

NEVADA SYSTEM OF HIGHER EDUCATION



2014-2015

Accountability Report

Reconciliation of Regents Approved Budget to Actual Budget

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

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
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NEVADA SYSTEM OF HIGHER EDUCATION

**State Supported Operating Budget
Revenues by Source
2014-15 Operating Budget, 2014-15 Actual Revenue**

Revenue by Source	2014-15		State	2014-15	Difference
	Operating Budget	IFC Augmentation	Adjusted Budget	Actual Revenue	Over (Under)
<u>STATE APPROPRIATION</u>					
General Fund	473,832,497	0	473,832,497	468,576,161	-5,256,336
AB 511 Salary Restoration	6,576,135	0	6,576,135	0	-6,576,135
E-900 Performance Fund	18,899,022	0	18,899,022	18,899,022	0
Total State Appropriation	499,307,654	0	499,307,654	487,475,183	-11,832,471
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	199,982,314	16,819,506	216,801,820	211,254,473	-5,547,347
Non-Resident Tuition	55,808,497	14,774,437	70,582,934	68,262,149	-2,320,785
Miscellaneous Student Fees	2,244,084	105,384	2,349,468	2,188,419	-161,049
Discretionary Funds	165,560	0	165,560	165,560	0
County Funds	571,164	0	571,164	544,508	-26,656
Federal Funds	3,015,459	0	3,015,459	2,752,427	-263,032
Investment Income	1,477,119	0	1,477,119	1,069,115	-408,004
Miscellaneous	154,386	0	154,386	161,772	7,386
WICHE Loan Payments	87,626	0	87,626	150,155	62,529
WICHE Stipend Repayments	95,539	0	95,539	76,952	-18,587
WICHE Interest on Loans	84,750	0	84,750	115,299	30,549
WICHE Fines & Penalties	1,050	0	1,050	0	-1,050
WICHE Early Loan Repayments	25,000	0	25,000	58,217	33,217
Balance Forward From '14	653,813	0	653,813	2,117,684	1,463,871
Balance Forward to '16	0	0	0	-2,666,636	-2,666,636
Fiscal Year-End Timing Difference	0	0	0	33,530	33,530
Total Other Revenue Sources	264,366,361	31,699,327	296,065,688	286,283,624	-9,782,064
TOTAL REVENUE	763,674,015	31,699,327	795,373,342	773,758,807	-21,614,535
<u>ADJUSTMENTS TO REVENUE</u>					
Revert To State	0	0	0	-181,629	-181,629
Less: Revert to State	0	0	0	-181,629	-181,629
TOTAL ADJUSTED REVENUE	763,674,015	31,699,327	795,373,342	773,577,178	-21,796,164

NSHE Accountability Report

Comparison of the Regents Approved 2014-15 Operating Budget To Actual Expenditures Nevada System of Higher Education

<i>Function</i>	<i>Board Approved Budget</i>			<i>IFC Augmentations</i>			<i>Actual Expenditures</i>		
	<i>Professional FTE</i>	<i>Classified FTE</i>	<i>2014-15 Budget</i>	<i>Professional FTE</i>	<i>Classified FTE</i>	<i>2014-15 Augmentation</i>	<i>Professional FTE</i>	<i>Classified FTE</i>	<i>2014-15 Amount</i>
<i>INSTR & DEPT RESEARCH</i>	3,336.56	440.50	374,426,440	56.65	0.00	9,408,658	3,388.82	440.50	363,692,278
<i>RESEARCH</i>	81.16	23.67	16,874,234	2.00	0.00	450,876	82.92	23.67	16,035,118
<i>PUBLIC SERVICE</i>	49.11	27.86	8,813,748	0.00	0.00	149	49.11	27.86	7,769,349
<i>ACADEMIC SUPPORT</i>	412.45	281.50	89,435,384	22.28	0.00	3,212,997	436.23	281.50	91,063,809
<i>STUDENT SERVICES</i>	365.57	215.25	56,610,232	20.04	0.00	2,325,373	393.66	212.25	54,350,403
<i>INSTIT'L SUPPORT</i>	507.72	383.38	109,960,850	34.80	0.00	3,395,126	553.44	380.99	110,372,673
<i>O & M OF PLANT</i>	71.94	694.07	105,537,103	14.50	0.00	3,594,247	86.44	695.07	102,131,799
<i>SCHOLARSHIPS</i>	0.40		21,740,000	0.00		4,569,672	0.40		27,598,068
<i>RESERVES</i>	0.00	0.00	-19,723,976	0.00	0.00	4,742,229	0.00	0.00	563,681
<i>Appropriation Area Total</i>	4,824.91	2,066.23	763,674,015	150.27	0.00	31,699,327	4,991.02	2,061.84	773,577,178

System Administration

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	4,318,390		4,318,390	4,277,918	-40,472
AB 511 Salary Restoration	46,428		46,428	0	-46,428
Total State Appropriation	4,364,818	0	4,364,818	4,277,918	-86,900
<u>OTHER REVENUE SOURCES</u>					
Discretionary Funds	111,460		111,460	111,460	0
Total Other Revenue Sources	111,460	0	111,460	111,460	0
TOTAL REVENUE	4,476,278		4,476,278	4,389,378	-86,900
<u>ADJUSTMENTS TO REVENUE</u>					
Less: Revert to State				-14	-14
ADJUSTED TOTAL REVENUE	4,476,278		4,476,278	4,389,364	-86,914

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	Adjusted Board Approved		2014-2015	Actual		2014-2015	Difference		Over	Significant Differences between Budget and Actual	Explanation of : Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE	Operating Budget \$	Professional FTE	Classified FTE	State Adjustment \$	Professional FTE	Classified FTE	Board App \$	Professional FTE	Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE	(Under) Difference \$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	23.50	3.00	4,470,930	-	-	-	23.50	3.00	4,470,930	23.50	3.00	4,255,732	-	-	(215,198)	(Holidays)		
O&M OF PLANT	-	-	154,205	-	-	-	-	-	154,205	-	-	131,582	-	-	(22,623)	expected.		
SCHOLARSHIPS	-	-	2,050	-	-	-	-	-	2,050	-	-	2,050	-	-	-			
RESERVES	-	-	(150,907)	-	-	-	-	-	(150,907)	-	-	-	-	-	150,907	Support		
APPROPRIATION AREA TOTAL	23.50	3.00	4,476,278	-	-	-	23.50	3.00	4,476,278	23.50	3.00	4,389,364	-	-	(86,914)			

NSHE ACCOUNTABILITY REPORT						
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget						
Fiscal Year 2014-2015						
APPROPRIATION: System Administration						
FUNCTION TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
No positions created or deleted.						

System Computing Services

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	16,870,709		16,870,709	16,734,424	-136,285
AB 511 Salary Restoration	101,940		101,940	0	-101,940
Total State Appropriation	16,972,649	0	16,972,649	16,734,424	-238,225
TOTAL REVENUE	16,972,649		16,972,649	16,734,424	-238,225

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
SYSTEM COMPUTING SERVICES																			
FUNCTION	Budgeted		2014-2015	IFC			2014-2015			Actual		2014-2015		Over			Explanation of:		
	Professional	Classified	Operating	Augmentation		State	Adjusted Board Approved		Adj		Professional	Classified	Actual	Classified	Difference		Significant Difference between Budget and Actual	Positions Added or Eliminated	Transfers *
	FTE	FTE	\$	Professional	Classified	\$	Professional	Classified	Board App.	FTE	FTE	\$	FTE	FTE	Professional	Classified			
INSTRUCTION	-	-	-																
RESEARCH	-	-	-																
PUBLIC SERVICE	-	-	-																
ACADEMIC SUPPORT	-	-	-																
STUDENT SERVICES	-	-	-																
INSTITUTIONAL SUPPORT	80.00	18.00	16,927,487				80.00	18.00	16,927,487	80.00	18.00	16,248,268				(678,221)	Note 1		
O&M OF PLANT			458,014				0.00	0.00	458,014			458,491				(1,523)	Note 2		
SCHOLARSHIPS			40,000				0.00	0.00	40,000			29,867				(10,333)	Note 3		
RESERVES			(452,852)				0.00	0.00	(452,852)			-				452,852	Note 4		
APPROPRIATION AREA TOTAL	80.00	18.00	16,972,649				80.00	18.00	16,972,649	80.00	18.00	16,734,424				(238,225)	Note 5		
		98.00																	

Note 1: Allocation of furlough savings, vacancy savings, AEGIS Holiday (\$138,285), and AB 511 funds (\$101,940) that SCS was unable to draw
Note 2: Actual O & M expenses lower than original projection
Note 3: Actual faculty/staff grant-in-aid expenses lower than original projection
Note 4: Allocation of Reserves
Note 5: Total of AEGIS Holiday and AB 511 funds that SCS was unable to draw

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: System Computing Services							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
*** No positions were created or deleted upon completion of the NSHE Operating Budget ***							

NSHE Special Projects

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	1,974,778		1,974,778	1,964,098	-10,680
AB 511 Salary Restoration	7,536		7,536	0	-7,536
Total State Appropriation	1,982,314	0	1,982,314	1,964,098	-18,216
<u>OTHER REVENUE SOURCES</u>					
Balance Forward From '14	0		0	1,443,825	1,443,825
Balance Forward to '16	0		0	-1,822,123	-1,822,123
Fiscal Year-End Timing Difference	0		0	33,530	33,530
Total Other Revenue Sources	0	0	0	-344,768	-344,768
TOTAL REVENUE	1,982,314		1,982,314	1,619,330	-362,984
<u>ADJUSTMENTS TO REVENUE</u>					
Less: Revert to State				-60,693	-60,693
ADJUSTED TOTAL REVENUE	1,982,314		1,982,314	1,558,637	-423,677

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
SPECIAL PROJECTS																		
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			Actual		2014-2015	Difference		Over	Significant Differences between Budget and Actual	Explanation of Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted Professional	Board Approved Classified	Approved Adj Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION						-												
RESEARCH	6.68	1.00	1,982,314				6.68		1,982,314			1,558,837	(6.68)	(1.00)	(423,677)		Assessments; salary savings	
PUBLIC SERVICE																		
ACADEMIC SUPPORT																		
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT																		
O&M OF PLANT																		
SCHOLARSHIPS																		
RESERVES																		
APPROPRIATION AREA TOTAL	6.68	1.00	1,982,314				6.68		1,982,314			1,558,837	(6.68)	(1.00)	(423,677)			
		7.68																

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Special Projects							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

WICHE Loan Fund

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	757,357		757,357	757,357	0
Total State Appropriation	757,357	0	757,357	757,357	0
<u>OTHER REVENUE SOURCES</u>					
WICHE Loan Payments	87,626		87,626	150,155	62,529
WICHE Stipend Repayments	95,539		95,539	76,952	-18,587
WICHE Interest on Loans	84,750		84,750	115,298	30,548
WICHE Fines & Penalties	1,050		1,050	0	-1,050
WICHE Early Loan Repayments	25,000		25,000	58,217	33,217
Balance Forward From '14	0		0	33,587	33,587
Balance Forward to '16	0		0	-34,263	-34,263
Total Other Revenue Sources	293,965	0	293,965	399,946	105,981
TOTAL REVENUE	1,051,322		1,051,322	1,157,303	105,981
<u>ADJUSTMENTS TO REVENUE</u>					
Less: Revert to State				-119,174	-119,174
ADJUSTED TOTAL REVENUE	1,051,322		1,051,322	1,038,129	-13,193

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

WICHE Loan Fund

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			Actual		2014-2015	Difference			Over (Under) Difference	Significant Differences between Budget and Actual	Explanation of : Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted Professional	Board Approved Classified	Adj Board App.	Professional	Classified	Actual Expenditure	Professional	Classified					
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION						-	-	-	-				-	-	-				
RESEARCH							-	-	-				-	-	-				
PUBLIC SERVICE							-	-	-				-	-	-				
ACADEMIC SUPPORT						-	-	-	-				-	-	-				
STUDENT SERVICES			1,051,322			-	-	-	1,051,322			1,038,129	-	-	(13,193)				
INSTITUTIONAL SUPPORT						-	-	-	-				-	-	-				
O&M OF PLANT						-	-	-	-				-	-	-				
SCHOLARSHIPS						-	-	-	-				-	-	-				
RESERVES						-	-	-	-				-	-	-				
APPROPRIATION AREA TOTAL			1,051,322			-	-	-	1,051,322			1,038,129	-	-	(13,193)				

WICHE Admin

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	338,108		338,108	335,048	-3,060
AB 511 Salary Restoration	1,486		1,486	0	-1,486
Total State Appropriation	339,594	0	339,594	335,048	-4,546
TOTAL REVENUE	339,594		339,594	335,048	-4,546

NSHE ACCOUNTABILITY REPORT																	
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																	
WICHE																	
Explanation of:																	
FUNCTION	Budgeted		2014-2015	IFC Augmentation		2014-2015	2014-2015			Actual		2014-2015		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional FTE	Classified FTE	Operating Budget \$	Professional FTE	Classified FTE	State Adjustment \$	Adjusted Professional FTE	Board Approved Classified FTE	2014-2015 Adj. Board App. \$	Professional FTE	Classified FTE	Actual Expenditure \$	Difference Professional FTE	Difference Classified FTE			
INSTRUCTION						-	-	-	-	-	-	-	-	-			
RESEARCH						-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE						-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT						-	-	-	-	-	-	-	-	-			
STUDENT SERVICES						-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	1.20	1.00	342,895			342,895	1.20	1.00	685,790			335,048	(1.20)	(1.00)	(7,847)		Salary Savings; Assess holidays
O&M OF PLANT						-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS						-	-	-	-	-	-	-	-	-			
RESERVES			(3,301)			(3,301)	-	-	(6,602)			-	-	-	3,301		
APPROPRIATION AREA TOTAL	1.20	1.00	339,594			339,594	1.20	1.00	679,188			335,048	(1.20)	(1.00)	(4,546)		

NSHE ACCOUNTABILITY REPORT

Fiscal Year 2014-2015

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

APPROPRIATION: WICHE

FUNCTION TITLE		FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE

University of Nevada, Reno

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	86,741,795		86,741,795	85,732,601	-1,009,194
AB 511 Salary Restoration	1,337,751		1,337,751	0	-1,337,751
E-900 Performance Fund	4,565,358		4,565,358	4,565,358	0
Total State Appropriation	92,644,904	0	92,644,904	90,297,959	-2,346,945
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	51,433,750	8,444,750	59,878,500	59,142,253	-736,247
Non-Resident Tuition	16,427,234	10,184,147	26,611,381	26,674,459	63,078
Miscellaneous Student Fees	300,000		300,000	391,766	91,766
Investment Income	370,039		370,039	309,425	-60,614
Miscellaneous	60,000		60,000	67,381	7,381
Balance Forward From '14	421,000		421,000	361,593	-59,407
Balance Forward to '16	0		0	-728,259	-728,259
Total Other Revenue Sources	69,012,023	18,628,897	87,640,920	86,218,618	-1,422,302
TOTAL REVENUE	161,656,927	18,628,897	180,285,824	176,516,577	-3,769,247

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

UNIVERSITY OF NEVADA, RENO

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			2014-2015			Over			Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted	Board Approved	Adj	Professional	Classified	Actual	Difference		(Under)				
	FTE	FTE	\$	FTE	FTE	\$	Professional	Classified	Board App.	FTE	FTE	\$	Professional	Classified	Difference				
							FTE	FTE	\$				FTE	FTE	\$				
INSTRUCTION	736.11	83.89	88,140,965	33.16	-	2,706,607	769.27	83.99	90,847,572	769.27	83.89	89,224,796	-	-	(1,622,776)	See note below			
RESEARCH	2.00	1.00	291,527	2.00	-	450,876	4.00		742,403	4.00	-	1,160,643	-	-	418,240	Increased expenses related to faculty start-			
PUBLIC SERVICE			-				-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT	69.63	60.92	16,367,925	22.28	-	2,128,070	91.91	60.92	18,495,995	91.91	60.92	18,017,298	-	-	(478,699)	See note below			
STUDENT SERVICES	44.45	27.50	6,940,043	20.04	-	1,561,474	64.49	27.50	8,501,517	64.49	27.50	8,131,009	-	-	(370,508)	See note below			
INSTITUTIONAL SUPPORT	113.90	88.71	21,391,703	34.80	-	3,270,432	148.70	88.71	24,662,135	148.70	88.71	24,847,095	-		184,960	Increased expenses related to faculty start-			
O&M OF PLANT	13.19	209.53	24,274,120	14.50		3,519,218	27.69	209.53	27,793,336	27.69	209.53	25,879,629	-		(1,913,707)	See note below			
SCHOLARSHIPS	0.34		8,274,088	-	-	249,993	0.34	-	8,524,081	0.34	-	8,892,427	-	-	168,346	Increased funding for Presidential Scholarship			
RESERVES			(4,023,444)			4,742,229	-	-	718,785	-	-	583,680	-	-	(155,105)	See note below			
APPROPRIATION AREA TOTAL	879.62	471.65	161,656,827	126.78	-	18,628,897	1,106.40	470.65	180,285,824	1,106.40	470.65	178,518,575	-	-	(3,769,249)	See note below			
																Note:	Reduced expenditures due to premium holiday and pay bill reductions, furloughs, and vacancy savings.		

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION: University of Nevada Reno

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	none						

Intercollegiate Athletics - UNR

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	4,972,752		4,972,752	4,948,457	-24,295
AB 511 Salary Restoration	12,768		12,768	0	-12,768
Total State Appropriation	4,985,520	0	4,985,520	4,948,457	-37,063
TOTAL REVENUE	4,985,520		4,985,520	4,948,457	-37,063
<u>ADJUSTMENTS TO REVENUE</u>					
Less: Revert to State				-277	-277
ADJUSTED TOTAL REVENUE	4,985,520		4,985,520	4,948,180	-37,340

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

INTERCOLLEGIATE ATHLETICS - UNR

FUNCTION	Budgeted		2014-2015	IFC			2014-2015			2014-2015			Difference			Over (Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Augmentation	State	Adjustment	Adjusted	Board	Approved	Actual	Classified	Actual	Professional	Classified	Difference				
	FTE	FTE	\$	Professional	Classified	\$	Professional	Classified	Board App.	Professional	Classified	\$	FTE	FTE	\$				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
STUDENT SERVICES	10.42	8.75	1,394,999	-	-	-	10.42	8.75	1,394,999	10.42	8.75	1,335,646	-	-	(59,353)	Reduced expenditures due to premium holiday and pay bill reductions, furloughs, and vacancy	-	-	
INSTITUTIONAL SUPPORT	-	-	3,591	-	-	-	-	-	3,591	-	-	3,591	-	-	-		-	-	-
O&M OF PLANT	-	-	1,281,928	-	-	-	-	-	1,281,928	-	-	1,281,928	-	-	-		-	-	-
SCHOLARSHIPS	-	-	2,364,453	-	-	-	-	-	2,364,453	-	-	2,327,015	-	-	(37,438)		Reduced expenditures due to premium holiday and pay bill reductions, furloughs, and vacancy savings.	-	-
RESERVES	-	-	(59,451)	-	-	-	-	-	(59,451)	-	-	-	-	-	59,451	-		-	-
APPROPRIATION AREA TOTAL	10.42	8.75	4,985,520	-	-	-	10.42	8.75	4,985,520	10.42	8.75	4,948,180	-	-	(37,340)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Intercollegiate Athletics UNR							
FUNCTION	TITLE	FTE	GRADE		FRINGE	TOTAL	FUNDING SOURCE
			STEP	SALARY			
None.							

Statewide Programs - UNR

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	7,699,493		7,699,493	7,620,669	-78,824
AB 511 Salary Restoration	79,744		79,744	0	-79,744
Total State Appropriation	7,779,237	0	7,779,237	7,620,669	-158,568
TOTAL REVENUE	7,779,237		7,779,237	7,620,669	-158,568
<u>ADJUSTMENTS TO REVENUE</u>					
Less: Revert to State				-1,237	-1,237
ADJUSTED TOTAL REVENUE	7,779,237		7,779,237	7,619,432	-159,805

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

STATEWIDE PROGRAMS - UNR

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			2014-2015			Over			Explanation of: Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Professional	Classified	State	Adjusted	Board	Approved	Actual	Classified	Actual	Difference		(Under)			
	FTE	FTE	\$	FTE	FTE	\$	Professional	Classified	Board App.	FTE	FTE	\$	Professional	Classified	Difference			
							FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	14.30	5.57	2,727,012	-	-	-	14.30	5.57	2,727,012	14.30	5.57	2,543,903	-	-	(183,109)	See note below		
PUBLIC SERVICE	10.37	-	1,046,377	-	-	-	10.37	-	1,046,377	10.37	-	1,136,197	-	-	91,820	Increased expenses related to faculty start-up		
ACADEMIC SUPPORT	2.83	1.00	814,661	-	-	-	2.83	1.00	814,661	2.83	1.00	552,566	-	-	(262,095)	See note below		
STUDENT SERVICES	6.00	1.00	582,823	-	-	-	6.00	1.00	582,823	6.00	1.00	553,376	-	-	(29,447)	See note below		
INSTITUTIONAL SUPPORT	-	-	1,874,133	-	-	-	-	-	1,874,133	-	-	1,938,357	-	-	64,224	Acquired very high performance computing equipment		
O&M OF PLANT	-	4.00	913,480	-	-	-	-	4.00	913,480	-	4.00	893,033	-	-	(20,447)	See note below		
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(179,249)	-	-	-	-	-	(179,249)	-	-	-	-	-	179,249			
APPROPRIATION AREA TOTAL	33.50	11.57	7,779,237	-	-	-	33.50	11.57	7,779,237	33.50	11.57	7,619,432	-	-	(159,805)			
																Note:	Reduced expenditures to cover reduced state appropriations, furloughs, and vacancy savings.	

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: STATE WIDE PROGRAMS - UNR							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE

Cooperative Extension Service

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	3,490,641		3,490,641	3,461,883	-28,758
AB 511 Salary Restoration	45,310		45,310	0	-45,310
Total State Appropriation	3,535,951	0	3,535,951	3,461,883	-74,068
<u>OTHER REVENUE SOURCES</u>					
County Funds	571,164		571,164	544,509	-26,655
Federal Funds	1,364,922		1,364,922	1,101,890	-263,032
Total Other Revenue Sources	1,936,086	0	1,936,086	1,646,399	-289,687
TOTAL REVENUE	5,472,037		5,472,037	5,108,282	-363,755
<u>ADJUSTMENTS TO REVENUE</u>					
Less: Revert to State				-234	-234
ADJUSTED TOTAL REVENUE	5,472,037		5,472,037	5,108,048	-363,989

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COOPERATIVE EXTENSION SERVICE																		
																	Explanation of:	
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	Adjusted Board Approved		2014-2015	Actual		2014-2015	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	23.21	9.58	3,542,400	-	-	-	23.21	9.58	3,542,400	23.21	9.58	3,143,893	-	-	(398,507)	See note below		
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	6.89	4.08	1,349,091	-	-	-	6.89	4.08	1,349,091	6.89	4.08	1,218,305	-	-	(130,786)	See note below		
O&M OF PLANT			745,849	-	-	-	-	-	745,849	-	-	745,849	-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(165,303)	-	-	-	-	-	(165,303)	-	-	-	-	-	165,303			
APPROPRIATION AREA TOTAL	30.10	13.66	5,472,037	-	-	-	30.10	13.66	5,472,037	30.10	13.66	5,108,047	-	-	(363,990)			
																Note:	Reduced expenditures due to reduced state appropriations, furloughs, and vacancy savings.	

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Cooperative Extension Service							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None.							

Agricultural Experiment Station

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	4,872,744		4,872,744	4,835,211	-37,533
AB 511 Salary Restoration	46,392		46,392	0	-46,392
Total State Appropriation	4,919,136	0	4,919,136	4,835,211	-83,925
<u>OTHER REVENUE SOURCES</u>					
Federal Funds	1,650,537		1,650,537	1,650,537	0
Total Other Revenue Sources	1,650,537	0	1,650,537	1,650,537	0
TOTAL REVENUE	6,569,673		6,569,673	6,485,748	-83,925

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

AGRICULTURAL EXPERIMENT STATION

FUNCTION	2014-2015 Budgeted		2014-2015 Operating	IFC Augmentation		2014-2015 State Adjustment	2014-2015 Adjusted Board Approved		2014-2015 Adj	Actual		2014-2015 Actual	Difference		Over (Under)	Explanation of Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Budget	Professional	Classified	\$	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	\$			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	25.33	8.10	6,394,692	-	-	-	25.33	8.10	6,394,692	25.33	8.10	6,115,375	-	-	(279,317)	See note below		
PUBLIC SERVICE																		
ACADEMIC SUPPORT																		
STUDENT SERVICES																		
INSTITUTIONAL SUPPORT	0.50		63,490	-	-	-	0.50	-	63,490	0.50	-	61,411	-	-	(2,079)	See note below		
O&M OF PLANT			288,581	-	-	-	-	-	288,581			308,962	-	-	20,381	Appropriated recharge increased slightly during the		
SCHOLARSHIPS																		
RESERVES			(177,090)	-	-	-	-	-	(177,090)	-	-	-	-	-	177,090			
APPROPRIATION AREA TOTAL	25.83	8.10	6,569,673	-	-	-	25.83	8.10	6,569,673	25.83	8.10	6,485,748	-	-	(83,925)			
																Note:		
																Reduced expenditures due to reduced state appropriations, furloughs, and vacancy savings.		

NSHE ACCOUNTABILITY REPORT								
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget								
Fiscal Year 2014-2015								
APPROPRIATION: Agricultural Experiment Station								
			GRADE					
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE	
NONE								

University Press

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	406,989		406,989	401,426	-5,563
AB 511 Salary Restoration	4,739		4,739	0	-4,739
Total State Appropriation	411,728	0	411,728	401,426	-10,302
TOTAL REVENUE	411,728		411,728	401,426	-10,302

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

UNIVERSITY PRESS

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	Adjusted Board Approved		2014-2015	Actual		2014-2015	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	4.00	-	396,075			-	4.00	-	396,075	4.00	-	378,409	-	-	(17,666)			
ACADEMIC SUPPORT							-	-	-				-	-	-			
STUDENT SERVICES							-	-	-				-	-	-			
INSTITUTIONAL SUPPORT													-	-	-			
O&M OF PLANT			22,999				-	-	22,999			23,017	-	-	18			
SCHOLARSHIPS							-	-	-				-	-	-			
RESERVES			(7,346)				-	-	(7,346)				-	-	7,346			
APPROPRIATION AREA TOTAL	4.00	-	411,728	-	-	-	4.00	-	411,728	4.00	-	401,428	-	-	(10,302)			

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION: University Press

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None.							

Business Center North

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	1,829,353		1,829,353	1,799,648	-29,705
AB 511 Salary Restoration	20,970		20,970	0	-20,970
Total State Appropriation	1,850,323	0	1,850,323	1,799,648	-50,675
TOTAL REVENUE	1,850,323		1,850,323	1,799,648	-50,675

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

BUSINESS CENTER NORTH

FUNCTION	Budgeted		2014-2015	IFC			2014-2015			2014-2015			2014-2015			Explanation of :		
	Professional	Classified	Operating	Augmentation		State	Adjusted Board Approved		Adj	Actual		Actual	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	FTE	FTE	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference			
			\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	5.84	15.66	1,933,396	-	-	-	5.84	15.66	1,933,396	5.84	15.66	1,799,648	-	-	(133,748)			
O&M OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
RESERVES	-	-	(63,073)	-	-	-	-	-	(63,073)	-	-	-	-	-	83,073			
APPROPRIATION AREA TOTAL	5.84	15.66	1,850,323	-	-	-	5.84	15.66	1,850,323	5.84	15.66	1,799,648	-	-	(50,675)			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Business Center North							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None.							

University of Nevada Medical School

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	31,253,285		31,253,285	31,032,881	-220,404
AB 511 Salary Restoration	261,962		261,962	0	-261,962
Total State Appropriation	31,515,247	0	31,515,247	31,032,881	-482,366
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	5,036,120		5,036,120	4,990,170	-45,950
Non-Resident Tuition	876,960		876,960	516,780	-360,180
Miscellaneous Student Fees	13,000		13,000	11,520	-1,480
Total Other Revenue Sources	5,926,080	0	5,926,080	5,518,470	-407,610
TOTAL REVENUE	37,441,327		37,441,327	36,551,351	-889,976

NSHE ACCOUNTABILITY REPORT																				
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																				
MEDICAL SCHOOL																				
FUNCTION	2014-2015 Budgeted		2014-2015 Operating Budget	IFC Augmentation		2014-2015 State Adjustment	2014-2015 Adjusted Board Approved			2014-2015 Actual			2014-2015 Difference			Over (Under) Difference	Explanation of Significant Differences between Budget and Actual	Positions Added or Eliminate	Transfers Between Functional Areas	
	Professional	Classified		Professional	Classified		Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Professional					Classified
	FTE	FTE		FTE	FTE		FTE	FTE	FTE	FTE	FTE	\$	FTE	FTE	FTE					FTE
INSTRUCTION	84.07	19.22	18,086,242	-	-	-	84.07	19.22	18,086,242	84.07	19.22	18,685,917	-	-	589,675	Practice Plan conversion net of vacancy savings, premium holiday, and furloughs				
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
PUBLIC SERVICE	4.00	1.28	1,671,357	-	-	-	4.00	1.28	1,671,357	4.00	1.28	1,108,748	-	-	(564,609)	Vacancy savings, furloughs				
ACADEMIC SUPPORT	35.98	49.99	13,404,115	-	-	-	35.98	49.99	13,404,115	35.98	49.99	11,693,799	-	-	(1,710,316)	Practice Plan conversion, vacancy savings, premium holiday, and furloughs				
STUDENT SERVICES	5.29	8.50	1,125,593	-	-	-	5.29	8.50	1,125,593	5.29	8.50	1,005,431	-	-	(120,162)	Vacancy savings, premium holiday, and furloughs				
INSTITUTIONAL SUPPORT	0.50	1.70	216,671	-	-	-	0.50	1.70	216,671	0.50	1.70	171,061	-	-	(45,610)	Vacancy Savings, premium holiday, and furloughs.				
O&M OF PLANT			3,773,776	-	-	-	-	-	3,773,776	-	-	3,773,776	-	-	-					
SCHOLARSHIPS			125,000	-	-	-	-	-	125,000	-	-	114,619	-	-	(10,381)					
RESERVES			(961,427)	-	-	-	-	-	(961,427)	-	-	-	-	-	961,427	Vacancy savings and furloughs				
APPROPRIATION AREA TOTAL				-	-	-	129.84	80.69	-	129.84	80.69	36,551,351	-	-	(889,976)					

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Medical School							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None.							

State Health Laboratory

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	1,502,862		1,502,862	1,479,081	-23,781
AB 511 Salary Restoration	16,706		16,706	0	-16,706
Total State Appropriation	1,519,568	0	1,519,568	1,479,081	-40,487
TOTAL REVENUE	1,519,568		1,519,568	1,479,081	-40,487

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
STATE HEALTH LAB																			
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			Actual		2014-2015	Difference		Over	Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional	Classified	Operating	Professional	Classified	State	Adjusted	Board	Approved	Adj.	Professional	Classified	Expenditure	Professional	Classified				(Under)
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION	-	-	-																
RESEARCH	-	-	-																
PUBLIC SERVICE	1.81	15.00	1,443,004			-	1.81	15.00	1,443,004	1.81	15.00	1,339,782	-	-	(103,222)	Reduced expenditures to cover reduced state appropriation, furloughs and vacancy savings.			
ACADEMIC SUPPORT	-	-	-			-													
STUDENT SERVICES	-	-	-																
INSTITUTIONAL SUPPORT	-	-	6,432			-			6,432			6,432							
O&M OF PLANT	-	-	132,867			-			132,867			132,867							
SCHOLARSHIPS	-	-	-																
RESERVES	-	-	(62,735)			-			(62,735)						62,735				62,735
APPROPRIATION AREA TOTAL	1.81	15.00	1,519,568	-	-	-	1.81	15.00	1,519,568	1.81	15.00	1,479,081	-	-	(40,487)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: State Health Lab							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None.							

University of Nevada, Las Vegas

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	123,910,349		123,910,349	122,826,679	-1,083,670
AB 511 Salary Restoration	2,199,225		2,199,225	0	-2,199,225
E-900 Performance Fund	6,521,597		6,521,597	6,203,141	-318,456
Total State Appropriation	132,631,171	0	132,631,171	129,029,820	-3,601,351
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	69,600,488	7,038,987	76,639,475	76,572,383	-67,092
Non-Resident Tuition	27,809,892	1,786,705	29,596,597	29,332,791	-263,806
Miscellaneous Student Fees	1,097,000	28,000	1,125,000	1,049,318	-75,682
Investment Income	666,800		666,800	485,469	-181,331
Total Other Revenue Sources	99,174,180	8,853,692	108,027,872	107,439,961	-587,911
TOTAL REVENUE	231,805,351	8,853,692	240,659,043	236,469,781	-4,189,262

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

UNIVERSITY OF NEVADA, LAS VEGAS

																	Explanation of:					
FUNCTION	2014-2015 Budgeted		2014-2015 Operating Budget	IFC Augmentation			2014-2015 State			2014-2015 Actual			2014-2015 Actual			Over (Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas			
	Professional	Classified		Professional	Classified	Adjustment	Adjusted	Board Approved	Adj	Professional	Classified	Board App.	Professional	Classified	Expenditure					Professional	Classified	Difference
	FTE	FTE		FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$					FTE	FTE	\$
INSTRUCTION	869.71	112.09	131,631,742			3,634,013	869.71	112.09	135,265,755	869.71	112.09	124,694,326	-	-	(10,571,429)	Note 1, 2						
RESEARCH	24.00	5.00	3,545,926			-	24.00	5.00	3,545,926	24.00	5.00	2,976,411	-	-	(569,515)	Note 1, 2						
PUBLIC SERVICE	1.00	1.00	114,264			-	1.00	1.00	114,264	1.00	1.00	97,546	-	-	(16,718)	Note 1, 2						
ACADEMIC SUPPORT	162.50	82.00	31,044,029			900,000	162.50	82.00	31,944,029	162.50	82.00	34,129,493	-	-	2,185,464	Note 1, 2, 3						
STUDENT SERVICES	125.72	45.00	15,384,568			-	125.72	45.00	15,384,568	125.72	45.00	14,378,621	-	-	(1,005,947)	Note 1, 2						
INSTITUTIONAL SUPPORT	89.15	80.45	18,414,942			-	89.15	80.45	18,414,942	89.15	80.45	19,353,207	-	-	938,265	Note 1, 2, 4						
O&M OF PLANT	25.00	272.00	31,005,908			-	25.00	272.00	31,005,908	25.00	272.00	28,833,364	-	-	(2,172,544)	Note 1, 2						
SCHOLARSHIPS			6,931,343			4,319,679	-	-	11,251,022	-	-	12,006,811	-	-	755,789	Note 5						
RESERVES			(6,267,371)			-	-	-	(6,267,371)	-	-	-	-	-	6,267,371	Note 1						
APPROPRIATION AREA TOTAL	1,297.06	597.54	231,805,351	-	-	8,853,692	1,297.06	597.54	240,659,043	1,297.06	597.54	236,469,779	-	-	(4,189,264)							
		1,894.62																				
Note 1: Distribution of mandated vacancy savings and unpaid leave.																						
Note 2: General Fund reversion \$2.2M for Board of Examiners AB511 funding per 12/18/14 IFC Meeting and \$1.4M due to AEGIS 2 month premium holiday.																						
Note 3: Reallocation to provide additional support of academic support areas, including Academic Success, Library Resources, Technology Support, and Academic Advising.																						
Note 4: Reallocated to provide additional support of campus development activities and central business operations.																						
Note 5: Reallocated to provide additional support of Undergraduate Financial Aid.																						

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: University of Nevada Las Vegas							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

Intercollegiate Athletics - UNLV

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	7,049,245		7,049,245	7,028,385	-20,860
AB 511 Salary Restoration	17,495		17,495	0	-17,495
Total State Appropriation	7,066,740	0	7,066,740	7,028,385	-38,355
TOTAL REVENUE	7,066,740		7,066,740	7,028,385	-38,355

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES**

INTERCOLLEGIATE ATHLETICS - UNLV

FUNCTION	Budgeted		2014-2015	IFC			2014-2015			2014-2015			Difference			Over (Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Prof	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted Professional	Approved Classified	2014-2015 Board App.	Actual Professional	Classified	Actual Expenditure	Professional	Classified					
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION	-	-	-																
RESEARCH	-	-	-																
PUBLIC SERVICE	-	-	-																
ACADEMIC SUPPORT	-	-	-																
STUDENT SERVICES	14.00	1.00	3,890,054				14.00	1.00	3,890,054	14.00	1.00	3,794,671	-	-	(95,383)	Note 1, 2			
INSTITUTIONAL SUPPORT			2,094				-	-	2,094			2,054	-	-	(40)				
O&M OF PLANT			3,231,660				-	-	3,231,660			3,231,660	-	-	-				
SCHOLARSHIPS							-	-	-			-	-	-	-				
RESERVES			(57,068)				-	-	(57,068)			-	-	-	57,068	Note 1			
APPROPRIATION AREA TOTAL	14.00	1.00	7,066,740				14.00	1.00	7,066,740	14.00	1.00	7,028,385	-	-	(38,355)				
		15.00																	

Note 1: Distribution of mandated vacancy savings and unpaid leave.

Note 2: General Fund reversion \$17K for Board of Examiners AB511 funding per 12/18/14 IFC Meeting and \$21K due to AEGIS 2 month premium holiday

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Intercollegiate Athletics Las Vegas							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

Statewide Programs - UNLV

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	2,866,667		2,866,667	2,854,359	-12,308
AB 511 Salary Restoration	12,158		12,158	0	-12,158
Total State Appropriation	2,878,825	0	2,878,825	2,854,359	-24,466
TOTAL REVENUE	2,878,825		2,878,825	2,854,359	-24,466

NSHE ACCOUNTABILITY REPORT																							
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																							
STATEWIDE PROGRAMS - UNLV																							
FUNCTION	2014-2015			2014-2015			2014-2015			2014-2015			Difference			Over (Under)			Explanation of: Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas		
	Budgeted		Operating	IFC Augmentation		State	Adjusted Board Approved		Adj	Actual		Actual	Professional		Classified	Expenditure	Professional					Classified	Difference
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	\$	Professional	Classified	\$	Professional	Classified	\$					
INSTRUCTION	-	-	-																				
RESEARCH	3.85	-	645,392																			Note 1, 2	
PUBLIC SERVICE	4.72	1.00	569,079																			Note 1, 2	
ACADEMIC SUPPORT																							
STUDENT SERVICES																							
INSTITUTIONAL SUPPORT			1,347																				
O&M OF PLANT			1,682,515																				
SCHOLARSHIPS																							
RESERVES			(19,508)																			Note 1	
APPROPRIATION AREA TOTAL	8.57	1.00	2,878,825																				
		9.57																					
Note 1: Distribution of mandated vacancy savings and unpaid leave.																							
Note 2: General Fund reversion \$12K for Board of Examiners AB511 funding per 12/18/14 IFC Meeting and \$12K due to AEGIS 2 month premium holiday																							

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION: Statewide Programs, UNLV

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

Business Center South

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	1,642,847		1,642,847	1,615,034	-27,813
AB 511 Salary Restoration	18,717		18,717	0	-18,717
Total State Appropriation	1,661,564	0	1,661,564	1,615,034	-46,530
TOTAL REVENUE	1,661,564		1,661,564	1,615,034	-46,530

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
APPROPRIATION: BUSINESS CENTER SOUTH																		
FUNCTION	2014-2015			2014-2015			2014-2015			2014-2015			Over			Explanation of:		
	Budgeted		Operating	IFC Augmentation		State	Adjusted Board Approved		Adj	Actual		Actual	Difference		(Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference			
FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	8.00	8.00	1,432,683	-	-	-	8.00	8.00	1,432,683	8.00	8.00	1,326,130	-	-	(106,553)	Note 1, 2		
O&M OF PLANT	2.00	2.00	298,517	-	-	-	2.00	2.00	298,517	2.00	2.00	288,904	-	-	(9,613)	Note 1, 2		
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(69,636)	-	-	-	-	-	(69,636)	-	-	-	-	-	69,636	Note 1		
APPROPRIATION AREA TOTAL	10.00	10.00	1,661,564	-	-	-	10.00	10.00	1,661,564	10.00	10.00	1,615,034	-	-	(46,530)			

Note 1: Distribution of mandated vacancy savings and unpaid leave.

Note 2: General Fund reversion \$19K for Board of Examiners AB511 funding per 12/18/14 IFC Meeting and \$28K due to AEGIS 2 month premium holiday

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION Business Center South							
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

Law School

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	7,404,114		7,404,114	7,342,671	-61,443
AB 511 Salary Restoration	121,922		121,922	0	-121,922
Total State Appropriation	7,526,036	0	7,526,036	7,342,671	-183,365
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	4,684,078		4,684,078	4,038,064	-646,014
Non-Resident Tuition	428,404		428,404	403,038	-25,366
Miscellaneous Student Fees	52,470		52,470	30,592	-21,878
Total Other Revenue Sources	5,164,952	0	5,164,952	4,471,694	-693,258
TOTAL REVENUE	12,690,988		12,690,988	11,814,365	-876,623

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

LAW SCHOOL

FUNCTION	Budgeted		2014-2015 Operating Budget \$	IFC Augmentation		2014-2015 State Adjustment \$	Adjusted Board Approved		2014-2015 Adj Board App. \$	Actual		2014-2015 Actual Expenditure \$	Difference		Over (Under) Difference \$	Explanation of: Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE					
	Note 1: Distribution of mandated vacancy savings and unpaid leave. Note 2: General Fund reversion \$122K for Board of Examiners AB511 funding per 12/18/14 IFC Meeting and \$61K due to AEGIS 2 month premium holiday Note 3: Revenue shortfall \$700K due to lower enrollment than budgeted.																		
INSTRUCTION	39.00	7.00	7,181,900	-	-	-	39.00	7.00	7,181,900	39.00	7.00	5,930,521	-	-	(1,251,379)	Note 1, 2, 3			
RESEARCH				-	-	-	-	-	-				-	-	-				
PUBLIC SERVICE				-	-	-	-	-	-				-	-	-				
ACADEMIC SUPPORT	13.00	9.00	3,727,102	-	-	-	13.00	9.00	3,727,102	13.00	9.00	3,745,211	-	-	18,109				
STUDENT SERVICES	2.00	4.00	575,679	-	-	-	2.00	4.00	575,679	2.00	4.00	557,763	-	-	(17,916)				
INSTITUTIONAL SUPPORT		1.00	96,178	-	-	-	-	1.00	96,178		1.00	88,808	-	-	(7,372)				
O&M OF PLANT			1,492,064	-	-	-	-	-	1,492,064			1,492,064	-	-	-				
SCHOLARSHIPS				-	-	-	-	-	-				-	-	-				
RESERVES			(381,935)	-	-	-	-	-	(381,935)			-	-	-	381,935		Note 1		
APPROPRIATION AREA TOTAL	54.00	21.00	12,690,988	-	-	-	54.00	21.00	12,690,988	54.00	21.00	11,814,365	-	-	(876,623)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2014-2015							
APPROPRIATION: Law School							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

Dental School

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	7,422,189		7,422,189	7,334,403	-87,786
AB 511 Salary Restoration	165,530		165,530	0	-165,530
Total State Appropriation	7,587,719	0	7,587,719	7,334,403	-253,316
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	6,974,652		6,974,652	6,866,171	-108,481
Non-Resident Tuition	751,130	378,790	1,129,920	1,118,150	-11,770
Miscellaneous Student Fees	103,000		103,000	88,450	-14,550
Total Other Revenue Sources	7,828,782	378,790	8,207,572	8,072,771	-134,801
TOTAL REVENUE	15,416,501	378,790	15,795,291	15,407,174	-388,117

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

DENTAL SCHOOL

FUNCTION	Budgeted		2014-2015	2014-2015			2014-2015			2014-2015			Difference			Significant Differences between Budget and Actual	Explanation of:	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	IFC Augmentation	State	Adjustment	Adjusted Board	Approved	Adj	Actual	Actual	Actual	Professional	Classified	Over (Under)				
	FTE	FTE	\$	Professional	Classified	\$	Professional	Classified	Board App.	Professional	Classified	\$	FTE	FTE	\$				
				FTE	FTE		FTE	FTE		FTE	FTE		FTE	FTE					
INSTRUCTION	50.80	63.50	12,000,517			378,790	50.80	63.50	12,379,307	50.80	63.50	11,600,065	-	-	(779,242)	Note 1, 2			
RESEARCH							-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE							-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT	3.50	4.00	857,002			-	3.50	4.00	857,002	3.50	4.00	770,841	-	-	(86,161)	Note 1, 2			
STUDENT SERVICES	2.90	2.00	538,407			-	2.90	2.00	538,407	2.90	2.00	504,398	-	-	(34,009)	Note 1, 2			
INSTITUTIONAL SUPPORT	4.00	8.42	1,201,616			-	4.00	8.42	1,201,616	4.00	8.42	1,133,607	-	-	(68,009)	Note 1, 2			
O&M OF PLANT			1,398,263			-	-	-	1,398,263			1,398,263	-	-	-				
SCHOLARSHIPS							-	-	-			-	-	-	-				
RESERVES			(579,304)			-	-	-	(579,304)			-	-	-	579,304	Note 1			
APPROPRIATION AREA TOTAL	61.20	77.92	15,416,501			378,790	61.20	77.92	15,795,291	61.20	77.92	16,407,174	-	-	(388,117)				
		139.12																	

Note 1: Distribution of mandated vacancy savings and unpaid leave.

Note 2: General Fund reversion \$166K for Board of Examiners AB511 funding per 12/18/14 IFC Meeting and \$88K due to AEGIS 2 month premium holiday

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION: Dental School

		GRADE					
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
NONE							

College of Southern Nevada

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	83,142,719		83,142,719	82,077,983	-1,064,736
AB 511 Salary Restoration	1,047,209		1,047,209	0	-1,047,209
E-900 Performance Fund	4,375,933		4,375,933	4,375,933	0
Total State Appropriation	88,565,861	0	88,565,861	86,453,916	-2,111,945
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	37,770,684		37,770,684	35,657,378	-2,113,306
Non-Resident Tuition	6,123,272	1,749,221	7,872,493	7,766,764	-105,729
Miscellaneous Student Fees	275,197	77,384	352,581	359,591	7,010
Investment Income	288,718		288,718	185,649	-103,069
Total Other Revenue Sources	44,457,871	1,826,605	46,284,476	43,969,382	-2,315,094
TOTAL REVENUE	133,023,732	1,826,605	134,850,337	130,423,298	-4,427,039

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES**

COLLEGE OF SOUTHERN NEVADA

FUNCTION	Budgeted		2014-2015	IFC			2014-2015		2014-2015		Actual			Difference		Over	Explanation of:		
	Professional	Classified	Operating	Augmentation	Classified	State	Adjusted	Approved	Approved	Classified	Professional	Classified	Expenditure	Professional	Classified	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	Budget	Professional	FTE	Adjustment	Professional	Classified	Board App.	Board App.	FTE	FTE	\$	FTE	FTE	\$	between Budget	Added	Between
		\$			\$			\$								\$	and Actual	or	Functional
																		Eliminated	Areas
INSTRUCTION	969.58	97.75	71,127,404	-	-	677,905	969.58	97.75	71,805,309	964.92	97.75	68,860,849	(4.66)	-	(2,944,460)	Reduction in health insurance, salary restoration and unrealized fees resulted in decreased part-time instructor costs.	(4.66)		
RESEARCH																			
PUBLIC SERVICE	-	-	31,192	-	-	149	-	-	31,341			12,093			(19,249)	Unrealized tuition and fees resulted in decreased salary and associated fringe benefits expenses.			
ACADEMIC SUPPORT	60.00	47.55	12,903,648	-	-	184,927	60.00	47.55	13,088,575	60.00	47.55	12,368,584			(719,991)	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary, fringe benefits and operating expenses.			
STUDENT SERVICES	88.50	78.25	15,905,759	-	-	763,899	88.50	78.25	16,669,658	92.50	74.25	14,224,514	4.00	(4.00)	(2,445,144)	Reduction in health insurance, salary restoration, as well as transfer to Scholarships to fund Student Access.	(4.00)		(408,949)
INSTITUTIONAL SUPPORT	61.91	87.00	17,264,389	-	-	124,694	61.91	87.00	17,389,083	73.91	84.00	16,246,505	12.00	(3.00)	(1,142,578)	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary and associated fringe benefits expenses. Positions added to address reorganization and Integrate 2 project.		9.00	
O&M OF PLANT	22.00	97.53	16,824,026	-	-	75,031	22.00	97.53	16,899,057	22.00	97.53	16,177,468			(721,589)	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary and associated fringe benefits expenses.			
SCHOLARSHIPS			2,124,336	-	-				2,124,336			2,533,285			408,949	Transfer from Student Services to fund Student Access scholarships awarded.			408,949
RESERVES			(3,157,022)	-	-				(3,157,022)						3,157,022				
APPROPRIATION AREA TOTAL	1,201.99	408.08	133,023,732	-	-	1,826,605	1,201.99	408.08	134,850,337	1,213.33	401.08	130,423,298	11.34	(7.00)	(4,427,039)			4.34	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COLLEGE OF SOUTHERN NEVADA																		
															Explanation of:			
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			2014-2015			Over			Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted Board	Approved	Adj	Actual	Classified	Actual Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	969.58	97.75	71,127,404	-	-	677,905	969.58	97.75	71,805,309	964.92	97.75	68,860,849	(4.66)	-	(2,944,460)	Reduction in health insurance, salary restoration and unrealized fees resulted in decreased part-time instructor costs.	(4.66)	-
RESEARCH																		
PUBLIC SERVICE	-	-	31,192	-	-	149	-	-	31,341			12,093	-	-	(19,248)	Unrealized tuition and fees resulted in decreased salary and associated fringe benefits expenses.		
ACADEMIC SUPPORT	60.00	47.55	12,903,646			184,927	60.00	47.55	13,088,575	60.00	47.55	12,388,584	-	-	(719,991)	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary, fringe benefits and operating expenses.		
STUDENT SERVICES	88.50	78.25	15,905,759	-	-	783,899	88.50	78.25	16,669,658	92.50	74.25	14,224,514	4.00	(4.00)	(2,445,144)	Reduction in health insurance, salary restoration, as well as transfer to Scholarships to fund Student Access.		(408,949)
INSTITUTIONAL SUPPORT	61.91	87.00	17,264,389	-	-	124,694	61.91	87.00	17,389,083	73.91	84.00	16,246,505	12.00	(3.00)	(1,142,578)	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary and associated fringe benefits expenses. Positions added to address reorganization and integrate 2 project.		9.00
O&M OF PLANT	22.00	97.53	16,824,026	-	-	75,031	22.00	97.53	16,899,057	22.00	97.53	16,177,468	-	-	(721,589)	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary and associated fringe benefits expenses.		
SCHOLARSHIPS			2,124,336						2,124,336			2,533,285	-	-	408,949	Transfer from Student Services to fund Student Access scholarships awarded.		408,949
RESERVES			(3,157,022)						(3,157,022)				-	-	3,157,022			
APPROPRIATION AREA TOTAL	1,201.99	408.08	133,023,732	-	-	1,826,605	1,201.99	408.08	134,850,337	1,213.33	401.08	130,423,298	11.34	(7.00)	(4,427,039)		4.34	-

Great Basin College

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	12,097,189		12,097,189	11,884,872	-212,317
AB 511 Salary Restoration	195,382		195,382	0	-195,382
E-900 Performance Fund	621,611		621,611	621,611	0
Total State Appropriation	12,914,182	0	12,914,182	12,506,483	-407,699
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	3,273,904	19,892	3,293,796	3,251,803	-41,993
Non-Resident Tuition	245,688		245,688	156,761	-88,927
Miscellaneous Student Fees	150,657		150,657	73,016	-77,641
Investment Income	376		376	3,075	2,699
Total Other Revenue Sources	3,670,625	19,892	3,690,517	3,484,655	-205,862
TOTAL REVENUE	16,584,807	19,892	16,604,699	15,991,138	-613,561

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES**

GREAT BASIN COLLEGE

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	Adjusted Board Approved			Actual		2014-2015	Difference			Significant Differences between Budget and Actual	Explanation of : Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Over (Under)			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	99.86	15.17	8,425,455			19,892	99.86	15.17	8,445,347	99.86	15.17	8,003,637	-	-	(441,710)	Due to lower than budgeted registration and other student related fees and the reversion to the state, funds available to spend were less than budgeted		
RESEARCH							-	-	-				-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT	18.50	4.49	2,125,611				18.50	4.49	2,125,611	18.50	4.49	2,017,875	-	-	(107,736)	Due to lower than budgeted registration and other student related fees and the reversion to the state, funds available to spend were less than budgeted		
STUDENT SERVICES	10.95	7.25	1,485,842				10.95	7.25	1,485,842	10.95	7.25	1,485,070	-	-	(30,772)	Due to lower than budgeted registration and other student related fees and the reversion to the state, funds available to spend were less than budgeted		
INSTITUTIONAL SUPPORT	12.25	8.00	2,088,282				12.25	8.00	2,088,282	12.25	8.00	1,997,850	-	-	(90,632)	Due to lower than budgeted registration and other student related fees and the reversion to the state, funds available to spend were less than budgeted		
O&M OF PLANT	1.00	23.00	2,753,329				1.00	23.00	2,753,329	1.00	23.00	2,315,987	-	-	(437,362)	Due to lower than budgeted registration and other student related fees and the reversion to the state, funds available to spend were less than budgeted		
SCHOLARSHIPS			171,781				-	-	171,781			190,939	-	-	19,158			
RESERVES			(475,493)				-	-	(475,493)			-	-	-	475,493			
APPROPRIATION AREA TOTAL	142.36	57.91	16,584,807			19,892	142.36	57.91	16,604,699	142.36	57.91	15,991,138	-	-	(613,561)			
		200.27																

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION Great Basin College

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	N/A						

Truckee Meadows Community College

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	28,848,867		28,848,867	28,441,442	-407,425
AB 511 Salary Restoration	481,159		481,159	0	-481,159
E-900 Performance Fund	1,506,270		1,506,270	1,506,270	0
Total State Appropriation	30,836,296	0	30,836,296	29,947,712	-888,584
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	11,595,536		11,595,536	10,678,293	-917,243
Non-Resident Tuition	1,019,693	554,457	1,574,150	1,556,656	-17,494
Miscellaneous Student Fees	114,304		114,304	82,740	-31,564
Investment Income	70,615		70,615	8,246	-62,369
Balance Forward From '14	232,813		232,813	278,680	45,867
Balance Forward to '16	0		0	-81,991	-81,991
Total Other Revenue Sources	13,032,961	554,457	13,587,418	12,522,624	-1,064,794
TOTAL REVENUE	43,869,257	554,457	44,423,714	42,470,336	-1,953,378

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
TRUCKEE MEADOWS COMMUNITY COLLEGE																		
															Explanation of :			
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			Actual		2014-2015	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Adjusted	Board Approved	Adj	Professional	Classified	Actual Expenditure	Professional	Classified	Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	281.55	29.78	22,903,886	-	-	554,457	281.55	29.78	23,458,343	281.55	29.78	21,831,575	-	-	(1,626,768)	Turnover due to retirements, separations, and budget cuts in faculty positions filled by lower cost temps and backfill positions. Health holiday and salary restoration.		
ACADEMIC SUPPORT	25.00	17.55	4,305,749	-	-	-	25.00	17.55	4,305,749	25.00	17.55	4,049,868	-	-	(255,881)	Vacancy in Professional IT position, health holiday, salary restoration.		
STUDENT SERVICES	29.41	19.00	4,215,813	-	-	-	29.41	19.00	4,215,813	29.41	19.00	3,690,898	-	-	(524,915)	Due to budget reductions, had to use non-state funds to cover Counseling staffing needs. VPSS - vacant until year end. Health holiday and salary restoration.		
INSTITUTIONAL SUPPORT	37.28	30.00	7,633,315	-	-	-	37.28	30.00	7,633,315	37.28	30.00	7,382,947	-	-	(250,368)	Police Dept. control of budgeted overtime and related fringe reduction. Controllers Office: Classified staff open positions. Health holiday and salary restoration.		
O&M OF PLANT	2.00	43.00	5,164,951	-	-	-	2.00	43.00	5,164,951	2.00	43.00	4,741,041	-	-	(423,910)	Moved Performing Arts theatre to non-state to meet budget cuts. RPSTC reduction in payment owed to the county. Health holiday and salary restoration.		
SCHOLARSHIPS			771,703	-	-	-	-	-	771,703	-	-	774,009	-	-	2,306			
RESERVES			(1,126,160)	-	-	-	-	-	(1,126,160)	-	-	-	-	-	1,126,160			
APPROPRIATION AREA TOTAL	375.24	139.33	43,889,257	-	-	554,457	375.24	139.33	44,423,714	375.24	139.33	42,470,338	-	-	(1,953,376)			
		514.57																

*All functional areas reflect the impact of the lack of funding for salary restoration, and the impact due to reversion of health holiday.

*Total impact of salary restoration and health holiday: \$889,000

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION: TRUCKEE MEADOWS COMMUNITY COLLEGE

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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None.

Western Nevada College

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	12,916,584		12,916,584	12,766,584	-150,000
AB 511 Salary Restoration	162,160		162,160	0	-162,160
E-900 Performance Fund	679,820		679,820	679,820	0
Total State Appropriation	13,758,564	0	13,758,564	13,446,404	-312,160
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	4,429,311		4,429,311	4,177,494	-251,817
Non-Resident Tuition	1,738,917		1,738,917	298,090	-1,440,827
Miscellaneous Student Fees	19,400		19,400	6,923	-12,477
Investment Income	43,690		43,690	48,981	5,291
Miscellaneous	0		0	5	5
Total Other Revenue Sources	6,231,318	0	6,231,318	4,531,493	-1,699,825
TOTAL REVENUE	19,989,882		19,989,882	17,977,897	-2,011,985

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES

WESTERN NEVADA COLLEGE

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	Adjusted Board Approved		2014-2015	Actual		2014-2015		Difference		Over (Under) Difference	Significant Differences between Budget and Actual	Explanation of :		
	Professional	Classified	Operating Budget	Augmentation	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Professional			Classified	Positions Added or Eliminated	Transfers Between Functional Areas
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	FTE			FTE		
INSTRUCTION	114.88	4.00	6,600,915	-	-	-	114.88	4.00	6,600,915	115.15	4.00	6,732,008	0.27	-	131,093	Adjustment made to meet instructional needs	.27 position was added based on funding availability	Use of reserves and other budget savings to meet instructional needs		
ACADEMIC SUPPORT	11.65	3.00	1,635,164	-	-	-	11.65	3.00	1,635,164	11.85	3.00	1,545,389	-	-	(89,775)	Adjustment made to meet institutional needs		Revenue shortfall required institutional adjustments to operational costs		
STUDENT SERVICES	13.43	7.00	2,035,696	-	-	-	13.43	7.00	2,035,696	14.43	7.00	2,084,161	1.00	-	48,465	Adjust original budget allocations to meet institutional needs	1 position was added based on funding availability	Use of reserves and other budget savings to meet student services needs		
INSTITUTIONAL SUPPORT	24.20	17.36	5,949,154	-	-	-	24.20	17.36	5,949,154	23.62	16.97	4,523,394	(0.58)	(0.39)	(1,425,760)	Adjustments made to incorporate institutional needs and revenue shortfall	.97 position was eliminated based on funding availability and needs in other functions	Revenue shortfall required institutional adjustments to operational costs		
O&M OF PLANT	2.00	19.50	3,832,021	-	-	-	2.00	19.50	3,832,021	2.00	20.50	2,556,397	-	1.00	(1,275,624)	Adjustments made to incorporate revenue shortfall	1 position was added based on funding availability	Revenue shortfall required institutional adjustments to operational costs		
SCHOLARSHIPS	0.06		526,021	-	-	-	0.06		526,021	0.06	0.00	536,648	-	-	10,527	Adjust original budget allocations to meet scholarship needs		Use of reserves and other budget savings to meet scholarship needs		
RESERVES			(589,089)	-	-	-	-	-	(589,089)	0.00	0.00	-	-	-	589,089					
APPROPRIATION AREA TOTAL	166.22	50.86	19,989,882	-	-	-	166.22	50.86	19,989,882	166.91	51.47	17,977,897	0.69	0.61	(2,011,985)					
		217.08																		

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION : Western Nevada College

FUNCTION	TITLE	FTE	POSTION		FRINGE	TOTAL	FUNDING		COMMENTS
			CONTROL	SALARY			SOURCE		
INSTRUCTION									
Professional		0.27				0	State		Position added to Observatory oversight based on funding availability
STUDENT SERVICES									
Professional	Director	1.00	4950	63,766	18,272	82,038	State		Position temporarily added to CDC area based on funding availability
INSTITUTIONAL									
Professional	Coordinator	(1.00)	53090	17,282	1,719	19,001	State		Position converted from professional to classified (p/t)
Professional	Director	0.42	1201	32,289	13,680	45,969	State		Position added to Fallon campus based on funding availability
Professional	Windows Server Administrato	(1.00)	3202	60,025	19,809	79,834	State		Position eliminated from Computing Services based on funding availability
Professional	HR Analyst	1.00	3806	52,367	18,346	70,713	State		Position converted from classified to professional
		(0.58)							
Classified	Accounting Asst IV	0.48	34901	7,837	1,545	9,382	State		Position converted from professional to classified (p/t)
Classified	Security Officer	0.13	44798	13,772	6,539	20,311	State		Position added to Public Safety based on funding availability
Classified	Personnel Analyst I	(1.00)	33803	47,265	17,660	64,925	State		Position converted from classified to professional
		(0.39)							
O&M PLANT									
Classified	Custodial Worker I	1.00	34007	27,529	13,770	41,299	State		Position added to observatory oversight based on funding availability
	GRAND TOTAL	1.30		322,132	111,340	433,472			

State Funded Perkins Loans

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	35,793		35,793	35,793	0
Total State Appropriation	35,793	0	35,793	35,793	0
TOTAL REVENUE	35,793		35,793	35,793	0

NSHE ACCOUNTABILITY REPORT																	
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES																	
State Funded Perkins Loans																	
FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015			2014-2015			Difference		Over	Explanation of :	
	Professional	Classified	Operating	Professional	Classified	State	Adjusted	Board	Approved	Actual	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Positions
	FTE	FTE	Budget	FTE	FTE	Adjustment	Professional	Classified	Board	App.	Expenditure	FTE	FTE	\$	between Budget	Added	Between
			\$			\$	FTE	FTE	Board	App.	\$	FTE	FTE	\$	and Actual	or	Functional
																Eliminated	Areas
INSTRUCTION						-	-	-	-	-	-	-	-	-			
RESEARCH						-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE						-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT						-	-	-	-	-	-	-	-	-			
STUDENT SERVICES			35,793			-	-	-	35,793			-	-	(35,793)			
INSTITUTIONAL SUPPORT						-	-	-	-	-	-	-	-	-			
O&M OF PLANT						-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS						-	-	-	-	-	-	-	-	-			
RESERVES						-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL			35,793			-	-	-	35,793			-	-	(35,793)			

Desert Research Institute

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	7,526,457		7,526,457	7,454,856	-71,601
AB 511 Salary Restoration	57,108		57,108	0	-57,108
Total State Appropriation	7,583,565	0	7,583,565	7,454,856	-128,709
<u>OTHER REVENUE SOURCES</u>					
Discretionary Funds	54,100		54,100	54,100	0
Miscellaneous	94,386		94,386	94,386	0
Total Other Revenue Sources	148,486	0	148,486	148,486	0
TOTAL REVENUE	7,732,051		7,732,051	7,603,342	-128,709

**NSHE ACCOUNTABILITY REPORT
COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES**

DESERT RESEARCH INSTITUTE

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	2014-2015		2014-2015			Difference			Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Augmentation	State	Adjusted	Board	Approved	Actual	Actual	Professional	Classified	Over				
	FTE	FTE	Budget	Professional	Classified	Professional	Classified	Board App.	Professional	Classified	FTE	FTE	(Under)				
		\$			\$			\$	FTE	FTE	\$			\$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESEARCH	5.00	3.00	1,273,650	-	-	-	5.00	3.00	1,273,850	5.00	3.00	1,062,306	-	-	(211,544)	-	Furlough & Vacancy savings plus 2 months health insurance vacation & merit retro funding pull back
PUBLIC SERVICE				-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-	-	-
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-	-	-
INSTITUTIONAL SUPPORT	20.00	8.00	3,584,393	-	-	-	20.00	8.00	3,584,393	20.00	8.00	3,439,855	-	-	(144,538)	-	Furlough & Vacancy savings plus 2 months health insurance vacation (AEGIS Holiday) & salary restoration funding pull back
O&M OF PLANT	3.75	19.51	3,124,088	-	-	-	3.75	19.51	3,124,088	3.75	19.51	3,101,181	-	-	(22,907)	-	Furlough & Vacancy savings plus 2 months health insurance vacation (AEGIS Holiday) & salary restoration funding pull back
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-	-	-
RESERVES			(250,280)	-	-	-	-	-	(250,280)	-	-	-	-	-	250,280	-	included in above lines
APPROPRIATION AREA TOTAL	28.75	30.51	7,732,051	-	-	-	28.75	30.51	7,732,051	28.75	30.51	7,603,342	-	-	(128,709)	-	2 months health insurance vacation (AEGIS Holiday) and salary restoration funding pull back - \$71,601 and \$57,108
		59.26															

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget								
Fiscal Year 2014-2015								
APPROPRIATION: Desert Research Institute								
FUNCTION	TITLE	FTE	GRADE		SALARY	FRINGE	TOTAL	FUNDING SOURCE
			STEP					
No new position created or deleted								

Nevada State College

2014-15 State Supported Operating Budget

Budget to Actual Comparison

REVENUE BY SOURCE

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
<u>STATE APPROPRIATION</u>					
General Fund	11,940,221		11,940,221	11,850,854	-89,367
AB 511 Salary Restoration	114,338		114,338	0	-114,338
E-900 Performance Fund	628,433		628,433	628,433	0
Total State Appropriation	12,682,992	0	12,682,992	12,479,287	-203,705
<u>OTHER REVENUE SOURCES</u>					
Registration Fees	5,183,791	1,315,877	6,499,668	5,880,464	-619,204
Non-Resident Tuition	387,307	121,117	508,424	438,660	-69,764
Miscellaneous Student Fees	119,056		119,056	94,503	-24,553
Investment Income	36,881		36,881	28,271	-8,610
Total Other Revenue Sources	5,727,035	1,436,994	7,164,029	6,441,898	-722,131
TOTAL REVENUE	18,410,027	1,436,994	19,847,021	18,921,185	-925,836

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2014-15 OPERATING BUDGET TO ACTUAL EXPENDITURES

NEVADA STATE COLLEGE

FUNCTION	Budgeted		2014-2015	IFC		2014-2015	Adjusted Board Approved		2014-2015	Actual		2014-2015		Difference			Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Actual Expenditure	Professional	Classified	Over (Under)				
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION	102.25	8.00	8,327,414	23.49	-	1,436,994	125.74	8.00	9,764,408	125.74	8.00	8,128,584	-	-	(1,635,824)	(\$411,411) to offset reserves; (\$619,204) to offset unrealized registration fees; (69,764) to offset unrealized non-resident tuition	-	(432,259)	
RESEARCH					-														
PUBLIC SERVICE					-														
ACADEMIC SUPPORT	11.00	2.00	2,250,378	-	-	-	11.00	2.00	2,250,378	12.50	2.00	2,172,887	1.50	-	(77,491)		1.50	(565,537)	
STUDENT SERVICES	12.50	6.00	1,437,841	-	-	-	12.50	6.00	1,437,841	16.50	7.00	1,550,922	4.00	1.00	113,081		5.00	282,330	
INSTITUTIONAL SUPPORT	18.60	3.00	3,712,638	-	-	-	18.60	3.00	3,712,638	20.10	4.00	3,992,251	1.50	1.00	279,613		2.50	(141,124)	
O&M OF PLANT	1.00	4.00	2,683,942	-	-	-	1.00	4.00	2,683,942	1.00	4.00	2,685,842	-	-	1,900		-	60,324	
SCHOLARSHIPS			409,225	-	-	-	-	-	409,225			390,699	-	-	(18,526)			884	
RESERVES			(411,411)	-	-	-	-	-	(411,411)			-	-	-	411,411			549,105	
APPROPRIATION AREA TOTAL	145.35	23.00	18,410,027	23.49	-	1,436,994	168.84	23.00	19,847,021	175.84	25.00	18,921,185	7.00	2.00	(925,836)		9.00	(266,277)	
		168.35									200.84								

NSHE ACCOUNTABILITY REPORT

Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget

Fiscal Year 2014-2015

APPROPRIATION: Nevada State College

FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Instruction	Part-Time Instructors	23.49	LOA	634,230	59,301	693,531	IFC Augmentation
Academic Support	Dean of Students	1.00	5	75,000	22,639	97,639	Adjustment
Academic Support	Coordinator	0.50	2	22,000	8,365	30,365	Adjustment
Student Services	Financial Aid Coordinator	1.00	2	50,000	17,874	67,874	Adjustment
Student Services	Systems Analyst	1.00	2	65,000	20,733	85,733	Adjustment
Student Services	Financial Aid Advisor	1.00	1	47,450	17,388	64,838	Adjustment
Student Services	Scholarship Coordinator	1.00	2	45,000	16,921	61,921	Adjustment
Student Services	Administrative Assistant IV	1.00	29/02	37,285	15,678	52,963	Adjustment
Institutional Support	Human Resources Manager	1.00	3	66,500	21,019	87,519	Adjustment
Institutional Support	Videographer	0.50	2	27,100	9,337	36,437	Adjustment
Institutional Support	Administrative Aid	1.00	21/01	25,904	13,440	39,344	Adjustment
		32.49					