Nevada System of Higher Education

2026-2027 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 2026-2027

OVERVIEW

The Nevada System of Higher Education (NSHE) budget is comprised of 8 institutions, Board support and System Administration:

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

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 $1,461.1 billion for FY 27. This compares to the FY 26 Operating Budget of $1,426.0 billion and represents a 2.46% increase. General Fund revenues of $979.1 million in FY 27 decreased when compared to the General Fund revenues of $985.9 million in FY 26 by $6.81 million or by 0.69% due mainly to a reduction in health insurance rates.

Other authorized revenue sources, consisting mainly of student fee revenues, total $482.1 million in FY 27, approximately $31.7 million more than in FY 26. 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 30% 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 fee revenues increased by 6.65% in FY 26 over FY 25 and are projected to increase by 5.12% 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. The increase in actual and projected revenues is also due to increased enrollment at the institutions.

Additionally, at its January 23, 2026 meeting, the Board of Regents approved an additional registration fee increase of 3.0% for Academic Year 2026-27; 4.0% for Academic Year 2027-28 and 5.0% for Academic Year 2028-29 for UNLV, UNR and NSU and upper division courses at CSN, GBC, TMCC, and WNC. For lower division courses at CSN, GBC, TMCC and WNC, the Board approved registration fee increases of 2.0% for Academic Year 2026-27; 3.0% for Academic Year 2027-28 and 4.0% for Academic Year 2028-29.

Per Credit Hour Registration Fee	**FY 25**	**FY26**	**FY27**
	Reg Fee	**Reg Fee**	**Reg Fee**
University Undergraduate	$281.00	$288.50	$312.75
University Graduate	$344.25	$353.50	$383.25
State College Undergraduate	$203.00	$208.50	$226.00
State College Graduate	$273.25	$280.75	$304.25
Community College Upper Division	$203.00	$208.50	$226.00
Community College Lower Division	$123.75	$127.00	$136.25

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 $569,582 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 need-based 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 2025-27 biennium for certain 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 General Fund appropriations of $1.4 million over the 2025-27 biennium to support $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 2025-26

Annual Average FTE

	2024-25	2025-26	% Change
UNR			
Undergraduate	15,336.37	16,014.34	4.4%
Lower Division	9,125.74	9,664.77	5.9%
Upper Division	6,210.63	6,349.57	2.2%
Graduate	1,860.34	1,860.96	0.0%
Master's	961.84	1,005.63	4.6%
Doctorate	898.50	855.34	-4.8%
Total	17,196.70	17,875.30	3.9%
UNLV			
Undergraduate	20,809.53	21,342.33	2.6%
Lower Division	12,308.63	12,662.23	2.9%
Upper Division	8,500.90	8,680.10	2.1%
Graduate	3,527.78	3,424.10	-2.9%
Master's	2,333.50	2,172.54	-6.9%
Doctorate	1,194.28	1,251.56	4.8%
Total	24,337.31	24,766.43	1.8%
NSU			
Undergraduate	4,176.63	4,408.57	5.6%
Lower Division	2,526.13	2,737.34	8.4%
Upper Division	1,650.50	1,671.24	1.3%
Graduate			
Master's	72.88	117.42	61.1%
Total	4,249.51	4,525.99	6.5%
CSN			
Undergraduate			
Lower Division	15,957.26	16,604.14	4.1%
Upper Division	304.12	330.40	8.6%
Total	16,261.37	16,934.53	4.1%
GBC			
Undergraduate			
Lower Division	1,734.64	1,790.58	3.2%
Upper Division	289.87	308.57	6.5%
Total	2,024.50	2,099.15	3.7%
TMCC			
Undergraduate			
Lower Division	5,911.25	6,396.59	8.2%
Upper Division	138.27	167.40	21.1%
Total	6,049.52	6,563.98	8.5%
WNC			
Undergraduate			
Lower Division	2,153.33	2,200.63	2.2%
Upper Division	50.80	48.00	-5.5%
Total	2,204.13	2,248.63	2.0%
SYSTEM TOTAL	**72,323.04**	**75,013.99**	**3.7%**

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

Revenue by Source	2025-26 State Operating Budget	% of Total	2025-26 Actual Operating Budget	% of Total	2026-27 State Operating Budget	% of Total	FY 2027 Budget to FY 2026 Budget $$	FY 2027 Budget to FY 2026 Budget %	FY 2027 Budget to FY 2026 Preliminary Actual $$	FY 2027 Budget to FY 2026 Preliminary Actual %
STATE APPROPRIATION										
General Fund	$ 938,165,466	65.24%	940,105,637	65.92%	$ 926,213,368	63.39%	$ (11,952,098)	-0.82%	$ (13,892,269)	-0.95%
2025 Legislative Session One Shots									-	
AB 427 Observatory Improvements	1,133,601	0.08%	1,133,601	0.08%	-	0.00%	(1,133,601)	-0.08%	(1,133,601)	-0.08%
AB 476 Thomas & Mack Legal Clinic	500,000	0.03%	500,000	0.04%	500,000	0.03%	-	0.00%	-	0.00%
AB 567 Safety & Security	3,011,065	0.21%	3,012,552	0.21%	7,988,935	0.55%	4,977,871	0.34%	4,976,383	0.34%
AB 568 Operational & Instructional Exp	29,279,838	2.04%	29,278,350	2.05%	28,207,612	1.93%	(1,072,226)	-0.07%	(1,070,738)	-0.07%
SB 6 DRI Cloud Seeding	600,000	0.04%	600,000	0.04%	600,000	0.04%	-	0.00%	-	0.00%
SB 119 NV Grow	600,000	0.04%	610,882	0.04%	589,118	0.04%	(10,882)	0.00%	(21,764)	0.00%
SB 280 UNLV Dental School - Cleft/Craniofacial	1,314,000	0.09%	156,223	0.01%	1,157,778	0.08%	(156,222)	-0.01%	1,001,555	0.07%
SB 427 Northwest Improvements	300,000	0.02%	300,000	0.02%	-	0.00%	(300,000)	-0.02%	(300,000)	-0.02%
SB 498 Nursing Expansion	10,000,000	0.70%	10,000,000	0.70%	10,000,000	0.68%	-	0.00%	-	0.00%
SB 498 NSU North Las Vegas Site	2,500,000	0.17%	-	0.00%	2,500,000	0.17%	-	0.00%	2,500,000	0.17%
SB 498 WNC Renovation of Aspen Bldg	200,000	0.01%	200,000	0.01%	1,311,999	0.09%	1,111,999	0.08%	1,111,999	0.08%
Total State Appropriation	$ 987,603,970	68.68%	985,897,245	69.13%	$ 979,068,810	67.01%	$ (8,535,159)	-0.58%	$ (6,828,435)	-0.47%
OTHER REVENUE SOURCES										
Registration Fees	$ 337,463,632	23.47%	$ 351,097,435	24.62%	$ 369,080,758	25.26%	$ 31,617,126	2.16%	$ 17,983,323	1.23%
Non-Resident Tuition	66,795,737	4.65%	59,697,902	4.19%	69,391,011	4.75%	2,595,274	0.18%	9,693,109	0.66%
Miscellaneous Student Fees	2,179,683	0.15%	3,417,265	0.24%	2,182,957	0.15%	3,274	0.00%	(1,234,308)	-0.08%
Operating Capital Investment	854,922	0.06%	2,622,498	0.18%	855,875	0.06%	953	0.00%	(1,766,623)	-0.12%
Miscellaneous	28,221,552	1.96%	14,874,127	1.04%	28,221,552	1.93%	-	0.00%	13,347,425	0.91%
Discretionary Funds	111,460	0.01%	-	0.00%	111,460	0.01%	-	0.00%	111,460	0.01%
County Funds	703,547	0.05%	707,974	0.05%	726,091	0.05%	22,544	0.00%	18,117	0.00%
Federal Funds	4,052,043	0.28%	2,870,372	0.20%	4,052,043	0.28%	-	0.00%	1,181,671	0.08%
Treasurer's Interest	2,500	0.00%	-	0.00%	2,500	0.00%	-	0.00%	2,500	0.00%
Balance Forward Prior Year	10,024,126	0.70%	8,925,407	0.63%	7,448,808	0.51%	(2,575,318)	-0.18%	(1,476,599)	-0.10%
Total Other Revenue Sources	$ 450,409,202	31.32%	$ 444,212,980	31.15%	$ 482,073,055	32.99%	$ 31,663,853	2.17%	$ 37,860,075	2.59%
Less: Revert to State	-	0.00%	527,422	-0.04%	-	0.00%	-	0.00%	(527,422)	-0.04%
Less: Balance Forward to FY27	-	0.00%	3,522,297	-0.25%	-	0.00%	-	0.00%	(3,522,297)	-0.24%
TOTAL REVENUE	$ 1,438,013,171	100.00%	$ 1,426,060,507	100.00%	$ 1,461,141,865	100.00%	$ 23,128,695	1.58%	$ 35,081,359	2.40%

Nevada System of Higher Education
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	2025-26 Operating Budget	% of Total	2025-26 Preliminary Actual	% of Total	2026-27 State Operating Budget	% of Total	FY 2027 Budget to FY 2026 Budget $$	FY 2027 Budget to FY 2026 Budget %	FY 2027 Budget to FY 2026 Preliminary Actual $$	FY 2027 Budget to FY 2026 Preliminary Actual %
College of Southern Nevada	$ 182,152,914	12.67%	$ 184,153,929	12.81%	$ 184,368,162	12.62%	$ 2,215,248	0.15%	$ 214,233	0.01%
Desert Research Institute	11,753,507	0.82%	11,753,507	0.82%	12,003,384	0.82%	249,877	0.02%	249,877	0.02%
Great Basin College	24,666,611	1.72%	24,775,179	1.72%	25,410,663	1.74%	744,052	0.05%	635,484	0.04%
Nevada State University	59,797,727	4.16%	54,127,083	3.76%	60,454,773	4.14%	657,046	0.04%	6,327,690	0.43%
System Administration	8,392,247	0.58%	8,294,625	0.58%	8,375,788	0.57%	(16,459)	0.00%	81,163	0.01%
System Computing Services	20,666,545	1.44%	20,378,570	1.42%	20,600,234	1.41%	(66,311)	0.00%	221,664	0.02%
NSHE Special Projects	6,257,506	0.44%	6,018,817	0.42%	6,361,512	0.44%	104,006	0.01%	342,695	0.02%
Education for Dependent Children	74,584	0.01%	15,999	0.00%	75,084	0.01%	500	0.00%	59,085	0.00%
Silver State Opportunity Grant	5,000,000	0.35%	5,000,000	0.35%	5,000,000	0.34%	-	0.00%	-	0.00%
University of Nevada, Las Vegas	459,969,059	31.99%	463,656,229	32.24%	473,090,083	32.38%	13,121,024	0.90%	9,433,854	0.65%
Intercollegiate Athletics - UNLV	8,664,978	0.60%	8,664,978	0.60%	8,651,793	0.59%	(13,185)	0.00%	(13,185)	0.00%
Law School	21,665,457	1.51%	22,182,992	1.54%	21,483,800	1.47%	(181,657)	-0.01%	(699,192)	-0.05%
Statewide Programs - UNLV	6,189,655	0.43%	6,191,300	0.43%	6,176,170	0.42%	(13,485)	0.00%	(15,130)	0.00%
Dental School	26,452,893	1.84%	25,605,518	1.78%	25,594,229	1.75%	(858,664)	-0.06%	(11,289)	0.00%
Business Center South	2,326,864	0.16%	2,331,836	0.16%	2,311,557	0.16%	(15,307)	0.00%	(20,279)	0.00%
UNLV School of Medicine	64,817,353	4.51%	65,168,897	4.53%	61,637,422	4.22%	(3,179,931)	-0.22%	(3,531,475)	-0.24%
University of Nevada, Reno	313,218,300	21.78%	313,878,149	21.83%	323,744,409	22.16%	10,526,109	0.72%	9,866,260	0.68%
UNR School of Medicine	80,159,758	5.57%	66,864,607	4.65%	80,149,163	5.49%	(10,595)	0.00%	13,284,556	0.91%
Intercollegiate Athletics - UNR	5,718,902	0.40%	5,718,902	0.40%	5,718,917	0.39%	15	0.00%	15	0.00%
Statewide Programs - UNR	10,386,322	0.72%	10,388,745	0.72%	10,353,179	0.71%	(33,143)	0.00%	(35,566)	0.00%
Agricultural Experiment Station	9,882,836	0.69%	9,166,053	0.64%	9,845,936	0.67%	(36,900)	0.00%	679,883	0.05%
Cooperative Extension Service	7,272,149	0.51%	6,826,100	0.47%	7,264,781	0.50%	(7,368)	0.00%	438,681	0.03%
University Press	554,873	0.04%	554,873	0.04%	552,400	0.04%	(2,473)	0.00%	(2,473)	0.00%
Business Center North	2,807,626	0.20%	2,810,759	0.20%	2,791,883	0.19%	(15,743)	0.00%	(18,876)	0.00%
State Health Laboratory	2,210,917	0.15%	2,214,688	0.15%	2,200,687	0.15%	(10,230)	0.00%	(14,001)	0.00%
Truckee Meadows Community College	66,608,508	4.63%	69,550,380	4.84%	66,381,614	4.54%	(226,895)	-0.02%	(3,168,766)	-0.22%
Western Nevada College	29,707,901	2.07%	28,923,779	2.01%	29,903,170	2.05%	195,269	0.01%	979,391	0.07%
Prison Education Program	637,179	0.04%	844,013	0.06%	641,072	0.04%	3,893	0.00%	(202,941)	-0.01%
NSHE TOTAL	$ 1,438,013,171	100.00%	$ 1,426,060,507	99.17%	$ 1,461,141,865	100.00%	$ 23,128,695	1.58%	$ 35,081,359	2.40%

NEVADA SYSTEM OF HIGHER EDUCATION
State Supported Operating Budget
Allocation of Resources by Function

Expenditure Object	2025-26 Operating Budget	% of Total	2025-26 Preliminary Actual	% of Total	2026-27 Operating Budget	% of Total	FY 2027 Budget to FY 2026 Budget $$	FY 2027 Budget to FY 2026 Budget %	FY 2027 Budget to FY 2026 Preliminary Actual $$	FY 2027 Budget to FY 2026 Preliminary Actual %
Instruction	$ 657,601,619	45.73%	$ 643,543,991	45.13%	$ 675,710,252	46.25%	$ 18,108,633	2.75%	$ 32,166,261	5.00%
Research	33,200,746	2.31%	34,348,149	2.41%	34,013,321	2.33%	812,575	2.45%	(334,828)	-0.97%
Public Service	18,295,171	1.27%	17,578,273	1.23%	18,281,096	1.25%	(14,075)	-0.08%	702,823	4.00%
Academic Support	220,894,502	15.36%	203,519,970	14.27%	221,626,082	15.17%	731,580	0.33%	18,106,112	8.90%
Student Services	95,530,782	6.64%	95,040,858	6.66%	97,515,384	6.67%	1,984,602	2.08%	2,474,526	2.60%
Institutional Support	201,411,768	14.01%	202,906,188	14.23%	204,624,195	14.00%	3,212,427	1.59%	1,718,007	0.85%
O & M of Plant	164,876,274	11.47%	161,739,755	11.34%	170,890,766	11.70%	6,014,492	3.65%	9,151,011	5.66%
Scholarships	42,676,662	2.97%	63,092,314	4.42%	43,186,234	2.96%	509,572	1.19%	(19,906,080)	-31.55%
Reserves	3,525,646	0.25%	4,291,009	0.30%	(4,705,465)	-0.32%	(8,231,111)	-233.46%	(8,996,474)	-209.66%
Systemwide Total	$ 1,438,013,171	100.00%	$ 1,426,060,507	100.00%	$ 1,461,141,865	100.00%	$ 23,128,695	1.61%	$ 35,081,359	2.46%

NEVADA SYSTEM OF HIGHER EDUCATION
State Supported Operating Budget
Allocation of Resources by Expenditure Object

Expenditure Object	2025-26 Operating Budget	% of Total	2025-26 Preliminary Actual	% of Total	2026-27 Operating Budget	% of Total	FY 2027 Budget to FY 2026 Budget $$	FY 2027 Budget to FY 2026 Budget %	FY 2027 Budget to FY 2026 Preliminary Actual $$	FY 2027 Budget to FY 2026 Preliminary Actual %
Professional	$ 702,110,242	48.83%	$ 694,065,773	48.67%	$ 718,366,699	49.16%	$ 16,256,457	2.32%	$ 24,300,926	3.50%
Graduate Assistant	31,881,376	2.22%	32,475,718	2.28%	32,211,315	2.20%	329,939	1.03%	(264,403)	-0.81%
Technologists	1,553,200	0.11%	1,714,346	0.12%	1,683,795	0.12%	130,595	8.41%	(30,551)	-1.78%
Classified	121,053,306	8.42%	121,256,149	8.50%	124,528,566	8.52%	3,475,260	2.87%	3,272,417	2.70%
Wages	7,928,462	0.55%	9,177,251	0.64%	8,074,322	0.55%	145,860	1.84%	(1,102,929)	-12.02%
Fringe	281,242,875	19.56%	282,900,039	19.84%	290,346,474	19.87%	9,103,599	3.24%	7,446,435	2.63%
Operating	291,743,709	20.29%	282,755,443	19.83%	285,930,694	19.57%	(5,813,015)	-1.99%	3,175,251	1.12%
Reserve (Carry Forward)	500,000	0.03%	1,715,787	0.12%	-	0.00%	(500,000)	-100.00%	(1,715,787)	-100.00%
Reserve (Reversion)	-	0.00%		0.00%	-	0.00%	-	0.00%	-	0.00%
TOTAL EXPENSE	$ 1,438,013,171	100.00%	$ 1,426,060,507	100.00%	$ 1,461,141,865	100.00%	$ 23,128,695	1.61%	$ 35,081,359	2.46%



Operating Budget Detail

College of Southern Nevada
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	127,608,809	127,799,451	124,740,751	(2,868,058)	(3,058,700)
2025 Legislative Session One Shots					
AB 567 Safety and Security	262,149	262,149	1,607,418	1,345,269	1,345,269
AB 568 Operational and Instructional	2,666,316	2,666,316	2,666,316	-	-
SB 119 NV Grow	600,000	610,882	589,118	(10,882)	(21,764)
SB 427 Northwest Improvements	300,000	300,000	-	(300,000)	(300,000)
SB 498 Nursing Expansion	1,453,125	1,453,125	1,514,204	61,079	61,079
Total State Appropriation	132,890,399	133,091,923	131,117,807	(1,772,592)	(1,974,116)
OTHER REVENUE SOURCES					
Registration Fees	45,171,515	47,198,760	48,901,896	3,730,381	1,703,136
Non-Resident Tuition	3,554,982	2,801,999	3,812,441	257,459	1,010,442
Miscellaneous Student Fees	465,163	904,494	465,163	-	(439,331)
Operating Capital Investment	70,855	156,753	70,855	-	(85,898)
Total Other Revenue Sources	49,262,515	51,062,006	53,250,355	3,987,840	2,188,349
TOTAL REVENUE	182,152,914	184,153,929	184,368,162	2,215,248	214,233
TOTAL REVENUE PERCENTAGE					
General Fund %	72.96%	72.27%	71.12%	-1.33%	-1.48%
Other Revenue %	27.04%	27.73%	28.88%	8.10%	4.29%
Total Revenue %	100.00%	100.00%	100.00%	1.22%	0.12%

College of Southern Nevada
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	558.00	63,306,675	558.00	66,840,157	558.00	66,196,893	-	2,890,218	-	(643,264)
Classified	100.00	4,992,907	100.00	5,492,967	100.00	5,880,648	-	887,741	-	387,681
Wages	-	641,989	-	1,381,364	-	526,549	-	(115,440)	-	(854,815)
Fringe	-	20,068,845	-	20,572,688	-	20,634,932	-	566,087	-	62,244
Operating	-	9,008,378	-	10,211,195	-	8,261,823	-	(746,555)	-	(1,949,372)
Total	658.00	98,018,794	658.00	104,498,370	658.00	101,500,845	-	3,482,051	-	(2,997,525)
PUBLIC SERVICE										
Professional	-	221,313	-	296,050	-	215,905	-	(5,408)	-	(80,145)
Fringe	-	45,676	-	43,115	-	41,355	-	(4,321)	-	(1,760)
Operating	-	333,011	-	271,835	-	331,858	-	(1,153)	-	60,023
Total	-	600,000	-	611,000	-	589,118	-	(10,882)	-	(21,882)
ACADEMIC SUPPORT										
Professional	54.50	7,874,693	54.50	7,567,648	54.50	7,003,921	-	(870,772)	-	(563,727)
Classified	37.10	2,630,909	37.10	2,599,369	37.10	2,849,474	-	218,565	-	250,105
Wages	-	120,571	-	113,672	-	215,490	-	94,919	-	101,818
Fringe	-	3,696,632	-	3,550,917	-	3,439,499	-	(257,133)	-	(111,418)
Operating	-	1,984,205	-	2,436,319	-	1,983,779	-	(426)	-	(452,540)
Total	91.60	16,307,010	91.60	16,267,924	91.60	15,492,163	-	(814,847)	-	(775,761)
STUDENT SERVICES										
Professional	140.00	8,193,093	140.00	7,733,685	140.00	8,005,456	-	(187,637)	-	271,771
Classified	66.25	3,205,470	66.25	2,835,092	66.25	2,875,112	-	(330,358)	-	40,020
Wages	-	778,918	-	195,179	-	447,336	-	(331,582)	-	252,157
Fringe	-	4,073,507	-	3,733,853	-	3,802,699	-	(270,808)	-	68,846
Operating	-	3,165,241	-	4,171,942	-	2,443,999	-	(721,242)	-	(1,727,943)
Total	206.25	19,416,229	206.25	18,669,751	206.25	17,574,602	-	(1,841,627)	-	(1,095,149)
INSTITUTIONAL SUPPORT										
Professional	99.94	10,856,290	99.94	9,980,392	99.94	10,757,084	-	(99,206)	-	776,692
Classified	54.50	3,941,417	54.50	3,745,810	54.50	3,561,381	-	(380,036)	-	(184,429)
Fringe	-	5,220,181	-	4,751,560	-	4,987,866	-	(232,315)	-	236,306
Operating	-	6,600,572	-	5,485,823	-	7,354,692	-	754,120	-	1,868,868
Total	154.44	26,618,460	154.44	23,964,112	154.44	26,665,323	-	46,862	-	2,701,210

College of Southern Nevada
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
O & M OF PLANT											
Professional		18.00	1,584,306	-	1,299,460	18.00	2,428,545	-	844,239	18.00	1,129,085
Classified		83.00	5,126,830	-	3,972,866	83.00	4,712,909	-	(413,921)	83.00	740,043
Fringe		-	2,555,096	-	1,984,574	-	2,635,318	-	80,222	-	650,744
Operating		-	11,188,264	-	10,521,096	-	11,956,524	-	768,260	-	1,435,428
	Total	101.00	20,454,495	-	17,777,996	101.00	21,733,296	-	1,278,801	101.00	3,955,300
SCHOLARSHIPS											
Wages		-	65,000	-	78,256	-	135,000	-	70,000	-	56,744
Fringe		-	521,690	-	635,021	-	496,120	-	(25,570)	-	(138,901)
Operating		-	1,669,379	-	1,651,498	-	1,706,069	-	36,690	-	54,571
	Total	-	2,256,069	-	2,364,775	-	2,337,189	-	81,120	-	(27,586)
RESERVES											
Professional		-	(897,296)	-	-	-	(902,144)	-	(4,848)	-	(902,144)
Classified		-	(226,037)	-	-	-	(229,101)	-	(3,064)	-	(229,101)
Fringe		-	(394,811)	-	-	-	(393,129)	-	1,682	-	(393,129)
	Total	-	(1,518,144)	-	-	-	(1,524,374)	-	(6,230)	-	(1,524,374)
TOTAL											
Professional		870.44	91,139,074	852.44	93,717,392	870.44	93,705,660	-	2,566,586	18.00	(11,732)
Classified		340.85	19,671,496	257.85	18,646,104	340.85	19,650,423	-	(21,073)	83.00	1,004,319
Wages		-	1,606,478	-	1,768,997	-	1,328,675	-	(277,803)	-	(440,322)
Fringe		-	35,786,816	-	35,271,727	-	35,644,660	-	(142,156)	-	372,933
Operating		-	33,949,050	-	34,749,708	-	34,038,744	-	89,694	-	(710,964)
	Total	1,211.29	182,152,914	1,110.29	184,153,929	1,211.29	184,368,162	-	2,215,248	101.00	214,233

Desert Research Institute
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	11,095,689	11,095,689	11,061,202	(34,487)	(34,487)
2025 Legislative Session One Shots					
AB 567 Safety and Security	57,818	57,818	342,182	284,364	284,364
SB 6 Cloud Seeding	600,000	600,000	600,000	-	-
Total State Appropriation	11,753,507	11,753,507	12,003,384	249,877	249,877
TOTAL REVENUE	11,753,507	11,753,507	12,003,384	249,877	249,877
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	2.13%	2.13%

Desert Research Institute
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
RESEARCH										
Professional	-	-	0.71	122,892	-	-	-	-	(0.71)	(122,892)
Graduate Assistant	-	-	0.22	10,793	-	-	-	-	(0.22)	(10,793)
Technologists	-	-	2.18	161,146	-	-	-	-	(2.18)	(161,146)
Fringe	-	-	-	160,675	-	-	-	-	-	(160,675)
Operating	-	633,349	-	177,843	-	600,000	-	(33,349)	-	422,157
Total	-	633,349	3.11	633,349	-	600,000	-	(33,349)	(3.11)	(33,349)
INSTITUTIONAL SUPPORT										
Professional	23.21	3,519,649	23.39	3,519,649	22.90	3,447,696	(0.31)	(71,953)	(0.49)	(71,953)
Technologists	7.02	512,705	6.73	512,705	6.86	516,983	(0.16)	4,278	0.13	4,278
Fringe	-	2,154,491	-	2,154,491	-	2,220,401	-	65,910	-	65,910
Operating	-	9,355	-	9,355	-	7,371	-	(1,984)	-	(1,984)
Total	30.23	6,196,200	30.12	6,196,200	29.76	6,192,451	(0.47)	(3,749)	(0.36)	(3,749)
O & M OF PLANT										
Professional	3.24	504,269	3.66	504,269	4.89	412,387	1.65	(91,882)	1.23	(91,882)
Technologists	17.79	1,040,495	16.96	1,040,495	18.15	1,166,812	0.36	126,317	1.19	126,317
Fringe	-	862,642	-	862,642	-	825,809	-	(36,833)	-	(36,833)
Operating	-	2,516,552	-	2,516,552	-	2,805,925	-	289,373	-	289,373
Total	21.03	4,923,958	20.62	4,923,958	23.04	5,210,933	2.01	286,975	2.42	286,975
TOTAL										
Professional	26.45	4,023,918	27.76	4,146,810	27.79	3,860,083	1.34	(163,835)	0.03	(286,727)
Graduate Assistant	-	-	0.22	10,793	-	-	-	-	(0.22)	(10,793)
Technologists	24.81	1,553,200	25.87	1,714,346	25.01	1,683,795	0.20	130,595	(0.86)	(30,551)
Fringe	-	3,017,133	-	3,177,808	-	3,046,210	-	29,077	-	(131,598)
Operating	-	3,159,256	-	2,703,750	-	3,413,296	-	254,040	-	709,546
Total	51.26	11,753,507	53.85	11,753,507	52.80	12,003,384	1.54	249,877	(1.05)	249,877

Great Basin College
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	18,447,536	18,515,477	18,406,398	(41,138)	(109,079)
2025 Legislative Session One Shots					
AB 567 Safety and Security	-	-	400,000	400,000	400,000
AB 568 Operational and Instructional	204,369	204,369	204,369	-	-
SB 498 Nursing Expansion	500,000	500,000	506,505	6,505	6,505
Total State Appropriation	19,151,905	19,219,846	19,517,272	365,367	297,426
OTHER REVENUE SOURCES					
Registration Fees	4,986,571	5,111,632	5,343,667	357,096	232,035
Non-Resident Tuition	436,135	356,107	457,724	21,589	101,617
Miscellaneous Student Fees	92,000	87,594	92,000	-	4,406
Total Other Revenue Sources	5,514,706	5,555,333	5,893,391	378,685	338,058
TOTAL REVENUE	24,666,611	24,775,179	25,410,663	744,052	635,484
TOTAL REVENUE PERCENTAGE					
General Fund %	77.64%	77.58%	76.81%	1.91%	1.55%
Other Revenue %	22.36%	22.42%	23.19%	6.87%	6.09%
Total Revenue %	100.00%	100.00%	100.00%	3.02%	2.57%

Great Basin College
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	77.75	7,899,247	76.00	8,596,643	79.00	8,454,885	1.25	555,638	3.00	(141,758)
Classified	10.80	601,468	9.00	451,750	9.00	448,272	(1.80)	(3,478)	-	(3,478)
Fringe	-	2,631,232	-	1,809,199	-	2,057,357	-	248,158	-	248,158
Operating	-	353,600	-	244,117	-	221,000	-	(23,117)	-	(23,117)
Total	88.55	11,485,547	85.00	11,101,709	88.00	11,181,514	(0.55)	777,201	3.00	79,805
ACADEMIC SUPPORT										
Professional	11.95	1,681,655	17.00	1,182,188	15.00	1,385,460	3	(296,195)	(2.00)	203,272
Classified	9.00	395,396	8.00	386,852	8.00	458,507	(1)	63,111	-	71,655
Fringe	-	566,021	-	432,723	-	543,999	-	(22,022)	-	111,276
Operating	-	154,824	-	557,415	-	176,200	-	21,376	-	(381,215)
Total	20.95	2,797,896	25.00	2,559,178	23.00	2,564,166	2.05	(233,730)	(2.00)	4,988
STUDENT SERVICES										
Professional	18.15	1,229,502	19.00	1,252,425	20.00	1,378,213	1.85	148,711.00	1.00	125,788
Classified	7.00	483,335	7.00	443,696	7.00	429,923	-	(53,412.00)	-	(13,773)
Wages	-	-	-	-	-	42,250	-	42,250.00	-	42,250
Fringe	-	480,194	-	451,509	-	562,377	-	82,183.00	-	110,868
Operating	-	45,500	-	108,343	-	70,000	-	24,500.00	-	(38,343)
Total	25.15	2,238,531	26.00	2,255,973	27.00	2,482,763	1.85	244,232	1.00	226,790
INSTITUTIONAL SUPPORT										
Professional	18.33	2,103,669	20.00	1,919,139	19.90	2,286,167	1.57	182,498.00	(0.10)	367,028
Classified	5.00	361,738	4.00	520,317	5.00	433,150	-	71,412.00	1.00	(87,167)
Fringe	-	659,185	-	671,897	-	830,101	-	170,916.00	-	158,204
Operating	-	1,028,899	-	2,057,963	-	1,833,406	-	804,507.00	-	(224,557)
Total	23.33	4,153,491	24.00	5,169,315	24.90	5,382,824	1.57	1,229,333	0.90	213,509
O & M OF PLANT										
Professional	1.00	92,796	1.00	92,494	1.00	107,643	-	14,847.00	-	15,149
Classified	25.00	1,378,168	24.00	1,394,236	25.00	1,354,651	-	(23,517.00)	1.00	(39,585)
Fringe	-	524,050	-	503,015	-	553,098	-	29,048.00	-	50,083
Operating	-	1,815,422	-	1,493,527	-	1,607,598	-	(207,824.00)	-	114,071
Total	26.00	3,810,436	25.00	3,483,272	26.00	3,622,990	-	(187,446)	1.00	139,718
SCHOLARSHIPS										
Wages	-	45,616	-	45,982	-	44,932	-	(684.00)	-	(1,050)
Fringe	-	684	-	692	-	674	-	(10.00)	-	(18)
Operating	-	134,410	-	159,058	-	130,800	-	(3,610.00)	-	(28,258)
Total	-	180,710	-	205,732	-	176,406	-	(4,304)	-	(29,326)

Great Basin College
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
TOTAL											
Professional		127.18	13,006,869	133.00	13,042,889	134.90	13,612,368	7.72	605,499	1.90	569,479
Classified		56.80	3,220,105	52.00	3,196,851	54.00	3,124,503	(2.80)	(95,602)	2.00	(72,348)
Wages		-	45,616	-	45,982	-	87,182	-	41,566	-	41,200
Fringe		-	4,861,366	-	3,869,034	-	4,547,606	-	(313,760)	-	678,572
Operating		-	3,532,655	-	4,620,423	-	4,039,004	-	506,349	-	(581,419)
	Total	183.98	24,666,611	185.00	24,775,179	188.90	25,410,663	4.92	744,052	3.90	635,484

Nevada State University
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	37,356,896	37,385,306	36,092,310	(1,264,586)	(1,292,996)
2025 Legislative Session One Shots					
AB 567 Safety and Security	259,591	259,591	236,562	(23,029)	(23,029)
AB 568 Operational and Instructional	1,072,226	1,072,226	-	(1,072,226)	(1,072,226)
SB 498 Nursing Expansion	2,234,259	2,234,259	1,855,560	(378,699)	(378,699)
SB 498 North Las Vegas Site	2,500,000	-	2,500,000	-	2,500,000
Total State Appropriation	43,422,972	40,951,382	40,684,432	(2,738,540)	(266,950)
OTHER REVENUE SOURCES					
Registration Fees	14,677,335	15,288,393	16,459,596	1,782,261	1,171,203
Non-Resident Tuition	578,984	332,701	606,220	27,236	273,519
Miscellaneous Student Fees	91,800	123,916	93,636	1,836	(30,280)
Investment Income	-	41,580	-	-	(41,580)
Balance Forward Prior Year	1,026,636	-	2,610,889	1,584,253	2,610,889
Total Other Revenue Sources	16,374,755	15,786,590	19,770,341	3,395,586	3,983,751
Less: Balance Forward Excess Registration Fees to FY27	-	2,610,889	-	-	(2,610,889)
TOTAL REVENUE	59,797,727	54,127,083	60,454,773	657,046	6,327,690
TOTAL REVENUE PERCENTAGE					
General Fund %	72.62%	75.66%	67.30%	-6.31%	-0.65%
Other Revenue %	27.38%	29.17%	32.70%	20.74%	25.24%
Total Revenue %	100.00%	104.82%	100.00%	1.10%	62.96%

Nevada State University
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	135.50	18,153,475	136.00	17,335,703	146.20	17,797,776	10.70	(355,699)	10.20	462,073
Classified	13.00	779,180	14.00	1,041,391	17.00	1,055,734	4.00	276,554	3.00	14,343
Fringe	-	4,593,673	-	4,089,483	-	6,767,588	-	2,173,915	-	2,678,105
Operating	-	1,262,432	-	968,754	-	3,350,600	-	2,088,168	-	2,381,846
Total	148.50	24,788,760	150.00	23,435,331	163.20	28,971,698	14.70	4,182,938	13.20	5,536,367
ACADEMIC SUPPORT										
Professional	23.00	3,168,859	23.00	3,057,693	28.80	3,122,952	5.80	(45,907)	5.80	65,259
Classified	4.00	247,849	3.00	101,315	2.00	119,517	(2.00)	(128,332)	(1.00)	18,203
Fringe	-	1,132,699	-	855,886	-	1,380,637	-	247,938	-	524,751
Operating	-	808,706	-	795,081	-	828,277	-	19,571	-	33,196
Total	27.00	5,358,113	26.00	4,809,975	30.80	5,451,383	3.80	93,270	4.80	641,408
STUDENT SERVICES										
Professional	62.00	4,620,735	66.00	4,996,742	71.64	5,255,802	9.64	635,067	5.64	259,060
Classified	10.00	603,547	13.00	694,238	13.05	767,926	3.05	164,379	0.05	73,688
Fringe	-	2,115,054	-	1,575,369	-	2,617,650	-	502,596	-	1,042,281
Operating	-	66,391	-	449,951	-	644,474	-	578,083	-	194,523
Total	72.00	7,405,727	79.00	7,716,300	84.69	9,285,852	12.69	1,880,125	5.69	1,569,552
INSTITUTIONAL SUPPORT										
Professional	54.00	6,252,586	51.00	5,730,173	50.00	5,859,530	(4.00)	(393,056)	(1.00)	129,357
Classified	16.00	956,249	13.00	1,221,615	19.00	1,302,787	3.00	346,538	6.00	81,172
Fringe	-	2,554,311	-	1,929,249	-	3,122,995	-	568,684	-	1,193,746
Operating	-	4,012,272	-	2,990,278	-	2,920,781	-	(1,091,491)	-	(69,497)
Total	70.00	13,775,418	64.00	11,871,316	69.00	13,206,093	(1.00)	(569,325)	5.00	1,334,777
O & M OF PLANT										
Professional	-	-	2.00	139,890	4.00	462,019	2.00	322,129.18	(2.00)	322,129
Classified	-	-	4.00	411,231	4.00	-	-	(411,231.23)	(4.00)	(411,231)
Fringe	-	-	-	201,662	-	196,820	-	(4,842.23)	-	(4,842)
Operating	-	5,692,023	-	5,981,835	-	5,804,344	-	112,321	-	(177,491)
Total	-	5,692,023	6.00	6,734,618	8.00	6,463,183	2.00	18,377	(6.00)	(271,435)
SCHOLARSHIPS										
Operating	-	605,831	-	838,246	-	775,831	-	170,000	-	(62,415)
Total	-	605,831	-	838,246	-	775,831	-	170,000	-	(62,415)

Nevada State University
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
RESERVES											
Professional		-	(218,044)	-	-	-	(2,571,125)	-	(2,353,081)	-	(2,571,125)
Classified		-	(21,938)	-	-	-	(21,954)	-	(16)	-	(21,954)
Fringe		-	(88,163)	-	-	-	(1,106,188)	-	(1,018,025)	-	(1,106,188)
Operating		-	2,500,000	-	(1,278,702)	-	-	-	(2,500,000)	-	1,278,702
	Total	-	2,171,855	-	(1,278,702)	-	(3,699,267)	-	(5,871,122)	-	(2,420,565)
TOTAL											
Professional		274.50	31,977,611	278.00	31,260,201	300.64	29,926,954	24.14	(2,050,657)	18.64	(1,333,247)
Classified		43.00	2,564,887	47.00	3,469,789	55.05	3,224,010	8.05	659,123	4.05	(245,779)
Fringe		-	10,307,574	-	8,651,650	-	12,979,502	-	2,671,928	-	4,327,852
Operating		-	14,947,655	-	10,745,443	-	14,324,307	-	(623,348)	-	3,578,864
	Total	317.50	59,797,727	325.00	54,127,083	355.69	60,454,773	32.19	657,046	22.69	6,327,690

System Administration
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	8,165,903	8,165,903	8,149,444	(16,459)	(16,459)
Total State Appropriation	8,165,903	8,165,903	8,149,444	(16,459)	(16,459)
OTHER REVENUE SOURCES					
Miscellaneous	114,884	128,722	114,884	-	(13,838)
Discretionary Funds	111,460	-	111,460	-	111,460
Total Other Revenue Sources	226,344	128,722	226,344	-	97,622
TOTAL REVENUE	8,392,247	8,294,625	8,375,788	(16,459)	81,163
TOTAL REVENUE PERCENTAGE					
General Fund %	97.30%	98.45%	97.30%	-0.20%	-0.20%
Other Revenue %	2.70%	1.55%	2.70%	0.00%	75.84%
Total Revenue %	100.00%	100.00%	100.00%	-0.20%	0.98%

System Administration
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
PUBLIC SERVICE											
Professional		1.00	92,738	1.00	92,585	1.00	91,465	-	(1,273)	-	(1,120)
Fringe		-	35,241	-	34,788	-	34,757	-	(484)	-	(31)
Operating		-	1,285	-	1,349	-	1,350	-	65	-	1
	Total	1.00	129,264	1.00	128,722	1.00	127,572	-	(1,692)	-	(1,150)
INSTITUTIONAL SUPPORT											
Professional		31.55	4,703,794	31.55	4,763,354	31.55	4,984,206	-	280,412	-	220,852
Classified		1.00	41,188	1.00	41,835	1.00	42,637	-	1,449	-	802
Fringe		-	1,757,369	-	1,767,655	-	1,883,900	-	126,531	-	116,245
Operating		-	1,402,845	-	1,213,704	-	979,401	-	(423,444)	-	(234,303)
	Total	32.55	7,905,196	32.55	7,786,548	32.55	7,890,144	-	(15,052)	-	103,596
O & M OF PLANT											
Operating		-	314,787	-	309,128	-	303,072	-	(11,715)	-	(6,056)
	Total	-	314,787	-	309,128	-	303,072	-	(11,715)	-	(6,056)
SCHOLARSHIPS											
Operating		-	43,000	-	70,227	-	55,000	-	12,000	-	(15,227)
	Total	-	43,000	-	70,227	-	55,000	-	12,000	-	(15,227)
TOTAL											
Professional		32.55	4,796,532	32.55	4,855,939	32.55	5,075,671	-	279,139	-	219,732
Classified		1.00	41,188	1.00	41,835	1.00	42,637	-	1,449	-	802
Fringe		-	1,792,610	-	1,802,443	-	1,918,657	-	126,047	-	116,214
Operating		-	1,761,917	-	1,594,408	-	1,338,823	-	(423,094)	-	(255,585)
	Total	33.55	8,392,247	33.55	8,294,625	33.55	8,375,788	-	(16,459)	-	81,163

System Computing Services
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	20,666,545	20,667,303	20,600,234	(66,311)	(67,069)
Total State Appropriation	20,666,545	20,667,303	20,600,234	(66,311)	(67,069)
Less: Revert to State	-	288,733	-	-	(288,733)
TOTAL REVENUE	20,666,545	20,378,570	20,600,234	(66,311)	221,664
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	101.42%	100.00%	-0.32%	-0.32%

System Computing Services
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTITUTIONAL SUPPORT										
Professional	91.00	10,799,645	90.80	9,839,492	90.80	10,666,833	(0.20)	(132,812)	-	827,341
Wages	-	125,372	-	137,831	-	179,088	-	53,716	-	41,257
Fringe	-	3,632,154	-	3,697,104	-	3,676,874	-	44,720	-	(20,230)
Operating	-	5,322,969	-	5,798,343	-	5,114,015	-	(208,954)	-	(684,328)
Total	91.00	19,880,140	90.80	19,472,770	90.80	19,636,810	(0.20)	(243,330)	-	164,040
O & M OF PLANT										
Operating	-	810,296	-	803,732	-	868,424	-	58,128	-	64,692
Total	-	810,296	-	803,732	-	868,424	-	58,128	-	64,692
SCHOLARSHIPS										
Fringe	-	51,969	-	102,068	-	95,000	-	43,031	-	(7,068)
Total	-	51,969	-	102,068	-	95,000	-	43,031	-	(7,068)
RESERVES										
Professional	-	(75,860)	-	-	-		-	75,860	-	-
Total	-	(75,860)	-	-	-	-	-	75,860	-	-
TOTAL										
Professional	91.00	10,723,785	90.80	9,839,492	90.80	10,666,833	(0.20)	(56,952)	-	827,341
Wages	-	125,372	-	137,831	-	179,088	-	53,716	-	41,257
Fringe	-	3,684,123	-	3,799,172	-	3,771,874	-	87,751	-	(27,298)
Operating	-	6,133,265	-	6,602,075	-	5,982,439	-	(150,826)	-	(619,636)
Total	91.00	20,666,545	90.80	20,378,570	90.80	20,600,234	(0.20)	(66,311)	-	221,664

Special Projects
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	2,512,557	2,512,557	2,507,585	(4,972)	(4,972)
Total State Appropriation	2,512,557	2,512,557	2,507,585	(4,972)	(4,972)
OTHER REVENUE SOURCES					
Balance Forward Prior Year	3,744,949	3,744,949	3,853,927	108,978	108,978
Total Other Revenue Sources	3,744,949	3,744,949	3,853,927	108,978	108,978
Less: Balance Forward to FY27	-	238,689	-	-	(238,689)
TOTAL REVENUE	6,257,506	6,018,817	6,361,512	104,006	342,695
TOTAL REVENUE PERCENTAGE					
General Fund %	40.15%	41.75%	39.42%	-0.20%	-0.20%
Other Revenue %	59.85%	62.22%	60.58%	2.91%	2.91%
Total Revenue %	100.00%	103.97%	100.00%	1.66%	5.69%

Special Projects
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
RESEARCH											
Professional		5.50	567,859	5.50	505,033	5.50	567,859	-	-	-	62,826
Fringe		-	201,010	-	191,155	-	201,010	-	-	-	9,855
Operating		-	1,056,868	-	1,030,653	-	1,056,868	-	-	-	26,215
	Total	5.50	1,825,737	5.50	1,726,841	5.50	1,825,737	-	-	-	98,896
PUBLIC SERVICE											
Professional		2.00	163,066	2.00	169,696	2.00	163,066	-	-	-	(6,630)
Fringe		-	63,491	-	64,451	-	63,491	-	-	-	(960)
Operating		-	460,263	-	203,902	-	460,263	-	-	-	256,361
	Total	2.00	686,820	2.00	438,049	2.00	686,820	-	-	-	248,771
RESERVES											
Operating		-	3,744,949	-	3,853,927	-	3,848,955	-	104,006	-	(4,972)
	Total	-	3,744,949	-	3,853,927	-	3,848,955	-	104,006	-	(4,972)
TOTAL											
Professional		7.50	730,925	7.50	674,729	7.50	730,925	-	-	-	56,196
Fringe		-	264,501	-	255,606	-	264,501	-	-	-	8,895
Operating		-	5,262,080	-	5,088,482	-	5,366,086	-	104,006	-	277,604
	Total	7.50	6,257,506	7.50	6,018,817	7.50	6,361,512	-	104,006	-	342,695

Education for Dependent Children
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	-	-	-	-	-
Total State Appropriation	-	-	-	-	-
OTHER REVENUE SOURCES					
Balance Forward Prior Year	72,084	15,999	72,584	500	56,585
Treasurer's Interest	2,500	-	2,500	-	2,500
Total Other Revenue Sources	74,584	15,999	75,084	500	59,085
TOTAL REVENUE	74,584	15,999	75,084	500	59,085
TOTAL REVENUE PERCENTAGE					
Other Revenue %	100.00%	100.00%	100.00%	0.67%	369.30%

Education for Dependent Children
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
SCHOLARSHIPS										
Operating/Financial Aid	-	74,584	-	15,999	-	75,084	-	500	-	59,085
Total	-	74,584	-	15,999	-	75,084	-	500	-	59,085
TOTAL										
Operating	-	74,584	-	15,999	-	75,084	-	500	-	59,085
Total	-	74,584	-	15,999	-	75,084	-	500	-	59,085

Silver State Opportunity Grant
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	5,000,000	5,000,000	5,000,000	-	-
Total State Appropriation	5,000,000	5,000,000	5,000,000	-	-
TOTAL REVENUE	5,000,000	5,000,000	5,000,000	-	-
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	0.00%	0.00%

Silver State Opportunity Grant
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
SCHOLARSHIPS											
Operating		-	5,000,000	-	5,000,000	-	5,000,000	-	-	-	-
	Total	-	5,000,000	-	5,000,000	-	5,000,000	-	-	-	-
TOTAL											
Operating		-	5,000,000	-	5,000,000	-	5,000,000	-	-	-	-
	Total	-	5,000,000	-	5,000,000	-	5,000,000	-	-	-	-

University of Nevada, Las Vegas
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	278,369,269	278,999,393	274,255,918	(4,113,351)	(4,743,475)
2025 Legislative Session One Shots					
AB 567 Safety and Security	946,568	946,568	2,982,305	2,035,737	2,035,737
AB 568 Operational and Instructional	11,790,472	11,790,472	11,790,472	-	-
SB 498 Nursing Expansion	3,043,297	3,043,297	3,072,065	28,768	28,768
Total State Appropriation	294,149,606	294,779,730	292,100,760	(2,048,846)	(2,678,970)
OTHER REVENUE SOURCES					
Registration Fees	133,979,811	139,632,128	146,617,496	12,637,685	6,985,368
Non-Resident Tuition	30,129,641	25,991,814	32,661,827	2,532,186	6,670,013
Miscellaneous Student Fees	985,000	946,308	985,000	-	38,692
Operating Capital Investment	725,000	2,306,249	725,000	-	(1,581,249)
Total Other Revenue Sources	165,819,452	168,876,499	180,989,323	15,169,871	12,112,824
TOTAL REVENUE	459,969,059	463,656,229	473,090,083	13,121,024	9,433,854
TOTAL REVENUE PERCENTAGE					
General Fund %	63.95%	63.58%	61.74%	-0.70%	-0.91%
Other Revenue %	36.05%	36.42%	38.26%	9.15%	7.17%
Total Revenue %	100.00%	100.00%	100.00%	2.85%	2.03%

University of Nevada, Las Vegas
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION											
Professional		1,094.98	154,635,342	1,094.98	145,781,842	1,149.18	155,875,314	54.20	1,239,972	54.20	10,093,472
Graduate Assistant		-	17,623,114	-	12,630,700	-	17,590,154	-	(32,960)	-	4,959,454
Classified		112.50	6,672,311	112.50	6,137,139	104.50	6,323,024	(8.00)	(349,287)	(8.00)	185,885
Wages		-	581,317	-	932,135	-	767,859	-	186,542	-	(164,276)
Fringe		-	52,167,429	-	51,736,089	-	57,217,442	-	5,050,013	-	5,481,353
Operating		-	9,741,143	-	6,125,210	-	8,440,345	-	(1,300,798)	-	2,315,135
	Total	1,207.48	241,420,656	1,207.48	223,343,115	1,253.68	246,214,138	46.20	4,793,482	46.20	22,871,023
RESEARCH											
Professional		37.00	5,373,170	37.00	7,447,367	42.75	5,956,259	5.75	583,089	5.75	(1,491,108)
Classified		2.00	145,784	2.00	96,830	1.00	96,980	(1.00)	(48,804)	(1.00)	150
Wages		-	-	-	13,021	-	-	-	-	-	(13,021)
Fringe		-	1,948,401	-	2,580,533	-	2,049,835	-	101,434	-	(530,698)
Operating		-	315,315	-	35,672	-	102,048	-	(213,267)	-	66,376
	Total	39.00	7,782,670	39.00	10,173,423	43.75	8,205,122	4.75	422,452	4.75	(1,968,301)
PUBLIC SERVICE											
Professional		5.50	496,672	5.50	495,165	4.00	498,293	(1.50)	1,621	(1.50)	3,128
Graduate Assistant		-	-	-	-	-	17,000	-	17,000	-	17,000
Classified		1.00	48,087	1.00	49,450	1.00	51,678	-	3,591	-	2,228
Wages		-	6,111	-	19,489	-	28,080	-	21,969	-	8,591
Fringe		-	196,349	-	200,206	-	205,774	-	9,425	-	5,568
Operating		-	61,474	-	34,953	-	10,000	-	(51,474)	-	(24,953)
	Total	6.50	808,693	6.50	799,263	5.00	810,825	(1.50)	2,132	(1.50)	11,562
ACADEMIC SUPPORT											
Professional		319.62	38,489,809	319.62	38,525,700	332.00	39,357,063	12.38	867,254	12.38	831,363
Graduate Assistant		-	-	-	13,600	-	-	-	-	-	(13,600)
Classified		67.95	4,169,351	67.95	3,965,213	59.50	3,779,145	(8.45)	(390,206)	(8.45)	(186,068)
Wages		-	253,449	-	518,856	-	433,949	-	180,500	-	(84,907)
Fringe		-	15,433,880	-	15,214,316	-	14,969,793	-	(464,087)	-	(244,523)
Operating		-	18,218,787	-	15,022,653	-	18,721,160	-	502,373	-	3,698,507
	Total	387.57	76,565,276	387.57	73,260,338	391.50	77,261,110	3.93	695,834	3.93	4,000,772
STUDENT SERVICES											
Professional		213.44	16,772,111	213.44	17,293,036	226.00	17,594,413	12.56	822,302	12.56	301,377
Classified		44.00	2,489,923	44.00	2,256,987	39.00	2,310,843	(5.00)	(179,080)	(5.00)	53,856
Wages		-	588,986	-	974,652	-	603,486	-	14,500	-	(371,166)
Fringe		-	7,039,116	-	7,127,646	-	7,055,450	-	16,334	-	(72,196)
Operating		-	653,902	-	2,137,653	-	2,082,799	-	1,428,897	-	(54,854)
	Total	257.44	27,544,038	257.44	29,789,974	265.00	29,646,991	7.56	2,102,953	7.56	(142,983)

University of Nevada, Las Vegas
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTITUTIONAL SUPPORT										
Professional	139.49	19,086,206	139.49	20,303,774	169.66	20,704,646	30.17	1,618,440	30.17	400,872
Classified	86.76	6,656,180	86.76	6,850,588	98.88	7,570,006	12.12	913,826	12.12	719,418
Wages	-	188,486	-	211,087	-	188,486	-	-	-	(22,601)
Fringe	-	9,762,647	-	10,430,973	-	10,409,771	-	647,124	-	(21,202)
Operating	-	4,434,665	-	6,091,549	-	4,678,687	-	244,022	-	(1,412,862)
Total	226.25	40,128,184	226.25	43,887,971	268.54	43,551,596	42.29	3,423,412	42.29	(336,375)
O & M OF PLANT										
Professional	27.00	3,476,425	27.00	3,543,192	32.00	3,998,487	5.00	522,062	5.00	455,295
Classified	286.63	16,668,814	286.63	19,018,007	329.00	19,177,895	42.37	2,509,081	42.37	159,888
Wages	-	180,514	-	220,903	-	180,514	-	-	-	(40,389)
Fringe	-	8,972,262	-	8,972,237	-	10,166,606	-	1,194,344	-	1,194,369
Operating	-	24,734,845	-	21,731,106	-	24,834,078	-	99,233	-	3,102,972
Total	313.63	54,032,860	313.63	53,485,445	361.00	58,357,580	47.37	4,324,720	47.37	4,872,135
SCHOLARSHIPS										
Graduate Assistant	-	236,992	-	5,805,236	-	236,992	-	-	-	(5,568,244)
Wages	-	176,559	-	81,070	-	176,559	-	-	-	95,489
Fringe	-	7,985,258	-	7,253,679	-	47,551	-	(7,937,707)	-	(7,206,128)
Operating	-	6,832,495	-	15,776,715	-	12,133,161	-	5,300,666	-	(3,643,554)
Total	-	15,231,304	-	28,916,700	-	12,594,263	-	(2,637,041)	-	(16,322,437)
RESERVES										
Fringe	-	(3,544,623)	-	-	-	(3,551,542)	-	(6,919)	-	(3,551,542)
Total	-	(3,544,623)	-	-	-	(3,551,542)	-	(6,919)	-	(3,551,542)
TOTAL										
Professional	1,837.03	238,329,735	1,837.03	233,390,076	1,955.59	243,984,475	118.56	5,654,740	118.56	10,594,399
Graduate Assistant	-	17,860,106	-	18,449,536	-	17,844,146	-	(15,960)	-	(605,390)
Classified	600.84	36,850,450	600.84	38,374,214	632.88	39,309,571	32.04	2,459,121	32.04	935,357
Wages	-	1,975,422	-	2,971,213	-	2,378,933	-	403,511	-	(592,280)
Fringe	-	99,960,719	-	103,515,679	-	98,570,680	-	(1,390,039)	-	(4,944,999)
Operating	-	64,992,626	-	66,955,511	-	71,002,278	-	6,009,652	-	4,046,767
Total	2,437.87	459,969,059	2,437.87	463,656,229	2,588.47	473,090,083	150.60	13,121,024	150.60	9,433,854

Intercollegiate Athletics - UNLV
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	8,664,978	8,664,978	8,651,793	(13,185)	(13,185)
Total State Appropriation	8,664,978	8,664,978	8,651,793	(13,185)	(13,185)
TOTAL REVENUE	8,664,978	8,664,978	8,651,793	(13,185)	(13,185)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.15%	-0.15%

Intercollegiate Athletics - UNLV
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
STUDENT SERVICES											
Professional		19.00	1,790,888	19.00	1,715,735	19.00	1,802,405	-	(75,153)	-	86,670
Classified		1.00	56,850	1.00	58,701	1.00	58,793	-	1,851	-	92
Fringe		-	653,247	-	620,722	-	639,804	-	(32,525)	-	19,082
Operating		-	1,762,131	-	15,945	-	-	-	(1,746,186)	-	(15,945)
	Total	20.00	4,263,116	20.00	2,411,103	20.00	2,501,002	-	(1,852,013)	-	89,899
INSTITUTIONAL SUPPORT											
Operating		-	2,381	-	2,848	-	2,381	-	467	-	(467)
	Total	-	2,381	-	2,848	-	2,381	-	467	-	(467)
O & M OF PLANT											
Operating		-	4,399,481	-	4,399,481	-	4,399,481	-	-	-	-
	Total	-	4,399,481	-	4,399,481	-	4,399,481	-	-	-	-
SCHOLARSHIPS											
Operating		-	-	-	1,851,546	-	1,748,929	-	1,851,546	-	(102,617)
	Total	-	-	-	1,851,546	-	1,748,929	-	1,851,546	-	(102,617)
TOTAL											
Professional		19.00	1,790,888	19.00	1,715,735	19.00	1,802,405	-	11,517	-	86,670
Classified		1.00	56,850	1.00	58,701	1.00	58,793	-	1,943	-	92
Fringe		-	653,247	-	620,722	-	639,804	-	(13,443)	-	19,082
Operating		-	6,163,993	-	6,269,820	-	6,150,791	-	(13,202)	-	(119,029)
	Total	20.00	8,664,978	20.00	8,664,978	20.00	8,651,793	-	(13,185)	-	(13,185)

Law School
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	13,378,506	13,384,236	12,979,367	(399,139)	(404,869)
2025 Legislative Session One Shots					
AB 476 Thomas & Mack Legal	500,000	500,000	500,000	-	-
AB 568 Operational and Instructional	433,854	433,854	433,854	-	-
Total State Appropriation	14,312,360	14,318,090	13,913,221	(399,139)	(404,869)
OTHER REVENUE SOURCES					
Registration Fees	6,609,265	6,914,387	6,953,635	344,370	39,248
Non-Resident Tuition	541,327	759,389	569,444	28,117	(189,945)
Miscellaneous Student Fees	46,250	34,871	47,500	1,250	12,629
Balance Forward Prior Year*	156,255	156,255	-	(156,255)	(156,255)
Total Other Revenue Sources	7,353,097	7,864,902	7,570,579	217,482	(294,323)
TOTAL REVENUE	21,665,457	22,182,992	21,483,800	(181,657)	(699,192)
TOTAL REVENUE PERCENTAGE					
General Fund %	66.06%	64.55%	64.76%	-2.79%	-2.83%
Other Revenue %	33.94%	35.45%	35.24%	2.96%	-3.74%
Total Revenue %	100.00%	100.00%	100.00%	-0.84%	-3.15%

Law School
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	41.00	7,962,850	41.00	8,125,078	42.00	8,567,700	1.00	604,850	1.00	442,622
Classified	4.00	252,509	4.00	422,237	5.00	300,272	1.00	47,763	1.00	(121,965)
Wages	-	-	-	19,735	-	-	-	-	-	(19,735)
Fringe	-	2,904,417	-	2,818,439	-	3,050,843	-	146,426	-	232,404
Operating	-	461,979	-	100,486	-	386,676	-	(75,303)	-	286,190
Total	45.00	11,581,755	45.00	11,485,975	47.00	12,305,491	2.00	723,736	2.00	819,516
PUBLIC SERVICE										
Professional	3.00	285,752	3.00	247,179	3.00	285,752	-	-	-	38,573
Wages	-	-	-	23,780	-	-	-	23,780	-	(23,780)
Fringe	-	97,156	-	89,184	-	97,156	-	(7,972)	-	7,972
Operating	-	117,092	-	139,857	-	117,092	-	-	-	(22,765)
Total	3.00	500,000	-	500,000	-	500,000	-	15,808	-	-
ACADEMIC SUPPORT										
Professional	16.00	2,378,817	16.00	2,084,479	17.00	2,420,344	1.00	41,527	1.00	335,865
Classified	7.00	478,276	7.00	311,297	6.00	376,137	(1.00)	(102,139)	(1.00)	64,840
Wages	-	-	-	80,962	-	-	-	-	-	(80,962)
Fringe	-	1,054,984	-	835,719	-	966,027	-	(88,957)	-	130,308
Operating	-	1,289,218	-	379,233	-	678,788	-	(610,430)	-	299,555
Total	23.00	5,201,295	23.00	3,691,690	23.00	4,441,296	-	(759,999)	-	749,606
STUDENT SERVICES										
Professional	8.00	1,000,057	8.00	993,058	8.00	1,006,002	-	5,945	-	12,944
Classified	3.00	161,767	3.00	104,431	3.00	168,965	-	7,198	-	64,534
Wages	-	-	-	61,541	-		-	-	-	(61,541)
Fringe	-	425,241	-	402,960	-	419,596	-	(5,645)	-	16,636
Operating	-	114,423	-	78,098	-	114,423	-	-	-	36,325
Total	11.00	1,701,488	11.00	1,640,088	11.00	1,708,986	-	7,498	-	68,898
INSTITUTIONAL SUPPORT										
Professional	3.00	356,207	3.00	764,487	3.00	361,375	-	5,168	-	(403,112)
Fringe	-	124,673	-	141,801	-	122,868	-	(1,805)	-	(18,933)
Operating	-	25,545	-	78,213	-	25,545	-	-	-	(52,668)
Total	3.00	506,425	3.00	984,501	3.00	509,788	-	3,363	-	(474,713)
O & M OF PLANT										
Operating	-	1,618,239	-	1,618,239	-	1,618,239	-	-	-	-
Total	-	1,618,239	-	1,618,239	-	1,618,239	-	-	-	-

Law School
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
SCHOLARSHIPS											
Operating		-	556,255	-	2,262,499	-	400,000	-	(156,255)	-	(1,862,499)
	Total	-	556,255	-	2,262,499	-	400,000	-	(156,255)	-	(1,862,499)
TOTAL											
Professional		71.00	11,983,683	71.00	12,214,281	73.00	12,641,173	2.00	657,490	2.00	426,892
Classified		14.00	892,552	14.00	837,965	14.00	845,374	-	(47,178)	-	7,409
Wages		-	-	-	186,018	-	-	-	-	-	(186,018)
Fringe		-	4,606,471	-	4,288,103	-	4,656,490	-	50,019	-	368,387
Operating		-	4,182,751	-	4,656,625	-	3,340,763	-	(841,988)	-	(1,315,862)
	Total	85.00	21,665,457	85.00	22,182,992	87.00	21,483,800	2.00	(181,657)	2.00	(699,192)

Statewide Programs - UNLV
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	6,189,655	6,191,300	6,176,170	(13,485)	(15,130)
Total State Appropriation	6,189,655	6,191,300	6,176,170	(13,485)	(15,130)
TOTAL REVENUE	6,189,655	6,191,300	6,176,170	(13,485)	(15,130)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.22%	-0.24%

Statewide Programs - UNLV
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
RESEARCH										
Professional	4.00	607,264	4.00	495,267	5.00	697,915	1.00	90,651	1.00	202,648
Wages	-	-	-	28,191	-	20,000	-	20,000	-	(8,191)
Fringe	-	212,543	-	171,338	-	237,711	-	25,168	-	66,373
Operating	-	294,792	-	403,251	-	156,626	-	(138,166)	-	(246,625)
Total	4.00	1,114,599	4.00	1,098,047	5.00	1,112,252	1.00	(2,347)	1.00	14,205
PUBLIC SERVICE										
Professional	18.92	1,920,861	18.92	2,032,140	16.65	1,786,189	(2.27)	(134,672)	(2.27)	(245,951)
Graduate Assistant	-	20,400	-	22,667	-	40,800	-	20,400	-	18,133
Classified	2.00	117,450	2.00	116,848	2.00	117,477	-	27	-	629
Wages	-	71,500	-	63,714	-	14,000	-	(57,500)	-	(49,714)
Fringe	-	727,545	-	755,657	-	684,357	-	(43,188)	-	(71,300)
Operating	-	477,435	-	360,470	-	681,230	-	203,795	-	320,760
Total	20.92	3,335,191	20.92	3,351,496	18.65	3,324,053	(2.27)	(11,138)	(2.27)	(27,443)
INSTITUTIONAL SUPPORT										
Operating	-	1,593	-	3,485	-	1,593	-	-	-	(1,892)
Total	-	1,593	-	3,485	-	1,593	-	-	-	(1,892)
O & M OF PLANT										
Operating	-	1,738,272	-	1,738,272	-	1,738,272	-	-	-	-
Total	-	1,738,272	-	1,738,272	-	1,738,272	-	-	-	-
TOTAL										
Professional	22.92	2,528,125	22.92	2,527,407	21.65	2,484,104	(1.27)	(44,021)	(1.27)	(43,303)
Graduate Assistant	-	20,400	-	22,667	-	40,800	-	20,400	-	18,133
Classified	2.00	117,450	2.00	116,848	2.00	117,477	-	27	-	629
Wages	-	71,500	-	91,905	-	34,000	-	(37,500)	-	(57,905)
Fringe	-	940,088	-	926,995	-	922,068	-	(18,020)	-	(4,927)
Operating	-	2,512,092	-	2,505,478	-	2,577,721	-	65,629	-	72,243
Total	24.92	6,189,655	24.92	6,191,300	23.65	6,176,170	(1.27)	(13,485)	(1.27)	(15,130)

Dental School
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	13,700,757	13,833,068	13,251,566	(449,191)	(581,502)
2025 Legislative Session One Shots					
AB 568 Operational and Instructional	1,062,486	1,062,486	1,062,486	-	-
SB 280 Cleft/Craniofacial	1,314,000	156,223	1,157,777	(156,223)	1,001,554
Total State Appropriation	16,077,243	15,051,777	15,471,829	(605,414)	420,052
OTHER REVENUE SOURCES					
Registration Fees	8,197,952	8,159,426	8,617,870	419,918	458,444
Non-Resident Tuition	1,354,327	1,503,614	1,422,030	67,703	(81,584)
Miscellaneous Student Fees	82,500	149,830	82,500	-	(67,330)
Balance Forward Prior Year*	740,871	740,871	-	(740,871)	(740,871)
Total Other Revenue Sources	10,375,650	10,553,741	10,122,400	(253,250)	(431,341)
TOTAL REVENUE	26,452,893	25,605,518	25,594,229	(858,664)	(11,289)
TOTAL REVENUE PERCENTAGE					
General Fund %	60.78%	58.78%	60.45%	-3.77%	2.79%
Other Revenue %	39.22%	41.22%	39.55%	-2.44%	-4.09%
Total Revenue %	100.00%	100.00%	100.00%	-3.25%	-0.04%

Dental School
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	51.18	9,391,530	51.18	9,319,707	51.00	9,433,374	(0.18)	41,844	(0.18)	113,667
Classified	58.15	3,563,818	58.15	4,469,318	57.50	3,624,488	(0.65)	60,670	(0.65)	(844,830)
Wages	-	-	-	25,164	-	-	-	-	-	(25,164)
Fringe	-	4,554,173	-	4,729,200	-	4,261,743	-	(292,430)	-	(467,457)
Operating	-	2,397,303	-	328,206	-	1,531,971	-	(865,332)	-	1,203,765
Total	109.33	19,906,824	109.33	18,871,595	108.50	18,851,576	(0.83)	(1,055,248)	(0.83)	(20,019)
ACADEMIC SUPPORT										
Professional	3.61	931,631	3.61	519,157	3.47	893,448	(0.14)	(38,183)	(0.14)	374,291
Classified	1.00	80,054	1.00	84,385	1.00	82,080	-	2,026	-	(2,305)
Fringe	-	318,315	-	196,056	-	301,001	-	(17,314)	-	104,945
Operating	-	16,582	-	151,952	-	16,582	-	-	-	(135,370)
Total	4.61	1,346,582	4.61	951,550	4.47	1,293,111	(0.14)	(53,471)	(0.14)	341,561
STUDENT SERVICES										
Professional	2.00	330,653	2.00	332,828	2.00	333,126	-	2,473	-	298
Classified	2.00	140,606	2.00	142,506	2.00	142,802	-	2,196	-	296
Fringe	-	181,110	-	181,954	-	178,809	-	(2,301)	-	(3,145)
Operating	-	20,000	-	10,331	-	20,000	-	-	-	9,669
Total	4.00	672,369	4.00	667,619	4.00	674,737	-	2,368	-	7,118
INSTITUTIONAL SUPPORT										
Professional	6.50	855,443	6.50	910,813	6.50	912,971	-	57,528	-	2,158
Classified	17.00	1,178,088	17.00	1,496,998	18.00	1,305,725	1.00	127,637	1.00	(191,273)
Fringe	-	847,216	-	946,328	-	909,738	-	62,522	-	(36,590)
Operating	-	137,067	-	120,164	-	137,067	-	-	-	16,903
Total	23.50	3,017,814	23.50	3,474,303	24.50	3,265,501	1.00	247,687	1.00	(208,802)
O & M OF PLANT										
Operating	-	1,509,304	-	1,640,451	-	1,509,304	-	-	-	(131,147)
Total	-	1,509,304	-	1,640,451	-	1,509,304	-	-	-	(131,147)
TOTAL										
Professional	63.29	11,509,257	63.29	11,082,505	62.97	11,572,919	(0.32)	63,662	(0.32)	490,414
Classified	78.15	4,962,566	78.15	6,193,207	78.50	5,155,095	0.35	192,529	0.35	(1,038,112)
Fringe	-	5,900,814	-	6,053,538	-	5,651,291	-	(249,523)	-	(402,247)
Operating	-	4,080,256	-	2,251,104	-	3,214,924	-	(865,332)	-	963,820
Total	141.44	26,452,893	141.44	25,605,518	141.47	25,594,229	0.03	(858,664)	0.03	(11,289)

Business Center South
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	2,326,864	2,331,836	2,311,557	(15,307)	(20,279)
Total State Appropriation	2,326,864	2,331,836	2,311,557	(15,307)	(20,279)
TOTAL REVENUE	2,326,864	2,331,836	2,311,557	(15,307)	(20,279)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.66%	-0.87%

Business Center South
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTITUTIONAL SUPPORT										
Professional	9.00	832,520	9.00	916,321	8.00	715,049	(1.00)	(117,471)	(1.00)	(201,272)
Classified	9.00	547,049	9.00	490,896	8.00	522,954	(1.00)	(24,095)	(1.00)	32,058
Wages	-	-	-	4,397	-	-	-	-	-	(4,397)
Fringe	-	545,762	-	532,032	-	483,153	-	(62,609)	-	(48,879)
Operating	-	30,086	-	40,834	-	217,034	-	186,948	-	176,200
Total	18.00	1,955,417	18.00	1,984,480	16.00	1,938,190	(2.00)	(17,227)	(2.00)	(46,290)
O & M OF PLANT										
Professional	1.00	172,249	2.00	152,392	2.00	176,944	1.00	4,695	-	24,552
Classified	2.00	54,622	1.00	54,802	1.00	57,341	(1.00)	2,719	-	2,539
Wages	-	-	-	2,730	-	-	-	-	-	(2,730)
Fringe	-	85,687	-	78,493	-	86,480	-	793	-	7,987
Operating	-	58,889	-	58,939	-	52,602	-	(6,287)	-	(6,337)
Total	3.00	371,447	3.00	347,356	3.00	373,367	-	1,920	-	26,011
TOTAL										
Professional	10.00	1,004,769	11.00	1,068,713	10.00	891,993	-	(112,776)	(1.00)	(176,720)
Classified	11.00	601,671	10.00	545,698	9.00	580,295	(2.00)	(21,376)	(1.00)	34,597
Fringe	-	631,449	-	610,525	-	569,633	-	(61,816)	-	(40,892)
Operating	-	88,975	-	99,773	-	269,636	-	180,661	-	169,863
Total	21.00	2,326,864	21.00	2,331,836	19.00	2,311,557	(2.00)	(15,307)	(2.00)	(20,279)

UNLV School of Medicine
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	55,979,322	55,996,903	55,540,125	(439,197)	(456,778)
Total State Appropriation	55,979,322	55,996,903	55,540,125	(439,197)	(456,778)
OTHER REVENUE SOURCES					
Registration Fees	5,640,124	5,699,523	5,939,794	299,670	240,271
Non-Resident Tuition	100,857	353,000	103,878	3,021	(249,122)
Miscellaneous Student Fees	53,625	76,046	53,625	-	(22,421)
Balance Forward Prior Year*	3,043,425	3,043,425	-	(3,043,425)	(3,043,425)
Total Other Revenue Sources	8,838,031	9,171,994	6,097,297	(2,740,734)	(3,074,697)
TOTAL REVENUE	64,817,353	65,168,897	61,637,422	(3,179,931)	(3,531,475)
TOTAL REVENUE PERCENTAGE					
General Fund %	86.36%	85.93%	90.11%	-0.78%	-0.82%
Other Revenue %	13.64%	14.07%	9.89%	-31.01%	-33.52%
Total Revenue %	100.00%	100.00%	100.00%	-4.91%	-5.42%

UNLV School of Medicine
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION											
Professional		86.87	17,822,208	86.87	19,816,849	68.51	14,725,501	(18.36)	(3,096,707)	(18.36)	(5,091,348)
Classified		35.68	2,224,620	35.68	2,092,727	29.30	1,778,254	(6.38)	(446,366)	(6.38)	(314,473)
Wages		-	310,765	-	137,117	-	64,700	-	(246,065)	-	(72,417)
Fringe		-	6,210,003	-	6,332,967	-	4,577,138	-	(1,632,865)	-	(1,755,829)
Operating		-	2,167,300	-	3,569,219	-	760,488	-	(1,406,812)	-	(2,808,731)
	Total	122.55	28,734,896	122.55	31,948,879	97.81	21,906,081	(24.74)	(6,828,815)	(24.74)	(10,042,798)
RESEARCH											
Professional		10.79	1,227,044	10.79	1,065,169	18.36	2,074,373	7.57	847,329	7.57	1,009,204
Graduate Assistant		-	-	-	-	-	26,400	-	26,400	-	26,400
Classified		1.00	50,154	1.00	2,175	1.00	62,408	-	12,254	-	60,233
Wages		-	67,680	-	42,836	-	45,180	-	(22,500)	-	2,344
Fringe		-	401,688	-	329,694	-	699,146	-	297,458	-	369,452
Operating		-	740,709	-	788,670	-	331,050	-	(409,659)	-	(457,620)
	Total	11.79	2,487,275	11.79	2,228,544	19.36	3,238,557	7.57	751,282	7.57	1,010,013
ACADEMIC SUPPORT											
Professional		46.73	7,934,611	46.73	5,463,012	59.86	10,977,953	13.13	3,043,342	13.13	5,514,941
Classified		14.5	944,048	14.5	846,236	17.30	1,148,698	2.80	204,650	2.80	302,462
Wages		-	216,240	-	164,442	-	151,316	-	(64,924)	-	(13,126)
Fringe		-	2,901,658	-	2,104,926	-	3,824,305	-	922,647	-	1,719,379
Operating		-	4,351,534	-	7,489,054	-	4,360,836	-	9,302	-	(3,128,218)
	Total	61.23	16,348,091	61.23	16,067,670	77.16	20,463,108	15.93	4,115,017	15.93	4,395,438
STUDENT SERVICES											
Professional		8.50	996,715	8.50	952,944	8.00	996,616	(0.50)	(99)	(0.50)	43,672
Classified		1.00	50,154	1.00	61,696	2.00	116,598	1.00	66,444	1.00	54,902
Wages		-	-	-	23,937	-	24,500	-	24,500	-	563
Fringe		-	372,173	-	360,733	-	392,882	-	20,709	-	32,149
Operating		-	219,200	-	201,709	-	265,800	-	46,600	-	64,091
	Total	9.50	1,638,242	9.50	1,601,019	10.00	1,796,396	0.50	158,154	0.50	195,377
INSTITUTIONAL SUPPORT											
Professional		28.42	3,468,687	28.42	3,052,417	30.93	3,533,887	2.51	65,200	2.51	481,470
Graduate Assistant		-	-	-	8,500	-	-	-	-	-	(8,500)
Classified		6.50	448,566	6.50	475,037	7.50	555,826	1.00	107,260	1.00	80,789
Wages		-	170,800	-	28,648	-	83,100	-	(87,700)	-	54,452
Fringe		-	1,393,614	-	1,278,792	-	1,445,528	-	51,914	-	166,736
Operating		-	1,677,905	-	846,243	-	1,268,606	-	(409,299)	-	422,363
	Total	34.92	7,159,572	34.92	5,689,637	38.43	6,886,947	3.51	(272,625)	3.51	1,197,310

UNLV School of Medicine
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
O & M OF PLANT											
Professional		7.59	829,154	7.59	731,628	8.00	796,245	0.41	(32,909)	0.41	64,617
Classified		6.00	319,170	6.00	299,782	6.00	319,791	-	621	-	20,009
Fringe		-	437,628	-	392,381	-	417,508	-	(20,120)	-	25,127
Operating		-	6,863,325	-	6,209,357	-	5,812,789	-	(1,050,536)	-	(396,568)
	Total	13.59	8,449,277	13.59	7,633,148	14.00	7,346,333	0.41	(1,102,944)	0.41	(286,815)
TOTAL											
Professional		188.90	32,278,419	188.90	31,082,019	193.66	33,104,575	4.76	826,156	4.76	2,022,556
Graduate Assistant		-	-	-	8,500	-	26,400	-	26,400	-	17,900
Classified		64.68	4,036,712	64.68	3,777,653	63.10	3,981,575	(1.58)	(55,137)	(1.58)	203,922
Wages		-	765,485	-	396,980	-	368,796	-	(396,689)	-	(28,184)
Fringe		-	11,716,764	-	10,799,493	-	11,356,507	-	(360,257)	-	557,014
Operating		-	16,019,973	-	19,104,252	-	12,799,569	-	(3,220,404)	-	(6,304,683)
	Total	253.58	64,817,353	253.58	65,168,897	256.76	61,637,422	3.18	(3,179,931)	3.18	(3,531,475)

University of Nevada, Reno
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	179,729,463	180,356,792	178,640,909	(1,088,554)	(1,715,883)
2025 Legislative Session One Shots					
AB 567 Safety and Security	751,983	751,983	2,028,516	1,276,533	1,276,533
AB 568 Operational and Instructional	11,220,998	11,220,998	11,220,998	-	-
SB 498 Nursing Expansion	1,702,641	1,702,641	1,877,245	174,604	174,604
Total State Appropriation	193,405,085	194,032,414	193,767,668	362,583	(264,746)
OTHER REVENUE SOURCES					
Registration Fees	92,167,597	94,051,057	102,903,352	10,735,755	8,852,295
Non-Resident Tuition	27,446,454	24,941,168	26,874,225	(572,229)	1,933,057
Miscellaneous Student Fees	199,164	853,510	199,164	-	(654,346)
Total Other Revenue Sources	119,813,215	119,845,735	129,976,741	10,163,526	10,131,006
TOTAL REVENUE	313,218,300	313,878,149	323,744,409	10,526,109	9,866,260
TOTAL REVENUE PERCENTAGE					
General Fund %	61.75%	61.82%	59.85%	0.19%	-0.14%
Other Revenue %	38.25%	38.18%	40.15%	8.48%	8.45%
Total Revenue %	100.00%	100.00%	100.00%	3.36%	3.14%

University of Nevada, Reno
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION											
Professional		798.72	101,159,418	775.50	101,549,041	842.81	106,840,169	44.09	5,680,751	67.31	5,291,128
Graduate Assistant		-	12,268,694	-	12,178,002	-	12,841,210	-	572,516	-	663,208
Classified		95.60	6,221,360	83.60	5,488,690	94.27	6,038,552	(1.33)	(182,808)	10.67	549,862
Wages		-	335,471	-	452,982	-	360,638	-	25,167	-	(92,344)
Fringe		-	36,060,092	-	35,407,113	-	40,171,340	-	4,111,248	-	4,764,227
Operating		-	7,697,751	-	5,504,764	-	6,671,357	-	(1,026,394)	-	1,166,593
	Total	894.32	163,742,786	859.10	160,580,591	937.08	172,923,266	42.76	9,180,480	77.98	12,342,675
RESEARCH											
Professional		13.24	1,621,656	12.22	1,523,016	13.85	1,619,924	0.61	(1,732)	1.63	96,908
Graduate Assistant		-	87,000	-	59,818	-	63,000	-	(24,000)	-	3,182
Classified		4.60	270,289	3.38	201,476	4.10	237,010	(0.50)	(33,279)	0.72	35,534
Wages		-	185,226	-	208,976	-	173,000	-	(12,226)	-	(35,976)
Fringe		-	654,251	-	583,425	-	675,556	-	21,305	-	92,131
Operating		-	199,033	-	222,174	-	244,162	-	45,129	-	21,988
	Total	17.84	3,017,455	15.60	2,798,886	17.95	3,012,652	0.11	(4,803)	2.35	213,766
PUBLIC SERVICE											
Professional		1.00	118,870	1.01	119,780	1.00	118,870	-	-	(0.01)	(910)
Classified		2.10	135,255	2.06	132,975	2.10	142,040	-	6,785	0.04	9,065
Wages		-	2,500	-	925	-	2,500	-	-	-	1,575
Fringe		-	94,692	-	93,935	-	102,446	-	7,754	-	8,511
Operating		-	9,940	-	13,239	-	9,940	-	-	-	(3,299)
	Total	3.10	361,257	3.07	360,854	3.10	375,796	-	14,539	0.03	14,942
ACADEMIC SUPPORT											
Professional		153.54	18,268,851	152.56	18,229,083	155.82	18,509,798	2.28	240,947	3.26	280,715
Graduate Assistant		-	1,098,883	-	1,009,091	-	995,743	-	(103,140)	-	(13,348)
Classified		63.48	4,195,284	60.70	4,113,963	63.61	4,176,722	0.13	(18,562)	2.91	62,759
Wages		-	445,811	-	785,173	-	619,766	-	173,955	-	(165,407)
Fringe		-	7,750,154	-	7,662,568	-	8,264,463	-	514,309	-	601,895
Operating		-	1,412,761	-	4,143,372	-	1,360,145	-	(52,616)	-	(2,783,227)
	Total	217.02	33,171,744	213.26	35,943,250	219.43	33,926,637	2.41	754,893	6.17	(2,016,613)

University of Nevada, Reno
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
STUDENT SERVICES										
Professional	84.38	7,893,568	76.91	7,282,589	87.27	8,345,627	2.89	452,059	10.36	1,063,038
Graduate Assistant	-	34,000	-	35,506	-	42,015	-	8,015	-	6,509
Classified	23.75	1,494,189	22.01	1,395,263	23.75	1,507,793	-	13,604	1.74	112,530
Wages	-	513,335	-	513,759	-	514,735	-	1,400	-	976
Fringe	-	3,155,014	-	2,903,588	-	3,507,997	-	352,983	-	604,409
Operating	-	833,566	-	2,402,300	-	643,411	-	(190,155)	-	(1,758,889)
Total	108.13	13,923,672	98.92	14,533,005	111.02	14,561,578	2.89	637,906	12.10	28,573
INSTITUTIONAL SUPPORT										
Professional	185.96	23,064,422	176.83	22,020,576	183.28	23,100,290	(2.68)	35,868	6.45	1,079,714
Graduate Assistant	-	-	-	38,110	-	-	-	-	-	(38,110)
Classified	61.83	4,615,315	59.82	4,751,511	67.03	5,200,458	5.20	585,143	7.21	448,947
Wages	-	422,851	-	325,897	-	375,753	-	(47,098)	-	49,856
Fringe	-	9,352,895	-	8,977,429	-	10,170,772	-	817,877	-	1,193,343
Operating	-	7,852,522	-	9,113,034	-	6,877,873	-	(974,649)	-	(2,235,161)
Total	247.79	45,308,005	236.65	45,226,557	250.31	45,725,146	2.52	417,141	13.66	498,589
O & M OF PLANT										
Professional	45.72	5,615,656	44.68	5,503,848	45.62	5,648,513	(0.10)	32,857	0.94	144,666
Classified	174.75	11,885,117	166.02	11,881,583	170.68	11,929,184	(4.07)	44,067	4.66	47,601
Wages	-	61,960	-	97,796	-	61,960	-	-	-	(35,836)
Fringe	-	6,701,689	-	6,495,685	-	7,056,625	-	354,936	-	560,940
Operating	-	13,617,272	-	13,408,105	-	11,792,162	-	(1,825,110)	-	(1,615,943)
Total	220.47	37,881,694	210.70	37,387,016	216.30	36,488,444	(4.17)	(1,393,250)	5.60	(898,572)
SCHOLARSHIPS										
Professional	0.03	3,046	0.03	3,046	0.03	2,820	-	(226)	-	(226)
Graduate Assistant	-	119,500	-	115,856	-	102,300	-	(17,200)	-	(13,556)
Wages	-	26,543	-	42,294	-	30,920	-	4,377	-	(11,374)
Fringe	-	17,070	-	17,102	-	18,064	-	994	-	962
Operating	-	14,499,553	-	16,869,694	-	15,430,811	-	931,258	-	(1,438,883)
Total	0.03	14,665,712	0.03	17,047,991	0.03	15,584,915	-	919,203	-	(1,463,076)
RESERVES										
Operating	-	1,145,975	-		-	1,145,975	-	-	-	1,145,975
Total	-	1,145,975	-	-	-	1,145,975	-	-	-	1,145,975

University of Nevada, Reno
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
TOTAL										
Professional	1,282.59	157,745,487	1,239.74	156,230,978	1,329.68	164,186,011	47.09	6,440,524	89.94	7,955,033
Graduate Assistant	-	13,608,077	-	13,436,383	-	14,044,268	-	436,191	-	607,885
Classified	426.11	28,816,809	397.59	27,965,461	425.54	29,231,759	(0.57)	414,950	27.95	1,266,298
Wages	-	1,993,697	-	2,427,803	-	2,139,272	-	145,575	-	(288,531)
Fringe	-	63,785,857	-	62,140,844	-	69,967,263	-	6,181,406	-	7,826,419
Operating	-	47,268,373	-	51,676,681	-	44,175,836	-	(3,092,537)	-	(7,500,845)
Total	1,708.70	313,218,300	1,637.33	313,878,149	1,755.22	323,744,409	46.52	10,526,109	117.89	9,866,260

* FY27 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

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	44,062,675	44,090,054	43,929,486	(133,189)	(160,568)
Total State Appropriation	44,062,675	44,090,054	43,929,486	(133,189)	(160,568)
OTHER REVENUE SOURCES					
Registration Fees	7,338,887	7,474,624	7,295,554	(43,333)	(179,070)
Non-Resident Tuition	602,763	473,600	768,690	165,927	295,091
Miscellaneous Student Fees	48,765	80,925	48,765	-	(32,160)
Transfer from Affiliated Hospitals	28,106,668	14,745,405	28,106,668	-	13,361,263
Total Other Revenue Sources	36,097,083	22,774,553	36,219,677	122,594	13,445,124
TOTAL REVENUE	80,159,758	66,864,607	80,149,163	(10,595)	13,284,556
TOTAL REVENUE PERCENTAGE					
General Fund %	54.97%	65.94%	54.81%	-0.30%	-0.36%
Other Revenue %	45.03%	34.06%	45.19%	0.34%	59.04%
Total Revenue %	100.00%	100.00%	100.00%	-0.01%	19.87%

University of Nevada, Reno School of Medicine
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION											
Professional		39.75	8,931,832	40.35	9,102,785	39.90	8,687,916	0.15	(243,916)	(0.45)	(414,869)
Graduate Assistant		-	26,400	-	857	-	31,224	-	4,824	-	30,367
Classified		10.50	651,659	10.63	670,529	11.70	776,785	1.20	125,126	1.07	106,256
Fringe		-	3,031,751	-	3,102,491	-	3,257,433	-	225,682	-	154,942
Operating		-	1,316,953	-	1,336,468	-	1,081,598	-	(235,355)	-	(254,870)
	Total	50.25	13,958,595	50.98	14,213,130	51.60	13,834,956	1.35	(123,639)	0.62	(378,174)
RESEARCH											
Professional		4.07	493,047	4.03	506,824	3.31	498,889	(0.76)	5,842	(0.72)	(7,935)
Graduate Assistant		-	-	-	10,741	-	-	-	-	-	(10,741)
Classified		0.75	60,562	0.75	62,193	0.75	60,803	-	241	-	(1,390)
Wages		-	-	-	2,635	-	13,000	-	13,000	-	10,365
Fringe		-	184,177	-	189,966	-	196,369	-	12,192	-	6,403
Operating		-	478,990	-	252,947	-	1,004,077	-	525,087	-	751,130
	Total	4.82	1,216,776	4.78	1,025,305	4.06	1,773,138	(0.76)	556,362	(0.72)	747,833
PUBLIC SERVICE											
Professional		4.24	469,432	3.76	418,171	4.16	457,407	(0.08)	(12,025)	0.40	39,236
Graduate Assistant		-	6,000	-	850	-	6,000	-	-	-	5,150
Classified		2.00	120,381	2.01	121,177	2.00	125,537	-	5,156	(0.01)	4,360
Wages		-	28,600	-	13,652	-	39,000	-	10,400	-	25,348
Fringe		-	200,256	-	181,731	-	214,156	-	13,900	-	32,425
Operating		-	573,400	-	622,977	-	566,150	-	(7,250)	-	(56,827)
	Total	6.24	1,398,069	5.77	1,358,558	6.16	1,408,250	(0.08)	10,181	0.39	49,692
ACADEMIC SUPPORT											
Professional		65.48	10,267,967	65.72	10,617,481	69.97	11,075,934	4.49	807,967	4.25	458,453
Graduate Assistant		-	292,643	-	404,393	-	179,477	-	(113,166)	-	(224,916)
Classified		48.06	3,053,032	44.68	2,861,408	45.20	2,929,658	(2.86)	(123,374)	0.52	68,250
Wages		-	394,970	-	274,924	-	367,650	-	(27,320)	-	92,726
Fringe		-	4,564,289	-	4,575,598	-	5,005,464	-	441,175	-	429,866
Operating		-	36,903,134	-	24,018,341	-	36,366,619	-	(536,515)	-	12,348,278
	Total	113.54	55,476,035	110.40	42,752,146	115.17	55,924,802	1.63	448,767	4.77	13,172,656
STUDENT SERVICES											
Professional		11.63	1,349,346	10.29	1,239,224	12.54	1,495,956	0.91	146,610	2.25	256,732
Classified		10.00	627,091	9.61	608,109	10.60	659,632	0.60	32,541	0.99	51,523
Wages		-	12,000	-	8,478	-	12,000	-	-	-	3,522
Fringe		-	667,534	-	620,761	-	773,614	-	106,080	-	152,853
Operating		-	489,611	-	220,085	-	311,516	-	(178,095)	-	91,431
	Total	21.63	3,145,582	19.90	2,696,658	23.14	3,252,718	1.51	107,136	3.24	556,060

University of Nevada, Reno School of Medicine
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTITUTIONAL SUPPORT										
Operating	-	42,360	-	74,714	-	42,360	-	-	-	(32,354)
Total	-	42,360	-	74,714	-	42,360	-	-	-	(32,354)
O & M OF PLANT										
Operating	-	4,657,341	-	4,494,257	-	4,617,341	-	(40,000)	-	123,084
Total	-	4,657,341	-	4,494,257	-	4,617,341	-	(40,000)	-	123,084
SCHOLARSHIPS										
Operating	-	265,000	-	249,839	-	265,000	-	-	-	15,161
Total	-	265,000	-	249,839	-	265,000	-	-	-	15,161
RESERVES										
Operating	-	-	-	-	-	(969,402)	-	(969,402)	-	(969,402)
Total	-	-	-	-	-	(969,402)	-	(969,402)	-	(969,402)
TOTAL										
Professional	125.17	21,511,624	124.15	21,884,486	129.88	22,216,102	4.71	704,478	5.73	331,616
Graduate Assistant	-	325,043	-	416,841	-	216,701	-	(108,342)	-	(200,140)
Classified	71.31	4,512,725	67.68	4,323,416	70.25	4,552,415	(1.06)	39,690	2.57	228,999
Wages	-	435,570	-	299,688	-	431,650	-	(3,920)	-	131,962
Fringe	-	8,648,007	-	8,670,547	-	9,447,036	-	799,029	-	776,489
Operating	-	44,726,789	-	31,269,629	-	43,285,259	-	(1,441,530)	-	12,015,630
Total	196.48	80,159,758	191.83	66,864,607	200.13	80,149,163	3.65	(10,595)	8.30	13,284,556

Intercollegiate Athletics, UNR
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	5,718,902	5,718,902	5,718,917	15	15
Total State Appropriation	5,718,902	5,718,902	5,718,917	15	15
TOTAL REVENUE	5,718,902	5,718,902	5,718,917	15	15
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	0.00%	0.00%

Intercollegiate Athletics, UNR
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
STUDENT SERVICES										
Professional	10.88	999,437	10.52	1,018,368	10.88	977,963	-	(21,474)	0.36	(40,405)
Classified	4.00	205,142	2.72	140,857	3.00	157,910	(1.00)	(47,232)	0.28	17,053
Fringe	-	396,858	-	363,606	-	393,633	-	(3,225)	-	30,027
Operating	-	25,308	-	4,752	-	14,883	-	(10,425)	-	10,131
Total	14.88	1,626,745	13.24	1,527,583	13.88	1,544,389	(1.00)	(82,356)	0.64	16,806
INSTITUTIONAL SUPPORT										
Operating	-	-	-	3,326	-	-	-	-	-	(3,326)
Total	-	-	-	3,326	-	-	-	-	-	(3,326)
O & M OF PLANT										
Operating	-	1,766,026	-	1,528,217	-	1,548,839	-	(217,187)	-	20,622
Total	-	1,766,026	-	1,528,217	-	1,548,839	-	(217,187)	-	20,622
SCHOLARSHIPS										
Operating	-	2,326,131	-	2,659,776	-	2,625,689	-	299,558	-	(34,087)
Total	-	2,326,131	-	2,659,776	-	2,625,689	-	299,558	-	(34,087)
TOTAL										
Professional	10.88	999,437	10.52	1,018,368	10.88	977,963	-	(21,474)	0.36	(40,405)
Classified	4.00	205,142	2.72	140,857	3.00	157,910	(1.00)	(47,232)	0.28	17,053
Fringe	-	396,858	-	363,606	-	393,633	-	(3,225)	-	30,027
Operating	-	4,117,465	-	4,196,071	-	4,189,411	-	71,946	-	(6,660)
Total	14.88	5,718,902	13.24	5,718,902	13.88	5,718,917	(1.00)	15	0.64	15

Statewide Programs - UNR
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	10,386,322	10,388,745	10,353,179	(33,143)	(35,566)
Total State Appropriation	10,386,322	10,388,745	10,353,179	(33,143)	(35,566)
TOTAL REVENUE	10,386,322	10,388,745	10,353,179	(33,143)	(35,566)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.32%	-0.34%

Statewide Programs - UNR
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
RESEARCH											
Professional		28.45	3,960,568	29.30	4,091,463	29.34	4,175,836	0.89	215,268	0.04	84,373
Graduate Assistant		-	50,750	-	43,490	-	22,000	-	(28,750)	-	(21,490)
Classified		4.18	257,678	4.02	249,575	4.18	264,373	-	6,695	0.16	14,798
Wages		-	5,000	-	4,381	-	5,000	-	-	-	619
Fringe		-	1,399,618	-	1,435,178	-	1,557,537	-	157,919	-	122,359
Operating		-	210,247	-	172,988	-	196,998	-	(13,249)	-	24,010
	Total	32.63	5,883,861	33.32	5,997,075	33.52	6,221,744	0.89	337,883	0.20	224,669
PUBLIC SERVICE											
Professional		7.21	726,411	7.93	801,642	6.51	774,218	(0.70)	47,807	(1.42)	(27,424)
Graduate Assistant		-	17,000	-	17,000	-	17,000	-	-	-	-
Classified		2.78	181,426	1.78	116,253	2.00	120,247	(0.78)	(61,179)	0.22	3,994
Wages		-	4,408	-	-	-	3,500	-	(908)	-	3,500
Fringe		-	313,498	-	310,232	-	322,169	-	8,671	-	11,937
Operating		-	4,161	-	8,472	-	1,003	-	(3,158)	-	(7,469)
	Total	9.99	1,246,904	9.71	1,253,599	8.51	1,238,137	(1.48)	(8,767)	(1.20)	(15,462)
ACADEMIC SUPPORT											
Professional		-	-	-	800	-	-	-	800.00	-	(800.00)
Classified		0.53	25,151	0.48	23,011	0.53	25,245	-	94	0.05	2,234
Wages		-	10,000	-	18,205	-	10,000	-	-	-	(8,205)
Fringe		-	10,663	-	10,061	-	11,206	-	543	-	1,145
Operating		-	115,245	-	107,910	-	115,200	-	(45)	-	7,290
	Total	0.53	161,059	0.48	159,186	0.53	161,651	-	1,392	0.05	1,665
INSTITUTIONAL SUPPORT											
Operating		-	1,025,023	-	1,699,977	-	1,025,023	-	-	-	(674,954)
	Total	-	1,025,023	-	1,699,977	-	1,025,023	-	-	-	(674,954)
O & M OF PLANT											
Classified		1.00	70,072	1.01	73,694	1.00	67,739	-	(2,333)	(0.01)	(5,955)
Fringe		-	28,950	-	30,033	-	29,070	-	120	-	(963)
Operating		-	1,180,775	-	1,174,382	-	1,184,187	-	3,412	-	9,805
	Total	1.00	1,279,797	1.01	1,278,109	1.00	1,280,996	-	1,199	(0.01)	2,887
RESERVES											
Operating		-	789,678	-	-	-	425,628	-	(364,050)	-	425,628
	Total	-	789,678	-	-	-	425,628	-	(364,050)	-	425,628

Statewide Programs - UNR
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
TOTAL										
Professional	35.66	4,686,979	37.23	4,893,905	35.85	4,950,054	0.19	263,075	(1.38)	56,149
Graduate Assistant	-	67,750	-	60,490	-	39,000	-	(28,750)	-	(21,490)
Classified	8.49	534,327	7.29	462,533	7.71	477,604	(0.78)	(56,723)	0.42	15,071
Wages	-	19,408	-	22,586	-	18,500	-	(908)	-	(4,086)
Fringe	-	1,752,729	-	1,785,503	-	1,919,982	-	167,253	-	134,479
Operating	-	3,325,129	-	3,163,730	-	2,948,039	-	(377,090)	-	(215,691)
Total	44.15	10,386,322	44.52	10,388,745	43.56	10,353,179	(0.59)	(33,143)	(0.96)	(35,566)

Agricultural Experiment Station
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	7,229,132	7,235,321	7,192,232	(36,900)	(43,089)
2025 Legislative Session One Shots					
AB 568 Operational and Instructional	56,577	56,577	56,577	-	-
Total State Appropriation	7,285,709	7,291,898	7,248,809	(36,900)	(43,089)
OTHER REVENUE SOURCES					
Federal Funds	2,597,127	1,874,155	2,597,127	-	722,972
Total Other Revenue Sources	2,597,127	1,874,155	2,597,127	-	722,972
TOTAL REVENUE	9,882,836	9,166,053	9,845,936	(36,900)	679,883
TOTAL REVENUE PERCENTAGE					
General Fund %	73.72%	79.55%	73.62%	-0.51%	-0.59%
Other Revenue %	26.28%	20.45%	26.38%	0.00%	38.58%
Total Revenue %	100.00%	100.00%	100.00%	-0.37%	7.42%

Agricultural Experiment Station
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
RESEARCH										
Professional	38.13	4,768,691	39.00	5,015,483	39.92	5,157,870	1.79	389,179	0.92	142,387
Graduate Assistant	-	-	-	70,508	-	-	-	-	-	(70,508)
Classified	12.25	752,401	11.07	698,130	12.09	745,987	(0.16)	(6,414)	1.02	47,857
Wages	-	124,810	-	95,372	-	89,700	-	(35,110)	-	(5,672)
Fringe	-	1,862,717	-	1,936,537	-	2,100,429	-	237,712	-	163,892
Operating	-	1,758,093	-	850,648	-	1,236,314	-	(521,779)	-	385,666
Total	50.38	9,266,712	50.07	8,666,679	52.01	9,330,300	1.63	63,588	1.94	663,621
INSTITUTIONAL SUPPORT										
Operating	-	(157,995)	-	11,586	-	7,569	-	165,564	-	(4,017)
Total	-	(157,995)	-	11,586	-	7,569	-	165,564	-	(4,017)
O & M OF PLANT										
Operating	-	607,119	-	487,788	-	508,067	-	(99,052)	-	20,279
Total	-	607,119	-	487,788	-	508,067	-	(99,052)	-	20,279
RESERVES										
Operating	-	167,000	-	-	-	-	-	(167,000)	-	-
Total	-	167,000	-	-	-	-	-	(167,000)	-	-
TOTAL										
Professional	38.13	4,768,691	39.00	5,015,483	39.92	5,157,870	1.79	389,179	0.92	142,387
Graduate Assistant	-	-	-	70,508	-	-	-	-	-	(70,508)
Classified	12.25	752,401	11.07	698,130	12.09	745,987	(0.16)	(6,414)	1.02	47,857
Wages	-	124,810	-	95,372	-	89,700	-	(35,110)	-	(5,672)
Fringe	-	1,862,717	-	1,936,537	-	2,100,429	-	237,712	-	163,892
Operating	-	2,374,217	-	1,350,022	-	1,751,950	-	(622,267)	-	401,928
Total	50.38	9,882,836	50.07	9,166,053	52.01	9,845,936	1.63	(36,900)	1.94	679,883

Cooperative Extension Service
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	4,974,948	4,983,171	4,945,036	(29,912)	(38,135)
2025 Legislative Session One Shots					
AB 568 Operational and Instructional	138,738	138,738	138,738	-	-
Total State Appropriation	5,113,686	5,121,909	5,083,774	(29,912)	(38,135)
OTHER REVENUE SOURCES					
County Funds	703,547	707,974	726,091	22,544	18,117
Federal Funds	1,454,916	996,217	1,454,916	-	458,699
Total Other Revenue Sources	2,158,463	1,704,191	2,181,007	22,544	476,816
TOTAL REVENUE	7,272,149	6,826,100	7,264,781	(7,368)	438,681
TOTAL REVENUE PERCENTAGE					
General Fund %	70.32%	75.03%	69.98%	-0.58%	-0.74%
Other Revenue %	29.68%	24.97%	30.02%	1.04%	27.98%
Total Revenue %	100.00%	100.00%	100.00%	-0.10%	6.43%

Cooperative Extension Service
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
PUBLIC SERVICE										
Professional	32.86	3,850,858	28.88	3,465,982	32.67	3,808,896	(0.19)	(41,962)	3.79	342,914
Classified	13.29	905,501	13.79	955,689	12.93	909,024	(0.36)	3,523	(0.86)	(46,665)
Wages	-	-	-	39,894	-	-	-	-	-	(39,894)
Fringe	-	1,626,406	-	1,511,726	-	1,706,768	-	80,362	-	195,042
Operating	-	279,171	-	262,621	-	261,082	-	(18,089)	-	(1,539)
Total	46.15	6,661,936	42.67	6,235,912	45.60	6,685,770	(0.55)	23,834	2.93	449,858
INSTITUTIONAL SUPPORT										
Operating	-	31,202	-	11,176	-		-	(31,202)	-	(11,176)
Total	-	31,202	-	11,176	-	-	-	(31,202)	-	(11,176)
O & M OF PLANT										
Operating	-	579,011	-	579,011	-	579,011	-	-	-	-
Total	-	579,011	-	579,011	-	579,011	-	-	-	-
TOTAL										
Professional	32.86	3,850,858	28.88	3,465,982	32.67	3,808,896	(0.19)	(41,962)	3.79	342,914
Classified	13.29	905,501	13.79	955,689	12.93	909,024	(0.36)	3,523	(0.86)	(46,665)
Wages	-	-	-	39,894	-	-	-	-	-	(39,894)
Fringe	-	1,626,406	-	1,511,726	-	1,706,768	-	80,362	-	195,042
Operating	-	889,384	-	852,808	-	840,093	-	(49,291)	-	(12,715)
Total	46.15	7,272,149	42.67	6,826,100	45.60	7,264,781	(0.55)	(7,368)	2.93	438,681

University Press
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	554,873	554,873	552,400	(2,473)	(2,473)
Total State Appropriation	554,873	554,873	552,400	(2,473)	(2,473)
TOTAL REVENUE	554,873	554,873	552,400	(2,473)	(2,473)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.45%	-0.45%

University Press
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
PUBLIC SERVICE											
Professional		4.02	314,199	3.98	311,695	4.00	312,738	(0.04)	(2,504)	0.02	1,043
Classified		1.00	73,310	1.00	74,610	1.00	73,310	-	1,300	-	(1,300)
Wages		-	-	-	692	-	-	-	692	-	(692)
Fringe		-	132,465	-	131,978	-	139,565	-	(487)	-	7,587
Operating		-	3	-	321	-	-	-	318	-	(321)
	Total	5.02	519,977	4.98	519,296	5.00	525,613	(0.04)	(681)	0.02	6,317
INSTITUTIONAL SUPPORT											
Operating		-	-	-	682	-	-	-	682	-	(682)
	Total	-	-	-	682	-	-	-	682	-	(682)
O & M OF PLANT											
Operating		-	34,896	-	34,896	-	26,787	-	-	-	(8,109)
	Total	-	34,896	-	34,896	-	26,787	-	-	-	(8,109)
TOTAL											
Professional		4.02	314,199	3.98	311,695	4.00	312,738	(0.02)	(1,461)	0.02	1,043
Classified		1.00	73,310	1.00	74,610	1.00	73,310	-	-	-	(1,300)
Wages		-	-	-	692	-	-	-	-	-	(692)
Fringe		-	132,465	-	131,978	-	139,565	-	7,100	-	7,587
Operating		-	34,899	-	35,899	-	26,787	-	(8,112)	-	(9,112)
	Total	5.02	554,873	4.98	554,873	5.00	552,400	(0.02)	(2,473)	0.02	(2,473)

Business Center North
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	2,807,626	2,810,759	2,791,883	(15,743)	(18,876)
Total State Appropriation	2,807,626	2,810,759	2,791,883	(15,743)	(18,876)
TOTAL REVENUE	2,807,626	2,810,759	2,791,883	(15,743)	(18,876)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.56%	-0.67%

Business Center North
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTITUTIONAL SUPPORT										
Professional	9.64	1,043,833	9.57	1,039,564	10.09	1,042,243	0.45	(1,590)	0.52	2,679
Classified	13.46	925,474	13.52	937,889	13.26	909,853	(0.20)	(15,621)	(0.26)	(28,036)
Fringe	-	721,961	-	722,169	-	751,949	-	29,988	-	29,780
Operating	-	116,358	-	111,137	-	87,838	-	(28,520)	-	(23,299)
Total	23.10	2,807,626	23.09	2,810,759	23.35	2,791,883	0.25	(15,743)	0.26	(18,876)
TOTAL										
Professional	9.64	1,043,833	9.57	1,039,564	10.09	1,042,243	0.45	(1,590)	0.52	2,679
Classified	13.46	925,474	13.52	937,889	13.26	909,853	(0.20)	(15,621)	(0.26)	(28,036)
Fringe	-	721,961	-	722,169	-	751,949	-	29,988	-	29,780
Operating	-	116,358	-	111,137	-	87,838	-	(28,520)	-	(23,299)
Total	23.10	2,807,626	23.09	2,810,759	23.35	2,791,883	0.25	(15,743)	0.26	(18,876)

State Health Laboratory
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	2,210,917	2,214,688	2,200,687	(10,230)	(14,001)
Total State Appropriation	2,210,917	2,214,688	2,200,687	(10,230)	(14,001)
TOTAL REVENUE	2,210,917	2,214,688	2,200,687	(10,230)	(14,001)
TOTAL REVENUE PERCENTAGE					
General Fund %	100.00%	100.00%	100.00%	-0.46%	-0.63%

State Health Laboratory
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
PUBLIC SERVICE										
Professional	6.91	800,085	7.32	846,762	6.62	755,561	(0.29)	(44,524)	(0.70)	(91,201)
Classified	6.10	431,498	5.36	394,502	6.00	430,679	(0.10)	(819)	0.64	36,177
Fringe	-	438,668	-	434,192	-	446,722	-	8,054	-	12,530
Operating	-	349,121	-	346,067	-	376,180	-	27,059	-	30,113
Total	13.01	2,019,372	12.68	2,021,523	12.62	2,009,142	(0.39)	(10,230)	(0.06)	(12,381)
INSTITUTIONAL SUPPORT										
Operating	-	3,968	-	5,587	-	3,968	-	1,619	-	(1,619)
Total	-	3,968	-	5,587	-	3,968	-	-	-	(1,619)
O & M OF PLANT										
Operating	-	187,577	-	187,577	-	187,577	-	-	-	-
Total	-	187,577	-	187,577	-	187,577	-	-	-	-
TOTAL										
Professional	6.91	800,085	7.32	846,762	6.62	755,561	(0.29)	(44,524)	(0.70)	(91,201)
Classified	6.10	431,498	5.36	394,502	6.00	430,679	(0.10)	(819)	0.64	36,177
Fringe	-	438,668	-	434,192	-	446,722	-	8,054	-	12,530
Operating	-	540,666	-	539,231	-	567,725	-	27,059	-	28,494
Total	13.01	2,210,917	12.68	2,214,688	12.62	2,200,687	(0.39)	(10,230)	(0.06)	(14,001)

Truckee Meadows Community College
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	49,293,623	49,412,608	48,439,039	(854,584)	(973,569)
2025 Legislative Session One Shots					
AB 567 Safety and Security	676,880	676,880	48,027	(628,853)	(628,853)
AB 568 Operational and Instructional	521,629	521,629	521,629	-	-
SB 498 Nursing Expansion	566,678	566,678	674,422	107,744	107,744
Total State Appropriation	51,058,810	51,177,795	49,683,117	(1,375,693)	(1,494,678)
OTHER REVENUE SOURCES					
Registration Fees	13,654,399	16,165,217	14,710,662	1,056,263	(1,454,555)
Non-Resident Tuition	1,777,872	1,982,225	1,870,408	92,536	(111,817)
Miscellaneous Student Fees	105,993	154,860	105,993	-	(48,867)
Operating Capital Investment	11,434	70,283	11,434	-	(58,849)
Total Other Revenue Sources	15,549,698	18,372,585	16,698,497	1,148,799	(1,674,088)
TOTAL REVENUE	66,608,508	69,550,380	66,381,614	(226,895)	(3,168,766)
TOTAL REVENUE PERCENTAGE					
General Fund %	76.66%	73.58%	74.84%	-2.69%	-2.92%
Other Revenue %	23.34%	26.42%	25.16%	7.39%	-9.11%
Total Revenue %	100.00%	100.00%	100.00%	-0.34%	-4.56%

Truckee Meadows Community College
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	188.65	23,539,026	189.65	22,790,520	189.65	23,333,578	1.00	(205,448)	-	543,058
Classified	28.78	1,620,695	27.78	1,501,293	27.78	1,671,010	(1.00)	50,315	-	169,717
Wages	-	80,313	-	42,228	-	139,313	-	59,000	-	97,085
Fringe	-	6,405,389	-	6,190,669	-	6,845,101	-	439,712	-	654,432
Operating	-	1,467,802	-	3,473,281	-	845,102	-	(622,700)	-	(2,628,179)
Total	217.43	33,113,225	217.43	33,997,991	217.43	32,834,104	-	(279,121)	-	(1,163,887)
ACADEMIC SUPPORT										
Professional	20.63	2,450,008	20.63	2,273,888	19.63	2,220,404	(1.00)	(229,604)	(1.00)	(53,484)
Classified	14.60	941,639	14.60	964,383	15.30	983,746	0.70	42,107	0.70	19,363
Wages	-	43,657	-	15,147	-	43,657	-	-	-	28,510
Fringe	-	1,119,148	-	1,061,548	-	1,149,906	-	30,758	-	88,358
Operating	-	662,463	-	622,511	-	608,734	-	(53,729)	-	(13,777)
Total	35.23	5,216,915	35.23	4,937,477	34.93	5,006,447	(0.30)	(210,468)	(0.30)	68,970
STUDENT SERVICES										
Professional	52.40	4,532,389	53.40	4,573,105	55.30	4,705,612	2.90	173,223	1.90	132,507
Classified	14.50	932,846	13.50	890,589	13.50	853,779	(1.00)	(79,067)	-	(36,810)
Wages	-	234,436	-	157,865	-	224,436	-	(10,000)	-	66,571
Fringe	-	1,756,242	-	1,728,811	-	1,942,278	-	186,036	-	213,467
Operating	-	673,323	-	662,243	-	674,523	-	1,200	-	12,280
Total	66.90	8,129,236	66.90	8,012,613	68.80	8,400,628	1.90	271,392	1.90	388,015
INSTITUTIONAL SUPPORT										
Professional	53.30	5,331,754	53.30	5,493,372	54.30	5,737,416	1.00	405,662	1.00	244,044
Classified	24.00	1,708,589	24.00	1,557,098	24.00	1,644,665	-	(63,924)	-	87,567
Wages	-	111,685	-	43,479	-	105,285	-	(6,400)	-	61,806
Fringe	-	2,321,417	-	2,275,248	-	2,631,812	-	310,395	-	356,564
Operating	-	3,263,108	-	5,051,156	-	2,453,910	-	(809,198)	-	(2,597,246)
Total	77.30	12,736,553	77.30	14,420,354	78.30	12,573,088	1.00	(163,465)	1.00	(1,847,266)
O & M OF PLANT										
Professional	5.00	512,643	5.00	551,524	5.00	545,727	-	33,084	-	(5,797)
Classified	51.00	2,821,314	51.00	2,513,464	52.00	2,847,557	1.00	26,243	1.00	334,093
Wages	-	10,108	-	-	-	10,108	-	-	-	10,108
Fringe	-	1,288,397	-	1,138,198	-	1,358,953	-	70,556	-	220,755
Operating	-	2,418,614	-	2,967,502	-	2,411,902	-	(6,712)	-	(555,600)
Total	56.00	7,051,076	56.00	7,170,689	57.00	7,174,247	1.00	123,171	1.00	3,558

Truckee Meadows Community College
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
SCHOLARSHIPS										
Fringe	-	-	-	325,444	-	-	-	-	-	(325,444)
Operating	-	917,272	-	685,812	-	951,272	-	34,000	-	265,460
Total	-	917,272	-	1,011,257	-	951,272	-	34,000	-	(59,985)
RESERVES										
Operating	-	(555,769)	-	-	-	(558,172)	-	(2,403)	-	(558,172)
Total	-	(555,769)	-	-	-	(558,172)	-	(2,403)	-	(558,172)
TOTAL										
Professional	319.98	36,365,820	321.98	35,682,410	323.88	36,542,737	3.90	176,917	1.90	860,327
Classified	132.88	8,025,082	130.88	7,426,827	132.58	8,000,757	(0.30)	(24,325)	1.70	573,930
Wages	-	480,199	-	258,719	-	522,799	-	42,600	-	264,080
Fringe	-	12,890,593	-	12,719,918	-	13,928,050	-	1,037,457	-	1,208,132
Operating	-	8,846,813	-	13,462,506	-	7,387,271	-	(1,459,542)	-	(6,075,235)
Total	452.86	66,608,508	452.86	69,550,380	456.46	66,381,614	3.60	(226,895)	3.60	(3,168,766)

Western Nevada College
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
General Fund	21,280,177	21,326,802	21,273,246	(6,931)	(53,556)
2025 Legislative Session One Shots					
AB 427 Observatory Improvements	1,133,601	1,133,601	-	(1,133,601)	(1,133,601)
AB 567 Safety and Security	56,075	56,075	343,925	287,850	287,850
AB 568 Operational and Instructional	110,685	110,685	110,685	-	-
SB 498 Nursing	500,000	500,000	500,000	-	-
SB 498 WNC Renovation of Aspen Bldg	200,000	200,000	1,311,999	1,111,999	1,111,999
Total State Appropriation	23,280,538	23,327,163	23,539,855	259,317	212,692
OTHER REVENUE SOURCES					
Registration Fees	4,858,006	5,013,287	5,149,586	291,580	136,299
Non-Resident Tuition	272,395	202,286	244,124	(28,271)	41,838
Miscellaneous Student Fees	9,423	4,911	9,611	188	4,700
Operating Capital Investment	47,633	47,633	48,586	953	953
Balance Forward Prior Year*	1,239,906	1,239,907	911,408	(328,498)	(328,499)
Total Other Revenue Sources	6,427,363	6,508,024	6,363,315	(64,048)	(144,709)
Less: Balance Forward Excess Registration Fees to FY27	-	911,408	-	-	(911,408)
TOTAL REVENUE	29,707,901	28,923,779	29,903,170	195,269	979,391
TOTAL REVENUE PERCENTAGE					
General Fund %	78.36%	80.65%	78.72%	1.11%	0.91%
Other Revenue %	21.64%	22.50%	21.28%	-1.00%	-2.22%
Total Revenue %	100.00%	103.15%	100.00%	0.66%	3.39%

Western Nevada College
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION										
Professional	59.82	7,288,205	59.82	6,821,830	60.76	7,394,551	0.94	106,346	0.94	572,721
Classified	4.25	225,839	4.49	190,933	6.00	308,019	1.75	82,180	1.51	117,086
Wages	-	7,900	-	66,681	-	126,967	-	119,067	-	60,286
Fringe	-	1,909,203	-	1,639,070	-	1,880,173	-	(29,030)	-	241,103
Operating	-	1,222,300	-	991,939	-	1,400,000	-	177,700	-	408,061
Total	64.07	10,653,447	64.31	9,710,452	66.76	11,109,710	2.69	456,263	2.45	1,399,258
ACADEMIC SUPPORT										
Professional	10.00	1,142,470	10.00	946,846	9.00	1,181,885	(1.00)	39,415	(1.00)	235,039
Classified	5.00	372,500	5.00	317,197	5.00	261,398	-	(111,102)	-	(55,799)
Wages	-	65,584	-	169,538	-	145,000	-	79,416	-	(24,538)
Fringe	-	459,072	-	398,325	-	432,887	-	(26,185)	-	34,562
Operating	-	904,860	-	285,880	-	194,600	-	(710,260)	-	(91,280)
Total	15.00	2,944,486	15.00	2,117,786	14.00	2,215,770	(1.00)	(728,716)	(1.00)	97,984
STUDENT SERVICES										
Professional	19.90	1,966,005	20.90	1,751,481	20.90	2,031,395	1.00	65,390	-	279,914
Classified	8.25	498,553	8.00	496,008	9.00	553,049	0.75	54,496	1.00	57,041
Wages	-	89,277	-	59,998	-	111,000	-	21,723	-	51,002
Fringe	-	792,002	-	693,003	-	861,450	-	69,448	-	168,448
Operating	-	300,049	-	295,843	-	343,549	-	43,500	-	47,706
Total	28.15	3,645,886	28.90	3,296,333	29.90	3,900,443	1.75	254,557	1.00	604,110
INSTITUTIONAL SUPPORT										
Professional	26.67	3,132,777	28.18	3,060,445	27.67	3,206,203	1.00	73,426	(0.51)	145,758
Classified	15.01	845,121	15.01	855,377	15.01	936,667	-	91,546	-	81,290
Wages	-	53,884	-	45,634	-	44,500	-	(9,384)	-	(1,134)
Fringe	-	1,358,477	-	1,215,793	-	1,375,922	-	17,445	-	160,129
Operating	-	2,924,476	-	2,976,734	-	1,762,225	-	(1,162,251)	-	(1,214,509)
Total	41.68	8,314,735	43.19	8,153,983	42.68	7,325,517	1.00	(989,218)	(0.51)	(828,466)
O & M OF PLANT										
Professional	2.00	245,103	2.00	236,506	1.80	222,568	(0.20)	(22,535)	(0.20)	(13,938)
Classified	16.00	873,097	16.00	757,855	16.00	850,382	-	(22,715)	-	92,527
Wages	-	10,300	-	3,913	-	10,300	-	-	-	6,387
Fringe	-	375,209	-	352,081	-	357,927	-	(17,282)	-	5,846
Operating	-	1,203,153	-	2,346,745	-	3,493,806	-	2,290,653	-	1,147,061
Total	18.00	2,706,862	18.00	3,697,100	17.80	4,934,983	(0.20)	2,228,121	(0.20)	1,237,883

Western Nevada College
Resource Allocation Comparison

	2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
	FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
SCHOLARSHIPS										
Professional	0.06	7,647	0.06	4,903	0.06	5,760	-	(1,887)	-	857
Wages	-	57,960	-	50,984	-	57,960	-	-	-	6,976
Fringe	-	5,372	-	6,152	-	5,372	-	-	-	(780)
Operating	-	170,921	-	170,300	-	170,921	-	-	-	621
Total	0.06	241,900	0.06	232,339	0.06	240,013	-	(1,887)	-	7,674
RESERVES										
Classified	-	40,000	-	-	-	40,000	-	-	-	40,000
Fringe	-	-	-	-	-	29,752	-	29,752	-	29,752
Operating	-	660,585	-	-	-	106,982	-	(553,603)	-	106,982
Reserve for Carry forward	-	500,000	-	1,715,787	-	-	-	(500,000)	-	(1,715,787)
Total	-	1,200,585	-	1,715,787	-	176,734	-	(1,023,851)	-	(1,539,053)
TOTAL										
Professional	118.45	13,782,207	120.96	12,822,011	120.19	14,042,362	1.74	260,155	(0.77)	1,220,351
Classified	48.51	2,855,110	48.50	2,617,370	51.01	2,949,515	2.50	94,405	2.51	332,145
Wages	-	284,905	-	396,748	-	495,727	-	210,822	-	98,979
Fringe	-	4,899,335	-	4,304,422	-	4,943,483	-	44,148	-	639,061
Operating	-	7,386,344	-	7,067,441	-	7,472,083	-	85,739	-	404,642
Reserve for Carry forward	-	500,000	-	1,715,787	-	-	-	(500,000)	-	(1,715,787)
Total	166.96	29,707,901	169.46	28,923,779	171.20	29,903,170	4.24	195,269	1.74	979,391

Prison Education
State Supported Operating Budget
Allocation of Resources by Appropriation Area

Revenue by Source	FY 2026 Budget	FY 2026 Preliminary Actual	FY 2027 Budget	FY 2027 Budget to FY 2026 Budget Difference	FY 2027 Budget to FY 2026 Preliminary Actual Difference
STATE APPROPRIATION					
CSN	131,242	131,242	126,826	(4,416)	(4,416)
TMCC	136,785	136,785	141,437	4,652	4,652
WNC	185,496	185,496	183,671	(1,825)	(1,825)
2025 Legislative Session One Shots					
AB 568 Operational and Instructional - CSN	566	566	566	-	-
AB 568 Operational and Instructional - TMCC	506	506	506	-	-
AB 568 Operational and Instructional - WNC	416	416	416	-	-
Total State Appropriation	455,010	455,011	453,422	(1,588)	(1,589)
OTHER REVENUE SOURCES					
CSN Registration Fees*	64,525	226,044	68,304	3,779	(157,740)
TMCC Registration Fees	42,630	85,549	42,832	202	(42,717)
WNC Registration Fees	75,014	77,409	76,514	1,500	(895)
Balance Forward Prior Year	-	-	-	-	-
Total Other Revenue Sources	182,169	389,002	187,650	5,481	(201,352)
TOTAL REVENUE	637,179	844,013	641,072	3,893	(202,941)
TOTAL REVENUE PERCENTAGE					
General Fund %	71.41%	53.91%	70.73%	-0.35%	-0.35%
Other Revenue %	28.59%	46.09%	29.27%	3.01%	-51.76%
Total Revenue %	100.00%	100.00%	100.00%	0.61%	-24.04%

Prison Education
Resource Allocation Comparison

		2025-2026 Operating Budget		2025-2026 Preliminary Actual		2026-2027 Operating Budget		FY 2027 Budget to FY 2026 Budget		FY 2027 Budget to FY 2026 Preliminary Actual	
		FTE	$$	FTE	$$	FTE	$$	FTE	$$	FTE	$$
INSTRUCTION											
Professional		1.00	72,162	1.00	135,569	1.00	71,002	-	(48,163)	-	(64,567)
Fringe		-	24,607	-	26,920	-	23,999	-	(24,607)	-	(2,921)
Operating		-	99,564	-	195,363	-	100,129	-	(99,564)	-	(95,234)
	Total	1.00	196,333	1.00	357,852	1.00	195,130	-	122,925	-	(162,722)
STUDENT SERVICES											
Professional		1.00	57,631	1.00	32,455	1.00	57,631	-	(38,036)	-	25,176
Wages		-	-	-	1,945	-	-	-	-	-	(1,945)
Fringe		-	17,635	-	9,129	-	19,595	-	(17,635)	-	10,466
Operating		-	104,655	-	179,311	-	107,043	-	(104,655)	-	(72,268)
	Total	1.00	179,921	1.00	222,840	1.00	184,269	-	130,986	-	(38,571)
SCHOLARSHIPS											
Professional		0.50	73,391	0.50	67,917	0.50	185,391	-	(54,874)	-	117,474
Wages		-	-	-	2,588	-	-	-	-	-	(2,588)
Fringe		-	18,517	-	17,240	-	18,517	-	(18,517)	-	1,277
Operating		-	169,017	-	175,576	-	57,765	-	(169,017)	-	(117,811)
	Total	0.50	260,925	0.50	263,321	0.50	261,673	-	77,030	-	(1,648)
TOTAL Prison Ed											
Professional		2.50	203,184	2.50	235,941	2.50	314,024	-	110,840	-	78,083
Wages		-	-	-	4,533	-	-	-	-	-	(4,533)
Fringe		-	60,759	-	53,289	-	62,111	-	1,352	-	8,822
Operating		-	373,236	-	550,250	-	264,937	-	(108,299)	-	(285,313)
	Total	2.50	637,179	2.50	844,013	2.50	641,072	-	3,893	-	(202,941)

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