Nevada System of Higher Education

FY 2026
Self-Supporting Budgets

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

NEVADA SYSTEM OF HIGHER EDUCATION

Document Prepared by the Finance Department
Office of the Chancellor

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NEVADA SYSTEM OF HIGHER EDUCATION

2026 Fiscal Year Self-Supporting Year Budget

Introduction

The Board of Regent's policy (Title 4, Chapter 9) requires System Administration to include all self-supporting budgets exceeding $250,000 of projected annual expenditure activity in the annual budget process. Excluded from this requirement are grants and contracts, plant, loan, endowment, and scholarship funds. For additional transparency, beginning in Fiscal Year 2025 all self-supporting budgeted accounts are being included, without a minimum annual expenditure threshold.

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

Beginning in Fiscal Year 2025, an additional level of detail has been added, breaking down the self-supporting budgets by institutional unit.

The following report provides a summary of the self-supporting budgets for each institution. The narrative portion includes a discussion of any new or revised assumptions used to prepare the FY 2026 budget, any new and expired programs, areas or programs of concern, and any other items the institution believes relevant to the Committee and the Board. The institution narratives are all very different as to be expected with the great diversity in the institutions, not only in size, but also in complexity in funding and programs. As always, we welcome feedback to improve this document to better meet stakeholder needs.

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Self-Supporting Budget Report
FY 2026
NSHE Summary
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 235,942,224	$ 283,404,884	$ 47,462,660
Sales and Service	$ 327,147,059	$ 355,293,828	$ 28,146,769
Facilities & Administration Revenue	$ 54,282,877	$ 51,900,303	$ (2,382,575)
Investment/Endowment Income	$ 15,312,520	$ 15,378,025	$ 65,505
Gifts	$ 6,838,774	$ 6,010,122	$ (828,652)
Other Revenue	$ 96,886,849	$ 83,224,095	$ (13,662,754)
Total Revenue	**$ 736,410,303**	**$ 795,211,256**	**$ 58,800,954**
Expenditures			
Instruction	$ 270,611,276	$ 255,849,971	$ (14,761,305)
Research	$ 55,826,464	$ 53,289,721	$ (2,536,743)
Public Service	$ 31,463,285	$ 34,206,639	$ 2,743,354
Academic Support	$ 99,451,277	$ 115,861,078	$ 16,409,801
Student Services	$ 140,490,341	$ 149,391,489	$ 8,901,148
Institutional Support	$ 128,223,267	$ 109,563,762	$ (18,659,505)
O & M of Plant	$ 17,115,820	$ 19,295,375	$ 2,179,556
Auxiliary	$ 120,638,944	$ 130,981,243	$ 10,342,299
Scholarships	$ 74,398,764	$ 77,844,246	$ 3,445,482
Total Expenditures	**$ 938,219,438**	**$ 946,283,525**	**$ 8,064,087**
Transfers In	$ 277,805,283	$ 195,023,737	$ (82,781,546)
Transfers Out	$ 245,543,361	$ 205,800,403	$ (39,742,958)
Net Transfers	**$ 32,261,922**	**$ (10,776,666)**	**$ (43,038,588)**
Beginning Balance	**$ 370,715,880**	**$ 415,058,354**	**$ 44,342,474**
Ending Balance	**$ 201,168,668**	**$ 253,209,421**	**$ 52,040,753**

Self-Supporting Budget Report
FY 2026
NSHE Summary
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 235,942,224	$ 283,404,884	$ 47,462,660
Sales and Service	$ 327,147,059	$ 355,293,828	$ 28,146,769
Facilities & Administration Revenue	$ 54,282,877	$ 51,900,303	$ (2,382,575)
Investment/Endowment Income	$ 15,312,520	$ 15,378,025	$ 65,505
Gifts	$ 6,838,774	$ 6,010,122	$ (828,652)
Other Revenue	$ 96,886,849	$ 83,224,095	$ (13,662,754)
Total Revenue	**$ 736,410,303**	**$ 795,211,256**	**$ 58,800,954**
Expenditures			
Personnel			
Professional Salaries	$ 268,944,217	$ 263,928,459	$ (5,015,758)
Graduate Assistants	$ 8,059,897	$ 7,856,699	$ (203,198)
Classified & Technologist Salaries	$ 45,358,671	$ 45,236,015	$ (122,656)
Wages	$ 25,551,069	$ 28,435,550	$ 2,884,481
Fringe	$ 96,561,865	$ 102,075,435	$ 5,513,571
Scholarships	$ 6,338,546	$ 6,279,000	$ (59,546)
Operating	$ 487,405,173	$ 492,472,367	$ 5,067,194
Total Expenditures	**$ 938,219,438**	**$ 946,283,526**	**$ 8,064,088**
Transfers In	$ 277,805,283	$ 195,023,737	$ (82,781,546)
Transfers Out	$ 245,543,361	$ 205,800,403	$ (39,742,958)
Net Transfers	**$ 32,261,922**	**$ (10,776,666)**	**$ (43,038,588)**
Beginning Balance	**$ 370,715,880**	**$ 415,058,354**	**$ 44,342,474**
Reserves/Ending Balance	**$ 201,168,668**	**$ 253,209,420**	**$ 52,040,753**

Self-Supporting Budget Report
FY 2026
College of Southern Nevada
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 13,634,307	$ 23,224,888	$ 9,590,581
Sales and Service	$ 2,861,411	$ 4,537,077	$ 1,675,666
Facilities & Administration Revenue	$ -	$ 144,061	$ 144,061
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 39,250	$ 423,245	$ 383,995
Total Revenue	**$ 16,534,968**	**$ 28,329,271**	**$ 11,794,303**
Expenditures			
Instruction	$ 26,026,935	$ 22,937,953	$ (3,088,982)
Research	$ -	$ 19,553	$ 19,553
Public Service	$ 110,216	$ 107,595	$ (2,621)
Academic Support	$ 4,066,726	$ 5,157,963	$ 1,091,237
Student Services	$ 9,932,098	$ 8,726,503	$ (1,205,595)
Institutional Support	$ 9,670,703	$ 5,882,812	$ (3,787,891)
O & M of Plant	$ 1,564,283	$ 3,659,958	$ 2,095,675
Auxiliary	$ 441,024	$ 371,148	$ (69,876)
Scholarships	$ 6,378,236	$ 5,516,000	$ (862,236)
Total Expenditures	**$ 58,190,221**	**$ 52,379,485**	**$ (5,810,736)**
Transfers In	$ 27,541,525	$ 21,671,191	$ (5,870,334)
Transfers Out	$ 10,132,312	$ 22,148,941	$ 12,016,629
Net Transfers	**$ 17,409,213**	**$ (477,750)**	**$ (17,886,963)**
Beginning Balance	**$ 24,246,040**	**$ 35,098,140**	**$ 10,852,100**
Ending Balance	**$ -**	**$ 10,570,175**	**$ -**

Self-Supporting Budget Report
FY 2026
College of Southern Nevada
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 13,634,307	$ 23,224,888	$ 9,590,581
Sales and Service	$ 2,861,411	$ 4,537,077	$ 1,675,666
Facilities & Administration Revenue	$ -	$ 144,061	$ 144,061
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 39,250	$ 423,245	$ 383,995
Total Revenue	**$ 16,534,968**	**$ 28,329,271**	**$ 11,794,303**
Expenditures			
Personnel			
Professional Salaries	$ 5,283,331	$ 6,122,378	$ 839,047
Graduate Assistants	$ -		$ -
Classified & Technologist Salaries	$ 2,016,696	$ 2,273,531	$ 256,835
Wages	$ 1,729,925	$ 1,243,970	$ (485,955)
Fringe	$ 2,260,041	$ 2,321,299	$ 61,258
Scholarships	$ 5,538,546	$ 5,479,000	$ (59,546)
Operating	$ 41,361,682	$ 34,939,307	$ (6,422,375)
Total Expenditures	**$ 58,190,221**	**$ 52,379,485**	**$ (5,810,736)**
Transfers In	$ 27,541,525	$ 21,671,191	$ (5,870,334)
Transfers Out	$ 10,132,312	$ 22,148,941	$ 12,016,629
Net Transfers	**$ 17,409,213**	**$ (477,750)**	**$ (17,886,963)**
Beginning Balance	**$ 24,246,040**	**$ 35,098,140**	**$ 10,852,100**
Ending Balance	**$ -**	**$ 10,570,175**	**$ -**

Self-Supporting Budget Report
FY 2026
College of Southern Nevada
By Unit

CSN02: Office of Budget Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,831,103	$ 1,376,865	$ (2,454,238)
Total Expenditures and Transfers Out	$ 19,017,355	$ 15,930,343	$ (3,087,012)
Beginning Balance	$ 15,186,252	$ 14,553,478	$ (632,774)
Ending Balance	$ -	$ -	$ -

CSN03: Office of Procurement and Auxiliary Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,653,632	$ 1,384,338	$ (269,294)
Total Expenditures and Transfers Out	$ 4,112,134	$ 2,648,460	$ (1,463,674)
Beginning Balance	$ 2,458,502	$ 2,143,249	$ (315,253)
Ending Balance	$ -	$ 879,127	$ 879,127

CSN04: School of Arts and Letters

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 254,663	$ 282,500	$ 27,837
Total Expenditures and Transfers Out	$ 493,593	$ 416,088	$ (77,505)
Beginning Balance	$ 238,930	$ 199,070	$ (39,860)
Ending Balance	$ -	$ 65,482	$ 65,482

CSN05: School of Education, Behavioral and Social Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,767,626	$ 1,324,266	$ (443,360)
Total Expenditures and Transfers Out	$ 1,772,331	$ 1,456,839	$ (315,492)
Beginning Balance	$ 4,705	$ 249,776	$ 245,071
Ending Balance	$ -	$ 117,203	$ 117,203

CSN06: Office of Associate VP of Student Engagement Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 540,859	$ 555,949	$ 15,090
Total Expenditures and Transfers Out	$ 611,906	$ 555,949	$ (55,957)
Beginning Balance	$ 71,047	$ -	$ (71,047)
Ending Balance	$ -	$ -	$ -

CSN07: Division-Student Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 465,354	$ 541,956	$ 76,602
Total Expenditures and Transfers Out	$ 797,026	$ 604,550	$ (192,476)
Beginning Balance	$ 331,672	$ 522,856	$ 191,184
Ending Balance	$ -	$ 460,262	$ 460,262

CSN08: Office of Financial Aid

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 11,537,165	$ 12,052,989	$ 515,824
Total Expenditures and Transfers Out	$ 12,316,098	$ 11,883,650	$ (432,448)
Beginning Balance	$ 778,933	$ 2,050,409	$ 1,271,476
Ending Balance	$ -	$ 2,219,748	$ 2,219,748

CSN09: Office of Associate VP of Community Engagement Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 279,116	$ 189,355	$ (89,761)
Total Expenditures and Transfers Out	$ 279,116	$ 269,899	$ (9,217)
Beginning Balance	$ -	$ 80,544	$ 80,544
Ending Balance	$ -	$ -	$ -

CSN10: Division of Workforce and Economic Development (DWED)

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,162,289	$ 1,751,164	$ 588,875
Total Expenditures and Transfers Out	$ 2,195,740	$ 2,848,164	$ 652,424
Beginning Balance	$ 1,033,451	$ 1,375,198	$ 341,747
Ending Balance	$ -	$ 278,198	$ 278,198

CSN11: School of Advanced and Applied Technologies

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 486,345	$ 436,995	$ (49,350)
Total Expenditures and Transfers Out	$ 1,095,857	$ 538,874	$ (556,983)
Beginning Balance	$ 609,512	$ 532,405	$ (77,107)
Ending Balance	$ -	$ 430,526	$ 430,526

CSN14: Division-Academic Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,570,331	$ 2,830,711	$ (1,739,620)
Total Expenditures and Transfers Out	$ 5,742,906	$ 4,130,488	$ (1,612,418)
Beginning Balance	$ 1,172,575	$ 1,986,637	$ 814,062
Ending Balance	$ -	$ 686,860	$ 686,860

CSN15: School of Health Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,181,052	$ 3,398,941	$ 1,217,889
Total Expenditures and Transfers Out	$ 2,049,610	$ 2,622,195	$ 572,585
Beginning Balance	$ (131,442)	$ (472,373)	$ (340,931)
Ending Balance	$ -	$ 304,373	$ 304,373

CSN17: Office of Facilities Management

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 561,600	$ 870,745	$ 309,145
Total Expenditures and Transfers Out	$ 861,163	$ 545,272	$ (315,891)
Beginning Balance	$ 299,563		$ (299,563)
Ending Balance	$ -	$ 325,473	$ 325,473

CSN18: Office of the Controller

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 367,000	$ 379,715	$ 12,715
Total Expenditures and Transfers Out	$ 367,000	$ 379,715	$ 12,715
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

CSN22: Division-Finance and Administration

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,513,842	$ 11,422,970	$ 7,909,128
Total Expenditures and Transfers Out	$ 4,861,374	$ 17,051,401	$ 12,190,027
Beginning Balance	$ 1,347,532	$ 10,005,082	$ 8,657,550
Ending Balance	$ -	$ 4,376,651	$ 4,376,651

CSN23: School of Business, Hospitality, and Public Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 227,628	$ 147,000	$ (80,628)
Total Expenditures and Transfers Out	$ 770,812	$ 596,236	$ (174,576)
Beginning Balance	$ 543,184	$ 457,094	$ (86,090)
Ending Balance	$ -	$ 7,858	$ 7,858

CSN24: Office of Accreditation and Institutional Effectiveness

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 15,000	$ -	$ (15,000)
Total Expenditures and Transfers Out	$ 15,000	$ -	$ (15,000)
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

CSN25: President

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,743,408	$ 3,864,673	$ (878,735)
Total Expenditures and Transfers Out	$ 4,777,554	$ 4,377,462	$ (400,092)
Beginning Balance	$ 34,146	$ 527,975	$ 493,829
Ending Balance	$ -	$ 15,185	$ 15,185

CSN26: School of Science and Mathematics

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 332,603	$ 436,000	$ 103,397
Total Expenditures and Transfers Out	$ 535,444	$ 840,133	$ 304,689
Beginning Balance	$ 202,841	$ 404,257	$ 201,416
Ending Balance	$ -	$ 124	$ 124

CSN27: Campus VP - Henderson

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 101,992	$ 89,760	$ (12,232)
Total Expenditures and Transfers Out	$ 166,629	$ 91,140	$ (75,489)
Beginning Balance	$ 64,637	$ 1,380	$ (63,257)
Ending Balance	$ -	$ -	$ -

CSN28: Campus VP - North Las Vegas

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 24,723	$ 11,764	$ (12,959)
Total Expenditures and Transfers Out	$ 24,723	$ 12,503	$ (12,220)
Beginning Balance	$ -	$ 739	$ 739
Ending Balance	$ -	$ -	$ -

CSN29: Campus VP - Charleston

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 26,032	$ 10,000	$ (16,032)
Total Expenditures and Transfers Out	$ 26,032	$ 25,560	$ (472)
Beginning Balance	$ -	$ 15,560	$ 15,560
Ending Balance	$ -	$ -	$ -

CSN30: Office of Information Technology

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 5,433,130	$ 6,497,202	$ 1,064,072
Total Expenditures and Transfers Out	$ 5,433,130	$ 6,564,902	$ 1,131,772
Beginning Balance	$ -	$ 463,320	$ 463,320
Ending Balance	$ -	$ 395,620	$ 395,620

CSN31: CSN Division-External Relations and Campus Operations

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ 124,603	$ 124,603
Total Expenditures and Transfers Out	$ -	$ 124,603	$ 124,603
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

CSN32: CSN Academic Partnerships

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ 20,000	$ 20,000
Total Expenditures and Transfers Out	$ -	$ 14,000	$ 21,484
Beginning Balance	$ -	$ 1,484	$ 1,484
Ending Balance	$ -	$ 7,484	$ 7,484

Self-Supporting Budget Report
FY 2026
College of Southern Nevada

<u>Student Tuition and Fee Variance:</u>
CSN shows a $9.6 million variance in budgeted student tuition and fee revenue when comparing the FY25 budget ($13.6 million) to the FY26 budget (23.2 million). This is due to reporting errors in FY25. CSN inadvertently omitted the following parent fee accounts from the FY25 budget report: Technology Fee, Athletics and Recreation Fee, Student Union O & M Fee, Activities and Programs Fee. Together these fees describe approximately $7.9 million of the variance. The cause of this error was related to the fund remapping project, which was completed in response to the LCB audit. CSN completed remapping funds effective 7/1/2025. However, the budgets for the parent fee accounts listed above remained in the old fund type, FD210, which was not included in the fund types used to compile the FY25 report. In FY25, CSN received $25.6 million in student fees.

<u>Transfer Out Variance:</u>
CSN shows a $12.0 million variance in budgeted Transfer Outs when comparing the FY25 budget ($10.1 million) to the FY26 budget ($22.1 million). Approximately, $8.6 million of this variance is explained due to the same reporting error described above: the omission of 4 parent fee accounts from the FY25 report. The rest of the variance is FY26 is due to CSN increasing the budgets in parent accounts, where appropriate, and the inclusion of the Auxiliary Fund which was not budgeted in FY25.

Self-Supporting Budget Report
FY 2026
Desert Research Institute
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 13,640,000	$ 12,248,789	$ (1,391,211)
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ -	$ (150,000)
Total Revenue	**$ 13,790,000**	**$ 12,248,789**	**$ (1,541,211)**
Expenditures			
Instruction	$ 62,692	$ 62,635	$ (57)
Research	$ 6,502,873	$ 6,495,972	$ (6,901)
Public Service	$ 847,528	$ 844,582	$ (2,946)
Academic Support	$ 401,583	$ 367,176	$ (34,407)
Student Services	$ -	$ -	$ -
Institutional Support	$ 23,614,667	$ 27,933,780	$ 4,319,113
O & M of Plant	$ 1,758,270	$ 1,232,667	$ (525,603)
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 33,187,613**	**$ 36,936,812**	**$ 3,749,199**
Transfers In	$ -	$ 533,146	$ 533,146
Transfers Out	$ 148,486	$ -	$ (148,486)
Net Transfers	**$ (148,486)**	**$ 533,146**	**$ 681,632**
Beginning Balance	**$ 19,546,099**	**$ 24,154,878**	**$ 4,608,779**
Ending Balance	**$ -**	**$ -**	**$ -**

Self-Supporting Budget Report
FY 2026
Desert Research Institute
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 13,640,000	$ 12,248,789	$ (1,391,211)
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ -	$ (150,000)
Total Revenue	**$ 13,790,000**	**$ 12,248,789**	**$ (1,541,211)**
Expenditures			
Personnel			
Professional Salaries	$ 4,636,477	$ 4,244,261	$ (392,216)
Graduate Assistants	$ 55,810	$ 19,274	$ (36,536)
Classified & Technologist Salaries	$ 1,090,186	$ 1,095,412	$ 5,226
Wages	$ 159,059	$ 116,855	$ (42,204)
Fringe	$ 2,845,305	$ 2,824,270	$ (21,035)
Operating	$ 24,400,776	$ 28,636,741	$ 4,235,965
Total Expenditures	**$ 33,187,613**	**$ 36,936,813**	**$ 3,749,200**
Transfers In	$ -	$ 533,146	$ 533,146
Transfers Out	$ 148,486	$ -	$ (148,486)
Net Transfers	**$ (148,486)**	**$ 533,146**	$ 681,632
Beginning Balance	**$ 19,546,099**	**$ 24,154,878**	**$ 4,608,779**
Ending Balance	**$ -**	**$ -**	**$ -**

Self-Supporting Budget Report
FY 2026
Desert Research Institute
By Unit

DRI01 Division of Atmospheric Sciences (DAS)

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,767,825	$ 1,195,937	$ (571,888)
Total Expenditures and Transfers Out	$ 5,475,757	$ 5,408,269	$ (67,488)
Beginning Balance	$ 3,707,932	$ 4,212,332	$ 504,400
Ending Balance	$ -	$ -	$ -

DRI06 Division of Earth and Ecosystem Sciences (DEES)

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,731,375	$ 1,658,822	$ (72,553)
Total Expenditures and Transfers Out	$ 3,399,771	$ 4,110,037	$ 710,266
Beginning Balance	$ 1,668,396	$ 2,451,215	$ 782,819
Ending Balance	$ -	$ -	$ -

DRI04 Division of Hydrologic Sciences (DHS)

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,025,000	$ 2,106,000	$ 81,000
Total Expenditures and Transfers Out	$ 5,268,090	$ 5,478,157	$ 210,067
Beginning Balance	$ 3,243,090	$ 3,372,157	$ 129,067
Ending Balance	$ -	$ -	$ -

DRI03 Finance and Business

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 960,242	$ 810,171	$ (150,071)
Total Expenditures and Transfers Out	$ 8,110,476	$ 12,693,467	$ 4,582,991
Beginning Balance	$ 7,150,234	$ 11,883,296	$ 4,733,062
Ending Balance	$ -	$ -	$ -

DRI07 Administration-Research Office

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,220,712	$ 3,708,928	$ 488,216
Total Expenditures and Transfers Out	$ 5,706,437	$ 4,816,231	$ (890,206)
Beginning Balance	$ 2,485,725	$ 1,107,303	$ (1,378,422)
Ending Balance	$ -	$ -	$ -

DRI08 Administration-President

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,428,340	$ 2,730,777	$ (697,563)
Total Expenditures and Transfers Out	$ 4,700,217	$ 3,840,507	$ (859,710)
Beginning Balance	$ 1,271,877	$ 1,109,730	$ (162,147)
Ending Balance	$ -	$ -	$ -

DRI09 Academic and Faculty Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 656,506	$ 571,300	$ (85,206)
Total Expenditures and Transfers Out	$ 675,351	$ 590,145	$ (85,206)
Beginning Balance	$ 18,845	$ 18,845	$ -
Ending Balance	$ -	$ -	$ -

Self-Supporting Budget Report
FY 2026
Desert Research Institute

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

Self-Supporting : ICR	$12,321.935
Self-Supporting : Other	$24,614,878
Self-Supporting : Total	$36,936,813

Self-Supporting : ICR

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

These accounts are further divided into four primary divisions:

Administration (ADMIN)

Division of Atmospheric Sciences (DAS)

Division of Earth & Ecosystem Sciences (DEES)

Division of Hydrologic Sciences (DHS)

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

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

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

Program	Budget	Division
PG02256 DRI - Info Tech - Main	$1,701,204	ADMIN
PG00250 VPR - Proposal/Business Develop	$800,000	ADMIN
PG11312 DRI - Human Resources	$542,823	ADMIN
PG04468 DRI - Communications	$485,895	ADMIN
PG02193 VPR - Research Faculty Support	$450,000	ADMIN
PG11315 DRI - External Affairs	$404,588	ADMIN
PG04224 DRI - Library	$367,129	ADMIN
PG03600 VPR - Preaward And Compliance	$296,088	ADMIN
PG09017 DRI - NSHE Gen Council & Assessment	$258,000	ADMIN
PG03240 DAS - Proposal Development	$575,000	DAS
PG08750 DAS - General Administration	$373,909	DAS
PG04022 DEES - General Administration	$754,226	DEES
PG08492 DHS - General Administration	$861,898	DHS
PG08720 DHS - Proposal Development	$626,687	DHS
PG21177 DHS - PI Funds 5% ICR	$260,000	DHS
Other Programs - Under $250k	$3,564,488	
TOTAL ICR Budget	$12,321,935	

Self-Supporting Budget Report
FY 2026
Desert Research Institute

Self-Supporting : Other

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

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

Program	Budget
PG21055 DRI - Investment Income - Strategic Investments Planned to support institute-wide strategic initiatives.	$4,743,230
PG07489 DRI - Investment Income Planned annual usage to balance ICR budget.	$4,292,869
PG19946 DRI - Investment Income - Special Currently planned to backfill facilities state shortfall.	$2,317,906
PG22275 FD201 - Revenue Control Account (FAC) The Facilities Revenue Control Account funds the non-state portion of the Facilities operating costs.	$1,232,667
PG20557 Residual - DEES Army ERDC-CRREL This account is planned to be used to support future independent research and development activities related to the Integrated Terrain Analysis Program (ITAP) team.	$791,895
PG05239 Carbon Research Account Proceeds from the sale of rights to distribution and production of DRI Model Carbon Analyzers, usage planned for future independent research & development of similar technology.	$707,965
PG02689 Bridge Funding - DHS Bridge Funding is defined in NSHE Code, Chapter 5, Section 5.82. Bridge funding defines conditions and mechanisms under which research faculty, otherwise in good scientific standing, which find themselves in serious financial circumstances, can be helped to bridge such temporary times. This process is intended to smooth out unpredictable and unavoidable fluctuations through an opportunity to recover stability through short-term changes of direction and fields of endeavor. Bridge funding is available to all research faculty but not available to Executive Directors, Vice Presidents, or Rank 0 Faculty. This account is specific to our DHS Division.	$544,345

PG07661 Bridge Funding - DAS $511,517

Bridge Funding is defined in NSHE Code, Chapter 5, Section 5.82. Bridge funding defines conditions and mechanisms under which research faculty, otherwise in good scientific standing, which find themselves in serious financial circumstances, can be helped to bridge such temporary times. This process is intended to smooth out unpredictable and unavoidable fluctuations through an opportunity to recover stability through short-term changes of direction and fields of endeavor. Bridge funding is available to all research faculty but not available to Executive Directors, Vice Presidents, or Rank 0 Faculty. This account is specific to our DAS Division.

PG10421 DAS - WRCC Program Development $481,831

This account is planned to be used to support future independent research and development activities related to the Western Regional Climate Center.

PG07298 PI Funds - DAS $455,259

5% of ICR is allocated to our primary divisions to distribute to individual faculty accounts based on the PI's ICR generation. These funds are allocated to individual PIs a year in arrears.

PG02960 PI Funds - DHS $434,210

5% of ICR is allocated to our primary divisions to distribute to individual faculty accounts based on the PI's ICR generation. These funds are allocated to individual PIs a year in arrears.

PG17467 New Faculty Support - VPR $360,000

Funds distributed throughout the year to develop New Faculty Support packages, generating smaller individual support accounts for research faculty use.

PG00538 Reserves - ADM Workday Backfill $300,000

These are planned expenditures for Workday and Anaplan. This account is reviewed periodically and must be funded with reserves or investment income.

PG03300 PI Funds - DEES $286,039

5% of ICR is allocated to our primary divisions to distribute to individual faculty accounts based on the PI's ICR generation. These funds are allocated to individual PIs a year in arrears.

Self-Supporting Budget Report
FY 2026
Desert Research Institute

PG23059 Pre-Bridge Funding - DAS	$264,248

As described in DRI Bylaws 6.3.1 Bridge Funding, Faculty can request Pre-Bridge Division Funding to cover shortfalls in salary support in anticipation of an upcoming funding shortfall. This account has been designated the Division of Atmospheric Science (DAS) to fund those circumstances.

Other Programs - Under 250k	$6,890,892
TOTAL Other Budget	$24,614,878

Self-Supporting Budget Report
FY 2026
Great Basin College
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 1,948,000	$ 1,990,000	$ 42,000
Sales and Service	$ 365,000	$ 505,000	$ 140,000
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 391,200	$ (8,800)
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 150,000	$ -
Total Revenue	**$ 2,863,000**	**$ 3,036,200**	**$ 173,200**
Expenditures			
Instruction	$ 669,417	$ 229,417	$ (440,000)
Research	$ -	$ -	$ -
Public Service	$ -	$ -	$ -
Academic Support	$ 1,040,000	$ 1,440,000	$ 400,000
Student Services	$ 145,380	$ 206,100	$ 60,720
Institutional Support	$ 1,634,965	$ 1,508,000	$ (126,965)
O & M of Plant	$ 400,000	$ -	$ (400,000)
Auxiliary	$ 1,050,000	$ 1,190,000	$ 140,000
Scholarships	$ 1,150,000	$ 1,590,000	$ 440,000
Total Expenditures	**$ 6,089,762**	**$ 6,163,517**	**$ 73,755**
Transfers In	$ 261,200	$ 261,200	$ -
Transfers Out	$ 73,700	$ 53,700	$ (20,000)
Net Transfers	**$ 187,500**	**$ 207,500**	**$ 20,000**
Beginning Balance	**$ 6,461,938**	**$ 6,163,517**	**$ (298,421)**
Ending Balance	**$ 3,422,676**	**$ 3,243,700**	**$ (178,976)**

Self-Supporting Budget Report
FY 2026
Great Basin College
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 1,948,000	$ 1,990,000	$ 42,000
Sales and Service	$ 365,000	$ 505,000	$ 140,000
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 391,200	$ (8,800)
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 150,000	$ -
Total Revenue	**$ 2,863,000**	**$ 3,036,200**	**$ 173,200**
Expenditures			
Personnel			
Professional Salaries	$ 856,000	$ 969,500	$ 113,500
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 164,900	$ 203,200	$ 38,300
Wages	$ 32,500	$ 32,500	$ -
Fringe	$ 275,707	$ 302,107	$ 26,400
Scholarships	$ 800,000	$ 800,000	$ -
Operating	$ 3,960,655	$ 3,856,210	$ (104,445)
Total Expenditures	**$ 6,089,762**	**$ 6,163,517**	**$ 73,755**
Transfers In	$ 261,200	$ 261,200	$ -
Transfers Out	$ 73,700	$ 53,700	$ (20,000)
Net Transfers	**$ 187,500**	**$ 207,500**	**$ 20,000**
Beginning Balance	**$ 6,461,938**	**$ 6,163,517**	**$ (298,421)**
Ending Balance	**$ 3,422,676**	**$ 3,243,700**	**$ (178,976)**

Self-Supporting Budget Report
FY 2026
Great Basin College
By Unit

GBC01 Vice President for Business Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,618,000	$ 2,750,000	$ 1,132,000
Total Expenditures and Transfers Out	$ 3,812,382	$ 3,312,350	$ (500,032)
Beginning Balance	$ 4,416,752	$ 2,346,695	$ (2,070,057)
Ending Balance	$ 2,222,370	$ 1,784,345	$ (438,025)

GBC04 Dean of Business and Technology

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ 404,461	$ 526,704	$ 122,243
Ending Balance	$ 404,461	$ 526,704	$ 122,243

GBC05 Dean of Health Science and Human Service

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ 88,400	$ 69,306	$ (19,094)
Ending Balance	$ 88,400	$ 69,306	$ (19,094)

GBC06 Dean of Arts and Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 365,000	$ 300,000	$ (65,000)
Total Expenditures and Transfers Out	$ 640,000	$ 450,000	$ (190,000)
Beginning Balance	$ 308,768	$ 191,717	$ (117,051)
Ending Balance	$ 33,768	$ 41,717	$ 7,949

GBC07 Vice President for Student Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,141,200	$ 1,141,200	$ -
Total Expenditures and Transfers Out	$ 1,711,080	$ 1,711,080	$ -
Beginning Balance	$ 812,921	$ 739,626	$ (73,295)
Ending Balance	$ 243,041	$ 169,746	$ (73,295)

GBC08 Vice President for Academic Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ 430,638	$ 502,654	$ 72,016
Ending Balance	$ 430,638	$ 502,654	$ 72,016

Self-Supporting Budget Report
FY 2026
Great Basin College

GBC FY26 Self-Supporting Budget Report follows the updated guidance to include all budgeted programs regardless of the expenditure threshold. This accounts for some of the variances, primarily adding student government and funding from the excess distributions to FY24 which followed the prior guidance to only include accounts over the $250,000 threshold. FY26 budgeting assumptions include flat enrollment with the largest accounts being related to our dorms and childcare center.

Self-Supporting Budget Report
FY 2026
Nevada State University
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 6,165,362	$ 6,697,047	$ 531,685
Sales and Service	$ 232,011	$ 118,688	$ (113,323)
Facilities & Administration Revenue	$ -	$ 256,567	$ 256,567
Investment/Endowment Income	$ -	$ 991,431	$ 991,431
Gifts	$ -	$ 100,000	$ 100,000
Other Revenue	$ -	$ -	$ -
Total Revenue	**$ 6,397,373**	**$ 8,163,733**	**$ 1,766,360**
Expenditures			
Instruction	$ 7,527,190	$ 5,878,975	$ (1,648,215)
Research	$ -	$ -	$ -
Public Service	$ 79,000	$ 227,719	$ 148,719
Academic Support	$ 1,192,891	$ 2,792,783	$ 1,599,892
Student Services	$ 1,061,428	$ 2,209,566	$ 1,148,138
Institutional Support	$ 2,017,479	$ 6,998,223	$ 4,980,744
O & M of Plant	$ 63,717	$ 80,000	$ 16,283
Auxiliary	$ 110,176	$ 175,169	$ 64,993
Scholarships	$ 2,745,670	$ 3,018,615	$ 272,945
Total Expenditures	**$ 14,797,551**	**$ 21,381,050**	**$ 6,583,499**
Transfers In	$ 3,461,245	$ 6,551,273	$ 3,090,028
Transfers Out	$ 3,119,912	$ 5,660,021	$ 2,540,109
Net Transfers	**$ 341,333**	**$ 891,252**	**$ 549,919**
Beginning Balance	**$ 8,058,845**	**$ 17,337,492**	**$ 9,278,647**
Ending Balance	**$ -**	**$ 5,011,427**	**$ 5,011,427**

Self-Supporting Budget Report
FY 2026
Nevada State University
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 6,165,362	$ 6,697,047	$ 531,685
Sales and Service	$ 232,011	$ 118,688	$ (113,323)
Facilities & Administration Revenue	$ -	$ 256,567	$ 256,567
Investment/Endowment Income	$ -	$ 991,431	$ 991,431
Gifts	$ -	$ 100,000	$ 100,000
Other Revenue	$ -	$ -	$ -
Total Revenue	**$ 6,397,373**	**$ 8,163,733**	**$ 1,766,360**
Expenditures			
Personnel			
Professional Salaries	$ 2,999,899	$ 4,466,004	$ 1,466,105
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 343,001	$ 354,125	$ 11,124
Wages	$ 1,214,143	$ 1,271,110	$ 56,967
Fringe	$ 833,873	$ 1,279,705	$ 445,832
Operating	$ 9,406,635	$ 14,010,106	$ 4,603,471
Total Expenditures	**$ 14,797,551**	**$ 21,381,050**	**$ 6,583,499**
Transfers In	$ 3,461,245	$ 6,551,273	$ 3,090,028
Transfers Out	$ 3,119,912	$ 5,660,021	$ 2,540,109
Net Transfers	**$ 341,333**	**$ 891,252**	**$ 549,919**
Beginning Balance	**$ 8,058,845**	**$ 17,337,492**	**$ 9,278,647**
Ending Balance	**$ -**	**$ 5,011,427**	**$ 5,011,427**

Self-Supporting Budget Report
FY 2026
Nevada State University
By Unit

NSU1: Office of the President

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 322,156	$ 519,203	$ 197,047
Total Expenditures and Transfers Out	$ 385,845	$ 529,437	$ 143,592
Beginning Balance	$ 63,689	$ 10,234	$ (53,455)
Ending Balance	$ -	$ -	$ -

NSU2: NS Advancement

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 79,000	$ 883,757	$ 804,757
Total Expenditures and Transfers Out	$ 79,000	$ 919,809	$ 840,809
Beginning Balance	$ -	$ 36,052	$ 36,052
Ending Balance	$ -	$ -	$ -

NSU3: School of Liberal Arts & Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ 221,517	$ 221,517
Total Expenditures and Transfers Out	$ -	$ 221,517	$ 221,517
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

NSU4: School of Nursing

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,671,126	$ 1,496,165	$ (1,174,961)
Total Expenditures and Transfers Out	$ 3,733,861	$ 4,465,258	$ 731,397
Beginning Balance	$ 1,062,735	$ 2,969,093	$ 1,906,358
Ending Balance	$ -	$ -	$ -

NSU5: Office of the Provost

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 722,248	$ 1,190,990	$ 468,742
Total Expenditures and Transfers Out	$ 1,848,924	$ 2,530,670	$ 681,746
Beginning Balance	$ 1,126,676	$ 2,447,259	$ 1,320,583
Ending Balance	$ -	$ 1,107,579	$ 1,107,579

NSU7: School of Education

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 796,650	$ 940,223	$ 143,573
Total Expenditures and Transfers Out	$ 1,012,539	$ 1,244,181	$ 231,642
Beginning Balance	$ 215,889	$ 303,958	$ 88,069
Ending Balance	$ -	$ -	$ -

NSU8: Finance and Business Operations

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,744,793	$ 7,763,226	$ 3,018,433
Total Expenditures and Transfers Out	$ 10,307,570	$ 15,241,902	$ 4,934,332
Beginning Balance	$ 5,562,777	$ 11,368,616	$ 5,805,839
Ending Balance	$ -	$ 3,889,940	$ 3,889,940

NSU9: Culture, Planning and Policy (CPP)

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,000	$ 3,000	$ 1,000
Total Expenditures and Transfers Out	$ 5,000	$ 3,000	$ (2,000)
Beginning Balance	$ 3,000	$ -	$ (3,000)
Ending Balance	$ -	$ -	$ -

NSU10: Student Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 520,645	$ 1,696,925	$ 1,176,280
Total Expenditures and Transfers Out	$ 544,724	$ 1,885,297	$ 1,340,573
Beginning Balance	$ 24,079	$ 202,280	$ 178,201
Ending Balance	$ -	$ 13,908	$ 13,908

Self-Supporting Budget Report
FY 2026
Nevada State University

During FY2025, NSU received $1.9M in distributions from the NSHE Operating Pool, which were not used and therefore rolled forward for use in FY2026 and future years. For FY2026, NSU added multiple self-supporting accounts, including those for the launch of the athletics programs and recently approved campus safety & wellness fee. In addition, during the transition between FY2025 to FY2026, NSU completed a review of its student fee accounts and realigned them to better reflect associated funds/accounts and allow for easier budget to actual monitoring.   During the NSU FY2026 budget planning process, $2.0M in new positions, strategic initiatives, and new equipment/software were approved to support NSU's continuing efforts in enrollment growth, capacity enhancement, and student success.

Self-Supporting Budget Report
FY 2026
System Administration
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ 2,674,179	$ 4,330,205	$ 1,656,026
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 400,000	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 1,414,834	$ 30,000	$ (1,384,834)
Total Revenue	**$ 4,489,013**	**$ 4,760,205**	**$ 271,192**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ -	$ -	$ -
Public Service	$ -	$ 4,226	$ 4,226
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 5,951,585	$ 7,425,982	$ 1,474,397
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 5,951,585**	**$ 7,430,208**	**$ 1,478,623**
Transfers In	$ 4,912,740	$ 6,581,026	$ 1,668,286
Transfers Out	$ 4,425,475	$ 6,555,309	$ 2,129,834
Net Transfers	**$ 487,264**	**$ 25,717**	**$ (461,547)**
Beginning Balance	**$ 4,667,246**	**$ 6,424,263**	**$ 1,757,017**
Ending Balance	**$ 3,691,939**	**$ 3,779,977**	**$ 88,038**

Self-Supporting Budget Report
FY 2026
System Administration
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ 2,674,179	$ 4,330,205	$ 1,656,026
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 400,000	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 1,414,834	$ 30,000	$ (1,384,834)
Total Revenue	**$ 4,489,013**	**$ 4,760,205**	**$ 271,192**
Expenditures			
Personnel			
Professional Salaries	$ 3,395,493	$ 4,618,307	$ 1,222,814
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 54,442	$ -	$ (54,442)
Wages	$ 60,000	$ 60,000	$ -
Fringe	$ 1,131,282	$ 1,733,477	$ 602,195
Operating	$ 1,310,366	$ 1,018,424	$ (291,942)
Total Expenditures	**$ 5,951,584**	**$ 7,430,208**	**$ 1,478,624**
Transfers In	$ 4,912,740	$ 6,581,026	$ 1,668,286
Transfers Out	$ 4,425,475	$ 6,555,309	$ 2,129,834
Net Transfers	**$ 487,264**	**$ 25,717**	**$ (461,547)**
Beginning Balance	**$ 4,667,246**	**$ 6,424,263**	**$ 1,757,017**
Ending Balance	**$ 3,691,939**	**$ 3,779,977**	**$ 88,038**

Self-Supporting Budget Report
FY 2026
System Administration
By Unit

SA01: Chancellors Office

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 9,401,752	$ 11,341,231	$ 1,939,479
Total Expenditures and Transfers Out	$ 10,377,060	$ 13,985,517	$ 3,608,457
Beginning Balance	$ 4,667,246	$ 6,424,263	$ 1,757,017
Ending Balance	$ 3,691,939	$ 3,779,977	$ 88,038

Self-Supporting Budget Report
FY 2026
System Administration

During FY25, System Administration collaborated with the Institutions to increase the FY26 System Assessment by approximately $1.6 million, addressing the FY24 and FY25 salary adjustments and FY26 benefit cost changes for existing positions, as well as changes made to positions over several cycles that had not been previously addressed in the annual budgeting process.

Self-Supporting Budget Report
FY 2026
System Computing Services
Allocation of Resources by Function

	FY 2025 Budget		FY 2026 Proposed Budget		Difference	
Revenues						
Student Tuition and Fees	$	-	$	-	$	-
Sales and Service	$	-	$	-	$	-
Facilities & Administration Revenue	$	-	$	-	$	-
Investment/Endowment Income	$	-	$	-	$	-
Gifts	$	-	$	-	$	-
Other Revenue	$	326,492	$	317,474	$	(9,018)
Total Revenue	**$**	**326,492**	**$**	**317,474**	**$**	**(9,018)**
Expenditures						
Instruction	$	-	$	-	$	-
Research	$	-	$	-	$	-
Public Service	$	-	$	-	$	-
Academic Support	$	-	$	-	$	-
Student Services	$	-	$	-	$	-
Institutional Support	$	1,444,127	$	1,435,027	$	(9,100)
O & M of Plant	$	-	$	-	$	-
Auxiliary	$	-	$	-	$	-
Scholarships	$	-	$	-	$	-
Total Expenditures	**$**	**1,444,127**	**$**	**1,435,027**	**$**	**(9,100)**
Transfers In	$	-	$	6,607	$	6,607
Transfers Out	$	-	$	9,959	$	9,959
Net Transfers	**$**	**-**	**$**	**(3,352)**	**$**	**(3,352)**
Beginning Balance	**$**	**2,720,513**	**$**	**2,598,169**	**$**	**(122,344)**
Ending Balance	**$**	**1,602,877**	**$**	**1,477,264**	**$**	**(125,613)**

Self-Supporting Budget Report
FY 2026
System Computing Services
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 326,492	$ 317,474	$ (9,018)
Total Revenue	**$ 326,492**	**$ 317,474**	**$ (9,018)**
Expenditures			
Personnel			
Professional Salaries	$ -	$ -	$ -
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ -	$ -	$ -
Wages	$ -	$ -	$ -
Fringe	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Operating	$ 1,444,127	$ 1,435,027	$ (9,100)
Total Expenditures	**$ 1,444,127**	**$ 1,435,027**	**$ (9,100)**
Transfers In	$ -	$ 6,607	$ 6,607
Transfers Out	$ -	$ 9,959	$ 9,959
Net Transfers	**$ -**	**$ (3,352)**	**$ (3,352)**
Beginning Balance	**$ 2,720,513**	**$ 2,598,169**	**$ (122,344)**
Ending Balance	**$ 1,602,877**	**$ 1,477,264**	**$ (125,613)**

Self-Supporting Budget Report
FY 2026
System Computing Services
By Unit

SCS1: SA03 - System Computing Service

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 326,492	$ 324,081	$ (2,411)
Total Expenditures and Transfers Out	$ 1,444,127	$ 1,444,986	$ 859
Beginning Balance	$ 2,720,513	$ 2,598,169	$ (122,344)
Ending Balance	$ 1,602,877	$ 1,477,264	$ (125,613)

Self-Supporting Budget Report
FY 2026
System Computing Services

Budgeted Institutional Support/Operating Expenditures are presented net of any reimbursement (recharge) from the NSHE institutions. Total budgeted operating expenditures of $8,585,941 are reduced by $7,150,914 in anticipated reimbursement from NSHE institutions, resulting in a net budgeted Operating Expenditure of $1,435,027.

SCS anticipates receiving a total of $317,474 in reimbursement from a limited number of State of Nevada agencies and the Washoe County School District for networking and colocation related expenses, respectively, which are budgeted as Other Revenue. This represents a three percent decrease from FY 2025.

The following three programs have budgeted operating expenses before any reimbursement above $250,000:
·PG05575 - Budget Planning System Fee Clearing $562,560
·PG09612 - iNtegrate1 Institution Funded Expenses $732,753
·PG18923 - Workday Institution Funded Expenses Clearing $5,166,979

There are no significant changes from FY2025 to FY2026 budgets.

Self-Supporting Budget Report
FY 2026
Special Projects
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 1,131,857	$ 1,255,088	$ 123,231
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 65,360	$ 65,360	$ -
Total Revenue	**$ 1,197,217**	**$ 1,320,448**	**$ 123,231**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ 1,293,296	$ 402,940	$ (890,356)
Public Service	$ -	$ -	$ -
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 73,244	$ 73,240	$ (4)
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 1,366,541**	**$ 476,180**	**$ (890,361)**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Net Transfers	**$ -**	$ -	**$ -**
Beginning Balance	**$ 169,324**	**$ 169,320**	**$ (4)**
Ending Balance	**$ -**	**$ 1,013,588**	**$ 1,013,588**

Self-Supporting Budget Report
FY 2026
Special Projects
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 1,131,857	$ 1,255,088	$ 123,231
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 65,360	$ 65,360	$ -
Total Revenue	**$ 1,197,217**	**$ 1,320,448**	**$ 123,231**
Expenditures			
Personnel			
Professional Salaries	$ 85,800	$ 100,000	$ 14,200
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ -	$ -	$ -
Wages	$ -	$ -	$ -
Fringe	$ 28,229	$ 34,000	$ 5,771
Scholarships	$ -	$ -	$ -
Operating	$ 1,252,512	$ 342,180	$ (910,332)
Total Expenditures	**$ 1,366,541**	**$ 476,180**	**$ (890,361)**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 169,324**	**$ 169,320**	**$ (4)**
Ending Balance	**$ -**	**$ 1,013,588**	**$ -**

Self-Supporting Budget Report
FY 2026
Special Projects
By Unit

SP1: SA02 - Special Projects

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,197,217	$ 1,320,448	$ 123,231
Total Expenditures and Transfers Out	$ 1,366,541	$ 476,180	$ (890,361)
Beginning Balance	$ 169,324	$ 169,320	$ (4)
Ending Balance	$ -	$ 1,013,588	$ 1,013,588

Self-Supporting Budget Report
FY 2026
Special Projects

The Special Projects (SP) has one program with budgeted operating expenses above the $250,000 threshold.
·PG00829 - ICR - NSHE SPO F&A $1,255,087.78

This is the second time SP has reported on their self-supporting programs. There was a change in procedure in FY26 that recognized the estimated balance forward which aligns with other System Administration budget practice.

Self-Supporting Budget Report
FY 2026
Truckee Meadows Community College
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 5,162,852	$ 3,530,290	$ (1,632,562)
Sales and Service	$ 4,271,394	$ 4,244,117	$ (27,277)
Facilities & Administration Revenue	$ 577,642	$ 681,207	$ 103,564
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ 47,362	$ 50,507	$ 3,145
Other Revenue	$ 273,686	$ 253,315	$ (20,371)
Total Revenue	**$ 10,332,936**	**$ 8,759,435**	**$ (1,573,501)**
Expenditures			
Instruction	$ 4,118,166	$ 4,843,178	$ 725,011
Academic Support	$ 1,327,305	$ 1,705,514	$ 378,210
Student Services	$ 5,140,642	$ 4,586,728	$ (553,914)
Institutional Support	$ 1,099,710	$ 1,430,722	$ 331,012
O & M of Plant	$ 374,691	$ 442,396	$ 67,705
Auxiliary	$ 2,758,486	$ 2,817,303	$ 58,817
Scholarships	$ 10,200	$ -	$ (10,200)
Total Expenditures	**$ 14,829,200**	**$ 15,825,841**	**$ 996,641**
Transfers In	$ 3,475,709	$ 6,575,529	$ 3,099,819
Transfers Out	$ 1,271,223	$ 1,807,323	$ 536,099
Net Transfers	**$ 2,204,486**	**$ 4,768,206**	**$ 2,563,720**
Beginning Balance	**$ 9,038,032**	**$ 8,706,591**	**$ (331,440)**
Ending Balance	**$ 6,746,254**	**$ 6,408,391**	**$ (337,863)**

Self-Supporting Budget Report
FY 2026
Truckee Meadows Community College
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 5,162,852	$ 3,530,290	$ (1,632,562)
Sales and Service	$ 4,271,394	$ 4,244,117	$ (27,277)
Facilities & Administration Revenue	$ 577,642	$ 681,207	$ 103,564
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ 47,362	$ 50,507	$ 3,145
Other Revenue	$ 273,686	$ 253,315	$ (20,371)
Total Revenue	**$ 10,332,936**	**$ 8,759,435**	**$ (1,573,501)**
Expenditures			
Personnel			
Professional Salaries	$ 2,907,695	$ 3,083,796	$ 176,101
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 1,205,855	$ 1,230,876	$ 25,021
Wages	$ 1,293,725	$ 1,206,487	$ (87,238)
Fringe	$ 1,029,275	$ 1,144,282	$ 115,007
Operating	$ 8,392,650	$ 9,160,401	$ 767,750
Total Expenditures	**$ 14,829,200**	**$ 15,825,841**	**$ 996,641**
Transfers In	$ 3,475,709	$ 6,575,529	$ 3,099,819
Transfers Out	$ 1,271,223	$ 1,807,323	$ 536,099
Net Transfers	**$ 2,204,486**	**$ 4,768,206**	**$ 2,563,720**
Beginning Balance	**$ 9,038,032**	**$ 8,706,591**	**$ (331,440)**
Ending Balance	**$ 6,746,254**	**$ 6,408,391**	**$ (337,863)**

Self-Supporting Budget Report
FY 2026
Truckee Meadows Community College
By Unit

TMCC01: Student Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,730,151	$ 4,717,362	$ (12,790)
Total Expenditures and Transfers Out	$ 5,144,437	$ 4,590,068	$ (554,368)
Beginning Balance	$ 2,265,532	$ 2,536,999	$ 271,468
Ending Balance	$ 1,851,246	$ 2,664,293	$ 813,046

TMCC02: President

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 881,185	$ 987,691	$ 106,505
Total Expenditures and Transfers Out	$ 1,082,186	$ 1,263,657	$ 181,471
Beginning Balance	$ 597,294	$ 366,999	$ (230,295)
Ending Balance	$ 396,293	$ 91,032	$ (305,261)

TMCC03: Academic Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,573,110	$ 5,311,896	$ 738,786
Total Expenditures and Transfers Out	$ 5,990,656	$ 6,933,045	$ 942,388
Beginning Balance	$ 4,132,639	$ 3,480,507	$ (652,132)
Ending Balance	$ 2,715,093	$ 1,859,358	$ (855,734)

TMCC04: Finance and Administrative Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,624,199	$ 4,318,015	$ 693,816
Total Expenditures and Transfers Out	$ 3,883,144	$ 4,846,394	$ 963,250
Beginning Balance	$ 2,042,567	$ 2,322,086	$ 279,520
Ending Balance	$ 1,783,622	$ 1,793,708	$ 10,086

Self-Supporting Budget Report
FY 2026
Truckee Meadows Community College

Truckee Meadows Community College FY26 Self-Supporting Budget Report includes data from all Self-Support funds including Student Access Fees, Indirect Cost Recovery, Differential Fees, General Improvement Fees, Special Course/Lab Fees, Auxiliary Services, Student Association and Rental Property. FY26 Budgeting assumptions include any rate, and enrollment increases as well as COLA and increased expenses due to higher cost of supplies. The largest accounts shown here include Access Grants, Instructional Technology Support, Cafe Services, Child Care Center, DE Distance Education Lab Fees, and EPIC Educational Programs Inspiring the Community.

Self-Supporting Budget Report
FY 2026
University of Nevada, Las Vegas
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 127,803,963	$ 151,070,314	$ 23,266,351
Sales and Service	$ 174,511,737	$ 188,801,056	$ 14,289,319
Facilities & Administration Revenue	$ 11,811,751	$ 11,699,413	$ (112,338)
Investment/Endowment Income	$ 10,358,720	$ 10,442,544	$ 83,824
Gifts	$ 6,791,412	$ 5,859,615	$ (931,797)
Other Revenue	$ 18,448,670	$ 14,378,514	$ (4,070,156)
Total Revenue	**$ 349,726,253**	**$ 382,251,456**	**$ 32,525,203**
Expenditures			
Instruction	$ 140,007,374	$ 132,754,180	$ (7,253,194)
Research	$ 11,654,593	$ 11,940,765	$ 286,172
Public Service	$ 1,445,225	$ 1,959,927	$ 514,702
Academic Support	$ 52,550,924	$ 53,128,764	$ 577,840
Student Services	$ 64,176,706	$ 72,910,028	$ 8,733,322
Institutional Support	$ 28,904,449	$ 24,063,793	$ (4,840,656)
O & M of Plant	$ 11,526,071	$ 11,559,602	$ 33,531
Auxiliary	$ 63,070,810	$ 69,353,901	$ 6,283,091
Scholarships	$ 44,199,453	$ 48,387,628	$ 4,188,175
Total Expenditures	**$ 417,535,605**	**$ 426,058,588**	**$ 8,522,983**
Transfers In	$ 127,724,135	$ 87,126,411	$ (40,597,724)
Transfers Out	$ 102,916,974	$ 87,904,454	$ (15,012,520)
Net Transfers	**$ 24,807,161**	**$ (778,043)**	**$ (25,585,204)**
Beginning Balance	**$ 154,913,161**	**$ 172,275,657**	**$ 17,362,496**
Ending Balance	**$ 111,910,970**	**$ 127,690,482**	**$ 15,779,512**

Self-Supporting Budget Report
FY 2026
University of Nevada, Las Vegas
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 127,803,963	$ 151,070,314	$ 23,266,351
Sales and Service	$ 174,511,737	$ 188,801,056	$ 14,289,319
Facilities & Administration Revenue	$ 11,811,751	$ 11,699,413	$ (112,338)
Investment/Endowment Income	$ 10,358,720	$ 10,442,544	$ 83,824
Gifts	$ 6,791,412	$ 5,859,615	$ (931,797)
Other Revenue	$ 18,448,670	$ 14,378,514	$ (4,070,156)
Total Revenue	**$ 349,726,253**	**$ 382,251,456**	**$ 32,525,203**
Expenditures			
Personnel			
Professional Salaries	$ 162,658,030	$ 153,296,464	$ (9,361,566)
Graduate Assistants	$ 3,167,526	$ 3,983,846	$ 816,320
Classified & Technologist Salaries	$ 21,120,352	$ 20,994,956	$ (125,396)
Wages	$ 13,211,661	$ 16,222,599	$ 3,010,938
Fringe	$ 54,519,974	$ 57,789,583	$ 3,269,609
Operating	$ 162,858,062	$ 173,771,140	$ 10,913,078
Total Expenditures	**$ 417,535,605**	**$ 426,058,588**	**$ 8,522,983**
Transfers In	$ 127,724,135	$ 87,126,411	$ (40,597,724)
Transfers Out	$ 102,916,974	$ 87,904,454	$ (15,012,520)
Net Transfers	**$ 24,807,161**	**$ (778,043)**	**$ (25,585,204)**
Beginning Balance	**$ 154,913,161**	**$ 172,275,657**	**$ 17,362,496**
Ending Balance	**$ 111,910,970**	**$ 127,690,482**	**$ 15,779,512**

Self-Supporting Budget Report
FY 2026
University of Nevada, Las Vegas
By Unit

UNLV01: College of Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 5,039,108	$ 5,364,991	$ 325,883
Total Expenditures and Transfers Out	$ 15,096,858	$ 7,361,554	$ (7,735,304)
Beginning Balance	$ 10,057,750	$ 9,447,821	$ (609,929)
Ending Balance	$ 8,608,721	$ 7,451,258	$ (1,157,463)

UNLV03: College of Engineering

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,800,971	$ 6,049,985	$ 2,249,014
Total Expenditures and Transfers Out	$ 6,337,796	$ 6,217,071	$ (120,725)
Beginning Balance	$ 2,536,825	$ 2,914,516	$ 377,691
Ending Balance	$ 1,773,895	$ 2,747,430	$ 973,535

UNLV05: VP Research

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 9,978,536	$ 10,341,778	$ 363,242
Total Expenditures and Transfers Out	$ 23,474,023	$ 11,133,430	$ (12,340,593)
Beginning Balance	$ 13,495,487	$ 17,326,553	$ 3,831,066
Ending Balance	$ 12,624,942	$ 16,534,901	$ 3,909,959

UNLV06: School of Integrated Health Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,524,744	$ 3,777,242	$ 252,498
Total Expenditures and Transfers Out	$ 5,191,930	$ 4,414,984	$ (776,946)
Beginning Balance	$ 1,667,186	$ 1,581,950	$ (85,236)
Ending Balance	$ 644,379	$ 944,208	$ 299,829

UNLV08: Student Wellness

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 10,227,927	$ 12,788,159.00	$ 2,560,232
Total Expenditures and Transfers Out	$ 17,538,661	$ 14,431,895.00	$ (3,106,766)
Beginning Balance	$ 7,310,734	$ 6,228,940.00	$ (1,081,794)
Ending Balance	$ 4,570,421	$ 4,585,204.00	$ 14,783

UNLV09: School of Dental Medicine

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 21,121,566	$ 21,731,855.00	$ 610,289
Total Expenditures and Transfers Out	$ 47,022,091	$ 29,465,840.00	$ (17,556,251)
Beginning Balance	$ 25,900,525	$ 27,338,127.00	$ 1,437,602
Ending Balance	$ 20,794,023	$ 19,604,142.00	$ (1,189,881)

UNLV10: Office of Information Technology

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 7,476,967	$ 15,197,136.00	$ 7,720,169
Total Expenditures and Transfers Out	$ 12,575,908	$ 17,927,193.00	$ 5,351,285
Beginning Balance	$ 5,098,941	$ 7,237,277.00	$ 2,138,336
Ending Balance	$ 1,468,812	$ 4,507,220.00	$ 3,038,408

UNLV12: Academic Success Center

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,657,914	$ 3,341,659.00	$ 1,683,745
Total Expenditures and Transfers Out	$ 2,438,043	$ 3,353,960.00	$ 915,917
Beginning Balance	$ 780,129	$ 952,892.00	$ 172,763
Ending Balance	$ 704,931	$ 940,591.00	$ 235,660

UNLV13: School of Law

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 6,644,615	$ 7,163,944.00	$ 519,329
Total Expenditures and Transfers Out	$ 9,911,844	$ 8,201,703.00	$ (1,710,141)
Beginning Balance	$ 3,267,229	$ 2,876,012.00	$ (391,217)
Ending Balance	$ 1,450,225	$ 1,838,253.00	$ 388,028

UNLV14: Honors College

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 115,866	$ 85,700.00	$ (30,166)
Total Expenditures and Transfers Out	$ 170,484	$ 126,742.00	$ (43,742)
Beginning Balance	$ 54,618	$ 66,691.00	$ 12,073
Ending Balance	$ 35,819	$ 25,649.00	$ (10,170)

UNLV16: College of Hotel Administration

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,368,986	$ 2,629,699	$ 260,713
Total Expenditures and Transfers Out	$ 5,560,420	$ 3,098,248	$ (2,462,172)
Beginning Balance	$ 3,191,434	$ 3,203,273	$ 11,839
Ending Balance	$ 2,425,619	$ 2,734,724	$ 309,105

UNLV18: Graduate College

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 6,394,635	$ 6,594,102	$ 199,467
Total Expenditures and Transfers Out	$ 11,224,283	$ 8,017,952	$ (3,206,331)
Beginning Balance	$ 4,829,648	$ 5,863,822	$ 1,034,174
Ending Balance	$ 4,806,534	$ 4,439,972	$ (366,562)

UNLV19: Division of Educational Outreach

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,353,542	$ 5,653,331	$ 1,299,789
Total Expenditures and Transfers Out	$ 10,264,330	$ 5,384,047	$ (4,880,283)
Beginning Balance	$ 5,910,788	$ 6,246,001	$ 335,213
Ending Balance	$ 5,937,610	$ 6,515,285	$ 577,675

UNLV20: College of Fine and Performing Arts

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,491,055	$ 3,574,550	$ 83,495
Total Expenditures and Transfers Out	$ 5,474,815	$ 4,301,251	$ (1,173,564)
Beginning Balance	$ 1,983,760	$ 1,110,031	$ (873,729)
Ending Balance	$ 1,093,285	$ 383,330	$ (709,955)

UNLV21: Enrollment and Student Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 37,918,106	$ 35,785,597	$ (2,132,509)
Total Expenditures and Transfers Out	$ 44,992,205	$ 38,483,443	$ (6,508,762)
Beginning Balance	$ 7,074,099	$ 11,755,967	$ 4,681,868
Ending Balance	$ 4,749,980	$ 9,058,121	$ 4,308,141

UNLV22: Public Health

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,438,308	$ 1,229,440	$ (208,868)
Total Expenditures and Transfers Out	$ 7,397,605	$ 1,853,176	$ (5,544,429)
Beginning Balance	$ 5,959,297	$ 5,809,101	$ (150,196)
Ending Balance	$ 5,513,952	$ 5,185,365	$ (328,587)

UNLV23: Center for Academic Enrichment and Outreach

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 146,121	$ 144,886	$ (1,235)
Total Expenditures and Transfers Out	$ 981,551	$ 137,036	$ (844,515)
Beginning Balance	$ 835,430	$ 848,034	$ 12,604
Ending Balance	$ 841,746	$ 855,884	$ 14,138

UNLV24: Academic Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 16,830,677	$ 18,267,172	$ 1,436,495
Total Expenditures and Transfers Out	$ 26,817,500	$ 21,747,136	$ (5,070,364)
Beginning Balance	$ 9,986,823	$ 8,280,581	$ (1,706,242)
Ending Balance	$ 4,770,332	$ 4,800,617	$ 30,285

UNLV25: Provost

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,446,284	$ 4,127,740	$ (318,544)
Total Expenditures and Transfers Out	$ 13,609,762	$ 5,080,284	$ (8,529,478)
Beginning Balance	$ 9,163,478	$ 7,617,716	$ (1,545,762)
Ending Balance	$ 7,033,667	$ 6,665,172	$ (368,495)

UNLV27: School of Nursing

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,967,583	$ 6,862,948	$ 1,895,365
Total Expenditures and Transfers Out	$ 7,152,025	$ 7,220,683	$ 68,658
Beginning Balance	$ 2,184,442	$ 1,475,211	$ (709,231)
Ending Balance	$ 1,590,526	$ 1,117,476	$ (473,050)

UNLV28: Libraries

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,386,423	$ 4,571,349	$ 184,926
Total Expenditures and Transfers Out	$ 6,189,592	$ 4,914,562	$ (1,275,030)
Beginning Balance	$ 1,803,169	$ 1,657,024	$ (146,145)
Ending Balance	$ 1,599,158	$ 1,313,811	$ (285,347)

UNLV29: Intercollegiate Athletics

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 42,861,985	$ 54,963,577	$ 12,101,592
Total Expenditures and Transfers Out	$ 9,746,676	$ 54,963,577	$ 45,216,901
Beginning Balance	$ (33,115,309)	$ (26,699,363)	$ 6,415,946
Ending Balance	$ (33,049,255)	$ (26,699,363)	$ 6,349,892

UNLV32: Student Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,174,054	$ 3,665,939.0	$ 1,491,885
Total Expenditures and Transfers Out	$ 7,567,241	$ 5,012,789.0	$ (2,554,452)
Beginning Balance	$ 5,393,187	$ 7,069,545.0	$ 1,676,358
Ending Balance	$ 5,509,757	$ 5,722,695.0	$ 212,938

UNLV33: College of Liberal Arts

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,395,528	$ 2,340,522	$ (55,006)
Total Expenditures and Transfers Out	$ 4,778,472	$ 2,978,554	$ (1,799,918)
Beginning Balance	$ 2,382,944	$ 2,758,006	$ 375,062
Ending Balance	$ 2,093,781	$ 2,119,974	$ 26,193

UNLV34: Lee Business School

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,620,594	$ 2,615,669	$ (4,925)
Total Expenditures and Transfers Out	$ 4,181,793	$ 2,373,768	$ (1,808,025)
Beginning Balance	$ 1,561,199	$ 2,453,423	$ 892,224
Ending Balance	$ 1,850,083	$ 2,695,324	$ 845,241

UNLV37: Police Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,684,114	$ 4,991,060	$ 1,306,946
Total Expenditures and Transfers Out	$ 8,081,063	$ 4,632,237	$ (3,448,826)
Beginning Balance	$ 4,396,949	$ 2,182,462	$ (2,214,487)
Ending Balance	$ 2,482,610	$ 2,541,285	$ 58,675

UNLV39: VP Integrated Marketing and Branding

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 706,728	$ 980,000	$ 273,272
Total Expenditures and Transfers Out	$ 2,654,714	$ 1,047,319	$ (1,607,395)
Beginning Balance	$ 1,947,986	$ 2,493,457	$ 545,471
Ending Balance	$ 1,674,213	$ 2,426,138	$ 751,925

UNLV40: UNLV Medical School

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 126,268,786	$ 90,873,316	$ (35,395,470)
Total Expenditures and Transfers Out	$ 144,767,469	$ 90,416,065	$ (54,351,404)
Beginning Balance	$ 18,498,683	$ 1,779,003	$ (16,719,680)
Ending Balance	$ 11,503,428	$ 2,236,254	$ (9,267,174)

UNLV41: CFO UNLV Business Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 19,153,698	$ 19,049,267	$ (104,431)
Total Expenditures and Transfers Out	$ 37,303,354	$ 22,350,179	$ (14,953,175)
Beginning Balance	$ 18,149,656	$ 18,699,982	$ 550,326
Ending Balance	$ 14,557,631	$ 15,399,070	$ 841,439

UNLV42: Thomas and Mack Center

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 19,794,000	$ 24,617,964	$ 4,823,964
Total Expenditures and Transfers Out	$ 19,815,461	$ 24,928,272	$ 5,112,811
Beginning Balance	$ 21,461	$ 6,741	$ (14,720)
Ending Balance	$ 9,433	$ (303,567)	$ (313,000)

UNLV43: College of Education

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,708,172	$ 4,804,911	$ 96,739
Total Expenditures and Transfers Out	$ 8,550,997	$ 5,635,417	$ (2,915,580)
Beginning Balance	$ 3,842,825	$ 4,239,517	$ 396,692
Ending Balance	$ 3,163,937	$ 3,409,011	$ 245,074

UNLV44: College of Urban Affairs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,462,674	$ 2,409,201	$ (53,473)
Total Expenditures and Transfers Out	$ 6,412,731	$ 2,800,918	$ (3,611,813)
Beginning Balance	$ 3,950,057	$ 3,517,866	$ (432,191)
Ending Balance	$ 3,527,179	$ 3,126,149	$ (401,030)

UNLV45: Philanthropy and Alumni Engagement

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 725,000	$ 1,055,629	$ 330,629
Total Expenditures and Transfers Out	$ 754,334	$ 811,656	$ 57,322
Beginning Balance	$ 29,334	$ 20,625	$ (8,709)
Ending Balance	$ 21,644	$ 264,598	$ 242,954

UNLV46: Student Life

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 48,899,936	$ 44,446,321	$ (4,453,615)
Total Expenditures and Transfers Out	$ 63,003,202	$ 46,218,824	$ (16,784,378)
Beginning Balance	$ 14,103,266	$ 14,869,514	$ 766,248
Ending Balance	$ 9,428,866	$ 13,097,011	$ 3,668,145

UNLV47: University Wide Programs

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 37,295,242	$ 29,703,512	$ (7,591,730)
Total Expenditures and Transfers Out	$ 24,435,233	$ 38,831,391	$ 14,396,158
Beginning Balance	$ (12,860,009)	$ 4,914,140	$ 17,774,149
Ending Balance	$ (6,137,321)	$ (4,213,739)	$ 1,923,582

UNLV49: President's Office

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,216,937	$ 3,504,495	$ 287,558
Total Expenditures and Transfers Out	$ 4,756,718	$ 3,002,455	$ (1,754,263)
Beginning Balance	$ 1,539,781	$ 1,835,261	$ 295,480
Ending Balance	$ 1,436,370	$ 2,337,301	$ 900,931

UNLV50: Economic Development

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,813,006	$ 1,863,221	$ 50,215
Total Expenditures and Transfers Out	$ 3,251,192	$ 2,415,099	$ (836,093)
Beginning Balance	$ 1,438,186	$ 1,776,916	$ 338,730
Ending Balance	$ 783,149	$ 1,225,038	$ 441,889

UNLV51: UNLV Human Resources

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,100,000	$ 2,100,000	$ -
Total Expenditures and Transfers Out	$ 2,581,468	$ 2,588,532	$ 7,064
Beginning Balance	$ 481,468	$ 498,573	$ 17,105
Ending Balance	$ 2,533	$ 10,041	$ 7,508

UNLV52: Division of Diversity

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 60,000	$ 110,000	$ 50,000
Total Expenditures and Transfers Out	$ 119,705	$ 83,800	$ (35,905)
Beginning Balance	$ 59,705	$ 22,449	$ (37,256)
Ending Balance	$ 14,355	$ 48,649	$ 34,294

Self-Supporting Budget Report
FY2026
University of Nevada, Las Vegas

In FY26, UNLV continued to address the commingling of revenue in response to the LCB audit. During this process, we adjusted balances and activity based on clarifications of allowable uses. Additionally, some reorganizations have resulted in an increase in balance-controlled account conversions to budgeted accounts.

Increases in Tuition and Fees budgets are a result of increasing UNLV enrollment plus higher registration fee distributions for Access (15% of registration fee) impacting several self-supporting student fee funds. For the third consecutive year, UNLV has experienced record high student enrollment. Fall 2025 enrollment is over 33,000 students.

The majority of the $14M increases in Sales and Service is a result of two large units totaling $9.8M in projected Sales and Service increases in FY26, with Athletics by $5M and Thomas and Mack by $4.8M. Student Life, Student Wellness, and Student Affairs also added to the increase in FY26 budgeted Sales and Service by $2.5M, $230K, and $800K respectively.

Starting in FY25, the UNLV Investment Income account was transitioned to a budgeted account, resulting in increased budgeted investment and endowment income. PG22872 UNLV Investment Income accounted for ~$5.8M increase in FY26 vs FY25.

Personnel costs have decreased for professional staff but increased for wages.

Furthermore, there has been an increase in Operating, which includes additional funding for safety and facilities projects following the December 6th event.

Transfers have decreased due to the reorganizations and account conversions leveling off.

UNLVSOM Graduate Medical Education (GME) Billing Accounts:

These accounts represent roughly $24.5M in budgeted Sales and Service revenue and $12K in Opening Balance. Although these accounts often appear on the Board's Quarterly Exception reports, they are intended to operate in the negative as the expense for these accounts are incurred and then billed back to the various Las Vegas hospitals.

UNLVSOM Faculty Practice (FPP) Reimbursement Accounts:

These accounts represent roughly $54.7M in budgeted Sales and Service revenue and 0 in Opening Balance. These accounts have appeared on the Board's Quarterly Exception reports, they operate in the negative as the expenditures are incurred for a portion of faculty compensation, which is then billed back to the faculty practice plan departments (UNLV Health). Typically, these accounts will run a cash deficit representing one month of payroll expenses.

Self-Supporting Budget Report
FY2026
University of Nevada, Las Vegas

Athletics:

The Self-Supporting Athletics appropriation is comprised of 46 accounts that receive revenue in just a few accounts, like Athletics Administration, but have expenses in dozens of accounts, such as nutrition,

equipment, and the individual sports including Football, Basketball, Volleyball, Swimming, Golf, etc. The FY26 Athletics budget has a negative beginning balance of $26.7M with $55M of budgeted revenue for FY26. Of this budgeted revenue, $13.58M is projected central transfers.

Thomas and Mack Center (TMC):

The Self-Supporting Thomas and Mack appropriation is comprised of 21 accounts that receive revenue in a few accounts, like ticket sales and concessions, but have expenses in over a dozen accounts, like marketing, production, and event services. The FY26 TMC budget consists of $24.6M in Sales and Services and $6.7K Opening Balance. This is a net increase of $4.8M over TMC's FY25 budget, however, TMC's FY26 budgeted ending balance is $304K negative because the recharge revenue, a key part of the funding, was not included in the projection. This means that anticipated recharge activity from internal services is not reflected in the budget to offset planned expenditures, resulting in a budgeted deficit. This is a presentation issue, i.e. TMC is not actually expecting to end FY26 with a cash deficit. TMC's premier annual event is hosting the National Finals Rodeo in December. Other events are being added as TMC is recovering from the impacts of the pandemic and dealing with increased competition from the various new entertainment venues in Las Vegas.

UNLV47 University Wide Programs reflect a negative $4.2M budgeted ending balance for FY26. UNLV47 is made up of 22 accounts such as investment income and central leases, 21 of these accounts carry positive cash balances. One account, PG22073 UNLV Special Project Funding, has a negative cash balance of ~$55M. This is due to the Gateway purchase. PG22073 has consistently been included on the Board quarterly exception reports with progress updates regarding reduction of the deficit.

Under the new report guidance, UNLV reported 712 Self-Supporting budgeted accounts for FY25. For FY26, UNLV is reporting 740 Self-Supporting budgeted accounts, an increase of 29 accounts, 15 of which are in the College of Sciences.

Self-Supporting Budget Report
FY 2026
University of Nevada, Reno
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 79,767,290	$ 94,972,345	$ 15,205,055
Sales and Service	$ 140,765,179	$ 151,334,685	$ 10,569,506
Facilities & Administration Revenue	$ 27,121,627	$ 25,615,178	$ (1,506,449)
Investment/Endowment Income	$ 4,153,800	$ 3,152,850	$ (1,000,950)
Gifts	$ -	$ -	$ -
Other Revenue	$ 76,016,478	$ 67,606,187	$ (8,410,291)
Total Revenue	**$ 327,824,374**	**$ 342,681,245**	**$ 14,856,871**
Expenditures			
Instruction	$ 91,974,502	$ 88,816,633	$ (3,157,869)
Research	$ 36,375,702	$ 34,430,491	$ (1,945,211)
Public Service	$ 28,981,316	$ 31,066,816	$ 2,085,500
Academic Support	$ 38,871,848	$ 51,268,878	$ 12,397,030
Student Services	$ 60,034,087	$ 60,159,564	$ 125,477
Institutional Support	$ 52,897,338	$ 32,831,401	$ (20,065,937)
O & M of Plant	$ 1,428,788	$ 2,320,752	$ 891,964
Auxiliary	$ 52,170,375	$ 55,945,722	$ 3,775,347
Scholarships	$ 19,265,205	$ 18,682,003	$ (583,202)
Total Expenditures	**$ 381,999,161**	**$ 375,522,260**	**$ (6,476,901)**
Transfers In	$ 110,428,729	$ 66,567,298	$ (43,861,431)
Transfers Out	$ 123,455,278	$ 81,660,696	$ (41,794,582)
Net Transfers	**$ (13,026,549)**	**$ (15,093,398)**	**$ (2,066,849)**
Beginning Balance	**$ 139,338,831**	**$ 141,320,535**	**$ 1,981,704**
Ending Balance	**$ 72,137,495**	**$ 93,386,122**	**$ 21,248,627**

Self-Supporting Budget Report
FY 2026
University of Nevada, Reno
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 79,767,290	$ 94,972,345	$ 15,205,055
Sales and Service	$ 140,765,179	$ 151,334,685	$ 10,569,506
Facilities & Administration Revenue	$ 27,121,627	$ 25,615,178	$ (1,506,449)
Investment/Endowment Income	$ 4,153,800	$ 3,152,850	$ (1,000,950)
Gifts	$ -	$ -	$ -
Other Revenue	$ 76,016,478	$ 67,606,187	$ (8,410,291)
Total Revenue	**$ 327,824,374**	**$ 342,681,245**	**$ 14,856,871**
Expenditures			
Personnel			
Professional Salaries	$ 85,456,858	$ 87,304,487	$ 1,847,629
Graduate Assistants	$ 4,836,561	$ 3,853,579	$ (982,982)
Classified & Technologist Salaries	$ 18,898,502	$ 18,310,092	$ (588,410)
Wages	$ 7,832,056	$ 7,916,529	$ 84,473
Fringe	$ 33,388,476	$ 34,586,554	$ 1,198,078
Operating	$ 231,586,708	$ 223,551,019	$ (8,035,689)
Total Expenditures	**$ 381,999,161**	**$ 375,522,260**	**$ (6,476,901)**
Transfers In	$ 110,428,729	$ 66,567,298	$ (43,861,431)
Transfers Out	$ 123,455,278	$ 81,660,696	$ (41,794,582)
Net Transfers	**$ (13,026,549)**	**$ (15,093,398)**	**$ (2,066,849)**
Beginning Balance	**$ 139,338,831**	**$ 141,320,535**	**$ 1,981,704**
Ending Balance	**$ 72,137,495**	**$ 93,386,122**	**$ 21,248,627**

Self-Supporting Budget Report
FY 2026
University of Nevada, Reno
By Unit

UNR01 VP University Advancement

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,939,587	$ 1,986,041	$ 46,454
Total Expenditures and Transfers Out	$ 1,944,501	$ 1,961,531	$ 17,030
Beginning Balance	$ 752,796	$ 827,914	$ 75,118
Ending Balance	$ 747,882	$ 852,424	$ 104,542

UNR02 Financial Aid and Scholarships

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 21,812,000	$ 22,903,411	$ 1,091,411
Total Expenditures and Transfers Out	$ 22,841,000	$ 23,553,701	$ 712,701
Beginning Balance	$ 2,300,190	$ 1,417,943	$ (882,247)
Ending Balance	$ 1,271,190	$ 767,653	$ (503,537)

UNR05 College of Business

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,453,091	$ 5,179,788	$ 726,697
Total Expenditures and Transfers Out	$ 6,764,466	$ 7,648,657	$ 884,191
Beginning Balance	$ 2,426,352	$ 2,777,489	$ 351,137
Ending Balance	$ 114,977	$ 308,620	$ 193,643

UNR06 School of Journalism

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 129,408	$ 92,357	$ (37,051)
Total Expenditures and Transfers Out	$ 164,138	$ 106,140	$ (57,998)
Beginning Balance	$ 230,642	$ 218,855	$ (11,787)
Ending Balance	$ 195,912	$ 205,072	$ 9,160

UNR07 President's Office

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 24,367,432	$ 29,912,103	$ 5,544,671
Total Expenditures and Transfers Out	$ 23,309,128	$ 20,928,962	$ (2,380,166)
Beginning Balance	$ 3,115,596	$ 618,082	$ (2,497,514)
Ending Balance	$ 4,173,900	$ 9,601,223	$ 5,427,323

UNR08 VP Administration and Finance

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 31,510,374	$ 30,116,574	$ (1,393,800)
Total Expenditures and Transfers Out	$ 34,054,869	$ 23,257,218	$ (10,797,651)
Beginning Balance	$ (4,089,309)	$ (6,514,183)	$ (2,424,874)
Ending Balance	$ (6,633,804)	$ 345,173	$ 6,978,977

UNR09 Division of Health Sciences

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ 1,234	$ 1,234	$ -
Ending Balance	$ 1,234	$ 1,234	$ -

UNR10 College of Liberal Arts

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,995,278	$ 4,274,604	$ 279,326
Total Expenditures and Transfers Out	$ 5,456,133	$ 5,660,136	$ 204,003
Beginning Balance	$ 3,771,250	$ 2,130,509	$ (1,640,741)
Ending Balance	$ 2,310,395	$ 744,977	$ (1,565,418)

UNR11 Lawlor Events Center

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 300,000	$ -	$ (300,000)
Total Expenditures and Transfers Out	$ 300,000	$ 108,894	$ (191,106)
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ (108,894)	$ (108,894)

UNR13 College of Agriculture, Biotechnology and Natural Resources

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 144,973	$ 221,299	$ 76,326
Total Expenditures and Transfers Out	$ 157,504	$ 275,826	$ 118,322
Beginning Balance	$ 147,826	$ 126,710	$ (21,116)
Ending Balance	$ 135,295	$ 72,183	$ (63,112)

UNR14 Nevada Agricultural Experiment Station

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,793,575	$ 3,088,087	$ 294,512
Total Expenditures and Transfers Out	$ 2,841,485	$ 3,079,566	$ 238,081
Beginning Balance	$ 2,268,185	$ 2,332,101	$ 63,916
Ending Balance	$ 2,220,275	$ 2,340,622	$ 120,347

UNR15 Nevada Cooperative Extension

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 22,240,314	$ 20,722,285	$ (1,518,029)
Total Expenditures and Transfers Out	$ 21,994,216	$ 21,549,668	$ (444,548)
Beginning Balance	$ 6,578,392	$ 6,412,847	$ (165,545)
Ending Balance	$ 6,824,490	$ 5,585,464	$ (1,239,026)

UNR17 School of Medicine

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 60,999,895	$ 55,000,958	$ (5,998,937)
Total Expenditures and Transfers Out	$ 98,280,688	$ 104,328,852	$ 6,048,164
Beginning Balance	$ 42,981,208	$ 54,213,589	$ 11,232,381
Ending Balance	$ 5,700,415	$ 4,885,695	$ (814,720)

UNR22 VP Student Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 69,188,642	$ 83,901,130	$ 14,712,488
Total Expenditures and Transfers Out	$ 75,688,574	$ 85,834,342	$ 10,145,768
Beginning Balance	$ 29,267,143	$ 32,866,422	$ 3,599,279
Ending Balance	$ 22,767,211	$ 30,933,210	$ 8,165,999

UNR23 Research and Innovation

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 41,785,429	$ 39,617,354	$ (2,168,075)
Total Expenditures and Transfers Out	$ 48,163,284	$ 42,571,610	$ (5,591,674)
Beginning Balance	$ 15,399,447	$ 12,399,068	$ (3,000,379)
Ending Balance	$ 9,021,592	$ 9,444,812	$ 423,220

UNR24 Graduate School

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,829,635	$ 1,839,000	$ 9,365
Total Expenditures and Transfers Out	$ 2,120,357	$ 1,900,131	$ (220,226)
Beginning Balance	$ 400,004	$ 442,510	$ 42,506
Ending Balance	$ 109,282	$ 381,379	$ 272,097

UNR25 VP Information Technology

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 6,697,552	$ 10,145,200	$ 3,447,648
Total Expenditures and Transfers Out	$ 7,056,977	$ 7,645,122	$ 588,145
Beginning Balance	$ 3,162,466	$ 3,071,710	$ (90,756)
Ending Balance	$ 2,803,041	$ 5,571,788	$ 2,768,747

UNR26 University Libraries

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 5,222,800	$ 6,729,700	$ 1,506,900
Total Expenditures and Transfers Out	$ 5,539,704	$ 3,476,509	$ (2,063,195)
Beginning Balance	$ 397,210	$ 418,220	$ 21,010
Ending Balance	$ 80,306	$ 3,671,411	$ 3,591,105

UNR29 College of Engineering

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,443,325	$ 4,248,336	$ (194,989)
Total Expenditures and Transfers Out	$ 7,997,712	$ 9,493,226	$ 1,495,514
Beginning Balance	$ 4,963,312	$ 5,333,745	$ 370,433
Ending Balance	$ 1,408,925	$ 88,855	$ (1,320,070)

UNR30 College of Education & Human Development

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,398,901	$ 1,994,715	$ (404,186)
Total Expenditures and Transfers Out	$ 2,538,263	$ 1,980,167	$ (558,096)
Beginning Balance	$ 1,493,091	$ 1,692,801	$ 199,710
Ending Balance	$ 1,353,729	$ 1,707,349	$ 353,620

UNR31 Intercollegiate Athletics

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 96,006,995	$ 47,425,480	$ (48,581,515)
Total Expenditures and Transfers Out	$ 96,006,995	$ 45,504,814	$ (50,502,181)
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ 1,920,666	$ 1,920,666

UNR32 Office of The Provost

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 15,895,479	$ 19,297,294	$ 3,401,815
Total Expenditures and Transfers Out	$ 19,044,336	$ 19,806,856	$ 762,520
Beginning Balance	$ 7,489,164	$ 2,432,317	$ (5,056,847)
Ending Balance	$ 4,340,307	$ 1,922,755	$ (2,417,552)

UNR33 College of Science

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,837,065	$ 3,502,948	$ (334,117)
Total Expenditures and Transfers Out	$ 6,890,569	$ 6,810,348	$ (80,221)
Beginning Balance	$ 5,573,644	$ 5,740,846	$ 167,202
Ending Balance	$ 2,520,140	$ 2,433,446	$ (86,694)

UNR35 Extended Studies

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 3,064,668	$ 2,661,752	$ (402,916)
Total Expenditures and Transfers Out	$ 3,874,568	$ 3,370,735	$ (503,833)
Beginning Balance	$ 1,349,010	$ 1,686,168	$ 337,158
Ending Balance	$ 539,110	$ 977,185	$ 438,075

UNR36 Orvis School of Nursing

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 2,735,151	$ 4,200,430	$ 1,465,279
Total Expenditures and Transfers Out	$ 2,399,059	$ 5,004,734	$ 2,605,675
Beginning Balance	$ 181,747	$ 788,115	$ 606,368
Ending Balance	$ 517,839	$ (16,189)	$ (534,028)

UNR37 School of Public Health

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 4,976,563	$ 4,193,641	$ (782,922)
Total Expenditures and Transfers Out	$ 5,643,959	$ 5,096,241	$ (547,718)
Beginning Balance	$ 4,889,254	$ 5,387,016	$ 497,762
Ending Balance	$ 4,221,858	$ 4,484,416	$ 262,558

UNR38 School of Social Work

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 5,344,164	$ 5,853,249	$ 509,085
Total Expenditures and Transfers Out	$ 4,236,952	$ 6,082,166	$ 1,845,214
Beginning Balance	$ 4,201,110	$ 4,486,536	$ 285,426
Ending Balance	$ 5,308,322	$ 4,257,619	$ (1,050,703)

UNR39 Honors College

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 140,807	$ 140,807	$ -
Total Expenditures and Transfers Out	$ 145,002	$ 146,804	$ 1,802
Beginning Balance	$ 87,867	$ 11,971	$ (75,896)
Ending Balance	$ 83,672	$ 5,974	$ (77,698)

Self-Supporting Budget Report
FY2026
University of Nevada, Reno

Reporting Assumptions and Highlights:

- Grants and contracts are budgeted separately and are not included in this report.
- Foundation gift funds are managed by the Foundation and are therefore excluded.
- All UNR operating accounts are budgeted.

Variance Notes:

Revenue:

- Student Tuition and Fees: Increase is from primarily a combination of Board-approved fee increases such as the technology fee and the counseling center fees and projected enrollment growth.
- Sales and Service: Increase is primarily due to projected growth in royalties from Marigold Mines and projected higher resident dining revenue driven by increased enrollment and inflation.
- Facilities and Administration: Decreased due to anticipated decline in grants and contracts.
- Investment: Decreased due to current uncertainty in investment environment.
- Other Revenue: Decrease is due to:

1. The School of Medicine no longer administering the Healthy Nevada Project which is now managed by Renown.
2. Shifted Native American Waivers and Collegiate Academy Self-Supporting accounts to State accounts, see the related note in expense section below.
3. Elimination of budget on an inactive account, PG05743 General Improvement Project that was used during COVID recovery.

Transfers In: ICA manages its revenues in a single account and redistributes funds to its various accounts throughout the year. In FY25 and prior years, these internal transfers (both in and out) were budgeted. In FY26, ICA did not budget for these transfers. These are internal transfers only, with a net impact of zero. The variance is primarily due to this. Going forward we will continue to budget these transfers.

Expenses by Function:

- Instruction: Decrease is due to a change in budget methodology. A single account in the School of Medicine was previously used to centralize revenue for various agreements and distribute reimbursements; these accounts are now budgeted individually with various functions.
- Research: Decrease is a result of the School of Medicine no longer administering the Healthy Nevada Project.

- Academic Support: Increase is due to a new Med School Western Emergency Physicians program created in FY25, Board-approved fee increases, and a university initiative to invest in AI and a

  change in budgeting methodology, including creating new accounts to more appropriately track student fees
- Institutional Support: Decrease is due to a change in method of budgeting planned expense offloads from state due to insufficient state support. Offloads were budgeted in specific expense categories in FY25 and are now being held in Budgeted Reserves - Uses line in FY26 which is excluded from the total institutional function. As such, this creates a variance for comparison.
- O& M of Plant: Increase is mainly due to higher demand on facilities small projects.
- Scholarships and Fellowships: Decrease is due to shifting of Native American Waivers and Collegiate Academy from Self-Supporting accounts to State accounts, see note from the revenue section above.
- Auxiliary Enterprises: Due to anticipated cost increases from Residential Dining resulting from increased enrollment and inflation.

Expenses by Category:

- Personnel Expenses: Funding additional 4 months of FY25's 11% COLA in FY26 caused increase.
- Graduate Assistants: Reduction is due to shifting Collegiate Academy accounts from Self-Supporting accounts to State accounts. Graduate assistants often help with course instruction.
- Operating Expenses: Decrease is due to:

  1. School of Medicine previously used a single account to centralize expenses in Operating Expenses; they are now budgeted individually with different expense categories.
  2. There was a change in method of budgeting planned expense offloads from state because of insufficient state support. Offloads were budgeted in specific expense categories in FY25 and are now being held in Budgeted Reserves - Uses line in FY26 which is excluded from Operating Expense line. As such, this creates a variance for comparison.

Transfers Out: ICA manages its revenues in a single account and redistributes funds to its various accounts throughout the year. In FY25 and prior years, these internal transfers (both in and out) were budgeted. In FY26, ICA did not budget for these transfers. These are internal transfers only, with a net impact of zero. The variance is primarily due to this. Going forward we will continue to budget these transfers.

Self-Supporting Budget Report
FY 2026
Western Nevada College
Allocation of Resources by Function

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 1,460,450	$ 1,920,000	$ 459,550
Sales and Service	$ 1,466,148	$ 1,423,000	$ (43,148)
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 2,079	$ -	$ (2,079)
Total Revenue	**$ 2,928,677**	**$ 3,343,000**	**$ 414,323**
Expenditures			
Instruction	$ 225,000	$ 327,000	$ 102,000
Research	$ -	$ -	$ -
Public Service	$ -	$ -	$ -
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ 593,000	$ 593,000
Institutional Support	$ 915,000	$ 1,158,000	$ 243,000
O & M of Plant			$ -
Auxiliary	$ 1,038,073	$ 1,128,000	$ 89,927
Scholarships	$ 650,000	$ 650,000	$ -
Total Expenditures	**$ 2,828,073**	**$ 3,856,000**	**$ 1,027,927**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 1,555,852**	**$ 2,136,002**	**$ 580,150**
Ending Balance	**$ 1,656,456**	**$ 1,623,002**	**$ (33,454)**

Self-Supporting Budget Report
FY 2026
Western Nevada College
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Revenues			
Student Tuition and Fees	$ 1,460,450	$ 1,920,000	$ 459,550
Sales and Service	$ 1,466,148	$ 1,423,000	$ (43,148)
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 2,079	$ -	$ (2,079)
Total Revenue	**$ 2,928,677**	**$ 3,343,000**	**$ 414,323**
Expenditures			
Personnel			
Professional Salaries	$ 664,634	$ 580,147	$ (84,487)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 464,737	$ 717,134	$ 252,397
Wages	$ 18,000	$ 365,500	$ 347,500
Fringe	$ 249,702	$ 334,748	$ 85,046
Operating	$ 1,431,000	$ 1,858,471	$ 427,471
Total Expenditures	**$ 2,828,073**	**$ 3,856,000**	**$ 1,027,927**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Net Transfers	**$ -**	$ -	**$ -**
Beginning Balance	**$ 1,555,852**	**$ 2,136,002**	**$ 580,150**
Ending Balance	**$ 1,656,456**	**$ 1,623,002**	**$ (33,454)**

Self-Supporting Budget Report
FY 2026
Western Nevada College
By Unit

WNC09: Instruction

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 475,000	$ 900,000	$ 425,000
Total Expenditures and Transfers Out	$ 465,000	$ 1,351,000	$ 886,000
Beginning Balance	$ 397,549	$ 898,920	$ 501,371
Ending Balance	$ 407,549	$ 447,920	$ 40,371

WNC05: Lib. Arts

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 225,000	$ 295,000	$ 70,000
Total Expenditures and Transfers Out	$ 225,000	$ 327,000	$ 102,000
Beginning Balance	$ 187,665	$ 230,596	$ 42,931
Ending Balance	$ 187,665	$ 198,596	$ 10,931

WNC08: Student Services

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 615,000	$ 650,000	$ 35,000
Total Expenditures and Transfers Out	$ 650,000	$ 650,000	$ -
Beginning Balance	$ 150,048	$ 181,640	$ 31,592
Ending Balance	$ 115,048	$ 181,640	$ 66,592

WNC07: Finance

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 360,000	$ 370,000	$ 10,000
Total Expenditures and Transfers Out	$ 450,000	$ 400,000	$ (50,000)
Beginning Balance	$ 364,826	$ 322,343	$ (42,483)
Ending Balance	$ 274,826	$ 292,343	$ 17,517

WNC02: Auxiliary

	FY 2025 Budget	FY 2026 Proposed Budget	Difference
Total Revenue and Transfers In	$ 1,253,677	$ 1,128,000	$ (125,677)
Total Expenditures and Transfers Out	$ 1,038,073	$ 1,128,000	$ 89,927
Beginning Balance	$ 455,765	$ 502,503	$ 46,738
Ending Balance	$ 671,369	$ 502,503	$ (168,866)

Self-Supporting Budget Report
FY2026
Western Nevada College

Beginning Balance:

WNC's FY26 beginning balance has been adjusted from $1,656,456 to $2,294,254 (change of $637k) to represent the additional budgets that are now incorporated into the FY26 report. The beginning balances now include Activities & Programs and the Academic Success fee.

Revenue:

- Student Tuition and Fees: $459K increase due to higher enrollments in FY25, increased revenue estimates for Carson Continuing Education and the addition of two fees accounts to the budget report.
- Sales and service: $43k decrease due to projected actuals related to Theater and the Child Development Center.

Expenditures by Function:

- Expense budget increase of $1M is due to the inclusion of two additional budget accounts and the related expenditures for each budget. This accounts for the $593,000 increase in student services expenses. The remaining expenditure budget increase is due to higher costs related to additional budgeted revenues.
- Institutional Support: $243K increase due to increasing the tech fee budget as computing costs are rising as well as increases to the Continuing Education budget for normal operating expenses.

Expenditures by Object:

- Professional, Classified, Fringe and Wages fluctuations are attributable to the two new accounts that have been incorporated into the report in FY26 and budgeting for the personnel costs.
- Operating: $427k increase corresponds to increases in the Continuing Education budgets, the tech fee budgets and increasing access fee expenditures.

Appendix A
Self-Supporting Budget Guidance

- Each institution will complete the self-supporting budget template using the following criteria
  - Include the data for each self-supporting budget (program). <u>There is no longer a minimum annual expenditure threshold for inclusion. Budgets at any amount of annual expenditure must be included.</u>
  - All budgeted accounts must be included.
  - The expenditure portion of the template includes breaking the total reportable expenditures out by functional area and by expenditure category
  - Report total budgeted expenditures, broken down both: By functional area (e.g., Instruction, Academic Support, etc.) and by expenditure category (e.g., Wages, Operating, etc.)
  - The “By Unit” section includes units provided by institutions the previous year. Please keep the same format and spacing if additional units need to be added.
  - There is a Narrative portion which should address assumptions used to prepare the budget; highlight significant programs; and any potential challenges or risks for the upcoming year