Nevada System Of Higher Education

# 2026-2027
# State Supported Operating Budget

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

# NEVADA SYSTEM OF HIGHER EDUCATION

## BOARD OF REGENTS



## OFFICERS OF THE NEVADA SYSTEM OF HIGHER EDUCATION




Document Prepared by the Finance Department
Office of the Chancellor

# NEVADA SYSTEM OF HIGHER EDUCATION
# STATE-SUPPORTED OPERATING BUDGET
# FISCAL YEAR 2025-2026

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# NEVADA SYSTEM OF HIGHER EDUCATION
# STATE-SUPPORTED OPERATING BUDGET
# Fiscal Year 2026-2027

OVERVIEW

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

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

Additionally, the Trust Account for the Education of Dependent Children, established by the 1995 Legislature as a non-executive budget requiring specific legislation for General Fund appropriations, was included as an appropriation area budget within the NSHE. The fund supports specific educational costs incurred by dependent children of Public Safety Officers killed in the line of duty.

**Biennial Budget**

As with other state agencies, NSHE receives legislative appropriations and authorization for its operating budget on a biennial cycle. Fiscal years 2025-2026 (FY 26) and 2026-2027 (FY 27) comprise this biennium.

The Legislatively approved System operating budget includes state appropriations, authorized expenditures (State Supported Operating Budget). The Operating Budget totals $1,461.1 billion for FY 27. This compares to the FY 26 Operating Budget of $1,426.0 billion and represents a 2.46% increase. General Fund revenues of $979.1 million in FY 27 decreased when compared to the General Fund revenues of $985.9 million in FY 26 by $6.81 million or by 0.69% due mainly to a reduction in health insurance rates.

Other authorized revenue sources, consisting mainly of student fee revenues, total $482.1 million in FY 27, approximately $31.7 million more than in FY 26. The main reason for the increase in other authorized revenue is due to a projected increase in registration fees. Student fees have increased to approximately 30% of the State Supported Operating Budget.

Student Registration Fees

The Board of Regents approved the following per credit hour student registration fees for the NSHE institutions for FY 26 and FY 27:

The registration fee revenues increased by 6.65% in FY 26 over FY 25 and are projected to increase by 5.12% in FY 27 over FY 26 under the Board's Predictable Pricing Program which increments registration fees and non-resident tuition using the Commonfund Higher Education Price Index (HEPI) inflation adjustment. The increase in actual and projected revenues is also due to increased enrollment at the institutions.

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

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

Formula Funding and Allocation:

The 2025 Legislature chose not to fund the System's request to phase-in the implementation of the revised distribution model as recommended by the Chancellor's ad hoc Committee on Higher Education Funding and approved by the Board of Regents. Instead, the Legislature continued the practice followed by the 2023 Legislature and continued the suspension of the funding formula distribution component and allocated General Fund appropriations using the traditional base, maintenance, and enhancement decision unit model.

Small Institution Factor

Regarding the small institution factor, the Legislature approved adopting the budget policy changes recommended by the Governor to increase the small institution factor threshold from 100,000 to 125,000 weighted student credit hours and to apply the Higher Education

Price Index inflationary factor on an ongoing basis to the annual weighted student credit hour value used for the small institution factor. As a result, the Legislature authorized General Fund appropriations of $569,582 for Western Nevada College and $2.1 million for Great Basin College over the 2025-27 Biennium.

Research O&M

The Legislature approved General Fund appropriations totaling $12.3 million in each year of the 2025-27 Biennium for the University of Nevada, Reno (UNR) and University of Nevada, Las Vegas (UNLV) to fund research space operations and maintenance funding, inclusive of new General Fund appropriations of $1.0 million in each fiscal year of the 2025-27 Biennium to support additional research space identified by UNR.

Performance Funding

The 2025 Legislature discontinued the performance funding set-aside of 20% from each institution’s base general fund appropriation that would be earned back based upon performance criteria recommended by the Board of Regents. As a result, the instructional budgets for FY26 and FY27 will receive 100% of their Legislatively authorized general fund appropriations ‘up front’ so they may fully plan expenditures accordingly.

Nonetheless, a carry-over from the 2023-25 legislative appropriations includes FY25 performance funds that were ‘unearned’ by the College of Southern Nevada based on their FY23 performance outcomes. As a result, the performance fund carried forward $225,307 of ‘unearned’ funds, which will be available for need-based scholarship awards in FY27.

Appropriations Area Transfer:

The 2025 Appropriations Act (AB 591) provides that amounts appropriated to NSHE may be transferred between appropriation areas with the approval of the Interim Finance Committee upon the recommendation of the Governor.

Cost of Living Adjustment (COLA):

Per Assembly Bill 596, Section 1.12, the 2025 Legislature approved a 1% COLA in each year of the 2025-27 biennium for certain classified personnel in a collective bargaining unit. The Legislature appropriated $459,795 for FY 26 and $940,731 for FY27 to the System Administration budget to distribute to the institutions for the 1% COLA.

Retention Incentives:

Per Assembly Bill 596, the 2025 Legislature approved General Fund appropriations of $1.4 million over the 2025-27 biennium to support $250 quarterly retention incentives for classified employees in a collective bargaining unit. The retention incentive payments will be reimbursed through the Office of the Governor.

Continuous Service:

The 2025 Legislature authorized semiannual continuous service payments to encourage continuity of service. The appropriation is in the Nevada System of Higher Education legislatively approved budgets.

Note: Classified Step and Professional Merit (FY26 & FY27)

NSHE Classified employee step increases were funded for FY 26 and FY 27. Merit funding for the professional employees of the NSHE was not funded in FY 26 and FY 27.

Fringe Benefit Rates:

**Health Insurance Rates:**

The employer contribution to the Public Employee's Benefit Program for employee health insurance was increased from FY25 levels.

| | FY25 | FY 26 | FY 27 |
|---|---|---|---|
| Health Insurance (annual) | $9,108 | $11,892 | $11,316 |

**Retirement Rate:**

The retirement rate for employees that participate in the PERS Employer Paid Reduced Salary Program has increased from the FY 25 levels. Likewise, the rate for employees who are PERS Employee/ Employer Paid as well as NSHE professional staff that are in the Retirement Plan Alternative increased as well.

| | FY25 | FY 26 | FY 27 |
|---|---|---|---|
| Employer Paid Adjusted Rate | 33.5% | 36.75% | 36.75% |
| Employee/ Employer Paid Rate | 17.5% | 19.25% | 19.25% |

**Personnel Assessment:**

The personnel assessment rate is charged to classified salaries to fund the State Personnel Department's administration of the classified personnel program. The method for calculating the personnel assessment is an annual flat per classified employee amount.

| | FY25 | FY 26 | FY 27 |
|---|---|---|---|
| Personnel Assessment | $197.05 | $321.35 | $321.35 |

The personnel assessment is also assessed on classified salaries in self-supporting NSHE budgets and as such, the NSHE total remittance for the personnel assessment will be higher than the appropriated amounts.

**Retired Employee Group Insurance:**

The Retired Employee Group Insurance Assessment (REGIA) is assessed on salaries to fund future group health insurance liabilities for future state retirees. The FY26 and FY27 rates decreased from the FY25 rates:

| | FY25 | FY26 | FY27 |
|---|---|---|---|
| REGIA | 3.18% | 2.59% | 2.59% |

REGIA is also assessed on salaries in self-supporting NSHE budgets and as such, the NSHE total remittance for REGIA will be higher than the appropriated amounts. The REGIA rate will be assessed on actual salaries.

**Workers Compensation:**

The rate for the NSHE self-funded workers compensation program remains unchanged from FY 25 at 1.90% of salaries up to $36,000, which limits an individual contribution to a maximum of $684/calendar year. It will be charged against actual gross salaries.

**Unemployment Compensation:**

The unemployment compensation rate, as a percentage of total actual gross salaries remains unchanged for FY 26 and FY 27 of .10%.

| | FY 25 | FY 26 | FY 27 |
|---|---|---|---|
| Unemployment Compensation | .10% | .10% | .10% |

**NEVADA SYSTEM OF HIGHER EDUCATION**
**Appropriation Summary, 83rd Legislative Session**

| Bill Number | Agency | Appropriation Description | 2026 | 2027 | Total Appropriation |
|---|---|---|---|---|---|
| AB 476 | NSHE | Thomas & Mack Legal Clinic | 500,000 | - | 500,000 |
| AB 567 | NSHE | Statewide Safety and Security | 11,000,000 | - | 11,000,000 |
| AB 568 | NSHE | Operational and Instructional Expenses - UNR | 22,441,996 | - | 22,441,996 |
| AB 568 | NSHE | Operational and Instructional Expenses - Ag Experiment Station | 113,154 | - | 113,154 |
| AB 568 | NSHE | Operational and Instructional Expenses - Cooperative Extension | 277,476 | - | 277,476 |
| AB 568 | NSHE | Operational and Instructional Expenses - UNLV | 23,580,944 | - | 23,580,944 |
| AB 568 | NSHE | Operational and Instructional Expenses - UNLV Law | 867,708 | - | 867,708 |
| AB 568 | NSHE | Operational and Instructional Expenses - UNLV Dental | 2,124,972 | - | 2,124,972 |
| AB 568 | NSHE | Operational and Instructional Expenses - GBC | 408,738 | - | 408,738 |
| AB 568 | NSHE | Operational and Instructional Expenses - NSU | 1,072,226 | - | 1,072,226 |
| AB 568 | NSHE | Operational and Instructional Expenses - CSN | 5,332,632 | - | 5,332,632 |
| AB 568 | NSHE | Operational and Instructional Expenses - WNC | 221,370 | - | 221,370 |
| AB 568 | NSHE | Operational and Instructional Expenses - TMCC | 1,043,258 | - | 1,043,258 |
| AB 568 | NSHE | Operational and Instructional Expenses - Prison | 2,976 | - | 2,976 |
| AB 596 | NSHE | Classified Retention Incentives/COLA - Collective Bargaining | 3,860,179 | - | 3,860,179 |
| SB 6 | NSHE | DRI Cloud Seeding | 600,000 | 600,000 | 1,200,000 |
| SB 119 | NSHE | NV Grow - CSN | 1,200,000 | - | 1,200,000 |
| SB 280 | NSHE | UNLV Dental School - Cleft and Craniofacial | 1,314,000 | - | 1,314,000 |
| SB 498 | NSHE | NSU North Las Vegas Site | 2,500,000 | - | 2,500,000 |
| SB 498 | NSHE | WNC Renovation of Aspen Building | 1,511,999 | - | 1,511,999 |
| SB 498 | NSHE | Continuation of Nursing Programs | 10,000,000 | 10,000,000 | 20,000,000 |
| | | | | | |
| AB 591 | NSHE | State Appropriated Operating Funds | 938,622,915 | 926,670,817 | 1,865,293,732 |
| SB 501 | NSHE | State Authorization Funds | 440,682,466 | 463,343,028 | 904,025,494 |
| | | TOTAL | 1,469,281,035 | 1,400,615,872 | 2,869,892,854 |

| AB 567 - One-Shot for Statewide Safety and Security - $11,000,000 | | | |
|---|---|---|---|
| **Institution** | **Distribution With $400K Minimum** | **Command Equipment** | **Total Distribution** |
| CSN | 1,869,567 | | $ 1,869,567 |
| DRI | 400,000 | | $ 400,000 |
| GBC | 400,000 | | $ 400,000 |
| NSC | 496,154 | | $ 496,154 |
| TMCC | 724,907 | | $ 724,907 |
| UNLV | 2,663,873 | 1,265,000 | $ 3,928,873 |
| UNR | 1,913,769 | 866,730 | $ 2,780,499 |
| WNC | 400,000 | | $ 400,000 |
| **Total** | **8,868,270** | **2,131,730** | **$ 11,000,000** |

At the Public Safety Council's meeting on September 24, 2025, the Council discussed options for allocating the safety funds appropriated to NSHE by the 83rd Legislature under AB568. The result of the Council's deliberations is a recommendation supported unanimously by the members which we submit for your approval as follows:

Equipment funding for the two UPD Commands, which have responsibility for public safety at all NSHE institutions, was prioritized to be fully funded.

Remaining appropriated funds will be allocated based on the following criteria and conditions:

1. Allocation is based on the average proportion of headcount and FTE for students and faculty/staff, with a minimum allocation per institution of $400,000.
2. Institutions will prioritize investments in access controls and surveillance/monitoring items from the original budget request, with flexibility to re-allocate in consultation with the applicable UPD Command.
3. In the event allocated funds may not be fully utilized by an institution, the remaining balance will be re-allocated to the UPD Commands for additional equipment needs.

# NEVADA SYSTEM OF HIGHER EDUCATION

2025-2027 One-Shot Capital Improvement Program

Legislatively Approved Expenditures

| Institutions | Project Title | Project Number / Bill Number | State | Other | Total |
|---|---|---|---|---|---|
| | | | | | |
| **One-Shot Capital Improvement Program Projects** | | | | | |
| **New Projects** | | | | | |
| UNR | Life Sciences Building | SB 427 | 6,200,000 | - | 6,200,000 |
| UNLV | Lee Business School | SB 427 | 6,200,000 | - | 6,200,000 |
| | | | | | |
| **Maintenance Projects** | | | | | |
| DRI | Fire Sprinklers | SB 427 | 1,200,000 | - | 1,200,000 |
| GBC | Deferred Maintenance | SB 427 | 4,575,701 | - | 4,575,701 |
| CSN | Northwest Campus | SB 427 | 300,000 | - | 300,000 |
| WNC | Observatory Renovation | SB 427 | 1,133,601 | - | 1,133,601 |
| TMCC | Red Mountain Repairs | SB 427 | 3,500,000 | - | 3,500,000 |
| | | | | | |
| **Total One-Shot Capital Improvement Projects** | | | **23,109,302** | **-** | **23,109,302** |
| | | | | | |
| **Statewide Deferred Maintenance** | | | | | |
| HECC/SHECC | Deferred Maintenance | 25-M01 | 3,000,000 | 12,000,000 | 15,000,000 |
| | | | **3,000,000** | **12,000,000** | **15,000,000** |
| | | | | | |

| HECC/SHECC Allocation 2025-2027 Biennium - $15,000,000 | | | |
|---|---|---|---|
| **Institution** | **Reported Maintained Square Footage*** | **% of Total** | **$15M Total Distribution** |
| CSN | 1,728,731 | 13.34% | $ 1,893,697 |
| DRI | 325,193 | 2.51% | $ 500,000 |
| GBC | 304,871 | 2.35% | $ 500,000 |
| NSC | 199,221 | 1.54% | $ 500,000 |
| TMCC | 689,412 | 5.32% | $ 755,200 |
| UNLV | 4,353,618 | 33.59% | $ 4,769,068 |
| UNR | 5,004,476 | 38.61% | $ 5,482,035 |
| WNC | 354,743 | 2.74% | $ 500,000 |
| System Administration | | | $ 100,000 |
| **Total** | **12,960,265** | **100.00%** | **$ 15,000,000** |

Minimum per institution: $500,000 and System Administration $100,000

NEVADA SYSTEM OF HIGHER EDUCATION
Official Enrollment Report 2025-26

## Annual Average FTE

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

Note: FTE generated from all student credit hours in state-supported courses.
Official Student FTE: represents end-of-semester, state supported FTE. Summer enrollments are added to Fall figures before annualized
Figures may not total due to rounding.

# Summary Tables

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

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

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

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

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

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

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

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

# Operating Budget Detail

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

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

**College of Southern Nevada**
**Resource Allocation Comparison**

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

**College of Southern Nevada**
**Resource Allocation Comparison**

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

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

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

## Desert Research Institute
## Resource Allocation Comparison

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

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

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

## Great Basin College
## Resource Allocation Comparison

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

## Great Basin College
## Resource Allocation Comparison

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

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

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

## Nevada State University
## Resource Allocation Comparison

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

**Nevada State University**
**Resource Allocation Comparison**

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

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

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

## System Administration
## Resource Allocation Comparison

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

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

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

## System Computing Services
## Resource Allocation Comparison

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

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

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

## Special Projects
## Resource Allocation Comparison

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

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

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

**Education for Dependent Children**
**Resource Allocation Comparison**

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

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

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

## Silver State Opportunity Grant
## Resource Allocation Comparison

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

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

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

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

**University of Nevada, Las Vegas**
**Resource Allocation Comparison**

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

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

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

## Intercollegiate Athletics - UNLV
## Resource Allocation Comparison

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

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

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

## Law School
## Resource Allocation Comparison

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

## Law School
## Resource Allocation Comparison

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

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

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

## Statewide Programs - UNLV
## Resource Allocation Comparison

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

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

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

## Dental School
## Resource Allocation Comparison

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

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

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

## Business Center South
## Resource Allocation Comparison

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

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

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

## UNLV School of Medicine
## Resource Allocation Comparison

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

**UNLV School of Medicine**
**Resource Allocation Comparison**

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

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

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

## University of Nevada, Reno
## Resource Allocation Comparison

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

## University of Nevada, Reno
## Resource Allocation Comparison

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

**University of Nevada, Reno**
**Resource Allocation Comparison**

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

* FY27 Longevity funds have been aggregated in reserves for the main instructional account. These funds will be disbursed as Longevity payments are made throughout the year.

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

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

## University of Nevada, Reno School of Medicine
## Resource Allocation Comparison

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

## University of Nevada, Reno School of Medicine
## Resource Allocation Comparison

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

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

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

## Intercollegiate Athletics, UNR
## Resource Allocation Comparison

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

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

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

## Statewide Programs - UNR
## Resource Allocation Comparison

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

## Statewide Programs - UNR
## Resource Allocation Comparison

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

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

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

## Agricultural Experiment Station
## Resource Allocation Comparison

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

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

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

# Cooperative Extension Service
## Resource Allocation Comparison

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

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

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

## University Press
## Resource Allocation Comparison

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

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

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

## Business Center North
## Resource Allocation Comparison

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

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

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

## State Health Laboratory
## Resource Allocation Comparison

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

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

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

## Truckee Meadows Community College
## Resource Allocation Comparison

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

**Truckee Meadows Community College**
**Resource Allocation Comparison**

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

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

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

## Western Nevada College
## Resource Allocation Comparison

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

**Western Nevada College**
**Resource Allocation Comparison**

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

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

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

## Prison Education
## Resource Allocation Comparison

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

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