

Nevada System of Higher Education

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DATE: February 4, 2025
TO: Members, Board of Regents
FROM: Chris Viton, Chief Financial Officer
SUBJECT: Capital Improvement Fee Report – Fiscal Year 2024

In accordance with Board policy, a portion of the registration fee charged by each instructional campus is allocated to the Capital Improvement Fee. The fee distribution is approved by the Board biennially in coordination with the timing of the preparation of the System's biennial state budget request and approved distributions are published in the Procedures and Guidelines Manual, Chapter 7, Fees and Tuition.

Board policy establishes the allowed use of the Capital Improvement Fee as documented in the Board of Regents Handbook, Title 4, Chapter 10, Section 12, Use of the Capital Improvement Fee. At the September 28, 2023 Board of Regents Special Meeting, the Board approved an update to this policy that established a requirement to report annually on the use of the Capital Improvement Fee. Attached please find the first such report, which includes a high-level summary from each campus of the expenditures funded from the fee during fiscal year 2024.



Board of Regents

Capital Improvement Fee Report

FY 2024

NEVADA SYSTEM OF HIGHER EDUCATION

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Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

University of Nevada, Las Vegas

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 10,232,415	\$ 10,391,174	\$ 8,427,130	\$ 12,196,459	\$ 9,380,319	\$ 2,816,140	27%

Comments - Funds Allocated to Future or Multi-year Projects

CIF allocated to debt service and projects in FY25:

\$3,065,916 - FY25 debt service on 42 acre parcel.
\$3,144,320 - FY25 capital debt retirement

\$ 700,000 - increment #2 for Majorie Barrick Museum roof replacement, \$2.1M CIF authorized ref BFF-7 dated 6/6/24
\$2,470,083 - for DreamScape Learn Pre-Construction and Site Preparation; up to \$3M authorized ref BOR-6 dated 5/23/24

Comments on Balances (in the event FYE balance is greater than annual revenues)

UNLV's FY24 ending CIF balance was \$12.2M vs FY24 CIF revenue of \$10.4M
UNLV has approximately \$9.4M in planned FY25 CIF uses that will significantly consume the FY24 ending balance.

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Revised

University of Nevada, Las Vegas

Expenditures Detail

Project	Amount	Description	Board Action
PJ00488 UNLV Capital Improvement Fee	\$ 5,000,000	Transfer \$5M to 2 project accounts (PJ01553 PEF 2202 - PEF Building Remodel and PJ01627 FAB1 2206 - Renovation of Former Paintball Space)	FY24 CIF use per BFF-9 approved 6/6/24
PJ00488 UNLV Capital Improvement Fee	\$ 2,123,368	FY24 transfer to fund annual central Debt service. PG01250 42 Acre Parcel Operations & PG00831 Capital Impr Fee Debt Retiremt. All funds used for debt retirement.	BFF-4 approved at the 3/3/16 Board meeting
PJ00488 UNLV Capital Improvement Fee	\$ 700,000	Transfer funds to PJ02007 MSM 2206r1- HVAC And Cosmetic Upgrades (CIF)	BFF-7 approved at the 6/6/24 NSHE Board meeting
PJ00488 UNLV Capital Improvement Fee	\$ 400,000	Transfer funds to PJ01868 CAM 2307 - Campus Lighting to upgrade and increase campus lighting fixtures on the Northeast corridor of campus to improve visibility and campus safety.	Board notice sent 9/8/2023 and confirmed completed 10/10/2023 - email attachment (JV-02-0000477929)
PJ00488 UNLV Capital Improvement Fee	\$ 375,000	Transfer funds to PJ01987 CAM 2305r1 - 777 E. Harmon Ave - Abatement and Apartment Demolition - LAND (CIF)	Board notice sent 3/14/2024 and confirmed completed 4/23/2024 - email attachment (JV-02-0000497885)
PJ00488 UNLV Capital Improvement Fee	\$ 350,000	Transfer funds to PJ01870 CAM 2201-2 - FM Consolidation revision 1 CIF from PJ00488 Capital Improvement Fee OM for use of CIF for phase 1- planning and design to relocate Facilities Management	Board notice sent 9/8/2023 and confirmed completed 10/10/2023 - email attachment (JV-02-0000477929)
PJ00488 UNLV Capital Improvement Fee	\$ 227,393	Transfer funds to PJ01869 BHS 2210-2 Computer Classrm Lab conversion (CPPC Identified Project)	Board notice sent 9/8/2023 and confirmed completed 10/10/2023 - email attachment (JV-02-0000477929)
PJ00488 UNLV Capital Improvement Fee	\$ 140,846	Transfer funds to PJ01881 GUA 2205-2 redesign and remodel (CPPC Identified) - Sports Hub renovation	Board notice sent 6/13/2023 and confirmed completed 7/18/2023 - email attachment (JV-02-0000481818)
PJ00488 UNLV Capital Improvement Fee	\$ 121,768	Transfer funds from PJ00488 Capital Improvement Fee OM to PJ01763 MPE 2308 DANCE FLOOR	Board notice sent 6/7/2023 and confirmed completed 7/18/2023 - email attachment (JV-02-0000469485)
PJ00488 UNLV Capital Improvement Fee	\$ 65,512	Mandatory Transfer for Pre-Funding of 7-1 Debt Service & Funding for 6/30 Debt Service	No Board Action required

Capital Improvement Fee
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Revised

University of Nevada, Las Vegas

Expenditures Detail

Project	Amount	Description	Board Action
PJ00488 UNLV Capital Improvement Fee	\$ 25,769	Transfer funds from PJ00488 Capital Improvement Fee OM to PJ01980 SEB 2404 Provide more accessible seating Auditorium	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ 24,426	Transfer funds to PJ01378 CAM 2103 Brussels Street Roadway Connector	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ 22,409	Transfer funds to PJ01379 OIT Infrastructure & Maintenance (CIF) from PJ00488 Capital Improvement Fee OM to cover half of CPPC project described as FY230586, BHS 449: Technology Upgrade for Class Lab.	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ 4,794	Mandatory Transfer for Pre-Funding of 7-1 Debt Service & Funding for 6/30 Debt Service	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (823,069)	Return residual funds to PJ00488 Capital Improvement Fee OM and Program: PG11940 STUDENT TECH FEE from PJ00574 CAM 1709 CAMPUS WiFi ENHANCMENT	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (73,704)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ00922 CFA 1902 CIF FY19 New Fine Arts Building.	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (70,902)	Return residual funds from PG20989 New Construction & Design Related Travel Expenses to CIF.	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (453,115)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ00921 IAR 1902 Interdisciplinary Academic Research Bldg	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (4,759)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01697 UAB 2204 ELECTRICAL AND DATA	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (35,841)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01539 HFA 2003 MFA Studio & Classroom Renovation, HFA Rm. 228	No Board Action required

Capital Improvement Fee
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Revised

University of Nevada, Las Vegas

Expenditures Detail

Project	Amount	Description	Board Action
PJ00488 UNLV Capital Improvement Fee	\$ (25,488)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01542 HFA 2106 Remodel HFA Rooms 124 & 206 and GRA Rm. 245	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (1,951)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01762 CRC 2301 CART CHARGING STATION	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (15,043)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01260 CPPC - Miscellaneous Small Projects	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (920,000)	Return \$920,000 to PJ00488 Capital Improvement Fee OM from PJ00047 Bus 1502 Business College Bldg	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (497,136)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ00917 AS2 1902 CIF FY19 New Academic Success Center Design	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (250,000)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ00910 CAM 1908 Upgrades to ASC/Backfill	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (7,568)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01768 CAM 2304-2 REPLACE VAULT LIDS ROUND 2.	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (19,632)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01763 MPE 2308 DANCE FLOOR	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (6,143)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01706 TBE 2204 DATA ANALYTICS LAB RENOVATION	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (10,304)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01667 CDC 2206 CDC 03 CREATE OPENING BTWN E AND W SIDE OF BUILDING.	No Board Action required
PJ00488 UNLV Capital Improvement Fee	\$ (519,259)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ00799 EPA 1803 CIF FY18 Redesign Space Academic & Student.	No Board Action required

Capital Improvement Fee
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Revised

University of Nevada, Las Vegas

Expenditures Detail

Project	Amount	Description	Board Action
PJ00488 UNLV Capital Improvement Fee	\$ (720)	Return residual funds to PJ00488 Capital Improvement Fee OM from PJ01378 CAM 2103 Brussels Street Roadway Connector.	No Board Action required
PJ01780 UNLV Strategic Infrastructure Plan (CIF)	\$ 25,230	UNLV comprehensive infrastructure systems evaluation to support capital improvement programs at UNLV.	No Board Action required
PJ01379 OIT Infrastructure & Maintenance (CIF)	\$ 1,285,715	UNLV OIT infrastructure and maintenace. In 2020 UNLV administration approved a 3-year funding plan, committing \$3M (\$1M per year for three years) from capital improvement fees.	Authorized following policy notification to the Board for annual allocations for this purpose as follows: FY21: \$1M (1st increment) – Jan 2021 notification. FY22: \$1M (2nd increment) – Mar 2022 notification. FY23: \$1M (3rd increment) – Dec 2022 notification. The FY24 expenses exceeding \$1M are attributed to a timing difference in transfers from PJ00488 (UNLV Capital Improvement Fee) and project expenditures.
PJ00799 EPA 1803 CIF FY18 Redesign Space Academic & Student (PC-41961) (Inactive)	\$ 516,562	Redesign space Academic and Student EPA 103.	March 2018 Board Meeting - Spend Down and Allocation Plans
PJ01543 SLI 2107 Marquee Sign Relocation	\$ 4,780	Removal, relocation, and re-installation of the existing marquee sign.	No Board Action required
PJ01589 SLC 2110 - Emergency Phones Shadow Lane CY18 funds reallocation Campus Emergency	\$ 332,499	Emergency Phones Shadow Lane. Campus Emergency Phones & Security Intrastructure	March 2018 Board Meeting - Spend Down and Allocation Plans
PJ01868 CAM 2307 - Campus Lighting CIF	\$ 15,213	Campus lighting improvments for base construcion scope at the North & South Dorms.	No Board Action required
PJ01869 BHS 2210-2 Computer Classrm Lab conversion (CPPC Identified Project)	\$ 176,387	Remodel of existing classroom in BHS-131 to convert space to a computer classroom/lab for the art department.	Board notice sent 9/8/2023 and confirmed completed 10/10/2023 - email attachment (JV-02-0000477929)

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
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Revised

University of Nevada, Las Vegas

Expenditures Detail

Project	Amount	Description	Board Action
PJ01870 CAM 2201-2 - FM Consolidation revision 1 CIF	\$ 45,232	Provide a Feasibility Study for the consolidation of Facilities Management Dept. (FM) into a central building and yard.	No Board Action required
PJ01570 BMC 2202 - MUSIC LIBRARY LIGHTING UPGRADES (CPPC Identified) (Inactive)	\$ 26,476	Removal and replacement of existing lighting in the reading room and service desk areas of the music library.	No Board Action required
PJ01762 CRC 2301 CART CHARGING STATION (CPPC Identified Project) (Inactive)	\$ 5,702	Cart Charging Station And Parking For New Occupants Of CRC	No Board Action required
PJ01763 MPE 2308 DANCE FLOOR (CPPC Identified Project) (Inactive)	\$ 102,136	Replace existing Marley floor in room 302 that is blistering and delaminating in several areas.	Board notice sent 6/7/2023 and confirmed completed 7/18/2023 - email attachment (JV-02-0000469485)
PJ01768 CAM 2304-2 REPLACE VAULT LIDS ROUND 2 (Inactive)	\$ 42,432	Replace damage vault lids around UNLV campus: The work may also include demo and repair of asphalt adjacent to vaults, addition of concrete collar and ring as well as repair to vault's walls.	No Board Action required
PJ01881 GUA 2205-2 redesign and remodel (CPPC Identified)	\$ 2,039	Redesign and remodel of existing Music Library 1232 to create an innovative social media agency, to include new FF&E	No Board Action required
PJ01979 BPB 2402 BPB WIFI INSTALLATION (CIF)	\$ 74	Installation of new cabling and equipment to support WiFi service to BPB building	No Board Action required
Total:	\$8,427,128		

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

University of Nevada, Reno

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 9,978,561	\$ 15,613,872	\$ 16,622,309	\$ 8,970,124	\$ 8,970,124	\$ -	0%

Comments - Funds Allocated to Future or Multi-year Projects

UNR is planning to use \$5.5M of the balance to pay for the new Business building sub-lease. And the rest is for the Joe Crowley Student Union and Fitness Center to cover capital related costs.

Comments on Balances (in the event FYE balance is greater than annual revenues)

N/A

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

University of Nevada, Reno

Expenditures Detail

Project	Amount	Description	Board Action
PJ00034 Pledged Revenues	\$ 1,730,893	Debt Service for Construction Projects at the Fitness Center	June 2014 item BF-6
PJ00034 Pledged Revenues	\$ 1,225,725	Debt Service for Construction Projects at the Engineer Building	Sept 2017 item BFF-6
PJ00034 Pledged Revenues	\$ 332,435	Debt Service for Construction Projects at the Fine Arts Building	Sept 2017 item BFF-6
PJ00034 Pledged Revenues	\$ 1,258,898	To fund the debt service related to PSAC	Dec 2013 item BF-5
PJ00034 Pledged Revenues	\$ 135,000	To fund the debt service of the Joe Crowley Student Union	Sept 2005 item Ref Z
PJ00034 Pledged Revenues	\$ 6,440,081	To fund lease payments for the Gateway Business Building	June 2023 item BFF 7
PJ00034 Pledged Revenues	\$ 180,000	To fund the Living Learning Center Academy Bond	Dec 2010 item BF 10
PJ00034 Pledged Revenues	\$ 1,848,524	To fund the debt service of the Knowledge Center	April 2005 item Ref O and October 2004 Ref L
PJ00079 Crowley Student Union Fee	\$ 3,221,703	To fund debt service of the Joe Crowley Student Union	Sept 2005 item Ref Z
PJ00333 Property Aquisition	\$ 12,438	Aspen Creek and Italian Capital closing costs	Sept 2023 item BFF 9
PJ00333 Property Aquisition	\$ 136,612	Annual Lease of Innevation Center	Dec 2013 item IF 9
PJ00333 Property Aquisition	\$ 100,000	Earnest Money for the University Village	June 2024 Bff 12
Total:	\$ 16,622,309		

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Nevada State University

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 609,754	\$ 562,558	\$ 716,184	\$ 456,128	\$ -	\$ 456,128	81%

Comments - Funds Allocated to Future or Multi-year Projects

N/A

Comments on Balances (in the event FYE balance is greater than annual revenues)

N/A

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Nevada State University

Expenditures Detail

Project	Amount	Description	Board Action
Debt Service/Lease/Bond Payments	\$ 716,184	Payments to the State of Nevada for KAB and Rogers Buildings (ongoing)	September 2023 Business, Finance, & Facilities Committee, agenda item 6, (BFF-6) and July 2013 Special Board of Regents meeting, agenda item 4 (BOR-4)
Total:	\$716,184.00		

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

College of Southern Nevada

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 9,454,941	\$ 2,986,813	\$ 3,208,970	\$ 9,232,784	\$ 6,420,460	\$ 2,812,324	94%

Comments - Funds Allocated to Future or Multi-year Projects

CSN has made the following changes to the report submitted at the December 2024 BOR with the goal of attaining consistency with the other NSHE institutions:

- 1) The Beginning Balance was changed to include both the Parent account beginning balance and the Child account beginning balance.
- 2) The Actual Expenditures FY 2024 was changed to only include expenditures realized in FY 2024, not to include child accounts that were funded in FY 2024 but not spent.
- 3) All projects that have been funded with CIF, and have an unexpended balance, are now included in the "Allocated to Future or Multi-year Projects" column.

Also included in the "Allocated to Future or Multi-year Projects" is an additional \$1,100,000 allocated for the planning or construction match needs of the Northwest Campus.

Comments on Balances (in the event FYE balance is greater than annual revenues)

N/A

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

College of Southern Nevada

Expenditures Detail

Project	Amount	Description	Board Action
PJ01468 CSN PROFESSIONAL SERVICES - ARCHITECTURAL	\$ 238,268	Various design and consulting services for multiple projects and fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01469 CSN ALC MISC REPAIRS AND REMODELS	\$ 25,748	Various small construction and repair projects for multiple fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01470 CSN NLV MISC REPAIRS AND REMODELS	\$ 28,978	Various small construction and repair projects for multiple fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01471 CSN WC MISC REPAIRS AND REMODELS	\$ 73,803	Various small construction and repair projects for multiple fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01472 CSN HN MISC REPAIRS AND REMODELS	\$ 13,455	Various small construction and repair projects for multiple fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01477 CSN PROFESSIONAL SERVICES - OTHER	\$ 30,496	Various design and consulting services for multiple projects and fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01478 CSN PROFESSIONAL SERVICES - QA and SI	\$ 10,349	Various design and consulting services for multiple projects and fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01479 CSN PROFESSIONAL SERVICES - CIVIL	\$ 31,300	Various design and consulting services for multiple projects and fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01481 CSN PROFESSIONAL SERVICES - MECHANICAL	\$ 29,125	Various design and consulting services for multiple projects and fiscal years. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01730 CSN FY23 NLV Bldg H Theater Roll Up Door Replacement (Inactive)	\$ 58,511	multi-year project. Work completed in FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01747 CSN FY23 HN Bldg H Remodel - Room322, 322B, 324, 326 (Inactive)	\$ 227,645	FY23 project completed and closed in FY24.	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,200,000.
PJ01748 CSN FY23 WC Central Plant Chiller Replacement	\$ 443,356	multi-year project. Work continuing in FY25	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,200,000.
PJ01749 CSN FY23 WC Bldg A&B Drainage	\$ 87,729	multi-year project. Work completed in FY25	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,200,000.
PJ01750 CSN FY23 NLV Child Care Center Ponding Water Issue Correction (Inactive)	\$ 3,000	FY23 project completed and closed in FY24.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01755 CSN FY23 NLV Bldg A Underground Water Pipe Repair (Inactive)	\$ 12,947	FY23 project completed and closed in FY24.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.

Capital Improvement Fee
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College of Southern Nevada

Expenditures Detail

Project	Amount	Description	Board Action
PJ01790 CSN FY24 NLV G115 Gym Floor Replacement	\$ 189,689	multi-year project. Work continuing in FY25	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,2000,000.
PJ01819 CSN FY24 WC Elevators Maintenance and Repair	\$ 42,045	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01820 CSN FY24 GEN Fire Hydrants and Backflow Maintenance and Repair (Inactive)	\$ 32,767	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01821 CSN FY24 GEN Fire Systems Maintenance and Repair (Inactive)	\$ 81,894	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01822 CSN FY24 GEN Painting (Inactive)	\$ 6,759	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01823 CSN FY24 GEN Security eAccess Maintenance and Repair (Inactive)	\$ 102,198	Various small construction and repair projects. No individual project over \$100k.	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,2000,000.
PJ01824 CSN FY24 ALC Henderson Center of Excellence Project Wrap-Up (Inactive)	\$ 65,577	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01825 CSN FY24 ALC HVAC Repair (Inactive)	\$ 24,944	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01827 CSN FY24 WC HVAC Repair (Inactive)	\$ 326,680	Various small construction and repair projects. No individual project over \$100k.	No Board Action required
PJ01828 CSN FY24 WC Roofing Repair and Maintenance (Inactive)	\$ 18,400	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01829 CSN FY24 WC Underground Leak Repair Near Bldg N (Inactive)	\$ 10,996	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01830 CSN FY24 HN Baseball Backup Netting Replacement (Inactive)	\$ 11,300	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01831 CSN FY24 HN Bldg A Room120 Remodel (Inactive)	\$ 30,790	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01832 CSN FY24 HN HVAC Repair (Inactive)	\$ 71,078	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01834 CSN FY24 NLV HVAC Repair (Inactive)	\$ 346,038	Various small construction and repair projects. No individual project over \$100k.	No Board Action required

Capital Improvement Fee
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FYE: FY 2024

College of Southern Nevada

Expenditures Detail

Project	Amount	Description	Board Action
PJ01835 CSN FY24 NLV Roofing Repair and Maintenance (Inactive)	\$ 1,500	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01836 CSN FY24 Northwest Campus Fencing Repair (Inactive)	\$ 4,975	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01885 CSN FY24 GEN Fencing Repairs (Inactive)	\$ 7,768	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01886 CSN FY24 HN Bldg A Room 125 Herbarium Entrance (Inactive)	\$ 6,400	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01887 CSN FY24 HN Bldg B Room 120 Ceiling Grid Repairs (Inactive)	\$ 14,000	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01888 CSN FY24 HN_GV Electrical Repairs (Inactive)	\$ 9,337	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01889 CSN FY24 NLV Bldg C Room 1654 Home Run to Switchgear (Inactive)	\$ 9,400	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01891 CSN FY24 NLV-MES-MOA Electrical Repairs (Inactive)	\$ 61,420	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01892 CSN FY24 WC-SUM-SW-WES Electrical Repairs (Inactive)	\$ 31,196	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01903 CSN FY24 WC Monument Signs and Landscape Repair	\$ 137,129	multi-year project. Work continuing in FY25	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,200,000.
PJ01904 CSN FY24 GEN Temporary Chillers	\$ 12,213	multi-year project. Work continuing in FY25	Authorized by the Board of Regents in accordance with Title 4, Chapter 10, Section 12, as the expense is more than \$100,000 but not exceeding \$1,200,000.
PJ01913 CSN FY24 WC Central Plant Pump Replacement (Inactive)	\$ 28,854	Project started, completed, and closed in FY24	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01915 CSN FY24 HN Elevator Maintenance and Repair	\$ 10,428	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01916 CSN FY24 NLV Elevator Maintenance and Repair	\$ 20,600	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01960 CSN FY24 GEN Security Camera Replacements	\$ 37,730	Various small construction and repair projects. No individual project over \$100k.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

College of Southern Nevada

Expenditures Detail

Project	Amount	Description	Board Action
PJ01962 CSN FY24 NLV Parking Lot Repairs, Slurry, and Striping	\$ 11,651	project completion delayed until FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01964 CSN FY24 WC Bldg D Student Services Signage	\$ 2,123	multi-year project. Work continuing in FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01968 CSN FY24 WC Chiller Rental	\$ 49,100	multi-year project. Work continuing in FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01991 CSN FY24 GEN Toggle Relays to Classrooms	\$ 33,076	multi-year project. Work continuing in FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01992 CSN FY24 NLV Bldg H eAccess	\$ 11,589	Project completed in Fy24, closed in FY25.	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01994 CSN FY24 NLV Temporary Chiller Rental	\$ 22,664	multi-year project. Work continuing in FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ02003 CSN FY24 WC Bldg B Funeral Services Classroom Floor	\$ 9,953	multi-year project. Work continuing in FY25	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
Total:	\$3,208,971		

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Great Basin College

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 355,963	\$ 403,390	\$ 53,422	\$ 705,931	\$ 675,000	\$ 30,931	8%

Comments - Funds Allocated to Future or Multi-year Projects

Revenue includes a Gift of \$27,975 for Winnemucca HS/Tech building that incurred expenses in FY 23 and FY 24.

Funding set aside for GBC portion of CIP Requests in the FY 26-27 Biennium:

- \$300,000 Advanced Planning Pahrump
- \$75,000 Repair Parking Lots and Walkways
- \$100,000 Roof/HVAC updates for Lundberg and McMullen Halls
- \$200,000 Berg Hall Phase 2 (Some funding may also be used for if funding allocated in HECC/SHECC is not sufficient to cover HVAC, Lighting and fire suppression system upgrades)

Comments on Balances (in the event FYE balance is greater than annual revenues)

N/A

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Great Basin College

Expenditures Detail

Project	Amount	Description	Board Action
PJ00076 WMCA Campus Improvement	\$ 9,330	Services to supply us with electrical drawings for permitting and installation of electrical circuits for the autoclaves at GBC Winnemucca Center	Board Action not required
PJ00076 Pahrump Campus Improvement	\$ 9,863	Services to supply us with electrical drawings for permitting and installation of electrical circuits for the autoclaves at GBC Pahrump Center	Board Action not required
PJ00121 Campus Improvements	\$ 1,944	Elko Campus weed barrier and landscape rock	Board Action not required
PJ00121 Ely Campus Improvements	\$ 6,751	Services to supply us with electrical drawings for permitting and installation of electrical circuits for the autoclaves at GBC Ely Center	Board Action not required
PJ00894 Winnemucca HS Tech Building	\$ 25,534	Installation of Mecho shades for the GBC Winnemucca Center Health Science & Technology Building	Board Action not required
Total:	\$53,422		

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Truckee Meadows Community College

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 4,731,885	\$ 1,737,694	\$ 443,780	\$ 6,025,799	\$ 4,561,657	\$ 1,464,142	84%

Comments - Funds Allocated to Future or Multi-year Projects

Capital Improvement Fees: These funds have been allocated to future or multi-year Projects but not yet expended including: Eastview, Facilities Master Plan and Condition Assessment, Elevator Rebuild and Red Mountain Stair Replacement.

Comments on Balances (in the event FYE balance is greater than annual revenues)

N/A

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Truckee Meadows Community College

Expenditures Detail

Project	Amount	Description	Board Action
PJ01576	\$ 104,524	TMCC Red Mountain 256 Stair Replacement	Project funded with deferred maintenance funds
PJ01894	\$ 100,004	TMCC RDMT 204 Help Desk	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000. Overage of \$4
PJ01931	\$ 67,485	TMCC Facilities Condition Assessment	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01615	\$ 64,136	TMCC 2022 CIP Project List #1	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01927	\$ 20,670	TMCC Power Quality Study	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01283	\$ 1,116	TMCC Sierra Building Common Area Project	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
Trial Balance Transfers	\$ 85,846	Transfers out of \$451k payoff debt less \$366k of net transfers in from maintenance funds.	<u>Approved by the BOR at Quarterly Meeting March 2024</u>
Total:	\$443,780		

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Western Nevada College

Summary

Student Fee Account Name	Beginning Balance as of FY 2024	Actual Revenue FY 2024	Actual Expenditures FY 2024	Actual Ending Balance FY 2024	Funds Allocated to Future or Multi-year Projects	Available Ending Balance	% of Annual Revenue
Capital Improvement Fees	\$ 198,991	\$ 296,413	\$ 423,000	\$ 72,404	\$ -	\$ 72,404	24%

Comments - Funds Allocated to Future or Multi-year Projects

N/A

Comments on Balances (in the event FYE balance is greater than annual revenues)

N/A

Capital Improvement Fee
BOR Handbook: Title 4, Chapter 10, Section 12
FYE: FY 2024

Western Nevada College

Expenditures Detail

Project	Amount	Description	Board Action
PJ00583	\$ 18,930	Carson Campus Upgrades - Low Voltage Terminations for over 40 Classrooms A/V installs	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 22,339	Carson Campus Upgrades - GYM remodel	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 33,175	Carson Campus Upgrades - Classrom repaint and baseboards	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 5,608	Carson Campus Upgrades - Blind replacement	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 4,136	Carson Campus Upgrades - Baseball field electrical work	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 8,760	Carson Campus Upgrades - Fence repair	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 9,688	Carson Campus Upgrades - HVAC repair	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ00583	\$ 22,364	Carson Campus Upgrades - General	Approved by the President in accordance with Title 4, Chapter 10, Section 12, as the expense is under \$100,000.
PJ01467	\$ 298,000	Aspen Bookstore Remodel - aka The Link Career Center	Notice of intent to expend was communicated to the Board of Regents (via System Office) on 8/11/22, in accordance with Title 4, Chapter 10, Section 12, as the expense is between \$100,000 and \$1,200,000.
Total:	\$423,000		