Nevada System of Higher Education

FY 2025
Self-Supporting
Budget to Actual

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

2025 Fiscal Year Self-Supporting Budget to Actual

Introduction

The Board of Regent's policy (Title 4, Chapter 9) requires System Administration to include all self-supporting budget exceeding $250,000 or projected annual expenditure activity in the annual budget process. Excluded from this requirement are grants and contracts, plant, loan, endowment, and scholarship funds. For additional transparency, beginning in Fiscal Year 2024 all self-supporting budgeted accounts were included, without a minimum annual expenditure threshold. The policy also requires System Administration to develop a report that compares the original budget to actual revenues and expenditures for Self-Supporting Budgets (as defined above). The report will summarize and highlight those activities that vary from the original budget by $250,000 or 10%. Beginning in Fiscal Year 2024, an additional level of detail was also added, breaking down the self-supporting budgets by institutional unit.

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

The following report provides a summary for each institution of the self-supporting budget and corresponding actuals that meet the criteria outlined above. The narrative portion should include: a discussion of any budgets that had variances from the original FY 2025 budget of greater than $250,000 or 10%; any new and expired programs; areas or programs of concern; and any other items the institution believes relevant to the Committee and the Board. Further, to satisfy Board of Regent's policy requirements (Title 4, Chapter 9, Section 2.4.b), institutions list all budget revisions exceeding twenty-five percent of expenditures for budgets up to $400,000; or revisions of $100,000 or greater for budgets exceeding $400,000 not including revisions between object codes. 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 2025
NSHE Summary
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 235,942,224	$ 256,678,377	$ 20,736,153
Sales and Service	$ 327,147,059	$ 331,942,418	$ 4,795,359
Facilities & Administration Revenue	$ 54,282,877	$ 66,318,845	$ 12,035,968
Investment/Endowment Income	$ 15,312,520	$ 65,787,175	$ 50,474,655
Gifts	$ 6,838,774	$ 3,366,471	$ (3,472,303)
Other Revenue	$ 96,886,849	$ 46,449,549	$ (50,437,300)
Total Revenue	**$ 736,410,303**	**$ 770,542,835**	**$ 34,132,532**
Expenditures			
Instruction	$ 270,611,276	$ 183,041,173	$ (87,570,103)
Research	$ 55,826,464	$ 30,762,135	$ (25,064,329)
Public Service	$ 31,463,285	$ 24,227,201	$ (7,236,084)
Academic Support	$ 99,451,277	$ 67,644,167	$ (31,807,110)
Student Services	$ 140,490,341	$ 134,506,106	$ (5,984,235)
Institutional Support	$ 128,223,267	$ 75,428,092	$ (52,795,176)
O & M of Plant	$ 17,115,820	$ 16,015,663	$ (1,100,156)
Auxiliary	$ 120,638,944	$ 110,036,846	$ (10,602,099)
Scholarships	$ 74,398,764	$ 64,199,017	$ (10,199,747)
Total Expenditures	**$ 938,219,438**	**$ 705,860,399**	**$ (232,359,039)**
Transfers In	$ 277,805,283	$ 343,455,471	$ 65,650,188
Transfers Out	$ 245,543,361	$ 359,209,005	$ 113,665,644
Net Transfers	**$ 32,261,922**	**$ (15,753,534)**	**$ (48,015,456)**
Beginning Balance	**$ 370,715,880**	**$ 398,428,619**	**$ 27,712,739**
Ending Balance/Reserve	**$ 201,168,667**	**$ 447,357,522**	**$ 246,188,855**

Self-Supporting Budget Report
FY 2025
NSHE Summary
Allocation of Resources by Expenditure Object

		FY 2025 Budget		FY 2025 Actuals		Difference (over/(under) budget)
Revenues						
Student Tuition and Fees	$	235,942,224	$	256,678,376	$	20,736,152
Sales and Service	$	327,147,059	$	331,942,418	$	4,795,359
Facilities & Administration Revenue	$	54,282,877	$	66,318,845	$	12,035,968
Investment/Endowment Income	$	15,312,520	$	65,787,175	$	50,474,655
Gifts	$	6,838,774	$	3,366,471	$	(3,472,303)
Other Revenue	$	96,886,849	$	46,449,548	$	(50,437,300)
Total Revenue	**$**	**736,410,303**	**$**	**770,542,834**	**$**	**34,132,531**
Expenditures						
Personnel						
Professional Salaries	$	268,944,217	$	222,174,596	$	(46,769,621)
Graduate Assistants	$	8,059,897	$	6,769,025	$	(1,290,872)
Classified & Technologist Salaries	$	45,358,671	$	39,932,937	$	(5,425,734)
Wages	$	25,551,069	$	25,928,830	$	377,761
Fringe	$	96,561,865	$	78,024,203	$	(18,537,662)
Scholarships	$	6,338,546	$	5,634,173	$	(704,373)
Operating	$	487,405,173	$	327,396,634	$	(160,008,539)
Total Expenditures	**$**	**938,219,438**	**$**	**705,860,398**	**$**	**(232,359,040)**
Transfers In	$	277,805,283	$	343,455,471	$	65,650,188
Transfers Out	$	245,543,361	$	359,209,004	$	113,665,643
Net Transfers	**$**	**32,261,922**	**$**	**(15,753,533)**	**$**	**(48,015,456)**
Beginning Balance	**$**	**370,715,880**	**$**	**398,428,619**	**$**	**27,712,739**
Reserves/Ending Balance/Reserve	**$**	**201,168,667**	**$**	**447,357,522**	**$**	**246,188,855**

Self-Supporting Budget Report
FY 2025
College of Southern Nevada
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 13,634,307	$ 25,557,979	$ 11,923,672
Sales and Service	$ 2,861,411	$ 2,462,480	$ (398,931)
Facilities & Administration Revenue	$ -	$ 1,121,945	$ 1,121,945
Investment/Endowment Income	$ -	$ 6,649,445	$ 6,649,445
Gifts	$ -	$ -	$ -
Other Revenue	$ 39,250	$ 579,300	$ 540,050
Total Revenue	**$ 16,534,968**	**$ 36,371,149**	**$ 19,836,181**
Expenditures			
Instruction	$ 26,026,935	$ 13,385,419	$ (12,641,516)
Research	$ -	$ 10,811	$ 10,811
Public Service	$ 110,216	$ 49,724	$ (60,492)
Academic Support	$ 4,066,726	$ 1,638,139	$ (2,428,587)
Student Services	$ 9,932,098	$ 9,890,956	$ (41,142)
Institutional Support	$ 9,670,703	$ 5,222,569	$ (4,448,134)
O & M of Plant	$ 1,564,283	$ 3,621,156	$ 2,056,873
Auxiliary	$ 441,024	$ 362,945	$ (78,079)
Scholarships	$ 6,378,236	$ 4,858,697	$ (1,519,539)
Total Expenditures	**$ 58,190,221**	**$ 39,040,417**	**$ (19,149,804)**
Transfers In	$ 27,541,525	$ 29,015,124	$ 1,473,599
Transfers Out	$ 10,132,312	$ 18,054,657	$ 7,922,345
Net transfers	**$ 17,409,213**	**$ 10,960,467**	**$ (6,448,746)**
Beginning Balance	**$ 24,246,040**	**$ 26,314,578**	**$ 2,068,538**
Ending Balance/Reserve	**$ -**	**$ 34,605,777**	**$ 34,605,777**

Self-Supporting Budget Report
FY 2025
College of Southern Nevada
Allocation of Resources by Expenditure Object

		FY 2025 Budget		FY 2025 Actuals		Difference (over/(under) budget)
Revenues						
Student Tuition and Fees	$	13,634,307	$	25,557,979	$	11,923,672
Sales and Service	$	2,861,411	$	2,462,480	$	(398,931)
Facilities & Administration Revenue	$	-	$	1,121,945	$	1,121,945
Investment/Endowment Income	$	-	$	6,649,445	$	6,649,445
Gifts	$	-	$	-	$	-
Other Revenue	$	39,250	$	579,300	$	540,050
Total Revenue	**$**	**16,534,968**	**$**	**36,371,149**	**$**	**19,836,181**
Expenditures						
Personnel						
Professional Salaries	$	5,283,331	$	6,123,012	$	839,681
Graduate Assistants	$	-	$	-	$	-
Classified & Technologist Salaries	$	2,016,696	$	2,382,431	$	365,735
Wages	$	1,729,925	$	1,221,030	$	(508,895)
Fringe	$	2,260,041	$	2,303,691	$	43,650
Scholarships	$	5,538,546	$	4,874,641	$	(663,905)
Operating	$	41,361,682	$	22,135,612	$	(19,226,070)
Total Expenditures	**$**	**58,190,221**	**$**	**39,040,417**	**$**	**(19,149,804)**
Transfers In	$	27,541,525	$	29,015,124	$	1,473,599
Transfers Out	$	10,132,312	$	18,054,657	$	7,922,345
Net Transfers	**$**	**17,409,213**	**$**	**10,960,467**	**$**	**(6,448,746)**
Beginning Balance	**$**	**24,246,040**	**$**	**26,314,578**	**$**	**2,068,538**
Ending Balance/Reserve	**$**	**-**	**$**	**34,605,777**	**$**	**34,605,777**

Self-Supporting Budget Report
FY 2025
College of Southern Nevada
By Unit

CSN02: Office of Budget Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,831,103	$ 6,589,380	$ 2,758,277
Total Expenditures and Transfers Out	$ 19,017,355	$ 8,189,784	$ (10,827,571)
Beginning Balance	$ 15,186,252	$ 15,186,252	$ -
Ending Balance/Reserve	$ -	$ 13,585,848	$ 13,585,848

CSN03: Office of Procurement and Auxiliary Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,653,632	$ 1,380,538	$ (273,094)
Total Expenditures and Transfers Out	$ 4,112,134	$ 1,687,027	$ (2,425,107)
Beginning Balance	$ 2,458,502	$ 2,486,123	$ 27,621
Ending Balance/Reserve	$ -	$ 2,179,635	$ 2,179,635

CSN04: School of Arts and Letters

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 254,663	$ 329,117	$ 74,454
Total Expenditures and Transfers Out	$ 493,593	$ 363,084	$ (130,509)
Beginning Balance	$ 238,930	$ 243,128	$ 4,198
Ending Balance/Reserve	$ -	$ 209,161	$ 209,161

CSN05: School of Education, Behavioral and Social Sciences

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,767,626	$ 1,067,879	$ (699,747)
Total Expenditures and Transfers Out	$ 1,772,331	$ 1,162,825	$ (609,506)
Beginning Balance	$ 4,705	$ 344,723	$ 340,018
Ending Balance/Reserve	$ -	$ 249,777	$ 249,777

CSN06: Office of Associate VP of Student Engagement Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 540,859	$ 555,990	$ 15,131
Total Expenditures and Transfers Out	$ 611,906	$ 555,990	$ (55,916)
Beginning Balance	$ 71,047	$ 67,471	$ (3,576)
Ending Balance/Reserve	$ -	$ 67,471	$ 67,471

CSN07: Division-Student Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 465,354	$ 576,217	$ 110,863
Total Expenditures and Transfers Out	$ 797,026	$ 602,031	$ (194,995)
Beginning Balance	$ 331,672	$ 550,278	$ 218,606
Ending Balance/Reserve	$ -	$ 524,464	$ 524,464

CSN08: Office of Financial Aid

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 11,537,165	$ 11,535,320	$ (1,845)
Total Expenditures and Transfers Out	$ 12,316,098	$ 10,541,122	$ (1,774,976)
Beginning Balance	$ 778,933	$ 1,103,366	$ 324,433
Ending Balance/Reserve	$ -	$ 2,097,564	$ 2,097,564

CSN09: Office of Associate VP of Community Engagement Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 279,116	$ 335,472	$ 56,356
Total Expenditures and Transfers Out	$ 279,116	$ 257,694	$ (21,422)
Beginning Balance	$ -	$ -	$ -
Ending Balance/Reserve	$ -	$ 77,779	$ 77,779

CSN10: Division of Workforce and Economic Development (DWED)

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,162,289	$ 2,234,180	$ 1,071,891
Total Expenditures and Transfers Out	$ 2,195,740	$ 1,558,735	$ (637,005)
Beginning Balance	$ 1,033,451	$ 1,228,810	$ 195,359
Ending Balance/Reserve	$ -	$ 1,904,255	$ 1,904,255

CSN11: School of Advanced and Applied Technologies

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 486,345	$ 566,889	$ 80,544
Total Expenditures and Transfers Out	$ 1,095,857	$ 512,384	$ (583,473)
Beginning Balance	$ 609,512	$ 599,606	$ (9,906)
Ending Balance/Reserve	$ -	$ 654,111	$ 654,111

CSN14: Division-Academic Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,570,331	$ 3,814,929	$ (755,402)
Total Expenditures and Transfers Out	$ 5,742,906	$ 3,119,716	$ (2,623,190)
Beginning Balance	$ 1,172,575	$ 1,246,532	$ 73,957
Ending Balance/Reserve	$ -	$ 1,941,746	$ 1,941,746

CSN15: School of Health Sciences

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,181,052	$ 1,501,317	$ (679,735)
Total Expenditures and Transfers Out	$ 2,049,610	$ 1,878,211	$ (171,400)
Beginning Balance	$ (131,442)	$ (140,333)	$ (8,891)
Ending Balance/Reserve	$ -	$ (517,227)	$ (517,227)

CSN17: Office of Facilities Management

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 561,600	$ 2,121,083	$ 1,559,483
Total Expenditures and Transfers Out	$ 861,163	$ 1,105,190	$ 244,027
Beginning Balance	$ 299,563	$ 293,542	$ (6,021)
Ending Balance/Reserve	$ -	$ 1,309,434	$ 1,309,434

CSN18: Office of the Controller

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 367,000	$ 327,930	$ (39,070)
Total Expenditures and Transfers Out	$ 367,000	$ 352,180	$ (14,820)
Beginning Balance	$ -	$ 24,250	$ 24,250
Ending Balance/Reserve	$ -	$ -	$ -

CSN22: Division-Finance and Administration

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,513,842	$ 23,225,391	$ 19,711,549
Total Expenditures and Transfers Out	$ 4,861,374	$ 15,259,088	$ 10,397,714
Beginning Balance	$ 1,347,532	$ 1,718,602	$ 371,070
Ending Balance/Reserve	$ -	$ 9,684,905	$ 9,684,905

CSN23: School of Business, Hospitality, and Public Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 227,628	$ 235,575	$ 7,947
Total Expenditures and Transfers Out	$ 770,812	$ 316,061	$ (454,751)
Beginning Balance	$ 543,184	$ 541,689	$ (1,495)
Ending Balance/Reserve	$ -	$ 461,203	$ 461,203

CSN24: Office of Accreditation and Institutional Effectiveness

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

CSN25: President

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,743,408	$ 4,222,233	$ (521,175)
Total Expenditures and Transfers Out	$ 4,777,554	$ 4,732,674	$ (44,880)
Beginning Balance	$ 34,146	$ -	$ (34,146)
Ending Balance/Reserve	$ -	$ (510,442)	$ (510,442)

CSN26: School of Science and Mathematics

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 332,603	$ 455,213	$ 122,610
Total Expenditures and Transfers Out	$ 535,444	$ 245,604	$ (289,840)
Beginning Balance	$ 202,841	$ 194,650	$ (8,191)
Ending Balance/Reserve	$ -	$ 404,259	$ 404,259

CSN27: Campus VP - Henderson

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 101,992	$ 103,492	$ 1,500
Total Expenditures and Transfers Out	$ 166,629	$ 101,523	$ (65,106)
Beginning Balance	$ 64,637	$ -	$ (64,637)
Ending Balance/Reserve	$ -	$ 1,969	$ 1,969

CSN28: Campus VP - North Las Vegas

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 24,723	$ 22,632	$ (2,091)
Total Expenditures and Transfers Out	$ 24,723	$ 22,130	$ (2,593)
Beginning Balance	$ -	$ -	$ -
Ending Balance/Reserve	$ -	$ 502	$ 502

CSN29: Campus VP - Charleston

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 26,032	$ 34,646	$ 8,614
Total Expenditures and Transfers Out	$ 26,032	$ 17,832	$ (8,200)
Beginning Balance	$ -	$ -	$ -
Ending Balance/Reserve	$ -	$ 16,814	$ 16,814

CSN30: Office of Information Technology

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 5,433,130	$ 4,110,820	$ (1,322,310)
Total Expenditures and Transfers Out	$ 5,433,130	$ 4,478,444	$ (954,686)
Beginning Balance	$ 1,935,752	$ 625,888	$ (1,309,864)
Ending Balance/Reserve	$ -	$ 258,264	$ 258,264

CSN31: CSN Division-External Relations and Campus Operations

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 22,830	$ 22,830
Total Expenditures and Transfers Out	$ -	$ 22,830	$ 22,830
Beginning Balance	$ -	$ -	$ -
Ending Balance/Reserve	$ -	$ -	$ -

CSN32: CSN Academic Partnerships

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 17,200	$ 17,200
Total Expenditures and Transfers Out	$ -	$ 12,915	$ 12,915
Beginning Balance	$ -	$ -	$ -
Ending Balance/Reserve	$ -	$ 4,285	$ 4,285

Self-Supporting Budget Report
FY 2025
College of Southern Nevada
Narrative

Student Tuition and Fees: As part of the account remapping project effective 7/1/2025, CSN aligned accounts to ensure that each account corresponds to a single, specific revenue source. During this process, six revenue-generating accounts were inadvertently missed in the FY25 budget load. This led to an understatement of approximately $10.0 million in the Student Tuition and Fees budget. These six accounts represent the majority of the variance and include: PG02915 CSN Auxiliary Fund, PG05146 CSN Activities & Programs Fee, PG07602 CSN Tech Fee-Regular, PG11865 CSN Student Union Fee, PG12734 CSN Athletics and Recreation Fee, and PG18267 CSN Student Union O&M Fee.

Sales and Service: CSN's Dental Faculty Practice program realized $753K less in revenue than anticipated in the FY25 budget.

Facilities & Administration Revenue: As part of the account remapping project effective 7/1/2025, CSN restructured accounts to ensure each is aligned to a single, specific revenue source. During this process, the Indirect Cost Recovery account (PG03369), which was previously balance-controlled, was inadvertently missed. As a result, no budget was loaded for this account in FY25, contributing $963,864 to the revenue variance.

Investment/Endowment Income: CSN did not budget two investment income reserve accounts that received revenue in FY25. This explains the $6.6 million variance (PG19091 and PG21070).

Other Revenue: CSN budgeted the beginning balance for its Environmental Health and Safety account (PG00537) but did not budget for the NSHE EH&S distribution. This explains $461K of the variance.

Instruction: CSN budgeted expenses for three accounts in this function at the same level as the sources (including beginning balances); however, these accounts are reserves with limited or no expense activity, accounting for $6.2 million of the variance. In addition, two of the accounts fall under the Division of Workforce Education and expenses in those accounts were lower than anticipated resulting in $844K of the variance.

Academic Support: CSN's Workstation/Licensing account (PG11318) budget for FY25 included the beginning balance to support a workstation replacement process. The process was delayed until FY26, which accounts for the $2.1 million variance.

Institutional Support: CSN budgeted expenses in this function to the same level as the sources (including beginning balances). The variance was over $250K in 7 accounts in this function, which collectively explain $4.1 million of the variance. The largest example of this variance is CSN's equipment salvage account (PG06845); $1.1 million was budgeted, which included the beginning balance, and only $323K was expended. This led to a variance of $741K in this account.

Self-Supporting Budget Report
FY 2025
College of Southern Nevada
Narrative

O&M of Plant: CSN used institutional reserves to offset increased state expenses. This offset was not anticipated or budgeted, resulting in $2.2 million in unbudgeted expenses in the O&M account (PG22214).

Scholarships: CSN's budget for the Student Access Fee account was higher than the actual expenses, and accounts for $1.0 million of the variance.

Professional: CSN incurred unanticipated and therefore unbudgeted expenses on the "Professional" ledger line in PG22215 Set-Aside Funding – Student Services and PG00537 Environmental Health and Safety-Non-State totaling $503K.

Classified: CSN incurred $303,602 in classified expenses in FY25, in PG22448 CSN Contracted Security Services-Non-State. Expenses in this account were budgeted on the operations ledger in FY25.

Wages: CSN underspent its wages budget in PG12146 CSN Centers For Academic Success-GIF by $661K. These wages were supported by an alternate funding source.

Operating: $9.3 million of this variance is explained by 3 budgeted reserve accounts. Uses were budgeted at the level of the sources (including beginning balances), however reserve accounts naturally incur limited or no expense activity. This is the primary reason for the variance.

Self-Supporting Budget Report
FY 2025
Desert Research Institute
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ 312,933	$ 312,933
Facilities & Administration Revenue	$ 13,640,000	$ 16,905,744	$ 3,265,744
Investment/Endowment Income	$ -	$ 5,352,270	$ 5,352,270
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 556,969	$ 406,969
Total Revenue	**$ 13,790,000**	**$ 23,127,916**	**$ 9,337,916**
Expenditures			
Instruction	$ 62,692	$ 198,406	$ 135,714
Research	$ 6,502,873	$ 1,723,125	$ (4,779,748)
Public Service	$ 847,528	$ 40,022	$ (807,506)
Academic Support	$ 401,583	$ 387,984	$ (13,599)
Student Services	$ -	$ -	$ -
Institutional Support	$ 23,614,667	$ 9,136,155	$ (14,478,512)
O & M of Plant	$ 1,758,270	$ 880,603	$ (877,667)
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 33,187,613**	**$ 12,366,295**	**$ (20,821,318)**
Transfers In	$ -	$ 5,166,631	$ 5,166,631
Transfers Out	$ 148,486	$ 11,319,474	$ 11,170,988
Net Transfers	**$ (148,486)**	**$ (6,152,843)**	**$ (6,004,357)**
Beginning Balance	**$ 19,546,099**	**$ 19,546,099**	**$ -**
Ending Balance/Reserve	**$ -**	**$ 24,154,877**	**$ 24,154,877**

Self-Supporting Budget Report
FY 2025
Desert Research Institute
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ 312,933	$ 312,933
Facilities & Administration Revenue	$ 13,640,000	$ 16,905,744	$ 3,265,744
Investment/Endowment Income	$ -	$ 5,352,270	$ 5,352,270
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 556,969	$ 406,969
Total Revenue	**$ 13,790,000**	**$ 23,127,916**	**$ 9,337,916**
Expenditures			
Personnel			
Professional Salaries	$ 4,636,477	$ 5,480,002	$ 843,525
Graduate Assistants	$ 55,810	$ 23,138	$ (32,672)
Classified & Technologist Salaries	$ 1,090,186	$ 1,238,461	$ 148,275
Wages	$ 159,059	$ 274,189	$ 115,130
Fringe	$ 2,845,305	$ 3,260,879	$ 415,574
Operating	$ 24,400,776	$ 2,089,626	$ (22,311,150)
Total Expenditures	**$ 33,187,613**	**$ 12,366,295**	**$ (20,821,318)**
Transfers In	$ -	$ 5,166,631	$ 5,166,631
Transfers Out	$ 148,486	$ 11,319,474	$ 11,170,988
Net Transfers	$ (148,486)	**$ (6,152,843)**	**$ (6,004,357)**
Beginning Balance	**$ 19,546,099**	**$ 19,546,099**	**$ -**
Ending Balance/Reserve	**$ -**	**$ 24,154,877**	**$ 24,154,877**

Self-Supporting Budget Report
FY 2025
Desert Research Institute
By Unit

DRI01 Division of Atmospheric Sciences (DAS)

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,767,825	$ 4,008,318	$ 2,240,493
Total Expenditures and Transfers Out	$ 5,475,757	$ 3,504,379	$ (1,971,378)
Beginning Balance	$ 3,707,932	$ 3,707,932	$ -
Ending Balance/Reserve	$ -	$ 4,211,871	$ 4,211,871

DRI06 Division of Earth and Ecosystem Sciences (DEES)

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,731,375	$ 4,281,489	$ 2,550,114
Total Expenditures and Transfers Out	$ 3,399,771	$ 3,498,489	$ 98,718
Beginning Balance	$ 1,668,396	$ 1,668,396	$ -
Ending Balance/Reserve	$ -	$ 2,451,396	$ 2,451,396

DRI04 Division of Hydrologic Sciences (DHS)

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,025,000	$ 4,204,363	$ 2,179,363
Total Expenditures and Transfers Out	$ 5,268,090	$ 4,075,297	$ (1,192,793)
Beginning Balance	$ 3,243,090	$ 3,243,090	$ -
Ending Balance/Reserve	$ -	$ 3,372,156	$ 3,372,156

DRI03 Finance and Business

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 960,242	$ 7,744,436	$ 6,784,194
Total Expenditures and Transfers Out	$ 8,110,476	$ 4,440,881	$ (3,669,595)
Beginning Balance	$ 7,150,234	$ 7,150,234	$ -
Ending Balance/Reserve	$ -	$ 10,453,789	$ 10,453,789

DRI07 Administration-Research Office

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,220,712	$ 4,284,422	$ 1,063,710
Total Expenditures and Transfers Out	$ 5,706,437	$ 4,233,058	$ (1,473,379)
Beginning Balance	$ 2,485,725	$ 2,485,725	$ -
Ending Balance/Reserve	$ -	$ 2,537,089	$ 2,537,089

DRI08 Administration-President

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,428,340	$ 3,090,052	$ (338,288)
Total Expenditures and Transfers Out	$ 4,700,217	$ 3,252,198	$ (1,448,019)
Beginning Balance	$ 1,271,877	$ 1,271,877	$ -
Ending Balance/Reserve	$ -	$ 1,109,731	$ 1,109,731

DRI09 Academic and Faculty Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 656,506	$ 681,468	$ 24,962
Total Expenditures and Transfers Out	$ 675,351	$ 681,468	$ 6,117
Beginning Balance	$ 18,845	$ 18,845	$ -
Ending Balance/Reserve	$ -	$ 18,845	$ 18,845

Self-Supporting Budget to Actual Report
FY 2025
Desert Research Institute

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

Self-Supporting : ICR	$14,109,300
Self-Supporting : Other	$19,226,799
Self-Supporting : Total	$33,336,099

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.

The Facilities & Administration Revenue generated by DRI for FY2025 significantly exceeded our estimate of 13.64M. The 3.27M in over recovery was a product of all three of our scientific divisions. The annual net position for each division is reconciled at year-end and transferred to/from a divisional carry-forward account for future operating capital when required. Facilities and administration rates are negotiated annually with DRI's federal cognizant agency, and any over recoveries may be subject to repayment to federal sponsors.

Within the total ICR Budget there were no other accounts over $250k that exceeded the threshold for reporting.

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.

Investment Income Revenue is primarily comprised of the 3% regular distribution of the operating pool (1.40M) as well as the 8% threshold distribution (3.96k) as outlined in the Board of Regents policy.

Other revenue also includes a system distribution for Environmental Health and Safety (150k).

Additionally, our recharge service centers (primarily laboratories) bill a small percentage to outside customers with the remainder billed to grants and contracts that use these services. (296k)

The remainder if other revenue comes from other small miscellaneous sources (110k).

Another significant variance in our report is the operating line-item budget. The variance can be explained by understanding that DRI budgets all funds in our self-supporting budget as operating if the specific expenditures have not been identified, regardless of amount. This practice is clear when looking at the actual spending under the variance in the operating expenditure category.

Within the total Self-Supporting: Other Budget there were no other accounts over $250k that exceeded the threshold for reporting.

Self-Supporting Budget Report
FY 2025
Great Basin College
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 1,948,000	$ 3,102,017	$ 1,154,017
Sales and Service	$ 365,000	$ 941,783	$ 576,783
Facilities & Administration Revenue	$ -	$ 114,783	$ 114,783
Investment/Endowment Income	$ 400,000	$ 943,077	$ 543,077
Gifts	$ -	$ 80,289	$ 80,289
Other Revenue	$ 150,000	$ 144,880	$ (5,120)
Total Revenue	**$ 2,863,000**	**$ 5,326,829**	**$ 2,463,829**
Expenditures			
Instruction	$ 669,417	$ 833,158	$ 163,741
Research	$ -	$ -	$ -
Public Service	$ -	$ 238,311	$ 238,311
Academic Support	$ 1,040,000	$ 934,738	$ (105,262)
Student Services	$ 145,380	$ 98,951	$ (46,429)
Institutional Support	$ 1,634,965	$ 701,775	$ (933,190)
O & M of Plant	$ 400,000	$ 169,808	$ (230,192)
Auxiliary	$ 1,050,000	$ 875,616	$ (174,384)
Scholarships	$ 1,150,000	$ 759,223	$ (390,777)
Total Expenditures	**$ 6,089,762**	**$ 4,611,580**	**$ (1,478,182)**
Transfers In	$ 261,200	$ 492,111	$ 230,911
Transfers Out	$ 73,700	$ 3,279,125	$ 3,205,425
Net transfers	**$ 187,500**	**$ (2,787,014)**	**$ (2,974,514)**
Beginning Balance	**$ 6,461,938**	**$ 6,368,508**	**$ (93,430)**
Ending Balance/Reserve	**$ 3,422,676**	**$ 4,296,743**	**$ 874,067**

Self-Supporting Budget Report
FY 2025
Great Basin College
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 1,948,000	$ 3,102,017	$ 1,154,017
Sales and Service	$ 365,000	$ 941,783	$ 576,783
Facilities & Administration Revenue	$ -	$ 114,783	$ 114,783
Investment/Endowment Income	$ 400,000	$ 943,077	$ 543,077
Gifts	$ -	$ 80,289	$ 80,289
Other Revenue	$ 150,000	$ 144,880	$ (5,120)
Total Revenue	**$ 2,863,000**	**$ 5,326,829**	**$ 2,463,829**
Expenditures			
Personnel			
Professional Salaries	$ 856,000	$ 1,471,868	$ 615,868
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 164,900	$ 173,191	$ 8,291
Wages	$ 32,500	$ 71,964	$ 39,464
Fringe	$ 275,707	$ 323,500	$ 47,793
Scholarships	$ 800,000	$ 759,532	$ (40,468)
Operating	$ 3,960,655	$ 1,811,525	$ (2,149,130)
Total Expenditures	**$ 6,089,762**	**$ 4,611,580**	**$ (1,478,182)**
Transfers In	$ 261,200	$ 492,111	$ 230,911
Transfers Out	$ 73,700	$ 3,279,125	$ 3,205,425
Net Transfers	**$ 187,500**	**$ (2,787,014)**	**$ (2,974,514)**
Beginning Balance	**$ 6,461,938**	**$ 6,368,508**	**$ (93,430)**
Ending Balance/Reserve	**$ 3,422,676**	**$ 4,296,743**	**$ 874,067**

Self-Supporting Budget Report
FY 2025
Great Basin College
By Unit

GBC01 Vice President for Business Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,618,000	$ 3,008,841	$ 1,390,841
Total Expenditures and Transfers Out	$ 3,812,382	$ 5,078,898	$ 1,266,516
Beginning Balance	$ 4,416,752	$ 4,416,752	$ -
Ending Balance/Reserve	$ 2,222,370	$ 2,346,695	$ 124,325

GBC04 Dean of Business and Technology

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 597,057	$ 597,057
Total Expenditures and Transfers Out	$ -	$ 486,632	$ 486,632
Beginning Balance	$ 404,461	$ 416,278	$ 11,817
Ending Balance/Reserve	$ 404,461	$ 526,703	$ 122,242

GBC05 Dean of Health Science and Human Service

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 133,477	$ 133,477
Total Expenditures and Transfers Out	$ -	$ 129,868	$ 129,868
Beginning Balance	$ 88,400	$ (14,262)	$ (102,662)
Ending Balance/Reserve	$ 88,400	$ (10,653)	$ (99,053)

GBC06 Dean of Arts and Sciences

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 365,000	$ 317,150	$ (47,850)
Total Expenditures and Transfers Out	$ 640,000	$ 431,613	$ (208,387)
Beginning Balance	$ 308,768	$ 306,180	$ (2,588)
Ending Balance/Reserve	$ 33,768	$ 191,717	$ 157,949

GBC07 Vice President for Student Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,141,200	$ 1,244,934	$ 103,734
Total Expenditures and Transfers Out	$ 1,711,080	$ 1,318,229	$ (392,851)
Beginning Balance	$ 812,921	$ 812,921	$ -
Ending Balance/Reserve	$ 243,041	$ 739,626	$ 496,585

GBC08 Vice President for Academic Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 517,481	$ 517,481
Total Expenditures and Transfers Out	$ -	$ 445,464	$ 445,464
Beginning Balance	$ 430,638	$ 430,638	$ -
Ending Balance/Reserve	$ 430,638	$ 502,655	$ 72,017

Self-Supporting Budget Report
FY 2025
Great Basin College
Narrative

The higher-than-budgeted revenue from student tuition and fees can be primarily attributed to a college-wide increase in overall enrollment. This growth exceeded initial projections and reflects a sustained demand for our academic programs. Additionally, increased support and collaboration with industry partners contributed to the rise in enrollment, particularly in career-focused and workforce development programs. These partnerships have enhanced program visibility and appeal, further driving student interest and enrollment.

Self-Supporting Budget Report
FY 2025
Nevada State University
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 6,165,362	$ 7,186,043	$ 1,020,681
Sales and Service	$ 232,011	$ 241,546	$ 9,535
Facilities & Administration Revenue	$ -	$ 1,074,881	$ 1,074,881
Investment/Endowment Income	$ -	$ 1,909,745	$ 1,909,745
Gifts	$ -	$ -	$ -
Other Revenue	$ -	$ 26,403	$ 26,403
Total Revenue	**$ 6,397,373**	**$ 10,438,618**	**$ 4,041,245**
Expenditures			
Instruction	$ 7,527,190	$ 2,793,097	$ (4,734,093)
Research	$ -	$ -	$ -
Public Service	$ 79,000	$ 56,489	$ (22,511)
Academic Support	$ 1,192,891	$ 278,756	$ (914,135)
Student Services	$ 1,061,428	$ 846,303	$ (215,125)
Institutional Support	$ 2,017,479	$ 956,220	$ (1,061,259)
O & M of Plant	$ 63,717	$ 58,785	$ (4,932)
Auxiliary	$ 110,176	$ 108,291	$ (1,885)
Scholarships	$ 2,745,670	$ 3,451,673	$ 706,003
Total Expenditures	**$ 14,797,551**	**$ 8,549,614**	**$ (6,247,937)**
Transfers In	$ 3,461,245	$ 3,516,008	$ 54,763
Transfers Out	$ 3,119,912	$ 1,991,969	$ (1,127,943)
Net Transfers	**$ 341,333**	**$ 1,524,039**	**$ 1,182,706**
Beginning Balance	**$ 8,058,845**	**$ 9,079,734**	**$ 1,020,889**
Ending Balance/Reserve	**$ -**	**$ 12,492,777**	**$ 12,492,777**

Self-Supporting Budget Report
FY 2025
Nevada State University
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 6,165,362	$ 7,186,043	$ 1,020,681
Sales and Service	$ 232,011	$ 241,546	$ 9,535
Facilities & Administration Revenue	$ -	$ 1,074,881	$ 1,074,881
Investment/Endowment Income	$ -	$ 1,909,745	$ 1,909,745
Gifts	$ -	$ -	$ -
Other Revenue	$ -	$ 26,403	$ 26,403
Total Revenue	**$ 6,397,373**	**$ 10,438,618**	**$ 4,041,245**
Expenditures			
Personnel			
Professional Salaries	$ 2,999,899	$ 2,414,270	$ (585,629)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 343,001	$ 322,276	$ (20,725)
Wages	$ 1,214,143	$ 351,658	$ (862,485)
Fringe	$ 833,873	$ 800,950	$ (32,923)
Operating	$ 9,406,635	$ 4,660,460	$ (4,746,175)
Total Expenditures	**$ 14,797,551**	**$ 8,549,614**	**$ (6,247,937)**
Transfers In	$ 3,461,245	$ 3,516,008	$ 54,763
Transfers Out	$ 3,119,912	$ 1,991,969	$ (1,127,943)
Net Transfers	**$ 341,333**	**$ 1,524,039**	**$ 1,182,706**
Beginning Balance	**$ 8,058,845**	**$ 9,079,734**	**$ 1,020,889**
Ending Balance/Reserve	**$ -**	**$ 12,492,777**	**$ 12,492,777**

Self-Supporting Budget Report
FY 2025
Nevada State University
By Unit

NSU1: Office of the President

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 322,156	$ 356,147	$ 33,991
Total Expenditures and Transfers Out	$ 385,845	$ 409,567	$ 23,722
Beginning Balance	$ 63,689	$ 63,689	$ -
Ending Balance/Reserve	$ -	$ 10,269	$ 10,269

NSU2: NS Advancement

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 79,000	$ 79,000	$ -
Total Expenditures and Transfers Out	$ 79,000	$ 56,489	$ (22,511)
Beginning Balance	$ -	$ -	$ -
Ending Balance/Reserve	$ -	$ 22,511	$ 22,511

NSU4: School of Nursing

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,671,126	$ 3,510,956	$ 839,830
Total Expenditures and Transfers Out	$ 3,733,861	$ 2,283,487	$ (1,450,374)
Beginning Balance	$ 1,062,735	$ 1,741,625	$ 678,890
Ending Balance/Reserve	$ -	$ 2,969,094	$ 2,969,094

NSU5: Office of the Provost

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 722,248	$ 1,347,302	$ 625,054
Total Expenditures and Transfers Out	$ 1,848,924	$ 1,139,989	$ (708,935)
Beginning Balance	$ 1,126,676	$ 1,448,668	$ 321,992
Ending Balance/Reserve	$ -	$ 1,655,981	$ 1,655,981

NSU7: School of Education

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 796,650	$ 721,404	$ (75,246)
Total Expenditures and Transfers Out	$ 1,012,539	$ 754,281	$ (258,258)
Beginning Balance	$ 215,889	$ 233,287	$ 17,398
Ending Balance/Reserve	$ -	$ 200,410	$ 200,410

NSU8: Finance and Business Operations

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,744,793	$ 7,304,239	$ 2,559,446
Total Expenditures and Transfers Out	$ 10,307,570	$ 5,326,541	$ (4,981,029)
Beginning Balance	$ 5,562,777	$ 5,620,505	$ 57,728
Ending Balance/Reserve	$ -	$ 7,598,203	$ 7,598,203

NSU9: Culture, Planning and Policy (CPP)

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,000	$ 22,589	$ 20,589
Total Expenditures and Transfers Out	$ 5,000	$ 8,362	$ 3,362
Beginning Balance	$ 3,000	$ (14,227)	$ (17,227)
Ending Balance/Reserve	$ -	$ -	$ -

NSU10: Student Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 520,645	$ 612,989	$ 92,344
Total Expenditures and Transfers Out	$ 544,724	$ 562,867	$ 18,143
Beginning Balance	$ 24,079	$ (13,813)	$ (37,892)
Ending Balance/Reserve	$ -	$ 36,309	$ 36,309

Self-Supporting Budget Report
FY 2025
Nevada State University
Narrative

Expenses in the Nursing Differential fee account were lower than budgeted in travel, operating and part-time instructor costs.

Overall Facilities & Administration revenue was higher than anticipated due to receiving Federal earmarks and other new grants which had higher indirect cost recovery rates than anticipated.

Workforce Development provided more learning opportunities for non-credit/non-degree seeking students than anticipated during the year. Due to the higher number of offerings, expenses were also higher than anticipated.

Early Childhood Education Center revenue was lower than anticipated due to students being grant participants as well as an 18% decrease in enrollment.

Self-Supporting Budget Report
FY 2025
System Administration
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ 2,674,179	$ 2,674,179	$ -
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 1,147,385	$ 747,385
Gifts	$ -	$ -	$ -
Other Revenue	$ 1,414,834	$ 857,940	$ (556,894)
Total Revenue	**$ 4,489,013**	**$ 4,679,504**	**$ 190,491**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ -	$ -	$ -
Public Service	$ -	$ 240	$ 240
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 5,951,585	$ 4,455,084	$ (1,496,501)
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 5,951,585**	**$ 4,455,324**	**$ (1,496,261)**
Transfers In	$ 4,912,740	$ 2,995,893	$ (1,916,847)
Transfers Out	$ 4,425,475	$ 3,245,378	$ (1,180,098)
Net Transfers	**$ 487,264**	**$ (249,485)**	**$ (736,749)**
Beginning Balance	**$ 4,667,246**	**$ 4,667,246**	**$ -**
Ending Balance/Reserve	**$ 3,691,939**	**$ 4,641,941**	**$ 950,002**

Self-Supporting Budget Report
FY 2025
System Administration
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ 2,674,179	$ 2,674,179	$ -
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 1,147,385	$ 747,385
Gifts	$ -	$ -	$ -
Other Revenue	$ 1,414,834	$ 857,940	$ (556,894)
Total Revenue	**$ 4,489,013**	**$ 4,679,504**	**$ 190,491**
Expenditures			
Personnel			
Professional Salaries	$ 3,395,493	$ 2,211,610	$ (1,183,883)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 54,442	$ 500	$ (53,942)
Wages	$ 60,000	$ 57,202	$ (2,798)
Fringe	$ 1,131,282	$ 717,695	$ (413,587)
Operating	$ 1,310,366	$ 1,468,317	$ 157,951
Total Expenditures	**$ 5,951,584**	**$ 4,455,324**	**$ (1,496,260)**
Transfers In	$ 4,912,740	$ 2,995,893	$ (1,916,847)
Transfers Out	$ 4,425,475	$ 3,245,378	$ (1,180,098)
Net Transfers	**$ 487,264**	**$ (249,485)**	**$ (736,749)**
Beginning Balance	**$ 4,667,246**	**$ 4,667,246**	**$ -**
Ending Balance/Reserve	**$ 3,691,939**	**$ 4,641,940**	**$ 950,001**

Self-Supporting Budget Report
FY 2025
System Administration
By Unit

SA01: Chancellors Office

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 9,401,752	$ 7,675,396	$ (1,726,356)
Total Expenditures and Transfers Out	$ 10,377,060	$ 7,700,702	$ (2,676,358)
Beginning Balance	$ 4,667,246	$ 4,667,246	$ -
Ending Balance/Reserve	$ 3,691,939	$ 4,641,941	$ 950,002

Self-Supporting Budget Report
FY 2025
System Administration
Narrative

Salary and benefit savings resulted from position vacancy due to timing of recruitments.

Self-Supporting Budget Report
FY 2025
System Computing Services
Allocation of Resources by Function

	FY 2025 Budget		FY 2025 Actuals		Difference (over/(under) budget)	
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	$	453,852	$	(990,275)
O & M of Plant	$	-	$	-	$	-
Auxiliary	$	-	$	-	$	-
Scholarships	$	-	$	-	$	-
Total Expenditures	**$**	**1,444,127**	**$**	**453,852**	**$**	**(990,275)**
Transfers In	$	-	$	9,959	$	9,959
Transfers Out	$	-	$	9,959	$	9,959
Net Transfers	**$**	**-**	**$**	**-**	**$**	**-**
Beginning Balance	**$**	**2,720,513**	**$**	**2,720,513**	**$**	**-**
Ending Balance/Reserve	**$**	**1,602,877**	**$**	**2,584,135**	**$**	**981,258**

Self-Supporting Budget Report
FY 2025
System Computing Services
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
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	$ 453,852	$ (990,275)
Total Expenditures	**$ 1,444,127**	**$ 453,852**	**$ (990,275)**
Transfers In	$ -	$ 9,959	$ 9,959
Transfers Out	$ -	$ 9,959	$ 9,959
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 2,720,513**	**$ 2,720,513**	**$ -**
Ending Balance/Reserve	**$ 1,602,877**	**$ 2,584,135**	**$ 981,258**

Self-Supporting Budget Report
FY 2025
System Computing Services
By Unit

SCS1: SA03 - System Computing Service

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 326,492	$ 327,433	$ 941
Total Expenditures and Transfers Out	$ 1,444,127	$ 463,811	$ (980,316)
Beginning Balance	$ 2,720,513	$ 2,720,513	$ -
Ending Balance/Reserve	$ 1,602,877	$ 2,584,135	$ 981,258

Self-Supporting Budget Report
FY 2025
System Computing Services
Narrative

SCS received $317,474 in reimbursements and pre-payments from a limited number of State of Nevada agencies and the Washoe County School District for networking and colocation related expenditures, respectively, which are reported as Other Revenue. The beginning balance includes $1 million in funding from the Nevada Department of Transportation for a major joint project with SCS to extend the NevadaNet fiber network along USA Parkway (SR439). When the Total Revenue is combined with the $2,720,513 Beginning Balance, Total Sources were $3,047,946.

Institutional Support/Operating Expenditures are reported net of any reimbursement (recharge) from the NSHE institutions. Total operating expenditures of $7,319,634 were reduced by $6,865,782 in reimbursement from NSHE institutions, resulting in a net Institutional Support/Operating Expenditure of $453,812. When net Total Expenditures are combined with the Transfers Out of $9,959, Total Uses were $463,812. When Total Sources are reduced by Total Uses, Ending Balance/Reserve was $2,584,135.

The following programs experienced an expenditure difference above $250,000:

- PG05791 Network Services Self-Supporting: $554,790 due to fewer expenditures charged to the program.
- PG07269 Network Services, State Joint Projects: $322,059 due to fewer expenditures charged to the program.
- PG21297 SCS Lifecycle Management Self-Supporting: $247,165 due to fewer expenditures charged to the program.
- PG22020 SCS USA Parkway (SR439) Fiber Build: $1,052,442 project is ongoing.

Self-Supporting Budget Report
FY 2025
Special Projects
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 1,131,857	$ 271,437	$ (860,420)
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 65,360	$ 62,741	$ (2,619)
Total Revenue	**$ 1,197,217**	**$ 334,178**	**$ (863,039)**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ 1,293,296	$ 161,137	$ (1,132,159)
Public Service	$ -	$ -	$ -
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 73,244	$ 65,360	$ (7,884)
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 1,366,541**	**$ 226,497**	**$ (1,140,044)**
		$ -	
Transfers In	$ -	$ 2,617	$ 2,617
Transfers Out	$ -	$ 2,617	$ 2,617
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 169,324**	**$ 161,439**	**$ (7,885)**
Ending Balance/Reserve	**$ -**	**$ 269,120**	**$ 269,120**

Self-Supporting Budget Report
FY 2025
Special Projects
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 1,131,857	$ 271,437	$ (860,420)
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 65,360	$ 62,741	$ (2,619)
Total Revenue	**$ 1,197,217**	**$ 334,178**	**$ (863,039)**
Expenditures			
Personnel			
Professional Salaries	$ 85,800	$ 81,767	$ (4,033)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ -	$ -	$ -
Wages	$ -	$ -	$ -
Fringe	$ 28,229	$ 26,283	$ (1,946)
Scholarships	$ -	$ -	$ -
Operating	$ 1,252,512	$ 118,447	$ (1,134,065)
Total Expenditures	**$ 1,366,541**	**$ 226,497**	**$ (1,140,044)**
Transfers In	$ -	$ 2,617	$ 2,617
Transfers Out	$ -	$ 2,617	$ 2,617
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 169,324**	**$ 161,439**	**$ (7,885)**
Ending Balance/Reserve	**$ -**	**$ 269,120**	**$ 269,120**

Self-Supporting Budget Report
FY 2025
Special Projects
By Unit

SP1: SA02 - Special Projects

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,197,217	$ 336,795	$ (860,422)
Total Expenditures and Transfers Out	$ 1,366,541	$ 229,114	$ (1,137,427)
Beginning Balance	$ 169,324	$ 161,439	$ (7,885)
Ending Balance/Reserve	$ -	$ 269,120	$ 269,120

Self-Supporting Budget Report
FY 2025
Special Projects
Narrative

The variance in facilities and administration revenue is due to the budgeted balance including all available funding with a built in reserve to fund future year expenditures.

Self-Supporting Budget Report
FY 2025
Truckee Meadows Community College
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 5,162,852	$ 5,327,011	$ 164,159
Sales and Service	$ 4,271,394	$ 4,692,484	$ 421,090
Facilities & Administration Revenue	$ 577,642	$ 865,457	$ 287,814
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ 47,362	$ 80,190	$ 32,828
Other Revenue	$ 273,686	$ 296,940	$ 23,254
Total Revenue	**$ 10,332,936**	**$ 11,262,081**	**$ 929,145**
Expenditures			
Instruction	$ 4,118,166	$ 4,964,480	$ 846,314
Academic Support	$ 1,327,305	$ 1,016,246	$ (311,059)
Student Services	$ 5,140,642	$ 4,579,552	$ (561,090)
Institutional Support	$ 1,099,710	$ 1,996,923	$ 897,214
O & M of Plant	$ 374,691	$ 993,355	$ 618,664
Auxiliary	$ 2,758,486	$ 2,290,617	$ (467,869)
Scholarships	$ 10,200	$ 11,400	$ 1,200
Total Expenditures	**$ 14,829,200**	**$ 15,852,574**	**$ 1,023,374**
Transfers In	$ 3,475,709	$ 9,963,266	$ 6,487,557
Transfers Out	$ 1,271,223	$ 8,688,642	$ 7,417,419
Net Transfers	**$ 2,204,486**	**$ 1,274,624**	**$ (929,862)**
Beginning Balance	**$ 9,038,032**	**$ 14,631,930**	**$ 5,593,898**
Ending Balance/Reserve	**$ 6,746,254**	**$ 11,316,061**	**$ 4,569,807**

Self-Supporting Budget Report
FY 2025
Truckee Meadows Community College
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 5,162,852	$ 5,327,011	$ 164,159
Sales and Service	$ 4,271,394	$ 4,692,484	$ 421,090
Facilities & Administration Revenue	$ 577,642	$ 865,457	$ 287,814
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ 47,362	$ 80,190	$ 32,828
Other Revenue	$ 273,686	$ 296,940	$ 23,254
Total Revenue	**$ 10,332,936**	**$ 11,262,081**	**$ 929,145**
Expenditures			
Personnel			
Professional Salaries	$ 2,907,695	$ 2,775,582	$ (132,112)
Graduate Assistants	$ -	$ 1,100	$ 1,100
Classified & Technologist Salaries	$ 1,205,855	$ 1,151,597	$ (54,258)
Wages	$ 1,293,725	$ 1,127,883	$ (165,842)
Fringe	$ 1,029,275	$ 1,013,714	$ (15,561)
Operating	$ 8,392,650	$ 9,782,697	$ 1,390,047
Total Expenditures	**$ 14,829,200**	**$ 15,852,574**	**$ 1,023,374**
Transfers In	$ 3,475,709	$ 9,963,266	$ 6,487,557
Transfers Out	$ 1,271,223	$ 8,688,642	$ 7,417,419
Net Transfers	**$ 2,204,486**	**$ 1,274,624**	**$ (929,862)**
Beginning Balance	**$ 9,038,032**	**$ 14,631,930**	**$ 5,593,898**
Ending Balance/Reserve	**$ 6,746,254**	**$ 11,316,061**	**$ 4,569,807**

Self-Supporting Budget Report
FY 2025
Truckee Meadows Community College
By Unit

TMCC01: Student Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,730,151	$ 4,931,899	$ 201,747
Total Expenditures and Transfers Out	$ 5,144,437	$ 4,652,831	$ (491,606)
Beginning Balance	$ 2,265,532	$ 2,228,859	$ (36,672)
Ending Balance/Reserve	$ 1,851,246	$ 2,507,928	$ 656,681

TMCC02: President

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 881,185	$ 952,961	$ 71,776
Total Expenditures and Transfers Out	$ 1,082,186	$ 1,162,202	$ 80,016
Beginning Balance	$ 597,294	$ 578,683	$ (18,611)
Ending Balance/Reserve	$ 396,293	$ 369,442	$ (26,851)

TMCC03: Academic Affairs

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,573,110	$ 5,630,835	$ 1,057,725
Total Expenditures and Transfers Out	$ 5,990,656	$ 6,121,461	$ 130,805
Beginning Balance	$ 4,132,639	$ 4,084,784	$ (47,855)
Ending Balance/Reserve	$ 2,715,093	$ 3,594,158	$ 879,065

TMCC04: Finance and Administrative Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,624,199	$ 9,709,653	$ 6,085,454
Total Expenditures and Transfers Out	$ 3,883,144	$ 12,604,722	$ 8,721,578
Beginning Balance	$ 2,042,567	$ 7,739,603	$ 5,697,036
Ending Balance/Reserve	$ 1,783,622	$ 4,844,534	$ 3,060,912

Self-Supporting Budget Report
FY 2025
Truckee Meadows Community College
Narrative

Truckee Meadows Community College FY25 Self-Support Budget to Actual Report follows the guidance to include all budgeted programs and includes data from all Self-Support funds including Student Access Fees, Differential Fees, General Improvement Fees, Special Course/Lab Fees, Auxiliary Services, Student Association and Rental Property.
Programs that vary from the budget by more than $250,000 or 10% include:

Sales and Service Revenue: $421K favorable to budget due to increased revenue in the following accounts:
PG01920 Child Care Center
PG19019 Cafe Services
PG00532 Neil Road Rental Property

Facilities & Administration Revenue: $288K favorable to budget due to increased revenue in the following accounts:
PG01608 Admin Svcs Indirect
PG01004 Self-Supporting Indirect Costs

Operating Expenses: $1.4M higher than budget due to PG19749 Institutional Support and PG19746 Operations and Maintenance General

Transfers In/Out: Higher that budget due to unbudgeted transfers at year-end to move funds to cover any negative account balances.

Self-Supporting Budget Report
FY 2025
University of Nevada, Las Vegas
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 127,803,963	$ 131,555,423	$ 3,751,460
Sales and Service	$ 174,511,737	$ 171,717,394	$ (2,794,343)
Facilities & Administration Revenue	$ 11,811,751	$ 14,425,339	$ 2,613,588
Investment/Endowment Income	$ 10,358,720	$ 30,430,212	$ 20,071,492
Gifts	$ 6,791,412	$ 3,169,694	$ (3,621,718)
Other Revenue	$ 18,448,670	$ 14,141,184	$ (4,307,486)
Total Revenue	**$ 349,726,253**	**$ 365,439,246**	**$ 15,712,993**
Expenditures			
Instruction	$ 140,007,374	$ 99,340,935	$ (40,666,439)
Research	$ 11,654,593	$ 8,895,882	$ (2,758,711)
Public Service	$ 1,445,225	$ 1,454,465	$ 9,240
Academic Support	$ 52,550,924	$ 42,637,449	$ (9,913,475)
Student Services	$ 64,176,706	$ 66,921,879	$ 2,745,173
Institutional Support	$ 28,904,449	$ 24,470,047	$ (4,434,402)
O & M of Plant	$ 11,526,071	$ 10,287,271	$ (1,238,800)
Auxiliary	$ 63,070,810	$ 61,578,630	$ (1,492,180)
Scholarships	$ 44,199,453	$ 35,124,498	$ (9,074,955)
Total Expenditures	**$ 417,535,605**	**$ 350,711,056**	**$ (66,824,549)**
Transfers In	$ 127,724,135	$ 141,239,451	$ 13,515,316
Transfers Out	$ 102,916,974	$ 136,929,890	$ 34,012,916
Net Transfers	**$ 24,807,161**	**$ 4,309,561**	**$ (20,497,600)**
Beginning Balance	**$ 154,913,161**	**$ 167,037,206**	**$ 12,124,045**
Ending Balance/Reserve	**$ 111,910,970**	**$ 186,074,957**	**$ 74,163,987**

Self-Supporting Budget Report
FY 2025
University of Nevada, Las Vegas
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 127,803,963	$ 131,555,423	$ 3,751,460
Sales and Service	$ 174,511,737	$ 171,717,394	$ (2,794,343)
Facilities & Administration Revenue	$ 11,811,751	$ 14,425,339	$ 2,613,588
Investment/Endowment Income	$ 10,358,720	$ 30,430,212	$ 20,071,492
Gifts	$ 6,791,412	$ 3,169,694	$ (3,621,718)
Other Revenue	$ 18,448,670	$ 14,141,184	$ (4,307,486)
Total Revenue	**$ 349,726,253**	**$ 365,439,246**	**$ 15,712,993**
Expenditures			
Personnel			
Professional Salaries	$ 162,658,030	$ 126,384,002	$ (36,274,028)
Graduate Assistants	$ 3,167,526	$ 2,584,821	$ (582,705)
Classified & Technologist Salaries	$ 21,120,352	$ 17,502,971	$ (3,617,381)
Wages	$ 13,211,661	$ 14,393,033	$ 1,181,372
Fringe	$ 54,519,974	$ 40,791,297	$ (13,728,677)
Operating	$ 162,858,062	$ 149,054,931	$ (13,803,131)
Total Expenditures	**$ 417,535,605**	**$ 350,711,055**	**$ (66,824,550)**
Transfers In	$ 127,724,135	$ 141,239,451	$ 13,515,316
Transfers Out	$ 102,916,974	$ 136,929,890	$ 34,012,916
Net Transfers	**$ 24,807,161**	**$ 4,309,561**	**$ (20,497,600)**
Beginning Balance	**$ 154,913,161**	**$ 167,037,206**	**$ 12,124,045**
Ending Balance/Reserve	**$ 111,910,970**	**$ 186,074,958**	**$ 74,163,988**

Self-Supporting Budget Report
FY 2025
University of Nevada, Las Vegas
By Unit

UNLV01: College of Sciences

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 5,039,108	$ 7,357,671	$ 2,318,563
Total Expenditures and Transfers Out	$ 6,488,137	$ 7,746,253	$ 1,258,116
Beginning Balance	$ 10,057,750	$ 10,387,050	$ 329,300
Ending Balance/Reserve*	$ 8,608,721	$ 9,998,468	$ 1,389,747

UNLV03: College of Engineering

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,800,971	$ 5,252,062	$ 1,451,091
Total Expenditures and Transfers Out	$ 4,563,901	$ 4,995,437	$ 431,536
Beginning Balance	$ 2,536,825	$ 3,140,836	$ 604,011
Ending Balance/Reserve*	$ 1,773,895	$ 3,397,461	$ 1,623,566

UNLV05: VP Research

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 9,978,536	$ 11,141,019	$ 1,162,483
Total Expenditures and Transfers Out	$ 10,849,081	$ 8,586,755	$ (2,262,326)
Beginning Balance	$ 13,495,487	$ 15,627,484	$ 2,131,997
Ending Balance/Reserve	$ 12,624,942	$ 18,181,749	$ 5,556,807

UNLV06: School of Integrated Health Sciences

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,524,744	$ 3,649,733	$ 124,989
Total Expenditures and Transfers Out	$ 4,547,551	$ 3,831,378	$ (716,173)
Beginning Balance	$ 1,667,186	$ 1,886,927	$ 219,741
Ending Balance/Reserve	$ 644,379	$ 1,705,283	$ 1,060,904

UNLV08: Student Wellness

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 10,227,927	$ 12,195,272	$ 1,967,345
Total Expenditures and Transfers Out	$ 12,968,240	$ 12,486,648	$ (481,592)
Beginning Balance	$ 7,310,734	$ 6,400,091	$ (910,643)
Ending Balance/Reserve*	$ 4,570,421	$ 6,108,716	$ 1,538,295

UNLV09: School of Dental Medicine						
	FY 2025 Budget		FY 2025 Actuals		Difference	
Total Revenue and Transfers In	$	21,121,566	$	20,894,967	$	(226,599)
Total Expenditures and Transfers Out	$	26,228,068	$	22,500,815	$	(3,727,253)
Beginning Balance	$	25,900,525	$	26,998,285	$	1,097,760
Ending Balance/Reserve*	$	20,794,023	$	25,392,437	$	4,598,414

UNLV10: Office of Information Technology						
	FY 2025 Budget		FY 2025 Actuals		Difference	
Total Revenue and Transfers In	$	7,476,967	$	10,441,799	$	2,964,832
Total Expenditures and Transfers Out	$	11,107,096	$	9,037,744	$	(2,069,352)
Beginning Balance	$	5,098,941	$	5,701,878	$	602,937
Ending Balance/Reserve*	$	1,468,812	$	7,105,933	$	5,637,121

UNLV12: Academic Success Center						
	FY 2025 Budget		FY 2025 Actuals		Difference	
Total Revenue and Transfers In	$	1,657,914	$	1,656,223	$	(1,691)
Total Expenditures and Transfers Out	$	1,733,112	$	1,520,587	$	(212,525)
Beginning Balance	$	780,129	$	750,761	$	(29,368)
Ending Balance/Reserve	$	704,931	$	886,397	$	181,466

UNLV13: School of Law						
	FY 2025 Budget		FY 2025 Actuals		Difference	
Total Revenue and Transfers In	$	6,644,615	$	6,961,076	$	316,461
Total Expenditures and Transfers Out	$	8,461,619	$	6,606,652	$	(1,854,967)
Beginning Balance	$	3,267,229	$	2,581,353	$	(685,876)
Ending Balance/Reserve*	$	1,450,225	$	2,935,778	$	1,485,553

UNLV14: Honors College

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 115,866	$ 117,273	$ 1,407
Total Expenditures and Transfers Out	$ 134,665	$ 112,901	$ (21,764)
Beginning Balance	$ 54,618	$ 67,658	$ 13,040
Ending Balance/Reserve	$ 35,819	$ 72,030	$ 36,211

UNLV16: College of Hotel Administration

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,368,986	$ 2,240,818	$ (128,168)
Total Expenditures and Transfers Out	$ 3,134,801	$ 2,159,259	$ (975,542)
Beginning Balance	$ 3,191,434	$ 3,488,136	$ 296,702
Ending Balance/Reserve	$ 2,425,619	$ 3,569,695	$ 1,144,076

UNLV18: Graduate College

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 6,394,635	$ 6,375,459	$ (19,176)
Total Expenditures and Transfers Out	$ 6,417,749	$ 6,163,397	$ (254,352)
Beginning Balance	$ 4,829,648	$ 4,833,419	$ 3,771
Ending Balance/Reserve*	$ 4,806,534	$ 5,045,481	$ 238,947

UNLV19: Division of Educational Outreach

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,353,542	$ 4,991,318	$ 637,776
Total Expenditures and Transfers Out	$ 4,326,720	$ 3,347,993	$ (978,727)
Beginning Balance	$ 5,910,788	$ 4,696,125	$ (1,214,663)
Ending Balance/Reserve*	$ 5,937,610	$ 6,339,450	$ 401,840

UNLV20: College of Fine and Performing Arts

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,491,055	$ 3,833,427	$ 342,372
Total Expenditures and Transfers Out	$ 4,381,530	$ 4,590,222	$ 208,692
Beginning Balance	$ 1,983,760	$ 1,883,004	$ (100,756)
Ending Balance/Reserve*	$ 1,093,285	$ 1,126,923	$ 33,638

UNLV21: Enrollment and Student Services			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 37,918,106	$ 37,051,233	$ (866,873)
Total Expenditures and Transfers Out	$ 40,242,225	$ 26,811,379	$ (13,430,846)
Beginning Balance	$ 7,074,099	$ 8,283,704	$ 1,209,605
Ending Balance/Reserve*	$ 4,749,980	$ 18,523,558	$ 13,773,578

UNLV22: Public Health			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,438,308	$ 1,343,783	$ (94,525)
Total Expenditures and Transfers Out	$ 1,883,653	$ 1,359,659	$ (523,994)
Beginning Balance	$ 5,959,297	$ 6,144,960	$ 185,663
Ending Balance/Reserve*	$ 5,513,952	$ 6,129,084	$ 615,132

UNLV23: Center for Academic Enrichment and Outreach			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 146,121	$ 172,087	$ 25,966
Total Expenditures and Transfers Out	$ 139,805	$ 140,914	$ 1,109
Beginning Balance	$ 835,430	$ 851,508	$ 16,078
Ending Balance/Reserve	$ 841,746	$ 882,681	$ 40,935

UNLV24: Academic Affairs			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 16,830,677	$ 15,167,361	$ (1,663,316)
Total Expenditures and Transfers Out	$ 22,047,168	$ 20,257,384	$ (1,789,784)
Beginning Balance	$ 9,986,823	$ 14,197,537	$ 4,210,714
Ending Balance/Reserve*	$ 4,770,332	$ 9,107,514	$ 4,337,182

UNLV25: Provost			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,446,284	$ 4,358,277	$ (88,007)
Total Expenditures and Transfers Out	$ 6,576,095	$ 6,570,384	$ (5,711)
Beginning Balance	$ 9,163,478	$ 9,859,322	$ 695,844
Ending Balance/Reserve	$ 7,033,667	$ 7,647,216	$ 613,549

UNLV27: School of Nursing			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,967,583	$ 4,375,065	$ (592,518)
Total Expenditures and Transfers Out	$ 5,561,499	$ 5,073,566	$ (487,933)
Beginning Balance	$ 2,184,442	$ 2,574,708	$ 390,266
Ending Balance/Reserve*	$ 1,590,526	$ 1,876,207	$ 285,681

UNLV28: Libraries			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,386,423	$ 2,457,656	$ (1,928,767)
Total Expenditures and Transfers Out	$ 4,590,434	$ 4,708,790	$ 118,356
Beginning Balance	$ 1,803,169	$ 3,995,597	$ 2,192,428
Ending Balance/Reserve	$ 1,599,158	$ 1,744,464	$ 145,306

UNLV29: Intercollegiate Athletics			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 42,861,985	$ 79,271,590	$ 36,409,605
Total Expenditures and Transfers Out	$ 42,795,931	$ 79,271,591	$ 36,475,660
Beginning Balance	$ (33,115,309)	$ (26,699,363)	$ 6,415,946
Ending Balance/Reserve*	$ (33,049,255)	$ (26,699,363)	$ 6,349,892

UNLV32: Student Affairs			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,174,054	$ 1,955,541	$ (218,513)
Total Expenditures and Transfers Out	$ 2,057,484	$ 1,119,112	$ (938,372)
Beginning Balance	$ 5,393,187	$ 6,233,589	$ 840,402
Ending Balance/Reserve	$ 5,509,757	$ 7,070,018	$ 1,560,261

UNLV33: College of Liberal Arts			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,395,528	$ 2,510,819	$ 115,291
Total Expenditures and Transfers Out	$ 2,684,691	$ 2,647,184	$ (37,507)
Beginning Balance	$ 2,382,944	$ 2,880,823	$ 497,879
Ending Balance/Reserve*	$ 2,093,781	$ 2,744,457	$ 650,676

UNLV34: Lee Business School

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,620,594	$ 3,079,007	$ 458,413
Total Expenditures and Transfers Out	$ 2,331,710	$ 2,628,858	$ 297,148
Beginning Balance	$ 1,561,199	$ 1,927,783	$ 366,584
Ending Balance/Reserve	$ 1,850,083	$ 2,377,932	$ 527,849

UNLV37: Police Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,684,114	$ 2,202,838	$ (1,481,276)
Total Expenditures and Transfers Out	$ 5,598,453	$ 3,170,802	$ (2,427,651)
Beginning Balance	$ 4,396,949	$ 3,117,372	$ (1,279,577)
Ending Balance/Reserve*	$ 2,482,610	$ 2,149,408	$ (333,202)

UNLV39: VP Integrated Marketing and Branding

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 706,728	$ 1,115,034	$ 408,306
Total Expenditures and Transfers Out	$ 980,501	$ 628,047	$ (352,454)
Beginning Balance	$ 1,947,986	$ 2,400,569	$ 452,583
Ending Balance/Reserve	$ 1,674,213	$ 2,887,556	$ 1,213,343

UNLV40: UNLV Medical School

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 126,268,786	$ 77,212,763	$ (49,056,023)
Total Expenditures and Transfers Out	$ 133,264,041	$ 72,233,146	$ (61,030,895)
Beginning Balance	$ 18,498,683	$ 9,313,246	$ (9,185,437)
Ending Balance/Reserve*	$ 11,503,428	$ 14,292,863	$ 2,789,435

UNLV41: CFO UNLV Business Affairs			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 19,153,698	$ 19,823,270	$ 669,572
Total Expenditures and Transfers Out	$ 22,745,723	$ 22,683,205	$ (62,518)
Beginning Balance	$ 18,149,656	$ 20,233,057	$ 2,083,401
Ending Balance/Reserve*	$ 14,557,631	$ 17,373,820	$ 2,816,189

UNLV42: Thomas and Mack Center			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 19,794,000	$ 36,221,324	$ 16,427,324
Total Expenditures and Transfers Out	$ 19,806,028	$ 35,558,654	$ 15,752,626
Beginning Balance	$ 21,461	$ (617,189)	$ (638,650)
Ending Balance/Reserve	$ 9,433	$ 45,481	$ 36,048

UNLV43: College of Education			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,708,172	$ 5,542,047	$ 833,875
Total Expenditures and Transfers Out	$ 5,387,060	$ 4,530,406	$ (856,654)
Beginning Balance	$ 3,842,825	$ 3,425,443	$ (417,382)
Ending Balance/Reserve*	$ 3,163,937	$ 4,437,084	$ 1,273,147

UNLV44: College of Urban Affairs			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,462,674	$ 2,390,240	$ (72,434)
Total Expenditures and Transfers Out	$ 2,885,552	$ 2,335,032	$ (550,520)
Beginning Balance	$ 3,950,057	$ 3,907,040	$ (43,017)
Ending Balance/Reserve	$ 3,527,179	$ 3,962,248	$ 435,069

UNLV45: Philanthropy and Alumni Engagement			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 725,000	$ 737,565	$ 12,565
Total Expenditures and Transfers Out	$ 732,690	$ 744,054	$ 11,364
Beginning Balance	$ 29,334	$ 28,354	$ (980)
Ending Balance/Reserve	$ 21,644	$ 21,864	$ 220

UNLV46: Student Life			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 48,899,936	$ 46,075,103	$ (2,824,833)
Total Expenditures and Transfers Out	$ 53,574,336	$ 44,245,668	$ (9,328,668)
Beginning Balance	$ 14,103,266	$ 15,941,676	$ 1,838,410
Ending Balance/Reserve*	$ 9,428,866	$ 17,771,111	$ 8,342,245

UNLV47: University Wide Programs			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 37,295,242	$ 59,152,426	$ 21,857,184
Total Expenditures and Transfers Out	$ 30,572,554	$ 50,063,160	$ 19,490,606
Beginning Balance	$ (12,860,009)	$ (12,884,712)	$ (24,703)
Ending Balance/Reserve	$ (6,137,321)	$ (3,795,446)	$ 2,341,875

UNLV49: President's Office			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,216,937	$ 3,149,781	$ (67,156)
Total Expenditures and Transfers Out	$ 3,320,348	$ 2,642,023	$ (678,325)
Beginning Balance	$ 1,539,781	$ 1,274,496	$ (265,285)
Ending Balance/Reserve	$ 1,436,370	$ 1,782,255	$ 345,885

UNLV50: Economic Development			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,813,006	$ 1,991,766	$ 178,760
Total Expenditures and Transfers Out	$ 2,468,043	$ 2,382,822	$ (85,221)
Beginning Balance	$ 1,438,186	$ 1,792,128	$ 353,942
Ending Balance/Reserve*	$ 783,149	$ 1,401,072	$ 617,923

UNLV51: UNLV Human Resources			
	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,100,000	$ 2,104,000	$ 4,000
Total Expenditures and Transfers Out	$ 2,578,935	$ 2,091,259	$ (487,676)
Beginning Balance	$ 481,468	$ 491,916	$ 10,448
Ending Balance/Reserve	$ 2,533	$ 504,657	$ 502,124

UNLV52: Division of Diversity

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 60,000	$ 110,000	$ 50,000
Total Expenditures and Transfers Out	$ 105,350	$ 57,808	$ (47,542)
Beginning Balance	$ 59,705	$ 28,725	$ (30,980)
Ending Balance/Reserve	$ 14,355	$ 80,918	$ 66,563

Self-Supporting Budget Report
FY 2025
University of Nevada, Las Vegas
Narrative

REVENUES
Student Tuition and Fees - Higher than projected enrollments resulted in $3.7M more in Student Tuition and Fees revenue than budgeted.

Sales and Service - Across all self-supporting funds, UNLV saw a budget-to-actual variance of ($2.8M). The area with the largest variance is UNLV40 UNLV Medical School, over budgeting Sales and Service by $15M. This is a result of the School of Medicine's Graduate Medical Education (GME) and Faculty Practice Plan (FPP) reimbursement accounts. The budget is based on the total expected reimbursement for clinicians, residents, and staff costs, while actuals reflect true expenses reimbursed.

Facilities and Administration Revenue - The continued growth of research activity and expanding grant funding led to higher indirect cost recovery. In FY25, UNLV received $2.6M more F&A than budgeted.

Investment/Endowment Income - In FY25, there were four Excess Reserve distributions totaling $13.4M and an 8% Market Value Operating Pool distribution of $9M that resulted in a $20M variance for the category.

Gifts - The variance of ($3.6M) is largely due to UNLV29 Intercollegiate Athletics receiving $3.7M less than budgeted to their self-supporting accounts.

Other Revenue - The variance of ($4.4M) is largely due to PG03809 University Police bringing in $569K less than budgeted and PG23109 UNLVSOM Uplift Administrative Support overbudgeting $6.3M. Areas with increased revenues included UNLV47 University Wide Programs ($1.6M in Lease Income and $2M in Insurance Claims).

Included in the actuals of Other Revenue is $66,666 of one-time funds that were not budgeted that posted under Grants and Contracts, a ledger not included in this report.

EXPENDITURES
Professional / Classified - The decrease in Professional and Classified salaries comparative to budget was due to budgeted positions that were not filled.

Graduate - Graduate salaries decreased due to a shift in funding Graduate Assistants with the state enhancement.

Self-Supporting Budget Report
FY 2025
University of Nevada, Las Vegas
Narrative

Fringe - The FY25 self-supporting budgets were prepared with proposed rates. The rates approved by DHHS were lower than the proposed rates resulting in higher budgeted fringe amounts compared to actuals. Additionally, with lower expenses down in Professional, Classified, and graduate salaries fringe and benefit costs also saw a decrease.

Operating - There was an ($11.4M) variance in Operating primarily from budgeted Financial Aid. UNLV is strategically managing Financial Aid funds to ensure adequate support for students through Fall 2025 and Spring 2026, amid ongoing uncertainty surrounding federal funding, including federal financial aid, loans, and work study.

ENDING BALANCE

UNLV's Workday ending balance is $186,076,369. The report's ending balance is $1,412 less than actuals due to a Fiscal Year Mismatch (Prior FY).

PROGRAM AREAS

School of Medicine

The School of Medicine FY25 self-supporting budget was over-budgeted, and occurred during a period of fiscal staff transition; however, FY25 revenues and expenditures were in-line with expectations, with $5 million dollars of revenue in excess of expenditures.

Athletics

UNLV29 Intercollegiate Athletics unit by unit comparison had a variance in both revenues and expenditures.

Revenue areas with higher actuals than budgeted were Student Tuition & Fees $239K, Sales and Service $3M, and Transfers-in $36.8M.

Expenditures with actuals more than budgeted were Professional Salaries $857K, Hourly Wages $268K, Operations $4.95M, Hosting $252K, Travel 1.5M, Financial Aid $530K. The expenditure area with actuals less than budgeted was Fringe $373K.

In FY25, the largest variance in budget to actuals was in Transfers-in $9.8M. To maintain the negative cash balance of $26.7M flat, $9.75M more than originally budgeted was received from Investment Income.

Included in the negative cash balance is the outstanding balance for PG22716 FFC Football Training Facility Project Reimbursement at ($6,129,298)

Self-Supporting Budget Report
FY 2025
University of Nevada, Reno
Allocation of Resources by Function

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 79,767,290	$ 82,278,974	$ 2,511,684
Sales and Service	$ 140,765,179	$ 147,385,401	$ 6,620,222
Facilities & Administration Revenue	$ 27,121,627	$ 31,539,260	$ 4,417,633
Investment/Endowment Income	$ 4,153,800	$ 19,355,041	$ 15,201,241
Gifts	$ -	$ -	$ -
Other Revenue	$ 76,016,478	$ 30,274,716	$ (45,741,762)
Total Revenue	**$ 327,824,374**	**$ 310,833,392**	**$ (16,990,982)**
Expenditures			
Instruction	$ 91,974,502	$ 61,191,630	$ (30,782,872)
Research	$ 36,375,702	$ 19,971,180	$ (16,404,522)
Public Service	$ 28,981,316	$ 22,388,190	$ (6,593,126)
Academic Support	$ 38,871,848	$ 20,750,854	$ (18,120,994)
Student Services	$ 60,034,087	$ 52,168,465	$ (7,865,622)
Institutional Support	$ 52,897,338	$ 24,696,811	$ (28,200,527)
O & M of Plant	$ 1,428,788	$ 4,685	$ (1,424,103)
Auxiliary	$ 52,170,375	$ 43,718,620	$ (8,451,755)
Scholarships	$ 19,265,205	$ 19,391,773	$ 126,568
Total Expenditures	**$ 381,999,161**	**$ 264,282,207**	**$ (117,716,954)**
Transfers In	$ 110,428,729	$ 151,054,411	$ 40,625,682
Transfers Out	$ 123,455,278	$ 175,687,294	$ 52,232,016
Net Transfers	**$ (13,026,549)**	**$ (24,632,883)**	**$ (11,606,334)**
Beginning Balance	**$ 139,338,831**	**$ 146,345,514**	**$ 7,006,683**
Ending Balance/Reserve	**$ 72,137,495**	**$ 168,263,816**	**$ 96,126,321**

Self-Supporting Budget Report
FY 2025
University of Nevada, Reno
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 79,767,290	$ 82,278,974	$ 2,511,684
Sales and Service	$ 140,765,179	$ 147,385,401	$ 6,620,222
Facilities & Administration Revenue	$ 27,121,627	$ 31,539,260	$ 4,417,633
Investment/Endowment Income	$ 4,153,800	$ 19,355,041	$ 15,201,241
Gifts	$ -	$ -	$ -
Other Revenue	$ 76,016,478	$ 30,274,716	$ (45,741,762)
Total Revenue	**$ 327,824,374**	**$ 310,833,392**	**$ (16,990,982)**
Expenditures			
Personnel			
Professional Salaries	$ 85,456,858	$ 75,593,587	$ (9,863,271)
Graduate Assistants	$ 4,836,561	$ 4,159,966	$ (676,595)
Classified & Technologist Salaries	$ 18,898,502	$ 16,766,028	$ (2,132,474)
Wages	$ 7,832,056	$ 7,980,302	$ 148,246
Fringe	$ 33,388,476	$ 28,762,199	$ (4,626,277)
Operating	$ 231,586,708	$ 131,020,125	$ (100,566,583)
Total Expenditures	**$ 381,999,161**	**$ 264,282,207**	**$ (117,716,954)**
Transfers In	$ 110,428,729	$ 151,054,411	$ 40,625,682
Transfers Out	$ 123,455,278	$ 175,687,294	$ 52,232,016
Net Transfers	**$ (13,026,549)**	**$ (24,632,883)**	**$ (11,606,334)**
Beginning Balance	**$ 139,338,831**	**$ 146,345,514**	**$ 7,006,683**
Ending Balance/Reserve	**$ 72,137,495**	**$ 168,263,816**	**$ 96,126,321**

Self-Supporting Budget Report
FY 2025
University of Nevada, Reno
By Unit

UNR01 VP University Advancement

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,939,587	$ 1,967,075	$ 27,488
Total Expenditures and Transfers Out	$ 1,944,501	$ 1,927,358	$ (17,143)
Beginning Balance	$ 752,796	$ 819,733	$ 66,937
Ending Balance/Reserve	$ 747,882	$ 859,450	$ 111,568

UNR02 Financial Aid and Scholarships

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 21,812,000	$ 23,370,046	$ 1,558,046
Total Expenditures and Transfers Out	$ 22,841,000	$ 22,727,091	$ (113,909)
Beginning Balance	$ 2,300,190	$ 2,063,529	$ (236,661)
Ending Balance/Reserve	$ 1,271,190	$ 2,706,484	$ 1,435,294

UNR05 College of Business

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,453,091	$ 5,940,097	$ 1,487,006
Total Expenditures and Transfers Out	$ 6,764,466	$ 4,799,022	$ (1,965,444)
Beginning Balance	$ 2,426,352	$ 2,855,121	$ 428,769
Ending Balance/Reserve	$ 114,977	$ 3,996,196	$ 3,881,219

UNR06 School of Journalism

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 129,408	$ 148,016	$ 18,608
Total Expenditures and Transfers Out	$ 164,138	$ 140,808	$ (23,330)
Beginning Balance	$ 230,642	$ 237,737	$ 7,095
Ending Balance/Reserve	$ 195,912	$ 244,945	$ 49,033

UNR07 President's Office

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 24,367,432	$ 33,179,043	$ 8,811,611
Total Expenditures and Transfers Out	$ 23,309,128	$ 26,154,623	$ 2,845,495
Beginning Balance	$ 3,115,596	$ 6,020,146	$ 2,904,550
Ending Balance/Reserve	$ 4,173,900	$ 13,044,567	$ 8,870,667

UNR08 VP Administration and Finance

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 31,510,374	$ 50,809,111	$ 19,298,737
Total Expenditures and Transfers Out	$ 34,054,869	$ 48,433,113	$ 14,378,244
Beginning Balance	$ (4,089,309)	$ (1,759,592)	$ 2,329,717
Ending Balance/Reserve	$ (6,633,804)	$ 616,407	$ 7,250,211

UNR09 Division of Health Sciences

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ 1,234	$ 1,234	$ -
Ending Balance/Reserve	$ 1,234	$ 1,234	$ -

UNR10 College of Liberal Arts

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,995,278	$ 6,122,589	$ 2,127,311
Total Expenditures and Transfers Out	$ 5,456,133	$ 6,309,135	$ 853,002
Beginning Balance	$ 3,771,250	$ 3,449,951	$ (321,299)
Ending Balance/Reserve	$ 2,310,395	$ 3,263,405	$ 953,010

UNR11 Lawlor Events Center

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 300,000	$ 1,411,276	$ 1,111,276
Total Expenditures and Transfers Out	$ 300,000	$ 1,411,384	$ 1,111,384
Beginning Balance	$ -	$ 108	$ 108
Ending Balance/Reserve	$ -	$ -	$ -

UNR13 College of Agriculture, Biotechnology and Natural Resources

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 144,973	$ 251,231	$ 106,258
Total Expenditures and Transfers Out	$ 157,504	$ 248,486	$ 90,982
Beginning Balance	$ 147,826	$ 132,153	$ (15,673)
Ending Balance/Reserve	$ 135,295	$ 134,898	$ (397)

UNR14 Nevada Agricultural Experiment Station

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,793,575	$ 3,754,945	$ 961,370
Total Expenditures and Transfers Out	$ 2,841,485	$ 3,387,616	$ 546,131
Beginning Balance	$ 2,268,185	$ 1,971,159	$ (297,026)
Ending Balance/Reserve	$ 2,220,275	$ 2,338,489	$ 118,214

UNR15 Nevada Cooperative Extension

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 22,240,314	$ 18,884,654	$ (3,355,660)
Total Expenditures and Transfers Out	$ 21,994,216	$ 18,140,784	$ (3,853,432)
Beginning Balance	$ 6,578,392	$ 5,921,508	$ (656,884)
Ending Balance/Reserve	$ 6,824,490	$ 6,665,378	$ (159,112)

UNR17 School of Medicine

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 60,999,895	$ 63,191,253	$ 2,191,358
Total Expenditures and Transfers Out	$ 98,280,688	$ 57,576,536	$ (40,704,152)
Beginning Balance	$ 42,981,208	$ 44,235,261	$ 1,254,053
Ending Balance/Reserve	$ 5,700,415	$ 49,849,978	$ 44,149,563

UNR22 VP Student Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 69,188,642	$ 69,536,530	$ 347,888
Total Expenditures and Transfers Out	$ 75,688,574	$ 65,265,760	$ (10,422,814)
Beginning Balance	$ 29,267,143	$ 33,141,610	$ 3,874,467
Ending Balance/Reserve	$ 22,767,211	$ 37,412,380	$ 14,645,169

UNR23 Research and Innovation

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 41,785,429	$ 37,982,324	$ (3,803,105)
Total Expenditures and Transfers Out	$ 48,163,284	$ 39,089,357	$ (9,073,927)
Beginning Balance	$ 15,399,447	$ 15,379,443	$ (20,004)
Ending Balance/Reserve	$ 9,021,592	$ 14,272,411	$ 5,250,819

UNR24 Graduate School

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,829,635	$ 1,708,798	$ (120,837)
Total Expenditures and Transfers Out	$ 2,120,357	$ 1,589,794	$ (530,563)
Beginning Balance	$ 400,004	$ 308,678	$ (91,326)
Ending Balance/Reserve	$ 109,282	$ 427,682	$ 318,400

UNR25 VP Information Technology

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 6,697,552	$ 6,627,374	$ (70,178)
Total Expenditures and Transfers Out	$ 7,056,977	$ 6,464,115	$ (592,862)
Beginning Balance	$ 3,162,466	$ 4,078,229	$ 915,763
Ending Balance/Reserve	$ 2,803,041	$ 4,241,488	$ 1,438,447

UNR26 University Libraries

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 5,222,800	$ 5,080,913	$ (141,887)
Total Expenditures and Transfers Out	$ 5,539,704	$ 5,050,607	$ (489,097)
Beginning Balance	$ 397,210	$ 419,984	$ 22,774
Ending Balance/Reserve	$ 80,306	$ 450,290	$ 369,984

UNR29 College of Engineering

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,443,325	$ 6,249,370	$ 1,806,045
Total Expenditures and Transfers Out	$ 7,997,712	$ 5,786,431	$ (2,211,281)
Beginning Balance	$ 4,963,312	$ 5,443,093	$ 479,781
Ending Balance/Reserve	$ 1,408,925	$ 5,906,032	$ 4,497,107

UNR30 College of Education & Human Development

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,398,901	$ 3,070,011	$ 671,110
Total Expenditures and Transfers Out	$ 2,538,263	$ 3,022,993	$ 484,730
Beginning Balance	$ 1,493,091	$ 1,677,492	$ 184,401
Ending Balance/Reserve	$ 1,353,729	$ 1,724,511	$ 370,782

UNR31 Intercollegiate Athletics

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 96,006,995	$ 79,603,625	$ (16,403,370)
Total Expenditures and Transfers Out	$ 96,006,995	$ 79,603,517	$ (16,403,478)
Beginning Balance	$ -	$ (108)	$ (108)
Ending Balance/Reserve	$ -	$ -	$ -

UNR32 Office of The Provost

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 15,895,479	$ 20,103,229	$ 4,207,750
Total Expenditures and Transfers Out	$ 19,044,336	$ 21,270,584	$ 2,226,248
Beginning Balance	$ 7,489,164	$ 3,292,074	$ (4,197,090)
Ending Balance/Reserve	$ 4,340,307	$ 2,124,719	$ (2,215,588)

UNR33 College of Science

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,837,065	$ 6,038,425	$ 2,201,360
Total Expenditures and Transfers Out	$ 6,890,569	$ 5,857,435	$ (1,033,134)
Beginning Balance	$ 5,573,644	$ 6,101,531	$ 527,887
Ending Balance/Reserve	$ 2,520,140	$ 6,282,521	$ 3,762,381

UNR35 Extended Studies

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 3,064,668	$ 3,048,180	$ (16,488)
Total Expenditures and Transfers Out	$ 3,874,568	$ 3,044,540	$ (830,028)
Beginning Balance	$ 1,349,010	$ 1,429,308	$ 80,298
Ending Balance/Reserve	$ 539,110	$ 1,432,948	$ 893,838

UNR36 Orvis School of Nursing

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 2,735,151	$ 3,002,640	$ 267,489
Total Expenditures and Transfers Out	$ 2,399,059	$ 2,504,415	$ 105,356
Beginning Balance	$ 181,747	$ (151,482)	$ (333,229)
Ending Balance/Reserve	$ 517,839	$ 346,742	$ (171,097)

UNR37 School of Public Health

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 4,976,563	$ 4,813,235	$ (163,328)
Total Expenditures and Transfers Out	$ 5,643,959	$ 4,390,872	$ (1,253,087)
Beginning Balance	$ 4,889,254	$ 5,099,878	$ 210,624
Ending Balance/Reserve	$ 4,221,858	$ 5,522,242	$ 1,300,384

UNR38 School of Social Work

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 5,344,164	$ 5,843,539	$ 499,375
Total Expenditures and Transfers Out	$ 4,236,952	$ 5,649,800	$ 1,412,848
Beginning Balance	$ 4,201,110	$ 4,161,375	$ (39,735)
Ending Balance/Reserve	$ 5,308,322	$ 4,355,114	$ (953,208)

UNR39 Honors College

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 140,807	$ 150,272	$ 9,465
Total Expenditures and Transfers Out	$ 145,002	$ 123,324	$ (21,678)
Beginning Balance	$ 87,867	$ 16,359	$ (71,508)
Ending Balance/Reserve	$ 83,672	$ 43,307	$ (40,365)

Self-Supporting Budget Report
FY 2025
University of Nevada, Reno
Narrative

University of Nevada Reno FY2025 Self-Supporting Budget Reporting Assumptions and Highlights
Key Assumptions:

• Grants and contracts are budgeted separately and are not included in this report.
• Foundation gift funds are managed under the Foundation's governance and are also excluded from this report.

Variance Notes:
Revenue:

· **Student Tuition and Fees:** Increase is primarily due to a change in methodology for allocating student fees. These fees were budgeted net of transfers, which inflated the actuals to budget.

· **Sales and Service:** Increase is primarily due to unexpected increase in royalties from Marigold Mines and growth in on campus living.

· **Facilities and Administration Revenue:** Increased due to growth in grants and contracts.

· **Investment/Endowment Revenue:** Improved market conditions in FY25 resulted in higher investment revenue.

· **Other Revenue:** Decreased due to institutional support being booked as transfers but is budgeted as other revenue for Athletics, Non-State Collegiate Academy, and Central Services.

Expenditures:
Expense by Function:

· **Instructional Costs:** This decrease is primarily due to the School of Medicine centralizing their Renown agreements budget in a central account with the Instructional function. The actual expenses were dispersed to other accounts with various functions.

· **Research Expenses**: Decrease is primarily due to expense reductions in faculty start-up accounts and F&A accounts than budgeted, along with School of Medicine no longer administering the Healthy Nevada Project.

· **Public Service:** Decrease is largely due to lower expenses related to the State Health Lab's newborn screening program and Cooperative Extension programs.

· **Academic Support:** The variance is mostly due to the School of Medicine budgeting their full discretionary funds available in operations rather than reserves.

Self-Supporting Budget
Report FY 2025
University of Nevada, Reno
Narrative

· **Institutional Support:** This decrease is primarily due to institutional support is budgeted in operations, but actual funds are distributed out to accounts with various functions via transfers out, which is a separate category.

· **Operations and Maintenance:** Decrease is primarily due to the Construction Services Recharge Account. Funds were received during the fiscal year for future projects and the actual project expenses will occur in the next fiscal year.

· **Auxiliary:** Decrease is due to Student Housing budgeting for higher utility expenses than actually incurred.

Expense by Category:

· **Professional Salaries:** Decrease is a result of budgeting for vacant positions but deciding not to hire due to higher COLA costs.

· **Graduate Assistants:** Decrease is due to budgeting for potential GAs to teach Collegiate Academy courses but LOAs were used instead.

· **Classified & Technologist Salaries:** Decrease is a result of budgeting for vacant positions but ended up not hiring due to higher COLA costs.

· **Operating Costs:** This variance is the same as Institutional Support, this decrease is primarily due to institutional support is budgeted in operations, but actual funds are distributed out to accounts with various functions via transfers out, which is a separate category. Also, School of Medicine budgets potential reserves as general operations.

Self-Supporting Budget Report
FY 2025
Western Nevada College
Allocation of Resources by Function

	FY 2025 Budget		FY 2025 Actuals		Difference (over/(under) budget)	
Revenues						
Student Tuition and Fees	$	1,460,450	$	1,670,929	$	210,479
Sales and Service	$	1,466,148	$	1,514,218	$	48,070
Facilities & Administration Revenue	$	-	$	-	$	-
Investment/Endowment Income	$	-	$	-	$	-
Gifts	$	-	$	36,298	$	36,298
Other Revenue	$	2,079	$	16,002	$	13,923
Total Revenue	**$**	**2,928,677**	**$**	**3,237,447**	**$**	**308,770**
Expenditures						
Instruction	$	225,000	$	334,049	$	109,049
Research	$	-	$	-	$	-
Public Service	$	-	$	-	$	-
Academic Support	$	-	$	-	$	-
Student Services	$	-			$	-
Institutional Support	$	915,000	$	1,208,635	$	293,635
O & M of Plant	$	-	$	-	$	-
Auxiliary	$	1,038,073	$	1,102,126	$	64,053
Scholarships	$	650,000	$	601,753	$	(48,247)
Total Expenditures	**$**	**2,828,073**	**$**	**3,246,563**	**$**	**418,490**
Transfers In	$	-	$	-	$	-
Transfers Out	$	-	$	-	$	-
Net Transfers	**$**	**-**	**$**	**-**	**$**	**-**
Beginning Balance	**$**	**1,555,852**	**$**	**1,555,852**	**$**	**-**
Ending Balance/Reserve	**$**	**1,656,456**	**$**	**1,546,736**	**$**	**(109,720)**

Self-Supporting Budget Report
FY 2025
Western Nevada College
Allocation of Resources by Expenditure Object

	FY 2025 Budget	FY 2025 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 1,460,450	$ 1,670,929	$ 210,479
Sales and Service	$ 1,466,148	$ 1,514,218	$ 48,070
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ 36,298	$ 36,298
Other Revenue	$ 2,079	$ 16,002	$ 13,923
Total Revenue	**$ 2,928,677**	**$ 3,237,447**	**$ 308,770**
Expenditures			
Personnel			
Professional Salaries	$ 664,634	$ 356,193	$ (308,441)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 464,737	$ 395,482	$ (69,255)
Wages	$ 18,000	$ 451,569	$ 433,569
Fringe	$ 249,702	$ 257,936	$ 8,234
Operating	$ 1,431,000	$ 1,785,383	$ 354,383
Total Expenditures	**$ 2,828,073**	**$ 3,246,563**	**$ 418,490**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ -	$ -
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 1,555,852**	**$ 1,555,852**	**$ -**
Ending Balance/Reserve	**$ 1,656,456**	**$ 1,546,736**	**$ (109,720)**

Self-Supporting Budget Report
FY 2025
Western Nevada College
By Unit

WNC09: Instruction

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 475,000	$ 678,995	$ 203,995
Total Expenditures and Transfers Out	$ 465,000	$ 777,923	$ 312,923
Beginning Balance	$ 397,549	$ 397,549	$ -
Ending Balance/Reserve	$ 407,549	$ 298,620	$ (108,929)

WNC05: Lib. Arts

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 225,000	$ 388,253	$ 163,253
Total Expenditures and Transfers Out	$ 225,000	$ 334,049	$ 109,049
Beginning Balance	$ 187,665	$ 187,665	$ -
Ending Balance/Reserve	$ 187,665	$ 241,868	$ 54,203

WNC08: Student Services

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 615,000	$ 633,345	$ 18,345
Total Expenditures and Transfers Out	$ 650,000	$ 601,753	$ (48,247)
Beginning Balance	$ 150,048	$ 150,048	$ -
Ending Balance/Reserve	$ 115,048	$ 181,640	$ 66,592

WNC07: Finance

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 360,000	$ 388,229	$ 28,229
Total Expenditures and Transfers Out	$ 450,000	$ 430,712	$ (19,288)
Beginning Balance	$ 364,826	$ 364,826	$ -
Ending Balance/Reserve	$ 274,826	$ 322,343	$ 47,517

WNC02: Auxiliary

	FY 2025 Budget	FY 2025 Actuals	Difference
Total Revenue and Transfers In	$ 1,253,677	$ 1,148,626	$ (105,051)
Total Expenditures and Transfers Out	$ 1,038,073	$ 1,102,126	$ 64,053
Beginning Balance	$ 455,765	$ 455,765	$ -
Ending Balance/Reserve	$ 671,369	$ 502,264	$ (169,105)

Self-Supporting Budget Report
FY 2025
Western Nevada College
Narrative

Revenue:
Tuition & fees increase is primarily attributable to an increase in revenue for WNC's Continuing education department. The department has seen growth due to the number of offerings, higher demand for the commercial truck driving course and external funding that promotes the short term courses that can aid in getting workers into the workforce faster. The programs that have increased enrollment in this area are the ROADS and NevadaWorks grants.

Sales and service increase was due to an increase in theater ticket sales as an additional performance was held during the year. WNC had three productions, whereas in a normal year, there would only be two productions.

Expenditures:
The increase in wages and decrease of professional and classified salaries is due to the Child Development Center changing the makeup of their hiring categories, which consists of hiring more hourly/wage employees versus full-time positions. This assists in additional cost savings and reduces fringe costs for the center.

The increase in overall operating is due to the increase of expenses and revenues to the Carson Continuing education program and an increase in operating related to Technology fees.

The increase in instruction, both revenues and expenditures, is due to PG02287 Carson Continuing education having increased revenue offset by increased expenditures over initial budget estimates.

The increase in Liberal Arts, both revenues and expenditures, is due to PG05769 Theater Ticket Sales, having increased revenue offset by increased expenditures. This was primarily due to an additional performance for the year not in initial budget estimates.

Appendix A
Self-Supporting Budget to Actual Guidance

Each institution will complete the self-supporting budget to actual 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
- The “By Unit” section is new this year and provides two example units, but you may need to add additional rows to include all units. Please keep the same format and spacing.
- The narrative portion of the report should highlight areas that would be of interest to the Board (either due to successes or challenges). Discuss overall financial status (include any unusual events, activities that impacted the year). Discuss significant programs within the self-supporting accounts (medical school, athletics, etc.) The narrative also must address any program areas where the actual activity (revenues or expenditures) varies from the budget by more than $250,000 or 10% of the approved budget (whichever is greater). For this portion of the report the variance is either positive or negative and the explanation should describe what factors lead to the variance, the current and future impact of the variance, and how the institution will address the variance going forward. The actual language from the handbook is:
    - “The report will summarize and highlight those activities that vary from the original budget by the greater of $250,000 or 10%” (Title 4, Chapter 9, Section 2.11).