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 Office of the Chancellor

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 Operating Budget	IFC Augmentation	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under)
STATE APPROPRIATION					
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 <u>,</u> 654	487,475,183	-11,832,471
OTHER REVENUE SOURCES					
Registration Fees	199,982,314	16,819,506	216,801,820	211,254,473	-5,547,347
Non-Resident Tuition	55,808,497		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
ADJUSTMENTS TO REVENUE					
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

	Board A	Approved Bu	dget	<u>11</u>	FC Augmenta	ations	Actu	al Expenditur	es
	Professional	Classified	2014-15	Professional	Classified	2014-15	Professional	Classified	2014-15
Function	FTE	FTE	Budget	FTE	FTE	Augmentation	FTE	FTE	Amount
INSTR & DEPT RESEARCH	3,336.56	440.50	374,426,440	56.65	0.00	9,408,658	3,388.82	440.50	363,692,278
RESEARCH	81.16	23.67	16,874,234	2.00	0.00	450,876	82.92	23.67	16,035,118
PUBLIC SERVICE	49.11	27.86	8,813,748	0.00	0.00	149	49.11	27.86	7,769,349
ACADEMIC SUPPORT	412.45	281.50	89,435,384	22.28	0.00	3,212,997	436.23	281.50	91,063,809
STUDENT SERVICES	365.57	215.25	56,610,232	20.04	0.00	2,325,373	393.66	212.25	54,350,403
INSTIT'L SUPPORT	507.72	383.38	109,960,850	34.80	0.00	3,395,126	553.44	380.99	110,372,673
O & M OF PLANT	71.94	694.07	105,537,103	14.50	0.00	3,594,247	86.44	695.07	102,131,799
SCHOLARSHIPS	0.40		21,740,000	0.00		4,569,672	0.40		27,598,068
RESERVES	0.00	0.00	-19,723,976	0.00	0.00	4,742,229	0.00	0.00	563,681
Appropriation Area Total	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

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System Administration

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	4,318,390)	4,318,390	4,277,918	-40,472
AB 511 Salary Restoration	46,428	3	46,428	0	-46,428
Total State Appropriation	4,364,818	3 0	4,364,818	4,277,918	-86,900
OTHER REVENUE SOURCES 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	3	4,476,278	4,389,378	-86,900
ADJUSTMENTS TO REVENUE					
Less: Revert to State				-14	-14
ADJUSTED TOTAL REVENUE	4,476,278	3	4,476,278	4,389,364	4 -86,914

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		COMI	PARISON O	F THE REGE	ENTS APPI	ROVED 201	4-2015 OPEF	RATING BU	DGET TO A	CTUAL EXPE	NDITURES	1						
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	[Explanation of :	
			2014-2015	IFC		2014-2015			2014-2015			2014-2015			Over		Positions	Transfers Between
	Budge		Operating	Augmar		State	Adjusted Boa		Ad	Actu	Classified	Actual Expenditure	Differ		(Under) Difference	Significant Differences between Budget	Added	Functiona
FUNCTION	Professional	Classified FTE	Budget	Professional FTE	Classified FTE	Adjustment	Professional FTE	Classified FTE	Board App	Protessional FTE	FTE	Experioriture	FTE	FTE	Dinerence	and Actual	Eliminated	Areas
FUNCTION	FIE	Pile		r (6	FIG	-	F/IE	FIE	-	FIE	116		7.6	110		0.00 7 10 000		
INSTRUCTION									•						141			
RESEARCH						3				1.5		585				-		
PUBLIC SERVICE		14	-															
TODEIO GENTIGE		14																
ACADEMIC SUPPORT	-		38					× .	•		38		•					
		-													-			
STUDENT SERVICES	· ·					-					-	~		-				
INSTITUTIONAL SUPPORT	23.50	3.00	4,470,930	2	Si .		23.50	3.00	4,470,930	23.50	3.00	4,255,732		1	(215,198	(Halidays)		
												104 500	-	-	100.000	mpected.		
OBM OF PLANT			154,205	-		-		-	154,205	- Se		131,582			(22,023	linapeoies.		
SCHOLARSHIPS	-		2,050	2	12				2,050	1.0	1.2	2,050		-		1		
conocatoria o																		
RESERVES			(150,907)	8		8			(150,907)						150,907	Support		
IDDROGDUTION LOCA TOTAL	23.50	3.00	4,476,278				23.50	3.00	4,476,278	23.50	3.00	4,389,364		-	(88.914	3		
APPROPRIATION AREA TOTAL	23.50	3.00	4,470,278		1.1.2.1	1	23.00	3.00	-,-10,210	20.00	2.00	4,009,004		-		-		

		NSHE /	ACCOUNT	ABILITY R	EPORT		
	Positions Created or Deleted	Not Previo	usly Identifi	ed Upon Co	ompletion	of the l	NSHE Operating Budget
			Fiscal Yea	r 2014-201	5		1
	APP	ROPRIA	TION: S	ystem Ac	Iminist	ration	
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRING	TOTAL	FUNDING SOURCE
					- a		
	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) \$
STATE APPROPRIATION					
General Fund	16,870,709	9	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	9	16,972,649	16,734,424	-238,225

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	CON	PARISON	F THE REG	ENIS APPI	ROVED 201	4-2015 OPEN	A HING BUL	GET TO AC	TUAL EXPL	NDITURE	S						
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-															1		
•										54	1.	(a)	(A)				
								10 million (1990)					1				
-									10	1							
	267								-						1		
												-					
80.00	18.00	16,927,487				80.00	18.00	16,927,487	80.00	18.00	16,248,288		14	(679,221)	Note 1		
	1000000											-		-	1		
		458,014			2	0.00	0,00	458,014			456,491			(1,523)	Note 2		
												_					
		40,000				0.00	0.00	40,000			29,667			(10,333)	Note 3		
		(462.062)	2				0.00	1453 050						463 663	Note 4		
		[4DZ, GDZ]				0.00	0.00	(402,002			10			402,002	INCOME 4		
80.00	18.00	16,972,649		- a		80.00	18.00	16,972,649	80.00	18:00	18,734,424			(238,225)	Note 5		
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			ection														
		S was unable !					_				1						
	Professional FTE	Budgeted Professional Classified FTE FTE 	2014-2015 Budgeted Operating Professional Classified PTE FTE - -	2014-2015 IF Budgeted Operating Professional Classified Budget FTE FTE S - - - - -	2014-2015 IFC Budgeted Operating Professional Classified FTE FTE S - - - -	2014-2015 IFC 2014-2015 Budgeted Operating Professional State FTE FTE S Adjustment - - - Adjustment - - - Adjustment - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPER 2014-2015 SYST Budgeted Operating Professional Classified Budgeted Operating Professional Classified Augmentation State Professional Classified Augmentation State Professional FTE State FTE State FTE State State State FTE State FTE State State State FTE State State State State	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUD 2014-2015 SYSTEM COMPU 2014-2015 IFC 2014-2015 Budgeted Operating Augmentation Btate Professional Classified Budget FTE FTE S - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO AC SYSTEM COMPUTING SERV SYSTEM COMPUTING SERV 2014-2015 LFC 2014-2015 Budgetad Operating Augmentation State Professional Classified Board Approved Adj FTE FTE S FTE FTE S - - - - - - - - -	SYSTEM COMPUTING SERVICES System computing services Budgeted Operating Operating IFC 2014-2015 Adjusted Board Approved Adj Professional Classified Budget Professional Classified Board Approved Adj FTE FTE FTE FTE FTE FTE FTE Professional Classified Board App Board App Board App Board App Board Ap<	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURE SYSTEM COMPUTING SERVICES 2014-2015 State 2014-2015 Budgeted Operating Adjusted Board Approved Adj Professional Classified Board App Professional - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES SYSTEM COMPUTING SERVICES 2014-2015 State 2014-2015 Budgeted Operating Professional Classified Board App. Professional Classified Budget Professional Classified Board App. PTE FTE FTE FTE FTE FTE S - - - - - - - - - - - - - - - -	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES SYSTEM COMPUTING SERVICES 2014-2015 Augmentation 2014-2015 Augmentation Augmentation State Professional Classified Budgetet Professional FTE FTE FTE FTE - - <td>COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES System Computing System Computing</td> <td>COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES SYSTEM COMPUTING SERVICES 2014-2015 2014-2015 2014-2015 2014-2015 Actual 2014-2015 Actual <th< td=""><td>COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUCGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES 2014-2015 2014-2015 2014-2015 2014-2015 2014-2015 Actual Descention Difference Unrest Big/inference Big/inference Big/inference Big/inference Current Big/inference Bi</td><td>COMPARISON OF THE RECENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES Image: Comparison of the recent set of the recent</td></th<></td>	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES System Computing System Computing	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES SYSTEM COMPUTING SERVICES 2014-2015 2014-2015 2014-2015 2014-2015 Actual 2014-2015 Actual Actual <th< td=""><td>COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUCGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES 2014-2015 2014-2015 2014-2015 2014-2015 2014-2015 Actual Descention Difference Unrest Big/inference Big/inference Big/inference Big/inference Current Big/inference Bi</td><td>COMPARISON OF THE RECENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES Image: Comparison of the recent set of the recent</td></th<>	COMPARISON OF THE REGENTS APPROVED 2014-2015 OPERATING BUCGET TO ACTUAL EXPENDITURES SYSTEM COMPUTING SERVICES 2014-2015 2014-2015 2014-2015 2014-2015 2014-2015 Actual Descention Difference Unrest Big/inference Big/inference Big/inference Big/inference Current Big/inference Bi	COMPARISON OF THE RECENTS APPROVED 2014-2015 OPERATING BUDGET TO ACTUAL EXPENDITURES Image: Comparison of the recent set of the recent

		NSHE	ACCOUN	TABILITY	REPORT		
	Positions Created	or Deleted Not Previ	ously ident	ified Upon	Completio	n of the NS	SHE Operating Budget
			Fiscal Ye	ar 2014-20	15		
		APPROPRIA	ATION: Sys	stem Com	outing Se	rvices	1
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	*** No pos	itions were created or	deleted up	on completic	on of the NS	SHE Opera	ting Budget ***

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NSHE Special Projects

2014-15 State Supported Operating Budget Budget to Actual Comparison REVENUE BY SOURCE

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	1,974,778	3	1,974,778	1,964,098	-10,680
AB 511 Salary Restoration	7,530	5	7,536	0	-7,536
Total State Appropriation	1,982,314	4 0	1,982,314	1,964,098	-18,216
OTHER REVENUE SOURCES				-	
Balance Forward From '14	()	0	1,443,825	1,443,825
Balance Forward to '16	()	0	-1,822,123	-1,822,123
Fiscal Year-End Timing Difference	()	0	33,530	33,530
Total Other Revenue Sources	() 0	0	-344,768	-344,768
TOTAL REVENUE	1,982,314	ŧ	1,982,314	1,619,330	-362,984
ADJUSTMENTS TO REVENUE					
Less: Revert to State				-60,693	-60,693
ADJUSTED TOTAL REVENUE	1,982,314	Ļ	1,982,314	1,558,637	-423,677

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							HE ACCOUN									1		
		CON	IPARISON C	F THE REGI	ENTS APPR	OVED 2014	-2015 OPER/	ATING BUD	GET TO AC	TUAL EXPEN	IDHURES							
						1												-
							SPECIAL	PROJECT	S									-
																1	Explanation of :	4.0
			2014-2015	1F		2014-2015			2014-2015			2014-2015			Over		Positions	Transfere
	Budge		Operating	Augme		State	Adjusted Boar	d Approved	Adj	Actu		Actual	Differe		(Under) Difference	Significant Differences between Budget	Added	Between Functions
FUNCTION	Professional FTE	Classified FTE	Budget \$	Professional FTE	Classified FTE	Adjustment \$	Professional FTE	FTE	Board App. \$	Professional FTE	FTE	Expenditure \$	Professional FTE	Classified FTE	L/merence \$	and Actual	Eliminated	Areas
		chatelli										1						
NSTRUCTION							đ.,	•										
																Assessments; salary		
RESEARCH	6.68	1.00	1,982,314				6.68		1,982,314			1,558,637	(6.68)	(1.00)	(423,677)	savinga		
PUBLIC SERVICE		·														1		
ACADEMIC SUPPORT																		
										5						1		
STUDENT SERVICES						*		240					-		(C)			
NSTITUTIONAL SUPPORT							3	14						4 5	(9)			
D&M OF PLANT																1		
SCHOLARSHIPS						1 1	2									-		
ounscanding	0															1		
RESERVES			576					-	00.00	۲	3	8		-		-		
APPROPRIATION AREA TOTAL	6.68	1.00	1,982,314		. *		6,68	•	1,982,314		,	1,558,637	(6.68)	(1.00)	(423,677)		Tij	%
					1			1 /										

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 12 of 83

			N	SHE ACCOUN	ITABILITY REP	ORT	
	Positions Cr	eated or D	eleted Not P	reviously Iden	tified Upon Comp	pletion of the NS	SHE Operating Budget
				l			
				Fiscal Ye	ar 2014-2015		
			APP		N: Special P	roiects	
					in opeoidi i		
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
		1		r	lone	1	1

WICHE Loan Fund

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	757,35	7	757,357	757,357	0
Total State Appropriation	757,35	7 0	757,357	757,357	0
OTHER REVENUE SOURCES					
WICHE Loan Payments	87,62	6	87,626	150,155	62,529
WICHE Stipend Repayments	95,53	9	95,539	76,952	-18,587
WICHE Interest on Loans	84,75	0	84,750	115,298	30,548
WICHE Fines & Penalties	1,05	0	1,050	0	-1,050
WICHE Early Loan Repayments	25,00	0	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	293,96	5 0	293,965	399,946	105,981
TOTAL REVENUE	1,051,322	2	1,051,322	1,157,303	105,981
ADJUSTMENTS TO REVENUE					
Less: Revert to State	and the second			-119,174	-119,174
ADJUSTED TOTAL REVENUE	1,051,322	2	1,051,322	1,038,129	9 -13,193

						NSI	HE ACCOUN	TABILITY F	REPORT									_
	,	COM	PARISON C	OF THE REGE	INTS APPR	ROVED 2014	-2015 OPER/	ATING BUE	GET TO AC	TUAL EXPEN	DITURES							
		<u> </u>					MAGUE								L			_
							WICHE	Loan Fund			h					1		
	r																Explanation of :	
			2014-2015	(F)		2014-2015	La este en como de		2014-2015	L D WE		2014-2015		1	Over	1	Positions	Transfers
	Budge Professional	ted Classified	Operating Budget	Augmer Professional	ntation Classified	State Adjustment	Adjusted Boar Professional		Adj Board App.	Actu Professional	al Classified	Actual Expenditure	Differe Professional	ence Classified	(Under) Difference	Significant Differences between Budget	Added	Between Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION								-	140					8				
RESEARCH																		
PUBLIC SERVICE				1.1 1.1												1.0.0		
ACADEMIC SUPPORT						÷.			•	1.1								
STUDENT SERVICES			1,051,322					•	1,051,322			1,038,129	-	•	(13,193)	Σ		
NSTITUTIONAL SUPPORT						1		-	100				×.	~				
O&M OF PLANT	-					1.1		+					*		>×:			
SCHOLARSHIPS									2.00					× (-			
RESERVES		_							1				~		100			
APPROPRIATION AREA TOTAL		-	1,051,322	100	14.	. a		-	1,051,322	· · · ·	1.4	1.038,129		2	(13,193	0		

WICHE Admin

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

						NSI	IE ACCOUN	TABILITY F	REPORT									
		CO	MPARISON (OF THE REGE	ENTS APPR	ROVED 2014	-2015 OPER/	ATING BUE	GET TO AC	TUAL EXPE	NDITURES							
							W	ICHE				·						
	 	1				r										J	explanation of :	
			2014-2015	IFC	8	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Budg		Operating	Augmen		State	Adjusted Boar		Adj	Actu		Actual	Differe		(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional	Classified	Adjustment			Board App.	Professional	Classified	Expenditure	Professional		Difference	between Budget	or	Functional
FUNCTION	PTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION							- (a)							14	8	1		
RESEARCH														-				
PUBLIC SERVICE														-	-			
ACADEMIC SUPPORT								•	-							1		
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 holdiays		
O&M OF PLANT																notateys		
																1		
SCHOLARSHIPS							(e)		•				15		•			
RESERVES			(3,301)			(3,301)	(e)		(6,602)	· ·			+	900	3,301			
APPROPRIATION AREA TOTAL	1.20	1.00	339,594		141	339,594	1.20	1.00	679,188			335,048	(1.20)	(1.00)	(4,546)			

		NSI	HE ACCOL	JNTABILIT	Y REPOR	T	
				Year 2014-			
	Positions Created o	r Deleted Not Pre	viously Ide	ntified Upo	n Complet	tion of th	ne NSHE Operating Budget
		A	PPROPR	IATION:	WICHE		
			GRADE				
UNCTION TITL	_E	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE

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University of Nevada, Reno

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2014-15 State Supported Operating Budget Budget to Actual Comparison REVENUE BY SOURCE

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	86,741,795	5	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	3	4,565,358	4,565,358	0
Total State Appropriation	92,644,904	ł 0	92,644,904	90,297,959	-2,346,945
OTHER REVENUE SOURCES					
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	C)	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

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									COUNTABILITY									
			COMPARI	SON OF THE	REGENTS	S APPROVED	2014-2015 OF	PERATING	BUDGET TO A	CTUAL EXPE	NDITURES	5						
	1 1							UNIVERS	TY OF NEVAD	A, RENU						1		
					1	1	1	-			_					Exp	anation of :	
			2014-2015	IFC	5	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Budge		Operating	Augmer	ntation	State	Adjusted Boar	d Approved	Adj	Actu	al	Actual	Differe	ence	(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional	Classified	Adjustment	Professional	Classified	Board App	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	s	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
NSTRUCTION	736,11	83.99	88,140,965	33.16	-	2,706,607	769.27	83.99	90,847,572	769.27	83.99	89,224,798		÷.	(1 672 776)	See note below		
	100 11	00.00	00,140,000	00.10		2,100,001	10021	00,00	50,047,012	100-21	00.00	09,224,700			(1,022,170)			
																Increased expenses		
RESEARCH	2.00	1.00	291,527	2.00	14	450,878	4.00		742,403	4.00	1	1,160,643	-		418,240	related to faculty start-		
PUBLIC SERVICE							<u>1</u>		72						2			
FOBLIC SERVICE				for the second second							u - 1							
ACADEMIC SUPPORT	69.63	60.92	16,367,925	22.28	141	2,128,070	91.91	60.92	18,495,995	91.91	60,92	18,017,298	÷		(478,699)	See note below		
				1000														
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		
														-		Increased expenses		
NSTITUTIONAL SUPPORT	113.90	88.71	21,391,703	34,80	17.0	3,270,432	148,70	88.71	24,662,135	148.70	88,71	24,847,095			184,960	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		
									21,100,000	21.00		2010101020			(1,0,0,1,0)	1		
												10.00				Increased funding for		
SCHOLARSHIPS	0.34		8,274,088			249,993	0.34		8,524,081	0.34		8,692,427			168,346	Presidential Scholarsh/p		
RESERVES			(4,023,444)	3 G .		4,742,229	÷.		718,785			563,680	-		(155,105	See note below		
APPROPRIATION AREA TOTA	979.62	471.65	161,656,927	126.78		18,628,897	1,106,40	470.65	180,285,824	1,108.40	470.05	178,518,575	-		(3 760 340)	See note below		
A TOTAL OF ANEA TOTA	818.02	411.03	101,030,827	120.70		10,020,097	1,100.40	470.00	100,203,824	1,100,40	970.03	110,010,070			[3,108,248		I.	1
															Note:	Reduced expenditures of bill reductions, furloughs		

	Desitions Orestad on D	NSHE ACCO					ine Dudeet
	Positions Created or De	eleted Not Previously Id	entified Up				ing Budget
		Fiscal	Year 2014	-2015			
		APPROPRIATION:	Universit		a Popo		
		APPROPRIATION:	Universit	y of Nevau	a Reno	1	
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	none						
			1			1	
					_		

Intercollegiate Athletics - UNR

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	4,972,752	2	4,972,752	4,948,457	-24,295
AB 511 Salary Restoration	12,768	3	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
ADJUSTMENTS TO REVENUE					
Less: Revert to State				-277	-277
ADJUSTED TOTAL REVENUE	4,985,520)	4,985,520	4,948,180	-37,340

			_						TABILITY RI									
	1			COMPA	RISON OF	THE REGEN	NTS APPRON	VED 2014-2	015 OPERA	TING BUDGE	T TO ACT	UAL EXPEN	DITURES		1	1	1	1
							INTER		E ATHLETK	CS . HNP								
	1	-	1			1	INTER		LAINELIN	DO - UNIX		1					T	1
								-										
						1										Expla	nation of :	
			2014-2015	IF4	C I	2014-2015			2014-2015			2014-2015			Over		Positions	Transfere
	Budg	eted	Operating	Augmei	ntation	State	Adjusted Boa	rd Approved	Adj	Actu		Actual	Differ		(Under)	Significant Differences		Between
	Professional	Classified	Budget	Professional		Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functiona
FUNCTION	FIE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	5	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	*		× 1					•	•					•				
RESEARCH													*			-		
REGERICH																		8
PUBLIC SERVICE			2				<u>i</u> #		*		30			*				
ACADEMIC SUPPORT			-			*		4	-		-	542		*		-		
																Reduced expenditures due to premium holiday		
STUDENT SERVICES	10.42	8.75	1,394,999	2			10.42	8.75	1,394,999	10.42	8.75	1,335,646		*	(59,353)	and pay bill reductions, furloughs, and vacancy		
INSTITUTIONAL SUPPORT			3,591					÷	3,591		540	3,591						
O&M OF FLANT			1,261,926						1,281,928	-	3 0	1,281,928						
																Reduced expenditures due to premium holiday and pay bill reductions, furloughs, and vacancy		
SCHOLARSHIPS			2,364,453						2,364,453		s.	2,327,015			(37,438) 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	0		

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	NSHE	ACCOUNT	ABILITY F	REPORT		
Positions Created or	Deleted Not Previo	ously Identif	fied Upon C	ompletion	of the N	SHE Operating Budget
		Fiscal Yea	nr 2014-201	5		
	APPROPRIATI	ON: Inter	collegia	te Athlet	ics UN	IR
FUNCTION TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
		Nc	one.		9	
				1		

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Statewide Programs - UNR

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
STATE APPROPRIATION					
General Fund	7,699,493	i	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
ADJUSTMENTS TO REVENUE					
Less: Revert to State				-1,237	-1,237
Less. Rever to State				.,,	
ADJUSTED TOTAL REVENUE	7,779,237	7	7,779,237	7,619,432	2 -159,805

					COMPAR	RISON OF T	HE REGENT	S APPROV	ED 2014-2015	OPERATING	BUDGET	TO ACTUA	LEXPEND	TURES				
				1 7				STA	TEWIDE PROG	RAMS - UNR			1				-	
				4														
					_											Ð	cplanation of	:
			2014-2015	IF	0	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Budg	eted	Operating	Augme	ntation	State	Adjusted Boa	rd Approved	Adj	Actu	al	Actual	Diffe		(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional		Adjustment	Professional		Board App.	11	Classified				Difference	between Budget	or	Functional Areas
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
NSTRUCTION		-			1.1				4	1045				8	*			
RESEARCH	14,30	5.57	2,727,012		- 5	2	14.30	5.57	2,727,012	14,30	5.57	2,543,903		<u> </u>	(183,109)	See note below		
	_	_		19915												Increased expenses		
PUBLIC SERVICE	10.37		1,046,377		- 14		10.37	365	1,046,377	10,37		1,138,197		•	91,820	related to faculty start-up		
ACADEMIC SUPPORT	2.83	1.00	814,661	•	2.60		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		
NSTITUTIONAL SUPPOR		Đ	1,874,133				*	-	1,874,133			1,938,357			64,224	Acquired very high performance computing equipment		
0&M OF PLANT	÷	4.00	913,480	2	1			4.00	913,480		4.00	893,033			(20,447)	See note below		
SCHOLARSHIPS					1		*		(a)			•	100	3				
RESERVES			(179,249)						(179,249)		-		-		179,249			
APPROPRIATION AREA 1	33.50	11.57	7,779,237				33.50	11.57	7,779,237	33.50	11.57	7,619,432		•	(159,805)			1
					_							1			Note:	Reduced expenditures to furloughs, and vacancy sa		d state appropriat

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Positions Created of	NSHE ACCOU or Deleted Not Previously Ider				ne NSHE O	perating B	Budget
	Fiscal Y	ear 20	014-2015				
A	PPROPRIATION: STA	TË V	/IDE PR	OGRAMS	- UNR		
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURC
	4) 						
		None.				·	

Cooperative Extension Service

2014-15 State Supported Operating Budget Budget to Actual Comparison REVENUE BY SOURCE

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	3,490,641	l	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
OTHER REVENUE SOURCES					
County Funds	571,164	1	571,164	544,509	-26,655
Federal Funds	1,364,922	2	1,364,922	1,101,890	-263,032
Total Other Revenue Sources	1,936,086	5 0	1,936,086	1,646,399	-289,687
TOTAL REVENUE	5,472,037	7	5,472,037	5,108,282	-363,755
ADJUSTMENTS TO REVENUE					
	where the second second second		ا جــــــــــــــــــــــــــــــــــــ		
Less: Revert to State			1	-234	-234
ADJUSTED TOTAL REVENUE	5,472,037	7	5,472,037	5,108,04	8 -363,989

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				COMP	DISON				INTABILITY	REPORT			ENDITURE	\$				
				COMP	ARISON UI	THE REGI	ENIS APPR	OVED 2014	-2015 OPER	CATING BODO	SET TO AC	I UAL EAF	ENDITORE				T	
							coo	PERATIVE	EXTENSION	SERVICE								-
			·										I					
				· · · · · ·					_							Evolar	nation of :	
			2014-2015	IF	c	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Bud	geted	Operating	Ацате		State	Adjusted Boa	ard Approved	Adi	Actu	al	Actual	Diffe	rence	(Under)	Significant Differences	Added	Between
	Professional	Classified	Budget	Professional		Adjustment	Professional		Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Function
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FIE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION				- 	4	4	ai		2		-	æ	. ×	+	•			
RESEARCH			•			3	-		2	.					*			
PUBLIC SERVICE	23.21	9.58	3,542,400				23,21	9.58	3,542,400	23.21	9.58	3,143,893	ž.	<u> </u>	(398,507)	See note below		
ACADEMIC SUPPORT							3.02								¥			
STUDENT SERVICES					- in 1	1.1		÷						•	2			
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		-		542		745,849	•		745,849		*	*			
SCHOLARSHIPS						1. 4		2							*			
RESERVES			(165,303)		1111 3 1	4	-	-	(165,303)			•	÷	<u>a</u>	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			1
															Note:	Reduced expenditures of appropriations, furloughs		

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		NSHE ACCOUNTA	BILITY RE	PORT			
	Positions Created or Deleted	Not Previously Identified	l Upon Con	npletion of	the NSHE	Operating	Budget
		Fiscal Year 2	2014-2015	1			1
						ļ	
	APPRO	PRIATION: Cooper	ative Ext	tension \$	Service		1
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	2		12				
		None	Э.				

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Agricultural Experiment Station

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
STATE APPROPRIATION					
General Fund	4,872,744	Ļ	4,872,744	4,835,211	-37,533
AB 511 Salary Restoration	46,392		46,392	0	-46,392
Total State Appropriation OTHER REVENUE SOURCES	4,919,136	0	4,919,136	4,835,211	-83,925
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	i	6,569,673	6,485,748	-83,925

				COMPA	RISON OF	THE REGE			TABILITY REI	-	TO ACTU	AL EXPEND	ITURES					
																		1
			r				AGRI	CULTURAL	XPERIMENT ST	ATION			1	1	-	r		-
2																Explanation of :	And the second	4
			2014-2015	IFC	;	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Budge		Operating	Augmen		State	Adjusted Boar		Adj	Actu		Actual	Differ		(Under)	Significant Differences	Added	Between
CUNATION	Professional		Budget	Professional	Classified	Adjustment	Professional		Board App.	Professional	Classified	Expenditure	Professional FTE	Classified FTE	Difference \$	between Budget and Actual	or Eliminated	Functional Areas
FUNCTION	FTE	FTE	- 2	FTE	FTE	3	FTE	FTE	\$	FTE	FTE		FIE	FIE	*	and Actual	Enminated	Aldas
INSTRUCTION	_4	<u>.</u>) ia	-	- 3	-	34 ⁻	54	2		а. С	+2.		/¥:				
RESEARCH	25.33	8.10	6,394,692		-		25.33	8.10	6,394,692	25.33	8,10	6,115,375	¥	- 14	(279,317)	See note below		
PUBLIC SERVICE						a -	127	Ni -	-		а.		17 F	i i i i				
ACADEMIC SUPPORT							3	<u>.</u>			91		· · · · · · · · · · · · · · · · · · ·	723	÷			
STUDENT SERVICES					÷.						± 3		2					
INSTITUTIONAL SUPPORT	0.50		63,490		151		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 sil	ghtly durig th
SCHOLARSHIPS						•	•				i.	•						
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)	5	r i i i	
	ļ									1					Note:	Reduced expenditures appropriations, furlough		

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		NSH	E ACCOUN	TABILITY	REPORT		
	Positions Create	ed or Deleted Not Prev	iously Ident	ified Upon	Completio	n of the N	SHE Operating Budget
			Fiscal Ye	ar 2014-20	015		
		APPROPRIATIO	DN: Agric	cultural l	xperim	ent Stat	lion
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	5			8			
			N	IONE			
				·			

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University Press

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	2014-15 Operating	IFC	State Adjusted	2014-15 Actual	Difference Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
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	3 0	411,728	401,426	-10,302
TOTAL REVENUE	411,728	3	411,728	401,426	-10,302

									TABILITY	Contract Contractor (Contractor)								
						COMPARIS	ON OF THE	REGENTS	APPROVE	D 2014-201	5 OPERAT	ING BUDG	ET TO ACT	UAL EXP	ENDITURE	5		
								UNIVERS	SITY PRES	S								(
				1					-									
		_	<u></u>	1												Explan	ation of :	
			2014-2015	1	÷C	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Bude	leted	Operating		Intation	State	Adjusted Boar	d Approved	Adj	Ad	tual	Actual	Diffe	гелсе	(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional		Adjustment	Professional		Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functiona
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	*						E				. •2		•	- 185				
000010011	2	-																
RESEARCH	•	•	•							1								
PUBLIC SERVICE	4.00		396,075				4.00		396,075	4.00		378,409			(17,666)			
ACADEMIC SUPPORT																		
STUDENT SERVICES							×		•						•			
INSTITUTIONAL SUPPORT								34					190) 1910	(*)				
O&M OF PLANT			22,999				÷		22,999			23,017	-		16			
													1			-		
SCHOLARSHIPS		-	-		-	-		-										
RESERVES			(7,346)				•		(7,346)		•	5	-		7,346			
APPROPRIATION AREA TOTAL	4.00		411,728		-		4.00		411,728	4.00		401,428			(10,302)			

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		NSHE	ACCOUNT	FABILITY F	EPORT		
	Positions Create	d or Deleted Not Previo	ously Identi	fied Upon C	ompletion of	the NSHE C	Dperating Budget
			Fiscal Yea	ar 2014-201	5		
		APPRO	OPRIATION	N: Universi	ty Press		1
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			No	one.			9 1

Business Center North

.

	2014-15 Operating	IFC	State Adjusted	2014-15 Actual	Difference Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	1,829,353	3	1,829,353	1,799,648	-29,705
AB 511 Salary Restoration	20,97	0	20,970	C	-20,970
Total State Appropriation	1,850,323	3 0	1,850,323	1,799,648	-50,675
TOTAL REVENUE	1,850,32	3	1,850,323	1,799,648	-50,675

									NTABILITY									
	,			COMPAR	ISON OF 7	HE REGEN	ITS APPRO	VED 2014-	2015 OPER	ATING BUDG	SET TO A	CTUAL EXP	PENDITURE	S				
										ODTU								
							E	USINESS	CENTER N									1
						L	I											-
)			1												Explan	ation of :	2
			2014-2015	11	C	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
		geted	Operating	Augme		State	Adjusted Boa		Adj	Actua		Actual		rence	(Under)	Significant Differences	Added	Between
	Professional			Professional	C. STORES STORES	CONTRACTOR OF STREET			Board App.	Professional	Classified		Professional			between Budgel	or	Functiona
FUNCTION	FTE	FTE	5	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION		*	×				(1)		1. 20.	*				3	•	-		
RESEARCH		÷	1			2							•5			-		
PUBLIC SERVICE						8					- 12:			1				
ACADEMIC SUPPORT									•				•		÷			
STUDENT SERVICES					*										•	-		
																Reduced expenditures to cover reduced state	Ú.	
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	appropriation, furloughs and vacancy savings.		
O&M OF PLANT			-	•		- F		<u> </u>					2		2			
SCHOLARSHIPS								•			÷.		•	(1) (A)		-		
RESERVES	•	*	(83,073)			4		*	(83,073)		•				83,073	-		
APPROPRIATION AREA TOTAL	5.84	15.66	1,850,323	1			5.84	15.66	1,850,323	5.84	15.66	1,799,648		: -	(50,675	-		

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 38 of 83

		NSHE ACCOUN	TABILITY	REPORT				
Po	sitions Created or Delete	ed Not Previously Iden	tified Upon	Completior	of the N	SHE Op	erating Budget	
		Fiscal Ye	ear 2014-20	015				_
	Al	PPROPRIATION:	Busines	s Center	North			
			GRADE					
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOUR	CE
		N	lone.				1	
								_

University of Nevada Medical School

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	31,253,285	5	31,253,285	31,032,881	-220,404
AB 511 Salary Restoration	261,962	2	261,962	0	-261,962
Total State Appropriation	31,515,247	7 0	31,515,247	31,032,881	-482,366
OTHER REVENUE SOURCES					
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 0	5,926,080	5,518,470	-407,610
TOTAL REVENUE	37,441,327	7	37,441,327	36,551,351	-889,976

								COUNTABIL										-	
		COMP	ARISON OF	THE REGEN	TS APPROV	ED 2014-201	15 OPERATIN	G BUDGET	TO ACTUAL	EXPENDI	TURES						-		
								EDICAL SCH	1001										
		_	_					LDIGAL SOF										1	
																Explanation	of:	1. 1.	
			2014-2015		с	2014-2015			2014-2015	8		2014-2015			Over		Position	a Transfera	
	Budge	4.4	Operating	Augme		State	Adjusted Boa	have a new and here	Adi	Actu	ลโ	Actual	Differ	ence	(Under)	Significant Differences	Added	Between	
	Professional		Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional			Professiona	Classified	Difference	between Budget	or	Functional	-
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	5	FTE	FTE	\$	and Actual	Eliminat	e Areas	
NSTRUCTION	84.07	19.22	18,086,242	1 1 at				19,22	18,086,242	84.07	19.22	18,685,917	34			Practice Plan conversion net of vacancy savings, premium holiday, and furioughts	1		
RESEARCH					÷.,	3	· · · ·	X		. ×				•					_
PUBLIC SERVICE	4.00	1.28	1,671,357	1.00	ið:		4.00	1.28	1,671,357	4.00	1.28	1,108,748	2			Vacancy savings, furloughs			
ACADEMIC SUPPORT	35,98	49,99	13,404,115			1	35.98	49.99	13,404,115	35.98	49,99	11,693,799	(a)			Practice Plan conversion, vacency savings, premium holiday, and furloughts			
STUDENT SERVICES	5.29	8.50	1,125,593				5.29	8.50	1,125,593	5.29	8.50	1,005,431	- 20		(120,182)	Vacancy savings, premium holiday, and furloughs			_
INSTITUTIONAL SUPPORT	0.50	1.70	216,871		e.		0.50	1.70	216,671	0.50	1.70	171,061			(45,610)	Vacancy Savings, pramium holiday, and furloughs.			
D&M OF PLANT			3,773,776				•	- :	3,773,776			3,773, 77 8				1		5	_
SCHOLARSHIPS			125,000				÷	÷	125,000			114, 8 19	-	•	(10,381)			3	_
RESERVES			(961,427)					÷.	(961,427)	-	×.	÷	14	+:	961,427	Vecancy savings and furloughs			_
APPROPRIATION AREA TOTAL	_	-					129.84	80.69		129.84	80.69	38,551,351	7.00		(889,976)	0		_	

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 41 of 83

		NSHE A	ACCOUNT/	ABILITY RE	PORT		
	Positions Created o	r Deleted Not Previou	usly Identifie	ed Upon Co	mpletion of t	he N	SHE Operating Budget
		F	iscal Year	2014-2015			
		APPRO	PRIATION	: Medical S	School		
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGETO	TAL	FUNDING SOURCE
(#			Ē.				2
			Nor	Ie.			

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State Health Laboratory

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
STATE APPROPRIATION					
General Fund	1,502,86	2	1,502,862	1,479,081	-23,781
AB 511 Salary Restoration	16,70	6	16,706	0	,
Total State Appropriation	1,519,56	8 0	1,519,568	1,479,081	-40,487
TOTAL REVENUE	1,519,56	8	1,519,568	1,479,081	-40,487

									TABILITY R			THAL EVE	NOTURE					
			1	COMPARIS	SON OF 1	THE REGE	NTS APPRON	/ED 2014-2	OTS OPERA	TING BODG	ETICAC	TUAL EAPS	INDITURE	3				
								STATE L	EALTH LAE									
								JIAILI	LALINEAL									
													-					
				1	1 7									10×		Explana		_
			2014-2015	IFO	5	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
· · · · · · · · · · · · · · · · · · ·	Budg	eted	Operating	Augmen	ntation	State	Adjusted Boar	d Approved	Adj	Actu	al	Actual	Differe		(Under)	Significant Differences	Added	Between
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.		Classified		Professional		Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
															2			
INSTRUCTION	<u>a</u>	÷	-	<u></u>			(•)				300			· · ·				
RESEARCH		· · ·								-		1.5				1		
				-									-			Reduced expenditures to		
										-						cover reduced state		
											15.00	1,339,782			(103 222)	appropriation, furloughs and vacancy savings.		
PUBLIC SERVICE	1.81	15.00	1,443,004		1.1.1		1.81	15.00	1,443,004	1.81	15.00	1,339,702	<u> </u>		(100,222,			
											1.4				2			
ACADEMIC SUPPORT	(#)					-	-	-					1]		
STUDENT SERVICES	1.1.1	2												1	<u> </u>			
STUDENT BERVICES										1 -			· · · · · · · · · · · · · · · · · · ·					
INSTITUTIONAL SUPPORT		1	6,432					-	6,432		5.6.*.	6,432		-				20
												11000000				-		
O&M OF PLANT			132,867				(¥		132,867			132,867	-					
																-		
SCHOLARSHIPS	•)	2	-															
			(00 805						(62,735		4		1		62,735			62,73
RESERVES			(62,735	4		*			(02,730							1		
					-					1								
APPROPRIATION AREA TOTAL	1.81	15.00	1,519,568	1 2	1		1,81	15.00	1.519.568	1.81	15.00	1,479,081			(40,487)		

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 44 of 83

		NSHE A	CCOUNT	ABILITY RE	PORT	
	Positions Created	or Deleted Not Previou	usly Identifie	ed Upon Co	mpletion of the	NSHE Operating Budget
		F	iscal Year	2014-2015		
	P	APPROI	PRIATION:	State Hea	ith Lab	
			GRADE			
UNCTION	TITLE	FTE	STEP	SALARY	FRINGE TOTA	AL FUNDING SOURCE
	· · · · · · · · · · · · · · · · · · ·		1			
			Nor	I C .		

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University of Nevada, Las Vegas

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	123,910,349)	123,910,349	122,826,679	-1,083,670
AB 511 Salary Restoration	2,199,225	; I	2,199,225	0	-2,199,225
E-900 Performance Fund	6,521,597	7	6,521,597	6,203,141	-318,456
Total State Appropriation	132,631,171	. 0	132,631,171	129,029,820	-3,601,351
OTHER REVENUE SOURCES					
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

									NTABILITY									
		COMPA	RISON OF T	HE REGENT	S APPRO	OVED 2014	-2015 OPER	ATING B	UDGET TO A	ACTUAL EX	PENDITU	RES						
							UNIVER	SITY OF	NEVADA, L	AS VEGAS								
					· · · · · · · · · · · · · · · · · · ·												nation of :	<u>,</u>
			2014-2015	IFC		2014-2015			2014-2015	1000	3 <u>.</u> — 4	2014-2015			Over	Expla	Positiona	Transfers
	Budg	leted	Operating	Augmen		State	Adjusted Board	d Approved	Adi	Actu	al	Actual	Differe	ence	(Under)	Significant Differences	Added	Between
	Professional		Budget	Professional		Adjustment	Professional	Classified	Board App	Professional	Classified	Expenditure	Professional		Difference	between Budget	or	Function
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Ellminated	Areas
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		X	(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	-	22	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	69.15	80.45	18,414,942				89.15	80.45	18,414,942	89.15	60.45	19,353,207	•		938,265	Note 1, 2, 4		
O&M OF PLANT	25.00	272.00	31,005,908				25,00	272.00	31,005,90B	25.00	272.00	28,833,364		-	(2,172,544)	Note 1, 2		
SCHOLARSHIPS			6,931,343			4,319,679	147	- 2	11,251,022	•	-	12,006,811	*:		755,789	Note 5		
RESERVES			(6,267,371)	2				•	(6,267,371)			1.14			6,267,371	Note 1		
APPROPRIATION AREA TOTAL	1,297.08	597.54	231,805,351		-	8,853,692	1,297,08	597.54	240,659,043	1,297.08	597.54	236,469,779			(4,189,264)		T.	- L
		1,894.62																
Note 1: Distribution of mandated	acancy savin	and unpaid	leave.															
Note 2: General Fund reversion \$				g per 12/18/14	FC Meeting	and \$1.4M d	ue to AEGIS 2	month pren	nium holiday.									
Note 3: Reallocation to provide a							esources, Tech	nology Sup	port, and Acad	emic Advising.								
Note 4: Reallocated to provide ad Note 5: Reallocated to provide ad					ral business	s operations.								-				

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		NSHE A	CCOUNT	ABILITY REP	PORT		
	Positions Created of	or Deleted Not Previou	Isly Identifi	ed Upon Com	pletion of the N	SHE Operating	Budget
		F	iscal Year	2014-2015			4
	ŀ	PPROPRIATION	I: Univer	sity of Nev	vada Las Ve	gas	
	1						
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
			NO	NE			
	+		NO			1	
			_				

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Intercollegiate Athletics - UNLV

	2014-15 Operating	IFC	State Adjusted	2014-15 Actual	Difference Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	7,049,245	5	7,049,245	7,028,385	-20,860
AB 511 Salary Restoration	17,495	5	17,495	0	-17,495
Total State Appropriation	7,066,740	0 0	7,066,740	7,028,385	-38,355
TOTAL REVENUE	7,066,740)	7,066,740	7,028,385	-38,355

									NTABILITY									
	-			COMPAI	RISON OF	THE REGE	NTS APPRO	VED 2014-	2015 OPER	ATING BUDO	GET TO A	CTUAL EXP	ENDITURES	j			1	
255						l	INTED			ICS - UNLV								
	1 - 1	_					INTER	OLLEGIA		ICG - UNLY				1			1	
	d																	
	1				1						b (Explan	nation of :	
			2014-2015	IF	2	2014-2015			2014-2015			2014-2015			Over		Positions	Transfer
	Bu	dgeted	Operating	Augmei	tation	State	Adjusted Boar	d Approved	Adj	Actua	al	Actual	Differ		(Under)	Significant Differences	Added	Betwee
	Prof	Classified	Budget	Professional	Classified	Adjustment	Professional		Board App.		Classified	Expenditure		Classified	Difference	between Budget	or	Function
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	5	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION									5-2	*						-		
RESEARCH	•						*			*	÷.	÷	543					
PUBLIC SERVICE	•		- 0			3				8	2	8		-	1			
ACADEMIC SUPPORT	*	15					*	÷			۲							
STUDENT SERVICES	14.00	1.00	3,890,054			(4)	14.00	1.00	3,890,054	14.00	1.00	3,794,671	•	- 4	(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							:	(35				- 28		÷	-		
RESERVES			(57,068)				•	•	(57,068)	-	5	8	×		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	1
		15.00																
Note 1: Distribution of mandated vaca		a and uppaid	Llagua															
Note 1: Distribution of mandated vaca Note 2: General Fund reversion \$17K				1011011	IFO IV	100444	1. 15010.0											

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		NSHE ACCOUNT	ABILITY R	EPORT			
	Positions Created or De	leted Not Previously Identif	ied Upon Co	mpletion of t	he NSHE Ope	rating Budge	et
		Fiscal Yea	r 2014-2015		I		
	APPR	OPRIATION: Intercol	legiate A	thletics La	is Vegas		
			0.0.0.0.0				
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
		NO	DNE				

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Statewide Programs - UNLV

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
	Bauget	Augmentations	Duuget	Kevenue	\$
STATE APPROPRIATION					
General Fund	2,866,667	7	2,866,667	2,854,359	-12,308
AB 511 Salary Restoration	12,158	3	12,158	0	-12,158
Total State Appropriation	2,878,825	5 0	2,878,825	2,854,359	-24,466
TOTAL REVENUE	2,878,825	5	2,878,825	2,854,359	-24,466

				COM	PARISON	OF THE RE	GENTS APPRO	VED 2014-	2015 OPER	ATING BODG	ETTOAC	TUAL CAPI	ENDITORES	3				
																	1	
							51	ATEWIDE P	RUGRAMS	- UNLV							1	
				T T	_	1										Expl	anation of :	të -
			2014-2015	IFC		2014-2015			2014-2015	l l		2014-2015		0	Over		Positions	Transfers
	Bude	leted	Operating	Augmen		State	Adjusted Board	Approved	Adi	Actua	al	Actual	Diffe	rence	(Under)	Significant Differences	Added	Between
	Professional	·	Budget	Professional		Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or	Functiona
FUNCTION	FTE	FTE	\$	FTE	FIE	s	FTE	FTE	s	FTE	FTE	\$	FTE	STR	\$	and Actual	Eliminated	Areas
NSTRUCTION	5 6 3	÷	¥			-	+	×	•				*					
RESEARCH	3.85	721	645,392				3.85		645,392	3.85		617,843			(27,549)	Note 1, 2		
RESEARCH	0.00		040,002	i			0.00		010,002									
PUBLIC SERVICE	4.72	1.00	569,079	1		10 A 1	4.72	1.00	569,079	4.72	1.00	552,680		3	(16,399)	Note 1, 2		
				1.		100								<u>2</u>				
ACADEMIC SUPPORT				1			•						×	÷				
															2			
STUDENT SERVICES																		
NSTITUTIONAL SUPPORT			1,347	1			*	*	1,347	1		1,321			(26)			
				1														
D&M OF PLANT		_	1,682,515			1	- · ·		1,682,515			1,682,515		•	*			
									1000	{								
SCHOLARSHIPS						1	· · · ·	•					·					
RESERVES		-	(19,508)				5	<u>.</u>	(19,508)					24	19,508	Note 1		
			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1						1								
APPROPRIATION AREA TOTAL	8.57	1.00	2,878,825	1			8.57	1,00	2,878,825	8.57	1.00	2,854,359	<u> </u>		(24,466)		ñ	Ŧ
		9.57																
		5.57																

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				NTABILITY			
	Positions Crea	ted or Deleted Not Pr	eviously Ider	ntified Upon	Completion of	the NSHE Op	erating Budget
			Fiscal Y	'ear 2014-20	15		
		APPROPRI	ATION: S	tatewide F	Programs,	UNLV	
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
				NONE			
					_		

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Business Center South

Revenue by Source	2014-15 Operating Budget	IFC Augmentations	State Adjusted Budget	2014-15 Actual Revenue	Difference Over (Under) \$
STATE APPROPRIATION					
General Fund	1,642,847	7	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		1,661,564	1,615,034	-46,530
TOTAL REVENUE	1,661,564	Ļ	1,661,564	1,615,034	-46,530

Budgete			COMPAR	SON OF 1			1	2015 OPEN	ATING BUD	GETTOA	CTUAL EAP	ENDITURES					
Budgete						ADDDODDL								()		1	
Budgete				1		APPROPRI	ATION: B	JSINESS C	ENTER SOU	тн							
Budgete							-										
Budgete															Explan	nation of :	
Budgete		2014-2015	IFC	•	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
		Operating	Augmer		State	Adjusted Boar		Adj	Actua		Actual	Differe		(Under)	Significant Differences	Added	Between
	Classified	Budget	Professional	Classified	Adjustment	Professional	1.44 1.44 4.14 1.1 1.1 1.4			Classified	Expenditure	Professional	Classified	Difference	between Budget	or Eliminated	Functiona
TE	FTE	\$	FIE	FIE	\$	FIE	FIE	\$	FIE	FIE	3	FIE	FIE	3		Chithinaneo	Aleas
147	÷.		÷.	4		21	2	21					140				
(e)					•				P. D. D.					÷.	THU (1997)		
- 120	2		-	4		-								(()			
	8	*			*	13	-	•				·•:					
-			-	÷.		74					1.5 43	32	347	÷:			
8.00	8.00	1,432,683	ū., -			8.00	8.00	1,432,683	8.00	8.00	1,326,130			(106,553)	Note 1, 2		
2.00	2,00	298,517			÷	2.00	2.00	298,517	2.00	2,00	288,904	i fe	545	(9,613)	Note 1, 2		
						.+	•	*				221	-				16 L
		(69,636)	30					(69,636)					~	69,636	Note 1		
10.00	10.00	1,661,564	-		*	10.00	10.00	1,661,564	10.00	10.00	1,615,034			(46,530)		I	
y savings a	and unpaid	leave.															
	TE 	TE FTE	TE FTE \$ 	FTE * FTE - - - <td>FTE FTE FTE FTE - - - - - - - - - - - - - - - - - - -</td> <td>FTE FTE FTE FTE \$ -</td> <td>FTE FTE FTE S FTE - - - - - - - - - - - - - - - - - - - - - -</td> <td>TE FTE FTE</td> <td>TE FTE FTE<td>TE FTE FTE FTE FTE FTE FTE FTE - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - 2.00 2.00 2.00 2.00 2.00 2.00 2.00 10.00 10.00 1.661.564 <</td><td>FTE FTE FTE<td>TE FTE FTE<td>Base FTE FTE<td>Base FTE FTE<td>State Sign FTE FTE<</td><td>THE FTE FTE<td>THE THE THE FTE FTE</td></td></td></td></td></td></td>	FTE FTE FTE FTE - - - - - - - - - - - - - - - - - - -	FTE FTE FTE FTE \$ -	FTE FTE FTE S FTE - - - - - - - - - - - - - - - - - - - - - -	TE FTE FTE	TE FTE <td>TE FTE FTE FTE FTE FTE FTE FTE - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - 2.00 2.00 2.00 2.00 2.00 2.00 2.00 10.00 10.00 1.661.564 <</td> <td>FTE FTE FTE<td>TE FTE FTE<td>Base FTE FTE<td>Base FTE FTE<td>State Sign FTE FTE<</td><td>THE FTE FTE<td>THE THE THE FTE FTE</td></td></td></td></td></td>	TE FTE FTE FTE FTE FTE FTE FTE - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - 2.00 2.00 2.00 2.00 2.00 2.00 2.00 10.00 10.00 1.661.564 <	FTE FTE <td>TE FTE FTE<td>Base FTE FTE<td>Base FTE FTE<td>State Sign FTE FTE<</td><td>THE FTE FTE<td>THE THE THE FTE FTE</td></td></td></td></td>	TE FTE <td>Base FTE FTE<td>Base FTE FTE<td>State Sign FTE FTE<</td><td>THE FTE FTE<td>THE THE THE FTE FTE</td></td></td></td>	Base FTE FTE <td>Base FTE FTE<td>State Sign FTE FTE<</td><td>THE FTE FTE<td>THE THE THE FTE FTE</td></td></td>	Base FTE FTE <td>State Sign FTE FTE<</td> <td>THE FTE FTE<td>THE THE THE FTE FTE</td></td>	State Sign FTE FTE<	THE FTE FTE <td>THE THE THE FTE FTE</td>	THE THE THE FTE FTE

		NSHE ACCOUNTABILI	TY REPO	ORT			
	Positions Created or Delet	ed Not Previously Identified Up	on Comp	letion of the l	NSHE Operatin	g Budget	
		Fiscal Year 2014	-2015				
	Α	PPROPRIATION Busine	ss Cen	ter South			
			GRAD	Ξ			
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
		NONE					
		5				2	

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Law School

	2014-15		State	2014-15	Difference
Devenue by Course	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	7,404,114	1	7,404,114	7,342,671	-61,443
AB 511 Salary Restoration	121,922	2	121,922	0	-121,922
Total State Appropriation	7,526,036	5 0	7,526,036	7,342,671	-183,365
OTHER REVENUE SOURCES					
Registration Fees	4,684,078	3	4,684,078	4,038,064	-646,014
Non-Resident Tuition	428,404	1	428,404	403,038	-25,366
Miscellaneous Student Fees	52,470)	52,470	30,592	-21,878
Total Other Revenue Sources	5,164,952	2 0	5,164,952	4,471,694	-693,258
TOTAL REVENUE	12,690,988	3	12,690,988	11,814,365	-876,623

								à	1 N		1	(22		-				1
								LAW	SCHOOL									
																Explan	ation of :	
	Budge	tod	2014-2015 Operating	IFC Augmen		2014-2015 State	Adjusted Board	Anorowed	2014-2015 Adj	Actu	al	2014-2015 Actual	Differe	000	Over (Under)	Significant Differences	Positions Added	Transfers Between
	Professional		Budget	Professional	Classified	Adjustment	Professional	Classified		Professional	Classified	Expenditure	Professional	Classified		between Budget	or	Functiona
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION	39.00	7.00	7,181,900		2		39.00	7.00	7,181,900	39.00	7.00	5,930,521	•		(1,251,379)	Note 1, 2, 3		
RESEARCH				380				3	1				•					
PUBLIC SERVICE				14	- 4								•		3			
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	1.0000	1.00	88,808	-	280	(7,372)			
O&M OF PLANT			1,492,064		- 4				1,492,064	e di la sen		1,492,064	-	1				
SCHOLARSHIPS					-		-		•	15			-		•			
RESERVES			(381,935)					3	(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)			1
								-										
Note 1: Distribution of mandated va Note 2: General Fund reversion \$1												· · · · · · · · · · · · · · · · · · ·						

		NSHE ACC	OUNTABILI	TY REPORT			
	Positions Created or	Deleted Not Previously I	dentified Up	on Completic	on of the NSH	E Operating	Budget
		Field	Veer 2014	2015			
		FISCa	al Year 2014	-2015	1	·(
		APPROPR		ow Sahar			
		APPROPR	IATION: L	aw Schoo	// /		
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	¥		NONE	1			
			NONE		1		

Dental School

2014-15 State Supported Operating Budget Budget to Actual Comparison REVENUE BY SOURCE

Revenue by Source	2014-15 Operating	IFC	State Adjusted	2014-15 Actual	Difference Over (Under)
Kevenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
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
OTHER REVENUE SOURCES	a.				
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

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				COMP	ARISON OF	THE REGE	INTS APPRO	VED 201	4-2015 OPE	RATING BU	DGET TO /	ACTUAL EX	PENDITURE	S				
					1		[]	0,0										
								DEN	TAL SCHOO)L								
																	-	
					1	ľ.										Explan	nation of :	Į.
			2014-2015	1	IFC	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Budge	ted	Operating	Augn	entation	State	Adjusted Board	Approved	Adj	Actu	al	Actual	Differe	ence	(Under)	Significant Differences	Added	Between
	Professional	Classified	Budget	Profession	al Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	00	Function
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	S	FTE	FTE	\$	and Actual	Eliminated	Areas
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														128	*			
PUBLIC SERVICE							-		<u> </u>				- 24	5				
ACADEMIC SUPPORT	3.50	4.00	857,002	1.1		•	3.50	4.00	857,002	3.50	4.00	770,841	-	197 197	(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	5		-	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	1.5		1.1	2	2	1,398,263			1,398,263	54 C		-			
SCHOLARSHIPS													-	- 220	-			
RESERVES			(579,304)					•	(579,304)			•		-	579,304	Note 1		
APPROPRIATION AREA TOTAL	61.20	77.92	15,416,501		- se ,	378,790	61.20	77.92	15,795,291	61.20	77.92	15,407,174	3	<u>ر ا</u>	(388,117)		1	Ĩ
		139.12																
Note 1: Distribution of mandated		and uppeld	logua		_													

		NSHE ACC	OUNTAE	BILITY REPO	RT		
	Positions Created or Delet	ed Not Previously	Identified	Upon Comple	tion of the NSI	E Operating	Budget
				1			
		Fisc	al Year 2	014-2015			
	1	APPROPRI	ATION:	Dental Sc	hool	1	
			GRAD				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	5						
			NON	E			

College of Southern Nevada

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	•	Revenue	\$
STATE APPROPRIATION					
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
OTHER REVENUE SOURCES					
Registration Fees	37,770,684	ł	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	7 77,384	352,581	359,591	7,010
Investment Income	288,718	3	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

													-					
						I	NSHE	ACCOUN	TABILITY RI	PORT			les ser elle					
				COMP	ARISON OF	THE REGEN	ITS APPROV	ED 2014-	2015 OPERA	TING BUDGE	Т ТО АСТИ	AL EXPEND	TURES		¥.			
							COLL	EGE OF S	OUTHERN N	EVADA			1					
						1		10000.0011.00								Ū.	Į. –	Į.
																l) ECO	lanation of :	
			2014-2015	1	FC	2014-2015			2014-2015			2014-2015	i		Over	Exp	Positions	Transfers
	Budge Professional		Operating Budget		entation	State	Adjusted Boar		Adj	Actu		Actual	Dittera		(Under)	Significant Difference		Between
FUNCTION	FTE	FTE	\$	Professional FTE	Classified FTE	Adjustment \$	Professional FTE	Classified FTE	Board Aop. \$	Professional FTE	Classilied FTE	Expenditure \$	Professional FTE	Classified FTE	Difference	between Budget and Actual	or Eliminated	Functiona Areas
						j									_			
INSTRUCTION	969.58	97.75	71,127,404			677 006		07.75	71 005 000	001.00	67.70	50.050.040	(107)			Reduction in health insurance, salary restoration and unrealized fees resulted in decreased part-time Instructor paste		
INSTRUCTION	808.38	97.73	71,127,404			677,905	969,58	97,75	71,805,309	964.92	97_75	68,860,849	(4.66)		(2,944,460)	COSIS	(4,66)	
RESEARCH					b)	÷			•						2.			
																Unrealized tuilion and fees resulted in		
																decreased salary and associated fringe		
PUBLIC SERVICE	÷	ā	31,192	a.	143	149	· · · · ·	0.42	31,341			12,093			(19.248)	benefits expenses.	22	
ACADEMIC SUPPORT	60.00	47,55	12,903,648	147	2.	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.	ŝ	
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		(408,94
INSTITUTIONAL SUPPORT	61.91	87.00	17,254,389			124.694	61.91	87.00	17,389,083	73.91	84.00	16,246,505	12.00	(3.00)	<u>(1</u> ,142.578	Reduction in health insurance, salary restoration, and unrealized tuition and fees resulted in a decrease to salary ar associated fringe benefits express. Positions added to address reorganization and iNtegrate 2 project.		
O&M OF PLANT	22.00	97.53	16,824,026		τ)	75,031	22.00	97.53	16,899,057	22.00	97 53	16,177,468			(721 589	Reduction in health insurance, salery restoration, and unrealized tuition and fees resulted in a decrease to salary an associated fringe benefits expenses.		
SCHOLARSHIPS			2,124,336		24 	10,001			2,124,336		0.00	2,533,285			408,949	Transfer from Studen Services to fund Student Access		408.94
					50 	121				Į –								
RESERVES			(3,157,022)	2			-		(3,157,022)		0	220		1	3,157,022			
APPROPRIATION AREA	-	-		1				-		1								

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 65 of 83

										1								
						L	NSHE	ACCOUN	TABILITY R	FPORT								
				COMP	ARISON OF	THE REGEN				TING BUDGE	T TO ACTU	AL EXPENDI	TURES					
					U	1	0011	ECE OF S	OUTHERN N	EVADA								
					1.	1	COLL	EGE OF 3	OUTHERNN	EVADA								
				7														
		_	2014-2015		FC	2014-2015			2014-2015			2014-2015			Over	Expl	Positions	Transfers
	Budge	ted	Operating	the second se	entation	State	Adjusted Boar	d Approved	Adj	Actu	ual	Actual	Differ	ence	(Under)	Significant Difference	a Added	Between
	Professional		Budget	Professional	Classified	Adjustment	Professional		Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget	or Eliminated	Functional
FUNCTION	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	5	FTE	FTE	\$	FTE	FTE	Ş	and Actual	Cananated	Aleas
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)	
														725	3			
RESEARCH		7			1		· ·		•									
PUBLIC SERVICE	7.		31,192			149		20.	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	12,903,648			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.		
																Reduction in health insurance, salary restoration, as well as transfer to	e	
STUDENT SERVICES	88.50	78.25	15,905,759			763,699	68.50	78.25	16,669,658	92.50	74.25	14,224,514	4.00	(4.00	(2,445,144	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 umrealized kultion and fees resulted in a decrease to salary an associated in finge benefits expenses. Positions added to address reorganization and j)Negrate 2 project.		
08M 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 bition and feas resulted in a decrease to salary ar associated fringe benefits expenses.		
SCHOLARSHIPS			2,124,336						2,124,336			2,533,285			408,949	Transfer from Studer Services to fund Student Access scholarships awarded		408,94
RESERVES			(3,157,022)		1		-		(3,157,022				1		3,157,022	2		
· · · · · · · · · · · · · · · · · · ·			(31131,022		아막글리				0,101,022									
APPROPRIATION AREA	1,201,99	406.08	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	9)	4.34	6j - S
		,																1

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Great Basin College

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	12,097,189)	12,097,189	11,884,872	-212,317
AB 511 Salary Restoration	195,382	2	195,382	0	-195,382
E-900 Performance Fund	621,611		621,611	621,611	0
Total State Appropriation	12,914,182	2 0	12,914,182	12,506,483	-407,699
OTHER REVENUE SOURCES					
Registration Fees	3,273,904	19,892	3,293,796	3,251,803	-41,993
Non-Resident Tuition	245,688	3	245,688	156,761	-88,927
Miscellaneous Student Fees	150,657	7	150,657	73,016	-77,641
Investment Income	376	5	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

								E ACCOUNTABIL									
				COMPA	RISON OF TH	E REGENTS	APPROVE	D 2014-2015 (PERATING E	BUDGET T	O ACTUAL	EXPENDI	URES		r.		
r					Ť	1	i	GREAT BASIN C	OLLEGE						r		
	_																
	1				1								1			Explanation of	
			2014-2015	IFC	2014-2015			2014-2015			2014-2015			Over		Positions	Transfers
	Budg	sted	Operating	Augmentation	State	Adjusted Boa	ard Approved	Adj	Actua	el	Actual	Diffe	rence	(Under)	Significant Differences	Added	Between
	Professional	Classified	Budget	Professional Classifie	d Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professiona		Difference	between Budget	or	Functional
FUNCTION	FTE	FTE	\$	FTE FTE	\$	3TF	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actuel	Eliminated	Areas
INSTRUCTION RESEARCH PUBLIC SERVICE	99.68	15.17	8,425,455		19,892	99.66	15.17	8,445,347	99.68	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 Due to lower than budgeted registration and other student releted fees and the reversion to the state, funds available to spend were less than		
ACADEMIC SUPPORT	18,50	4.49	2,125,611			18.50	4.48	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		
						40700									spend were less than		
STUDENT SERVICES	10.95	7.25	1,495,842			10.95	7.25	1,495,842	10.95	7.25	1,485,070			(30,772) budgeted		
INSTITUTIONAL SUPPORT	12.25	8.00	2,088,282			12.25	8.00	2,088,282	12.25	8.00	1,997,650	-		(90,632	Due to lower than budgeted registration and other studeni related fees and the reversion to the state, funds available to spend were less than) budgeted		
O&M OF PLANT SCHOLARSHIPS RESERVES	1.00	23.00	2,753,329			1.00	23.00	2,753,329 171,781 (475,493)		23.00	2,315,867 190,939			19,158 475,493			
APPROPRIATION AREA TOTAL	142.36	57.91	16,584,807		19,892	142.36	57.91	16,604,699	142.38	57.91	15,991,138		÷	(613,561)	i.	¥.
									1		1					Т	1

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 68 of 83

		NSHE AC	COUNTAB	ILITY REP	ORT		
	Positions Created o	r Deleted Not Previously	y Identified	Upon Com	pletion of	the NSHE	Operating Budget
		Fis	cal Year 20	014-2015	1	í	1
		APPROPRIA		at Basin	Colleg	e	
			1	A			
			GRADE				
FUNCTION	TITLE	FTE	STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	N/A						

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Truckee Meadows Community College

1.61

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	28,848,867	7	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	5 0	30,836,296	29,947,712	-888,584
OTHER REVENUE SOURCES					
Registration Fees	11,595,536	5	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	ł	114,304	82,740	-31,564
Investment Income	70,615	5	70,615	8,246	-62,369
Balance Forward From '14	232,813	3	232,813	278,680	45,867
Balance Forward to '16	()	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

									NTABILITY R									
				COMPAR	ISON O	F THE REG	ENTS APPRO	VED 2014	-2015 OPERA	TING BUDGE	T TO AC	TUAL EXPE	NDITURES					T
							TRUCKEE	MEADOW		TY COLLEGE								
							IRUCKEE	MEADOV	13 CONIMOR	IT COLLEGE	· · · · ·							1
																Explana	ton of t	1
			2014-2015	IFC		2014-2015			2014-2015	1	1	2014-2015			Over	Explana	Positions	Transfer
	Budge	ted	Operating	Augmenta	tion	State	Adjusted Board	Approved	Adj	Actual		Actual	Differ		(Under)	Significant Differences	Added	Between
	Professional	Classified	Budget	Professional	Classified		Professional		Board App.				Professional	Classified	Difference	between Budget	or Eliminated	Function Areas
FUNCTION	FTE	FTE	S	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	and Actual	EIIIIAIIAIOU	Albas
INSTRUCTION	281.55	29.78	22,903,886			554,457	281,55	29.78	23,458,343	281.55	29.78	21,831,575	÷	8	(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	÷	2	(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)	Use to budget reductions, had to use non-state funds to cover Counseling staffing needs. VPSS - vacant until year end. Health holiday and salary restoration.		
NSTITUTIONAL 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.		
D&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 mee budget cuts. RPSTC reduction in payment owed to the county. Health holiday and salary restoration.		
			771,703				-		771,703			774.009			2,306			
SCHOLARSHIPS			111,103					-										
RESERVES			(1,128,160)	•		•	•		(1,126,160)	8			-	· · ·	1,126,160			
APPROPRIATION AREA TOTAL	375.24	139.33	43,869,257			554,457	375.24	139.33	44,423,714	375.24	139.33	42,470,338	÷		(1,953,376	5	Lista.	
		514.57																
			salary restoratio	L											1			

			NSH	E ACCOUN	TABILITY F	EPORT	
	Positions	Created or Deleted	Not Previo	usly Identi	fied Upon (Completion	of the NSHE Operating Budget
				Fiscal Ye	ar 2014-201	5	
		APPROPR	IATION: T	RUCKEE N	EADOWS	COMMUNIT	TY COLLEGE
FUNCTION	TITLE	FTE	GRADE	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Ē.			STEP	(8)			÷
				N	one.		
			_			-	

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Western Nevada College

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2014-15 State Supported Operating Budget Budget to Actual Comparison REVENUE BY SOURCE

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	12,916,584	1	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	4 0	13,758,564	13,446,404	-312,160
OTHER REVENUE SOURCES					
Registration Fees	4,429,311	L	4,429,311	4,177,494	-251,817
Non-Resident Tuition	1,738,917	7	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	5	5
Total Other Revenue Sources	6,231,318	3 0	6,231,318	4,531,493	-1,699,825
TOTAL REVENUE	19,989,882	2	19,989,882	17,977,897	-2,011,985

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							1	NSHE	ACCO	UNTABI		FPORT					I	
				_					_									
					COMP	ARISON OF	THE REGE	NTS AP	PROVED 2	014-2015 OF	PERATING	BUDGET	TO ACTUAL	EXPEND	ITURES			I
													l					
			-					VVI	ESTERN	NEVADA	COLL	EGE			_	1	1	1
		_																
															_			
																AV 15 1	Explanation of :	Torrada
	Budge	ted	2014-2015 Operating	IFC Augmen		2014-2015 State	djusted Boar			Actu		2014-2015 Actual	Differ		Over (Under)	Significant Differences	Positions Added	Transfers Between
FUNCTION	Professional FTE	Classified FTE	Budget \$	Professional FTE	Classified FTE	Adjustment \$	Professional FTE	Classified FTE	Board App. \$	Professional FTE	Classified FTE	Expenditure \$	Professional FTE	Classified FTE	Difference \$	between Budget and Actual	or Eliminated	Functional Areas
																	27 position was	Use of reserves and other budge
				2.1												Adjustment made to meet	added based on	savings to meet instructional
NSTRUCTION	114.88	4.00	6,600,915	, ee	1982		114.88	4,00	6,600,915	115.15	4.00	6,732,008	0.27	•	131,093		funding availability	needs
																Adjustment made to meet		Revenue shortfall required
ACADEMIC SUPPORT	11.65	3.00	1,635,164		100		11.65	3.00	1,635,164	11.85	3.00	1,545,389		:*	(89,775)	Institutional needs		institutional adjustments to operational costs
ADADEMIC SOFT ON	11.00	0.00	1,000,101															
																Adjust original budget allocations to meet	1 position was added based on funding	Use of reserves and other budge savings to meet student services
STUDENT SERVICES	13.43	7.00	2,035,696	1.1.1.4			13.43	7.00	2,035,696	14.43	7.00	2,084,161	1.00	3	48,465	institutional needs	availability	needs
				1.1													97 position was	
																Adjustments made to Incorporate Institutional	eliminated based on funding availability	Revenue shortfall required institutional adjustments to
												1 500 001	10.00	(2.00)	4 495 708	needs and revenue shortfall	and needs in other functions	operational costs
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)		Introoms	
										- Y -						Adjustments made to	1 position was added based on funding	Revenue shortfall required institutional adjustments to
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	incorporate revenue shortfall	availability	operational costs
								_		-						Adjust original budget		Use of reserves and other budge
										242						allocations to meet		savings to meet scholarship needs
SCHOLARSHIPS	0.06		526,021	1		· * :	0.06	8	526,021	0.06	0.00	536,548		<u> </u>	10,527	scholarship needs		110003
RESERVES			(589,089)		e)		-	×	(589,089)	0.00	0.00			<u>э</u> г.	589,089			
APPROPRIATION AREA TOTAL	166.22	50.86	19,989,882			28	166.22	50.86	19,989,882	166.91	51.47	17,977,897	0.69	0.61	(2,011,985			
		217.08		i														

	Positions Cr	eated or	Deleted	1 4 10				
				Not Previo	usly Iden	tified Upo	n Compl	etion of the NSHE Operating Budget
					Fiscal Ye	ear 2014-	2015	
				APPROPR	IATION :	Western	Nevada (College
			DOOTION					
			POSTION		FRINCE		FUNDING	
FUNCTION	TITLE	FTE	CONTROL	SALARY	FRINGE	TOTAL	SUURCE	COMMENTS
NSTRUCTION						_		
Professional		0.27				0	State	Position added to Observatory oversight based on funding availability
FIDICSSIDIIA		0.27					olulo	
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 Administrate	(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)						
0&M PLANT							_	The second state of the second state of the second se
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		

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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) \$
STATE APPROPRIATION					
General Fund	35,793	3	35,793	35,793	3 0
Total State Appropriation	35,793	3 0	35,793	35,793	
TOTAL REVENUE	35,793	3	35,793	35,793	3 0

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						Contraction in the second second second	HE ACCOUN		The second se									
		CO	PARISON C	OF THE REGE	INTS APPR	ROVED 2014	-2015 OPER/	ATING BUD	GET TO AC	TUAL EXPE	NDITURES							_
																		_
							State Funded	Perkins L	oans						1			
	1			r		· · · · ·											Explanation of :	
			2014-2015	IF.	3	2014-2015			2014-2015	1.000	1000	2014-2015			Over		Positions	Transfors
	Budg		Operating	Augmen		State	Adjusted Boar Professional	rd Approved	Adj	Acta Professional	al Classified	Actual Expenditute	Differ Professional		(Under) Difference	Significant Differences between Budget	Added	Between Functional
FUNCTION	Professional FTE	Classified FTE	Budget S	Professional FTE	Classified FTE	Adjustment \$	FTE	FTE	Board App. \$	FTE	FTE	\$	FTE	FTE	\$	and Actual	Eliminated	Areas
INSTRUCTION						· 4		-	•).9				
RESEARCH							2		-				140	(47)	*			
PUBLIC SERVICE								4										
ACADEMIC SUPPORT				100			· ·								•			
STUDENT SERVICES			35,793			•			35,793			1. 1.			(35,793	Σ		
INSTITUTIONAL SUPPORT							-		÷					at/-	· ·			
O&M OF PLANT								-							•			
SCHOLARSHIPS									54						×			
RESERVES						2	-							540		1		
APPROPRIATION AREA TOTAL			35,793						35,793	1.1.1	11 S	1.2			(35,793	0	1.1	

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) \$
STATE APPROPRIATION					
General Fund	7,526,457	7	7,526,457	7,454,856	-71,601
AB 511 Salary Restoration	57,108	3	57,108	0	-57,108
Total State Appropriation	7,583,56	5 0	7,583,565	7,454,856	-128,709
OTHER REVENUE SOURCES					
Discretionary Funds	54,100)	54,100	54,100	0
Miscellaneous	94,380	5	94,386	94,386	0
Total Other Revenue Sources	148,480	5 0	148,486	148,486	0
TOTAL REVENUE	7,732,05	t	7,732,051	7,603,342	-128,709

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				MDADIC					UNTABILIT									
	1		00	MPARIS		HE REGEN	ITS APPRO	OVED 201	4-2015 OPE	RATING	BUDGE			DITURES		r	r	í
				L	-		DE	SERT RE	SEARCH IN	ISTITUTE							h)	
																	l 2	
	1		2014-2015	I IF	C	2014-2015	í		2014-2015	-		2014-2015			Över	Explanation of :	Positions	Transfers
	Budge		Operating	Augme	entation	State	djusted Boa	rd Approve	Adj	Actu	al	Actual		ence	(Under)	Significant Differences	Added	Between
FUNCTION	Professional FTE	Classified FTE	Budget	Profession FTE	a Classified FTE		Professional FTE	Classified FTE	Board App.	Professional FTE	Classified FTE	Expenditure \$	Professiona	Classified FTE	Difference S	between Budget and Actual	or Eliminated	Functional Aroas
FUNCTION	FIE	FIE	\$	FIE	FIE	S	FIE	FIE	\$	FIE	CIE.	\$	FTE	FIE			FILLING	I Aleas
INSTRUCTION	(a)			-			-	10 A	2	-	i) e i	s .	(*)	1411				
																Furlough & Vacancy savings plus 2 months health		
	1 1															insurance		
														12		vacation & merit retro funding		
																pull back		
RESEARCH	5.00	3,00	1,273,850				5.00	3.00	1,273,850	5.00	3.00	1,062,306			(211,544)	A CONTRACTOR OF A CONTRACTOR		
	0,00	0.00	1,210,000				0.00	0.00	1,210,000	0.00	0.00	1,002,000	-		Certifier of			
PUBLIC SERVICE							×	•						(-);	21			
ACADEMIC SUPPORT																		
ACADEMIC SUPPORT						· · ·	~	•										
STUDENT SERVICES				1 ec.			*	×					05				73	
																Furlough & Vacancy savings		
																plus 2 months health		
	1 1															insurance		
																vacation (AEGIS Holiday) &		
				100												salary restoration funding		
																puil back		
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	2		
																Furlough & Vacancy savings plus 2 months health		
	1															insurance		
														b		vacation (AEGIS Holiday) &		
																salary restoration funding		
				1.1										1 1		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			
SCHOLARSHIPS				1		1.1			•					-	-			
RESERVES			(250,280)	1.1.2		1.24	¥		(250,280)	1.00		1. 20	1	1	250,280	included In above lines		
					9	1												
																1		
																2 months health insurance		
																vacation (AEGIS Holiday) and salary restoration funding		
																pull back - \$71,601 and	5	
APPROPRIATION AREA TOTAL	28.75	30,51	7,732,051				28.75	30,51	7,732,051	28.75	30,51	7,603,342	e	196	(128,709) \$57,108		
		59.26															-	-

(BUSINESS & FINANCE COMMITTEE 12/03/15) Ref. BF-2c(2), Page 79 of 83

1	Positions Create	d or Dele	eted Not Pi	eviously l	dentified U	pon Com	pletion of the NSHE Operating Budget
		I		Fisca	l Year 201	14-2015	
2		AF	PROPR		: Desert	Resea	rch Institute
			GRADE				
FUNCTION	TITLE	FTE	STEP		FRINGE	TOTAL	FUNDING SOURCE
	ē)				2		5 S
			No	new pos	ition crea	ted or de	eleted

Nevada State College

2014-15 State Supported Operating Budget Budget to Actual Comparison REVENUE BY SOURCE

	2014-15		State	2014-15	Difference
	Operating	IFC	Adjusted	Actual	Over (Under)
Revenue by Source	Budget	Augmentations	Budget	Revenue	\$
STATE APPROPRIATION					
General Fund	11,940,221		11,940,221	11,850,854	-89,367
AB 511 Salary Restoration	114,338	3	114,338	0	-114,338
E-900 Performance Fund	628,433	6	628,433	628,433	0
Total State Appropriation	12,682,992	2. 0	12,682,992	12,479,287	-203,705
OTHER REVENUE SOURCES					
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	5	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

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								NSHE	ACCOUNTA	BILITY RE	PORT							
				COI	MPARISC	ON OF THI	E REGENTS	S APPROV	/ED 2014-15	OPERATIN	IG BUD	GET TO AC	TUAL EXP	ENDITU	RES			
		_					i)i	ALC:			-							
									VADA STA				0		1		1	
									-				·	-		Explanation of :	1	
			2014-2015	IFC		2014-2015		102 - L	2014-2015			2014-2015			Over		Positions	Transfers
	Budget Professional		Operating Budget	Augmen			Adjusted Boar Professional			Actua Professional		Actual	Differe		(Under) Difference	Significant Differences between Budget	Added	Batween Functiona
FUNCTION	FTE	FTE	e augura	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	expenditure	FTE	FTE	Limerence	and Actual	Eliminated	
I ditorioit	110	1.16	.	115	TIL	~	FIE.	FIE		FIE	TIE .	•	TIE	TIE	-	alic Actual	Cilifiandabe	Alcas
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	1	(432,259)
RESEARCH													•	19		offset unrealized registration tess, (05, ros) to		
PUBLIC SERVICE				-		-							•	30				
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	262,330
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	-	2	2	14		409,225			390,699			(18,526)			884
RESERVES			(411,411)	-			285		(411,411)	•				20	411,411	1000		549,105
APPROPRIATION AREA TOTA	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 ACCO	UNTABI	LITY REPO	RT		
	Positions Created or Delet	ted Not Previously Ide	entified l	Jpon Compie	etion of the N	ISHE Operating	g Budget
		Fiscal	Year 20	14-2015			
		APPROPRIATION	N: Nev	ada State	College		
	TITLE	FTE			FRINGE	TOTAL	FUNDING SOURCE
	Part-Time Instructors	23.49		634,230	59,301		IFC Augmentation
cademic Support		1.00	5	75,000	22,639	97,639	Adjustment
cademic Support		0.50	2	22,000	8,365		Adjustment
	Financial Aid Coordinator	1.00	2	50,000	17,874		Adjustment
	Systems Analyst	1.00	2	65,000	20,733		Adjustment
	Financial Aid Advisor	1.00	1	47,450	17,388		Adjustment
	Scholarship Coordinator	1.00	2	45,000	16,921		Adjustment
	Administrative Assistant IV	1.00		37,285	15,678	52,963	Adjustment
	Human Resources Manager	1.00	3	66,500	21,019	87,519	Adjustment
stitutional Support		0.50	2	27,100	9,337		Adjustment
stitutional Support	Administrative Aid	1.00	21/01	25,904	13,440	39,344	Adjustment
		32.49					
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