

Nevada System of Higher Education

FY 2023

Self-Supporting Budgets



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 College

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
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NEVADA SYSTEM OF HIGHER EDUCATION

2023 Fiscal Year Self-Supporting Budget

Introduction

The Board of Regent's policy (Title 4, Chapter 9) requires System Administration to include all self-supporting budget exceeding \$250,000 or projected annual expenditure activity in the annual budget process. Fund transfers will not be included in determining whether a self-supporting budget meets the \$250,000 threshold for inclusion in the annual budget process. Excluded from this requirement are grants and contracts, plant, loan, endowment, and scholarship funds.

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

The following report provides a summary for each institution of the self-supporting budgets that meet the criteria outlined above (budget exceeding \$250,000 in expenditures excluding transfers). The narrative portion should include a discussion of any new or revised assumptions used to prepare the FY 2023 budget, any new and expired programs, areas or programs of concern, and any other items the institution believes relevant to the Committee and the Board. The institution narratives are all very different as to be expected with the great diversity in the institutions, not only in size, but also in complexity in funding and programs. As always, we welcome feedback to improve this document to better meet stakeholder needs.

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Self-Supporting Budget Report
FY 2023
NSHE Summary

	FY 2022	FY 2023	Difference
	Approved Budget	Proposed Budget	
Sources			
Revenues			
Student Tuition and Fees	\$ 186,933,681	\$ 193,153,804	\$ 6,220,123
Sales and Service	\$ 224,936,565	\$ 242,117,272	\$ 17,180,707
Facilities & Administration Revenue	\$ 17,740,851	\$ 36,589,421	\$ 18,848,570
Investment/Endowment Income	\$ 4,526,982	\$ 4,602,215	\$ 75,233
Gift	\$ 11,949,108	\$ 15,085,332	\$ 3,136,224
Other Revenue	\$ 34,398,017	\$ 32,060,521	\$ (2,337,496)
Total Revenue	\$ 480,485,204	\$ 523,608,565	\$ 43,123,360
Transfers In	\$ 130,346,377	\$ 129,503,181	\$ (843,196)
Beginning Balance	\$ 248,838,698	\$ 318,169,632	\$ 69,330,935
Total Sources	\$ 859,670,279	\$ 971,281,378	\$ 111,611,099
Uses			
Expenditures			
Instruction	\$ 166,602,555	\$ 181,402,207	\$ 14,799,652
Research	\$ 25,694,910	\$ 28,739,081	\$ 3,044,171
Public Service	\$ 20,079,150	\$ 18,598,899	\$ (1,480,251)
Academic Support	\$ 62,027,843	\$ 61,329,539	\$ (698,305)
Student Services	\$ 99,006,659	\$ 110,108,343	\$ 11,101,684
Institutional Support	\$ 67,960,415	\$ 68,931,872	\$ 971,457
O & M of Plant	\$ 11,836,638	\$ 14,075,491	\$ 2,238,854
Auxiliary	\$ 81,853,865	\$ 89,251,919	\$ 7,398,054
Scholarships	\$ 56,515,464	\$ 58,315,700	\$ 1,800,236
Total Expenditures	\$ 591,577,498	\$ 630,753,051	\$ 39,175,553
Transfers Out	\$ 73,722,124	\$ 94,193,058	\$ 20,470,934
Total Uses	\$ 665,299,622	\$ 724,946,109	\$ 59,646,487
Reserves/Ending Balance	\$ 194,370,657	\$ 246,335,268	\$ 51,964,612

**Self-Supporting Budget Report
FY 2023
NSHE Summary**

	FY 2022	FY 2023	Difference
	Approved Budget	Proposed Budget	
Sources			
Revenues			
Student Tuition and Fees	\$ 186,933,681	\$ 193,153,804	\$ 6,220,123
Sales and Service	\$ 224,936,565	\$ 242,117,272	\$ 17,180,707
Facilities & Administration Revenue	\$ 17,740,851	\$ 36,589,421	\$ 18,848,570
Investment/Endowment Income	\$ 4,526,982	\$ 4,602,215	\$ 75,233
Gift	\$ 11,949,108	\$ 15,085,332	\$ 3,136,224
Other Revenue	\$ 34,398,017	\$ 32,060,521	\$ (2,337,496)
Total Revenue	\$ 480,485,204	\$ 523,608,565	\$ 43,123,360
Transfers In	\$ 130,346,377	\$ 129,503,181	\$ (843,196)
Beginning Balance	\$ 248,838,698	\$ 318,169,632	\$ 69,330,935
Total Sources	\$ 859,670,279	\$ 971,281,378	\$ 111,611,099
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 175,397,754	\$ 182,479,170	\$ 7,081,416
Graduate Assistants	\$ 4,346,625	\$ 4,970,916	\$ 624,291
Classified & Technologist Salaries	\$ 31,631,723	\$ 33,709,422	\$ 2,077,698
Wages	\$ 16,856,433	\$ 20,221,906	\$ 3,365,473
Fringe	\$ 65,287,074	\$ 65,714,597	\$ 427,524
Scholarships	\$ 6,897,021	\$ 6,179,418	\$ (717,603)
Operating	\$ 291,160,869	\$ 317,477,623	\$ 26,316,754
Total Expenditures	\$ 591,577,498	\$ 630,753,051	\$ 39,175,553
Transfers Out	\$ 73,722,124	\$ 94,193,058	\$ 20,470,934
Total Uses	\$ 665,299,622	\$ 724,946,109	\$ 59,646,487
Reserves/Ending Balance	\$ 194,370,657	\$ 246,335,268	\$ 51,964,612

Self-Supporting Budget Report
FY 2023
System Administration

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ 2,447,252	\$ 2,520,670	\$ 73,418
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 650,000	\$ 500,000	\$ (150,000)
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 7,737,362	\$ 1,076,882	\$ (6,660,480)
Total Revenue	\$ 10,834,614	\$ 4,097,552	\$ (6,737,062)
Transfers In	\$ 3,733,275	\$ 3,297,212	\$ (436,063)
Beginning Balance	\$ 14,035,518	\$ 2,754,595	\$ (11,280,923)
Total Sources	\$ 28,603,407	\$ 10,149,358	\$ (18,454,049)
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 13,139,375	\$ 2,763,947	\$ (10,375,428)
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,139,375	\$ 2,763,947	\$ (10,375,428)
		\$ -	
Transfers Out	\$ 4,113,494	\$ 3,973,170	\$ (140,324)
Total Uses	\$ 17,252,869	\$ 6,737,117	\$ (10,515,752)
Reserves/Ending Balance	\$ 11,350,538	\$ 3,412,241	\$ (7,938,297)

Self-Supporting Budget Report
FY 2023
System Administration

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ 2,447,252	\$ 2,520,670	\$ 73,418
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 650,000	\$ 500,000	\$ (150,000)
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 7,737,362	\$ 1,076,882	\$ (6,660,480)
Total Revenue	\$ 10,834,614	\$ 4,097,552	\$ (6,737,062)
Transfers In	\$ 3,733,275	\$ 3,297,212	\$ (436,063)
Beginning Balance	\$ 14,035,518	\$ 2,754,595	\$ (11,280,923)
Total Sources	\$ 28,603,407	\$ 10,149,358	\$ (18,454,049)
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 2,280,989	\$ 1,719,954	\$ (561,035)
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ -	\$ -	\$ -
Wages	\$ 60,000	\$ 60,000	\$ -
Fringe	\$ 837,914	\$ 513,789	\$ (324,125)
Operating	\$ 9,960,472	\$ 470,204	\$ (9,490,268)
Total Expenditures	\$ 13,139,375	\$ 2,763,947	\$ (10,375,428)
Transfers Out	\$ 4,113,494	\$ 3,973,170	\$ (140,324)
Total Uses	\$ 17,252,869	\$ 6,737,117	\$ (10,515,752)
Reserves/Ending Balance	\$ 11,350,538	\$ 3,412,241	\$ (7,938,297)

Self-Supporting Budget Report
FY 2023
System Administration

In FY22 the fund for Workers Comp program, PG04551, was changed to FD887 (Pass Through Transactions and Insurance Reserves). Due to the change in funds this program is no longer budgeted and reduces the FY23 SA Self Supporting budget by approximately \$7,707,362 Revenue and \$7,177,297 in expenses. The ending balance (Reserves) for FY22 was \$4,249,547 which is not included in System Administration reserve account balances.

System Administration has eight programs that are budgeted above the \$250,000 threshold.

In addition, System Administration has thirty two programs that are budgeted under \$250,000 for a total of \$1,136,662.

Professional Salary and Fringe are lower due to salary savings for vacant positions.

Operating expenses are lower due to the transfer of operating expenses to State accounts funded by the State budget line "Transfer from University Funds". This line is budgeted and funded by Self Supporting Transfer Out.

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

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 311,708	\$ 301,575	\$ (10,133)
Total Revenue	\$ 311,708	\$ 301,575	\$ (10,133)
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 2,951,436	\$ 2,474,612	\$ (476,824)
Total Sources	\$ 3,263,144	\$ 2,776,187	\$ (486,957)
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 2,268,490	\$ 1,410,745	\$ (857,745)
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,268,490	\$ 1,410,745	\$ (857,745)
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 2,268,490	\$ 1,410,745	\$ (857,745)
Reserves/Ending Balance	\$ 994,654	\$ 1,365,442	\$ 370,788

Self-Supporting Budget Report
FY 2023
System Computing Services

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 311,708	\$ 301,575	\$ (10,133)
Total Revenue	\$ 311,708	\$ 301,575	\$ (10,133)
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 2,951,436	\$ 2,474,612	\$ (476,824)
Total Sources	\$ 3,263,144	\$ 2,776,187	\$ (486,957)
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ -	\$ -	\$ -
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ -	\$ -	\$ -
Wages	\$ -	\$ -	\$ -
Fringe	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Operating	\$ 2,268,490	\$ 1,410,745	\$ (857,745)
Total Expenditures	\$ 2,268,490	\$ 1,410,745	\$ (857,745)
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 2,268,490	\$ 1,410,745	\$ (857,745)
Reserves/Ending Balance	\$ 994,654	\$ 1,365,442	\$ 370,788

Self-Supporting Budget Report
FY 2023
System Computing Services

Consistent with the presentation of the System Computing Services FY 2022 Approved Self-Supporting Budget, the FY 2023 Proposed Budget includes all self-supporting programs (accounts). In FY 2023, a total of five programs are budgeted above the \$250,000 threshold.

Budgeted Institutional Support/Operating expenses are presented net of reimbursement (recharge) from the NSHE institutions. Total budgeted operating expenses of \$7,715,615 are reduced by \$6,304,870 in budgeted reimbursement from NSHE institutions, resulting in a budgeted Institutional Support/Operating expense of \$1,410,745.

SCS anticipates receiving a total of \$301,575 in reimbursement from a limited number of State of Nevada agencies and the Washoe County School District for networking and colocation related expenses, respectively, which are budgeted as Other Revenue. When this reimbursement is applied to the budgeted Institutional Support/Operating expense, net unreimbursed operating expenses are anticipated to be \$1,109,170.

The principle difference between the FY 2022 and FY 2023 budgets is attributable to a minor reduction in reimbursable expenses from non-NSHE entities and a reevaluated use of self-supporting programs for operating expenses in FY 2023. The difference between FY 2022 budgeted Ending Balance and FY 2023 budgeted Beginning Balance is due to self-supporting operating expenses being lower than anticipated in FY 2022. This resulted in a higher actual Ending Balance in FY 2022, which is reflected in the FY 2023 budgeted Beginning Balance.

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

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 56,828,212	\$ 57,477,561	\$ 649,349
Sales and Service	\$ 78,615,893	\$ 89,971,326	\$ 11,355,433
Facilities & Administration Revenue	\$ 2,067,897	\$ 15,326,074	\$ 13,258,177
Investment/Endowment Income	\$ 2,710,000	\$ 3,050,000	\$ 340,000
Other Revenue	\$ 21,279,136	\$ 25,251,493	\$ 3,972,357
Total Revenue	\$ 161,501,138	\$ 191,076,454	\$ 29,575,316
Transfers In	\$ 47,262,466	\$ 39,622,782	\$ (7,639,684)
Beginning Balance	\$ 68,418,194	\$ 105,485,012	\$ 37,066,818
Total Sources	\$ 277,181,798	\$ 336,184,248	\$ 59,002,450
Uses			
Expenditures			
Instruction	\$ 51,992,369	\$ 66,125,775	\$ 14,133,406
Research	\$ 15,474,508	\$ 15,578,597	\$ 104,089
Public Service	\$ 17,764,179	\$ 16,010,229	\$ (1,753,950)
Academic Support	\$ 14,483,813	\$ 19,131,781	\$ 4,647,968
Student Services	\$ 37,092,106	\$ 39,812,969	\$ 2,720,863
Institutional Support	\$ 13,405,352	\$ 18,529,813	\$ 5,124,461
O & M of Plant	\$ (50,000)	\$ 429,200	\$ 479,200
Auxiliary	\$ 36,626,112	\$ 37,128,327	\$ 502,215
Scholarships	\$ 14,721,168	\$ 15,961,168	\$ 1,240,000
Total Expenditures	\$ 201,509,607	\$ 228,707,859	\$ 27,198,252
Transfers Out	\$ 15,549,476	\$ 30,895,986	\$ 15,346,510
Total Uses	\$ 217,059,083	\$ 259,603,845	\$ 42,544,762
Reserves/Ending Balance	\$ 60,122,715	\$ 76,580,403	\$ 16,457,688

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

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 56,828,212	\$ 57,477,561	\$ 649,349
Sales and Service	\$ 78,615,893	\$ 89,971,326	\$ 11,355,433
Facilities & Administration Revenue	\$ 2,067,897	\$ 15,326,074	\$ 13,258,177
Investment/Endowment Income	\$ 2,710,000	\$ 3,050,000	\$ 340,000
Other Revenue	\$ 21,279,136	\$ 25,251,493	\$ 3,972,357
Total Revenue	\$ 161,501,138	\$ 191,076,454	\$ 29,575,316
Transfers In	\$ 47,262,466	\$ 39,622,782	\$ (7,639,684)
Beginning Balance	\$ 68,418,194	\$ 105,485,012	\$ 37,066,818
Total Sources	\$ 277,181,798	\$ 336,184,248	\$ 59,002,450
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 59,820,287	\$ 60,732,299	\$ 912,012
Graduate Assistants	\$ 2,122,613	\$ 2,242,525	\$ 119,912
Classified & Technologist Salaries	\$ 13,876,127	\$ 14,214,609	\$ 338,482
Wages	\$ 4,989,605	\$ 5,019,782	\$ 30,177
Fringe	\$ 24,109,337	\$ 24,836,621	\$ 727,284
Operating	\$ 96,591,638	\$ 121,662,023	\$ 25,070,385
Total Expenditures	\$ 201,509,607	\$ 228,707,859	\$ 27,198,252
Transfers Out	\$ 15,549,476	\$ 30,895,986	\$ 15,346,510
Total Uses	\$ 217,059,083	\$ 259,603,845	\$ 42,544,762
Reserves/Ending Balance	\$ 60,122,715	\$ 76,580,403	\$ 16,457,688

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

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

- Budgeted all programs but only reported those with expenditures over \$250K per policy.
- Grants and contracts have separate budgeting, which is excluded from this reporting.
- Foundation gift funds are under the Foundation's governance, so they are excluded here.
- No clearing accounts, plant, loan, endowment, and scholarship funds.

Variance Notes:

Revenue:

- Sales & Services revenue increase of \$11M are mainly due to the Renown clinical partnership with the UNR School of Medicine.
- Facilities and Administration revenue increased by \$12M due to a methodology change.

Expenses:

- Operating expense increases of \$25M are mainly related to the Renown clinical partnership.
- Transfer-Out expense increase of \$ 15M mainly due to a methodology change.

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

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 111,165,519	\$ 115,860,929	\$ 4,695,410
Sales and Service	\$ 138,963,165	\$ 144,145,843	\$ 5,182,678
Facilities & Administration Revenue	\$ 5,990,205	\$ 10,240,317	\$ 4,250,112
Investment/Endowment Income	\$ 1,016,982	\$ 922,215	\$ (94,767)
Gift	\$ 11,949,108	\$ 14,582,928	\$ 2,633,820
Other Revenue	\$ 4,125,509	\$ 4,587,182	\$ 461,673
Total Revenue	\$ 273,210,488	\$ 290,339,414	\$ 17,128,926
Transfers In	\$ 53,250,036	\$ 64,657,754	\$ 11,407,718
Beginning Balance	\$ 127,731,044	\$ 168,889,634	\$ 41,158,590
Total Sources	\$ 454,191,568	\$ 523,886,802	\$ 69,695,234
Uses			
Expenditures			
Instruction	\$ 97,723,889	\$ 97,148,230	\$ (575,659)
Research	\$ 6,109,209	\$ 8,486,593	\$ 2,377,384
Public Service	\$ 1,543,854	\$ 1,834,513	\$ 290,659
Academic Support	\$ 37,906,445	\$ 34,511,332	\$ (3,395,113)
Student Services	\$ 54,875,754	\$ 63,163,479	\$ 8,287,725
Institutional Support	\$ 18,945,124	\$ 21,259,013	\$ 2,313,889
O & M of Plant	\$ 9,254,192	\$ 10,881,382	\$ 1,627,190
Auxiliary	\$ 41,206,832	\$ 48,260,751	\$ 7,053,919
Scholarships	\$ 32,504,000	\$ 33,698,114	\$ 1,194,114
Total Expenditures	\$ 300,069,299	\$ 319,243,407	\$ 19,174,108
Transfers Out	\$ 42,007,265	\$ 50,396,669	\$ 8,389,404
Total Uses	\$ 342,076,564	\$ 369,640,076	\$ 27,563,512
Reserves/Ending Balance	\$ 112,115,004	\$ 154,246,726	\$ 42,131,722

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

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 111,165,519	\$ 115,860,929	\$ 4,695,410
Sales and Service	\$ 138,963,165	\$ 144,145,843	\$ 5,182,678
Facilities & Administration Revenue	\$ 5,990,205	\$ 10,240,317	\$ 4,250,112
Investment/Endowment Income	\$ 1,016,982	\$ 922,215	\$ (94,767)
Gifts	\$ 11,949,108	\$ 14,582,928	\$ 2,633,820
Other Revenue	\$ 4,125,509	\$ 4,587,182	\$ 461,673
Total Revenue	\$ 273,210,488	\$ 290,339,414	\$ 17,128,926
Transfers In	\$ 53,250,036	\$ 64,657,754	\$ 11,407,718
Beginning Balance	\$ 127,731,044	\$ 168,889,634	\$ 41,158,590
Total Sources	\$ 454,191,568	\$ 523,886,802	\$ 69,695,234
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 100,322,932	\$ 106,093,548	\$ 5,770,616
Graduate Assistants	\$ 2,172,095	\$ 2,672,581	\$ 500,486
Classified & Technologist Salaries	\$ 13,923,145	\$ 15,310,483	\$ 1,387,338
Wages	\$ 9,053,626	\$ 12,174,929	\$ 3,121,303
Fringe	\$ 34,635,855	\$ 34,127,038	\$ (508,817)
Operating	\$ 139,961,646	\$ 148,864,828	\$ 8,903,182
Total Expenditures	\$ 300,069,299	\$ 319,243,407	\$ 19,174,108
Transfers Out	\$ 42,007,265	\$ 50,396,669	\$ 8,389,404
Total Uses	\$ 342,076,564	\$ 369,640,076	\$ 27,563,512
Reserves/Ending Balance	\$ 112,115,004	\$ 154,246,726	\$ 42,131,722

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

UNLVSOM Graduate Medical Education (GME) Billing Accounts

These accounts represent roughly \$20.6M in budgeted Sales and Service revenue and \$0.8M in Opening Balance. Although these accounts do often appear on the Board's Quarterly Exception reports, these accounts are intended to operate in the negative as the expense for these accounts are incurred and then billed back to the various Las Vegas hospitals.

UNLVSOM Faculty Practice (FPP) Reimbursement Accounts

These accounts represent roughly \$34.2M in budgeted Sales and Service revenue and \$0.03M in Opening Balance. Although these accounts have appeared on the Board's Quarterly Exception reports, these accounts do operate in the negative as the expense for these accounts are incurred and then billed back to the faculty practice plan departments (UNLVHealth).

Athletics

The Self-Supporting Athletics appropriation is comprised of 33 accounts that receive revenue in just a few accounts, like Athletics Administration, but have expenses in dozens of accounts, like nutrition, equipment, and the student sports. The FY23 Athletics budget represents \$36.0M in various budgeted revenues (excluding transfers), and \$1.5M in budgeted Opening Balance.

Thomas and Mack Center (TMC)

The Self-Supporting Thomas and Mack appropriation is comprised of 21 accounts that receive revenue in a few accounts, like ticket sales and concessions, but have expenses in over a dozen accounts, like marketing, production, and event services. The FY23 TMC budget is comprised of \$19M in Sales and Services and \$0.2M Opening Balance. TMC is still seeing the impacts of the pandemic, as events take significantly longer between plan, execution, and payment than many other industries.

EH&S/Risk Management Funding Board Policy

Per NSHE Board of Regents Procedure & Guidelines Manual Chapter 10, Section 3.1.b requirements, the FY23 budgeted amounts for the Opening Balance and Ending Balance (respectively) for the following three accounts are:

PG03097 Osha and Fire Safety, \$327,132, \$303,755
PG04665 UNLV Radiation Safety, \$396,247, \$682,984
PG06017 Risk Management & Safety, \$698,960, \$517,911

Overall, UNLV is still seeing effects of the Pandemic. The FY22 budgets were prepared in February to May of 2021 and were significantly impacted by the uncertainty of the ongoing pandemic at the time. FY23 budgets by comparison were prepared February to May 2022 and saw slightly more confidence in the stability of the budgets. There was a shift in projected spending away from COVID supplies and back towards travel. However, there are still ongoing supply chain and hiring issues.

Under the new report guidance, UNLV is reporting 301 Self-Supporting accounts.

**Self-Supporting Budget Report
FY 2023
Desert Research Institute**

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ 9,682,749	\$ 11,023,030	\$ 1,340,281
Investment/Endowment Income	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ 150,000	\$ 150,000
Total Revenue	\$ 9,682,749	\$ 11,173,030	\$ 1,490,281
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 13,470,342	\$ 15,707,886	\$ 2,237,544
Total Sources	\$ 23,153,091	\$ 26,880,916	\$ 3,727,825
Uses			
Expenditures			
Instruction	\$ 47,960	\$ 73,282	\$ 25,321
Research	\$ 4,111,193	\$ 4,673,891	\$ 562,698
Public Service	\$ 771,117	\$ 754,157	\$ (16,960)
Academic Support	\$ 380,601	\$ 364,190	\$ (16,411)
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 16,174,100	\$ 19,406,301	\$ 3,232,201
O & M of Plant	\$ 1,519,634	\$ 1,460,609	\$ (59,024)
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,004,605	\$ 26,732,430	\$ 3,727,825
Transfers Out	\$ 148,486	\$ 148,486	\$ -
Total Uses	\$ 23,153,091	\$ 26,880,916	\$ 3,727,825
Reserves/Ending Balance	\$ -	\$ -	\$ -

**Self-Supporting Budget Report
FY 2023
Desert Research Institute**

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ 9,682,749	\$ 11,023,030	\$ 1,340,281
Investment/Endowment Income	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ 150,000	\$ 150,000
Total Revenue	\$ 9,682,749	\$ 11,173,030	\$ 1,490,281
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 13,470,342	\$ 15,707,886	\$ 2,237,544
Total Sources	\$ 23,153,091	\$ 26,880,916	\$ 3,727,825
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 3,391,623	\$ 3,901,574	\$ 509,951
Graduate Assistants	\$ 51,917	\$ 55,810	\$ 3,893
Classified & Technologist Salaries	\$ 819,937	\$ 791,087	\$ (28,850)
Wages	\$ 78,726	\$ 121,714	\$ 42,988
Fringe	\$ 1,895,204	\$ 2,160,540	\$ 265,336
Operating	\$ 16,767,198	\$ 19,701,705	\$ 2,934,507
Total Expenditures	\$ 23,004,605	\$ 26,732,430	\$ 3,727,825
Transfers Out	\$ 148,486	\$ 148,486	\$ -
Total Uses	\$ 23,153,091	\$ 26,880,916	\$ 3,727,825
Reserves/Ending Balance	\$ -	\$ -	\$ 0

**Self-Supporting Budget Report
FY 2023
Desert Research Institute**

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

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

Self-Supporting : ICR

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

These accounts are further divided into four primary divisions:

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

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

Within the total ICR Budget the following accounts are budgeted over the \$250k threshold for reporting.

Proposal development programs are a source of salary support for our research faculty. The remainder of the accounts are administrative costs that we are not able to cover with state support.

<u>Program</u>	<u>Budget</u>	<u>Division</u>
PG02256 DRI – Info Tech – Main	1,847,835	ADMIN
PG00250 VPR – Proposal / Business Development	843,250	ADMIN
PG04468 DRI – Communications	386,165	ADMIN
PG04224 DRI – Library	364,143	ADMIN
PG11315 DRI – External Affairs	352,720	ADMIN
PG11306 DRI – Financial Services Office	319,243	ADMIN
PG11312 DRI – Human Resources	293,024	ADMIN
PG03240 DAS – Proposal Development	480,000	DAS
PG08750 DAS – General Administration	460,000	DAS
PG04022 DEES – General Administration	699,786	DEES
PG08492 DHS – General Administration	761,304	DHS
PG08720 DHS – Proposal Development	356,304	DHS
Other Programs – Under 250k	4,529,211	
TOTAL ICR Budget	<u>11,692,985</u>	

Self-Supporting : Other

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

Within the total Self-Supporting : Other Budget the following accounts are budgeted over the \$250k threshold for reporting.

<u>Program</u>	<u>Budget</u>
<u>PG19946 DRI – Investment Income – Special</u> Currently planned to backfill facilities state shortfall.	3,688,974
<u>PG07489 DRI – Investment Income</u> Planned annual usage to balance ICR budget.	1,848,860
<u>PG21055 DRI – Investment Income – Strategic Investments</u> Planned to support institute-wide strategic initiatives.	1,209,089
<u>PG05239 Carbon Research Account – DAS</u> Proceeds from the sale of rights to distribution and production of DRI Model Carbon Analyzers, usage planned for future independent research & development of similar technology.	709,705
<u>PG02689 Bridge Funding – DHS</u> Bridge Funding is defined in NSHE Code, Chapter 5, Section 5.82. Bridge funding defines conditions and mechanisms under which research faculty, otherwise in good scientific standing, which find themselves in serious financial circumstances, can be helped to bridge such temporary times. This process is intended to smooth out unpredictable and unavoidable fluctuations through an opportunity to recover stability through short-term changes of direction and fields of endeavor. Bridge funding is available to all research faculty but not available to Executive Directors, Vice Presidents, or Rank 0 Faculty. This account is specific to our DHS Division.	564,281
<u>PG07661 Bridge Funding – DAS</u> Bridge Funding is defined in NSHE Code, Chapter 5, Section 5.82. Bridge funding defines conditions and mechanisms under which research faculty, otherwise in good scientific standing, which find themselves in serious financial circumstances, can be helped to bridge such temporary times. This process is intended to smooth out unpredictable and unavoidable fluctuations through an opportunity to recover stability through short-term changes of direction and fields of endeavor. Bridge funding is available to all research faculty but not available to Executive Directors, Vice Presidents, or Rank 0 Faculty. This account is specific to our DAS Division.	320,252
<u>PG21384 FY23 Northern O&M Facilities – State</u> Due to the recent reduction in state support, DRI is internally funds this with the investment income – Special account listed above. Increased state funding would allow DRI to add these back to our state fund.	530,000

<u>PG21382 FY23 Southern O&M Facilities – State</u>	355,000
Due to the recent reduction in state support, DRI is internally funding this with the investment income – Special account listed above. Increased state funding would allow DRI to add these back to our state fund.	
<u>PG10421 DAS - WRCC Program Development</u>	371,132
This account is planned to be used to support future independent research and development activities related to the Western Regional Climate Center.	
<u>PG17467 New Faculty Support – VPR</u>	360,000
Funds distributed throughout the year to develop New Faculty Support packages, generating smaller individual support accounts for research faculty use.	
<u>PG00538 Reserves – ADM Workday Backfill</u>	284,233
These are planned expenditures for Workday and Anaplan. This account is reviewed periodically and must be funded with reserves or investment income.	
<u>PG02960 PI Funds – DHS</u>	260,855
5% of ICR is allocated to our primary divisions to distribute to individual faculty accounts based on the PI's ICR generation. These funds are allocated to individual PIs a year in arrears.	
Other Programs - Under 250k	4,685,550
	<hr/>
	<u>15,187,931</u>

Self-Supporting Budget Report
FY 2023
Truckee Meadows Community College

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,255,477	\$ 1,576,636	\$ 321,159
Sales and Service	\$ 1,666,631	\$ 1,709,617	\$ 42,986
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 1,500	\$ 1,500	\$ -
Total Revenue	\$ 2,923,608	\$ 3,287,753	\$ 364,144
Transfers In	\$ 3,521,890	\$ 3,677,690	\$ 155,801
Beginning Balance	\$ 4,641,551	\$ 5,634,185	\$ 992,635
Total Sources	\$ 11,087,048	\$ 12,599,628	\$ 1,512,580
Uses			
Expenditures			
Instruction	\$ 1,381,085	\$ 1,406,264	\$ 25,179
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 1,208,812	\$ 1,107,546	\$ (101,266)
Student Services	\$ 1,447,059	\$ 1,870,494	\$ 423,435
Institutional Support	\$ 646,660	\$ 592,411	\$ (54,249)
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ 2,397,732	\$ 2,044,659	\$ (353,073)
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,081,348	\$ 7,021,375	\$ (59,973)
Transfers Out	\$ 522,964	\$ 530,954	\$ 7,990
Total Uses	\$ 7,604,312	\$ 7,552,329	\$ (51,983)
Reserves/Ending Balance	\$ 3,482,736	\$ 5,047,299	\$ 1,564,563

Self-Supporting Budget Report
FY 2023
Truckee Meadows Community College

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,255,477	\$ 1,576,636	\$ 321,159
Sales and Service	\$ 1,666,631	\$ 1,709,617	\$ 42,986
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 1,500	\$ 1,500	\$ -
Total Revenue	\$ 2,923,608	\$ 3,287,753	\$ 364,144
Transfers In	\$ 3,521,890	\$ 3,677,690	\$ 155,801
Beginning Balance	\$ 4,641,551	\$ 5,634,185	\$ 992,635
Total Sources	\$ 11,087,048	\$ 12,599,628	\$ 1,512,580
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 1,044,957	\$ 873,978	\$ (170,979)
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 411,029	\$ 541,713	\$ 130,683
Wages	\$ 617,168	\$ 636,980	\$ 19,812
Fringe	\$ 454,299	\$ 422,424	\$ (31,874)
Operating	\$ 4,553,895	\$ 4,546,280	\$ (7,615)
Total Expenditures	\$ 7,081,348	\$ 7,021,375	\$ (59,973)
Transfers Out	\$ 522,964	\$ 530,954	\$ 7,990
Total Uses	\$ 7,604,312	\$ 7,552,329	\$ (51,983)
Reserves/Ending Balance	\$ 3,482,736	\$ 5,047,299	\$ 1,564,563

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

The college has approximately twelve self-supporting budget accounts that reach the threshold for expenditures on an annual basis. The largest of these accounts are the Access Grants and Instructional Technology Support programs.

The Access Grants program is dedicated to Student Financial Aid including incentive grants and need grants as well as Work-study Student wages.

The Instructional Technology Support program is used to purchase items that benefit the students such as Microsoft Office, software for the testing center, and lifecycle replacements for computer labs. Other accounts that meet the threshold and are included in this report are the Child Care Center, Cafe, EPIC Educational Programs Inspiring the Community, and Vending Auxiliary.

Self-Supporting Budget Report
FY 2023
College of Southern Nevada

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 10,881,898	\$ 11,976,504	\$ 1,094,606
Sales and Service	\$ 2,028,835	\$ 1,964,900	\$ (63,935)
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ 502,404	\$ 502,404
Other Revenue	\$ 792,802	\$ 541,889	\$ (250,913)
Total Revenue	\$ 13,703,535	\$ 14,985,697	\$ 1,282,162
Transfers In	\$ 19,629,038	\$ 14,543,758	\$ (5,085,281)
Beginning Balance	\$ 13,935,555	\$ 11,884,393	\$ (2,051,163)
Total Sources	\$ 47,268,129	\$ 41,413,847	\$ (5,854,281)
Uses			
Expenditures			
Instruction	\$ 11,299,505	\$ 12,102,358	\$ 802,853
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 6,569,943	\$ 4,655,561	\$ (1,914,382)
Student Services	\$ 4,944,191	\$ 4,325,325	\$ (618,866)
Institutional Support	\$ 1,707,052	\$ 2,928,065	\$ 1,221,013
O & M of Plant	\$ 1,052,812	\$ 1,304,300	\$ 251,488
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ 5,869,021	\$ 5,133,418	\$ (735,603)
Total Expenditures	\$ 31,442,523	\$ 30,449,027	\$ (993,497)
Transfers Out	\$ 10,784,607	\$ 8,163,792	\$ (2,620,814)
Total Uses	\$ 42,227,130	\$ 38,612,819	\$ (3,614,311)
Reserves/Ending Balance	\$ 5,040,999	\$ 2,801,028	\$ (2,239,970)

Self-Supporting Budget Report
FY 2023
College of Southern Nevada

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 10,881,898	\$ 11,976,504	\$ 1,094,606
Sales and Service	\$ 2,028,835	\$ 1,964,900	\$ (63,935)
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ 502,404	\$ 502,404
Other Revenue	\$ 792,802	\$ 541,889	\$ (250,913)
Total Revenue	\$ 13,703,535	\$ 14,985,697	\$ 1,282,162
Transfers In	\$ 19,629,038	\$ 14,543,758	\$ (5,085,281)
Beginning Balance	\$ 13,935,555	\$ 11,884,393	\$ (2,051,163)
Total Sources	\$ 47,268,129	\$ 41,413,847	\$ (5,854,281)
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 5,541,321	\$ 5,193,676	\$ (347,645)
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 1,688,388	\$ 1,757,790	\$ 69,402
Wages	\$ 1,313,919	\$ 1,515,670	\$ 201,751
Fringe	\$ 2,249,227	\$ 2,128,132	\$ (121,095)
Scholarships	\$ 5,877,021	\$ 5,141,418	\$ (735,603)
Operating	\$ 14,772,648	\$ 14,712,341	\$ (60,307)
Total Expenditures	\$ 31,442,523	\$ 30,449,027	\$ (993,497)
Transfers Out	\$ 10,784,607	\$ 8,163,792	\$ (2,620,814)
Total Uses	\$ 42,227,130	\$ 38,612,819	\$ (3,614,311)
Reserves/Ending Balance	\$ 5,040,999	\$ 2,801,028	\$ (2,239,970)

Self-Supporting Budget Report
FY 2023
College of Southern Nevada

The College of Southern Nevada has reported budgets for FY22 and FY23 which exceeded \$250,000 of projected annual expenditure activity, with the following exceptions: grants and contracts; plant; loan; endowment and scholarship funds; and clearing accounts.

Variance Narrative:

- Gift revenue for Athletic accounts was not budgeted at the start of FY22 but was included in the FY23 budgets.
- Budgeted beginning balances were lower in FY23 as student fees were used during FY22 as an offset to reductions of both State funding and registration fees, due to enrollment decline.
- Expenditure budgets were reduced in FY23 by approximately \$993,000. Of this, there was an approximate reduction of \$756,000 in Scholarships from Student Access funds due to the smaller beginning balance in FY23, which was a result of higher expenses in FY22.

Self-Supporting Budget Report
FY 2023
Western Nevada College

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 12,000	\$ 12,000	\$ -
Sales and Service	\$ 854,789	\$ 794,011	\$ (60,778)
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 866,789	\$ 806,011	\$ (60,778)
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 189,700	\$ 796,386	\$ 606,687
Total Sources	\$ 1,056,489	\$ 1,602,397	\$ 545,909
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ -	\$ -	\$ -
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ 908,689	\$ 914,182	\$ 5,493
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 908,689	\$ 914,182	\$ 5,493
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 908,689	\$ 914,182	\$ 5,493
Reserves/Ending Balance	\$ 147,800	\$ 688,215	\$ 540,416

Self-Supporting Budget Report
FY 2023
Western Nevada College

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 12,000	\$ 12,000	\$ -
Sales and Service	\$ 854,789	\$ 794,011	\$ (60,778)
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 866,789	\$ 806,011	\$ (60,778)
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 189,700	\$ 796,386	\$ 606,687
Total Sources	\$ 1,056,489	\$ 1,602,397	\$ 545,909
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 308,308	\$ 310,696	\$ 2,388
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 306,132	\$ 331,800	\$ 25,668
Wages	\$ 55,930	\$ 55,930	\$ -
Fringe	\$ 166,819	\$ 144,256	\$ (22,563)
Operating	\$ 71,500	\$ 71,500	\$ -
Total Expenditures	\$ 908,689	\$ 914,182	\$ 5,493
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 908,689	\$ 914,182	\$ 5,493
Reserves/Ending Balance	\$ 147,800	\$ 688,215	\$ 540,416

Self-Supporting Budget Report
FY 2023
Western Nevada College

The Child Development Center(CDC) is projected to have a large balance forward at the end of FY23. The CDC plans to utilize these funds to increase wages to help retain and attract employees. By utilizing the excess revenues for the increase in wages, this will prevent the CDC from increasing student rates for the next several years.

Additionally, as closures related to COVID may continue throughout FY23, we are anticipating a decrease in revenues.

Self-Supporting Budget Report
FY 2023
Great Basin College

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,775,000	\$ 1,820,000	\$ 45,000
Sales and Service	\$ 360,000	\$ 365,000	\$ 5,000
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 150,000	\$ 130,000	\$ (20,000)
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 150,000	\$ 150,000	\$ -
Total Revenue	\$ 2,435,000	\$ 2,465,000	\$ 30,000
Transfers In	\$ 250,000	\$ 250,000	\$ -
Beginning Balance	\$ 1,965,000	\$ 2,957,000	\$ 992,000
Total Sources	\$ 4,650,000	\$ 5,672,000	\$ 1,022,000
Uses			
Expenditures			
Instruction	\$ -	\$ 229,000	\$ 229,000
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 1,026,500	\$ 1,076,030	\$ 49,530
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 675,500	\$ 485,700	\$ (189,800)
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ 714,500	\$ 904,000	\$ 189,500
Scholarships	\$ 1,020,000	\$ 1,038,000	\$ 18,000
Total Expenditures	\$ 3,436,500	\$ 3,732,730	\$ 296,230
Transfers Out	\$ 113,500	\$ 35,000	\$ (78,500)
Total Uses	\$ 3,550,000	\$ 3,767,730	\$ 217,730
Reserves/Ending Balance	\$ 1,100,000	\$ 1,904,270	\$ 804,270

Self-Supporting Budget Report
FY 2023
Great Basin College

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,775,000	\$ 1,820,000	\$ 45,000
Sales and Service	\$ 360,000	\$ 365,000	\$ 5,000
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 150,000	\$ 130,000	\$ (20,000)
Gift	\$ -	\$ -	\$ -
Other Revenue	\$ 150,000	\$ 150,000	\$ -
Total Revenue	\$ 2,435,000	\$ 2,465,000	\$ 30,000
Transfers In	\$ 250,000	\$ 250,000	\$ -
Beginning Balance	\$ 1,965,000	\$ 2,957,000	\$ 992,000
Total Sources	\$ 4,650,000	\$ 5,672,000	\$ 1,022,000
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 824,000	\$ 798,000	\$ (26,000)
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 138,000	\$ 186,000	\$ 48,000
Wages	\$ -	\$ -	\$ -
Fringe	\$ 247,000	\$ 319,730	\$ 72,730
Scholarships	\$ 1,020,000	\$ 1,038,000	\$ 18,000
Operating	\$ 1,207,500	\$ 1,391,000	\$ 183,500
Total Expenditures	\$ 3,436,500	\$ 3,732,730	\$ 296,230
Transfers Out	\$ 113,500	\$ 35,000	\$ (78,500)
Total Uses	\$ 3,550,000	\$ 3,767,730	\$ 217,730
Reserves/Ending Balance	\$ 1,100,000	\$ 1,904,270	\$ 804,270

Self-Supporting Budget Report
FY 2023
Great Basin College

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

For FY2023, we are expecting more expenses from student access due to the return to in-person classes and improved enrollment.

For FY2023, GBC anticipates using approximately \$229,000 from the Market Fluctuation Account Distribution (PG19807) to cover the operating budget cuts from the 2021 legislative session that were in both FY2022 and FY2023.

Expenditures from GBC's Operating Pool Distribution are anticipated to be lower in FY2023 than FY2022, as that account balance is being depleted due to utilizing the funds to offset state operating budget reductions and lower enrollment.

**Self-Supporting Budget Report
FY 2023
Nevada State College**

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 5,015,575	\$ 4,430,174	\$ (585,401)
Sales and Service	\$ -	\$ 645,905	\$ 645,905
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 5,015,575	\$ 5,076,079	\$ 60,504
Transfers In	\$ 2,699,672	\$ 3,453,985	\$ 754,313
Beginning Balance	\$ 1,500,358	\$ 1,585,929	\$ 85,571
Total Sources	\$ 9,215,605	\$ 10,115,994	\$ 900,389
Uses			
Expenditures			
Instruction	\$ 4,157,747	\$ 4,317,299	\$ 159,552
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 451,729	\$ 483,098	\$ 31,369
Student Services	\$ 647,549	\$ 936,076	\$ 288,527
Institutional Support	\$ 998,762	\$ 1,555,877	\$ 557,115
O & M of Plant	\$ 60,000	\$ -	\$ (60,000)
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ 2,401,275	\$ 2,485,000	\$ 83,725
Total Expenditures	\$ 8,717,062	\$ 9,777,350	\$ 1,060,288
Transfers Out	\$ 482,332	\$ 49,000	\$ (433,332)
Total Uses	\$ 9,199,394	\$ 9,826,350	\$ 626,956
Reserves/Ending Balance	\$ 16,211	\$ 289,644	\$ 273,433

Self-Supporting Budget Report
FY 2023
Nevada State College

	FY 2022	FY 2023	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 5,015,575	\$ 4,430,174	\$ (585,401)
Sales and Service	\$ -	\$ 645,905	\$ 645,905
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 5,015,575	\$ 5,076,079	\$ 60,504
Transfers In	\$ 2,699,672	\$ 3,453,985	\$ 754,313
Beginning Balance	\$ 1,500,358	\$ 1,585,929	\$ 85,571
Total Sources	\$ 9,215,605	\$ 10,115,994	\$ 900,389
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 1,863,337	\$ 2,855,445	\$ 992,108
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 468,965	\$ 575,940	\$ 106,975
Wages	\$ 687,459	\$ 636,901	\$ (50,558)
Fringe	\$ 691,419	\$ 1,062,067	\$ 370,648
Operating	\$ 5,005,882	\$ 4,646,997	\$ (358,885)
Total Expenditures	\$ 8,717,062	\$ 9,777,350	\$ 1,060,288
Transfers Out	\$ 482,332	\$ 49,000	\$ (433,332)
Total Uses	\$ 9,199,394	\$ 9,826,350	\$ 626,956
Reserves/Ending Balance	\$ 16,211	\$ 289,644	\$ 273,433

Self-Supporting Budget Report
FY 2023
Nevada State College

The Early Childhood Education Center was budgeted in FY2022 to begin operations in August 2021. Due to a number of factors, including the completion of the Christenson Education Building, hiring difficulties and marketing, the Center did not open until August 2022. Therefore, the Center incurred a year of expenses without any revenue. There is a recovery plan signed by all key employees to remove the current deficit by the end of FY2023.

The expenses for the Nursing Differential Fee include payments for a lease for \$1.477M in nursing simulation equipment approved by the Regents in December 2019. This lease will be fully paid by the end of FY2025.

Appendix A

Self-Supporting Budget Guidance

- Each institution will complete the self-supporting budget template using the following criteria
 - Include the data for each budget (program) exceeding \$250,000 of projected annual expenditure activity
 - Expenditure activity for purposes of meeting the \$250,000 threshold does not include transfers
 - The following are excluded from the self-supporting reporting requirements:
 - Grant and contracts
 - Plant, loan, endowment and scholarship funds
 - Clearing accounts
 - The expenditure portion of the template include breaking the total reportable expenditures out by functional area and by expenditure category
 - There is also a narrative portion which should address assumptions used to prepare the budget; highlight significant programs; and any potential challenges or risks for the upcoming year