BOARD OF REGENTS
BRIEFING PAPER

1. **AGENDA ITEM TITLE:** **Fiscal Year 2024 Cost-of-living Adjustment for Professional Employees**

   MEETING DATE: June 30, 2023

2. BACKGROUND & POLICY CONTEXT OF ISSUE:

Assembly Bill 522 of the 82nd Regular Session of the Nevada Legislature provides that the salaries of NSHE professional employees be increased by an amount not to exceed 12 percent in FY2024, commencing on July 1. Because the legislation includes the phrase "not to exceed," the Board of Regents has the authority to set the final COLA amount. No decision will be made on FY 2025 increases until further analysis and planning can occur.

The Legislature appropriated 65.74 percent of the dollars necessary to fully fund this increase. The Regents had supported this funding level being set at 80 percent, as recommended by the Governor. The Legislature gave the Board authority to set the increase at the not to exceed 12 percent level. It is likely that an amount set lower than 12 percent would be subject to collective bargaining at CSN, TMCC, and WNC.

It should be noted that Classified employees will receive the full 12 percent without Board action. In addition, the appropriation from the State is applied to state-supported positions only; NSHE has historically applied the same COLA to self-supporting positions as well. The combined fiscal impact is therefore substantial across the System. Therefore, the Council of Presidents has considered the impact of fully funding the COLA at 12 percent, as well as the impact of funding at other levels. Details are provided in the attached supplemental materials.

The Council of Presidents and Chancellor have also considered the impact on morale of not funding the COLA at 12 percent due to more than a decade of stagnant salaries, furloughs, as well as no, or rare and low, salary increases. Issues of recruitment, hiring, and retention are of paramount importance, and compensation is a key means to address these concerns.

The current salary schedules are set forth in the NSHE Procedures and Guidelines Manual, Chapter 3, and policies for development and review are set forth in the Code, Chapter 5. The Chancellor and Cabinet will work with the Human Resources Advisory Council to update these schedules and policies may present a recommendation for revisions at a future meeting.

3. SPECIFIC ACTIONS BEING RECOMMENDED OR REQUESTED:

Acting Chancellor Dale Erquiaga and the Council of Presidents request approval of an increase in the base salaries of all NSHE professional staff as a cost-of-living adjustment in an amount not to exceed 12 percent effective on July 1, 2023.

4. IMPETUS (WHY NOW?):

The fiscal year begins on July 1, 2023.

5. CHECK THE NSHE STRATEGIC PLAN GOAL THAT IS SUPPORTED BY THIS REQUEST:

- ☐ **Access (Increase access to higher education)**
- ☐ **Success (Improve student success)**
- ☐ **Close Institutional Performance Gaps**
- ☐ **Workforce (Meet workforce needs in Nevada)**
- ☐ **Research (Increase solutions-focused research)**
- ☐ **Coordination, Accountability, and Transparency (Ensure system coordination, accountability, and transparency)**
- **X Not Applicable to NSHE Strategic Plan Goals**

6. INDICATE HOW THE PROPOSAL SUPPORTS THE SPECIFIC STRATEGIC PLAN GOAL

N/A

7. BULLET POINTS TO SUPPORT REQUEST/RECOMMENDATION:

Form Revised: 3/2023

Action is required by law.

8. POTENTIAL ARGUMENTS AGAINST THE REQUEST/RECOMMENDATION:

N/A

9. ALTERNATIVE(S) TO WHAT IS BEING REQUESTED/RECOMMENDED:

N/A

10. RECOMMENDATION FROM THE CHANCELLOR'S OFFICE:

A majority of the members of the Council of Presidents having supported full implementation of the statutorily allowed salary increase, the Chancellor's Office recommends the Board approve a 12 percent cost-of-living adjustment for FY24.

11. COMPLIANCE WITH BOARD POLICY:

- ☐ Consistent With Current Board Policy: Title #_____ Chapter #_____ Section #_______
- ☐ Amends Current Board Policy: Title #_____ Chapter #_____ Section #_______
- ☐ Amends Current Procedures & Guidelines Manual: Chapter #_____ Section #_______

X Other:_Legislative requirement____________________

X Fiscal Impact: Yes__x___ No_____

Explain:_State funds as appropriated will not cover the full expense System-wide.

College of Southern Nevada
Investing in Our Future. Students First.

COLA FUNDING PLAN

The College of Southern Nevada (CSN) is recommending a 12% COLA for professional employees and COLA for classified employees consistent with legislative directives for Fiscal Year 2024. In support of this recommendation, CSN will implement a position freeze as detailed below.

At the request of the Chancellor, CSN is also submitting a plan for a 10% COLA scenario. The chart below summarizes both scenarios.

FY24 COLA gap at 12%	$	(3,721,259.00)
Approximate Number of Positions		**41**
FY24 COLA gap at 10%	$	(2,050,230.00)
Approximate Number of Positions		**23**

The 12% COLA recommendation is a result of the diligent efforts of the CSN Budget Reduction Task Force, which includes representation of all employee groups through a shared governance process. The Task Force enthusiastically recommends a 12% base salary increase based on the following factors:

- Strategically aligns salaries to the Cost of Living Index for the State of Nevada.
- CSN and community college faculty salaries need to be increased to stay current with market hire rates.
- A COLA increase allows CSN to 'stay the course' on hiring and retention efforts.
- The salary increase is needed to affirm that NSHE employees are valued equally to other state employees.
- COLA increase has a positive and immediate impact on employee morale.
- CSN leadership and stakeholders recognize the need to freeze or eliminate unfilled positions and recover unspent operational costs.

However, workforce reductions of this magnitude will significantly impact CSN departments and the ability to effectively deliver programming and services to its students. The vast majority of CSN's personnel expenses exist in instructional, academic support, and student support services, and position freezes as depicted above will impact those areas as well as CSN's institutional support and operations and maintenance staff. These reductions will impact CSN's:

- ability to deliver courses that its students need and want to complete their degrees and transfer to four-year institutions;
- ability to meet its 350:1 mandated student to advisor ratio and ensure students' persistence in the appropriate classes;
- ability to staff appropriately in the library and in the tutoring departments;
- ability to support its early college and dual enrollment programming; and
- staffing and hours available for other student support services including financial aid, cashiering, psychological services, testing, veterans advising, recruitment, student life and career services.

DRI

Estimated COLA Impact

6/15/23

DRI is grateful for the opportunity to provide our dedicated faculty and staff with an impactful COLA for FY24.

For state-funded administrative positions, DRI is 98.43% General Fund funded over the biennium, therefore the financial impact is very small. DRI will fund the small shortfall using self-supporting, more specifically, indirect cost recovery (ICR), revenue. At 12% COLA, this amounts to $6,656 for FY24. If less than 12% COLA is awarded, then DRI’s share of the COLA allocation will likely be reduced and redistributed to other NSHE institutions. For example, if 10% is awarded, then DRI’s state positions will be fully funded for COLA, and $111,274 will be distributed to other institutions.

DRI also has administrative positions that are not supported by State funds. DRI uses ICR to fund these positions. We have prepared a balanced budget, including the anticipated 12% COLA for these self-supporting positions for FY24.

A COLA is welcome for both administrative and research faculty. However, for some research faculty who have already submitted their FY24 budgets, it may be challenging in FY24. DRI’s research faculty are self-supporting, with their salaries paid by the grants and contracts that they earn. Some research grant proposals that our faculty will work on next fiscal year were submitted based on their current salaries. A twelve percent COLA means a twelve percent increase in project costs. For those unable to request additional FY24 funding, based on the COLA, they will need to do more research for less money during the first year. However, for future years, project budgets can be managed appropriately when salary adjustments are known in advance, which in fact will generate higher revenue (ICR) for DRI.

Great Basin College
COLA Funding at 12% for FY2024

Great Basin College will address the gap in the COLA funding by eliminating positions, delaying the recruitment process for positions, therefore increasing vacancy savings, and normal attrition.

Two positions across the institution that are currently vacant would be eliminated to assist with funding the cost of the COLA at its maximum projected amount. One academic faculty position will be moved to self-supporting funds, which the revenue source is ongoing and can support COLAs at these levels. The recruitment for the vacant Dean of Health Sciences has already been delayed, with a projected hire date of late fall 2023, resulting in vacancy savings of $41,000 in FY2024. In addition, a recent resignation will provide approximately $25,000 in vacancy savings as the position is reviewed for re-hire. Based upon a historical perspective of turnover, known vacant positions, and time to refill positions, normal attrition results in vacancy savings of approximately $135,000 for the fiscal year.

For FY2025, in addition to the elimination of two vacant positions and moving one faculty position to self-supporting funds done in FY2024 will create ongoing savings, normal attrition vacancy savings will be approximately $201,008.

With the language in AB522, providing the Board of Regents with the authority to determine the rate of COLA for NSHE professional employees, which could be at a lower level, such as 10%, GBC would reduce the number of positions to be eliminated. However, those positions will still be held vacant dependent upon the determination of the COLA for FY2025.

Depending upon the level of the COLA for FY2025, all vacant positions may need to be held prior to the start of recruitment by two to four weeks. This will generate an additional vacancy savings of $374,776. If AB498 is approved by the Governor, then normal recruitment processes would occur for most positions. Normal attrition vacancy savings will be approximately $272,000.

While GBC's current plans do not include an increase in student fees, GBC would support a review of the predicable pricing model and registration fees for FY2025 and forward. GBC will be reviewing its differential fees to potentially request an increase. The increase in student fees would assist with the offset of the cost-of-living adjustments and support future increases related to inflation/cost of living. In addition, GBC would review the potential of requesting a suspension of the 1% Performance Pay Pool, as another alternative to partially offset the funding needed for the COLAs. An increase in registration fees for FY2025 and forward would allow GBC to return to its normal recruitment cycle and not hold open positions before starting the re-hire process.

If salaries of NSHE employees do not start to keep up with inflation, turnover will increase even more. In retaining employees, Great Basin College foregoes at least $25,000 per full time position in costs associated with recruitment, onboarding, training, etc. While the COLA are high for FY2024 and FY2025, it is a good retention tool and some costs savings in position replacement will be realized.

Memorandum

To: Bryon Brooks, Chair, Board of Regents
Dale Erquiaga, Acting Chancellor
Andrew Clinger, Chief Financial Officer

From: Kevin Butler, Senior Vice President
Sonja Sibert, Associate Vice President

CC: Dr. DeRionne Pollard, President

Date: 6/15/2023

Re: FY2024 COLA

Recommendation: Nevada State recommends awarding COLA for FY2024 at the full 12% to all NSHE employees. Recognizing that this will require a significant outlay by the institutions and additional resources will be needed for future years, it is further recommended that decisions regarding COLA for FY2025 be delayed until which time the status of AB498 is known and revenue assumptions (registration fees, differential fees, and other fees), enrollment modeling, and other expenditure reductions can be analyzed to develop a comprehensive strategy with input from students, employees, and external stakeholders.

Nevada State uses a four-year budget/planning cycle which looks at all revenue sources and related expenditures, both state and self-supporting funds. Although the focus of the COLA funding gap is on state funded positions, it is also important to understand the fiscal impact of the current COLA legislation related to employees who are not funded by State sources. The magnitude of the proposed increases for those employees far exceeds the revenue projections from those non-State funding sources. As such, the institution will be forced to utilize a significant portion of its caseload growth and enrollment recovery allocated in the FY2023-25 biennium in order to cover the total institutional impacts from these non-funded increases. This means that the caseload growth funds which are intended to cover added costs associated with increased enrollment will be needed to maintain current staffing levels. Because the caseload growth component of the funding formula is based on a look-back model of growth already attained, Nevada State has been teaching more students and incurring higher enrollment for the past three years without any additional State support. As a result of the COLA legislation, the institution no longer has the funding it has waited for to finally invest in additional faculty, staff, and services to meet the needs of our students.

Current plans to cover the funding gap for state funded positions include deferring strategic initiatives and investment in the growth and development of new programs, utilizing vacancy savings from positions currently vacant and/or in the recruitment process and a detailed review and reduction of anticipated FY2024 operating and part-time employee budgets.

If the Board of Regents approves a COLA at a lower level, such as 10% for NSHE professionals, Nevada State would invest the funds into our strategic growth planning, instead of deferring some initiatives.

Once the COLA percentages have been determined for FY2025, additional review of funding resources will need to occur. Nevada State would support a review of the predictable pricing model and registration fee rates for FY2025 and forward. In addition, differential fees may need to be increased to cover the additional salary/fringe associated with academic faculty in those related programs. With the higher cost-of-living adjustments, Nevada State may look at requesting a suspension of the 1% Performance Pay Pool in FY2025, and redirect that funding towards the COLA. As part of the 4-year budget/planning process, the institution develops strategic initiatives that provide for growth and development of academic programs, wrap around student support services, and employee recruitment/retention efforts. Those initiatives may need to be deferred in order to insure adequate funding for the COLA increases while maintaining sufficient contingency funding and reserves.

Beyond the fiscal aspects related to professional COLA, it is equally important to consider the non-fiscal personnel impacts that would result from a decision to reduce the COLA to a level below that being given to all other state employees. Compensation is the primary measuring stick employees use to gauge aspects of their employment and value to the organization. Inequities, whether real or perceived, create dissatisfaction and lower employee morale. This leads to negative work environments, reduced productivity, and most commonly, employee turnover, all of which impacts our ability to attract and retain employees, serve our mission, and provide for an exceptional student learning experience.

Nevada State, like many other agencies, is realizing a year-over-year increase in employee turnover. While employees leave the institution for many reasons, those leaving for other employment and/or better pay, account for 24% (on average) of all terminations that occurred from FY2021-FY2023. The direct financial implications of employee turnover are substantial and can range from 1.5 to 2 times the employee’s salary, with costs increasing depending on the position type and other hidden factors. Given Nevada State’s turnover rates as well as historic and inconsistent salary increases for state employees, we believe that providing professional COLA below the amount being given to all other state employees, as well as our classified staff, will exacerbate an already precarious compensation situation at the institution. We recognize that the COLA is high for FY2024 and FY2025, however we believe that these salary adjustments will create a positive impact within the institution. We anticipate having an opportunity to increase employee morale and reduce turnover through competitive and equitable compensation practices which will, in turn, create cost savings related to talent acquisition.

TMCC COLA Funding Plan and Rationale, FY 2024 & FY 2025

TMCC employees have been expecting a 12% COLA in year one of the biennium since early on in the legislative session, (2% prior to July 1, 10% following July 1) and a 4% COLA in year two. These expectations are warranted because TMCC has a fiscally responsible plan to fund COLAs in alignment with other state agencies. Moreover, these COLAs are necessary to retain and recruit qualified full-time employees in Northern Nevada.

The TMCC Shared Governance Process

In Fall of 2022, I convened a shared governance committee in response to the budget we were required to submit to NEBS, showing a 17% budget reduction. Their direction was modified following the release of Governor Lombardo's budget in early 2023. That task force, the ***Budget, Planning, & Legislative Action Task-Force*** (**B-PLAT**), assisted the TMCC executive leadership team in a plan for funding 16% COLAs at various funding levels for the biennium.

The Fiscally Responsible and Sustainable Plan for COLA Gap Funding at the 12% Level

We intend to build ***reserves*** via turnover savings, which occur every year, along with leaving positions vacant for various time periods. The vacancy savings will result from delayed recruitment/hiring with vacancies that range from three months to two years. Moreover, when tenured faculty retire or separate, we will likely eliminate positions that can be taught by part-time faculty in the event that turnover savings do not cover ongoing COLAs. One example is the recent retirement of a full-time faculty member who taught real estate licensure courses. We can replace this position permanently with part-time industry experts if needed (not ideal, but doable). Thus, these temporary vacancies are position lines that can be rolled into open positions ***OR*** eliminated if additional turnover savings are required.

We hope to avoid permanent position vacancies. It is important to note that the number of vacancies can be best understood by reviewing the number of full-time positions *in total*. For example, the number of full-time positions at TMCC is **406** (*total employees excluding student employees:* ***1136***). For example, if we leave a dozen positions unfilled for a year or more, we can reasonably adjust for a limited time if needed without major impacts on the institution as a whole.

Additionally, and more often than not, COLA gaps are restored in the following biennium with bases adjusted up via the Nevada State Legislature. Although there are no guarantees that this will occur, rolling new COLAs into the base calculation for NSHE tends to occur.

Why a 10% COLA is bad for TMCC

The TMCC comparative savings resulting from a 10% COLA versus a 12% COLA is $548,000. This assumes that the state provides funding based on a 12% system wide calculation. We are concerned that this assumption is false. Even if the state does fund a 10% COLA at the 12% state funding level, the loss of morale far outweighs the savings.

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Most concerning, is the growing frustration among TMCC employees because salaries are not keeping up with rising costs in Northern Nevada. Moreover, faculty serving on screening committees are frustrated when searches are failed because the winning candidate withdraws following a job offer due to the cost of housing. Thus, recruiting and retaining full-time faculty and administrative faculty is an intensifying problem.

Communication and Timing Concerns

As leaders, we must do our best to manage expectations in a shared governance context. Due to most academic faculty being off contract during the summer months, the timing of the question before us makes collaboration and communication very difficult. Fortunately, our budget office team, with assistance from executive leadership and shared governance planning teams, are ready to fund and to advocate for the 12% COLA in year one of the biennium. We are less prepared to deliver bad news related to a COLA result that is less than 12% because that decision is a bad fit following TMCC's rigorous salary planning efforts during the past nine months.

Summary and Conclusion

Anything less than a 12% COLA in year one of the biennium will be viewed as a betrayal, a loss of trust, and a lack of appreciation. This move will be viewed as "nickel and diming" hard working faculty/administrative faculty, and frankly, I understand and agree with their concerns.I humbly urge the Board of Regents to consider the many challenges higher education will face, and continue to experience, if Governor Lombardo's suggested 12% COLA is denied. TMCC wholeheartedly understands that this is an unprecedented amount and that balancing this increase will be challenging across the varying institutional budgets; however, I fully believe that being creative and finding ways to implement the full 12% COLA will outweigh the negative consequences of a 10% COLA.

The need for high quality public higher education in Nevada is clear. NSHE leaders need the tools to be able to retain and recruit the hard-working individuals who are the core of each institution's success.

UNLV Response: COLA Funding Plans for FY24 / FY25

UNLV supports implementing the full 12% COLA in FY24.

For the School of Medicine, the 12% will apply to non-clinical faculty. Clinical faculty are funded jointly between UNLV and the clinical practice plan and will receive COLA using a blended model. Funding strategies are provided in the separate spreadsheet.

The rationale and an overview of the funding plan is provided below.

Rationale

- This is a rare opportunity to address this significant loss in purchasing power and the increasing gap between our salaries and those offered at peer institutions. We routinely lose faculty to other institutions that offer higher salaries.
- Supporting any amount less than the maximum allowable would not recognize the past history of low or zero COLAs. The cumulative rate of inflation from 2019 to 2023 was 19%, and in that period, NSHE employees received one COLA of 1%.

Overview of Funding Plan for 10% and 12% COLA in FY24 and FY25

Assuming the maximum 12% COLA is implemented, the additional costs related to COLA are expected to total $38M in FY24, and this amount would carry forward to FY25. This is the total for all appropriations, including Kirk Kerkorian School of Medicine, Boyd School of Law, UNLV Athletics, UNLV School of Dental Medicine, Business Center South, and UNLV Statewide Programs.

The legislation provided for funding at the proportionate level of state funds to the state supported operating budget (SSOB). For UNLV, this is a maximum reimbursement of approximately 63.88%, resulting in a shortfall of approximately $13.5M.

If the COLA is implemented at 10% COLA, the shortfall will be approximately $11.4M.

Our proposed plan to address the shortfalls is the same whether the COLA is at 12% or 10%.

This plan includes reducing operational expenditures, redistribution of student registration fees, and transferring expenses to non-state funds. UNLV will also hold some self-supporting positions vacant, and increase revenues where possible. In addition, UNLV is requesting to redistribute student registration fees to increase the amount allocated to the State Supported Operating Budget (SSOB).

Impact to Campus Operations

The impact of leaving positions open was presented at the May 16 board meeting. In summary, UNLV will need to make difficult choices regarding institutional operations. External benchmarks confirm that our institution is already staffed at a very lean level, so every vacancy will pose challenges for maintaining high quality services for our students, faculty, and community.

These decisions have implications for the impending biennium as well as for long-term planning efforts. However, we have managed funding challenges during the great recession and the pandemic and are prepared to do so in this biennium to support our employees.

On the positive side, funding the COLAs at the maximum allowable of 12% will position UNLV to be more competitive in attracting and retaining faculty who are key to our research capabilities and reputation. It will also help address employee morale concerns.

UNLV invests significant resources in recruiting candidates and retaining employees, and we frequently lose candidates because we are not able to offer competitive salaries, and we lose employees to other institutions for the same reason. This increase will help us establish more competitive salaries, resulting in a higher success rate in both hiring and retention.

University of Nevada, Reno

Brian Sandoval
President

MEMORANDUM

Date: June 15, 2023

To: Dale Erquiaga, Chancellor, Nevada System of Higher Education

From: Brian Sandoval, President

Re: Unfunded COLA Liability, 12% and 10%

In response to your request for information on the university's approach to fund COLA, the University of Nevada, Reno would address the funding gap in the COLA expenses for state funded positions through position savings – specifically by partially postponing the implementation of strategic hires funded in the E-276 restoration funding as well as eliminating/delaying recruitment for existing budgeted positions. This approach is also contingent on approval by the Governor's Finance Office as it relates to both the COLA reimbursement process through the Board of Examiners as well as the redirection of the E-276 funds for this purpose. While the focus of this analysis is state funded positions, it is also important to note that similar sized impacts to non-state budgets exist which will require approval of funding agencies to rebudget grant/contract funded positions as well as anticipated future increases to fee funded areas such as residence life and differential fees.

Forty-two new strategic academic hires were programmed for the E-276 restoration enhancement. As of today, all but 12 have been filled in anticipation of the fall 2023 semester. Under this plan, the remaining 12 will be held and applied to the reductions in the instruction function. This action, combined with the necessary additional freeze of approximately 25 academic positions will cause the University to lose momentum and delay its progress towards its academic goals identified in the Strategic Plan approved by the Board last year.

The remaining cuts, approximately 51 positions, are pro-rated across the other functions including research, public service, academic support, student services, institutional support, and operations and maintenance. In total, the University full time workforce in its state budget will contract by slightly under 5%. This will be felt in each functional area with a reduction in services such as limited library hours, fewer advisors, and limited custodial/grounds staffing.

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The University will continue its central position control/review process with every effort to use current and future attrition vacancies to minimize the need to eliminate currently filled positions; however, by its nature attrition generated vacancies will not completely match up with strategic staffing priorities. Reassignments are expected as the University would shift remaining staffing to areas of greatest need and the University will endeavor to avoid layoffs.

Separately, as part of this analysis the University evaluated the impacts of a 10% COLA instead of the 12% maximum for professional employees. In this scenario, the University would only need to eliminate 8.5 professional positions. This would be split between the new E-276 strategic hires/restoration funding and existing budgeted positions, prioritized based on student demand trends.

The University is prepared to implement the above in order to balance the FY 24 budget, however in the long-term concerns about workforce contraction and workload impacts on remaining staff are significant. While UNR's current plans do not assume an increase in student fees, UNR would encourage a review of potential future funding options including a potential acceleration of the predicable pricing model and registration fees for FY2025 and forward, to allow the University to plan for a return to its normal growth and hiring cycle. As mentioned above, UNR will also be reviewing its self-supporting fee structure to ensure stable budgets in non-state accounts.

MEMORANDUM

Date: June 15, 2023

To: Dale Erquiaga, Acting Chancellor

From: J. Kyle Dalpe, President, Western Nevada College

Subject: COLA Funding Plans for FY 24 & FY 25

Western Nevada College is in full support of moving forward with the maximum 12% COLA for professional employees in FY2024. From 2019-2023, Nevada experienced an inflation rate increase of nearly 19%, while in that same timeframe, the State authorized a 1% increase. Our employees are struggling and now is the time to provide this support. We may never have this opportunity again. In addition, providing the full COLA to professional employees keeps equity amongst employee groups.

WNC has planned to cover the unfunded portion of COLA ($368,901) in FY24 by holding three positions vacant and holding new vacancies open for 2-3 months to realize additional savings.

WNC also urges the Board of Regents to wait on a final decision regarding FY25 COLA until December 2023. This waiting period will allow for all institutions to assess the impacts of FY24 COLA and forecasted scenarios for FY25, as well as how the PERS contribution decision will play out.

However, looking forward to FY25, WNC has built a budget in which we are able to cover the unfunded COLA of $729,153. This scenario includes holding four positions vacant, holding new vacancies for 2-3 months, moving one employee to non-state funding and covering one time operating expenses on non-state funding. As difficult as the budgeting process will be, WNC is fully in support of this increase in FY25.

Nevada System of Higher Education
Institution Plans for Covering the 12% Professional Employee Funding Gap for Fiscal Years 2023-24 and 2024-25

Institution	Items of Revenue or Expense	One-Time or Ongoing	Function	Explanation	FTE	Amount	FTE	Amount
3011 NSHE - COLLEGE OF SOUTHERN NEVADA	Position Eliminations	Ongoing		A matrix is developed and currently being implemented to determine which positions are to	41.0	$3,721,259	41.0	$3,721,259
3010 NSHE - DESERT RESEARCH INSTITUTE	Use of Indirect Cost Revenue	Ongoing	Institutional Support	The fiscal impact to DRI is minimal and will be funded using self-supporting revenue.		$6,656		$7,971
2994 NSHE - GREAT BASIN COLLEGE	Position Eliminations	Ongoing	Instruction	Eliminate CTE Lab Assistant position (currently vacant)	1.0	$76,000	1.0	$76,000
2994 NSHE - GREAT BASIN COLLEGE	Position Eliminations	Ongoing	Institutional Support	Eliminate one Information Technology position (currently vacant)	1.0	$81,000	1.0	$81,000
2994 NSHE - GREAT BASIN COLLEGE	Transfer Expenditure to Non-State Funds	Ongoing	Instruction	Transfer academic faculty position to self-supporting funds (not one time funding)	1.0	$95,000	1.0	$95,000
2994 NSHE - GREAT BASIN COLLEGE	Vacant Position Savings	One-Time	Academic Support	Delayed filling of position - Dean of Health Sciences		$41,000		
2994 NSHE - GREAT BASIN COLLEGE	Vacant Position Savings	One-Time	Institutional Support	Delayed filling of position - Executive Director, Finance & Administration		$25,000		
2994 NSHE - GREAT BASIN COLLEGE	Vacant Position Savings	One-Time		Vacancy savings due to normal attrition of all positions - all functions		$135,008		$201,008
3005 NSHE - NEVADA STATE COLLEGE	Other	Ongoing		Defer strategic initiatives and investment in growth and development of new programs		$591,789		$591,789
3005 NSHE - NEVADA STATE COLLEGE	Vacant Position Savings	One-Time	Academic Support	Vacancy savings due to current vacant positions, recruitment process, and anticipated start		$201,211		
3005 NSHE - NEVADA STATE COLLEGE	Vacant Position Savings	One-Time	Institutional Support	Vacancy savings due to current vacant positions, recruitment process, and anticipated start		$125,000		
3005 NSHE - NEVADA STATE COLLEGE	Vacant Position Savings	One-Time	Student Services	Vacancy savings due to current vacant positions, recruitment process, and anticipated start		$85,604		
3005 NSHE - NEVADA STATE COLLEGE	Operating Budget Reductions	Ongoing		Review and reduce operatring budgets institutional wide				$214,211
3005 NSHE - NEVADA STATE COLLEGE	Other Budget Reductions	Ongoing		Review and reduce part-time employment budgets institutional wide				$197,604
3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	Transfer Expenditure to Non-State Funds	Ongoing	Institutional Support	Offset to Non State Fee accounts including GIF		$200,000		$200,000
3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	Use of Reserves	Ongoing	Institutional Support	Offset to Reserves		$387,881		$387,881
3018 NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	Excess Student Registration Fees/Tuition	Ongoing	Instruction	Increase in Enrollment over projected budget		$500,000		$500,000
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Instruction	37 Professional Positions including 12 from E-276 fund, 4.6 Classified Positions	41.6	$4,976,588	41.6	$4,976,588
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Research	3.9 Professional Positions, 0.7 Classified Positions	4.6	$546,611	4.6	$546,611
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Public Service	2 Professional Positions, 1.2 Classified Positions	3.2	$345,678	3.2	$345,678
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Academic Support	7.6 Professional Positions, 5.1 Classified Positions	12.7	$1,347,810	12.7	$1,347,810
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Student Services	3.6 Professional Positions, 1.3 Classified Positions	4.9	$548,470	4.9	$548,470
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Institutional Support	8.9 Professional Positions, 3.9 Classified Positions	12.8	$1,416,650	12.8	$1,416,650
2980 NSHE - UNIVERSITY OF NEVADA, RENO	Position Eliminations	Ongoing	Operations and Maintenance	2 Professional Positions, 6.6 Classified Positions	8.6	$758,407	8.6	$758,407
2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	Operating Budget Reductions	Ongoing		We plan to implement a 10% reduction in operating expenses in FY24 & FY25 on all state		$7,000,000		$7,000,000
2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	Redistribution of Student Fee Revenue	Ongoing		UNLV is requesting approval to redistribute $5 of the registration fee from CIF to SSOB on		$3,200,000		$3,200,000
2987 NSHE - UNIVERSITY OF NEVADA, LAS VEGAS	Transfer Expenditure to Non-State Funds	Ongoing		Some expenditures will be transferred to self-supporting or student fee accounts where		$3,280,007		$3,280,007
3012 NSHE - WESTERN NEVADA COLLEGE	Position Eliminations	Ongoing	Institutional Support	Eliminate the Admin Assistant IV position	1.0	$81,152	1.0	$81,152
3012 NSHE - WESTERN NEVADA COLLEGE	Vacant Position Savings	One-Time	Institutional Support	Hold the IT Support Specialist position	1.0	$88,390	1.0	$88,390
3012 NSHE - WESTERN NEVADA COLLEGE	Position Eliminations	Ongoing	Instruction	Eliminate the Professor, Political Science position	1.0	$131,471	1.0	$131,471
3012 NSHE - WESTERN NEVADA COLLEGE	Vacant Position Savings	Ongoing	Academic Support	Hold newly vacated positions for 2-3 months				$67,889
3012 NSHE - WESTERN NEVADA COLLEGE	Vacant Position Savings	One-Time	Institutional Support	Hold the Director, Computing Services position	1.0	$149,427	1.0	$149,427
3012 NSHE - WESTERN NEVADA COLLEGE	Transfer Expenditure to Non-State Funds	Ongoing	Institutional Support	Utilize non-state funds for one admin position			1.0	$106,345
3012 NSHE - WESTERN NEVADA COLLEGE	Transfer Expenditure to Non-State Funds	One-Time	Institutional Support	Utilize non-state funds for operating expenses				$104,479
Total					136.3	$30,143,069	137.3	$30,423,097