONS ASSESSMENT	698	698			0	0	0.0%	0.0%	698	698	
01	5500	GROUP INSURANCE	190,272	181,056			0	0	0.0%	0.0%	190,272	181,056	
01	5700	PAYROLL ASSESSMENT	1,715	1,715			0	0	0.0%	0.0%	1,715	1,715	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	36,989	36,537			0	0	0.0%	0.0%	36,989	36,537	
01	5800	UNEMPLOYMENT COMPENSATION	355	728			0	0	0.0%	0.0%	355	728	
01	5820	HOLIDAY PAY	7,500	7,500			0	0	0.0%	0.0%	7,500	7,500	
01	5840	MEDICARE	20,707	21,190			0	0	0.0%	0.0%	20,707	21,190	
01	5880	SHIFT DIFFERENTIAL PAY	8,546	8,546			0	0	0.0%	0.0%	8,546	8,546	
01	5881	REMOTE AREA DIFFERENTIAL PAY	5,693	5,693			0	0	0.0%	0.0%	5,693	5,693	
01	5930	LONGEVITY PAY	4,050	4,550			0	0	0.0%	0.0%	4,050	4,550	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	8,543	7,575			0	0	0.0%	0.0%	8,543	7,575	
01	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	75			0	0	0.0%	0.0%	0	75	
04	7020	OPERATING SUPPLIES	153	153			0	0	0.0%	0.0%	153	153	
04	7041	PRINTING AND COPYING - A	2,294	2,294			0	0	0.0%	0.0%	2,294	2,294	
04	7044	PRINTING AND COPYING - C	1,061	1,061			0	0	0.0%	0.0%	1,061	1,061	
04	7050	EMPLOYEE BOND INSURANCE	43	43			0	0	0.0%	0.0%	43	43	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	21,191	21,191			0	0	0.0%	0.0%	21,191	21,191	
04	7052	VEHICLE COMP & COLLISION INS	824	824			0	0	0.0%	0.0%	824	824	
04	7053	RISK MGT MISC INS POLICIES	344	344			0	0	0.0%	0.0%	344	344	
04	7054	AG TORT CLAIM ASSESSMENT	1,295	1,292			0	0	0.0%	0.0%	1,295	1,292	
04	7059	AG VEHICLE LIABILITY INSURANCE	2,987	2,991			0	0	0.0%	0.0%	2,987	2,991	
04	7074	HARDWARE LICENSE/MNT CONTRACTS	3,776	3,776			0	0	0.0%	0.0%	3,776	3,776	
04	7153	GASOLINE	2,718	2,718			0	0	0.0%	0.0%	2,718	2,718	
04	7222	DATA PROCESSING SUPPLIES	171	171			0	0	0.0%	0.0%	171	171	
04	7280	OUTSIDE POSTAGE	132	132			0	0	0.0%	0.0%	132	132	
04	7290	PHONE, FAX, COMMUNICATION LINE	2,491	2,491			0	0	0.0%	0.0%	2,491	2,491	
04	7291	CELL PHONE/PAGER CHARGES	293	293			0	0	0.0%	0.0%	293	293	
04	7344	INSPECTIONS & CERTIFICATIONS-D	2,290	2,290			0	0	0.0%	0.0%	2,290	2,290	
04	7980	OPERATING LEASE PAYMENTS	4,326	4,326			0	0	0.0%	0.0%	4,326	4,326	

07	7022	OPERATING SUPPLIES-B	11,355	11,355			0	0	0.0%	0.0%	11,355	11,355
07	7060	CONTRACTS	1,298	1,298			0	0	0.0%	0.0%	1,298	1,298
09	7060	CONTRACTS	16,573	16,573			0	0	0.0%	0.0%	16,573	16,573
26	7554	EITS INFRASTRUCTURE ASSESSMENT	8,918	8,547			0	0	0.0%	0.0%	8,918	8,547
26	7556	EITS SECURITY ASSESSMENT	2,390	2,386			0	0	0.0%	0.0%	2,390	2,386
29	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	751			0	0	0.0%	0.0%	0	751
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,709	1,527			0	0	0.0%	0.0%	1,709	1,527
29	7176	PROTECTIVE GEAR	1,006	1,006			0	0	0.0%	0.0%	1,006	1,006
50	702E	CASELD DRVN - OPERATING SUPPLIES	8,136	8,378			0	0	0.0%	0.0%	8,136	8,378
50	717A	CASELD DRVN - INMATE CLOTHING	4,405	4,536			0	0	0.0%	0.0%	4,405	4,536
50	720A	CASELD DRVN - FOOD	168,819	173,834			0	0	0.0%	0.0%	168,819	173,834
50	720B	CASELD DRVN - FOOD-F	0	0			0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	12,930	13,314			0	0	0.0%	0.0%	12,930	13,314
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	1,575	1,650			0	0	0.0%	0.0%	1,575	1,650
59	7132	ELECTRIC UTILITIES	21,299	21,299	11,559	11,559	11,559	11,559	54.3%	54.3%	32,858	32,858
59	7135	PROPANE UTILITIES	49,814	49,814	8,609	8,609	8,609	8,609	17.3%	17.3%	58,423	58,423
59	7136	GARBAGE DISPOSAL UTILITIES	22,575	22,575	1,918	1,918	1,918	1,918	8.5%	8.5%	24,493	24,493
59	7137	WATER & SEWER UTILITIES	30,000	30,000			0	0	0.0%	0.0%	30,000	30,000
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			2,647,339	2,687,478	22,086	22,086	22,086	22,086	0.8%	0.8%	2,669,425	2,709,564

Section A1: Line Item Detail by GL

Budget Account: 3748 NDOC - JEAN CONSERVATION CAMP

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	1,810,267	2,029,288	2,427,446	2,465,757
2510	REVERSIONS	-30,234	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,575	6,687	6,687	6,687
4601	GENERAL FUND SALARY ADJUSTMENT	104,736	106,575	0	0
4697	TRANSFER FROM PRISON STORE	5,168	4,691	4,691	4,691
TOTAL REVENUES FOR DECISION UNIT B000		1,891,512	2,147,241	2,438,824	2,477,135
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	920,835	1,140,748	1,348,917	1,378,301
5200	WORKERS COMPENSATION	15,454	20,643	20,520	20,520
5300	RETIREMENT	144,624	333,813	407,715	415,283
5400	PERSONNEL ASSESSMENT	2,943	2,956	2,956	2,956
5420	COLLECTIVE BARGAINING ASSESSMENT	54	54	54	54
5430	LABOR RELATIONS ASSESSMENT	796	796	796	796
5500	GROUP INSURANCE	82,653	136,620	136,620	136,620
5700	PAYROLL ASSESSMENT	545	551	551	551
5750	RETIRED EMPLOYEES GROUP INSURANCE	24,550	36,277	42,894	43,827
5800	UNEMPLOYMENT COMPENSATION	591	0	0	0
5810	OVERTIME PAY	226,674	0	0	0
5820	HOLIDAY PAY	10,450	7,500	7,500	7,500
5840	MEDICARE	15,531	16,537	19,556	19,982
5880	SHIFT DIFFERENTIAL PAY	12,862	8,546	8,546	8,546
5881	REMOTE AREA DIFFERENTIAL PAY	2,438	5,693	5,693	5,693
5882	SHIFT DIFFERENTIAL OVERTIME	3,412	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5930	LONGEVITY PAY	2,435	0	0	0
5940	DANGEROUS DUTY PAY	197	0	0	0
5960	TERMINAL SICK LEAVE PAY	9,605	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	9,901	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	1,912	6,370	6,370	6,370
TOTAL FOR CATEGORY 01		1,491,462	1,717,104	2,008,688	2,046,999
04	OPERATING				
7020	OPERATING SUPPLIES	136	153	153	153
7025	OPERATING SUPPLIES-E	746	0	0	0
7041	PRINTING AND COPYING - A	0	2,294	2,294	2,294
7044	PRINTING AND COPYING - C	863	1,061	1,061	1,061

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	41	41	40	40
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	14,688	14,688	14,688	14,688
7052	VEHICLE COMP & COLLISION INS	520	867	867	867
7053	RISK MGT MISC INS POLICIES	460	460	460	460
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,746	1,746
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,715	1,715	1,715
7074	HARDWARE LICENSE/MNT CONTRACTS	3,775	3,455	3,455	3,455
7152	DIESEL FUEL	132	0	0	0
7153	GASOLINE	3,507	2,718	2,718	2,718
7157	VEHICLE SUPPLIES - OTHER	334	0	0	0
7222	DATA PROCESSING SUPPLIES	0	171	171	171
7270	LATE FEES AND PENALTIES	9	0	0	0
7280	OUTSIDE POSTAGE	72	132	132	132
7285	POSTAGE - STATE MAILROOM	458	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	18,172	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	166	2,290	2,290	2,290
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
7980	OPERATING LEASE PAYMENTS	4,262	4,326	4,326	4,326
TOTAL FOR CATEGORY 04		51,584	38,901	38,900	38,900
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	862	0	0	0
7022	OPERATING SUPPLIES-B	9,111	11,355	11,355	11,355
7060	CONTRACTS	0	1,298	1,298	1,298
TOTAL FOR CATEGORY 07		9,973	12,653	12,653	12,653
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	17,145	11,590	11,590	11,590
TOTAL FOR CATEGORY 09		17,145	11,590	11,590	11,590
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	4,617	4,617
7556	EITS SECURITY ASSESSMENT	1,626	1,623	1,623	1,623
TOTAL FOR CATEGORY 26		6,253	6,240	6,240	6,240
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,600	1,600	1,600
7176	PROTECTIVE GEAR	0	1,006	1,006	1,006
TOTAL FOR CATEGORY 29		0	2,606	2,606	2,606
50	INMATE DRIVENS				

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
702E	CASELD DRVN - OPERATING SUPPLIES	19,652	12,251	12,251	12,251
7172	EMPLOYEE UTILITY ALLOWANCE	2,866	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,969	5,969	5,969
720A	CASELD DRVN - FOOD	143,870	187,056	187,056	187,056
720B	CASELD DRVN - FOOD-F	0	8,214	8,214	8,214
742A	CASELD DRVN - INMATE SUPPLIES	0	19,916	19,916	19,916
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	2,455	575	575	575
TOTAL FOR CATEGORY 50		168,843	233,981	233,981	233,981
59	UTILITIES				
7132	ELECTRIC UTILITIES	32,858	21,299	21,299	21,299
7135	PROPANE UTILITIES	58,423	49,814	49,814	49,814
7136	GARBAGE DISPOSAL UTILITIES	24,493	22,575	22,575	22,575
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
TOTAL FOR CATEGORY 59		145,774	123,688	123,688	123,688
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	478	478	478	478
TOTAL FOR CATEGORY 87		478	478	478	478
TOTAL EXPENDITURES FOR DECISION UNIT B000		1,891,512	2,147,241	2,438,824	2,477,135
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	13,443	13,092
TOTAL REVENUES FOR DECISION UNIT M100		0	0	13,443	13,092
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,373	2,373
5700	PAYROLL ASSESSMENT	0	0	1,057	1,057
TOTAL FOR CATEGORY 01		0	0	3,430	3,430
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	6,067	6,067
7052	VEHICLE COMP & COLLISION INS	0	0	-180	-180
7054	AG TORT CLAIM ASSESSMENT	0	0	-532	-535
7059	AG VEHICLE LIABILITY INSURANCE	0	0	774	778
TOTAL FOR CATEGORY 04		0	0	6,129	6,130
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,744	3,396

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7556	EITS SECURITY ASSESSMENT	0	0	618	614
	TOTAL FOR CATEGORY 26	0	0	4,362	4,010
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-478	-478
	TOTAL FOR CATEGORY 87	0	0	-478	-478
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	13,443	13,092
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	22,086	22,086
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	22,086	22,086
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	11,559	11,559
7135	PROPANE UTILITIES	0	0	8,609	8,609
7136	GARBAGE DISPOSAL UTILITIES	0	0	1,918	1,918
	TOTAL FOR CATEGORY 59	0	0	22,086	22,086
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	22,086	22,086
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-57,744	-57,244
4697	TRANSFER FROM PRISON STORE	0	0	577	577
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-57,167	-56,667
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	18	18
5430	LABOR RELATIONS ASSESSMENT	0	0	-796	-796
5930	LONGEVITY PAY	0	0	4,050	4,550
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,205	1,205
	TOTAL FOR CATEGORY 01	0	0	4,477	4,977
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	436	436
7053	RISK MGT MISC INS POLICIES	0	0	-116	-116
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	321	321
	TOTAL FOR CATEGORY 04	0	0	641	641

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,983	4,983
	TOTAL FOR CATEGORY 09	0	0	4,983	4,983
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-73	-73
	TOTAL FOR CATEGORY 29	0	0	-73	-73
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-5,323	-5,323
717A	CASELD DRVN - INMATE CLOTHING	0	0	-2,218	-2,218
720A	CASELD DRVN - FOOD	0	0	-43,309	-43,309
720B	CASELD DRVN - FOOD-F	0	0	-8,214	-8,214
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-8,906	-8,906
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	775	775
	TOTAL FOR CATEGORY 50	0	0	-67,195	-67,195
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-57,167	-56,667
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	29,079	34,926
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	29,079	34,926
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	1,208	1,450
717A	CASELD DRVN - INMATE CLOTHING	0	0	654	785
720A	CASELD DRVN - FOOD	0	0	25,072	30,087
742A	CASELD DRVN - INMATE SUPPLIES	0	0	1,920	2,304
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	225	300
	TOTAL FOR CATEGORY 50	0	0	29,079	34,926
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	29,079	34,926
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	89,483	81,035
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	89,483	81,035
EXPENDITURE					

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
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,326	-8,326
5200	WORKERS COMPENSATION	0	0	-330	-330
5300	RETIREMENT	0	0	63,640	64,887
5430	LABOR RELATIONS ASSESSMENT	0	0	698	698
5500	GROUP INSURANCE	0	0	41,760	33,120
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,173	-9,577
5800	UNEMPLOYMENT COMPENSATION	0	0	333	682
5840	MEDICARE	0	0	-119	-119
	TOTAL FOR CATEGORY 01	0	0	89,483	81,035
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	89,483	81,035
E910	TRANSFER FROM SNCC TO JCC				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	133,677	137,957
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	133,677	137,957
	EXPENDITURE				
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	87,571	91,496
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	26,271	27,449
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,268	2,287
5800	UNEMPLOYMENT COMPENSATION	0	0	22	46
5840	MEDICARE	0	0	1,270	1,327
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	968	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	0	75
	TOTAL FOR CATEGORY 01	0	0	132,070	135,804
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7052	VEHICLE COMP & COLLISION INS	0	0	137	137
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
7059	AG VEHICLE LIABILITY INSURANCE	0	0	498	498
	TOTAL FOR CATEGORY 04	0	0	719	719
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534

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
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	0	751
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	182	0
	TOTAL FOR CATEGORY 29	0	0	182	751
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	133,677	137,957
TOTAL REVENUES FOR BUDGET ACCOUNT 3748		1,891,512	2,147,241	2,669,425	2,709,564
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3748		1,891,512	2,147,241	2,669,425	2,709,564

Section B1: Summary by GL

Budget Account: 3748 NDOC - JEAN CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,810,267	2,029,288	2,657,470	2,697,609
2510	REVERSIONS	-30,234	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,575	6,687	6,687	6,687
4601	GENERAL FUND SALARY ADJUSTMENT	104,736	106,575	0	0
4697	TRANSFER FROM PRISON STORE	5,168	4,691	5,268	5,268
TOTAL REVENUES FOR BUDGET ACCOUNT 3748		1,891,512	2,147,241	2,669,425	2,709,564
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	920,835	1,140,748	1,428,162	1,461,471
5200	WORKERS COMPENSATION	15,454	20,643	21,536	21,536
5300	RETIREMENT	144,624	333,813	497,626	507,619
5400	PERSONNEL ASSESSMENT	2,943	2,956	5,684	5,684
5420	COLLECTIVE BARGAINING ASSESSMENT	54	54	72	72
5430	LABOR RELATIONS ASSESSMENT	796	796	698	698
5500	GROUP INSURANCE	82,653	136,620	190,272	181,056
5700	PAYROLL ASSESSMENT	545	551	1,715	1,715
5750	RETIRED EMPLOYEES GROUP INSURANCE	24,550	36,277	36,989	36,537
5800	UNEMPLOYMENT COMPENSATION	591	0	355	728
5810	OVERTIME PAY	226,674	0	0	0
5820	HOLIDAY PAY	10,450	7,500	7,500	7,500
5840	MEDICARE	15,531	16,537	20,707	21,190
5880	SHIFT DIFFERENTIAL PAY	12,862	8,546	8,546	8,546
5881	REMOTE AREA DIFFERENTIAL PAY	2,438	5,693	5,693	5,693
5882	SHIFT DIFFERENTIAL OVERTIME	3,412	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5930	LONGEVITY PAY	2,435	0	4,050	4,550
5940	DANGEROUS DUTY PAY	197	0	0	0
5960	TERMINAL SICK LEAVE PAY	9,605	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	9,901	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	1,912	6,370	8,543	7,575
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	0	75
TOTAL FOR CATEGORY 01		1,491,462	1,717,104	2,238,148	2,272,245
04	OPERATING				
7020	OPERATING SUPPLIES	136	153	153	153
7025	OPERATING SUPPLIES-E	746	0	0	0
7041	PRINTING AND COPYING - A	0	2,294	2,294	2,294
7044	PRINTING AND COPYING - C	863	1,061	1,061	1,061

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	41	41	43	43
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	14,688	14,688	21,191	21,191
7052	VEHICLE COMP & COLLISION INS	520	867	824	824
7053	RISK MGT MISC INS POLICIES	460	460	344	344
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,295	1,292
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,715	2,987	2,991
7074	HARDWARE LICENSE/MNT CONTRACTS	3,775	3,455	3,776	3,776
7152	DIESEL FUEL	132	0	0	0
7153	GASOLINE	3,507	2,718	2,718	2,718
7157	VEHICLE SUPPLIES - OTHER	334	0	0	0
7222	DATA PROCESSING SUPPLIES	0	171	171	171
7270	LATE FEES AND PENALTIES	9	0	0	0
7280	OUTSIDE POSTAGE	72	132	132	132
7285	POSTAGE - STATE MAILROOM	458	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	18,172	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	166	2,290	2,290	2,290
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
7980	OPERATING LEASE PAYMENTS	4,262	4,326	4,326	4,326
TOTAL FOR CATEGORY 04		51,584	38,901	46,389	46,390
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	862	0	0	0
7022	OPERATING SUPPLIES-B	9,111	11,355	11,355	11,355
7060	CONTRACTS	0	1,298	1,298	1,298
TOTAL FOR CATEGORY 07		9,973	12,653	12,653	12,653
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	17,145	11,590	16,573	16,573
TOTAL FOR CATEGORY 09		17,145	11,590	16,573	16,573
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	8,918	8,547
7556	EITS SECURITY ASSESSMENT	1,626	1,623	2,390	2,386
TOTAL FOR CATEGORY 26		6,253	6,240	11,308	10,933
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	0	751
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,600	1,709	1,527
7176	PROTECTIVE GEAR	0	1,006	1,006	1,006
TOTAL FOR CATEGORY 29		0	2,606	2,715	3,284

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	19,652	12,251	8,136	8,378
7172	EMPLOYEE UTILITY ALLOWANCE	2,866	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,969	4,405	4,536
720A	CASELD DRVN - FOOD	143,870	187,056	168,819	173,834
720B	CASELD DRVN - FOOD-F	0	8,214	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	19,916	12,930	13,314
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	2,455	575	1,575	1,650
	TOTAL FOR CATEGORY 50	168,843	233,981	195,865	201,712
59	UTILITIES				
7132	ELECTRIC UTILITIES	32,858	21,299	32,858	32,858
7135	PROPANE UTILITIES	58,423	49,814	58,423	58,423
7136	GARBAGE DISPOSAL UTILITIES	24,493	22,575	24,493	24,493
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
	TOTAL FOR CATEGORY 59	145,774	123,688	145,774	145,774
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	478	478	0	0
	TOTAL FOR CATEGORY 87	478	478	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3748	1,891,512	2,147,241	2,669,425	2,709,564

Section A1: Line Item Detail by GL

Budget Account: 3748 NDOC - JEAN CONSERVATION CAMP

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	1,810,267	2,029,288	2,427,446	2,465,757
2510	REVERSIONS	-30,234	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,575	6,687	6,687	6,687
4601	GENERAL FUND SALARY ADJUSTMENT	104,736	106,575	0	0
4697	TRANSFER FROM PRISON STORE	5,168	4,691	4,691	4,691
TOTAL REVENUES FOR DECISION UNIT B000		1,891,512	2,147,241	2,438,824	2,477,135
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	920,835	1,140,748	1,348,917	1,378,301
5200	WORKERS COMPENSATION	15,454	20,643	20,520	20,520
5300	RETIREMENT	144,624	333,813	407,715	415,283
5400	PERSONNEL ASSESSMENT	2,943	2,956	2,956	2,956
5420	COLLECTIVE BARGAINING ASSESSMENT	54	54	54	54
5430	LABOR RELATIONS ASSESSMENT	796	796	796	796
5500	GROUP INSURANCE	82,653	136,620	136,620	136,620
5700	PAYROLL ASSESSMENT	545	551	551	551
5750	RETIRED EMPLOYEES GROUP INSURANCE	24,550	36,277	42,894	43,827
5800	UNEMPLOYMENT COMPENSATION	591	0	0	0
5810	OVERTIME PAY	226,674	0	0	0
5820	HOLIDAY PAY	10,450	7,500	7,500	7,500
5840	MEDICARE	15,531	16,537	19,556	19,982
5880	SHIFT DIFFERENTIAL PAY	12,862	8,546	8,546	8,546
5881	REMOTE AREA DIFFERENTIAL PAY	2,438	5,693	5,693	5,693
5882	SHIFT DIFFERENTIAL OVERTIME	3,412	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5930	LONGEVITY PAY	2,435	0	0	0
5940	DANGEROUS DUTY PAY	197	0	0	0
5960	TERMINAL SICK LEAVE PAY	9,605	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	9,901	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	1,912	6,370	6,370	6,370
TOTAL FOR CATEGORY 01		1,491,462	1,717,104	2,008,688	2,046,999
04	OPERATING				
7020	OPERATING SUPPLIES	136	153	153	153
7025	OPERATING SUPPLIES-E	746	0	0	0
7041	PRINTING AND COPYING - A	0	2,294	2,294	2,294
7044	PRINTING AND COPYING - C	863	1,061	1,061	1,061

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	41	41	40	40
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	14,688	14,688	14,688	14,688
7052	VEHICLE COMP & COLLISION INS	520	867	867	867
7053	RISK MGT MISC INS POLICIES	460	460	460	460
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,746	1,746
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,715	1,715	1,715
7074	HARDWARE LICENSE/MNT CONTRACTS	3,775	3,455	3,455	3,455
7152	DIESEL FUEL	132	0	0	0
7153	GASOLINE	3,507	2,718	2,718	2,718
7157	VEHICLE SUPPLIES - OTHER	334	0	0	0
7222	DATA PROCESSING SUPPLIES	0	171	171	171
7270	LATE FEES AND PENALTIES	9	0	0	0
7280	OUTSIDE POSTAGE	72	132	132	132
7285	POSTAGE - STATE MAILROOM	458	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	18,172	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	166	2,290	2,290	2,290
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
7980	OPERATING LEASE PAYMENTS	4,262	4,326	4,326	4,326
TOTAL FOR CATEGORY 04		51,584	38,901	38,900	38,900
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	862	0	0	0
7022	OPERATING SUPPLIES-B	9,111	11,355	11,355	11,355
7060	CONTRACTS	0	1,298	1,298	1,298
TOTAL FOR CATEGORY 07		9,973	12,653	12,653	12,653
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	17,145	11,590	11,590	11,590
TOTAL FOR CATEGORY 09		17,145	11,590	11,590	11,590
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	4,617	4,617
7556	EITS SECURITY ASSESSMENT	1,626	1,623	1,623	1,623
TOTAL FOR CATEGORY 26		6,253	6,240	6,240	6,240
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,600	1,600	1,600
7176	PROTECTIVE GEAR	0	1,006	1,006	1,006
TOTAL FOR CATEGORY 29		0	2,606	2,606	2,606
50	INMATE DRIVENS				

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
702E	CASELD DRVN - OPERATING SUPPLIES	19,652	12,251	12,251	12,251
7172	EMPLOYEE UTILITY ALLOWANCE	2,866	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,969	5,969	5,969
720A	CASELD DRVN - FOOD	143,870	187,056	187,056	187,056
720B	CASELD DRVN - FOOD-F	0	8,214	8,214	8,214
742A	CASELD DRVN - INMATE SUPPLIES	0	19,916	19,916	19,916
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	2,455	575	575	575
TOTAL FOR CATEGORY 50		168,843	233,981	233,981	233,981
59	UTILITIES				
7132	ELECTRIC UTILITIES	32,858	21,299	21,299	21,299
7135	PROPANE UTILITIES	58,423	49,814	49,814	49,814
7136	GARBAGE DISPOSAL UTILITIES	24,493	22,575	22,575	22,575
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
TOTAL FOR CATEGORY 59		145,774	123,688	123,688	123,688
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	478	478	478	478
TOTAL FOR CATEGORY 87		478	478	478	478
TOTAL EXPENDITURES FOR DECISION UNIT B000		1,891,512	2,147,241	2,438,824	2,477,135
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	13,443	13,092
TOTAL REVENUES FOR DECISION UNIT M100		0	0	13,443	13,092
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,373	2,373
5700	PAYROLL ASSESSMENT	0	0	1,057	1,057
TOTAL FOR CATEGORY 01		0	0	3,430	3,430
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	6,067	6,067
7052	VEHICLE COMP & COLLISION INS	0	0	-180	-180
7054	AG TORT CLAIM ASSESSMENT	0	0	-532	-535
7059	AG VEHICLE LIABILITY INSURANCE	0	0	774	778
TOTAL FOR CATEGORY 04		0	0	6,129	6,130
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,744	3,396

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
7556	EITS SECURITY ASSESSMENT	0	0	618	614
	TOTAL FOR CATEGORY 26	0	0	4,362	4,010
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-478	-478
	TOTAL FOR CATEGORY 87	0	0	-478	-478
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	13,443	13,092
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-57,744	-57,244
4697	TRANSFER FROM PRISON STORE	0	0	577	577
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-57,167	-56,667
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	18	18
5430	LABOR RELATIONS ASSESSMENT	0	0	-796	-796
5930	LONGEVITY PAY	0	0	4,050	4,550
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	1,205	1,205
	TOTAL FOR CATEGORY 01	0	0	4,477	4,977
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	436	436
7053	RISK MGT MISC INS POLICIES	0	0	-116	-116
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	321	321
	TOTAL FOR CATEGORY 04	0	0	641	641
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	4,983	4,983
	TOTAL FOR CATEGORY 09	0	0	4,983	4,983
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-73	-73
	TOTAL FOR CATEGORY 29	0	0	-73	-73
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-5,323	-5,323
717A	CASELD DRVN - INMATE CLOTHING	0	0	-2,218	-2,218
720A	CASELD DRVN - FOOD	0	0	-43,309	-43,309
720B	CASELD DRVN - FOOD-F	0	0	-8,214	-8,214

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-8,906	-8,906
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	775	775
	TOTAL FOR CATEGORY 50	0	0	-67,195	-67,195
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-57,167	-56,667
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	29,079	34,926
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	29,079	34,926
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	1,208	1,450
717A	CASELD DRVN - INMATE CLOTHING	0	0	654	785
720A	CASELD DRVN - FOOD	0	0	25,072	30,087
742A	CASELD DRVN - INMATE SUPPLIES	0	0	1,920	2,304
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	225	300
	TOTAL FOR CATEGORY 50	0	0	29,079	34,926
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	29,079	34,926
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	89,483	81,035
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	89,483	81,035
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-8,326	-8,326
5200	WORKERS COMPENSATION	0	0	-330	-330
5300	RETIREMENT	0	0	63,640	64,887
5430	LABOR RELATIONS ASSESSMENT	0	0	698	698
5500	GROUP INSURANCE	0	0	41,760	33,120
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,173	-9,577
5800	UNEMPLOYMENT COMPENSATION	0	0	333	682
5840	MEDICARE	0	0	-119	-119
	TOTAL FOR CATEGORY 01	0	0	89,483	81,035
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	89,483	81,035
E910	TRANSFER FROM SNCC TO JCC				
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	133,677	137,957
	TOTAL REVENUES FOR DECISION UNIT E910	0	0	133,677	137,957
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	87,571	91,496
5200	WORKERS COMPENSATION	0	0	1,346	1,346
5300	RETIREMENT	0	0	26,271	27,449
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	11,892	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	2,268	2,287
5800	UNEMPLOYMENT COMPENSATION	0	0	22	46
5840	MEDICARE	0	0	1,270	1,327
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	968	0
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	0	75
	TOTAL FOR CATEGORY 01	0	0	132,070	135,804
04	OPERATING				
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7052	VEHICLE COMP & COLLISION INS	0	0	137	137
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
7059	AG VEHICLE LIABILITY INSURANCE	0	0	498	498
	TOTAL FOR CATEGORY 04	0	0	719	719
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
	TOTAL FOR CATEGORY 26	0	0	706	683
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	0	751
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	182	0
	TOTAL FOR CATEGORY 29	0	0	182	751
	TOTAL EXPENDITURES FOR DECISION UNIT E910	0	0	133,677	137,957
TOTAL REVENUES FOR BUDGET ACCOUNT 3748		1,891,512	2,147,241	2,647,339	2,687,478
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3748		1,891,512	2,147,241	2,647,339	2,687,478

Section B1: Summary by GL

Budget Account: 3748 NDOC - JEAN CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,810,267	2,029,288	2,635,384	2,675,523
2510	REVERSIONS	-30,234	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,575	6,687	6,687	6,687
4601	GENERAL FUND SALARY ADJUSTMENT	104,736	106,575	0	0
4697	TRANSFER FROM PRISON STORE	5,168	4,691	5,268	5,268
TOTAL REVENUES FOR BUDGET ACCOUNT 3748		1,891,512	2,147,241	2,647,339	2,687,478
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	920,835	1,140,748	1,428,162	1,461,471
5200	WORKERS COMPENSATION	15,454	20,643	21,536	21,536
5300	RETIREMENT	144,624	333,813	497,626	507,619
5400	PERSONNEL ASSESSMENT	2,943	2,956	5,684	5,684
5420	COLLECTIVE BARGAINING ASSESSMENT	54	54	72	72
5430	LABOR RELATIONS ASSESSMENT	796	796	698	698
5500	GROUP INSURANCE	82,653	136,620	190,272	181,056
5700	PAYROLL ASSESSMENT	545	551	1,715	1,715
5750	RETIRED EMPLOYEES GROUP INSURANCE	24,550	36,277	36,989	36,537
5800	UNEMPLOYMENT COMPENSATION	591	0	355	728
5810	OVERTIME PAY	226,674	0	0	0
5820	HOLIDAY PAY	10,450	7,500	7,500	7,500
5840	MEDICARE	15,531	16,537	20,707	21,190
5880	SHIFT DIFFERENTIAL PAY	12,862	8,546	8,546	8,546
5881	REMOTE AREA DIFFERENTIAL PAY	2,438	5,693	5,693	5,693
5882	SHIFT DIFFERENTIAL OVERTIME	3,412	0	0	0
5891	RECRUITMENT BONUS PAY	3,000	0	0	0
5930	LONGEVITY PAY	2,435	0	4,050	4,550
5940	DANGEROUS DUTY PAY	197	0	0	0
5960	TERMINAL SICK LEAVE PAY	9,605	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	9,901	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	1,912	6,370	8,543	7,575
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	0	75
TOTAL FOR CATEGORY 01		1,491,462	1,717,104	2,238,148	2,272,245
04	OPERATING				
7020	OPERATING SUPPLIES	136	153	153	153
7025	OPERATING SUPPLIES-E	746	0	0	0
7041	PRINTING AND COPYING - A	0	2,294	2,294	2,294
7044	PRINTING AND COPYING - C	863	1,061	1,061	1,061

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	41	41	43	43
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	14,688	14,688	21,191	21,191
7052	VEHICLE COMP & COLLISION INS	520	867	824	824
7053	RISK MGT MISC INS POLICIES	460	460	344	344
7054	AG TORT CLAIM ASSESSMENT	1,746	1,746	1,295	1,292
7059	AG VEHICLE LIABILITY INSURANCE	1,026	1,715	2,987	2,991
7074	HARDWARE LICENSE/MNT CONTRACTS	3,775	3,455	3,776	3,776
7152	DIESEL FUEL	132	0	0	0
7153	GASOLINE	3,507	2,718	2,718	2,718
7157	VEHICLE SUPPLIES - OTHER	334	0	0	0
7222	DATA PROCESSING SUPPLIES	0	171	171	171
7270	LATE FEES AND PENALTIES	9	0	0	0
7280	OUTSIDE POSTAGE	72	132	132	132
7285	POSTAGE - STATE MAILROOM	458	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	18,172	2,491	2,491	2,491
7291	CELL PHONE/PAGER CHARGES	0	293	293	293
7344	INSPECTIONS & CERTIFICATIONS-D	166	2,290	2,290	2,290
7962	RENTALS FOR LAND/EQUIPMENT-B	471	0	0	0
7980	OPERATING LEASE PAYMENTS	4,262	4,326	4,326	4,326
TOTAL FOR CATEGORY 04		51,584	38,901	46,389	46,390
07	MAINT OF BUILDINGS & GROUNDS				
7020	OPERATING SUPPLIES	862	0	0	0
7022	OPERATING SUPPLIES-B	9,111	11,355	11,355	11,355
7060	CONTRACTS	0	1,298	1,298	1,298
TOTAL FOR CATEGORY 07		9,973	12,653	12,653	12,653
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	17,145	11,590	16,573	16,573
TOTAL FOR CATEGORY 09		17,145	11,590	16,573	16,573
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,627	4,617	8,918	8,547
7556	EITS SECURITY ASSESSMENT	1,626	1,623	2,390	2,386
TOTAL FOR CATEGORY 26		6,253	6,240	11,308	10,933
29	AGENCY ISSUE UNIFORM				
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	0	751
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	1,600	1,709	1,527
7176	PROTECTIVE GEAR	0	1,006	1,006	1,006
TOTAL FOR CATEGORY 29		0	2,606	2,715	3,284

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	19,652	12,251	8,136	8,378
7172	EMPLOYEE UTILITY ALLOWANCE	2,866	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,969	4,405	4,536
720A	CASELD DRVN - FOOD	143,870	187,056	168,819	173,834
720B	CASELD DRVN - FOOD-F	0	8,214	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	19,916	12,930	13,314
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	2,455	575	1,575	1,650
	TOTAL FOR CATEGORY 50	168,843	233,981	195,865	201,712
59	UTILITIES				
7132	ELECTRIC UTILITIES	32,858	21,299	21,299	21,299
7135	PROPANE UTILITIES	58,423	49,814	49,814	49,814
7136	GARBAGE DISPOSAL UTILITIES	24,493	22,575	22,575	22,575
7137	WATER & SEWER UTILITIES	30,000	30,000	30,000	30,000
	TOTAL FOR CATEGORY 59	145,774	123,688	123,688	123,688
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	478	478	0	0
	TOTAL FOR CATEGORY 87	478	478	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3748	1,891,512	2,147,241	2,647,339	2,687,478

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

Budget Account: 3748 NDOC - JEAN CONSERVATION CAMP

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								
M104	2501	APPROPRIATION CONTROL	0	0	22,086	22,086	22,086	22,086
		TOTAL FOR REVENUE	0	0	22,086	22,086	22,086	22,086
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	11,559	11,559	11,559	11,559
M104	7135	PROPANE UTILITIES	0	0	8,609	8,609	8,609	8,609
M104	7136	GARBAGE DISPOSAL UTILITIES	0	0	1,918	1,918	1,918	1,918
		TOTAL FOR CATEGORY 59	0	0	22,086	22,086	22,086	22,086
		TOTAL FOR EXPENSE	0	0	22,086	22,086	22,086	22,086

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3748	NDOC - JEAN CONSERVATION CAMP	145,774.00	123,688.00	22,086.00	145,774.00	145,774.00 x	
	7132 - Electric Utilities	32,858.00	21,299.00	11,559.00			
	7135 - Propane Utilities	58,423.00	49,814.00	8,609.00			
	7136 - Garbage Disposal Utilities	24,493.00	22,575.00	1,918.00			
	7137 - Water & Sewer Utilities	30,000.00	30,000.00	0.00			

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 3752 - NDOC - CARLIN CONSERVATION CAMP
Budget Amendment A255903752
2025-2027 Biennium (FY26-27)**

Submitted March 12, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The Carlin Conservation Camp (CCC) is located approximately one mile east of Carlin. In July of 1988, CCC opened and houses an all-male minimum security population in an open facility. Inmates can obtain credit by taking the high school equivalency exam and receiving a recognized diploma. Self-help programs such as an outside sponsored Alcoholics Anonymous and peer-sponsored substance abuse are also available. The inmate crews support the Nevada Division of Forestry program by working on conservation projects in addition to fire suppression activities with 12-man crews. Statutory Authority: NRS 209.

Purpose of Work Program

This request aligns the category 59 authority with the appropriate amount to fulfill the obligations of utility costs.

Justification

This request funds the inflationary increase in utilities costs. The projections for the upcoming biennium suggest that utilities costs will be as much as what was spent in Fiscal Year 2024. This work program revising the category 59 authority to Fiscal Year 2024 actuals.

Expected Benefits to be Realized

Approving the most appropriate authority for the utility category is benefit of this amendment.

Explanation of Projections and Documentation

NEB210 - G01
NEBS210-G08
NEBS225 G01 vs G08
Excel Revision Spreadsheet

Summary of Alternatives and Why Current Proposal is Preferred

The current proposal is preferred to establish appropriate authority for utility costs in Fiscal Year 2026 and 2027.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF CORRECTIONS
NDOC - CARLIN CONSERVATION CAMP
B/A 3752 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		PENDING		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A255903752		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	2,107,286	2,146,726	23,663	23,663	23,663	23,663	1.1%	1.1%	2,130,949	2,170,389		
3829	ROOM, BOARD, TRANSP CHARGE	6,338	6,338			0	0	0.0%	0.0%	6,338	6,338		
4697	TRANSFER FROM PRISON STORE	3,468	3,468			0	0	0.0%	0.0%	3,468	3,468		
Total Revenues		2,117,092	2,156,532	23,663	23,663	23,663	23,663	1.1%	1.1%	2,140,755	2,180,195		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	1,107,304	1,140,556			0	0	0.0%	0.0%	1,107,304	1,140,556	
01	5200	WORKERS COMPENSATION	17,435	17,548			0	0	0.0%	0.0%	17,435	17,548	
01	5300	RETIREMENT	426,579	437,337			0	0	0.0%	0.0%	426,579	437,337	
01	5400	PERSONNEL ASSESSMENT	4,618	4,618			0	0	0.0%	0.0%	4,618	4,618	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	58	58			0	0	0.0%	0.0%	58	58	
01	5430	LABOR RELATIONS ASSESSMENT	559	559			0	0	0.0%	0.0%	559	559	
01	5500	GROUP INSURANCE	154,596	147,108			0	0	0.0%	0.0%	154,596	147,108	
01	5700	PAYROLL ASSESSMENT	1,394	1,394			0	0	0.0%	0.0%	1,394	1,394	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	28,677	28,514			0	0	0.0%	0.0%	28,677	28,514	
01	5800	UNEMPLOYMENT COMPENSATION	276	567			0	0	0.0%	0.0%	276	567	
01	5820	HOLIDAY PAY	9,884	9,884			0	0	0.0%	0.0%	9,884	9,884	
01	5840	MEDICARE	16,056	16,535			0	0	0.0%	0.0%	16,056	16,535	
01	5880	SHIFT DIFFERENTIAL PAY	9,963	9,963			0	0	0.0%	0.0%	9,963	9,963	
01	5930	LONGEVITY PAY	3,925	4,425			0	0	0.0%	0.0%	3,925	4,425	
01	7170	CLOTH/UNIFORM/TOOL ALLOWANCE	7,661	7,661			0	0	0.0%	0.0%	7,661	7,661	
04	7020	OPERATING SUPPLIES	1,926	1,926			0	0	0.0%	0.0%	1,926	1,926	
04	7025	OPERATING SUPPLIES-E	175	175			0	0	0.0%	0.0%	175	175	
04	7044	PRINTING AND COPYING - C	200	200			0	0	0.0%	0.0%	200	200	
04	7050	EMPLOYEE BOND INSURANCE	35	35			0	0	0.0%	0.0%	35	35	
04	7051	AGENCY OWNED - PROP. & CONT. INSURANCE	11,400	11,400			0	0	0.0%	0.0%	11,400	11,400	
04	7052	VEHICLE COMP & COLLISION INS	275	275			0	0	0.0%	0.0%	275	275	
04	7053	RISK MGT MISC INS POLICIES	49	49			0	0	0.0%	0.0%	49	49	
04	7054	AG TORT CLAIM ASSESSMENT	1,053	1,050			0	0	0.0%	0.0%	1,053	1,050	
04	7059	AG VEHICLE LIABILITY INSURANCE	995	997			0	0	0.0%	0.0%	995	997	
04	7074	HARDWARE LICENSE/MNT CONTRACTS	264	264			0	0	0.0%	0.0%	264	264	
04	7152	DIESEL FUEL	685	685			0	0	0.0%	0.0%	685	685	
04	7153	GASOLINE	1,740	1,740			0	0	0.0%	0.0%	1,740	1,740	
04	7157	VEHICLE SUPPLIES - OTHER	215	215			0	0	0.0%	0.0%	215	215	
04	7280	OUTSIDE POSTAGE	1,438	1,438			0	0	0.0%	0.0%	1,438	1,438	
04	7290	PHONE, FAX, COMMUNICATION LINE	2,158	2,158			0	0	0.0%	0.0%	2,158	2,158	
04	7291	CELL PHONE/PAGER CHARGES	699	699			0	0	0.0%	0.0%	699	699	
04	7344	INSPECTIONS & CERTIFICATIONS-D	1,877	1,877			0	0	0.0%	0.0%	1,877	1,877	
04	7631	MISCELLANEOUS GOODS, MAT - A	817	817			0	0	0.0%	0.0%	817	817	
04	7980	OPERATING LEASE PAYMENTS	7,237	7,237			0	0	0.0%	0.0%	7,237	7,237	

07	7022	OPERATING SUPPLIES-B	8,603	8,603			0	0	0.0%	0.0%	8,603	8,603
09	7060	CONTRACTS	43,952	43,952			0	0	0.0%	0.0%	43,952	43,952
26	7554	EITS INFRASTRUCTURE ASSESSMENT	7,246	6,944			0	0	0.0%	0.0%	7,246	6,944
26	7556	EITS SECURITY ASSESSMENT	1,942	1,938			0	0	0.0%	0.0%	1,942	1,938
29	7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	1,776	1,776			0	0	0.0%	0.0%	1,776	1,776
50	702E	CASELD DRVN - OPERATING SUPPLIES	6,284	6,364			0	0	0.0%	0.0%	6,284	6,364
50	717A	CASELD DRVN - INMATE CLOTHING	3,403	3,446			0	0	0.0%	0.0%	3,403	3,446
50	720A	CASELD DRVN - FOOD	136,863	138,617			0	0	0.0%	0.0%	136,863	138,617
50	720B	CASELD DRVN - FOOD-F	0	0			0	0	0.0%	0.0%	0	0
50	742A	CASELD DRVN - INMATE SUPPLIES	9,986	10,114			0	0	0.0%	0.0%	9,986	10,114
50	742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	1,200	1,200			0	0	0.0%	0.0%	1,200	1,200
59	7132	ELECTRIC UTILITIES	41,589	41,589	47	47	47	47	0.1%	0.1%	41,636	41,636
59	7134	NATURAL GAS UTILITIES	22,622	22,622	23,616	23,616	23,616	23,616	104.4%	104.4%	46,238	46,238
59	7136	GARBAGE DISPOSAL UTILITIES	9,403	9,403			0	0	0.0%	0.0%	9,403	9,403
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
Total Expenditures			2,117,092	2,156,532	23,663	23,663	23,663	23,663	1.1%	1.1%	2,140,755	2,180,195

Section A1: Line Item Detail by GL

Budget Account: 3752 NDOC - CARLIN CONSERVATION CAMP

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	1,676,485	1,728,090	2,036,635	2,080,871
2510	REVERSIONS	-105,951	0	0	0
2516	BUDGETARY TRANSFERS	-235	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,529	6,338	6,338	6,338
4601	GENERAL FUND SALARY ADJUSTMENT	289,271	99,028	0	0
4611	TRANSFER IN FED ARPA	38,040	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	26,625	0	0	0
4697	TRANSFER FROM PRISON STORE	3,423	3,357	3,357	3,357
TOTAL REVENUES FOR DECISION UNIT B000		1,929,187	1,836,813	2,046,330	2,090,566
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	695,838	967,516	1,118,664	1,152,010
5200	WORKERS COMPENSATION	14,427	17,914	17,756	17,837
5300	RETIREMENT	274,308	318,903	370,426	379,697
5400	PERSONNEL ASSESSMENT	2,550	2,562	2,562	2,562
5420	COLLECTIVE BARGAINING ASSESSMENT	36	36	36	36
5430	LABOR RELATIONS ASSESSMENT	682	682	682	682
5500	GROUP INSURANCE	68,637	118,404	118,404	118,404
5700	PAYROLL ASSESSMENT	472	478	478	478
5750	RETIRED EMPLOYEES GROUP INSURANCE	21,772	30,766	35,574	36,632
5800	UNEMPLOYMENT COMPENSATION	669	0	0	0
5810	OVERTIME PAY	396,734	0	0	0
5820	HOLIDAY PAY	18,127	9,884	9,884	9,884
5830	COMP TIME PAYOFF	1,422	0	0	0
5840	MEDICARE	16,468	14,025	16,221	16,701
5880	SHIFT DIFFERENTIAL PAY	13,934	9,963	9,963	9,963
5882	SHIFT DIFFERENTIAL OVERTIME	4,532	0	0	0
5891	RECRUITMENT BONUS PAY	7,500	0	0	0
5930	LONGEVITY PAY	2,905	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	5,156	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,318	8,467	8,467	8,467
TOTAL FOR CATEGORY 01		1,562,487	1,499,600	1,709,117	1,753,353
04	OPERATING				
7020	OPERATING SUPPLIES	0	1,926	1,926	1,926
7023	OPERATING SUPPLIES-C	149	0	0	0
7025	OPERATING SUPPLIES-E	356	175	175	175

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
7044	PRINTING AND COPYING - C	238	200	200	200
7050	EMPLOYEE BOND INSURANCE	35	35	35	35
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,918	7,918	7,918	7,918
7052	VEHICLE COMP & COLLISION INS	347	346	346	346
7053	RISK MGT MISC INS POLICIES	66	266	266	266
7054	AG TORT CLAIM ASSESSMENT	1,513	1,514	1,514	1,514
7059	AG VEHICLE LIABILITY INSURANCE	684	686	686	686
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	0	0
7152	DIESEL FUEL	880	685	685	685
7153	GASOLINE	1,407	1,740	1,740	1,740
7157	VEHICLE SUPPLIES - OTHER	385	215	215	215
7222	DATA PROCESSING SUPPLIES	76	0	0	0
7280	OUTSIDE POSTAGE	1,369	1,438	1,438	1,438
7290	PHONE, FAX, COMMUNICATION LINE	4,152	2,158	2,158	2,158
7291	CELL PHONE/PAGER CHARGES	631	699	699	699
7344	INSPECTIONS & CERTIFICATIONS-D	2,052	1,877	1,877	1,877
7430	PROFESSIONAL SERVICES	1,874	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	817	817	817
7980	OPERATING LEASE PAYMENTS	4,654	3,716	3,716	3,716
	TOTAL FOR CATEGORY 04	29,050	26,411	26,411	26,411
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,258	8,603	8,603	8,603
	TOTAL FOR CATEGORY 07	8,258	8,603	8,603	8,603
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	41,474	45,064	45,064	45,064
	TOTAL FOR CATEGORY 09	41,474	45,064	45,064	45,064
18	CARES ACT				
8390	MISCELLANEOUS EQUIPMENT>\$5,000	38,040	0	0	0
	TOTAL FOR CATEGORY 18	38,040	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,010	4,001	4,001	4,001
7556	EITS SECURITY ASSESSMENT	1,408	1,406	1,406	1,406
	TOTAL FOR CATEGORY 26	5,418	5,407	5,407	5,407
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	2,606	2,606	2,606
	TOTAL FOR CATEGORY 29	0	2,606	2,606	2,606

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	2,258	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	11,202	11,202	11,202
7172	EMPLOYEE UTILITY ALLOWANCE	5,356	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,457	5,457	5,457
7200	FOOD	130,739	0	0	0
720A	CASELD DRVN - FOOD	0	127,690	127,690	127,690
720B	CASELD DRVN - FOOD-F	0	11,469	11,469	11,469
7420	CLIENT MATERIAL PROVIDER PMTS	177	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	4,570	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	363	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	4,088	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	18,208	18,208	18,208
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,093	1,093	1,093
	TOTAL FOR CATEGORY 50	147,551	175,119	175,119	175,119
59	UTILITIES				
7132	ELECTRIC UTILITIES	41,636	41,589	41,589	41,589
7134	NATURAL GAS UTILITIES	46,238	22,622	22,622	22,622
7136	GARBAGE DISPOSAL UTILITIES	8,646	9,403	9,403	9,403
	TOTAL FOR CATEGORY 59	96,520	73,614	73,614	73,614
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	389	389	389	389
	TOTAL FOR CATEGORY 87	389	389	389	389
	TOTAL EXPENDITURES FOR DECISION UNIT B000	1,929,187	1,836,813	2,046,330	2,090,566
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,404	9,097
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	9,404	9,097
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,056	2,056
5700	PAYROLL ASSESSMENT	0	0	916	916
	TOTAL FOR CATEGORY 01	0	0	2,972	2,972
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,264	3,264
7052	VEHICLE COMP & COLLISION INS	0	0	-72	-72

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	0	0	-461	-464
7059	AG VEHICLE LIABILITY INSURANCE	0	0	309	311
	TOTAL FOR CATEGORY 04	0	0	3,040	3,039
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,245	2,943
7556	EITS SECURITY ASSESSMENT	0	0	536	532
	TOTAL FOR CATEGORY 26	0	0	3,781	3,475
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-389	-389
	TOTAL FOR CATEGORY 87	0	0	-389	-389
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	9,404	9,097
M104	AGENCY SPECIFIC INFLATION [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	23,663	23,663
	TOTAL REVENUES FOR DECISION UNIT M104	0	0	23,663	23,663
EXPENDITURE					
59	UTILITIES				
7132	ELECTRIC UTILITIES	0	0	47	47
7134	NATURAL GAS UTILITIES	0	0	23,616	23,616
	TOTAL FOR CATEGORY 59	0	0	23,663	23,663
	TOTAL EXPENDITURES FOR DECISION UNIT M104	0	0	23,663	23,663
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-15,198	-14,698
4697	TRANSFER FROM PRISON STORE	0	0	111	111
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-15,087	-14,587
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	22	22
5430	LABOR RELATIONS ASSESSMENT	0	0	-682	-682
5930	LONGEVITY PAY	0	0	3,925	4,425
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-806	-806
	TOTAL FOR CATEGORY 01	0	0	2,459	2,959

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	218	218
7052	VEHICLE COMP & COLLISION INS	0	0	1	1
7053	RISK MGT MISC INS POLICIES	0	0	-217	-217
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	264	264
7980	OPERATING LEASE PAYMENTS	0	0	3,521	3,521
	TOTAL FOR CATEGORY 04	0	0	3,787	3,787
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	-1,112	-1,112
	TOTAL FOR CATEGORY 09	0	0	-1,112	-1,112
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-830	-830
	TOTAL FOR CATEGORY 29	0	0	-830	-830
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-4,999	-4,999
717A	CASELD DRVN - INMATE CLOTHING	0	0	-2,098	-2,098
720A	CASELD DRVN - FOOD	0	0	7,418	7,418
720B	CASELD DRVN - FOOD-F	0	0	-11,469	-11,469
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-8,350	-8,350
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	107	107
	TOTAL FOR CATEGORY 50	0	0	-19,391	-19,391
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-15,087	-14,587
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,008	4,013
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	2,008	4,013
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	81	161
717A	CASELD DRVN - INMATE CLOTHING	0	0	44	87
720A	CASELD DRVN - FOOD	0	0	1,755	3,509
742A	CASELD DRVN - INMATE SUPPLIES	0	0	128	256
	TOTAL FOR CATEGORY 50	0	0	2,008	4,013
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	2,008	4,013
M300	FRINGE BENEFITS RATE ADJUSTMENT				

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
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	74,437	67,443
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	74,437	67,443
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-11,360	-11,454
5200	WORKERS COMPENSATION	0	0	-321	-289
5300	RETIREMENT	0	0	56,153	57,640
5430	LABOR RELATIONS ASSESSMENT	0	0	559	559
5500	GROUP INSURANCE	0	0	36,192	28,704
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-6,897	-8,118
5800	UNEMPLOYMENT COMPENSATION	0	0	276	567
5840	MEDICARE	0	0	-165	-166
	TOTAL FOR CATEGORY 01	0	0	74,437	67,443
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	74,437	67,443
	TOTAL REVENUES FOR BUDGET ACCOUNT 3752	1,929,187	1,836,813	2,140,755	2,180,195
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3752	1,929,187	1,836,813	2,140,755	2,180,195

Section B1: Summary by GL

Budget Account: 3752 NDOC - CARLIN CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,676,485	1,728,090	2,130,949	2,170,389
2510	REVERSIONS	-105,951	0	0	0
2516	BUDGETARY TRANSFERS	-235	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,529	6,338	6,338	6,338
4601	GENERAL FUND SALARY ADJUSTMENT	289,271	99,028	0	0
4611	TRANSFER IN FED ARPA	38,040	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	26,625	0	0	0
4697	TRANSFER FROM PRISON STORE	3,423	3,357	3,468	3,468
TOTAL REVENUES FOR BUDGET ACCOUNT 3752		1,929,187	1,836,813	2,140,755	2,180,195
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	695,838	967,516	1,107,304	1,140,556
5200	WORKERS COMPENSATION	14,427	17,914	17,435	17,548
5300	RETIREMENT	274,308	318,903	426,579	437,337
5400	PERSONNEL ASSESSMENT	2,550	2,562	4,618	4,618
5420	COLLECTIVE BARGAINING ASSESSMENT	36	36	58	58
5430	LABOR RELATIONS ASSESSMENT	682	682	559	559
5500	GROUP INSURANCE	68,637	118,404	154,596	147,108
5700	PAYROLL ASSESSMENT	472	478	1,394	1,394
5750	RETIRED EMPLOYEES GROUP INSURANCE	21,772	30,766	28,677	28,514
5800	UNEMPLOYMENT COMPENSATION	669	0	276	567
5810	OVERTIME PAY	396,734	0	0	0
5820	HOLIDAY PAY	18,127	9,884	9,884	9,884
5830	COMP TIME PAYOFF	1,422	0	0	0
5840	MEDICARE	16,468	14,025	16,056	16,535
5880	SHIFT DIFFERENTIAL PAY	13,934	9,963	9,963	9,963
5882	SHIFT DIFFERENTIAL OVERTIME	4,532	0	0	0
5891	RECRUITMENT BONUS PAY	7,500	0	0	0
5930	LONGEVITY PAY	2,905	0	3,925	4,425
5970	TERMINAL ANNUAL LEAVE PAY	5,156	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,318	8,467	7,661	7,661
TOTAL FOR CATEGORY 01		1,562,487	1,499,600	1,788,985	1,826,727
04	OPERATING				
7020	OPERATING SUPPLIES	0	1,926	1,926	1,926
7023	OPERATING SUPPLIES-C	149	0	0	0
7025	OPERATING SUPPLIES-E	356	175	175	175
7044	PRINTING AND COPYING - C	238	200	200	200

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	35	35	35	35
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,918	7,918	11,400	11,400
7052	VEHICLE COMP & COLLISION INS	347	346	275	275
7053	RISK MGT MISC INS POLICIES	66	266	49	49
7054	AG TORT CLAIM ASSESSMENT	1,513	1,514	1,053	1,050
7059	AG VEHICLE LIABILITY INSURANCE	684	686	995	997
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	264	264
7152	DIESEL FUEL	880	685	685	685
7153	GASOLINE	1,407	1,740	1,740	1,740
7157	VEHICLE SUPPLIES - OTHER	385	215	215	215
7222	DATA PROCESSING SUPPLIES	76	0	0	0
7280	OUTSIDE POSTAGE	1,369	1,438	1,438	1,438
7290	PHONE, FAX, COMMUNICATION LINE	4,152	2,158	2,158	2,158
7291	CELL PHONE/PAGER CHARGES	631	699	699	699
7344	INSPECTIONS & CERTIFICATIONS-D	2,052	1,877	1,877	1,877
7430	PROFESSIONAL SERVICES	1,874	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	817	817	817
7980	OPERATING LEASE PAYMENTS	4,654	3,716	7,237	7,237
	TOTAL FOR CATEGORY 04	29,050	26,411	33,238	33,237
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,258	8,603	8,603	8,603
	TOTAL FOR CATEGORY 07	8,258	8,603	8,603	8,603
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	41,474	45,064	43,952	43,952
	TOTAL FOR CATEGORY 09	41,474	45,064	43,952	43,952
18	CARES ACT				
8390	MISCELLANEOUS EQUIPMENT>\$5,000	38,040	0	0	0
	TOTAL FOR CATEGORY 18	38,040	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,010	4,001	7,246	6,944
7556	EITS SECURITY ASSESSMENT	1,408	1,406	1,942	1,938
	TOTAL FOR CATEGORY 26	5,418	5,407	9,188	8,882
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	2,606	1,776	1,776
	TOTAL FOR CATEGORY 29	0	2,606	1,776	1,776
50	INMATE DRIVENS				

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
7021	OPERATING SUPPLIES-A	2,258	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	11,202	6,284	6,364
7172	EMPLOYEE UTILITY ALLOWANCE	5,356	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,457	3,403	3,446
7200	FOOD	130,739	0	0	0
720A	CASELD DRVN - FOOD	0	127,690	136,863	138,617
720B	CASELD DRVN - FOOD-F	0	11,469	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	177	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	4,570	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	363	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	4,088	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	18,208	9,986	10,114
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,093	1,200	1,200
TOTAL FOR CATEGORY 50		147,551	175,119	157,736	159,741
59	UTILITIES				
7132	ELECTRIC UTILITIES	41,636	41,589	41,636	41,636
7134	NATURAL GAS UTILITIES	46,238	22,622	46,238	46,238
7136	GARBAGE DISPOSAL UTILITIES	8,646	9,403	9,403	9,403
TOTAL FOR CATEGORY 59		96,520	73,614	97,277	97,277
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	389	389	0	0
TOTAL FOR CATEGORY 87		389	389	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3752		1,929,187	1,836,813	2,140,755	2,180,195

Section A1: Line Item Detail by GL

Budget Account: 3752 NDOC - CARLIN CONSERVATION CAMP

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	1,676,485	1,728,090	2,036,635	2,080,871
2510	REVERSIONS	-105,951	0	0	0
2516	BUDGETARY TRANSFERS	-235	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,529	6,338	6,338	6,338
4601	GENERAL FUND SALARY ADJUSTMENT	289,271	99,028	0	0
4611	TRANSFER IN FED ARPA	38,040	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	26,625	0	0	0
4697	TRANSFER FROM PRISON STORE	3,423	3,357	3,357	3,357
TOTAL REVENUES FOR DECISION UNIT B000		1,929,187	1,836,813	2,046,330	2,090,566
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	695,838	967,516	1,118,664	1,152,010
5200	WORKERS COMPENSATION	14,427	17,914	17,756	17,837
5300	RETIREMENT	274,308	318,903	370,426	379,697
5400	PERSONNEL ASSESSMENT	2,550	2,562	2,562	2,562
5420	COLLECTIVE BARGAINING ASSESSMENT	36	36	36	36
5430	LABOR RELATIONS ASSESSMENT	682	682	682	682
5500	GROUP INSURANCE	68,637	118,404	118,404	118,404
5700	PAYROLL ASSESSMENT	472	478	478	478
5750	RETIRED EMPLOYEES GROUP INSURANCE	21,772	30,766	35,574	36,632
5800	UNEMPLOYMENT COMPENSATION	669	0	0	0
5810	OVERTIME PAY	396,734	0	0	0
5820	HOLIDAY PAY	18,127	9,884	9,884	9,884
5830	COMP TIME PAYOFF	1,422	0	0	0
5840	MEDICARE	16,468	14,025	16,221	16,701
5880	SHIFT DIFFERENTIAL PAY	13,934	9,963	9,963	9,963
5882	SHIFT DIFFERENTIAL OVERTIME	4,532	0	0	0
5891	RECRUITMENT BONUS PAY	7,500	0	0	0
5930	LONGEVITY PAY	2,905	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	5,156	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,318	8,467	8,467	8,467
TOTAL FOR CATEGORY 01		1,562,487	1,499,600	1,709,117	1,753,353
04	OPERATING				
7020	OPERATING SUPPLIES	0	1,926	1,926	1,926
7023	OPERATING SUPPLIES-C	149	0	0	0
7025	OPERATING SUPPLIES-E	356	175	175	175

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
7044	PRINTING AND COPYING - C	238	200	200	200
7050	EMPLOYEE BOND INSURANCE	35	35	35	35
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,918	7,918	7,918	7,918
7052	VEHICLE COMP & COLLISION INS	347	346	346	346
7053	RISK MGT MISC INS POLICIES	66	266	266	266
7054	AG TORT CLAIM ASSESSMENT	1,513	1,514	1,514	1,514
7059	AG VEHICLE LIABILITY INSURANCE	684	686	686	686
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	0	0
7152	DIESEL FUEL	880	685	685	685
7153	GASOLINE	1,407	1,740	1,740	1,740
7157	VEHICLE SUPPLIES - OTHER	385	215	215	215
7222	DATA PROCESSING SUPPLIES	76	0	0	0
7280	OUTSIDE POSTAGE	1,369	1,438	1,438	1,438
7290	PHONE, FAX, COMMUNICATION LINE	4,152	2,158	2,158	2,158
7291	CELL PHONE/PAGER CHARGES	631	699	699	699
7344	INSPECTIONS & CERTIFICATIONS-D	2,052	1,877	1,877	1,877
7430	PROFESSIONAL SERVICES	1,874	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	817	817	817
7980	OPERATING LEASE PAYMENTS	4,654	3,716	3,716	3,716
	TOTAL FOR CATEGORY 04	29,050	26,411	26,411	26,411
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,258	8,603	8,603	8,603
	TOTAL FOR CATEGORY 07	8,258	8,603	8,603	8,603
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	41,474	45,064	45,064	45,064
	TOTAL FOR CATEGORY 09	41,474	45,064	45,064	45,064
18	CARES ACT				
8390	MISCELLANEOUS EQUIPMENT>\$5,000	38,040	0	0	0
	TOTAL FOR CATEGORY 18	38,040	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,010	4,001	4,001	4,001
7556	EITS SECURITY ASSESSMENT	1,408	1,406	1,406	1,406
	TOTAL FOR CATEGORY 26	5,418	5,407	5,407	5,407
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	2,606	2,606	2,606
	TOTAL FOR CATEGORY 29	0	2,606	2,606	2,606

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
50	INMATE DRIVENS				
7021	OPERATING SUPPLIES-A	2,258	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	11,202	11,202	11,202
7172	EMPLOYEE UTILITY ALLOWANCE	5,356	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,457	5,457	5,457
7200	FOOD	130,739	0	0	0
720A	CASELD DRVN - FOOD	0	127,690	127,690	127,690
720B	CASELD DRVN - FOOD-F	0	11,469	11,469	11,469
7420	CLIENT MATERIAL PROVIDER PMTS	177	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	4,570	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	363	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	4,088	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	18,208	18,208	18,208
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,093	1,093	1,093
	TOTAL FOR CATEGORY 50	147,551	175,119	175,119	175,119
59	UTILITIES				
7132	ELECTRIC UTILITIES	41,636	41,589	41,589	41,589
7134	NATURAL GAS UTILITIES	46,238	22,622	22,622	22,622
7136	GARBAGE DISPOSAL UTILITIES	8,646	9,403	9,403	9,403
	TOTAL FOR CATEGORY 59	96,520	73,614	73,614	73,614
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	389	389	389	389
	TOTAL FOR CATEGORY 87	389	389	389	389
	TOTAL EXPENDITURES FOR DECISION UNIT B000	1,929,187	1,836,813	2,046,330	2,090,566
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	9,404	9,097
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	9,404	9,097
EXPENDITURE					
01	PERSONNEL SERVICES				
5400	PERSONNEL ASSESSMENT	0	0	2,056	2,056
5700	PAYROLL ASSESSMENT	0	0	916	916
	TOTAL FOR CATEGORY 01	0	0	2,972	2,972
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	3,264	3,264
7052	VEHICLE COMP & COLLISION INS	0	0	-72	-72

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	0	0	-461	-464
7059	AG VEHICLE LIABILITY INSURANCE	0	0	309	311
	TOTAL FOR CATEGORY 04	0	0	3,040	3,039
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,245	2,943
7556	EITS SECURITY ASSESSMENT	0	0	536	532
	TOTAL FOR CATEGORY 26	0	0	3,781	3,475
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-389	-389
	TOTAL FOR CATEGORY 87	0	0	-389	-389
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	9,404	9,097
M150	ADJUSTMENTS TO BASE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	-15,198	-14,698
4697	TRANSFER FROM PRISON STORE	0	0	111	111
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	-15,087	-14,587
EXPENDITURE					
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	22	22
5430	LABOR RELATIONS ASSESSMENT	0	0	-682	-682
5930	LONGEVITY PAY	0	0	3,925	4,425
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	0	0	-806	-806
	TOTAL FOR CATEGORY 01	0	0	2,459	2,959
04	OPERATING				
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	0	0	218	218
7052	VEHICLE COMP & COLLISION INS	0	0	1	1
7053	RISK MGT MISC INS POLICIES	0	0	-217	-217
7074	HARDWARE LICENSE/MNT CONTRACTS	0	0	264	264
7980	OPERATING LEASE PAYMENTS	0	0	3,521	3,521
	TOTAL FOR CATEGORY 04	0	0	3,787	3,787
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	0	0	-1,112	-1,112
	TOTAL FOR CATEGORY 09	0	0	-1,112	-1,112
29	AGENCY ISSUE UNIFORM				

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
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	0	-830	-830
	TOTAL FOR CATEGORY 29	0	0	-830	-830
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	-4,999	-4,999
717A	CASELD DRVN - INMATE CLOTHING	0	0	-2,098	-2,098
720A	CASELD DRVN - FOOD	0	0	7,418	7,418
720B	CASELD DRVN - FOOD-F	0	0	-11,469	-11,469
742A	CASELD DRVN - INMATE SUPPLIES	0	0	-8,350	-8,350
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	0	107	107
	TOTAL FOR CATEGORY 50	0	0	-19,391	-19,391
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	-15,087	-14,587
M200	DEMOGRAPHICS/CASELOAD CHANGES				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,008	4,013
	TOTAL REVENUES FOR DECISION UNIT M200	0	0	2,008	4,013
EXPENDITURE					
50	INMATE DRIVENS				
702E	CASELD DRVN - OPERATING SUPPLIES	0	0	81	161
717A	CASELD DRVN - INMATE CLOTHING	0	0	44	87
720A	CASELD DRVN - FOOD	0	0	1,755	3,509
742A	CASELD DRVN - INMATE SUPPLIES	0	0	128	256
	TOTAL FOR CATEGORY 50	0	0	2,008	4,013
	TOTAL EXPENDITURES FOR DECISION UNIT M200	0	0	2,008	4,013
M300	FRINGE BENEFITS RATE ADJUSTMENT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	74,437	67,443
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	74,437	67,443
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-11,360	-11,454
5200	WORKERS COMPENSATION	0	0	-321	-289
5300	RETIREMENT	0	0	56,153	57,640
5430	LABOR RELATIONS ASSESSMENT	0	0	559	559
5500	GROUP INSURANCE	0	0	36,192	28,704
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-6,897	-8,118

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
5800	UNEMPLOYMENT COMPENSATION	0	0	276	567
5840	MEDICARE	0	0	-165	-166
	TOTAL FOR CATEGORY 01	0	0	74,437	67,443
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	74,437	67,443
	TOTAL REVENUES FOR BUDGET ACCOUNT 3752	1,929,187	1,836,813	2,117,092	2,156,532
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3752	1,929,187	1,836,813	2,117,092	2,156,532

Section B1: Summary by GL

Budget Account: 3752 NDOC - CARLIN CONSERVATION CAMP

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,676,485	1,728,090	2,107,286	2,146,726
2510	REVERSIONS	-105,951	0	0	0
2516	BUDGETARY TRANSFERS	-235	0	0	0
3829	ROOM, BOARD, TRANSP CHARGE	1,529	6,338	6,338	6,338
4601	GENERAL FUND SALARY ADJUSTMENT	289,271	99,028	0	0
4611	TRANSFER IN FED ARPA	38,040	0	0	0
4654	TRANSFER FROM INTERIM FINANCE	26,625	0	0	0
4697	TRANSFER FROM PRISON STORE	3,423	3,357	3,468	3,468
TOTAL REVENUES FOR BUDGET ACCOUNT 3752		1,929,187	1,836,813	2,117,092	2,156,532
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	695,838	967,516	1,107,304	1,140,556
5200	WORKERS COMPENSATION	14,427	17,914	17,435	17,548
5300	RETIREMENT	274,308	318,903	426,579	437,337
5400	PERSONNEL ASSESSMENT	2,550	2,562	4,618	4,618
5420	COLLECTIVE BARGAINING ASSESSMENT	36	36	58	58
5430	LABOR RELATIONS ASSESSMENT	682	682	559	559
5500	GROUP INSURANCE	68,637	118,404	154,596	147,108
5700	PAYROLL ASSESSMENT	472	478	1,394	1,394
5750	RETIRED EMPLOYEES GROUP INSURANCE	21,772	30,766	28,677	28,514
5800	UNEMPLOYMENT COMPENSATION	669	0	276	567
5810	OVERTIME PAY	396,734	0	0	0
5820	HOLIDAY PAY	18,127	9,884	9,884	9,884
5830	COMP TIME PAYOFF	1,422	0	0	0
5840	MEDICARE	16,468	14,025	16,056	16,535
5880	SHIFT DIFFERENTIAL PAY	13,934	9,963	9,963	9,963
5882	SHIFT DIFFERENTIAL OVERTIME	4,532	0	0	0
5891	RECRUITMENT BONUS PAY	7,500	0	0	0
5930	LONGEVITY PAY	2,905	0	3,925	4,425
5970	TERMINAL ANNUAL LEAVE PAY	5,156	0	0	0
7170	CLOTH/UNIFORM/TOOL ALLOWANCE	16,318	8,467	7,661	7,661
TOTAL FOR CATEGORY 01		1,562,487	1,499,600	1,788,985	1,826,727
04	OPERATING				
7020	OPERATING SUPPLIES	0	1,926	1,926	1,926
7023	OPERATING SUPPLIES-C	149	0	0	0
7025	OPERATING SUPPLIES-E	356	175	175	175
7044	PRINTING AND COPYING - C	238	200	200	200

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
7050	EMPLOYEE BOND INSURANCE	35	35	35	35
7051	AGENCY OWNED - PROP. & CONT. INSURANCE	7,918	7,918	11,400	11,400
7052	VEHICLE COMP & COLLISION INS	347	346	275	275
7053	RISK MGT MISC INS POLICIES	66	266	49	49
7054	AG TORT CLAIM ASSESSMENT	1,513	1,514	1,053	1,050
7059	AG VEHICLE LIABILITY INSURANCE	684	686	995	997
7074	HARDWARE LICENSE/MNT CONTRACTS	264	0	264	264
7152	DIESEL FUEL	880	685	685	685
7153	GASOLINE	1,407	1,740	1,740	1,740
7157	VEHICLE SUPPLIES - OTHER	385	215	215	215
7222	DATA PROCESSING SUPPLIES	76	0	0	0
7280	OUTSIDE POSTAGE	1,369	1,438	1,438	1,438
7290	PHONE, FAX, COMMUNICATION LINE	4,152	2,158	2,158	2,158
7291	CELL PHONE/PAGER CHARGES	631	699	699	699
7344	INSPECTIONS & CERTIFICATIONS-D	2,052	1,877	1,877	1,877
7430	PROFESSIONAL SERVICES	1,874	0	0	0
7631	MISCELLANEOUS GOODS, MAT - A	0	817	817	817
7980	OPERATING LEASE PAYMENTS	4,654	3,716	7,237	7,237
	TOTAL FOR CATEGORY 04	29,050	26,411	33,238	33,237
07	MAINT OF BUILDINGS & GROUNDS				
7022	OPERATING SUPPLIES-B	8,258	8,603	8,603	8,603
	TOTAL FOR CATEGORY 07	8,258	8,603	8,603	8,603
09	MAINTENANCE CONTRACTS				
7060	CONTRACTS	41,474	45,064	43,952	43,952
	TOTAL FOR CATEGORY 09	41,474	45,064	43,952	43,952
18	CARES ACT				
8390	MISCELLANEOUS EQUIPMENT>\$5,000	38,040	0	0	0
	TOTAL FOR CATEGORY 18	38,040	0	0	0
26	INFORMATION SERVICES				
7554	EITS INFRASTRUCTURE ASSESSMENT	4,010	4,001	7,246	6,944
7556	EITS SECURITY ASSESSMENT	1,408	1,406	1,942	1,938
	TOTAL FOR CATEGORY 26	5,418	5,407	9,188	8,882
29	AGENCY ISSUE UNIFORM				
7174	CLOTH/UNIFORM/TOOL ALLOWANCE-D	0	2,606	1,776	1,776
	TOTAL FOR CATEGORY 29	0	2,606	1,776	1,776
50	INMATE DRIVENS				

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
7021	OPERATING SUPPLIES-A	2,258	0	0	0
702E	CASELD DRVN - OPERATING SUPPLIES	0	11,202	6,284	6,364
7172	EMPLOYEE UTILITY ALLOWANCE	5,356	0	0	0
717A	CASELD DRVN - INMATE CLOTHING	0	5,457	3,403	3,446
7200	FOOD	130,739	0	0	0
720A	CASELD DRVN - FOOD	0	127,690	136,863	138,617
720B	CASELD DRVN - FOOD-F	0	11,469	0	0
7420	CLIENT MATERIAL PROVIDER PMTS	177	0	0	0
7421	CLIENT MATERIAL PROV PMTS-A	4,570	0	0	0
7422	CLIENT MATERIAL PROV PMTS-B	363	0	0	0
7423	CLIENT MATERIAL PROV PMTS-C	4,088	0	0	0
742A	CASELD DRVN - INMATE SUPPLIES	0	18,208	9,986	10,114
742C	CASELD DRVN - CLIENT MAT. PROVIDER PMTS-B	0	1,093	1,200	1,200
TOTAL FOR CATEGORY 50		147,551	175,119	157,736	159,741
59	UTILITIES				
7132	ELECTRIC UTILITIES	41,636	41,589	41,589	41,589
7134	NATURAL GAS UTILITIES	46,238	22,622	22,622	22,622
7136	GARBAGE DISPOSAL UTILITIES	8,646	9,403	9,403	9,403
TOTAL FOR CATEGORY 59		96,520	73,614	73,614	73,614
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	389	389	0	0
TOTAL FOR CATEGORY 87		389	389	0	0
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 3752		1,929,187	1,836,813	2,117,092	2,156,532

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

Budget Account: 3752 NDOC - CARLIN CONSERVATION CAMP

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								
M104	2501	APPROPRIATION CONTROL	0	0	23,663	23,663	23,663	23,663
		TOTAL FOR REVENUE	0	0	23,663	23,663	23,663	23,663
EXPENSE								
59	UTILITIES							
M104	7132	ELECTRIC UTILITIES	0	0	47	47	47	47
M104	7134	NATURAL GAS UTILITIES	0	0	23,616	23,616	23,616	23,616
		TOTAL FOR CATEGORY 59	0	0	23,663	23,663	23,663	23,663
		TOTAL FOR EXPENSE	0	0	23,663	23,663	23,663	23,663

Nevada Department of Correction Utility Analysis

Date: 3/12/25

2025-2027 Biennium (FY26-27)

Category 59 - M104 - This request funds the inflationary increase in utilities costs.

		25-27 G01					
Budg	Budg Acct Description	25-27 G01 Actual Exp	WP Exp (B000/M150)	G08 Amendment Amount - M104	Adjusted YR1	Adjusted YR2	Notes:
3752	NDOC - CARLIN CONSERVATION CAMF	96,520.00	73,614.00	23,663.00	97,277.00	97,277.00 x	
	7132 - Electric Utilities	41,636.00	41,589.00	47.00			
	7134 - Natural Gas Utilities	46,238.00	22,622.00	23,616.00			
	7136 - Garbage Disposal Utilities	8,646.00	9,403.00	0.00			