

Nevada State Board of Massage Therapy Budget vs. Actual Fiscal Year 2027

8/15/2025

	FY 2025 Budget and Actual Reconciled through June 30, 2025	FY 2027 Budget	Jul 2026	Aug 2026	Sept 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total	Variance
Revenue																
Administrative Fees	11,555.30	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
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	57,235.91	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	53,100.00	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	46,760.00	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	3,330.00	1,200.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1,200.00	0.00
Duplicate Establishment Cert. Fees	200.00	100.00	25.00	0.00	0.00	25.00	0.00	0.00	25.00	0.00	0.00	25.00	0.00	0.00	100.00	0.00
Establishment Certificate Fees	7,595.00	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	25,745.00	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)	1,162,265.00	1,181,770.00	98,235.00	115,935.00	98,530.00	90,860.00	91,450.00	94,400.00	86,730.00	92,335.00	100,300.00	133,045.00	113,870.00	66,080.00	1,181,770.00	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	50.00	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
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	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
Interest Income	40,611.38	31,126.50	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	2,593.88	31,126.50	(0.00)
Total Revenue	1,408,447.59	1,311,751.50	108,794.88	126,573.88	109,195.88	101,757.88	101,777.88	104,547.88	96,965.88	102,599.88	110,884.88	144,500.88	124,710.88	79,440.88	1,311,751.50	0.00

Expenses - Operating																
Advertising & Promotions	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
Attorney General \$154.36 per hour	29,146.69	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	65,174.46	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)	19,830.00	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)	22,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00	0.00
Contract Services - C (Software) carry over 2019	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)	0.00	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)	0.00	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)	24,000.00	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 - G (Private Investigators)	0.00	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	3,239.40	3,960.00	0.00	950.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.00	2,750.00	3,960.00	0.00
Education, Training & Seminars	5,439.84	10,000.00	5,000.00	1,300.00	300.00	300.00	300.00	300.00	300.00	1,000.00	300.00	300.00	300.00	300.00	10,000.00	0.00
EITS Data Communication Charges	11,825.39	12,524.40	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	1,043.70	12,524.40	(0.00)
EITS Telephone & Data Wire	2,463.12	3,390.96	282.58	282.58	282.58	282.58	282.58	282.58	282.58	282.58	282.58	282.58	282.58	282.58	3,390.96	0.00
Equipment Repair & Rental	3,240.26	12,816.80	950.14	576.67	1,677.40	950.14	576.67	1,677.40	950.14	576.67	1,677.40	950.14	576.67	1,677.40	12,816.80	(0.00)
Fingerprint and Background Investigations	23,531.25	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:	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
Hearing Costs: Illegal Activity Fund	0.00	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	2,702.26	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 per sq ft	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
Language Access Plan	1,281.16	10,000.00	834.00	833.00	833.00	834.00	833.00	833.00	834.00	833.00	833.00	834.00	833.00	833.00	10,000.00	
Non-State Owned Building Rent	32,365.44	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	16,415.00	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
Office Supplies	6,766.97	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	11,234.47	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	2,000.00	2,000.00	14,000.00	0.00
Printing and Reproduction	2,021.80	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	13,344.27	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	298,518.78	371,892.10	51,144.20	28,565.40	24,477.13	54,121.20	24,915.40	24,477.13	29,216.39	24,132.59	26,072.32	26,677.39	29,809.59	28,283.40	371,892.10	(0.00)
Expenses - Administrative Fines to General Fund	57,720.00	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

Nevada State Board of Massage Therapy Budget vs. Actual Fiscal Year 2027

3/15/2025

	FY 2025 Budget and Actual Reconciled through June 30, 2025	FY 2027 Budget	Jul 2026	Aug 2026	Sept 2026	Oct 2026	Nov 2026	Dec 2026	Jan 2027	Feb 2027	Mar 2027	Apr 2027	May 2027	Jun 2027	Total	Variance
Expenses - In-State Travel																
Airfare	2,745.55	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	9,403.17	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	1,568.56	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	549.59	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	476.17	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	392.75	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	836.00	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	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 In-State Travel	15,971.79	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	4,305.44	6,000.00	1,200.00	1,200.00	1,200.00	0.00	0.00	0.00	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	3,681.62	8,570.12	2,231.04	0.00	2,051.84	2,231.04	0.00	0.00	1,028.10	0.00	0.00	1,028.10	0.00	0.00	8,570.12	(0.00)
Meals	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
Parking	74.00	756.00	144.00	0.00	144.00	144.00	0.00	0.00	162.00	0.00	0.00	162.00	0.00	0.00	756.00	0.00
Per Diem	1,005.00	2,760.00	552.00	0.00	552.00	552.00	0.00	0.00	552.00	0.00	0.00	552.00	0.00	0.00	2,760.00	0.00
Taxi/Shuttle	118.59	1,560.00	240.00	0.00	360.00	240.00	0.00	0.00	360.00	0.00	0.00	360.00	0.00	0.00	1,560.00	0.00
Total Out-of-State Travel	9,184.65	19,646.12	4,367.04	1,200.00	4,307.84	3,167.04	0.00	0.00	3,302.10	0.00	0.00	3,302.10	0.00	0.00	19,646.12	0.00
Expenses - Payroll and Benefits																
Board Salaries	17,843.45	42,900.00	2,550.00	5,400.00	2,700.00	6,600.00	5,400.00	1,350.00	4,050.00	1,350.00	4,050.00	4,050.00	1,350.00	4,050.00	42,900.00	0.00
PEBP Employer Portion	64,729.03	81,721.83	6,780.75	6,743.46	6,743.46	7,127.48	6,742.97	6,742.97	6,743.20	6,743.20	6,733.69	7,081.54	6,796.13	6,742.98	81,721.83	(0.00)
Industrial Insurance/Workers Comp.	2,922.81	6,528.38	510.61	527.68	495.01	765.28	527.45	478.44	511.22	478.55	506.78	712.97	503.28	511.12	6,528.38	0.00
Medicare	7,489.26	8,445.32	648.87	710.64	632.34	1,012.77	710.37	592.92	671.35	593.05	666.02	913.11	622.68	671.22	8,445.32	0.00
Social Security for Board Members	0.00	2,659.80	158.10	334.80	167.40	409.20	334.80	83.70	251.10	83.70	251.10	251.10	83.70	251.10	2,659.80	0.00
Payroll Expenses	440,361.09	496,635.88	39,649.35	38,209.68	38,209.68	56,646.50	38,190.84	38,190.84	38,199.73	38,199.73	37,832.30	54,872.81	40,243.12	38,191.29	496,635.88	0.00
Retirement PERS 33.5%	132,924.86	165,569.02	13,215.53	12,733.24	12,733.24	18,909.58	12,726.93	12,726.93	12,729.91	12,729.91	12,606.82	18,315.39	13,414.44	12,727.08	165,569.02	0.00
Unemployment Reimbursement		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	666,270.50	804,460.23	63,513.21	64,659.50	61,681.13	91,470.82	64,633.36	60,165.81	63,156.52	60,178.15	62,646.70	86,196.91	63,013.34	63,144.81	804,460.23	0.00

Total Revenue and Income	1,408,447.59	1,311,751.50	108,794.88	126,573.88	109,195.88	101,757.88	101,777.88	104,547.88	96,965.88	102,599.88	110,884.88	144,500.88	124,710.88	79,440.88	1,311,751.50	0.00
Less Total Expenses	1,047,665.72	1,243,084.45	122,652.45	98,362.89	94,094.09	153,097.06	93,176.76	88,270.93	100,013.00	87,938.73	93,257.02	119,804.39	97,360.93	95,056.20	1,243,084.45	0.00
Net Profit/(Loss)	360,781.87	68,667.05	(13,857.57)	28,210.98	15,101.78	(51,339.18)	8,601.12	16,276.94	(3,047.13)	14,661.14	17,627.85	24,696.48	27,349.95	(15,615.33)	68,667.05	(0.00)

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	June 30, 2025	Jul 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		
Nevada State Bank - Checking	452,418.10	414,309.46														
Nevada State Bank - Money Market Account	256,482.26	260,568.87														
Nevada State Bank - Jumbo CD	720,157.43	720,157.43														
City Bank - Certificates of Deposit	472,033.22	473,634.77														
Petty Cash - Reno	154.18	154.18														
Petty Cash - Las Vegas	200.00	200.00														
Total Unrestricted Assets	1,901,445.19	1,869,024.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(1,869,024.71)
Net Increase/(Decrease)			(1,869,024.71)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		(1,869,024.71)

Required Reserve Balance as of June 30, 2025

1,143,084.86 Based on Average of FY 2025 Budget and FY 2026 Budget

Reserve Balance - Combined Liquid Assets

1,869,024.71 As of June 30, 2025

Nevada State Board of Massage Therapy Budget vs. Actual Fiscal Year 2027

/15/2025

[illegible]