

Nevada System of Higher Education

FY 2024

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 University

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
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NEVADA SYSTEM OF HIGHER EDUCATION

2024 Fiscal Year Self-Supporting Year 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 2024 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 2024
NSHE Summary

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 208,273,697	\$ 217,624,943	\$ 9,351,247
Sales and Service	\$ 283,363,887	\$ 306,377,186	\$ 23,013,299
Facilities & Administration Revenue	\$ 42,943,795	\$ 46,451,420	\$ 3,507,625
Investment/Endowment Income	\$ 5,000,318	\$ 5,033,623	\$ 33,305
Gifts	\$ 15,085,332	\$ 30,096,233	\$ 15,010,901
Other Revenue	\$ 43,008,594	\$ 70,698,181	\$ 27,689,587
Total Revenue	\$ 597,675,623	\$ 676,281,586	\$ 78,605,963
Transfers In	\$ 161,317,042	\$ 188,600,139	\$ 27,283,097
Beginning Balance	\$ 462,627,159	\$ 422,209,870	\$ (40,417,289)
Total Sources	\$ 1,221,619,824	\$ 1,287,091,594	\$ 65,471,770
Uses			
Expenditures			
Instruction	\$ 191,337,570	\$ 225,914,026	\$ 34,576,456
Research	\$ 47,411,512	\$ 49,377,052	\$ 1,965,540
Public Service	\$ 22,302,362	\$ 28,827,937	\$ 6,525,575
Academic Support	\$ 64,260,721	\$ 103,681,037	\$ 39,420,315
Student Services	\$ 114,456,182	\$ 133,691,122	\$ 19,234,940
Institutional Support	\$ 71,675,909	\$ 92,584,279	\$ 20,908,370
O & M of Plant	\$ 14,816,957	\$ 15,387,324	\$ 570,367
Auxiliary	\$ 91,914,146	\$ 109,425,600	\$ 17,511,455
Scholarships	\$ 58,757,810	\$ 63,714,088	\$ 4,956,278
Total Expenditures	\$ 676,933,170	\$ 822,602,466	\$ 145,669,296
Transfers Out	\$ 150,288,272	\$ 172,677,516	\$ 22,389,243
Total Uses	\$ 827,221,442	\$ 995,279,981	\$ 168,058,539
Reserves/Ending Balance	\$ 394,398,382	\$ 291,811,613	\$ (102,586,769)

Self-Supporting Budget Report
FY 2024
NSHE Summary

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 208,273,697	\$ 217,624,943	\$ 9,351,247
Sales and Service	\$ 283,363,887	\$ 306,377,186	\$ 23,013,299
Facilities & Administration Revenue	\$ 42,943,795	\$ 46,451,420	\$ 3,507,625
Investment/Endowment Income	\$ 5,000,318	\$ 5,033,623	\$ 33,305
Gifts	\$ 15,085,332	\$ 30,096,233	\$ 15,010,901
Other Revenue	\$ 43,008,594	\$ 70,698,181	\$ 27,689,587
Total Revenue	\$ 597,675,623	\$ 676,281,586	\$ 78,605,963
Transfers In	\$ 161,317,042	\$ 188,600,139	\$ 27,283,097
Beginning Balance	\$ 462,627,159	\$ 422,209,870	\$ (40,417,289)
Total Sources	\$ 1,221,619,824	\$ 1,287,091,594	\$ 65,471,770
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 189,608,845	\$ 243,952,281	\$ 54,343,437
Graduate Assistants	\$ 7,264,499	\$ 6,761,132	\$ (503,367)
Classified & Technologist Salaries	\$ 35,141,786	\$ 40,171,746	\$ 5,029,960
Wages	\$ 22,692,549	\$ 24,289,246	\$ 1,596,697
Fringe	\$ 68,448,905	\$ 89,643,696	\$ 21,194,790
Scholarships	\$ 6,179,418	\$ 5,628,000	\$ (551,418)
Operating	\$ 347,597,168	\$ 412,156,366	\$ 64,559,198
Total Expenditures	\$ 676,933,170	\$ 822,602,467	\$ 145,669,297
Transfers Out	\$ 150,288,272	\$ 172,677,516	\$ 22,389,243
Total Uses	\$ 827,221,442	\$ 995,279,982	\$ 168,058,540
Reserves/Ending Balance	\$ 394,398,382	\$ 291,811,612	\$ (102,586,770)

**Self-Supporting Budget Report
FY 2024
System Administration**

	FY 2023 Approved Budget	FY 2024 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ 2,520,670	\$ 2,596,290	\$ 75,620
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 500,000	\$ 400,000	\$ (100,000)
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 1,076,882	\$ 927,231	\$ (149,651)
Total Revenue	\$ 4,097,552	\$ 3,923,521	\$ (174,031)
Transfers In	\$ 3,297,212	\$ 3,936,968	\$ 639,756
Beginning Balance	\$ 2,754,595	\$ 4,843,835	\$ 2,089,240
Total Sources	\$ 10,149,359	\$ 12,704,324	\$ 2,554,965
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 2,763,947	\$ 4,710,931	\$ 1,946,984
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,763,947	\$ 4,710,931	\$ 1,946,984
Transfers Out	\$ 3,973,170	\$ 4,019,541	\$ 46,371
Total Uses	\$ 6,737,117	\$ 8,730,472	\$ 1,993,355
Reserves/Ending Balance	\$ 3,412,242	\$ 3,973,852	\$ 561,610

**Self-Supporting Budget Report
FY 2024
System Administration**

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ 2,520,670	\$ 2,596,290	\$ 75,620
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 500,000	\$ 400,000	\$ (100,000)
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 1,076,882	\$ 927,231	\$ (149,651)
Total Revenue	\$ 4,097,552	\$ 3,923,521	\$ (174,031)
Transfers In	\$ 3,297,212	\$ 3,936,968	\$ 639,756
Beginning Balance	\$ 2,754,595	\$ 4,843,835	\$ 2,089,240
Total Sources	\$ 10,149,359	\$ 12,704,324	\$ 2,554,965
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 1,719,954	\$ 2,567,078	\$ 847,124
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ -	\$ -	\$ -
Wages	\$ 60,000	\$ 60,000	\$ -
Fringe	\$ 513,789	\$ 802,970	\$ 289,181
Operating	\$ 470,204	\$ 1,280,883	\$ 810,679
Total Expenditures	\$ 2,763,947	\$ 4,710,931	\$ 1,946,984
Transfers Out	\$ 3,973,170	\$ 4,019,541	\$ 46,371
Total Uses	\$ 6,737,117	\$ 8,730,472	\$ 1,993,355
Reserves/Ending Balance	\$ 3,412,242	\$ 3,973,852	\$ 561,610

Self-Supporting Budget Report
FY 2024
System Administration

FY24 Sales and Service revenue was increased by 3%.

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

In addition, System Administration has thirty one programs that are budgeted under \$250,000 for a total of \$1,158,401.

Professional Salary and Fringe are higher due to COLA increases and filling vacant positions.

Operating expenses are higher due to elimination of the State budget line "Transfer from University Funds." This line was budgeting and funded by Self Supporting Transfer Out.

**Self-Supporting Budget Report
FY 2024
System Computing Services**

	FY 2023 Approved Budget	FY 2024 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 301,575	\$ 351,785	\$ 50,210
Total Revenue	\$ 301,575	\$ 351,785	\$ 50,210
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 2,474,612	\$ 4,548,415	\$ 2,073,803
Total Sources	\$ 2,776,187	\$ 4,900,200	\$ 2,124,013
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 1,410,745	\$ 3,415,446	\$ 2,004,701
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,410,745	\$ 3,415,446	\$ 2,004,701
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 1,410,745	\$ 3,415,446	\$ 2,004,701
Reserves/Ending Balance	\$ 1,365,442	\$ 1,484,754	\$ 119,312

**Self-Supporting Budget Report
FY 2024
System Computing Services**

	FY 2023		FY 2024		
	Approved Budget		Proposed Budget		Difference
Sources					
Revenues					
Student Tuition and Fees	\$ -		\$ -		\$ -
Sales and Service	\$ -		\$ -		\$ -
Facilities & Administration Revenue	\$ -		\$ -		\$ -
Investment/Endowment Income	\$ -		\$ -		\$ -
Gifts	\$ -		\$ -		\$ -
Other Revenue	\$ 301,575		\$ 351,785		\$ 50,210
Total Revenue	\$ 301,575		\$ 351,785		\$ 50,210
Transfers In	\$ -		\$ -		\$ -
Beginning Balance	\$ 2,474,612		\$ 4,548,415		\$ 2,073,803
Total Sources	\$ 2,776,187		\$ 4,900,200		\$ 2,124,013
Uses					
Expenditures					
Personnel					
Professional Salaries	\$ -		\$ -		\$ -
Graduate Assistants	\$ -		\$ -		\$ -
Classified & Technologist Salaries	\$ -		\$ -		\$ -
Wages	\$ -		\$ -		\$ -
Fringe	\$ -		\$ -		\$ -
Scholarships	\$ -		\$ -		\$ -
Operating	\$ 1,410,745		\$ 3,415,446		\$ 2,004,701
Total Expenditures	\$ 1,410,745		\$ 3,415,446		\$ 2,004,701
Transfers Out	\$ -		\$ -		\$ -
Total Uses	\$ 1,410,745		\$ 3,415,446		\$ 2,004,701
Reserves/Ending Balance	\$ 1,365,442		\$ 1,484,754		\$ 119,312

Self-Supporting Budget Report
FY 2024
System Computing Services

The System Computing Services (SCS) FY 2024 proposed self-supporting budget includes all self-supporting programs (accounts), not just programs with expenses at or above the \$250,000 threshold. Four programs have budgeted operating expenses above the \$250,000 threshold.

Budgeted Institutional Support/Operating Expenditures are presented net of any reimbursement (recharge) from the NSHE institutions. Total budgeted operating expenditures of \$9,126,101 are reduced by \$5,710,655 in anticipated reimbursement from NSHE institutions, resulting in a net budgeted Operating Expenditure of \$3,415,446.

SCS anticipates receiving a total of \$351,785 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. This represents a 17 percent increase over FY 2023.

The following four programs have budgeted operating expenses before any reimbursement above the \$250,000 threshold:

PG05575 - Budget Planning System Fee Clearing	\$566,466
PG09612 - iNtegrate1 Institution Funded Expenses	\$709,770
PG18923 - Workday Institution Funded Expenses Clearing	\$4,451,731
PG22020 - SCS USA Parkway (SR439) Fiber Build	\$2,500,000

The principal difference between the FY 2023 and FY 2024 budgets is noticeable in the Beginning Balance and Operating Expenditures. The increase in budgeted Beginning Balance is generally attributable to receipt of \$2.5M in funding for a major joint project between SCS and the Nevada Department of Transportation (NDOT) to extend the NevadaNet fiber network along USA Parkway (SR439), and charging unreimbursed expenses to reserves. When combined, this resulted in a higher than anticipated Ending Balance in FY 2023, which is then reflected in the FY 2024 budgeted Beginning Balance. The difference in 2024 Operating Expenditures is generally attributable to a one-time adjustment to the timing of a reimbursement for one expense (expenses are reported net of reimbursements), and the expenses associated with the USA Parkway fiber network extension project.

Self-Supporting Budget Report
FY 2024
University of Nevada, Reno

	FY 2023 Approved Budget	FY 2024 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 72,597,454	\$ 75,338,166	\$ 2,740,712
Sales and Service	\$ 131,217,941	\$ 146,279,996	\$ 15,062,055
Facilities & Administration Revenue	\$ 21,680,448	\$ 24,969,123	\$ 3,288,675
Investment/Endowment Income	\$ 3,448,103	\$ 3,204,917	\$ (243,186)
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 35,974,402	\$ 48,914,211	\$ 12,939,809
Total Revenue	\$ 264,918,348	\$ 298,706,413	\$ 33,788,065
Transfers In	\$ 71,436,643	\$ 91,289,655	\$ 19,853,012
Beginning Balance	\$ 249,494,846	\$ 227,545,113	\$ (21,949,733)
Total Sources	\$ 585,849,837	\$ 617,541,181	\$ 31,691,344
Uses			
Expenditures			
Instruction	\$ 76,061,137	\$ 84,576,777	\$ 8,515,640
Research	\$ 34,251,028	\$ 31,532,658	\$ (2,718,370)
Public Service	\$ 19,713,692	\$ 25,058,024	\$ 5,344,332
Academic Support	\$ 22,062,964	\$ 49,555,685	\$ 27,492,721
Student Services	\$ 44,160,808	\$ 54,082,076	\$ 9,921,268
Institutional Support	\$ 21,273,850	\$ 25,600,286	\$ 4,326,436
O & M of Plant	\$ 978,052	\$ 1,227,511	\$ 249,459
Auxiliary	\$ 39,790,554	\$ 46,794,847	\$ 7,004,293
Scholarships	\$ 16,403,278	\$ 17,169,955	\$ 766,677
Total Expenditures	\$ 274,695,363	\$ 335,597,819	\$ 60,902,456
Transfers Out	\$ 86,991,201	\$ 106,837,550	\$ 19,846,349
Total Uses	\$ 361,686,564	\$ 442,435,369	\$ 80,748,805
Reserves/Ending Balance	\$ 224,163,273	\$ 175,105,812	\$ (49,057,461)

Self-Supporting Budget Report
FY 2024
University of Nevada, Reno

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 72,597,454	\$ 75,338,166	\$ 2,740,712
Sales and Service	\$ 131,217,941	\$ 146,279,996	\$ 15,062,055
Facilities & Administration Revenue	\$ 21,680,448	\$ 24,969,123	\$ 3,288,675
Investment/Endowment Income	\$ 3,448,103	\$ 3,204,917	\$ (243,186)
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 35,974,402	\$ 48,914,211	\$ 12,939,809
Total Revenue	\$ 264,918,348	\$ 298,706,413	\$ 33,788,065
Transfers In	\$ 71,436,643	\$ 91,289,655	\$ 19,853,012
Beginning Balance	\$ 249,494,846	\$ 227,545,113	\$ (21,949,733)
Total Sources	\$ 585,849,837	\$ 617,541,181	\$ 31,691,344
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 67,782,936	\$ 77,676,577	\$ 9,893,641
Graduate Assistants	\$ 4,536,108	\$ 3,653,425	\$ (882,683)
Classified & Technologist Salaries	\$ 15,646,973	\$ 16,335,408	\$ 688,435
Wages	\$ 7,480,425	\$ 7,542,478	\$ 62,053
Fringe	\$ 27,546,063	\$ 32,250,309	\$ 4,704,246
Operating	\$ 151,702,858	\$ 198,139,622	\$ 46,436,764
Total Expenditures	\$ 274,695,363	\$ 335,597,819	\$ 60,902,456
Transfers Out	\$ 86,991,201	\$ 106,837,550	\$ 19,846,349
Total Uses	\$ 361,686,564	\$ 442,435,369	\$ 80,748,805
Reserves/Ending Balance	\$ 224,163,273	\$ 175,105,812	\$ (49,057,461)

**Self-Supporting Budget Report
FY 2024
University of Nevada, Reno**

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

*Grants and contracts have separate budgeting, which is excluding 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.

*Change from prior years regarding threshold: this report eliminated the \$250,000 reporting threshold. Instead, UNR included all budgeted accounts in order to improve the year-to-year comparability and support greater transparency.

*All UNR operating accounts are budgeted.

Variance Notes:

Revenue:

*Sales and Service increase mainly due to the growth of the Renown clinical partnership with the UNR School of Medicine.

* Facilities and Administration revenue increase due to projected growth in research programs.

*Other Revenue increase is mainly due to:

1) changes in how ICA budgeted institution support as other revenue instead of transfers-in as prior year.

2) CABNR utilizing additional county funding to help cover shortfalls.

Expenses by Function:

*Instruction increase is mainly due to the growth of the Renown clinical partnership.

*Research Decrease is mainly due to a combination of reduction on F&A expense, Cost Share, and start-up funding.

*Academic Support increase in mainly due to more anticipated ticket sales so more expense to support the growth, and a new ski team as well as more financial aid for the student athletes.

*Institutional support increase is largely due expenses related to Sierra Nevada University acquisition.

**Self-Supporting Budget Report
FY 2024
University of Nevada, Reno**

Expenses by Category

*Personnel expense increases are mainly related to COLA and fringe rate increases as well as more costs offloaded from State due to State budget shortfalls.

*Graduate Assistants for the Nevada Drive program was left unbudgeted temporarily while identifying funding sources.

*Operating expense mainly increases are related to the growth of the Renown clinical partnership, offloading state operating expenses to self-supporting accounts due to budget shortfalls, and an increase in parking services expenses due to the opening of a new parking facility.

Self-Supporting Budget Report
FY 2024
University of Nevada, Las Vegas

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 115,860,929	\$ 121,723,146	\$ 5,862,217
Sales and Service	\$ 144,145,843	\$ 151,807,688	\$ 7,661,845
Facilities & Administration Revenue	\$ 10,240,317	\$ 9,750,287	\$ (490,030)
Investment/Endowment Income	\$ 922,215	\$ 1,328,706	\$ 406,491
Gifts	\$ 14,582,928	\$ 29,950,233	\$ 15,367,305
Other Revenue	\$ 4,587,182	\$ 19,375,437	\$ 14,788,255
Total Revenue	\$ 290,339,414	\$ 333,935,497	\$ 43,596,083
Transfers In	\$ 64,657,754	\$ 72,141,023	\$ 7,483,269
Beginning Balance	\$ 168,889,634	\$ 143,468,564	\$ (25,421,070)
Total Sources	\$ 523,886,802	\$ 549,545,084	\$ 25,658,282
Uses			
Expenditures			
Instruction	\$ 97,148,230	\$ 123,127,826	\$ 25,979,596
Research	\$ 8,486,593	\$ 12,186,497	\$ 3,699,904
Public Service	\$ 1,834,513	\$ 2,958,846	\$ 1,124,333
Academic Support	\$ 34,511,332	\$ 46,702,216	\$ 12,190,884
Student Services	\$ 63,163,479	\$ 72,496,532	\$ 9,333,053
Institutional Support	\$ 21,259,013	\$ 33,038,149	\$ 11,779,136
O & M of Plant	\$ 10,881,382	\$ 11,089,370	\$ 207,988
Auxiliary	\$ 48,260,751	\$ 57,909,957	\$ 9,649,206
Scholarships	\$ 33,698,114	\$ 37,394,133	\$ 3,696,019
Total Expenditures	\$ 319,243,407	\$ 396,903,526	\$ 77,660,119
Transfers Out	\$ 50,396,669	\$ 52,642,156	\$ 2,245,487
Total Uses	\$ 369,640,076	\$ 449,545,682	\$ 79,905,606
Reserves/Ending Balance	\$ 154,246,726	\$ 99,999,402	\$ (54,247,324)

**Self-Supporting Budget Report
FY 2024
University of Nevada, Las Vegas**

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 115,860,929	\$ 121,723,146	\$ 5,862,217
Sales and Service	\$ 144,145,843	\$ 151,807,688	\$ 7,661,845
Facilities & Administration Revenue	\$ 10,240,317	\$ 9,750,287	\$ (490,030)
Investment/Endowment Income	\$ 922,215	\$ 1,328,706	\$ 406,491
Gifts	\$ 14,582,928	\$ 29,950,233	\$ 15,367,305
Other Revenue	\$ 4,587,182	\$ 19,375,437	\$ 14,788,255
Total Revenue	\$ 290,339,414	\$ 333,935,497	\$ 43,596,083
Transfers In	\$ 64,657,754	\$ 72,141,023	\$ 7,483,269
Beginning Balance	\$ 168,889,634	\$ 143,468,564	\$ (25,421,070)
Total Sources	\$ 523,886,802	\$ 549,545,084	\$ 25,658,282
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 106,093,548	\$ 149,569,977	\$ 43,476,429
Graduate Assistants	\$ 2,672,581	\$ 3,051,897	\$ 379,316
Classified & Technologist Salaries	\$ 15,310,483	\$ 19,426,900	\$ 4,116,417
Wages	\$ 12,174,929	\$ 14,126,886	\$ 1,951,957
Fringe	\$ 34,127,038	\$ 50,130,525	\$ 16,003,487
Operating	\$ 148,864,828	\$ 160,597,341	\$ 11,732,513
Total Expenditures	\$ 319,243,407	\$ 396,903,526	\$ 77,660,119
Transfers Out	\$ 50,396,669	\$ 52,642,156	\$ 2,245,487
Total Uses	\$ 369,640,076	\$ 449,545,682	\$ 79,905,606
Reserves/Ending Balance	\$ 154,246,726	\$ 99,999,402	\$ (54,247,324)

Self-Supporting Budget Report
FY 2024
University of Nevada, Las Vegas

The LCB audit brought concerns of commingling accounts in FY23. UNLV took action to address the concerns by establishing new budgeted accounts. These changes have allowed for more robust controls when it comes to overseeing fee revenues. As a result, UNLV reports increased number of accounts to increase accuracy and transparency in reporting. Additionally, UNLV is reporting on all budgeted accounts.

Budgeted amounts have increased from FY23 to FY24, due to increased number of budgeted accounts. Gifts are showing a high increase, primarily due to projected \$10 million in donor funds to be received to support the Athletics program. Other revenue is higher mainly due to change in revenue posting for Parking Operations Auxiliary from Sales & Service to Other Revenue. Besides the change in reporting guidance, personnel expenses are higher due to merit payments and COLA increases for FY24.

UNLV SOM Graduate Medical Education (GME) Billing Accounts

These accounts represent roughly \$22.00M in budgeted Sales and Service revenue and \$1.1M 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.

UNLV SOM Faculty Practice (FPP) Reimbursement Accounts

These accounts represent roughly \$44.4M 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 38 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 FY24 Athletics budget represents \$36M in various budgeted revenues (excluding transfers), and \$1.4M 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 FY24 TMC budget is comprised of \$19M in Sales and Services and \$0.2 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.

Under the new report guidance and in response to the LCB Audit, UNLV is reporting 704 Self-Supporting

**Self-Supporting Budget Report
FY 2024
Desert Research Institute**

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ 11,023,030	\$ 11,732,010	\$ 708,980
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 150,000	\$ 150,000	\$ -
Total Revenue	\$ 11,173,030	\$ 11,882,010	\$ 708,980
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 15,707,886	\$ 16,610,225	\$ 902,339
Total Sources	\$ 26,880,916	\$ 28,492,235	\$ 1,611,319
Uses			
Expenditures			
Instruction	\$ 73,282	\$ 71,215	\$ (2,067)
Research	\$ 4,673,891	\$ 5,657,897	\$ 984,006
Public Service	\$ 754,157	\$ 811,067	\$ 56,910
Academic Support	\$ 364,190	\$ 382,788	\$ 18,598
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ 19,406,301	\$ 20,045,609	\$ 639,308
O & M of Plant	\$ 1,460,609	\$ 1,375,173	\$ (85,436)
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 26,732,430	\$ 28,343,749	\$ 1,611,319
Transfers Out	\$ 148,486	\$ 148,486	\$ -
Total Uses	\$ 26,880,916	\$ 28,492,235	\$ 1,611,319
Reserves/Ending Balance	\$ -	\$ -	\$ -

Self-Supporting Budget Report
FY 2024
Desert Research Institute

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ -	\$ -	\$ -
Sales and Service	\$ -	\$ -	\$ -
Facilities & Administration Revenue	\$ 11,023,030	\$ 11,732,010	\$ 708,980
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 150,000	\$ 150,000	\$ -
Total Revenue	\$ 11,173,030	\$ 11,882,010	\$ 708,980
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 15,707,886	\$ 16,610,225	\$ 902,339
Total Sources	\$ 26,880,916	\$ 28,492,235	\$ 1,611,319
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 3,901,574	\$ 4,044,240	\$ 142,666
Graduate Assistants	\$ 55,810	\$ 55,810	\$ -
Classified & Technologist Salaries	\$ 791,087	\$ 947,778	\$ 156,691
Wages	\$ 121,714	\$ 195,668	\$ 73,954
Fringe	\$ 2,160,540	\$ 2,537,896	\$ 377,356
Operating	\$ 19,701,705	\$ 20,562,357	\$ 860,652
Total Expenditures	\$ 26,732,430	\$ 28,343,749	\$ 1,611,319
Transfers Out	\$ 148,486	\$ 148,486	\$ -
Total Uses	\$ 26,880,916	\$ 28,492,235	\$ 1,611,319
Reserves/Ending Balance	\$ -	\$ -	\$ -

**Self-Supporting Budget Report
FY 2024
Desert Research Institute**

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

Self-Supporting : ICR	\$12,539,071
Self-Supporting : Other	\$15,953,164
Self-Supporting : Total	\$28,492,235

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	\$ 1,625,328	ADMIN
PG00250 VPR – Proposal / Business Development	\$ 850,000	ADMIN
PG04468 DRI – Communications	\$ 584,572	ADMIN
PG02193 VPR - Research Faculty Support	\$ 450,000	ADMIN
PG11315 DRI – External Affairs	\$ 405,169	ADMIN
PG04224 DRI – Library	\$ 382,741	ADMIN
PG11306 DRI – Financial Services Office	\$ 359,872	ADMIN
PG11313 VPR – Research	\$ 304,918	ADMIN
PG08468 VPR - Sabbatical Funding	\$ 275,836	ADMIN
PG03600 VPR – Pre-Award and Compliance	\$ 272,518	ADMIN

**Self-Supporting Budget Report
FY 2024
Desert Research Institute**

PG11312 DRI – Human Resources	\$	265,294	ADMIN
PG03240 DAS – Proposal Development	\$	610,000	DAS
PG08750 DAS – General Administration	\$	334,006	DAS
PG04022 DEES – General Administration	\$	690,177	DEES
PG08492 DHS – General Administration	\$	694,745	DHS
PG08720 DHS – Proposal Development	\$	473,033	DHS
Other Programs – Under 250k	\$	3,960,862	
TOTAL ICR Budget	\$	12,539,071	

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.	\$	2,390,906
<u>PG07489 DRI – Investment Income</u> Planned annual usage to balance ICR budget.	\$	1,791,736
<u>PG22275 FD201 – Revenue Control Account (FAC)</u> The Facilities Revenue Control Account funds the non-state portion of the Facilities operating costs.	\$	1,198,475
<u>PG21055 DRI – Investment Income – Strategic Investments</u> Planned to support institute-wide strategic initiatives.	\$	838,373
<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

**Self-Supporting Budget Report
FY 2024
Desert Research Institute**

PG02689 Bridge Funding – DHS \$ 544,345

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.

PG07661 Bridge Funding – DAS \$ 523,868

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.

PG08755 NSHE Safety/Loss Account \$ 497,287
Environmental Health and Safety Programs Operational Account

PG17467 New Faculty Support – VPR \$ 360,000
Funds distributed throughout the year to develop New Faculty Support packages, generating smaller individual support accounts for research faculty use.

PG07298 PI Funds – DAS \$ 316,461
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.

PG10421 DAS - WRCC Program Development \$ 309,938
This account is planned to be used to support future independent research and development activities related to the Western Regional Climate Center.

**Self-Supporting Budget Report
FY 2024
Desert Research Institute**

<u>PG00538 Reserves – ADM Workday Backfill</u>	\$ 300,000
<p>These are planned expenditures for Workday and Anaplan. This account is reviewed periodically and must be funded with reserves or investment income.</p>	
<u>PG02960 PI Funds – DHS</u>	\$ 292,652
<p>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.</p>	
Other Programs - Under 250k	\$ 5,879,418
TOTAL Other Budget	<u>\$ 15,953,164</u>

**Self-Supporting Budget Report
FY 2024
Truckee Meadows Community College**

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,576,636	\$ 1,590,549	\$ 13,913
Sales and Service	\$ 1,709,617	\$ 1,754,075	\$ 44,458
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 226,664	\$ 261,068	\$ 34,404
Total Revenue	\$ 3,512,917	\$ 3,605,691	\$ 92,775
Transfers In	\$ 3,677,690	\$ 4,180,077	\$ 502,386
Beginning Balance	\$ 6,081,878	\$ 6,869,678	\$ 787,800
Total Sources	\$ 13,272,485	\$ 14,655,446	\$ 1,382,961
Uses			
Expenditures			
Instruction	\$ 1,406,264	\$ 1,373,980	\$ (32,284)
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 1,107,546	\$ 1,319,206	\$ 211,660
Student Services	\$ 1,870,494	\$ 2,103,800	\$ 233,306
Institutional Support	\$ 592,411	\$ 650,504	\$ 58,093
O & M of Plant	\$ 192,614	\$ 268,314	\$ 75,700
Auxiliary	\$ 2,044,659	\$ 2,392,211	\$ 347,553
Scholarships	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,213,989	\$ 8,108,015	\$ 894,026
Transfers Out	\$ 530,954	\$ 564,848	\$ 33,894
Total Uses	\$ 7,744,943	\$ 8,672,863	\$ 927,920
Reserves/Ending Balance	\$ 5,527,542	\$ 5,982,583	\$ 455,041

**Self-Supporting Budget Report
FY 2024
Truckee Meadows Community College**

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,576,636	\$ 1,590,549	\$ 13,913
Sales and Service	\$ 1,709,617	\$ 1,754,075	\$ 44,458
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 226,664	\$ 261,068	\$ 34,404
Total Revenue	\$ 3,512,917	\$ 3,605,691	\$ 92,775
Transfers In	\$ 3,677,690	\$ 4,180,077	\$ 502,386
Beginning Balance	\$ 6,081,878	\$ 6,869,678	\$ 787,800
Total Sources	\$ 13,272,485	\$ 14,655,446	\$ 1,382,961
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 953,016	\$ 1,254,794	\$ 301,779
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 541,713	\$ 751,534	\$ 209,821
Wages	\$ 646,980	\$ 605,440	\$ (41,540)
Fringe	\$ 447,290	\$ 521,227	\$ 73,936
Operating	\$ 4,624,990	\$ 4,975,020	\$ 350,030
Total Expenditures	\$ 7,213,989	\$ 8,108,015	\$ 894,026
Transfers Out	\$ 530,954	\$ 564,848	\$ 33,894
Total Uses	\$ 7,744,943	\$ 8,672,863	\$ 927,920
Reserves/Ending Balance	\$ 5,527,542	\$ 5,982,583	\$ 455,041

Self-Supporting Budget Report
FY 2024
Truckee Meadows Community College

Truckee Meadows Community College has approximately thirteen 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 2024
College of Southern Nevada

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 11,976,504	\$ 10,952,543	\$ (1,023,961)
Sales and Service	\$ 1,964,900	\$ 2,032,751	\$ 67,851
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ 502,404	\$ 146,000	\$ (356,404)
Other Revenue	\$ 541,889	\$ 566,370	\$ 24,481
Total Revenue	\$ 14,985,697	\$ 13,697,663	\$ (1,288,034)
Transfers In	\$ 14,543,758	\$ 12,438,722	\$ (2,105,036)
Beginning Balance	\$ 11,884,393	\$ 10,971,227	\$ (913,166)
Total Sources	\$ 41,413,848	\$ 37,107,612	\$ (4,306,236)
Uses			
Expenditures			
Instruction	\$ 12,102,358	\$ 9,721,164	\$ (2,381,194)
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 4,655,561	\$ 4,229,461	\$ (426,101)
Student Services	\$ 4,325,325	\$4,278,801	\$ (46,524)
Institutional Support	\$ 2,928,065	\$ 2,662,539	\$ (265,526)
O & M of Plant	\$ 1,304,300	\$ 978,956	\$ (325,344)
Auxiliary	\$ -	\$ 262,000	\$ 262,000
Scholarships	\$ 5,133,418	\$ 4,800,000	\$ (333,418)
Total Expenditures	\$ 30,449,027	\$ 26,932,920	\$ (3,516,107)
Transfers Out	\$ 8,163,792	\$ 8,054,431	\$ (109,361)
Total Uses	\$ 38,612,819	\$ 34,987,351	\$ (3,625,468)
Reserves/Ending Balance	\$ 2,801,029	\$ 2,120,261	\$ (680,768)

Self-Supporting Budget Report
FY 2024
College of Southern Nevada

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 11,976,504	\$ 10,952,543	\$ (1,023,961)
Sales and Service	\$ 1,964,900	\$ 2,032,751	\$ 67,851
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ 502,404	\$ 146,000	\$ (356,404)
Other Revenue	\$ 541,889	\$ 566,370	\$ 24,481
Total Revenue	\$ 14,985,697	\$ 13,697,663	\$ (1,288,034)
Transfers In	\$ 14,543,758	\$ 12,438,722	\$ (2,105,036)
Beginning Balance	\$ 11,884,393	\$ 10,971,227	\$ (913,166)
Total Sources	\$ 41,413,848	\$ 37,107,612	\$ (4,306,236)
Uses			
Expenditures			
Personnel	\$ -	\$ -	
Professional Salaries	\$ 5,193,676	\$ 4,072,485	\$ (1,121,191)
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 1,757,790	\$ 1,474,416	\$ (283,374)
Wages	\$ 1,515,670	\$ 1,211,970	\$ (303,700)
Fringe	\$ 2,128,132	\$ 1,630,680	\$ (497,452)
Scholarships	\$ 5,141,418	\$ 4,828,000	\$ (313,418)
Operating	\$ 14,712,341	\$ 13,715,369	\$ (996,972)
Total Expenditures	\$ 30,449,027	\$ 26,932,920	\$ (3,516,107)
Transfers Out	\$ 8,163,792	\$ 8,054,431	\$ (109,361)
Total Uses	\$ 38,612,819	\$ 34,987,351	\$ (3,625,468)
Reserves/Ending Balance	\$ 2,801,029	\$ 2,120,261	\$ (680,768)

Self-Supporting Budget Report
FY 2024
College of Southern Nevada

The College of Southern Nevada has reported budgets for FY23 and FY24 that 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 has been reduced by approximately \$300,000 based on prior year actuals.
- Expenditure budgets are approximately \$3.5M less than what was budgeted in FY23 and in line with revenue reductions.

**Self-Supporting Budget Report
FY 2024
Western Nevada College**

	FY 2023 Approved Budget	FY 2024 Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 12,000	\$ 970,450	\$ 958,450
Sales and Service	\$ 794,011	\$ 872,772	\$ 78,761
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ 2,079	\$ 2,079
Total Revenue	\$ 806,011	\$ 1,845,301	\$ 1,039,290
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 796,386	\$ 1,254,005	\$ 457,619
Total Sources	\$ 1,602,397	\$ 3,099,306	\$ 1,496,909
Uses			
Expenditures			
Instruction	\$ -	\$ -	\$ -
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ -	\$ -	\$ -
Student Services	\$ -	\$ -	\$ -
Institutional Support	\$ -	\$ 450,000	\$ 450,000
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ 914,182	\$ 1,178,585	\$ 264,403
Scholarships	\$ -	\$ 600,000	\$ 600,000
Total Expenditures	\$ 914,182	\$ 2,228,585	\$ 1,314,403
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 914,182	\$ 2,228,585	\$ 1,314,403
Reserves/Ending Balance	\$ 688,215	\$ 870,721	\$ 182,506

**Self-Supporting Budget Report
FY 2024
Western Nevada College**

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 12,000	\$ 970,450	\$ 958,450
Sales and Service	\$ 794,011	\$ 872,772	\$ 78,761
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ 2,079	\$ 2,079
Total Revenue	\$ 806,011	\$ 1,845,301	\$ 1,039,290
Transfers In	\$ -	\$ -	\$ -
Beginning Balance	\$ 796,386	\$ 1,254,005	\$ 457,619
Total Sources	\$ 1,602,397	\$ 3,099,306	\$ 1,496,909
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 310,696	\$ 442,521	\$ 131,825
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 331,800	\$ 383,471	\$ 51,671
Wages	\$ 55,930	\$ 45,000	\$ (10,930)
Fringe	\$ 144,256	\$ 175,000	\$ 30,744
Operating	\$ 71,500	\$ 1,182,593	\$ 1,111,093
Total Expenditures	\$ 914,182	\$ 2,228,585	\$ 1,314,403
Transfers Out	\$ -	\$ -	\$ -
Total Uses	\$ 914,182	\$ 2,228,585	\$ 1,314,403
Reserves/Ending Balance	\$ 688,215	\$ 870,721	\$ 182,506

Self-Supporting Budget Report
FY 2024
Western Nevada College

Notes:

The FY24 Self-Supporting Budget report now includes the technology fee, in addition to our childcare development center, as expenditures for the technology fee were over \$250,000 in the prior year. Majority of the budget changes are the result of including a new program to this report.

-Student Tuition & Fees - increase of \$350k due to the inclusion of the technology fee revenue, which is derived from student fees.

-Sales & Services - increase of \$78k due to a daycare rate increase of 10% in FY24 to help cover the COLA increases for the staffing at the center.

-Beginning Balance - increase of \$300k due to the inclusion of the technology fee beginning balance (\$350k) less reduction in the CDC's beginning balance of (-\$50k).

-Professional Salaries - increase of \$131k due to FY24 COLA impacts.

-Classified Salaries - increase of \$51k due to FY24 COLA impacts

-Wages - decrease of \$10k to assist with the COLA impacts in other pay categories.

-Fringe - increase of \$30k due to FY24 COLA impacts.

-Operating - increase of \$511k due to inclusion of the technology fee budgeted expenses of \$450k plus an additional \$60k allocated to the childcare center for a playground remodel.

The FY24 Western Nevada College's Child Development Center (CDC) began the year with a significant balance forward due to the assistance of special grant funding over the past two years that helped offset payroll costs. This funding is now assisting with some much needed upgrades to the center and will continue to assist the center with the FY24 12% COLA increase and the projected FY25 increase. In FY24, a tuition increase was assessed to the center. Even with this rate increase, we are still projecting that the CDC's reserve balance will be impacted and will see significant decreases over the remainder of the biennium. We would anticipate that another rate increase will take place in FY25. This allows us to keep our childcare rooms adequately staffed and remain competitive with the going wage in the community.

Self-Supporting Budget Report
FY 2024
Great Basin College

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 1,820,000	\$ 1,878,000	\$ 58,000
Sales and Service	\$ 365,000	\$ 365,000	\$ -
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ 130,000	\$ 100,000	\$ (30,000)
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ 150,000	\$ 150,000	\$ -
Total Revenue	\$ 2,465,000	\$ 2,493,000	\$ 28,000
Transfers In	\$ 250,000	\$ 250,000	\$ -
Beginning Balance	\$ 2,957,000	\$ 3,256,896	\$ 299,896
Total Sources	\$ 5,672,000	\$ 5,999,896	\$ 327,896
Uses			
Expenditures			
Instruction	\$ 229,000	\$ 502,157	\$ 273,157
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 1,076,030	\$ 983,500	\$ (92,530)
Student Services	\$ -	\$ 16,000	\$ 16,000
Institutional Support	\$ 485,700	\$ 229,000	\$ (256,700)
O & M of Plant	\$ -	\$ 448,000	\$ 448,000
Auxiliary	\$ 904,000	\$ 888,000	\$ (16,000)
Scholarships	\$ 1,038,000	\$ 800,000	\$ (238,000)
Total Expenditures	\$ 3,732,730	\$ 3,866,657	\$ 133,927
Transfers Out	\$ 35,000	\$ 55,000	\$ 20,000
Total Uses	\$ 3,767,730	\$ 3,921,657	\$ 153,927
Reserves/Ending Balance	\$ 1,904,270	\$ 2,078,239	\$ 173,969

Self-Supporting Budget Report
FY 2024
Great Basin College

	FY 2023		FY 2024		Difference
	Approved Budget		Proposed Budget		
Sources					
Revenues					
Student Tuition and Fees	\$ 1,820,000		\$ 1,878,000		\$ 58,000
Sales and Service	\$ 365,000		\$ 365,000		\$ -
Facilities & Administration Revenue	\$ -		\$ -		\$ -
Investment/Endowment Income	\$ 130,000		\$ 100,000		\$ (30,000)
Gifts	\$ -		\$ -		\$ -
Other Revenue	\$ 150,000		\$ 150,000		\$ -
Total Revenue	\$ 2,465,000		\$ 2,493,000		\$ 28,000
Transfers In	\$ 250,000		\$ 250,000		\$ -
Beginning Balance	\$ 2,957,000		\$ 3,256,896		\$ 299,896
Total Sources	\$ 5,672,000		\$ 5,999,896		\$ 327,896
Uses					
Expenditures					
Personnel					
Professional Salaries	\$ 798,000		\$ 856,000		\$ 58,000
Graduate Assistants	\$ -		\$ -		\$ -
Classified & Technologist Salaries	\$ 186,000		\$ 164,900		\$ (21,100)
Wages	\$ -		\$ -		\$ -
Fringe	\$ 319,730		\$ 274,757		\$ (44,973)
Scholarships	\$ 1,038,000		\$ 800,000		\$ (238,000)
Operating	\$ 1,391,000		\$ 1,771,000		\$ 380,000
Total Expenditures	\$ 3,732,730		\$ 3,866,657		\$ 133,927
Transfers Out	\$ 35,000		\$ 55,000		\$ 20,000
Total Uses	\$ 3,767,730		\$ 3,921,657		\$ 153,927
Reserves/Ending Balance	\$ 1,904,270		\$ 2,078,239		\$ 173,969

Self-Supporting Budget Report
FY 2024
Great Basin College

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

For FY2024, GBC anticipates using approximately \$229,000 from the Market Fluctuation Account Distribution (PG19807) to cover the part time instructor salary and fringe for FY2024, due to the impacts of the lower enrollment and other factors on the funding from the 2023 Legislative Session.

Expenditures from GBC's Operating Pool Distribution in FY2024 are estimated at \$250,000 to supplement other funding received during the 2023 Legislative Session for deferred maintenance and ADA access projects.

Self-Supporting Budget Report
FY 2024
Nevada State University

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 4,430,174	\$ 5,172,090	\$ 741,916
Sales and Service	\$ 645,905	\$ 668,614	\$ 22,709
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 5,076,079	\$ 5,840,704	\$ 764,625
Transfers In	\$ 3,453,985	\$ 4,363,694	\$ 909,709
Beginning Balance	\$ 1,585,929	\$ 2,841,912	\$ 1,255,983
Total Sources	\$ 10,115,993	\$ 13,046,310	\$ 2,930,317
Uses			
Expenditures			
Instruction	\$ 4,317,299	\$ 6,540,908	\$ 2,223,609
Research	\$ -	\$ -	\$ -
Public Service	\$ -	\$ -	\$ -
Academic Support	\$ 483,098	\$ 508,181	\$ 25,083
Student Services	\$ 936,076	\$ 713,913	\$ (222,163)
Institutional Support	\$ 1,555,877	\$ 1,781,816	\$ 225,939
O & M of Plant	\$ -	\$ -	\$ -
Auxiliary	\$ -	\$ -	\$ -
Scholarships	\$ 2,485,000	\$ 2,950,000	\$ 465,000
Total Expenditures	\$ 9,777,350	\$ 12,494,818	\$ 2,717,468
Transfers Out	\$ 49,000	\$ 355,503	\$ 306,503
Total Uses	\$ 9,826,350	\$ 12,850,321	\$ 3,023,971
Reserves/Ending Balance	\$ 289,643	\$ 195,989	\$ (93,654)

Self-Supporting Budget Report
FY 2024
Nevada State University

	FY 2023	FY 2024	
	Approved Budget	Proposed Budget	Difference
Sources			
Revenues			
Student Tuition and Fees	\$ 4,430,174	\$ 5,172,090	\$ 741,916
Sales and Service	\$ 645,905	\$ 668,614	\$ 22,709
Facilities & Administration Revenue	\$ -	\$ -	\$ -
Investment/Endowment Income	\$ -	\$ -	\$ -
Gifts	\$ -	\$ -	\$ -
Other Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ 5,076,079	\$ 5,840,704	\$ 764,625
Transfers In	\$ 3,453,985	\$ 4,363,694	\$ 909,709
Beginning Balance	\$ 1,585,929	\$ 2,841,912	\$ 1,255,983
Total Sources	\$ 10,115,994	\$ 13,046,310	\$ 2,930,316
Uses			
Expenditures			
Personnel			
Professional Salaries	\$ 2,855,445	\$ 3,468,609	\$ 613,164
Graduate Assistants	\$ -	\$ -	\$ -
Classified & Technologist Salaries	\$ 575,940	\$ 687,339	\$ 111,399
Wages	\$ 636,901	\$ 501,804	\$ (135,097)
Fringe	\$ 1,062,067	\$ 1,320,332	\$ 258,265
Operating	\$ 4,646,997	\$ 6,516,735	\$ 1,869,738
Total Expenditures	\$ 9,777,350	\$ 12,494,819	\$ 2,717,469
Transfers Out	\$ 49,000	\$ 355,503	\$ 306,503
Total Uses	\$ 9,826,350	\$ 12,850,322	\$ 3,023,972
Reserves/Ending Balance	\$ 289,644	\$ 195,988	\$ (93,656)

Self-Supporting Budget Report
FY 2024
Nevada State University

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

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

Appendix A

Self-Supporting Budget 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