



# Nevada System of Higher Education



## 2007—08 Accountability Report

### Comparison of the Board of Regents Approved Budget to Actual Expenditures

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

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# NEVADA SYSTEM OF HIGHER EDUCATION

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<b>NEVADA SYSTEM OF HIGHER EDUCATION</b>					
<b>2007-08 STATE SUPPORTED OPERATING BUDGET</b>					
<i>Budget to Actual Comparison</i>					
<b>REVENUE BY SOURCE</b>					
	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>
	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
STATE APPROPRIATION					
General Fund	630,632,711	(562,533)	630,070,178	610,183,037	(19,887,141)
COLA	10,814,219		10,814,219	10,286,483	(527,736)
General Fund Salary Adjustment	11,817		11,817	6,375	(5,442)
					-
					-
Total State Appropriation	641,458,747	(562,533)	640,896,214	620,475,895	(20,420,319)
OTHER REVENUE SOURCES					
Registration Fees	117,094,769	1,907,299	119,002,068	117,580,924	(1,421,144)
Non-resident Tuition	48,897,137	578,684	49,475,821	47,799,019	(1,676,802)
Miscellaneous Student Fees	2,194,883	71,633	2,266,516	2,324,131	57,615
Federal Funds	2,448,956	1,028,340	3,477,296	3,462,678	(14,618)
Operating Capital Investments	2,950,372	(95,571)	2,854,801	3,161,160	306,359
Discretionary Funds	222,560		222,560	165,560	(57,000)
Miscellaneous Revenue Funds	13,333,799		13,333,799	12,597,621	(736,178)
County Funds	643,612		643,612	643,598	(14)
Total Other Revenue Sources	187,786,088	3,490,385	191,276,473	187,734,691	(3,541,782)
TOTAL REVENUE	829,244,835	2,927,852	832,172,687	808,210,586	(23,962,101)
Less Funds Reverted to State				(447,100)	(447,100)
ADJUSTED TOTAL REVENUE	829,244,835	2,927,852	832,172,687	807,763,486	(24,409,201)

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**NEVADA SYSTEM OF EDUCATION**

FUNCTION	Budgeted		2007-08 Operating	IFC Augmentation		2007-08 State	Adjusted Board Approved		2007-08 Adj	Actual		2007-08 Actual	Difference		Over (Under)
	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	3,293.94	524.36	369,522,782			761,475	3,293.94	524.36	370,284,257	3,287.64	523.00	370,238,068	(6.30)	(1.36)	(46,189)
RESEARCH	120.87	70.02	27,507,074			465,807	120.87		27,972,881	120.87	70.02	26,758,956	-	70.02	(1,213,925)
PUBLIC SERVICE	112.13	63.78	18,838,501			-	112.13	63.78	18,838,501	106.13	61.78	17,572,073	(6.00)	(2.00)	(1,266,428)
ACADEMIC SUPPORT	428.92	349.56	93,114,157			-	428.92	349.56	93,114,157	436.42	351.25	88,631,159	7.50	1.69	(4,482,998)
STUDENT SERVICES	415.74	265.23	60,381,503			-	415.74	265.23	60,381,503	414.24	262.48	57,677,642	(1.50)	(2.75)	(2,703,861)
INSTITUTIONAL SUPPORT	525.49	505.83	117,508,168			-	525.49	505.83	117,508,168	521.67	505.01	111,725,864	(3.82)	(0.82)	(5,782,304)
O&M OF PLANT	83.64	905.28	127,701,060			-	83.64	905.28	127,701,060	86.64	903.53	119,116,482	3.00	(1.75)	(8,584,578)
SCHOLARSHIPS	-	-	16,133,450			-	-	-	16,133,450	-	-	16,337,354	-	-	203,904
RESERVES	-		(1,461,860)			1,700,570	-	-	238,710	-	-	(294,112)	-	-	(532,822)
APPROPRIATION AREA TOTAL	4,980.73	2,684.06	829,244,835	-	-	2,927,852	4,980.73	2,614.04	832,172,687	4,973.61	2,677.07	807,763,486	(7.12)	63.03	(24,409,201)

**SYSTEM ADMINISTRATION**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	5,466,936		5,466,936	5,315,156	(151,780)	4.5% Budget Cut, REGIA Rate Reduction
COLA	79,193		79,193	10,556	(68,637)	COLA Not Justified
					-	
					-	
					-	
Total State Appropriation	5,546,129	-	5,546,129	5,325,712	(220,417)	
OTHER REVENUE SOURCES						
Discretionary Funds	111,460		111,460	111,460	-	
Total Other Revenue Sources	111,460	-	111,460	111,460	-	
TOTAL REVENUE	5,657,589	-	5,657,589	5,437,172	(220,417)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	5,657,589		5,657,589	5,437,172	(220,417)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
SYSTEM ADMINISTRATION																		
Explanation of :																		
FUNCTION	Budgeted		2007-08 Operating Budget \$	IFC Augmentation		2007-08 State Adjustment \$	Adjusted Board Approved		2007-08 Adj Board App. \$	Actual		2007-08 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functiona Areas
	Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE		Professional FTE	Classified FTE				
INSTRUCTION	-	-	-			-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	5.50	-	598,374				5.50	-	598,374	5.50	-	599,375	-	-	1,001			
ACADEMIC SUPPORT	-	-	-			-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-			-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	20.33	9.00	4,811,409				20.33	9.00	4,811,409	20.33	9.00	4,543,939	-	-	(267,470)	4.5% Budget Cut, REGIA Rate Reduction		
O&M OF PLANT	-	-	336,845			-	-	-	336,845			289,463	-	-	(47,382)			
SCHOLARSHIPS	-	-	2,050			-	-	-	2,050			4,395	-	-	2,345			
RESERVES	-		(91,089)				-	-	(91,089)			-	-	-	91,089			
APPROPRIATION AREA TOTAL	25.83	9.00	5,657,589	-	-	-	25.83	9.00	5,657,589	25.83	9.00	5,437,172	-	-	(220,417)			



<b>SPECIAL PROJECTS</b>						
<b>2007-08 STATE SUPPORTED OPERATING BUDGET</b>						
<i>Budget to Actual Comparison</i>						
<b>REVENUE BY SOURCE</b>						
	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	2,739,482		2,739,482	2,638,117	(101,365)	4.5% Budget Cut
COLA	4,377		4,377	4,377	-	
			-		-	
Total State Appropriation	2,743,859	-	2,743,859	2,642,494	(101,365)	
OTHER REVENUE SOURCES						
Operating Capital Investments	-				-	
Total Other Revenue Sources	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>2,743,859</b>	<b>-</b>	<b>2,743,859</b>	<b>2,642,494</b>	<b>(101,365)</b>	
Less: Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>2,743,859</b>	<b>-</b>	<b>2,743,859</b>	<b>2,642,494</b>	<b>(101,365)</b>	



**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**SPECIAL PROJECTS**

FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Significant Differences between Budget and Actual	Explanation of :	
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)		Positions	Transfers
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$		Added or Eliminated	Between Functional Areas
INSTRUCTION						-	-	-	-				-	-	-			
RESEARCH	1.00	2.00	2,740,940				1.00		2,740,940	1.00	2.00	2,642,494	-	-	(98,446)	4.5% Budget Cut		
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT						-	-	-	-				-	-	-			
STUDENT SERVICES						-	-	-	-				-	-	-			
INSTITUTIONAL SUPPORT			2,919				-	-	2,919				-	-	(2,919)	4.5% Budget Cut		
O&M OF PLANT						-	-	-	-				-	-	-			
SCHOLARSHIPS						-	-	-	-				-	-	-			
RESERVES						-	-	-	-				-	-	-			
APPROPRIATION AREA TOTAL	1.00	2.00	2,743,859	-	-	-	1.00	-	2,743,859	1.00	2.00	2,642,494	-	-	(101,365)			



**SYSTEM COMPUTING SERVICES**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	22,763,460		22,763,460	21,513,209	(1,250,251)	Budget Reduction and REGIA reversion
COLA	218,320		218,320	0	(218,320)	COLA funded with salary savings
					-	
					-	
					-	
Total State Appropriation	22,981,780	-	22,981,780	21,513,209	(1,468,571)	
<b>TOTAL REVENUE</b>	<b>22,981,780</b>	<b>-</b>	<b>22,981,780</b>	<b>21,513,209</b>	<b>(1,468,571)</b>	
Less Funds Reverted to State				(334,484)	(334,484)	
<b>ADJUSTED TOTAL REVENUE</b>	<b>22,981,780</b>	<b>-</b>	<b>22,981,780</b>	<b>21,178,725</b>	<b>(1,803,055)</b>	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
SYSTEM COMPUTING SERVICES																			
																	Explanation of :		
Budgeted			2007-08 Operating		IFC Augmentation		2007-08 State		Adjusted Board Approved		2007-08 Adj		2007-08 Actual		Difference		Over (Under)	Positions Added	Transfers *
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	
INSTRUCTION	-	-								-	-	-	-	-	-				
RESEARCH	-	-								-	-	-	-	-	-				
PUBLIC SERVICE	-	-								-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-								-	-	-	-	-	-				
STUDENT SERVICES	-	-								-	-	-	-	-	-				
INSTITUTIONAL SUPPORT	83.00	42.00	22,545,342						83.00	42.00	22,545,342	83.00	42.00	20,891,563	-	-	(1,653,779)	*See Below	
O&M OF PLANT			439,113			-					439,113			504,113	-	-	65,000		
SCHOLARSHIPS			26,257								26,257			47,131	-	-	20,874		
RESERVES			(28,932)								(28,932)			(264,082)	-	-	(235,150)		
APPROPRIATION AREA TOTAL	83.00	42.00	22,981,780	-	-	-	83.00	42.00	22,981,780	83.00	42.00	21,178,725	-	-	(1,803,055)				
*Variance in budget to actual:																			
(1) Allocation of mandated salary savings (2) Vacancy savings available to absorb COLA draw (3) Additional funding for staff GIA (4) O&M LV Center increase in utilities																			
(5) 4.5% budget cut (6) REGIA reversion																			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2007-08							
APPROPRIATION: System Computing Services							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
None							

**UNIVERSITY PRESS**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

***Budget to Actual Comparison***

**REVENUE BY SOURCE**

	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	875,630	-	875,630	813,339	(62,291)	4.5% Budget Cut, REGIA Rate Reduction
COLA	11,178		11,178	5,081	(6,097)	COLA Not Justified
			-		-	
			-		-	
			-		-	
Total State Appropriation	886,808	-	886,808	818,420	(68,388)	
TOTAL REVENUE	886,808	-	886,808	818,420	(68,388)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	886,808	-	886,808	818,420	(68,388)	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**UNIVERSITY PRESS**

FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Explanation of :		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj.	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference	between Budget	Added	Between
			\$			\$			\$			\$			\$	and Actual	or	Functional
																	Eliminated	Areas
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	6.00	2.00	840,958			-	6.00	2.00	840,958	6.00	2.00	772,571	-	-	(68,387)	4.5% Budget Cut		
ACADEMIC SUPPORT							-	-	-				-	-	-	REGIA Rate Reduction COLA Not Justified		
STUDENT SERVICES							-	-	-				-	-	-			
INSTITUTIONAL SUPPORT							-	-	-				-	-	-			
O&M OF PLANT			45,850				-	-	45,850			45,849	-	-	(1)	4.5% Budget Cut		
SCHOLARSHIPS	-	-	-				-	-	-	-	-	-	-	-	-			
RESERVES	-	-	-				-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	6.00	2.00	886,808	-	-	-	6.00	2.00	886,808	6.00	2.00	818,420	-	-	(68,388)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION: University Press**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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**NONE**



**UNIVERSITY OF NEVADA, RENO**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	132,264,763	-	132,264,763	130,879,243	(1,385,520)	4.5% Budget Cut (1.1M), REGIA Adjust (300K) State COLA Adjustment
COLA	2,425,897		2,425,897	2,409,652	(16,245)	
General fund adjustment	5,442		5,442	-	(5,442)	
		-	-	-	-	
		-	-	-	-	
Total State Appropriation	134,696,102	-	134,696,102	133,288,895	(1,407,207)	
OTHER REVENUE SOURCES						
Registration Fees	27,650,884	-	27,650,884	27,208,570	(442,314)	Revenue Shortfall associated with lower student enrollment
Non-resident Tuition	10,668,350	-	10,668,350	9,618,573	(1,049,777)	Non-resident shortfall due to legislative decision not to recognize lost revenue associated with WUE students from California.
Miscellaneous Student Fees	450,000	-	450,000	426,179	(23,821)	
Indirect Cost Recovery		-	-		-	
Operating Capital Investments	1,000,000	-	1,000,000	914,728	(85,272)	
Discretionary Funds	57,000	-	57,000	60,462	3,462	
Miscellaneous Revenue Funds	8,498,480	-	8,498,480	7,764,361	(734,119)	Lost Utility recharges associated with auxiliary enterprises - University Inn closed for much of Fiscal 2008.
		-	-	-	-	
Total Other Revenue Sources	48,324,714	-	48,324,714	45,992,875	(2,331,839)	
TOTAL REVENUE	183,020,816	-	183,020,816	179,281,770	(3,739,046)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	183,020,816	-	183,020,816	179,281,770	(3,739,046)	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**UNIVERSITY OF NEVADA, RENO**

UNIVERSITY OF NEVADA, RENO																		
Explanation of :																		
FUNCTION	Budgeted		2007-08	IFC		2007-08	2007-08			2007-08		2007-08		Over	Positions			
	Professional	Classified	Operating	Augmentation	State	Adjusted Board Approved	Adj	Actual		Actual		Difference		(Under)	Significant Differences	Added	Transfers	
	FTE	FTE	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget and Actual	or Eliminated	Between Functional Areas
			\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	589.29	104.12	82,441,453			-	589.29	104.12	82,441,453	589.29	104.12	83,545,119	-	-	1,103,666	Salary Savings transferred to Instruction function to cover temporary instructors		
RESEARCH	3.49	4.00	1,529,452			-	3.49		1,529,452	3.49	4.00	1,052,556	-	4.00	(476,896)	Budget Reduction/Salary Savings		
PUBLIC SERVICE	0.35	2.00	110,001			-	0.35	2.00	110,001	0.35	2.00	71,759	-	-	(38,242)	Budget Reduction/Salary Savings		
ACADEMIC SUPPORT	108.97	88.51	23,712,819			-	108.97	88.51	23,712,819	108.97	88.51	21,885,786	-	-	(1,827,033)	Budget Reduction/Salary Savings		
STUDENT SERVICES	57.33	53.25	9,706,009			-	57.33	53.25	9,706,009	57.33	53.25	8,766,843	-	-	(939,166)	Budget Reduction/Salary Savings		
INSTITUTIONAL SUPPORT	126.28	111.48	24,916,369			-	126.28	111.48	24,916,369	126.28	111.48	23,365,406	-		(1,550,963)	Budget Reduction/Salary Savings		
O&M OF PLANT	24.64	282.01	36,961,029			-	24.64	282.01	36,961,029	24.64	282.01	34,820,395	-		(2,140,634)	Budget Reduction/Salary Savings		
SCHOLARSHIPS			5,654,481			-	-	-	5,654,481	-	-	5,773,906	-	-	119,425	Graduate Grant-in-Aid costs exceeded original budget forecast		
RESERVES			(2,010,797)			-	-	-	(2,010,797)	-	-	-	-	-	2,010,797			
APPROPRIATION AREA TOTAL	910.35	645.37	183,020,816	-	-	-	910.35	641.37	183,020,816	910.35	645.37	179,281,770	-	4.00	(3,739,046)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION: University of Nevada Reno**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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**NONE**

## SCHOOL OF MEDICINE

### 2007-08 STATE SUPPORTED OPERATING BUDGET

#### Budget to Actual Comparison

#### REVENUE BY SOURCE

	2007-08 Operating Budget	2007-08 IFC Augmentation	2007-08 State Adjusted Budget	2007-08 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	33,883,844	-	33,883,844	32,486,474	(1,397,370)	Budget Reduction/Salary Savings
COLA	506,931		506,931	490,237	(16,694)	
			-	-	-	
			-	-	-	
			-	-	-	
<b>Total State Appropriation</b>	<b>34,390,775</b>	<b>-</b>	<b>34,390,775</b>	<b>32,976,711</b>	<b>(1,414,064)</b>	
OTHER REVENUE SOURCES						
Registration Fees	2,384,550	(21,106)	2,363,444	2,352,756	(10,688)	
Non-resident Tuition	94,316	49,640	143,956	142,715	(1,241)	
Miscellaneous Student Fees	11,250	21,015	32,265	31,227	(1,038)	
<b>Total Other Revenue Sources</b>	<b>2,490,116</b>	<b>49,549</b>	<b>2,539,665</b>	<b>2,526,698</b>	<b>(12,967)</b>	
Less Funds Reverted to State				(740)	(740)	
<b>TOTAL REVENUE</b>	<b>36,880,891</b>	<b>49,549</b>	<b>36,930,440</b>	<b>35,502,669</b>	<b>(1,427,771)</b>	

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**MEDICAL SCHOOL**

FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Explanation of :		
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference	between Budget	Added	Between
		\$			\$			\$			\$			\$	and Actual	or	Functional	
																Eliminate	Areas	
INSTRUCTION	111.64	32.47	23,457,801	-	-	-	111.64	32.47	23,457,801			23,522,995	(111.64)	(32.47)	65,194			
RESEARCH					-	-	-		-	-			-	-	-			
PUBLIC SERVICE	3.99	0.39	1,586,820	-	-		3.99	0.39	1,586,820	3.99	0.39	1,562,335	-	-	(24,485)	Salary Savings		
ACADEMIC SUPPORT	19.55	28.28	8,367,078	-	-	-	19.55	28.28	8,367,078	19.55	28.28	6,843,653	-	-	(1,523,425)	Budget Reduction/Salary Savings		
STUDENT SERVICES	3.58	7.00	906,606	-	-	-	3.58	7.00	906,606	3.58	7.00	835,762	-	-	(70,844)	Budget Reduction/Salary Savings		
INSTITUTIONAL SUPPORT	0.50	1.70	225,985	-	-		0.50	1.70	225,985	0.50	1.70	215,360	-	-	(10,625)	Salary Savings		
O&M OF PLANT			2,630,509	-	-	-	-	-	2,630,509	-	-	2,442,299	-	-	(188,210)			
SCHOLARSHIPS			39,000	-	-		-	-	39,000	-	-	80,265	-	-	41,265			
RESERVES			(332,908)	-	-	49,549	-	-	(283,359)	-	-	-	-	-	283,359			
APPROPRIATION AREA TOTAL	139.26	69.84	36,880,891	-	-	49,549	139.26	69.84	36,930,440	27.62	37.37	35,502,669	(111.64)	(32.47)	(1,427,771)			



**INTERCOLLEGIATE ATHLETICS, UNR**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	6,690,710	-	6,690,710	6,414,585	(276,125)	4.5% Budget Reduction & REGIA Rate Adjustment
COLA	73,158		73,158	69,435	(3,723)	State COLA Adjustment
			-	-	-	
			-	-	-	
			-	-	-	
<b>Total State Appropriation</b>	<b>6,763,868</b>	<b>-</b>	<b>6,763,868</b>	<b>6,484,020</b>	<b>(279,848)</b>	
OTHER REVENUE SOURCES						
Estate Tax Credit	-		-	-	-	
<b>Total Other Revenue Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL REVENUE</b>	<b>6,763,868</b>	<b>-</b>	<b>6,763,868</b>	<b>6,484,020</b>	<b>(279,848)</b>	
Less Funds Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>6,763,868</b>	<b>-</b>	<b>6,763,868</b>	<b>6,484,020</b>	<b>(279,848)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
INTERCOLLEGIATE ATHLETICS - UNR																		
																Explanation of :		
FUNCTION	Budgeted		2007-08 Operating	IFC Augmentation		2007-08 State	Adjusted Board Approved		2007-08 Adj	Actual		2007-08 Actual	Difference		Over (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	26.86	9.24	3,324,717	-		-	26.86	9.24	3,324,717	26.86	9.24	3,051,792	-	-	(272,925)	Budget Reduction/Salary Savings		
INSTITUTIONAL SUPPORT	0.50		58,598	-			0.50	-	58,598	0.50	-	51,096	-	-	(7,502)	Salary Savings		
O&M OF PLANT			1,240,936			-	-	-	1,240,936	-	-	1,240,936	-	-	-			
SCHOLARSHIPS			2,197,051				-	-	2,197,051	-	-	2,140,196	-	-	(56,855)	Budget Reduction		
RESERVES			(57,434)			-	-	-	(57,434)	-	-	-	-	-	57,434			
APPROPRIATION AREA TOTAL	27.36	9.24	6,763,868	-	-	-	27.36	9.24	6,763,868	27.36	9.24	6,484,020	-	-	(279,848)			





**STATEWIDE PROGRAMS, UNR**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	8,282,094	-	8,282,094	7,959,712	(322,382)	4.5% Budget Reduction & REGIA Rate Adjustment State COLA Adjustment
COLA	123,009		123,009	121,138	(1,871)	
			-	-	-	
			-		-	
			-		-	
Total State Appropriation	8,405,103	-	8,405,103	8,080,850	(324,253)	
TOTAL REVENUE	8,405,103	-	8,405,103	8,080,850	(324,253)	
Less Funds Reverted to State	-	-	-		-	
ADJUSTED TOTAL REVENUE	8,405,103	-	8,405,103	8,080,850	(324,253)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
STATEWIDE PROGRAMS - UNR																		
																	Explanation of :	
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		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 \$	Professional FTE	Classified FTE	Board App. \$	Professional FTE	Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE	Difference \$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	28.43	18.02	5,160,707		-	-	28.43		5,160,707	28.43	4.00	4,852,325	-	4.00	(308,382)	Budget Reduction/Salary Savings		
PUBLIC SERVICE	13.95	7.80	2,145,799	-	-	-	13.95	7.80	2,145,799	13.95	7.80	2,020,384	-	-	(125,415)	Budget Reduction/Salary Savings		
ACADEMIC SUPPORT		3.55	308,965	-	-	-	-	3.55	308,965	-	3.55	266,744	-	-	(42,221)	Budget Reduction/Salary Savings		
STUDENT SERVICES				-	-	-	-	-	-	-	-		-	-	-			
INSTITUTIONAL SUPPORT			20,087	-	-	-	-	-	20,087	-	-	20,087	-	-	-			
O&M OF PLANT			921,310	-	-	-	-	-	921,310	-	-	921,310	-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(151,765)	-	-	-	-	-	(151,765)	-	-	-	-	-	151,765			
APPROPRIATION AREA TC	42.38	29.37	8,405,103	-	-	-	42.38	11.35	8,405,103	42.38	15.35	8,080,850	-	4.00	(324,253)			



**COOPERATIVE EXTENSION SERVICE**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	9,062,442	-	9,062,442	8,548,106	(514,336)	4.5% Budget Cut and REGIA adjustment
COLA	181,309		181,309	173,329	(7,980)	State COLA adjustment
			-		-	
			-		-	
			-		-	
Total State Appropriation	9,243,751	-	9,243,751	8,721,435	(522,316)	
OTHER REVENUE SOURCES						
Federal Funds	1,195,311		1,195,311	1,180,694	(14,617)	
County Funds	643,612	-	643,612	643,598	(14)	
Total Other Revenue Sources	1,838,923	-	1,838,923	1,824,292	(14,631)	
TOTAL REVENUE	11,082,674	-	11,082,674	10,545,727	(536,947)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	11,082,674	-	11,082,674	10,545,727	(536,947)	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COOPERATIVE EXTENSION SERVICE																		
																	Explanation of :	
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)		Added	Between
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$		Eliminated	Functional Areas
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	70.96	28.84	10,466,064	-	-	-	70.96	28.84	10,466,064	70.96	28.84	9,709,050	-	-	(757,014)			Budget Reduction/Salary Savings
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	0.50		41,985	-	-	-	0.50	-	41,985	0.50	-	54,929	-	-	12,944			Fringe Costs expenses to Institutional Support instead of Public Service
O&M OF PLANT			795,502	-	-	-	-	-	795,502	-	-	781,748	-	-	(13,754)			Budget Reduction
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(220,877)	-	-	-	-	-	(220,877)	-	-	-	-	-	220,877			
APPROPRIATION AREA TOTAL	71.46	28.84	11,082,674	-	-	-	71.46	28.84	11,082,674	71.46	28.84	10,545,727	-	-	(536,947)			



**AGRICULTURAL EXPERIMENT STATION**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	8,991,117	(562,533)	8,428,584	7,952,442	(476,142)	4.5% Budget Cut and REGIA Adjustment State COLA Adjustment
COLA	140,114		140,114	139,552	(562)	
			-	-	-	
			-	-	-	
			-	-	-	
Total State Appropriation	9,131,231	(562,533)	8,568,698	8,091,994	(476,704)	
					-	
OTHER REVENUE SOURCES					-	
Federal Funds	1,253,645	1,028,340	2,281,985	2,281,984	(1)	IFC approval for additional federal funds \$1,028,340 budget augmentation and \$562,533 General Fund reversion
Total Other Revenue Sources	1,253,645	1,028,340	2,281,985	2,281,984	(1)	
Less Funds Reverted to State	-	-			-	
ADJUSTED TOTAL REVENUE	10,384,876	465,807	10,850,683	10,373,978	(476,705)	



**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**AGRICULTURAL EXPERIMENT STATION**

Explanation of :																		
FUNCTION	Budgeted		2007-08 Operating	IFC Augmentation		2007-08 State	Adjusted Board Approved		2007-08 Adj	Actual		2007-08 Actual	Difference		Over (Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	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 \$			
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	47.65	24.24	9,890,245	-	-	465,807	47.65	24.24	10,356,052	47.65	24.24	9,749,060	-	-	(606,992)	Budget Reduction/Salary Savings		
PUBLIC SERVICE					-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT				-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	0.50		70,145	-	-		0.50	-	70,145	0.50		74,762	-	-	4,617			
O&M OF PLANT			590,156	-	-	-	-	-	590,156	-	-	550,156	-	-	(40,000)	Budget Reduction		
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(165,670)	-	-	-	-	-	(165,670)	-	-	-	-	-	165,670			
APPROPRIATION AREA TOTAL	48.15	24.24	10,384,876	-	-	465,807	48.15	24.24	10,850,683	48.15	24.24	10,373,978	-	-	(476,705)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION: Agricultural Experiment Station**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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None

## STATE HEALTH LAB

### 2007-08 STATE SUPPORTED OPERATING BUDGET

#### Budget to Actual Comparison

#### REVENUE BY SOURCE

	2007-08 Operating Budget	2007-08 IFC Augmentation	2007-08 State Adjusted Budget	2007-08 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
<u>Revenue by Source</u>	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	2,008,216	-	2,008,216	1,920,036	(88,180)	4.5% Budget Cut and REGIA Adjustment State COLA Adjustment
COLA	27,013		27,013	26,729	(284)	
			-	-	-	
			-	-	-	
	-		-	-	-	
Total State Appropriation	2,035,229	-	2,035,229	1,946,765	(88,464)	
OTHER REVENUE SOURCES						
Miscellaneous		-	-		-	
			-			
Total Other Revenue Sources	-	-	-	-	-	
TOTAL REVENUE	2,035,229	-	2,035,229	1,946,765	(88,464)	
Less Funds Reverted to State		-	-	(5)	(5)	
ADJUSTED TOTAL REVENUE	2,035,229	-	2,035,229	1,946,760	(88,469)	

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
STATE HEALTH LAB																			
																	Explanation of :		
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		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 \$	Professional FTE	Classified FTE	Board App. \$	Professional FTE	Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE	Difference \$				(Under)
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-				
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE	1.88	19.00	1,913,254			-	1.88	19.00	1,913,254	1.88	19.00	1,771,861	-	-	(141,393)	Budget Reduction/Salary Savings			
ACADEMIC SUPPORT						-	-	-	-	-	-	-	-	-	-				
STUDENT SERVICES							-	-	-	-	-	-	-	-	-				
INSTITUTIONAL SUPPORT						-	-	-	-	-	-	10,801	-	-	10,801	State Personnel Division Assessment, Tort Insurance, and Employee Bond		10,801	
O&M OF PLANT			164,098				-	-	164,098	-	-	164,098	-	-	-				
SCHOLARSHIPS							-	-	-	-	-	-	-	-	-				
RESERVES			(42,123)			-	-	-	(42,123)	-	-	-	-	-	42,123			42,123	
APPROPRIATION AREA TOTAL	1.88	19.00	2,035,229	-	-	-	1.88	19.00	2,035,229	1.88	19.00	1,946,760	-	-	(88,469)				



UNIVERSITY OF NEVADA, LAS VEGAS						
2007-08 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2007-08	2007-08	2007-08	2007-08	Difference	
	Operating	IFC Augmentation	State Adjusted	Actual	Over	EXPLANATION OF
	Budget		Budget	Revenue	(Under)	SIGNIFICANT DIFFERENCES BETWEEN
Revenue by Source	\$	\$	\$	\$	\$	BUDGET AND ACTUAL
STATE APPROPRIATION						
General Fund	168,614,876	-	168,614,876	162,324,314	(6,290,562)	Note 1
COLA	3,252,598		3,252,598	3,252,598	-	
			-		-	
			-		-	
			-		-	
Total State Appropriation	171,867,474	-	171,867,474	165,576,912	(6,290,562)	
OTHER REVENUE SOURCES						
Registration Fees	43,880,665	-	43,880,665	43,405,826	(474,839)	Note 2
Non-Resident Tuition	30,338,337		30,338,337	29,715,362	(622,975)	Note 3
Miscellaneous Student Fees	1,110,012		1,110,012	1,168,544	58,532	Note 4
Indirect Cost Recovery			-		-	
Operating Capital Investment	1,080,794		1,080,794	1,313,283	232,489	Note 5
Miscellaneous	4,740,933		4,740,933	4,738,873	(2,060)	
Total Other Revenue Sources	81,150,741	-	81,150,741	80,341,888	(808,853)	
TOTAL REVENUE	253,018,215	-	253,018,215	245,918,800	(7,099,415)	
Less: Funds reverted to the State			-		-	
Adjusted Total Revenue	253,018,215	-	253,018,215	245,918,800	(7,099,415)	
Note 1: General Fund reduced for FY08 budget cuts \$5,904,130 and REGIA reversion \$386,432						
Note 2: Actual enrollments were less than budgeted. FY08 Actual AAFTE = 19,543; FY08 Budgeted AAFTE = 21,808						
Note 3: Actual enrollments were less than budgeted. FY08 Actual FT Headcount = 2,414; FY08 Budgeted FT Headcount = 2,451						
Note 4: Student Late Fees actual were more than budgeted. FY08 Actual = \$777,291; FY08 Budget = \$729,402						
Note 5: Investment earnings related to state appropriated funds were higher than budgeted						

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**UNIVERSITY OF NEVADA, LAS VEGAS**

FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Over		Explanation of :				
	Professional	Classified	Operating	Augmentation		State	Board App.		Adj	Professional	Classified	Actual	Professional	Classified	Difference	(Under)	Significant Differences	Positions	Transfers
	FTE	FTE	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	(Under)	between Budget	Added	Between
			\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	\$	and Actual	Eliminated	Functional
INSTRUCTION	941.99	148.25	129,662,835				941.99	148.25	129,662,835	941.99	148.25	130,777,748	-	-	1,114,913	Note 1, 2, 3, 4, 6		1,114,913	
RESEARCH	25.12	9.51	4,227,674			-	25.12		4,227,674	25.12	9.51	4,567,497	-	9.51	339,823	Note 1, 2, 3, 6		(140,243)	
PUBLIC SERVICE	2.00	1.00	238,858			-	2.00	1.00	238,858	2.00	1.00	194,486	-	-	(44,372)	Note 1, 2, 3, 6		(44,372)	
ACADEMIC SUPPORT	146.50	122.59	32,111,390			-	146.50	122.59	32,111,390	148.50	121.59	31,958,376	2.00	(1.00)	(153,014)	Note 1, 2, 3, 6		(153,014)	
STUDENT SERVICES	123.15	59.90	14,980,035			-	123.15	59.90	14,980,035	124.15	58.90	14,459,005	1.00	(1.00)	(521,030)	Note 1, 2, 3, 6		(521,030)	
INSTITUTIONAL SUPPORT	93.33	118.65	20,424,957				93.33	118.65	20,424,957	92.33	118.65	19,876,263	(1.00)	-	(548,694)	Note 1, 2, 3, 6		(548,694)	
O&M OF PLANT	33.50	321.21	42,179,205			-	33.50	321.21	42,179,205	33.50	321.21	38,893,713	-	-	(3,285,492)	Note 1, 2, 3		(3,285,492)	
SCHOLARSHIPS			5,126,995				-	-	5,126,995			5,191,712	-	-	64,717	Note 5		64,717	
RESERVES			4,066,266				-	-	4,066,266				-	-	(4,066,266)	Note 3, 5, 6		(4,066,266)	
APPROPRIATION AREA TOTAL	1,365.59	781.11	253,018,215	-	-	-	1,365.59	771.60	253,018,215	1,367.59	779.11	245,918,800	2.00	7.51	(7,099,415)	Note 1, 2, 4		(7,579,481)	
Note 1: FY08 4.5% Gov Rec Budget Cuts																			
Note 2: REGIA Reversion																			
Note 3: Application of Mandated Vacancy Savings																			
Note 4: Enrollments were less than projections indicated, so expenses were limited to the amount of revenue collected																			
Note 5: Provide additional support to grad assistant grant-in-aid scholarships																			
Note 6: Distribution of reserve operations to instructional salaries, library acquisitions, research award initiatives and other institutional priorities.																			

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2007-08							
APPROPRIATION University of Nevada, Las Vegas							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Academic Support	CMP NTKW TC II	(1.00)	35-08	(59,571)	(17,021)	(76,592)	Converted to P005506
Academic Support	SPEC (COMPUTER)	1.00		59,571	17,021	76,592	Converted from C003626
Academic Support	LIB ASST IV	(1.00)	27-08	(38,210)	(13,509)	(51,719)	Converted to P005441
Academic Support	SPEC (COMPUTER)	1.00		38,210	13,509	51,719	Converted from C001571
Academic Support	PROG OFFCR I	1.00	31-07	47,773	15,081	62,854	Moved from Institutional Support VP Plan
		<b>1.00</b>		<b>47,773</b>	<b>15,081</b>	<b>62,854</b>	
Student Services	PUB SERV INTRN 1	(1.00)	27-04	(35,496)	(13,063)	(48,559)	Converted to P005540
Student Services	ANALYST	1.00		35,496	13,063	48,559	Converted from C004339
		<b>0.00</b>		<b>0</b>	<b>0</b>	<b>0</b>	
Institutional Support	SPVR PERS ANALYST	(1.00)	32-02	(41,969)	(14,127)	(56,096)	Converted to P005494
Institutional Support	SPEC IALIST	1.00		41,969	14,127	56,096	Converted from C003140
Institutional Support	ADMIN ASST IV	(1.00)	29-01	(34,118)	(12,837)	(46,955)	Converted to P005395
Institutional Support	SPEC (INFO)	1.00		34,118	12,837	46,955	Converted from C003236
Institutional Support	ASST DIRECTOR	(1.00)		(54,346)	(16,162)	(70,508)	Converted to C005482
Institutional Support	PUB SFY DIS III	1.00	31-04	54,346	16,162	70,508	Converted from P004036
Institutional Support	ASST DIRECTOR	(1.00)		(57,742)	(16,720)	(74,462)	Converted to C005483
Institutional Support	PUB SFY DIS III	1.00	31-07	57,742	16,720	74,462	Converted from P004037
Institutional Support	ASSOC DIRECTOR	(1.00)		(45,185)	(14,656)	(59,841)	Converted to C005484
Institutional Support	UNIV POL OFF II	1.00	38-01	45,185	14,656	59,841	Converted from P004038
Institutional Support	PROG OFFCR I	(1.00)	31-07	(47,773)	(15,081)	(62,854)	Moved to Academic Support Diversity
		<b>-1.00</b>		<b>-47,773</b>	<b>-15,081</b>	<b>-62,854</b>	



**INTERCOLLEGIATE ATHLETICS, UNLV**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	8,891,619		8,891,619	8,721,006	(170,613)	Note 1
COLA	49,235		49,235	49,235	-	
			-		-	
			-		-	
			-		-	
Total State Appropriation	8,940,854	-	8,940,854	8,770,241	(170,613)	
Less: Funds reverted to the State					-	
Adjusted Total Revenue	8,940,854	-	8,940,854	8,770,241	(170,613)	

Note 1: General Fund reduced for FY08 budget cuts \$164,876 and REGIA reversion \$5,737

NSHE ACCOUNTABILITY REPORT																			
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																			
INTERCOLLEGIATE ATHLETICS - UNLV																			
																Explanation of :			
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas	
	Prof	Classified	Operating Budget	Professional	Classified	State Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	(Under)				
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$				
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-				
RESEARCH	-	-	-				-	-	-	-	-	-	-	-	-				
PUBLIC SERVICE	-	-	-				-	-	-	-	-	-	-	-	-				
ACADEMIC SUPPORT	-	-	-				-	-	-	-	-	-	-	-	-				
STUDENT SERVICES	28.00	5.00	6,257,221				28.00	5.00	6,257,221	28.00	5.00	6,029,589	-	-	227,632	Note 1, 2, 3		(227,632)	
INSTITUTIONAL SUPPORT			5,147				-	-	5,147			5,147	-	-	-				
O&M OF PLANT			2,735,505				-	-	2,735,505	-	-	2,735,505	-	-	-				
SCHOLARSHIPS							-	-	-	-	-	-	-	-	-				
RESERVES			(57,019)				-	-	(57,019)	-	-	-	-	-	(57,019)	Note 3		57,019	
APPROPRIATION AREA TOTAL	28.00	5.00	8,940,854	-	-	-	28.00	5.00	8,940,854	28.00	5.00	8,770,241	-	-	170,613	Note 1, 2		(170,613)	
Note 1: FY08 4.5% Gov Rec Budget Cuts																			
Note 2: REGIA Reversion																			
Note 3: Application of Mandated Vacancy Savings																			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION: Intercollegiate Athletics Las Vegas**

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

LAW SCHOOL						
2007-08 STATE SUPPORTED OPERATING BUDGET						
Budget to Actual Comparison						
REVENUE BY SOURCE						
	2007-08 Operating Budget	2007-08 IFC Augmentation	2007-08 State Adjusted Budget	2007-08 Actual Revenue	Difference Over (Under)	EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL
Revenue by Source	\$	\$	\$	\$	\$	
STATE APPROPRIATION						
General Fund	8,853,595		8,853,595	8,672,553	(181,042)	Note 1
COLA	163,856		163,856	163,856	-	
			-		-	
			-	-	-	
Total State Appropriation	9,017,451	-	9,017,451	8,836,409	(181,042)	
OTHER REVENUE SOURCES						
Registration Fees	2,870,957		2,870,957	2,868,416	(2,541)	
Non-Resident Tuition	470,558		470,558	436,950	(33,608)	Note 2
Miscellaneous Student Fees	113,500		113,500	85,890	(27,610)	Note 3
		-	-	-	-	
Total Other Revenue Sources	3,455,015	-	3,455,015	3,391,256	(63,759)	
			-	-	-	
TOTAL REVENUE	12,472,466	-	12,472,466	12,227,665	(244,801)	
Less Funds Reverted to State					-	
ADJUSTED TOTAL REVENUE	12,472,466	-	12,472,466	12,227,665	(244,801)	
Note 1: General Fund reduced for FY08 budget cuts \$163,222 and REGIA reversion \$17,820						
Note 2: Actual Non-Resident enrollments were less than budgeted.						
Actual FY08 FT Headcount = 41; Budget = 44						
Actual collection rate is 96%; Budget was at 100%						
Note 3: FY08 actual applications = 1718; Budget = 2270						

**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**LAW SCHOOL**

FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	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	Professional	Classified	Adj	Professional	Classified	Actual Expenditure	Professional	Classified	(Under) Difference			
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	41.00	9.00	6,532,881	-	-		41.00	9.00	6,532,881	41.00	9.00	6,424,756	-	-	(108,125)	Note 1, 2, 3, 4		(108,125)
RESEARCH					-		-		-				-	-	-			
PUBLIC SERVICE				-	-		-	-	-				-	-	-			
ACADEMIC SUPPORT	16.00	8.00	3,873,300	-	-		16.00	8.00	3,873,300	16.00	8.00	3,690,447	-	-	(182,853)	Note 1, 2, 3, 4		(182,853)
STUDENT SERVICES	5.00	4.00	838,215	-	-		5.00	4.00	838,215	5.00	4.00	780,734	-	-	(57,481)	Note 1, 2, 3, 4		(57,481)
INSTITUTIONAL SUPPORT	1.00	1.00	181,584	-	-		1.00	1.00	181,584	1.00	1.00	176,433	-	-	(5,151)	Note 1, 2, 3, 4		(5,151)
O&M OF PLANT			1,155,295	-	-		-	-	1,155,295			1,155,295	-	-	-			
SCHOLARSHIPS				-	-		-	-	-				-	-	-			
RESERVES			(108,809)	-	-		-	-	(108,809)			-	-	-	108,809	Note 3		108,809
APPROPRIATION AREA TOTAL	63.00	22.00	12,472,466	-	-	-	63.00	22.00	12,472,466	63.00	22.00	12,227,665	-	-	(244,801)	Note 1, 2, 4		(244,801)
Note 1: FY08 4.5% Gov Rec Budget Cuts																		
Note 2: REGIA Reversion																		
Note 3: Application of Mandated Vacancy Savings																		
Note 4: Enrollments were less than projections indicated, so expenses were limited to the amount of revenue collected																		





**NSHE ACCOUNTABILITY REPORT  
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**STATEWIDE PROGRAMS - UNLV**

Explanation of :																			
FUNCTION	Budgeted		2007-08 Operating	IFC Augmentation		2007-08 State	Adjusted Board Approved			2007-08 Adj	Actual		2007-08 Actual	Difference		Over (Under)	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	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 \$				
INSTRUCTION	-	-	-				-	-	-	-	-	-	-	-	-				
RESEARCH	3.85		587,204			-	3.85		587,204	3.85		557,392	-	-	(29,812)	Note 1, 2, 3, 4		(29,812)	
PUBLIC SERVICE	6.90	2.25	868,404			-	6.90	2.25	868,404	6.90	2.25	843,450	-	-	(24,954)	Note 1, 2, 3, 4		(24,954)	
ACADEMIC SUPPORT							-	-	-				-	-	-				
STUDENT SERVICES							-	-	-				-	-	-				
INSTITUTIONAL SUPPORT			2,601				-	-	2,601			2,601	-	-	-				
O&M OF PLANT							-	-	-				-	-	-				
SCHOLARSHIPS							-	-	-				-	-	-				
RESERVES			(25,830)				-	-	(25,830)				-	-	25,830	Note 3		25,830	
APPROPRIATION AREA TOTAL	10.75	2.25	1,432,379	-	-	-	10.75	2.25	1,432,379	10.75	2.25	1,403,443	-	-	(28,936)	Note 1 & 2		(28,936)	
Note 1: FY08 4.5% Gov Rec Budget Cuts									-										
Note 2: REGIA Reversion																			
Note 3: Application of Mandated Vacancy Savings																			
Note 4: Reallocation of \$2,831 from Research to Public Service																			





<b>DENTAL SCHOOL</b>						
<b>2007-08 STATE SUPPORTED OPERATING BUDGET</b>						
<i>Budget to Actual Comparison</i>						
<b>REVENUE BY SOURCE</b>						
	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	8,105,386	-	8,105,386	7,933,501	(171,885)	Note 1
COLA	197,190		197,190	197,190	-	
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>8,302,576</b>	<b>-</b>	<b>8,302,576</b>	<b>8,130,691</b>	<b>(171,885)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	4,167,218	120,545	4,287,763	4,276,474	(11,289)	Note 2
Non-Resident Tuition	372,734	137,266	510,000	502,500	(7,500)	Note 2
Miisc Stidemt Fees	94,000	11,000	105,000	109,323	4,323	
<b>Total Other Revenue Sources</b>	<b>4,633,952</b>	<b>268,811</b>	<b>4,902,763</b>	<b>4,888,297</b>	<b>(14,466)</b>	
<b>TOTAL REVENUE</b>	<b>12,936,528</b>	<b>268,811</b>	<b>13,205,339</b>	<b>13,018,988</b>	<b>(186,351)</b>	
Less: Funds reverted to the State					-	
<b>Adjusted Total Revenue</b>	<b>12,936,528</b>	<b>268,811</b>	<b>13,205,339</b>	<b>13,018,988</b>	<b>(186,351)</b>	
Note 1: General Fund reduced for FY08 budget cuts \$150,186 and REGIA reversion \$21,699						
Note 2: Collections were less than projected in the IFC request						

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**DENTAL SCHOOL**

Explanation of :																		
FUNCTION	Budgeted		2007-08 Operating	IFC Augmentation		2007-08 State	Adjusted Board Approved	2007-08 Adj	Actual		2007-08 Actual	Difference		Over (Under)	Significant Differences	Positions Added	Transfers Between	
	Professional	Classified	Budget	Professional	Classified	Adjustment	Professional	Classified	Board App.	Professional	Classified	Expenditure	Professional	Classified	Difference	between Budget and Actual	or Eliminated	Functional Areas
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	50.50	47.00	10,013,718			268,811	50.50	47.00	10,282,529	47.50	48.00	10,171,322	(3.00)	1.00	(111,207)	Note 1, 2, 3, 4		(111,207)
RESEARCH							-						-	-	-			
PUBLIC SERVICE							-	-	-				-	-	-			
ACADEMIC SUPPORT	4.00	5.50	1,291,216				4.00	5.50	1,291,216	7.00	6.00	1,133,101	3.00	0.50	(158,115)	Note 1, 2, 3, 4		(158,115)
STUDENT SERVICES	2.00	3.00	522,886				2.00	3.00	522,886	2.00	2.00	478,328	-	(1.00)	(44,558)	Note 1, 2, 3, 4		(44,558)
INSTITUTIONAL SUPPORT	3.00	3.00	469,975				3.00	3.00	469,975	3.00	2.50	439,646	-	(0.50)	(30,329)	Note 1, 2, 3, 4		(30,329)
O&M OF PLANT			796,591				-	-	796,591			796,591	-	-	-			
SCHOLARSHIPS							-	-	-				-	-	-			
RESERVES			(157,858)				-	-	(157,858)			-	-	-	157,858	Note 3		157,858
APPROPRIATION AREA TOTAL	59.50	58.50	12,936,528	-	-	268,811	59.50	58.50	13,205,339	59.50	58.50	13,018,988	-	-	(186,351)	Note 1, 2, 4		(186,351)
Note 1: FY08 4.5% Gov Rec Budget Cuts																		
Note 2: REGIA Reversion																		
Note 3: Application of Mandated Vacancy Savings																		
Note 4: Enrollments were less than projections indicated, so expenses were limited to the amount of revenue collected																		

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2007-08							
APPROPRIATION: Dental School							
FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Instruction	PROFESSOR	(1.00)		(53,859)	(16,082)	(69,941)	Moved to Academic Support
Instruction	INSTRUCTOR	(1.00)		(64,661)	(17,858)	(82,519)	Moved to Academic Support
Instruction	PROFESSOR	(1.00)		(85,000)	(21,202)	(106,202)	Moved to Academic Support
Instruction	ADMIN ASST IV	1.00	29-05	40,298	13,853	54,151	Moved from Institutional Support
		<b>(2.00)</b>		<b>(163,222)</b>	<b>(41,289)</b>	<b>(204,511)</b>	
Academic Support	DIRECTOR	1.00		53,859	16,082	69,941	Moved from Instruction
Academic Support	DIRECTOR	1.00		64,661	17,858	82,519	Moved from Instruction
Academic Support	SPEC (COMPUTER)	1.00		85,000	21,202	106,202	Moved from Instruction
Academic Support	ADMIN ASST I	(0.50)	23-03	(14,512)	(9,291)	(23,803)	Moved to Institutional Support
Academic Support	ADMIN AID	1.00	21-02	25,808	11,318	37,126	Moved from Student Services
		<b>3.50</b>		<b>214,816</b>	<b>57,169</b>	<b>271,985</b>	
Student Services	ADMIN AID	(1.00)	21-02	(25,808)	(11,318)	(37,126)	Moved from Academic Support
		<b>(1.00)</b>		<b>(25,808)</b>	<b>(11,318)</b>	<b>(37,126)</b>	
Institutional Support	ADMIN ASST I	0.50	23-03	14,512	9,291	23,803	Moved from Academic Support
Institutional Support	ADMIN ASST IV	(1.00)	29-05	(40,298)	(13,853)	(54,151)	Moved to Instruction
		<b>(0.50)</b>		<b>(25,786)</b>	<b>(4,562)</b>	<b>(30,348)</b>	

**COLLEGE OF SOUTHERN NEVADA**

**2007-08 STATE SUPPORTED OPERATING BUDGET**  
*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	95,156,439		95,156,439	90,990,835	(4,165,605)	State Budget Reduction of 4.5% and REGIA Rate Adjustmen
COLA	1,674,110		1,674,110	1,674,110	-	
GENERAL FUND SALARY ADJ	6,375		6,375	6,375	-	
		-	-	-	-	
		-	-	-	-	
<b>Total State Appropriation</b>	<b>96,836,924</b>	<b>-</b>	<b>96,836,924</b>	<b>92,671,320</b>	<b>(4,165,605)</b>	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	21,766,853	1,382,496	23,149,349	23,240,201	90,852	IFC approval to uses excess fees for the 4.5% budget cut
Non-Resident Tuition	5,310,444	309,450	5,619,894	5,486,036	(133,858)	
Miscellaneous Student Fees	194,186	34,826	229,012	262,619	33,607	Exceeded budgeted enrollment.
Indirect Cost Recovery		-	-	-	-	
Operating Capital Investment	512,908	(75,751)	437,157	446,503	9,346	
<b>Total Other Revenue Sources</b>	<b>27,784,391</b>	<b>1,651,021</b>	<b>29,435,412</b>	<b>29,435,360</b>	<b>(52)</b>	
<b>TOTAL REVENUE</b>	<b>124,621,315</b>	<b>1,651,021</b>	<b>126,272,336</b>	<b>122,106,679</b>	<b>(4,165,657)</b>	
Less Funds Reverted to State			-		-	
<b>TOTAL ADJUSTED REVENUE</b>	<b>124,621,315</b>	<b>1,651,021</b>	<b>126,272,336</b>	<b>122,106,679</b>	<b>(4,165,657)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
COLLEGE OF SOUTHERN NEVADA																		
																Explanation of :		
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		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 \$	Professional FTE	Classified FTE	Board App. \$	Professional FTE	Classified FTE	Actual Expenditure \$	Professional FTE	Classified FTE	Difference \$			
INSTRUCTION	984.20	107.90	67,379,588	-	-	-	984.20	107.90	67,379,588	984.20	106.10	66,976,483	-	(1.80)	(403,105)	Adherence of FY08 Budget Reductions	See CSN FORM 1	
RESEARCH																		
PUBLIC SERVICE	0.60	0.50	69,969	-	-	-	0.60	0.50	69,969	0.60	0.50	26,802	-	-	(43,167)	Adherence of FY08 Budget Reductions		
ACADEMIC SUPPORT	55.90	49.00	11,429,266	-	-	-	55.90	49.00	11,429,266	60.90	49.00	10,992,141	5.00	-	(437,125)	Adherence of FY08 Budget Reductions	See CSN FORM 1	
STUDENT SERVICES	85.50	67.00	12,629,529	-	-	-	85.50	67.00	12,629,529	85.50	67.25	12,218,786	-	0.25	(410,743)	Adherence of FY08 Budget Reductions	See CSN FORM 1	
INSTITUTIONAL SUPPORT	60.00	97.02	16,101,563	-	-	-	60.00	97.02	16,101,563	57.00	99.51	15,286,646	(3.00)	2.49	(814,917)	Adherence of FY08 Budget Reductions	See CSN FORM 1	
O&M OF PLANT	14.00	155.39	16,691,423	-	-	-	14.00	155.39	16,691,423	17.00	155.39	14,921,526	3.00	-	(1,769,897)	Adherence of FY08 Budget Reductions	See CSN FORM 1	
SCHOLARSHIPS			1,684,295	-	-	-	-	-	1,684,295			1,684,295	-	-	-			
RESERVES			(1,364,318)	-	-	1,651,021	-	-	286,703	-	-	-	-	-	(286,703)	Meet mandated salary savings		
APPROPRIATION AREA TOTAL	1,200.20	476.81	124,621,315	-	-	1,651,021	1,200.20	476.81	126,272,336	1,205.20	477.75	122,106,679	5.00	0.94	(4,165,657)			

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-2008**

**APPROPRIATION College of Southern Nevada**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>INSTRUCTION</b>							
<i>Professional</i>							
		-		0	0	0	
<i>Classified</i>							
33653	ADMINISTRATIVE ASSIST II	0.20	25-04	6,548	2,480	9,028	Result of Programmatic Changes
32060	ADMINISTRATIVE ASSIST I	(1.00)	23-02	(28,944)	(11,432)	(40,376)	Correction to Operating Budget
36546	ADMINISTRATIVE ASSIST II	(1.00)	25-02	(31,419)	(11,993)	(43,412)	Correction to Operating Budget
<i>Total Classified</i>		(1.80)		(31,419)	(11,993)	(43,412)	
<b>TOTAL INSTRUCTION</b>		<b>(1.80)</b>		<b>(31,419)</b>	<b>(11,993)</b>	<b>(43,412)</b>	
<b>ACADEMIC SUPPORT</b>							
<i>Professional</i>							
17100	OPERATIONS COORDINATOR TO	1.00	0000	51,500	15,137	66,637	Conversion of Classified Position
17101	COORDINATOR III	1.00	0000	47,376	19,197	66,573	Conversion of Classified Position
17094	COORDINATOR III	1.00	0000	50,000	14,890	64,890	Result of Programmatic Changes
17102	DIRECTOR	1.00	0000	110,616	24,856	135,472	Result of Reorganization
13085	ASSOCIATE VICE PRESIDENT	1.00	0000	134,164	28,727	162,891	Result of Reorganization
<i>Total Professional</i>		5.00		393,656	102,806	496,462	
<i>Classified</i>							
37035	ADMINISTRATIVE ASSIST III	(1.00)	2703	(35,453)	(12,516)	(47,969)	Converted to Professional Position
37924	LIBRARY ASSISTANT II	1.00	2301	27,866	11,129	38,995	Result of Programmatic Changes
<i>Total Classified</i>		-		(7,587)	(1,387)	(8,974)	
<b>TOTAL ACADEMIC SUPPORT</b>		<b>5.00</b>		<b>386,069</b>	<b>101,420</b>	<b>487,489</b>	
<b>STUDENT SERVICES</b>							
<i>Professional</i>							
12111	COORDINATOR III	(1.00)	0000	(47,376)	(14,459)	(61,835)	Converted to Professional Position
12113	INTERIM DIRECTOR	1.00	0000	86,158	20,835	106,993	Result of Programmatic Changes
<i>Total Professional</i>		-		38,782	6,376	45,158	

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-2008**

**APPROPRIATION College of Southern Nevada**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<i>Classified</i>							
32073	ADMINISTRATIVE ASSIST III	0.25	2705	9,619	3,258	12,877	Result of Reorganization
<i>Total Classified</i>		0.25		9,619	3,258	12,877	
<b>TOTAL STUDENT SERVICES</b>		<b>0.25</b>		<b>48,401</b>	<b>9,634</b>	<b>58,035</b>	
<b>INSTITUTIONAL SUPPORT</b>							
<i>Professional</i>							
13079	FINANCIAL ACCOUNTANT	1.00	0000	47,165	14,424	61,589	Conversion of Classified Position
13085	ASSOCIATE VICE PRESIDENT	(1.00)	0000	(134,164)	(28,727)	(162,891)	Result of Reorganization
13061	ALUMNI COORDINATOR	(1.00)	0000	(49,026)	(14,730)	(63,756)	Converted to Classified Position
13001	EXECUTIVE ASSISTANT	(1.00)	0000	(55,725)	(15,831)	(71,556)	Converted to Classified Position
13062	SPECIALIST	(1.00)	0000	(53,873)	(15,527)	(69,400)	Converted to Classified Position
<i>Total Professional</i>		(3.00)		(245,623)	(60,391)	(306,014)	
<i>Classified</i>							
31122	ADMINISTRATIVE ASSIST IV	1.00	2902	37,035	12,759	49,794	Conversion of Professional Position
31121	EXECUTIVE ASSISTANT	1.00	3105	44,018	13,907	57,925	Conversion of Professional Position
31066	ACCOUNTANT I	(1.00)	3410	(56,439)	(15,972)	(72,411)	Converted to Professional Position
31120	UNIVERSITY POLICE OFFICER	1.00	3404	49,453	14,800	64,253	Conversion of Professional Position
31032	ADMINISTRATIVE ASSIST I	0.49	20-01	11,971	5,151	17,122	Result of Reorganization
<i>Total Classified</i>		2.49		86,038	30,645	116,683	
<b>TOTAL INSTITUTIONAL SUPPORT</b>		<b>(0.51)</b>		<b>(159,585)</b>	<b>(29,746)</b>	<b>(189,331)</b>	
<b>O&amp;M</b>							
<i>Professional</i>							
18025	MANAGER	1.00	0000	62,000	16,863	78,863	Result of Programatic Changes
18026	DIRECTOR	1.00	0000	90,000	21,466	111,466	Result of Programatic Changes
18027	MANAGER	1.00	0000	60,000	10,404	70,404	Conversion of Classified Position
<i>Total Professional</i>		3.00		212,000	48,733	260,733	



**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-2008**

**APPROPRIATION College of Southern Nevada**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<i>Classified</i>							
38106	CUSTODIAL WORKER I	1.00	2101	26,822	10,942	39,866	Not budgeted in 08 should have been
38165	CONSTRUCTION PROJECT COOR	(1.00)	3302	(41,969)	(13,593)	(55,562)	Converted to Professional Position
<i>Total Classified</i>		-		(15,147)	(2,651)	(15,696)	
<b>TOTAL O&amp;M</b>		<b>3.00</b>		<b>196,853</b>	<b>46,083</b>	<b>245,038</b>	
FY08							
Instruction:							
<i>Professional Instruction</i>		-		0	0	0	
<i>Classified Instruction</i>		(1.80)		(31,419)	(11,993)	(43,412)	
Total Instruction		(1.80)		(31,419)	(11,993)	(43,412)	
Public Service:							
<i>Professional Public Service</i>		-		0	0	0	
<i>Classified Public Service</i>		-		0	0	0	
Total Public Service		-		0	0	0	
Academic Support:							
<i>Professional Academic Support</i>		5.00		393,656	102,806	496,462	
<i>Classified Academic Support</i>		-		(7,587)	(1,387)	(8,974)	
Total Academic Support		5.00		386,069	101,420	487,489	
Student Services:							
<i>Professional Student Services</i>		-		38,782	6,376	45,158	
<i>Classified Student Services</i>		0.25		9,619	3,258	12,877	
Total Student Services		0.25		48,401	9,634	58,035	
Institutional Support:							
<i>Professional Institutional Support</i>		(3.00)		(245,623)	(60,391)	(306,014)	
<i>Classified Institutional Support</i>		2.49		86,038	30,645	116,683	

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-2008**

**APPROPRIATION College of Southern Nevada**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
Total Institutional Support		(0.51)		(159,585)	(29,746)	(189,331)	
Operations & Maintenance:							
<i>Professional Operations &amp; Maintenance</i>		3.00		212,000	48,733	260,733	
<i>Classified Operations &amp; Maintenance</i>		-		(15,147)	(2,651)	(15,696)	
Total Operations & Maintenance		3.00		196,853	46,083	245,038	
<i>Total Professional</i>		5.00		398,815.00	97,524.22	496,339.22	
<i>Total Classified</i>		0.94		41,504.00	17,872.55	61,478.55	
Total CSN		5.94		440,319.00	115,396.77	557,817.77	

**GREAT BASIN COLLEGE**

**2007-08 STATE SUPPORTED OPERATING BUDGET  
Budget to Actual Comparison**

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	16,363,069		16,363,069	15,846,905	(516,164)	Budget rescission at 4.5% and REGIA Adjustment
COLA	264,500		264,500	241,688	(22,812)	COLA Adjustment
			-		-	
			-		-	
			-		-	
Total State Appropriation	16,627,569	-	16,627,569	16,088,593	(538,976)	
<b>OTHER REVENUE SOURCES</b>						
Registration Fees	1,930,984	77,055	2,008,039	1,986,022	(22,017)	Spring semester revenue lower than estimated
Non-Resident Tuition	77,309	4,837	82,146	66,348	(15,798)	Spring semester revenue lower than estimated
Miscellaneous Student Fees	40,835	25,740	66,575	59,956	(6,619)	Spring semester revenue lower than estimated
Operating Capital Investment	40,000	(1,262)	38,738	33,534	(5,204)	Reduced cash balances produced lower estimated investment earnings
Total Other Revenue Sources	2,089,128	106,370	2,195,498	2,145,860	(49,638)	
<b>TOTAL REVENUE</b>	<b>18,716,697</b>	<b>106,370</b>	<b>18,823,067</b>	<b>18,234,453</b>	<b>(588,614)</b>	
Less Funds Reverted to State	-		-		-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>18,716,697</b>	<b>106,370</b>	<b>18,823,067</b>	<b>18,234,453</b>	<b>(588,614)</b>	

NSHE ACCOUNTABILITY REPORT																				
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																				
GREAT BASIN COLLEGE																				
																	Explanation of :			
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved			2007-08	Actual		2007-08	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	Expenditure	Professional	Classified	Difference	(Under)				
	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$					
INSTRUCTION	108.13	20.85	8,743,495			106,370	108.13	20.85	8,849,865	108.13	20.85	8,465,021	-	-	(293,523)	Budget rescission savings				
															(91,321)	Salary savings for mandated reserves				
RESEARCH							-	-	-				-	-	-					
PUBLIC SERVICE							-	-	-				-	-	-					
ACADEMIC SUPPORT	20.75	7.95	2,432,387				20.75	7.95	2,432,387	20.75	7.95	2,304,918	-	-	(87,469)	Budget rescission savings				
															(40,000)	Salary savings for mandated reserves				
STUDENT SERVICES	14.40	8.95	1,781,849				14.40	8.95	1,781,849	14.40	9.25	1,732,368	-	0.30	(15,939)	Budget rescission savings	FTE increased for part-time positon using vacancy savings			
															(33,542)	Salary savings for mandated reserves				
INSTITUTIONAL SUPPORT	12.75	10.35	2,364,743				12.75	10.35	2,364,743	12.75	10.65	2,308,634	-	0.30	(35,090)	Budget rescission savings	FTE increased for part-time positon using vacancy savings			
															(21,019)	Salary savings for mandated reserves				
O&M OF PLANT	3.50	36.00	3,449,190				3.50	36.00	3,449,190	3.50	36.00	3,251,891	-	-	(106,955)	Budget rescission savings				
															(90,344)	Salary savings for mandated reserves				
SCHOLARSHIPS			171,621				-	-	171,621			171,621	-	-	-					
RESERVES			(226,588)				-	-	(226,588)				-	-	226,588	Mandated reserves				
APPROPRIATION AREA TOTAL	159.53	84.10	18,716,697	-	-	106,370	159.53	84.10	18,823,067	159.53	84.70	18,234,453	-	0.60	(588,614)					



**TRUCKEE MEADOWS COMMUNITY COLLEGE**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

**Budget to Actual Comparison**

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	40,132,380		40,132,380	39,049,596	(1,082,784)	State of Nevada budget reductions and REGIA reversio
COLA	703,703		703,703	696,228	(7,475)	
			-	-	-	
			-	-	-	
Total State Appropriation	40,836,083	-	40,836,083	39,745,824	(1,090,259)	
OTHER REVENUE SOURCES						
Registration Fees	7,167,680	348,309	7,515,989	7,494,740	(21,249)	Actual enrollment higher than budgeted levels.
Non-Resident Tuition	1,267,574	77,491	1,345,065	1,367,666	22,601	Non-resident enrollment higher than projected.
Misc. Student Fees	91,630	(20,948)	70,682	79,501	8,819	
Operating Capital Investment	167,737	(18,558)	149,179	174,176	24,997	
Total Other Revenue Sources	8,694,621	386,294	9,080,915	9,116,083	35,168	
TOTAL REVENUE	49,530,704	386,294	49,916,998	48,861,907	(1,055,091)	
Less Funds Reverted to State	-		-	(56,417)	(56,417)	Non-resident tuition , Misc. student fees and investment income higher than revised budget.
ADJUSTED TOTAL REVENUE	49,530,704	386,294	49,916,998	48,805,490	(1,111,508)	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**TRUCKEE MEADOWS COMMUNITY COLLEGE**

Explanation of :																		
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board		2007-08	Actual		2007-08	Difference		Over	Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Operating	Augmentation	State	Professional	Classified	Board App.	Professional	Classified	Actual	Professional	Classified	(Under)				
	FTE	FTE	Budget \$	FTE	FTE	Adjustment \$	FTE	FTE	\$	FTE	FTE	\$	FTE	FTE	\$			
INSTRUCTION	275.28	33.28	22,740,235	-	-	386,294	275.28	33.28	23,126,529	275.28	33.28	22,739,243	-	-	(387,286)	See note 1.		
RESEARCH																		
PUBLIC SERVICE																		
ACADEMIC SUPPORT	28.30	18.40	4,531,902	-	-	-	28.30	18.40	4,531,902	28.30	18.40	4,644,535	-	-	112,633			
STUDENT SERVICES	40.17	26.89	5,484,162	-	-	-	40.17	26.89	5,484,162	40.17	26.89	5,339,543	-	-	(144,619)	See note 1.		
INSTITUTIONAL SUPPORT	42.70	37.93	8,344,428	-	-	-	42.70	37.93	8,344,428	42.70	37.93	7,968,733	-	-	(375,695)	See note 1.		
O&M OF PLANT	3.00	60.00	7,733,274	-	-	-	3.00	60.00	7,733,274	3.00	60.00	7,423,664	-	-	(309,610)	See note 1.		
SCHOLARSHIPS			696,703	-	-	-	-	-	696,703			689,772	-	-	(6,931)			
RESERVES				-	-	-	-	-	-				-	-	-			
APPROPRIATION AREA TOTAL	389.45	176.50	49,530,704	-	-	386,294	389.45	176.50	49,916,998	389.45	176.50	48,805,490	-	-	(1,111,508)			
Note 1: Reduced expenditures due to salary savings. Vacant positions were not filled due to State of Nevada budget reductions.																		

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION: TRUCKEE MEADOWS COMMUNITY COLLEGE**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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**NONE**



**WESTERN NEVADA COLLEGE**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

**Budget to Actual Comparison**

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
<b>STATE APPROPRIATION</b>						
General Fund	20,769,184	-	20,769,184	20,191,865	(577,319)	\$540,170 general fund budget reduction for 4.5% mandatory budget cuts and REGIA reduction for one month in the amount of \$37,149 NSHE & IFC Adjusted COLA amount
COLA	355,230		355,230	353,144	(2,086)	
			-		-	
			-		-	
			-		-	
<b>Total State Appropriation</b>	<b>21,124,414</b>	<b>-</b>	<b>21,124,414</b>	<b>20,545,009</b>	<b>(579,405)</b>	
<b>OTHER REVENUE</b>						
Registration Fees	2,757,411		2,757,411	2,700,003	(57,408)	Unrealized Revenue
Non-Resident Tuition	212,515		212,515	190,383	(22,132)	Unrealized Revenue
Miscellaneous Student Fees	15,470		15,470	16,944	1,474	Realized Revenue
Operating Capital Investment	96,933		96,933	122,752	25,819	Investment rate higher than originally projectec
<b>Total Other Revenue Sources</b>	<b>3,082,329</b>	<b>-</b>	<b>3,082,329</b>	<b>3,030,082</b>	<b>(52,247)</b>	
<b>TOTAL REVENUE</b>	<b>24,206,743</b>	<b>-</b>	<b>24,206,743</b>	<b>23,575,091</b>	<b>(631,652)</b>	
Less Funds Reverted to State					-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>24,206,743</b>	<b>-</b>	<b>24,206,743</b>	<b>23,575,091</b>	<b>(631,652)</b>	

NSHE ACCOUNTABILITY REPORT

COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES

WESTERN NEVADA COLLEGE

FUNCTION	Budgeted		2007-08 Operating Budget \$	IFC Augmentation		2007-08 State Adjustment \$	Adjusted Board Professional FTE	Approved Classified FTE	2007-08 Adj. Board App. \$	Actual		2007-08 Actual Expenditure \$	Difference		Over (Under) Difference \$	Significant Differences between Budget and Actual	Explanation of: 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
INSTRUCTION	135.53	12.61	10,232,879	-	-	-	135.53	12.61	10,232,879	141.23	13.05	10,185,282	5.70	0.44	(47,597)	Due in part to cost savings necessary to meet mandatory 4.5% budget cuts	Form 1		
RESEARCH																			
PUBLIC SERVICE																			
ACADEMIC SUPPORT	13.70	15.28	2,613,883	-	-	-	13.70	15.28	2,613,883	13.70	17.47	2,642,553	-	2.19	28,670	Due in part to cost savings necessary to meet mandatory 4.5% budget cuts	Form 1		
STUDENT SERVICES	14.75	12.00	2,265,942	-	-	-	14.75	12.00	2,265,942	15.25	12.00	2,414,661	0.50	-	148,719	Reallocation of targeted staff and resources to provide support to Student Services functional area	Form 1		
INSTITUTIONAL SUPPORT	24.85	27.42	5,497,846	-	-	-	24.85	27.42	5,497,846	27.45	28.61	5,255,711	2.60	1.19	(242,135)	Reallocation of targeted staff and resources to provide support to Student Services functional area	Form 1		
O&M OF PLANT	2.00	30.28	3,519,602	-	-	-	2.00	30.28	3,519,602	2.00	30.53	2,976,608	-	0.25	(542,994)	Due in part to cost savings necessary to meet mandatory 4.5% budget cuts	Form 1		
SCHOLARSHIPS			370,703	-	-	-	-	-	370,703			394,388	-	-	23,685	n/a			
RESERVES			(294,112)	-	-	-	-	-	(294,112)			(294,112)	-	-	-	n/a			
APPROPRIATION AREA TOTAL	190.83	97.59	24,206,743	-	-	-	190.83	97.59	24,206,743	199.63	101.66	23,575,091	8.80	4.07	(631,652)				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2007-08							
APPROPRIATION : Western Nevada College							
FUNCTION	TITLE	FTE	Position Control	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>Instruction</b>							
<b>Faculty Reassignment &amp; Classified Applied Science</b>							
	Instructor	0.20	000010	15,768			General Fund
	Division Chair	0.50	000012	26,106			General Fund
	Division Chair	(0.30)	000203	-22,748			General Fund
	Division Chair	(0.50)	000204	-47,495			General Fund
	Division Chair	0.50	000207	37,239			General Fund
	CC Professor	0.20	000220	15,383			General Fund
	CC Professor	(0.61)	000222	-65,673			General Fund
	CC Professor	(0.43)	000225	-30,962			General Fund
	Division Chair	0.50	000601	43,405			General Fund
	CC Professor	0.27	000603	24,255			General Fund
	CC Professor	0.20	000607	14,078			General Fund
	Instructor	0.50	000608	29,310			General Fund
	Division Chair	(0.50)	000901	36,109			General Fund
			0.53				
<b>Science, Math &amp; Engineering</b>							
	CC Professor	(0.20)	000220	-10,135			General Fund
	P/T Instructor	3.54	055398	176,991			General Fund
	Admin Assistant III	0.50	030604	22,814			General Fund
	Admin Assistant III	(1.00)	035300	-32,601			General Fund
			2.84				
<b>Social Science, Educ, Humanities &amp; PS</b>							
	CC Professor	0.50	000204	41,656			General Fund
	CC Professor	0.33	000206	35,907			General Fund
	Division Chair	(0.50)	000207	-22,746			General Fund
	CC PProfessor	0.43	000225	33,616			General Fund
	CC PProfessor	0.33	000617	24,350			General Fund
	P/T Instructor	1.79	055498	39,016			General Fund
			2.88				

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION : Western Nevada College**

<b>FUNCTION</b>	<b>TITLE</b>	<b>FTE</b>	<b>Position Control</b>	<b>SALARY</b>	<b>FRINGE</b>	<b>TOTAL</b>	<b>FUNDING SOURCE</b>
	<b>Communication &amp; Fine Arts</b>						
	Division Chair	0.30	000203	28,586			General Fund
	CC Professor	(0.20)	000607	-9,275			General Fund
	Instructor	(0.50)	000608	-21,410			General Fund
	P/T Instructor	(0.80)	055598	65,488			General Fund
	Instructor	0.50	000400	24,301			General Fund
			(0.70)				
	<b>Applied Science, Math &amp; Info Systems</b>						
	CC Professor	1.00	000606	87,908			General Fund
	Admin Assistant III	0.50	030604	22,814			General Fund
	Admin Aide	0.53	035600	17,717			General Fund
			2.03				
	<b>Business, Computer Tech, Trade &amp; Ind.</b>						
	Instructor	(0.40)	000010	-26,155			General Fund
	Division Chair	0.50	000012	26,106			General Fund
	CC Professor	0.20	000015	-7,043			General Fund
	CC Professor	(0.07)	000603	-8,078			General Fund
	CC Professor	(1.00)	000606	-82,323			General Fund
	Instructor	1.00	000622	70,973			General Fund
	P?T Instructor	4.02	055798	83,504			General Fund
			4.25				
	<b>Continuing Education</b>						
	Admin Assistant I	0.53	036003	14,789			General Fund
	Admin Assistant I	(0.62)	041698	-7,447			General Fund
			(0.09)				
	<b>Dean of Instruction</b>						
	P/T Instructor	(5.05)	480000	-31,163			General Fund
			(5.05)				
	<b>Nursing &amp; Allied Health</b>						
	Instructor	(0.08)	000803	-5,733			General Fund
	Instructor	(0.47)	000812	-42,032			General Fund
		<b>6.14</b>	<b>(0.55)</b>				

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2007-08							
APPROPRIATION : Western Nevada College							
FUNCTION	TITLE	FTE	Position Control	SALARY	FRINGE	TOTAL	FUNDING SOURCE
<b>ACADEMIC SUPPORT</b>							
	<b>VP Academic Affairs</b>						
	Admin Assistant II	(0.75)	035101	-21,522			General Fund
	<b>Dean of Instruction</b>						
	Admin Assistant I	1.00	035101	29,243			General Fund
	<b>Library Operations</b>						
	Admin Assistant II	0.47	030606	17,885			General Fund
	Audio Visual Assistant	0.47	031008	13,889			General Fund
	Temporary Aid II	1.00	041098	8,730			General Fund
		<b>2.19</b>					
<b>STUDENT SERVICES</b>							
	<b>Fin-Aid Est Tax RSP Student Employment</b>						
	Coordinator	0.06	P02001	4,774			General Fund
	<b>Financial Aid</b>						
	Counselor	(0.10)	002001	1,958			General Fund
	Coordinator	0.68	002002	56,334			General Fund
	<b>American Disabilities Act</b>						
	Coordinator	(0.14)	002207	5,631			General Fund
		<b>0.50</b>					
<b>INSTITUTIONAL SUPPORT</b>							
	<b>Human Resources</b>						
	Assistant Director	1.00	003805	70,433			General Fund
	Personnel Analyst II	(1.00)	033800	-61,638			General Fund
	<b>VP Finance- Controller's Office</b>						
	Finance Officer (Spec Mkgg)	1.00	002807	56,919			General Fund
	Accountant Tech II	(1.00)	032800	-53,736			General Fund

NSHE ACCOUNTABILITY REPORT							
Positions Created or Deleted Not Previously Identified Upon Completion of the NSHE Operating Budget							
Fiscal Year 2007-08							
APPROPRIATION : Western Nevada College							
FUNCTION	TITLE	FTE	Position Control	SALARY	FRINGE	TOTAL	FUNDING SOURCE
	<b>College Safety</b>						
	Facility Attendants	0.23	044898	-4,722			General Fund
	Security Officers	1.96	044899	69,520			General Fund
	<b>Computer Support Service</b>						
	Network Engineer Designer	0.40	003203	11,822			General Fund
	IT Tech V	1.00	033205	45,001			General Fund
	<b>Institutional Research Support</b>						
	Director	0.20	003600	25,568			General Fund
		<b>3.79</b>					
<b>O &amp; M PLANT</b>							
	<b>Janitorial Service Off-Campus</b>						
	Custodial Worker II	0.25	034401	2,087			General Fund
		<b>0.25</b>					
	<b>Totals</b>	<b>12.87</b>		<b>863,346.00</b>			

**BUSINESS CENTER NORTH**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	2,467,263	-	2,467,263	2,358,437	(108,826)	4.5% budget cut and REGIA rate adjustment
COLA	42,250		42,250	40,269	(1,981)	State COLA Adjustment
			-	-	-	
			-		-	
			-		-	
Total State Appropriation	2,509,513	-	2,509,513	2,398,706	(110,807)	
Less Funds Reverted to State	-			(38)	(38)	
<b>TOTAL REVENUE</b>	<b>2,509,513</b>	<b>-</b>	<b>2,509,513</b>	<b>2,398,668</b>	<b>(110,845)</b>	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**BUSINESS CENTER NORTH**

Explanation of :																		
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Significant Differences between Budget and Actual	Positions	Transfers
	Professional	Classified	Operating	Professional	Classified	State	Professional	Classified	Adj	Professional	Classified	Actual	Professional	Classified	(Under)		Added	Between
	FTE	FTE	Budget	FTE	FTE	Adjustment	FTE	FTE	Board App.	FTE	FTE	Expenditure	FTE	FTE	Difference		or	Functional
			\$			\$			\$			\$			\$		Eliminated	Areas
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	5.62	26.20	2,573,334	-	-		5.62	26.20	2,573,334	5.62	26.20	2,398,668	-	-	(174,666)		Budget Reduction /Salary Savings	
O&M OF PLANT				-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(63,821)	-	-	-	-	-	(63,821)			-	-	-	63,821			
<b>APPROPRIATION AREA TOTAL</b>	<b>5.62</b>	<b>26.20</b>	<b>2,509,513</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5.62</b>	<b>26.20</b>	<b>2,509,513</b>	<b>5.62</b>	<b>26.20</b>	<b>2,398,668</b>	<b>-</b>	<b>-</b>	<b>(110,845)</b>			





**BUSINESS CENTER SOUTH**

**2007-08 STATE SUPPORTED OPERATING BUDGET  
Budget to Actual Comparison**

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	2,096,071		2,096,071	2,052,716	(43,355)	Note 1
COLA	35,176		35,176	35,176	-	
					-	
					-	
					-	
Total State Appropriation	2,131,247	-	2,131,247	2,087,892	(43,355)	
<b>TOTAL REVENUE</b>	<b>2,131,247</b>	<b>-</b>	<b>2,131,247</b>	<b>2,087,892</b>	<b>(43,355)</b>	
Note 1: General Fund reduced for FY08 budget cuts \$39,663 and REGIA reversion \$3,692						

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
BUSINESS CENTER SOUTH																		
																	Explanation of :	
FUNCTION	Budgeted		2007-08 Operating Budget \$	IFC Augmentation		2007-08 State Adjustment \$	Adjusted Professional FTE	Board Approved Classified FTE	2007-08 Adj Board App. \$	Actual		2007-08 Actual Expenditure \$	Difference		Over (Under) Difference \$	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				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	16.63	9.08	2,175,848	-	-	-	16.63	9.08	2,175,848	16.63	9.08	2,087,892	-	-	(87,956)	Note 1, 2, 3		(87,956)
O&M OF PLANT				-	-	-	-	-	-				-	-	-			
SCHOLARSHIPS				-	-	-	-	-	-				-	-	-			
RESERVES			(44,601)	-	-	-	-	-	(44,601)				-	-	44,601	Note 3		44,601
APPROPRIATION AREA TOTAL	16.63	9.08	2,131,247	-	-	-	16.63	9.08	2,131,247	16.63	9.08	2,087,892	-	-	(43,355)	Note 1, 2		(43,355)
Note 1: FY08 4.5% Gov Rec Budget Cuts									-									
Note 2: REGIA Reversion																		
Note 3: Application of Mandated Vacancy Savings																		

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION**

**Business Center South**

GRADE

FUNCTION

TITLE

FTE

STEP

SALARY

FRINGE

TOTAL

FUNDING SOURCE

**None**

**NATIONAL DIRECT STUDENT LOANS**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2007-08</b>	<b>Difference</b>	
	<b>Operating</b>	<b>IFC Augmentation</b>	<b>State Adjusted</b>	<b>Actual</b>	<b>Over</b>	<b>EXPLANATION OF</b>
<b>Revenue by Source</b>	<b>Budget</b>		<b>Budget</b>	<b>Revenue</b>	<b>(Under)</b>	<b>SIGNIFICANT DIFFERENCES BETWEEN</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>BUDGET AND ACTUAL</b>
STATE APPROPRIATION						
General Fund	50,904	-	50,904	47,118	(3,786)	4.5% Budget Cut Reductions
Balance Forward						
Total State Appropriation	50,904	-	50,904	47,118	(3,786)	
	50,904	-	50,904	47,118	(3,786)	
Less Funds Reverted to the State	-				-	
<b>ADJUSTED TOTAL REVENUE</b>	<b>50,904</b>	<b>-</b>	<b>50,904</b>	<b>47,118</b>	<b>(3,786)</b>	

NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
NATIONAL DIRECT STUDENT LOAN																		
																Explanation of :		
FUNCTION	Budgeted		2007-08 Operating Budget \$	IFC Augmentation		2007-08 State Adjustment \$	2007-08 Adjusted Board Approved		2007-08 Adj Board App. \$	Actual		2007-08 Actual Expenditure \$	Difference		Over (Under) Difference \$	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				
INSTRUCTION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESEARCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
STUDENT SERVICES	-	-	50,904	-	-	-	-	-	50,904	-	-	47,118	-	-	(3,786)			
INSTITUTIONAL SUPPORT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
O&M OF PLANT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
SCHOLARSHIPS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	-	-	50,904	-	-	-	-	-	50,904	-	-	47,118	-	-	(3,786)			

**NSHE ACCOUNTABILITY REPORT**

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

**2007-08 STATE SUPPORTED OPERATING BUDGET**

**APPROPRIATION National Direct Student Loan**

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

**DESERT RESEARCH INSTITUTE**

**2007-08 STATE SUPPORTED OPERATING BUDGET**

*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	9,361,843		9,361,843	9,335,267	(26,576)	Rescission REGIA rate change
COLA	110,937		110,937	110,937	-	
			-	-	-	
			-	-	-	
IFC Allocation	-		-	-	-	
Total State Appropriation	9,472,780	-	9,472,780	9,446,204	(26,576)	
OTHER REVENUE SOURCES						
Discretionary Funds	54,100		54,100	54,100	-	
Miscellaneous	94,386		94,386	94,386	-	
Total Other Revenue Sources	148,486	-	148,486	148,486	-	
<b>TOTAL REVENUE</b>	<b>9,621,266</b>	<b>-</b>	<b>9,621,266</b>	<b>9,594,690</b>	<b>(26,576)</b>	
Less: Funds Reverted to State	-		-	(55,416)	(55,416)	Reversion unspent funds
<b>ADJUSTED TOTAL REVENUE</b>	<b>9,621,266</b>	<b>-</b>	<b>9,621,266</b>	<b>9,539,274</b>	<b>(81,992)</b>	



NSHE ACCOUNTABILITY REPORT																		
COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES																		
DESERT RESEARCH INSTITUTE																		
																	Explanation of :	
FUNCTION	Budgeted		2007-08	IFC		2007-08	Adjusted Board Approved		2007-08	Actual		2007-08	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	11.33	12.25	3,370,852				11.33	12.25	3,370,852	11.33	12.25	3,337,632	-	-	(33,220)	reserves allocation	-	
PUBLIC SERVICE					-	-	-	-	-	-	-	-	-	-	-		-	
ACADEMIC SUPPORT	1.75	1.00	464,208	-	-	-	1.75	1.00	464,208	1.75	1.00	461,710	-	-	(2,498)	reserves allocation	-	
STUDENT SERVICES				-	-	-	-	-	-	-	-	-	-	-	-			
INSTITUTIONAL SUPPORT	15.50	2.00	2,600,389	-	-		15.50	2.00	2,600,389	15.50	2.00	2,555,522	-	-	(44,867)	reserves allocation/ rescission		
O&M OF PLANT	3.00	16.39	3,269,392	-	-	-	3.00	16.39	3,269,392	3.00	16.39	3,184,410	-	-	(84,982)	reserves / operating reversion		
SCHOLARSHIPS				-	-	-	-	-	-	-	-	-	-	-	-			
RESERVES			(83,575)	-	-	-	-	-	(83,575)	-	-	-	-	-	83,575	reserves allocation		
APPROPRIATION AREA TOTAL	31.58	31.64	9,621,266	-	-	-	31.58	31.64	9,621,266	31.58	31.64	9,539,274	-	-	(81,992)	reversion plus rescission to State		

**NSHE ACCOUNTABILITY REPORT**

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

**Fiscal Year 2007-08**

**APPROPRIATION: Desert Research Institute**

FUNCTION	TITLE	FTE	GRADE STEP	SALARY	FRINGE	TOTAL	FUNDING SOURCE
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**NONE**

**NEVADA STATE COLLEGE**

**2007-08 STATE SUPPORTED OPERATING BUDGET**  
*Budget to Actual Comparison*

**REVENUE BY SOURCE**

	<b>2007-08 Operating Budget</b>	<b>2007-08 IFC Augmentation</b>	<b>2007-08 State Adjusted Budget</b>	<b>2007-08 Actual Revenue</b>	<b>Difference Over (Under)</b>	<b>EXPLANATION OF SIGNIFICANT DIFFERENCES BETWEEN BUDGET AND ACTUAL</b>
<b>Revenue by Source</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	
STATE APPROPRIATION						
General Fund	15,330,975		15,330,975	14,837,028	(493,947)	4.5% budget cut and REGIA rate adjustment
COLA	152,969		152,969		(152,969)	COLA funded with vacancy savings
			-		-	
			-		-	
			-		-	
Total State Appropriation	15,483,944	-	15,483,944	14,837,028	(646,916)	
OTHER REVENUE SOURCES						
Registration Fees	2,517,567		2,517,567	2,047,916	(469,651)	due to underenrollment
Non-Resident Tuition	85,000		85,000	272,486	187,486	
Miscellaneous Student Fees	74,000		74,000	83,949	9,949	
Operating Capital Investment	52,000		52,000	95,721	43,721	
Total Other Revenue Sources	2,728,567	-	2,728,567	2,500,071	(228,496)	
TOTAL REVENUE	18,212,511	-	18,212,511	17,337,099	(875,412)	
Less Funds Reverted to State			-		-	
TOTAL ADJUSTED REVENUE	18,212,511	-	18,212,511	17,337,099	(875,412)	

**NSHE ACCOUNTABILITY REPORT**

**COMPARISON OF THE REGENTS APPROVED 2007-08 OPERATING BUDGET TO ACTUAL EXPENDITURES**

**NEVADA STATE COLLEGE**

FUNCTION	Adjusted Board Approved		2007-08	Actual		2007-08	Difference		Over	Explanation of : Significant Differences between Budget and Actual	Positions Added or Eliminated	Transfers Between Functional Areas
	Professional	Classified	Adj	Professional	Classified	Expenditure	Professional	Classified	(Under)			
	FTE	FTE	Board App. \$	FTE	FTE	\$	FTE	FTE	Difference \$			
INSTRUCTION	75.60	8.88	8,317,897	66.60	7.88	7,430,099	(9.00)	(1.00)	(887,798)	under enrollment/budget cuts	" "	support
RESEARCH	-	-	-	-	-	-	-	-	-			
PUBLIC SERVICE	-	-	-	-	-	-	-	-	-			
ACADEMIC SUPPORT	13.50	9.00	1,977,743	11.00	1.50	1,807,195	(2.50)	(7.50)	(170,548)	under enrollment/budget cuts	" "	to institutional support
STUDENT SERVICES	15.00	9.00	1,633,428	12.00	8.00	1,523,113	(3.00)	(1.00)	(110,315)	under enrollment/budget cuts	" "	to institutional support
INSTITUTIONAL SUPPORT	18.50	9.00	4,072,913	16.08	5.00	4,400,107	(2.42)	(4.00)	327,194	relates to IT Purchases for new building and marketing		budget cuts
O&M OF PLANT	-	4.00	2,046,236	-	2.00	2,016,912	-	(2.00)	(29,324)	under enrollment/budget cuts	" "	to institutional support
SCHOLARSHIPS	-	-	164,294	-	-	159,673	-	-	(4,621)	under enrollment/budget cuts	" "	
RESERVES	-	-	-	-	-	-	-	-	-			
APPROPRIATION AREA TOTAL	122.60	39.88	18,212,511	105.68	24.38	17,337,099	(16.92)	(15.50)	(875,412)			

