



**NEVADA
SYSTEM
OF
HIGHER
EDUCATION**

**2025-2026
State Supported
Operating Budget**

- System Administration
- University of Nevada, Reno
- University of Nevada, Las Vegas
- College of Southern Nevada
- Great Basin College
- Truckee Meadows Community College
- Western Nevada College
- Desert Research Institute
- Nevada State University

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
Office of the Chancellor

**NEVADA SYSTEM OF HIGHER EDUCATION
STATE-SUPPORTED OPERATING BUDGET
FISCAL YEAR 2025-2026**

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NEVADA SYSTEM OF HIGHER EDUCATION STATE-SUPPORTED OPERATING BUDGET Fiscal Year 2025-2026

OVERVIEW

The Nevada System of Higher Education (NSHE) budget is comprised of 8 institutions and central administration:

- College of Southern Nevada
- Desert Research Institute
- Great Basin College
- Nevada State University
- System Administration
- University of Nevada, Las Vegas
- University of Nevada, Reno
- Truckee Meadows Community College
- Western Nevada College

Additionally, the Trust Account for the Education of Dependent Children, established by the 1995 Legislature as a non-executive budget requiring specific legislation for General Fund appropriations, was included as an appropriation area budget within the NSHE. The fund supports specific educational costs incurred by dependent children of Public Safety Officers killed in the line of duty.

Biennial Budget

As with other state agencies, NSHE receives legislative appropriations and authorization for its operating budget on a biennial cycle. Fiscal years 2025-2026 (FY 26) and 2026-2027 (FY 27) comprise this biennium.

The Legislatively approved System operating budget includes state appropriations, authorized expenditures (State Supported Operating Budget). The Operating Budget totals \$1,379.3 billion for FY 26. This compares to the FY 25 Operating Budget of \$1,286.8 billion and represents a 7.19% increase. General Fund revenues of \$938.6 million in FY 26 increased when compared to the General Fund revenues of \$898.9 million in FY 25 by \$39.7 million or by 4.42% due mainly to caseload growth and increased fringe rates including health insurance and retirement.

Other authorized revenue sources, consisting mainly of student fee revenues, total \$440.7 million in FY 26, approximately \$55.9 million more than in FY 25. The main reason for the increase in other authorized revenue is due to a projected increase in registration fees. Student fees have increased to approximately 32% of the State Supported Operating Budget.

Student Registration Fees

The Board of Regents approved the following per credit hour student registration fees for the NSHE institutions for FY 26 and FY 27:

The registration fees increased by 2.7% in FY 26 over FY 25 and by 5.2% in FY 27 over FY 26 under the Board’s Predictable Pricing Program which increments registration fees and non-resident tuition using the Commonfund Higher Education Price Index (HEPI) inflation adjustment.

Per Credit Hour Registration Fee	FY 25	FY26	FY27
	Reg Fee	Reg Fee	Reg Fee
University Undergraduate	\$281.00	\$288.50	\$303.50
University Graduate	\$344.25	\$353.50	\$372.00
State College Undergraduate	\$203.00	\$208.50	\$219.25
State College Graduate	\$273.25	\$280.75	\$295.25
Community College Upper Division	\$203.00	\$208.50	\$219.25
Community College Lower Division	\$123.75	\$127.00	\$133.50

Formula Funding and Allocation:

The 2025 Legislature chose not to fund the System’s request to phase-in the implementation of the revised distribution model as recommended by the Chancellor’s ad hoc Committee on Higher Education Funding and approved by the Board of Regents. Instead, the Legislature continued the practice followed by the 2023 Legislature and continued the suspension of the funding formula distribution component and allocated General Fund appropriations using the traditional base, maintenance, and enhancement decision unit model.

Small Institution Factor

Regarding the small institution factor, the Legislature approved adopting the budget policy changes recommended by the Governor to increase the small institution factor threshold from 100,000 to 125,000 weighted student credit hours and to apply the Higher Education Price Index inflationary factor on an ongoing basis to the annual weighted student credit hour value used for the small institution factor. As a result, the Legislature authorized General Fund appropriations of \$569,428 for Western Nevada College and \$2.1 million for Great Basin College over the 2025-27 Biennium.

Research O&M

The Legislature approved General Fund appropriations totaling \$12.3 million in each year of the 2025-27 Biennium for the University of Nevada, Reno (UNR) and University of Nevada, Las Vegas (UNLV) to fund research space operations and maintenance funding, inclusive of new General Fund appropriations of \$1.0 million in each fiscal year of the 2025-27 Biennium to support additional research space identified by UNR.

Performance Funding

The 2025 Legislature discontinued the performance funding set-aside of 20% from each institution's base general fund appropriation that would be earned back based upon performance criteria recommended by the Board of Regents. As a result, the instructional budgets for FY26 and FY27 will receive 100% of their Legislatively authorized general fund appropriations 'up front' so they may fully plan expenditures accordingly.

Nonetheless, a carry-over from the 2023-25 legislative appropriations includes FY25 performance funds that were 'unearned' by the College of Southern Nevada based on their FY23 performance outcomes. As a result, the performance fund carried forward \$225,307 of 'unearned' funds, which will be available for scholarship awards in FY27.

Appropriations Area Transfer:

The 2025 Appropriations Act (AB 591) provides that amounts appropriated to NSHE may be transferred between appropriation areas with the approval of the Interim Finance Committee upon the recommendation of the Governor.

Cost of Living Adjustment (COLA):

Per Assembly Bill 596, Section 1.12, the 2025 Legislature approved a 1% COLA in each year of the FY 2025-27 biennium for classified personnel in a collective bargaining unit. The Legislature appropriated \$459,795 for FY 26 and \$940,731 for FY27 to the System Administration budget to distribute to the institutions for the 1% COLA.

Retention Incentives:

Per Assembly Bill 596, the 2025 Legislature approved \$250 quarterly retention incentives for classified employees in a collective bargaining unit. The retention incentive payments will be reimbursed through the Office of the Governor.

Continuous Service:

The 2025 Legislature authorized semiannual continuous service payments to encourage continuity of service. The appropriation is in the Nevada System of Higher Education legislatively approved budgets.

Note: Classified Step and Professional Merit (FY26 & FY27)

NSHE Classified employee step increases were funded for FY 26 and FY 27. Merit funding for the professional employees of the NSHE was not funded in FY 26 and FY 27.

Fringe Benefit Rates:

Health Insurance Rates:

The employer contribution to the Public Employee's Benefit Program for employee health insurance was increased from FY25 levels.

	FY25	FY 26	FY 27
Health Insurance (annual)	\$9,108	\$11,892	\$11,316

Retirement Rate:

The retirement rate for employees that participate in the PERS Employer Paid Reduced Salary Program has increased from the FY 25 levels. Likewise, the rate for employees who are PERS Employee/ Employer Paid as well as NSHE professional staff that are in the Retirement Plan Alternative increased as well.

	FY25	FY 26	FY 27
Employer Paid Adjusted Rate	33.5%	36.75%	36.75%
Employee/ Employer Paid Rate	17.5%	19.25%	19.25%

Personnel Assessment:

The personnel assessment rate is charged to classified salaries to fund the State Personnel Department's administration of the classified personnel program. The method for calculating the personnel assessment is an annual flat per classified employee amount.

	FY25	FY 26	FY 27
Personnel Assessment	\$197.05	\$321.35	\$321.35

The personnel assessment is also assessed on classified salaries in self-supporting NSHE budgets and as such, the NSHE total remittance for the personnel assessment will be higher than the appropriated amounts.

Retired Employee Group Insurance:

The Retired Employee Group Insurance Assessment (REGIA) is assessed on salaries to fund future group health insurance liabilities for future state retirees. The FY26 and FY27 rates decreased from the FY25 rates:

	FY25	FY26	FY27
REGIA	3.18%	2.59%	2.59%

REGIA is also assessed on salaries in self-supporting NSHE budgets and as such, the NSHE total remittance for REGIA will be higher than the appropriated amounts. The REGIA rate will be assessed on actual salaries.

Workers Compensation:

The rate for the NSHE self-funded workers compensation program remains unchanged from FY 25 at 1.90% of salaries up to \$36,000, which limits an individual contribution to a maximum of \$684/calendar year. It will be charged against actual gross salaries.

Unemployment Compensation:

The unemployment compensation rate, as a percentage of total actual gross salaries remains unchanged for FY 26 and FY 27 of .10%.

	FY 25	FY 26	FY 27
Unemployment Compensation	.10%	.10%	.10%

NEVADA SYSTEM OF HIGHER EDUCATION
Appropriation Summary, 83rd Legislative Session

Bill Number	Agency	Appropriation Description	2026	2027	Total Appropriation
AB 476	NSHE	Thomas & Mack Legal Clinic	500,000	-	500,000
AB 567	NSHE	Statewide Safety and Security	11,000,000	-	11,000,000
AB 568	NSHE	Operational and Instructional Expenses - UNR	22,441,996	-	22,441,996
AB 568	NSHE	Operational and Instructional Expenses - Ag Experiment Station	113,154	-	113,154
AB 568	NSHE	Operational and Instructional Expenses - Cooperative Extension	277,476	-	277,476
AB 568	NSHE	Operational and Instructional Expenses - UNLV	23,580,944	-	23,580,944
AB 568	NSHE	Operational and Instructional Expenses - UNLV Law	867,708	-	867,708
AB 568	NSHE	Operational and Instructional Expenses - UNLV Dental	2,124,972	-	2,124,972
AB 568	NSHE	Operational and Instructional Expenses - GBC	408,738	-	408,738
AB 568	NSHE	Operational and Instructional Expenses - NSU	1,072,226	-	1,072,226
AB 568	NSHE	Operational and Instructional Expenses - CSN	5,332,632	-	5,332,632
AB 568	NSHE	Operational and Instructional Expenses - WNC	221,370	-	221,370
AB 568	NSHE	Operational and Instructional Expenses - TMCC	1,043,258	-	1,043,258
AB 568	NSHE	Operational and Instructional Expenses - Prison	2,976	-	2,976
AB 596	NSHE	Classified Retention Incentives/COLA - Collective Bargaining	3,860,179	-	3,860,179
SB 6	NSHE	DRI Cloud Seeding	600,000	600,000	1,200,000
SB 119	NSHE	NV Grow - CSN	1,200,000	-	1,200,000
SB 280	NSHE	UNLV Dental School - Cleft and Craniofacial	1,314,000	-	1,314,000
SB 498	NSHE	NSU North Las Vegas Site	2,500,000	-	2,500,000
SB 498	NSHE	WNC Renovation of Aspen Building	1,511,999	-	1,511,999
SB 498	NSHE	Continuation of Nursing Programs	10,000,000	10,000,000	20,000,000
AB 591	NSHE	State Appropriated Operating Funds	938,622,915	926,670,817	1,865,293,732
SB 501	NSHE	State Authorization Funds	440,682,466	463,343,028	904,025,494
TOTAL			1,469,281,035	1,400,615,872	2,869,892,854

AB 567 - One-Shot for Statewide Safety and Security - \$11,000,000

Institution	Distribution With \$400K Minimum	Command Equipment	Total Distribution
CSN	1,869,567		\$ 1,869,567
DRI	400,000		\$ 400,000
GBC	400,000		\$ 400,000
NSC	496,154		\$ 496,154
TMCC	724,907		\$ 724,907
UNLV	2,663,873	1,265,000	\$ 3,928,873
UNR	1,913,769	866,730	\$ 2,780,499
WNC	400,000		\$ 400,000
Total	8,868,270	2,131,730	\$ 11,000,000

At the Public Safety Council’s meeting on September 24, 2025, the Council discussed options for allocating the safety funds appropriated to NSHE by the 83rd Legislature under AB568. The result of the Council’s deliberations is a recommendation supported unanimously by the members which we submit for your approval as follows:

Equipment funding for the two UPD Commands, which have responsibility for public safety at all NSHE institutions, was prioritized to be fully funded.

Remaining appropriated funds will be allocated based on the following criteria and conditions:

1. Allocation is based on the average proportion of headcount and FTE for students and faculty/staff, with a minimum allocation per institution of \$400,000.
2. Institutions will prioritize investments in access controls and surveillance/monitoring items from the original budget request, with flexibility to re-allocate in consultation with the applicable UPD Command.
3. In the event allocated funds may not be fully utilized by an institution, the remaining balance will be re-allocated to the UPD Commands for additional equipment needs.

NEVADA SYSTEM OF HIGHER EDUCATION

2025-2027 One-Shot Capital Improvement Program

Legislatively Approved Expenditures

Institutions	Project Title	Project Number / Bill Number	State	Other	Total
One-Shot Capital Improvement Program Projects					
New Projects					
UNR	Life Sciences Building	SB 427	6,200,000	-	6,200,000
UNLV	Lee Business School	SB 427	6,200,000	-	6,200,000
Maintenance Projects					
DRI	Fire Sprinklers	SB 427	1,200,000	-	1,200,000
GBC	Deferred Maintenance	SB 427	4,575,701	-	4,575,701
CSN	Northwest Campus	SB 427	300,000	-	300,000
WNC	Observatory Renovation	SB 427	1,133,601	-	1,133,601
TMCC	Red Mountain Repairs	SB 427	3,500,000	-	3,500,000
Total One-Shot Capital Improvement Projects			23,109,302	-	23,109,302
Statewide Deferred Maintenance					
HECC/SHECC	Deferred Maintenance	25-M01	3,000,000	12,000,000	15,000,000
			3,000,000	12,000,000	15,000,000

HECC/SHECC Allocation 2025-2027 Biennium - \$15,000,000

Institution	Reported Maintained Square Footage*	% of Total	\$15M Total Distribution
CSN	1,728,731	13.34%	\$ 1,893,697
DRI	325,193	2.51%	\$ 500,000
GBC	304,871	2.35%	\$ 500,000
NSC	199,221	1.54%	\$ 500,000
TMCC	689,412	5.32%	\$ 755,200
UNLV	4,353,618	33.59%	\$ 4,769,068
UNR	5,004,476	38.61%	\$ 5,482,035
WNC	354,743	2.74%	\$ 500,000
System Administration			\$ 100,000
Total	12,960,265	100.00%	\$ 15,000,000

Minimum per institution: \$500,000 and System Administration \$100,000

NEVADA SYSTEM OF HIGHER EDUCATION
 Official Enrollment Report 2024-25

Annual Average FTE

	2023-24	2024-25	% Change
UNR			
Undergraduate	14,691.04	15,336.37	4.4%
Lower Division	8,608.40	9,125.74	6.0%
Upper Division	6,082.64	6,210.63	2.1%
Graduate	1,811.22	1,860.34	2.7%
Master's	935.00	961.84	2.9%
Doctorate	876.22	898.50	2.5%
Total	16,502.26	17,196.70	4.2%
UNLV			
Undergraduate	20,158.00	20,809.53	3.2%
Lower Division	11,922.77	12,308.63	3.2%
Upper Division	8,235.24	8,500.90	3.2%
Graduate	3,203.77	3,527.78	10.1%
Master's	2,083.38	2,333.50	12.0%
Doctorate	1,120.39	1,194.28	6.6%
Total	23,361.77	24,337.31	4.2%
NSU			
Undergraduate	4,034.37	4,176.63	3.5%
Lower Division	2,338.47	2,526.13	8.0%
Upper Division	1,695.90	1,650.50	-2.7%
Graduate			
Master's	46.29	72.88	57.4%
Total	4,080.66	4,249.51	4.1%
CSN			
Undergraduate			
Lower Division	15,697.74	15,957.26	1.7%
Upper Division	266.47	304.12	14.1%
Total	15,964.20	16,261.37	1.9%
GBC			
Undergraduate			
Lower Division	1,590.40	1,734.64	9.1%
Upper Division	284.27	289.87	2.0%
Total	1,874.67	2,024.50	8.0%
TMCC			
Undergraduate			
Lower Division	5,382.88	5,911.25	9.8%
Upper Division	103.44	138.27	33.7%
Total	5,486.32	6,049.52	10.3%
WNC			
Undergraduate			
Lower Division	2,171.57	2,153.33	-0.8%
Upper Division	47.10	50.80	7.9%
Total	2,218.67	2,204.13	-0.7%
SYSTEM TOTAL	69,488.53	72,323.04	4.1%

Note: FTE generated from all student credit hours in state-supported courses.
 Official Student FTE: represents end-of-semester, state supported FTE. Summer enrollments are added to Fall figures before annualized
 Figures may not total due to rounding.



Summary Tables

**Nevada System of Higher Education
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget**

Revenue by Source	2024-25		2025-26		Difference	
	State Operating Budget	% of Total	State Operating Budget	% of Total	\$	Over (Under) %
STATE APPROPRIATION						
General Fund	735,861,151	57.19%	939,082,710	65.40%	203,221,559	14.15%
COLA	121,224,907	9.42%	-	0.00%	(121,224,907)	-8.44%
2023/2025 Legislative Session One Shots						
AB 37 Behavioral Health Workfrc Dev	1,369,321	0.11%	-	0.00%	(1,369,321)	-0.10%
AB 150 Native American Fee Waiver	457,449	0.04%	-	0.00%	(457,449)	-0.03%
AB 328/AB 476 Thomas & Mack Legal Clinic	500,000	0.04%	500,000	0.03%	-	0.00%
AB 491 Enrollment Recovery/Growth	3,747,443	0.29%	-	0.00%	(3,747,443)	-0.26%
AB 492 Dark Fiber Lease	3,000,000	0.23%	-	0.00%	(3,000,000)	-0.21%
AB 492 Nevada Net	3,063,751	0.24%	-	0.00%	(3,063,751)	-0.21%
AB 493 Funding Formula Study	1,578,053	0.12%	-	0.00%	(1,578,053)	-0.11%
AB 494 UNR at Lake Tahoe Transition	816,897	0.06%	-	0.00%	(816,897)	-0.06%
AB 525 Leaderverse Initiative	280,565	0.02%	-	0.00%	(280,565)	-0.02%
AB 525 NV Small Business Dev Cntr	819,989	0.06%	-	0.00%	(819,989)	-0.06%
AB 525 CSN Cntr for Excellence	4,301,091	0.33%	-	0.00%	(4,301,091)	-0.30%
SB 99/SB 6 DRI Cloud Seeding	600,000	0.05%	600,000	0.04%	-	0.00%
SB 126/SB 119 NV Grow	950,000	0.07%	600,000	0.04%	(350,000)	-0.02%
SB 341 IGI Leaderverse Initiative	280,088	0.02%	-	0.00%	(280,088)	-0.02%
SB 341 Tourist Safety Initiatives	729,965	0.06%	-	0.00%	(729,965)	-0.05%
SB 368 Real Property	150,000	0.01%	-	0.00%	(150,000)	-0.01%
SB 375/SB 498 Nursing Expansion	13,659,625	1.06%	10,000,000	0.70%	(3,659,625)	-0.25%
SB 390 Dept of Brain Health	150,000	0.01%	-	0.00%	(150,000)	-0.01%
SB 457 UNLV Kirk Kerkorian Schl Med	5,400,000	0.42%	-	0.00%	(5,400,000)	-0.38%
AB 568 Operational & Instructional Exp	-	0.00%	29,279,838	2.04%	29,279,838	2.04%
SB 280 UNLV Dental School - Cleft/Craniofacial	-	0.00%	1,314,000	0.09%	1,314,000	0.09%
SB 498 NSU North Las Vegas Site	-	0.00%	2,500,000	0.17%	2,500,000	0.17%
SB 498 WNC Renovation of Aspen Bldg	-	0.00%	1,511,999	0.11%	1,511,999	0.11%
Total State Appropriation	898,940,295	0.70	985,388,547	0.69	86,448,252	0.06
OTHER REVENUE SOURCES						
Registration Fees	307,095,465	23.87%	337,463,631	23.50%	30,368,166	2.12%
Non-Resident Tuition	68,712,941	5.34%	66,795,737	4.65%	(1,917,204)	-0.13%
Miscellaneous Student Fees	2,661,971	0.21%	2,179,683	0.15%	(482,288)	-0.03%
Operating Capital Investment	1,222,459	0.10%	854,922	0.06%	(367,537)	-0.03%
Miscellaneous	368,109	0.03%	28,221,552	1.97%	27,853,443	1.94%
Discretionary Funds	111,460	0.01%	111,460	0.01%	-	0.00%
County Funds	641,727	0.05%	703,547	0.05%	61,820	0.00%
Federal Funds	3,469,751	0.27%	4,052,043	0.28%	582,292	0.04%
Treasurer's Interest	2,748	0.00%	2,500	0.00%	(248)	0.00%
Balance Forward Prior Year	3,548,478	0.28%	10,024,126	0.70%	6,475,648	0.45%
Total Other Revenue Sources	387,835,109	30.14%	450,409,201	31.37%	62,574,092	4.36%
TOTAL REVENUE	1,286,775,404	100.00%	1,435,797,748	100.00%	149,022,344	10.38%

Nevada System of Higher Education
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-25		2025-26		Difference	
	State Operating Budget	% of Total	State Operating Budget	% of Total	Over (Under)	%
					\$	%
College of Southern Nevada	171,131,376	13.30%	181,590,765	12.65%	10,459,389	0.73%
Desert Research Institute	10,955,316	0.85%	11,695,689	0.81%	740,373	0.05%
Great Basin College	23,631,465	1.84%	24,666,611	1.72%	1,035,146	0.07%
Nevada State University	52,856,593	4.11%	59,538,136	4.15%	6,681,543	0.47%
System Administration	8,352,021	0.65%	9,309,491	0.65%	957,470	0.07%
System Computing Services	28,132,683	2.19%	20,666,545	1.44%	(7,466,138)	-0.52%
NSHE Special Projects	5,956,331	0.46%	6,257,506	0.44%	301,175	0.02%
Education for Dependent Children	85,363	0.01%	74,584	0.01%	(10,779)	0.00%
Silver State Opportunity Grant	5,000,000	0.39%	5,000,000	0.35%	-	0.00%
University of Nevada, Las Vegas	396,531,110	30.82%	459,022,490	31.97%	62,491,380	4.35%
Intercollegiate Athletics - UNLV	8,384,424	0.65%	8,664,978	0.60%	280,554	0.02%
Law School	19,644,361	1.53%	21,665,457	1.51%	2,021,096	0.14%
Statewide Programs - UNLV	5,666,039	0.44%	6,189,655	0.43%	523,616	0.04%
Dental School	22,424,644	1.74%	26,452,893	1.84%	4,028,249	0.28%
Business Center South	2,439,108	0.19%	2,326,864	0.16%	(112,244)	-0.01%
UNLV School of Medicine	60,464,433	4.70%	64,817,353	4.51%	4,352,920	0.30%
University of Nevada, Reno	297,507,938	23.12%	312,466,317	21.76%	14,958,379	1.04%
UNR School of Medicine	49,611,809	3.86%	80,159,758	5.58%	30,547,949	2.13%
Intercollegiate Athletics - UNR	5,644,385	0.44%	5,718,902	0.40%	74,517	0.01%
Statewide Programs - UNR	10,547,933	0.82%	10,386,322	0.72%	(161,611)	-0.01%
Agricultural Experiment Station	8,527,448	0.66%	9,882,836	0.69%	1,355,388	0.09%
Cooperative Extension Service	7,148,524	0.56%	7,272,149	0.51%	123,625	0.01%
University Press	510,993	0.04%	554,873	0.04%	43,880	0.00%
Business Center North	2,525,067	0.20%	2,807,626	0.20%	282,559	0.02%
State Health Laboratory	2,030,155	0.16%	2,210,917	0.15%	180,762	0.01%
Truckee Meadows Community College	56,033,374	4.35%	65,931,628	4.59%	9,898,254	0.69%
Western Nevada College	24,418,997	1.90%	29,830,224	2.08%	5,411,227	0.38%
Prison Education Program	613,515	0.05%	637,179	0.04%	23,664	0.00%
NSHE TOTAL	1,286,775,404	100.00%	1,435,797,748	100.00%	149,022,344	10.38%

NEVADA SYSTEM OF HIGHER EDUCATION
State Supported Operating Budget
Allocation of Resources by Function
2024-25 Operating Budget, 2025-26 Operating Budget

Expenditure Object	2024-25		2025-26		Difference	
	State Operating Budget	% of Total	State Operating Budget	% of Total	Over (Under)	
					\$	%
Instruction	603,588,737	46.91%	657,601,618	45.80%	54,012,881	8.95%
Research	30,118,205	2.34%	33,167,397	2.31%	3,049,192	10.12%
Public Service	20,100,863	1.56%	18,295,171	1.27%	(1,805,692)	-8.98%
Academic Support	170,799,538	13.27%	220,894,502	15.38%	50,094,964	29.33%
Student Services	88,438,684	6.87%	95,530,782	6.65%	7,092,098	8.02%
Institutional Support	184,313,021	14.32%	198,330,921	13.81%	14,017,900	7.61%
O & M of Plant	149,389,171	11.61%	165,775,049	11.55%	16,385,878	10.97%
Scholarships	42,160,583	3.28%	42,676,662	2.97%	516,079	1.22%
Reserves	(2,133,398)	-0.17%	3,525,646	0.25%	5,659,044	-265.26%
Systemwide Total	1,286,775,404	100.00%	1,435,797,748	100.00%	149,022,344	11.58%

Expenditure Object	2024-25		2025-26		Difference	
	State Operating Budget	% of Total	State Operating Budget	% of Total	Over (Under)	
					\$	%
Instruction	603,588,737	46.91%	657,601,618	45.80%	54,012,881	8.95%
Research	30,118,205	2.34%	33,167,397	2.31%	3,049,192	10.12%
Public Service	20,100,863	1.56%	18,295,171	1.27%	(1,805,692)	-8.98%
Academic Support	170,799,538	13.27%	220,894,502	15.38%	50,094,964	29.33%
Student Services	88,438,684	6.87%	95,530,782	6.65%	7,092,098	8.02%
Instit'l Support	184,313,021	14.32%	198,330,921	13.81%	14,017,900	7.61%
O & M of Plant	149,389,171	11.61%	165,775,049	11.55%	16,385,878	10.97%
Scholarships	42,160,583	3.28%	42,676,662	2.97%	516,079	1.22%
Reserves	(2,133,398)	-0.17%	3,525,646	0.25%	5,659,044	-265.26%
Systemwide Total	1,286,775,404	100.00%	1,435,797,748	100.00%	149,022,344	11.58%

NEVADA SYSTEM OF HIGHER EDUCATION
State Supported Operating Budget
Allocation of Resources by Expenditure Object
2024-25 Operating Budget, 2025-26 Operating Budget

Expenditure Object	2024-25		2025-26		Difference Over (Under)	
	State Operating Budget	% of Total	State Operating Budget	% of Total	\$	%
Professional	647,022,442	50.28%	701,533,567	48.86%	\$ 54,511,125	8.42%
Graduate Assistant	30,174,007	2.34%	31,881,376	2.22%	\$ 1,707,369	5.66%
Technologists	1,603,998	0.12%	1,635,791	0.11%	\$ 31,793	1.98%
Classified	121,223,609	9.42%	121,060,205	8.43%	\$ (163,404)	-0.13%
Wages	6,170,282	0.48%	7,928,462	0.55%	\$ 1,758,180	28.49%
Fringe	267,458,771	20.79%	281,306,656	19.59%	\$ 13,847,885	5.18%
Operating	212,743,531	16.53%	287,451,691	20.02%	\$ 74,708,160	35.12%
Reserve (Carry Forward)	148,592	0.01%	3,000,000	0.21%	\$ 2,851,408	1918.95%
Reserve (Reversion)	230,172	0.02%	0	0.00%	\$ (230,172)	-100.00%
TOTAL EXPENSE	1,286,775,404	100.00%	1,435,797,748	100.00%	\$ 149,022,344	11.58%

Expenditure Object	2024-25		2025-26		Difference Over (Under)	
	State Operating Budget	% of Total	State Operating Budget	% of Total	\$	%
Professional	647,022,442	50.28%	701,533,567	48.86%	\$ 54,511,125	8.42%
Graduate Assistant	30,174,007	2.34%	31,881,376	2.22%	\$ 1,707,369	5.66%
Technologists	1,603,998	0.12%	1,635,791	0.11%	\$ 31,793	1.98%
Classified	121,223,609	9.42%	121,060,205	8.43%	\$ (163,404)	-0.13%
Wages	6,170,282	0.48%	7,928,462	0.55%	\$ 1,758,180	28.49%
Fringe	267,458,771	20.79%	281,306,656	19.59%	\$ 13,847,885	5.18%
Operating	212,743,531	16.53%	287,451,691	20.02%	\$ 74,708,160	35.12%
Reserve (Carry Forward)	148,592	0.01%	3,000,000	0.21%	\$ 2,851,408	1918.95%
Reserve (Reversion)	230,172	0.02%	0	0.00%	\$ (230,172)	-100.00%
TOTAL EXPENSE	1,286,775,404	100.00%	1,435,797,748	100.00%	\$ 149,022,344	11.58%



Operating Budget Detail

College of Southern Nevada
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	97,383,902	56.91%	127,608,809	70.27%	30,224,907	31.04%
2023/2025 Legislative Session One Shots						
AB 522 COLA	17,552,192	10.26%	-	0.00%	(17,552,192)	-100.00%
AB 491 Enrollment Recovery	3,019,804	1.76%	-	0.00%	(3,019,804)	-100.00%
AB 525 NV Small Bus Dev	4,301,091	2.51%	-	0.00%	(4,301,091)	-100.00%
AB 568 - Operational & Instructional	-	0.00%	2,666,316	1.47%	2,666,316	0.00%
SB 126/SB 119 NV Grow*	950,000	0.56%	600,000	0.33%	(350,000)	-36.84%
SB 375/SB 498 Nursing Expansion	1,926,844	1.13%	1,453,125	0.80%	(473,719)	-24.59%
Total State Appropriation	125,133,833	73.12%	132,328,250	72.87%	7,194,417	5.75%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	41,331,743	24.15%	45,171,515	24.88%	3,839,772	9.29%
Non-Resident Tuition	4,167,716	2.44%	3,554,982	1.96%	(612,734)	-14.70%
Miscellaneous Student Fees	496,584	0.29%	465,163	0.26%	(31,421)	-6.33%
Operating Capital Investment	1,500	0.00%	70,855	0.04%	69,355	4623.67%
Total Other Revenue Sources	45,997,543	26.88%	49,262,515	27.13%	3,264,972	7.10%
TOTAL REVENUE	171,131,376	100.00%	181,590,765	100.00%	10,459,389	6.11%

*SB 126 from the 2023 Legislative Session appropriated \$950,000 for each fiscal year (FY24 and FY25). SB 119 from the 2025 Legislative Session appropriated \$1,200,000 for the 2025-27 biennium.

College of Southern Nevada
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	Operating Budget FTE	Operating Budget \$\$	Operating Budget FTE	Operating Budget \$\$	FTE	\$\$
INSTRUCTION						
Professional	558.00	63,069,479	558.00	63,306,675	-	237,196
Classified	100.00	6,394,909	100.00	4,992,907	-	(1,402,002)
Wages	-	6,303	-	641,989	-	635,686
Fringe	-	19,624,032	-	20,068,845	-	444,813
Operating	-	4,680,754	-	9,008,378	-	4,327,624
Total	658.00	93,775,477	658.00	98,018,794	-	4,243,317
PUBLIC SERVICE						
Professional	-	410,632	-	221,313	-	(189,319)
Fringe	-	87,471	-	45,676	-	(41,795)
Operating	-	451,897	-	333,011	-	(118,886)
Total	-	950,000	-	600,000	-	(350,000)
ACADEMIC SUPPORT						
Professional	54.50	8,166,061	54.50	7,874,693	-	(291,368)
Classified	37.10	3,001,322	37.10	2,630,909	-	(370,413)
Wages	-	120,571	-	120,571	-	-
Fringe	-	3,797,689	-	3,696,632	-	(101,057)
Operating	-	1,292,280	-	1,984,205	-	691,925
Total	91.60	16,377,923	91.60	16,307,010	-	(70,913)
STUDENT SERVICES						
Professional	139.00	8,693,101	140.00	8,193,093	1.00	(500,008)
Classified	67.25	3,479,973	66.25	3,205,470	(1.00)	(274,503)
Wages	-	296,168	-	778,918	-	482,750
Fringe	-	4,168,972	-	4,073,507	-	(95,465)
Operating	-	785,306	-	3,165,241	-	2,379,935
Total	206.25	17,423,520	206.25	19,416,229	-	1,992,709
INSTITUTIONAL SUPPORT						
Professional	97.94	10,615,611	99.94	10,856,290	2.00	240,679
Classified	56.50	4,069,680	54.50	3,941,417	(2.00)	(128,263)
Fringe	-	4,998,006	-	5,220,181	-	222,175
Operating	-	2,222,222	-	6,038,423	-	3,816,201
Total	154.44	21,905,519	154.44	26,056,312	-	4,150,792
O & M OF PLANT						
Professional	17.00	1,865,665	18.00	1,584,306	1.00	(281,359)
Classified	84.00	4,595,823	83.00	5,126,830	(1.00)	531,007
Fringe	-	2,460,187	-	2,555,096	-	94,909
Operating	-	11,044,569	-	11,188,264	-	143,695
Total	101.00	19,966,244	101.00	20,454,495	-	488,251
SCHOLARSHIPS						
Wages	-	65,000	-	65,000	-	-
Fringe	-	521,755	-	521,690	-	(65)
Operating	-	1,659,089	-	1,669,379	-	10,290
Total	-	2,245,844	-	2,256,069	-	10,225
RESERVES						
Professional	-	(1,513,152)	-	(897,296)	-	615,856
Classified	-	-	-	(226,037)	-	(226,037)
Fringe	-	-	-	(394,811)	-	(394,811)
Total	-	(1,513,152)	-	(1,518,144)	-	(4,992)

**College of Southern Nevada
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

	2024-2025		2025-2026		Difference	
	Operating Budget		Operating Budget			
	FTE	\$\$	FTE	\$\$	FTE	\$\$
TOTAL						
Professional	866.44	91,307,397	870.44	91,139,074	4.00	(168,323)
Classified	344.85	21,541,707	340.85	19,671,496	(4.00)	(1,870,211)
Wages	-	488,042	-	1,606,478	-	1,118,436
Fringe	-	35,658,112	-	35,786,816	-	128,704
Operating	-	22,136,118	-	33,386,901	-	11,250,783
Total	1,211.29	171,131,376	1,211.29	181,590,765	-	10,459,388

Desert Research Institute
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	8,841,730	80.71%	11,095,689	94.87%	2,253,959	25.49%
2023/2025 Legislative Session One Shots						
SB 99/SB 6 Cloud Seeding	600,000	5.48%	600,000	5.13%	-	0.00%
AB 522 COLA	1,365,100	12.46%	-	0.00%	(1,365,100)	-100.00%
Total State Appropriation	10,806,830	98.64%	11,695,689	100.00%	888,859	8.22%
<u>OTHER REVENUE SOURCES</u>						
Miscellaneous	148,486	1.36%	-	0.00%	(148,486)	-100.00%
Total Other Revenue Sources	148,486	1.36%	-	0.00%	(148,486)	-100.00%
TOTAL REVENUE	10,955,316	100.00%	11,695,689	100.00%	740,373	6.76%

Desert Research Institute
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
RESEARCH						
Operating	-	600,000	-	600,000	-	-
Total	-	600,000	-	600,000	-	-
INSTITUTIONAL SUPPORT						
Professional	22.91	3,285,044	23.21	3,504,277	0.30	219,233
Technologists	6.56	470,705	7.02	522,272	0.46	51,567
Fringe	-	1,941,301	-	2,157,052	-	215,751
Operating	-	22,440	-	19,454	-	(2,986)
Reserves	-	230,172	-	-	-	(230,172)
Total	29.47	5,949,662	30.23	6,203,055	0.76	253,393
O & M OF PLANT						
Professional	3.45	455,264	3.24	449,866	(0.21)	(5,398)
Technologists	18.58	1,133,293	17.79	1,113,519	(0.79)	(19,774)
Fringe	-	857,540	-	877,589	-	20,049
Operating	-	1,959,557	-	2,451,660	-	492,103
Total	22.03	4,405,654	21.03	4,892,634	(1.00)	486,980
TOTAL						
Professional	26.36	3,740,308	26.45	3,954,143	0.09	213,835
Technologists	25.14	1,603,998	24.81	1,635,791	(0.33)	31,793
Fringe	-	2,798,841	-	3,034,641	-	235,800
Operating	-	2,581,997	-	3,071,114	-	489,117
Reserves	-	230,172.00	-	-	-	(230,172)
Total	51.50	10,955,316	51.26	11,695,689	(0.24)	740,373

Great Basin College
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
STATE APPROPRIATION						
General Fund	14,718,802	62.28%	18,447,536	74.79%	3,728,734	25.33%
2023/2025 Legislative Session One Shots						
AB 522 COLA	2,709,979	11.47%	-	0.00%	(2,709,979)	-100.00%
AB 568 Operational and Instructional	-	0.00%	204,369	0.83%	204,369	0.00%
SB 375/SB 498 Nursing Expansion	676,906	2.86%	500,000	2.03%	(176,906)	-26.13%
Total State Appropriation	18,105,687	76.62%	19,151,905	77.64%	1,046,218	5.78%
OTHER REVENUE SOURCES						
Registration Fees	5,008,778	21.20%	4,986,571	20.22%	(22,207)	-0.44%
Non-Resident Tuition	425,000	1.80%	436,135	1.77%	11,135	2.62%
Miscellaneous Student Fees	92,000	0.39%	92,000	0.37%	-	0.00%
Total Other Revenue Sources	5,525,778	23.38%	5,514,706	22.36%	(11,072)	-0.20%
TOTAL REVENUE	23,631,465	100.00%	24,666,611	100.00%	1,035,146	4.38%

Great Basin College
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	78.75	7,663,770	77.75	7,899,247	(1.00)	235,477
Classified	9.80	515,866	10.80	601,468	1.00	85,602
Fringe	-	2,737,959	-	2,631,232	-	(106,727)
Operating	-	362,242	-	353,600	-	(8,642)
Total	88.55	11,279,837	88.55	11,485,547	0.00	205,710
ACADEMIC SUPPORT						
Professional	16.25	1,816,908	11.95	1,681,655	(4.30)	(135,253)
Classified	7.95	439,504	9.00	395,396	1.05	(44,108)
Wages	-	28,094	-	-	-	(28,094)
Fringe	-	767,448	-	566,021	-	(201,427)
Operating	-	116,000	-	154,824	-	38,824
Total	24.20	3,167,954	20.95	2,797,896	(3.25)	(370,058)
STUDENT SERVICES						
Professional	15.90	1,346,539	18.15	1,229,502	2.25	(117,037)
Classified	8.00	438,217	7.00	483,335	(1.00)	45,118
Fringe	-	597,893	-	480,194	-	(117,699)
Operating	-	39,000	-	45,500	-	6,500
Total	23.90	2,421,649	25.15	2,238,531	1.25	(183,118)
INSTITUTIONAL SUPPORT						
Professional	13.50	1,514,847	18.33	2,103,669	4.83	588,822
Classified	6.00	332,557	5.00	361,738	(1.00)	29,181
Fringe	-	618,880	-	659,185	-	40,305
Operating	-	749,427	-	1,028,899	-	279,472
Total	19.50	3,215,711	23.33	4,153,491	3.83	937,780
O & M OF PLANT						
Professional	1.00	82,270	1.00	92,796	-	10,526
Classified	25.00	1,366,563	25.00	1,378,168	-	11,605
Fringe	-	485,359	-	524,050	-	38,691
Operating	-	1,507,600	-	1,815,422	-	307,822
Total	26.00	3,441,792	26.00	3,810,436	-	368,644
SCHOLARSHIPS						
Wages	-	45,616	-	45,616	-	-
Fringe	-	1,825	-	684	-	(1,141)
Operating	-	58,702	-	134,410	-	75,708
Total	-	106,143	-	180,710	-	74,567
RESERVES						
Operating	-	(1,621)	-	-	-	1,621
Total	-	(1,621)	-	-	-	1,621
TOTAL						
Professional	125.40	12,424,334	127.18	13,006,869	1.78	582,535
Classified	56.75	3,092,707	56.80	3,220,105	0.05	127,398
Wages	-	73,710	-	45,616	-	(28,094)
Fringe	-	5,209,364	-	4,861,366	-	(347,998)
Operating	-	2,831,350	-	3,532,655	-	701,305
Total	182.15	23,631,465	183.98	24,666,611	1.83	1,035,146

Nevada State University
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025 State Operating Budget		2025-2026 State Operating Budget		Difference Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	30,675,435	58.04%	37,356,896	62.74%	6,681,461	21.78%
2023/2025 Legislative Session One Shots						
AB 522 COLA	3,903,743	7.39%	-	0.00%	(3,903,743)	-100.00%
AB 568 Operational and Instructional	-	0.00%	1,072,226	1.80%	1,072,226	0.00%
SB 375/SB 498 Nursing Expansion	4,235,507	8.01%	2,234,259	3.75%	(2,001,248)	-47.25%
SB 498 North Las Vegas Site	-	0.00%	2,500,000	4.20%	2,500,000	0.00%
Total State Appropriation	38,814,685	73.43%	43,163,381	72.50%	4,348,696	11.20%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	13,480,003	25.50%	14,677,335	24.65%	1,197,332	8.88%
Non-Resident Tuition	471,905	0.89%	578,984	0.97%	107,079	22.69%
Miscellaneous Student Fees	90,000	0.17%	91,800	0.15%	1,800	2.00%
Balance Forward Prior Year	-	0.00%	1,026,636	1.72%	1,026,636	0.00%
Total Other Revenue Sources	14,041,908	26.57%	16,374,755	27.50%	2,332,847	16.61%
TOTAL REVENUE	52,856,593	100.00%	59,538,136	100.00%	6,681,543	12.64%

Nevada State University
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	132.30	16,933,159	135.50	18,153,475	3.20	1,220,316
Classified	12.00	779,180	13.00	779,180	1.00	-
Fringe	-	4,719,732	-	4,593,673	-	(126,059)
Operating	-	2,419,936	-	1,262,432	-	(1,157,504)
Total	144.30	24,852,007	148.50	24,788,760	4.20	(63,247)
ACADEMIC SUPPORT						
Professional	21.60	3,103,798	23.00	3,168,859	1.40	65,061
Classified	4.00	247,849	4.00	247,849	-	-
Fringe	-	993,455	-	1,132,699	-	139,244
Operating	-	700,377	-	808,706	-	108,329
Total	25.60	5,045,479	27.00	5,358,113	1.40	312,634
STUDENT SERVICES						
Professional	60.00	4,468,728	62.00	4,620,735	2.00	152,007
Classified	12.00	603,547	10.00	603,547	(2.00)	-
Fringe	-	1,800,074	-	2,115,054	-	314,980
Operating	-	606,973	-	66,391	-	(540,582)
Total	72.00	7,479,322	72.00	7,405,727	-	(73,595)
INSTITUTIONAL SUPPORT						
Professional	52.00	6,093,967	54.00	6,252,586	2.00	158,619
Classified	16.00	956,249	16.00	956,249	-	-
Fringe	-	2,219,837	-	2,554,311	-	334,474
Operating	-	466,206	-	3,752,681	-	3,286,475
Total	68.00	9,736,259	70.00	13,515,827	2.00	3,779,568
O & M OF PLANT						
Operating	-	5,338,466	-	5,692,023	-	353,557
Total	-	5,338,466	-	5,692,023	-	353,557
SCHOLARSHIPS						
Operating	-	688,738	-	605,831	-	(82,907)
Total	-	688,738	-	605,831	-	(82,907)
RESERVES						
Professional	-	(193,488)	-	(218,044)	-	(24,556)
Classified	-	(23,541)	-	(21,938)	-	1,603
Fringe	-	(66,649)	-	(88,163)	-	(21,514)
Operating	-	-	-	2,500,000	-	2,500,000
Total	-	(283,678)	-	2,171,855	-	2,455,533
TOTAL						
Professional	265.90	30,406,164	274.50	31,977,611	8.60	1,571,447
Classified	44.00	2,563,284	43.00	2,564,887	(1.00)	1,603
Fringe	-	9,666,449	-	10,307,574	-	641,125
Operating	-	10,220,696	-	14,688,064	-	4,467,368
Total	309.90	52,856,593	317.50	59,538,136	7.60	6,681,543

**System Administration
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget**

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund*	5,108,357	61.16%	8,165,903	87.72%	3,057,546	59.85%
2023/2025 Legislative Session One Shots						
AB 522 COLA	981,818	11.76%	-	0.00%	(981,818)	-100.00%
AB 150 Native American Wver	457,449	5.48%	457,449	4.91%	-	0.00%
AB 493 Formula Funding Study	1,578,053	18.89%	-	0.00%	(1,578,053)	-100.00%
AB 596 CBA Salary Increase	-	0.00%	459,795	4.94%	459,795	0.00%
Total State Appropriation	8,125,677	97.29%	9,083,147	97.57%	957,470	11.78%
<u>OTHER REVENUE SOURCES</u>						
Miscellaneous	114,884	1.38%	114,884	1.23%	-	0.00%
Discretionary Funds	111,460	1.33%	111,460	1.20%	-	0.00%
Total Other Revenue Sources	226,344	2.71%	226,344	2.43%	-	0.00%
TOTAL REVENUE	8,352,021	100.00%	9,309,491	100.00%	957,470	11.46%

System Administration
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
PUBLIC SERVICE						
Professional	1.00	104,731	1.00	92,738	-	(11,993)
Fringe	-	34,457	-	35,241	-	784
Operating	-	1,285	-	1,285	-	-
Total	1.00	140,473	1.00	129,264	-	(11,209)
INSTITUTIONAL SUPPORT						
Professional	24.85	3,933,174	31.55	4,703,794	6.70	770,620
Classified	1.00	49,797	1.00	41,188	-	(8,609)
Fringe	-	1,256,436	-	1,757,369	-	500,933
Operating	-	2,656,141	-	2,320,089	-	(336,052)
Total	25.85	7,895,548	32.55	8,822,440	6.70	926,892
O & M OF PLANT						
Operating	-	281,000	-	314,787	-	33,787
Total	-	281,000	-	314,787	-	33,787
SCHOLARSHIPS						
Operating	-	35,000	-	43,000	-	8,000
Total	-	35,000	-	43,000	-	8,000
TOTAL						
Professional	25.85	4,037,905	32.55	4,796,532	6.70	758,627
Classified	1.00	49,797	1.00	41,188	-	(8,609)
Fringe	-	1,290,893	-	1,792,610	-	501,717
Operating	-	2,973,426	-	2,679,161	-	(294,265)
Total	26.85	8,352,021	33.55	9,309,491	6.70	957,470

System Computing Services
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	19,274,776	68.51%	20,666,545	100.00%	1,391,769	7.22%
2023/2025 Legislative Session One Shots						
AB 522 COLA	2,794,156	9.93%	-	0.00%	(2,794,156)	-100.00%
AB 492 Dark Fiber Lease	3,000,000	10.66%	-	0.00%	(3,000,000)	-100.00%
AB 492 NevadaNet Eq. Rep.	3,063,751	10.89%	-	0.00%	(3,063,751)	-100.00%
Total State Appropriation	28,132,683	100.00%	20,666,545	100.00%	(7,466,138)	-26.54%
TOTAL REVENUE	28,132,683	100.00%	20,666,545	100.00%	(7,466,138)	-26.54%

**System Computing Services
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTITUTIONAL SUPPORT						
Professional	96.10	10,991,688	91.00	10,799,645	(5.10)	(192,043)
Classified	2.00	105,802	-	-	(2.00)	(105,802)
Wages	-	98,020	-	125,372	-	27,352
Fringe	-	3,616,890	-	3,632,154	-	15,264
Operating	-	12,409,534	-	5,322,969	-	(7,086,565)
Total	98.10	27,221,934	91.00	19,880,140	(7.10)	(7,341,794)
O & M OF PLANT						
Operating	-	904,866	-	810,296	-	(94,570)
Total	-	904,866	-	810,296	-	(94,570)
SCHOLARSHIPS						
Fringe	-	81,125	-	51,969	-	(29,156)
Total	-	81,125	-	51,969	-	(29,156)
RESERVES						
Professional	-	(74,509)	-	(75,860)	-	(1,351)
Classified	-	(733)	-	-	-	733
Total	-	(75,242)	-	(75,860)	-	(618)
TOTAL						
Professional	96.10	10,917,179	91.00	10,723,785	(5.10)	(193,394)
Classified	2.00	105,069	-	-	(2.00)	(105,069)
Wages	-	98,020	-	125,372	-	27,352
Fringe	-	3,698,015	-	3,684,123	-	(13,892)
Operating	-	13,314,400	-	6,133,265	-	(7,181,135)
Total	98.10	28,132,683	91.00	20,666,545	(7.10)	(7,466,138)

Special Projects
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	2,309,400	38.77%	2,512,557	40.15%	203,157	8.80%
2023/2025 Legislative Session One Shots						
AB 522 COLA	173,762	2.92%	-	0.00%	(173,762)	-100.00%
Total State Appropriation	2,483,162	41.69%	2,512,557	40.15%	29,395	1.18%
<u>OTHER REVENUE SOURCES</u>						
Balance Forward Prior Year	3,473,169	58.31%	3,744,949	59.85%	271,780	7.83%
Total Other Revenue Sources	3,473,169	58.31%	3,744,949	59.85%	271,780	7.83%
TOTAL REVENUE	5,956,331	100.00%	6,257,506	100.00%	301,175	5.06%

Special Projects
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
RESEARCH						
Professional	5.50	553,334	5.50	567,859	-	14,525
Fringe	-	193,663	-	201,010	-	7,347
Operating	-	1,162,292	-	1,056,868	-	(105,424)
Total	5.50	1,909,289	5.50	1,825,737	-	(83,552)
PUBLIC SERVICE						
Professional	2.00	158,480	2.00	163,066	-	4,586
Fringe	-	55,130	-	63,491	-	8,361
Operating	-	360,263	-	460,263	-	100,000
Total	2.00	573,873	2.00	686,820	-	112,947
RESERVES						
Operating	-	3,473,169	-	3,744,949	-	271,780
Total	-	3,473,169	-	3,744,949	-	271,780
TOTAL						
Professional	7.50	711,814	7.50	730,925	-	19,111
Fringe	-	248,793	-	264,501	-	15,708
Operating	-	4,995,724	-	5,262,080	-	266,356
Total	7.50	5,956,331	7.50	6,257,506	-	301,175

Education for Dependent Children
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State Operating Budget \$	%	State Operating Budget \$	%	Over (Under) \$	%
<u>STATE APPROPRIATION</u>						
General Fund	25,000	29.29%	-	0.00%	(25,000)	-100.00%
Total State Appropriation	25,000	29.29%	-	0.00%	(25,000)	-100.00%
<u>OTHER REVENUE SOURCES</u>						
Balance Forward Prior Year	57,615	67.49%	72,084	96.65%	14,469	25.11%
Treasurer's Interest	2,748	3.22%	2,500	3.35%	(248)	-9.02%
Total Other Revenue Sources	60,363	70.71%	74,584	100.00%	14,221	23.56%
TOTAL REVENUE	85,363	100.00%	74,584	100.00%	(10,779)	-12.63%

**Education for Dependent Children
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

		2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
		FTE	\$\$	FTE	\$\$	FTE	\$\$
SCHOLARSHIPS							
Operating/Financial Aid		-	85,363	-	74,584	-	(10,779)
	Total	-	85,363	-	74,584	-	(10,779)
TOTAL							
Operating		-	85,363	-	74,584	-	(10,779)
	Total	-	85,363	-	74,584	-	(10,779)

Silver State Opportunity Grant
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State Operating Budget \$	%	State Operating Budget \$	%	Over (Under) \$	%
<u>STATE APPROPRIATION</u>						
General Fund AB 495	5,000,000	100.00%	5,000,000	100.00%	-	0.00%
Total State Appropriation	5,000,000	100.00%	5,000,000	100.00%	-	0.00%
TOTAL REVENUE	5,000,000	100.00%	5,000,000	100.00%	-	0.00%

**Silver State Opportunity Grant
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

		2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
		FTE	\$\$	FTE	\$\$	FTE	\$\$
SCHOLARSHIPS							
Operating		-	5,000,000	-	5,000,000	-	-
	Total	-	5,000,000	-	5,000,000	-	-
TOTAL							
Operating		-	5,000,000	-	5,000,000	-	-
	Total	-	5,000,000	-	5,000,000	-	-

University of Nevada, Las Vegas
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	212,306,844	53.54%	278,369,269	60.64%	66,062,425	31.12%
2023/2025 Legislative Session One Shots						
AB 522 COLA	37,056,640	9.35%	-	0.00%	(37,056,640)	-100.00%
AB 525 Leaderverse	280,565	0.07%	-	0.00%	(280,565)	-100.00%
AB 568 Operational and Instructional	-	0.00%	11,790,472	2.57%	11,790,472	0.00%
SB 341 Leaderverse	1,010,053	0.25%	-	0.00%	(1,010,053)	-100.00%
SB 368 Race Research	75,000	0.02%	-	0.00%	(75,000)	-100.00%
SB 375/SB 498 Nursing Expansion	3,093,934	0.78%	3,043,297	0.66%	(50,637)	-1.64%
SB 390 Brain Health	150,000	0.04%	-	0.00%	(150,000)	-100.00%
Total State Appropriation	253,973,036	64.05%	293,203,038	63.88%	39,230,002	15.45%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	113,729,414	28.68%	133,979,811	29.19%	20,250,397	17.81%
Non-Resident Tuition	26,539,332	6.69%	30,129,641	6.56%	3,590,309	13.53%
Miscellaneous Student Fees	1,395,000	0.35%	985,000	0.21%	(410,000)	-29.39%
Operating Capital Investment	894,327	0.23%	725,000	0.16%	(169,327)	-18.93%
Total Other Revenue Sources	142,558,073	35.95%	165,819,452	36.12%	23,261,379	16.32%
TOTAL REVENUE	396,531,110	100.00%	459,022,490	100.00%	62,491,380	15.76%

University of Nevada, Las Vegas
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	Operating Budget		Operating Budget			
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	1,088.27	135,237,809	1,094.98	154,635,342	6.71	19,397,533
Graduate Assistant	-	15,830,855	-	17,623,114	-	1,792,259
Classified	115.00	6,700,701	112.50	6,672,311	(2.50)	(28,390)
Wages	-	581,317	-	581,317	-	-
Fringe	-	49,756,748	-	52,167,429	-	2,410,681
Operating	-	6,107,076	-	9,741,143	-	3,634,067
Total	1,203.27	214,214,506	1,207.48	241,420,656	4.21	27,206,150
RESEARCH						
Professional	37.00	4,855,465	37.00	5,373,170	-	517,705
Classified	2.00	168,940	2.00	145,784	-	(23,156)
Fringe	-	1,693,865	-	1,948,401	-	254,536
Operating	-	152,250	-	315,315	-	163,065
Total	39.00	6,870,520	39.00	7,782,670	-	912,150
PUBLIC SERVICE						
Professional	4.00	425,177	5.50	496,672	1.50	71,495
Classified	1.00	47,617	1.00	48,087	-	470
Wages	-	6,268	-	6,111	-	(157)
Fringe	-	162,466	-	196,349	-	33,883
Operating	-	1,411,723	-	61,474	-	(1,350,249)
Total	5.00	2,053,251	6.50	808,693	1.50	(1,244,558)
ACADEMIC SUPPORT						
Professional	303.10	35,229,003	319.62	38,489,809	16.52	3,260,806
Classified	66.50	4,229,808	67.95	4,169,351	1.45	(60,457)
Wages	-	253,113	-	253,449	-	336
Fringe	-	13,450,498	-	15,433,880	-	1,983,382
Operating	-	8,191,679	-	18,218,787	-	10,027,108
Total	369.60	61,354,101	387.57	76,565,276	17.97	15,211,175
STUDENT SERVICES						
Professional	210.65	15,713,163	213.44	16,772,111	2.79	1,058,948
Classified	45.00	2,456,785	44.00	2,489,923	(1.00)	33,138
Wages	-	576,802	-	588,986	-	12,184
Fringe	-	6,313,866	-	7,039,116	-	725,250
Operating	-	818,017	-	653,902	-	(164,115)
Total	255.65	25,878,633	257.44	27,544,038	1.79	1,665,405
INSTITUTIONAL SUPPORT						
Professional	136.66	16,523,571	139.49	19,086,206	2.83	2,562,635
Classified	88.00	6,116,299	86.76	6,656,180	(1.24)	539,881
Wages	-	188,486	-	188,486	-	-
Fringe	-	8,014,571	-	9,762,647	-	1,748,076
Operating	-	2,318,611	-	3,901,478	-	1,582,867
Total	224.66	33,161,538	226.25	39,594,997	1.59	6,433,459
O & M OF PLANT						
Professional	27.00	3,325,356	27.00	3,476,425	-	151,069
Classified	287.60	16,823,318	286.63	16,668,814	(0.97)	(154,504)
Wages	-	163,874	-	180,514	-	16,640
Fringe	-	8,301,287	-	8,972,262	-	670,975
Operating	-	12,252,934	-	24,321,464	-	12,068,530
Total	314.60	40,866,769	313.63	53,619,479	(0.97)	12,752,710

University of Nevada, Las Vegas
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
SCHOLARSHIPS						
Graduate Assistant	-	205,901	-	236,992	-	31,091
Wages	-	176,559	-	176,559	-	-
Fringe	-	8,335,058	-	7,985,258	-	(349,800)
Operating	-	6,830,436	-	6,832,495	-	2,059
Total	-	15,547,954	-	15,231,304	-	(316,650)
RESERVES						
Professional	-	(1,669,341)	-	-	-	1,669,341
Classified	-	(866,295)	-	-	-	866,295
Fringe	-	(880,526)	-	(3,544,623)	-	(2,664,097)
Total	-	(3,416,162)	-	(3,544,623)	-	(128,461)
TOTAL						
Professional	1,806.68	209,640,203	1,837.03	238,329,735	30.35	28,689,532
Graduate Assistant	-	16,036,756	-	17,860,106	-	1,823,350
Classified	605.10	35,677,173	600.84	36,850,450	(4.26)	1,173,277
Wages	-	1,946,419	-	1,975,422	-	29,003
Fringe	-	95,147,833	-	99,960,719	-	4,812,886
Operating	-	38,082,726	-	64,046,058	-	25,963,332
Total	2,411.78	396,531,110	2,437.87	459,022,490	26.09	62,491,380

Intercollegiate Athletics - UNLV
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
STATE APPROPRIATION						
General Fund	7,973,867	95.10%	8,664,978	100.00%	691,111	8.67%
2023/2025 Legislative Session One Shots						
AB 522 COLA	410,557	4.90%	-	0.00%	(410,557)	-100.00%
Total State Appropriation	8,384,424	100.00%	8,664,978	100.00%	280,554	3.35%
TOTAL REVENUE	8,384,424	100.00%	8,664,978	100.00%	280,554	3.35%

Intercollegiate Athletics - UNLV
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
STUDENT SERVICES						
Professional	19.00	1,675,930	19.00	1,790,888	-	114,958
Classified	1.00	57,734	1.00	56,850	-	(884)
Fringe	-	584,416	-	653,247	-	68,831
Operating	-	-	-	1,762,131	-	1,762,131
Total	20.00	2,318,080	20.00	4,263,116	-	1,945,036
INSTITUTIONAL SUPPORT						
Operating	-	2,381	-	2,381	-	-
Total	-	2,381	-	2,381	-	-
O & M OF PLANT						
Operating	-	4,301,832	-	4,399,481	-	97,649
Total	-	4,301,832	-	4,399,481	-	97,649
SCHOLARSHIPS						
Operating	-	1,762,131	-	-	-	(1,762,131)
Total	-	1,762,131	-	-	-	(1,762,131)
TOTAL						
Professional	19.00	1,675,930	19.00	1,790,888	-	114,958
Classified	1.00	57,734	1.00	56,850	-	(884)
Fringe	-	584,416	-	653,247	-	68,831
Operating	-	6,066,344	-	6,163,993	-	97,649
Total	20.00	8,384,424	20.00	8,664,978	-	280,554

Law School
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	10,968,314	55.83%	13,378,506	61.75%	2,410,192	21.97%
2023/2025 Legislative Session One Shots						
AB 522 COLA	1,887,774	9.61%	-	0.00%	(1,887,774)	-100.00%
AB 328/AB 476 Thomas & Mack Legal	500,000	2.55%	500,000	2.31%	-	0.00%
AB 568 Operational and Instructional	-	0.00%	433,854	2.00%	433,854	0.00%
Total State Appropriation	13,356,088	67.99%	14,312,360	66.06%	956,272	7.16%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	5,885,715	29.96%	6,609,265	30.51%	723,550	12.29%
Non-Resident Tuition	369,708	1.88%	541,327	2.50%	171,619	46.42%
Miscellaneous Student Fees	32,850	0.17%	46,250	0.21%	13,400	40.79%
Balance Forward Prior Year*	-	0.00%	156,255	0.72%	156,255	0.00%
Total Other Revenue Sources	6,288,273	32.01%	7,353,097	33.94%	1,064,824	16.93%
TOTAL REVENUE	19,644,361	100.00%	21,665,457	100.00%	2,021,096	10.29%

Law School
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	38.00	7,584,139	41.00	7,962,850	3.00	378,711
Classified	6.00	354,443	4.00	252,509	(2.00)	(101,934)
Fringe	-	2,661,640	-	2,904,417	-	242,777
Operating	-	131,342	-	461,979	-	330,637
Total	44.00	10,731,564	45.00	11,581,755	1.00	850,191
PUBLIC SERVICE						
Professional	-	-	3.00	-	3.00	-
Operating	-	500,000	-	500,000	-	-
Total	-	500,000	-	500,000	3.00	-
ACADEMIC SUPPORT						
Professional	16.00	2,346,109	16.00	2,378,817	-	32,708
Classified	7.00	431,251	7.00	478,276	-	47,025
Fringe	-	938,943	-	1,054,984	-	116,041
Operating	-	689,218	-	1,289,218	-	600,000
Total	23.00	4,405,521	23.00	5,201,295	-	795,774
STUDENT SERVICES						
Professional	8.00	912,550	8.00	1,000,057	-	87,507
Classified	3.00	154,382	3.00	161,767	-	7,385
Fringe	-	368,888	-	425,241	-	56,353
Operating	-	114,423	-	114,423	-	-
Total	11.00	1,550,243	11.00	1,701,488	-	151,245
INSTITUTIONAL SUPPORT						
Professional	3.00	344,440	3.00	356,207	-	11,767
Fringe	-	115,043	-	124,673	-	9,630
Operating	-	25,545	-	25,545	-	-
Total	3.00	485,028	3.00	506,425	-	21,397
O & M OF PLANT						
Operating	-	1,618,239	-	1,618,239	-	-
Total	-	1,618,239	-	1,618,239	-	-
SCHOLARSHIPS						
Operating	-	400,000	-	556,255	-	156,255
Total	-	400,000	-	556,255	-	156,255
RESERVES						
Professional	-	(31,259)	-	-	-	31,259
Classified	-	(3,829)	-	-	-	3,829
Fringe	-	(11,146)	-	-	-	11,146
Total	-	(46,234)	-	-	-	46,234
TOTAL						
Professional	65.00	11,155,979	71.00	11,697,931	6.00	541,952
Classified	16.00	936,247	14.00	892,552	(2.00)	(43,695)
Fringe	-	4,073,368	-	4,509,315	-	435,947
Operating	-	3,478,767	-	4,565,659	-	1,086,892
Total	81.00	19,644,361	85.00	21,665,457	4.00	2,021,096

Statewide Programs - UNLV
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	3,890,056	68.66%	6,189,655	100.00%	2,299,599	59.11%
2023/2025 Legislative Session One Shots						
AB 522 COLA	406,662	7.18%	-	0.00%	(406,662)	-100.00%
AB 37 Behavioral Health*	1,369,321	24.17%	-	0.00%	(1,369,321)	-100.00%
Total State Appropriation	5,666,039	100.00%	6,189,655	100.00%	523,616	9.24%
TOTAL REVENUE	5,666,039	100.00%	6,189,655	100.00%	523,616	9.24%

*The funding for AB 37 Behavioral Health has been included in the base budget and is now an ongoing revenue/expenditure.

Statewide Programs - UNLV
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	Operating Budget \$\$	FTE	Operating Budget \$\$	FTE	\$\$
RESEARCH						
Professional	4.00	587,205	4.00	607,264	-	20,059
Fringe	-	196,126	-	212,543	-	16,417
Operating	-	267,104	-	294,792	-	27,688
Total	4.00	1,050,435	4.00	1,114,599	-	64,164
PUBLIC SERVICE						
Professional	9.65	1,024,680	18.92	1,920,861	9.27	896,181
Graduate Assistant	-	-	-	20,400	-	20,400
Classified	1.00	67,297	2.00	117,450	1.00	50,153
Wages	-	1,500	-	71,500	-	70,000
Fringe	-	366,726	-	727,545	-	360,819
Operating	-	1,869,636	-	477,435	-	(1,392,201)
Total	10.65	3,329,839	20.92	3,335,191	10.27	5,352
INSTITUTIONAL SUPPORT						
Operating	-	1,593	-	1,593	-	-
Total	-	1,593	-	1,593	-	-
O & M OF PLANT						
Operating	-	1,284,172	-	1,738,272	-	454,100
Total	-	1,284,172	-	1,738,272	-	454,100
TOTAL						
Professional	13.65	1,611,885	22.92	2,528,125	9.27	916,240
Graduate Assistant	-	-	-	20,400	-	20,400
Classified	1.00	67,297	2.00	117,450	1.00	50,153
Wages	-	1,500	-	71,500	-	70,000
Fringe	-	562,852	-	940,088	-	377,236
Operating	-	3,422,505	-	2,512,092	-	(910,413)
Total	14.65	5,666,039	24.92	6,189,655	10.27	523,616

Dental School
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	10,645,250	47.47%	13,700,757	51.79%	3,055,507	28.70%
2023/2025 Legislative Session One Shots						
AB 522 COLA	2,259,080	10.07%	-	0.00%	(2,259,080)	-100.00%
AB 568 Operational and Instructional	-	0.00%	1,062,486	4.02%	1,062,486	0.00%
SB 280 Cleft/Craniofacial	-	0.00%	1,314,000	4.97%	1,314,000	0.00%
Total State Appropriation	12,904,330	57.55%	16,077,243	60.78%	3,172,913	24.59%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	8,534,390	38.06%	8,197,952	30.99%	(336,438)	-3.94%
Non-Resident Tuition	885,874	3.95%	1,354,327	5.12%	468,453	52.88%
Miscellaneous Student Fees	100,050	0.45%	82,500	0.31%	(17,550)	-17.54%
Balance Forward Prior Year*	-	0.00%	740,871	2.80%	740,871	0.00%
Total Other Revenue Sources	9,520,314	42.45%	10,375,650	39.22%	855,336	8.98%
TOTAL REVENUE	22,424,644	100.00%	26,452,893	100.00%	4,028,249	17.96%

Dental School
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	Operating Budget		Operating Budget			
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	49.20	8,511,933	51.18	9,391,530	1.98	879,597
Classified	57.90	3,308,855	58.15	3,563,818	0.25	254,963
Fringe	-	4,064,067	-	4,554,173	-	490,106
Operating	-	276,767	-	2,397,303	-	2,120,536
Total	107.10	16,161,622	109.33	19,906,824	2.23	3,745,202
ACADEMIC SUPPORT						
Professional	4.47	1,160,330	3.61	931,631	(0.86)	(228,699)
Classified	1.00	80,054	1.00	80,054	-	-
Fringe	-	382,405	-	318,315	-	(64,090)
Operating	-	16,582	-	16,582	-	-
Total	5.47	1,639,371	4.61	1,346,582	(0.86)	(292,789)
STUDENT SERVICES						
Professional	2.00	320,887	2.00	330,653	-	9,766
Classified	2.00	140,606	2.00	140,606	-	-
Fringe	-	167,214	-	181,110	-	13,896
Operating	-	20,000	-	20,000	-	-
Total	4.00	648,707	4.00	672,369	-	23,662
INSTITUTIONAL SUPPORT						
Professional	6.50	648,825	6.50	855,443	-	206,618
Classified	17.00	1,157,228	17.00	1,178,088	-	20,860
Fringe	-	710,842	-	847,216	-	136,374
Operating	-	132,955	-	137,067	-	4,112
Total	23.50	2,649,850	23.50	3,017,814	-	367,964
O & M OF PLANT						
Operating	-	1,509,304	-	1,509,304	-	-
Total	-	1,509,304	-	1,509,304	-	-
RESERVES						
Professional	-	(83,713)	-	-	-	83,713
Classified	-	(52,994)	-	-	-	52,994
Fringe	-	(47,503)	-	-	-	47,503
Total	-	(184,210)	-	-	-	184,210
TOTAL						
Professional	62.17	10,558,262	63.29	11,509,257	1.12	950,995
Classified	77.90	4,633,749	78.15	4,962,566	0.25	328,817
Fringe	-	5,277,025	-	5,900,814	-	623,789
Operating	-	1,955,608	-	4,080,256	-	2,124,648
Total	140.07	22,424,644	141.44	26,452,893	1.37	4,028,249

Business Center South
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
STATE APPROPRIATION						
General Fund	2,027,813	83.14%	2,326,864	100.00%	299,051	14.75%
2023/2025 Legislative Session One Shots						
AB 522 COLA	411,295	16.86%	-	0.00%	(411,295)	-100.00%
Total State Appropriation	2,439,108	100.00%	2,326,864	100.00%	(112,244)	-4.60%
TOTAL REVENUE	2,439,108	100.00%	2,326,864	100.00%	(112,244)	-4.60%

Business Center South
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTITUTIONAL SUPPORT						
Professional	9.00	833,014	9.00	832,520	-	(494)
Classified	9.00	494,524	9.00	547,049	-	52,525
Fringe	-	514,082	-	545,762	-	31,680
Operating	-	239,445	-	30,086	-	(209,359)
Total	18.00	2,081,065	18.00	1,955,417	-	(125,648)
O & M OF PLANT						
Professional	1.00	69,767	2.00	172,249	1.00	102,482
Classified	2.00	154,721	1.00	54,622	(1.00)	(100,099)
Fringe	-	89,368	-	85,687	-	(3,681)
Operating	-	44,187	-	58,889	-	14,702
Total	3.00	358,043	3.00	371,447	-	13,404
TOTAL						
Professional	10.00	902,781	11.00	1,004,769	1.00	101,988
Classified	11.00	649,245	10.00	601,671	(1.00)	(47,574)
Fringe	-	603,450	-	631,449	-	27,999
Operating	-	283,632	-	88,975	-	(194,657)
Total	21.00	2,439,108	21.00	2,326,864	-	(112,244)

**UNLV School of Medicine
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget**

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	42,699,244	70.62%	55,979,322	86.36%	13,280,078	31.10%
2023/2025 Legislative Session One Shots						
AB 522 COLA	7,020,912	11.61%	-	0.00%	(7,020,912)	-100.00%
SB 457 Medical Enhancement	5,400,000	8.93%	-	0.00%	(5,400,000)	-100.00%
Total State Appropriation	55,120,156	91.16%	55,979,322	86.36%	859,166	1.56%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	5,272,961	8.72%	5,640,124	8.70%	367,163	6.96%
Non-Resident Tuition	31,791	0.05%	100,857	0.16%	69,066	217.25%
Miscellaneous Student Fees	39,525	0.07%	53,625	0.08%	14,100	35.67%
Balance Forward Prior Year*	-	0.00%	3,043,425	4.70%	3,043,425	0.00%
Total Other Revenue Sources	5,344,277	8.84%	8,838,031	13.64%	3,493,754	65.37%
TOTAL REVENUE	60,464,433	100.00%	64,817,353	100.00%	4,352,920	7.20%

UNLV School of Medicine
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	88.21	17,151,685	86.87	17,822,208	(1.34)	670,523
Classified	33.29	2,030,443	35.68	2,224,620	2.39	194,177
Wages	-	611,000	-	310,765	-	(300,235)
Fringe	-	6,315,954	-	6,210,003	-	(105,951)
Operating	-	1,162,524	-	2,167,300	-	1,004,776
Total	121.50	27,271,606	122.55	28,734,896	1.05	1,463,290
RESEARCH						
Professional	8.27	969,456	10.79	1,227,044	2.52	257,588
Classified	1.00	50,153	1.00	50,154	-	1
Wages	-	45,800	-	67,680	-	21,880
Fringe	-	333,678	-	401,688	-	68,010
Operating	-	279,125	-	740,709	-	461,584
Total	9.27	1,678,212	11.79	2,487,275	2.52	809,063
ACADEMIC SUPPORT						
Professional	32.54	5,258,345	46.73	7,934,611	14.19	2,676,266
Classified	15.10	878,150	14.50	944,048	(0.60)	65,898
Wages	-	234,560	-	216,240	-	(18,320)
Fringe	-	1,982,403	-	2,901,658	-	919,255
Operating	-	6,213,046	-	4,351,534	-	(1,861,512)
Total	47.64	14,566,504	61.23	16,348,091	13.59	1,781,587
STUDENT SERVICES						
Professional	9.00	993,601	8.50	996,715	(0.50)	3,114
Classified	5.00	273,245	1.00	50,154	(4.00)	(223,091)
Wages	-	20,000	-	-	-	(20,000)
Fringe	-	493,422	-	372,173	-	(121,249)
Operating	-	178,250	-	219,200	-	40,950
Total	14.00	1,958,518	9.50	1,638,242	(4.50)	(320,276)
INSTITUTIONAL SUPPORT						
Professional	18.95	2,206,192	28.42	3,468,687	9.47	1,262,495
Graduate Assistant	-	27,500	-	-	-	(27,500)
Classified	6.50	418,024	6.50	448,566	-	30,542
Wages	-	32,000	-	170,800	-	138,800
Fringe	-	912,949	-	1,393,614	-	480,665
Operating	-	1,113,288	-	1,677,905	-	564,617
Total	25.45	4,709,953	34.92	7,159,572	9.47	2,449,619
O & M OF PLANT						
Professional	6.50	690,929	7.59	829,154	1.09	138,225
Classified	3.00	154,958	6.00	319,170	3.00	164,212
Fringe	-	345,074	-	437,628	-	92,554
Operating	-	9,343,374	-	6,863,325	-	(2,480,049)
Total	9.50	10,534,335	13.59	8,449,277	4.09	(2,085,058)
RESERVES						
Professional	-	(162,283)	-	-	-	162,283
Classified	-	(30,257)	-	-	-	30,257
Fringe	-	(62,155)	-	-	-	62,155
Total	-	(254,695)	-	-	-	254,695

**UNLV School of Medicine
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
TOTAL						
Professional	163.47	27,107,925	188.90	32,278,419	25.43	5,170,494
Graduate Assistant	-	27,500	-	-	-	(27,500)
Classified	63.89	3,774,716	64.68	4,036,712	0.79	261,996
Wages	-	943,360	-	765,485	-	(177,875)
Fringe	-	10,321,325	-	11,716,764	-	1,395,439
Operating	-	18,289,607	-	16,019,973	-	(2,269,634)
Total	227.36	60,464,433	253.58	64,817,353	26.22	4,352,920

University of Nevada, Reno
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	142,972,626	48.06%	179,729,463	57.52%	36,756,837	25.71%
2023/2025 Legislative Session One Shots						
AB 522 COLA	27,120,358	9.12%	-	0.00%	(27,120,358)	-100.00%
AB 494 UNR at Lake Tahoe	816,897	0.27%	-	0.00%	(816,897)	-100.00%
AB 568 Operational and Instructional	-	0.00%	11,220,998	3.59%	11,220,998	0.00%
SB 375/SB 498 Nursing Expansion	2,211,667	0.74%	1,702,641	0.54%	(509,026)	-23.02%
Total State Appropriation	173,121,548	58.19%	192,653,102	61.66%	19,531,554	11.28%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	90,568,385	30.44%	92,167,597	29.50%	1,599,212	1.77%
Non-Resident Tuition	33,192,841	11.16%	27,446,454	8.78%	(5,746,387)	-17.31%
Miscellaneous Student Fees	341,926	0.11%	199,164	0.06%	(142,762)	-41.75%
Operating Capital Investment	225,198	0.08%	-	0.00%	(225,198)	-100.00%
Miscellaneous	58,040	0.02%	-	0.00%	(58,040)	-100.00%
Total Other Revenue Sources	124,386,390	41.81%	119,813,215	38.34%	(4,573,175)	-3.68%
TOTAL REVENUE	297,507,938	100.00%	312,466,317	100.00%	14,958,379	5.03%

University of Nevada, Reno
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	Operating Budget		Operating Budget			
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	801.25	97,294,819	798.72	101,159,418	(2.53)	3,864,599
Graduate Assistant	-	12,245,198	-	12,268,694	-	23,496
Classified	91.26	5,965,044	95.60	6,221,360	4.34	256,316
Wages	-	235,428	-	335,471	-	100,043
Fringe	-	34,274,819	-	36,060,092	-	1,785,273
Operating	-	5,070,185	-	7,697,751	-	2,627,566
Total	892.51	155,085,493	894.32	163,742,786	1.81	8,657,293
RESEARCH						
Professional	14.25	1,667,502	13.24	1,621,656	(1.01)	(45,846)
Graduate Assistant	-	87,000	-	87,000	-	-
Classified	4.60	277,678	4.60	270,289	-	(7,389)
Wages	-	160,000	-	185,226	-	25,226
Fringe	-	658,971	-	654,251	-	(4,720)
Operating	-	213,719	-	199,033	-	(14,686)
Total	18.85	3,064,870	17.84	3,017,455	(1.01)	(47,415)
PUBLIC SERVICE						
Professional	1.00	114,943	1.00	118,870	-	3,927
Classified	2.00	128,705	2.10	135,255	0.10	6,550
Wages	-	2,500	-	2,500	-	-
Fringe	-	89,926	-	94,692	-	4,766
Operating	-	9,940	-	9,940	-	-
Total	3.00	346,014	3.10	361,257	0.10	15,243
ACADEMIC SUPPORT						
Professional	146.16	16,764,717	153.54	18,268,851	7.38	1,504,134
Graduate Assistant	-	1,146,010	-	1,098,883	-	(47,127)
Classified	62.61	4,111,856	63.48	4,195,284	0.87	83,428
Wages	-	343,664	-	445,811	-	102,147
Fringe	-	7,162,086	-	7,750,154	-	588,068
Operating	-	2,708,580	-	1,412,761	-	(1,295,819)
Total	208.77	32,236,913	217.02	33,171,744	8.25	934,831
STUDENT SERVICES						
Professional	80.43	7,222,324	84.38	7,893,568	3.95	671,244
Graduate Assistant	-	47,000	-	34,000	-	(13,000)
Classified	25.48	1,632,525	23.75	1,494,189	(1.73)	(138,336)
Wages	-	299,615	-	513,335	-	213,720
Fringe	-	2,941,225	-	3,155,014	-	213,789
Operating	-	2,013,502	-	833,566	-	(1,179,936)
Total	105.91	14,156,191	108.13	13,923,672	2.22	(232,519)
INSTITUTIONAL SUPPORT						
Professional	177.32	21,462,340	185.96	23,064,422	8.64	1,602,082
Graduate Assistant	-	25,000	-	-	-	(25,000)
Classified	63.73	4,604,023	61.83	4,615,315	(1.90)	11,292
Wages	-	414,319	-	422,851	-	8,532
Fringe	-	8,676,703	-	9,352,895	-	676,192
Operating	-	8,841,428	-	7,100,539	-	(1,740,889)
Total	241.05	44,023,813	247.79	44,556,022	6.74	532,209

University of Nevada, Reno
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
O & M OF PLANT						
Professional	44.72	5,355,647	45.72	5,615,656	1.00	260,009
Classified	175.61	11,846,990	174.75	11,885,117	(0.86)	38,127
Wages	-	61,960	-	61,960	-	-
Fringe	-	6,575,149	-	6,701,689	-	126,540
Operating	-	12,805,890	-	13,617,272	-	811,382
Total	220.33	36,645,636	220.47	37,881,694	0.14	1,236,058
SCHOLARSHIPS						
Professional	0.33	30,016	0.03	3,046	(0.30)	(26,970)
Graduate Assistant	-	117,400	-	119,500	-	2,100
Wages	-	47,150	-	26,543	-	(20,607)
Fringe	-	28,391	-	17,070	-	(11,321)
Operating	-	11,921,832	-	14,499,553	-	2,577,721
Total	0.33	12,144,789	0.03	14,665,712	(0.30)	2,520,923
RESERVES						
Operating	-	(195,781)	-	1,145,975	-	1,341,756
Total	-	(195,781)	-	1,145,975	-	1,341,756
TOTAL						
Professional	1,265.46	149,912,308	1,282.59	157,745,487	17.13	7,833,179
Graduate Assistant	-	13,667,608	-	13,608,077	-	(59,531)
Classified	425.29	28,566,821	426.11	28,816,809	0.82	249,988
Wages	-	1,564,636	-	1,993,697	-	429,061
Fringe	-	60,407,270	-	63,785,857	-	3,378,587
Operating	-	43,389,295	-	46,516,390	-	3,127,095
Total	1,690.75	297,507,938	1,708.70	312,466,317	17.95	14,958,379

* FY26 Longevity funds have been aggregated in reserves for the main instructional account. These funds will be disbursed as Longevity payments are made throughout the year.

University of Nevada, Reno School of Medicine
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	38,707,057	78.02%	44,062,675	54.97%	5,355,618	13.84%
2023/2025 Legislative Session One Shots						
AB 522 COLA	3,262,895	6.58%	-	0.00%	(3,262,895)	-100.00%
Total State Appropriation	41,969,952	84.60%	44,062,675	54.97%	2,092,723	4.99%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	6,926,560	13.96%	7,338,887	9.16%	412,327	5.95%
Non-Resident Tuition	657,264	1.32%	602,763	0.75%	(54,501)	-8.29%
Miscellaneous Student Fees	58,033	0.12%	48,765	0.06%	(9,268)	-15.97%
Transfer from Affiliated Hospitals	-	0.00%	28,106,668	35.06%	28,106,668	0.00%
Total Other Revenue Sources	7,641,857	15.40%	36,097,083	45.03%	28,455,226	372.36%
TOTAL REVENUE	49,611,809	100.00%	80,159,758	100.00%	30,547,949	61.57%

University of Nevada, Reno School of Medicine
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	39.07	9,128,441	39.75	8,931,832	0.68	(196,609)
Graduate Assistant	-	42,904	-	26,400	-	(16,504)
Classified	12.00	715,091	10.50	651,659	(1.50)	(63,432)
Fringe	-	3,070,913	-	3,031,751	-	(39,162)
Operating	-	794,603	-	1,316,953	-	522,350
Total	51.07	13,751,952	50.25	13,958,595	(0.82)	206,643
RESEARCH						
Professional	4.18	694,880	4.07	493,047	(0.11)	(201,833)
Graduate Assistant	-	25,800	-	-	-	(25,800)
Classified	0.75	60,786	0.75	60,562	-	(224)
Wages	-	1,400	-	-	-	(1,400)
Fringe	-	248,713	-	184,177	-	(64,536)
Operating	-	252,690	-	478,990	-	226,300
Total	4.93	1,284,269	4.82	1,216,776	(0.11)	(67,493)
PUBLIC SERVICE						
Professional	4.61	510,328	4.24	469,432	(0.37)	(40,896)
Graduate Assistant	-	3,000	-	6,000	-	3,000
Classified	0.96	59,336	2.00	120,381	1.04	61,045
Wages	-	24,700	-	28,600	-	3,900
Fringe	-	183,556	-	200,256	-	16,700
Operating	-	650,939	-	573,400	-	(77,539)
Total	5.57	1,431,859	6.24	1,398,069	0.67	(33,790)
ACADEMIC SUPPORT						
Professional	63.65	9,754,801	65.48	10,267,967	1.83	513,166
Graduate Assistant	-	307,439	-	292,643	-	(14,796)
Classified	47.50	3,044,414	48.06	3,053,032	0.56	8,618
Wages	-	316,354	-	394,970	-	78,616
Fringe	-	4,293,870	-	4,564,289	-	270,419
Operating	-	7,230,718	-	36,903,134	-	29,672,416
Total	111.15	24,947,596	113.54	55,476,035	2.39	30,528,439
STUDENT SERVICES						
Professional	11.96	1,270,669	11.63	1,349,346	(0.33)	78,677
Classified	10.00	597,042	10.00	627,091	-	30,049
Wages	-	12,000	-	12,000	-	-
Fringe	-	641,569	-	667,534	-	25,965
Operating	-	471,681	-	489,611	-	17,930
Total	21.96	2,992,961	21.63	3,145,582	(0.33)	152,621
INSTITUTIONAL SUPPORT						
Operating	-	42,561	-	42,360	-	(201)
Total	-	42,561	-	42,360	-	(201)
O & M OF PLANT						
Operating	-	4,661,887	-	4,657,341	-	(4,546)
Total	-	4,661,887	-	4,657,341	-	(4,546)
SCHOLARSHIPS						
Operating	-	388,020	-	265,000	-	(123,020)
Total	-	388,020	-	265,000	-	(123,020)

**University of Nevada, Reno School of Medicine
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

		2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
		FTE	\$\$	FTE	\$\$	FTE	\$\$
RESERVES							
Operating		-	110,704	-	-	-	(110,704)
	Total	-	110,704	-	-	-	(110,704)
TOTAL							
Professional		123.47	21,359,119	125.17	21,511,624	1.70	152,505
Graduate Assistant		-	379,143	-	325,043	-	(54,100)
Classified		71.21	4,476,669	71.31	4,512,725	0.10	36,056
Wages		-	354,454	-	435,570	-	81,116
Fringe		-	8,438,621	-	8,648,007	-	209,386
Operating		-	14,603,803	-	44,726,789	-	30,122,986
	Total	194.68	49,611,809	196.48	80,159,758	1.80	30,547,949

Intercollegiate Athletics, UNR
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	5,526,255	97.91%	5,718,902	100.00%	192,647	3.49%
2023/2025 Legislative Session One Shots						
AB 522 COLA	118,130	2.09%	-	0.00%	(118,130)	-100.00%
Total State Appropriation	5,644,385	100.00%	5,718,902	100.00%	74,517	1.32%
TOTAL REVENUE	5,644,385	100.00%	5,718,902	100.00%	74,517	1.32%

Intercollegiate Athletics, UNR
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
STUDENT SERVICES						
Professional	10.88	919,320	10.88	999,437	-	80,117
Classified	5.00	253,026	4.00	205,142	(1.00)	(47,884)
Fringe	-	379,882	-	396,858	-	16,976
Operating	-	-	-	25,308	-	25,308
Total	15.88	1,552,228	14.88	1,626,745	(1.00)	74,517
O & M OF PLANT						
Operating	-	1,766,026	-	1,766,026	-	-
Total	-	1,766,026	-	1,766,026	-	-
SCHOLARSHIPS						
Operating	-	2,326,131	-	2,326,131	-	-
Total	-	2,326,131	-	2,326,131	-	-
TOTAL						
Professional	10.88	919,320	10.88	999,437	-	80,117
Classified	5.00	253,026	4.00	205,142	(1.00)	(47,884)
Fringe	-	379,882	-	396,858	-	16,976
Operating	-	4,092,157	-	4,117,465	-	25,308
Total	15.88	5,644,385	14.88	5,718,902	(1.00)	74,517

Statewide Programs - UNR
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	8,842,795	83.83%	10,386,322	100.00%	1,543,527	17.46%
2023/2025 Legislative Session One Shots						
AB 522 COLA	810,149	7.68%	-	0.00%	(810,149)	-100.00%
AB 525 NV Small Business	819,989	7.77%	-	0.00%	(819,989)	-100.00%
SB 368 Real Property	75,000	0.71%	-	0.00%	(75,000)	-100.00%
Total State Appropriation	10,547,933	100.00%	10,386,322	100.00%	(161,611)	-1.53%
TOTAL REVENUE	10,547,933	100.00%	10,386,322	100.00%	(161,611)	-1.53%

Statewide Programs - UNR
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
RESEARCH						
Professional	29.18	3,865,561	28.45	3,960,568	(0.73)	95,007
Graduate Assistant	-	46,000	-	50,750	-	4,750
Classified	4.52	303,777	4.18	257,678	(0.34)	(46,099)
Wages	-	5,000	-	5,000	-	-
Fringe	-	1,354,175	-	1,399,618	-	45,443
Operating	-	162,476	-	210,247	-	47,771
Total	33.70	5,736,989	32.63	5,883,861	(1.07)	146,872
PUBLIC SERVICE						
Professional	10.83	1,158,624	7.21	726,411	(3.62)	(432,213)
Graduate Assistant	-	17,000	-	17,000	-	-
Classified	3.78	236,829	2.78	181,426	(1.00)	(55,403)
Wages	-	40,000	-	4,408	-	(35,592)
Fringe	-	450,157	-	313,498	-	(136,659)
Operating	-	196,759	-	4,161	-	(192,598)
Total	14.61	2,099,369	9.99	1,246,904	(4.62)	(852,465)
ACADEMIC SUPPORT						
Classified	0.53	24,263	0.53	25,151	-	888
Wages	-	10,000	-	10,000	-	-
Fringe	-	10,343	-	10,663	-	320
Operating	-	115,245	-	115,245	-	-
Total	0.53	159,851	0.53	161,059	-	1,208
INSTITUTIONAL SUPPORT						
Operating	-	1,022,757	-	1,025,023	-	2,266
Total	-	1,022,757	-	1,025,023	-	2,266
O & M OF PLANT						
Classified	1.00	68,902	1.00	70,072	-	1,170
Fringe	-	28,663	-	28,950	-	287
Operating	-	821,461	-	1,180,775	-	359,314
Total	1.00	919,026	1.00	1,279,797	-	360,771
RESERVES						
Operating	-	609,941	-	789,678	-	179,737
Total	-	609,941	-	789,678	-	179,737
TOTAL						
Professional	40.01	5,024,185	35.66	4,686,979	(4.35)	(337,206)
Graduate Assistant	-	63,000	-	67,750	-	4,750
Classified	9.83	633,771	8.49	534,327	(1.34)	(99,444)
Wages	-	55,000	-	19,408	-	(35,592)
Fringe	-	1,843,338	-	1,752,729	-	(90,609)
Operating	-	2,928,639	-	3,325,129	-	396,490
Total	49.84	10,547,933	44.15	10,386,322	(5.69)	(161,611)

Agricultural Experiment Station
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	5,792,912	67.93%	7,229,132	73.15%	1,436,220	24.79%
2023/2025 Legislative Session One Shots						
AB 522 COLA	719,701	8.44%	-	0.00%	(719,701)	-100.00%
AB 568 Operational and Instructional	-	0.00%	56,577	0.57%	56,577	0.00%
Total State Appropriation	6,512,613	76.37%	7,285,709	73.72%	773,096	11.87%
<u>OTHER REVENUE SOURCES</u>						
Federal Funds	2,014,835	23.63%	2,597,127	26.28%	582,292	28.90%
Total Other Revenue Sources	2,014,835	23.63%	2,597,127	26.28%	582,292	28.90%
TOTAL REVENUE	8,527,448	100.00%	9,882,836	100.00%	1,355,388	15.89%

**Agricultural Experiment Station
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
RESEARCH						
Professional	40.91	4,895,068	38.13	4,768,691	(2.78)	(126,377)
Classified	12.01	709,754	12.25	752,401	0.24	42,647
Wages	-	13,014	-	124,810	-	111,796
Fringe	-	1,835,520	-	1,862,717	-	27,197
Operating	-	470,266	-	1,758,093	-	1,287,827
Total	52.92	7,923,622	50.38	9,266,712	(2.54)	1,343,090
INSTITUTIONAL SUPPORT						
Operating	-	(158,199)	-	(157,995)	-	204
Total	-	(158,199)	-	(157,995)	-	204
O & M OF PLANT						
Operating	-	595,025	-	607,119	-	12,094
Total	-	595,025	-	607,119	-	12,094
RESERVES						
Operating	-	167,000	-	167,000	-	-
Total	-	167,000	-	167,000	-	-
TOTAL						
Professional	40.91	4,895,068	38.13	4,768,691	(2.78)	(126,377)
Classified	12.01	709,754	12.25	752,401	0.24	42,647
Wages	-	13,014	-	124,810	-	111,796
Fringe	-	1,835,520	-	1,862,717	-	27,197
Operating	-	1,074,092	-	2,374,217	-	1,300,125
Total	52.92	8,527,448	50.38	9,882,836	(2.54)	1,355,388

Cooperative Extension Service
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	4,328,940	60.56%	4,974,948	68.41%	646,008	14.92%
2023/2025 Legislative Session One Shots						
AB 522 COLA	722,941	10.11%	-	0.00%	(722,941)	-100.00%
AB 568 Operational and Instructional	-	0.00%	138,738	1.91%	138,738	0.00%
Total State Appropriation	5,051,881	70.67%	5,113,686	70.32%	61,805	1.22%
<u>OTHER REVENUE SOURCES</u>						
County Funds	641,727	8.98%	703,547	9.67%	61,820	9.63%
Federal Funds	1,454,916	20.35%	1,454,916	20.01%	-	0.00%
Total Other Revenue Sources	2,096,643	29.33%	2,158,463	29.68%	61,820	2.95%
TOTAL REVENUE	7,148,524	100.00%	7,272,149	100.00%	123,625	1.73%

**Cooperative Extension Service
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
PUBLIC SERVICE						
Professional	31.37	3,651,672	32.86	3,850,858	1.49	199,186
Classified	13.74	914,898	13.29	905,501	(0.45)	(9,397)
Fringe	-	1,534,527	-	1,626,406	-	91,879
Operating	-	308,346	-	279,171	-	(29,175)
Total	45.11	6,409,443	46.15	6,661,936	1.04	252,493
INSTITUTIONAL SUPPORT						
Operating	-	175,000	-	31,202	-	(143,798)
Total	-	175,000	-	31,202	-	(143,798)
O & M OF PLANT						
Operating	-	557,073	-	579,011	-	21,938
Total	-	557,073	-	579,011	-	21,938
RESERVES						
Operating	-	7,008	-	-	-	(7,008)
Total	-	7,008	-	-	-	(7,008)
TOTAL						
Professional	31.37	3,651,672	32.86	3,850,858	1.49	199,186
Classified	13.74	914,898	13.29	905,501	(0.45)	(9,397)
Fringe	-	1,534,527	-	1,626,406	-	91,879
Operating	-	1,047,427	-	889,384	-	(158,043)
Total	45.11	7,148,524	46.15	7,272,149	1.04	123,625

University Press
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	469,897	91.96%	554,873	100.00%	84,976	18.08%
2023/2025 Legislative Session One Shots						
AB 522 COLA	41,096	8.04%	-	0.00%	(41,096)	-100.00%
Total State Appropriation	510,993	100.00%	554,873	100.00%	43,880	8.59%
TOTAL REVENUE	510,993	100.00%	554,873	100.00%	43,880	8.59%

University Press
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
PUBLIC SERVICE						
Professional	3.58	288,633	4.02	314,199	0.44	25,566
Classified	1.00	73,308	1.00	73,310	-	2
Fringe	-	121,589	-	132,465	-	10,876
Operating	-	19	-	3	-	(16)
Total	4.58	483,549	5.02	519,977	0.44	36,428
O & M OF PLANT						
Operating	-	27,444	-	34,896	-	7,452
Total	-	27,444	-	34,896	-	7,452
TOTAL						
Professional	3.58	288,633	4.02	314,199	0.44	25,566
Classified	1.00	73,308	1.00	73,310	-	2
Fringe	-	121,589	-	132,465	-	10,876
Operating	-	27,463	-	34,899	-	7,436
Total	4.58	510,993	5.02	554,873	0.44	43,880

Business Center North
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	2,233,644	88.46%	2,807,626	100.00%	573,982	25.70%
2023/2025 Legislative Session One Shots						
AB 522 COLA	291,423	11.54%	-	0.00%	(291,423)	-100.00%
Total State Appropriation	2,525,067	100.00%	2,807,626	100.00%	282,559	11.19%
TOTAL REVENUE	2,525,067	100.00%	2,807,626	100.00%	282,559	11.19%

Business Center North
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	Operating Budget		Operating Budget			
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTITUTIONAL SUPPORT						
Professional	9.15	944,289	9.64	1,043,833	0.49	99,544
Classified	12.00	859,817	13.46	925,474	1.46	65,657
Fringe	-	656,079	-	721,961	-	65,882
Operating	-	64,882	-	116,358	-	51,476
Total	21.15	2,525,067	23.10	2,807,626	1.95	282,559
TOTAL						
Professional	9.15	944,289	9.64	1,043,833	0.49	99,544
Classified	12.00	859,817	13.46	925,474	1.46	65,657
Fringe	-	656,079	-	721,961	-	65,882
Operating	-	64,882	-	116,358	-	51,476
Total	21.15	2,525,067	23.10	2,807,626	1.95	282,559

State Health Laboratory
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2022-23 Operating Budget, 2024-25 Operating Budget

Revenue by Source	2022-2023		2024-2025		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	1,843,099	90.79%	2,210,917	100.00%	367,818	19.96%
2023/2025 Legislative Session One Shots						
AB 522 COLA	187,056	9.21%	-	0.00%	(187,056)	-100.00%
Total State Appropriation	2,030,155	100.00%	2,210,917	100.00%	180,762	8.90%
TOTAL REVENUE	2,030,155	100.00%	2,210,917	100.00%	180,762	8.90%

**State Health Laboratory
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget**

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
PUBLIC SERVICE						
Professional	3.56	486,417	6.91	800,085	3.35	313,668
Classified	8.00	601,359	6.10	431,498	(1.90)	(169,861)
Fringe	-	403,873	-	438,668	-	34,795
Operating	-	291,544	-	349,121	-	57,577
Total	11.56	1,783,193	13.01	2,019,372	1.45	236,179
INSTITUTIONAL SUPPORT						
Operating	-	61,567	-	3,968	-	(57,599)
Total	-	61,567	-	3,968	-	(57,599)
O & M OF PLANT						
Operating	-	185,395	-	187,577	-	2,182
Total	-	185,395	-	187,577	-	2,182
TOTAL						
Professional	3.56	486,417	6.91	800,085	3.35	313,668
Classified	8.00	601,359	6.10	431,498	(1.90)	(169,861)
Fringe	-	403,873	-	438,668	-	34,795
Operating	-	538,506	-	540,666	-	2,160
Total	11.56	2,030,155	13.01	2,210,917	1.45	180,762

Truckee Meadows Community College
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	35,191,759	62.80%	49,293,623	74.76%	14,101,864	40.07%
2023/2025 Legislative Session One Shots						
AB 522 COLA	6,503,675	11.61%	-	0.00%	(6,503,675)	-100.00%
AB 491 Enrollment Recovery	429,722	0.77%	-	0.00%	(429,722)	-100.00%
AB 568 Operational and Instructional	-	0.00%	521,629	0.79%	521,629	0.00%
SB 375/SB 498 Nursing Expansion	651,917	1.16%	566,678	0.86%	(85,239)	-13.08%
Total State Appropriation	42,777,073	76.34%	50,381,930	76.42%	7,604,857	17.78%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	11,443,646	20.42%	13,654,399	20.71%	2,210,753	19.32%
Non-Resident Tuition	1,704,456	3.04%	1,777,872	2.70%	73,416	4.31%
Miscellaneous Student Fees	96,765	0.17%	105,993	0.16%	9,228	9.54%
Operating Capital Investment	11,434	0.02%	11,434	0.02%	-	0.00%
Total Other Revenue Sources	13,256,301	23.66%	15,549,698	23.58%	2,293,397	17.30%
TOTAL REVENUE	56,033,374	100.00%	65,931,628	100.00%	9,898,254	17.66%

Truckee Meadows Community College
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	189.65	18,491,382	188.65	23,539,026	(1.00)	5,047,644
Classified	28.53	1,622,245	28.78	1,620,695	0.25	(1,550)
Wages	-	80,313	-	80,313	-	-
Fringe	-	5,671,064	-	6,405,389	-	734,325
Operating	-	685,740	-	1,467,802	-	782,062
Total	218.18	26,550,744	217.43	33,113,225	(0.75)	6,562,481
ACADEMIC SUPPORT						
Professional	21.63	2,336,348	20.63	2,450,008	(1.00)	113,660
Classified	14.60	944,335	14.60	941,639	-	(2,696)
Wages	-	52,457	-	43,657	-	(8,800)
Fringe	-	1,118,080	-	1,119,148	-	1,068
Operating	-	513,272	-	662,463	-	149,191
Total	36.23	4,964,492	35.23	5,216,915	(1.00)	252,423
STUDENT SERVICES						
Professional	51.40	3,976,301	52.40	4,532,389	1.00	556,088
Classified	14.50	899,980	14.50	932,846	-	32,866
Wages	-	131,000	-	234,436	-	103,436
Fringe	-	1,636,320	-	1,756,242	-	119,922
Operating	-	253,702	-	673,323	-	419,621
Total	65.90	6,897,303	66.90	8,129,236	1.00	1,231,933
INSTITUTIONAL SUPPORT						
Professional	53.70	5,177,230	53.30	5,331,754	(0.40)	154,524
Classified	23.00	1,611,038	24.00	1,708,589	1.00	97,551
Wages	-	57,885	-	111,685	-	53,800
Fringe	-	2,305,352	-	2,321,417	-	16,065
Operating	-	1,445,490	-	2,586,228	-	1,140,738
Total	76.70	10,596,995	77.30	12,059,673	0.60	1,462,678
O & M OF PLANT						
Professional	3.00	347,779	5.00	512,643	2.00	164,864
Classified	52.00	3,001,284	51.00	2,821,314	(1.00)	(179,970)
Wages	-	10,108	-	10,108	-	-
Fringe	-	1,329,655	-	1,288,397	-	(41,258)
Operating	-	1,992,600	-	2,418,614	-	426,014
Total	55.00	6,681,426	56.00	7,051,076	1.00	369,650
SCHOLARSHIPS						
Operating	-	872,272	-	917,272	-	45,000
Total	-	872,272	-	917,272	-	45,000
RESERVES						
Operating	-	(529,858)	-	(555,769)	-	(25,911)
Total	-	(529,858)	-	(555,769)	-	(25,911)
TOTAL						
Professional	319.38	30,329,040	319.98	36,365,820	0.60	6,036,780
Classified	132.63	8,078,882	132.88	8,025,082	0.25	(53,800)
Wages	-	331,763	-	480,199	-	148,436
Fringe	-	12,060,471	-	12,890,593	-	830,122
Operating	-	5,233,218	-	8,169,933	-	2,936,715
Total	452.01	56,033,374	452.86	65,931,628	0.85	9,898,254

Western Nevada College
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget			
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
General Fund	15,694,044	64.27%	21,280,177	71.34%	5,586,133	35.59%
2023/2025 Legislative Session One Shots						
AB 522 COLA	2,478,444	10.15%	-	0.00%	(2,478,444)	-100.00%
AB 491 Enrollment growth	297,917	1.22%	-	0.00%	(297,917)	-100.00%
AB 568 Operational and Instructional	-	0.00%	110,685	0.37%	110,685	0.00%
SB 375/SB 498 Nursing	862,850	3.53%	500,000	1.68%	(362,850)	-42.05%
SB 498 WNC Renovation of Aspen Bldg	-	0.00%	1,511,999	5.07%	1,511,999	0.00%
Total State Appropriation	19,333,255	79.17%	23,402,861	78.45%	4,069,606	21.05%
<u>OTHER REVENUE SOURCES</u>						
Registration Fees	4,762,751	19.50%	4,858,006	16.29%	95,255	2.00%
Non-Resident Tuition	267,054	1.09%	272,395	0.91%	5,341	2.00%
Miscellaneous Student Fees	9,238	0.04%	9,423	0.03%	185	2.00%
Operating Capital Investment	46,699	0.19%	47,633	0.16%	934	2.00%
Balance Forward Prior Year*	-	0.00%	1,239,906	4.16%	1,239,906	0.00%
Total Other Revenue Sources	5,085,742	20.83%	6,427,363	21.55%	1,341,621	26.38%
TOTAL REVENUE	24,418,997	100.00%	29,830,224	100.00%	5,411,227	22.16%

*Balance forward from prior year includes registration fees of \$1,239,906 from FY25.

Western Nevada College
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025		2025-2026		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	61.90	7,084,278	59.82	7,288,205	(2.08)	203,927
Classified	4.49	236,764	4.25	225,839	(0.24)	(10,925)
Wages	-	7,900	-	7,900	-	-
Fringe	-	1,894,340	-	1,909,203	-	14,863
Operating	-	465,250	-	1,222,300	-	757,050
Total	66.39	9,688,532	64.07	10,653,447	(2.32)	964,915
ACADEMIC SUPPORT						
Professional	9.00	1,043,592	10.00	1,142,470	1.00	98,878
Classified	4.00	319,342	5.00	372,500	1.00	53,158
Wages	-	65,584	-	65,584	-	-
Fringe	-	424,516	-	459,072	-	34,556
Operating	-	80,800	-	904,860	-	824,060
Total	13.00	1,933,834	15.00	2,944,486	2.00	1,010,652
STUDENT SERVICES						
Professional	16.90	1,652,511	19.90	1,966,005	3.00	313,494
Classified	8.00	458,706	8.25	498,553	0.25	39,847
Wages	-	104,736	-	89,277	-	(15,459)
Fringe	-	688,576	-	792,002	-	103,426
Operating	-	105,400	-	300,049	-	194,649
Total	24.90	3,009,929	28.15	3,645,886	3.25	635,957
INSTITUTIONAL SUPPORT						
Professional	22.37	2,804,268	26.67	3,132,777	4.30	328,509
Classified	16.01	960,991	15.01	845,121	(1.00)	(115,870)
Wages	-	53,884	-	53,884	-	-
Fringe	-	1,228,104	-	1,358,477	-	130,373
Operating	-	1,811,580	-	1,734,800	-	(76,780)
Total	38.38	6,858,827	41.68	7,125,059	3.30	266,232
O & M OF PLANT						
Professional	2.00	171,887	2.00	245,103	-	73,216
Classified	15.00	888,076	16.00	873,097	1.00	(14,979)
Wages	-	10,300	-	10,300	-	-
Fringe	-	348,042	-	375,209	-	27,167
Operating	-	1,121,212	-	2,515,152	-	1,393,940
Total	17.00	2,539,517	18.00	4,018,861	1.00	1,479,344
SCHOLARSHIPS						
Professional	0.56	5,102	0.06	7,647	(0.50)	2,545
Classified	-	2,700	-	-	-	(2,700)
Wages	-	57,960	-	57,960	-	-
Fringe	-	4,637	-	5,372	-	735
Operating	-	170,921	-	170,921	-	-
Total	0.56	241,320	0.06	241,900	(0.50)	580
RESERVES						
Classified	-	40,000	-	40,000	-	-
Operating	-	107,038	-	660,585	-	553,547
Reserve for Carry forward	-	-	-	500,000	-	500,000
Total	-	147,038	-	1,200,585	-	1,053,547

Western Nevada College
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
TOTAL						
Professional	112.73	12,761,638	118.45	13,782,207	5.72	1,020,569
Classified	47.50	2,906,579	48.51	2,855,110	1.01	(51,469)
Wages	-	300,364	-	284,905	-	(15,459)
Fringe	-	4,588,215	-	4,899,335	-	311,120
Operating	-	3,862,201	-	7,508,667	-	3,646,466
Reserve for Carry forward	-	-	-	500,000	-	500,000
Total	160.23	24,418,997	166.96	29,830,224	6.73	5,411,227

Prison Education
State Supported Operating Budget
Allocation of Resources by Appropriation Area
2024-25 Operating Budget, 2025-26 Operating Budget

Revenue by Source	2024-2025		2025-2026		Difference	
	State		State		Over (Under)	
	Operating Budget		Operating Budget		Over (Under)	
	\$	%	\$	%	\$	%
<u>STATE APPROPRIATION</u>						
CSN	165,740	27.01%	131,242	20.60%	(34,499)	-20.81%
TMCC	119,548	19.49%	136,785	21.47%	17,237	14.42%
WNC	124,045	20.22%	185,496	29.11%	61,451	49.54%
2023/2025 Legislative Session One Shots						
AB 522 COLA	35,369	5.76%	-	0.00%	(35,369)	-100.00%
AB 568 Operational and Instructional - CSN	-	0.00%	566	0.09%	566	0.00%
AB 568 Operational and Instructional - TMCC	-	0.00%	506	0.08%	506	0.00%
AB 568 Operational and Instructional - WNC	-	0.00%	416	0.07%	416	0.00%
Total State Appropriation	444,702	72.48%	455,010	71.41%	10,308	2.32%
<u>OTHER REVENUE SOURCES</u>						
CSN Registration Fees	27,664	4.51%	64,525	10.13%	36,861	133.25%
TMCC Registration Fees	18,328	2.99%	42,630	6.69%	24,302	132.59%
WNC Registration Fees	105,127	17.14%	75,014	11.77%	(30,113)	-28.64%
Balance Forward Prior Year	17,694	2.88%	-	0.00%	(17,694)	0.00%
Total Other Revenue Sources	168,813	27.52%	182,169	28.59%	13,356	7.91%
TOTAL REVENUE	613,515	100.00%	637,179	100.00%	23,664	3.86%

Prison Education
Resource Allocation Comparison
2024-25 Operating Budget, 2025-26 Operating Budget

	2024-2025 Operating Budget		2025-2026 Operating Budget		Difference	
	FTE	\$\$	FTE	\$\$	FTE	\$\$
INSTRUCTION						
Professional	1.00	94,723	1.00	72,162	-	(22,561)
Fringe	-	20,753	-	24,607	-	3,854
Operating	-	110,886	-	99,564	-	(11,322)
Total	1.00	226,362	1.00	196,333	-	(30,029)
STUDENT SERVICES						
Professional	0.55	90,786	1.00	57,631	0.45	(33,155)
Fringe	-	9,839	-	17,635	-	7,796
Operating	-	50,775	-	104,655	-	53,880
Total	0.55	151,400	1.00	179,921	0.45	28,521
SCHOLARSHIPS						
Professional	0.50	67,179	0.50	73,391	-	6,212
Fringe	-	18,058	-	18,517	-	459
Operating	-	150,516	-	169,017	-	18,501
Total	0.50	235,753	0.50	260,925	-	25,172
TOTAL Prison Ed						
Professional	2.05	252,688	2.50	203,184	0.45	(49,504)
Fringe	-	48,650	-	60,759	-	12,109
Operating	-	312,177	-	373,236	-	61,059
Total	2.05	613,515	2.50	637,179	0.45	23,664

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