

Nevada System of Higher Education

FY 2023

Self-Supporting Budget to Actual



University of Nevada, Reno



NEVADA STATE
UNIVERSITY



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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NEVADA SYSTEM OF HIGHER EDUCATION

2023 Fiscal Year Self-Supporting Budget to Actual

Introduction

The Board of Regent's policy (Title 4, Chapter 9) requires System Administration to include all self-supporting budget exceeding \$250,000 or projected annual expenditure activity in the annual budget process. Fund transfers will not be included in determining whether a self-supporting budget meets the \$250,000 threshold for inclusion in the annual budget process. Excluded from this requirement are grants and contracts, plant, loan, endowment, and scholarship funds. The policy also requires System Administration to develop a report that compares the original budget to actual revenues and expenditures for Self-Supporting Budgets (as defined above). The report will summarize and highlight those activities that vary from the original budget by \$250,000 or 10%.

At the December 2021 Board meeting, the Business, Finance and Facilities Committee requested a change in the format of both the Self-Supporting Budget and the Self-Supporting Budget to Actual reports. The Committee specifically requested that we summarize the numerical financial data at a higher level and provide a narrative around each budget. The Budget Officers and Business Officers from each institution worked together to develop the revised report format and written guidance to ensure this new version of the report is as consistent as possible given the diversity among NSHE institutions. The sample template and guidance were presented to the Business, Finance, and Facilities Committee at the September 2022 meeting, and the proposed new format and guidance was accepted.

The following report provides a summary for each institution of the self-supporting budget and corresponding actuals that meet the criteria outlined above (budget exceeding \$250,000 in expenditures excluding transfers). The narrative portion should include: a discussion of any budgets that had variances from the original FY 2022 budget of greater than \$250,000 or 10%; any new and expired programs; areas or programs of concern; and any other items the institution believes relevant to the Committee and the Board. The institution narratives are all very different as to be expected with the great diversity in the institutions, not only in size, but also in complexity in funding and programs. As always, we welcome feedback to improve this document to better meet stakeholder needs.

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Self-Supporting Budget Report
FY 2023
NSHE Summary

			Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals	
Sources			
Revenues			
Student Tuition and Fees	\$ 208,273,697	\$ 206,802,042	\$ (1,471,655)
Sales and Service	\$ 283,363,887	\$ 286,705,030	\$ 3,341,143
Facilities & Administration Revenue	\$ 42,943,795	\$ 53,866,702	\$ 10,922,907
Investment/Endowment Income	\$ 5,000,318	\$ 2,382,271	\$ (2,618,047)
Gifts	\$ 15,085,332	\$ 13,318,138	\$ (1,767,194)
Other Revenue	\$ 43,094,551	\$ 38,700,889	\$ (4,393,662)
Total Revenue	\$ 597,761,580	\$ 601,775,072	\$ 4,013,492
Transfers In	\$ 161,317,042	\$ 205,514,862	\$ 44,197,820
Beginning Balance	\$ 462,627,159	\$ 431,675,400	\$ (30,951,759)
Total Sources	\$ 1,221,705,781	\$ 1,238,965,334	\$ 17,259,553
Uses			
Expenditures			
Instruction	\$ 196,706,752	\$ 150,298,071	\$ (46,408,681)
Research	\$ 49,129,950	\$ 32,607,249	\$ (16,522,702)
Public Service	\$ 23,370,797	\$ 20,740,906	\$ (2,629,891)
Academic Support	\$ 70,165,560	\$ 59,959,652	\$ (10,205,908)
Student Services	\$ 115,006,866	\$ 107,032,890	\$ (7,973,976)
Institutional Support	\$ 71,881,459	\$ 63,904,529	\$ (7,976,930)
O & M of Plant	\$ 15,199,805	\$ 12,086,611	\$ (3,113,194)
Auxiliary	\$ 92,015,477	\$ 88,749,278	\$ (3,266,199)
Scholarships	\$ 58,862,060	\$ 69,795,398	\$ 10,933,338
Total Expenditures	\$ 692,338,726	\$ 605,174,583	\$ (87,164,143)
Transfers Out	\$ 151,746,130	\$ 267,013,685	\$ 115,267,555
Total Uses	\$ 844,084,856	\$ 872,188,267	\$ 28,103,411
Reserves/Ending Balance	\$ 377,620,925	\$ 366,777,067	\$ (10,843,858)

Self-Supporting Budget Report
FY 2023
NSHE Summary

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 208,273,697	\$ 206,802,042	\$	(1,471,655)
Sales and Service	\$ 283,363,887	\$ 286,705,030	\$	3,341,143
Facilities & Administration Revenue	\$ 42,943,795	\$ 53,866,702	\$	10,922,907
Investment/Endowment Income	\$ 5,000,318	\$ 2,382,271	\$	(2,618,047)
Gifts	\$ 15,085,332	\$ 13,318,138	\$	(1,767,194)
Other Revenue	\$ 43,094,551	\$ 38,700,889	\$	(4,393,662)
Total Revenue	\$ 597,761,580	\$ 601,775,072	\$	4,013,492
Transfers In	\$ 161,317,042	\$ 205,514,862	\$	44,197,820
Beginning Balance	\$ 462,627,159	\$ 431,675,400	\$	(30,951,759)
Total Sources	\$ 1,221,705,781	\$ 1,238,965,334	\$	17,259,553
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 213,146,343	\$ 186,114,053	\$	(27,032,290)
Graduate Assistants	\$ 9,807,918	\$ 6,792,335	\$	(3,015,583)
Classified & Technologist Salaries	\$ 36,530,903	\$ 29,241,168	\$	(7,289,735)
Wages	\$ 24,934,904	\$ 22,409,822	\$	(2,525,082)
Fringe	\$ 78,297,189	\$ 61,001,186	\$	(17,296,003)
Scholarships	\$ 15,750,341	\$ 5,676,683	\$	(10,073,658)
Operating	\$ 33,250,772	\$ 11,826,083	\$	(21,424,689)
Total Expenditures	\$ 411,718,370	\$ 323,061,330	\$	(88,657,040)
Transfers Out	\$ 151,746,130	\$ 267,013,684	\$	115,267,554
Total Uses	\$ 563,464,500	\$ 590,075,014	\$	26,610,514
Reserves/Ending Balance	\$ 658,241,281	\$ 648,890,321	\$	(9,350,960)

Self-Supporting Budget Report
FY 2023
System Administration

	FY 2023 Budget	FY 2023 Actuals	Difference (over/(under) budget)
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ 2,520,670	\$ 2,520,672	\$ 2
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 500,000	\$ 443,980	\$ (56,020)
Gifts		\$ -	\$ -
Other Revenue	\$ 1,076,882	\$ 758,358	\$ (318,524)
Total Revenue	\$ 4,097,552	\$ 3,723,010	\$ (374,542)
Transfers In	\$ 3,297,212	\$ 2,683,967	\$ (613,245)
Beginning Balance	\$ 2,754,595	\$ 2,754,595	\$ -
Total Sources	\$ 10,149,359	\$ 9,161,572	\$ (987,787)
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 2,763,947	\$ 2,482,584	\$ (281,363)
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,763,947	\$ 2,482,584	\$ (281,363)
		\$ -	
Transfers Out	\$ 3,973,170	\$ 3,405,241	\$ (567,929)
Total Uses	\$ 6,737,117	\$ 5,887,825	\$ (849,292)
Reserves/Ending Balance	\$ 3,412,242	\$ 3,273,747	\$ (138,495)

Self-Supporting Budget Report
FY 2023
System Administration

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ -	\$ -	\$ -	
Sales and Service	\$ 2,520,670	\$ 2,520,672	\$ 2	
Facilities & Administration Revenue	\$ -	\$ -	\$ -	
Investment/Endowment Income	\$ 500,000	\$ 443,980	\$ (56,020)	
Gifts	\$ -	\$ -	\$ -	
Other Revenue	\$ 1,076,882	\$ 758,358	\$ (318,524)	
Total Revenue	\$ 4,097,552	\$ 3,723,010	\$ (374,542)	
Transfers In	\$ 3,297,212	\$ 2,683,967	\$ (613,245)	
Beginning Balance	\$ 2,754,595	\$ 2,754,595	\$ -	
Total Sources	\$ 10,149,359	\$ 9,161,572	\$ (987,787)	
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 1,719,954	\$ 1,275,960	\$ (443,994)	
Graduate Assistants	\$ -	\$ -	\$ -	
Classified & Technologist Salaries	\$ -	\$ 3,166	\$ 3,166	
Wages	\$ 60,000	\$ 49,439	\$ (10,561)	
Fringe	\$ 513,789	\$ 383,411	\$ (130,378)	
Scholarships	\$ -	\$ -	\$ -	
Operating	\$ 470,204	\$ 770,607	\$ 300,403	
Total Expenditures	\$ 2,763,947	\$ 2,482,584	\$ (281,363)	
Transfers Out	\$ 3,973,170	\$ 3,405,241	\$ (567,929)	
Total Uses	\$ 6,737,117	\$ 5,887,825	\$ (849,292)	
Reserves/Ending Balance	\$ 3,412,242	\$ 3,273,747	\$ (138,495)	

Self-Supporting Budget Report
FY 2023
System Administration

The System Administration FY23 Self-Supporting Budget to Actual report includes all Self Supporting budgeted accounts. In FY23, System Administration had eight programs that were budgeted above the \$250,000. In addition, System Administration had thirty two programs that were budgeted under \$250,000 for a total of \$1,136,662. Revenue for Investment/Endowment Income continued to be lower in FY23 and Other Revenue Budget was overstated due to the reclassification of funds received in FY23 but was posted as a receivable for FY22. Expenditures were lower in Personnel due to unfilled vacancies and higher in Operating due to unbudgeted legal expenses.

Self-Supporting Budget Report
FY 2023
System Computing Services

	FY 2023 Budget	FY 2023 Actuals	Difference (over/(under) budget)
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 301,575	\$ 2,792,874	\$ 2,491,299
Total Revenue	\$ 301,575	\$ 2,792,874	\$ 2,491,299
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 2,474,612	\$ 2,474,612	\$ -
Total Sources	\$ 2,776,187	\$ 5,267,486	\$ 2,491,299
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 1,410,745	\$ 235,857	\$ (1,174,888)
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,410,745	\$ 235,857	\$ (1,174,888)
Transfers Out	\$ -	\$ 483,214	\$ 483,214
Total Uses	\$ 1,410,745	\$ 719,071	\$ (691,674)
Reserves/Ending Balance	\$ 1,365,442	\$ 4,548,415	\$ 3,182,973

Self-Supporting Budget Report
FY 2023
System Computing Services

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ -	\$ -	\$ -	
Sales and Service	\$ -	\$ -	\$ -	
Facilities & Administration Revenue	\$ -	\$ -	\$ -	
Investment/Endowment Income	\$ -	\$ -	\$ -	
Gifts	\$ -	\$ -	\$ -	
Other Revenue	\$ 301,575	\$ 2,792,874	\$ 2,491,299	
Total Revenue	\$ 301,575	\$ 2,792,874	\$ 2,491,299	
Transfers In	\$ -	\$ -	\$ -	
Beginning Balance	\$ 2,474,612	\$ 2,474,612	\$ -	
Total Sources	\$ 2,776,187	\$ 5,267,486	\$ 2,491,299	
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ -	\$ -	\$ -	
Graduate Assistants	\$ -	\$ -	\$ -	
Classified & Technologist Salaries	\$ -	\$ -	\$ -	
Wages	\$ -	\$ -	\$ -	
Fringe	\$ -	\$ -	\$ -	
Scholarships	\$ -	\$ 501	\$ 501	
Operating	\$ 1,410,745	\$ 235,356	\$ (1,175,389)	
Total Expenditures	\$ 1,410,745	\$ 235,857	\$ (1,174,888)	
Transfers Out	\$ -	\$ 483,214	\$ 483,214	
Total Uses	\$ 1,410,745	\$ 719,071	\$ (691,674)	
Reserves/Ending Balance	\$ 1,365,442	\$ 4,548,415	\$ 3,182,973	

**Self-Supporting Budget Report
FY 2023
System Computing Services**

The System Computing Services (SCS) FY 2023 Self-Supporting Budget to Actual report includes all self-supporting programs (accounts), not just programs with differences at or above the \$250,000 threshold.

SCS received \$2,792,874 in reimbursements and pre-payments from a limited number of State of Nevada agencies and the Washoe County School District for networking and colocation related expenditures, respectively, which are reported as Other Revenue. The significant increase between budgeted and actual revenue is attributable to receipt of \$2.5 million in funding from the Nevada Department of Transportation for a major joint project with SCS to extend the NevadaNet fiber network along USA Parkway (SR439), which is to begin in FY 2024. When the Total Revenue is combined with the \$2,474,612 Beginning Balance, Total Sources were \$5,267,486.

Institutional Support/Operating Expenditures are reported net of any reimbursement (recharge) from the NSHE institutions. Total operating expenditures of \$6,529,099 were reduced by \$6,293,242 in reimbursement from NSHE institutions, resulting in a net Institutional Support/Operating Expenditure of \$235,857. The difference between the Budgeted and Actual Institutional Support Expenditures is attributable to a greater number of expenses being processed on state funds rather than self-supporting funds, one expenditure being deferred to FY 2024, and \$483,214 originally budgeted for Operating Expenditures being Transferred Out to a project/plant account for ongoing work being performed at the SCS Las Vegas Data Center. When net Total Expenditures are combined with the Transfers Out, Total Uses were \$719,071. When Total Sources are reduced by Total Uses, Ending Balance was \$4,548,415.

The following programs experienced an expenditure difference above the \$250,000 threshold:

- PG05791 Network Services Self-Supporting: \$265,415 due to fewer expenditures charged to the program.
- PG21297 SCS Lifecycle Management Self-Supporting: \$357,034 reduction in Operating Expenditures and an offsetting \$357,034 increase in Transfers Out as discussed above.

Self-Supporting Budget Report
FY 2023
University of Nevada, Reno

				Difference (over/(under) budget)
	FY 2023 Budget		FY 2023 Actuals	
Sources				
Revenues				
Student Tuition and Fees	\$ 72,597,454	\$	74,326,579	\$ 1,729,125
Sales and Service	\$ 131,217,941	\$	127,435,464	\$ (3,782,477)
Facilities & Administration Revenue	\$ 21,680,448	\$	28,547,680	\$ 6,867,232
Investment/Endowment Income	\$ 3,448,103	\$	791,748	\$ (2,656,355)
Gifts	\$ -	\$	-	\$ -
Other Revenue	\$ 35,974,402	\$	28,523,136	\$ (7,451,266)
Total Revenue	\$ 264,918,348	\$	259,624,606	\$ (5,293,742)
Transfers In	\$ 71,436,643	\$	143,372,273	\$ 71,935,630
Beginning Balance	\$ 249,494,846	\$	198,957,075	\$ (50,537,771)
Total Sources	\$ 585,849,837	\$	601,953,955	\$ 16,104,118
Uses				
Expenditures				
Instruction	\$ 76,061,137	\$	56,779,402	\$ (19,281,735)
Research	\$ 34,251,028	\$	19,389,956	\$ (14,861,072)
Public Service	\$ 19,713,692	\$	18,433,035	\$ (1,280,657)
Academic Support	\$ 22,062,964	\$	17,431,891	\$ (4,631,073)
Student Services	\$ 44,160,808	\$	43,197,257	\$ (963,551)
Institutional Support	\$ 21,273,850	\$	29,079,467	\$ 7,805,617
O & M of Plant	\$ 978,052	\$	854,449	\$ (123,603)
Auxiliary	\$ 39,790,554	\$	36,811,260	\$ (2,979,294)
Scholarships	\$ 16,403,278	\$	18,343,314	\$ 1,940,036
Total Expenditures	\$ 274,695,363	\$	240,320,031	\$ (34,375,332)
Transfers Out	\$ 86,991,201	\$	162,734,315	\$ 75,743,114
Total Uses	\$ 361,686,564	\$	403,054,345	\$ 41,367,781
Reserves/Ending Balance	\$ 224,163,273	\$	198,899,610	\$ (25,263,663)

Self-Supporting Budget Report
FY 2023
University of Nevada, Reno

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 72,597,454	\$ 74,326,579	\$ 1,729,125	
Sales and Service	\$ 131,217,941	\$ 127,435,464	\$ (3,782,477)	
Facilities & Administration Revenue	\$ 21,680,448	\$ 28,547,680	\$ 6,867,232	
Investment/Endowment Income	\$ 3,448,103	\$ 791,748	\$ (2,656,355)	
Gifts	\$ -	\$ -	\$ -	
Other Revenue	\$ 35,974,402	\$ 28,523,136	\$ (7,451,266)	
Total Revenue	\$ 264,918,348	\$ 259,624,606	\$ (5,293,742)	
Transfers In	\$ 71,436,643	\$ 143,372,273	\$ 71,935,630	
Beginning Balance	\$ 249,494,846	\$ 198,957,075	\$ (50,537,771)	
Total Sources	\$ 585,849,837	\$ 601,953,955	\$ 16,104,118	
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 67,782,936	\$ 65,024,785	\$ (2,758,151)	
Graduate Assistants	\$ 4,536,108	\$ 3,903,680	\$ (632,428)	
Classified & Technologist Salaries	\$ 15,646,973	\$ 13,138,544	\$ (2,508,429)	
Wages	\$ 7,480,425	\$ 7,028,231	\$ (452,194)	
Fringe	\$ 27,546,063	\$ 24,992,632	\$ (2,553,431)	
Scholarships	\$ -	\$ -	\$ -	
Operating	\$ 151,702,858	\$ 126,232,159	\$ (25,470,699)	
Total Expenditures	\$ 274,695,363	\$ 240,320,031	\$ (34,375,332)	
Transfers Out	\$ 86,991,201	\$ 162,734,315	\$ 75,743,114	
Total Uses	\$ 361,686,564	\$ 403,054,345	\$ 41,367,781	
Reserves/Ending Balance	\$ 224,163,273	\$ 198,899,610	\$ (25,263,663)	

**Self-Supporting Budget Report
FY 2023
University of Nevada, Reno**

University of Nevada Reno FY2023 Self-Supporting Budget Reporting Assumptions/Highlights:

- Grants and contracts have separate budgeting, which is excluded from this reporting.
- Foundation gift funds are under the Foundation's governance, so they are excluded here.
- No clearing accounts, plant, loan, endowment, and scholarship funds.

Variance Notes:

Revenue:

- Facilities and Administration revenue increased due to growth in research programs.
- Investment/Endowment revenue decreased due to the market conditions in FY23.
- Other Revenue decreased mainly due to Athletics booking institutional support as transfers but budgeted as other revenue.

Expenditures:

Expense by Function:

- Instructional cost variance of \$19.2M was mostly due to a reduction in operating expenses related to School of Medicine's Renown Affiliation Agreement. This reduction resulted from a decrease in operating expenses, offset by transferred funding to support start up accounts within the same functional unit.
- Research expenses variance of \$14.8M was mostly due to reductions in expenses on start-up accounts and less expenses than budgeted on F&A accounts.
- Academic Support variance of \$4.6M was due to less operating expenses offset by funds transferred to support start-up packages and other programs within the School of Medicine.
- Institutional Support variance was mainly due to unbudgeted one-time support to OIT for equipment upgrade, Workday software cost allocation, and financial aid support.

Expense by Category:

- UNR salaries were less than budgeted due to unprecedented turnover and hiring challenges.
- Operating costs variance of \$25M was mainly due to less actual expense than budgeted in start-up packages, F&A expenses, and some expense category changes from operating to transfers.

Self-Supporting Budget Report
FY 2023
University of Nevada, Las Vegas

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 115,860,929	\$ 111,144,962	\$	(4,715,967)
Sales and Service	\$ 144,145,843	\$ 148,232,482	\$	4,086,639
Facilities & Administration Revenue	\$ 10,240,317	\$ 12,455,131	\$	2,214,814
Investment/Endowment Income	\$ 922,215	\$ 932,268	\$	10,053
Gifts	\$ 14,582,928	\$ 13,180,546	\$	(1,402,382)
Other Revenue	\$ 4,673,139	\$ 5,431,152	\$	758,013
Total Revenue	\$ 290,425,371	\$ 291,376,540	\$	951,169
Transfers In	\$ 64,657,754	\$ 44,964,191	\$	(19,693,563)
Beginning Balance	\$ 168,889,634	\$ 185,275,820	\$	16,386,186
Total Sources	\$ 523,972,759	\$ 521,616,551	\$	(2,356,208)
Uses				
Expenditures				
Instruction	\$ 102,517,412	\$ 78,414,789	\$	(24,102,623)
Research	\$ 10,205,031	\$ 9,236,965	\$	(968,066)
Public Service	\$ 2,902,948	\$ 2,246,893	\$	(656,055)
Academic Support	\$ 40,416,171	\$ 37,940,080	\$	(2,476,091)
Student Services	\$ 63,714,163	\$ 58,090,882	\$	(5,623,281)
Institutional Support	\$ 21,464,563	\$ 19,043,220	\$	(2,421,343)
O & M of Plant	\$ 11,264,230	\$ 8,509,304	\$	(2,754,926)
Auxiliary	\$ 48,362,082	\$ 48,953,949	\$	591,867
Scholarships	\$ 33,802,364	\$ 42,974,220	\$	9,171,856
Total Expenditures	\$ 334,648,964	\$ 305,410,301	\$	(29,238,663)
Transfers Out	\$ 51,854,527	\$ 96,457,079	\$	44,602,552
Total Uses	\$ 386,503,491	\$ 401,867,380	\$	15,363,889
Reserves/Ending Balance	\$ 137,469,268	\$ 119,749,171	\$	(17,720,097)

Self-Supporting Budget Report
FY 2023
University of Nevada, Las Vegas

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 115,860,929	\$ 111,144,962	\$ (4,715,967)	
Sales and Service	\$ 144,145,843	\$ 148,232,482	\$ 4,086,639	
Facilities & Administration Revenue	\$ 10,240,317	\$ 12,455,131	\$ 2,214,814	
Investment/Endowment Income	\$ 922,215	\$ 932,268	\$ 10,053	
Gifts	\$ 14,582,928	\$ 13,180,546	\$ (1,402,382)	
Other Revenue	\$ 4,673,139	\$ 5,431,152	\$ 758,013	
Total Revenue	\$ 290,425,371	\$ 291,376,540	\$ 951,169	
Transfers In	\$ 64,657,754	\$ 44,964,191	\$ (19,693,563)	
Beginning Balance	\$ 168,889,634	\$ 185,275,820	\$ 16,386,186	
Total Sources	\$ 523,972,759	\$ 521,616,551	\$ (2,356,208)	
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 129,631,046	\$ 106,663,448	\$ (22,967,598)	
Graduate Assistants	\$ 3,458,210	\$ 2,799,859	\$ (658,351)	
Classified & Technologist Salaries	\$ 16,941,720	\$ 12,703,084	\$ (4,238,636)	
Wages	\$ 13,804,822	\$ 13,073,183	\$ (731,639)	
Fringe	\$ 40,962,036	\$ 30,085,943	\$ (10,876,093)	
Scholarships	\$ -	\$ -	\$ -	
Operating	\$ 129,851,130	\$ 140,084,785	\$ 10,233,655	
Total Expenditures	\$ 334,648,964	\$ 305,410,301	\$ (29,238,663)	
Transfers Out	\$ 51,854,527	\$ 96,457,079	\$ 44,602,552	
Total Uses	\$ 386,503,491	\$ 401,867,380	\$ 15,363,889	
Reserves/Ending Balance	\$ 137,469,268	\$ 119,749,171	\$ (17,720,097)	

Self-Supporting Budget Report
FY 2023
University of Nevada, Las Vegas

Increased revenue was primarily from higher than anticipated cash balances rolled into FY23. Sales & Service, F&A, and Other Revenues increased as UNLV returned to full operations, post pandemic. The increases in Other Revenue are primarily from new Real Estate activity (not originally budgeted). Higher Sales & Service revenue from Athletics was generated from increases in VIP Suites, events/ticket sales, facility usage and concessions sold. Student activities increased through higher bookstore commissions, more events at the Student Union, higher housing, room/board and misc fees. The revenues in the majority of accounts funded by Tuition & Fees were lower than budgeted due to lower enrollments.

Personnel expenses were lower than budget due to staff turnover and hiring challenges that continue to be faced.

Transfers Out activities represented changes in accounting practices that were made based on the LCB audit. Calculated fee revenues were transferred to new accounts to provide additional oversight going forward. Operating was higher mainly due to higher than anticipated scholarship expense, that was in turn covered by GIF funds in an account setup mid-year.

Self-Supporting Budget Report
FY 2023
Desert Research Institute

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ -	\$ -	\$ -	
Sales and Service	\$ -	\$ 3,232,202	\$ 3,232,202	
Facilities & Administration Revenue	\$ 11,023,030	\$ 12,741,381	\$ 1,718,351	
Investment/Endowment Income	\$ -	\$ 167,577	\$ 167,577	
Gifts	\$ -	\$ -	\$ -	
Other Revenue	\$ 150,000	\$ 268,904	\$ 118,904	
Total Revenue	\$ 11,173,030	\$ 16,410,064	\$ 5,237,034	
Transfers In	\$ -	\$ -	\$ -	
Beginning Balance	\$ 15,707,886	\$ 15,707,886	\$ -	
Total Sources	\$ 26,880,916	\$ 32,117,950	\$ 5,237,034	
Uses				
Expenditures				
Instruction	\$ 73,282	\$ 229,436	\$ 156,154	
Research	\$ 4,673,891	\$ 3,980,328	\$ (693,563)	
Public Service	\$ 754,157	\$ 60,978	\$ (693,179)	
Academic Support	\$ 364,190	\$ 335,933	\$ (28,257)	
Student Services	\$ -	\$ -	\$ -	
Institutional Support	\$ 19,406,301	\$ 7,978,643	\$ (11,427,658)	
O & M of Plant	\$ 1,460,609	\$ 1,550,185	\$ 89,576	
Auxiliary	\$ -	\$ -	\$ -	
Scholarships	\$ -	\$ -	\$ -	
Total Expenditures	\$ 26,732,430	\$ 14,135,503	\$ (12,596,927)	
Transfers Out	\$ 148,486	\$ 2,326,280	\$ 2,177,794	
Total Uses	\$ 26,880,916	\$ 16,461,783	\$ (10,419,133)	
Reserves/Ending Balance	\$ -	\$ 15,656,167	\$ 15,656,167	

Self-Supporting Budget Report
FY 2023
Desert Research Institute

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ -	\$ -	\$ -	
Sales and Service	\$ -	\$ 3,232,202	\$ 3,232,202	
Facilities & Administration Revenue	\$ 11,023,030	\$ 12,741,381	\$ 1,718,351	
Investment/Endowment Income	\$ -	\$ 167,577	\$ 167,577	
Gifts	\$ -	\$ -	\$ -	
Other Revenue	\$ 150,000	\$ 268,904	\$ 118,904	
Total Revenue	\$ 11,173,030	\$ 16,410,064	\$ 5,237,034	
Transfers In	\$ -	\$ -	\$ -	
Beginning Balance	\$ 15,707,886	\$ 15,707,886	\$ -	
Total Sources	\$ 26,880,916	\$ 32,117,950	\$ 5,237,034	
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 3,901,574	\$ 4,922,360	\$ 1,020,786	
Graduate Assistants	\$ 55,810	\$ 88,796	\$ 32,986	
Classified & Technologist Salaries	\$ 791,087	\$ 1,034,891	\$ 243,804	
Wages	\$ 121,714	\$ 279,251	\$ 157,537	
Fringe	\$ 2,160,540	\$ 2,772,715	\$ 612,175	
Scholarships	\$ -	\$ -	\$ -	
Operating	\$ 19,701,705	\$ 5,037,490	\$ (14,664,215)	
Total Expenditures	\$ 26,732,430	\$ 14,135,503	\$ (12,596,927)	
Transfers Out	\$ 148,486	\$ 2,326,280	\$ 2,177,794	
Total Uses	\$ 26,880,916	\$ 16,461,783	\$ (10,419,133)	
Reserves/Ending Balance	\$ -	\$ 15,656,167	\$ 15,656,167	

Self-Supporting Budget Report
FY 2023
Desert Research Institute

The Desert Research Institute's self-supporting budget is comprised and managed with two uniquely separate funds.

Self-Supporting : ICR	\$11,692,985
Self-Supporting : Other	\$15,187,931
Self-Supporting : Total	\$26,880,916

Self-Supporting : ICR

The primary funding source for these accounts is Indirect Cost Recovery generated by grants and contracts expenditures, as well as a planned transfer-in from our regular investment income distribution from the NSHE operating pool.

These accounts are further divided into four primary divisions:

- Administration (ADMIN)
- Division of Atmospheric Sciences (DAS)
- Division of Earth & Ecosystem Sciences (DEES)
- Division of Hydrologic Sciences (DHS)

Each division is monitored and managed independently by monitoring individual programs and balancing the net position of the units at the end of year reconciling over/under recovery.

The Facilities & Administration Revenue generated by DRI for FY2023 significantly exceeded our estimate of 11.02M. The 1.72M in over recovery was a product of all three of our scientific divisions. The annual net position for each division is reconciled at year-end and transferred to/from a divisional carry-forward account for future operating capital when required.

Within the total ICR Budget there were no other accounts over \$250k that exceeded the threshold for reporting.

Self-Supporting : Other

The primary funding source for these accounts are beginning account balances, planned distributions from the Indirect Cost Recovery budget, residuals from grants and contracts and investment income distributions. DRI budgets all known sources for the fiscal year and then prepares budget amendments throughout the year for any other revenue received throughout the year, keeping both revenue and expenditures balanced.

It should be noted that the variance identified in Sales and Service revenue is generated by our recharge service centers (primarily laboratories) who bill a small percentage to outside customers with the remainder billed to grants and contracts that use these services. Recharge centers are designed to break-even and the 3.23M in recharge revenue directly offsets personnel and operating costs shown in the actual expenditure lines of this report.

Other Revenue is primarily comprised of the 3% regular distribution of the operating pool (168k). Other revenue also includes a system distribution for Environmental Health and Safety (150k) with the remainder coming from the proceeds from business asset sales (63k) and other small miscellaneous sources (56k).

Another significant variance in our report is the operating line item budget. The variance can be explained by understanding that DRI budgets all funds in our self-supporting budget as operating if the specific expenditures have not been identified, regardless of amount. This practice is clear when looking at the actual spending under the variance in the operating expenditure category.

Within the total Self-Supporting : Other Budget there were no other accounts over \$250k that exceeded the threshold for reporting.

Self-Supporting Budget Report
FY 2023
Truckee Meadows Community College

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 1,576,636	\$ 1,481,619	\$	(95,017)
Sales and Service	\$ 1,709,617	\$ 1,789,533	\$	79,916
Facilities & Administration Revenue	\$ -	\$ -	\$	-
Investment/Endowment Income	\$ -	\$ -	\$	-
Gifts	\$ -	\$ -	\$	-
Other Revenue	\$ 226,664	\$ 229,566	\$	2,902
Total Revenue	\$ 3,512,917	\$ 3,500,718	\$	(12,199)
Transfers In	\$ 3,677,690	\$ 3,889,004	\$	211,314
Beginning Balance	\$ 6,081,878	\$ 6,347,595	\$	265,717
Total Sources	\$ 13,272,485	\$ 13,737,317	\$	464,832
Uses				
Expenditures				
Instruction	\$ 1,406,264	\$ 1,225,445	\$	(180,819)
Research	\$ -	\$ -	\$	-
Public Service	\$ -	\$ -	\$	-
Academic Support	\$ 1,107,546	\$ 1,105,508	\$	(2,038)
Student Services	\$ 1,870,494	\$ 1,930,601	\$	60,107
Institutional Support	\$ 592,411	\$ 686,727	\$	94,316
O & M of Plant	\$ 192,614	\$ 163,621	\$	(28,993)
Auxiliary	\$ 2,044,659	\$ 1,464,749	\$	(579,910)
Scholarships	\$ -	\$ -	\$	-
Total Expenditures	\$ 7,213,989	\$ 6,576,652	\$	(637,337)
Transfers Out	\$ 530,954	\$ 1,220,720	\$	689,766
Total Uses	\$ 7,744,943	\$ 7,797,372	\$	52,429
Reserves/Ending Balance	\$ 5,527,542	\$ 5,939,944	\$	412,402

Self-Supporting Budget Report
FY 2023
Truckee Meadows Community College

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 1,576,636	\$ 1,481,619	\$	(95,017)
Sales and Service	\$ 1,709,617	\$ 1,789,533	\$	79,916
Facilities & Administration Revenue	\$ -	\$ -	\$	-
Investment/Endowment Income	\$ -	\$ -	\$	-
Gifts	\$ -	\$ -	\$	-
Other Revenue	\$ 226,664	\$ 229,566	\$	2,902
Total Revenue	\$ 3,512,917	\$ 3,500,718	\$	(12,199)
Transfers In	\$ 3,677,690	\$ 3,889,004	\$	211,314
Beginning Balance	\$ 6,081,878	\$ 6,347,595	\$	265,717
Total Sources	\$ 13,272,485	\$ 13,737,317	\$	464,832
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 953,016	\$ 943,160	\$	(9,856)
Graduate Assistants	\$ -	\$ -	\$	-
Classified & Technologist Salaries	\$ 541,713	\$ 384,696	\$	(157,017)
Wages	\$ 646,980	\$ 532,686	\$	(114,294)
Fringe	\$ 447,290	\$ 351,225	\$	(96,065)
Scholarships	\$ -	\$ -	\$	-
Operating	\$ 4,624,990	\$ 4,364,885	\$	(260,105)
Total Expenditures	\$ 7,213,989	\$ 6,576,652	\$	(637,337)
Transfers Out	\$ 530,954	\$ 1,220,720	\$	689,766
Total Uses	\$ 7,744,943	\$ 7,797,372	\$	52,429
Reserves/Ending Balance	\$ 5,527,542	\$ 5,939,944	\$	412,402

**Self-Supporting Budget Report
FY 2023
Truckee Meadows Community College**

The college has approximately thirteen self-supporting budget accounts that reach the threshold for expenditures on an annual basis.

FY23 Actual Revenue was flat to budget with a variance of only (\$12K) due to Student Tuition and Fees in the EPIC (Educational Programs Inspiring the Community) Professional Programming account.

FY23 Actual Expenses were (\$637K) lower than budgeted expenses primarily due to the Auxiliary Services function which includes programs such as the Child Care Center, Vending Auxiliary, and Cafe Services. Expenses were lower primarily in the Personnel categories including Professional, Classified and Hourly wages in all functions due to multiple vacancies across the college.

Given the decreased expenses in FY23, the Reserves/Ending balance closes the year higher than expected by \$412K.

Programs that vary from the budget by more than \$250,000 or 10% are due to decreased personnel expenses due to difficulty filling salaried and hourly wage positions.

Self-Supporting Budget Report
FY 2023
College of Southern Nevada

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 11,976,504	\$ 11,964,489	\$	(12,015)
Sales and Service	\$ 1,964,900	\$ 1,855,175	\$	(109,725)
Facilities & Administration Revenue	\$ -	\$ -	\$	-
Investment/Endowment Income	\$ -	\$ -	\$	-
Gifts	\$ 502,404	\$ 137,592	\$	(364,812)
Other Revenue	\$ 541,889	\$ 547,292	\$	5,403
Total Revenue	\$ 14,985,697	\$ 14,504,548	\$	(481,149)
Transfers In	\$ 14,543,758	\$ 7,428,847	\$	(7,114,911)
Beginning Balance	\$ 11,884,393	\$ 11,884,393	\$	-
Total Sources	\$ 41,413,848	\$ 33,817,788	\$	(7,596,060)
Uses				
Expenditures				
Instruction	\$ 12,102,358	\$ 9,873,338	\$	(2,229,020)
Research	\$ -	\$ -	\$	-
Public Service	\$ -	\$ -	\$	-
Academic Support	\$ 4,655,561	\$ 1,981,286	\$	(2,674,275)
Student Services	\$ 4,325,325	\$ 3,177,138	\$	(1,148,187)
Institutional Support	\$ 2,928,065	\$ 1,598,576	\$	(1,329,489)
O & M of Plant	\$ 1,304,300	\$ 1,009,052	\$	(295,248)
Auxiliary			\$	-
Scholarships	\$ 5,133,418	\$ 4,892,317	\$	(241,101)
Total Expenditures	\$ 30,449,027	\$ 22,531,707	\$	(7,917,320)
Transfers Out	\$ 8,163,792	\$ 329,769	\$	(7,834,023)
Total Uses	\$ 38,612,819	\$ 22,861,476	\$	(15,751,343)
Reserves/Ending Balance	\$ 2,801,029	\$ 10,956,312	\$	8,155,283

Self-Supporting Budget Report
FY 2023
College of Southern Nevada

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 11,976,504	\$ 11,964,489	\$	(12,015)
Sales and Service	\$ 1,964,900	\$ 1,855,175	\$	(109,725)
Facilities & Administration Revenue	\$ -	\$ -	\$	-
Investment/Endowment Income	\$ -	\$ -	\$	-
Gifts	\$ 502,404	\$ 137,592	\$	(364,812)
Other Revenue	\$ 541,889	\$ 547,292	\$	5,403
Total Revenue	\$ 14,985,697	\$ 14,504,548	\$	(481,149)
Transfers In	\$ 14,543,758	\$ 7,428,847	\$	(7,114,911)
Beginning Balance	\$ 11,884,393	\$ 11,884,393	\$	-
Total Sources	\$ 41,413,847	\$ 33,817,788	\$	(7,596,060)
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 5,193,676	\$ 4,076,575	\$	(1,117,101)
Graduate Assistants	\$ -	\$ -	\$	-
Classified & Technologist Salaries	\$ 1,757,790	\$ 1,045,961	\$	(711,829)
Wages	\$ 1,515,670	\$ 944,637	\$	(571,033)
Fringe	\$ 2,128,132	\$ 1,212,775	\$	(915,357)
Scholarships	\$ 5,141,418	\$ 4,895,317	\$	(246,101)
Operating	\$ 14,712,341	\$ 10,356,441	\$	(4,355,900)
Total Expenditures	\$ 30,449,027	\$ 22,531,707	\$	(7,917,320)
Transfers Out	\$ 8,163,792	\$ 329,769	\$	(7,834,023)
Total Uses	\$ 38,612,819	\$ 22,861,476	\$	(15,751,343)
Reserves/Ending Balance	\$ 2,801,028	\$ 10,956,312	\$	8,155,283

Self-Supporting Budget Report
FY 2023
College of Southern Nevada

The College of Southern Nevada (CSN) has reported 40 budgeted accounts for FY23, that exceeded \$250,000 of projected and actual annual expenditure activity.

Revenues:

Actual revenue was 18% less than budgeted. This is attributable to reductions in gift and Transfers In revenue from accounts not included in this report.

Expenditures:

Actual expenditures were 41% less than budgeted. Personnel costs across the employee categories averaged approximately 31% less than budgeted due to increased turnover, delays in hiring, and the freezing of positions. Operating actuals were 30% less than budgeted due to anticipated future COLA, and a trend in declining enrollments. Transfers out to accounts not included in this report were significantly reduced to yield an ending balance to support FY24 COLA on non-state accounts.

Self-Supporting Budget Report
FY 2023
Western Nevada College

	FY 2023 Budget	FY 2023 Actuals	Difference (over/(under) budget)
Sources			
Revenues			
Student Tuition and Fees	\$ 12,000	\$ 953,327	\$ 941,327
Sales and Service	\$ 794,011	\$ 748,261	\$ (45,750)
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 806,011	\$ 1,701,588	\$ 895,577
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 796,386	\$ 2,114,298	\$ 1,317,912
Total Sources	\$ 1,602,397	\$ 3,815,886	\$ 2,213,489
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ -	\$ 851,848	\$ 851,848
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ 914,182	\$ 812,551	\$ (101,631)
Scholarships	\$ -	\$ 538,561	\$ 538,561
Total Expenditures	\$ 914,182	\$ 2,202,960	\$ 1,288,778
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 914,182	\$ 2,202,960	\$ 1,288,778
Reserves/Ending Balance	\$ 688,215	\$ 1,612,926	\$ 924,711

Self-Supporting Budget Report
FY 2023
Western Nevada College

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 12,000	\$ 953,327	\$ 941,327	
Sales and Service	\$ 794,011	\$ 748,261	\$ (45,750)	
Facilities & Administration Revenue	\$ -	\$ -	\$ -	
Investment/Endowment Income	\$ -	\$ -	\$ -	
Gifts	\$ -	\$ -	\$ -	
Other Revenue	\$ -	\$ -	\$ -	
Total Revenue	\$ 806,011	\$ 1,701,588	\$ 895,577	
Transfers In	\$ -	\$ -	\$ -	
Beginning Balance	\$ 796,386	\$ 2,114,298	\$ 1,317,912	
Total Sources	\$ 1,602,397	\$ 3,815,886	\$ 2,213,489	
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 310,696	\$ 547,445	\$ 236,749	
Graduate Assistants	\$ -	\$ -	\$ -	
Classified & Technologist Salaries	\$ 331,800	\$ 315,413	\$ (16,387)	
Wages	\$ 55,930	\$ 48,528	\$ (7,402)	
Fringe	\$ 144,256	\$ 122,671	\$ (21,585)	
Scholarships	\$ -	\$ -	\$ -	
Operating	\$ 71,500	\$ 1,168,903	\$ 1,097,403	
Total Expenditures	\$ 914,182	\$ 2,202,960	\$ 1,288,778	
Transfers Out	\$ -	\$ -	\$ -	
Total Uses	\$ 914,182	\$ 2,202,960	\$ 1,288,778	
Reserves/Ending Balance	\$ 688,215	\$ 1,612,926	\$ 924,711	

Self-Supporting Budget Report
FY 2023
Western Nevada College

Revenues

Student Tuition & Fees: \$941k increase due to including actuals related to student access fees and technology fees. Due to reporting changes, the access fee should now be included. Technology fees are now included as WNC expended more than \$250k in FY23. WNC anticipates that we will continue to report both the access and technology fees in FY24.

Beginning Balance: \$1.3M increase due to including the beginning balances for the access fee, technology fee and the institutional operations accounts.

Expenditures

Institutional Support: \$851k increase due to including technology fee expenditures of \$570k and institutional operations expenditures of \$281k. WNC anticipates that we will continue to include this account in the FY24 report.

Scholarships: \$538k increase due to including the actual expenditures related to student access fees.

Self-Supporting Budget Report
FY 2023
Great Basin College

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 1,820,000	\$ 1,909,187	\$	89,187
Sales and Service	\$ 365,000	\$ 362,412	\$	(2,588)
Facilities & Administration Revenue	\$ -	\$ 122,509	\$	122,509
Investment/Endowment Income	\$ 130,000	\$ 46,698	\$	(83,302)
Gifts	\$ -	\$ -	\$	-
Other Revenue	\$ 150,000	\$ 149,608	\$	(392)
Total Revenue	\$ 2,465,000	\$ 2,590,414	\$	125,414
Transfers In	\$ 250,000	\$ 300,165	\$	50,165
Beginning Balance	\$ 2,957,000	\$ 3,213,964	\$	256,964
Total Sources	\$ 5,672,000	\$ 6,104,544	\$	432,544
Uses				
Expenditures				
Instruction	\$ 229,000	\$ 246,520	\$	17,520
Research	\$ -	\$ -	\$	-
Public Service	\$ -	\$ -	\$	-
Academic Support	\$ 1,076,030	\$ 702,335	\$	(373,695)
Student Services	\$ -	\$ -	\$	-
Institutional Support	\$ 485,700	\$ 497,225	\$	11,525
O & M of Plant	\$ -	\$ -	\$	-
Auxiliary	\$ 904,000	\$ 706,769	\$	(197,231)
Scholarships	\$ 1,038,000	\$ 647,285	\$	(390,715)
Total Expenditures	\$ 3,732,730	\$ 2,800,133	\$	(932,597)
Transfers Out	\$ 35,000	\$ 9,447	\$	(25,553)
Total Uses	\$ 3,767,730	\$ 2,809,580	\$	(958,150)
Reserves/Ending Balance	\$ 1,904,270	\$ 3,294,964	\$	1,390,694

Self-Supporting Budget Report
FY 2023
Great Basin College

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 1,820,000	\$ 1,909,187	\$	89,187
Sales and Service	\$ 365,000	\$ 362,412	\$	(2,588)
Facilities & Administration Revenue	\$ -	\$ 122,509	\$	122,509
Investment/Endowment Income	\$ 130,000	\$ 46,698	\$	(83,302)
Gifts	\$ -	\$ -	\$	-
Other Revenue	\$ 150,000	\$ 149,608	\$	(392)
Total Revenue	\$ 2,465,000	\$ 2,590,414	\$	125,414
Transfers In	\$ 250,000	\$ 300,165	\$	50,165
Beginning Balance	\$ 2,957,000	\$ 3,213,964	\$	256,964
Total Sources	\$ 5,672,000	\$ 6,104,544	\$	432,544
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 798,000	\$ 418,562	\$	(379,438)
Graduate Assistants	\$ -	\$ -	\$	-
Classified & Technologist Salaries	\$ 186,000	\$ 173,604	\$	(12,396)
Wages	\$ -	\$ 14,250	\$	14,250
Fringe	\$ 319,730	\$ 178,565	\$	(141,165)
Scholarships	\$ 1,038,000	\$ 780,865	\$	(257,135)
Operating	\$ 1,391,000	\$ 1,234,286	\$	(156,714)
Total Expenditures	\$ 3,732,730	\$ 2,800,133	\$	(932,597)
Transfers Out	\$ 35,000	\$ 9,447	\$	(25,553)
Total Uses	\$ 3,767,730	\$ 2,809,580	\$	(958,150)
Reserves/Ending Balance	\$ 1,904,270	\$ 3,294,964	\$	1,390,694

Self-Supporting Budget Report
FY 2023
Great Basin College

The college has approximately ten self-supporting budget accounts that reach the threshold for expenditures on an annual basis.

With the return to more in person classes expenditures in FY2023 for student access were higher than FY2022, but below the anticipated level.

Due to vacancies across GBC in all areas, personnel expenses were lower than budgeted.

Self-Supporting Budget Report
FY 2023
Nevada State University

				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 4,430,174	\$ 5,021,879	\$	591,705
Sales and Service	\$ 645,905	\$ 528,830	\$	(117,075)
Facilities & Administration Revenue	\$ -	\$ -	\$	-
Investment/Endowment Income	\$ -	\$ -	\$	-
Gifts	\$ -	\$ -	\$	-
Other Revenue	\$ -	\$ -	\$	-
Total Revenue	\$ 5,076,079	\$ 5,550,709	\$	474,630
Transfers In	\$ 3,453,985	\$ 2,876,415	\$	(577,570)
Beginning Balance	\$ 1,585,929	\$ 2,945,162	\$	1,359,233
Total Sources	\$ 10,115,994	\$ 11,372,286	\$	1,256,292
Uses				
Expenditures				
Instruction	\$ 4,317,299	\$ 3,529,141	\$	(788,158)
Research	\$ -	\$ -	\$	-
Public Service	\$ -	\$ -	\$	-
Academic Support	\$ 483,098	\$ 462,619	\$	(20,479)
Student Services	\$ 936,076	\$ 637,012	\$	(299,064)
Institutional Support	\$ 1,555,877	\$ 1,450,382	\$	(105,495)
O & M of Plant			\$	-
Auxiliary			\$	-
Scholarships	\$ 2,485,000	\$ 2,399,701	\$	(85,299)
Total Expenditures	\$ 9,777,350	\$ 8,478,855	\$	(1,298,495)
Transfers Out	\$ 49,000	\$ 47,620	\$	(1,380)
Total Uses	\$ 9,826,350	\$ 8,526,475	\$	(1,299,875)
Reserves/Ending Balance	\$ 289,644	\$ 2,845,811	\$	2,556,167

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				Difference (over/(under) budget)
	FY 2023 Budget	FY 2023 Actuals		
Sources				
Revenues				
Student Tuition and Fees	\$ 4,430,174	\$ 5,021,879	\$	591,705
Sales and Service	\$ 645,905	\$ 528,830	\$	(117,075)
Facilities & Administration Revenue	\$ -	\$ -	\$	-
Investment/Endowment Income	\$ -	\$ -	\$	-
Gifts	\$ -	\$ -	\$	-
Other Revenue	\$ -	\$ -	\$	-
Total Revenue	\$ 5,076,079	\$ 5,550,709	\$	474,630
Transfers In	\$ 3,453,985	\$ 2,876,415	\$	(577,570)
Beginning Balance	\$ 1,585,929	\$ 2,945,162	\$	1,359,233
Total Sources	\$ 10,115,994	\$ 11,372,286	\$	1,256,292
Uses				
Expenditures				
Personnel				
Professional Salaries	\$ 2,855,445	\$ 2,241,757	\$	(613,688)
Graduate Assistants	\$ -	\$ -	\$	-
Classified & Technologist Salaries	\$ 575,940	\$ 441,809	\$	(134,131)
Wages	\$ 636,901	\$ 439,616	\$	(197,285)
Fringe	\$ 1,062,067	\$ 901,250	\$	(160,817)
Scholarships	\$ -	\$ -	\$	-
Operating	\$ 4,646,997	\$ 4,454,422	\$	(192,575)
Total Expenditures	\$ 9,777,350	\$ 8,478,854	\$	(1,298,496)
Transfers Out	\$ 49,000	\$ 47,620	\$	(1,380)
Total Uses	\$ 9,826,350	\$ 8,526,474	\$	(1,299,876)
Reserves/Ending Balance	\$ 289,644	\$ 2,845,812	\$	2,556,168

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The expenses for the Nursing Differential Fee include lease payments for nursing simulation equipment which was approved by the Regents in December 2019. This obligation under the lease will be fully paid by the end of FY2025.

Three additional programs have exceeded the \$250,000 threshold and as a result have been added to the report. These program budgets are for salary and wages which are now included in the report, primarily due to the high COLA for FY2024.

Appendix A

Self-Supporting Budget to Actual Guidance

- Each institution will complete the self-supporting budget to actual template using the following criteria:
 - Include the data for each budget (program) exceeding \$250,000 of projected annual expenditure activity
 - Expenditure activity for purposes of meeting the \$250,000 threshold does not include transfers out
 - To ensure we do not provide information that appears to be duplicative, transfers in and transfers out should only be reported if the transfer involves an account not otherwise included in this report (if account A is transferring funds to account B and both accounts already have their revenues and expenditures included in the report – adding the transfer in and transfer out would effectively double account for those funds. If on the other hand account A is a balance-controlled account and it is transferring funds to account B, then the transfer in should be reported for account B).
 - The following are excluded from the self-supporting reporting requirements:
 - Grant and contracts
 - Plant, loan, endowment, and scholarship funds (please do include Access funds since those are funded with student fees)
 - Clearing accounts
 - The expenditure portion of the template includes breaking the total reportable expenditures out by functional area and by expenditure category
 - There is also a narrative portion of the report. Institutions should use the narrative to highlight areas that would be of interest to the Board (either due to successes or challenges). Discuss overall financial status (include any unusual events, activities that impacted the year). Discuss significant programs within the self-supporting accounts (medical school, athletics, etc.)
 - The narrative also must address any program areas where the actual activity (revenues or expenditures) varies from the budget by more than \$250,000 or 10% of the approved budget (whichever is greater). For this portion of the report the variance is either positive or negative and the explanation should describe what factors lead to the variance, the current and future impact of the variance, and how the institution will address the variance going forward. The actual language from the handbook is:
 - “The report will summarize and highlight those activities that vary from the original budget by the greater of \$250,000 or 10%”