

DETR - EMPLOYMENT SECURITY - SPECIAL FUND

235-4771

PROGRAM DESCRIPTION

The Employment Security Special Fund is created as a special revenue fund to cover expenditures for which federal funds have been requested but not yet received, cover costs to administer employment security laws that may not be charged against federal grants and pay for technological enhancements to programs for which federal funds are not available. The revenue sources for this fund are interest bearing and forfeitures collected from employers for non or late payment of unemployment taxes. All monies in the fund are continuously available to the Employment Security Division Administrator and do not lapse at any time. Statutory Authority: NRS 612.615.

BASE

This request continues funding of capital maintenance projects for agency-owned buildings, contract services, and information technology enhancements. 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:						
BALANCE FORWARD FROM PREVIOUS YEAR	22,346,383	30,772,481	35,479,355	35,479,355	34,197,824	46,319,564
BALANCE FORWARD TO NEW YEAR	-30,772,480	0	0	0	0	0
PENALTIES	9,703,695	5,076,828	7,747,149	10,756,157	7,757,149	11,882,190
TREASURER'S INTEREST DISTRIB	1,200,080	135,198	512,576	589,204	512,576	589,204
TRANSFER IN FED ARPA	15,254,510	27,702,167	13,223,675	23,571,824	0	23,571,824
TOTAL RESOURCES:	17,732,188	63,686,674	56,962,755	70,396,540	42,467,549	82,362,782
EXPENDITURES:						
MAINT OF BUILDINGS & GROUNDS	0	5,056	0	5,056	0	5,056
ARPA P&I PAYBACK	1,691,818	4,308,182	0	0	0	0
UI INFORMATION SYSTEM	13,563,578	23,393,985	11,179,500	23,571,824	4,075,000	23,571,824
IDP FUNDING	369,081	500,000	506,994	500,000	506,994	500,000
TRANSFER TO UI FOR ARPA UI MOD	2,107,615	0	3,313,768	0	3,326,218	203,923
RESERVE	0	35,479,355	34,197,824	46,319,564	26,794,668	58,081,883
PURCHASING ASSESSMENT	96	96	96	96	96	96
ARPA RESRV - UI MODERNIZATION SB461	0	0	7,764,573	0	7,764,573	0
TOTAL EXPENDITURES:	17,732,188	63,686,674	56,962,755	70,396,540	42,467,549	82,362,782

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MAINTENANCE

MI00 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:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	0	96
TOTAL RESOURCES:	0	0	0	0	0	96
EXPENDITURES:						
RESERVE	0	0	0	96	0	192
PURCHASING ASSESSMENT	0	0	0	-96	0	-96
TOTAL EXPENDITURES:	0	0	0	0	0	96

ENHANCEMENT

E125 EDUCATION & WORKFORCE

This request transfers funds from Employment Security Special Fund, budget account 4771, to Unemployment Insurance, budget account 4772, for intermittent employees.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	0	-3,239,859
TOTAL RESOURCES:	0	0	0	0	0	-3,239,859
EXPENDITURES:						
TRANSFER TO UI FOR ARPA UI MOD	0	0	0	3,239,859	0	3,235,141
RESERVE	0	0	0	-3,239,859	0	-6,475,000
TOTAL EXPENDITURES:	0	0	0	0	0	-3,239,859

E318 GOVERNMENT SUPPORT SERVICES

This request funds ongoing intermittent position expenses associated with phase two implementation of the Unemployment Insurance modernization project.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	0	-2,044,175
TOTAL RESOURCES:	0	0	0	0	0	-2,044,175
EXPENDITURES:						
TRANSFER TO UI FOR ARPA UI MOD RESERVE	0 0	0 0	0 0	2,044,175 -2,044,175	0 0	2,044,175 -4,088,350
TOTAL EXPENDITURES:	0	0	0	0	0	-2,044,175

E331 GOVERNMENT SUPPORT SERVICES

This request funds the expenses for a heating, ventilation, and air conditioning control replacement in the St. Louis Building.

	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	969,425	0	0	0
TOTAL RESOURCES:	0	0	969,425	0	0	0
EXPENDITURES:						
ARPA P&I PAYBACK	0	0	969,425	0	0	0
TOTAL EXPENDITURES:	0	0	969,425	0	0	0

E499 EXPIRING ARPA GRANT/PROGRAM

This request eliminates revenue and expenses related to the American Rescue Plan Act - Coronavirus State Fiscal Recovery grant.

	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	-33,254,192	0	-23,571,824
TOTAL RESOURCES:	0	0	0	-33,254,192	0	-23,571,824
EXPENDITURES:						
UI INFORMATION SYSTEM	0	0	0	-33,254,192	0	-23,571,824

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
TOTAL EXPENDITURES:	0	0	0	-33,254,192	0	-23,571,824

E500 ADJUSTMENTS TO TRANSFERS IN E900

This request aligns revenues associated with the transfer from the Unemployment Insurance modernization FAST Enterprises, LLC contract in E900.

	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	0	0	-16,482,000
TOTAL RESOURCES:	0	0	0	0	0	-16,482,000
EXPENDITURES:						
RESERVE	0	0	0	0	0	-16,482,000
TOTAL EXPENDITURES:	0	0	0	0	0	-16,482,000

E599 CONTINUING EXPIRING ARPA POSITIONS

This request continues funding for the Unemployment Insurance modernization contracts.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	0	-11,718,173
TOTAL RESOURCES:	0	0	0	0	0	-11,718,173
EXPENDITURES:						
UI INFORMATION SYSTEM	0	0	0	11,718,173	0	4,075,000
RESERVE	0	0	0	-11,718,173	0	-15,793,173
TOTAL EXPENDITURES:	0	0	0	0	0	-11,718,173

E730 MAINTENANCE OF BUILDINGS AND GROUNDS

This request funds the maintenance support to agency-owned buildings, which includes scheduled items such as exterior and interior painting, maintenance, parking lots, plumbing maintenance, and replacing bathroom fixtures. This request also includes unanticipated repairs that may occur during the biennium.

	2023-2024 ACTUAL	2024-2025 WORK PROGRAM	2025-2026 AGENCY REQUEST	2025-2026 GOVERNOR RECOMMENDS	2026-2027 AGENCY REQUEST	2026-2027 GOVERNOR RECOMMENDS
RESOURCES:						
BALANCE FORWARD FROM PREVIOUS YEAR	0	0	0	0	-528,000	-528,000
TOTAL RESOURCES:	0	0	0	0	-528,000	-528,000
EXPENDITURES:						
MAINT OF BUILDINGS & GROUNDS	0	0	528,000	528,000	509,250	509,250
RESERVE	0	0	-528,000	-528,000	-1,037,250	-1,037,250
TOTAL EXPENDITURES:	0	0	0	0	-528,000	-528,000

E900 TRANSFERS FROM INFORMATION SECURITY TO EMPLOY SEC

This request transfers the Unemployment Insurance modernization FAST Enterprises, LLC contract from budget account 3274, Information Technology Division, to budget account 4771, Employment Security Special Fund.

	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	16,482,000	0	16,482,000
TOTAL RESOURCES:	0	0	0	16,482,000	0	16,482,000
EXPENDITURES:						
UI INFORMATION SYSTEM	0	0	0	16,482,000	0	16,482,000
TOTAL EXPENDITURES:	0	0	0	16,482,000	0	16,482,000

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	2,044,175	0	0	0
TOTAL RESOURCES:	0	0	2,044,175	0	0	0

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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:						
BALANCE FORWARD FROM PREVIOUS YEAR	22,346,383	30,772,481	35,479,355	35,479,355	33,669,824	28,789,453
BALANCE FORWARD TO NEW YEAR	-30,772,480	0	0	0	0	0
PENALTIES	9,703,695	5,076,828	7,747,149	10,756,157	7,757,149	11,882,190
TREASURER'S INTEREST DISTRIB	1,200,080	135,198	512,576	589,204	512,576	589,204
TRANSFER IN FED ARPA	15,254,510	27,702,167	16,237,275	6,799,632	0	0
TOTAL RESOURCES:	17,732,188	63,686,674	59,976,355	53,624,348	41,939,549	41,260,847
EXPENDITURES:						
MAINT OF BUILDINGS & GROUNDS	0	5,056	528,000	533,056	509,250	514,306
ARPA P&I PAYBACK	1,691,818	4,308,182	969,425	0	0	0
UI INFORMATION SYSTEM	13,563,578	23,393,985	13,223,675	18,517,805	4,075,000	20,557,000
IDP FUNDING	369,081	500,000	506,994	500,000	506,994	500,000
TRANSFER TO UI FOR ARPA UI MOD	2,107,615	0	3,313,768	5,284,034	3,326,218	5,483,239
RESERVE	0	35,479,355	33,669,824	28,789,453	25,757,418	14,206,302
PURCHASING ASSESSMENT	96	96	96	0	96	0
ARPA RESRV - UI MODERNIZATION SB461	0	0	7,764,573	0	7,764,573	0
TOTAL EXPENDITURES:	17,732,188	63,686,674	59,976,355	53,624,348	41,939,549	41,260,847
PERCENT CHANGE:		259.16%	-5.83%	-15.80%	-30.07%	-23.06%