

# CSN Budget Basics

## About the CSN Budget

The College of Southern Nevada budget comprises state appropriations, student tuition and fees, sales and services, and other sources. This page seeks to inform the college community about the different types of accounts, budget processes, and procedures.

Feel free to contact [Budget.Services@csn.edu](mailto:Budget.Services@csn.edu) or the assigned [Budget Professional](#) to the Unit with questions or for assistance regarding departmental budgets at any time.

### Account Types

CSN receives different types of funds often found in departmental accounts. Fund numbers begin with "FDXXX." Below is a listing of the most often encountered fund types at CSN:

- FD1XX: State Funds
- FD2XX: Self-Supporting Funds
- FD4XX: Gift Funds
- FD5XX: Grant Funds

## State Accounts

State-appropriated budgets at the college are biennial, set in two-year increments, by the Nevada Legislature when they meet. CSN has one central state appropriation Fund:

- College of Southern Nevada - FD129

The budget allocation for the College of Southern Nevada is established by the close of the legislative session and is fixed. Any increase of an account within the state appropriation during a given biennium would stem from:

1. Reallocation from another account within FD129.

Example: from a PGxxxxx within FD129 to another PGxxxxx within FD129.

2. If excess student fees are collected

The remaining appropriations are relatively small and supported by general fund revenue. Accounts within the CSN formula budget appropriation begin with FD124.

Expense reassignments can be made from self-supporting accounts to state accounts, but limitations exist. For example, the Nevada System of Higher Education (NSHE) prohibits these types of expense transfers after May 1 of each year. Additionally, the college cannot reassign expenses across fiscal years, whether it is an expense on a state or self-supporting account.

## Limitations on the Use of State Funds

The State of Nevada does not provide a formal list of acceptable purchases on a state account. However, the following items are not allowed:

- Bottled water
- Hosting (see [CSN Hosting Policy](#))
- Prizes and giveaways (contact the [Controller's Office](#))

Account Program Managers should always be cognizant of their expenditures and be good stewards of college funds, whether state, self-supporting, or other funds, as they are all public.

## State Budget Increases

Only the Nevada Legislature can increase the state appropriation of funds to CSN. Budget Services at CSN annually adjusts account budgets for any legislatively approved merit for personnel, Cost of Living Adjustments (COLA), and any change in the calculated employee fringe rate. Other changes to personnel compensation, such as stipends or special pay, must have the funding to cover those costs identified by departmental, school, or institutional leadership, along with funding verification by Budget Services.

Departments can reallocate funds between state accounts to address program, departmental, or school priorities. Budget Services requires account managers to clearly distinguish between one-time reallocations or permanent reallocations of funds that will carry forward to future years.

## Self-Supporting Accounts

A self-supporting account is an account that generates income independently. Therefore, it is imperative that account Program Managers maintain a positive cash balance for each account. Within these types of accounts, any funds remaining at the end of the fiscal year will carry over to the subsequent year. Budget adjustments often need to be made throughout the year, and such a change can only be made in that self-supporting account, not between accounts.

Self-supporting accounts at CSN usually generate revenue through sales or services. These accounts are designated for a particular purpose, and expenditures should be tightly coupled to support that goal.

A self-supporting budget must be approved by the Nevada System of Higher Education (NSHE) Board of Regents if expenses are projected to exceed \$250,000 annually (excluding transfers out and ending balance/reserves).

A self-supporting account has both a revenue budget and an expenditure budget. The revenue and expenditure budgets for self-supporting accounts must always balance. Balancing the revenue and expenditures for a given account requires careful monitoring of every self-supporting budget. Budget Services recommends that Account Program Managers review monthly revenue and expenditures to determine if the YTD actuals align with expectations during budget creation at the beginning of the fiscal year. If not, the Account Program Manager

should contact their assigned [Budget Professional](#) to review options and make changes as necessary.

## Creating New Self-Supporting Accounts

Self-supporting accounts can be established when a new program or activity generates revenue with related costs that should be tracked in a separate account. The CSN [Controller's Office](#) establishes new accounts, known as worktags in Workday.

Not every activity requires a separate account. If an existing account is available and appropriate, it should be used. If it is determined that a new account is required, the Account Program Manager should fill out a [Worktag Request Form](#) and submit it to [Controllers.Office@csn.edu](mailto:Controllers.Office@csn.edu).

If the annual activity is not projected to exceed \$250,000 and will not contain expenditures for personnel, Budget Services may determine the account to be Balance-Controlled.

## Moving Funds from one Self-Supporting Account to Another

Cash transfer is processed by submitting a journal request to the [Controller's Office](#). The transferring account must have sufficient cash to cover the transfer and not result in the account becoming cash-negative.

## Reserves Balance

The reserves balance is built up over time and should be used for one-time expenses. Funds in the reserves balance cannot be used to support additional personnel. Personnel create an ongoing commitment for salary and fringe. If the reserves balance is exhausted, the account may not have sufficient ongoing revenue to cover the cost.

## CSN Budget Processes

### **Budget Amendment**

A budget amendment moves funds in an existing budget allocation within an account. When there is budget allocation available in an account, it can be moved from one ledger to another through a budget amendment.

To request a budget amendment, the account Program Manager can email the [Budget Professional](#) assigned to the Unit and include: the worktag; ledgers; amounts to transfer (from and to); and a brief explanation for the adjustment.

## Unit Assignments – As of September 2023

Unit ID	Unit Name	Budget Professional
CSN02	Office of Budget Services	Jason Ortiz
CSN03	Office of Procurement and Auxiliary Services	Jason Ortiz
CSN04	School of Arts and Letters	Jason Ortiz
CSN05	School of Education, Behavioral and Social Sciences	Jason Ortiz
CSN06	Office of Associate VP of Student Engagement Services	Jason Ortiz
CSN07	Division-Student Affairs	Jason Ortiz
CSN08	Office of Financial Aid	Jason Ortiz
CSN09	Office of Associate VP of Community Engagement Services	Jason Ortiz
CSN10	Division of Workforce and Economic Development (DWED)	Jason Ortiz
CSN11	School of Advanced and Applied Technologies	Todd Bower
CSN14	Division-Academic Affairs	Todd Bower
CSN15	School of Health Sciences	Todd Bower
CSN17	Office of Facilities Management	Todd Bower
CSN18	Office of the Controller	Todd Bower
CSN20	Office of Associate VP of Student Affairs	Todd Bower
CSN22	Division-Finance and Administration	Christina Brown
CSN23	School of Business, Hospitality, and Public Services	Maria Fajardo
CSN24	Office of Accreditation and Institutional Effectiveness	Maria Fajardo
CSN25	President	Maria Fajardo
CSN26	School of Science and Mathematics	Maria Fajardo
CSN27	Campus VP - Henderson	Maria Fajardo
CSN28	Campus VP - North Las Vegas	Maria Fajardo
CSN29	Campus VP - Charleston	Maria Fajardo
CSN30	Office of Information Technology	Maria Fajardo
<b>Grand Total</b>		

\*Budget Professional assignments change annually to ensure effective cross-training within Budget Services. Please consult the chart above for updates at the start of each new fiscal year.