Nevada System of Higher Education

FY 2024
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

2024 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 are being 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 has also been 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 2024 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 2024
NSHE Summary
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 223,361,368	$ 225,881,137	$ 2,519,769
Sales and Service	$ 306,455,940	$ 281,392,332	$ (25,063,608)
Facilities & Administration Revenue	$ 47,918,563	$ 62,348,955	$ 14,430,392
Investment/Endowment Income	$ 4,437,541	$ 10,258,779	$ 5,821,238
Gifts	$ 14,679,042	$ 807,751	$ (13,871,291)
Other Revenue	$ 70,857,121	$ 44,274,996	$ (26,582,125)
Total Revenue	**$ 667,709,575**	**$ 624,963,951**	**$ (42,745,624)**
Expenditures			
Instruction	$ 235,003,803	$ 170,452,906	$ (64,550,897)
Research	$ 48,479,028	$ 35,012,555	$ (13,466,474)
Public Service	$ 27,211,635	$ 21,848,116	$ (5,363,519)
Academic Support	$ 102,795,500	$ 56,018,127	$ (46,777,373)
Student Services	$ 138,953,936	$ 119,289,319	$ (19,664,617)
Institutional Support	$ 90,544,675	$ 79,260,250	$ (11,284,425)
O & M of Plant	$ 15,779,474	$ 10,635,252	$ (5,144,222)
Auxiliary	$ 109,596,756	$ 101,464,334	$ (8,132,422)
Scholarships	$ 63,803,778	$ 64,851,782	$ 1,048,004
Total Expenditures	**$ 832,168,586**	**$ 658,832,641**	**$ (173,335,945)**
Transfers In	$ 206,150,200	$ 356,586,625	$ 150,436,425
Transfers Out	$ 173,344,933	$ 316,101,655	$ 142,756,722
Net Transfers	**$ 32,805,267**	**$ 40,484,970**	**$ 7,679,703**
Beginning Balance	**$ 420,121,108**	**$ 387,109,004**	**$ (33,012,104)**
Ending Balance	**$ 288,467,364**	**$ 393,725,283**	**$ 105,257,919**

Self-Supporting Budget Report
FY 2024
NSHE Summary
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 223,361,368	$ 225,881,137	$ 2,519,769
Sales and Service	$ 306,455,940	$ 281,392,332	$ (25,063,608)
Facilities & Administration Revenue	$ 47,918,563	$ 62,348,955	$ 14,430,392
Investment/Endowment Income	$ 4,437,541	$ 10,258,779	$ 5,821,238
Gifts	$ 14,679,042	$ 807,751	$ (13,871,291)
Other Revenue	$ 70,857,121	$ 44,274,996	$ (26,582,125)
Total Revenue	**$ 667,709,575**	**$ 624,963,951**	**$ (42,745,624)**
Expenditures			
Personnel			
Professional Salaries	$ 241,610,528	$ 201,912,425	$ (39,698,103)
Graduate Assistants	$ 6,203,282	$ 5,516,367	$ (686,915)
Classified & Technologist Salaries	$ 40,394,988	$ 34,544,630	$ (5,850,358)
Wages	$ 24,521,830	$ 23,225,576	$ (1,296,254)
Fringe	$ 88,738,585	$ 70,200,008	$ (18,538,577)
Scholarships	$ 5,777,000	$ 5,687,474	$ (89,526)
Operating	$ 424,922,373	$ 317,746,160	$ (107,176,213)
Total Expenditures	**$ 832,168,586**	**$ 658,832,640**	**$ (173,335,946)**
Transfers In	$ 206,150,200	$ 356,586,625	$ 150,436,425
Transfers Out	$ 173,344,933	$ 316,101,655	$ 142,756,722
Net Transfers	**$ 32,805,267**	**$ 40,484,970**	**$ 7,679,703**
Beginning Balance	**$ 420,121,108**	**$ 387,109,004**	**$ (33,012,104)**
Reserves/Ending Balance	**$ 288,467,364**	**$ 393,725,285**	**$ 105,257,921**

Self-Supporting Budget Report
FY 2024
College of Southern Nevada
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 13,145,198	$ 14,080,168	$ 934,970
Sales and Service	$ 2,514,494	$ 2,461,326	$ (53,168)
Facilities & Administration Revenue	$ -	$ 44,624	$ 44,624
Investment/Endowment Income	$ -	$ 838,328	$ 838,328
Gifts	$ 449,467.0	$ 254,297	$ (195,170)
Other Revenue	$ 589,810.0	$ 686,635	$ 96,825
Total Revenue	**$ 16,698,969.0**	**$ 18,365,378**	**$ 1,666,409**
Expenditures			
Instruction	$ 15,030,637	$ 10,779,564	$ (4,251,073)
Research	$ -	$ -	$ -
Public Service	$ 81,303	$ 64,605	$ -
Academic Support	$ 4,501,034	$ 1,440,420	$ (3,060,614)
Student Services	$ 7,247,913	$ 6,270,947	$ (976,966)
Institutional Support	$ 4,961,984	$ 4,497,612	$ (464,372)
O & M of Plant	$ 1,669,606	$ 1,477,726	$ (191,880)
Auxiliary	$ 387,321	$ 259,098	$ (128,223)
Scholarships	$ 4,985,000	$ 4,983,969	$ -
Total Expenditures	**$ 38,864,798**	**$ 29,773,941**	**$ (9,090,857)**
Transfers In	$ 15,752,491	$ 24,484,739	$ 8,732,248
Transfers Out	$ 8,073,093	$ 10,235,006	$ 2,161,913
Net transfers	**$ 7,679,398**	**$ 14,249,733**	**$ 6,570,335**
Beginning Balance	**$ 20,506,930**	**$ 36,889,557**	**$ 16,382,627**
Ending Balance	**$ 6,020,499**	**$ 39,730,727**	**$ 33,710,228**

Self-Supporting Budget Report
FY 2024
College of Southern Nevada
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 13,145,198	$ 14,080,168	$ 934,970
Sales and Service	$ 2,514,494	$ 2,461,326	$ (53,168)
Facilities & Administration Revenue	$ -	$ 44,624	$ 44,624
Investment/Endowment Income	$ -	$ 838,328	$ 838,328
Gifts	$ 449,467	$ 254,297	$ (195,170)
Other Revenue	$ 589,810	$ 686,635	$ 96,825
Total Revenue	**$ 16,698,969**	**$ 18,365,378**	**$ 1,666,409**
Expenditures			
Personnel			
Professional Salaries	$ 4,955,969	$ 5,200,066	$ 244,097
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 1,920,728	$ 1,947,118	$ 26,390
Wages	$ 1,596,220	$ 626,203	$ (970,017)
Fringe	$ 2,006,534	$ 1,704,987	$ (301,547)
Scholarships	$ 4,977,000	$ 5,005,824	$ 28,824
Operating	$ 23,408,347	$ 15,289,742	$ (8,118,605)
Total Expenditures	**$ 38,864,798**	**$ 29,773,940**	**$ (9,090,858)**
Transfers In	$ 15,752,491	$ 24,484,739	$ 8,732,248.00
Transfers Out	$ 8,073,093	$ 10,235,006	$ 2,161,913.00
Net Transfers	**$ 7,679,398**	**$ 14,249,733**	**$ 6,570,335**
Beginning Balance	**$ 20,506,930**	**$ 36,889,557**	**$ 16,382,627**
Ending Balance	**$ 6,020,499**	**$ 39,730,728**	**$ 33,710,229**

Self-Supporting Budget Report
FY 2024
College of Southern Nevada
By Unit

CSN02: Office of Budget Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,369,100	$ 10,493,236	$ 9,124,136
Total Expenditures and Transfers Out	$ 7,339,890	$ 2,416,171	$ (4,923,719)
Beginning Balance	$ 5,970,789	$ 5,970,789	$ -
Ending Balance	$ (1)	$ 14,047,854	$ 14,047,855

CSN03: Office of Procurement and Auxiliary Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 998,937	$ 808,471	$ (190,466)
Total Expenditures and Transfers Out	$ 2,899,439	$ 1,095,603	$ (1,803,836)
Beginning Balance	$ 1,900,503	$ 2,773,288	$ 872,785
Ending Balance	$ 1	$ 2,486,156	$ 2,486,155

CSN04: School of Arts and Letters

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 271,204	$ 280,931	$ 9,727
Total Expenditures and Transfers Out	$ 530,698	$ 297,496	$ (233,202)
Beginning Balance	$ 259,494	$ 259,694	$ 200
Ending Balance	$ -	$ 243,129	$ 243,129

CSN05: School of Education, Behavioral and Social Sciences

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 391,452	$ (263,726)	$ (655,178)
Total Expenditures and Transfers Out	$ 1,819,691	$ 819,791	$ (999,900)
Beginning Balance	$ 1,428,239	$ 1,428,239	$ -
Ending Balance	$ -	$ 344,723	$ 344,723

CSN06: Office of Associate VP of Student Engagement Servi

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 459,176	$ 465,274	$ 6,098
Total Expenditures and Transfers Out	$ 547,922	$ 554,021	$ 6,099
Beginning Balance	$ 88,746	$ 88,746	$ -
Ending Balance	$ -	$ -	$ -

CSN07: Division-Student Affairs

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 362,562	$ 413,019	$ 50,457
Total Expenditures and Transfers Out	$ 652,212	$ 334,907	$ (317,305)
Beginning Balance	$ 289,650	$ 475,665	$ 186,015
Ending Balance	$ -	$ 553,777	$ 553,777

CSN08: Office of Financial Aid

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 10,241,287	$ 10,791,348	$ 550,061
Total Expenditures and Transfers Out	$ 10,985,544	$ 10,526,515	$ (459,029)
Beginning Balance	$ 744,258	$ 822,855	$ 78,597
Ending Balance	$ -	$ 1,087,688	$ 1,087,688

CSN09: Office of Associate VP of Community Engagement S

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 126,203	$ 174,945	$ 48,742
Total Expenditures and Transfers Out	$ 178,871	$ 224,848	$ 45,977
Beginning Balance	$ 52,668	$ 52,668	$ -
Ending Balance	$ -	$ 2,765	$ 2,765

CSN10: Division of Workforce and Economic Development (

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,867,193	$ 1,211,772	$ (655,421)
Total Expenditures and Transfers Out	$ 3,720,848	$ 1,836,616	$ (1,884,232)
Beginning Balance	$ 1,853,655	$ 1,853,658	$ 3
Ending Balance	$ -	$ 1,228,814	$ 1,228,814

CSN11: School of Advanced and Applied Technologies

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 470,624	$ 489,594	$ 18,970
Total Expenditures and Transfers Out	$ 1,014,085	$ 433,367	$ (580,718)
Beginning Balance	$ 543,461	$ 543,461	$ -
Ending Balance	$ -	$ 599,688	$ 599,688

CSN14: Division-Academic Affairs

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,773,683	$ 2,010,738	$ (762,945)
Total Expenditures and Transfers Out	$ 4,064,251	$ 2,054,773	$ (2,009,478)
Beginning Balance	$ 1,290,568	$ 1,362,549	$ 71,981
Ending Balance	$ -	$ 1,318,513	$ 1,318,513

CSN15: School of Health Sciences

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,028,090	$ 1,652,556	$ (375,534)
Total Expenditures and Transfers Out	$ 1,836,284	$ 1,601,084	$ (235,200)
Beginning Balance	$ (191,806)	$ (191,806)	$ -
Ending Balance	$ -	$ (140,334)	$ (140,334)

CSN17: Office of Facilities Management

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 859,176	$ 713,752	$ (145,424)
Total Expenditures and Transfers Out	$ 1,725,131	$ 1,286,165	$ (438,966)
Beginning Balance	$ 865,955	$ 865,955	$ -
Ending Balance	$ -	$ 293,542	$ 293,542

CSN18: Office of the Controller

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 278,938	$ 278,938
Total Expenditures and Transfers Out	$ -	$ 333,769	$ 333,769
Beginning Balance	$ -	$ 79,080	$ 79,080
Ending Balance	$ -	$ 24,250	$ 24,250

CSN22: Division-Finance and Administration

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,202,341	$ 3,915,746	$ 713,405
Total Expenditures and Transfers Out	$ 5,219,191	$ 5,400,187	$ 180,996
Beginning Balance	$ 2,016,849	$ 17,111,384	$ 15,094,535
Ending Balance	$ -	$ 15,626,942	$ 15,626,942

CSN23: School of Business, Hospitality, and Public Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 218,439	$ 248,987	$ 30,548
Total Expenditures and Transfers Out	$ 775,442	$ 263,793	$ (511,649)
Beginning Balance	$ 557,004	$ 555,992	$ (1,012)
Ending Balance	$ -	$ 541,185	$ 541,185

CSN24: Office of Accreditation and Institutional Effectivene

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 10,525	$ 58,466	$ 47,941
Total Expenditures and Transfers Out	$ 15,000	$ 13,134	$ (1,866)
Beginning Balance	$ 4,475	$ -	$ (4,475)
Ending Balance	$ -	$ 45,332	$ 45,332

CSN25: President

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,837,488	$ 3,570,289	$ 732,801
Total Expenditures and Transfers Out	$ 3,521,832	$ 3,759,494	$ 237,662
Beginning Balance	$ 684,343	$ 689,260	$ 4,917
Ending Balance	$ -	$ 500,055	$ 500,055

CSN26: School of Science and Mathematics

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 317,099	$ 339,920	$ 22,821
Total Expenditures and Transfers Out	$ 448,947	$ 277,117	$ (171,830)
Beginning Balance	$ 131,848	$ 131,848	$ -
Ending Balance	$ -	$ 194,652	$ 194,652

CSN27: Campus VP - Henderson

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 85,220	$ 5,989	$ (79,231)
Total Expenditures and Transfers Out	$ 154,858	$ 75,626	$ (79,232)
Beginning Balance	$ 69,638	$ 69,638	$ -
Ending Balance	$ -	$ -	$ -

CSN28: Campus VP - North Las Vegas

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 25,145	$ 48,051	$ 22,906
Total Expenditures and Transfers Out	$ 32,379	$ 54,231	$ 21,852
Beginning Balance	$ 7,234	$ 7,234	$ -
Ending Balance	$ -	$ 1,054	$ 1,054

CSN29: Campus VP - Charleston

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 21,393	$ 10,873	$ (10,520)
Total Expenditures and Transfers Out	$ 25,000	$ 14,481	$ (10,519)
Beginning Balance	$ 3,607	$ 3,607	$ -
Ending Balance	$ -	$ -	$ -

CSN30: Office of Information Technology

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,515,124	$ 5,130,950	$ 1,615,826
Total Expenditures and Transfers Out	$ 5,450,876	$ 6,335,758	$ 884,882
Beginning Balance	$ 1,935,752	$ 1,935,752	$ -
Ending Balance	$ -	$ 730,944	$ 730,944

Self-Supporting Budget Report
FY 2024
College of Southern Nevada
Narrative

The reporting criteria for the FY24 Self-Supporting Budget to Actuals report has changed from the criteria that was used to compile the FY24 Self-Supporting Operating Budget, which was approved by the Board at the December 2023 meeting. The two changes to the reporting criteria BELOW describe the variances seen for CSN between the FY 2024 Budget and the FY 2024 Actuals columns in the FY24 Self-Supporting Budget to Actuals report:

1) The new criteria standardize fund types and require all budgeted accounts to be reported across the institutions – the previous threshold was to only include budgeted accounts exceeding $250,000 of projected annual expenditure activity.

- For CSN, this changed the reporting from the FY24 Self-Supporting Operating Budget from 40 budgeted self-supporting accounts to 223 self-supporting accounts in the FY24 actuals column in this report.

- For CSN, accounts that do not have annual budgeted activity but carry a balance year-to-year were not included in the Board Approved FY24 Self-Supporting Operating Budget because of the old criteria. These accounts are now included in the FY24 actuals column in this report.

2) The new criteria include Transfer In/Transfer Out values directly from Workday – previously manual effort was required to exclude certain Transfer Out/Transfer In transactions to avoid duplication.

- For CSN, including values directly from Workday ensures year-to-year consistency but increases the total on the transfer in and transfer out ledgers across self-supporting accounts.

Self-Supporting Budget Report
FY 2024
College of Southern Nevada
Budget Revisions

CSN identified 26 accounts where budget amendments took place that met one of the two criteria:

1) Budget amendments of at least 100K for accounts with expenditure budgets of 400K or higher (2 accounts).

2) Budget amendments of at least 25% of the expenditure budget in accounts with an operating budget of 400K or less (24 accounts).

For the 2 accounts with budget amendments over 100K, less was spent than the original budget. Additionally, in one of the accounts the original budget was reduced by the budget amendment to reflect actual activity.

For the 24 accounts with budget amendments of at least 25% of the expenditure budgets:

- 3 of the accounts had expenses less than the original budget.

- 14 accounts were funded during FY24, including 6 with the GIF-President, and 8 from other sources. The total expenditure activity in these accounts in FY24 was $1,490,302.

- 7 accounts had activity that exceeded the original budget. The total original budget in these accounts was $152,467, the total expenditures realized in these accounts in FY24 was $251,462.

Self-Supporting Budget Report
FY 2024
Desert Research Institute
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ 375,924	$ 375,924
Facilities & Administration Revenue	$ 11,732,010	$ 14,724,791	$ 2,992,781
Investment/Endowment Income	$ -	$ 1,587,842	$ 1,587,842
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 432,570	$ 282,570
Total Revenue	**$ 11,882,010**	**$ 17,121,127**	**$ 5,239,117**
Expenditures			
Instruction	$ 71,215	$ 241,829	$ 170,614
Research	$ 5,657,897	$ 3,789,371	$ (1,868,526)
Public Service	$ 811,067	$ 41,499	$ (769,568)
Academic Support	$ 382,788	$ 368,602	$ (14,186)
Student Services	$ -	$ -	$ -
Institutional Support	$ 20,045,609	$ 6,354,614	$ (13,690,995)
O & M of Plant	$ 1,375,173	$ 617,425	$ (757,748)
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 28,343,749**	**$ 11,413,340**	**$ (16,930,409)**
Transfers In	$ -	$ 4,582,175	$ 4,582,175
Transfers Out	$ 148,486	$ 8,786,948	$ 8,638,462
Net Transfers	**$ (148,486)**	**$ (4,204,773)**	**$ (4,056,287)**
Beginning Balance	**$ 16,610,225**	**$ 16,610,225**	**$ -**
Ending Balance	**$ -**	**$ 18,113,239**	**$ 18,113,239**

Self-Supporting Budget Report
FY 2024
Desert Research Institute
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ 375,924	$ 375,924
Facilities & Administration Revenue	$ 11,732,010	$ 14,724,791	$ 2,992,781
Investment/Endowment Income	$ -	$ 1,587,842	$ 1,587,842
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 432,570	$ 282,570
Total Revenue	**$ 11,882,010**	**$ 17,121,127**	**$ 5,239,117**
Expenditures			
Personnel			
Professional Salaries	$ 4,044,240	$ 5,098,271	$ 1,054,031
Graduate Assistants	$ 55,810	$ 40,719	$ (15,091)
Classified & Technologist Salaries	$ 947,778	$ 1,013,032	$ 65,254
Wages	$ 195,668	$ 283,279	$ 87,611
Fringe	$ 2,537,896	$ 3,029,390	$ 491,494
Operating	$ 20,562,357	$ 1,948,648	$ (18,613,709)
Total Expenditures	**$ 28,343,749**	**$ 11,413,340**	**$ (16,930,409)**
Transfers In	$ -	$ 4,582,175	$ 4,582,175
Transfers Out	$ 148,486	$ 8,786,948	$ 8,638,462
Net Transfers	**$ (148,486)**	**$ (4,204,773)**	**$ (4,056,287)**
Beginning Balance	**$ 16,610,225**	**$ 16,610,225**	**$ -**
Ending Balance	**$ -**	**$ 18,113,239**	**$ 18,113,239**

Self-Supporting Budget Report
FY 2024
Desert Research Institute
By Unit

	FY 2024 Budget	FY 2024 Actuals	Difference
DRI01 Division of Atmospheric Sciences (DAS)			
Total Revenue and Transfers In	$ 1,701,576	$ 3,396,615	$ 1,695,039
Total Expenditures and Transfers Out	$ 5,516,712	$ 3,491,843	$ (2,024,869)
Beginning Balance	$ 3,815,136	$ 3,815,136	$ -
Ending Balance	$ -	$ 3,719,909	$ 3,719,909
DRI06 Division of Earth and Ecosystem Sciences (DEES)			
Total Revenue and Transfers In	$ 1,389,880	$ 3,142,323	$ 1,752,443
Total Expenditures and Transfers Out	$ 2,665,138	$ 2,749,584	$ 84,447
Beginning Balance	$ 1,275,258	$ 1,275,258	$ -
Ending Balance	$ -	$ 1,667,996	$ 1,667,996
DRI04 Division of Hydrologic Sciences (DHS)			
Total Revenue and Transfers In	$ 1,660,500	$ 3,945,709	$ 2,285,209
Total Expenditures and Transfers Out	$ 4,453,090	$ 3,495,208	$ (957,881)
Beginning Balance	$ 2,792,590	$ 2,792,590	$ -
Ending Balance	$ -	$ 3,243,090	$ 3,243,090
DRI03 Finance and Business			
Total Revenue and Transfers In	$ 881,453	$ 4,514,507	$ 3,633,054
Total Expenditures and Transfers Out	$ 6,412,831	$ 2,910,302	$ (3,502,530)
Beginning Balance	$ 5,531,378	$ 5,531,378	$ -
Ending Balance	$ -	$ 7,135,584	$ 7,135,584
DRI07 Administration-Research Office			
Total Revenue and Transfers In	$ 3,421,046	$ 3,187,842	$ (233,204)
Total Expenditures and Transfers Out	$ 5,494,851	$ 4,205,707	$ (1,289,143)
Beginning Balance	$ 2,073,805	$ 2,073,805	$ -
Ending Balance	$ -	$ 1,055,939	$ 1,055,939

DRI08 Administration-President						
Total Revenue and Transfers In	$	2,194,844	$	2,934,018	$	739,174
Total Expenditures and Transfers Out	$	3,297,803	$	2,765,100	$	(532,703)
Beginning Balance	$	1,102,959	$	1,102,959	$	-
Ending Balance	$	-	$	1,271,877	$	1,271,877
DRI09 Academic and Faculty Affairs						
Total Revenue and Transfers In	$	632,711	$	582,288	$	(50,423)
Total Expenditures and Transfers Out	$	651,811	$	582,543	$	(69,268)
Beginning Balance	$	19,100	$	19,100	$	-
Ending Balance	$	-	$	18,845	$	18,845
DRI GRAND TOTAL						
Total Revenue and Transfers In	$	11,882,010	$	21,703,302	$	9,821,292
Total Expenditures and Transfers Out	$	28,492,235	$	20,200,287	$	(8,291,948)
Beginning Balance	$	16,610,225	$	16,610,225	$	-
Ending Balance	$	-	$	18,113,239	$	18,113,239

Self-Supporting Budget to Actual Report
FY 2024
Desert Research Institute

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

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

Self-Supporting : ICR

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

These accounts are further divided into four primary divisions:

Administration (ADMIN)

Division of Atmospheric Sciences (DAS)

Division of Earth & Ecosystem Sciences (DEES)

Division of Hydrologic Sciences (DHS)

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

The Facilities & Administration Revenue generated by DRI for FY2024 significantly exceeded our estimate of 11.73M. The 2.99M 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 comprised of distributions from the operating pool as outlined in the Board of Regents policy (1.6M).

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. (278k)

The remainder if other revenue comes from other small miscellaneous sources (4k).

Another significant variance in our report is the operating line-item budget. The variance is a result of DRI's budget practice. All funds in our self-supporting budget are budgeted in the operating line if the specific expenditures have not been identified, regardless of amount. This practice is further demonstrated by the actual spending 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 2024
Desert Research Institute
Budget Revisions

Desert Research Institute had no budget revisions that met the reporting criteria.

Self-Supporting Budget Report
FY 2024
Great Basin College
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 1,878,000	$ 3,323,449	$ 1,445,449.00
Sales and Service	$ 365,000	$ 504,310	$ 139,310.00
Facilities & Administration Revenue	$ -	$ 100,655	$ 100,655.00
Investment/Endowment Income	$ 100,000	$ 382,179	$ 282,179.00
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 403,258	$ 253,258.00
Total Revenue	**$ 2,493,000**	**$ 4,713,851**	**$ 2,220,851.00**
Expenditures			
Instruction	$ 502,157	$ 1,280,313	$ 778,156.00
Research	$ -	$ -	$ -
Public Service	$ -	$ 181,921	$ -
Academic Support	$ 983,500	$ 950,617	$ (32,883.00)
Student Services	$ 16,000	$ 50,716	$ 34,716.00
Institutional Support	$ 229,000	$ 653,454	$ 424,454.00
O & M of Plant	$ 448,000	$ 80,860	$ (367,140.00)
Auxiliary	$ 888,000	$ 855,922	$ (32,078.00)
Scholarships	$ 800,000	$ 668,450	$ -
Total Expenditures	**$ 3,866,657**	**$ 4,722,253**	**$ 855,596**
Transfers In	$ 250,000	$ 467,364	$ 217,364
Transfers Out	$ 55,000	$ 706,770	$ 651,770
Net transfers	**$ 195,000**	**$ (239,406)**	**$ (434,406)**
Beginning Balance	**$ 3,256,896**	**$ 6,709,748**	**$ 3,452,852**
Ending Balance	**$ 2,078,239**	**$ 6,461,940**	**$ 4,383,701**

Self-Supporting Budget Report
FY 2024
Great Basin College
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 1,878,000	$ 3,323,449	$ 1,445,449
Sales and Service	$ 365,000	$ 504,310	$ 139,310
Facilities & Administration Revenue	$ -	$ 100,655	$ 100,655
Investment/Endowment Income	$ 100,000	$ 382,179	$ 282,179
Gifts	$ -	$ -	$ -
Other Revenue	$ 150,000	$ 403,258	$ 253,258
Total Revenue	**$ 2,493,000**	**$ 4,713,851**	**$ 2,220,851**
Expenditures			
Personnel			$ -
Professional Salaries	$ 856,000	$ 1,444,588	$ 588,588
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 164,900	$ 301,547	$ 136,647
Wages	$ -	$52,242	$ 52,242
Fringe	$ 274,757	$ 323,937	$ 49,180
Scholarships	$ 800,000	$ 681,650	$ (118,350)
Operating	$ 1,771,000	$1,918,288	$ 147,288
Total Expenditures	**$ 3,866,657**	**$ 4,722,252**	**$ 855,595**
Transfers In	$ 250,000	$ 467,364	$ 217,364
Transfers Out	$ 55,000	$ 706,770	$ 651,770
Net Transfers	**$ 195,000**	**$ (239,406)**	**$ (434,406)**
Beginning Balance	**$ 3,256,896**	**$ 6,709,748**	**$ 3,452,852**
Ending Balance	**$ 2,078,239**	**$ 6,461,941**	**$ 4,383,702**

Self-Supporting Budget Report
FY 2024
Great Basin College
By Unit

GBC01 Vice President for Business Affairs

	FY 2024 Approved	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,300,000	$ 2,232,787	$ 932,787
Total Expenditures and Transfers Out	$ 2,172,657	$ 3,148,343	$ 975,686
Beginning Balance	$ 2,316,896	$ 4,584,466	$ 2,267,570
Ending Balance	$ 1,444,239	$ 3,668,910	$ 2,224,671

GBC04 Dean of Business and Technology

	FY 2024 Approved	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 624,953	$ 624,953	$ -
Total Expenditures and Transfers Out	$ -	$ 170,523	$ 170,523
Beginning Balance	$ -	$ 435,315	$ 435,315
Ending Balance	$ 624,953	$ 889,745	$ 264,792

GBC05 Dean of Health Science and Human Service

	FY 2024 Approved	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 282,176	$ 282,176
Total Expenditures and Transfers Out	$ -	$ 256,565	$ 256,565
Beginning Balance	$ -	$ 178,696	$ 178,696
Ending Balance	$ -	$ 204,307	$ 204,307

GBC06 Dean of Arts and Sciences

	FY 2024 Approved	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 365,000	$ -	$ (365,000)
Total Expenditures and Transfers Out	$ 507,000	$ 43,826	$ (463,174)
Beginning Balance	$ 435,000	$ 46,413	$ (388,587)
Ending Balance	$ 293,000	$ 2,587	$ (290,413)

GBC07 Vice President for Student Affairs

	FY 2024 Approved	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,078,000	$ 742,333	$ (335,667)
Total Expenditures and Transfers Out	$ 1,242,000	$ 668,450	$ (573,550)
Beginning Balance	$ 505,000	$ 458,156	$ (46,844)
Ending Balance	$ 341,000	$ 532,039	$ 191,039

GBC08 Vice President for Academic Affairs

	FY 2024 Approved	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 398,395	$ 398,395
Total Expenditures and Transfers Out	$ -	$ 234,679	$ 234,679
Beginning Balance	$ -	$ 413,572	$ 413,572
Ending Balance	$ -	$ 577,288	$ 577,288

Self-Supporting Budget Report
FY 2024
Great Basin College
Narrative

GBC FY24 Self-Support Budget Report follows the updated guidance to include all budgeted programs regardless of expenditure threshold. This accounts for the majority of the variances as they are now approximately 50 programs that are included compared to approximately 10 previously. Several of the GBC programs, due to the number of expenditures, have not been budgeted for previously as the expenses did not meet the $250,000 thresh hold.

Some of the additions include fee driven accounts and student government which resulted in the variance in student tuition and fees. Part of the variance was also from forecasting revenues conservatively.

The goal is to have budgets for all of these programs for FY 26 and close out the programs that are no longer used.

Several of the GBC programs, due to the amount of expenditures, have not been budgeted for previously. Efforts will be made to address that in the future.

Self-Supporting Budget Report
FY 2024
Great Basin College
Budget Revisions

Great Basin College had no budget amendments that met the criteria.

Self-Supporting Budget Report
FY 2024
Nevada State University
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 5,172,090	$ 5,378,891	$ 206,801
Sales and Service	$ 668,614	$ 535,332	$ (133,282)
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ -	$ -	$ -
Total Revenue	**$ 5,840,704**	**$ 5,914,223**	**$ 73,519**
Expenditures			
Instruction	$ 6,540,908	$ 4,338,474	$ (2,202,434)
Research	$ -	$ -	$ -
Public Service	$ -	$ -	$ -
Academic Support	$ 508,181	$ -	$ (508,181)
Student Services	$ 713,913	$ 859,265	$ 145,352
Institutional Support	$ 1,781,816	$ 1,371,086	$ (410,730)
O & M of Plant			$ -
Auxiliary			$ -
Scholarships	$ 2,950,000	$ 2,893,528	$ (56,472)
Total Expenditures	**$ 12,494,818**	**$ 9,462,353**	**$ (3,032,465)**
Transfers In	$ 4,363,694	$ 3,541,268	$ (822,426)
Transfers Out	$ 355,503	$ 385,352	$ 29,849
Net Transfers	**$ 4,008,191**	**$ 3,155,916**	**$ (852,275)**
Beginning Balance	**$ 2,841,912**	**$ 2,804,623**	**$ (37,289)**
Ending Balance	**$ 195,989**	**$ 2,412,409**	**$ 2,216,420**

Self-Supporting Budget Report
FY 2024
Nevada State University
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 5,172,090	$ 5,378,891	$ 206,801
Sales and Service	$ 668,614	$ 535,332	$ (133,282)
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ -	$ -	$ -
Total Revenue	**$ 5,840,704**	**$ 5,914,223**	**$ 73,519**
Expenditures			
Personnel			
Professional Salaries	$ 3,468,608	$ 3,175,430	$ (293,178)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 687,339	$ 360,801	$ (326,538)
Wages	$ 501,804	$ 444,435	$ (57,369)
Fringe	$ 1,320,332	$ 939,306	$ (381,026)
Operating	$ 6,516,735	$ 4,542,381	$ (1,974,354)
Total Expenditures	**$ 12,494,818**	**$ 9,462,353**	**$ (3,032,465)**
Transfers In	$ 4,363,694	$ 3,541,268	$ (822,426)
Transfers Out	$ 355,503	$ 385,352	$ 29,849
Net Transfers	**$ 4,008,191**	**$ 3,155,916**	**$ (852,275)**
Beginning Balance	**$ 2,841,912**	**$ 2,804,623**	**$ (37,289)**
Ending Balance	**$ 195,989**	**$ 2,412,409**	**$ 2,216,420**

Self-Supporting Budget Report
FY 2024
Nevada State College
By Unit

NSU1: Office of the President

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

NSU2: NS Advancement

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 505,344	$ 568,294	$ 62,950
Total Expenditures and Transfers Out	$ 505,344	$ 558,141	$ 52,797
Beginning Balance	$ 34,562	$ (2,727)	$ (37,289)
Ending Balance	$ 34,562	$ 7,426	$ (27,136)

NSU3: School of Liberal Ars & Sciences

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 718,751	$ 186,318	$ (532,433)
Total Expenditures and Transfers Out	$ 718,751	$ 186,318	$ (532,433)
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

NSU4: School of Nursing

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 5,422,111	$ 5,567,539	$ 145,428
Total Expenditures and Transfers Out	$ 5,422,111	$ 3,826,015	$ (1,596,096)
Beginning Balance	$ 2,083,613	$ 2,083,613	$ -
Ending Balance	$ 2,083,613	$ 3,825,237	$ 1,741,624

NSU5: Office of the Provost

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 371,838	$ 340,515	$ (31,323)
Total Expenditures and Transfers Out	$ 371,838	$ 340,542	$ (31,296)
Beginning Balance	$ 175,076	$ 175,076	$ -
Ending Balance	$ 175,076	$ 175,049	$ (27)

NSU7: School of Education

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 720,549	$ 890,326	$ 169,777
Total Expenditures and Transfers Out	$ 720,549	$ 674,436	$ (46,113)
Beginning Balance	$ 18,291	$ 18,291	$ -
Ending Balance	$ 18,291	$ 234,181	$ 215,890

NSU8: Finance and Business Operations

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,226,472	$ 3,636,661	$ (589,811)
Total Expenditures and Transfers Out	$ 4,226,472	$ 3,706,473	$ (519,999)
Beginning Balance	$ 205,136	$ 205,135	$ (1)
Ending Balance	$ 205,136	$ 135,323	$ (69,813)

NSU9: Culture, Planning and Policy (CPP)

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ -	$ -	$ -
Ending Balance	$ -	$ -	$ -

NSU10: Student Affairs

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,081,245	$ 1,070,361	$ (10,884)
Total Expenditures and Transfers Out	$ 885,256	$ 555,780	$ (329,476)
Beginning Balance	$ 325,235	$ 325,235	$ -
Ending Balance	$ 521,224	$ 839,816	$ 318,592

Self-Supporting Budget Report
FY 2024
Nevada State University
Narrative

During FY2024 NSU ended an agreement with Academic Partnerships, which had been contracted with to increase student enrollment in the RN-BSN Program, therefore the actual expenses for this contract were less than budgeted.

The funding from a long-term donation ended earlier than anticipated resulting in a loss of revenue from that gift by 50% from $500,000 to $250,000. This shortfall is reflected in the "transfers in" line.

The Early Childhood Education Center and Speech Language Pathology Clinic generated more revenue than anticipated due to client services and pre-school enrollments.

With SB375, being approved by the legislature during the 2023 session, for the expansion of nursing programs, some new faculty positions related to the approved expansion plans were funded by SB375, instead of the funding source originally identified.

Multiple positions throughout the institution that were originally budgeted to be funded by one source of funds were subsequently funded by other appropriate funds.

Self-Supporting Budget Report
FY 2024
Nevada State University
Budget Revisions

Nevada State University had no budget revisions that met the reporting criteria.

Self-Supporting Budget Report
FY 2024
System Administration
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ 2,596,290	$ 2,596,292	$ 2
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 282,898	$ (117,102)
Gifts	$ -	$ -	$ -
Other Revenue	$ 927,231	$ 483,753	$ (443,478)
Total Revenue	**$ 3,923,521**	**$ 3,362,943**	**$ (560,578)**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ -	$ -	$ -
Public Service	$ -	$ -	$ -
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 4,710,931	$ 3,730,427	$ (980,504)
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 4,710,931**	**$ 3,730,427**	**$ (980,504)**
Transfers In	$ 3,936,968	$ 2,340,464	$ (1,596,504)
Transfers Out	$ 4,019,541	$ 2,451,924	$ (1,567,617)
Net Transfers	**$ (82,573)**	**$ (111,460)**	**$ (28,887)**
Beginning Balance	**$ 4,843,835**	**$ 4,843,835**	**$ -**
Ending Balance	**$ 3,973,852**	**$ 4,364,891**	**$ 391,039**

Self-Supporting Budget Report
FY 2024
System Administration
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ 2,596,290	$ 2,596,292	$ 2
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ 400,000	$ 282,898	$ (117,102)
Gifts	$ -	$ -	$ -
Other Revenue	$ 927,231	$ 483,753	$ (443,478)
Total Revenue	**$ 3,923,521**	**$ 3,362,943**	**$ (560,578)**
Expenditures			
Personnel			
Professional Salaries	$ 2,567,078	$ 1,545,753	$ (1,021,325)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ -	$ -	$ -
Wages	$ 60,000	$ 54,191	$ (5,809)
Fringe	$ 802,970	$ 480,529	$ (322,441)
Operating	$ 1,280,883	$ 1,649,954	$ 369,071
Total Expenditures	**$ 4,710,931**	**$ 3,730,427**	**$ (980,504)**
Transfers In	$ 3,936,968	$ 2,340,464	$ (1,596,504)
Transfers Out	$ 4,019,541	$ 2,451,924	$ (1,567,617)
Net Transfers	**$ (82,573)**	**$ (111,460)**	**$ (28,887)**
Beginning Balance	**$ 4,843,835**	**$ 4,843,835**	**$ -**
Ending Balance	**$ 3,973,852**	**$ 4,364,891**	**$ 391,039**

Self-Supporting Budget Report
FY 2024
System Administration
By Unit

SA01: Chancellors Office

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 7,860,489	**$ 5,703,408**	$ (2,157,081)
Total Expenditures and Transfers Out	$ 8,730,472	$ 6,182,352	$ (2,548,120)
Beginning Balance	$ 4,843,835	$ 4,843,835	$ -
Ending Balance	$ 3,973,852	$ 4,364,891	$ 391,039

Self-Supporting Budget Report
FY 2024
System Administration
Narrative

System Administration FY24 Self-Supporting Budget to Actual Report follows the updated guidance to include all budgeted programs regardless of expenditure threshold.

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

- PG02118 Government & Community Affairs Ops: $409,085.96 due to fewer expenditures charged to the program.

- PG05883 Finance & Administration Ops: $445,516.52 due to fewer expenditures charged to the program.

- PG18425 SA Administration Office Salary - SS: $273,623.70 due to fewer expenditures charged to the program.

Self-Supporting Budget Report
FY 2024
System Administration
Budget Revisions

System Administration had no budget revisions that met the reporting requirements.

Self-Supporting Budget Report
FY 2024
System Computing Services
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 351,785	$ 341,745	$ (10,040)
Total Revenue	**$ 351,785**	**$ 341,745**	**$ (10,040)**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ -	$ -	$ -
Public Service	$ -	$ -	$ -
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 3,415,446	$ 2,139,648	$ (1,275,798)
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 3,415,446**	**$ 2,139,648**	**$ (1,275,798)**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ 30,000	$ 30,000
Net Transfers	**$ -**	**$ (30,000)**	**$ (30,000)**
Beginning Balance	**$ 4,548,415**	**$ 4,548,416**	**$ 1**
Ending Balance	**$ 1,484,754**	**$ 2,720,513**	**$ 1,235,759**

Self-Supporting Budget Report
FY 2024
System Computing Services
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 351,785	$ 341,745	$ (10,040)
Total Revenue	**$ 351,785**	**$ 341,745**	**$ (10,040)**
Expenditures			
Personnel			
Professional Salaries	$ -	$ -	$ -
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ -	$ -	$ -
Wages	$ -	$ -	$ -
Fringe	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Operating	$ 3,415,446	$ 2,139,648	$ (1,275,798)
Total Expenditures	**$ 3,415,446**	**$ 2,139,648**	**$ (1,275,798)**
Transfers In	$ -	$ -	$ -
Transfers Out	$ -	$ 30,000	$ 30,000
Net Transfers	**$ -**	**$ (30,000)**	**$ (30,000)**
Beginning Balance	**$ 4,548,415**	**$ 4,548,416**	**$ 1**
Ending Balance	**$ 1,484,754**	**$ 2,720,513**	**$ 1,235,759**

Self-Supporting Budget Report
FY 2024
System Administration
By Unit

SCS1: SA03 - System Computing Service

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 351,785	$ 341,745	$ (10,040)
Total Expenditures and Transfers Out	$ 4,900,200	$ 2,169,648	$ (2,730,553)
Beginning Balance	$ 4,548,416	$ 4,548,416	$ -
Ending Balance	$ -	$ 2,720,513	$ 2,720,513

Self-Supporting Budget Report
FY 2024
System Computing Services
Narrative

SCS received $341,745 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 $2.5 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 $4,548,416 Beginning Balance, Total Sources were $4,890,161.

Institutional Support/Operating Expenditures are reported net of any reimbursement (recharge) from the NSHE institutions. Total operating expenditures of $7,118,334 were reduced by $4,978,686 in reimbursement from NSHE institutions, resulting in a net Institutional Support/Operating Expenditure of $2,139,648. Expenditures that were originally budgeted to be funded by one funding source were subsequently funded by other appropriate funds. When net Total Expenditures are combined with the Transfers Out of $30,000, Total Uses were $2,169,648. When Total Sources are reduced by Total Uses, Ending Balance was $2,720,513.

The following programs experienced an expenditure difference above $250,000:
- PG05791 Network Services Self-Supporting: $580,329 due to fewer expenditures charged to the program.
- PG07269 Network Services, State Joint Projects: $323,489 due to fewer expenditures charged to the program.
- PG18923 Workday Institution Funded Expenses Clearing: $261,131 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 2024
System Computing Services
Budget Revisions

System Computing Services had no budget amendments that met the criteria.

Self-Supporting Budget Report
FY 2024
Special Projects
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 939,238	$ 287,322	$ (651,916)
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 70,500	$ 64,001	$ (6,499)
Total Revenue	**$ 1,009,738**	**$ 351,323**	**$ (658,415)**
Expenditures			
Instruction	$ -	$ -	$ -
Research	$ 1,100,677	$ 80,362	$ (1,020,316)
Public Service	$ -	$ -	$ -
Academic Support	$ -	$ -	$ -
Student Services	$ -	$ -	$ -
Institutional Support	$ 78,384	$ 62,743	$ (15,641)
O & M of Plant	$ -	$ -	$ -
Auxiliary	$ -	$ -	$ -
Scholarships	$ -	$ -	$ -
Total Expenditures	**$ 1,179,062**	**$ 143,105**	**$ (1,035,957)**
		$ -	
Transfers In	$ -	$ 3,217	$ 3,217
Transfers Out	$ -	$ 3,217	$ 3,217
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 169,324**	**$ 169,324**	**$ -**
Ending Balance	**$ -**	**$ 377,542**	**$ 377,542**

Self-Supporting Budget Report
FY 2024
Special Projects
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ -	$ -	$ -
Sales and Service	$ -	$ -	$ -
Facilities & Administration Revenue	$ 939,238	$ 287,322	$ (651,916)
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 70,500	$ 64,001	$ (6,499)
Total Revenue	**$ 1,009,738**	**$ 351,323**	**$ (658,415)**
Expenditures			
Personnel			
Professional Salaries	$ 91,000	$ 20,724	$ (70,276)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ -	$ -	$ -
Wages	$ -	$ -	$ -
Fringe	$ 29,720	$ 6,405	$ (23,315)
Operating	$ 1,058,342	$ 115,976	$ (942,366)
Total Expenditures	**$ 1,179,062**	**$ 143,105**	**$ (1,035,957)**
Transfers In	$ -	$ 3,217	$ 3,217
Transfers Out	$ -	$ 3,217	$ 3,217
Net Transfers	**$ -**	**$ -**	**$ -**
Beginning Balance	**$ 169,324**	**$ 169,324**	**$ -**
Ending Balance	**$ -**	**$ 377,542**	**$ 377,542**

Self-Supporting Budget Report
FY 2024
Special Projects
By Unit

SP1: SA02 - Special Projects

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,009,738	$ 354,540	$ (655,198)
Total Expenditures and Transfers Out	$ 1,179,062	$ 146,322	$ (1,032,740)
Beginning Balance	$ 169,324	$ 169,324	$ -
Ending Balance	$ -	$ 377,542	$ 377,542

Self-Supporting Budget Report
FY 2024
Special Projects
Narrative

The NSHE Special Projects FY24 Self-Supporting Budget to Actuals follows the updated guidance to include all budgeted programs regardless of expenditure threshold. FY25 includes data from all self-supporting funds including accounts to manage system-wide dues/memberships and facilities & administration revenue. Expenditures include system-wide memberships and dues and operating expenses for the NSHE Special Projects office. Note: This is the first time SP has reported self-reporting programs. There was a change in procedure and SP self-supporting programs went from balanced controlled to budgeted programs to align with other System Administration budget practices.

Self-Supporting Budget Report
FY 2024
Special Projects
Budget Revisions

Special Projects had no budget amendments that met the criteria.

Self-Supporting Budget Report
FY 2024
Truckee Meadows Community College
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 5,177,283	$ 4,617,654	$ (559,629)
Sales and Service	$ 2,291,610	$ 3,723,353	$ 1,431,743
Facilities & Administration Revenue	$ 527,905	$ 823,712	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ 44,126	$ 81,899	$ -
Other Revenue	$ 276,068	$ 318,932	$ 42,864
Total Revenue	**$ 8,316,992**	**$ 9,565,551**	**$ 1,248,559**
Expenditures			
Instruction	$ 3,092,062	$ 3,673,565	$ 581,503
Research	$ -	$ -	$ -
Public Service	$ -	$ -	$ -
Academic Support	$ 1,349,706	$ 1,284,606	$ (65,100)
Student Services	$ 4,980,929	$ 3,528,597	$ (1,452,332)
Institutional Support	$ 1,067,771	$ 1,362,813	$ 295,042
O & M of Plant	$ 269,814	$ 746,744	$ 476,930
Auxiliary	$ 2,438,046	$ 1,846,587	$ (591,459)
Scholarships	$ 9,900	$ 10,200	$ -
Total Expenditures	**$ 13,208,228**	**$ 12,453,113**	$ (755,115)
Transfers In	$ 4,966,565	$ 9,485,549	$ 4,518,984
Transfers Out	$ 1,565,604	$ 8,957,121	$ 7,391,517
Net Transfers	**$ 3,400,961**	**$ 528,427**	**$ (2,872,534)**
Beginning Balance	**$ 10,002,432**	**$ 9,611,130**	**$ (391,302)**
Ending Balance	**$ 8,512,157**	**$ 7,251,995**	**$ (1,260,162)**

Self-Supporting Budget Report
FY 2024
Truckee Meadows Community College
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 5,177,283	$ 4,617,654	$ (559,629)
Sales and Service	$ 2,291,610	$ 3,723,353	$ 1,431,743
Facilities & Administration Revenue	$ 527,905	$ 823,712	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ 44,126	$ 81,899	$ -
Other Revenue	$ 276,068	$ 318,932	$ 42,864
Total Revenue	**$ 8,316,992**	**$ 9,565,551**	**$ 1,248,559**
Expenditures			
Personnel			
Professional Salaries	$ 2,633,887	$ 2,140,604	$ (493,283)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 1,056,128	$ 662,934	$ (393,194)
Wages	$ 1,240,014	$ 1,017,947	$ (222,067)
Fringe	$ 914,334	$ 611,818	$ (302,516)
Operating	$ 7,363,865	$ 8,019,810	$ 655,945
Total Expenditures	**$ 13,208,228**	**$ 12,453,113**	**$ (755,115)**
Transfers In	$ 4,966,565	$ 9,485,549	$ 4,518,984
Transfers Out	$ 1,565,604	$ 8,957,121	$ 7,391,517
Net Transfers	**$ 3,400,961**	**$ 528,427**	**$ (2,872,534)**
Beginning Balance	**$ 10,002,432**	**$ 9,611,130**	**$ (391,302)**
Ending Balance	**$ 8,512,157**	**$ 7,251,995**	**$ (1,260,162)**

Self-Supporting Budget Report
FY 2024
Truckee Meadows Community College
By Unit

TMCC01: Student Services and Diversity

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,417,726	$ 3,884,751	$ (532,974)
Total Expenditures and Transfers Out	$ 5,103,561	$ 3,672,352	$ (1,431,208)
Beginning Balance	$ 1,996,607	$ 2,008,633	$ 12,026
Ending Balance	$ 1,310,772	$ 2,221,032	$ 910,259

TMCC02: President

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 883,020	$ 911,782	$ 28,763
Total Expenditures and Transfers Out	$ 935,712	$ 971,527	$ 35,815
Beginning Balance	$ 628,393	$ 616,964	$ (11,429)
Ending Balance	$ 575,700	$ 557,219	$ (18,481)

TMCC03: Academic Affairs

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,346,141	$ 4,255,606	$ (90,535)
Total Expenditures and Transfers Out	$ 4,566,550	$ 4,052,799	$ (513,751)
Beginning Balance	$ 3,943,081	$ 3,871,027	$ (72,053)
Ending Balance	$ 3,722,672	$ 4,073,834	$ 351,163

TMCC04: Finance and Administrative Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,636,670	$ 9,998,960	$ 6,362,289
Total Expenditures and Transfers Out	$ 4,168,010	$ 12,713,556	$ 8,545,546
Beginning Balance	$ 3,434,351	$ 3,114,507	$ (319,845)
Ending Balance	$ 2,903,012	$ 399,910	$ (2,503,102)

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

Truckee Meadows Community College FY24 Self-Support Budget to Actual Report follows the updated guidance to include all budgeted programs regardless of expenditure threshold. FY25 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% are due to decreased personnel expenses due to difficulty filling salaried and hourly wage positions.

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

Truckee Meadows Community College has reviewed the Budget Revisions and has nothing to report.

Self-Supporting Budget Report
FY 2024
University of Nevada, Las Vegas
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 121,680,181	$ 120,526,216	$ (1,153,965)
Sales and Service	$ 150,867,164	$ 135,622,442	$ (15,244,722)
Facilities & Administration Revenue	$ 9,750,287	$ 13,192,049	$ 3,441,762
Investment/Endowment Income	$ 732,624	$ 753,061	$ 20,437
Gifts	$ 14,185,449	$ 471,555	$ (13,713,894)
Other Revenue	$ 19,425,437	$ 11,545,288	$ (7,880,149)
Total Revenue	**$ 316,641,142**	**$ 282,110,611**	**$ (34,530,531)**
Expenditures			
Instruction	$ 125,190,047	$ 90,516,763	$ (34,673,284)
Research	$ 10,187,796	$ 8,901,598	$ (1,286,198)
Public Service	$ 1,261,241	$ 1,261,146	$ (95)
Academic Support	$ 45,514,606	$ 34,810,779	$ (10,703,827)
Student Services	$ 71,913,105	$ 59,672,907	$ (12,240,198)
Institutional Support	$ 28,203,448	$ 20,166,519	$ (8,036,929)
O & M of Plant	$ 10,789,370	$ 9,058,251	$ (1,731,119)
Auxiliary	$ 57,909,957	$ 54,584,372	$ (3,325,585)
Scholarships	$ 37,288,923	$ 38,237,084	$ 948,161
Total Expenditures	**$ 388,258,493**	**$ 317,209,419**	**$ (71,049,074)**
Transfers In	$ 85,590,827	$ 159,153,481	$ 73,562,654
Transfers Out	$ 52,290,156	$ 113,008,061	$ 60,717,905
Net Transfers	**$ 33,300,671**	**$ 46,145,420**	**$ 12,844,749**
Beginning Balance	**$ 128,542,021**	**$ 153,856,402**	**$ 25,314,381**
Ending Balance	**$ 90,225,341**	**$ 164,903,014**	**$ 74,677,673**

Self-Supporting Budget Report
FY 2024
University of Nevada, Las Vegas
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 121,680,181	$ 120,526,216	$ (1,153,965)
Sales and Service	$ 150,867,164	$ 135,622,442	$ (15,244,722)
Facilities & Administration Revenue	$ 9,750,287	$ 13,192,049	$ 3,441,762
Investment/Endowment Income	$ 732,624	$ 753,061	$ 20,437
Gifts	$ 14,185,449	$ 471,555	$ (13,713,894)
Other Revenue	$ 19,425,437	$ 11,545,288	$ (7,880,149)
Total Revenue	**$ 316,641,142**	**$ 282,110,611**	**$ (34,530,531)**
Expenditures			
Personnel			
Professional Salaries	$ 144,874,648	$ 113,026,646	$ (903,264)
Graduate Assistants	$ 2,494,047	$ 1,590,783	$ (3,769,257)
Classified & Technologist Salaries	$ 18,899,236	$ 15,129,979	$ (551,152)
Wages	$ 13,340,646	$ 12,789,494	$ (13,109,365)
Fringe	$ 48,426,733	$ 35,317,368	$ (124,905,815)
Operating	$ 160,223,183	$ 139,355,150	$ (248,903,343)
Total Expenditures	**$ 388,258,493**	**$ 317,209,420**	**$ (71,049,073)**
Transfers In	$ 85,590,827	$ 159,153,481	$ 73,562,654
Transfers Out	$ 52,290,156	$ 113,008,061	$ 60,717,905
Net Transfers	**$ 33,300,671**	**$ 46,145,420**	**$ 12,844,749**
Beginning Balance	**$ 128,542,021**	**$ 153,856,402**	**$ 25,314,381**
Ending Balance	**$ 90,225,341**	**$ 164,903,013**	**$ 74,677,672**

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

UNLV01: College of Sciences

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 5,424,700	$ 6,891,402	$ 1,466,702
Total Expenditures and Transfers Out	$ 5,059,343	$ 6,936,670	$ 1,877,327
Beginning Balance	$ 8,929,460	$ 10,432,492	$ 1,503,032
Ending Balance*	$ 9,294,817	$ 10,387,050	$ 1,092,233

UNLV03: College of Engineering

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,001,416	$ 4,184,559.00	$ 1,183,143
Total Expenditures and Transfers Out	$ 3,474,072	$ 3,747,250.00	$ 273,178
Beginning Balance	$ 2,355,522	$ 2,708,676.00	$ 353,154
Ending Balance*	$ 1,882,866	$ 3,143,392.00	$ 1,260,526

UNLV05: VP Research

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 9,408,982	$ 10,804,744.00	$ 1,395,762
Total Expenditures and Transfers Out	$ 10,864,803	$ 8,271,502.00	$ (2,593,301)
Beginning Balance	$ 12,362,396	$ 13,094,243.00	$ 731,847
Ending Balance	$ 10,906,575	$ 15,627,484.00	$ 4,720,909

UNLV06: School of Integrated Health Sciences

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,407,902	$ 3,584,697.00	$ 176,795
Total Expenditures and Transfers Out	$ 4,074,536	$ 4,338,934.00	$ 264,398
Beginning Balance	$ 2,328,592	$ 2,641,165.00	$ 312,573
Ending Balance	$ 1,661,958	$ 1,886,927.00	$ 224,969

UNLV07: Univ Wide-Facilities & Capital Projects

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$-	$ -	#VALUE!
Total Expenditures and Transfers Out	$-	$ -	#VALUE!
Beginning Balance	$-	$ -	#VALUE!
Ending Balance	$-	$ -	#VALUE!

UNLV08: Student Wellness

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 9,976,759	$ 10,785,346.00	$ 808,587
Total Expenditures and Transfers Out	$ 11,739,610	$ 10,965,402.00	$ (774,208)
Beginning Balance	$ 6,595,059	$ 6,580,110.00	$ (14,949)
Ending Balance*	$ 4,832,208	$ 6,400,091.00	$ 1,567,883

UNLV09: School of Dental Medicine

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 19,158,752	$ 18,610,405.00	$ (548,347)
Total Expenditures and Transfers Out	$ 23,638,390	$ 14,689,700.00	$ (8,948,690)
Beginning Balance	$ 23,411,544	$ 23,094,605.00	$ (316,939)
Ending Balance*	$ 18,931,906	$ 26,998,285.00	$ 8,066,379

UNLV10: Office of Information Technology

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 7,425,142	$ 7,147,859.80	$ (277,282)
Total Expenditures and Transfers Out	$ 10,600,147	$ 7,193,447.92	$ (3,406,699)
Beginning Balance	$ 4,996,173	$ 5,746,107.81	$ 749,935
Ending Balance*	$ 1,821,168	$ 5,701,878.25	$ 3,880,710

UNLV12: Academic Success Center

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,613,205	$ 1,544,233.00	$ (68,972)
Total Expenditures and Transfers Out	$ 1,347,689	$ 1,462,420.00	$ 114,731
Beginning Balance	$ 604,548	$ 668,948.00	$ 64,400
Ending Balance	$ 870,064	$ 750,761.00	$ (119,303)

UNLV13: School of Law

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 10,096,333	$ 6,503,232.00	$ (3,593,101)
Total Expenditures and Transfers Out	$ 7,721,452	$ 7,428,458.00	$ (292,994)
Beginning Balance	$ 1,413,371	$ 3,506,579.00	$ 2,093,208
Ending Balance*	$ 3,788,252	$ 2,580,353.00	$ (1,207,899)

UNLV14: Honors College

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 118,900	$ 133,494.00	$ 14,594
Total Expenditures and Transfers Out	$ 99,093	$ 114,142.00	$ 15,049
Beginning Balance	$ 71,793	$ 48,306.00	$ (23,487)
Ending Balance	$ 91,600	$ 67,658.00	$ (23,942)

UNLV16: College of Hotel Administration

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,662,724	$ 2,263,263.00	$ (399,461)
Total Expenditures and Transfers Out	$ 2,695,719	$ 1,831,026.00	$ (864,693)
Beginning Balance	$ 2,712,697	$ 3,055,899.00	$ 343,202
Ending Balance	$ 2,679,702	$ 3,488,136.00	$ 808,434

UNLV18: Graduate College

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 6,588,629	$ 5,763,812.00	$ (824,817)
Total Expenditures and Transfers Out	$ 6,650,745	$ 4,898,112.00	$ (1,752,633)
Beginning Balance	$ 4,185,722	$ 3,977,166.00	$ (208,556)
Ending Balance*	$ 4,123,606	$ 4,853,964.00	$ 730,358

UNLV19: Division of Educational Outreach

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,969,501	$ 3,787,070.00	$ (182,431)
Total Expenditures and Transfers Out	$ 4,307,239	$ 3,335,917.00	$ (971,322)
Beginning Balance	$ 3,640,909	$ 4,244,972.00	$ 604,063
Ending Balance*	$ 3,303,171	$ 4,696,035.00	$ 1,392,864

UNLV20: College of Fine and Performing Arts

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,735,936	$ 3,749,886.00	$ 1,013,950
Total Expenditures and Transfers Out	$ 3,481,770	$ 3,979,946.00	$ 498,176
Beginning Balance	$ 2,065,237	$ 2,113,778.00	$ 48,541
Ending Balance*	$ 1,319,403	$ 1,883,004.00	$ 563,601

UNLV21: Enrollment and Student Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 32,989,843	$ 32,550,953.00	$ (438,890)
Total Expenditures and Transfers Out	$ 34,879,650	$ 33,087,535.00	$ (1,792,115)
Beginning Balance	$ 6,471,291	$ 8,810,838.00	$ 2,339,547
Ending Balance*	$ 4,581,484	$ 8,283,104.00	$ 3,701,620

UNLV22: Public Health

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,485,013	$ 1,921,054.00	$ 436,041
Total Expenditures and Transfers Out	$ 1,549,614	$ 1,545,883.00	$ (3,731)
Beginning Balance	$ 5,872,470	$ 5,782,721.00	$ (89,749)
Ending Balance*	$ 5,807,869	$ 6,144,960.00	$ 337,091

UNLV23: Center for Academic Enrichment and Outreach

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 174,031	$ 158,473.00	$ (15,558)
Total Expenditures and Transfers Out	$ 131,447	$ 106,749.00	$ (24,698)
Beginning Balance	$ 787,222	$ 799,784.00	$ 12,562
Ending Balance	$ 829,806	$ 851,508.00	$ 21,702

UNLV24: Academic Affairs

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 17,179,646	$ 13,468,844.00	$ (3,710,802)
Total Expenditures and Transfers Out	$ 22,171,140	$ 16,041,731.00	$ (6,129,409)
Beginning Balance	$ 14,789,652	$ 16,753,209.00	$ 1,963,557
Ending Balance*	$ 9,798,158	$ 14,180,329.00	$ 4,382,171

UNLV25: Provost

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 6,307,689	$ 4,607,148.00	$ (1,700,541)
Total Expenditures and Transfers Out	$ 10,974,559	$ 11,384,799.00	$ 410,240
Beginning Balance	$ 15,404,689	$ 16,654,188.00	$ 1,249,499
Ending Balance	$ 10,737,819	$ 9,876,537.00	$ (861,282)

UNLV27: School of Nursing			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,306,325	$ 3,877,215.00	$ (429,110)
Total Expenditures and Transfers Out	$ 4,638,136	$ 3,818,519.00	$ (819,617)
Beginning Balance	$ 2,068,169	$ 2,512,958.00	$ 444,789
Ending Balance*	$ 1,736,358	$ 2,574,708.00	$ 838,350

UNLV28: Libraries			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,397,625	$ 3,838,484.00	$ (559,141)
Total Expenditures and Transfers Out	$ 4,798,121	$ 2,096,405.00	$ (2,701,716)
Beginning Balance	$ 2,180,398	$ 2,253,518.00	$ 73,120
Ending Balance	$ 1,779,902	$ 3,995,597.00	$ 2,215,695

UNLV29: Intercollegiate Athletics			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 46,852,020	$ 60,988,051.00	$ 14,136,031
Total Expenditures and Transfers Out	$ 51,341,461	$ 81,879,707.00	$ 30,538,246
Beginning Balance	$ (5,760,849)	$ (5,807,706.00)	$ (46,857)
Ending Balance*	$ (10,250,290)	$ (26,632,233.00)	$ (16,381,943)

UNLV32: Student Affairs			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,900,826	$ 8,158,995.00	$ 6,258,169
Total Expenditures and Transfers Out	$ 1,797,404	$ 3,035,345.00	$ 1,237,941
Beginning Balance	$ 1,021,311	$ 1,109,939.00	$ 88,628
Ending Balance	$ 1,124,733	$ 6,233,589.00	$ 5,108,856

UNLV33: College of Liberal Arts			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,123,640	$ 3,964,949.00	$ 841,309
Total Expenditures and Transfers Out	$ 3,339,708	$ 3,997,873.00	$ 658,165
Beginning Balance	$ 2,223,054	$ 2,913,746.00	$ 690,692
Ending Balance*	$ 2,006,986	$ 2,880,847.00	$ 873,861

UNLV34: Lee Business School			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,150,579	$ 2,369,780.00	$ 219,201
Total Expenditures and Transfers Out	$ 2,165,070	$ 2,391,475.00	$ 226,405
Beginning Balance	$ 1,881,979	$ 1,949,478.00	$ 67,499
Ending Balance	$ 1,867,488	$ 1,927,783.00	$ 60,295

UNLV37: Police Services			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,406,328	$ 2,040,254.00	$ 633,926
Total Expenditures and Transfers Out	$ 3,285,358	$ 3,497,054.00	$ 211,696
Beginning Balance	$ 4,444,234	$ 4,574,179.00	$ 129,945
Ending Balance*	$ 2,565,204	$ 3,117,372.00	$ 552,168

UNLV38: Shadow Lane Campus			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$-	$ -	#VALUE!
Total Expenditures and Transfers Out	$-	$ -	#VALUE!
Beginning Balance	$-	$ -	#VALUE!
Ending Balance	$-	$ -	#VALUE!

UNLV39: VP Integrated Marketing and Branding			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 711,000	$ 488,360.00	$ (222,640)
Total Expenditures and Transfers Out	$ 1,121,692	$ 630,905.00	$ (490,787)
Beginning Balance	$ 1,974,683	$ 2,543,115.00	$ 568,432
Ending Balance	$ 1,563,991	$ 2,400,569.00	$ 836,578

UNLV40: UNLV Medical School			
	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 88,596,471	$ 58,259,310.00	$ (30,337,161)
Total Expenditures and Transfers Out	$ 82,902,098	$ 63,316,033.00	$ (19,586,065)
Beginning Balance	$ 8,773,105	$ 14,372,046.00	$ 5,598,941
Ending Balance*	$ 14,467,478	$ 2,260,069.00	$ (12,207,409)

UNLV41: CFO UNLV Business Affairs	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 20,236,419	$ 19,103,699.00	$ (1,132,720)
Total Expenditures and Transfers Out	$ 22,053,050	$ 21,232,538.00	$ (820,512)
Beginning Balance	$ 17,652,412	$ 20,142,594.00	$ 2,490,182
Ending Balance*	$ 15,835,781	$ 18,013,057.00	$ 2,177,276

UNLV42: Thomas and Mack Center	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 19,221,660	$ 29,179,678.00	$ 9,958,018
Total Expenditures and Transfers Out	$ 20,776,059	$ 31,488,480.00	$ 10,712,421
Beginning Balance	$ 1,691,613	$ 1,691,613.00	$ -
Ending Balance	$ 137,214	$ (617,189.00)	$ (754,403)

UNLV43: College of Education	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,096,496	$ 5,115,286.00	$ 1,018,790
Total Expenditures and Transfers Out	$ 4,738,308	$ 5,204,290.00	$ 465,982
Beginning Balance	$ 2,690,716	$ 3,479,467.00	$ 788,751
Ending Balance*	$ 2,048,904	$ 3,425,443.00	$ 1,376,539

UNLV44: College of Urban Affairs	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,797,684	$ 2,128,019.00	$ (669,665)
Total Expenditures and Transfers Out	$ 3,520,673	$ 2,453,206.00	$ (1,067,467)
Beginning Balance	$ 4,242,680	$ 4,232,228.00	$ (10,452)
Ending Balance	$ 3,519,691	$ 3,907,040.00	$ 387,349

UNLV45: Philanthropy and Alumni Engagement	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 700,000	$ 713,763.00	$ 13,763
Total Expenditures and Transfers Out	$ 708,250	$ 1,860,506.00	$ 1,152,256
Beginning Balance	$ 38,327	$ 1,175,097.00	$ 1,136,770
Ending Balance	$ 30,077	$ 28,354.00	$ (1,723)

UNLV46: Student Life

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 42,094,406	$ 47,489,922.00	$ 5,395,516
Total Expenditures and Transfers Out	$ 45,438,726	$ 42,539,744.00	$ (2,898,982)
Beginning Balance	$ 8,322,184	$ 10,987,617.00	$ 2,665,433
Ending Balance*	$ 4,977,864	$ 15,941,676.00	$ 10,963,812

UNLV47: University Wide Programs

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 9,952,807	$ 47,879,204.00	$ 37,926,397
Total Expenditures and Transfers Out	$ 14,176,313	$ 11,883,502.00	$ (2,292,811)
Beginning Balance	$ (47,664,993)	$ (48,880,413.00)	$ (1,215,420)
Ending Balance	$ (51,888,499)	$ (12,884,712.00)	$ 39,003,787

UNLV49: President's Office

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,564,381	$ 3,180,108.00	$ 1,615,727
Total Expenditures and Transfers Out	$ 1,975,231	$ 2,927,942.00	$ 952,711
Beginning Balance	$ 943,290	$ 1,022,330.00	$ 79,040
Ending Balance	$ 532,440	$ 1,274,496.00	$ 742,056

UNLV50: Economic Development

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,338,199	$ 1,995,243.00	$ (342,956)
Total Expenditures and Transfers Out	$ 3,941,881	$ 2,694,420.00	$ (1,247,461)
Beginning Balance	$ 2,496,235	$ 2,473,558.00	$ (22,677)
Ending Balance*	$ 892,553	$ 1,792,128.00	$ 899,575

UNLV51: UNLV Human Resources

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,000,000	$ 2,000,000.00	$ -
Total Expenditures and Transfers Out	$ 2,272,085	$ 1,845,406.00	$ (426,679)
Beginning Balance	$ 274,676	$ 337,322.00	$ 62,646
Ending Balance	$ 2,591	$ 491,916.00	$ 489,325

UNLV52: Division of Diversity

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 60,000	$ 33,300.00	$ (26,700)
Total Expenditures and Transfers Out	$ 98,007	$ 64,506.00	$ (33,501)
Beginning Balance	$ 50,450	$ 59,932.00	$ 9,482
Ending Balance	$ 12,443	$ 28,725.00	$ 16,282

*The YTD Actuals do not equal the actual YTD Sources and Uses for the unit summary where the ending balance for a unit is listed. This variance is attributed to fiscal year mismatches and receivables adjustments not reported in the Sources and Uses.

In addition, there are three small variances, amounting to less than $3,000, we are investigating. These are a result of discrepancies between the All Sources and All Uses line-detail and the Sources and Uses summary on the Manager Balance report. For consistency, we have used the line-detail information in completing this report.

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

<u>**Revenues**</u>
Sales and Service: Significant variance between budgeted and actuals for Sales and Service were primarily caused by two units:
- **School of Medicine**
The School of Medicine has several Graduate Medical Education andFaculty Practice Plan reimbursement accounts that receive funds from UNLV Health. The Sales and Service budget was the total expected reimbursement for the cost of the School of Medicine's clinician, staff, and resident costs. Due to hiring challenges salary expenses were less than projected and caused a variance in the total Sales and Service that was budgeted. This includes the following variances:
--UNLV School of Medicine GME $7.9M under budget
--UNLV School of Medicine FPP $19M under budget
- **Athletics**
The $3.42 million variance in UNLV Athletics' sales and service revenue is primarily due to a $2.37 million shortfall in Athletics Marketing caused by incorrect budgeting of royalty payments. As the current multi-media rights contract provides lower guaranteed payouts than the prior agreement. Additionally, Football sales including the 2023 Bowl Game, and Men's Basketball revenues combined were $1 million short of budget, with the Bowl Game being the largest contributor to this gap. These variances are attributed to both misaligned budget expectations and lower-than-expected game-related revenues.

Facilities and Administration Revenue: The growth in research activity and expanding grant funding have led to higher indirect cost recovery, contributing to overall rise in F&A revenue.

Gifts: Gift revenue decreased due to reporting guidance changes that no longer require gift accounts to be reported.

Other Revenue: Parking and Transportation Services budgeted $6.9M in permit sales, citation revenue, and miscellaneous revenue to Other Revenue. All FY24 activity ($6.2M) was posted to Sales and Service creating a variance. This was corrected in FY25, by correctly budgeted parking Sales and Service to the correct revenue ledger.

Expenditures

Salaries: Personnel expenses were less than budgeted due to ongoing vacancies due to staff turnover, hiring challenges, and strategically held vacant positions to fund the FY24 cost-of-living adjustment (COLA) of 12%. Departments have delayed hiring or kept positions vacant to manage unfunded COLA increases as well as retention and longevity bonuses. Since none of these adjustments are state-funded, the salary increases have placed significant budget pressure on self-supported accounts.

Operating: Overall operating expenditures decreased across self-supporting programs due to the approved COLA. To save funds to cover COLA increases, there was reduction in expenses. University guidance further advised limiting expenditures to essential items decreasing spending in operations, travel, and hosting.

Transfers In/Out

The reorganizations and account conversions have contributed to the rise in transfers. Account conversions will continue in FY25 and maintain an upward trajectory. This report only includes transfers on budgeted accounts per reporting guidance. Variances between budgeted and actual figures will persist due to transfers to balance control and project accounts

Unit Reporting

UNLV29 UNLV Athletics

There was $31.3M Transfers In and Transfers Out to UNLV Athletics' accounts to consolidate FY24 budgeted self-supporting ending cash variances in response to the 2022 LCB audit. This resulted in increased actuals on both Sources and Uses.

The budgeted revenue for UNLV Athletics included $14M in Gifts; however the anticipated gifts were not received as expected. An anticipated unrestricted gift was instead received as a $6.5M restricted gift that is not included in this report.

UNLV32 Student Affairs

In response to the 2022 LCB audit, the Student Affairs' reserve account was moved from a project account to a budgeted account to increase reporting transparency. This resulted in an increase of $4.89M in unbudgeted revenue received as a Transfer In from the old project.

There was a 2022-2023 Food Service Commission Distribution from the Aramark food services contract that was not budgeted. This increased Transfers In revenue by $1.07M

The combination of the two resulted in a high variance compared to budget in both Sources and Ending Balance.

UNLV47 University Wide Programs

In response to the 2022 LCB audit, we shifted unbudgeted accounts for reserves and university administrative accounts to budgeted accounts to further transparency in reporting.
Investment Income $21.8M (balance from clearing and suspense account)
Administrative Overhead $6.5M (balance from clearing and suspense account)
Risk Management Reserves $1.8M (balance from project reserve)

As a result of the December 6, 2023 incident, an account was created for expenses related to safety, security and building maintenance. This included an unbudgeted transfer of $2.7M to a budgeted account.

UNLV made the strategic decision to create a new cost center in University Wide Programs to manage and maintain lease revenue. This resulted in an increase of $2.5M transfers in from old accounts.

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

In FY24, the University of Nevada, Las Vegas (UNLV) identified 15 accounts that met the required reporting criteria for budget revisions.

Among the 15 accounts,:
12 revisions were to correct Beginning Balances
10 revisions increased budget to additional revenue ledgers
3 revisions adjusted additional revenue ledgers and not Beginning Balances
3 revisions increased Gifts

Revenue adjustments were applied across Beginning Balances, Transfers In, Other Revenue, Gifts, and Sales & Service ledgers
Expense adjustments were to Salaries, Fringe, Hosting, Travel, and Operating ledgers

Total Revenue Adjustment: $4,428,000
Average Revenue Adjustment: $295,200
Total to Reserves: $893,000

The percentage of the reported budget revision amounts that went into reserves at year end, by program, are as follows:
86% PG06793 IDCR Chemistry (Beginning Balance)
33% PG19624 RMS Safety Projects (Beginning Balance, Transfers In, Other Revenue)
30% PG07529 Campus Bands (Sales & Service, Transfers In)
49% PG07899 Facilities Operations (Beginning Balance)
24% PG01236 Protection of Research Subject (Beginning Balance, Transfers In)
36% PG05481 Psychology Start-up (Beginning Balance, Transfers In)

The 15 accounts that met the reporting criteria did not include revisions to reduce expense ledgers. All revisions involved increasing revenue or adjusting the budgeted Beginning Balance to align with the actual roll-over balance. This resulted in an increase to overall budget with increases to expense ledgers; including moving excess available budget to Reserves.

Self-Supporting Budget Report
FY 2024
University of Nevada, Reno
Allocation of Resources by Function

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 75,338,166	$ 76,968,397	$ 1,630,231
Sales and Service	$ 146,279,996	$ 134,707,407	$ (11,572,589)
Facilities & Administration Revenue	$ 24,969,123	$ 33,175,801	$ 8,206,678
Investment/Endowment Income	$ 3,204,917	$ 6,414,471	$ 3,209,554
Gifts	$ -	$ -	$ -
Other Revenue	$ 48,914,211	$ 29,998,814	$ (18,915,397)
Total Revenue	**$ 298,706,413**	**$ 281,264,890**	**$ (17,441,523)**
Expenditures			
Instruction	$ 84,576,777	$ 59,622,398	$ (24,954,379)
Research	$ 31,532,658	$ 22,241,224	$ (9,291,434)
Public Service	$ 25,058,024	$ 20,298,945	$ (4,759,079)
Academic Support	$ 49,555,685	$ 17,163,103	$ (32,392,582)
Student Services	$ 54,082,076	$ 48,906,887	$ (5,175,189)
Institutional Support	$ 25,600,286	$ 38,568,982	$ 12,968,696
O & M of Plant	$ 1,227,511	$ (1,345,754)	$ (2,573,265)
Auxiliary	$ 46,794,847	$ 42,754,452	$ (4,040,395)
Scholarships	$ 17,169,955	$ 17,458,614	$ 288,659
Total Expenditures	**$ 335,597,819**	**$ 265,668,851**	**$ (69,928,968)**
Transfers In	$ 91,289,655	$ 152,526,668	$ 61,237,013
Transfers Out	$ 106,837,550	$ 171,515,904	$ 64,678,354
Net Transfers	**$ (15,547,895)**	**$ (18,989,236)**	**$ (3,441,341)**
Beginning Balance	**$ 227,545,113**	**$ 149,811,739**	**$ (77,733,374)**
Ending Balance	**$ 175,105,812**	**$ 146,418,542**	**$ (28,687,270)**

Self-Supporting Budget Report
FY 2024
University of Nevada, Reno
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 75,338,166	$ 76,968,397	$ 1,630,231
Sales and Service	$ 146,279,996	$ 134,707,407	$ (11,572,589)
Facilities & Administration Revenue	$ 24,969,123	$ 33,175,801	$ 8,206,678
Investment/Endowment Income	$ 3,204,917	$ 6,414,471	$ 3,209,554
Gifts	$ -	$ -	$ -
Other Revenue	$ 48,914,211	$ 29,998,814	$ (18,915,397)
Total Revenue	**$ 298,706,413**	**$ 281,264,890**	**$ (17,441,523)**
Expenditures			
Personnel			
Professional Salaries	$ 77,676,577	$ 69,866,886	$ (7,809,691)
Graduate Assistants	$ 3,653,425	$ 3,884,865	$ 231,440
Classified & Technologist Salaries	$ 16,335,408	$ 14,772,524	$ (1,562,884)
Wages	$ 7,542,478	$ 7,843,735	$ 301,257
Fringe	$ 32,250,309	$ 27,624,203	$ (4,626,106)
Operating	$ 198,139,622	$ 141,676,638	$ (56,462,984)
Total Expenditures	**$ 335,597,819**	**$ 265,668,851**	**$ (69,928,968)**
Transfers In	$ 91,289,655	$ 152,526,668	$ 61,237,013
Transfers Out	$ 106,837,550	$ 171,515,904	$ 64,678,354
Net Transfers	**$ (15,547,895)**	**$ (18,989,236)**	**$ (3,441,341)**
Beginning Balance	**$ 227,545,113**	**$ 149,811,739**	**$ (77,733,374)**
Ending Balance	**$ 175,105,812**	**$ 146,418,542**	**$ (28,687,270)**

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

UNR01 VP University Advancement

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,513,041	$ 1,578,033	$ 64,992
Total Expenditures and Transfers Out	$ 1,802,051	$ 1,412,432	$ (389,619)
Beginning Balance	$ 289,803	$ 654,132	$ 364,329
Ending Balance	$ 793	$ 819,733	$ 818,940

UNR02 Financial Aid and Scholarships

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 20,831,000	$ 21,474,837	$ 643,837
Total Expenditures and Transfers Out	$ 21,904,360	$ 21,587,417	$ (316,943)
Beginning Balance	$ 2,031,842	$ 2,176,133	$ 144,291
Ending Balance	$ 958,482	$ 2,063,553	$ 1,105,071

UNR05 College of Business

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,213,879	$ 5,331,323	$ 1,117,444
Total Expenditures and Transfers Out	$ 6,676,076	$ 5,587,916	$ (1,088,160)
Beginning Balance	$ 2,461,980	$ 3,106,933	$ 644,953
Ending Balance	$ (217)	$ 2,850,340	$ 2,850,557

UNR06 School of Journalism

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 107,690	$ 125,274	$ 17,584
Total Expenditures and Transfers Out	$ 158,066	$ 119,280	$ (38,786)
Beginning Balance	$ 324,632	$ 231,743	$ (92,889)
Ending Balance	$ 274,256	$ 237,737	$ (36,519)

UNR07 President's Office

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 21,964,572	$ 20,541,160	$ (1,423,412)
Total Expenditures and Transfers Out	$ 6,911,253	$ 21,282,740	$ 14,371,487
Beginning Balance	$ 66,089,603	$ 6,761,841	$ (59,327,762)
Ending Balance	$ 81,142,922	$ 6,020,261	$ (75,122,661)

UNR08 VP Administration and Finance

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 14,846,166	$ 37,601,188	$ 22,755,022
Total Expenditures and Transfers Out	$ 19,107,818	$ 32,529,819	$ 13,422,001
Beginning Balance	$ 2,960,171	$ (6,923,091)	$ (9,883,262)
Ending Balance	$ (1,301,481)	$ (1,851,722)	$ (550,241)

UNR09 Division of Health Sciences

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ -	$ -
Total Expenditures and Transfers Out	$ -	$ -	$ -
Beginning Balance	$ 1,234	$ 1,234	$ -
Ending Balance	$ 1,234	$ 1,234	$ -

UNR10 College of Liberal Arts

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,712,161	$ 4,447,870	$ 735,709
Total Expenditures and Transfers Out	$ 4,812,958	$ 4,401,898	$ (411,060)
Beginning Balance	$ 3,491,590	$ 3,474,267	$ (17,323)
Ending Balance	$ 2,390,793	$ 3,520,239	$ 1,129,446

UNR11 Lawlor Events Center

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ -	$ 1,767,293	$ 1,767,293
Total Expenditures and Transfers Out	$ 747,395	$ 1,767,271	$ 1,019,876
Beginning Balance	$ -	$ 319	$ 319
Ending Balance	$ (747,395)	$ 341	$ 747,736

UNR13 College of Agriculture, Biotechnology and Natural Resources

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 376,515	$ 279,017	$ (97,498)
Total Expenditures and Transfers Out	$ 411,333	$ 259,961	$ (151,372)
Beginning Balance	$ 520,770	$ 113,097	$ (407,673)
Ending Balance	$ 485,952	$ 132,153	$ (353,799)

UNR14 Nevada Agricultural Experiment Station

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,652,390	$ 3,865,216	$ 1,212,826
Total Expenditures and Transfers Out	$ 2,960,567	$ 3,881,433	$ 920,866
Beginning Balance	$ 2,079,195	$ 1,987,377	$ (91,818)
Ending Balance	$ 1,771,018	$ 1,971,159	$ 200,141

UNR15 Nevada Cooperative Extension

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 16,694,473	$ 15,530,292	$ (1,164,181)
Total Expenditures and Transfers Out	$ 18,067,446	$ 14,944,705	$ (3,122,741)
Beginning Balance	$ 5,265,722	$ 5,338,549	$ 72,827
Ending Balance	$ 3,892,749	$ 5,924,136	$ 2,031,387

UNR17 School of Medicine

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 64,451,847	$ 50,862,432	$ (13,589,415)
Total Expenditures and Transfers Out	$ 104,564,602	$ 44,654,389	$ (59,910,213)
Beginning Balance	$ 43,860,711	$ 37,712,816	$ (6,147,895)
Ending Balance	$ 3,747,956	$ 43,920,859	$ 40,172,903

UNR22 VP Student Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 69,949,061	$ 53,152,872	$ (16,796,189)
Total Expenditures and Transfers Out	$ 69,087,473	$ 56,058,147	$ (13,029,326)
Beginning Balance	$ 34,572,381	$ 36,623,832	$ 2,051,451
Ending Balance	$ 35,433,969	$ 33,718,557	$ (1,715,412)

UNR23 Research and Innovation

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 37,899,006	$ 22,697,729	$ (15,201,277)
Total Expenditures and Transfers Out	$ 46,247,969	$ 28,424,631	$ (17,823,338)
Beginning Balance	$ 24,665,591	$ 21,114,098	$ (3,551,493)
Ending Balance	$ 16,316,628	$ 15,387,196	$ (929,432)

UNR24 Graduate School

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,005,180	$ 1,440,523	$ 435,343
Total Expenditures and Transfers Out	$ 1,054,478	$ 1,532,533	$ 478,055
Beginning Balance	$ 608,557	$ 400,660	$ (207,897)
Ending Balance	$ 559,259	$ 308,650	$ (250,609)

UNR25 VP Information Technology

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,728,123	$ 4,713,481	$ (14,642)
Total Expenditures and Transfers Out	$ 6,235,291	$ 4,620,919	$ (1,614,372)
Beginning Balance	$ 3,519,412	$ 3,985,739	$ 466,327
Ending Balance	$ 2,012,244	$ 4,078,301	$ 2,066,057

UNR26 University Libraries

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,251,611	$ 3,526,916	$ 275,305
Total Expenditures and Transfers Out	$ 3,841,136	$ 3,865,829	$ 24,693
Beginning Balance	$ 932,208	$ 758,897	$ (173,311)
Ending Balance	$ 342,683	$ 419,984	$ 77,301

UNR29 College of Engineering

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,297,100	$ 4,833,868	$ 536,768
Total Expenditures and Transfers Out	$ 5,827,568	$ 5,826,429	$ (1,139)
Beginning Balance	$ 6,746,490	$ 6,435,654	$ (310,836)
Ending Balance	$ 5,216,022	$ 5,443,093	$ 227,071

UNR30 College of Education & Human Development

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 1,572,043	$ 2,169,824	$ 597,781
Total Expenditures and Transfers Out	$ 2,083,959	$ 2,133,938	$ 49,979
Beginning Balance	$ 1,289,635	$ 1,642,100	$ 352,465
Ending Balance	$ 777,719	$ 1,677,986	$ 900,267

UNR31 Intercollegiate Athletics

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 81,096,323	$ 37,100,360	$ (43,995,963)
Total Expenditures and Transfers Out	$ 80,862,805	$ 37,110,832	$ (43,751,973)
Beginning Balance	$ -	$ 10,901	$ 10,901
Ending Balance	$ 233,518	$ 430	$ (233,088)

UNR32 Office of The Provost

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 15,887,044	$ 13,920,036	$ (1,967,008)
Total Expenditures and Transfers Out	$ 17,096,089	$ 19,145,116	$ 2,049,027
Beginning Balance	$ 10,314,119	$ 8,342,401	$ (1,971,718)
Ending Balance	$ 9,105,074	$ 3,117,321	$ (5,987,753)

UNR33 College of Science

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,353,157	$ 5,424,844	$ 2,071,687
Total Expenditures and Transfers Out	$ 4,101,949	$ 5,649,473	$ 1,547,524
Beginning Balance	$ 6,143,458	$ 6,326,160	$ 182,702
Ending Balance	$ 5,394,666	$ 6,101,531	$ 706,865

UNR35 Extended Studies

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 3,378,173	$ 1,984,953	$ (1,393,221)
Total Expenditures and Transfers Out	$ 3,808,133	$ 1,820,470	$ (1,987,663)
Beginning Balance	$ 1,246,667	$ 1,264,826	$ 18,159
Ending Balance	$ 816,707	$ 1,429,308	$ 612,601

UNR36 Orvis School of Nursing

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 2,294,273	$ 2,130,416	$ (163,857)
Total Expenditures and Transfers Out	$ 2,958,781	$ 2,294,372	$ (664,409)
Beginning Balance	$ 273,926	$ 12,474	$ (261,452)
Ending Balance	$ (390,582)	$ (151,482)	$ 239,100

UNR37 School of Public Health

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 4,733,182	$ 4,032,234	$ (700,948)
Total Expenditures and Transfers Out	$ 5,352,127	$ 3,466,024	$ (1,886,103)
Beginning Balance	$ 4,395,268	$ 4,533,699	$ 138,431
Ending Balance	$ 3,776,323	$ 5,099,909	$ 1,323,586

UNR38 School of Social Work

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 5,044,259	$ 5,277,952	$ 233,693
Total Expenditures and Transfers Out	$ 5,605,020	$ 4,836,790	$ (768,230)
Beginning Balance	$ 3,449,033	$ 3,720,213	$ 271,180
Ending Balance	$ 2,888,272	$ 4,161,375	$ 1,273,103

UNR39 Honors College

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 143,799	$ 150,896	$ 7,097
Total Expenditures and Transfers Out	$ 148,666	$ 139,270	$ (9,396)
Beginning Balance	$ 11,115	$ 4,733	$ (6,382)
Ending Balance	$ 6,248	$ 16,359	$ 10,111

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

University of Nevada Reno FY2024 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: Stronger-than-expected enrollment in online programs led to an increase in student tuition and fees.
- Sales and Service: A decrease primarily resulted from the Renown clinical partnership with the UNR School of Medicine, where funds were transferred to the state with Interim Finance Committee (IFC) approval.
- Facilities and Administration Revenue: Increased due to growth in research programs.
- Investment/Endowment Revenue: Improved market conditions in FY24 resulted in higher-than-anticipated investment revenue.
- Other Revenue: Decreased mainly because Athletics actual institutional support is booked as transfers but is budgeted as other revenue.

Expenditures:
Expense by Function:
- Instructional Costs: Variance was due to reduced expenses associated with the School of Medicine's Renown Affiliation Agreement, which led to a movement of revenues and related expenses to their state account, which IFC approved.
- Research Expenses: Variance was primarily due to reductions in faculty start-up account expenses and lower expenditures in F&A accounts than budgeted.
- Public Service: Variance resulted from lower-than-expected expenses related to the State Health Lab's newborn screening program and Cooperative Extension programs.
- Academic Support: Changes in accounting methods shifted School of Medicine's accounts from centralized to departmental accounting, leading to variances.
- Institutional Support: Increased due to cost allocations for Workday software, financial aid support, and the establishment of a new administrative overhead charge.
- Operations and Maintenance: Variance is primarily due to the construction services recharge account. Funds were received during the fiscal year, but actual project expenses will occur in later periods.
- Auxiliary: Differences resulted from closing out the Argenta Hall insurance claim and Student Housing budgeting for higher utility expenses than actually incurred.

Expense by Category:
- Salaries: UNR salaries were lower than budgeted due to holding positions vacant because of significant unfunded COLA.
- Operating Costs: Variance primarily stemmed from accounting method changes in the School of Medicine, transitioning from centralized to departmental accounting, as well as IFC-approved adjustments of revenue and related expenses due to the Renown partnership moving to their state account. Additionally, the construction services recharge account received funds in anticipation of future expenses.

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

University of Nevada, Reno
Key Assumptions:
Included in this report are
- Budget revisions that that exceed 25% of expenditures for budgets up to $400,000.
- Budget revisions of $100,000 or more for budgets exceeding $400,000.

Narrative:
The University of Nevada, Reno (UNR) had 417 accounts that meet the criteria requirement in FY24.
Of these accounts, 139 had balances transferred out to close.
83 accounts were F&A Distributions accounts. These received F&A income and were distributed the funds out to related programs.
172 accounts collected revenues, then distributed out these funds to related programs.
18 accounts sole transfers were due to the implementation of UNR's 5% Administrative Service Charge.
3 accounts have transfers for planned debt repayments and internal loans.
2 accounts had transfers that were reversing transfers-in that were made in error.
Most of these transfers are planned and have no negative impact on personnel and operating expenses.
The implementation of UNR's Administrative Service Charge is new to FY24, which required units to make adjustments to accommodate the new expense. The charge is to sales and services revenues and may have caused programs to increase their pricing going forward.

Self-Supporting Budget Report
FY 2024
Western Nevada College
Allocation of Resources by Function

	FY 2024 Budget		FY 2024 Actuals		Difference (over/(under) budget)	
Revenues						
Student Tuition and Fees	$	970,450	$	986,362	$	15,912
Sales and Service	$	872,772	$	865,946	$	(6,826)
Facilities & Administration Revenue	$	-	$	-	$	-
Investment/Endowment Income	$	-	$	-	$	-
Gifts	$	-	$	-	$	-
Other Revenue	$	2,079	$	-	$	(2,079)
Total Revenue	**$**	**1,845,301**	**$**	**1,852,308**	**$**	**7,007**
Expenditures						
Instruction	$	-	$	-	$	-
Research	$	-	$	-	$	-
Public Service	$	-	$	-	$	-
Academic Support	$	-	$	-	$	-
Student Services	$	-			$	-
Institutional Support	$	450,000	$	352,351	$	(97,649)
O & M of Plant	$	-	$	-	$	-
Auxiliary	$	1,178,585	$	1,163,902	$	(14,683)
Scholarships	$	600,000	$	599,937	$	(63)
Total Expenditures	**$**	**2,228,585**	**$**	**2,116,191**	**$**	**(112,394)**
Transfers In	$	-	$	1,700	$	1,700
Transfers Out	$	-	$	21,351	$	21,351
Net Transfers	**$**	**-**	**$**	**(19,651)**	**$**	**(19,651)**
Beginning Balance	**$**	**1,254,005**	**$**	**1,254,005**	**$**	**0**
Ending Balance	**$**	**870,721**	**$**	**970,471**	**$**	**99,750**

Self-Supporting Budget Report
FY 2024
Western Nevada College
Allocation of Resources by Expenditure Object

	FY 2024 Budget	FY 2024 Actuals	Difference (over/(under) budget)
Revenues			
Student Tuition and Fees	$ 970,450	$ 986,362	$ 15,912
Sales and Service	$ 872,772	$ 865,946	$ (6,826)
Facilities & Administration Revenue	$ -	$ -	$ -
Investment/Endowment Income	$ -	$ -	$ -
Gifts	$ -	$ -	$ -
Other Revenue	$ 2,079	$ -	$ (2,079)
Total Revenue	**$ 1,845,301**	**$ 1,852,308**	**$ 7,007**
Expenditures			
Personnel			
Professional Salaries	$ 442,521	$ 393,456	$ (49,065)
Graduate Assistants	$ -	$ -	$ -
Classified & Technologist Salaries	$ 383,471	$ 356,694	$ (26,777)
Wages	$ 45,000	$ 114,050	$ 69,050
Fringe	$ 175,000	$ 162,066	$ (12,934)
Operating	$ 1,182,593	$ 1,089,925	$ (92,668)
Total Expenditures	**$ 2,228,585**	**$ 2,116,191**	**$ (112,394)**
Transfers In	$ -	$ 1,700	$ 1,700
Transfers Out	$ -	$ 21,351	$ 21,351
Net Transfers	**$ -**	**$ (19,651)**	**$ (19,651)**
Beginning Balance	**$ 1,254,005**	**$ 1,254,005**	**$ 0**
Ending Balance	**$ 870,721**	**$ 970,471**	**$ 99,750**

Self-Supporting Budget Report
FY 2024
Western Nevada College
By Unit

WNC02: Auxiliary

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 885,301	$ 876,210	$ (9,091)
Total Expenditures and Transfers Out	$ 1,178,585	$ 1,163,902	$ (14,683)
Beginning Balance	$ 743,290	$ 743,290	$ (0)
Ending Balance	$ 450,006	$ 455,597	$ 5,591

WNC07: Finance

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 360,000	$ 360,808	$ 808
Total Expenditures and Transfers Out	$ 450,000	$ 352,351	$ (97,649)
Beginning Balance	$ 356,369	$ 356,369	$ 0
Ending Balance	$ 266,369	$ 364,826	$ 98,457

WNC08: Student Services

	FY 2024 Budget	FY 2024 Actuals	Difference
Total Revenue and Transfers In	$ 600,000	$ 616,991	$ 16,991
Total Expenditures and Transfers Out	$ 600,000	$ 621,289	$ 21,289
Beginning Balance	$ 154,346	$ 154,346	$ 0
Ending Balance	$ 154,346	$ 150,048	$ (4,298)

Self-Supporting Budget Report
FY 2024
Western Nevada College
Narrative

Revenue:
- Student Tuition and Fees: $15K increase due to higher enrollment in FY24.

Expenditures:
- Institutional Support: $97K decrease primarily due to the technology fee account and not spending at the level that was budgeted for. The institution is aware of the accumulating balance and the technology needs that are emerging as critical and can possibly use these funds for those expenditures.
- Professional, Classified, Fringe and Wages fluctuations are attributable to the child development center and the difficulty in hiring full time staff. As such the actual expense for professional staff, classified staff and fringe was lower than expected. This also increased the need for part-time staff to fill in the gaps leaving an overage of wages in part time wages.
- Operating: $92k Decrease corresponds to the institutional support explanation above and is attributable to the technology fee account.

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

Western Nevada College had no budget revisions that met the reporting criteria.

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). There is no longer a minimum annual expenditure threshold for inclusion. Budgets at any amount of annual expenditure must be included.
- 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).
- There is a FY24 Budget Revision section that should list all 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. Do not include revisions between object codes. Must include the impact of the revisions on the affected programs, particularly noting how reductions in personnel and operating expenses will be accommodated for the remainder of the fiscal year; and what the fiscal and program implications are for subsequent years. (Title 4, Chapter 9, Section 2.4.b).