

Nevada State Board of Massage Therapy Budget vs. Actual Fiscal Year 2026

3/15/2025

	FY 2024 Budget and Actual Reconciled through June 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	4,972.13	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	19,320.01	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	65,250.00	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	57,392.50	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	3,020.00	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		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	8,700.00	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	20,180.00	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)	576,777.50	592,360.00	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	40,120.00	42,185.00	146,025.00	592,360.00	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	1,200.00	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	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	22,663.16	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	782,698.13	722,341.50	58,054.88	49,578.88	52,850.88	46,297.88	53,397.88	52,332.88	45,930.88	45,664.88	54,244.88	51,575.88	53,025.88	159,385.88	722,341.50	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	15,613.20	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	26,000.75	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)	18,417.50	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	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)	28,648.70	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)	550.00	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)	19,500.00	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)	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	5,452.80	3,885.00	0.00	875.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.00	2,750.00	3,885.00
Education, Training & Seminars	6,955.45	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	9,890.53	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	2,678.86	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	5,082.11	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	28,192.50	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 \$20K)	123.00	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	2,037.18	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 per sq ft	1,035.06	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		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	34,725.35	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	17,445.04	41,251.00	9,473.00	16,200.00	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	41,251.00
Office Supplies	1,813.96	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	8,236.94	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	1,158.96	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	22,752.82	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	273,216.06	388,675.42	54,049.06	43,395.26	24,381.99	54,026.06	24,820.26	24,381.99	29,121.25	24,037.45	25,977.18	26,582.25	29,714.45	28,188.26	388,675.42	0.00
Expenses - Administrative Fines to General Fund	26,504.00	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

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3/15/2025

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Expenses - In-State Travel																
Airfare	3,802.12	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	10,127.97	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	4,718.49	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	7,149.82	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	698.14	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	585.00	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	2,001.00	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	344.09	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	29,426.63	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	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	4,578.31	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	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	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	764.00	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	184.66	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	7,069.54	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	25,393.15	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	56,674.91	64,838.99	5,320.25	5,320.22	5,320.22	5,686.35	5,347.59	5,347.59	5,347.84	5,347.84	5,349.08	5,353.41	5,741.32	5,357.27	64,838.99	(0.00)
Industrial Insurance/Workers Comp.	3,672.52	6,318.73	455.92	504.92	472.25	731.55	515.33	466.33	513.61	466.42	499.56	501.21	688.95	502.68	6,318.73	0.00
Medicare	8,567.92	8,194.09	565.93	683.37	605.07	972.36	695.85	578.40	691.61	578.51	657.37	659.35	845.17	661.11	8,194.09	0.00
Social Security for Board Members	0.00	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	473,472.42	479,309.49	36,329.70	36,328.77	36,328.77	53,859.00	37,189.35	37,189.35	37,197.32	37,197.32	37,236.12	37,372.42	55,587.66	37,493.71	479,309.49	0.00
Retirement PERS 33.5%	149,564.83	159,764.68	12,103.45	12,103.14	12,103.14	17,975.77	12,391.43	12,391.43	12,394.10	12,394.10	12,407.10	12,452.76	18,554.87	12,493.39	159,764.68	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		
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	728,959.17	763,985.78	56,208.96	60,675.21	57,696.84	86,234.22	61,874.35	57,406.79	61,719.99	57,417.90	60,450.33	60,640.25	82,851.66	60,809.26	763,985.78	(0.00)

Total Revenue and Income	782,698.13	722,341.50	58,054.88	49,578.88	52,850.88	46,297.88	53,397.88	52,332.88	45,930.88	45,664.88	54,244.88	51,575.88	53,025.88	159,385.88	722,341.50	0.00
Less Total Expenses	1,065,175.40	1,219,393.32	118,253.06	109,208.47	90,014.67	147,765.32	90,322.61	85,416.78	98,481.34	85,083.35	90,965.51	94,152.60	117,104.11	92,625.52	1,219,393.32	(0.00)
Net Profit/(Loss)	(282,477.27)	(497,051.82)	(60,198.18)	(59,629.59)	(37,163.79)	(101,467.45)	(36,924.73)	(33,083.91)	(52,550.46)	(39,418.47)	(36,720.63)	(42,576.72)	(64,078.23)	66,760.36	(497,051.82)	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 - Reconciled January 31, 2025		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		
Nevada State Bank - Checking	366,768.06															
Nevada State Bank - Money Market Account	220,983.07															
Nevada State Bank - Jumbo CD	707,357.77															
City Bank - Certificates of Deposit	464,365.46															
Petty Cash - Reno	154.18															
Petty Cash - Las Vegas	124.01															
Total Unrestricted Assets	1,759,752.55	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
Reserve Balance - Combined Liquid Assets

1,151,839.70 Based on Average of FY 2025 Budget and FY 2026 Budget
1,759,752.55 As of January 31, 2025

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Projected net available beyond reserves (owed to reserves)		607,912.85														
FY 2026 projected net profit/(loss)		(497,051.82)														
FY 2026 projected available beyond (short) reserves		110,861.03														

2/16/2025 Increase Office Expense by \$15,000 to allow purchase of new computers, approved by Board 1/8/2025 - purchase will be moved to fixed asset.

3/6/25 Updated projected revenues to reflect current license numbers

3/6/25 Added Language Access Plan, approved by Board 6/27/2024

3/6/25 Updated expenses to reflect current anticipated expenses

3/15/25 - Increased Pitney Bowes Postage Machine Reno per Board approval for new lease

3/15/25 - Replaced FARB Law & FARB Forum with FARB Summit & CLEAR Annual Educational Conference. Board approved up to \$13,000 in expenses for those two conferences 3/12/2025, amounts are re-allocated from budget for discontinued FARB events