

CONTROLLER - CONTROLLER'S OFFICE

101-1130

PROGRAM DESCRIPTION

The Controller is the Chief Fiscal Officer of the state and is responsible for administering the state's accounting system, registering vendors, paying all claims against the state, and collecting debts owed to the state. The office processes and records the state's financial transactions; conducts the final audit; and ensures compliance with the Nevada Constitution, federal laws and state statutes. The Controller also provides the citizens, state agencies, local governments, and legislators accurate and impartial financial information. The office is responsible for preparing required and significant reports: the State Single Audit report, Annual Comprehensive Financial report, Schedule of Expenditures of Federal Awards, and additional financial reports. The State Controller is one of the six Constitutional Officers of the State and is elected to a four-year term. The authority of the Controller is set by the Nevada State Constitution Article 5, Section 19, and Nevada Revised Statute (NRS) 227.

BASE

This request continues 47 employees and associated operating costs. One-time expenditures have been eliminated and partial year costs have been annualized.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	8,357,295	6,081,458	7,400,867	7,238,333	7,692,748	7,526,733
REVERSIONS	1	0	0	0	0	0
BALANCE FORWARD FROM PREVIOUS YEAR	0	2,062,674	0	0	0	0
BALANCE FORWARD TO NEW YEAR	-2,062,674	0	0	0	0	0
TRANSFER IN FED ARPA	482,835	922,477	815,927	815,927	407,964	407,964
TRANS FROM OTHER B/A SAME FUND	37,811	95,075	0	77,019	0	76,059
TOTAL RESOURCES:	6,815,268	9,161,684	8,216,794	8,131,279	8,100,712	8,010,756
EXPENDITURES:						
PERSONNEL SERVICES	4,939,682	5,079,344	6,024,619	6,017,972	6,128,638	6,121,405
IN-STATE TRAVEL	4,192	5,687	5,687	5,687	5,687	5,687
OPERATING	331,499	404,745	371,564	381,610	371,564	381,610
EQUIPMENT	3,988	0	0	0	0	0
DEBT COLLECTION	37,813	95,075	75,747	75,747	74,787	74,787
SB 461 - ONE-SHOT	341,213	82,674	0	0	0	0
SB 460 - ONE SHOT	0	1,980,000	0	0	0	0
ARPA	222,834	483,720	481,099	481,099	252,907	252,907
INFORMATION SERVICES	907,726	994,537	1,123,142	1,087,517	1,132,193	1,092,713
TRAINING	25,533	35,114	134,148	40,817	134,148	40,817
ADMINISTRATION COST ALLOCATION	0	0	0	40,042	0	40,042
PURCHASING ASSESSMENT	788	788	788	788	788	788
TOTAL EXPENDITURES:	6,815,268	9,161,684	8,216,794	8,131,279	8,100,712	8,010,756
TOTAL POSITIONS:	47.00	47.00	47.00	47.00	47.00	47.00

MAINTENANCE

M100 STATEWIDE INFLATION

This request funds rate changes for internal service funds such as the Attorney General, Fleet Services, information technology services, state-owned building rent, vehicle insurance, personnel assessments, and property and contents insurance.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	35,847	59,528	34,591	80,726
TOTAL RESOURCES:	0	0	35,847	59,528	34,591	80,726
EXPENDITURES:						
PERSONNEL SERVICES	0	0	1,397	10,589	1,397	10,589
OPERATING	0	0	11,972	199,555	11,972	199,546
DEBT COLLECTION	0	0	235	1,471	235	1,471
ARPA	0	0	250	2,486	250	2,486
INFORMATION SERVICES	0	0	21,993	-153,785	20,737	-154,889
PURCHASING ASSESSMENT	0	0	0	-788	0	-788
AG COST ALLOCATION PLAN	0	0	0	0	0	22,311
TOTAL EXPENDITURES:	0	0	35,847	59,528	34,591	80,726

M300 FRINGE BENEFITS RATE ADJUSTMENT

This request funds changes to fringe benefits rates.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	2,568	176,071	2,568	147,081
TOTAL RESOURCES:	0	0	2,568	176,071	2,568	147,081
EXPENDITURES:						
PERSONNEL SERVICES	0	0	2,568	176,071	2,568	147,081
TOTAL EXPENDITURES:	0	0	2,568	176,071	2,568	147,081

ENHANCEMENT

E303 GOVERNMENT SUPPORT SERVICES

This request transfers the contractual obligations for the Tyler Technologies contracts from the Office of Project Management to the State Controller's Office.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	540,000	74,227	644,227	74,227
TOTAL RESOURCES:	0	0	540,000	74,227	644,227	74,227
EXPENDITURES:						
OPERATING	0	0	540,000	0	570,000	0
INFORMATION SERVICES	0	0	0	74,227	74,227	74,227
TOTAL EXPENDITURES:	0	0	540,000	74,227	644,227	74,227

E498 EXPIRING ARPA GRANT/PROGRAM

This request eliminates three grant-funded positions consisting of one Management Analyst, one Accountant, and one Accountant Technician due to the sunseting of the grant on December 31, 2026.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
TRANSFER IN FED ARPA	0	0	0	-341,253	0	-175,556
TOTAL RESOURCES:	0	0	0	-341,253	0	-175,556
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	-338,882	0	-173,256
OPERATING	0	0	0	-251	0	-250
INFORMATION SERVICES	0	0	0	-2,120	0	-2,050
TOTAL EXPENDITURES:	0	0	0	-341,253	0	-175,556
TOTAL POSITIONS:	0.00	0.00	0.00	-3.00	0.00	-3.00

E499 EXPIRING ARPA GRANT/PROGRAM

This request eliminates one Training Officer ARPA-funded position due to the sunseting of the federal funding.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
TRANSFER IN FED ARPA	0	0	0	-133,788	0	-137,262
TOTAL RESOURCES:	0	0	0	-133,788	0	-137,262
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	-132,998	0	-136,495
OPERATING	0	0	0	-84	0	-84
INFORMATION SERVICES	0	0	0	-706	0	-683
TOTAL EXPENDITURES:	0	0	0	-133,788	0	-137,262
TOTAL POSITIONS:	0.00	0.00	0.00	-1.00	0.00	-1.00

E598 CONTINUING EXPIRING ARPA POSITIONS

This request continues funding for three existing positions consisting of one Accountant, one Accountant Technician, and one Management Analyst to provide single audit support for the remaining six months of 2027 and beyond.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	0	0	162,212
TOTAL RESOURCES:	0	0	0	0	0	162,212
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	0	0	157,493
OPERATING	0	0	0	0	0	595
INFORMATION SERVICES	0	0	0	0	0	4,124
TOTAL EXPENDITURES:	0	0	0	0	0	162,212
TOTAL POSITIONS:	0.00	0.00	0.00	0.00	0.00	3.00

E599 CONTINUING EXPIRING ARPA POSITIONS

This request continues funding for one existing position consisting of a Training Officer position to provide training and support to agencies.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	0	0	0	133,788	0	137,262
TOTAL RESOURCES:	0	0	0	133,788	0	137,262
EXPENDITURES:						
PERSONNEL SERVICES	0	0	0	132,998	0	136,495
OPERATING	0	0	0	84	0	84
INFORMATION SERVICES	0	0	0	706	0	683
TOTAL EXPENDITURES:	0	0	0	133,788	0	137,262
TOTAL POSITIONS:	0.00	0.00	0.00	1.00	0.00	1.00

E999 UNFUNDED

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
UNFUNDED DECISION UNITS	0	0	223,480	0	253,946	0
TOTAL RESOURCES:	0	0	223,480	0	253,946	0

SUMMARY

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
APPROPRIATION CONTROL	8,357,295	6,081,458	8,332,230	7,681,947	8,921,509	8,128,241
REVERSIONS	1	0	0	0	0	0
BALANCE FORWARD FROM PREVIOUS YEAR	0	2,062,674	0	0	0	0
BALANCE FORWARD TO NEW YEAR	-2,062,674	0	0	0	0	0
TRANSFER IN FED ARPA	482,835	922,477	686,459	340,886	114,535	95,146
TRANS FROM OTHER B/A SAME FUND	37,811	95,075	0	77,019	0	76,059
TOTAL RESOURCES:	6,815,268	9,161,684	9,018,689	8,099,852	9,036,044	8,299,446

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	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
EXPENDITURES:						
PERSONNEL SERVICES	4,939,682	5,079,344	6,234,797	5,865,750	6,382,109	6,263,312
IN-STATE TRAVEL	4,192	5,687	6,051	5,687	6,171	5,687
OPERATING	331,499	404,745	924,392	580,914	954,867	581,501
EQUIPMENT	3,988	0	9,037	0	0	0
DEBT COLLECTION	37,813	95,075	75,982	77,218	75,022	76,258
SB 461 - ONE-SHOT	341,213	82,674	0	0	0	0
SB 460 - ONE SHOT	0	1,980,000	0	0	0	0
ARPA	222,834	483,720	481,349	483,585	250,820	255,393
INFORMATION SERVICES	907,726	994,537	1,152,145	1,005,839	1,232,119	1,014,125
TRAINING	25,533	35,114	134,148	40,817	134,148	40,817
ADMINISTRATION COST ALLOCATION	0	0	0	40,042	0	40,042
PURCHASING ASSESSMENT	788	788	788	0	788	0
AG COST ALLOCATION PLAN	0	0	0	0	0	22,311
TOTAL EXPENDITURES:	6,815,268	9,161,684	9,018,689	8,099,852	9,036,044	8,299,446
PERCENT CHANGE:		34.43%	-1.56%	-11.59%	0.19%	2.46%
TOTAL POSITIONS:	47.00	47.00	47.00	44.00	47.00	47.00