

Nevada State Board of Massage Therapy Budget vs. Actual Fiscal Year 2025

12/9/2024

	FY 2024 Budget and Actual Reconciled through June 30, 2024	FY 2025 Budget	Actual Jul 2024	Actual Aug 2024	Actual Sept 2024	Actual Oct 2024	Actual Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2024	Jun 2024	Total	Variance
Revenue																
Administrative Fees	4,972.13	0.00	1,315.45	1,983.71	493.71	493.90	663.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,950.24	(4,950.24)
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	7,583.55	8,736.29	2,436.29	5,156.10	2,886.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,798.76	(26,798.76)
Application Fees \$100 Massage	65,250.00	48,000.00	4,200.00	5,500.00	5,300.00	2,800.00	3,300.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	49,100.00	(1,100.00)
Background Investigation Fees \$85 per	57,392.50	40,800.00	3,655.00	4,895.00	4,605.00	2,565.00	2,890.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	42,410.00	(1,610.00)
Duplicate License Fees	3,020.00	1,080.00	200.00	300.00	145.00	350.00	250.00	90.00	90.00	90.00	90.00	90.00	90.00	90.00	1,875.00	(795.00)
Duplicate Establishment Cert. Fees				25.00		25.00	0.00									
Establishment Certificate Fees	8,700.00	0.00	785.00	895.00	605.00	535.00	285.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,105.00	(3,105.00)
Late Fees	20,180.00	0.00	1,400.00	1,600.00	765.00	1,830.00	1,900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,495.00	(7,495.00)
License Fees \$295 (10% Expiration Rate)	576,777.50	1,179,705.00	108,630.00	109,605.00	84,937.50	89,875.00	81,015.00	91,745.00	88,500.00	96,760.00	106,495.00	133,340.00	115,345.00	55,755.00	1,162,002.50	17,702.50
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	960.00	50.00	0.00	0.00	0.00	0.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	610.00	350.00
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	16,460.00	2,031.70	1,996.01	1,849.25	1,790.25	9,037.83	1,371.67	1,371.67	1,371.67	1,371.67	1,371.67	1,371.67	1,371.67	26,306.71	(9,846.71)
Total Revenue	782,698.13	1,287,005.00	129,850.70	135,536.01	101,136.75	105,420.25	102,227.83	100,686.67	97,441.67	105,701.67	115,436.67	142,281.67	124,286.67	64,696.67	1,324,703.21	(37,698.21)

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	6,116.74	0.00	0.00	596.76	0.00	1,991.67	3,295.66	1,991.67	3,295.67	1,991.67	3,295.67	1,991.66	24,567.17	5,852.83
Bank Service Charges	26,000.75	36,000.00	5,628.00	4,886.75	6,648.49	5,555.27	5,580.82	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	49,299.33	(13,299.33)
Contract Services - A (Attorney)	18,417.50	25,000.00	2,000.00	850.00	2,437.50	1,837.50	2,875.00	2,083.33	2,083.34	2,083.33	2,083.33	2,083.33	2,083.33	2,083.34	24,583.33	416.67
Contract Services - B (Audit)	10,000.00	30,000.00	0.00	0.00	0.00	0.00	0.00	30,000.00	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	0.00	0.00	0.00	0.00	0.00	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	1,683.39	11,783.73	8,416.95
Contract Services - E (LCB)	550.00	3,225.00	0.00	0.00	0.00	0.00	0.00	0.00	235.00	0.00	235.00	0.00	235.00	0.00	705.00	2,520.00
Contract Services - F (Lobbyist)	19,500.00	22,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	22,000.00	0.00
Contract Services - G (Private Investigators)	0.00	6,000.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	3,500.00	2,500.00
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	3,825.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	2,700.00	2,950.00	875.00
Education, Training & Seminars	6,955.45	10,000.00	0.00	500.00	350.00	950.00	664.84	300.00	300.00	1,000.00	300.00	300.00	300.00	300.00	5,264.84	4,735.16
EITS Data Communication Charges	9,890.53	10,387.80	2,855.30	0.00	1,296.01	0.00	952.97	865.65	865.65	865.65	865.65	865.65	865.65	865.65	11,163.83	(776.03)
EITS Telephone & Data Wire	2,678.86	2,309.88	223.92	223.92	223.92	0.00	447.84	192.49	192.49	192.49	192.49	192.49	192.49	192.49	2,467.03	(157.15)
Equipment Repair & Rental	5,082.11	11,832.44	2,742.54	219.93	429.74	207.71	0.00	1,441.19	945.20	571.73	1,441.19	945.20	571.73	1,441.19	10,957.33	875.11
Fingerprint and Background Investigations	28,192.50	24,150.00	3,108.00	746.00	3,260.25	2,368.25	724.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	2,012.50	24,294.50	(144.50)
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	0.00	0.00	0.00	0.00	0.00	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.66	1,166.74	8,166.70	5,833.30
Insurance Expense - State Tort Fund	2,037.18	1,700.00	2,037.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,037.53	(337.53)
Insurance Expense - State Contents 1.2cents per sq	1,035.06	1,481.32	0.00	0.00	0.00	0.00	0.00	0.00	370.33	0.00	0.00	370.33	0.00	0.00	740.66	740.66
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	0.00	75.00	115.00	468.75	303.75	833.00	833.00	833.00	834.00	833.00	834.00	833.00	6,795.50	3,204.50
Non-State Owned Building Rent	34,725.35	36,305.04	2,697.12	2,697.12	2,697.12	2,697.12	2,697.12	3,025.42	3,025.42	3,025.42	3,025.42	3,025.42	3,025.42	3,025.42	34,663.54	1,641.50
Office Expenses	17,445.04	26,074.99	895.04	124.99	206.00	1,727.73	136.03	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	4,778.00	1,200.00	15,067.79	11,007.20
Office Supplies	1,813.96	19,200.00	255.14	327.91	2,707.78	130.98	0.00	725.00	4,225.00	725.00	725.00	725.00	725.00	725.00	11,996.81	7,203.19
Postage and Delivery	8,236.94	14,000.00	1,092.20	1,822.01	10.00	2,050.84	869.46	0.00	3,500.00	0.00	0.00	0.00	0.00	0.00	9,344.51	4,655.49
Printing and Reproduction	1,158.96	7,500.00	45.16	44.47	43.34	850.12	38.84	625.00	625.00	625.00	625.00	625.00	625.00	625.00	5,396.93	2,103.07
Telephone and Data Lines	22,752.82	18,707.64	1,510.30	467.27	1,679.55	1,096.17	352.06	1,558.97	1,558.97	1,558.97	1,558.97	1,558.97	1,558.97	1,558.97	16,018.14	2,689.50
Total Operating Expenses	273,216.06	386,819.79	32,206.99	13,985.37	23,104.70	21,537.20	16,643.23	54,204.27	32,617.61	26,034.81	27,744.27	28,578.61	30,702.81	28,904.35	336,264.20	50,555.59

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Required Reserve Balance as of June 30, 2024	1,165,839.70	Based on Average of FY 2024 Budget and FY 2025 Budget
Reserve Balance - Combined Liquid Assets	1,521,618.55	As of June 30, 2024
Projected net available beyond reserves (owed to reserves)	355,778.85	
FY 2025 projected net profit/(loss)	139,842.50	
FY 2025 projected available beyond (short) reserves	495,621.35	

11/15/2023 - Increase Lobbyist by \$22K per 11/9/2023 Board Decision

1/5/2024 - Increase Payroll \$5,247.36 for adjustment to staffing levels

6/27/2024 - Add Language Access Plan budget of \$10,000

8/16/2024 - Increase Audit budget to \$30,000 per 8/14/24 Board approval of Audit contract