

Nevada State Board of Massage Therapy Budget Fiscal Year 2026

5/20/2024

	FY 2024 Budget and Actual Reconciled through April 30, 2024	FY 2026 Budget	Jul 2025	Aug 2025	Sept 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total	Variance
Revenue																
Administrative Fees	4,241.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Fees - Hearing Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Fines	18,152.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Application Fees \$100 Massage	61,150.00	48,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	48,000.00	0.00
Background Investigation Fees \$85 per	53,652.50	40,800.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	40,800.00	0.00
Duplicate License Fees	2,405.00	1,080.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	1,080.00	0.00
Establishment Certificate Fees	5,265.00	8,755.00	441.00	545.00	572.00	779.00	234.00	54.00	117.00	171.00	491.00	1,337.00	747.00	3,267.00	8,755.00	0.00
Late Fees	15,155.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
License Fees \$295 (10% Expiration Rate)	541,322.50	562,270.00	47,495.00	38,940.00	42,185.00	35,400.00	43,070.00	42,185.00	35,695.00	35,400.00	43,660.00	31,270.00	28,910.00	138,060.00	562,270.00	0.00
Temporary License App Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temporary License Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Verification Fees	1,160.00	960.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	960.00	0.00
Returned Check Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Uncategorized Income	3,222.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Income	21,446.06	17,488.75	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	1,457.40	17,488.75	0.00
Total Revenue	727,173.06	679,353.75	56,963.40	48,512.40	51,784.40	45,206.40	52,331.40	51,266.40	44,839.40	44,598.40	53,178.40	41,634.40	38,684.40	150,354.40	679,353.75	0.00
Expenses - Operating																
Advertising & Promotions	2,408.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Attorney General \$154.36 per hour	20,900.53	30,420.00	1,991.67	3,295.66	1,991.67	1,991.66	3,295.67	1,991.67	3,295.66	1,991.67	3,295.67	1,991.67	3,295.67	1,991.66	30,420.00	0.00
Bank Service Charges	25,057.79	36,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	36,000.00	0.00
Contract Services - A (Attorney)	19,679.17	25,000.00	2,083.33	2,083.34	2,083.33	2,083.34	2,083.33	2,083.33	2,083.34	2,083.33	2,083.33	2,083.33	2,083.33	2,083.34	25,000.00	0.00
Contract Services - B (Audit)	10,000.00	12,000.00	0.00	0.00	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0.00
Contract Services - C (Software) carry over 20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Contract Services - D (Database Maintenance)	13,467.12	20,200.68	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	20,200.68	0.00
Contract Services - E (LCB)	785.00	3,225.00	2,050.00	235.00	0.00	0.00	235.00	0.00	235.00	0.00	235.00	0.00	235.00	0.00	3,225.00	0.00
Contract Services - F (Lobbyist)	20,500.00	3,000.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0.00
Contract Services - G (Private Investigators)	1,000.00	6,000.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	6,000.00	0.00
Contract Services - H (Shredding & Scanning)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dues/Registrations	8,152.80	3,835.00	0.00	875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.00	2,700.00	3,835.00	0.00

	FY 2024 Budget and Actual Reconciled through April 30, 2024	FY 2026 Budget	Jul 2025	Aug 2025	Sept 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total	Variance	
Education, Training & Seminars	8,288.78	10,000.00	2,900.00	1,300.00	300.00	300.00	2,400.00	300.00	300.00	1,000.00	300.00	300.00	300.00	300.00	10,000.00	0.00	
EITS Data Communication Charges	10,653.29	12,463.80	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	1,038.65	12,463.80	0.00	
EITS Telephone & Data Wire	2,616.00	2,309.88	192.49	192.49	192.49	192.49	192.49	192.49	192.49	192.49	192.49	192.49	192.49	192.49	2,309.88	0.00	
Equipment Repair & Rental	6,498.43	11,891.72	950.14	576.67	1,446.13	950.14	576.67	1,446.13	950.14	576.67	1,446.13	950.14	576.67	1,446.13	11,891.72	0.00	
Fingerprint and Background Investigations	26,724.50	24,150.00	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	24,150.00	0.00	
Hearing Costs:	1,999.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Hearing Costs: Illegal Activity Fund (Allocated)	2,456.40	14,000.00	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.74	14,000.00	0.00	
Insurance Expense - State Tort Fund	2,037.18	1,700.00	0.00	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700.00	0.00	
Insurance Expense - State Contents 1.2cents	0.00	1,481.32	370.33	0.00	0.00	370.33	0.00	0.00	370.33	0.00	0.00	370.33	0.00	0.00	1,481.32	0.00	
Insurance Expense - Board Members	2,497.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0.00	2,500.00	0.00	
Non-State Owned Building Rent	35,381.95	36,302.58	2,997.12	2,997.12	2,997.12	2,997.12	2,997.12	2,997.12	3,053.31	3,053.31	3,053.31	3,053.31	3,053.31	3,053.31	36,302.58	0.00	
Office Expenses	10,334.15	26,251.00	9,473.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	4,778.00	1,200.00	26,251.00	0.00
Office Supplies	2,828.37	19,200.00	7,725.00	725.00	725.00	725.00	725.00	725.00	4,225.00	725.00	725.00	725.00	725.00	725.00	19,200.00	0.00	
Postage and Delivery	10,233.15	14,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	2,000.00	2,000.00	14,000.00	0.00
Printing and Reproduction	2,333.63	12,500.00	5,625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	625.00	12,500.00	0.00	
Telephone and Data Lines	24,008.82	16,269.36	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	1,355.78	16,269.36	0.00	
Total Operating Expenses	270,842.42	344,700.34	51,115.06	27,562.26	35,317.72	23,192.06	26,087.26	23,317.72	28,287.25	23,204.45	24,912.91	25,748.25	28,881.45	27,073.99	344,700.34	0.00	
Expenses - Administrative Fines to General Fund	20,704.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Expenses - In-State Travel																	
Airfare	6,201.64	15,600.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	15,600.00	0.00	
Car Rental	10,375.97	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	12,000.00	0.00	
Hotel	5,659.81	7,776.00	648.00	648.00	648.00	648.00	648.00	648.00	648.00	648.00	648.00	648.00	648.00	648.00	7,776.00	0.00	
Meals	7,494.07	1,600.00	0.00	0.00	0.00	400.00	0.00	0.00	400.00	0.00	400.00	0.00	400.00	0.00	1,600.00	0.00	
Mileage	1,208.14	1,950.00	0.00	310.00	0.00	310.00	0.00	0.00	310.00	0.00	510.00	0.00	510.00	0.00	1,950.00	0.00	
Parking	641.00	1,536.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	1,536.00	0.00	
Per Diem	2,759.00	6,624.00	552.00	552.00	552.00	552.00	552.00	552.00	552.00	552.00	552.00	552.00	552.00	552.00	6,624.00	0.00	
Taxi/Shuttle	244.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total In-State Travel	34,584.03	47,086.00	3,628.00	3,938.00	3,628.00	4,338.00	3,628.00	3,628.00	4,338.00	3,628.00	4,538.00	3,628.00	4,538.00	3,628.00	47,086.00	0.00	
Expenses - Out-of-State Travel															0.00	0.00	
Airfare	1,067.27	6,000.00	0.00	2,400.00	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00	0.00	6,000.00	0.00	
Car Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Hotel	4,578.31	8,570.12	0.00	0.00	2,231.04	2,231.04	0.00	0.00	3,079.94	0.00	0.00	1,028.10	0.00	0.00	8,570.12	0.00	
Meals	241.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Parking	234.00	756.00	0.00	0.00	288.00	0.00	0.00	0.00	306.00	0.00	0.00	162.00	0.00	0.00	756.00	0.00	

	FY 2024 Budget and Actual Reconciled through April 30, 2024	FY 2026 Budget	Jul 2025	Aug 2025	Sept 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026	Total	Variance
Per Diem	764.00	2,760.00	0.00	0.00	1,104.00	0.00	0.00	0.00	1,104.00	0.00	0.00	552.00	0.00	0.00	2,760.00	0.00
Taxi/Shuttle	184.66	1,560.00	0.00	0.00	480.00	0.00	0.00	0.00	720.00	0.00	0.00	360.00	0.00	0.00	1,560.00	0.00
Total Out-of-State Travel	7,069.54	19,646.12	0.00	2,400.00	4,103.04	2,231.04	0.00	1,200.00	6,409.94	0.00	0.00	3,302.10	0.00	0.00	19,646.12	0.00
Expenses - Payroll and Benefits																
Board Salaries	27,352.52	42,900.00	1,350.00	5,400.00	2,700.00	6,600.00	5,400.00	1,350.00	5,250.00	1,350.00	4,050.00	4,050.00	1,350.00	4,050.00	42,900.00	0.00
PEBP Employer Portion	57,404.40	65,915.19	5,404.89	5,420.00	5,406.79	5,848.28	5,415.53	5,428.75	5,415.77	5,428.98	5,416.93	5,434.25	5,858.92	5,436.08	65,915.19	0.00
Industrial Insurance/Workers Comp.	3,515.69	7,049.57	514.33	569.21	531.40	822.12	567.47	523.61	565.75	523.70	551.68	558.42	762.73	559.13	7,049.57	0.00
Medicare	8,448.80	9,048.14	635.92	760.42	673.78	1,080.88	738.76	647.04	754.09	647.15	719.83	727.91	933.59	728.76	9,048.14	0.00
Social Security for Board Members	334.80	2,659.80	83.70	334.80	167.40	409.20	334.80	83.70	325.50	83.70	251.10	251.10	83.70	251.10	2,659.80	0.00
Payroll Expenses	470,505.88	539,709.48	41,156.56	41,642.45	41,217.65	61,343.50	41,498.71	41,923.51	41,506.42	41,931.22	41,543.74	42,100.64	61,685.77	42,159.31	539,709.48	0.00
Retirement PERS 33.5%	152,300.23	179,998.68	13,720.45	13,883.22	13,740.91	20,483.07	13,835.07	13,977.38	13,837.65	13,979.96	13,850.15	14,036.71	20,597.73	14,056.37	179,998.68	0.00
Unemployment Reimbursement	11,613.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Temp. Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vacation Buy-Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sick Pay Buy-Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries, Wages and Benefits	731,475.74	847,280.86	62,865.85	68,010.10	64,437.94	96,587.04	67,790.35	63,933.99	67,655.19	63,944.72	66,383.44	67,159.04	91,272.46	67,240.74	847,280.86	0.00
Total Revenue and Income	727,173.06	679,353.75	56,963.40	48,512.40	51,784.40	45,206.40	52,331.40	51,266.40	44,839.40	44,598.40	53,178.40	41,634.40	38,684.40	150,354.40	679,353.75	0.00
Less Total Expenses	1,064,675.72	1,258,713.32	117,608.90	101,910.36	107,486.70	126,348.14	97,505.60	92,079.70	106,690.38	90,777.17	95,834.35	99,837.38	124,691.91	97,942.73	1,258,713.32	0.00
Net Profit/(Loss)	(337,502.66)	(579,359.57)	(60,645.51)	(53,397.97)	(55,702.30)	(81,141.74)	(45,174.21)	(40,813.31)	(61,850.99)	(46,178.77)	(42,655.95)	(58,202.99)	(86,007.51)	52,411.66	(579,359.57)	0.00

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A 2 year renewal period requires that the Board maintain reserves equivalent to 12 months of the average monthly expenses. For calculating this, both FY 2025 and FY 2026 numbers were used.

Unrestricted Assets - Reconciled April 30, 2024		June 2025	Jul 2025	Aug 2025	Sept 2025	Oct 2025	Nov 2025	Dec 2025	Jan 2026	Feb 2026	Mar 2026	Apr 2026	May 2026	Jun 2026		
City Bank - Checking	152,033.31															
City Bank - Money Market Account	898,404.13															
City Bank - Certificates of Deposit	448,206.28															
Petty Cash - Reno	228.01															
Petty Cash - Las Vegas	97.02															
Total Unrestricted Assets	1,498,968.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-
Net Increase/(Decrease)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		-

Required Reserve Balance as of June 30, 2025	1,151,589.86	Based on Average of FY 2025 Budget and FY 2026 Budget
Reserve Balance - Combined Liquid Assets	1,498,968.75	As of April 30, 2024
Projected net available beyond reserves (owed to reserves)	347,378.89	
FY 2026 projected net profit/(loss)	(579,359.57)	
FY 2026 projected available beyond (short) reserves	(231,980.68)	