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**To:** [Keri Nikolajewski](#); [Angela Palmer](#); [Winter Lipson](#)  
**Subject:** Public Comment for the Business, Finance and Facilities Committee, November 30, 2023  
**Date:** Thursday, November 30, 2023 8:19:00 AM

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**External Email:**

# Public comment submitted through NSHE Online form

## Public Comment for the Business, Finance and Facilities Committee, November 30, 2023

**Email:** [kent.ervin@nevadafacultyalliance.org](mailto:kent.ervin@nevadafacultyalliance.org)

**Name:** Kent Ervin

**Representing someone other than yourself?:** Nevada Faculty Alliance

**Meeting:** Business, Finance and Facilities Committee, November 30, 2023

**Agenda Item:** 7 & 8 Self-Supporting Budgets Reports

**In Favor / Opposed / Other:** No Position stated – Concerned or Neutral

### Comment:

The Self-Supporting Budgets Report are unfortunately essentially meaningless. The format was changed to avoid lengthy reports about many small accounts. Now only accounts over \$250K in expenditures are included. But details about those accounts have also been eliminated, there's only a summary for each major budget. What do those numbers mean? Any account less than \$250K is not included at all in the sums. There are 1000s of smaller accounts that are not included in the top-line totals. A whole lot is not included; a whole lot can be hidden.

Expenditures from gifts and grants are also excluded from the reports. The NSHE financial statement for FY2023 shows \$2.06 billion in total revenue for NSHE. The state operating budget revenue is about half, \$1.065 billion. The reported self-supporting budget revenue is \$600 million. That leaves \$375 million in FY2023 that isn't reported to this committee as to how it was spent by function or program type. About \$100 million of that is probably student fees, although that's hard to calculate from public reports.

The Self-Supporting Budget-to-Actuals Reports should be revised to include total expense amounts aggregated over all accounts, no matter how they are budgeted, with breakdowns by functional and program categories and restrictions. The larger accounts should at least be listed individually by name, purpose, and gross expenditures.

It would not be an excessive burden for the System to produce executive-level reports that are transparent about all of the sources of revenue and all expenditures by type. The institutions should be required to publish budget reports by department. At UNR, that stopped after 2018.

Holding the institutions accountable for their revenue and spending is a key fiduciary duty of the Board of Regents.

Supporters of SJR7 complain about lack of accountability at NSHE. Being more transparent would be a good step and help convince legislators that NSHE does not have plenty of available money.

**Agreed that all the information above is true and accurate: Yes**

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