

## Summary Report

### UNLV Differential Fees and Special Course Fees

We respectfully submit to the Board of Regents Audit Committee the follow-up information requested to support current expenditures/balances for our Differential Fees Programs and Special Course Fees.

#### **Differential Fee Programs**

As a result of significant budget cuts and program eliminations, these programs were targeted for differential fee tuition due to the fact that they were high cost programs and/or high demand programs. Following the implementation of the differential fees in Spring 2012 and a poor local economic climate, we needed to see if there would be a decline in student enrollments due to these increases. It was very responsible for our program manager's to begin with conservative spending plans until we could determine a base revenue stream. Had we not taken this path and if enrollments declined, we would have been in a budget deficit which would have been unacceptable.

As we now have two years of revenue history and student enrollment trends to base our budgets upon, we now believe we have a stable budget platform to support the hiring of faculty and commit to ongoing expenditures. However, we believe that we need the revenue of one semester as a rollover balance in order to react to unexpected enrollment declines.

Informatively, some of the programs need to "bank" funds for the purchases of large equipment/lab upgrades i.e. Physical Therapy and Architecture, so balances at times will be higher with revenue and expense fluctuations between fiscal years.

#### **Summary Program Expenditure Activity – Current and Future**

##### Architecture:

- 2 Faculty, 1 Shop Technician Staff
- Student Employees to support increased student access for 5 technology labs
- Updating classroom and studios spaces
- Updating lab equipment/state of the art labs
- Equipment updates/replacements, every 3-4 years, \$350K

##### Nursing:

- 7 Faculty, 3 Student Success Support Staff, 2 Nursing Support Staff
- **Increased Nursing faculty hiring using a specialty search firm**
- Updating student computer classrooms
- Equipment updates/replacements, every 3-5 years, \$2 million

Physical Therapy:

- 3 Faculty, 1 Student Success Support Staff, 1 Support Staff
- Student Travel - Present research at professional meetings
- Equipment updates/replacements, every 3-5 years, \$500K

Master's Business Administration (MBA):

- 1 Faculty, 1 Career Services Coordinator, 1 Support Staff
- Marketing - Increase student enrollments
- Student Travel – Business conferences and competitions

Social Work – Master's:

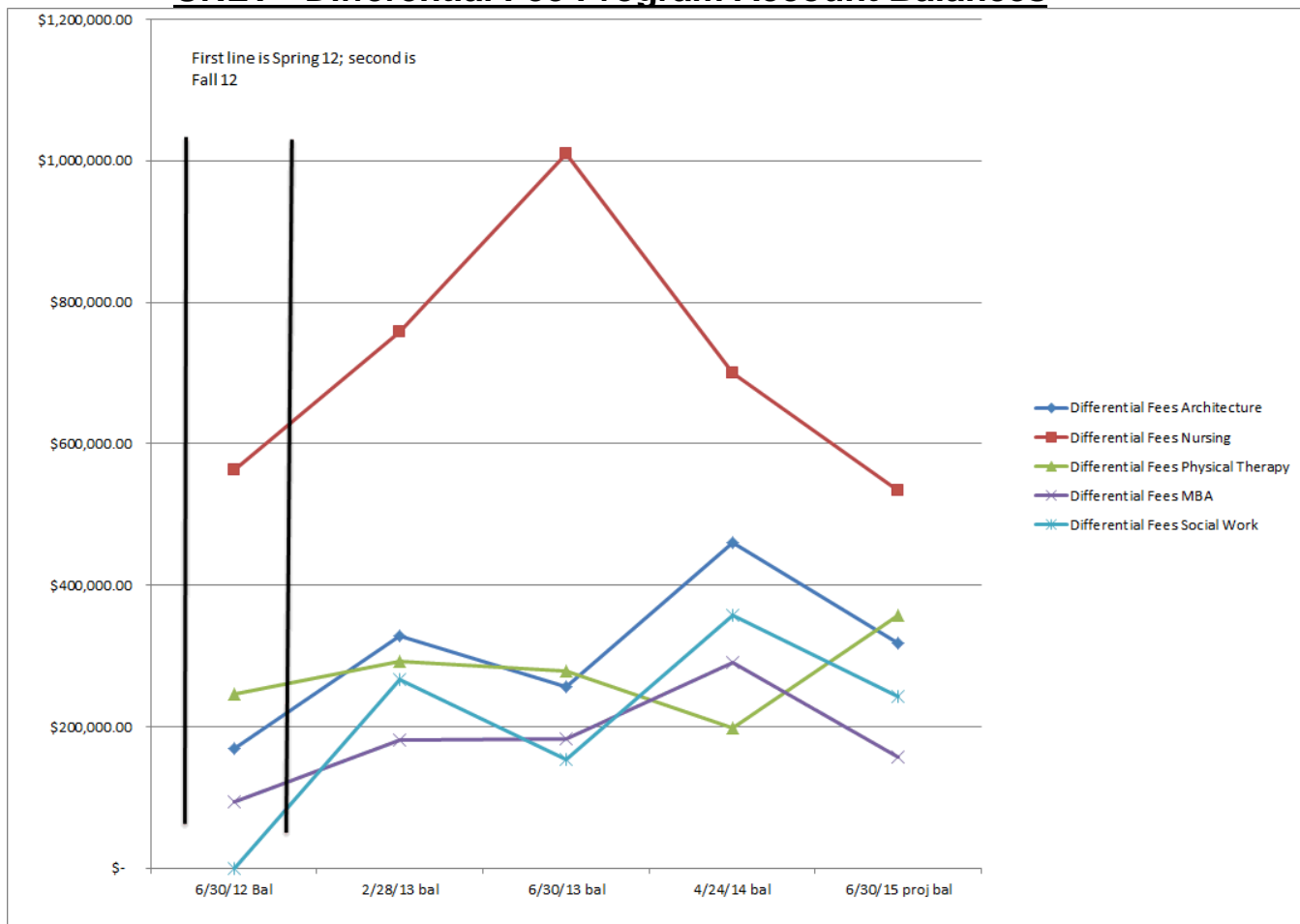
- 4 Faculty
- Computer replacements, every 3-4 years

We intentionally proceeded with caution in hiring faculty and staff for FY13 and FY14; filling instructional needs mainly by hiring visiting faculty and temporary support staff while recruiting for additional tenure-track faculty and ongoing support staff. During FY14 and FY15, tenure-track and non-tenure track faculty and support staff positions have been filled. However, as more of these budgets are absorbed with faculty and staff expenses, we must retain funding for future employee costs such as: faculty promotion, merit, step increases, COLA, increases in retirement plan contributions, health insurance premiums, and fringes benefit costs.

Below is the differential fee program account balance history since inception with projected balances for FY15 year-end. Hiring is demonstrated by our FTE increase.

<b>Diff. Fee Program</b>	<b>Start Date</b>	<b>Balance 6-30-012</b>	<b>Audit Balance 2/28/13</b>	<b>Balance 6/30/13</b>	<b>Balance 4/24/14</b>	<b>Projected Balance 6/30/2015</b>	<b>FY14 FTE</b>	<b>FY15 FTE</b>
Architecture	Spring 2012	169,076	328,395	256,490	459,883	318,787	2.0	3.0
Nursing	Spring 2012	563,835	758,094	1,010,572	700,513	501,515	10.0	12.00
Physical Therapy	Spring 2012	246,971	292,240	278,890	198,380	357,756	4.0	5.0
MBA	Spring 2012	93,269	181,064	182,747	351,329	115,245	2.0	3.0
Social Work	Fall 2012	-	266,875	154,021	358,177	242,321	3.0	4.0

### UNLV - Differential Fee Program Account Balances



### Percent of Revenue – Audit, Current, and FY15 Projected

Diff. Fee Program	Audit Balance 2/28/13	% of Revenue Audit 2/28/13	Balance 4/24/14	Projected Revenue FY15	Projected Expense FY15	Projected Ending Balance FY15	Projected % of Revenue FY15
Architecture	328,395	60%	459,883	591,868	748,141	318,787	54%
Nursing	758,094	60%	700,513	1,256,722	1,540,667	501,515	40%
Physical Therapy	292,240	44%	198,380	815,217	830,826	357,756	44%
MBA	181,064	115%	291,549	201,960	351,329	115,245	57%
Social Work	266,875	75%	358,177	453,720	645,189	242,321	53%

## **Multiple Course Fees, One Account**

The account structures are reviewed annually to assure that funds are spent as intended and on the classes for which the fees are collected. Multiple course fees are collected into one account whereby the special course fees are used to equip labs that are used by the various courses i.e. microscope usage. For example if a microscope breaks, it is not the result of one particular class, but the usage from the multiple classes, and the replacement cost needs to be shared. For the field/clinical supervision, one faculty provides supervision for multiple classes/students for which the fees are collected, so their payroll is charged to one fee account. This is the most efficient way to manage these special course fees.

Account managers for these accounts verified that they track revenue collected from the various course fees and how this revenue is applied in relation towards expenditures.

## **Special Course Fees - Expenditure Plans, Current, and Long-Term**

Trend analysis reviews were completed for each of the accounts below to determine why the large balances accumulated and to determine appropriate expenditure plans to reduce these balances and prevent additional accumulation of excess funds. NOTE: Charges have stopped for one of the fees effective Summer 2014, and additional reviews of two more of these accounts is in progress for possible fee reductions for Spring 2015.

### **Biology Lab Fees/Life Sciences – Account 2221-260-640L**

- Replace high end microscopes, spectrophotometers, anatomical models
- Software, equipment and biological specimens for diasections
- **Under review to determine which course fee reductions are appropriate for implementation, Spring 2015**

### **Education – Field Course Study – Account 2221-253-4704**

- Pilot Teacher Residency Program (student internship/student teaching) increased from one semester to one year (FY14)
- Increased course offerings for clinical and field experience

### **Physical Education (PEX) – Account 2220-262-670H**

- Purchased new/replacement equipment for various PEX classes
- Implemented new supervision and oversight plan to expend funds each semester

### **Social Work – Account 2221-274-94DP**

- Increased course offerings for clinical and field experience
- **Under review to determine which course fee reductions are appropriate for implementation, Spring 2015**

Hotel Internship – Account 2220-258-574G

- **Course fee was stopped, effective Summer Term 2014.**
- Review and revise internship program to enhance the program and determine best use of existing funds previously collected

**Special Course Fees - Revenue History**

Account Name	Audit Balance 2/28/13	% of Revenue Audit 2/28/13	Balance 4/24/14	Projected Revenue FY15	Projected Expense FY15	Projected Ending Balance FY15	Projected % of Revenue FY15
Biology Lab Fees	312,456	161%	257,342	199,545	394,750	162,118	81%*
Educ. College Field Course Fees	466,528	233%	210,830	155,250	258,938	53,895	35%
PEX Spec Crs Fees	69,159	103%	63,203	56,885	97,382	1,858	3%
Social Work Special Fees	39,831	50%	77,722	73,755	135,346	44,281	60%*
Hotel Internship	101,341	404%	110,779	-	25,000	85,779	N/A

\*Fee structure/amounts currently under review

**Class Schedule – Differential Fees and Special Course Fees Identified**

Item has been corrected effective Fall 2014 semester (registration began April 14, 2014). A modification has been made to the “class search” in PeopleSoft to display both the differential fees and the special course fees associated with a class in separate fields. These fees are connected directly to the fee tables that Student Accounts maintains. Now that we have separate fields to display these fees, the Registrar's Office is working to remove all previous 'class note' references to special fees to make sure we do not have conflicting or confusing information displayed in the notes and ensure students are aware of all the fees. Please see the following example.

## Class Detail

### NURS 342 - 1002 Fundamentals of Nursing Lab

University of Nevada Las Vegas | 2014 Fall | Lecture

[VIEW SEARCH RESULTS](#)

Class Details			
<b>Status</b>	<span style="color: green;">●</span> Open	<b>Career</b>	Undergraduate
<b>Class Number</b>	86756	<b>Dates</b>	9/8/2014 - 12/19/2014
<b>Session</b>	Nursing	<b>Grading</b>	Satisfactory/Failing
<b>Units</b>	1 units	<b>Location</b>	UNLV Main
<b>Instruction Mode</b>	In Person	<b>Campus</b>	Main Campus
<b>Class Components</b>	Lecture	Required	

Meeting Information			
Days & Times	Room	Instructor	Meeting Dates
Tu 12:00AM - 12:00AM	DEPT ARRANGED	Staff	09/08/2014 - 12/19/2014

Enrollment Information	
<b>Enrollment Requirements</b>	Corequisite NURS 305

Class Availability			
<b>Class Capacity</b>	8	<b>Wait List Capacity</b>	0
<b>Enrollment Total</b>	0	<b>Wait List Total</b>	0
<b>Available Seats</b>	8		

Description
FUNDAMENTALS OF NURSING LAB

Textbook/Other Materials
Textbooks to be determined

Differential Fee	Course Fee
<b>Additional Fee/Credit:</b> \$156.75	<b>Additional Special Fee:</b> \$120.00

[VIEW SEARCH RESULTS](#)