Nevada System of Higher Education

FY 2027
Self-Supporting Budget Narratives

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

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College of Southern Nevada

For the FY27 budget development cycle, the College of Southern Nevada (CSN) continued refining its budgeting methodology to better align revenues and expenditures with historical results, projected growth, and institutional priorities. The FY27 budget incorporates FY26 actual trends, anticipated enrollment growth, and approved student fee changes, including the new Academic Success Initiatives Fee and increases to the Distance Education, and Student Access Fees as part of the increase in FY27's registration fee.

Expenditure budgets were adjusted to better reflect anticipated operating needs, including reductions where FY26 spending indicated lower ongoing requirements and increases to support strategic initiatives, technology refresh projects, and student success priorities. Certain budgets were also realigned between functional classifications, including the transfer of Centers for Academic Success tutoring services from Instruction to Student Services.

Overall, the FY27 budget reflects a more strategic and data-driven approach that improves budget accuracy, transparency, and sustainability.

FY27 Budget to FY26 Budget Comparison
Revenue

Student Tuition and Fees Variance: ($4.4 million)

The $4.4 million increase in Student Tuition and Fees is driven primarily by new and approved fee changes effective in FY27, as well as updated revenue projections based on FY26 actual collections.

- Academic Success Initiatives Fee: New fee in FY27, with the revenue projected to generate approximately $2.4 million.
- Distance Education Fee: Approved fee increase effective FY27, with a budgeted increase in revenue projected at $634K.
- Student Access Fee: Increased by approximately $813K, consisting of the approved registration fee increase and aligning with higher than anticipated FY26 actual revenue.
- Student Union Fee: Budget increased by $159K aligning with higher than anticipated FY26 actual revenue.

Program	FY2026 Budget	FY2027 Budget	Variance
PG24735 CSN Academic Success Initiatives Fee	$0	$2,371,048	$2,371,048
PG06015 CSN Student Access Fee	$5,650,000	$6,463,476	$813,476
PG08928 CSN Distance Education Fee	$1,400,000	$2,073,957	$673,957
PG11865 CSN Student Union Fee	$3,680,077	$3,839,415	$159,338
Various Other Accounts			$423,796
Total Increase			$4,441,615

Facilities and Administration Variance: ($861K)

The $861K increase is primarily the result of budgeting Indirect Cost Recovery revenue in FY27 after no budget was established in FY26.

- Indirect Cost Recovery: FY27 includes an $826K budget that was not included in FY26.
- Other F&A Revenue: Accounts for the remaining variance.

Other Revenue Variance: ($313K)

The $313K increase is driven by higher projected revenue in Environmental Health and Safety and Global Programs.

- Environmental Health and Safety: Budget increased by approximately $270K.
- Global Programs: Budget increased by approximately $61K due to higher anticipated program revenue.

Investment/Endowment Income Variance: ($9.8 million)

Investment income is not budgeted due to the variable nature of this income.

- In FY26 CSN received $9.8 million in investment income. This was then reallocated to support CSN operations as needed.

Transfer-In Variance: ($3.8 million)

The $3.8 million increase in Transfer-In is primarily driven by budget adjustments to key accounts supporting technology investments, increased projected revenue, and anticipated legal settlement activity.

- Tech Fee Accounts: Budgeted at $3.3 million in FY27, an increase from $980K in FY26, primarily to support a planned computer and smart classroom refresh ($2.3 million).
- CSN Student Access Non-need: Increased by approximately $693K, with FY27 budgeted revenue of $1.3 million compared to $600K in FY26, reflecting additional projected revenue for FY27.
- CSN Legal Settlements: Budgeted at $800K in FY27, an increase from $125K in FY26, due to ongoing legal activity and anticipated potential settlement costs ($675K).

FY27 Budget to FY26 Budget Comparison
Expenses by Function

Instruction Variance: ($2.8 million)

The $2.8 million decrease reflects budget realignments, reduced technology maintenance spending, and the transfer of tutorial services to Student Services.

- Early Childhood Education Center – North Las Vegas: Budget reduced by approximately $537K to better align with historical spending.
- Tech Fee Maintenance: Budget reduced by approximately $849K based on FY26 spending patterns.
- Centers for Academic Success Tutoring: Approximately $1.4 million transferred to the Student Services function beginning in FY27.

Program	FY2026 Budget	FY2027 Budget	Variance
PG06815 CSN Early Childhood Education Center-North Las Vegas	$858,049	$320,624	-$537,425
PG01134 CSN Tech Fee-Maintenance	$3,200,000	$2,351,023	-$848,977
PG12146 CSN Centers For Academic Success-GIF	$1,376,270	$0	-$1,376,270
Various Other Accounts			$6,969
Total Decrease			-$2,755,703

Academic Support Variance: ($961K)

The $961K decrease reflects changes to summer school funding and technology refresh budgeting.

- Summer School Equipment Support: Reduced by approximately $379K due to reserve accounting changes.
- Summer School Workstation Licensing: Reduced by approximately $523K as remaining FY27 balances will continue funding the computer refresh which was initiated in FY26.

Program	FY2026 Budget	FY2027 Budget	Variance
PG01061 CSN Summer School-Equipment Support	$379,035	$0	-$379,035
PG11318 CSN Summer School-Workstation/Licensing	$2,422,961	$1,900,000	-$522,961
Various Other Accounts			-$59,167
Total Decrease			-$961,163

Student Services Variance: $3.0 million

The $3.0 million increase is primarily driven by the transfer of tutorial services into Student Services and increased Athletics funding.

- Centers for Academic Success Tutoring: Added approximately $2.3 million.
- Athletics Administration: Budget increased by approximately $566K.

Program	FY2026 Budget	FY2027 Budget	Variance
PG24735 CSN Academic Success Initiatives Fee	$0	$2,354,322	$2,354,322
PG23122 CSN Department of Athletics-Administration-ATHL Fee	$629,890	$1,196,605	$566,715
Various Other Accounts			$127,936
Total Increase			$3,048,973

Operations and Maintenance Variance: ($1.7 million)

The $1.7 million decrease is primarily due to removing an over-budgeted account from FY26, partially offset by increases in operational support areas.

- Operations & Maintenance Account: Removal of a $2.4 million FY26 budget that had no beginning balance.
- Environmental Health and Safety: Budget increased by approximately $480K.
- Motor Pool: Budget increased by approximately $117K.

Program	FY2026 Budget	FY2027 Budget	Variance
PG00537 CSN Environmental Health and Safety-Non-State	$53,772	$534,332	$480,560
PG04383 CSN Motor Pool	$8,418	$126,000	$117,582
PG22214 CSN Operations & Maintenance (inactive)	$2,390,083	$0	-$2,390,083
Various Other Accounts			$50,297
Total Decrease			-$1,741,644

Scholarships Variance: $1.1 million

The $1.1 million increase reflects higher projected Student Access Fee revenue, incorporating a combination of the approved student registration fee increase and aligning FY27 projections with the higher than anticipated actual revenue in FY26, due to student enrollment growth.

- Access Scholarships: As indicated above, increased budget to reflect higher than projected Student Access Fee revenue due to enrollment growth and increased fees.
- Non-Need Access Scholarships: As indicated above, increased budget to reflect higher than projected Student Access Fee revenue due to enrollment growth and increased fees.

Program	FY2026 Budget	FY2027 Budget	Variance
PG03373 CSN Access Non-Need Award	$600,000	$1,293,000	$693,000
PG05404 CSN Access Award	$4,800,000	$5,171,000	$371,000
Various Other Accounts			$21,250
Total Increase			$1,085,250

Reserve/End Balance Variance: $10.4 million

In FY26, in many self-supporting budgeted accounts with a projected ending balance, the entire balance was budgeted on the operating line even though CSN did not intend to spend the entire balance in FY26. CSN has changed this methodology to budget excess funds on the budgeted reserves line. This change in methodology explains this variance.

FY27 Budget to FY26 Actuals Comparison
Revenue

Student Tuition and Fees Variance: $3.0 million

The $2.9 million increase is primarily attributable to the new Academic Success Initiatives Fee and higher Distance Education Fee revenue.

- Academic Success Initiatives Fee: New FY27 fee budgeted at approximately $2.4 million.
- Distance Education Fee: Budgeted approximately $735K higher than FY26 actuals due to approved change in fee structure from $15 per course to $7 per credit hour.

Program	FY2026 Actuals	FY2027 Budget	Variance
PG24735 CSN Academic Success Initiatives Fee	$0	$2,371,048	$2,371,048
PG08928 CSN Distance Education Fee	$1,339,206	$2,073,957	$734,751
Various Other Accounts			-$130,749
Total Increase			$2,975,051

Sales and Service Variance: $941K

The $941K increase is almost entirely due to higher projected Dental Faculty Practice revenue.

- Dental Faculty Practice: Projected revenue increased by approximately $934K over FY26 actuals.

Program	FY2026 Actuals	FY2027 Budget	Variance
PG12211 CSN Dental Faculty Practice	$830,776	$1,765,500	$934,724
Various Other Accounts			$5,871
Total Increase			$940,595

Other Revenue Variance: ($813K)

The $813K decrease is primarily the result of a one-time FY26 contribution that is not expected to recur, partially offset by higher Environmental Health and Safety distribution revenue.

- Campus of Hope Contribution: FY26 included a one-time $1.0 million trade for the Early Childhood Education Center modulars, which is not budgeted in FY27.
- Environmental Health and Safety: Budget increased approximately $275K due to a higher allocation from NSHE.

Program	FY2026 Actuals	FY2027 Budget	Variance
PG24090 CSN Early Childhood Education Center-Construction-Charleston-Campus of Hope Funding	$1,000,000	$0	-$1,000,000
PG00537 CSN Environmental Health and Safety-Non-State	$374,997	$649,632	$274,635
Various Other Accounts			$186,895
Total Decrease			-$813,105

FY27 Budget to FY26 Actuals Comparison
Expenses by Function

Instruction Variance: $2.7 million

The $2.7 million increase reflects planned technology investments that exceeded FY26 spending levels.

- Tech Fee Computer/Classroom Refresh: Budget increased by approximately $2.5 million above FY26 actual expenditures to continue planned refresh projects.

Program	FY2026 Actuals	FY2027 Budget	Variance
PG02167 CSN Tech Fee-Smart Classroom	$375,396	$1,650,000	$1,274,604
PG04342 CSN Tech Fee-Computer Rotation	$388,774	$1,655,000	$1,266,226
Various Other Accounts			$236,607
Total Increase			$2,777,437

Academic Support Variance: $1.7 million

The $1.7 million increase reflects planned investments in technology and Dental Faculty Practice operations.

- Workstation Licensing: Budget increased approximately $1.5 million to support the FY27 computer refresh.
- Dental Faculty Practice: Budget increased by approximately $185K over FY26 actual expenditures.

Program	FY2026 Actuals	FY2027 Budget	Variance
PG11318 CSN Summer School-Workstation/Licensing	$415,789	$1,900,000	$1,484,211
PG12211 CSN Dental Faculty Practice	$1,344,042	$1,529,748	$185,706
Various Other Accounts			-$18,039
Total Increase			$1,651,879

Student Services Variance: $3.2 million

The $3.2 million increase reflects the transfer of tutorial services, increased Athletics funding, and expanded student support services.

- Academic Success Tutoring Services: Approximately $2.3 million transferred from Instruction.
- Athletics Administration: Budget increased by approximately $536K.
- Student Union Fee Programs: Budget increased approximately $222K to align with projected fee revenue.
- Veterans Program: Budget increased by approximately $214K to add two student advisors funded by the General Improvement Fee.

Program	FY2026 Actuals	FY2027 Budget	Variance
PG24735 CSN Academic Success Initiatives Fee	$0	$2,354,322	$2,354,322
PG23122 CSN Department of Athletics-Administration-ATHL Fee	$660,681	$1,196,605	$535,924
PG11865 CSN Student Union Fee	$3,683,817	$3,905,913	$222,096
PG07566 CSN Veterans Program-GIF	$417,711	$631,220	$213,509
Various Other Accounts			-$102,617
Total Increase			$3,223,233

Institutional Support Variance: $859K

The $859K increase primarily reflects additional funding for anticipated legal settlements.

- Legal Settlements: FY27 budget increased to $800K due to anticipated litigation.
- Other Institutional Support: Accounts for the remaining variance.

Transfers-Out Variance: ($38.3 million)

The FY27 budget for Transfers-Out is $38.3 million lower than FY26 actual transfers. During FY26, CSN transferred more than $34.5 million of accumulated investment and endowment income that had been held in budgeted accounts. Because investment and endowment earnings are variable in nature and difficult to predict, CSN does not budget ongoing revenues or expenditures in these accounts. As part of a one-time budget realignment, the multiple year accumulated balances were transferred in FY26 and are not expected to recur in FY27. Additionally, CSN made a corrective transfer-out in FY26 of $4.1 million, that should have been completed at the end of FY25 to return unused funds to the original source account. Funding was reallocated in FY27 as these funds are used to support a variety of CSN programs across the institution.

Beginning Balance Variance: ($31.7 million)

The FY27 budget for Beginning Balance is $31.7 million lower than the actual Beginning Balance for FY26. As indicated above, the transfers-out completed in FY26 account for the majority of this variance.

Budget Summary and Variance Drivers

Overall, the FY27 budget reflects CSN's continued effort to align revenues and expenditures with historical performance, approved fee changes, and anticipated enrollment growth. Budget variances are primarily driven by the implementation of new and increased student fees, the incorporation of FY26 actual revenue trends into FY27 projections, strategic budget realignments, and targeted investments in student success, technology, and operational priorities. These changes improve the accuracy and transparency of the budget while ensuring resources are aligned with institutional priorities.

FY26 Budget Revisions

CSN processed 9 self-supporting account budget revisions over $100,000 in accounts with budgets over $400K, totaling $5.8 million. The largest of these were three mid-year augmentations to student fees including the Student Union Fee and the Access Fees, for $5.2 million, to account for growth and to allow CSN to allocate additional funds to the student fee expense accounts.

Budget Revisions Greater Than $100K (Budgets Over $400K)			
Program	FY2026 Budget	FY2026 Revised Budget	Revision Amount
PG11865 CSN Student Union Fee	$3,680,077	$7,557,742	$3,877,665
PG05404 CSN Access Award	$4,800,000	$5,500,000	$700,000
PG03373 CSN Access Non-Need Award	$600,000	$1,200,000	$600,000
Various Other Accounts	$15,373,839	$15,948,798	$574,958
Total			$5,752,623

CSN processed 52 self-supporting account budget revisions that were in accounts less than $400,000 but greater than 25% of the budget, totaling $36.6 million.

- Three of these budget revisions, which accounted for $28.8 million, were established for CSN's accumulated investment and endowment income, including the distribution to ensure with Workday costs and associated budget software are funded.
- Three budget amendments, totaling $5.0 million, were processed to establish budgets for construction projects. These included two budget amendments for the Charleston Early Childhood Education Construction project totaling $3.8 million, $1.0 million of which was received from the Campus for Hope through the trade agreement, and one budget amendment to establish a budget for a plant chiller replacement project for $1.2 million.
- The remaining 46 budget amendments accounted for $2.8 million and included 28 mid-year augmentations, reductions, and the 18 establishment of new programs.

Budget Revisions Greater Than 25% (Budgets Less than $400K)			
Program	FY2026 Budget	FY2026 Revised Budget	Revision Amount
PG21070 CSN Investment Income Distribution - Above Eight Percent	$0	$18,968,001	$18,968,001
PG19955 CSN Investment Income Special Distribution 2020-09 $6.9M (inactive)	$0	$7,340,673	$7,340,673
PG19091 CSN INVESTMENT INCOME DISTRIBUTION – WORKDAY	$0	$2,562,718	$2,562,718
PG24089 CSN Early Childhood Education Center-Construction-Charleston-Investment Funding (inactive)	$0	$2,824,000	$2,824,000
PG24090 CSN Early Childhood Education Center-Construction-Charleston-Campus of Hope Funding	$0	$1,000,000	$1,000,000
PG23829 CSN FY25 WC Central Plant Chiller Replacement	$0	$1,184,637	$1,184,637
Various Other Accounts	$1,951,738	$4,744,697	$2,792,960
Total	$1,951,738	$38,624,725	$36,672,987

Self-Supporting Budget Report
FY 2027
Desert Research Institute

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

Fund	FY2026	FY2027
Self-Supporting : ICR	$12,321,935	$13,249,352
Self-Supporting : Other	$13,862,558	$13,217,831
Self-Supporting : Total	$26,184,493	$26,467,183
Self-Supporting : Ending balance	$10,752,320	$18,268,053

Self-Supporting : ICR

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

These accounts are further divided into four primary divisions:

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

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

Self-Supporting : Other

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

FY26 Budget to Actuals Analysis

ICR: The Facilities & Administration Revenue generated by DRI for FY2026 significantly exceeded our estimate of 12.25M. The 3.59M in over recovery was a product of all three of our scientific divisions. The annual net position for each division is reconciled at year-end and transferred to/from a divisional carry-forward account for future operating capital when required. Facilities and administration rates are negotiated annually with DRI's federal cognizant agency, and any over recoveries may be subject to repayment to federal sponsors.

Other: Investment Income is comprised of distributions of the operating pool as outlined in the Board of Regents policy. DRI does not budget for this revenue as it is not always stable or predictable.

Other revenue also includes a system distribution for Environmental Health and Safety (154k).

Additionally, our recharge service centers (primarily laboratories) bill a small percentage to outside customers with the remainder billed to grants and contracts that use these services (506k). This revenue is not budgeted because this revenue source is not reliable. Budget revisions are processed in real time as revenue is recognized.

The remainder of other revenue comes from other miscellaneous sources (138k).

Another significant variance in our report is the operating line-item budget. The variance can be explained by understanding that DRI budgets the cash balances for all funds in our other self-supporting budget as operating expenditures because the specific expenditure objects are not identifiable during the budget process. This practice is clear when looking at the actual spending under the variance in the operating expenditure category. Examples of accounts budgeted this way include research support accounts for proposal development, specific program residuals, faculty startup funds, and strategic initiative support. Cash balances in such accounts are budgeted in their entirety for specific purposes and are available for researchers to use during the year, however, they may also be held for future use based on programmatic needs.

Transfers: DRI uses transfers to internally fund programmatic needs. Programs include research faculty support, principal investigator (PI) funds, sabbaticals, and cost share requirements, for example. In addition, the year-end closeout of indirect cost revenue over-recovery was reported in transfers.

FY26 Budget to FY27 Budget Analysis

ICR: Each year, our research divisions provide thoughtful analysis to project revenue for the upcoming fiscal year. Our FY27 budgeted ICR has increased approximately 855k this year. Both the FY27 and the FY26 estimates have been strategically conservative due to the uncertainty surrounding the grants and contracts environment.

Operating Expenditures: The FY27 total budget expenditures are nearly identical to the FY26 budget, with a modest increase of about 68k. Budgeted operating expenditures are obligated and are available to use at any time in accounts such as research support for proposal development, specific program residuals, faculty startup funds, and strategic initiative support.

Ending balance analysis

The increase in ending balance/reserve balance was primarily driven by the significant investment income distributions received throughout FY26.

Self-Supporting Budget Report
FY 2027
Great Basin College

FY2027 Proposed Budget to FY2026 Actuals

1. Revenue Variance Analysis

The largest projected increase in FY2027 is in Student Tuition and Fees, which is budgeted $522,849 higher than FY2026 actuals. GBC anticipates increased revenue as a result of Board-approved fee increases taking effect in FY2027.

Bighorn Advantage (PG01970), formerly known as Student Access Scholarships, is projected to increase from $881,985 in FY2026 actual revenue to $1,150,000 in FY2027, an increase of approximately $268,015.

Technology Fee revenue is also expected to increase in FY2027 as a result of the Board-approved fee increase. Approximately $213,354 of the overall increase in Student Tuition and Fees is attributable to the Technology Fee increase. GBC Technology Fee (PG23712) revenue is projected to increase from $386,646 in FY2026 actuals to $600,000 in FY2027.

2. Expenditure Variance Analysis

FY2027 expenditures are budgeted at $6,588,550, an increase of $1,445,000 over FY2026 actual expenditures of $5,143,550. The majority of the increase is within operating expenditures, which are budgeted approximately $1.47 million higher than FY2026 actuals. By functional area, the largest increases are within Institutional Support and Auxiliary programs.

Several specific programs account for a significant portion of the projected increase. With the anticipated increase in Bighorn Advantage revenue, additional scholarship expenditures are expected in FY2027. Bighorn Advantage (PG01970), formerly known as Student Access Scholarships, is budgeted to increase from $1,120,041 in FY2026 actual expenditures to $1,600,000 in FY2027, an increase of approximately $479,959.

Technology Fee expenditures are also expected to increase as additional fee revenue becomes available. GBC Technology Fee (PG23712) expenditures are budgeted to increase from $280,479 in FY2026 actuals to $653,000 in FY2027, an increase of approximately $372,521.

Housing operations represent another significant increase in FY2027. Following the Board-approved increase in GBC housing rates, additional revenue will support housing operations, including planned apartment renovations. Dormitories/Towne Park Apartments (PG03331) expenditures are budgeted to increase from $249,780 in FY2026 actuals to $493,500 in FY2027, an increase of approximately $243,720.

Overall, FY2026 actual expenditures were $1,356,450 below the FY2026 budget. The primary variance was in operating expenditures, which were approximately $1.29 million below budget. Actual expenditures were also below budget in Instruction, Academic Support, Institutional Support, Public Service, and Student Services.

Despite the increase over FY2026 actual expenditures, the FY2027 total expenditure budget is only $88,550, or approximately 1.4%, higher than the FY2026 budget. The FY2027 budget therefore reflects a realignment of resources based on anticipated program activity rather than a significant overall increase in budgeted expenditures.

3. Net Impact

FY2027 revenues are projected to exceed expenditures by $1,096,950 before transfers. After budgeted transfers in of $458,100 and transfers out of $1,251,700, GBC projects a net increase of $303,350 in the overall Self-Supporting fund balance for FY2027.

In comparison, FY2026 actual activity resulted in a decrease of $428,247 in the Self-Supporting fund balance. The improved FY2027 position is primarily attributable to increased revenue and a reduction in net transfers, while allowing for increased expenditures associated with Bighorn Advantage scholarships, Technology Fee operations, and housing operations.

4. Ending Balance

GBC ended FY2026 with a Self-Supporting fund balance of $3,878,314. Based on FY2027 projected revenues, expenditures, and transfers, GBC anticipates an ending balance of $4,181,664, an increase of $303,350. The ending balance will provide resources to support ongoing Self-Supporting programs and provide flexibility for fluctuations in enrollment, investment income, and other program revenues.

5. Budget Revisions

GBC had no Self-Supporting budget revisions during FY2026 that met the reporting thresholds established in Board of Regents Handbook Title 4, Chapter 9, Section 4. Therefore, there were no qualifying budget revisions resulting in reductions to personnel or operating expenses and no related fiscal or program impacts requiring accommodation for the remainder of FY2026 or in subsequent fiscal years.

Self-Supporting Budget Report
FY 2027
Nevada State University

Summary of FY2027 Proposed Budget vs. FY2026 Actual

Nevada State University's (NSU) FY2027 proposed budget reflects a net increase of $677,162 over FY2026 actuals. The table below summarizes institution-wide totals from the FY2027 Self-Supporting Budget Report, with narrative on revenues, expenses, transfers, and ending balances provided in the sections that follow.

FY2026 Actual	FY2027 Budget	FY2027 Proposed Budget to FY2026 Actual Difference
$38,714,349	$39,391,511	$677,162

Revenues

Based on historical data and several programmatic updates, FY2027 budgets decreased from FY2026 actuals. The major differences are comprised of several factors outlined below.

FY2026 Actual	FY2027 Budget	FY2027 Proposed Budget to FY2026 Actual Difference
$15,787,898	$13,422,850	($2,365,048)

- NSU begins its budget process in late Fall of each year, at a time when not all Student Tuition and Fee Revenues are fully realized for the prior fiscal year. During the creation of the FY2027 budget, historical data, the FY2026 budget (as opposed to actuals), and conservative estimates are the basis for the FY2027 budget.
- The primary variance in Student Tuition and Fee Revenue between FY2026 actuals and FY2027 budgeted is attributed to Nursing Differential Fees. This fee was underestimated in the FY2026 budget, with actual revenue exceeding budgeted revenue in this account by $883,135. The FY2027 budget was based on historical trends of actuals from FY2022 through Fall 2026 and conservatively estimated at $2,300,000. In addition, two pass-through scholarships had revenue of $463,442 in FY2026 but are not included in the FY2027 budget, as they are determined by external entities. These pass-through scholarships are described in more detail below in Scholarships.
- The New Student Orientation Fee was approved in the December 2025 Board of Regents Meeting and is included in the FY2027 budget for the first time, accounting for a budgeted increase of $105,000.
- The variance in Sales and Service Revenue is due primarily to the September 2025 expiration of a grant funding Mental Health Clinic program revenue of $174,000.

Self-Supporting Budget Report
FY 2027
Nevada State University

- There is estimated to be an overall decrease of $170,611 in FY2027 from FY2026 in Indirect Cost Recovery revenue due to potential changes in grant portfolios, funding levels, and time lags.
- Investment Income was budgeted at $600,000 for FY2027 versus $779,473 actual in FY2026. This is consistent with conservative budgeting of variable investment pool distributions.
- All miscellaneous and other revenues are based on FY2025 actuals and FY2026 budget through 1/31/2026. Because most of this revenue is one-time or non-recurring items, they were not budgeted for FY2027.

Expenses

FY2027 budgets increased from FY2026 actuals by $1,078,476. The variance is comprised of several factors delineated below.

FY2026 Actual	FY2027 Budget	FY2027 Proposed Budget to FY2026 Actual Difference
$18,723,441	$19,801,917	$1,078,476

Personnel (Professional Salaries, Classified & Technologist Salaries, Wages, Fringe)

NSU's FY2027 budget for professional and classified salaries aligns more closely with the FY2026 budget than with FY2026 actuals, due to several positions that are currently in, or will soon enter, the search process. A number of these positions became vacant during FY2026, impacting actual salary expenses. NSU anticipates covering the variance in hourly wages with state funds, an area that has historically been overbudgeted and underspent in prior years.

The fringe rate increased significantly from FY2026 to FY2027, contributing to the variance between FY2026 actuals and the FY2027 budget. Because official FY2026 fringe rates weren't finalized until Spring 2026, the FY2026 budget used provisional rates carried over from FY2025 (before the cost impact of the 11% COLA, effective October 2024) was incorporated. This is a catch-up rather than a new ongoing baseline; rates will be renegotiated for FY2028 once the FY2026 financial statements are finalized.

Operating

At $9,039,528, NSU's FY2027 budgeted operating expenses are only slightly less than the FY2026 actual expenses of $9,204,663. This aligns with the institution's FY2027 budget strategy of maintaining an essentially flat operational budget from FY2026 to FY2027.

Scholarships

FY2027 scholarship budgets decreased by $538,112 compared to FY2026 actuals. The majority of this variance is explained by the factors outlined below, with the remainder attributable to smaller fluctuations across various scholarship accounts.

- Two pass-through scholarships were included in actual revenue and expenses for FY2026 but not yet included in the budget (revenue or expense) for FY2027. These scholarship programs, totaling $463,442 in FY2026, will be included in the FY2027 budget as they are funded and expensed. In line with common practice for pass-through funds, NSU does not budget pass-through scholarship revenue and expense in advance, as award timing and amounts are determined externally rather than by the institution.
- Several scholarships funded through the NSU Foundation showed a decrease from FY2026 actuals to FY2027 budget. This is also a timing issue, with award amounts and disbursements determined by the Foundation.

Transfers In/Transfers Out

NSU uses transfers as a mechanism to support departmental needs. Student fee revenues are received into the specific fee account and then transferred into an account supporting the related program. As an example, the Athletics student fee is transferred to the various self-supporting Athletics accounts: Men's Track, Women's Flag Football, and Athletics Operations.

FY2026 Actual	FY2027 Budget	FY2027 Proposed Budget to FY2026 Actual Difference
($7,068)	$1,466,473	$1,473,541

Several large transfers account for much of the variance between FY2026 actual and FY2027 budget.

- Contrary to the FY2026 narrative's expectation that NSU's HEERF Lost Income/Recovery account would reach $0 by the end of FY2026, the account was not fully spent during FY2026. As a result, $1,195,023 was carried forward into FY2027 and budgeted to be transferred to fund several operational accounts.
- FY2027's budget estimates that nearly $500,000 more in General Improvement Fees will be transferred to support departmental budgets compared to FY2026 actuals.
- As occurred at the start of FY2026, three accounts transitioned between fund types with the start of the new fiscal year. One account, with a balance of $90,848, moved from a General Improvement Fees-Budgeted account (FD 215) to a Self-Supporting Budgeted account (FD 201). The remaining two accounts moved from Self-Supporting – Balance Controlled (FD 202) to Self-Supporting Budgeted (FD 201), with a combined balance of $30,294.

Self-Supporting Budget Report
FY 2027
Nevada State University

Reserve/Ending Balance

The FY2027 ending balance is essentially unchanged from FY2026 Actual, consistent with NSU's goal of maintaining flat budgets year-over-year. A lower revenue budget and higher budgeted expenditures are offset by the carry-forward balance.

FY2026 Actual	FY2027 Budget	FY2027 Proposed Budget to FY2026 Actual Difference
$14,788,942	$14,838,564	$59,622

As mentioned in the January 2026 narrative, NSU has drafted a Financial Stability Policy and will be submitting it for approval through the institution's policy process in Fall of 2026. This policy aligns with the NSHE Handbook (Title 4, Chapter 10, Section 37) and provides direction and guidance to ensure stability and continuity during periods of uncertainty as well as a mechanism to support its mission by funding planned initiatives in a consistent and transparent manner.

Self-Supporting Budget Report
FY 2027
System Administration

Special Projects:

Facilities and Administration (F&A) revenues and expenses fluctuate annually based on the number of awards received.

The variance in F&A revenue reflects the inclusion of all available funding in the budgeted balance, including a reserve to support future-year expenditures.

System Computing Services:

The variance in the SCS operating budget is primarily attributable to Program PG22020, which supports the USA Parkway (SR439) fiber build. Funding for this program is restricted to this specific purpose. Due to the limited scope and specialized nature of the work, FY26 expenditures were lower than originally anticipated.

The FY27 budget reflects the remaining available funding for the program. SCS has multiple projects planned utilizing these funds and expects to continue completing project work throughout FY27.

System Administration

Fluctuations in personnel costs are primarily attributable to vacancy savings reflected in the FY26 actual expenditures. The FY27 personnel budget is based on current staffing levels and projected salary costs.

The increase in the FY27 operating budget is primarily driven by higher anticipated costs for travel and staff training, as well as increased contractual services.

Self-Supporting Budget Report

FY 2027

Truckee Meadows Community College

1. Revenue Variance Analysis

FY2027 is budgeted to bring in an additional $335,892 more in Revenue than was generated for FY2026 with stronger performance in Tuition and Fees. This is driven by the Board approved Student Association Fee increase implemented in FY2027 which is reflected in the budget. This $1 Fee increase was approved in December 2025 to take effect in Fall 2026 and increased the total Student Association Fee from $1 to $2 per credit. Additional revenue is also expected in Distance Education Lab Fees and Nursing Differential Fees in FY2027 than was brought in FY2026 with higher year over year revenue anticipated.

Program	FY2026 Actual Student Tuition and Fees	FY2027 Budgeted Student Tuition and Fees	Variance
PG12085 SGA Student Government Association Development Activities	180,571	362,896	182,325
PG04917 DE Distance Education Lab Fees	551,228	605,000	53,773
PG00798 Nursing Differential Fees	267,927	300,000	32,073

2. Expenditure Variance Analysis

Overall expenditures for FY2026 are below the FY2027 budgeted projections, with the primary variances stemming from personnel cost savings. Specifically, reduced utilization of Professional Salaries and Wages, coupled with several vacant budgeted positions, resulted in significant vacancy savings. Student Wage expenditures were lower than anticipated due to staffing shortages and difficulty in recruiting student workers.

3. Net Impact

The combination of higher-than-budgeted revenue and lower-than-budgeted expenditures results in a positive variance in the overall Self-Supporting financial picture for FY2027.

4. Ending Balance

At TMCC, Policy 1799 in the College's fiscal policy manual governs Self-Supporting reserves and fund balances. TMCC maintains a reserve for Self-Supporting programs to ensure adequate cash flow, contingency planning, and multi-year sustainability. The minimum reserve is 15% of the prior year's operating revenues. This plan and policy will continue to be followed in FY27 and forward with no planned policy changes.

SELF-SUPPORTING BUDGET

FY 2027

University of Nevada, Las Vegas

Table of Contents

UNLV Main Campus

Student Tuition and Fees

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Student Tuition and Fees	120,735,041	114,126,075	123,047,405	2,312,364	8,921,330

Fluctuations in tuition and fee budgets are driven by changes to enrollment projections, Board of Regents-approved tuition and fee rates, and strategic fee adjustments to address the accumulated fee balances. In addition, departmental fee budgets vary based on the projected enrollment and planned course offerings resulting in differences across individual fee accounts.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $2,312,364

This category nets to $2,312,364 but reflects $6,903,574 of increases offset by $4,591,210 of decreases across 74 cost centers.

- UNLV24 Academic Affairs / CC2516 Teaching and Learning Innovation: FY27 budget is above FY26 budget by $2,045,706, primarily PG11939 UNLV Distance Education Fee increased $1,801,531. This is due to a reorganization of 8 college accounts to centralize them to one cost center.
- UNLV19 Division of Educational Outreach / CC0482 Educational Outreach Instruction: FY27 budget is below FY26 budget by $2,021,409, primarily PG04160 Ed Outreach Non-Credit Courses decreasing $1,986,404. This is a result of a reorganization of PEX (physical education program) courses to Integrated Health Sciences.
- UNLV21 Enrollment and Student Services / CC0519 FA Scholarships and Fellowships: FY27 budget is above FY26 budget by $642,516 — primarily PG11710 UNLV Student Access - Undergraduate increasing $1,230,524
- UNLV18 Graduate College / CC2054 Graduate College-Scholarships and Fellowships: FY27 budget is above FY26 budget by $574,046 — primarily PG12260 STUDENT ACCESS - GRADUATE increasing $587,850.
- The "All Others" category consolidates 70 remaining cost centers not individually presented above.

Table 1. Student Tuition and Fees — to FY 2026 Budget, Variance $2,312,364

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV08 Student Wellness	CC2053 Health Services Operations	10,857,413	11,350,318	492,905
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	13,814,340	14,388,786	574,446
UNLV18 Graduate College	CC2054 Graduate College-Scholarships and Fellowships	4,611,232	5,185,278	574,046
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	3,760,955	1,739,546	(2,021,409)
UNLV21 Enrollment and Student Services	CC0348 Undergraduate Admissions	469,803	159,752	(310,051)
UNLV21 Enrollment and Student Services	CC0519 FA Scholarships and Fellowships	28,594,053	29,236,569	642,516
UNLV24 Academic Affairs	CC2507 Interdisciplinary Undergraduate Programs	185,738	518,625	332,887
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	11,276,704	13,322,410	2,045,706
UNLV46 Student Life	CC0301 Student Life Administration	8,896,553	8,453,053	(443,500)
UNLV46 Student Life	CC2008 Student Union and Event Services	1,287,803	762,997	(524,806)
All Others (70 Cost Centers)		36,980,447	37,930,071	949,624

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		**120,735,041**	**123,047,405**	**2,312,364**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $8,921,330

The primary factor for Student Tuition and Fees increases will be due to enrollment growth and the projected increases in Student Access funds as a result of the Fall 2026 registration fee increase.

- UNLV24 Academic Affairs / CC2516 Teaching and Learning Innovation: FY27 budget is above FY26 actual by $1,590,824 — primarily PG11939 UNLV Distance Education Fee ($1,346,649). This is due to a reorganization of 8 college accounts to centralize them to one cost center.
- UNLV18 Graduate College / CC2054 Graduate College-Scholarships and Fellowships: FY27 budget is above FY26 actual by $743,954 — primarily due to PG12260 STUDENT ACCESS - GRADUATE ($698,884) as a result of board approved tuition increases .
- UNLV21 Academic Affairs / CC0519 FA Scholarships and Fellowships: FY27 budget is above FY26 actuals by $2,957,510 due to the increase in Student Access related to the Board approved tuition increases.
- The "All Others" category consolidates 70 remaining cost centers not individually presented above.

Table 2. Student Tuition and Fees — to FY 2026 Actuals, Variance $8,921,330

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV08 Student Wellness	CC2053 Health Services Operations	10,695,992	11,350,318	654,326
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	13,827,407	14,388,786	561,379
UNLV12 Academic Success Center	CC1673 Academic Success Dean Administration	2,980,504	3,428,443	447,939
UNLV18 Graduate College	CC2054 Graduate College-Scholarships and Fellowships	4,441,324	5,185,278	743,954
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	2,047,817	1,739,546	(308,271)
UNLV21 Enrollment and Student Services	CC0519 FA Scholarships and Fellowships	26,279,059	29,236,569	2,957,510
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	11,731,586	13,322,410	1,590,824
UNLV27 School of Nursing	CC1498 Nursing Instruction	5,819,805	6,744,265	924,460
UNLV46 Student Life	CC0301 Student Life Administration	9,367,996	8,453,053	(914,943)
UNLV46 Student Life	CC2501 Student Life Business Services	534,458	842,896	308,438
All Others (70 Cost Centers)		26,400,126	28,355,841	1,955,715
Grand Total		**114,126,075**	**123,047,405**	**8,921,330**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Tuition & Fees' tab

Sales and Service

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Sales and Service	68,950,729	64,807,325	68,892,000	(58,729)	4,084,675

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(58,729)

This category nets to $(58,729) but reflects $12,895,403 of increases offset by $12,954,132 of decreases across 70 cost centers.

- UNLV41 CFO UNLV Business Affairs / CC0485 Administrative Services and CC2529 Parking and Transportation Services combined: FY27 budget is above FY26 budget by $1,022,457. Parking Operations Auxiliary moved between these cost centers for FY27 (PG11278 retired, replaced by PG24633). This is primarily due to an increase in parking rates related to the financing of the Brussels Street Parking Garage.
- UNLV42 Thomas and Mack Center / CC2303 TMC Food and Beverage Operations and CC2300 TMC Front of House Activities: FY27 budget is below FY26 budget by $2,162,000. This is due to the Thomas and Mack event revenue budgets being adjusted to reflect trends in FY26 actuals and FY27 event schedule.
- UNLV43 College of Education / CC2021 Preschool: FY27 budget is above FY26 budget by $1,472,647 — primarily PG06603 Preschool ($1,472,647). This is reflecting additional revenue resulting from the opening of the new Marlow Early Childhood Education Campus.
- UNLV37 Police Services / CC2096 Police Operations: FY27 budget is below FY26 budget by $554,788 — The total amount in PG03809 University Police ($554,788). This is due to UNLV moving additional police positions to state budgets. There are ongoing discussions within Southern Command to address the service level agreement and future funding strategies for all southern institutions.
- The "All Others" category consolidates 78 remaining cost centers not individually presented above.

Table 3. Sales and Service — to FY 2026 Budget, Variance $(58,729)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV37 Police Services	CC2096 Police Operations	765,820	211,032	(554,788)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	7,250,801	-	(7,250,801)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	8,273,258	8,273,258
UNLV42 Thomas and Mack Center	CC2300 TMC Front of House Activities	4,850,750	4,500,000	(350,750)
UNLV42 Thomas and Mack Center	CC2303 TMC Food and Beverage Operations	11,752,000	9,590,000	(2,162,000)
UNLV43 College of Education	CC2021 Preschool	1,462,234	2,934,881	1,472,647
UNLV46 Student Life	CC1561 Student Life Maintenance	1,294,925	1,691,550	396,625
UNLV46 Student Life	CC2008 Student Union and Event Services	1,317,434	875,483	(441,951)
UNLV46 Student Life	CC2223 Residential Life Operations	19,443,941	20,126,397	682,456
UNLV47 Univ Wide Programs	CC2489 Univ Wide-Institutional Leases	429,000	-	(429,000)
All Others (78 Cost Centers)		20,383,824	20,689,399	305,575
Grand Total		**68,950,729**	**68,892,000**	**(58,729)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $4,084,675

This category nets to $4,084,675 but reflects $14,720,642 of increases offset by $10,635,967 of decreases across 85 cost centers.

- UNLV41 CFO UNLV Business Affairs / CC0485 Administrative Services and CC2529 Parking and Transportation Services combined: FY27 budget is above FY26 actual by $761,598. This is due to the parking rate increases necessary for the new Brussels Street Parking Garage.
- UNLV43 College of Education / CC2021 Preschool: FY27 budget is above FY26 actual by $1,526,823. This is reflecting additional revenue resulting from the opening of the new Marlow Early Childhood Education Campus.
- UNLV42 Thomas and Mack Center / CC2303 TMC Food and Beverage Operations & CC23oo TMC Front of House Activities: FY27 budget is above FY26 actual by $800,905 — primarily PG05929 TMC Concessions ($757,582). Thomas and Mack event revenue budget has been adjusted to reflect trends in FY26 actuals and FY27 event schedule.
- The "All Others" category consolidates 78 remaining cost centers not individually presented above.

Table 4. Sales and Service — to FY 2026 Actuals, Variance $4,084,675

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV08 Student Wellness	CC1398 Student Wellness Operations	702,426	353,325	(349,101)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	7,419,610	-	(7,419,610)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	92,050	8,273,258	8,181,209
UNLV42 Thomas and Mack Center	CC2300 TMC Front of House Activities	4,157,203	4,500,000	342,797
UNLV42 Thomas and Mack Center	CC2303 TMC Food and Beverage Operations	8,789,095	9,590,000	800,905
UNLV43 College of Education	CC2021 Preschool	1,408,058	2,934,881	1,526,823
UNLV46 Student Life	CC1561 Student Life Maintenance	1,400,445	1,691,550	291,105
UNLV46 Student Life	CC2223 Residential Life Operations	18,606,669	20,126,397	1,519,728
UNLV46 Student Life	CC2501 Student Life Business Services	403,595	823,442	419,847
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	624,434	-	(624,434)
All Others (78 Cost Centers)		21,203,739	20,599,147	(604,592)
Grand Total		**64,807,325**	**68,892,000**	**4,084,675**

Full detail by fund, unit, cost center and worktag: [UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Sales & Service' tab]

Facilities & Administration Revenue

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Facilities & Administration Revenue	11,699,413	13,568,981	12,690,004	990,591	(878,977)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $990,591

Facilities and Administration cost recovery revenue associated with federal grant activity was budgeted conservatively for FY26, given the dynamic state of federal grant funding. In FY27, UNLV is projecting an increase over the FY26 budget, but below FY26 revenues. This adjustment aligns the FY27revenue budget with FY26 trends and current expectations for federal grant activity.

Table 5. Facilities & Administration Revenue — to FY 2026 Budget, Variance $990,591

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV01 College of Sciences	CC0684 Sciences Dean Administration	1,395,000	1,550,000	155,000
UNLV05 VP Research	CC0830 Science and Engineering Building	285,000	340,000	55,000
UNLV05 VP Research	CC0837 VP for Research	5,395,094	5,992,533	597,439
UNLV05 VP Research	CC1352 Harry Reid Building	155,000	125,000	(30,000)
UNLV05 VP Research	CC1530 Sponsored Programs Administration	16,661	-	(16,661)
UNLV06 School of Integrated Health Sciences	CC0743 Integrated Health Sciences Dean Administration	70,328	202,909	132,581
UNLV21 Enrollment and Student Services	CC1541 Financial Aid Administration	176,750	299,250	122,500
UNLV37 Police Services	CC2096 Police Operations	26,000	75,000	49,000
UNLV41 CFO UNLV Business Affairs	CC2141 Finance and Business Administration Business Affairs	50,000	-	(50,000)
UNLV43 College of Education	CC0505 Education Dean Administration	403,110	386,430	(16,680)
All Others (16 Cost Centers)		3,726,470	3,718,882	(7,588)
Grand Total		**11,699,413**	**12,690,004**	**990,591**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(878,977)

For FY27, UNLV budgeted F&A cost recovery aligned with FY26 trends in federal award activity.

Table 6. Facilities & Administration Revenue — to FY 2026 Actuals, Variance $(878,977)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV01 College of Sciences	CC0684 Sciences Dean Administration	1,500,323	1,550,000	49,677
UNLV05 VP Research	CC0830 Science and Engineering Building	369,847	340,000	(29,847)
UNLV05 VP Research	CC0837 VP for Research	6,361,019	5,992,533	(368,486)
UNLV21 Enrollment and Student Services	CC1541 Financial Aid Administration	-	299,250	299,250
UNLV22 School of Public Health	CC0863 Public Health Dean Administration	692,955	660,000	(32,955)
UNLV25 Provost	CC1204 Provost Administration	622,028	602,137	(19,891)
UNLV28 Libraries	CC0887 Libraries Dean Administration	622,028	571,167	(50,861)
UNLV32 Student Affairs	CC1790 Student Affairs Administration	149,741	129,270	(20,471)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV33 College of Liberal Arts	CC0694 Liberal Arts Dean Administration	241,423	100,000	(141,423)
UNLV47 Univ Wide Programs	CC1984 Univ Wide-Administrative	1,399,562	800,000	(599,562)
All Others (16 Cost Centers)		1,610,056	1,645,647	35,591
Grand Total		**13,568,981**	**12,690,004**	**(878,977)**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-F&A' tab

Investment/Endowment Income

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Investment/Endowment Income	10,439,044	47,473,416	10,439,044	-	(37,034,372)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $0

Current UNLV budget practices do not include budgeting of investment reserve distributions that are contingent on investment performance exceeding the base monthly distribution. The institution bases its budget projections solely on historical actual monthly distributions and is budgeted flat from FY26 to FY27 consistent with planned commitments for this revenue source.

Table 7. Investment/Endowment Income — to FY 2026 Budget, Variance $0

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV01 College of Sciences	CC1212 School of Life Sciences	35,000	35,000	-
UNLV45 Philanthropy and Alumni Engagement	CC2365 UNLV Foundations	804,044	804,044	-
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	9,600,000	9,600,000	-
Grand Total		**10,439,044**	**10,439,044**	**-**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(37,034,372)

In FY26, UNLV had additional one-time investment income distributions of approximately $38.8M. These one-time revenues are not assumed in the FY27 budget.

FY26 one-time investment income was allocated or reserved for several institutional priorities, including:

- $10.0 million reserved for property acquisition.
- $20.0 million allocated for future Athletics support, consisting of $10.0 million for FY27 and $10.0 million for FY28.
- $4.496 million in additional FY26 Athletics support above budgeted levels to address the current-year operating shortfall.
- $6.675 million in FY26 Athletics support toward 25% of Athletics' ongoing operating deficit.

Table 8. Investment/Endowment Income — to FY 2026 Actuals, Variance $(37,034,372)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV01 College of Sciences	CC1212 School of Life Sciences	37,038	35,000	(2,038)
UNLV42 Thomas and Mack Center	CC0839 TMC-Administration	9,418	-	(9,418)
UNLV45 Philanthropy and Alumni Engagement	CC2365 UNLV Foundations	774,326	804,044	29,718
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	46,652,634	9,600,000	(37,052,634)
Grand Total		**47,473,416**	**10,439,044**	**(37,034,372)**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Investment' tab

Gifts

Consistent with Board policy, most gift funds are not represented in the self-supporting budget accounts. These budgeted funds represent a nominal portion of unrestricted gifts managed by the President that support targeted strategic initiatives.

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Gifts	185,000	458,760	298,120	113,120	(160,640)

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Gifts' tab

Other Revenue

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Other Revenue	10,061,764	11,532,719	9,393,212	(668,552)	(2,139,507)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(668,552)

- UNLV47 Univ Wide Programs / CC2489 Univ Wide-Institutional Leases: FY27 budget is below FY26 budget by $1,802,183 — primarily PG22516 1707 W. Charleston Lease Revenue ($1,022,671). At the time of budget development, it was unknown if this lease was to be continued. PG22625 UPA Lease Revenue ($349,517) has a reduced budget as a result of the lease expiring.
- UNLV23 Center for Academic Enrichment and Outreach / CC2520 Student Support: FY27 budget is above FY26 budget by $737,811 — primarily due to addition of PG23999 UNLV SNAP E&T Reimbursement ($737,811) account. This activity resided in a grant fund in FY26 and was moved to a self- supporting program account for FY27. UNLV is now able to accept SNAP for payment at some vendor locations on campus.
- The "All Others" category consolidates 43 remaining cost centers not individually presented above.

Table 11. Other Revenue — to FY 2026 Budget, Variance $(668,552)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV23 Center for Academic Enrichment and Outreach	CC2520 Student Support	-	737,811	737,811

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	252,960	-	(252,960)
UNLV41 CFO UNLV Business Affairs	CC0657 Risk Management Administration	2,568,390	3,157,652	589,262
UNLV41 CFO UNLV Business Affairs	CC1551 Facilities Management Operations	666,133	584,794	(81,339)
UNLV41 CFO UNLV Business Affairs	CC2347 Delivery Services	2,000	300,500	298,500
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	400,000	400,000
UNLV43 College of Education	CC0933 Educational Psychology and Higher Education	100,000	-	(100,000)
UNLV46 Student Life	CC2008 Student Union and Event Services	442,143	-	(442,143)
UNLV47 Univ Wide Programs	CC2489 Univ Wide-Institutional Leases	5,418,705	3,616,522	(1,802,183)
UNLV50 Economic Development	CC2412 Technology Development	-	118,394	118,394
All Others (43 Cost Centers)		611,433	477,539	(133,894)
Grand Total		**10,061,764**	**9,393,212**	**(668,552)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(2,139,507)

This category nets to $(2,139,507) but reflects $2,281,966 of increases offset by $4,421,473 of decreases across 41 cost centers.

- UNLV47 Univ Wide Programs / CC2489 Univ Wide-Institutional Leases: FY27 budget is below FY26 actual by $2,333,921 This is due to primarily PG22516 1707 W. Charleston Lease Revenue ($1,022,845) as the lease was unknown to be continued at the time of budget development and PG23329 42 Acres Parcel Facility Fee Revenue ($771,544) due to budgeting only current signed lease/facility usage agreements.
- UNLV47 Univ Wide Programs / CC0056 Univ Wide-Institutional Priorities: FY27 budget is below FY26 actual by $1,548,196 — primarily due to PG22694 UNLV Campus 12-6-23 Incident ($997,658) which is only related to the event and is no longer a needed operational account.
- UNLV23 Center for Academic Enrichment and Outreach / CC2520 Student Support: FY27 budget is above FY26 actual by $737,811 — primarily due PG23999 UNLV SNAP E&T Reimbursement ($737,811) being moved from a grant account to a program as UNLV is now able to accept SNAP for payment at some vendor locations on campus.
- The "All Others" category consolidates 43 remaining cost centers not individually presented above.

Table 12. Other Revenue — to FY 2026 Actuals, Variance $(2,139,507)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV20 College of Fine and Performing Arts	CC1418 Fine and Performing Arts Dean Administration	64,685	30,000	(34,685)
UNLV23 Center for Academic Enrichment and Outreach	CC2520 Student Support	-	737,811	737,811
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	324,601	-	(324,601)
UNLV41 CFO UNLV Business Affairs	CC0657 Risk Management Administration	2,368,111	3,157,652	789,541
UNLV41 CFO UNLV Business Affairs	CC1551 Facilities Management Operations	548,334	584,794	36,460
UNLV41 CFO UNLV Business Affairs	CC2347 Delivery Services	459	300,500	300,041

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	400,000	400,000
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	1,848,196	300,000	(1,548,196)
UNLV47 Univ Wide Programs	CC2489 Univ Wide-Institutional Leases	5,950,443	3,616,522	(2,333,921)
UNLV50 Economic Development	CC2412 Technology Development	171,667	118,394	(53,273)
All Others (43 Cost Centers)		256,224	147,539	(108,685)
Grand Total		**11,532,719**	**9,393,212**	**(2,139,507)**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Other' tab

Professional Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Professional Salaries	71,449,893	52,440,438	71,252,878	(197,015)	18,812,440

Personnel (all salary and fringe categories): the primary factors resulting in this change include fringe benefit rate changes, salary adjustments, and projected staffing needs in relation to changes in enrollment and operations. Variances in cost centers and units is often tied to reorganizations, and does not significantly impact overall position budgets.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(197,015)

This category nets to $(197,015) but reflects $7,798,943 of increases offset by $7,995,958 of decreases across 132 cost centers.

Table 13. Professional Salaries — to FY 2026 Budget, Variance $(197,015)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV08 Student Wellness	CC2053 Health Services Operations	6,750,188	7,372,290	622,102
UNLV19 Division of Educational Outreach	CC1521 Educational Outreach Operations	750,419	6,075	(744,344)
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	7,909,246	7,067,260	(841,986)
UNLV34 Lee Business School	CC0215 Business School Dean Administration	97,065	604,149	507,084
UNLV37 Police Services	CC2371 Southern Command	-	540,616	540,616
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	1,477,662	96,527	(1,381,135)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	483,624	483,624
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	615,769	615,769
UNLV46 Student Life	CC0301 Student Life Administration	1,418,522	1,874,742	456,220
UNLV51 UNLV Human Resources	CC0876 Human Resources Operations	1,297,888	260,580	(1,037,308)
All Others (145 Cost Centers)		51,748,903	52,331,246	582,343

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		**71,449,893**	**71,252,878**	**(197,015)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $18,812,440

Personnel (all salary and fringe categories): The primary factors resulting in variances from budget to actual is primarily due to vacant positions. These changes will also be impacted by fringe benefit rate changes, salary adjustments, and reorganizations. UNLV will budget all vacant positions at 100% for the year and actuals will be impacted by hiring dates and partial year appointments. UNLV will also be assessing positions that have been vacant for over a year in FY28 budget development with the implementation of the Adaptive Planning budgeting software.

Table 14. Professional Salaries — to FY 2026 Actuals, Variance $18,812,440

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV05 VP Research	CC1530 Sponsored Programs Administration	-	1,854,297	1,854,297
UNLV08 Student Wellness	CC2053 Health Services Operations	5,972,498	7,372,290	1,399,792
UNLV10 Office of Information Technology	CC0520 Information Technology Operations	4,000	2,585,828	2,581,828
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	3,681,225	5,458,558	1,777,333
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	410,770	1,044,005	633,235
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	2,193,174	4,037,673	1,844,499
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	5,305,275	7,067,260	1,761,985
UNLV27 School of Nursing	CC1498 Nursing Instruction	3,352,359	4,226,486	874,127
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	1,196,554	96,527	(1,100,027)
UNLV41 CFO UNLV Business Affairs	CC2141 Finance and Business Administration Business Affairs	126,375	996,494	870,119
All Others (145 Cost Centers)		30,198,207	36,513,460	6,315,253
Grand Total		**52,440,438**	**71,252,878**	**18,812,440**

Full detail by fund, unit, cost center and worktag: [UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Prof Salaries' tab]

Graduate Assistants

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Graduate Assistants	3,769,846	2,660,096	4,393,856	624,010	1,733,760

FY 2027 Proposed Budget to FY 2026 Budget — Variance $624,010

This category nets to $624,010 but reflects $1,326,337 of increases offset by $702,327 of decreases across 47 cost centers.

UNLV is increasing Graduate Assistant budgets as departments expand graduate assistant positions to support teaching, research, and administrative needs.

Table 15. Graduate Assistants — to FY 2026 Budget, Variance $624,010

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV01 College of Sciences	CC1212 School of Life Sciences	84,000	26,800	(57,200)
UNLV03 College of Engineering	CC0687 Engineering Faculty Support	64,800	134,000	69,200
UNLV12 Academic Success Center	CC1673 Academic Success Dean Administration	514,200	360,479	(153,721)
UNLV18 Graduate College	CC2054 Graduate College-Scholarships and Fellowships	600,000	466,000	(134,000)
UNLV21 Enrollment and Student Services	CC1941 Orientation and Parent Programs	-	50,000	50,000
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	51,400	17,000	(34,400)
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	476,000	1,405,334	929,334
UNLV33 College of Liberal Arts	CC0694 Liberal Arts Dean Administration	34,000	100,000	66,000
UNLV44 College of Urban Affairs	CC1966 Criminal Justice	-	41,667	41,667
UNLV46 Student Life	CC2008 Student Union and Event Services	102,000	68,000	(34,000)
All Others (62 Cost Centers)		1,843,446	1,724,576	(118,870)
Grand Total		**3,769,846**	**4,393,856**	**624,010**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $1,733,760

UNLV is increasing Graduate Assistant budgets as departments expand graduate assistant positions for teaching, research, and administrative needs.

Table 16. Graduate Assistants — to FY 2026 Actuals, Variance $1,733,760

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV01 College of Sciences	CC1212 School of Life Sciences	80,783	26,800	(53,983)
UNLV03 College of Engineering	CC0687 Engineering Faculty Support	58,498	134,000	75,502
UNLV03 College of Engineering	CC2156 Electrical and Computer Engineering	44,500	500	(44,000)
UNLV06 School of Integrated Health Sciences	CC0402 Kinesiology and Nutrition Sciences	8,500	75,000	66,500
UNLV12 Academic Success Center	CC1673 Academic Success Dean Administration	228,700	360,479	131,779
UNLV18 Graduate College	CC2054 Graduate College-Scholarships and Fellowships	234,155	466,000	231,845

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	108,729	17,000	(91,729)
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	451,364	1,405,334	953,970
UNLV33 College of Liberal Arts	CC0694 Liberal Arts Dean Administration	14,715	100,000	85,285
UNLV46 Student Life	CC0881 Wellness and Recreation	59,577	102,000	42,423
All Others (62 Cost Centers)		1,370,574	1,706,743	336,169
Grand Total		**2,660,096**	**4,393,856**	**1,733,760**

Full detail by fund, unit, cost center and worktag: *UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Grad Assistants' tab*

Classified & Technologist Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Classified & Technologist Salaries	17,163,779	14,060,477	15,885,063	(1,278,716)	1,824,586

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(1,278,716)

This category nets to $(1,278,716) but reflects $3,641,746 of increases offset by $4,920,462 of decreases across 59 cost centers.

- UNLV37 Police Services / CC2096 Police Operations: FY27 budget is below FY26 budget by $1,565,951 — is primarily due to reduction in PG03809 University Police ($1,596,579) resulting from the institutional decision to move positions from self-supporting to state accounts.
- UNLV41 CFO UNLV Business Affairs - these changes are primarily due to reorganizations of accounts and moving budgets to new cost centers.

Table 17. Classified & Technologist Salaries — to FY 2026 Budget, Variance $(1,278,716)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	-	260,499	260,499
UNLV19 Division of Educational Outreach	CC1521 Educational Outreach Operations	370,696	42,638	(328,058)
UNLV37 Police Services	CC2096 Police Operations	2,599,032	1,033,081	(1,565,951)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	2,151,905	54,437	(2,097,468)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	1,638,053	1,638,053
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	600,724	600,724
UNLV42 Thomas and Mack Center	CC0115 TMC Facility Operations	1,092,862	953,552	(139,310)
UNLV43 College of Education	CC2021 Preschool	770,385	993,757	223,372
UNLV46 Student Life	CC1561 Student Life Maintenance	968,912	1,174,693	205,781
UNLV51 UNLV Human Resources	CC0876 Human Resources Operations	263,840	80,355	(183,485)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
All Others (55 Cost Centers)		8,946,147	9,053,274	107,127
Grand Total		**17,163,779**	**15,885,063**	**(1,278,716)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $1,824,586

This category nets to $1,824,586 but reflects $4,579,686 of increases offset by $2,755,100 of decreases across 62 cost centers.

Classified (all salary and fringe categories): The primary factors resulting in variances from budget to actual is primarily due to vacant positions. These changes will also be impacted by fringe benefit rate changes, salary adjustments, and reorganizations. UNLV will budget all vacant positions at 100% for the year and actuals will be impacted by hiring dates and partial year hires. UNLV will also be assessing positions that have been vacant for over a year in FY28 budget development with the implementation of the Adaptive Planning budgeting software.

Table 18. Classified & Technologist Salaries — to FY 2026 Actuals, Variance $1,824,586

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	316,796	504,748	187,952
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	960	260,499	259,539
UNLV19 Division of Educational Outreach	CC1521 Educational Outreach Operations	264,857	42,638	(222,219)
UNLV37 Police Services	CC2096 Police Operations	1,349,966	1,033,081	(316,885)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	1,853,215	54,437	(1,798,778)
UNLV41 CFO UNLV Business Affairs	CC1551 Facilities Management Operations	752,713	501,948	(250,765)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	1,638,053	1,638,053
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	600,724	600,724
UNLV43 College of Education	CC2021 Preschool	702,139	993,757	291,618
UNLV46 Student Life	CC2008 Student Union and Event Services	206,758	385,112	178,354
All Others (55 Cost Centers)		8,613,073	9,870,066	1,256,993
Grand Total		**14,060,477**	**15,885,063**	**1,824,586**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Classified' tab

Wages

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Wages	14,181,100	13,261,663	15,586,833	1,405,733	2,325,170

FY 2027 Proposed Budget to FY 2026 Budget — Variance $1,405,733

Wages are typically related to hiring of student workers and TMC event staff.

This category nets to $1,405,733 but reflects $2,909,288 of increases offset by $1,503,555 of decreases across 107 cost centers.

- UNLV42 Thomas and Mack Center /CC2300 TMC Front of House Activities & CC2303 Food and Beverage Operations increase ($675,000) reflect staffing needs associated with projected event activity in FY27

Table 19. Wages — to FY 2026 Budget, Variance $1,405,733

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	1,370,000	1,750,000	380,000
UNLV34 Lee Business School	CC0215 Business School Dean Administration	370,000	55,000	(315,000)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	156,268	-	(156,268)
UNLV42 Thomas and Mack Center	CC2300 TMC Front of House Activities	650,000	1,050,000	400,000
UNLV42 Thomas and Mack Center	CC2303 TMC Food and Beverage Operations	1,000,000	1,275,000	275,000
UNLV43 College of Education	CC2021 Preschool	443,100	670,000	226,900
UNLV46 Student Life	CC0881 Wellness and Recreation	816,500	972,898	156,398
UNLV46 Student Life	CC2008 Student Union and Event Services	600,000	869,995	269,995
UNLV46 Student Life	CC2223 Residential Life Operations	700,000	577,657	(122,343)
UNLV46 Student Life	CC2500 Student Life Technology	135,730	287,376	151,646
All Others (130 Cost Centers)		7,939,502	8,078,907	139,405
Grand Total		**14,181,100**	**15,586,833**	**1,405,733**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $2,325,170

These variances are related to vacant positions and evolving needs on campus for TMC event staff and student workers.

Table 20. Wages — to FY 2026 Actuals, Variance $2,325,170

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV03 College of Engineering	CC2213 Engineering Instruction	358,239	475,000	116,761
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	1,323,549	1,750,000	426,451
UNLV12 Academic Success Center	CC1673 Academic Success Dean Administration	454,041	654,716	200,675
UNLV21 Enrollment and Student Services	CC0348 Undergraduate Admissions	31,760	153,000	121,240
UNLV21 Enrollment and Student Services	CC2126 Enrollment Management	122,352	240,000	117,648
UNLV28 Libraries	CC0887 Libraries Dean Administration	7,083	120,000	112,917
UNLV43 College of Education	CC2021 Preschool	527,340	670,000	142,660
UNLV46 Student Life	CC2008 Student Union and Event Services	684,662	869,995	185,333

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV46 Student Life	CC2500 Student Life Technology	102,507	287,376	184,869
UNLV50 Economic Development	CC2412 Technology Development	-	90,000	90,000
All Others (130 Cost Centers)		9,650,129	10,276,746	626,617
Grand Total		**13,261,663**	**15,586,833**	**2,325,170**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Wages' tab

Fringe

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Fringe	33,556,346	23,834,517	32,175,278	(1,381,068)	8,340,761

FY2026 to FY2027 Fringe Rate Change

Employee Type	FY2026 Fringe	FY2027 Fringe	Variance
Faculty/ Professional Staff (Includes Postdoctoral Scholar)	35.0%	34.0%	-1.0%
Clinical Faculty	29.5%	26.4%	-3.1%
Classified Staff	46.5%	45.9%	-0.6%
Letter of Appointment/Temp hourly	24.6%	21.7%	-2.9%
Medical Residents	23.9%	23.7%	-0.2%
Graduate Assistants	15.1%	18.5%	3.4%
Student	2.5%	2.1%	-0.4%
Athletics Temporary Hourly	4.9%	4.8%	-0.1%
Non-Retirement Earnings	2.5%	2.5%	0.0%

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(1,381,068)

These budget variances are related to the UNLV federal fringe rate changes.

This category nets to $(1,381,068) but reflects $3,477,856 of increases offset by $4,858,924 of decreases across 161 cost centers.

Table 21. Fringe — to FY 2026 Budget, Variance $(1,381,068)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV05 VP Research	CC0837 VP for Research	211,542	94,008	(117,534)
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	192,240	461,495	269,255
UNLV19 Division of Educational Outreach	CC1521 Educational Outreach Operations	433,148	21,204	(411,944)
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	3,001,619	3,294,290	292,671
UNLV37 Police Services	CC2096 Police Operations	1,105,682	475,129	(630,553)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV37 Police Services	CC2371 Southern Command	-	213,811	213,811
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	1,521,724	57,806	(1,463,918)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	916,299	916,299
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	485,044	485,044
UNLV51 UNLV Human Resources	CC0876 Human Resources Operations	577,321	117,669	(459,652)
All Others (158 Cost Centers)		26,513,070	26,038,523	(474,547)
Grand Total		**33,556,346**	**32,175,278**	**(1,381,068)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $8,340,761

This variance is primarily due to vacancies as well as the changes in FY26 to FY27 fringe rates.

Table 22. Fringe — to FY 2026 Actuals, Variance $8,340,761

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV05 VP Research	CC1530 Sponsored Programs Administration	792	631,155	630,363
UNLV08 Student Wellness	CC2053 Health Services Operations	2,541,450	2,989,256	447,806
UNLV10 Office of Information Technology	CC0520 Information Technology Operations	1,443	910,997	909,554
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	1,512,561	2,105,358	592,797
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	101,581	461,495	359,914
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	629,987	1,328,059	698,072
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	2,098,467	3,294,290	1,195,823
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	1,256,281	57,806	(1,198,475)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	916,299	916,299
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	485,044	485,044
All Others (158 Cost Centers)		15,691,956	18,995,519	3,303,563
Grand Total		**23,834,517**	**32,175,278**	**8,340,761**

Full detail by fund, unit, cost center and worktag: [UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Fringe' tab]

Scholarships

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Scholarships	35,717,103	40,337,359	37,496,181	1,779,078	(2,841,178)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $1,779,078

- UNLV21 Enrollment and Student Services / CC0519 FA Scholarships and Fellowships: FY27 budget is above FY26 budget by $1,417,000, primarily Access funds based on the Fall 2026 fee increase.
- UNLV18 Graduate College / CC2054 Graduate College-Scholarships and Fellowships: FY27 budget is above FY26 budget by $225,256, primarily Access funds based on the Fall 2026 fee increase.
- The "All Others" category consolidates 18 remaining cost centers not individually presented above.

Table 23. Scholarships — to FY 2026 Budget, Variance $1,779,078

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV03 College of Engineering	CC2213 Engineering Instruction	35,000	62,000	27,000
UNLV06 School of Integrated Health Sciences	CC0618 Physical Therapy	51,300	-	(51,300)
UNLV18 Graduate College	CC2054 Graduate College-Scholarships and Fellowships	4,659,300	4,884,556	225,256
UNLV20 College of Fine and Performing Arts	CC2065 Music Department	-	250,000	250,000
UNLV21 Enrollment and Student Services	CC0519 FA Scholarships and Fellowships	30,610,008	32,027,008	1,417,000
UNLV23 Center for Academic Enrichment and Outreach	CC2520 Student Support	-	20,794	20,794
UNLV24 Academic Affairs	CC0062 International Education	232,401	172,000	(60,401)
UNLV33 College of Liberal Arts	CC0694 Liberal Arts Dean Administration	10,000	20,000	10,000
UNLV34 Lee Business School	CC0473 Business School Instruction	75,000	-	(75,000)
UNLV44 College of Urban Affairs	CC1966 Criminal Justice	-	9,000	9,000
All Others (18 Cost Centers)		44,094	50,823	6,729
Grand Total		**35,717,103**	**37,496,181**	**1,779,078**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(2,841,178)

- UNLV21 Enrollment and Student Services / CC0519 FA Scholarships and Fellowships: FY27 budget is below FY26 actual by $3,879,319, reflecting a reduction in the carryforward balance of Access funds that was achieved in FY26.
- UNLV18 Graduate College / CC2054 Graduate College-Scholarships and Fellowships: FY27 budget is above FY26 actual by $815,417, primarily Access funds based on the Fall 2026 fee increase.

Table 24. Scholarships — to FY 2026 Actuals, Variance $(2,841,178)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV03 College of Engineering	CC2213 Engineering Instruction	33,268	62,000	28,732
UNLV18 Graduate College	CC2054 Graduate College-Scholarships and Fellowships	4,069,139	4,884,556	815,417
UNLV20 College of Fine and Performing Arts	CC2065 Music Department	143,395	250,000	106,605

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV21 Enrollment and Student Services	CC0519 FA Scholarships and Fellowships	35,906,327	32,027,008	(3,879,319)
UNLV23 Center for Academic Enrichment and Outreach	CC2520 Student Support	-	20,794	20,794
UNLV24 Academic Affairs	CC0062 International Education	127,793	172,000	44,207
UNLV32 Student Affairs	CC1790 Student Affairs Administration	36,000	-	(36,000)
UNLV32 Student Affairs	CC2521 Scholar Support	14,411	-	(14,411)
UNLV33 College of Liberal Arts	CC0694 Liberal Arts Dean Administration	-	20,000	20,000
UNLV41 CFO UNLV Business Affairs	CC0178 Controller Operations	(4,098)	27,558	31,656
All Others (18 Cost Centers)		11,124	32,265	21,141
Grand Total		40,337,359	37,496,181	(2,841,178)

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Scholarships' tab

Operating

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Operating	77,087,592	61,546,674	74,799,570	(2,288,022)	13,252,896

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(2,288,022)

Operating budgets will vary from year over year based on one-time purchases, contract fluctuations, inflation, and other campus needs. Negative operating budget variances are attributable to campus recharge accounts including OIT Network Recharge, Telecommunication Services, Police Community Service Officers (CSO), and UPD Southern Command, where operating expenditures are budgeted as cost recovery expenses.

This category nets to $(2,288,022) but reflects $15,836,039 of increases offset by $18,124,061 of decreases across 172 cost centers.

Table 25. Operating — to FY 2026 Budget, Variance $(2,288,022)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV05 VP Research	CC1161 National Supercomputing Institute	13,345	1,620,000	1,606,655
UNLV10 Office of Information Technology	CC0520 Information Technology Operations	822,833	(2,107,404)	(2,930,237)
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	4,123,645	5,979,701	1,856,056
UNLV37 Police Services	CC2096 Police Operations	612,100	(501,748)	(1,113,848)
UNLV37 Police Services	CC2371 Southern Command	76,500	(810,489)	(886,989)
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	(1,099,567)	(1,099,567)
UNLV42 Thomas and Mack Center	CC2303 TMC Food and Beverage Operations	4,233,620	2,985,300	(1,248,320)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV46 Student Life	CC0301 Student Life Administration	1,567,192	10,000	(1,557,192)
UNLV46 Student Life	CC2223 Residential Life Operations	15,545,729	13,095,417	(2,450,312)
UNLV49 President's Office	CC1971 President's Office-Administration	362,000	2,075,000	1,713,000
All Others (174 Cost Centers)		49,730,628	53,553,360	3,822,732
Grand Total		**77,087,592**	**74,799,570**	**(2,288,022)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $13,252,896

Operating budgets will fluctuate based on one-time purchasing needs, contract fluctuations, inflation, and changes to funding sources.

This category nets to $13,252,896 but reflects $23,956,239 of increases offset by $10,703,344 of decreases across 181 cost centers.

Table 26. Operating — to FY 2026 Actuals, Variance $13,252,896

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV05 VP Research	CC1161 National Supercomputing Institute	29	1,620,000	1,619,971
UNLV10 Office of Information Technology	CC0520 Information Technology Operations	1,256,622	(2,107,404)	(3,364,026)
UNLV10 Office of Information Technology	CC1546 Information Technology Dean Administration	3,962,061	5,979,701	2,017,640
UNLV28 Libraries	CC0887 Libraries Dean Administration	2,972,524	3,739,000	766,476
UNLV37 Police Services	CC2371 Southern Command	22,515	(810,489)	(833,004)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	(870,669)	46,420	917,089
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	(1,349)	862,495	863,844
UNLV41 CFO UNLV Business Affairs	CC2530 Communication Services	-	(1,099,567)	(1,099,567)
UNLV47 Univ Wide Programs	CC1984 Univ Wide-Administrative	3,462,160	4,794,388	1,332,228
UNLV49 President's Office	CC1971 President's Office-Administration	1,107,633	2,075,000	967,367
All Others (174 Cost Centers)		49,635,147	59,700,026	10,064,879
Grand Total		**61,546,674**	**74,799,570**	**13,252,896**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Operating' tab

Net Transfers

The FY26 consolidated UNLV transfer totals include $8,143,806.83 of offsetting appropriation-balancing activity from Unit UNLV42 Thomas & Mack Center. These entries are used annually to clear negative balances from individual program accounts and consolidate those balances into a single account within the unit for transparent reporting.

Net Transfer Activity: Because the $8,143,806.83 balancing entry appears on both transfer-in and transfer-out activity, it has no effect on net transfer position. Excluding appropriation balancing, the Thomas & Mack Center had net transfer-out activity of $3,285,410.54 in FY26.

The appropriation-balancing entries increase the consolidated gross transfer totals and related actual-to-budget variances but do not affect UNLV's net transfer position. The Thomas & Mack Center's final financial position was separately balanced through additional campus support.

Transfers In

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers In	72,574,184	105,693,272	56,241,826	(16,332,358)	(49,451,446)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(16,332,358)

This category nets to $(16,332,358) but reflects $11,679,864 of increases offset by $28,012,222 of decreases across 110 cost centers.

Table 27. Transfers In — to FY 2026 Budget, Variance $(16,332,358)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV05 VP Research	CC1161 National Supercomputing Institute	-	1,800,000	1,800,000
UNLV05 VP Research	CC1530 Sponsored Programs Administration	2,200,000	500,000	(1,700,000)
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	6,121,908	3,245,510	(2,876,398)
UNLV28 Libraries	CC0887 Libraries Dean Administration	3,879,211	2,025,112	(1,854,099)
UNLV37 Police Services	CC2096 Police Operations	4,169,240	1,384,058	(2,785,182)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	1,998,223	134,431	(1,863,792)
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	400,000	3,223,856	2,823,856
UNLV47 Univ Wide Programs	CC1984 Univ Wide-Administrative	12,755,807	10,973,490	(1,782,317)
UNLV47 Univ Wide Programs	CC2489 Univ Wide-Institutional Leases	-	2,629,629	2,629,629
UNLV51 UNLV Human Resources	CC0876 Human Resources Operations	2,100,000	-	(2,100,000)
All Others (124 Cost Centers)		38,949,795	30,325,740	(8,624,055)
Grand Total		**72,574,184**	**56,241,826**	**(16,332,358)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(49,451,446)

Table 28. Transfers In — to FY 2026 Actuals, Variance $(49,451,446)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV05 VP Research	CC1161 National Supercomputing Institute	-	1,800,000	1,800,000
UNLV05 VP Research	CC1530 Sponsored Programs Administration	1,903,821	500,000	(1,403,821)
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	6,185,096	3,245,510	(2,939,585)
UNLV24 Academic Affairs	CC2516 Teaching and Learning Innovation	8,512,677	-	(8,512,677)
UNLV32 Student Affairs	CC1790 Student Affairs Administration	2,100,569	600,000	(1,500,569)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	4,882,037	300,000	(4,582,037)
UNLV42 Thomas and Mack Center	CC0115 TMC Facility Operations	2,575,195	300	(2,574,895)
UNLV42 Thomas and Mack Center	CC0839 TMC-Administration	4,693,801	-	(4,693,801)
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	1,025,000	3,223,856	2,198,856
UNLV47 Univ Wide Programs	CC2489 Univ Wide-Institutional Leases	8,004,527	2,629,629	(5,374,898)
All Others (140 Cost Centers)		65,810,549	43,942,531	(21,868,018)
Grand Total		**105,693,272**	**56,241,826**	**(49,451,446)**

Full detail by fund, unit, cost center and worktag: UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers In' tab

Transfers Out

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers Out	77,990,198	145,877,829	56,668,103	(21,322,095)	(89,209,726)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(21,322,095)

- UNLV19 Division of Educational Outreach / CC0482 Educational Outreach Instruction — decrease of $1,623,200: As part of a Provost Office reorganization, UNLV PEX and its noncredit course activity were moved from UNLV19 to UNLV06. Accordingly, no FY27 transfer-out activity is budgeted in the former Educational Outreach cost center.
- UNLV25 Provost / CC1204 Provost Administration — decrease of $1,279,370: The FY27 proposed budget reflects a lower level of planned transfers from Provost indirect cost recovery resources. The reduction is based on revised projections for the availability and distribution of IDCR revenue in FY27.
- UNLV32 Student Affairs / CC1790 Student Affairs Administration — decrease of $2,976,394: The FY26 budget included approximately $2.95 million in one-time transfers for Tonopah Residence Hall construction projects, including the full HVAC repipe and elevator modernization. Comparable project transfers are not included in the FY27 proposed budget.
- UNLV41 CFO–Business Affairs / CC0178 Controller Operations — decrease of $2,399,100: The FY26 budget included a $2.4 million contingency to address a potential shortfall in UNLV tuition + financial-aid resources. The anticipated shortfall did not materialize, and only a nominal amount of transfer activity was required. The unused contingency was therefore removed from the FY27 proposed budget.
- UNLV41 CFO–Business Affairs / CC0485 Administrative Services and CC2529 Parking and Transportation Services — net decrease of $2,549,560: The changes reflect a financial restructuring within the CFO organization. Parking-related debt service and administrative overhead previously concentrated in Administrative Services were separated under the revised structure. As a result, CC0485 no longer carries the prior $3.9 million transfer-out budget, while the newly established Parking and Transportation Services cost center includes $1.37 million of FY27 transfer activity. The variance therefore reflects both a reclassification of activity and a reduction in the combined transfer requirement.
- UNLV42 Thomas & Mack Center / CC0115 TMC Facility Operations — decrease of $3,076,072: The FY26 budget assumed that excess Thomas & Mack Center operating revenue would be transferred to support Athletics. The facility

did not generate a distributable operating surplus in FY26 and instead required approximately $2 million in additional institutional support to balance operations. Because no excess operating revenue is projected to be available for Athletics support, the transfer was removed from the FY27 proposed budget.

- UNLV46 Student Life / CC0301 Student Life Administration — increase of $809,629: The FY27 proposed budget reflects an increased planned transfer of Student Life Fee resources to support eligible Student Life activities and commitments.
- UNLV46 Student Life / CC2223 Residential Life Operations — increase of $1,027,049: The FY27 proposed budget includes increased transfer activity to support planned Residential Life facilities costs.
- UNLV47 University Wide Programs / CC1984 University Wide–Administrative — decrease of $7,322,675: The FY27 budget anticipated reduced funding after a planned transfer of Administrative Overhead balances in FY26 to help address Athletics' projected revenue shortfall and ongoing operating deficit. After the FY27 budget was developed, increased one-time investment income distributions provided sufficient resources for the required FY26 Athletics support, and the planned Administrative Overhead transfer was not needed.

Table 29. Transfers Out — to FY 2026 Budget, Variance $(21,322,095)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV19 Division of Educational Outreach	CC0482 Educational Outreach Instruction	1,623,200	-	(1,623,200)
UNLV25 Provost	CC1204 Provost Administration	3,180,876	1,901,506	(1,279,370)
UNLV32 Student Affairs	CC1790 Student Affairs Administration	3,825,880	849,486	(2,976,394)
UNLV41 CFO UNLV Business Affairs	CC0178 Controller Operations	2,400,000	900	(2,399,100)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	3,918,653	-	(3,918,653)
UNLV41 CFO UNLV Business Affairs	CC2529 Parking and Transportation Services	-	1,369,093	1,369,093
UNLV42 Thomas and Mack Center	CC0115 TMC Facility Operations	3,076,072	-	(3,076,072)
UNLV46 Student Life	CC0301 Student Life Administration	4,626,971	5,436,600	809,629
UNLV46 Student Life	CC2223 Residential Life Operations	3,726,650	4,753,699	1,027,049
UNLV47 Univ Wide Programs	CC1984 Univ Wide-Administrative	11,940,947	4,618,272	(7,322,675)
All Others (145 Cost Centers)		39,670,949	37,738,547	(1,932,402)
Grand Total		**77,990,198**	**56,668,103**	**(21,322,095)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(89,209,726)

- UNLV24 Academic Affairs / CC0971 Academic Affairs Administration — decrease of $7,604,986: FY26 actuals included a one-time voluntary transfer of the accumulated balance associated with PG11939, UNLV Distance Education Fee, from the prior accounting structure to a new cost center. Because the balance migration was completed in FY26, comparable transfer activity is not included in the FY27 proposed budget.
- UNLV32 Student Affairs / CC1790 Student Affairs Administration — decrease of $4,320,854: FY26 actuals included approximately $2.295 million in one-time transfers for the Tonopah Residence Hall HVAC repipe and elevator modernization projects. FY26 also included a $2 million voluntary transfer from self-supporting resources to the Student Affairs reserve account for future special projects. These one-time transfers are not repeated in the FY27 proposed budget.
- UNLV41 CFO–Business Affairs / CC0485 Administrative Services — decrease of $8,837,477: FY26 actuals primarily reflect one-time transfers of ending account balances associated with the Administrative Services reorganization. As responsibilities and financial activity were reassigned, balances were transferred to the newly established cost centers. The FY27 structure budgets the activity directly within the successor cost centers, eliminating the need for comparable transfers from Administrative Services.
- UNLV42 Thomas & Mack Center / CC0839 TMC Administration — decrease of $5,510,445: FY26 actuals included significant cash sweeps and accounting clean-up transfers associated with implementing a revised Thomas & Mack Center financial structure in response to a recent audit. Budgeted self-supporting ending cash variances were transferred to PG01062, TMC Other Receipts & Expenses, for consolidated and transparent accounting. The one-time implementation activity is not repeated in the FY27 proposed budget.
- UNLV42 Thomas & Mack Center / CC2303 TMC Food and Beverage Operations — decrease of $3,050,061: Similar to TMC Administration, FY26 actuals included cash sweeps and accounting clean-up transfers to PG01062, TMC Other Receipts & Expenses, as part of the revised accounting treatment for Thomas & Mack Center ending cash variances. The FY27 proposed budget reflects the ongoing structure rather than the one-time transfers required to implement it.
- UNLV46 Student Life / CC0301 Student Life Administration — decrease of $2,878,279: FY26 actuals included approximately $2.61 million in one-time capital-project transfers, consisting of $1.573 million for MSU 2606, Student Union Theater Renovation, and $1.032 million for MSU 2502, Student Union Ballroom LED Conversion. Comparable project transfers are not included in the FY27 proposed budget.
- UNLV46 Student Life / CC2008 Student Union and Event Services — decrease of $1,850,439: FY26 actuals included approximately $1.8 million transferred to MSU 2606, Student Union Theater Renovation. This one-time project transfer is not repeated in the FY27 proposed budget.
- UNLV47 University Wide Programs / CC0056 University Wide–Institutional Priorities — decrease of $29,479,713: FY26 actuals included approximately $46.2 million transferred from UNLV investment income, including approximately $37 million from special one-time investment distributions. Because special distributions are variable and dependent on investment performance, the FY27 proposed budget assumes only regular monthly investment income distributions and does not include comparable one-time proceeds.
- UNLV47 University Wide Programs / CC1984 University Wide–Administrative — decrease of $6,214,730: FY26 actuals reflect approximately $10.8 million in normal Administrative Overhead distributions supporting campus operations. When the FY27 budget was developed, a portion of available Administrative Overhead balances was expected to be redirected to address Athletics' operating deficit, reducing the amount available for other campus distributions. Athletics support was subsequently funded through increased one-time investment income rather than Administrative Overhead; however, the FY27 proposed budget reflects the assumptions in place during budget development.
- UNLV47 University Wide Programs / CC2489 University Wide–Institutional Leases — decrease of $7,519,571: The variance reflects a change in the accounting and transfer process for institutional lease revenue. Previously, lease revenue was retained within individual property accounts and excess balances were transferred to UNLV Central Leases and Sales at year-end. Under the revised process, lease revenue is transferred to UNLV Central Leases and Sales on an ongoing basis. The FY27 budget reflects this revised structure and reduces the need for large year-end balance transfers. Accordingly, the variance primarily reflects a change in the timing and presentation of lease activity rather than a comparable reduction in underlying lease revenue.

Table 30. Transfers Out — to FY 2026 Actuals, Variance $(89,209,726)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV24 Academic Affairs	CC0971 Academic Affairs Administration	7,616,986	12,000	(7,604,986)
UNLV32 Student Affairs	CC1790 Student Affairs Administration	5,170,340	849,486	(4,320,854)
UNLV41 CFO UNLV Business Affairs	CC0485 Administrative Services	8,837,477	-	(8,837,477)
UNLV42 Thomas and Mack Center	CC0839 TMC-Administration	5,812,845	302,400	(5,510,445)
UNLV42 Thomas and Mack Center	CC2303 TMC Food and Beverage Operations	3,913,161	863,100	(3,050,061)
UNLV46 Student Life	CC0301 Student Life Administration	8,314,879	5,436,600	(2,878,279)
UNLV46 Student Life	CC2008 Student Union and Event Services	2,694,326	843,887	(1,850,439)
UNLV47 Univ Wide Programs	CC0056 Univ Wide-Institutional Priorities	46,972,662	17,492,949	(29,479,713)
UNLV47 Univ Wide Programs	CC1984 Univ Wide-Administrative	10,833,002	4,618,272	(6,214,730)
UNLV47 Univ Wide Programs	CC2489 Univ Wide-Institutional Leases	10,515,240	2,995,669	(7,519,571)
All Others (141 Cost Centers)		35,196,911	23,253,740	(11,943,171)
Grand Total		**145,877,829**	**56,668,103**	**(89,209,726)**

Full detail by fund, unit, cost center and worktag: [UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers Out' tab]

Beginning and Ending Balances

Balance	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Beginning Balance	166,981,878	170,262,745	187,807,164	20,825,286	17,544,419
Ending Balance	130,711,196	173,904,243	160,551,013	29,839,817	(13,353,230)

** UNLV Main Campus figures include PG22073 UNLV Special Project Funding (UNLV47 Univ Wide Programs / CC0056 Univ Wide-Institutional Priorities), which carries a large negative balance — $(54,287,120) at FY26 actual and $(54,837,120) in the FY27 proposed budget. The standalone self-supporting balance reports exclude this account; it is included here so that all figures tie to the FY 2027 Self-Supporting Budget report.*

Full detail by fund, unit, cost center and worktag: [UNLV Main FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Beginning Balance]

Kirk Kerkorian School of Medicine

Student Tuition and Fees

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Student Tuition and Fees	3,375,000	3,208,792	3,648,480	273,480	439,689

The increase reflects the tuition and fee increase for FY26 and FY27 approved by the BOR in June 2024. For self supporting accounts, the result was registration fee distributions to Access and Activities & Programs increased.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $273,480

This category nets to $273,480 but reflects $2,192,328 of increases offset by $1,918,848 of decreases across 4 cost centers.

Primary variances were FY27 budgeted increases for:

- PG11519 UNLVSOM Student Access $65,652 and PG21940 Activities & Program - Medical School $58,092, these were due to the KKSOM registration fee increase effective FY27 which impacted distributions to Access and Activities & Programs.
- PG24737 UNLVSOM Student Research Fee accounted for $132,000 of the variance, i.e. it was budgeted in FY27 and not in FY26. This was due to a conversion in May 2026 of an unbudgeted account PG18465 UNLVSOM STUDENT RESEARCH FEE.

Table 31. Student Tuition and Fees — to FY 2026 Budget, Variance $273,480

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	1,103,148	-	(1,103,148)
UNLV40 UNLV Medical School	CC1222 Medical-Scholarships and Fellowships	1,211,052	1,276,704	65,652
UNLV40 UNLV Medical School	CC1677 Medical Instruction	815,700	-	(815,700)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	245,100	2,371,776	2,126,676
Grand Total		3,375,000	3,648,480	273,480

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $439,689

This category nets to $439,688 but reflects $2,205,720 of increases offset by $1,766,031 of decreases across 4 cost centers.

Table 32. Student Tuition and Fees — to FY 2026 Actuals, Variance $439,689

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	1,111,816	-	(1,111,816)
UNLV40 UNLV Medical School	CC1222 Medical-Scholarships and Fellowships	1,220,508	1,276,704	56,196
UNLV40 UNLV Medical School	CC1677 Medical Instruction	654,215	-	(654,215)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	222,253	2,371,776	2,149,524

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
Grand Total		3,208,792	3,648,480	439,689

Full detail by fund, unit, cost center and worktag: [UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Tuition & Fees' tab]

The net variance is $439,689 which is mostly related to KKSOM's FY27 registration fee increase that involved distribution changes for PG11519 UNLVSOM Student Access $56,196 and PG21940 Activities & Program - Medical School $50,468. Separately, PG24737 UNLVSOM Student Research Fee $132,000 was converted from an unbudgeted account PG18465 UNLVSOM STUDENT RESEARCH FEE effective FY27. Additionally, there is a $167,935 variance for PG11465 UNLVSOM LAB SUPPORT FEE due to enrollment. KKSOM had started with cohorts of 60, the accreditation allows for a 10% increase resulting in 264 students made up of 4 classes of 66.

Sales and Service

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Sales and Service	82,486,189	72,831,175	86,894,119	4,407,930	14,062,944

FY 2027 Proposed Budget to FY 2026 Budget — Variance $4,407,930

Sales and Service revenue is increasing predominantly from the Faculty Practice Plan for revenues received for reimbursement of Department of Health & Human Services (DHHS) payments ($3.8M) and reimbursements for core faculty ($1.1M). Additionally, UNLV SOM has implemented a new chart of accounts for better transparency and fiscal reporting. These variances are representative of these changes to cost centers in the school.

This category nets to $4,407,930 but reflects $86,894,119 of increases offset by $82,486,189 of decreases across 15 cost centers.

Table 33. Sales and Service — to FY 2026 Budget, Variance $4,407,930

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	11,689,477	-	(11,689,477)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	70,774,185	-	(70,774,185)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	5,179,494	5,179,494
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	13,492,692	13,492,692
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	3,588,145	3,588,145
UNLV40 UNLV Medical School	CC2542 UNLVSOM Gynecologic Surgery & Obstetrics	-	6,549,672	6,549,672
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	10,279,961	10,279,961
UNLV40 UNLV Medical School	CC2544 UNLVSOM Otolaryngology & Head & Neck Surgery	-	4,785,689	4,785,689
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	24,830,981	24,830,981
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	-	7,359,817	7,359,817

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
All Others (5 Cost Centers)		22,527	10,827,668	10,805,141
Grand Total		**82,486,189**	**86,894,119**	**4,407,930**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $14,062,944

Sales and Service revenue is predominantly associated with pass-through reimbursements in the Graduate Medical Education (GME) and Faculty Practice Plan (FPP) programs. The School of Medicine receives revenue from hospitals and medical facilities as reimbursement for UNLV medical residents (GME) placed in those facilities (-$2.2M). The FPP program receives revenue from medical services provided by UNLV School of Medicine faculty via the FPP ($16.6M). Additionally, UNLV SOM has implemented a new chart of accounts for better transparency and fiscal reporting. These variances are representative of these changes to cost centers in the school.

This category nets to $14,062,944 but reflects $85,744,170 of increases offset by $71,681,226 of decreases across 14 cost centers.

Table 34. Sales and Service — to FY 2026 Actuals, Variance $14,062,944

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	14,415,830	-	(14,415,830)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	57,265,396	-	(57,265,396)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	1,149,949	5,179,494	4,029,545
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	13,492,692	13,492,692
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	3,588,145	3,588,145
UNLV40 UNLV Medical School	CC2542 UNLVSOM Gynecologic Surgery & Obstetrics	-	6,549,672	6,549,672
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	10,279,961	10,279,961
UNLV40 UNLV Medical School	CC2544 UNLVSOM Otolaryngology & Head & Neck Surgery	-	4,785,689	4,785,689
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	24,830,981	24,830,981
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	-	7,359,817	7,359,817
All Others (5 Cost Centers)		-	10,827,668	10,827,668
Grand Total		**72,831,175**	**86,894,119**	**14,062,944**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Sales & Service' tab

Other Revenue

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Other Revenue	4,200,000	73,471	100,000	(4,100,000)	26,529

As planned, the internal loan is no longer budgeted as Other Revenue for FY27; the $100K FY27 budget reflects only recurring miscellaneous revenue, with loan repayment reflected through transfers rather than Other Revenue.

A $4.2M internal loan was budgeted Other Revenue, consistent with FY26 reporting, the loan is not be budgeted in FY27 as Other Revenue as this activity will be appropriately reflected as transfer in/transfer out.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(4,100,000)

- UNLV40 UNLV Medical School / CC0928 Medical School Dean Administration: FY27 budget is below FY26 budget by $4,200,000 — primarily PG23109 UNLVSOM Uplift Administrative Support ($4,200,000).

Table 35. Other Revenue — to FY 2026 Budget, Variance $(4,100,000)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	4,200,000	-	(4,200,000)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	-	-	-
UNLV40 UNLV Medical School	CC2285 Medical School Research	-	100,000	100,000
Grand Total		**4,200,000**	**100,000**	**(4,100,000)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $26,529

This category nets to $26,529 but reflects $99,935 of increases offset by $73,407 of decreases across 3 cost centers.

- UNLV40 UNLV Medical School / CC2285 Medical School Research: FY27 budget is above FY26 actual by $99,935 — primarily due to PG20187 School of Medicine Clinical Trials Research Office ($100,000 moving from grants to programs accounts).

Table 36. Other Revenue — to FY 2026 Actuals, Variance $26,529

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	40,668	-	(40,668)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	32,739	-	(32,739)
UNLV40 UNLV Medical School	CC2285 Medical School Research	65	100,000	99,935
Grand Total		**73,471**	**100,000**	**26,529**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Other' tab

Professional Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Professional Salaries	57,471,283	45,308,415	60,930,248	3,458,965	15,621,833

Personnel (all salary and fringe categories): The FY27 increase continues the personnel realignment begun in FY26, budgeting positions at levels better aligned with anticipated hiring and practice plan growth. Variances are also related to the new chart of accounts implemented in FY27.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $3,458,965

This category nets to $3,458,965 but reflects $60,930,248 of increases offset by $57,471,283 of decreases across 15 cost centers.

Table 37. Professional Salaries — to FY 2026 Budget, Variance $3,458,965

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	1,845,015	-	(1,845,015)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	55,401,500	-	(55,401,500)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	3,524,564	3,524,564
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	10,966,759	10,966,759
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	2,965,548	2,965,548
UNLV40 UNLV Medical School	CC2542 UNLVSOM Gynecologic Surgery & Obstetrics	-	5,246,879	5,246,879
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	8,388,622	8,388,622
UNLV40 UNLV Medical School	CC2544 UNLVSOM Otolaryngology & Head & Neck Surgery	-	3,838,494	3,838,494
UNLV40 UNLV Medical School	CC2545 UNLVSOM Pediatrics	-	2,633,192	2,633,192
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	19,507,397	19,507,397
All Others (6 Cost Centers)		224,768	3,858,793	3,634,025
Grand Total		**57,471,283**	**60,930,248**	**3,458,965**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $15,621,833

Personnel (all salary and fringe categories): The FY27 increase continues the personnel realignment begun in FY26, budgeting positions at levels better aligned with anticipated hiring and practice plan growth. Variances are also related to the new chart of accounts implemented in FY27. UNLV SOM also budgets positions needed to fulfill the academic mission of the institution. Actuals are lower than budget as positions are often difficult to fill and/or failed searches.

This category nets to $15,621,833 but reflects $59,908,691 of increases offset by $44,286,859 of decreases across 16 cost centers.

Table 38. Professional Salaries — to FY 2026 Actuals, Variance $15,621,833

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC1677 Medical Instruction	43,161,283	-	(43,161,283)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	966,372	3,524,564	2,558,192
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	10,966,759	10,966,759
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	2,965,548	2,965,548
UNLV40 UNLV Medical School	CC2542 UNLVSOM Gynecologic Surgery & Obstetrics	-	5,246,879	5,246,879
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	8,388,622	8,388,622
UNLV40 UNLV Medical School	CC2544 UNLVSOM Otolaryngology & Head & Neck Surgery	-	3,838,494	3,838,494
UNLV40 UNLV Medical School	CC2545 UNLVSOM Pediatrics	-	2,633,192	2,633,192
UNLV40 UNLV Medical School	CC2546 UNLVSOM Psychiatry & Behavioral Health	-	1,721,742	1,721,742
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	19,507,397	19,507,397
All Others (6 Cost Centers)		1,180,760	2,137,051	956,291
Grand Total		**45,308,415**	**60,930,248**	**15,621,833**

Full detail by fund, unit, cost center and worktag: [UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Prof Salaries' tab]

Graduate Assistants

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Graduate Assistants	-	28,667	26,400	26,400	(2,267)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $26,400

- UNLV40 UNLV Medical School / CC2509 UNLV SOM Brain Health: FY27 budget is above FY26 budget by $26,400 as the department looks to expand graduate assistant opportunities.

Table 39. Graduate Assistants — to FY 2026 Budget, Variance $26,400

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	-	26,400	26,400
Grand Total		**-**	**26,400**	**26,400**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(2,267)

- UNLV40 UNLV Medical School / CC0928 Medical School Dean Administration and CC2509 UNLV SOM Brain Health has an overall variance of $2,267): - primarily due to the reorganization of the chart of accounts and moving GA funding from CC0928 and CC2509.

Table 40. Graduate Assistants — to FY 2026 Actuals, Variance $(2,267)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	28,667	-	(28,667)
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	-	26,400	26,400
Grand Total		**28,667**	**26,400**	**(2,267)**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Grad Assistants' tab

Classified & Technologist Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Classified & Technologist Salaries	173,388	169,949	194,305	20,917	24,356

FY 2027 Proposed Budget to FY 2026 Budget — Variance $20,917

The FY27 budget increases are primarily due to changes in classified grade, step, CBAs and additional salary adjustments.

This category nets to $20,917 but reflects $194,305 of increases offset by $173,388 of decreases across 7 cost centers.

Table 41. Classified & Technologist Salaries — to FY 2026 Budget, Variance $20,917

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	51,688	-	(51,688)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	83,526	-	(83,526)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	-	52,034	52,034
UNLV40 UNLV Medical School	CC2285 Medical School Research	38,174	-	(38,174)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	93,069	93,069
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	19,369	19,369
UNLV40 UNLV Medical School	CC2545 UNLVSOM Pediatrics	-	29,833	29,833
Grand Total		**173,388**	**194,305**	**20,917**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $24,356

The variance is primarily related to vacancies, partial year refills, and other salary adjustments related to classified employees.

This category nets to $24,356 but reflects $194,305 of increases offset by $169,949 of decreases across 8 cost centers.

Table 42. Classified & Technologist Salaries — to FY 2026 Actuals, Variance $24,356

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	31,224	-	(31,224)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	95,386	-	(95,386)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	-	52,034	52,034
UNLV40 UNLV Medical School	CC2285 Medical School Research	39,052	-	(39,052)
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	4,286	-	(4,286)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	93,069	93,069
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	19,369	19,369
UNLV40 UNLV Medical School	CC2545 UNLVSOM Pediatrics	-	29,833	29,833
Grand Total		**169,949**	**194,305**	**24,356**

Full detail by fund, unit, cost center and worktag: [UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Classified' tab]

Wages

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Wages	497,678	166,421	205,700	(291,978)	39,279

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(291,978)

Wages are primarily related to student and hourly workers. The budgets have been adjusted based on the needs to hire within the school.

This category nets to $(291,978) but reflects $205,700 of increases offset by $497,678 of decreases across 5 cost centers.

Table 43. Wages — to FY 2026 Budget, Variance $(291,978)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	54,600	-	(54,600)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	436,838	-	(436,838)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	-	152,900	152,900
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	6,240	-	(6,240)
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	52,800	52,800

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		**497,678**	**205,700**	**(291,978)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $39,279

Wages are primarily related to student and hourly workers. The budgets have been adjusted based on actuals and needs of the school.

This category nets to $39,279 but reflects $205,700 of increases offset by $166,421 of decreases across 6 cost centers.

Table 44. Wages — to FY 2026 Actuals, Variance $39,279

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	51,493	-	(51,493)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	98,748	-	(98,748)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	-	152,900	152,900
UNLV40 UNLV Medical School	CC2285 Medical School Research	7,740	-	(7,740)
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	8,439	-	(8,439)
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	52,800	52,800
Grand Total		**166,421**	**205,700**	**39,279**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Wages' tab

Fringe

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Fringe	14,857,288	10,880,731	14,724,982	(132,306)	3,844,251

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(132,306)

The FY27 budget reflects a reduction in the fringe benefit rates in comparison to FY26 budget, but an increase for FY26 actual to align with the anticipated filled positions reflected in the professional salary budget.

This category nets to $(132,306) but reflects $14,724,826 of increases offset by $14,857,132 of decreases across 16 cost centers.

Table 45. Fringe — to FY 2026 Budget, Variance $(132,306)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	498,381	-	(498,381)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	14,262,330	-	(14,262,330)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	907,838	907,838

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	2,443,684	2,443,684
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	623,497	623,497
UNLV40 UNLV Medical School	CC2542 UNLVSOM Gynecologic Surgery & Obstetrics	-	1,303,482	1,303,482
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	2,117,141	2,117,141
UNLV40 UNLV Medical School	CC2544 UNLVSOM Otolaryngology & Head & Neck Surgery	-	949,108	949,108
UNLV40 UNLV Medical School	CC2545 UNLVSOM Pediatrics	-	710,866	710,866
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	4,628,113	4,628,113
All Others (6 Cost Centers)		96,577	1,041,253	944,676
Grand Total		**14,857,288**	**14,724,982**	**(132,306)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $3,844,251

This variance is primarily due to vacancies as well as the changes in FY26 to FY27 fringe rates.

This category nets to $3,844,251 but reflects $14,436,044 of increases offset by $10,591,793 of decreases across 16 cost centers.

Table 46. Fringe — to FY 2026 Actuals, Variance $3,844,251

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC1677 Medical Instruction	10,281,961	-	(10,281,961)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	264,740	907,838	643,098
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	2,443,684	2,443,684
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	623,497	623,497
UNLV40 UNLV Medical School	CC2542 UNLVSOM Gynecologic Surgery & Obstetrics	-	1,303,482	1,303,482
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	2,117,141	2,117,141
UNLV40 UNLV Medical School	CC2544 UNLVSOM Otolaryngology & Head & Neck Surgery	-	949,108	949,108
UNLV40 UNLV Medical School	CC2545 UNLVSOM Pediatrics	-	710,866	710,866
UNLV40 UNLV Medical School	CC2546 UNLVSOM Psychiatry & Behavioral Health	-	439,729	439,729
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	4,628,113	4,628,113
All Others (6 Cost Centers)		334,030	601,524	267,494
Grand Total		**10,880,731**	**14,724,982**	**3,844,251**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Fringe' tab

Scholarships

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Scholarships	1,211,052	1,124,684	1,276,704	65,652	152,020

FY 2027 Proposed Budget to FY 2026 Budget — Variance $65,652

The primary reason for this variance is due to the Student Access projected revenue increase.

Table 47. Scholarships — to FY 2026 Budget, Variance $65,652

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC1222 Medical-Scholarships and Fellowships	1,211,052	1,276,704	65,652
Grand Total		1,211,052	1,276,704	65,652

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $152,020

The primary reason for this variance is due to the Student Access projected revenue increase.

Table 48. Scholarships — to FY 2026 Actuals, Variance $152,020

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	10,190	-	(10,190)
UNLV40 UNLV Medical School	CC1222 Medical-Scholarships and Fellowships	1,114,494	1,276,704	162,210
Grand Total		1,124,684	1,276,704	152,020

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Scholarships' tab

Operating

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Operating	14,131,677	12,262,722	15,164,353	1,032,676	2,901,631

FY 2027 Proposed Budget to FY 2026 Budget — Variance $1,032,676

The change from this is due to an addition of Residency Support to the budget.Previously, these activities were reported as Balance Control accounts in the FY26 budget and were not included in the operating budget. Adding them toFY27 budget representsan increase of $1.1M or 7.2%.

This category nets to $1,032,676 but reflects $14,167,204 of increases offset by $13,134,528 of decreases across 16 cost centers.

Table 49. Operating — to FY 2026 Budget, Variance $1,032,676

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0109 Medical Facilities Management	-	3,228,112	3,228,112
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	12,281,066	442,812	(11,838,254)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	1,255,134	-	(1,255,134)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	287,563	2,160,261	1,872,698
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	202,832	167,500	(35,332)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	172,900	172,900
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	26,067	26,067
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	51,142	51,142
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	1,790,466	1,790,466
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	-	7,004,752	7,004,752
All Others (6 Cost Centers)		105,082	120,341	15,259
Grand Total		**14,131,677**	**15,164,353**	**1,032,676**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $2,901,631

This category nets to $2,901,631 but reflects $14,305,812 of increases offset by $11,404,181 of decreases across 16 cost centers.

Table 50. Operating — to FY 2026 Actuals, Variance $2,901,631

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0109 Medical Facilities Management	-	3,228,112	3,228,112
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	10,436,583	442,812	(9,993,771)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	1,362,042	-	(1,362,042)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	179,167	2,160,261	1,981,094
UNLV40 UNLV Medical School	CC2285 Medical School Research	68,937	99,274	30,337
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	215,868	167,500	(48,368)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	172,900	172,900
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	51,142	51,142
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	1,790,466	1,790,466
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	126	7,004,752	7,004,626
All Others (6 Cost Centers)		-	47,134	47,134
Grand Total		**12,262,722**	**15,164,353**	**2,901,631**

Full detail by fund, unit, cost center and worktag: [UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Operating' tab]

Transfers In

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers In	812,127	6,614,099	5,454,620	4,642,493	(1,159,479)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $4,642,493

- UNLV40 UNLV Medical School / CC2550 UNLVSOM Administration: FY27 budget is above FY26 budget by $3,000,000 — primarily due to PG23109 UNLVSOM Uplift Administrative Support ($3,000,000) which is a bridge loan for cash flow purposes.

Table 51. Transfers In — to FY 2026 Budget, Variance $4,642,493

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	326,320	-	(326,320)
UNLV40 UNLV Medical School	CC2285 Medical School Research	331,142	5,000	(326,142)
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	154,665	112,666	(41,999)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	961,717	961,717
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	1,000	1,000
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	281,177	281,177
UNLV40 UNLV Medical School	CC2546 UNLVSOM Psychiatry & Behavioral Health	-	16,425	16,425
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	1,076,635	1,076,635
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	-	3,000,000	3,000,000
Grand Total		812,127	5,454,620	4,642,493

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(1,159,479)

- UNLV40 UNLV Medical School / CC2550 UNLVSOM Administration: FY27 budget is above FY26 actual by $3,000,000 — primarily PG23109 UNLVSOM Uplift Administrative Support ($3,000,000).

Table 52. Transfers In — to FY 2026 Actuals, Variance $(1,159,479)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0109 Medical Facilities Management	483,315	-	(483,315)
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	(381,211)	-	381,211
UNLV40 UNLV Medical School	CC1677 Medical Instruction	612,678	-	(612,678)
UNLV40 UNLV Medical School	CC2098 Medical Student Services	1,430,278	-	(1,430,278)
UNLV40 UNLV Medical School	CC2285 Medical School Research	463,434	5,000	(458,434)
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	278,710	112,666	(166,044)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	8,082,948	961,717	(7,121,231)
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	32,867	281,177	248,310
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	(7,204,039)	1,076,635	8,280,674

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	2,759,088	3,000,000	240,912
All Others (8 Cost Centers)		56,031	17,425	(38,606)
Grand Total		**6,614,099**	**5,454,620**	**(1,159,479)**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers In' tab

Transfers Out

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers Out	2,073,699	7,912,750	5,636,709	3,563,010	(2,276,041)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $3,563,010

This category nets to $3,563,010 but reflects $5,636,709 of increases offset by $2,073,699 of decreases across 8 cost centers.

Table 53. Transfers Out — to FY 2026 Budget, Variance $3,563,010

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	1,892,508	-	(1,892,508)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	141,664	-	(141,664)
UNLV40 UNLV Medical School	CC2285 Medical School Research	-	9,000	9,000
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	39,527	-	(39,527)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	-	2,606,118	2,606,118
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	7,920	7,920
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	3,411	3,411
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	-	3,010,260	3,010,260
Grand Total		**2,073,699**	**5,636,709**	**3,563,010**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(2,276,041)

This category nets to $(2,276,041) but reflects $8,348,693 of increases offset by $10,624,734 of decreases across 8 cost centers.

Table 54. Transfers Out — to FY 2026 Actuals, Variance $(2,276,041)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC0928 Medical School Dean Administration	10,579,446	-	(10,579,446)
UNLV40 UNLV Medical School	CC1677 Medical Instruction	(4,035,739)	-	4,035,739
UNLV40 UNLV Medical School	CC2285 Medical School Research	6,495	9,000	2,505
UNLV40 UNLV Medical School	CC2509 UNLV SOM Brain Health	45,288	-	(45,288)
UNLV40 UNLV Medical School	CC2527 UNLVSOM Mission Support	1,317,260	2,606,118	1,288,858
UNLV40 UNLV Medical School	CC2539 UNLVSOM Surgery	-	7,920	7,920

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV40 UNLV Medical School	CC2540 UNLVSOM Plastic & Reconstructive Surgery	-	-	-
UNLV40 UNLV Medical School	CC2543 UNLVSOM Internal Medicine	-	-	-
UNLV40 UNLV Medical School	CC2547 UNLVSOM GME	-	3,411	3,411
UNLV40 UNLV Medical School	CC2550 UNLVSOM Administration	-	3,010,260	3,010,260
Grand Total		**7,912,750**	**5,636,709**	**(2,276,041)**

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers Out' tab

Beginning and Ending Balances

Balance	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Beginning Balance	1,779,003	1,100,331	(9,679,348)	(11,458,351)	(10,779,679)
Ending Balance	2,236,254	5,973,529	(11,741,530)	(13,977,784)	(17,715,059)

Full detail by fund, unit, cost center and worktag: UNLV Medicine FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Beginning Balance' and 'Ending Balance' tab

Intercollegiate Athletics

Student Tuition and Fees

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Student Tuition and Fees	5,431,074	5,749,044	5,925,684	494,610	176,640

FY 2027 Proposed Budget to FY 2026 Budget — Variance $494,610

This increase in budgeted Tuition and Fee revenue aligns the upcoming budget to actual enrollment trends and anticipated student enrollment levels.

Table 55. Student Tuition and Fees — to FY 2026 Budget, Variance $494,610

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	5,431,074	5,925,684	494,610
Grand Total		**5,431,074**	**5,925,684**	**494,610**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $176,640

This increase in budgeted Tuition and Fee revenue aligns the upcoming budget to actual enrollment trends and anticipated student enrollment levels.

Table 56. Student Tuition and Fees — to FY 2026 Actuals, Variance $176,640

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	5,749,044	5,925,684	176,640
Grand Total		**5,749,044**	**5,925,684**	**176,640**

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Tuition & Fees' tab

Sales and Service

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Sales and Service	30,213,638	28,785,978	34,306,769	4,093,131	5,520,791

FY 2027 Proposed Budget to FY 2026 Budget — Variance $4,093,131

Athletic Administration Sales and Service revenue increase is expected as a result of UNLV Athletics working with Allegiant Stadium to accelerate the process for the annual distribution of the waterfall payment. Since the stadium operations began, the annual reconciliation and waterfall disbursement timeline has been such that the payment for the current academic year use has not been received until the next academic year. For FY27, it is anticipated that UNLV will receive payment for both the 2025 and 2026 football seasons.

In addition, Mountain West Conference distributions are projected to increase in FY27.

Additionally, the following adjustments have been made to the budgets.

- UNLV29 Intercollegiate Athletics / CC1618 Athletics Administration: FY27 budget is above FY26 budget by $1,617,731 — primarily PG03183 UNLV Athletic Administration - Athletics ($1,617,731). The Athletics Administration is expected to receive two Allegiant waterfall payments, SHI naming rights deal and a Hall of Fame ceremony.
- UNLV29 Intercollegiate Athletics / CC0221 Men's Basketball: FY27 budget is above FY26 budget by $892,930 — primarily PG01245 UNLV Basketball Men ($892,930) based on ticket sale projections.
- UNLV29 Intercollegiate Athletics / CC0140 Athletic Scholarships and Fellowships: FY27 budget is above FY26 budget by $550,000 — primarily PG00621 UNLV NCAA Assistance - Athletics ($550,000) from NCAA distribution increases to fund grant in aid and academic enhancement initiatives.
- UNLV29 Intercollegiate Athletics / CC0133 Football: FY27 budget is above FY26 budget by $541,100 — primarily PG22683 UNLV Football Bowl Game ($303,600) and PG02238 UNLV Football ($237,500). This increase reflects all Saturday home games in the 2027 football schedule and higher anticipated attendance games against University of Nevada, Reno and North Dakota State.
- The "All Others" category consolidates 2 remaining cost centers not individually presented above.

Table 57. Sales and Service — to FY 2026 Budget, Variance $4,093,131

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	4,518,000	4,800,000	282,000
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	78,300	115,000	36,700
UNLV29 Intercollegiate Athletics	CC0133 Football	10,500,000	11,041,100	541,100
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	7,515,000	8,065,000	550,000
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	3,101,300	3,994,230	892,930
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	85,500	99,000	13,500
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	158,100	292,600	134,500
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	460,250	521,220	60,970
UNLV29 Intercollegiate Athletics	CC0753 Rebel Girls Dance Team	25,000	-	(25,000)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	3,679,888	5,297,619	1,617,731
All Others (2 Cost Centers)		92,300	81,000	(11,300)
Grand Total		**30,213,638**	**34,306,769**	**4,093,131**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $5,520,791

Athletic Administration revenue increase is expected as UNLV Athletics has been working with Allegiant Stadium to accelerate the process for annual distribution of the waterfall payment. Since the stadium operations began, the annual reconciliation and waterfall disbursement timeline has been such that the payment for the current academic year use has not been received until the next academic year. For FY27, it is anticipated that UNLV will receive both payment for both the 2025 and 2026 football seasons.

In addition, Mountain West Conference distributions are projected to increase in FY27.

The following variances are primary drivers of the variance and related to increased revenue projections in FY27 from FY26 actuals.

- UNLV29 Intercollegiate Athletics / CC0112 ICA Marketing and Media: FY27 budget is above FY26 actual by $1,647,259 — primarily PG04680 UNLV Marketing - Athletics ($1,647,259) based additional net revenue anticipated to be generated under the Learfield Amplify agreement for premium seating, development, and ticket sale strategy.
- UNLV29 Intercollegiate Athletics / CC0140 Athletic Scholarships and Fellowships: FY27 budget is above FY26 actual by $1,569,268 — primarily due to PG00621 UNLV NCAA Assistance - Athletics ($1,569,268) related to projected increases in NCAA distributions.
- UNLV29 Intercollegiate Athletics / CC0221 Men's Basketball: FY27 budget is above FY26 actual by $1,270,319 — primarily PG01245 UNLV Basketball Men ($1,270,319) based primarily on anticipated improvement in ticket sale revenues.
- UNLV29 Intercollegiate Athletics / CC1618 Athletics Administration: FY27 budget is above FY26 actual by $958,857 — primarily PG03183 UNLV Athletic Administration - Athletics ($924,730), primarily due to the expected 'catch-up' of the Allegiant waterfall payment for both the Fall 2025 and Fall 2026 seasons, offset by year-over-year differences in revenue related to schedule changes to accommodate events for Allegiant Stadium.
- The "All Others" category consolidates 2 remaining cost centers not individually presented above.

Table 58. Sales and Service — to FY 2026 Actuals, Variance $5,520,791

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	3,152,741	4,800,000	1,647,259
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	102,794	115,000	12,206
UNLV29 Intercollegiate Athletics	CC0133 Football	11,178,931	11,041,100	(137,831)
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	6,495,732	8,065,000	1,569,268
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	2,723,911	3,994,230	1,270,319
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	117,304	99,000	(18,304)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	104,199	81,000	(23,199)
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	94,704	292,600	197,896
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	476,101	521,220	45,119
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	4,338,762	5,297,619	958,857
All Others (2 Cost Centers)		800	-	(800)
Grand Total		**28,785,978**	**34,306,769**	**5,520,791**

Full detail by fund, unit, cost center and worktag: [UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Sales & Service' tab]

Investment/Endowment Income

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Investment/Endowment Income	3,500	1,920	2,000	(1,500)	80

Consistent with Board policy for gift and endowment funds, most gift funds are not reflected in self-supporting budgets. This income represents a small portion of unrestricted Athletics endowment income used to support the Athletics program.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(1,500)

Table 59. Investment/Endowment Income — to FY 2026 Budget, Variance $(1,500)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	3,500	2,000	(1,500)
Grand Total		**3,500**	**2,000**	**(1,500)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $80

Table 60. Investment/Endowment Income — to FY 2026 Actuals, Variance $80

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	1,920	2,000	80
Grand Total		**1,920**	**2,000**	**80**

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Investment' tab

Gifts

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Gifts	5,674,615	3,404,748	4,400,000	(1,274,615)	995,252

For FY27, the gift revenue budget has been adjusted to align with the gift activity that is reflected in the self-supporting budget accounts. Consistent with Board policy, many gift accounts are not included in the self-supporting budgets although the gift activity is included in the annual athletics report. The gift activity included in FY26 actual and budgeted for FY27 represents gifts that are for general athletics expenses, including gifts for specific sports but not further restricted. Gifts having specific donor restrictions within athletics/specific sports (such as restricted to scholarships or facility improvements) continue to be managed through separate gift accounts.

For FY26, and FY27, the unrestricted gift revenue budget was reflected in the Athletic Administration cost center, but gift revenues designated for specific sports are reflected in the sport cost centers when actuals are recorded.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(1,274,615)

Table 61. Gifts — to FY 2026 Budget, Variance $(1,274,615)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	1,084,615	-	(1,084,615)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	390,000	400,000	10,000

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	4,200,000	4,000,000	(200,000)
Grand Total		**5,674,615**	**4,400,000**	**(1,274,615)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $995,252

Gift budgets were developed in alignment with FY26 actuals and additional philanthropy expectations. Athletics projects gifts revenue of $4.4M for FY27, below the FY26 budget but above FY26 actual fundraising, reflecting a more conservative approach to gift revenue budgeting going forward.

This category nets to $995,252 but reflects $2,188,640 of increases offset by $1,193,389 of decreases across 7 cost centers.

Table 62. Gifts — to FY 2026 Actuals, Variance $995,252

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	159,360	-	(159,360)
UNLV29 Intercollegiate Athletics	CC0133 Football	190,000	-	(190,000)
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	127,572	-	(127,572)
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	480,057	-	(480,057)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	614,900	400,000	(214,900)
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	21,500	-	(21,500)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	1,811,360	4,000,000	2,188,640
Grand Total		**3,404,748**	**4,400,000**	**995,252**

Full detail by fund, unit, cost center and worktag: [UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Gifts' tab]

Other Revenue

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Other Revenue	60,750	57,399	60,000	(750)	2,601

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(750)

Table 63. Other Revenue — to FY 2026 Budget, Variance $(750)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	60,000	60,000	-
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	500	-	(500)
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	250	-	(250)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		60,750	60,000	(750)

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $2,601

Table 64. Other Revenue — to FY 2026 Actuals, Variance $2,601

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	54,016	60,000	5,984
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	500	-	(500)
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	2,882	-	(2,882)
Grand Total		57,399	60,000	2,601

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Other' tab

Professional Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Professional Salaries	15,943,372	15,387,972	15,328,982	(614,390)	(58,990)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(614,390)

Position budgets were developed in FY26 based on each sport's unique needs. Additionally, sports may hire hourly workers or other employee types resulting in reductions of budgeted positions. As an example, wages have increased overall for ICA FY27 budgets.

Table 65. Professional Salaries — to FY 2026 Budget, Variance $(614,390)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	339,885	387,137	47,252
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	791,531	752,172	(39,359)
UNLV29 Intercollegiate Athletics	CC0133 Football	4,474,231	4,096,381	(377,850)
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	2,372,249	2,292,409	(79,840)
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	1,658,731	1,592,766	(65,965)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	1,588,530	1,559,301	(29,229)
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	2,856,411	2,854,470	(1,941)
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	160,537	205,091	44,554
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	1,701,267	1,589,255	(112,012)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		**15,943,372**	**15,328,982**	**(614,390)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(58,990)

This category nets to $(58,990) but reflects $363,314 of increases offset by $422,304 of decreases across 11 cost centers.

Table 66. Professional Salaries — to FY 2026 Actuals, Variance $(58,990)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	311,294	387,137	75,843
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	812,552	752,172	(60,380)
UNLV29 Intercollegiate Athletics	CC0133 Football	4,411,686	4,096,381	(315,305)
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	2,254,962	2,292,409	37,447
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	1,615,967	1,592,766	(23,201)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	1,498,550	1,559,301	60,751
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	2,782,404	2,854,470	72,066
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	127,740	205,091	77,351
UNLV29 Intercollegiate Athletics	CC0753 Rebel Girls Dance Team	19,760	-	(19,760)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	1,549,398	1,589,255	39,857
All Others (1 Cost Centers)		3,657	-	(3,657)
Grand Total		**15,387,972**	**15,328,982**	**(58,990)**

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Prof Salaries' tab

Graduate Assistants

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Graduate Assistants	114,000	110,667	119,000	5,000	8,333

FY 2027 Proposed Budget to FY 2026 Budget — Variance $5,000

This category nets to $5,000 but reflects $23,000 of increases offset by $18,000 of decreases across 2 cost centers.

Table 67. Graduate Assistants — to FY 2026 Budget, Variance $5,000

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	-	23,000	23,000

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	48,000	48,000	-
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	48,000	48,000	-
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	18,000	-	(18,000)
Grand Total		114,000	119,000	5,000

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $8,333

Table 68. Graduate Assistants — to FY 2026 Actuals, Variance $8,333

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	22,667	23,000	333
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	40,000	48,000	8,000
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	48,000	48,000	-
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	-	-	-
Grand Total		110,667	119,000	8,333

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Grad Assistants' tab

Wages

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Wages	894,303	833,211	1,278,957	384,654	445,746

FY 2027 Proposed Budget to FY 2026 Budget — Variance $384,654

This budget is to align with the needs of athletics and increasing hourly wage support.

Table 69. Wages — to FY 2026 Budget, Variance $384,654

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	60,000	60,000	-
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	32,000	40,000	8,000
UNLV29 Intercollegiate Athletics	CC0133 Football	173,000	173,000	-
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	20,000	20,000	-
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	56,250	73,750	17,500
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	58,000	58,000	-

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	379,500	770,207	390,707
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	62,000	57,000	(5,000)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	53,553	27,000	(26,553)
Grand Total		894,303	1,278,957	384,654

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $445,746

UNLV29 Intercollegiate Athletics / CC0376 Athletics Sport Operations: FY27 budget is above FY26 actual by $451,690 — primarily PG01883 UNLV Other Sport Game Operations - Athletics ($402,129 to help with the operational needs of staffing games).

Table 70. Wages — to FY 2026 Actuals, Variance $445,746

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	117,313	60,000	(57,312)
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	33,272	40,000	6,728
UNLV29 Intercollegiate Athletics	CC0133 Football	142,297	173,000	30,703
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	15,500	20,000	4,500
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	90,258	73,750	(16,507)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	40,108	58,000	17,892
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	318,517	770,207	451,691
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	53,671	57,000	3,329
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	22,277	27,000	4,724
Grand Total		833,211	1,278,957	445,746

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Wages' tab

Fringe

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Fringe	5,028,815	4,380,382	4,610,888	(417,927)	230,506

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(417,927)

The FY27 budget reflects a reduction in the fringe benefit rates in comparison to FY26 budget, but an increase for FY26 actual to align with the anticipated filled positions reflected in the professional salary budget.

Table 71. Fringe — to FY 2026 Budget, Variance $(417,927)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	107,550	118,150	10,600
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	278,604	261,913	(16,691)
UNLV29 Intercollegiate Athletics	CC0133 Football	1,384,437	1,248,178	(136,259)
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	592,940	440,225	(152,715)
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	570,832	532,165	(38,667)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	549,699	522,149	(27,550)
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	946,757	925,923	(20,834)
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	42,530	47,241	4,711
UNLV29 Intercollegiate Athletics	CC0651 Rodeo Program	-	-	-
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	555,466	514,944	(40,522)
All Others (1 Cost Centers)		-	-	-
Grand Total		**5,028,815**	**4,610,888**	**(417,927)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $230,506

This variance is primarily due to vacancies as well as the changes in FY26 to FY27 fringe rates.

Table 72. Fringe — to FY 2026 Actuals, Variance $230,506

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	95,685	118,150	22,465
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	250,111	261,913	11,802
UNLV29 Intercollegiate Athletics	CC0133 Football	1,223,535	1,248,178	24,643
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	402,901	440,225	37,324
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	524,018	532,165	8,147
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	497,286	522,149	24,863
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	888,628	925,923	37,295
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	33,215	47,241	14,026
UNLV29 Intercollegiate Athletics	CC0753 Rebel Girls Dance Team	4,709	-	(4,709)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	459,757	514,944	55,187
All Others (1 Cost Centers)		538	-	(538)
Grand Total		**4,380,382**	**4,610,888**	**230,506**

Full detail by fund, unit, cost center and worktag: [UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Fringe' tab]

Scholarships

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Scholarships	4,608,044	5,121,054	4,545,014	(63,030)	(576,040)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(63,030)

Table 73. Scholarships — to FY 2026 Budget, Variance $(63,030)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	2,366,114	2,366,114	-
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	2,241,930	2,178,900	(63,030)
Grand Total		**4,608,044**	**4,545,014**	**(63,030)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(576,040)

- UNLV29 Intercollegiate Athletics / CC0140 Athletic Scholarships and Fellowships: FY27 budget is below FY26 actual by $763,858 due to increased projections of NCAA support
- UNLV29 Intercollegiate Athletics / CC1618 Athletics Administration: FY27 budget is above FY26 actual by $188,068.

Table 74. Scholarships — to FY 2026 Actuals, Variance $(576,040)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	250	-	(250)
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	3,129,972	2,366,114	(763,858)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	1,990,832	2,178,900	188,068
Grand Total		**5,121,054**	**4,545,014**	**(576,040)**

Full detail by fund, unit, cost center and worktag: [UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Scholarships' tab]

Operating

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Operating	25,443,104	27,956,645	31,021,806	5,578,702	3,065,161

FY 2027 Proposed Budget to FY 2026 Budget — Variance $5,578,702

The NCAA and college athletics environment is rapidly changing. The FY27 budgets are in alignment with FY26 actual activity as well as adjustments to travel schedules and other expenses that change annually.

Table 75. Operating — to FY 2026 Budget, Variance $5,578,702

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	555,493	480,379	(75,114)
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	700,000	958,964	258,964
UNLV29 Intercollegiate Athletics	CC0133 Football	5,026,259	5,350,106	323,847
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	300,000	300,000	-
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	1,765,000	2,450,243	685,243
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	1,576,764	1,698,633	121,869
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	1,270,271	1,322,182	51,911
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	8,779,313	9,269,804	490,491
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	235,030	266,714	31,684
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	5,018,255	8,708,062	3,689,807
All Others (1 Cost Centers)		216,719	216,719	-
Grand Total		**25,443,104**	**31,021,806**	**5,578,702**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $3,065,161

- UNLV29 Intercollegiate Athletics / CC0376 Athletics Sport Operations: FY27 budget is above FY26 actual by $4,199,105 — primarily PG01883 UNLV Other Sport Game Operations - Athletics ($3,139,679) and PG01255 UNLV Sports Medicine - Athletics ($980,849).
- UNLV29 Intercollegiate Athletics / CC1618 Athletics Administration: FY27 budget is below FY26 actual by $2,723,131 — primarily PG12213 GIF ICA STUDENT SUPPORT ($3,000,000 as a result of moving the central funding source to investment income).
- UNLV29 Intercollegiate Athletics / CC0221 Men's Basketball: FY27 budget is above FY26 actual by $967,470 — primarily PG01245 UNLV Basketball Men ($967,470).
- The "All Others" category consolidates 1 remaining cost centers not individually presented above.

Table 76. Operating — to FY 2026 Actuals, Variance $3,065,161

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	537,180	480,379	(56,801)
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	702,124	958,964	256,840
UNLV29 Intercollegiate Athletics	CC0133 Football	5,042,163	5,350,106	307,943
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	32,535	300,000	267,465

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	1,482,773	2,450,243	967,470
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	1,554,455	1,698,633	144,178
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	1,185,121	1,322,182	137,061
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	5,070,699	9,269,804	4,199,105
UNLV29 Intercollegiate Athletics	CC1235 Athletics Grounds and Facilities	611,891	216,719	(395,172)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	11,431,193	8,708,062	(2,723,131)
All Others (1 Cost Centers)		306,512	266,714	(39,798)
Grand Total		**27,956,645**	**31,021,806**	**3,065,161**

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Operating' tab

Transfers In

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers In	13,580,000	35,238,716	17,955,645	4,375,645	(17,283,071)

Budgeted transfer-in activity represents the planned campus support for Athletics; however, in order to balance individual programs back to zero due to differences between expenditures tracked at the sport/program level and significant Athletics revenues collected centrally (media, conference distributions, etc.), actual transfers-in and transfers-out are 'grossed-up' by the offsetting program balancing adjustments. For FY26, the actual transfer-in net of the program balancing adjustments was $25.0 million during FY26 with $18.3 million related to balancing the FY26 Athletics operation and $6.7 million reduction in the FY25 carryforward deficit.

FY 2027 Proposed Budget to FY 2026 Budget — Variance $4,375,645

The FY26 Athletics reported transfer totals include $10,251,885 of offsetting appropriation-balancing activity. These entries are used annually to clear negative balances from individual Athletics program accounts and consolidate those deficits into a single account within UNLV29 Intercollegiate Athletics for transparent monitoring and reporting. This process does not provide additional resources to Athletics or represent a separate transfer-out expense.

After separating the balancing entries from the underlying activity:

- Transfers In: The reported total of $35,238,716 consists of $24,986,831 in transfer-in support and $10,251,885 in appropriation-balancing activity.
- Transfers Out: The reported total of $12,772,872 consists of $2,520,987 in transfer-out activity and $10,251,885 in appropriation-balancing activity.
- Net Transfer Support: Because the $10,251,885 balancing entry appears on both sides, it has no effect on net activity. FY26 net transfer support to Athletics was $22,465,844.

The gross transfer totals reflect total accounting activity, while the amounts excluding appropriation balancing will accurately represent the underlying level of transfer-in support and transfer-out activity.

UNLV originally budgeted $13,580,000 in FY26 institutional support for Athletics. Actual support exceeded that amount by approximately $11.4 million, primarily due to:

- $6.675 million from a one-time central commitment to address 25% of Athletics' approximately $26.699 million operating carry-forward deficit.
- $4.166 million in additional institutional support required because FY26 operating expenditures exceeded budgeted levels.
- $480,000 in additional support for postseason participation costs associated with the 2025 Frisco Bowl.
- $85,336 in other campus support, including the Summer Term 2025 distribution and support for the Build-a-Bed charitable event.

The FY27 proposed budget includes $17,955,645 in planned institutional support for Athletics. This is $4,375,645 above the original FY26 budget.

The FY27 amount represents the level of institutional support incorporated into the proposed budget based on available institutional resources and Athletics' currently projected revenues and expenditures. It does not repeat the FY26 appropriation-balancing activity, one-time deficit-reduction commitment, postseason assistance, or unplanned support for expenditures above budget. Any future cost overruns or revenue shortfalls would require separate evaluation and are not assumed in the FY27 proposed budget.

Table 77. Transfers In — to FY 2026 Budget, Variance $4,375,645

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	-	59,115	59,115
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	13,580,000	17,896,530	4,316,530
Grand Total		**13,580,000**	**17,955,645**	**4,375,645**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(17,283,071)

Table 78. Transfers In — to FY 2026 Actuals, Variance $(17,283,071)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	227,613	-	(227,613)
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	1,558,821	-	(1,558,821)
UNLV29 Intercollegiate Athletics	CC0133 Football	480,000	-	(480,000)
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	3,077,472	59,115	(3,018,357)
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	1,344,653	-	(1,344,653)
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	3,187,337	-	(3,187,337)
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	2,501,467	-	(2,501,467)
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	9,010,661	-	(9,010,661)
UNLV29 Intercollegiate Athletics	CC1235 Athletics Grounds and Facilities	630,397	-	(630,397)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	13,148,451	17,896,530	4,748,079
All Others (3 Cost Centers)		71,843	-	(71,843)
Grand Total		35,238,716	17,955,645	(17,283,071)

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers In' tab

Transfers Out

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers Out	2,931,939	12,772,872	5,745,451	2,813,512	(7,027,421)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $2,813,512

With the exception of scholarship funding transfers, the remainder of transfer-out activity is administrative overhead assessment on Athletics sales and service revenues.

Table 79. Transfers Out — to FY 2026 Budget, Variance $2,813,512

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	-	432,000	432,000
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	-	10,350	10,350
UNLV29 Intercollegiate Athletics	CC0133 Football	-	993,699	993,699
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	-	725,850	725,850
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	-	359,481	359,481
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	-	8,910	8,910
UNLV29 Intercollegiate Athletics	CC0352 Olympic Sports Men	-	7,290	7,290
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	-	26,334	26,334
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	-	46,910	46,910
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	2,931,939	3,134,627	202,688
All Others (3 Cost Centers)		-	-	-
Grand Total		2,931,939	5,745,451	2,813,512

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(7,027,421)

Table 80. Transfers Out — to FY 2026 Actuals, Variance $(7,027,421)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV29 Intercollegiate Athletics	CC0112 ICA Marketing and Media	2,318,882	432,000	(1,886,882)
UNLV29 Intercollegiate Athletics	CC0126 Women's Basketball	-	10,350	10,350
UNLV29 Intercollegiate Athletics	CC0133 Football	1,029,250	993,699	(35,551)
UNLV29 Intercollegiate Athletics	CC0140 Athletic Scholarships and Fellowships	6,464,713	725,850	(5,738,863)
UNLV29 Intercollegiate Athletics	CC0221 Men's Basketball	-	359,481	359,481
UNLV29 Intercollegiate Athletics	CC0274 Olympic Sports Women	-	8,910	8,910
UNLV29 Intercollegiate Athletics	CC0376 Athletics Sport Operations	-	26,334	26,334
UNLV29 Intercollegiate Athletics	CC0379 Athletics Other Sports and Support	13,578	46,910	33,332
UNLV29 Intercollegiate Athletics	CC1235 Athletics Grounds and Facilities	18,506	-	(18,506)
UNLV29 Intercollegiate Athletics	CC1618 Athletics Administration	2,921,079	3,134,627	213,548
All Others (3 Cost Centers)		6,863	7,290	427
Grand Total		**12,772,872**	**5,745,451**	**(7,027,421)**

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers Out' tab

Beginning and Ending Balances

Balance	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Beginning Balance	(26,699,363)	(26,699,363)	(20,024,363)	6,675,000	6,675,000
Ending Balance	(26,699,363)	(20,024,363)	(20,024,363)	6,675,000	-

Full detail by fund, unit, cost center and worktag: UNLV Athletics FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Beginning Balance' and 'Ending Balance' tab

School of Dental Medicine

Student Tuition and Fees

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Student Tuition and Fees	14,510,355	14,673,212	14,674,986	164,631	1,774

FY 2027 Proposed Budget to FY 2026 Budget — Variance $164,631

The primary reason for increases is related to changes in Student Access and in projected additional revenue in summer term.

Table 81. Student Tuition and Fees — to FY 2026 Budget, Variance $164,631

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0542 Dental Student Services	21,000	17,500	(3,500)
UNLV09 School of Dental Medicine	CC0598 Dental Scholarships and Fellowships	2,183,796	2,274,192	90,396
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	5,040,444	5,054,689	14,245
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	7,265,115	7,328,605	63,490
Grand Total		**14,510,355**	**14,674,986**	**164,631**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $1,774

FY27 budgets were developed while also assessing actuals.

Table 82. Student Tuition and Fees — to FY 2026 Actuals, Variance $1,774

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0542 Dental Student Services	16,750	17,500	750
UNLV09 School of Dental Medicine	CC0598 Dental Scholarships and Fellowships	2,181,303	2,274,192	92,889
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	5,034,117	5,054,689	20,572
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	7,441,043	7,328,605	(112,438)
Grand Total		**14,673,212**	**14,674,986**	**1,774**

Full detail by fund, unit, cost center and worktag: UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Tuition & Fees' tab

Sales and Service

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Sales and Service	7,140,500	6,456,144	6,986,450	(154,050)	530,306

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(154,050)

Sales and Service — to FY 2026 Budget, Variance $(154,050)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	690,000	600,000	(90,000)
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	6,450,500	6,386,450	(64,050)
Grand Total		**7,140,500**	**6,986,450**	**(154,050)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $530,306

This increase is attributable to changes in patient billing. The school has contracted with eAssist, a third party billing and collections firm, to help with collections.

Table 84. Sales and Service — to FY 2026 Actuals, Variance $530,306

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	552,125	600,000	47,875
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	5,904,019	6,386,450	482,431
Grand Total		**6,456,144**	**6,986,450**	**530,306**

Full detail by fund, unit, cost center and worktag: [UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Sales & Service' tab]

Other Revenue

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Other Revenue	51,000	111,353	562,610	511,610	451,257

FY 2027 Proposed Budget to FY 2026 Budget — Variance $511,610

The increase in FY27 budget is coming from PG23960 (Anesthesiology dept). Dental will have sice residents in FY27, up from three. Additionally, Dental has only received July and August payment in FY26, increasing FY27 revenue projections.

Table 85. Other Revenue — to FY 2026 Budget, Variance $511,610

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	51,000	562,610	511,610
Grand Total		**51,000**	**562,610**	**511,610**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $451,257

UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 actual by $451,257 — primarily PG23960 Dental Anesthesiology Program ($443,413)which is related to an addition of 3 residents in FY27.

Table 86. Other Revenue — to FY 2026 Actuals, Variance $451,257

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	111,353	562,610	451,257
Grand Total		**111,353**	**562,610**	**451,257**

Full detail by fund, unit, cost center and worktag: UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Other' tab

Professional Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Professional Salaries	6,612,712	3,697,519	7,817,850	1,205,138	4,120,331

FY 2027 Proposed Budget to FY 2026 Budget — Variance $1,205,138

Personnel (all salary and fringe categories): The primary factors resulting in this change include salary adjustments, and projected staffing needs in relation to changes in enrollment and operations. The FY27 budget also reflects the intention to fill vacant positions.

- UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 budget by $1,244,575 — primarily PG21958 Dental School-Summer ($662,298) to hire additional positions to support the program, and PG23960 Dental Anesthesiology Program ($388,209) for Residents stipend Year 1 and Year2.

Table 87. Professional Salaries — to FY 2026 Budget, Variance $1,205,138

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	232,537	233,099	562
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	281,717	241,718	(39,999)
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	6,098,458	7,343,033	1,244,575
Grand Total		**6,612,712**	**7,817,850**	**1,205,138**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $4,120,331

Personnel (all salary and fringe categories): This increase is due budgeting positions with plans to fill vacant positions in FY27.

Table 88. Professional Salaries — to FY 2026 Actuals, Variance $4,120,331

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	176,766	233,099	56,333
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	240,245	241,718	1,473
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	3,280,507	7,343,033	4,062,526

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
Grand Total		**3,697,519**	**7,817,850**	**4,120,331**

Full detail by fund, unit, cost center and worktag: [UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Prof Salaries' tab]

Classified & Technologist Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Classified & Technologist Salaries	3,571,265	1,461,246	3,528,010	(43,255)	2,066,764

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(43,255)

Table 89. Classified & Technologist Salaries — to FY 2026 Budget, Variance $(43,255)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	423,541	448,267	24,726
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	101,459	151,873	50,414
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	3,046,265	2,927,870	(118,395)
Grand Total		**3,571,265**	**3,528,010**	**(43,255)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $2,066,764

This budgeted increase in comparison to FY26 actual reflects continued efforts to fill vacant positions during FY26.

Table 90. Classified & Technologist Salaries — to FY 2026 Actuals, Variance $2,066,764

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	355,131	448,267	93,136
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	135,614	151,873	16,259
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	970,500	2,927,870	1,957,370
Grand Total		**1,461,246**	**3,528,010**	**2,066,764**

Full detail by fund, unit, cost center and worktag: [UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Classified' tab]

Wages

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Wages	434,800	591,278	667,600	232,800	76,322

FY 2027 Proposed Budget to FY 2026 Budget — Variance $232,800

UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 budget by $223,600 — primarily PG21957 Intl Doctor Dental Surgery Program ($200,000).

Table 91. Wages — to FY 2026 Budget, Variance $232,800

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	30,000	40,000	10,000
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	2,800	2,000	(800)
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	402,000	625,600	223,600
Grand Total		434,800	667,600	232,800

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $76,322

- UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 actual by $70,967 — primarily PG21957 Intl Doctor Dental Surgery Program ($79,108).

Table 92. Wages — to FY 2026 Actuals, Variance $76,322

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	36,645	40,000	3,355
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	-	2,000	2,000
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	554,633	625,600	70,967
Grand Total		591,278	667,600	76,322

Full detail by fund, unit, cost center and worktag: UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Wages' tab

Fringe

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Fringe	3,668,009	1,640,907	3,755,260	87,251	2,114,353

FY 2027 Proposed Budget to FY 2026 Budget — Variance $87,251

The FY27 budget reflects a reduction in the fringe benefit rates in comparison to FY26 budget, but an increase for FY26 actual to align with the anticipated filled positions reflected in the professional salary budget.

Table 93. Fringe — to FY 2026 Budget, Variance $87,251

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	279,084	285,847	6,763
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	122,909	96,866	(26,043)
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	3,266,016	3,372,547	106,531
Grand Total		**3,668,009**	**3,755,260**	**87,251**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $2,114,353

This variance is primarily due to vacancies as well as the changes in FY26 to FY27 fringe rates.

Table 94. Fringe — to FY 2026 Actuals, Variance $2,114,353

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	224,667	285,847	61,180
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	89,957	96,866	6,909
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	1,326,283	3,372,547	2,046,264
Grand Total		**1,640,907**	**3,755,260**	**2,114,353**

Full detail by fund, unit, cost center and worktag: UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Fringe' tab

Scholarships

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Scholarships	2,265,421	2,114,955	2,200,000	(65,421)	85,045

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(65,421)

UNLV09 School of Dental Medicine / CC0598 Dental Scholarships and Fellowships: FY27 budget is below FY26 budget by $65,421 — primarily PG12259 DENTAL SCHOOL STUDENT ACCESS ($45,000) and PG21931 Dental School Scholarship ($20,421).

Table 95. Scholarships — to FY 2026 Budget, Variance $(65,421)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0598 Dental Scholarships and Fellowships	2,265,421	2,200,000	(65,421)
Grand Total		**2,265,421**	**2,200,000**	**(65,421)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $85,045

UNLV09 School of Dental Medicine / CC0598 Dental Scholarships and Fellowships: FY27 budget is above FY26 actual by $85,045 — primarily PG12259 DENTAL SCHOOL STUDENT ACCESS ($52,647) and PG21931 Dental School Scholarship ($32,398).

Table 96. Scholarships — to FY 2026 Actuals, Variance $85,045

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0598 Dental Scholarships and Fellowships	2,114,955	2,200,000	85,045
Grand Total		**2,114,955**	**2,200,000**	**85,045**

Full detail by fund, unit, cost center and worktag: [UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Scholarships' tab]

Operating

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Operating	8,006,365	5,854,973	7,985,340	(21,025)	2,130,367

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(21,025)

This category nets to $(21,025) but reflects $271,125 of increases offset by $292,150 of decreases across 4 cost centers.

- UNLV09 School of Dental Medicine / CC0745 Dental Dean Administration: FY27 budget is below FY26 budget by $272,000 — primarily PG11945 DENTAL SCHOOL SPECIAL PROGRAM FEE ($271,000).
- UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 budget by $267,725 — primarily PG00658 Ortho Program ($148,500) and PG00870 Dental SLC Student Clinic ($103,500).

Table 97. Operating — to FY 2026 Budget, Variance $(21,025)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0542 Dental Student Services	13,550	16,950	3,400
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	5,425,100	5,153,100	(272,000)
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	150,900	130,750	(20,150)
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	2,416,815	2,684,540	267,725
Grand Total		**8,006,365**	**7,985,340**	**(21,025)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $2,130,367

This increase is due to anticipated increased prices and the need for additional larger volume purchases of supplies. Dental is also anticipating additional purchases of necessary equipment.

Table 98. Operating — to FY 2026 Actuals, Variance $2,130,367

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0542 Dental Student Services	12,176	16,950	4,774
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	3,978,192	5,153,100	1,174,908
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	107,647	130,750	23,103
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	1,756,959	2,684,540	927,581
Grand Total		5,854,973	7,985,340	2,130,367

Full detail by fund, unit, cost center and worktag: UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Operating' tab

Transfers In

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers In	30,000	230,524	481,127	451,127	250,603

FY 2027 Proposed Budget to FY 2026 Budget — Variance $451,127

UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 budget by $451,127 — primarily PG08077 Pediatric Program ($311,127) and PG03914 Aegd Residency Program ($130,000).

Table 99. Transfers In — to FY 2026 Budget, Variance $451,127

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	30,000	481,127	451,127
Grand Total		30,000	481,127	451,127

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $250,603

UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is above FY26 actual by $250,603 — primarily PG08077 Pediatric Program ($341,127) and PG23960 Dental Anesthesiology Program ($170,000).

Table 100. Transfers In — to FY 2026 Actuals, Variance $250,603

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	230,524	481,127	250,603
Grand Total		230,524	481,127	250,603

Full detail by fund, unit, cost center and worktag: UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers In' tab

Transfers Out

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers Out	4,907,268	3,565,323	1,390,576	(3,516,692)	(2,174,747)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(3,516,692)

UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is below FY26 budget by $3,508,592 — primarily PG00870 Dental SLC Student Clinic ($2,548,873). The decrease reflects one-time transfers budgeted in FY26 to fund capital projects including the Dental School Auditorium renovation and the Dental Simulation Clinic upgrades.

Table 101. Transfers Out — to FY 2026 Budget, Variance $(3,516,692)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	-	-	-
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	62,100	54,000	(8,100)
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	4,845,168	1,336,576	(3,508,592)
Grand Total		**4,907,268**	**1,390,576**	**(3,516,692)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(2,174,747)

UNLV09 School of Dental Medicine / CC1865 Dental Instruction: FY27 budget is below FY26 actual by $2,190,520 — primarily PG00870 Dental SLC Student Clinic ($2,264,053). The decrease reflects one-time transfers to fund capital projects including the Dental School Auditorium renovation and the Dental Simulation Clinic upgrades.

Table 102. Transfers Out — to FY 2026 Actuals, Variance $(2,174,747)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV09 School of Dental Medicine	CC0745 Dental Dean Administration	(10,764)	-	10,764
UNLV09 School of Dental Medicine	CC1408 Dental Faculty Practice	48,991	54,000	5,009
UNLV09 School of Dental Medicine	CC1865 Dental Instruction	3,527,096	1,336,576	(2,190,520)
Grand Total		**3,565,323**	**1,390,576**	**(2,174,747)**

Full detail by fund, unit, cost center and worktag: [UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers Out' tab]

Beginning and Ending Balances

Balance	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Beginning Balance	27,338,127	25,392,437	30,703,523	3,365,396	5,311,086

Balance	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Ending Balance	19,604,142	27,937,470	26,064,060	6,459,918	(1,873,410)

Full detail by fund, unit, cost center and worktag: [UNLV Dental FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Beginning Balance' and 'Ending Balance' tab]

William S. Boyd School of Law

Student Tuition and Fees

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Student Tuition and Fees	7,018,844	7,421,441	7,185,983	167,139	(235,458)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $167,139

This category nets to $167,139 but reflects $283,714 of increases offset by $116,575 of decreases across 3 cost centers

- UNLV13 School of Law / CC2235 Law Scholarships and Fellowships: FY27 budget is above FY26 budget by $282,246 — primarily PG12261 LAW SCHOOL STUDENT ACCESS ($190,372).
- UNLV13 School of Law / CC1443 Law Instruction: FY27 budget is below FY26 budget by $116,575 — primarily PG22592 Gaming Law & Regulation LLM ($145,000 due to projected lower enrollment).

Table 103. Student Tuition and Fees — to FY 2026 Budget, Variance $167,139

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	2,087,622	2,089,090	1,468
UNLV13 School of Law	CC1443 Law Instruction	1,055,237	938,662	(116,575)
UNLV13 School of Law	CC2041 Law Library	212,463	212,463	-
UNLV13 School of Law	CC2235 Law Scholarships and Fellowships	3,663,522	3,945,768	282,246
Grand Total		**7,018,844**	**7,185,983**	**167,139**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(235,458)

UNLV13 School of Law / CC1443 Law Instruction: FY27 budget is below FY26 actual by $224,945 — primarily PG22592 Gaming Law & Regulation LLM ($130,129) and PG01191 Law School-Summer ($97,686) as a result of lower than projected enrollment.

Table 104. Student Tuition and Fees — to FY 2026 Actuals, Variance $(235,458)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	2,100,997	2,089,090	(11,907)
UNLV13 School of Law	CC1443 Law Instruction	1,163,607	938,662	(224,945)
UNLV13 School of Law	CC2041 Law Library	224,474	212,463	(12,011)
UNLV13 School of Law	CC2235 Law Scholarships and Fellowships	3,932,364	3,945,768	13,404
Grand Total		**7,421,441**	**7,185,983**	**(235,458)**

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Tuition & Fees' tab

Sales and Service

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Sales and Service	10,000	40,234	10,000	-	(30,234)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $0

Table 105. Sales and Service — to FY 2026 Budget, Variance $0

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	10,000	10,000	-
Grand Total		**10,000**	**10,000**	**-**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(30,234)

UNLV13 School of Law / CC0569 Law Dean Administration: FY27 budget is below FY26 actual by $30,234 — primarily PG03134 Law Misc Activities ($30,234) this is due to event reimbursements received in FY26 that are not planned in FY27.

Table 106. Sales and Service — to FY 2026 Actuals, Variance $(30,234)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	40,234	10,000	(30,234)
Grand Total		**40,234**	**10,000**	**(30,234)**

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Sales & Service' tab

Other Revenue

Revenues	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Other Revenue	5,000	32,918	5,000	-	(27,918)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $0

Table 107. Other Revenue — to FY 2026 Budget, Variance $0

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	5,000	5,000	-
Grand Total		**5,000**	**5,000**	**-**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(27,918)

Table 108. Other Revenue — to FY 2026 Actuals, Variance $(27,918)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	6,679	5,000	(1,679)
UNLV13 School of Law	CC0590 Law Clinic	26,240	-	(26,240)
Grand Total		**32,918**	**5,000**	**(27,918)**

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Rev-Other' tab

- UNLV13 School of Law / CC0590 Law Clinic: FY27 budget is below FY26 budget by $26,240 — primarily PG20904 Legal Clinic Immigration Defense Assistance ($26,249). The decrease reflects the final payment received in FY26 under the interlocal agreement between Clark County and UNLV. As the agreement concluded, no additional revenue is budgeted for FY27.

Professional Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Professional Salaries	1,819,204	1,791,538	2,203,206	384,002	411,668

FY 2027 Proposed Budget to FY 2026 Budget — Variance $384,002

Personnel (all salary and fringe categories): The primary factors resulting in this change include salary adjustments, and projected staffing needs in relation to changes in enrollment and operations. The FY27 budget also reflects the intention to fill vacant positions.

- UNLV13 School of Law / CC0569 Law Dean Administration: FY27 budget is above FY26 budget by $430,952 — primarily PG21930 Activities & Program - Law School ($430,952) to create additional positions supporting student programming.

Table 109. Professional Salaries — to FY 2026 Budget, Variance $384,002

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	1,065,577	1,496,529	430,952
UNLV13 School of Law	CC0590 Law Clinic	160,731	81,680	(79,051)
UNLV13 School of Law	CC1443 Law Instruction	592,896	624,997	32,101
Grand Total		**1,819,204**	**2,203,206**	**384,002**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $411,668

Personnel (all salary and fringe categories): The primary factors resulting in variances from budget to actual is primarily due to vacant positions. These changes will also be impacted by fringe benefit rate changes, salary adjustments, and reorganizations. UNLV will budget all vacant positions at 100% for the year and actuals will be impacted by hiring dates and partial year hires.

UNLV will also be assessing positions that have been vacant for over a year in FY28 budget development with the implementation of the Adaptive Planning budgeting software.

This category nets to $411,668 but reflects $773,028 of increases offset by $361,361 of decreases across 3 cost centers

Table 110. Professional Salaries — to FY 2026 Actuals, Variance $411,668

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	723,501	1,496,529	773,028
UNLV13 School of Law	CC0590 Law Clinic	218,320	81,680	(136,640)
UNLV13 School of Law	CC1443 Law Instruction	849,718	624,997	(224,721)
Grand Total		**1,791,538**	**2,203,206**	**411,668**

Full detail by fund, unit, cost center and worktag: [UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Prof Salaries' tab]

Graduate Assistants

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Graduate Assistants	100,000	-	-	(100,000)	-

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(100,000)

Table 111. Graduate Assistants — to FY 2026 Budget, Variance $(100,000)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	100,000	-	(100,000)
Grand Total		**100,000**	**-**	**(100,000)**

Graduate Assistants were budgeted in error in FY26 and have been corrected in FY27.

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $0

Table 112. Graduate Assistants — to FY 2026 Actuals, Variance $0

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	-	-	-
Grand Total		**-**	**-**	**-**

Full detail by fund, unit, cost center and worktag: [UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Grad Assistants' tab]

Classified & Technologist Salaries

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Classified & Technologist Salaries	86,524	41,999	108,990	22,466	66,991

FY 2027 Proposed Budget to FY 2026 Budget — Variance $22,466

Classified (all salary and fringe categories): The primary factors resulting in variances from budget to budget are primarily salary adjustments, CBAs, and grade and step adjustments. UNLV will budget all vacant positions at 100% for the year and actuals will be impacted by hiring dates and partial year hires.

Table 113. Classified & Technologist Salaries — to FY 2026 Budget, Variance $22,466

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	86,524	108,990	22,466
Grand Total		86,524	108,990	22,466

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $66,991

Classified (all salary and fringe categories): The primary factors resulting in variances from budget to actuals is primarily due to vacancies. UNLV will budget all vacant positions at 100% for the year and actuals will be impacted by hiring dates and partial year hires.

Table 114. Classified & Technologist Salaries — to FY 2026 Actuals, Variance $66,991

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	38,528	108,990	70,462
UNLV13 School of Law	CC1443 Law Instruction	3,471	-	(3,471)
Grand Total		41,999	108,990	66,991

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Classified' tab

Wages

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Wages	214,718	115,192	140,005	(74,713)	24,813

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(74,713)

Wages are typically related to hiring of student workers. The budgets have been adjusted to better align with FY26 actuals.

Table 115. Wages — to FY 2026 Budget, Variance $(74,713)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	179,700	134,255	(45,445)
UNLV13 School of Law	CC0590 Law Clinic	-	-	-
UNLV13 School of Law	CC1443 Law Instruction	35,018	5,750	(29,268)
Grand Total		214,718	140,005	(74,713)

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $24,813

Wages are typically related to hiring of student workers. The budgets have been adjusted to better align with FY26 actuals.

Table 116. Wages — to FY 2026 Actuals, Variance $24,813

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	108,892	134,255	25,363
UNLV13 School of Law	CC0590 Law Clinic	6,300	-	(6,300)
UNLV13 School of Law	CC1443 Law Instruction	-	5,750	5,750
Grand Total		115,192	140,005	24,813

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Wages' tab

Fringe

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Fringe	679,125	495,348	678,231	(894)	182,883

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(894)

The FY27 budget reflects a reduction in the fringe benefit rates in comparison to FY26 budget, but an increase for FY26 actual to align with the anticipated filled positions reflected in the professional salary budget.

This category nets to $(894) but reflects $123,536 of increases offset by $124,430 of decreases across 3 cost centers.

Table 117. Fringe — to FY 2026 Budget, Variance $(894)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	419,679	543,215	123,536
UNLV13 School of Law	CC0590 Law Clinic	56,256	27,771	(28,485)
UNLV13 School of Law	CC1443 Law Instruction	203,190	107,245	(95,945)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		679,125	678,231	(894)

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $182,883

This variance is primarily due to vacancies as well as the changes in FY26 to FY27 fringe rates.

This category nets to $182,883 but reflects $323,880 of increases offset by $140,997 of decreases across 3 cost centers.

Table 118. Fringe — to FY 2026 Actuals, Variance $182,883

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	219,335	543,215	323,880
UNLV13 School of Law	CC0590 Law Clinic	75,333	27,771	(47,562)
UNLV13 School of Law	CC1443 Law Instruction	200,680	107,245	(93,435)
Grand Total		495,348	678,231	182,883

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Fringe' tab

Scholarships

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Scholarships	3,663,432	3,995,068	3,663,432	-	(331,636)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $0

Table 119. Scholarships — to FY 2026 Budget, Variance $0

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC2235 Law Scholarships and Fellowships	3,663,432	3,663,432	-
Grand Total		3,663,432	3,663,432	-

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(331,636)

Table 120. Scholarships — to FY 2026 Actuals, Variance $(331,636)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	343,574	-	(343,574)
UNLV13 School of Law	CC2235 Law Scholarships and Fellowships	3,651,493	3,663,432	11,939

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
Grand Total		**3,995,068**	**3,663,432**	**(331,636)**

Full detail by fund, unit, cost center and worktag: [UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Scholarships' tab]

- UNLV13 School of Law / CC0569 Law Dean Administration FY26 actuals were higher than FY27 proposed budget primarily due to a high fee balance in PG2411 Activities and Program - Financial Aid Law School ($343,574)

Operating

Expenditures	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Operating	1,637,350	2,434,522	1,705,362	68,012	(729,160)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $68,012

Table 121. Operating — to FY 2026 Budget, Variance $68,012

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	1,156,440	1,243,540	87,100
UNLV13 School of Law	CC0590 Law Clinic	15,200	1,200	(14,000)
UNLV13 School of Law	CC1443 Law Instruction	259,210	242,405	(16,805)
UNLV13 School of Law	CC2041 Law Library	206,500	218,217	11,717
Grand Total		**1,637,350**	**1,705,362**	**68,012**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(729,160)

Table 122. Operating — to FY 2026 Actuals, Variance $(729,160)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	2,038,636	1,243,540	(795,096)
UNLV13 School of Law	CC0590 Law Clinic	14,014	1,200	(12,814)
UNLV13 School of Law	CC1443 Law Instruction	175,519	242,405	66,886
UNLV13 School of Law	CC2041 Law Library	206,353	218,217	11,864
Grand Total		**2,434,522**	**1,705,362**	**(729,160)**

Full detail by fund, unit, cost center and worktag: [UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Exp-Operating' tab]

- UNLV13 School of Law / CC0569 Law Dean Administration: FY27 budget is below FY26 actual by $795,096 — primarily PG21930 Activities & Program - Law School ($869,541).

Transfers In

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers In	130,100	295,269	129,500	(600)	(165,769)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $(600)

Table 123. Transfers In — to FY 2026 Budget, Variance $(600)

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	5,100	4,500	(600)
UNLV13 School of Law	CC0590 Law Clinic	125,000	125,000	-
Grand Total		**130,100**	**129,500**	**(600)**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(165,769)

Table 124. Transfers In — to FY 2026 Actuals, Variance $(165,769)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	170,269	4,500	(165,769)
UNLV13 School of Law	CC0590 Law Clinic	125,000	125,000	-
Grand Total		**295,269**	**129,500**	**(165,769)**

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers In' tab

- UNLV13 School of Law / CC0569 Law Dean Administration: FY27 budget is below FY26 actual by $165,769 — primarily PG24111 Activities & Program - Financial Aid - Law School ($165,019).

Transfers Out

Transfers	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Transfers Out	1,350	169,046	1,350	-	(167,696)

FY 2027 Proposed Budget to FY 2026 Budget — Variance $0

Table 125. Transfers Out — to FY 2026 Budget, Variance $0

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
UNLV13 School of Law	CC0569 Law Dean Administration	1,350	1,350	-

Unit	Cost Center	FY2026 Budget	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Budget Difference
Grand Total		**1,350**	**1,350**	**-**

FY 2027 Proposed Budget to FY 2026 Actuals — Variance $(167,696)

Table 126. Transfers Out — to FY 2026 Actuals, Variance $(167,696)

Unit	Cost Center	FY2026 Actuals	FY2027 Proposed Budget	FY2027 Proposed Budget to FY2026 Actual Difference
UNLV13 School of Law	CC0569 Law Dean Administration	169,046	1,350	(167,696)
Grand Total		**169,046**	**1,350**	**(167,696)**

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Transfers Out' tab

- UNLV13 School of Law / CC0569 Law Dean Administration: FY27 budget is below FY26 actual by $167,696 — primarily PG21930 Activities & Program - Law School ($165,019).

Beginning and Ending Balances

Balance	FY 2026 Budget	FY 2026 Actual	FY 2027 Proposed Budget	FY 2027 Proposed Budget to FY 2026 Budget Difference	FY 2027 Proposed Budget to FY 2026 Actual Difference
Beginning Balance	2,876,012	2,935,778	3,520,480	644,468	584,702
Ending Balance	1,838,253	1,682,927	2,350,387	512,134	667,460

Full detail by fund, unit, cost center and worktag: UNLV Law FY26 Actual to FY27 Budget - Detail by Category.xlsx — 'Beginning Balance' and 'Ending Balance' tab

University of Nevada, Reno

NEVADA SYSTEM OF HIGHER EDUCATION

Board of Regents · Business, Finance and Facilities Committee

September 3, 2026

FY2027 Self-Supporting Budget

Variance Narrative Report

Main Campus · School of Medicine · Intercollegiate Athletics

Contents

Purpose, Scope and Basis of Presentation

Purpose

This report accompanies the FY2027 Self-Supporting Budget workbook submitted to the Business, Finance and Facilities Committee. It explains the material variances in the University of Nevada, Reno's self-supporting accounts across the two comparisons named in its title. Part I presents the FY2027 proposed budget measured against FY2026 actual results. Part II presents the FY2026 budget-to-actual comparison (FY2026 actual results measured against the FY2026 original budget), which is the comparison Board of Regents policy requires.

Scope

Self-supporting accounts are activities funded by their own revenue rather than by State General Fund appropriation. They include course and program fees, sales and service operations, indirect cost recovery on sponsored research, investment and endowment distributions, auxiliary enterprises such as housing and dining, and Intercollegiate Athletics. This report does not cover the state-supported operating budget, sponsored grant and contract funds, gift accounts, or capital construction accounts.

The University reports in three units, each with its own fund balance: Main Campus, the School of Medicine, and Intercollegiate Athletics. Each is presented separately below and separately in the accompanying workbook.

Reporting threshold

The governing requirement is the Board of Regents Handbook, Title 4, Chapter 9, Section C ("Financial Policies: Operating Budgets"), Section 2, Subsection 11, "Budget to Actual Report," last amended by the Board in June 2025. It directs System Administration to develop annually a report comparing the original budget to actual revenues and expenditures for self-supporting budgets, covering all such budgets exceeding $250,000 in projected annual expenditure activity, and provides:

> *"The report will summarize and highlight those activities that vary from the original budget by the greater of $250,000 or 10%."*

The test is therefore the greater of the two measures, not either one. For an activity with an original budget below $2.5 million the threshold is $250,000; above that it is 10 percent of the budget.

Three points of application should be recorded:

- "Activities" is read as individual self-supporting budgets, or cost centers, rather than as the aggregated categories in which this report presents them. Several categories fall below the threshold in total while containing individual cost centers that breach it, and the reverse is also true.
- The provision measures against the original budget, which is the comparison in Part II. Part I compares the FY2027 proposed budget to FY2026 actual results, for which no original budget exists. The same test is applied there by convention, using FY2026 actual as the base. That comparison originates in the December 2021 direction of this Committee that the report summarize the financial data at a higher level and provide a narrative around each budget; it is not itself a Handbook requirement.
- Two other provisions in the same Section 2 are close enough in wording to be confused with this one and are not applied here. Subsection 3(b), "Self-Supporting Budget Review," requires that all self-supporting accounts exceeding $250,000 of projected annual expenditure activity be included in the annual budget process, with fund transfers excluded from that test. That is an inclusion rule, superseded in practice from FY2024 when all budgeted accounts were included with no minimum. Subsection 4(b), "Budget Revisions," requires the institution President or designee to approve revisions of self-supporting budgets exceeding twenty-five percent of expenditures for budgets up to $400,000, or revisions of $100,000 or greater for budgets above $400,000.

How the tables are constructed

- Each variance table lists the cost centers with the largest absolute variance in that category, followed by an "All Others" line consolidating the remainder and a grand total that ties to the accompanying workbook.
- Figures in parentheses are negative. In Part I, revenue variances in parentheses indicate less revenue budgeted for FY2027 than was received in FY2026, and expenditure variances in parentheses indicate less budgeted than was spent. In Part II, parentheses indicate less revenue received, or less spent, than was originally budgeted.
- The "All Others" line consolidates variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.
- Transfers In and Transfers Out are presented gross. Where a unit collects revenue centrally and distributes it to subordinate accounts (as Intercollegiate Athletics does), both gross lines are inflated by internal movement, and the net transfer figure is the meaningful one.
- Tables are numbered continuously across both Parts. Part I occupies Tables 1 through 36 and Part II Tables 37 through 70.

Summary of Self-Supporting Activity

All figures in dollars.

University of Nevada, Reno — combined

	FY2026 Budget	FY2026 Actual	FY2027 Proposed	FY27 vs FY26 Act	FY26 Act vs Bud
Student Tuition and Fees	94,972,345	94,297,471	97,061,604	2,764,133	(674,874)
Sales and Services	151,334,685	152,557,543	153,348,706	791,163	1,222,858
Facilities & Administration	25,615,178	29,951,644	24,857,804	(5,093,840)	4,336,466
Investment / Endowment Income	3,152,850	25,964,252	19,209,850	(6,754,402)	22,811,402
Gifts	0	0	0	0	0
Other Revenue	32,087,710	34,907,656	37,350,378	2,442,722	2,819,946
Total Revenue	**307,162,768**	**337,678,566**	**331,828,342**	**(5,850,224)**	**30,515,798**
Total Expenditures	**325,583,694**	**279,768,244**	**327,409,068**	**47,640,824**	**(45,815,450)**
Transfers In	147,024,308	196,671,176	151,801,705	(44,869,471)	49,646,868
Transfers Out	149,101,895	223,084,173	154,350,559	(68,733,614)	73,982,278
Net Transfers	**(2,077,587)**	**(26,412,998)**	**(2,548,854)**	**23,864,144**	**(24,335,411)**
Beginning Balance	141,320,535	168,788,834	193,395,753	24,606,919	27,468,299
Reserve / Ending Balance	**120,822,022**	**200,286,159**	**195,266,173**	**(5,019,986)**	**79,464,137**

Summary Table A. University of Nevada, Reno — all three reporting units combined.

By reporting unit

Unit	Revenue	Expenditures	Transfers In	Transfers Out	Begin Balance	End Balance
Main Campus — FY2026 Actual	255,632,950	186,578,210	107,581,194	149,130,614	118,265,848	145,771,168
Main Campus — FY27 Budget	245,008,753	222,500,996	82,635,254	103,671,019	141,973,936	143,445,928
School of Medicine — FY2026 Actual	53,453,185	46,419,219	21,818,550	25,246,881	50,519,888	54,125,523
School of Medicine — FY27 Budget	58,781,807	58,414,883	1,769,401	1,747,601	51,421,817	51,810,541
Athletics — FY2026 Actual	28,592,431	46,770,814	67,271,432	48,706,678	3,098	389,468
Athletics — FY27 Budget	28,037,782	46,493,189	67,397,050	48,931,939	0	9,704

Summary Table B. Reporting units, FY2026 actual and FY2027 proposed. FY2027 beginning balances reflect projections made prior to the FY2026 close and will be trued up when the fiscal year is formally closed; the aggregate difference is $6,890,406.

Overall assessment

- Measured budget against budget, the FY2027 proposal is close to flat on the expenditure side: combined proposed expenditures of $327.4 million are 0.6 percent above the FY2026 budget of $325.6 million. Combined proposed revenue of $331.8 million is 8.0 percent above the FY2026 revenue budget of $307.2 million.
- The three largest negative revenue variances (Investment/Endowment Income, Facilities and Administration Revenue, and the President’s Office royalty line within Sales and Services) reflect deliberate conservatism on revenue streams the University does not control, not anticipated declines in activity.
- The large reductions in transfers, $44.9 million in and $68.7 million out, are the withdrawal of FY2026 one-time internal activity: central one-time allocations approved during the year, year-end state fund balancing, a one-time information technology infrastructure investment, a marketing initiative, and a Residential Life reserve consolidation.

- FY2026 closed stronger than budgeted. Combined revenue exceeded budget by $30.5 million and expenditures came in $45.8 million below budget, producing a combined ending fund balance of $200.3 million against a budgeted $120.8 million.
- Measured against FY2026 actual results the picture differs, because FY2026 closed well under budget: proposed revenue is 1.7 percent below FY2026 actual revenue of $337.7 million, and proposed expenditures are $47.6 million above FY2026 actual spending of $279.8 million. The FY2027 proposed budget draws the combined fund balance down $5.0 million from where FY2026 closed, to $195.3 million.

Part I. FY2027 Proposed Budget Compared to FY2026 Actual

Variances in this Part measure the FY2027 proposed budget against FY2026 actual results. A positive variance means more is budgeted for FY2027 than was received or spent in FY2026.

I-A. University of Nevada, Reno — Main Campus

Main Campus proposes FY2027 revenue of $245,008,753 against FY2026 actual revenue of $255,632,950, a decrease of $10,624,197. Proposed expenditures of $222,500,996 are $35,922,786 above FY2026 actuals and $6,052,411 below the FY2026 budget.

Student Tuition and Fees – Variance $2,381,909

- The College of Business revenue decline is due, in part, to the conversion of the Online MAcc program to a state-supported program.
- The Business and Finance variance is primarily attributable to credit card fee revenue from late payment charges, which was higher than typical in FY26. A conservative revenue budget has been established for FY27.
- The Fitness and Recreational Sports variance reflects increased student fee revenue resulting from the approved fitness fee increase.
- The Online Programs variance reflects revenue supporting continued strategic investment in future growth and organizational capability; this funding was previously budgeted in Transfers In.
- The Psychology Department variance is primarily due to the timing of the expiration of the current contract and a delay in executing a new contract for the Online Academy for Behavioral Analysis program. Once finalized, FY27 revenue is expected to be comparable to FY2026 Actual. The budget will be revised as needed upon execution of the new contract.
- Extended Studies is projecting enrollment growth across its programs in FY27.
- The Orvis School of Nursing is projecting enrollment growth in the upcoming academic year.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR02 Financial Aid and Scholarships	CC2195 Financial Aid and Scholarships	23,993,273	24,266,472	273,199
UNR05 College of Business	CC1666 Accounting Department	529,672	145,000	(384,672)
UNR07 President's Office	CC1701 President's Office	5,303,476	5,580,807	277,331
UNR08 VP Administration and Finance	CC0676 Business and Finance	1,676,158	1,200,000	(476,158)
UNR22 VP Student Services	CC0832 Fitness and Recreational Sports - Student Services	1,658,871	2,023,100	364,229
UNR32 Office of The Provost	CC2502 NEVADAOnline	-	1,000,000	1,000,000
UNR32 Office of The Provost	CC1032 Office of The Provost	4,312,589	4,571,000	258,411
UNR33 College of Science	CC0219 Psychology Department	1,522,264	1,131,150	(391,114)
UNR35 Extended Studies	CC1593 Extended Studies	1,035,236	1,598,708	563,472
UNR36 Orvis School of Nursing	CC0563 Orvis School of Nursing	3,269,874	5,100,001	1,830,127
	All Others (68 Cost Centers)	38,443,056	37,510,140	(932,916)
Grand Total		**81,744,469**	**84,126,378**	**2,381,909**

Table 1. Student Tuition and Fees – Variance $2,381,909

Sales and Services – Variance ($3,357,599)

- The College of Business Conference variance reflects the discontinuation of the program.
- The $5.3 million variance in the President's Office reflects a conservative budget assumption for future royalty revenue from the Marigold Mine.
- The Lawlor Events & Games Management variance reflects a classification issue identified following budget development and will be corrected through the regular budget revision process.
- The Nevada Agricultural Experiment Station variance reflects projected growth in Wolf Pack Meats production.
- Residential Life and Housing's projected revenue increase of approximately $4.7 million reflects higher meal plan rates implemented to offset increased food service costs.
- The Civil and Environmental Engineering variance reflects a projected decline in sales and service revenue for FY27.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR05 College of Business	CC2314 College of Business Conference Services Group	293,676	-	(293,676)
UNR07 President's Office	CC1701 President's Office	25,290,338	20,002,000	(5,288,338)
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	553,455	350,000	(203,455)
UNR08 VP Administration and Finance	CC0676 Business and Finance	255,285	125,000	(130,285)
UNR11 Lawlor Events Center	CC2306 Events & Games Management	252,843	-	(252,843)
UNR14 Nevada Agricultural Experiment Station	CC0878 Director's Office-NV Agricultural Experiment Station	1,997,304	2,285,000	287,696
UNR15 Nevada Cooperative Extension	CC0391 Southern Area Extension	464,058	256,688	(207,370)
UNR22 VP Student Services	CC0513 Residential Life and Housing	43,298,329	48,038,188	4,739,859
UNR23 Research and Innovation	CC1870 Enterprise and Innovation	801,791	600,000	(201,791)
UNR29 College of Engineering	CC0537 Civil and Environmental Engineering	720,109	340,968	(379,141)
	All Others (87 Cost Centers)	16,111,148	14,682,895	(1,428,253)
Grand Total		**90,038,338**	**86,680,739**	**(3,357,599)**

Table 2. Sales and Services – Variance ($3,357,599)

Facilities & Administration Revenue – Variance ($4,779,489)

- Given the current uncertainty surrounding federal research funding, a conservative approach was used in projecting FY27 F&A revenue. As shown below, proposed FY27 F&A revenue is $4.8 million lower than FY2026 Actual. Because the Division of Research and Innovation receives more than 60 percent of the F&A (indirect cost recovery) allocation, it accounts for the largest share of the variance.
- The University Advancement variance reflects a change in the allocation methodology for F&A funding.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR01 VP University Advancement	CC0354 VP University Advancement	1,013,161	-	(1,013,161)
UNR07 President's Office	CC1701 President's Office	1,219,400	963,777	(255,623)

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	1,518,253	1,307,132	(211,121)
UNR23 Research and Innovation	CC1772 VP Research and Innovation	16,562,647	15,487,435	(1,075,212)
UNR23 Research and Innovation	CC1676 VP Research Costshare	1,194,658	947,027	(247,631)
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	891,830	710,267	(181,563)
UNR29 College of Engineering	CC0537 Civil and Environmental Engineering	414,358	185,200	(229,158)
UNR33 College of Science	CC2094 Dean-College of Science	538,235	350,000	(188,235)
UNR33 College of Science	CC2104 Physics	236,071	80,000	(156,071)
UNR33 College of Science	CC0227 Nevada Seismological Laboratory	195,040	75,000	(120,040)
	All Others (87 Cost Centers)	4,943,343	3,841,668	(1,101,675)
Grand Total		**28,726,995**	**23,947,506**	**(4,779,489)**

Table 3. Facilities & Administration Revenue – Variance ($4,779,489)

Investment/Endowment Income – Variance ($7,251,509)

- The President's Office variance reflects funding allocated toward planned institutional commitments and will be trued up as funding sources are finalized.
- The $6.9 million variance reflects a conservative budget assumption for distributions from the Special Investment Pool, given the variable nature of this revenue source. Distributions occur only when excess investment reserves cause the operating pool reserve balance to exceed 8 percent of the total operating pool for three consecutive month-end balances. When this threshold is met, the NSHE Banking and Investment Office distributes the reserve balance above the 8 percent threshold after the normal monthly distribution.
- The Business and Finance variance of ($925,407) reflects the variable nature of investment income. FY26 investment earnings were higher than typical; therefore, a more conservative revenue assumption was used in developing the FY27 budget.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR07 President's Office	CC1701 President's Office	2,426,552	3,007,600	581,048
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	21,874,848	15,000,000	(6,874,848)
UNR08 VP Administration and Finance	CC0676 Business and Finance	1,595,407	670,000	(925,407)
UNR08 VP Administration and Finance	CC1051 University Police Department	400	250	(150)
UNR29 College of Engineering	CC1148 Computer Science and Engineering	231	-	(231)
UNR33 College of Science	CC1603 Fleischmann Planetarium	63,921	32,000	(31,921)
Grand Total		**25,961,359**	**18,709,850**	**(7,251,509)**

Table 4. Investment/Endowment Income – Variance ($7,251,509)

Other Revenue – Variance $2,382,492

- Approximately $1.7 million of the total $2.38 million variance reflects anticipated additional county funding for Cooperative Extension.
- The Vice President for Administration and Finance variance of ($1.2 million) reflects the payoff of an internal loan through the closure of the SNU transition account. This was a one-time transaction in FY26.
- The Student Services variance of approximately ($930,000) reflects one-time insurance claim revenue received in FY26 related to the 2025 flood damage at Argenta Hall. The claim has since been fully resolved.

- The Environmental Health and Safety (EHS) variance reflects a higher projected occupational safety allocation from NSHE.
- The Graduate School variance reflects a budget classification error in which the Nevada Drive transfer was budgeted as Other Revenue rather than as a Transfer In. A budget revision will be processed to correct the classification.
- The Northern Nevada International Center (NNIC) variance reflects a higher projected transfer from the NNIC 501(c) organization to the University to support payroll processing through BCN Payroll.
- The Enrollment Services variance reflects higher revenue from Clearinghouse Degree Verify services, Graduation Services fees, transcript fees, and other related service fees.
- The School of Public Health variance reflects revenue associated with a new contract, as well as higher projected F&A revenue resulting from updated policy requirements.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	1,392,133	172,721	(1,219,412)
UNR15 Nevada Cooperative Extension	CC0391 Southern Area Extension	14,106,245	15,057,278	951,033
UNR15 Nevada Cooperative Extension	CC0802 Northern Area Extension	3,809,216	4,555,964	746,748
UNR22 VP Student Services	CC0244 VP Student Services	930,672	-	(930,672)
UNR23 Research and Innovation	CC1219 Environmental Health and Safety	1,570,330	2,111,731	541,402
UNR24 Graduate School	CC1456 Graduate School	3	681,600	681,597
UNR32 Office of The Provost	CC0420 Northern Nevada International Center	2,023,095	2,825,237	802,142
UNR32 Office of The Provost	CC2148 Enrollment Services	124,371	511,857	387,486
UNR32 Office of The Provost	CC2493 Office of International Activities	5	185,905	185,900
UNR37 School of Public Health	CC2312 School of Public Health Dean's Office	137,262	655,750	518,488
	All Others (104 Cost Centers)	5,068,458	4,786,237	(282,221)
Grand Total		**29,161,788**	**31,544,280**	**2,382,492**

Table 5. Other Revenue – Variance $2,382,492

Professional Salaries – Variance $4,317,158

- The FY27 budget includes funding for 76.7 vacant FTE, totaling $6.9 million. While some positions are expected to be filled during the year, others may become vacant. Because vacancy levels will fluctuate throughout the year, the full budgeted salary amount is not expected to be expended.
- As part of the reallocation of University Advancement’s F&A funding, the majority of positions will be funded through gift resources rather than F&A funds.
- The Counseling Services variance reflects seven vacant positions included in the FY27 budget.
- The Enterprise and Innovation variance reflects the addition of three new positions and an increased funding allocation for split-funded positions.
- The Student Campus Solutions variance is primarily attributable to the addition of three new positions and an increased funding allocation for split-funded positions.
- The Provost Central variance is primarily attributable to a reduction in temporary personnel support previously funded through the Provost Pearson Social Work (PG04893) and Online Course Support – Provost (PG19618) accounts.
- The Orvis School of Nursing variance reflects increased faculty salary costs to support projected enrollment growth.

- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR01 VP University Advancement	CC0354 VP University Advancement	691,586	14,314	(677,272)
UNR15 Nevada Cooperative Extension	CC0391 Southern Area Extension	3,647,752	3,879,969	232,217
UNR22 VP Student Services	CC0267 Counseling Services	1,784,445	2,495,049	710,604
UNR22 VP Student Services	CC0513 Residential Life and Housing	2,216,004	2,515,876	299,872
UNR23 Research and Innovation	CC1870 Enterprise and Innovation	311,859	662,200	350,341
UNR23 Research and Innovation	CC0736 Sponsored Projects	2,064,218	2,333,643	269,425
UNR25 VP Information Technology	CC2465 Student Campus Solutions	1,149,279	1,551,086	401,807
UNR25 VP Information Technology	CC1874 VP Information Technology	793,893	1,044,131	250,238
UNR32 Office of The Provost	CC2405 Provost Central	1,138,284	636,398	(501,886)
UNR36 Orvis School of Nursing	CC0563 Orvis School of Nursing	2,872,348	3,661,274	788,926
	All Others (137 Cost Centers)	25,785,195	27,978,079	2,192,884
Grand Total		**42,454,861**	**46,772,019**	**4,317,158**

Table 6. Professional Salaries – Variance $4,317,158

Graduate Assistants – Variance $111,759

- The variance is due to changes in enrollment levels and campus-wide graduate assistant staffing needs.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR05 College of Business	CC1979 Dean College of Business	91,800	129,500	37,700
UNR10 College of Liberal Arts	CC2105 Dean College of Liberal Arts	-	64,500	64,500
UNR22 VP Student Services	CC0832 Fitness and Recreational Sports - Student Services	150	45,000	44,850
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	447,121	568,120	120,999
UNR24 Graduate School	CC1456 Graduate School	465,651	569,950	104,299
UNR29 College of Engineering	CC0944 Dean College of Engineering	58,828	10,300	(48,528)
UNR29 College of Engineering	CC0192 Mechanical Engineering	11,607	48,000	36,393
UNR32 Office of The Provost	CC2405 Provost Central	119,364	-	(119,364)
UNR33 College of Science	CC0577 Biology	50,800	1,000	(49,800)
UNR33 College of Science	CC2094 Dean-College of Science	13,800	50,400	36,600
	All Others (78 Cost Centers)	1,670,593	1,554,702	(115,891)
Grand Total		**2,929,713**	**3,041,472**	**111,759**

Table 7. Graduate Assistants – Variance $111,759

Classified and Technologist Salaries – Variance $1,657,509

- The FY27 budget includes funding for 32.1 vacant FTE, totaling $1.9 million. While some positions are expected to be filled during the year, others may become vacant; therefore, salary savings will vary based on vacancy levels throughout the year.
- As part of the reallocation of University Advancement's F&A funding, the majority of positions will be funded through gift resources rather than F&A funds.
- The Southern Area Extension and Northern Area Extension variances reflect increased programmatic and service demands from Nevada counties. The FY27 budget includes funding for two new positions in the Southern Area and five new positions in the Northern Area. In addition, several positions filled during FY26 will incur a full year of personnel costs in FY27.
- The Child and Family Research Center anticipates transitioning a portion of its personnel costs to grant-funded accounts.
- The $423,532 increase in Classified Salaries for NNIC reflects additional budgeted personnel costs, including new classified positions, to support expanded program operations and increased service demands.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR01 VP University Advancement	CC0354 VP University Advancement	57,987	-	(57,987)
UNR08 VP Administration and Finance	CC1051 University Police Department	160,243	-	(160,243)
UNR08 VP Administration and Finance	CC2251 BCN Purchasing	134,119	219,427	85,308
UNR15 Nevada Cooperative Extension	CC0391 Southern Area Extension	3,905,932	4,503,672	597,740
UNR15 Nevada Cooperative Extension	CC0802 Northern Area Extension	1,427,251	1,935,597	508,346
UNR22 VP Student Services	CC0513 Residential Life and Housing	1,269,465	1,443,790	174,325
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	33,645	141,786	108,141
UNR30 College of Education & Human Development	CC0077 Child and Family Research Center	456,927	56,689	(400,238)
UNR32 Office of The Provost	CC0420 Northern Nevada International Center	628,382	1,051,914	423,532
UNR35 Extended Studies	CC1593 Extended Studies	390,082	457,947	67,865
	All Others (71 Cost Centers)	6,864,664	7,175,385	310,721
Grand Total		**15,328,698**	**16,986,207**	**1,657,509**

Table 8. Classified and Technologist Salaries – Variance $1,657,509

Scholarships – Variance $8,377,567

- This variance reflects a return to full award of student access fee authority, including balances carried forward from FY26.
- Although the revenue budget is conservative, the FY27 registration fee increase is projected to support an additional $1.9 million in scholarship awards. These awards are held at the reserve expense line and may be released, with senior leadership's approval, if the revenue is realized.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR02 Financial Aid and Scholarships	CC2195 Financial Aid and Scholarships	15,818,347	24,514,472	8,696,125
UNR05 College of Business	CC1979 Dean College of Business	90,564	55,000	(35,564)
UNR07 President's Office	CC1701 President's Office	10,641	30,000	19,359
UNR10 College of Liberal Arts	CC2149 Center for Basque Studies	56,500	17,000	(39,500)
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	7,665	71,136	63,471
UNR23 Research and Innovation	CC1676 VP Research Costshare	27,224	-	(27,224)
UNR30 College of Education & Human Development	CC0405 Human Development Family Science and Counseling	37,360	19,500	(17,860)
UNR33 College of Science	CC0219 Psychology Department	300,665	152,600	(148,065)
UNR37 School of Public Health	CC2460 Health Behavior, Policy, and Administration Sciences	79,022	-	(79,022)
UNR37 School of Public Health	CC2139 Center for the Application of Substance Abuse Technologies	121	29,000	28,879
	All Others (59 Cost Centers)	888,918	805,886	(83,032)
Grand Total		**17,317,027**	**25,694,594**	**8,377,567**

Table 9. Scholarships – Variance $8,377,567

Operating – Variance $17,431,300

- The Marketing and Communications variance reflects a significant branding initiative undertaken in FY26 that is not expected to recur at the same level in FY27.
- The $5.6 million variance in General Reserves–Finance reflects planned investments to provide the University's funding match for the Life Sciences Building design phase.
- The Vice President for Administration and Finance variance of ($2.8 million) is primarily attributable to the inclusion of Workday and Eide Bailly costs that were previously supported through other funding sources. Final funding allocations for these expenses remain under review.
- The $1.0 million variance for the Office of Community and Real Estate Management relates to the University's lease agreement with UC Davis for the TCES Building at the Lake Tahoe campus. This expense is supported with state funding in FY27 and may be offloaded if enrollment falls below projections.
- The Planning and Construction Services variance reflects higher projected recharge revenue associated with internal projects in FY27.
- The Residential Life and Housing variance of $4.4 million is primarily attributable to increased food service provider costs and higher maintenance expenses.
- The Division of Research and Innovation (VPRI) anticipates increased investment in start-up funding to support newly hired faculty.
- The variance in Library Materials does not reflect a reduction in acquisitions; rather, it reflects a funding source change, with a portion of expenses offloaded from state funding in FY26.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR07 President's Office	CC0378 Integrated Marketing	1,231,565	127,000	(1,104,565)
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	2,767,586	8,359,393	5,591,807

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	3,090,260	328,565	(2,761,695)
UNR08 VP Administration and Finance	CC0812 Office of Community & Real Estate Management	1,116,334	110,000	(1,006,334)
UNR08 VP Administration and Finance	CC0568 Planning and Construction Services	2,338,034	1,367,171	(970,863)
UNR22 VP Student Services	CC0513 Residential Life and Housing	24,389,129	28,823,900	4,434,771
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	1,163,544	3,509,234	2,345,690
UNR25 VP Information Technology	CC1874 VP Information Technology	4,894,820	3,001,916	(1,892,904)
UNR26 University Libraries	CC2354 Library Materials	3,378,843	1,662,700	(1,716,143)
UNR23 Research and Innovation	CC1772 VP Research and Innovation	445,506	1,374,500	928,994
	All Others (174 Cost Centers)	37,533,648	51,116,190	13,582,542
Grand Total		**82,349,269**	**99,780,569**	**17,431,300**

Table 10. Operating – Variance $17,431,300

Transfers In – Variance ($24,945,940)

- The variance for the Vice President for University Advancement reflects the transfer of the majority of position funding to gift-funded sources.
- Marketing and Communications incurred costs associated with a new branding initiative in FY26, which were funded through a transfer-in.
- For Administration and Finance, $3.7 million of actual transfers in was attributable to the repayment of internal loans, and $400,000 funded the University's investment in the development of the Edify data repository.
- The variance for the Office of Community and Real Estate Management reflects the offloading of expenses from state funding in FY26 due to student fee revenues falling below projections.
- The Residential Life and Housing variance reflects the expectation that fewer funds will remain available for transfer to reserve balances at year-end. In addition, FY26 included the consolidation of reserve funds from residence hall accounts into the central reserve account to improve financial tracking and facilitate capital project planning.
- The Graduate School variance reflects the timing of the approval for the Nevada Drive transfer. Funding has been identified and will be budgeted accordingly.
- A portion of the actual transfers in funded one-time OIT infrastructure investments, with the remaining variance attributable to the offloading of expenses from state accounts for year-end fund balancing and the associated funding transfers.
- The Library variance of ($1.7 million) reflects the offloading of expenses from state accounts for year-end fund balancing and the associated funding transfers.
- The Enrollment Services variance is primarily attributable to one-time beginning balance transfers resulting from organizational changes, as well as other one-time funding received in FY26 that is not expected to continue in FY27.
- The Nevada Online variance mirrors the revenue variance and reflects continued program growth and the corresponding investments needed to support its expansion.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR01 VP University Advancement	CC0354 VP University Advancement	985,000	68,750	(916,250)

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR07 President's Office	CC0378 Integrated Marketing	1,229,121	127,000	(1,102,121)
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	17,748,101	13,234,979	(4,513,122)
UNR08 VP Administration and Finance	CC0812 Office of Community & Real Estate Management	847,818	-	(847,818)
UNR22 VP Student Services	CC0513 Residential Life and Housing	25,730,909	23,482,943	(2,247,966)
UNR24 Graduate School	CC1456 Graduate School	867,145	37,273	(829,872)
UNR25 VP Information Technology	CC1874 VP Information Technology	3,817,917	5,000	(3,812,917)
UNR26 University Libraries	CC2354 Library Materials	3,400,793	1,662,700	(1,738,093)
UNR32 Office of The Provost	CC2148 Enrollment Services	1,798,611	588,000	(1,210,611)
UNR32 Office of The Provost	CC2502 NEVADAOnline	1,144,898	-	(1,144,898)
	All Others (142 Cost Centers)	50,010,880	43,428,609	(6,582,271)
Grand Total		**107,581,194**	**82,635,254**	**(24,945,940)**

Table 11. Transfers In – Variance ($24,945,940)

Transfers Out – Variance ($45,459,595)

- The variance for the Vice President for Administration and Finance is primarily attributable to one-time funding approved during FY26 that is not included in the FY27 budget, as well as transfers related to year-end state fund offloading.
- The General Reserves variance reflects one-time funding provided for OIT infrastructure investments and the Marketing and Communications branding initiative described above.
- The variance for Parking Services reflects one-time funding provided for repairs to the parking lot located between the National Judicial College and Cain Hall buildings.
- Residential Life and Housing consolidated its reserve funds into a central reserve account in FY26; accordingly, these transfers are not anticipated in FY27.
- The variance for the Vice President for Student Services reflects a one-time transfer-out in FY26 related to insurance claim proceeds received for the Argenta Hall incident.
- Research and Innovation adopted a conservative approach in budgeting FY27 transfers-out due to uncertainty surrounding future F&A revenue.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR01 VP University Advancement	CC0354 VP University Advancement	1,208,554	-	(1,208,554)
UNR07 President's Office	CC1701 President's Office	24,789,927	25,401,950	612,023
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	24,519,050	1,911,067	(22,607,983)
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	3,747,222	-	(3,747,222)
UNR08 VP Administration and Finance	CC2157 Parking Services	6,636,739	5,248,719	(1,388,020)
UNR22 VP Student Services	CC0513 Residential Life and Housing	38,385,157	33,930,573	(4,454,584)
UNR22 VP Student Services	CC0244 VP Student Services	997,942	-	(997,942)

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR23 Research and Innovation	CC1772 VP Research and Innovation	16,003,596	13,821,238	(2,182,358)
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	3,344,501	2,456,913	(887,588)
UNR23 Research and Innovation	CC1676 VP Research Costshare	1,017,317	299,946	(717,371)
	All Others (128 Cost Centers)	28,480,609	20,600,613	(7,879,996)
Grand Total		**149,130,614**	**103,671,019**	**(45,459,595)**

Table 12. Transfers Out – Variance ($45,459,595)

I-B. University of Nevada, Reno — School of Medicine

The School of Medicine proposes FY2027 revenue of $58,781,807 against FY2026 actual revenue of $53,453,185, an increase of $5,328,622. Proposed expenditures of $58,414,883 are $11,995,664 above FY2026 actuals and $5,476,585 above the FY2026 budget.

Student Tuition and Fees – Variance $387,856

- CC2103 Student Health Services is funded by a campus-wide student fee. The Board of Regents approved an increase to that fee for FY27, resulting in a projected revenue increase of $298,396.
- CC0761 Department of PA Studies was granted a tuition increase for FY27 and is also increasing its projected class size by two students per year, contributing a projected increase of $116,082.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC2103 Student Health Services	4,567,244	4,865,640	298,396
UNR17 School of Medicine	CC0761 Department of PA Studies (Rev. Jan 2026)	2,372,419	2,488,501	116,082
UNR17 School of Medicine	CC1779 Sanford Center for Aging	220,708	120,000	(100,708)
UNR17 School of Medicine	CC0195 Office of the Vice Dean	341,125	440,300	99,175
UNR17 School of Medicine	CC1940 UNR Med Admissions and Student Affairs	2,209,038	2,239,735	30,697
UNR17 School of Medicine	CC1373 Office of Medical Research	441,000	415,000	(26,000)
UNR17 School of Medicine	CC1488 Savitt Medical Library	102,900	77,000	(25,900)
UNR17 School of Medicine	CC0884 Office of Statewide Initiatives	19,636	-	(19,636)
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	13,200	30,000	16,800
UNR17 School of Medicine	CC0106 MD Program	145,800	145,050	(750)
	All Others (1 Cost Center)	300	-	(300)
Grand Total		**10,433,370**	**10,821,226**	**387,856**

Table 13. Student Tuition and Fees – Variance $387,856

Sales and Services – Variance $4,463,544

- The variance is primarily concentrated in CC0228 Graduate Medical Education Reno, an increase of $4,385,419. Revenue for this cost center comes primarily from the affiliated partners that fund graduate medical education (GME): Renown Health and the U.S. Department of Veterans Affairs. In FY27, Renown and the University are developing three new programs: Pulmonology Critical Care, approved by the Accreditation Council for Graduate Medical Education (ACGME); OB/GYN, approved by the ACGME and beginning in FY28; and General Surgery. Additional funding was budgeted to support faculty salaries for protected time to help develop the curriculum for these programs. Subsequent to budget submission, the University received $4.9 million in grants from the State's GME program to support the start-up costs of these new programs; this funding is expected to supplement the budgeted revenue increase.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	15,816,677	20,202,096	4,385,419
UNR17 School of Medicine	CC1579 NV State Public Health Lab	2,889,769	3,594,196	704,427

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC0606 Family and Community Medicine-Reno	2,862,541	2,235,055	(627,486)
UNR17 School of Medicine	CC0937 Psychiatry and Behavioral Sciences-Reno	1,202,632	973,595	(229,037)
UNR17 School of Medicine	CC0135 Continuing Medical Education	4,806,041	4,950,000	143,959
UNR17 School of Medicine	CC1863 Microbiology	20,000	117,000	97,000
UNR17 School of Medicine	CC1871 Pediatrics-Reno	1,119,984	1,176,715	56,731
UNR17 School of Medicine	CC2282 OB-GYN RENO	1,285,565	1,252,324	(33,241)
UNR17 School of Medicine	CC0761 Department of PA Studies (Rev. Jan 2026)	25,076	52,561	27,485
UNR17 School of Medicine	CC1610 Pharmacology	25,800	-	(25,800)
	All Others (12 Cost Centers)	10,319,581	10,283,668	(35,913)
Grand Total		**40,373,666**	**44,837,210**	**4,463,544**

Table 14. Sales and Services – Variance $4,463,544

Facilities & Administration Revenue – Variance ($314,350)

- Facilities and Administration (F&A) revenue is budgeted lower than prior-year actual activity primarily due to conservative projections for indirect cost recovery associated with sponsored research activity. Variances reflect changes in grant funding levels, award timing, and projected research expenditures, while actual F&A revenue may continue to change as research activity evolves throughout the year.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	394,688	160,000	(234,688)
UNR17 School of Medicine	CC0295 Physiology and Cell Biology	238,002	196,747	(41,255)
UNR17 School of Medicine	CC0884 Office of Statewide Initiatives	39,168	18,970	(20,198)
UNR17 School of Medicine	CC1579 NV State Public Health Lab	72,977	58,345	(14,632)
UNR17 School of Medicine	CC1610 Pharmacology	265,043	252,050	(12,993)
UNR17 School of Medicine	CC1779 Sanford Center for Aging	35,369	43,100	7,731
UNR17 School of Medicine	CC1863 Microbiology	153,535	158,600	5,065
UNR17 School of Medicine	CC0728 Project ECHO	-	2,400	2,400
UNR17 School of Medicine	CC1373 Office of Medical Research	1,766	-	(1,766)
UNR17 School of Medicine	CC1652 Speech Pathology and Audiology	1,985	552	(1,433)
	All Others (4 Cost Centers)	22,115	19,534	(2,581)
Grand Total		**1,224,648**	**910,298**	**(314,350)**

Table 15. Facilities & Administration Revenue – Variance ($314,350)

Other Revenue – Variance $791,573

- The variance is driven by CC1743 Office of the Dean (variance $862,173). A budgeted Academic Support transfer-in was incorrectly classified as Other Revenue rather than as a Transfer In.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	37,927	900,100	862,173
UNR17 School of Medicine	CC1610 Pharmacology	141,863	-	(141,863)
UNR17 School of Medicine	CC0884 Office of Statewide Initiatives	82,013	115,203	33,190
UNR17 School of Medicine	CC2283 EMERGENCY MEDICINE RENO	-	25,000	25,000
UNR17 School of Medicine	CC0761 Department of PA Studies (Rev. Jan 2026)	7,260	28,000	20,740
UNR17 School of Medicine	CC0606 Family and Community Medicine-Reno	1,500	11,500	10,000
UNR17 School of Medicine	CC1373 Office of Medical Research	8,940	-	(8,940)
UNR17 School of Medicine	CC1779 Sanford Center for Aging	133,426	125,000	(8,426)
UNR17 School of Medicine	CC1863 Microbiology	21,153	13,661	(7,492)
UNR17 School of Medicine	CC2282 OB-GYN RENO	-	6,000	6,000
	All Others (11 Cost Centers)	987,418	988,609	1,191
Grand Total		**1,421,500**	**2,213,073**	**791,573**

Table 16. Other Revenue – Variance $791,573

Professional Salaries – Variance $3,184,607

- The variance on professional salaries is due to changes related to CC0228 Graduate Medical Education, an increase of $3,422,293, corresponding to the increase in Sales and Services Revenue noted above from the expansion of graduate medical education. This professional salary expense will now also be funded by the grant revenue received to assist with the start-up of these new programs.
- The $758,000 variance for the Dean's Office–School of Medicine Reno reflects one-time funding provided in FY26 that is not expected to continue in FY27.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	10,594,620	14,016,913	3,422,293
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	1,631,398	872,979	(758,419)
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	1,380,567	1,629,871	249,304
UNR17 School of Medicine	CC2103 Student Health Services	2,434,205	2,620,201	185,996
UNR17 School of Medicine	CC1610 Pharmacology	166,098	5,001	(161,097)
UNR17 School of Medicine	CC0195 Office of the Vice Dean	143,354	271,235	127,881
UNR17 School of Medicine	CC0937 Psychiatry and Behavioral Sciences-Reno	665,467	755,743	90,276
UNR17 School of Medicine	CC1863 Microbiology	88,919	-	(88,919)
UNR17 School of Medicine	CC2282 OB-GYN RENO	843,406	927,899	84,493
UNR17 School of Medicine	CC1871 Pediatrics-Reno	807,815	872,279	64,464
	All Others (14 Cost Centers)	4,690,704	4,659,037	(31,667)
Grand Total		**23,446,551**	**26,631,158**	**3,184,607**

Table 17. Professional Salaries – Variance $3,184,607

Graduate Assistants – Variance ($117,883)

- Graduate Assistant expenditures are budgeted below prior-year actual activity due to the completion of prior-year assignments, turnover in graduate student support positions, and a conservative approach to budgeting graduate assistant funding. Actual utilization may continue to vary throughout the fiscal year based on research activity, student recruitment, and evolving program needs.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1863 Microbiology	43,059	-	(43,059)
UNR17 School of Medicine	CC1373 Office of Medical Research	37,600	-	(37,600)
UNR17 School of Medicine	CC1652 Speech Pathology and Audiology	11,649	-	(11,649)
UNR17 School of Medicine	CC1779 Sanford Center for Aging	8,869	-	(8,869)
UNR17 School of Medicine	CC0884 Office of Statewide Initiatives	8,500	-	(8,500)
UNR17 School of Medicine	CC1610 Pharmacology	6,530	-	(6,530)
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	32,476	30,800	(1,676)
Grand Total		**148,683**	**30,800**	**(117,883)**

Table 18. Graduate Assistants – Variance ($117,883)

Classified and Technologist Salaries – Variance $98,661

- Classified and Technologist Salary expenditures are budgeted above prior-year actual activity, primarily reflecting increased support for administrative operations, student services, Graduate Medical Education, and academic programs. The FY27 budget incorporates anticipated staffing needs, compensation adjustments, and funding for key operational positions that support educational and clinical programs.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC2103 Student Health Services	546,472	637,170	90,698
UNR17 School of Medicine	CC0761 Department of PA Studies (Rev. Jan 2026)	235,363	289,812	54,449
UNR17 School of Medicine	CC1610 Pharmacology	53,979	-	(53,979)
UNR17 School of Medicine	CC1863 Microbiology	40,345	-	(40,345)
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	46,104	74,721	28,617
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	572,887	599,361	26,474
UNR17 School of Medicine	CC0295 Physiology and Cell Biology	17,267	-	(17,267)
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	128,680	141,750	13,070
UNR17 School of Medicine	CC1373 Office of Medical Research	11,582	-	(11,582)
UNR17 School of Medicine	CC0884 Office of Statewide Initiatives	4,319	8,055	3,736
	All Others (7 Cost Centers)	141,025	145,815	4,790
Grand Total		**1,798,023**	**1,896,684**	**98,661**

Table 19. Classified and Technologist Salaries – Variance $98,661

Scholarships – Variance ($127,217)

- Scholarship expenditures are budgeted below prior-year actual activity, primarily reflecting adjustments to planned student support and scholarship funding levels across several School of Medicine programs. FY27 budget assumptions were developed based on anticipated funding availability, enrollment projections, and expected program needs.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1940 UNR Med Admissions and Student Affairs	2,092,087	1,991,326	(100,761)
UNR17 School of Medicine	CC1373 Office of Medical Research	124,446	100,000	(24,446)
UNR17 School of Medicine	CC1863 Microbiology	1,410	-	(1,410)
UNR17 School of Medicine	CC0884 Office of Statewide Initiatives	350	-	(350)
UNR17 School of Medicine	CC1652 Speech Pathology and Audiology	250	-	(250)
Grand Total		**2,218,543**	**2,091,326**	**(127,217)**

Table 20. Scholarships – Variance ($127,217)

Operating – Variance $7,232,093

- CC1743 Dean-School of Medicine Reno ($3,312,095): an increase in budgeted operating expenses related to academic support payments, offset by Transfers In. This reflects a change in accounting practice that recognizes the academic support attributed to the Dean's Office as an annual expenditure, rather than holding it in reserve or transferring it to other programs.
- CC2335 Office of Administration and Financial Services ($1,678,286): the cost of renovations anticipated at 745 Moana Lane. The building requires upgrades to its HVAC system (~$500,000), and $1,000,000 is budgeted to renovate a 10,000 sq. ft. space on the second floor to house the Sanford Center for Aging. This is funded by fund reserves from lease income on the building.
- CC1373 Office of Medical Research ($823,091): $400,000 relates to a new expenditure, and corresponding revenue, associated with a new fee applied to medical students for research that was approved by the Board of Regents; FY27 is the first year in which the fee income collected will be expended. A further $200,000 is expected for expenditures related to the final build-out of the Biobank (described below under Transfers In) and for new biomedical faculty start-up funds, all funded by academic support and the Dean's start-up funds from prior periods.
- CC0228 Graduate Medical Education Reno ($692,903): increases tied to the growth of new GME programs in OB/GYN, Surgery, and Pulmonology Critical Care.
- CC0135 Continuing Medical Education ($578,888): a projected reduction in anticipated continuing medical education (CME) activity related to a new CME accrediting agency opening in Las Vegas.
- CC0761 Department of PA Studies ($294,260): an increase in expenses associated with the larger class size and with the renovation of a new, larger classroom to accommodate the growth.
- CC1610 Pharmacology ($289,503): increased grant expenditures (F&A) related to the newly approved Phase 3 COBRE grant, which was delayed pending final NIH approval and therefore did not accrue expenses in FY26.
- CC1940 UNR Med Admissions and Student Affairs ($276,890): increase in student fee income, with a corresponding increase in expenses.
- CC1863 Microbiology ($142,275): $100,000 relates to an anticipated increase in expenditures from the start-up funds committed to the incoming Microbiology recruitment (see Transfers In).
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	704,772	4,016,867	3,312,095
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	(944,530)	733,756	1,678,286
UNR17 School of Medicine	CC1373 Office of Medical Research	250,381	1,073,472	823,091
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	683,484	1,376,387	692,903

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC0135 Continuing Medical Education	5,034,887	4,455,999	(578,888)
UNR17 School of Medicine	CC0761 Department of PA Studies (Rev. Jan 2026)	280,646	574,906	294,260
UNR17 School of Medicine	CC1610 Pharmacology	163,853	453,356	289,503
UNR17 School of Medicine	CC1940 UNR Med Admissions and Student Affairs	102,387	379,277	276,890
UNR17 School of Medicine	CC1863 Microbiology	291,047	433,322	142,275
UNR17 School of Medicine	CC1579 NV State Public Health Lab	2,079,389	2,212,101	132,712
	All Others (19 Cost Centers)	1,940,954	2,109,920	168,966
Grand Total		**10,587,270**	**17,819,363**	**7,232,093**

Table 21. Operating – Variance $7,232,093

Transfers In – Variance ($20,049,149)

- These transactions are intra-fund transfers between accounts and may include the transfer of prior-period balances. As a matter of policy, intra-fund transfers are not budgeted, because they typically move fund balances between accounts and net to zero overall. They relate to commitments of academic support funding from Renown Health that are transferred to support specific academic programs, or to start-up commitments made by the University to the Dean.
- The reason Transfers Out exceed Transfers In for the current year is that the Dean used his start-up funds — a prior-period retained balance — to support start-up packages for incoming biomedical research faculty. Those funds were transferred from the Office of the Dean (CC1743) to the Office of Medical Research (CC1373), to be held in escrow and distributed according to the start-up commitments made to each of the incoming faculty members over the next four years.
- The start-up commitments transferred in FY27 total $6,400,000 across four senior biomedical faculty recruitments — a department chair and three professorships in Physiology, Pharmacology and Microbiology — with appointments beginning between April and August 2026. The funds are held in escrow and distributed over the four years of each commitment.
- The Transfer In to CC1863 Microbiology is primarily the Year 1 portion of the Microbiology recruitment commitment.
- Transfers In/Out related to new faculty recruits for FY27 are not budgeted, because the specific commitments to new hires are not known until an offer is finalized. Once an offer is accepted, funds are transferred into escrow so the commitment can be honored in future periods.
- Other uses of Academic Support that represent Transfers In and Out are typically not made on a recurring annual basis and are dependent on confirmation of continued funding from year to year. They are therefore not budgeted, because such commitments cannot be reasonably certain until academic support agreements with external agencies have been finalized — typically after budget submissions have been made.
- In FY26, the combined academic support to UNR Med from third parties was $4,300,000, which is being used to support the growth of academic programs and was either distributed for academic programs or held in reserve to support future programmatic growth. These funds represent support for academic programs that might otherwise come from clinical operations and are made under contract with the School's academic clinical departments, expressly to support the growth of the medical school.
- Examples of FY26 transfers made to support the growth of the medical school include:
- $200,000 allocated to support the start-up cost for the build-out, equipment, and start-up of a Biobank for the Office of Translational Research under CC1373 Office of Medical Research.
- $350,000 used to fund two years of salary increases for graduate research student salaries in biomedical research labs under CC1373 Office of Medical Research.

- $2,000,000 allocated to support the design and demolition work in the Anderson Building to create a new state-of-the-art Cancer Research Center. $3,000,000 has already been obtained through a federal earmark to support the construction, and further philanthropic support of up to $10,000,000 is pending.
- Early in FY26, $3,700,000 was earmarked to be held in reserve because of rising concerns about disruptions to funding flows from NIH and other federal agencies supporting biomedical research; that reserve was subsequently released once the uncertainty had passed.
- $602,000 was distributed to both clinical and biomedical departments to support scholarship, pilot research projects, student research support, faculty professional development, and other activities intended to increase publications and research grants and to generally enhance the academic reputation of the school.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	8,559,635	107,601	(8,452,034)
UNR17 School of Medicine	CC1373 Office of Medical Research	7,023,136	300,000	(6,723,136)
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	2,127,312	-	(2,127,312)
UNR17 School of Medicine	CC1871 Pediatrics-Reno	788,293	-	(788,293)
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	423,290	-	(423,290)
UNR17 School of Medicine	CC1863 Microbiology	589,565	182,100	(407,465)
UNR17 School of Medicine	CC1940 UNR Med Admissions and Student Affairs	233,621	22,000	(211,621)
UNR17 School of Medicine	CC1488 Savitt Medical Library	197,623	-	(197,623)
UNR17 School of Medicine	CC0606 Family and Community Medicine-Reno	115,856	-	(115,856)
UNR17 School of Medicine	CC0431 Pathology	114,657	18,700	(95,957)
	All Others (12 Cost Centers)	1,645,562	1,139,000	(506,562)
Grand Total		**21,818,550**	**1,769,401**	**(20,049,149)**

Table 22. Transfers In – Variance ($20,049,149)

Transfers Out – Variance ($23,499,280)

- Transfers Out related to clinical departments reflect the accounting treatment of the overall clinical operations and the compensation plan. The School moved from a centralized model of accounting for clinical contract revenue to a distributed model for each department; during that transition, fund balances required correction, producing Transfers In and Out that occurred but were not budgeted. Additional Transfers In related to academic support were recorded in FY26, as described above, but are not budgeted in FY27. See Transfers In above for the explanation of why Transfers Out exceed Transfers In this year, and for the schedule of incoming faculty start-up commitments driving this activity.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	13,508,330	1,279,001	(12,229,329)
UNR17 School of Medicine	CC1373 Office of Medical Research	4,204,555	400,000	(3,804,555)
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	3,213,118	-	(3,213,118)
UNR17 School of Medicine	CC1871 Pediatrics-Reno	1,253,758	-	(1,253,758)
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	878,792	-	(878,792)

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR17 School of Medicine	CC0606 Family and Community Medicine-Reno	765,267	-	(765,267)
UNR17 School of Medicine	CC2282 OB-GYN RENO	290,173	-	(290,173)
UNR17 School of Medicine	CC0937 Psychiatry and Behavioral Sciences-Reno	241,536	-	(241,536)
UNR17 School of Medicine	CC1940 UNR Med Admissions and Student Affairs	224,421	-	(224,421)
UNR17 School of Medicine	CC1579 NV State Public Health Lab	189,114	-	(189,114)
	All Others (13 Cost Centers)	477,817	68,600	(409,217)
Grand Total		**25,246,881**	**1,747,601**	**(23,499,280)**

Table 23. Transfers Out – Variance ($23,499,280)

I-C. University of Nevada, Reno — Intercollegiate Athletics

Intercollegiate Athletics proposes FY2027 revenue of $28,037,782 against FY2026 actual revenue of $28,592,431, a decrease of $554,649. Proposed expenditures of $46,493,189 are $277,625 below FY2026 actuals. Net transfers of $18,465,111 fund the difference between the unit's own revenue and its expenditures.

Student Tuition and Fees – Variance ($5,632)

- Student fee revenue and enrollment levels are subject to change and are budgeted based on projected activity. The resulting variance is minimal and reflects normal fluctuations associated with enrollment and fee assumptions.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	2,119,632	2,114,000	(5,632)
Grand Total		**2,119,632**	**2,114,000**	**(5,632)**

Table 24. Student Tuition and Fees – Variance ($5,632)

Sales and Services – Variance ($314,781)

- Athletics sales revenue is inherently variable and influenced by NCAA distributions, ticket sales, and other external factors. The FY27 budget reflects updated revenue projections based on anticipated activity for the upcoming fiscal year.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	22,032,782	21,678,567	(354,215)
UNR31 Intercollegiate Athletics	CC2287 Athletics Camps	109,319	152,190	42,871
UNR31 Intercollegiate Athletics	CC2393 Football	1,830	-	(1,830)
UNR31 Intercollegiate Athletics	CC2399 Tennis-Men's	1,600	-	(1,600)
UNR31 Intercollegiate Athletics	CC2391 Cheer	7	-	(7)
Grand Total		**22,145,538**	**21,830,757**	**(314,781)**

Table 25. Sales and Services – Variance ($314,781)

Investment/Endowment Income – Variance $497,107

- Athletics utilizes a central account for the majority of revenue collection to simplify budget planning and financial tracking. Endowment income is budgeted within this central account; however, actual receipts are recorded in the associated gift account.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	-	500,000	500,000
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	2,893	-	(2,893)
Grand Total		**2,893**	**500,000**	**497,107**

Table 26. Investment/Endowment Income – Variance $497,107

Other Revenue – Variance ($731,343)

- Other revenue for Athletics includes funding associated with Pack Excellence, the Governor's Dinner, and various fees and reimbursements. The FY27 budget reflects updated projections based on anticipated activity for the upcoming fiscal year.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	4,023,583	3,556,025	(467,558)
UNR31 Intercollegiate Athletics	CC2287 Athletics Camps	176,924	37,000	(139,924)
UNR31 Intercollegiate Athletics	CC2393 Football	39,599	-	(39,599)
UNR31 Intercollegiate Athletics	CC2391 Cheer	31,611	-	(31,611)
UNR31 Intercollegiate Athletics	CC2398 Swimming and Diving	21,629	-	(21,629)
UNR31 Intercollegiate Athletics	CC2401 Track and Cross Country-Women's	17,679	-	(17,679)
UNR31 Intercollegiate Athletics	CC2390 Basketball-Women's	6,634	-	(6,634)
UNR31 Intercollegiate Athletics	CC2402 Volleyball	1,844	-	(1,844)
UNR31 Intercollegiate Athletics	CC2397 Softball	1,427	-	(1,427)
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	1,399	-	(1,399)
	All Others (7 Cost Centers)	2,039	-	(2,039)
Grand Total		**4,324,368**	**3,593,025**	**(731,343)**

Table 27. Other Revenue – Variance ($731,343)

Professional Salaries – Variance $1,175,491

- The FY27 budget includes funding for 14 vacant FTE, totaling $1.5 million, primarily within ICA Administration and Football. While some positions are expected to be filled during the year, others may become vacant; therefore, salary savings will vary based on staffing changes throughout the fiscal year.
- Soccer's FY26 expenditures included a one-time position buyout. The related position has been transitioned to a different funding source in FY27.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	5,765,101	6,489,994	724,893
UNR31 Intercollegiate Athletics	CC2393 Football	3,878,986	4,306,411	427,425
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	927,599	1,240,306	312,707
UNR31 Intercollegiate Athletics	CC2396 Soccer	159,920	-	(159,920)
UNR31 Intercollegiate Athletics	CC2387 Baseball	480,634	427,267	(53,367)
UNR31 Intercollegiate Athletics	CC2402 Volleyball	334,992	301,960	(33,032)
UNR31 Intercollegiate Athletics	CC2287 Athletics Camps	126,822	94,000	(32,822)
UNR31 Intercollegiate Athletics	CC2390 Basketball-Women's	771,065	797,472	26,407
UNR31 Intercollegiate Athletics	CC2398 Swimming and Diving	255,307	243,029	(12,278)
UNR31 Intercollegiate Athletics	CC2397 Softball	7,985	-	(7,985)
	All Others (8 Cost Centers)	858,474	841,937	(16,537)
Grand Total		**13,566,885**	**14,742,376**	**1,175,491**

Table 28. Professional Salaries – Variance $1,175,491

Graduate Assistants – Variance ($163,351)

- ICA has reduced graduate assistant positions and transitioned select roles to Letters of Appointment (LOA) or full-time positions to better align staffing structures with operational needs.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	75,212	-	(75,212)
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	109,562	65,400	(44,162)
UNR31 Intercollegiate Athletics	CC2390 Basketball-Women's	37,400	-	(37,400)
UNR31 Intercollegiate Athletics	CC2393 Football	26,427	20,000	(6,427)
UNR31 Intercollegiate Athletics	CC2401 Track and Cross Country-Women's	28,050	25,000	(3,050)
UNR31 Intercollegiate Athletics	CC2287 Athletics Camps	7,100	10,000	2,900
Grand Total		**283,751**	**120,400**	**(163,351)**

Table 29. Graduate Assistants – Variance ($163,351)

Classified and Technologist Salaries – Variance ($5,067)

- This variance reflects incentives and overtime expenditures incurred in FY26 that were not included in the FY27 budget.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	55,596	50,529	(5,067)
Grand Total		**55,596**	**50,529**	**(5,067)**

Table 30. Classified and Technologist Salaries – Variance ($5,067)

Scholarships – Variance $52,465

- The minor variance reflects updated projected costs associated with allocated scholarship funding.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC2393 Football	1,985,774	2,255,530	269,756
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	251,015	183,000	(68,015)
UNR31 Intercollegiate Athletics	CC2390 Basketball-Women's	365,125	310,000	(55,125)
UNR31 Intercollegiate Athletics	CC2398 Swimming and Diving	186,444	135,000	(51,444)
UNR31 Intercollegiate Athletics	CC2387 Baseball	191,744	158,000	(33,744)
UNR31 Intercollegiate Athletics	CC2400 Tennis-Women's	69,602	90,000	20,398
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	341,209	321,000	(20,209)
UNR31 Intercollegiate Athletics	CC2468 Skiing	29,947	50,000	20,053
UNR31 Intercollegiate Athletics	CC2394 Golf-Men's	31,309	49,000	17,691
UNR31 Intercollegiate Athletics	CC2399 Tennis-Men's	72,178	55,000	(17,178)
	All Others (7 Cost Centers)	1,049,717	1,020,000	(29,717)
Grand Total		**4,574,065**	**4,626,530**	**52,465**

Table 31. Scholarships – Variance $52,465

Operating – Variance ($2,073,075)

- ICA has reallocated operational funding to prioritize investments in coaching staff while identifying opportunities to improve operational efficiencies. The FY27 budget reflects these strategic adjustments and the resulting alignment of resources.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	9,918,029	8,679,150	(1,238,879)
UNR31 Intercollegiate Athletics	CC2387 Baseball	1,072,840	577,000	(495,840)
UNR31 Intercollegiate Athletics	CC2390 Basketball-Women's	914,020	1,187,000	272,980
UNR31 Intercollegiate Athletics	CC2401 Track and Cross Country-Women's	741,099	503,500	(237,599)
UNR31 Intercollegiate Athletics	CC2393 Football	5,373,174	5,609,317	236,143
UNR31 Intercollegiate Athletics	CC2397 Softball	549,077	383,000	(166,077)
UNR31 Intercollegiate Athletics	CC2391 Cheer	285,067	165,000	(120,067)
UNR31 Intercollegiate Athletics	CC2399 Tennis-Men's	250,264	161,500	(88,764)
UNR31 Intercollegiate Athletics	CC2400 Tennis-Women's	246,361	161,000	(85,361)
UNR31 Intercollegiate Athletics	CC2398 Swimming and Diving	319,539	253,000	(66,539)
	All Others (8 Cost Centers)	4,005,074	3,922,000	(83,074)
Grand Total		**23,674,542**	**21,601,467**	**(2,073,075)**

Table 32. Operating – Variance ($2,073,075)

Transfers In – Variance $125,618

- Athletics maintains revenue in a central account and allocates funding to individual program accounts at year-end to simplify budget planning and financial tracking. Overall, total transfers-in are expected to remain consistent, with offsetting changes among individual sport accounts.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC2393 Football	12,362,391	13,676,147	1,313,756
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	4,075,572	4,805,263	729,691
UNR31 Intercollegiate Athletics	CC2387 Baseball	1,908,898	1,312,828	(596,070)
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	39,645,406	39,187,401	(458,005)
UNR31 Intercollegiate Athletics	CC2390 Basketball-Women's	2,279,731	2,541,497	261,766
UNR31 Intercollegiate Athletics	CC2401 Track and Cross Country-Women's	1,454,581	1,230,540	(224,041)
UNR31 Intercollegiate Athletics	CC2397 Softball	733,958	548,000	(185,958)
UNR31 Intercollegiate Athletics	CC2396 Soccer	708,475	540,000	(168,475)
UNR31 Intercollegiate Athletics	CC2398 Swimming and Diving	841,149	713,544	(127,605)
UNR31 Intercollegiate Athletics	CC2399 Tennis-Men's	532,743	419,525	(113,218)
	All Others (8 Cost Centers)	2,728,528	2,422,305	(306,223)
Grand Total		**67,271,432**	**67,397,050**	**125,618**

Table 33. Transfers In – Variance $125,618

Transfers Out – Variance $225,261

- Athletics maintains revenue in a central account and allocates funding to individual program accounts at year-end to simplify budget planning and financial tracking. Due to the variable nature of annual expenditures, an overall increase in transfers-out is anticipated.

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	48,696,264	48,931,939	235,675

Unit	Cost Center	FY2026 Actual	FY2027 Proposed	FY27 Proposed to FY26 Actual
UNR31 Intercollegiate Athletics	CC2287 Athletics Camps	8,492	-	(8,492)
UNR31 Intercollegiate Athletics	CC2391 Cheer	1,716	-	(1,716)
UNR31 Intercollegiate Athletics	CC2401 Track and Cross Country-Women's	154	-	(154)
UNR31 Intercollegiate Athletics	CC2393 Football	51	-	(51)
Grand Total		**48,706,678**	**48,931,939**	**225,261**

Table 34. Transfers Out – Variance $225,261

I-D. Categories Not Presented in the Variance Tables

Two expenditure objects and one revenue category appear in the accompanying workbook but have no corresponding variance table. Fringe Benefits exceeds the reporting threshold in all three units, driven by the proposed FY2027 fringe rate increases, which remain under review by the U.S. Department of Health and Human Services. Wages falls below the threshold in every unit on both comparisons, so no narrative is required.

Wages

Unit	FY2026 Actual	FY2027 Proposed	Variance	Percent
Main Campus	7,441,190	7,701,318	260,128	+3.5%
School of Medicine	214,677	56,250	(158,427)	–73.8%
Intercollegiate Athletics	642,535	619,000	(23,535)	–3.7%
Combined	**8,298,402**	**8,376,568**	**78,166**	**+0.9%**

Table 35. Wages — variance by unit. No unit breaches the threshold; the applicable thresholds are $744,119, $250,000 and $250,000 respectively.

Fringe Benefits

Unit	FY2026 Actual	FY2027 Proposed	Variance	Percent
Main Campus	18,757,452	22,524,817	3,767,365	+20.1%
School of Medicine	8,005,472	9,889,302	1,883,830	+23.5%
Intercollegiate Athletics	3,973,441	4,732,887	759,446	+19.1%
Combined	**30,736,365**	**37,147,006**	**6,410,641**	**+20.9%**

Table 36. Fringe Benefits — variance by unit. All three units breach the threshold; the applicable thresholds are $1,875,745, $800,547 and $397,344 respectively.

Gifts

No gift revenue is recorded in self-supporting accounts in FY2026 actual or budgeted in FY2027 for any of the three reporting units. Gift activity is accounted for outside the self-supporting funds. No variance arises and no narrative is required.

Categories with no activity in a given unit

- The School of Medicine records no Investment/Endowment Income in either year.
- Intercollegiate Athletics records no Facilities and Administration Revenue in either year.
- Intercollegiate Athletics records expenditures only in the Academic Support and Student Services functions.

Part II. FY2026 Actual Compared to FY2026 Original Budget

Board of Regents policy requires that original budgets be compared against actual revenues and expenditures for self-supporting accounts. This Part presents that comparison at the cost-center level for each reporting unit, in the same structure used in Part I. A positive variance means more revenue was received, or more was spent, than was originally budgeted.

This Part is presented by revenue category and expenditure object, matching Part I; the by-function view carried in the accompanying workbook is not separately narrated. Figures for Scholarships and Operating reflect the corrected FY2026 budget split: $24,719,415 and $110,478,430 for Main Campus, $2,206,947 and $10,772,972 for the School of Medicine, and $4,642,705 and $20,791,984 for Athletics. The accompanying workbook currently combines these two lines in its FY2026 Budget column.

II-A. Main Campus

Main Campus received $31,157,231 more revenue than budgeted, a 13.9 percent favorable variance, and spent $41,975,197 less than budgeted, an 18.4 percent favorable variance. The ending fund balance closed at $145,771,168 against a budgeted $66,179,284.

Student Tuition and Fees — Variance $664,905

- The Business and Finance variance is due primarily to the credit card fee account, where revenue was higher than average in FY26.
- The Planning, Budget, and Analysis variance is due to over-budgeting for the new Digital Wolfpack Initiative technology fee.
- The Psychology Department variance is due to global online programs, whose revenue can vary based on external contracts. Enrollment was better than expected.
- Extended Studies saw lower-than-projected enrollment in its Gaming Executive Program.
- Orvis School of Nursing received lower differential fees than initially projected.
- Social Work saw continued enrollment growth in its online Master of Social Work program.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR08 VP Administration and Finance	CC0676 Business and Finance	1,200,000	1,676,158	476,158
UNR08 VP Administration and Finance	CC1803 Planning, Budget and Analysis	4,200,000	2,330,540	(1,869,460)
UNR33 College of Science	CC0219 Psychology Department	926,070	1,522,264	596,194
UNR35 Extended Studies	CC1593 Extended Studies	1,418,645	1,035,236	(383,409)
UNR36 Orvis School of Nursing	CC0563 Orvis School of Nursing	3,995,838	3,269,874	(725,964)
UNR38 School of Social Work	CC0107 Social Work	3,675,557	4,382,051	706,494
	All Others (72 Cost Centers)	65,663,454	67,528,346	1,864,892
Grand Total		**81,079,564**	**81,744,469**	**664,905**

Table 37. Student Tuition and Fees — Variance $664,905

Sales and Services — Variance $3,823,695

- The President’s Office variance is primarily due to higher-than-expected royalty income from the Marigold Mine.

- The Office of Community & Real Estate Management oversees the University Village rental properties. Revenue was not budgeted for FY26 because the properties became operational during the fiscal year.
- Parking Services collected higher parking fee revenue than projected.
- Lawlor Events Center revenue was not reflected in the original FY26 budget due to timing of organizational and financial reporting transitions.
- Residential Life and Housing experienced a higher vacancy rate in FY26 than originally budgeted, resulting in lower revenue.
- Manufacture Nevada generated lower revenue than projected due to increased grant cost-share commitments.
- Civil and Environmental Engineering's budget is based on grants and contracts with short lead times that are sensitive to broader economic conditions, making revenue difficult to project accurately.
- The Lake Tahoe campus variance is primarily due to higher-than-projected housing and conference event revenue.
- The Health Impact and Equity variance is due to significantly higher-than-anticipated sales and service revenue generated by the Trudy Larson MD Institute for Health Impact and Equity.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR07 President's Office	CC1701 President's Office	20,002,000	25,290,338	5,288,338
UNR08 VP Administration and Finance	CC0812 Office of Community & Real Estate Management	170,000	512,659	342,659
UNR08 VP Administration and Finance	CC2157 Parking Services	5,462,089	6,142,207	680,118
UNR11 Lawlor Events Center	CC2306 Events & Games Management	-	252,843	252,843
UNR22 VP Student Services	CC0513 Residential Life and Housing	48,940,937	43,298,329	(5,642,608)
UNR23 Research and Innovation	CC0768 Manufacture Nevada	285,000	-	(285,000)
UNR29 College of Engineering	CC0537 Civil and Environmental Engineering	356,000	720,109	364,109
UNR32 Office of The Provost	CC2463 University of Nevada, Reno at Lake Tahoe	88,000	353,956	265,956
UNR37 School of Public Health	CC2432 Health Impact and Equity	70,000	400,444	330,444
	All Others (88 Cost Centers)	10,840,617	13,067,452	2,226,835
Grand Total		**86,214,643**	**90,038,338**	**3,823,695**

Table 38. Sales and Services — Variance $3,823,695

Facilities & Administration Revenue — Variance $4,311,477

- The President's Office budgeted F&A revenue conservatively for FY26 and received more than projected.
- Civil and Environmental Engineering received FY25 distributions in FY26, which increased its FY26 earnings.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR07 President's Office	CC1701 President's Office	963,777	1,219,400	255,623
UNR29 College of Engineering	CC0537 Civil and Environmental Engineering	135,000	414,358	279,358
	All Others (96 Cost Centers)	23,316,741	27,093,237	3,776,496
Grand Total		**24,415,518**	**28,726,995**	**4,311,477**

Table 39. Facilities & Administration Revenue — Variance $4,311,477

Investment/Endowment Income — Variance $23,308,509

- Investment earnings in FY26 were higher than average for both the President's Office and Business and Finance.
- The General Reserves amount reflects Special Investment Pool distributions, which are not budgeted due to the variable nature of this income. Distributions occur only when excess investment reserves cause the operating pool reserve balance to exceed 8 percent of the total operating pool on the last day of the month for three consecutive months; once that threshold is met, the NSHE Banking and Investment Office distributes the balance above 8 percent following the normal monthly distribution.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR07 President's Office	CC1701 President's Office	2,007,600	2,426,552	418,952
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	-	21,874,848	21,874,848
UNR08 VP Administration and Finance	CC0676 Business and Finance	600,000	1,595,407	995,407
	All Others (3 Cost Centers)	45,250	64,552	19,302
Grand Total		**2,652,850**	**25,961,359**	**23,308,509**

Table 40. Investment/Endowment Income — Variance $23,308,509

Other Revenue — Variance ($951,356)

- The College of Business variance is due to a bridge account budgeted for the UCED Tech Hub while awaiting permanent funding.
- The General Reserves account held $500,000 in budget to reallocate for scholarships if needed; no actual activity was expected to post here.
- The Human Resources variance reflects an unbudgeted BCN Risk Management distribution.
- The Vice President for Administration and Finance variance is due to an unbudgeted internal loan payment and the closeout of the SNU transition.
- Cooperative Extension had lower-than-projected reimbursement needs from county funds.
- Student Services received insurance claim proceeds, including for stormwater flood damage at Argenta Hall.
- The Graduate School budgeted funding for its Nevada Drive program that ultimately was received as a transfer in.
- The Northern Nevada International Center receives funding to cover its monthly expenses, which were lower in FY26 than projected.
- Nevada Bound funding was budgeted here but ultimately was received as a transfer in.
- Nevada Humanities is a new account that was not established in time for the FY26 budget and began operations midway through the year.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR05 College of Business	CC1979 Dean College of Business	520,287	206,314	(313,973)
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	500,000	-	(500,000)
UNR08 VP Administration and Finance	CC1574 Human Resources BCN	-	250,000	250,000

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	172,721	1,392,133	1,219,412
UNR15 Nevada Cooperative Extension	CC0802 Northern Area Extension	5,080,453	3,809,216	(1,271,237)
UNR22 VP Student Services	CC0244 VP Student Services	-	930,672	930,672
UNR24 Graduate School	CC1456 Graduate School	586,000	3	(585,997)
UNR32 Office of The Provost	CC0420 Northern Nevada International Center	2,825,237	2,023,095	(802,142)
UNR32 Office of The Provost	CC2148 Enrollment Services	612,563	124,371	(488,192)
UNR34 Nevada Humanities	CC0367 Nevada Humanities	-	353,947	353,947
	All Others (104 Cost Centers)	19,815,883	20,072,038	256,155
Grand Total		**30,113,144**	**29,161,788**	**(951,356)**

Table 41. Other Revenue — Variance ($951,356)

Professional Salaries — Variance ($3,150,335)

- The College of Business budgeted 19 FTE but incurred costs equivalent to approximately 11 FTE, reflecting positions that were budgeted but could not be filled during the year.
- Southern Area Extension budgeted 57 FTE but incurred costs equivalent to approximately 40.2 FTE, reflecting positions that were budgeted but could not be filled during the year.
- Counseling Services budgeted 23 FTE but incurred costs equivalent to approximately 16.8 FTE, reflecting positions that were budgeted but could not be filled during the year.
- The Research and Innovation budget included 7.5 FTE but incurred costs equivalent to approximately 6 FTE, reflecting positions that were budgeted but could not be filled during the year.
- Enterprise and Innovation budgeted 5.5 FTE but incurred costs equivalent to approximately 2.5 FTE, reflecting positions that were budgeted but could not be filled during the year.
- Provost Central provides support for leave-of-absence (LOA) costs, stipends for online course development, and other needs identified across campus throughout the year.
- The Transfer Center budgeted for 3 FTE, but actual costs were paid from a different cost center.
- Nevada Humanities is a new account that was not established in time for the FY26 budget and began operations midway through the year.
- Orvis School of Nursing budgeted 20.3 FTE but incurred costs equivalent to approximately 15.7 FTE, reflecting positions that were budgeted but could not be filled during the year.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR05 College of Business	CC1979 Dean College of Business	1,321,692	988,606	(333,086)
UNR15 Nevada Cooperative Extension	CC0391 Southern Area Extension	4,040,037	3,647,752	(392,285)
UNR22 VP Student Services	CC0267 Counseling Services	2,431,838	1,784,445	(647,393)
UNR23 Research and Innovation	CC1772 VP Research and Innovation	820,655	554,215	(266,440)
UNR23 Research and Innovation	CC1870 Enterprise and Innovation	696,590	311,859	(384,731)
UNR32 Office of The Provost	CC2405 Provost Central	501,185	1,138,284	637,099
UNR32 Office of The Provost	CC2512 Transfer Center	274,614	-	(274,614)

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR34 Nevada Humanities	CC0367 Nevada Humanities	-	322,338	322,338
UNR36 Orvis School of Nursing	CC0563 Orvis School of Nursing	3,505,947	2,872,348	(633,599)
	All Others (138 Cost Centers)	32,012,638	30,835,015	(1,177,623)
Grand Total		**45,605,196**	**42,454,861**	**(3,150,335)**

Table 42. Professional Salaries — Variance ($3,150,335)

Graduate Assistants — Variance ($659,986)

- Actual graduate assistant needs for new faculty start-ups were lower than anticipated in the FY26 budget.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	710,400	447,121	(263,279)
	All Others (87 Cost Centers)	2,879,299	2,482,592	(396,707)
Grand Total		**3,589,699**	**2,929,713**	**(659,986)**

Table 43. Graduate Assistants — Variance ($659,986)

Classified & Technologist Salaries — Variance ($1,049,431)

- The Northern Nevada International Center's budget included 19.75 FTE but incurred costs equivalent to approximately 12.7 FTE, reflecting positions that were budgeted but could not be filled during the year.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR32 Office of The Provost	CC0420 Northern Nevada International Center	976,715	628,382	(348,333)
	All Others (80 Cost Centers)	15,401,414	14,700,316	(701,098)
Grand Total		**16,378,129**	**15,328,698**	**(1,049,431)**

Table 44. Classified & Technologist Salaries — Variance ($1,049,431)

Scholarships — Variance ($7,402,388)

- Financial Aid and Scholarships expenditures vary based on enrollment and student need; actual FY26 expenditures were lower than budgeted.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR02 Financial Aid and Scholarships	CC2195 Financial Aid and Scholarships	23,553,701	15,818,347	(7,735,354)
	All Others (68 Cost Centers)	1,165,714	1,498,680	332,966
Grand Total		**24,719,415**	**17,317,027**	**(7,402,388)**

Table 45. Scholarships — Variance ($7,402,388)

Operating — Variance ($28,129,161)

- The Information Systems Department budgeted $806,000 for the Online MS in Business Analytics program, covering Pearson payments, regular operations, and program growth; actual expenses were $57,000.
- Marketing and Communications launched a new branding initiative in FY26 that increased actual spending.
- The General Reserves variance reflects the Digital Wolfpack Initiative’s purchase of iPads for incoming students, partially funded through the Special Distribution Support Pool.
- The Business and Finance variance is due to higher-than-anticipated credit card fees.
- The Office of Community & Real Estate Management budgeted Tahoe campus lease payments here as a planned offload from its state account to help balance the state budget; the actual offload was less than projected.
- The Vice President for Administration and Finance variance includes $1.6 million in Workday payments previously funded from other sources, and $900,000 in increased NSHE assessments absorbed by this account.
- The Planning, Budget, and Analysis variance includes $2 million in over-budgeting for the new Digital Wolfpack Initiative technology fee, and $1.2 million budgeted here whose actual expenses were ultimately classified as transfers out under the Summer Session Non-Resident account.
- Lawlor Events Center’s expenses were inadvertently left unbudgeted for FY26 due to a change in financial leadership within Intercollegiate Athletics (ICA).
- The Agricultural Experiment Station variance is primarily due to lower-than-projected volume at Wolf Pack Meats and the Rafter Seven Sheep Ranch.
- The Southern Area Extension variance includes $356,000 in lower-than-projected spending on Clark County Extension and UNLV collaborative projects, with the remaining variance spread across 38 smaller accounts.
- Northern Area Extension saw lower-than-anticipated program costs in FY26.
- The Nevada Cooperative Extension variance is due to budgeting for expected building and parking lot maintenance that was ultimately not needed in FY26.
- Residential Life and Housing saw higher-than-anticipated vacancy rates in FY26, which led to reduced costs.
- The Joe Crowley Student Union receives recharge income from internal events hosted in its facilities, which directly offsets its operating costs; this recharge income was higher than anticipated in FY26.
- Faculty start-up budgets are based on projected hiring needs and the anticipated cost of bringing on new staff; actual costs were lower than projected.
- The Nevada Center for Applied Research variance reflects anticipated expenses budgeted here that were ultimately paid out through other Research and Innovation accounts.
- Manufacture Nevada’s expenses were lower in FY26 due to increased grant spending.
- VPRI Cost Share expenses were lower than anticipated in FY26.
- The Vice President for Research and Innovation variance reflects anticipated expenses budgeted here that were ultimately paid out through other accounts within the division.
- Enterprise and Innovation’s expenses were lower than budgeted due to reduced royalty payments to inventors and the University, along with savings from grant funding received.
- The Graduate School variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- Unified Communications operating expenses were lower in FY26 than anticipated due to lower-than-expected recharge revenue.
- Information Technology expenses were higher due to one-time IT infrastructure investments made throughout the year.

- Student Campus Solutions increased spending in FY26 to hire a consultant to implement Oracle Student Financial Planning.
- The Library Materials variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- The Chemical and Materials Engineering variance reflects multiple small variances across 26 accounts; the largest is $70,000 in lower-than-anticipated F&A account costs.
- The Civil and Environmental Engineering variance includes $346,000 from the Nevada Alliance for Quality Transportation Construction Training and Certification program and $250,000 from the Water Innovation Institute, both of which budgeted for higher expenses than materialized in FY26. The remainder, approximately $1.2 million, is spread across 68 other accounts.
- The College of Engineering variance is due to budgeting the full remaining balance in each account to Operating regardless of actual spending.
- The Computer Science and Engineering variance is due to budgeting the full remaining balance in each account to Operating regardless of actual spending.
- The Electrical and Biomedical Engineering variance is due to budgeting the full remaining balance in each account to Operating regardless of actual spending.
- The Enrollment Services variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- The Provost Central variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- The University of Nevada, Reno at Lake Tahoe variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- The Geological Sciences and Engineering variance is primarily due to lower-than-anticipated spending on new staff start-ups.
- The Psychology Department variance is due to global online programs, whose activity can vary based on external contracts.
- The Biology Department's variance largely reflects a budgeted $115,000 that was realized in FY2026 Actual as a transfer out from its F&A distribution account, with the remaining variance spread across 50 smaller accounts.
- The Chemistry Department's variance largely reflects a budgeted $150,000 that was realized in FY2026 Actual as a transfer out from its F&A distribution account, with the remaining variance due to lower-than-projected spending on new faculty start-ups.
- The College of Science variance largely reflects a budgeted $125,000 that was realized in FY2026 Actual as a transfer out from its F&A distribution account, along with $150,000 budgeted in Program Development operations that was also ultimately spent as a transfer out; the remaining variance is smaller and spread across 12 other accounts.
- The Physics Department's variance largely reflects a budgeted $150,000 that was realized in FY2026 Actual as a transfer out from its F&A distribution account, with the remaining variance spread across 35 smaller accounts.
- The Epidemiology, Biostatistics, and Environmental Health variance is primarily due to lower-than-projected spending in its development and F&A accounts.
- Social Work continues to see growth in its online Master of Social Work program, with correspondingly higher costs paid to the program's administrator, Boundless Learning.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR05 College of Business	CC1979 Dean College of Business	1,661,425	1,053,745	(607,680)

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR05 College of Business	CC2385 Information Systems Department	836,567	69,841	(766,726)
UNR07 President's Office	CC0378 Integrated Marketing	52,724	1,231,565	1,178,841
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	300,000	2,767,586	2,467,586
UNR08 VP Administration and Finance	CC0676 Business and Finance	810,300	1,446,368	636,068
UNR08 VP Administration and Finance	CC0812 Office of Community & Real Estate Management	1,510,000	1,116,334	(393,666)
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	437,500	3,090,260	2,652,760
UNR08 VP Administration and Finance	CC1803 Planning, Budget and Analysis	4,200,000	1,087,975	(3,112,025)
UNR11 Lawlor Events Center	CC1159 Lawlor Events Center Administration	-	889,003	889,003
UNR14 Nevada Agricultural Experiment Station	CC0878 Director's Office-NV Agricultural Experiment Station	2,026,728	1,468,990	(557,738)
UNR15 Nevada Cooperative Extension	CC0391 Southern Area Extension	4,680,888	4,116,574	(564,314)
UNR15 Nevada Cooperative Extension	CC0802 Northern Area Extension	1,146,622	588,407	(558,215)
UNR15 Nevada Cooperative Extension	CC1514 Dean-NV Cooperative Extension	380,459	76,013	(304,446)
UNR22 VP Student Services	CC0513 Residential Life and Housing	34,228,273	24,389,129	(9,839,144)
UNR22 VP Student Services	CC1214 Joe Crowley Student Union	611,257	240,165	(371,092)
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	3,348,250	1,163,544	(2,184,706)
UNR23 Research and Innovation	CC0535 Nevada Center for Applied Research	917,525	338,594	(578,931)
UNR23 Research and Innovation	CC0768 Manufacture Nevada	410,580	13,614	(396,966)
UNR23 Research and Innovation	CC1676 VP Research Costshare	548,168	215,914	(332,254)
UNR23 Research and Innovation	CC1772 VP Research and Innovation	1,582,000	445,506	(1,136,494)
UNR23 Research and Innovation	CC1870 Enterprise and Innovation	1,273,000	485,802	(787,198)
UNR24 Graduate School	CC1456 Graduate School	771,062	358,247	(412,815)
UNR25 VP Information Technology	CC0423 Unified Communications	(765,261)	(1,123,149)	(357,888)
UNR25 VP Information Technology	CC1874 VP Information Technology	4,069,558	4,894,820	825,262
UNR25 VP Information Technology	CC2465 Student Campus Solutions	756,000	1,442,060	686,060
UNR26 University Libraries	CC2354 Library Materials	5,212,700	3,378,843	(1,833,857)
UNR29 College of Engineering	CC0282 Chemical and Materials Engineering	465,634	123,594	(342,040)
UNR29 College of Engineering	CC0537 Civil and Environmental Engineering	2,267,683	494,788	(1,772,895)
UNR29 College of Engineering	CC0944 Dean College of Engineering	893,409	191,620	(701,789)
UNR29 College of Engineering	CC1148 Computer Science and Engineering	1,419,208	173,391	(1,245,817)
UNR29 College of Engineering	CC2016 Electrical and Biomedical Engineering	436,879	140,835	(296,044)
UNR32 Office of The Provost	CC2148 Enrollment Services	4,103,338	2,066,471	(2,036,867)
UNR32 Office of The Provost	CC2405 Provost Central	2,587,042	2,221,383	(365,659)
UNR32 Office of The Provost	CC2463 University of Nevada, Reno at Lake Tahoe	466,977	75,690	(391,287)
UNR33 College of Science	CC0079 Geological Sciences and Engineering	345,351	83,228	(262,123)

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR33 College of Science	CC0219 Psychology Department	589,451	181,164	(408,287)
UNR33 College of Science	CC0577 Biology	527,265	188,841	(338,424)
UNR33 College of Science	CC1808 Chemistry	666,041	113,954	(552,087)
UNR33 College of Science	CC2094 Dean-College of Science	548,105	115,455	(432,650)
UNR33 College of Science	CC2104 Physics	627,697	147,493	(480,204)
UNR37 School of Public Health	CC2459 Epidemiology, Biostatistics, and Environmental Health	285,953	10,494	(275,459)
UNR38 School of Social Work	CC0107 Social Work	2,439,150	2,759,166	320,016
	All Others (142 Cost Centers)	20,802,922	18,015,950	(2,786,972)
Grand Total		**110,478,430**	**82,349,269**	**(28,129,161)**

Table 46. Operating — Variance ($28,129,161)

Transfers In — Variance $25,234,808

- Integrated Marketing received funding for a branding initiative that occurred in FY26.
- The President's Office variance includes a net-zero transfer of a $573,000 account balance correcting a fund mismatch; the remainder is primarily due to higher-than-projected outside legal fees.
- The Business and Finance variance reflects higher-than-expected costs related to funding the credit card fee account and Support Services.
- The Office of Community & Real Estate Management budgeted $1.4 million in transfers in to fund a planned state offload for the Lake Tahoe lease payments; ultimately, the full amount did not need to be offloaded to balance the state budget.
- The Administration and Finance variance reflects internal loan repayments received, including the early payoff of a $2.1 million loan and the closeout of the $1 million SNU transition loan. $3.4 million reflects funds transferred in error to an incorrect Athletics account and subsequently returned.
- Parking Services collected more fees than anticipated; these fees are distributed out to other accounts.
- Lawlor Events Center's expenses were inadvertently left unbudgeted for FY26 due to a change in financial leadership within Intercollegiate Athletics (ICA).
- The Agriculture, Veterinary, and Range Science Experiment Station transfer mainly reflects a net-zero transfer of a $262,000 account balance correcting a fund mismatch.
- The Dean of Students Office transfer mainly reflects a net-zero transfer of a $350,000 account balance correcting a fund mismatch.
- Residential Life and Housing began consolidating reserve balances into a central account.
- Campus Research Support required $134,500 less support than initially projected, with the remaining variance spread across 6 smaller accounts.
- Research Faculty Startup funded more new-faculty start-ups than originally projected.
- The Office of Sponsored Projects required less funding than originally anticipated.
- Research and Innovation had lower costs than projected in FY26 and required less funding.
- Enterprise and Innovation's expenses were lower than budgeted due to reduced royalty payments to inventors and the University, along with savings from grant funding received, resulting in lower funding needs.
- The Graduate School's variance reflects Nevada Drive funding budgeted as other revenue that ultimately was received as a transfer in.
- Information Technology received an investment in new IT infrastructure in FY26.

- The Library Materials variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- The Enrollment Services variance is primarily due to budgeted state-fund offloads for year-end balancing that ultimately were not needed.
- Funding for Nevada Online was omitted from the FY26 budget in error.
- The College of Science variance includes $243,000 of F&A funds transferred in for distribution, $210,000 of online course fees distributed in, $192,000 invested in Program Development, and $125,000 invested in equipment and computing support.
- Extended Studies had higher transfers in due to higher-than-expected salaries and overhead costs.
- Orvis School of Nursing received an additional $427,000 in funding for its summer programs, along with additional distributions for its online programs, above what was projected.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR07 President's Office	CC0378 Integrated Marketing	247,875	1,229,121	981,246
UNR07 President's Office	CC1701 President's Office	302,000	1,107,846	805,846
UNR08 VP Administration and Finance	CC0676 Business and Finance	1,091,392	1,693,408	602,016
UNR08 VP Administration and Finance	CC0812 Office of Community & Real Estate Management	1,400,000	847,818	(552,182)
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	10,007,000	17,748,101	7,741,101
UNR08 VP Administration and Finance	CC2157 Parking Services	1,998,992	2,372,303	373,311
UNR11 Lawlor Events Center	CC1159 Lawlor Events Center Administration	-	950,645	950,645
UNR14 Nevada Agricultural Experiment Station	CC2351 Agriculture, Veterinary and Range Science Experiment Station	-	274,083	274,083
UNR22 VP Student Services	CC0278 Dean of Students Office	-	356,101	356,101
UNR22 VP Student Services	CC0513 Residential Life and Housing	16,860,141	25,730,909	8,870,768
UNR23 Research and Innovation	CC0306 Campus Research Support	4,380,632	3,710,646	(669,986)
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	5,036,372	5,634,473	598,101
UNR23 Research and Innovation	CC0736 Sponsored Projects	3,295,000	2,944,000	(351,000)
UNR23 Research and Innovation	CC1772 VP Research and Innovation	2,040,000	1,770,554	(269,446)
UNR23 Research and Innovation	CC1870 Enterprise and Innovation	1,621,000	622,681	(998,319)
UNR24 Graduate School	CC1456 Graduate School	425,000	867,145	442,145
UNR25 VP Information Technology	CC1874 VP Information Technology	2,005,000	3,817,917	1,812,917
UNR26 University Libraries	CC2354 Library Materials	5,212,700	3,400,793	(1,811,907)
UNR32 Office of The Provost	CC2148 Enrollment Services	2,633,000	1,798,611	(834,389)
UNR32 Office of The Provost	CC2502 NEVADAOnline	-	1,144,898	1,144,898
UNR33 College of Science	CC2094 Dean-College of Science	334,241	1,144,541	810,300
UNR35 Extended Studies	CC1593 Extended Studies	1,475,862	1,888,389	412,527
UNR36 Orvis School of Nursing	CC0563 Orvis School of Nursing	204,592	735,026	530,434
	All Others (130 Cost Centers)	21,775,587	25,791,185	4,015,598
Grand Total		**82,346,386**	**107,581,194**	**25,234,808**

Table 47. Transfers In — Variance $25,234,808

Transfers Out — Variance $49,934,254

- University Advancement received additional F&A revenue that was distributed out to other accounts beyond what was anticipated.
- The President's Office variance includes $8 million of ICA funding above what was initially budgeted, a net-zero transfer of a $573,000 account balance correcting a fund mismatch, and additional F&A revenue distributed out to other accounts beyond what was anticipated.
- The General Reserves variance reflects Special Distribution Pool funds used for one-time IT infrastructure upgrades and a branding initiative with Marketing.
- Business and Finance transferred funds to support the Support Services unit.
- The Administration and Finance variance is primarily due to internal loans issued for property purchases, the Planetarium, and ICA funding. Each loan has a repayment plan in place.
- Planning, Budget, and Analysis transferred funds to support the School of Nursing summer programs.
- Parking Services collected more fees than anticipated; these fees are distributed out to other accounts.
- The Agriculture, Veterinary, and Range Science Experiment Station transfer mainly reflects a net-zero transfer of a $262,000 account balance correcting a fund mismatch.
- Student Services transferred out $905,000 in insurance proceeds related to the flooding at Argenta Hall.
- The Dean of Students Office transfer mainly reflects a net-zero transfer of a $350,000 account balance correcting a fund mismatch.
- Residential Life and Housing began consolidating reserve balances into a central account.
- Research Faculty Startup funded more new-faculty start-ups than initially projected.
- VPRI Cost Share received additional F&A revenue that was distributed out to other accounts beyond what was anticipated.
- Enterprise and Innovation did not budget its royalty-related transfers out.
- The Enrollment Services transfer mainly reflects a net-zero transfer of a $424,000 account balance correcting a fund mismatch from an internal reorganization.
- The Psychology Department did not budget its transfers out, which included $148,000 for repayment on an internal loan, $102,000 for the UNR Administrative Services fee, $51,000 for new-faculty start-up funding, and various other smaller transactions.
- The Chemistry Department did not budget its transfers out, which included both new-faculty start-up funding and $146,000 in unused start-up funds swept back, $51,000 in distributed F&A income, and various other smaller transactions.
- The College of Science had an additional $210,000 in F&A funding distributions above budget and invested an additional $278,000 in program development.
- Health Impact and Equity had an additional $200,000 in F&A funding distributions above budget.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR01 VP University Advancement	CC0354 VP University Advancement	850,000	1,208,554	358,554
UNR07 President's Office	CC1701 President's Office	15,571,088	24,789,927	9,218,839
UNR08 VP Administration and Finance	CC0328 General Reserves-Finance	-	3,747,222	3,747,222

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR08 VP Administration and Finance	CC0676 Business and Finance	-	267,522	267,522
UNR08 VP Administration and Finance	CC1749 VP Administration and Finance	12,570,892	24,519,050	11,948,158
UNR08 VP Administration and Finance	CC1803 Planning, Budget and Analysis	174,365	499,253	324,888
UNR08 VP Administration and Finance	CC2157 Parking Services	4,472,691	6,636,739	2,164,048
UNR14 Nevada Agricultural Experiment Station	CC2351 Agriculture, Veterinary and Range Science Experiment Station	-	275,918	275,918
UNR22 VP Student Services	CC0244 VP Student Services	-	997,942	997,942
UNR22 VP Student Services	CC0278 Dean of Students Office	47,500	456,610	409,110
UNR22 VP Student Services	CC0513 Residential Life and Housing	26,160,324	38,385,157	12,224,833
UNR23 Research and Innovation	CC0470 VP Research Faculty Startup	2,838,372	3,344,501	506,129
UNR23 Research and Innovation	CC1676 VP Research Costshare	361,000	1,017,317	656,317
UNR23 Research and Innovation	CC1870 Enterprise and Innovation	-	303,494	303,494
UNR32 Office of The Provost	CC2148 Enrollment Services	-	453,983	453,983
UNR33 College of Science	CC0219 Psychology Department	-	417,528	417,528
UNR33 College of Science	CC1808 Chemistry	-	253,934	253,934
UNR33 College of Science	CC2094 Dean-College of Science	321,767	800,977	479,210
UNR37 School of Public Health	CC2432 Health Impact and Equity	18,750	269,904	251,154
	All Others (119 Cost Centers)	35,809,611	40,485,081	4,675,470
Grand Total		**99,196,360**	**149,130,614**	**49,934,254**

Table 48. Transfers Out — Variance $49,934,254

II-B. School of Medicine

The School of Medicine finished FY2026 within one-tenth of one percent of its revenue budget — $53,453,185 against $53,404,740 — and spent $6,519,078, or 12.3 percent, less than budgeted.

Student Tuition and Fees — Variance $148,703

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	None Reportable	-	-	-
	All Others (12 Cost Centers)	10,284,667	10,433,370	148,703
Grand Total		**10,284,667**	**10,433,370**	**148,703**

Table 49. Student Tuition and Fees — Variance $148,703

Sales and Services — Variance ($183,526)

- The Continuing Medical Education Office acts as a passthrough for conference revenues and expenses with community partners, and one of its significant conferences in Dermatology generated less revenue than anticipated.
- The Department of Pathology budgeted for the hire of a new Chair, a position that would have been 50 percent funded by Renown Health at $485,890. The position was ultimately filled through a Letter of Appointment (LOA) at a significantly lower salary, reducing the associated revenue.
- The Renown Support Agreement generated more revenue than anticipated.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	CC0135 Continuing Medical Education	5,820,593	4,806,041	(1,014,552)
UNR17 School of Medicine	CC0431 Pathology	736,243	160,921	(575,322)
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	5,258,859	6,984,691	1,725,832
	All Others (20 Cost Centers)	28,741,497	28,422,012	(319,485)
Grand Total		**40,557,192**	**40,373,666**	**(183,526)**

Table 50. Sales and Services — Variance ($183,526)

Facilities & Administration Revenue — Variance $24,988

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	None Reportable	-	-	-
	All Others (14 Cost Centers)	1,199,660	1,224,648	24,988
Grand Total		**1,199,660**	**1,224,648**	**24,988**

Table 51. Facilities & Administration Revenue — Variance $24,988

Other Revenue — Variance $58,279

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	None Reportable	-	-	-

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
	All Others (22 Cost Centers)	1,363,221	1,421,500	58,279
Grand Total		**1,363,221**	**1,421,500**	**58,279**

Table 52. Other Revenue — Variance $58,279

Professional Salaries — Variance ($4,442,534)

- The Graduate Medical Education Reno (CC0228) professional salaries budget was overstated by approximately $3.7 million; actual salaries were $10,594,620 against a budget of $14,278,031. The budget appears to have included a beginning balance carryforward in error.
- Family and Community Medicine-Reno budgeted 8.9 FTE but incurred costs equivalent to approximately 7.1 FTE, reflecting positions that were budgeted but could not be filled during the year, or changes in job duties and funding sources related to teaching and education.
- Psychiatry and Behavioral Sciences-Reno budgeted 2.3 FTE but incurred costs equivalent to approximately 1.8 FTE, reflecting positions that were budgeted but could not be filled during the year, or changes in job duties and funding sources related to teaching and education.
- The Nevada State Public Health Laboratory budgeted 8.9 FTE but incurred costs equivalent to approximately 5.8 FTE, reflecting positions that were budgeted but could not be filled during the year. This cost center will be moved to the School of Public Health in FY27.
- The Dean-School of Medicine saw additional investment in staff in FY26 beyond what was anticipated.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	14,278,031	10,594,620	(3,683,411)
UNR17 School of Medicine	CC0606 Family and Community Medicine-Reno	2,077,403	1,668,157	(409,246)
UNR17 School of Medicine	CC0937 Psychiatry and Behavioral Sciences-Reno	926,732	665,467	(261,265)
UNR17 School of Medicine	CC1579 NV State Public Health Lab	1,008,176	644,388	(363,788)
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	872,979	1,631,398	758,419
	All Others (19 Cost Centers)	8,725,764	8,242,521	(483,243)
Grand Total		**27,889,085**	**23,446,551**	**(4,442,534)**

Table 53. Professional Salaries — Variance ($4,442,534)

Graduate Assistants — Variance ($13,197)

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	None Reportable	-	-	-
	All Others (9 Cost Centers)	161,880	148,683	(13,197)
Grand Total		**161,880**	**148,683**	**(13,197)**

Table 54. Graduate Assistants — Variance ($13,197)

Classified & Technologist Salaries — Variance ($85,474)

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	None Reportable	-	-	-
	All Others (18 Cost Centers)	1,883,497	1,798,023	(85,474)
Grand Total		**1,883,497**	**1,798,023**	**(85,474)**

Table 55. Classified & Technologist Salaries — Variance ($85,474)

Scholarships — Variance $11,596

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	None Reportable	-	-	-
	All Others (7 Cost Centers)	2,206,947	2,218,543	11,596
Grand Total		**2,206,947**	**2,218,543**	**11,596**

Table 56. Scholarships — Variance $11,596

Operating — Variance ($185,702)

- The Graduate Medical Education Reno (CC0228) variance reflects two factors: approximately $100,000 relates to the Governor’s Grant program for Pediatrics, which was not budgeted because the grant rolled over for an extended year; and approximately $524,000 relates to an accounting change made during the year that moved direct resident costs (travel, education resources, and similar items) from central management under the Dean’s Office (CC1743) to program-level management under GME (CC0228). The offsetting funds were a transfer-in from CC1743, and the corresponding operating expenditures were not budgeted in this fiscal year; this has been budgeted for FY2027.
- The Pharmacology (CC1610) variance represents start-up funds and F&A distributions that were budgeted to be spent but that researchers instead retained in reserve, which is normal for research operations.
- The Office of Administration and Financial Services (CC2335) placed $1.2 million in escrow with UNR Facilities in the prior fiscal year for a renovation project at 745 Moana Lane. The scope of the project was reduced significantly, and $987,288 was returned to the school in FY2026.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	176,976	683,484	506,508
UNR17 School of Medicine	CC1610 Pharmacology	496,653	163,853	(332,800)
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	61,948	(944,530)	(1,006,478)
	All Others (26 Cost Centers)	10,037,395	10,684,463	647,068
Grand Total		**10,772,972**	**10,587,270**	**(185,702)**

Table 57. Operating — Variance ($185,702)

Transfers In — Variance $20,222,332

- Transfers In and Transfers Out for the School of Medicine should be read together, as the balances largely offset one another and represent both current- and prior-period transactions rather than independent drivers of the unit’s fund balance change.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	-	423,290	423,290
UNR17 School of Medicine	CC0228 Graduate Medical Education Reno	-	534,400	534,400
UNR17 School of Medicine	CC1373 Office of Medical Research	180,000	7,023,136	6,843,136
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	688,018	8,559,635	7,871,617
UNR17 School of Medicine	CC1863 Microbiology	119,100	589,565	470,465
UNR17 School of Medicine	CC1871 Pediatrics-Reno	-	788,293	788,293
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	-	2,127,312	2,127,312
	All Others (15 Cost Centers)	609,100	1,772,919	1,163,819
Grand Total		**1,596,218**	**21,818,550**	**20,222,332**

Table 58. Transfers In — Variance $20,222,332

Transfers Out — Variance $23,613,370

- As above, Transfers Out should be read together with Transfers In; the two largely offset and reflect both current- and prior-period transactions.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR17 School of Medicine	CC0037 Internal Medicine-Reno	-	878,792	878,792
UNR17 School of Medicine	CC0606 Family and Community Medicine-Reno	-	765,267	765,267
UNR17 School of Medicine	CC1373 Office of Medical Research	400,000	4,204,555	3,804,555
UNR17 School of Medicine	CC1743 Dean-School of Medicine Reno	1,120,018	13,508,330	12,388,312
UNR17 School of Medicine	CC1871 Pediatrics-Reno	42,893	1,253,758	1,210,865
UNR17 School of Medicine	CC2282 OB-GYN RENO	-	290,173	290,173
UNR17 School of Medicine	CC2335 Office of Administration and Financial Services	-	3,213,118	3,213,118
	All Others (17 Cost Centers)	70,600	1,132,888	1,062,288
Grand Total		**1,633,511**	**25,246,881**	**23,613,370**

Table 59. Transfers Out — Variance $23,613,370

II-C. Intercollegiate Athletics

Intercollegiate Athletics finished FY2026 with revenue of $28,592,431 against a budget of $29,282,309, a shortfall of $689,878, and expenditures of $46,770,814 against a budget of $44,091,989, an overage of $2,678,825. Transfers in exceeded budget by $4,189,728 and transfers out by $434,654, a net $3,755,074 of additional support that covered the gap. The unit closed with a fund balance of $389,468.

Student Tuition and Fees — Variance ($1,488,483)

- The variance reflects budgeted student fee support that was ultimately received as a transfer in rather than posted to this account.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	3,596,814	2,119,632	(1,477,183)
	All Others (1 Cost Center)	11,300	-	(11,300)
Grand Total		**3,608,114**	**2,119,632**	**(1,488,483)**

Table 60. Student Tuition and Fees — Variance ($1,488,483)

Sales and Services — Variance ($2,417,312)

- Athletics Sales and Services revenue is variable and depends on factors such as NCAA distributions, ticket sales, and other sources; FY26 actuals came in lower than originally projected.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	24,562,850	22,032,782	(2,530,068)
	All Others (4 Cost Centers)	-	112,756	112,756
Grand Total		**24,562,850**	**22,145,538**	**(2,417,312)**

Table 61. Sales and Services — Variance ($2,417,312)

Investment/Endowment Income — Variance ($497,107)

- Intercollegiate Athletics budgets the majority of its revenue collection through a single central account to simplify planning and tracking; however, actual endowment income is recorded in a separate gift account, which drives this variance.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	500,000	-	(500,000)
	All Others (1 Cost Center)	-	2,893	2,893
Grand Total		**500,000**	**2,893**	**(497,107)**

Table 62. Investment/Endowment Income — Variance ($497,107)

Other Revenue — Variance $3,713,023

- Other Revenue for Intercollegiate Athletics includes unbudgeted funding from Pack Excellence, the Governor's Dinner, and various other fees and reimbursements received in FY26.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	611,345	4,023,583	3,412,238
	All Others (16 Cost Centers)	-	300,785	300,785
Grand Total		**611,345**	**4,324,368**	**3,713,023**

Table 63. Other Revenue — Variance $3,713,023

Professional Salaries — Variance ($243,321)

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	None Reportable	-	-	-
	All Others (18 Cost Centers)	13,810,206	13,566,885	(243,321)
Grand Total		**13,810,206**	**13,566,885**	**(243,321)**

Table 64. Professional Salaries — Variance ($243,321)

Graduate Assistants — Variance $181,751

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	None Reportable	-	-	-
	All Others (6 Cost Centers)	102,000	283,751	181,751
Grand Total		**102,000**	**283,751**	**181,751**

Table 65. Graduate Assistants — Variance $181,751

Classified & Technologist Salaries — Variance $7,130

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	None Reportable	-	-	-
	All Others (1 Cost Center)	48,466	55,596	7,130
Grand Total		**48,466**	**55,596**	**7,130**

Table 66. Classified & Technologist Salaries — Variance $7,130

Scholarships — Variance ($68,640)

- Scholarship needs for student-athletes with exhausted eligibility were lower in FY26 than projected.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	516,817	251,015	(265,802)
	All Others (16 Cost Centers)	4,125,888	4,323,050	197,162
Grand Total		**4,642,705**	**4,574,065**	**(68,640)**

Table 67. Scholarships — Variance ($68,640)

Operating — Variance $2,882,558

- ICA Administration saw significantly increased costs in FY26, including higher Mountain West Conference dues, increased travel costs, and revenue-sharing payments.
- The Baseball variance is primarily due to higher-than-anticipated travel and food costs in FY26.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	7,982,139	9,918,029	1,935,890
UNR31 Intercollegiate Athletics	CC2387 Baseball	804,000	1,072,840	268,840
	All Others (16 Cost Centers)	12,005,845	12,683,674	677,829
Grand Total		**20,791,984**	**23,674,542**	**2,882,558**

Table 68. Operating — Variance $2,882,558

Transfers In — Variance $4,189,728

- Due to the increased Baseball costs noted above, the program required additional transfer-in funding to balance its accounts.
- Because operational and personnel costs exceeded budget in FY26, Intercollegiate Athletics required more transfer-in funding than anticipated.
- Men’s Basketball had lower overall spending in FY26 compared to budgeted projections and required less transfer-in funding than anticipated.
- *The "All Others" category consolidates remaining variances not individually presented. These span numerous cost centers and hundreds of accounts and are grouped for reporting efficiency. Supporting detail is available upon request.*

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	CC2387 Baseball	1,526,558	1,908,898	382,340
UNR31 Intercollegiate Athletics	CC0256 ICA Administration	36,250,371	39,645,406	3,395,035
UNR31 Intercollegiate Athletics	CC2389 Basketball-Men's	4,878,625	4,075,572	(803,053)
	All Others (16 Cost Centers)	20,426,150	21,641,557	1,215,407
Grand Total		**63,081,704**	**67,271,432**	**4,189,728**

Table 69. Transfers In — Variance $4,189,728

Transfers Out — Variance $434,654

- While no cost centers reached the reporting threshold, additional detail can be provided if requested.

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
UNR31 Intercollegiate Athletics	None Reportable	-	-	-

Unit	Cost Center	FY2026 Budget	FY2026 Actual	FY2026 Actual to FY2026 Budget
	All Others (5 Cost Centers)	48,272,024	48,706,678	434,654
Grand Total		**48,272,024**	**48,706,678**	**434,654**

Table 70. Transfers Out — Variance $434,654

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Revenues

Student tuition and fee budgeted revenue increase of $210,000 is due to continuing education of $180,000 and access fees of $30,000 to better align with actual revenue projections.

Sales and service budgeted revenue increase of $32,000 is due to theater ticket sales of $25,000 and child development center revenue of $7,000. The increase in budgeted revenue for theater ticket sales is due to the announcement of the fall performance of Les Miserable and having sold out shows. The increase for the child development center budget is to better align with actual revenue activity.

Expenditures by Object

Professional personnel increased by $27,000, reflecting a $30,000 increase for continuing education and a $3,000 decrease related to theater ticket sales due to staffing adjustments.

Classified salaries decreased by $206,000, consisting of a $71,000 decrease for the child development center and a $135,000 decrease for continuing education. These changes reflect adjustments to wages and operations to better align with actual expenditures.

Wages increased by $104,500, consisting of an $80,000 increase for the child development center, a $12,000 increase for continuing education, a $6,000 increase for the theater program, and a $6,000 increase for academic success fee wages. These changes better align the budget with actual expenditures. The increases for the child development center and continuing education offset decreases in classified salaries, as mentioned above.

Fringe benefits increased by $46,000, consisting of a $20,000 increase related to the child development center, a $25,000 increase for continuing education, and a $1,000 increase for academic success fee wages. These increases correspond to the personnel adjustments noted above.

Scholarships increased by $700,000 due to a corresponding $700,000 increase in access fees. These funds have historically supported scholarships and are now being reclassified from operations to scholarships to better align with actual expenditures.

Operating expenditures decreased by $503,000, consisting of a $650,000 decrease in access fees due to now budgeting for these expenditures in the Scholarships line. Additionally, other operating expenditure budget changes include a $3,000 decrease for the child development center, a $300,000 increase for continuing education, a $10,000 decrease for the theater program, a $90,000 decrease in activities and programs, and a $50,000 decrease to academic success fees. These adjustments better align the budget with actual expenditures and reflect a restructuring of each program moving forward, including the reclassification of access fees from operations to scholarships.

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Expenditures by Function

Instruction decreased by $7,000 due to adjustments in the theater account, including a $3,000 decrease in professional salaries, a $6,000 increase in classified salaries, and a $10,000 decrease in operations.

Student services decreased by $133,000, consisting of a $90,000 decrease in activities and programs and a $43,000 decrease related to the academic success fee. The decrease in activities and programs is attributable to a $90,000 reduction in operating expenditures. The academic success fee decrease consists of a $6,000 increase in wages, a $1,000 increase in fringe benefits, and a $50,000 decrease in operating expenses. Decreases in these categories is to better align with historical spend for these accounts.

Institutional Support increased by $232,000 due to changes in the continuing education budget, including a $30,000 increase in professional salaries, a $135,000 decrease in classified salaries, a $12,000 increase in wages, a $25,000 increase in fringe benefits, and a $300,000 increase in operations.

Auxiliary increased by $27,000 due to changes in the child development center budget, including a $70,000 decrease in classified salaries, an $80,000 increase in wages, a $20,000 increase in fringe benefits, and a $3,000 decrease in operating expenditures.

Scholarship budget increased by $50,000 due to increasing the budget in FY27 to spend these funds in accordance with board policy.