



STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

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MEMORANDUM

February 7, 2025

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

FROM: David Lenzner, Deputy Director
Governor's Finance Office

SUBJECT: 2025-2027 Biennium (FY26-27) Governor Recommended Budget Amendments, Transmittal #12

Please consider the following amendment:

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 EDUCATION / NDE - DEPARTMENT OF EDUCATION								
A251892675	2675	The Purpose of this amendment is to fund the Discovery Education with a one-shot appropriation.	-2,200,000	0	0	-2,200,000	0	0
Total for this Batch			-2,200,000	0	0	-2,200,000	0	0

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

Amendment Number: A251892675

BUDGET DIVISION USE ONLY	
DATE	<u>01/29/25</u>
APPROVED ON BEHALF OF	
THE GOVERNOR BY	
dlenzner	

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
01/27/25	101	300	2675	NDE - STANDARDS AND INSTRUCTIONAL SUPPORT

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
E142	2501	APPROPRIATION CONTROL	2,200,000	(2,200,000)	0	2,200,000	(2,200,000)	0
Total Revenue <u>(2,200,000)</u> <u>(2,200,000)</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
E142	11	COMPETENCY BASED EDUCATION	7060	2,200,000	(2,200,000)	0	2,200,000	(2,200,000)	0
Total Category Expenditure <u>(2,200,000)</u> <u>(2,200,000)</u>									

Remarks The Purpose of this amendment is to fund the Discovery Education with a one-shot appropriation.

State of Nevada
Budget Amendment Packet Checklist

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

BUDGET AMENDMENT REVISIONS INVOLVING GRANTS MUST ALSO INCLUDE

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

**STATE OF NEVADA
NDE - DEPARTMENT OF EDUCATION**

**Budget Account 2675 - NDE - STANDARDS AND INSTRUCTIONAL SUPPORT
Budget Amendment A251892675
2025-2027 Biennium (FY26-27)**

Submitted January 27, 2025

Budget Account's Primary Purpose, Function and Statutory Authority

The department must establish and maintain standards for the core academic content areas, and the performance indicators and possible courses of study. Department staff coordinates the monitoring and technical support of school districts and the regional professional development programs implementation of the standards through the approval of primary instructional materials that align and support the standards and are approved by the Nevada State Board of Education. Statutory Authority: NRS 389.0185, NRS 389.520, and NRS 390.140.

Purpose of Work Program

The Purpose of this amendment is to fund the Discovery Education with a one-shot appropriation.

Justification

It was determined that this contract should be funded with a one-time appropriation.

Expected Benefits to be Realized

Continued access to an online professional Development tool.

Explanation of Projections and Documentation

Nebs 210
NEBS 225
Fund map

Summary of Alternatives and Why Current Proposal is Preferred

Alternative is to not process the amendment and potentially not fund the online professional development tool.

**STATE OF NEVADA BUDGET AMENDMENT
DEPARTMENT OF EDUCATION
NDE - DEPARTMENT OF EDUCATION
NDE - STANDARDS AND INSTRUCTIONAL SUPPORT
B/A 2675 2025-2027 Biennium (FY26-27)**

		REVENUES		Governor Recommends G01 Budget Amendment		APPROVED		-----CUMULATIVE-----				Total Amount	
						FIRST		Dollar Change		Percent Change			
						Budget Amendment							
						BA # A251892675		Year 1	Year 2	Year 1	Year 2		
G.L.#	Description	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2	Year 1	Year 2		
2501	APPROPRIATION CONTROL	6,838,533	6,838,329	-2,200,000	-2,200,000	-2,200,000	-2,200,000	-32.2%	-32.2%	4,638,533	4,638,329		
3532	STATE ASSESSMENTS 84.369	472,573	472,947			0	0	0.0%	0.0%	472,573	472,947		
Total Revenues		7,311,106	7,311,276	-2,200,000	-2,200,000	-2,200,000	-2,200,000	-30.1%	-30.1%	5,111,106	5,111,276		
EXPENDITURES													
Cat	G.L.#	Description											
01	5100	SALARIES	1,357,861	1,383,110			0	0	0.0%	0.0%	1,357,861	1,383,110	
01	5200	WORKERS COMPENSATION	19,561	18,888			0	0	0.0%	0.0%	19,561	18,888	
01	5300	RETIREMENT	398,671	403,532			0	0	0.0%	0.0%	398,671	403,532	
01	5400	PERSONNEL ASSESSMENT	4,973	4,973			0	0	0.0%	0.0%	4,973	4,973	
01	5420	COLLECTIVE BARGAINING ASSESSMENT	101	101			0	0	0.0%	0.0%	101	101	
01	5430	LABOR RELATIONS ASSESSMENT	978	978			0	0	0.0%	0.0%	978	978	
01	5500	GROUP INSURANCE	163,515	158,424			0	0	0.0%	0.0%	163,515	158,424	
01	5700	PAYROLL ASSESSMENT	1,501	1,501			0	0	0.0%	0.0%	1,501	1,501	
01	5750	RETIRED EMPLOYEES GROUP INSURANCE	35,167	34,575			0	0	0.0%	0.0%	35,167	34,575	
01	5800	UNEMPLOYMENT COMPENSATION	340	694			0	0	0.0%	0.0%	340	694	
01	5840	MEDICARE	19,690	20,055			0	0	0.0%	0.0%	19,690	20,055	
01	5930	LONGEVITY PAY	850	1,100			0	0	0.0%	0.0%	850	1,100	
02	6000	TRAVEL	19,025	19,025			0	0	0.0%	0.0%	19,025	19,025	
03	6000	TRAVEL	2,000	2,000			0	0	0.0%	0.0%	2,000	2,000	
03	6200	PER DIEM IN-STATE	5,513	5,513			0	0	0.0%	0.0%	5,513	5,513	
03	6210	FS DAILY RENTAL IN-STATE	212	212			0	0	0.0%	0.0%	212	212	
03	6215	NON-FS VEHICLE RENTAL IN-STATE	582	582			0	0	0.0%	0.0%	582	582	
03	6230	PUBLIC TRANSPORTATION IN-STATE	44	44			0	0	0.0%	0.0%	44	44	
03	6240	PERSONAL VEHICLE IN-STATE	564	564			0	0	0.0%	0.0%	564	564	
03	6250	COMM AIR TRANS IN-STATE	3,332	3,332			0	0	0.0%	0.0%	3,332	3,332	
04	7020	OPERATING SUPPLIES	989	347			0	0	0.0%	0.0%	989	347	
04	7043	PRINTING AND COPYING - B	491	491			0	0	0.0%	0.0%	491	491	
04	7045	STATE PRINTING CHARGES	161	161			0	0	0.0%	0.0%	161	161	
04	7050	EMPLOYEE BOND INSURANCE	38	38			0	0	0.0%	0.0%	38	38	
04	7054	AG TORT CLAIM ASSESSMENT	1,134	1,131			0	0	0.0%	0.0%	1,134	1,131	
04	705A	NON B&G - PROP. & CONT. INSURANCE	1,516	1,516			0	0	0.0%	0.0%	1,516	1,516	
04	7073	SOFTWARE LICENSE/MNT CONTRACTS	3,300	3,300			0	0	0.0%	0.0%	3,300	3,300	
04	7110	NON-STATE OWNED OFFICE RENT	64,613	64,714			0	0	0.0%	0.0%	64,613	64,714	
04	7255	B & G LEASE ASSESSMENT	2,323	2,323			0	0	0.0%	0.0%	2,323	2,323	
04	7285	POSTAGE - STATE MAILROOM	73	73			0	0	0.0%	0.0%	73	73	
04	7289	EITS PHONE LINE AND VOICEMAIL	2,928	2,986			0	0	0.0%	0.0%	2,928	2,986	
04	7290	PHONE, FAX, COMMUNICATION LINE	4,588	4,588			0	0	0.0%	0.0%	4,588	4,588	
04	7296	EITS LONG DISTANCE CHARGES	2	2			0	0	0.0%	0.0%	2	2	
04	7300	DUES AND REGISTRATIONS	16,846	16,846			0	0	0.0%	0.0%	16,846	16,846	

05	8241	NEW FURNISHINGS <\$5,000 - A	3,323	0			0	0	0.0%	0.0%	3,323	0
08	7060	CONTRACTS	2,411,656	2,411,656			0	0	0.0%	0.0%	2,411,656	2,411,656
10	6000	TRAVEL	2,627	2,627			0	0	0.0%	0.0%	2,627	2,627
10	6001	OTHER TRAVEL EXPENSES-A	46	46			0	0	0.0%	0.0%	46	46
10	6200	PER DIEM IN-STATE	2,528	2,528			0	0	0.0%	0.0%	2,528	2,528
10	6210	FS DAILY RENTAL IN-STATE	249	249			0	0	0.0%	0.0%	249	249
10	6215	NON-FS VEHICLE RENTAL IN-STATE	784	784			0	0	0.0%	0.0%	784	784
10	6240	PERSONAL VEHICLE IN-STATE	190	190			0	0	0.0%	0.0%	190	190
10	6250	COMM AIR TRANS IN-STATE	2,623	2,623			0	0	0.0%	0.0%	2,623	2,623
10	7121	ADVERTISING & PUBLIC REL - A	314	314			0	0	0.0%	0.0%	314	314
10	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	399	399			0	0	0.0%	0.0%	399	399
11	6250	COMM AIR TRANS IN-STATE	488	488			0	0	0.0%	0.0%	488	488
11	7060	CONTRACTS	2,200,000	2,200,000	-2,200,000	-2,200,000	-2,200,000	-2,200,000	-100.0%	-100.0%	0	0
12	7394	COST ALLOCATION - A	471,615	473,411			0	0	0.0%	0.0%	471,615	473,411
15	6200	PER DIEM IN-STATE	1,417	1,417			0	0	0.0%	0.0%	1,417	1,417
15	6215	NON-FS VEHICLE RENTAL IN-STATE	106	106			0	0	0.0%	0.0%	106	106
15	6222	AUTO MISC - IN-STATE-B	28	28			0	0	0.0%	0.0%	28	28
15	6240	PERSONAL VEHICLE IN-STATE	90	90			0	0	0.0%	0.0%	90	90
15	6250	COMM AIR TRANS IN-STATE	933	933			0	0	0.0%	0.0%	933	933
15	7190	STIPENDS	3,505	3,505			0	0	0.0%	0.0%	3,505	3,505
15	7306	DUES & REG - EMPLOYEE REIMBURSEMENT	199	199			0	0	0.0%	0.0%	199	199
26	7073	SOFTWARE LICENSE/MNT CONTRACTS	1,060	1,060			0	0	0.0%	0.0%	1,060	1,060
26	7547	EITS BUSINESS PRODUCTIVITY SUITE	8,814	8,987			0	0	0.0%	0.0%	8,814	8,987
26	7554	EITS INFRASTRUCTURE ASSESSMENT	7,803	7,478			0	0	0.0%	0.0%	7,803	7,478
26	7556	EITS SECURITY ASSESSMENT	2,091	2,087			0	0	0.0%	0.0%	2,091	2,087
26	8371	COMPUTER HARDWARE <\$5,000 - A	2,384	0			0	0	0.0%	0.0%	2,384	0
31	7043	PRINTING AND COPYING - B	338	338			0	0	0.0%	0.0%	338	338
31	7289	EITS PHONE LINE AND VOICEMAIL	0	0			0	0	0.0%	0.0%	0	0
31	7290	PHONE, FAX, COMMUNICATION LINE	1,229	1,229			0	0	0.0%	0.0%	1,229	1,229
31	7296	EITS LONG DISTANCE CHARGES	1	1			0	0	0.0%	0.0%	1	1
31	7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0			0	0	0.0%	0.0%	0	0
32	7020	OPERATING SUPPLIES	76	76			0	0	0.0%	0.0%	76	76
32	7043	PRINTING AND COPYING - B	36	36			0	0	0.0%	0.0%	36	36
32	7060	CONTRACTS	20,000	0			0	0	0.0%	0.0%	20,000	0
32	7289	EITS PHONE LINE AND VOICEMAIL	230	230			0	0	0.0%	0.0%	230	230
32	7290	PHONE, FAX, COMMUNICATION LINE	473	473			0	0	0.0%	0.0%	473	473
32	7301	MEMBERSHIP DUES	7,000	7,000			0	0	0.0%	0.0%	7,000	7,000
32	7547	EITS BUSINESS PRODUCTIVITY SUITE	691	691			0	0	0.0%	0.0%	691	691
33	7000	OPERATING	1,057	1,057			0	0	0.0%	0.0%	1,057	1,057
82	7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	17,978	17,978			0	0	0.0%	0.0%	17,978	17,978
87	7393	PURCHASING ASSESSMENT	0	0			0	0	0.0%	0.0%	0	0
88	7384	STATEWIDE COST ALLOCATION	3,243	3,243			0	0	0.0%	0.0%	3,243	3,243
Total Expenditures			7,311,106	7,311,276	-2,200,000	-2,200,000	-2,200,000	-2,200,000	-30.1%	-30.1%	5,111,106	5,111,276

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

Budget Account: 2675 NDE - STANDARDS AND INSTRUCTIONAL SUPPORT

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								
E142	2501	APPROPRIATION CONTROL	2,200,000	2,200,000	0	0	-2,200,000	-2,200,000
		TOTAL FOR REVENUE	2,200,000	2,200,000	0	0	-2,200,000	-2,200,000
EXPENSE								
11	COMPETENCY BASED EDUCATION							
E142	7060	CONTRACTS	2,200,000	2,200,000	0	0	-2,200,000	-2,200,000
		TOTAL FOR CATEGORY 11	2,200,000	2,200,000	0	0	-2,200,000	-2,200,000
		TOTAL FOR EXPENSE	2,200,000	2,200,000	0	0	-2,200,000	-2,200,000

Section A1: Line Item Detail by GL

Budget Account: 2675 NDE - STANDARDS AND INSTRUCTIONAL SUPPORT

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	1,563,806	3,798,244	4,159,316	4,160,842
2510	REVERSIONS	-151,073	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	2,404	164	0	0
2512	BALANCE FORWARD TO NEW YEAR	-164	0	0	0
3532	STATE ASSESSMENTS 84.369	410,785	404,693	391,926	393,319
4620	TRANSFER IN FEDERAL GRANT REV	0	16,107	0	0
TOTAL REVENUES FOR DECISION UNIT B000		1,825,758	4,219,208	4,551,242	4,554,161
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	902,055	1,092,242	1,308,972	1,311,278
5200	WORKERS COMPENSATION	14,453	17,818	17,726	17,829
5300	RETIREMENT	232,934	251,546	356,330	356,734
5400	PERSONNEL ASSESSMENT	2,549	2,561	2,562	2,562
5420	COLLECTIVE BARGAINING ASSESSMENT	54	48	48	48
5430	LABOR RELATIONS ASSESSMENT	512	512	512	512
5500	GROUP INSURANCE	84,889	118,404	118,404	118,404
5700	PAYROLL ASSESSMENT	472	478	478	478
5750	RETIRED EMPLOYEES GROUP INSURANCE	28,054	34,222	41,624	41,697
5800	UNEMPLOYMENT COMPENSATION	558	0	0	0
5810	OVERTIME PAY	1,556	0	0	0
5830	COMP TIME PAYOFF	1,336	0	0	0
5840	MEDICARE	13,242	15,605	18,977	19,010
5930	LONGEVITY PAY	685	0	0	0
5960	TERMINAL SICK LEAVE PAY	4,000	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	21,726	0	0	0
TOTAL FOR CATEGORY 01		1,309,075	1,533,436	1,865,633	1,868,552
02	OUT-OF-STATE TRAVEL				
6000	TRAVEL	0	19,025	19,025	19,025
6100	PER DIEM OUT-OF-STATE	7,766	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	887	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,953	0	0	0
6250	COMM AIR TRANS IN-STATE	721	0	0	0
TOTAL FOR CATEGORY 02		13,327	19,025	19,025	19,025
03	IN-STATE TRAVEL				
6000	TRAVEL	0	2,000	2,000	2,000

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
6200	PER DIEM IN-STATE	1,998	5,513	5,513	5,513
6210	FS DAILY RENTAL IN-STATE	0	212	212	212
6215	NON-FS VEHICLE RENTAL IN-STATE	1,616	582	582	582
6230	PUBLIC TRANSPORTATION IN-STATE	128	44	44	44
6240	PERSONAL VEHICLE IN-STATE	512	564	564	564
6250	COMM AIR TRANS IN-STATE	2,848	3,332	3,332	3,332
TOTAL FOR CATEGORY 03		7,102	12,247	12,247	12,247
04	OPERATING				
7020	OPERATING SUPPLIES	767	347	347	347
7043	PRINTING AND COPYING - B	491	491	491	491
7045	STATE PRINTING CHARGES	73	161	161	161
7050	EMPLOYEE BOND INSURANCE	35	35	35	35
7054	AG TORT CLAIM ASSESSMENT	1,513	1,513	1,514	1,514
7285	POSTAGE - STATE MAILROOM	239	73	73	73
7289	EITS PHONE LINE AND VOICEMAIL	2,237	2,240	2,240	2,240
7290	PHONE, FAX, COMMUNICATION LINE	2,815	4,588	4,588	4,588
7291	CELL PHONE/PAGER CHARGES	1,058	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2	2	2
7300	DUES AND REGISTRATIONS	4,060	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	313	0	0	0
TOTAL FOR CATEGORY 04		13,601	9,450	9,451	9,451
05	EQUIPMENT				
7289	EITS PHONE LINE AND VOICEMAIL	224	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	24	0	0	0
TOTAL FOR CATEGORY 05		248	0	0	0
08	CANVAS LEARNING MANAGEMENT SYSTEM				
7060	CONTRACTS	257,191	2,411,656	2,411,656	2,411,656
TOTAL FOR CATEGORY 08		257,191	2,411,656	2,411,656	2,411,656
11	COMPETENCY BASED EDUCATION				
6200	PER DIEM IN-STATE	74	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	192	0	0	0
6250	COMM AIR TRANS IN-STATE	189	488	488	488
TOTAL FOR CATEGORY 11		455	488	488	488
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	148,199	206,077	206,077	206,077
TOTAL FOR CATEGORY 12		148,199	206,077	206,077	206,077

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
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	3,475	4,587	4,587	4,587
7554	EITS INFRASTRUCTURE ASSESSMENT	4,009	4,001	4,001	4,001
7556	EITS SECURITY ASSESSMENT	1,409	1,406	1,406	1,406
8371	COMPUTER HARDWARE <\$5,000 - A	7,011	0	0	0
	TOTAL FOR CATEGORY 26	15,904	9,994	9,994	9,994
31	NEVADA READY 21				
7043	PRINTING AND COPYING - B	338	338	338	338
7289	EITS PHONE LINE AND VOICEMAIL	243	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	285	1,229	1,229	1,229
7296	EITS LONG DISTANCE CHARGES	0	1	1	1
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	417	417	417
	TOTAL FOR CATEGORY 31	866	2,208	2,208	2,208
32	TECHNOLOGY COMMISSION				
7020	OPERATING SUPPLIES	0	76	76	76
7043	PRINTING AND COPYING - B	36	36	36	36
7060	CONTRACTS	15,674	0	0	0
7289	EITS PHONE LINE AND VOICEMAIL	0	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	19	473	473	473
7301	MEMBERSHIP DUES	7,000	7,000	7,000	7,000
7547	EITS BUSINESS PRODUCTIVITY SUITE	626	417	417	417
	TOTAL FOR CATEGORY 32	23,355	8,225	8,225	8,225
58	COMPUTER EQUIPMENT SB500				
8371	COMPUTER HARDWARE <\$5,000 - A	2,240	164	0	0
	TOTAL FOR CATEGORY 58	2,240	164	0	0
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	2,911	2,911	2,911	2,911
	TOTAL FOR CATEGORY 82	2,911	2,911	2,911	2,911
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	84	84	84	84
	TOTAL FOR CATEGORY 87	84	84	84	84
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	2,310	3,243	3,243	3,243
	TOTAL FOR CATEGORY 88	2,310	3,243	3,243	3,243
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	28,890	0	0	0
	TOTAL FOR CATEGORY 93	28,890	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	1,825,758	4,219,208	4,551,242	4,554,161
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,650	8,121
3532	STATE ASSESSMENTS 84.369	0	0	1,194	1,134
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	9,844	9,255
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				
7054	AG TORT CLAIM ASSESSMENT	0	0	-461	-464
7289	EITS PHONE LINE AND VOICEMAIL	0	0	58	58
	TOTAL FOR CATEGORY 04	0	0	-403	-406
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	3,018	3,018
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,245	2,943
7556	EITS SECURITY ASSESSMENT	0	0	536	532
	TOTAL FOR CATEGORY 26	0	0	6,799	6,493
31	NEVADA READY 21				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	6	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	274	0
	TOTAL FOR CATEGORY 31	0	0	280	0
32	TECHNOLOGY COMMISSION				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	6	6
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	274	274
	TOTAL FOR CATEGORY 32	0	0	280	280
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-84	-84
	TOTAL FOR CATEGORY 87	0	0	-84	-84
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	9,844	9,255

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	247,123	228,082
3532	STATE ASSESSMENTS 84.369	0	0	53,874	54,320
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	300,997	282,402
	EXPENDITURE				
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	53	53
5430	LABOR RELATIONS ASSESSMENT	0	0	-512	-512
5930	LONGEVITY PAY	0	0	850	1,100
	TOTAL FOR CATEGORY 01	0	0	391	641
04	OPERATING				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-1	-1
	TOTAL FOR CATEGORY 04	0	0	-1	-1
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	0	0	265,538	267,334
	TOTAL FOR CATEGORY 12	0	0	265,538	267,334
31	NEVADA READY 21				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1	-223
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	0	-417
	TOTAL FOR CATEGORY 31	0	0	1	-640
32	TECHNOLOGY COMMISSION				
7060	CONTRACTS	0	0	20,000	0
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1	1
	TOTAL FOR CATEGORY 32	0	0	20,001	1
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	15,067	15,067
	TOTAL FOR CATEGORY 82	0	0	15,067	15,067
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	300,997	282,402
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	39,541	32,831

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
3532	STATE ASSESSMENTS 84.369	0	0	9,415	7,817
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	48,956	40,648
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-10,921	-10,921
5200	WORKERS COMPENSATION	0	0	-280	-287
5300	RETIREMENT	0	0	30,828	30,868
5430	LABOR RELATIONS ASSESSMENT	0	0	978	978
5500	GROUP INSURANCE	0	0	36,192	28,704
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,006	-9,191
5800	UNEMPLOYMENT COMPENSATION	0	0	320	652
5840	MEDICARE	0	0	-155	-155
	TOTAL FOR CATEGORY 01	0	0	48,956	40,648
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	48,956	40,648
E126	EDUCATION & WORKFORCE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	97,901	121,622
	TOTAL REVENUES FOR DECISION UNIT E126	0	0	97,901	121,622
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	59,810	82,753
5200	WORKERS COMPENSATION	0	0	2,115	1,346
5300	RETIREMENT	0	0	11,513	15,930
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,549	2,069
5800	UNEMPLOYMENT COMPENSATION	0	0	20	42
5840	MEDICARE	0	0	868	1,200
	TOTAL FOR CATEGORY 01	0	0	85,256	115,118
04	OPERATING				
7020	OPERATING SUPPLIES	0	0	642	0
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	117	117
7110	NON-STATE OWNED OFFICE RENT	0	0	4,520	4,520
7255	B & G LEASE ASSESSMENT	0	0	179	179

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
7289	EITS PHONE LINE AND VOICEMAIL	0	0	172	230
	TOTAL FOR CATEGORY 04	0	0	5,714	5,130
05	EQUIPMENT				
8241	NEW FURNISHINGS <\$5,000 - A	0	0	3,323	0
	TOTAL FOR CATEGORY 05	0	0	3,323	0
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	518	691
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	2,384	0
	TOTAL FOR CATEGORY 26	0	0	3,608	1,374
	TOTAL EXPENDITURES FOR DECISION UNIT E126	0	0	97,901	121,622
E143	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,532	3,532
3532	STATE ASSESSMENTS 84.369	0	0	828	828
	TOTAL REVENUES FOR DECISION UNIT E143	0	0	4,360	4,360
	EXPENDITURE				
04	OPERATING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	3,300	3,300
	TOTAL FOR CATEGORY 04	0	0	3,300	3,300
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,060	1,060
	TOTAL FOR CATEGORY 26	0	0	1,060	1,060
	TOTAL EXPENDITURES FOR DECISION UNIT E143	0	0	4,360	4,360
E144	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	13,645	13,645
3532	STATE ASSESSMENTS 84.369	0	0	3,201	3,201
	TOTAL REVENUES FOR DECISION UNIT E144	0	0	16,846	16,846
	EXPENDITURE				
04	OPERATING				
7300	DUES AND REGISTRATIONS	0	0	16,846	16,846

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	16,846	16,846
	TOTAL EXPENDITURES FOR DECISION UNIT E144	0	0	16,846	16,846
E145	EDUCATION & WORKFORCE				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	185	932
3532	STATE ASSESSMENTS 84.369	0	0	44	218
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	229	1,150
EXPENDITURE					
04	OPERATING				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	459	459
	TOTAL FOR CATEGORY 04	0	0	459	459
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	691	691
	TOTAL FOR CATEGORY 26	0	0	691	691
31	NEVADA READY 21				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-230	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-691	0
	TOTAL FOR CATEGORY 31	0	0	-921	0
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	229	1,150
E146	EDUCATION & WORKFORCE				
	[See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	51,545	51,627
3532	STATE ASSESSMENTS 84.369	0	0	12,091	12,110
	TOTAL REVENUES FOR DECISION UNIT E146	0	0	63,636	63,737
EXPENDITURE					
04	OPERATING				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,399	1,399
7110	NON-STATE OWNED OFFICE RENT	0	0	60,093	60,194
7255	B & G LEASE ASSESSMENT	0	0	2,144	2,144
	TOTAL FOR CATEGORY 04	0	0	63,636	63,737
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	63,636	63,737
E901	TRANSFERS FROM ASMT & ACCT TO STD & INSTR SUPPORT				
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	1,057	1,057
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	1,057	1,057
EXPENDITURE					
33	ACADEMIC STANDARDS COUNCIL				
7000	OPERATING	0	0	1,057	1,057
	TOTAL FOR CATEGORY 33	0	0	1,057	1,057
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	1,057	1,057
E902	TRANSFERS FROM EDU EFFECT TO STD & INSTR SUPPORT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	16,038	16,038
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	16,038	16,038
EXPENDITURE					
10	FINANCIAL LITERACY AB543				
6000	TRAVEL	0	0	2,627	2,627
6001	OTHER TRAVEL EXPENSES-A	0	0	46	46
6200	PER DIEM IN-STATE	0	0	2,528	2,528
6210	FS DAILY RENTAL IN-STATE	0	0	249	249
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	784	784
6240	PERSONAL VEHICLE IN-STATE	0	0	190	190
6250	COMM AIR TRANS IN-STATE	0	0	2,623	2,623
7121	ADVERTISING & PUBLIC REL - A	0	0	314	314
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	399	399
	TOTAL FOR CATEGORY 10	0	0	9,760	9,760
15	SCIENCE COMPUTER EDUCATION MONITORING				
6200	PER DIEM IN-STATE	0	0	1,417	1,417
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	106	106
6222	AUTO MISC - IN-STATE-B	0	0	28	28
6240	PERSONAL VEHICLE IN-STATE	0	0	90	90
6250	COMM AIR TRANS IN-STATE	0	0	933	933
7190	STIPENDS	0	0	3,505	3,505
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	199	199
	TOTAL FOR CATEGORY 15	0	0	6,278	6,278
	TOTAL EXPENDITURES FOR DECISION UNIT E902	0	0	16,038	16,038
TOTAL REVENUES FOR BUDGET ACCOUNT 2675		1,825,758	4,219,208	5,111,106	5,111,276
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2675		1,825,758	4,219,208	5,111,106	5,111,276

Section B1: Summary by GL

Budget Account: 2675 NDE - STANDARDS AND INSTRUCTIONAL SUPPORT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G08 Year 1 2025-2026	G08 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,563,806	3,798,244	4,638,533	4,638,329
2510	REVERSIONS	-151,073	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	2,404	164	0	0
2512	BALANCE FORWARD TO NEW YEAR	-164	0	0	0
3532	STATE ASSESSMENTS 84.369	410,785	404,693	472,573	472,947
4620	TRANSFER IN FEDERAL GRANT REV	0	16,107	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2675		1,825,758	4,219,208	5,111,106	5,111,276
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	902,055	1,092,242	1,357,861	1,383,110
5200	WORKERS COMPENSATION	14,453	17,818	19,561	18,888
5300	RETIREMENT	232,934	251,546	398,671	403,532
5400	PERSONNEL ASSESSMENT	2,549	2,561	4,973	4,973
5420	COLLECTIVE BARGAINING ASSESSMENT	54	48	101	101
5430	LABOR RELATIONS ASSESSMENT	512	512	978	978
5500	GROUP INSURANCE	84,889	118,404	163,515	158,424
5700	PAYROLL ASSESSMENT	472	478	1,501	1,501
5750	RETIRED EMPLOYEES GROUP INSURANCE	28,054	34,222	35,167	34,575
5800	UNEMPLOYMENT COMPENSATION	558	0	340	694
5810	OVERTIME PAY	1,556	0	0	0
5830	COMP TIME PAYOFF	1,336	0	0	0
5840	MEDICARE	13,242	15,605	19,690	20,055
5930	LONGEVITY PAY	685	0	850	1,100
5960	TERMINAL SICK LEAVE PAY	4,000	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	21,726	0	0	0
TOTAL FOR CATEGORY 01		1,309,075	1,533,436	2,003,208	2,027,931
02	OUT-OF-STATE TRAVEL				
6000	TRAVEL	0	19,025	19,025	19,025
6100	PER DIEM OUT-OF-STATE	7,766	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	887	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,953	0	0	0
6250	COMM AIR TRANS IN-STATE	721	0	0	0
TOTAL FOR CATEGORY 02		13,327	19,025	19,025	19,025
03	IN-STATE TRAVEL				
6000	TRAVEL	0	2,000	2,000	2,000
6200	PER DIEM IN-STATE	1,998	5,513	5,513	5,513

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
6210	FS DAILY RENTAL IN-STATE	0	212	212	212
6215	NON-FS VEHICLE RENTAL IN-STATE	1,616	582	582	582
6230	PUBLIC TRANSPORTATION IN-STATE	128	44	44	44
6240	PERSONAL VEHICLE IN-STATE	512	564	564	564
6250	COMM AIR TRANS IN-STATE	2,848	3,332	3,332	3,332
TOTAL FOR CATEGORY 03		7,102	12,247	12,247	12,247
04	OPERATING				
7020	OPERATING SUPPLIES	767	347	989	347
7043	PRINTING AND COPYING - B	491	491	491	491
7045	STATE PRINTING CHARGES	73	161	161	161
7050	EMPLOYEE BOND INSURANCE	35	35	38	38
7054	AG TORT CLAIM ASSESSMENT	1,513	1,513	1,134	1,131
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,516	1,516
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	3,300	3,300
7110	NON-STATE OWNED OFFICE RENT	0	0	64,613	64,714
7255	B & G LEASE ASSESSMENT	0	0	2,323	2,323
7285	POSTAGE - STATE MAILROOM	239	73	73	73
7289	EITS PHONE LINE AND VOICEMAIL	2,237	2,240	2,928	2,986
7290	PHONE, FAX, COMMUNICATION LINE	2,815	4,588	4,588	4,588
7291	CELL PHONE/PAGER CHARGES	1,058	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2	2	2
7300	DUES AND REGISTRATIONS	4,060	0	16,846	16,846
7547	EITS BUSINESS PRODUCTIVITY SUITE	313	0	0	0
TOTAL FOR CATEGORY 04		13,601	9,450	99,002	98,516
05	EQUIPMENT				
7289	EITS PHONE LINE AND VOICEMAIL	224	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	24	0	0	0
8241	NEW FURNISHINGS <\$5,000 - A	0	0	3,323	0
TOTAL FOR CATEGORY 05		248	0	3,323	0
08	CANVAS LEARNING MANAGEMENT SYSTEM				
7060	CONTRACTS	257,191	2,411,656	2,411,656	2,411,656
TOTAL FOR CATEGORY 08		257,191	2,411,656	2,411,656	2,411,656
10	FINANCIAL LITERACY AB543				
6000	TRAVEL	0	0	2,627	2,627
6001	OTHER TRAVEL EXPENSES-A	0	0	46	46
6200	PER DIEM IN-STATE	0	0	2,528	2,528
6210	FS DAILY RENTAL IN-STATE	0	0	249	249
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	784	784

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
6240	PERSONAL VEHICLE IN-STATE	0	0	190	190
6250	COMM AIR TRANS IN-STATE	0	0	2,623	2,623
7121	ADVERTISING & PUBLIC REL - A	0	0	314	314
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	399	399
	TOTAL FOR CATEGORY 10	0	0	9,760	9,760
11	COMPETENCY BASED EDUCATION				
6200	PER DIEM IN-STATE	74	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	192	0	0	0
6250	COMM AIR TRANS IN-STATE	189	488	488	488
	TOTAL FOR CATEGORY 11	455	488	488	488
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	148,199	206,077	471,615	473,411
	TOTAL FOR CATEGORY 12	148,199	206,077	471,615	473,411
15	SCIENCE COMPUTER EDUCATION MONITORING				
6200	PER DIEM IN-STATE	0	0	1,417	1,417
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	106	106
6222	AUTO MISC - IN-STATE-B	0	0	28	28
6240	PERSONAL VEHICLE IN-STATE	0	0	90	90
6250	COMM AIR TRANS IN-STATE	0	0	933	933
7190	STIPENDS	0	0	3,505	3,505
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	199	199
	TOTAL FOR CATEGORY 15	0	0	6,278	6,278
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,060	1,060
7547	EITS BUSINESS PRODUCTIVITY SUITE	3,475	4,587	8,814	8,987
7554	EITS INFRASTRUCTURE ASSESSMENT	4,009	4,001	7,803	7,478
7556	EITS SECURITY ASSESSMENT	1,409	1,406	2,091	2,087
8371	COMPUTER HARDWARE <\$5,000 - A	7,011	0	2,384	0
	TOTAL FOR CATEGORY 26	15,904	9,994	22,152	19,612
31	NEVADA READY 21				
7043	PRINTING AND COPYING - B	338	338	338	338
7289	EITS PHONE LINE AND VOICEMAIL	243	223	0	0
7290	PHONE, FAX, COMMUNICATION LINE	285	1,229	1,229	1,229
7296	EITS LONG DISTANCE CHARGES	0	1	1	1
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	417	0	0
	TOTAL FOR CATEGORY 31	866	2,208	1,568	1,568

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
32	TECHNOLOGY COMMISSION				
7020	OPERATING SUPPLIES	0	76	76	76
7043	PRINTING AND COPYING - B	36	36	36	36
7060	CONTRACTS	15,674	0	20,000	0
7289	EITS PHONE LINE AND VOICEMAIL	0	223	230	230
7290	PHONE, FAX, COMMUNICATION LINE	19	473	473	473
7301	MEMBERSHIP DUES	7,000	7,000	7,000	7,000
7547	EITS BUSINESS PRODUCTIVITY SUITE	626	417	691	691
	TOTAL FOR CATEGORY 32	23,355	8,225	28,506	8,506
33	ACADEMIC STANDARDS COUNCIL				
7000	OPERATING	0	0	1,057	1,057
	TOTAL FOR CATEGORY 33	0	0	1,057	1,057
58	COMPUTER EQUIPMENT SB500				
8371	COMPUTER HARDWARE <\$5,000 - A	2,240	164	0	0
	TOTAL FOR CATEGORY 58	2,240	164	0	0
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	2,911	2,911	17,978	17,978
	TOTAL FOR CATEGORY 82	2,911	2,911	17,978	17,978
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	84	84	0	0
	TOTAL FOR CATEGORY 87	84	84	0	0
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	2,310	3,243	3,243	3,243
	TOTAL FOR CATEGORY 88	2,310	3,243	3,243	3,243
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	28,890	0	0	0
	TOTAL FOR CATEGORY 93	28,890	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2675	1,825,758	4,219,208	5,111,106	5,111,276

Section A1: Line Item Detail by GL

Budget Account: 2675 NDE - STANDARDS AND INSTRUCTIONAL SUPPORT

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	1,563,806	3,798,244	4,159,316	4,160,842
2510	REVERSIONS	-151,073	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	2,404	164	0	0
2512	BALANCE FORWARD TO NEW YEAR	-164	0	0	0
3532	STATE ASSESSMENTS 84.369	410,785	404,693	391,926	393,319
4620	TRANSFER IN FEDERAL GRANT REV	0	16,107	0	0
TOTAL REVENUES FOR DECISION UNIT B000		1,825,758	4,219,208	4,551,242	4,554,161
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	902,055	1,092,242	1,308,972	1,311,278
5200	WORKERS COMPENSATION	14,453	17,818	17,726	17,829
5300	RETIREMENT	232,934	251,546	356,330	356,734
5400	PERSONNEL ASSESSMENT	2,549	2,561	2,562	2,562
5420	COLLECTIVE BARGAINING ASSESSMENT	54	48	48	48
5430	LABOR RELATIONS ASSESSMENT	512	512	512	512
5500	GROUP INSURANCE	84,889	118,404	118,404	118,404
5700	PAYROLL ASSESSMENT	472	478	478	478
5750	RETIRED EMPLOYEES GROUP INSURANCE	28,054	34,222	41,624	41,697
5800	UNEMPLOYMENT COMPENSATION	558	0	0	0
5810	OVERTIME PAY	1,556	0	0	0
5830	COMP TIME PAYOFF	1,336	0	0	0
5840	MEDICARE	13,242	15,605	18,977	19,010
5930	LONGEVITY PAY	685	0	0	0
5960	TERMINAL SICK LEAVE PAY	4,000	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	21,726	0	0	0
TOTAL FOR CATEGORY 01		1,309,075	1,533,436	1,865,633	1,868,552
02	OUT-OF-STATE TRAVEL				
6000	TRAVEL	0	19,025	19,025	19,025
6100	PER DIEM OUT-OF-STATE	7,766	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	887	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,953	0	0	0
6250	COMM AIR TRANS IN-STATE	721	0	0	0
TOTAL FOR CATEGORY 02		13,327	19,025	19,025	19,025
03	IN-STATE TRAVEL				
6000	TRAVEL	0	2,000	2,000	2,000

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

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6200	PER DIEM IN-STATE	1,998	5,513	5,513	5,513
6210	FS DAILY RENTAL IN-STATE	0	212	212	212
6215	NON-FS VEHICLE RENTAL IN-STATE	1,616	582	582	582
6230	PUBLIC TRANSPORTATION IN-STATE	128	44	44	44
6240	PERSONAL VEHICLE IN-STATE	512	564	564	564
6250	COMM AIR TRANS IN-STATE	2,848	3,332	3,332	3,332
TOTAL FOR CATEGORY 03		7,102	12,247	12,247	12,247
04	OPERATING				
7020	OPERATING SUPPLIES	767	347	347	347
7043	PRINTING AND COPYING - B	491	491	491	491
7045	STATE PRINTING CHARGES	73	161	161	161
7050	EMPLOYEE BOND INSURANCE	35	35	35	35
7054	AG TORT CLAIM ASSESSMENT	1,513	1,513	1,514	1,514
7285	POSTAGE - STATE MAILROOM	239	73	73	73
7289	EITS PHONE LINE AND VOICEMAIL	2,237	2,240	2,240	2,240
7290	PHONE, FAX, COMMUNICATION LINE	2,815	4,588	4,588	4,588
7291	CELL PHONE/PAGER CHARGES	1,058	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2	2	2
7300	DUES AND REGISTRATIONS	4,060	0	0	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	313	0	0	0
TOTAL FOR CATEGORY 04		13,601	9,450	9,451	9,451
05	EQUIPMENT				
7289	EITS PHONE LINE AND VOICEMAIL	224	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	24	0	0	0
TOTAL FOR CATEGORY 05		248	0	0	0
08	CANVAS LEARNING MANAGEMENT SYSTEM				
7060	CONTRACTS	257,191	2,411,656	2,411,656	2,411,656
TOTAL FOR CATEGORY 08		257,191	2,411,656	2,411,656	2,411,656
11	COMPETENCY BASED EDUCATION				
6200	PER DIEM IN-STATE	74	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	192	0	0	0
6250	COMM AIR TRANS IN-STATE	189	488	488	488
TOTAL FOR CATEGORY 11		455	488	488	488
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	148,199	206,077	206,077	206,077
TOTAL FOR CATEGORY 12		148,199	206,077	206,077	206,077

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
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	3,475	4,587	4,587	4,587
7554	EITS INFRASTRUCTURE ASSESSMENT	4,009	4,001	4,001	4,001
7556	EITS SECURITY ASSESSMENT	1,409	1,406	1,406	1,406
8371	COMPUTER HARDWARE <\$5,000 - A	7,011	0	0	0
	TOTAL FOR CATEGORY 26	15,904	9,994	9,994	9,994
31	NEVADA READY 21				
7043	PRINTING AND COPYING - B	338	338	338	338
7289	EITS PHONE LINE AND VOICEMAIL	243	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	285	1,229	1,229	1,229
7296	EITS LONG DISTANCE CHARGES	0	1	1	1
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	417	417	417
	TOTAL FOR CATEGORY 31	866	2,208	2,208	2,208
32	TECHNOLOGY COMMISSION				
7020	OPERATING SUPPLIES	0	76	76	76
7043	PRINTING AND COPYING - B	36	36	36	36
7060	CONTRACTS	15,674	0	0	0
7289	EITS PHONE LINE AND VOICEMAIL	0	223	223	223
7290	PHONE, FAX, COMMUNICATION LINE	19	473	473	473
7301	MEMBERSHIP DUES	7,000	7,000	7,000	7,000
7547	EITS BUSINESS PRODUCTIVITY SUITE	626	417	417	417
	TOTAL FOR CATEGORY 32	23,355	8,225	8,225	8,225
58	COMPUTER EQUIPMENT SB500				
8371	COMPUTER HARDWARE <\$5,000 - A	2,240	164	0	0
	TOTAL FOR CATEGORY 58	2,240	164	0	0
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	2,911	2,911	2,911	2,911
	TOTAL FOR CATEGORY 82	2,911	2,911	2,911	2,911
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	84	84	84	84
	TOTAL FOR CATEGORY 87	84	84	84	84
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	2,310	3,243	3,243	3,243
	TOTAL FOR CATEGORY 88	2,310	3,243	3,243	3,243
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	28,890	0	0	0
	TOTAL FOR CATEGORY 93	28,890	0	0	0
	TOTAL EXPENDITURES FOR DECISION UNIT B000	1,825,758	4,219,208	4,551,242	4,554,161
M100	STATEWIDE INFLATION				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	8,650	8,121
3532	STATE ASSESSMENTS 84.369	0	0	1,194	1,134
	TOTAL REVENUES FOR DECISION UNIT M100	0	0	9,844	9,255
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				
7054	AG TORT CLAIM ASSESSMENT	0	0	-461	-464
7289	EITS PHONE LINE AND VOICEMAIL	0	0	58	58
	TOTAL FOR CATEGORY 04	0	0	-403	-406
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	3,018	3,018
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	3,245	2,943
7556	EITS SECURITY ASSESSMENT	0	0	536	532
	TOTAL FOR CATEGORY 26	0	0	6,799	6,493
31	NEVADA READY 21				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	6	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	274	0
	TOTAL FOR CATEGORY 31	0	0	280	0
32	TECHNOLOGY COMMISSION				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	6	6
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	274	274
	TOTAL FOR CATEGORY 32	0	0	280	280
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	0	0	-84	-84
	TOTAL FOR CATEGORY 87	0	0	-84	-84
	TOTAL EXPENDITURES FOR DECISION UNIT M100	0	0	9,844	9,255

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
M150	ADJUSTMENTS TO BASE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	247,123	228,082
3532	STATE ASSESSMENTS 84.369	0	0	53,874	54,320
	TOTAL REVENUES FOR DECISION UNIT M150	0	0	300,997	282,402
	EXPENDITURE				
01	PERSONNEL SERVICES				
5420	COLLECTIVE BARGAINING ASSESSMENT	0	0	53	53
5430	LABOR RELATIONS ASSESSMENT	0	0	-512	-512
5930	LONGEVITY PAY	0	0	850	1,100
	TOTAL FOR CATEGORY 01	0	0	391	641
04	OPERATING				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-1	-1
	TOTAL FOR CATEGORY 04	0	0	-1	-1
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	0	0	265,538	267,334
	TOTAL FOR CATEGORY 12	0	0	265,538	267,334
31	NEVADA READY 21				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1	-223
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	0	-417
	TOTAL FOR CATEGORY 31	0	0	1	-640
32	TECHNOLOGY COMMISSION				
7060	CONTRACTS	0	0	20,000	0
7289	EITS PHONE LINE AND VOICEMAIL	0	0	1	1
	TOTAL FOR CATEGORY 32	0	0	20,001	1
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	0	0	15,067	15,067
	TOTAL FOR CATEGORY 82	0	0	15,067	15,067
	TOTAL EXPENDITURES FOR DECISION UNIT M150	0	0	300,997	282,402
M300	FRINGE BENEFITS RATE ADJUSTMENT				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	39,541	32,831

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
3532	STATE ASSESSMENTS 84.369	0	0	9,415	7,817
	TOTAL REVENUES FOR DECISION UNIT M300	0	0	48,956	40,648
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	-10,921	-10,921
5200	WORKERS COMPENSATION	0	0	-280	-287
5300	RETIREMENT	0	0	30,828	30,868
5430	LABOR RELATIONS ASSESSMENT	0	0	978	978
5500	GROUP INSURANCE	0	0	36,192	28,704
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	-8,006	-9,191
5800	UNEMPLOYMENT COMPENSATION	0	0	320	652
5840	MEDICARE	0	0	-155	-155
	TOTAL FOR CATEGORY 01	0	0	48,956	40,648
	TOTAL EXPENDITURES FOR DECISION UNIT M300	0	0	48,956	40,648
E126	EDUCATION & WORKFORCE [See Attachment]				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	97,901	121,622
	TOTAL REVENUES FOR DECISION UNIT E126	0	0	97,901	121,622
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	0	0	59,810	82,753
5200	WORKERS COMPENSATION	0	0	2,115	1,346
5300	RETIREMENT	0	0	11,513	15,930
5400	PERSONNEL ASSESSMENT	0	0	355	355
5500	GROUP INSURANCE	0	0	8,919	11,316
5700	PAYROLL ASSESSMENT	0	0	107	107
5750	RETIRED EMPLOYEES GROUP INSURANCE	0	0	1,549	2,069
5800	UNEMPLOYMENT COMPENSATION	0	0	20	42
5840	MEDICARE	0	0	868	1,200
	TOTAL FOR CATEGORY 01	0	0	85,256	115,118
04	OPERATING				
7020	OPERATING SUPPLIES	0	0	642	0
7050	EMPLOYEE BOND INSURANCE	0	0	3	3
7054	AG TORT CLAIM ASSESSMENT	0	0	81	81
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	117	117
7110	NON-STATE OWNED OFFICE RENT	0	0	4,520	4,520
7255	B & G LEASE ASSESSMENT	0	0	179	179

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
7289	EITS PHONE LINE AND VOICEMAIL	0	0	172	230
	TOTAL FOR CATEGORY 04	0	0	5,714	5,130
05	EQUIPMENT				
8241	NEW FURNISHINGS <\$5,000 - A	0	0	3,323	0
	TOTAL FOR CATEGORY 05	0	0	3,323	0
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	518	691
7554	EITS INFRASTRUCTURE ASSESSMENT	0	0	557	534
7556	EITS SECURITY ASSESSMENT	0	0	149	149
8371	COMPUTER HARDWARE <\$5,000 - A	0	0	2,384	0
	TOTAL FOR CATEGORY 26	0	0	3,608	1,374
	TOTAL EXPENDITURES FOR DECISION UNIT E126	0	0	97,901	121,622
E142	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	2,200,000	2,200,000
	TOTAL REVENUES FOR DECISION UNIT E142	0	0	2,200,000	2,200,000
	EXPENDITURE				
11	COMPETENCY BASED EDUCATION				
7060	CONTRACTS	0	0	2,200,000	2,200,000
	TOTAL FOR CATEGORY 11	0	0	2,200,000	2,200,000
	TOTAL EXPENDITURES FOR DECISION UNIT E142	0	0	2,200,000	2,200,000
E143	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	3,532	3,532
3532	STATE ASSESSMENTS 84.369	0	0	828	828
	TOTAL REVENUES FOR DECISION UNIT E143	0	0	4,360	4,360
	EXPENDITURE				
04	OPERATING				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	3,300	3,300
	TOTAL FOR CATEGORY 04	0	0	3,300	3,300
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,060	1,060
	TOTAL FOR CATEGORY 26	0	0	1,060	1,060

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 E143	0	0	4,360	4,360
E144	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	13,645	13,645
3532	STATE ASSESSMENTS 84.369	0	0	3,201	3,201
	TOTAL REVENUES FOR DECISION UNIT E144	0	0	16,846	16,846
	EXPENDITURE				
04	OPERATING				
7300	DUES AND REGISTRATIONS	0	0	16,846	16,846
	TOTAL FOR CATEGORY 04	0	0	16,846	16,846
	TOTAL EXPENDITURES FOR DECISION UNIT E144	0	0	16,846	16,846
E145	EDUCATION & WORKFORCE				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	185	932
3532	STATE ASSESSMENTS 84.369	0	0	44	218
	TOTAL REVENUES FOR DECISION UNIT E145	0	0	229	1,150
	EXPENDITURE				
04	OPERATING				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	459	459
	TOTAL FOR CATEGORY 04	0	0	459	459
26	INFORMATION SERVICES				
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	691	691
	TOTAL FOR CATEGORY 26	0	0	691	691
31	NEVADA READY 21				
7289	EITS PHONE LINE AND VOICEMAIL	0	0	-230	0
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	0	-691	0
	TOTAL FOR CATEGORY 31	0	0	-921	0
	TOTAL EXPENDITURES FOR DECISION UNIT E145	0	0	229	1,150
E146	EDUCATION & WORKFORCE				
	[See Attachment]				
	REVENUE				
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	51,545	51,627
3532	STATE ASSESSMENTS 84.369	0	0	12,091	12,110

State of Nevada - Budget Division
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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 REVENUES FOR DECISION UNIT E146	0	0	63,636	63,737
EXPENDITURE					
04	OPERATING				
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,399	1,399
7110	NON-STATE OWNED OFFICE RENT	0	0	60,093	60,194
7255	B & G LEASE ASSESSMENT	0	0	2,144	2,144
	TOTAL FOR CATEGORY 04	0	0	63,636	63,737
	TOTAL EXPENDITURES FOR DECISION UNIT E146	0	0	63,636	63,737
E901	TRANSFERS FROM ASMT & ACCT TO STD & INSTR SUPPORT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	1,057	1,057
	TOTAL REVENUES FOR DECISION UNIT E901	0	0	1,057	1,057
EXPENDITURE					
33	ACADEMIC STANDARDS COUNCIL				
7000	OPERATING	0	0	1,057	1,057
	TOTAL FOR CATEGORY 33	0	0	1,057	1,057
	TOTAL EXPENDITURES FOR DECISION UNIT E901	0	0	1,057	1,057
E902	TRANSFERS FROM EDU EFFECT TO STD & INSTR SUPPORT				
REVENUE					
00	REVENUE				
2501	APPROPRIATION CONTROL	0	0	16,038	16,038
	TOTAL REVENUES FOR DECISION UNIT E902	0	0	16,038	16,038
EXPENDITURE					
10	FINANCIAL LITERACY AB543				
6000	TRAVEL	0	0	2,627	2,627
6001	OTHER TRAVEL EXPENSES-A	0	0	46	46
6200	PER DIEM IN-STATE	0	0	2,528	2,528
6210	FS DAILY RENTAL IN-STATE	0	0	249	249
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	784	784
6240	PERSONAL VEHICLE IN-STATE	0	0	190	190
6250	COMM AIR TRANS IN-STATE	0	0	2,623	2,623
7121	ADVERTISING & PUBLIC REL - A	0	0	314	314
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	399	399
	TOTAL FOR CATEGORY 10	0	0	9,760	9,760
15	SCIENCE COMPUTER EDUCATION MONITORING				

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Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
6200	PER DIEM IN-STATE	0	0	1,417	1,417
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	106	106
6222	AUTO MISC - IN-STATE-B	0	0	28	28
6240	PERSONAL VEHICLE IN-STATE	0	0	90	90
6250	COMM AIR TRANS IN-STATE	0	0	933	933
7190	STIPENDS	0	0	3,505	3,505
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	199	199
TOTAL FOR CATEGORY 15		0	0	6,278	6,278
TOTAL EXPENDITURES FOR DECISION UNIT E902		0	0	16,038	16,038
TOTAL REVENUES FOR BUDGET ACCOUNT 2675		1,825,758	4,219,208	7,311,106	7,311,276
TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2675		1,825,758	4,219,208	7,311,106	7,311,276

Section B1: Summary by GL

Budget Account: 2675 NDE - STANDARDS AND INSTRUCTIONAL SUPPORT

Item No	Description	Actual 2023-2024	Work Program 2024-2025	G01 Year 1 2025-2026	G01 Year 2 2026-2027
REVENUE					
2501	APPROPRIATION CONTROL	1,563,806	3,798,244	6,838,533	6,838,329
2510	REVERSIONS	-151,073	0	0	0
2511	BALANCE FORWARD FROM PREVIOUS YEAR	2,404	164	0	0
2512	BALANCE FORWARD TO NEW YEAR	-164	0	0	0
3532	STATE ASSESSMENTS 84.369	410,785	404,693	472,573	472,947
4620	TRANSFER IN FEDERAL GRANT REV	0	16,107	0	0
TOTAL REVENUES FOR BUDGET ACCOUNT 2675		1,825,758	4,219,208	7,311,106	7,311,276
EXPENDITURE					
01	PERSONNEL SERVICES				
5100	SALARIES	902,055	1,092,242	1,357,861	1,383,110
5200	WORKERS COMPENSATION	14,453	17,818	19,561	18,888
5300	RETIREMENT	232,934	251,546	398,671	403,532
5400	PERSONNEL ASSESSMENT	2,549	2,561	4,973	4,973
5420	COLLECTIVE BARGAINING ASSESSMENT	54	48	101	101
5430	LABOR RELATIONS ASSESSMENT	512	512	978	978
5500	GROUP INSURANCE	84,889	118,404	163,515	158,424
5700	PAYROLL ASSESSMENT	472	478	1,501	1,501
5750	RETIRED EMPLOYEES GROUP INSURANCE	28,054	34,222	35,167	34,575
5800	UNEMPLOYMENT COMPENSATION	558	0	340	694
5810	OVERTIME PAY	1,556	0	0	0
5830	COMP TIME PAYOFF	1,336	0	0	0
5840	MEDICARE	13,242	15,605	19,690	20,055
5930	LONGEVITY PAY	685	0	850	1,100
5960	TERMINAL SICK LEAVE PAY	4,000	0	0	0
5970	TERMINAL ANNUAL LEAVE PAY	21,726	0	0	0
TOTAL FOR CATEGORY 01		1,309,075	1,533,436	2,003,208	2,027,931
02	OUT-OF-STATE TRAVEL				
6000	TRAVEL	0	19,025	19,025	19,025
6100	PER DIEM OUT-OF-STATE	7,766	0	0	0
6130	PUBLIC TRANS OUT-OF-STATE	887	0	0	0
6150	COMM AIR TRANS OUT-OF-STATE	3,953	0	0	0
6250	COMM AIR TRANS IN-STATE	721	0	0	0
TOTAL FOR CATEGORY 02		13,327	19,025	19,025	19,025
03	IN-STATE TRAVEL				
6000	TRAVEL	0	2,000	2,000	2,000
6200	PER DIEM IN-STATE	1,998	5,513	5,513	5,513

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
6210	FS DAILY RENTAL IN-STATE	0	212	212	212
6215	NON-FS VEHICLE RENTAL IN-STATE	1,616	582	582	582
6230	PUBLIC TRANSPORTATION IN-STATE	128	44	44	44
6240	PERSONAL VEHICLE IN-STATE	512	564	564	564
6250	COMM AIR TRANS IN-STATE	2,848	3,332	3,332	3,332
TOTAL FOR CATEGORY 03		7,102	12,247	12,247	12,247
04	OPERATING				
7020	OPERATING SUPPLIES	767	347	989	347
7043	PRINTING AND COPYING - B	491	491	491	491
7045	STATE PRINTING CHARGES	73	161	161	161
7050	EMPLOYEE BOND INSURANCE	35	35	38	38
7054	AG TORT CLAIM ASSESSMENT	1,513	1,513	1,134	1,131
705A	NON B&G - PROP. & CONT. INSURANCE	0	0	1,516	1,516
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	3,300	3,300
7110	NON-STATE OWNED OFFICE RENT	0	0	64,613	64,714
7255	B & G LEASE ASSESSMENT	0	0	2,323	2,323
7285	POSTAGE - STATE MAILROOM	239	73	73	73
7289	EITS PHONE LINE AND VOICEMAIL	2,237	2,240	2,928	2,986
7290	PHONE, FAX, COMMUNICATION LINE	2,815	4,588	4,588	4,588
7291	CELL PHONE/PAGER CHARGES	1,058	0	0	0
7296	EITS LONG DISTANCE CHARGES	0	2	2	2
7300	DUES AND REGISTRATIONS	4,060	0	16,846	16,846
7547	EITS BUSINESS PRODUCTIVITY SUITE	313	0	0	0
TOTAL FOR CATEGORY 04		13,601	9,450	99,002	98,516
05	EQUIPMENT				
7289	EITS PHONE LINE AND VOICEMAIL	224	0	0	0
7290	PHONE, FAX, COMMUNICATION LINE	24	0	0	0
8241	NEW FURNISHINGS <\$5,000 - A	0	0	3,323	0
TOTAL FOR CATEGORY 05		248	0	3,323	0
08	CANVAS LEARNING MANAGEMENT SYSTEM				
7060	CONTRACTS	257,191	2,411,656	2,411,656	2,411,656
TOTAL FOR CATEGORY 08		257,191	2,411,656	2,411,656	2,411,656
10	FINANCIAL LITERACY AB543				
6000	TRAVEL	0	0	2,627	2,627
6001	OTHER TRAVEL EXPENSES-A	0	0	46	46
6200	PER DIEM IN-STATE	0	0	2,528	2,528
6210	FS DAILY RENTAL IN-STATE	0	0	249	249
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	784	784

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
6240	PERSONAL VEHICLE IN-STATE	0	0	190	190
6250	COMM AIR TRANS IN-STATE	0	0	2,623	2,623
7121	ADVERTISING & PUBLIC REL - A	0	0	314	314
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	399	399
	TOTAL FOR CATEGORY 10	0	0	9,760	9,760
11	COMPETENCY BASED EDUCATION				
6200	PER DIEM IN-STATE	74	0	0	0
6215	NON-FS VEHICLE RENTAL IN-STATE	192	0	0	0
6250	COMM AIR TRANS IN-STATE	189	488	488	488
7060	CONTRACTS	0	0	2,200,000	2,200,000
	TOTAL FOR CATEGORY 11	455	488	2,200,488	2,200,488
12	INDIRECT COSTS				
7394	COST ALLOCATION - A	148,199	206,077	471,615	473,411
	TOTAL FOR CATEGORY 12	148,199	206,077	471,615	473,411
15	SCIENCE COMPUTER EDUCATION MONITORING				
6200	PER DIEM IN-STATE	0	0	1,417	1,417
6215	NON-FS VEHICLE RENTAL IN-STATE	0	0	106	106
6222	AUTO MISC - IN-STATE-B	0	0	28	28
6240	PERSONAL VEHICLE IN-STATE	0	0	90	90
6250	COMM AIR TRANS IN-STATE	0	0	933	933
7190	STIPENDS	0	0	3,505	3,505
7306	DUES & REG - EMPLOYEE REIMBURSEMENT	0	0	199	199
	TOTAL FOR CATEGORY 15	0	0	6,278	6,278
26	INFORMATION SERVICES				
7073	SOFTWARE LICENSE/MNT CONTRACTS	0	0	1,060	1,060
7547	EITS BUSINESS PRODUCTIVITY SUITE	3,475	4,587	8,814	8,987
7554	EITS INFRASTRUCTURE ASSESSMENT	4,009	4,001	7,803	7,478
7556	EITS SECURITY ASSESSMENT	1,409	1,406	2,091	2,087
8371	COMPUTER HARDWARE <\$5,000 - A	7,011	0	2,384	0
	TOTAL FOR CATEGORY 26	15,904	9,994	22,152	19,612
31	NEVADA READY 21				
7043	PRINTING AND COPYING - B	338	338	338	338
7289	EITS PHONE LINE AND VOICEMAIL	243	223	0	0
7290	PHONE, FAX, COMMUNICATION LINE	285	1,229	1,229	1,229
7296	EITS LONG DISTANCE CHARGES	0	1	1	1
7547	EITS BUSINESS PRODUCTIVITY SUITE	0	417	0	0
	TOTAL FOR CATEGORY 31	866	2,208	1,568	1,568

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
32	TECHNOLOGY COMMISSION				
7020	OPERATING SUPPLIES	0	76	76	76
7043	PRINTING AND COPYING - B	36	36	36	36
7060	CONTRACTS	15,674	0	20,000	0
7289	EITS PHONE LINE AND VOICEMAIL	0	223	230	230
7290	PHONE, FAX, COMMUNICATION LINE	19	473	473	473
7301	MEMBERSHIP DUES	7,000	7,000	7,000	7,000
7547	EITS BUSINESS PRODUCTIVITY SUITE	626	417	691	691
	TOTAL FOR CATEGORY 32	23,355	8,225	28,506	8,506
33	ACADEMIC STANDARDS COUNCIL				
7000	OPERATING	0	0	1,057	1,057
	TOTAL FOR CATEGORY 33	0	0	1,057	1,057
58	COMPUTER EQUIPMENT SB500				
8371	COMPUTER HARDWARE <\$5,000 - A	2,240	164	0	0
	TOTAL FOR CATEGORY 58	2,240	164	0	0
82	DEPARTMENT COST ALLOCATION				
7389	CENTRALIZED PERSONNEL SERVICES COST ALLOC	2,911	2,911	17,978	17,978
	TOTAL FOR CATEGORY 82	2,911	2,911	17,978	17,978
87	PURCHASING ASSESSMENT				
7393	PURCHASING ASSESSMENT	84	84	0	0
	TOTAL FOR CATEGORY 87	84	84	0	0
88	STATEWIDE COST ALLOCATION PLAN				
7384	STATEWIDE COST ALLOCATION	2,310	3,243	3,243	3,243
	TOTAL FOR CATEGORY 88	2,310	3,243	3,243	3,243
93	RESERVE FOR REVERSION TO GENERAL FUND				
9169	TRANSFER OF GENERAL FD APPROPS	28,890	0	0	0
	TOTAL FOR CATEGORY 93	28,890	0	0	0
	TOTAL EXPENDITURES FOR BUDGET ACCOUNT 2675	1,825,758	4,219,208	7,311,106	7,311,276

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map BASE

Total					L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	4,145,484		4,145,484		4,145,484
3532	State Assessments 84.369		405,758	405,758		405,758
	Total	4,145,484	405,758	4,551,242		
EXPENDITURES						
1	PERSONNEL SERVICES	1,506,857	358,776	1,865,633		1,865,633
2	OUT OF STATE TRAVEL	19,025	-	19,025		19,025
3	IN STATE TRAVEL	12,247	-	12,247		12,247
4	OPERATING	7,840	1,611	9,451		9,451
8	CANVAS LEARNING MGMT	2,411,656	-	2,411,656		2,411,656
11	COMPETENCY BASED ED	488		488		488
12	INDIRECT	166,447	39,630	206,077		206,077
26	INFORMATION SERVICES	8,072	1,922	9,994		9,994
31	NEVADA READY 21	2,208	-	2,208		2,208
32	TECHNOLOGY COMMISSION	8,225	-	8,225		8,225
82	DEPT COST ALLOCATION	2,351	560	2,911		2,911
87	PURCHASING ASSESSMENT	68	16	84		84
88	STATEWIDE COST ALLOCATION		3,243	3,243		3,243
	Total	4,145,484	405,758	4,551,242	-	4,551,242

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map M100

Total					L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	8,650	-	8,650		
3532	State Assessments 84.369		1,194	1,194		
	Total	8,650	1,194	9,844		
EXPENDITURES						
1	PERSONNEL SERVICES	2,400	572	2,972		2,972
4	OPERATING	(314)	(89)	(403)		(403)
26	INFORMATION SERVICES	6,072	727	6,799		6,799
31	NEVADA READY 21	280	-	280		280
32	TECHNOLOGY COMMISSION	280	-	280		280
87	PURCHASING ASSESSMENT	(68)	(16)	(84)		(84)
	Total	8,650	1,194	9,844	-	9,844

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map M150

Total					L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	247,123		247,123		
3532	State Assessments 84.369		53,874	53,874		
	Total	247,123	53,874	300,997		
EXPENDITURES						
1	PERSONNEL SERVICES	479	(89)	390		390
4	OPERATING	(1)	-	(1)		(1)
12	INDIRECT	214,473	51,065	265,538		265,538
31	NEVADA READY 21	1	-	1		1
32	TECHNOLOGY COMMISSION	20,001	-	20,001		20,001
82	DEPT COST ALLOCATION	12,170	2,898	15,068		15,068
	Total	247,123	53,874	300,997	-	300,997

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map M300

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	39,541	-	39,541		
3532	State Assessments 84.369	-	9,415	9,415		
	Total	39,541	9,415	48,956		
	EXPENDITURES					
1	PERSONNEL SERVICES	39,541	9,415	48,956		48,956
	Total	39,541	9,415	48,956	-	48,956

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E126

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	97,901	-	97,901		
3532	State Assessments 84.369	-	-	-		
	Total	97,901	-	97,901		
	EXPENDITURES					
1	PERSONNEL SERVICES	85,256	-	85,256		85,256
4	OPERATING	5,714	-	5,714		5,714
5	EQUIPMENT	3,323	-	3,323		3,323
26	INFORMATION SERVICES	3,608	-	3,608		3,608
	Total	97,901	-	97,901	-	97,901

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E142

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	-	-	-		
3532	State Assessments 84.369	-	-	-		
	Total	-	-	-		
	EXPENDITURES					
11	COMPETENCY BASED ED	-	-	-		-
	Total	-	-	-	-	-

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E143

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	3,532	-	3,532		
3532	State Assessments 84.369	-	828	828		
0	Total	3,532	828	4,360		
	EXPENDITURES					
4	OPERATING	3,002	298	3,300		3,300
26	INFORMATION SERVICES	530	530	1,060		1,060
	Total	3,532	828	4,360	-	4,360

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E144

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	13,645	-	13,645		
3532	State Assessments 84.369	-	3,201	3,201		
	Total	13,645	3,201	16,846		
EXPENDITURES						
4	OPERATING	13,645	3,201	16,846		16,846
	Total	13,645	3,201	16,846	-	16,846
-						

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E145

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	185	-	185		
3532	State Assessments 84.369	-	44	44		
	Total	185	44	229		
EXPENDITURES						
4	OPERATING	372	87	459		459
26	INFORMATION SERVICES	560	131	691		691
31	NEVADA READY 21	(747)	(174)	(921)		(921)
	Total	185	44	229	-	229
-						

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E146

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	51,545	-	51,545		
3532	State Assessments 84.369	-	12,091	12,091		
	Total	51,545	12,091	63,636		
EXPENDITURES						
4	OPERATING	51,545	12,091	63,636		63,636
	Total	51,545	12,091	63,636	-	63,636
-						

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map E902

		Total			L01	Difference
Category		Appropriations 2501	State Assessments 84.369 3532	Total		
2501	Appropriations	17,095	-	17,095		
3532	State Assessments 84.369	-	-	-		
	Total	17,095	-	17,095		
EXPENDITURES						
10	CANVAS LEARNING STAFFING	9,760	-	9,760		9,760
15	SCIENCE COMPUTER EDUCATION MONITORING	6,278	-	6,278		6,278
33	ACADEMIC STANDARDS COUNCIL	1,057	-	1,057		1,057
	Total	17,095	-	17,095	-	17,095
-						

Department of Education

BA 2675 (Standards and Instructional Support)

SFY26 Fund Map SUMMARY

Total		State Assessments 84.369			L01	Difference
Category		Appropriations 2501	3532	Total		
2501	Appropriations	4,624,701	-	4,624,701		
3532	State Assessments 84.369	-	486,405	486,405		
0	Total	4,624,701	486,405	5,111,106		
EXPENDITURES						
1	PERSONNEL SERVICES	1,634,533	368,674	2,003,207		2,003,207
2	OUT OF STATE TRAVEL	19,025	-	19,025		19,025
3	IN STATE TRAVEL	12,247	-	12,247		12,247
4	OPERATING	81,803	17,199	99,002		99,002
5	EQUIPMENT	3,323	-	3,323		3,323
8	CANVAS LEARNING MGMT	2,411,656	-	2,411,656		2,411,656
9	IM - REVIEW STIPENDS	-	-	-		-
10	CANVAS LEARNING STAFFING	9,760	-	9,760		9,760
11	COMPETENCY BASED ED	488	-	488		488
12	INDIRECT	380,920	90,695	471,615		471,615
13	DUAL LANGUAGE EDUCATION	-	-	-		-
15	SCIENCE COMPUTER EDUCATION MONITORING	6,278	-	6,278		6,278
26	INFORMATION SERVICES	18,842	3,310	22,152		22,152
31	NEVADA READY 21	1,742	(174)	1,568		1,568
32	TECHNOLOGY COMMISSION	28,506	-	28,506		28,506
33	ACADEMIC STANDARDS COUNCIL	1,057	-	1,057		1,057
82	DEPT COST ALLOCATION	14,521	3,458	17,979		17,979
87	PURCHASING ASSESSMENT	-	-	-		-
88	STATEWIDE COST ALLOCATION	-	3,243	3,243		3,243
	Total	4,624,701	486,405	5,111,106	-	5,111,106

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map BASE

Total					L01	Difference
Category		Appropriations	State Assessments	Total		
		2501	84.369 3532			
2501	Appropriations	4,147,842		4,147,842		4,147,842
3532	State Assessments 84.369		406,319	406,319		406,319
	Total	4,147,842	406,319	4,554,161		
EXPENDITURES						
1	PERSONNEL SERVICES	1,509,215	359,337	1,868,552		1,868,552
2	OUT OF STATE TRAVEL	19,025		19,025		19,025
3	IN STATE TRAVEL	12,247		12,247		12,247
4	OPERATING	7,840	1,611	9,451		9,451
5	EQUIPMENT			-		-
8	CANVAS LEARNING MGMT	2,411,656		2,411,656		2,411,656
9	IM - REVIEW STIPENDS			-		-
10	CANVAS LEARNING STAFFING			-		-
11	COMPETENCY BASED ED	488		488		488
12	INDIRECT	166,447	39,630	206,077		206,077
13	DUAL LANGUAGE EDUCATION			-		-
15	SCIENCE COMPUTER EDUCATION MONITORING			-		-
26	INFORMATION SERVICES	8,072	1,922	9,994		9,994
31	NEVADA READY 21	2,208		2,208		2,208
32	TECHNOLOGY COMMISSION	8,225		8,225		8,225
33	ACADEMIC STANDARDS COUNCIL			-		-
82	DEPT COST ALLOCATION	2,351	560	2,911		2,911
87	PURCHASING ASSESSMENT	68	16	84		84
88	STATEWIDE COST ALLOCATION		3,243	3,243		3,243
	Total	4,147,842	406,319	4,554,161	-	4,554,161
		(0)	0	-	-	-

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map M100

Total					L01	Difference
Category		Appropriations	State Assessments	Total		
		2501	84.369 3532			
2501	Appropriations	8,121	-	8,121		
3532	State Assessments 84.369		1,134	1,134		
	Total	8,121	1,134	9,255		
EXPENDITURES						
1	PERSONNEL SERVICES	2,400	572	2,972		2,972
4	OPERATING	(317)	(89)	(406)		(406)
26	INFORMATION SERVICES	5,826	667	6,493		6,493
32	TECHNOLOGY COMMISSION	280	-	280		280
87	PURCHASING ASSESSMENT	(68)	(16)	(84)		(84)
	Total	8,121	1,134	9,255	-	9,255
		-	-	-	-	-

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map M150

Total					L01	Difference
Category		Appropriations	State Assessments	Total		
		2501	84.369 3532			
2501	Appropriations	228,082		228,082		
3532	State Assessments 84.369		54,320	54,320		
	Total	228,082	54,320	282,402		
EXPENDITURES						
1	PERSONNEL SERVICES	628	12	640		640
4	OPERATING	(1)		(1)		(1)
12	INDIRECT	215,924	51,410	267,334		267,334

31	NEVADA READY 21	(640)		(640)	(640)
32	TECHNOLOGY COMMISSION	1		1	1
82	DEPT COST ALLOCATION	12,170	2,898	15,068	15,068
Total		228,082	54,320	282,402	282,402

Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map M300

Total		State Assessments 84.369			L01	Difference
Category		Appropriations 2501	3532	Total		
2501	Appropriations	32,831		32,831		
3532	State Assessments 84.369		7,817	7,817		
Total		32,831	7,817	40,648		
EXPENDITURES						
1	PERSONNEL SERVICES	32,831	7,817	40,648		40,648
Total		32,831	7,817	40,648		40,648

Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E126

Total		State Assessments 84.369			L01	Difference
Category		Appropriations 2501	3532	Total		
2501	Appropriations	121,622	-	121,622		
3532	State Assessments 84.369	-	-	-		
Total		121,622	-	121,622		
EXPENDITURES						
1	PERSONNEL SERVICES	115,118	-	115,118		115,118
4	OPERATING	5,130	-	5,130		5,130
26	INFORMATION SERVICES	1,374	-	1,374		1,374
Total		121,622	-	121,622		121,622

Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E142

Total		State Assessments 84.369			L01	Difference
Category		Appropriations 2501	3532	Total		
2501	Appropriations	-	-	-		
3532	State Assessments 84.369	-	-	-		
Total		-	-	-		
EXPENDITURES						
11	COMPETENCY BASED ED	-	-	-		-
Total		-	-	-		-

Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E143

Total		State Assessments 84.369			L01	Difference
Category		Appropriations 2501	3532	Total		
2501	Appropriations	3,532	-	3,532		
3532	State Assessments 84.369	-	828	828		
Total		3,532	828	4,360		
EXPENDITURES						
4	OPERATING	3,002	298	3,300		3,300

530	530	1,060	1,060
3,532	828	4,360	4,360
-	-	-	-

**Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E144**

Total		Appropriations	State Assessments		L01	Difference
Category		2501	84.369 3532	Total		
2501	Appropriations	13,645	-	13,645		
3532	State Assessments 84.369	-	3,201	3,201		
	Total	13,645	3,201	16,846		
	EXPENDITURES					
4	OPERATING	13,645	3,201	16,846		16,846
	Total	13,645	3,201	16,846	-	16,846
		-	-	-	-	-

**Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E145**

Total		Appropriations	State Assessments		L01	Difference
Category		2501	84.369 3532	Total		
2501	Appropriations	932	-	932		
3532	State Assessments 84.369	-	218	218		
	Total	932	218	1,150		
	EXPENDITURES					
4	OPERATING	372	87	459		459
26	INFORMATION SERVICES	560	131	691		691
	Total	932	218	1,150	-	1,150
		-	-	-	-	-

**Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E146**

Total		Appropriations	State Assessments		L01	Difference
Category		2501	84.369 3532	Total		
2501	Appropriations	51,627	-	51,627		
3532	State Assessments 84.369	-	12,110	12,110		
0	Total	51,627	12,110	63,737		
	EXPENDITURES					
4	OPERATING	51,627	12,110	63,737		63,737
	Total	51,627	12,110	63,737	-	63,737
		-	-	-	-	-

**Department of Education
BA 2675 (Standards and Instructional Support)
SFY26 Fund Map E902**

Total		Appropriations	State Assessments		L01	Difference
Category		2501	84.369 3532	Total		
2501	Appropriations	17,095	-	17,095		
3532	State Assessments 84.369	-	-	-		
	Total	17,095	-	17,095		
	EXPENDITURES					
10	CANVAS LEARNING STAFFING	9,760	-	9,760		9,760
15	SCIENCE COMPUTER EDUCATION MONITORING	6,278	-	6,278		
33	ACADEMIC STANDARDS COUNCIL	1,057	-	1,057		
	Total	17,095	-	17,095	-	17,095

Department of Education
 BA 2675 (Standards and Instructional Support)
 SFY26 Fund Map SUMMARY

Total					L01	Difference
Category		Appropriations	State Assessments	Total		
		2501	84.369 3532			
2501	Appropriations	4,625,329	-	4,625,329		
3532	State Assessments 84.369	-	485,947	485,947		
0		-	-	-		
	Total	4,625,329	485,947	5,111,276		
						-
	EXPENDITURES					-
1	PERSONNEL SERVICES	1,660,192	367,738	2,027,930		2,027,930
2	OUT OF STATE TRAVEL	19,025	-	19,025		19,025
3	IN STATE TRAVEL	12,247	-	12,247		12,247
4	OPERATING	81,298	17,218	98,516		98,516
5	EQUIPMENT	-	-	-		-
8	CANVAS LEARNING MGMT	2,411,656	-	2,411,656		2,411,656
9	IM - REVIEW STIPENDS	-	-	-		-
10	CANVAS LEARNING STAFFING	9,760	-	9,760		9,760
11	COMPETENCY BASED ED	488	-	488		488
12	INDIRECT	382,371	91,040	473,411		473,411
13	DUAL LANGUAGE EDUCATION	-	-	-		-
15	SCIENCE COMPUTER EDUCATION MONITORING	6,278	-	6,278		6,278
26	INFORMATION SERVICES	16,362	3,250	19,612		19,612
31	NEVADA READY 21	1,568	-	1,568		1,568
32	TECHNOLOGY COMMISSION	8,506	-	8,506		8,506
33	ACADEMIC STANDARDS COUNCIL	1,057	-	1,057		1,057
82	DEPT COST ALLOCATION	14,521	3,458	17,979		17,979
87	PURCHASING ASSESSMENT	0	(0)	0		0
88	STATEWIDE COST ALLOCATION	-	3,243	3,243		3,243
-		-	-	-		-
	Total	4,625,329	485,947	5,111,276	-	5,111,276
		(0)	0	-	-	-

State of Nevada - Budget Division
 Payroll/Position Detail
 2025-2027 Biennium (FY26-27)
 G01 GOVERNOR RECOMMENDS
 Mode: summary

BA #	Dec Unit	Pos Group	Pos Type	Pos Desc	PCN#	Class Code	Gd-Step	St Date	End Date	Ret Cd	FTE YR1	Salary YR1	Benefits YR1	Total YR1	SFY 2026	
															2501	3532
2675	B000 BASE	2501 GENERAL FUNDS	Existing	ADMIN ASSISTANT 3	000006	02211	27-4	1-2023	6-2028	1	1.00	54,806	26,427	81,233	\$ 81,233	
2675	B000 BASE	SPLIT GF-STATE ASMNT	Existing	EDUCATION PROGRAMS DIRECTOR	000013	05205	41-10	1-2023	6-2028	8	1.00	107,717	57,666	165,383	\$ 82,692	\$ 82,692
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000025	05232	39-9	1-2023	6-2028	1	1.00	114,694	40,442	155,136	\$ 155,136	
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000029	05232	39-10	1-2023	6-2028	1	1.00	114,694	40,442	155,136	\$ 155,136	
2675	B000 BASE	3532 STATE ASSESSMENTS GRANT	Existing	EDUCATION PROGRAMS PROFESSIONL	000030	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035		\$ 152,035
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000034	05232	39-10	1-2023	6-2028	1	1.00	114,694	40,442	155,136	\$ 155,136	
2675	B000 BASE	GF GENERAL FUND	Vacant	EDUCATION PROGRAMS PROFESSIONL	000036	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035	\$ 152,035	
2675	B000 BASE	GF GENERAL FUND	Existing	EDUCATION PROGRAMS PROFESSIONL	000038	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035	\$ 152,035	
2675	B000 BASE	GF GENERAL FUND	Existing	EDUCATION PROGRAMS PROFESSIONL	000039	05232	39-10	1-2023	6-2028	1	1.00	114,694	40,442	155,136	\$ 155,136	
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000055	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035	\$ 152,035	
2675	B000 BASE	3532 STATE ASSESSMENTS GRANT	Existing	EDUCATION PROGRAMS PROFESSIONL	000090	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035		\$ 152,035
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000110	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035	\$ 152,035	
2675	B000 BASE	GFNR GENERAL FUNDS NV READY 21	Existing	EDUCATION PROGRAMS PROFESSIONL	000111	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,796	152,035	\$ 152,035	
2675	E126 EDUCATION & WORKFORCE	2501 GENERAL FUNDS	New	EDUCATION PROGRAMS SUPERVISOR	000000	05206	40-1	10-2025	6-2027	1	1.00	59,810	25,446	85,256	\$ 85,256	
															\$ 1,629,900	\$ 386,762

BA #	Dec Unit	Pos Group	Pos Type	Pos Desc	PCN#	Class Code	Gd-Step	St Date	End Date	Ret Cd	FTE YR2	Salary YR2	Benefits YR2	Total YR2	SFY 2027	
															2501	3532
2675	B000 BASE	2501 GENERAL FUNDS	Existing	ADMIN ASSISTANT 3	000006	02211	27-4	1-2023	6-2028	1	1.00	57,112	26,447	83,559	\$ 83,559	
2675	B000 BASE	SPLIT GF-STATE ASMNT	Existing	EDUCATION PROGRAMS DIRECTOR	000013	05205	41-10	1-2023	6-2028	8	1.00	107,717	57,020	164,737	\$ 82,369	\$ 82,369
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000025	05232	39-9	1-2023	6-2028	1	1.00	114,694	39,791	154,485	\$ 154,485	
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000029	05232	39-10	1-2023	6-2028	1	1.00	114,694	39,791	154,485	\$ 154,485	
2675	B000 BASE	3532 STATE ASSESSMENTS GRANT	Existing	EDUCATION PROGRAMS PROFESSIONL	000030	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396		\$ 151,396
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000034	05232	39-10	1-2023	6-2028	1	1.00	114,694	39,791	154,485	\$ 154,485	
2675	B000 BASE	GF GENERAL FUND	Vacant	EDUCATION PROGRAMS PROFESSIONL	000036	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396	\$ 151,396	
2675	B000 BASE	GF GENERAL FUND	Existing	EDUCATION PROGRAMS PROFESSIONL	000038	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396	\$ 151,396	
2675	B000 BASE	GF GENERAL FUND	Existing	EDUCATION PROGRAMS PROFESSIONL	000039	05232	39-10	1-2023	6-2028	1	1.00	114,694	39,791	154,485	\$ 154,485	
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000055	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396	\$ 151,396	
2675	B000 BASE	3532 STATE ASSESSMENTS GRANT	Existing	EDUCATION PROGRAMS PROFESSIONL	000090	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396		\$ 151,396
2675	B000 BASE	2501 GENERAL FUNDS	Existing	EDUCATION PROGRAMS PROFESSIONL	000110	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396	\$ 151,396	
2675	B000 BASE	GFNR GENERAL FUNDS NV READY 21	Existing	EDUCATION PROGRAMS PROFESSIONL	000111	05232	39-10	1-2023	6-2028	8	1.00	98,239	53,157	151,396	\$ 151,396	
2675	E126 EDUCATION & WORKFORCE	2501 GENERAL FUNDS	New	EDUCATION PROGRAMS SUPERVISOR	000000	05206	40-1	10-2025	6-2027	1	1.00	82,753	32,365	115,118	\$ 115,118	
															\$ 1,655,966	\$ 385,161