

**Option A1 - Maximum COLA for Professional Employees
Nevada System of Higher Education
Employee Cost of Living Adjustments (COLA) - Funding Gap
FY 2024 - 12% Classified and Professional Employees
FY 2025 - 11% Classified and Professional Employees**

Institution	Position Type	FY 2024				FY 2025				Biennium Total
		GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	
University of Nevada, Las Vegas		63.88%	\$38,023,379	\$24,543,372	(\$13,480,007)	63.96%	\$77,060,714	\$50,147,748	(\$26,912,967)	(\$40,392,973)
	Professional		\$32,109,883	\$20,659,427	(\$11,450,456)		\$65,076,029	\$42,085,041	(\$22,990,988)	(\$34,441,444)
	Classified		\$5,913,496	\$3,883,945	(\$2,029,551)		\$11,984,685	\$8,062,707	(\$3,921,978)	(\$5,951,529)
University of Nevada, Reno		61.56%	\$26,324,988	\$16,384,774	(\$9,940,214)	60.75%	\$53,351,975	\$33,015,716	(\$20,336,259)	(\$30,276,474)
	Professional		\$21,477,119	\$13,316,385	(\$8,160,734)		\$43,526,961	\$26,737,419	(\$16,789,542)	(\$24,950,276)
	Classified		\$4,847,869	\$3,068,389	(\$1,779,480)		\$9,825,014	\$6,278,297	(\$3,546,717)	(\$5,326,197)
College of Southern Nevada		68.35%	\$12,053,364	\$8,332,106	(\$3,721,259)	67.97%	\$24,428,152	\$16,921,805	(\$7,506,347)	(\$11,227,605)
	Professional		\$9,681,577	\$6,665,258	(\$3,016,319)		\$19,621,330	\$13,485,169	(\$6,136,161)	(\$9,152,479)
	Classified		\$2,371,787	\$1,666,847	(\$704,940)		\$4,806,822	\$3,436,636	(\$1,370,186)	(\$2,075,126)
Truckee Meadows Community College		72.96%	\$4,161,377	\$3,073,496	(\$1,087,881)	72.64%	\$8,433,725	\$6,253,687	(\$2,180,038)	(\$3,267,919)
	Professional		\$3,171,648	\$2,330,963	(\$840,685)		\$6,427,873	\$4,721,108	(\$1,706,765)	(\$2,547,451)
	Classified		\$989,729	\$742,533	(\$247,196)		\$2,005,852	\$1,532,579	(\$473,272)	(\$720,468)
Nevada State College		69.24%	\$3,334,733	\$2,331,129	(\$1,003,604)	68.60%	\$6,758,393	\$4,708,908	(\$2,049,486)	(\$3,053,089)
	Professional		\$2,962,121	\$2,065,851	(\$896,270)		\$6,003,232	\$4,164,011	(\$1,839,221)	(\$2,735,491)
	Classified		\$372,612	\$265,279	(\$107,334)		\$755,161	\$544,896	(\$210,265)	(\$317,598)
Desert Research Institute		98.35%	\$707,585	\$700,928	(\$6,656)	98.35%	\$1,434,038	\$1,426,067	(\$7,971)	(\$14,628)
	Professional		\$707,585	\$700,928	(\$6,656)		\$1,434,038	\$1,426,067	(\$7,971)	(\$14,628)
	Classified		\$0	\$0	\$0		\$0	\$0	\$0	\$0
Great Basin College		73.29%	\$1,752,921	\$1,299,913	(\$453,008)	73.24%	\$3,552,586	\$2,653,810	(\$898,776)	(\$1,351,784)
	Professional		\$1,373,348	\$1,013,862	(\$359,485)		\$2,783,318	\$2,061,185	(\$722,133)	(\$1,081,618)
	Classified		\$379,573	\$286,051	(\$93,522)		\$769,268	\$592,624	(\$176,644)	(\$270,166)
Western Nevada College		75.48%	\$1,556,135	\$1,187,234	(\$368,901)	75.53%	\$3,153,766	\$2,424,613	(\$729,153)	(\$1,098,054)
	Professional		\$1,296,624	\$985,821	(\$310,803)		\$2,627,825	\$2,006,791	(\$621,033)	(\$931,837)
	Classified		\$259,510	\$201,413	(\$58,097)		\$525,941	\$417,821	(\$108,120)	(\$166,217)
System Administration & SCS		98.70%	\$1,836,406	\$1,825,649	(\$10,757)	98.63%	\$3,721,782	\$3,711,599	(\$10,183)	(\$20,940)
	Professional		\$1,828,720	\$1,817,963	(\$10,757)		\$3,706,205	\$3,696,022	(\$10,183)	(\$20,940)
	Classified		\$7,686	\$7,686	\$0		\$15,577	\$15,577	\$0	\$0
Total		65.74%	\$89,750,888	\$59,678,602	(\$30,072,286)	65.45%	\$181,895,132	\$121,263,952	(\$60,631,180)	(\$90,703,466)
	Professional		\$74,608,624	\$49,556,458	(\$25,052,166)		\$151,206,812	\$100,382,814	(\$50,823,998)	(\$75,876,164)
	Classified		\$15,142,264	\$10,122,144	(\$5,020,120)		\$30,688,321	\$20,881,138	(\$9,807,183)	(\$14,827,302)

Option B1 - Reduced COLA for Professional Employees (100% Funded)

Nevada System of Higher Education

Employee Cost of Living Adjustments (COLA) - Funding Gap

FY 2024 - 12% Classified, 7.97% Professional Employees

FY 2025 - 11% Classified, 7.57% Professional Employees

Institution	Position Type	FY 2024				FY 2025				Biennium Total
		GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	
University of Nevada, Las Vegas		63.88%	\$27,241,487	\$25,211,936	(\$2,029,551)	63.96%	\$55,187,203	\$51,265,224	(\$3,921,978)	(\$5,951,529)
	Professional		\$21,327,991	\$21,327,991	\$0		\$43,202,518	\$43,202,518	\$0	\$0
	Classified		\$5,913,496	\$3,883,945	(\$2,029,551)		\$11,984,685	\$8,062,707	(\$3,921,978)	(\$5,951,529)
University of Nevada, Reno		61.56%	\$19,113,377	\$17,333,897	(\$1,779,480)	60.75%	\$38,721,588	\$35,174,871	(\$3,546,717)	(\$5,326,197)
	Professional		\$14,265,508	\$14,265,508	\$0		\$28,896,574	\$28,896,574	\$0	\$0
	Classified		\$4,847,869	\$3,068,389	(\$1,779,480)		\$9,825,014	\$6,278,297	(\$3,546,717)	(\$5,326,197)
College of Southern Nevada		68.35%	\$8,802,474	\$8,097,534	(\$704,940)	67.97%	\$17,832,983	\$16,462,797	(\$1,370,186)	(\$2,075,126)
	Professional		\$6,430,686	\$6,430,686	\$0		\$13,026,161	\$13,026,161	\$0	\$0
	Classified		\$2,371,787	\$1,666,847	(\$704,940)		\$4,806,822	\$3,436,636	(\$1,370,186)	(\$2,075,126)
Truckee Meadows Community College		72.96%	\$3,096,398	\$2,849,202	(\$247,196)	72.64%	\$6,273,172	\$5,799,900	(\$473,272)	(\$720,468)
	Professional		\$2,106,668	\$2,106,668	\$0		\$4,267,321	\$4,267,321	\$0	\$0
	Classified		\$989,729	\$742,533	(\$247,196)		\$2,005,852	\$1,532,579	(\$473,272)	(\$720,468)
Nevada State College		69.24%	\$2,340,109	\$2,232,776	(\$107,334)	68.60%	\$4,740,572	\$4,530,308	(\$210,265)	(\$317,598)
	Professional		\$1,967,497	\$1,967,497	\$0		\$3,985,411	\$3,985,411	\$0	\$0
	Classified		\$372,612	\$265,279	(\$107,334)		\$755,161	\$544,896	(\$210,265)	(\$317,598)
Desert Research Institute		98.35%	\$469,991	\$469,991	\$0	98.35%	\$952,026	\$952,026	\$0	\$0
	Professional		\$469,991	\$469,991	\$0		\$952,026	\$952,026	\$0	\$0
	Classified		\$0	\$0	\$0		\$0	\$0	\$0	\$0
Great Basin College		73.29%	\$1,291,776	\$1,198,254	(\$93,522)	73.24%	\$2,617,050	\$2,440,407	(\$176,644)	(\$270,166)
	Professional		\$912,203	\$912,203	\$0		\$1,847,782	\$1,847,782	\$0	\$0
	Classified		\$379,573	\$286,051	(\$93,522)		\$769,268	\$592,624	(\$176,644)	(\$270,166)
Western Nevada College		75.48%	\$1,120,753	\$1,062,655	(\$58,097)	75.53%	\$2,270,495	\$2,162,375	(\$108,120)	(\$166,217)
	Professional		\$861,242	\$861,242	\$0		\$1,744,554	\$1,744,554	\$0	\$0
	Classified		\$259,510	\$201,413	(\$58,097)		\$525,941	\$417,821	(\$108,120)	(\$166,217)
System Administration & SCS		98.70%	\$1,222,356	\$1,222,356	\$0	98.63%	\$2,476,044	\$2,476,044	\$0	\$0
	Professional		\$1,214,670	\$1,214,670	\$0		\$2,460,466	\$2,460,466	\$0	\$0
	Classified		\$7,686	\$7,686	\$0		\$15,577	\$15,577	\$0	\$0
Total		65.74%	\$64,698,722	\$59,678,602	(\$5,020,120)	65.45%	\$131,071,135	\$121,263,952	(\$9,807,183)	(\$14,827,302)
	Professional		\$49,556,458	\$49,556,458	\$0		\$100,382,814	\$100,382,814	\$0	\$0
	Classified		\$15,142,264	\$10,122,144	(\$5,020,120)		\$30,688,321	\$20,881,138	(\$9,807,183)	(\$14,827,302)

Option C1 - Reduced COLA for Professional Employees (80% Funded)

Nevada System of Higher Education

Employee Cost of Living Adjustments (COLA) - Funding Gap

FY 2024 - 12% Classified, 10% Professional Employees

FY 2025 - 11% Classified, 9.25% Professional Employees

Institution	Position Type	FY 2024				FY 2025				Biennium Total
		GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	
University of Nevada, Las Vegas		63.88%	\$32,671,732	\$24,721,386	(\$7,950,345)	63.96%	\$65,969,426	\$50,526,770	(\$15,442,656)	(\$23,393,001)
	Professional		\$26,758,236	\$20,837,441	(\$5,920,795)		\$53,984,741	\$42,464,063	(\$11,520,677)	(\$17,441,472)
	Classified		\$5,913,496	\$3,883,945	(\$2,029,551)		\$11,984,685	\$8,062,707	(\$3,921,978)	(\$5,951,529)
University of Nevada, Reno		61.56%	\$22,745,468	\$16,499,516	(\$6,245,952)	60.75%	\$45,933,421	\$33,256,516	(\$12,676,905)	(\$18,922,857)
	Professional		\$17,897,599	\$13,431,127	(\$4,466,472)		\$36,108,406	\$26,978,219	(\$9,130,187)	(\$13,596,660)
	Classified		\$4,847,869	\$3,068,389	(\$1,779,480)		\$9,825,014	\$6,278,297	(\$3,546,717)	(\$5,326,197)
College of Southern Nevada		68.35%	\$10,439,768	\$8,389,538	(\$2,050,230)	67.97%	\$21,083,974	\$17,043,254	(\$4,040,720)	(\$6,090,950)
	Professional		\$8,067,981	\$6,722,690	(\$1,345,291)		\$16,277,152	\$13,606,618	(\$2,670,534)	(\$4,015,824)
	Classified		\$2,371,787	\$1,666,847	(\$704,940)		\$4,806,822	\$3,436,636	(\$1,370,186)	(\$2,075,126)
Truckee Meadows Community College		72.96%	\$3,632,769	\$3,093,581	(\$539,188)	72.64%	\$7,338,185	\$6,296,206	(\$1,041,979)	(\$1,581,167)
	Professional		\$2,643,040	\$2,351,048	(\$291,992)		\$5,332,333	\$4,763,626	(\$568,707)	(\$860,699)
	Classified		\$989,729	\$742,533	(\$247,196)		\$2,005,852	\$1,532,579	(\$473,272)	(\$720,468)
Nevada State College		69.24%	\$2,841,047	\$2,348,930	(\$492,116)	68.60%	\$5,735,227	\$4,746,409	(\$988,818)	(\$1,480,935)
	Professional		\$2,468,434	\$2,083,651	(\$384,783)		\$4,980,066	\$4,201,513	(\$778,553)	(\$1,163,336)
	Classified		\$372,612	\$265,279	(\$107,334)		\$755,161	\$544,896	(\$210,265)	(\$317,598)
Desert Research Institute		98.35%	\$589,654	\$589,654	\$0	98.35%	\$1,189,627	\$1,189,627	\$0	\$0
	Professional		\$589,654	\$589,654	\$0		\$1,189,627	\$1,189,627	\$0	\$0
	Classified		\$0	\$0	\$0		\$0	\$0	\$0	\$0
Great Basin College		73.29%	\$1,524,029	\$1,308,649	(\$215,380)	73.24%	\$3,078,209	\$2,672,373	(\$405,836)	(\$621,216)
	Professional		\$1,144,456	\$1,022,598	(\$121,858)		\$2,308,941	\$2,079,749	(\$229,192)	(\$351,050)
	Classified		\$379,573	\$286,051	(\$93,522)		\$769,268	\$592,624	(\$176,644)	(\$270,166)
Western Nevada College		75.48%	\$1,340,031	\$1,195,728	(\$144,302)	75.53%	\$2,705,891	\$2,442,686	(\$263,204)	(\$407,507)
	Professional		\$1,080,520	\$994,315	(\$86,205)		\$2,179,949	\$2,024,865	(\$155,085)	(\$241,289)
	Classified		\$259,510	\$201,413	(\$58,097)		\$525,941	\$417,821	(\$108,120)	(\$166,217)
System Administration & SCS		98.70%	\$1,531,619	\$1,531,619	\$0	98.63%	\$3,090,112	\$3,090,112	\$0	\$0
	Professional		\$1,523,933	\$1,523,933	\$0		\$3,074,535	\$3,074,535	\$0	\$0
	Classified		\$7,686	\$7,686	\$0		\$15,577	\$15,577	\$0	\$0
Total		65.74%	\$77,316,117	\$59,678,602	(\$17,637,515)	65.45%	\$156,124,070	\$121,263,952	(\$34,860,118)	(\$52,497,633)
	Professional		\$62,173,853	\$49,556,458	(\$12,617,395)		\$125,435,749	\$100,382,814	(\$25,052,935)	(\$37,670,331)
	Classified		\$15,142,264	\$10,122,144	(\$5,020,120)		\$30,688,321	\$20,881,138	(\$9,807,183)	(\$14,827,302)

Option D1 - Reduced COLA for Professional Employees (90% Funded)

Nevada System of Higher Education

Employee Cost of Living Adjustments (COLA) - Funding Gap

FY 2024 - 12% Classified, 8.75% Professional Employees

FY 2025 - 11% Classified, 8.5% Professional Employees

Institution	Position Type	FY 2024				FY 2025				Biennium Total
		GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	GF %	Cost of COLA	COLA Funding	Cost Vs. Funding	
University of Nevada, Las Vegas		63.88%	\$29,326,952	\$24,901,653	(\$4,425,299)	63.96%	\$60,132,786	\$50,804,125	(\$9,328,660)	(\$13,753,959)
	Professional		\$23,413,456	\$21,017,708	(\$2,395,748)		\$48,148,101	\$42,741,419	(\$5,406,682)	(\$7,802,430)
	Classified		\$5,913,496	\$3,883,945	(\$2,029,551)		\$11,984,685	\$8,062,707	(\$3,921,978)	(\$5,951,529)
University of Nevada, Reno		61.56%	\$20,508,268	\$16,615,710	(\$3,892,558)	60.75%	\$42,029,507	\$33,432,725	(\$8,596,782)	(\$12,489,340)
	Professional		\$15,660,399	\$13,547,321	(\$2,113,078)		\$32,204,493	\$27,154,428	(\$5,050,064)	(\$7,163,143)
	Classified		\$4,847,869	\$3,068,389	(\$1,779,480)		\$9,825,014	\$6,278,297	(\$3,546,717)	(\$5,326,197)
College of Southern Nevada		68.35%	\$9,431,271	\$8,447,697	(\$983,574)	67.97%	\$19,324,146	\$17,132,126	(\$2,192,020)	(\$3,175,594)
	Professional		\$7,059,483	\$6,780,849	(\$278,634)		\$14,517,323	\$13,695,490	(\$821,833)	(\$1,100,468)
	Classified		\$2,371,787	\$1,666,847	(\$704,940)		\$4,806,822	\$3,436,636	(\$1,370,186)	(\$2,075,126)
Truckee Meadows Community College		72.96%	\$3,302,389	\$3,055,193	(\$247,196)	72.64%	\$6,761,672	\$6,288,399	(\$473,272)	(\$720,468)
	Professional		\$2,312,660	\$2,312,660	\$0		\$4,755,820	\$4,755,820	\$0	\$0
	Classified		\$989,729	\$742,533	(\$247,196)		\$2,005,852	\$1,532,579	(\$473,272)	(\$720,468)
Nevada State College		69.24%	\$2,532,492	\$2,366,956	(\$165,536)	68.60%	\$5,196,800	\$4,773,851	(\$422,948)	(\$588,485)
	Professional		\$2,159,880	\$2,101,677	(\$58,203)		\$4,441,639	\$4,228,955	(\$212,684)	(\$270,887)
	Classified		\$372,612	\$265,279	(\$107,334)		\$755,161	\$544,896	(\$210,265)	(\$317,598)
Desert Research Institute		98.35%	\$515,947	\$515,947	\$0	98.35%	\$1,061,008	\$1,061,008	\$0	\$0
	Professional		\$515,947	\$515,947	\$0		\$1,061,008	\$1,061,008	\$0	\$0
	Classified		\$0	\$0	\$0		\$0	\$0	\$0	\$0
Great Basin College		73.29%	\$1,380,972	\$1,287,450	(\$93,522)	73.24%	\$2,828,574	\$2,651,930	(\$176,644)	(\$270,166)
	Professional		\$1,001,399	\$1,001,399	\$0		\$2,059,306	\$2,059,306	\$0	\$0
	Classified		\$379,573	\$286,051	(\$93,522)		\$769,268	\$592,624	(\$176,644)	(\$270,166)
Western Nevada College		75.48%	\$1,204,966	\$1,146,868	(\$58,097)	75.53%	\$2,470,202	\$2,362,082	(\$108,120)	(\$166,217)
	Professional		\$945,455	\$945,455	\$0		\$1,944,261	\$1,944,261	\$0	\$0
	Classified		\$259,510	\$201,413	(\$58,097)		\$525,941	\$417,821	(\$108,120)	(\$166,217)
System Administration & SCS		98.70%	\$1,341,128	\$1,341,128	\$0	98.63%	\$2,757,704	\$2,757,704	\$0	\$0
	Professional		\$1,333,441	\$1,333,441	\$0		\$2,742,127	\$2,742,127	\$0	\$0
	Classified		\$7,686	\$7,686	\$0		\$15,577	\$15,577	\$0	\$0
Total		65.74%	\$69,544,385	\$59,678,602	(\$9,865,783)	65.45%	\$142,562,398	\$121,263,952	(\$21,298,446)	(\$31,164,230)
	Professional		\$54,402,122	\$49,556,458	(\$4,845,664)		\$111,874,078	\$100,382,814	(\$11,491,264)	(\$16,336,927)
	Classified		\$15,142,264	\$10,122,144	(\$5,020,120)		\$30,688,321	\$20,881,138	(\$9,807,183)	(\$14,827,302)