

October 2014

Supporting Material for “Held Harmless: Higher Education Funding and the 77th Session of the Nevada Legislature”

This document provides supporting material for Damore, D. 2014. “Held Harmless: Higher Education Funding and the 77th Session of the Nevada Legislature.” University of Nevada, Las Vegas (UNLV), The Lincy Institute. *The Lincy Institute: Special Report*, No. 3.

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Documentation of "Table 1: Per WSCH Funding Formula Appropriations, FY 2014 and 2015"

A	B	C	D	E	F	G	(C/B)	(D/B)	((E+F+G)/B)
2014	WSCH	2013 Regents	Governor	Legislature	Salary	Unemploy. Transfer	"2013 Regents"	"Governor"	"Legislature"
UNR	619,941	\$91,404,757	\$90,878,845	\$88,942,197	\$1,330,455		\$147.44	\$146.59	\$145.61
TMCC	214,603	\$30,603,292	\$27,916,304	\$29,548,559	\$479,206		\$142.60	\$130.08	\$139.92
WNC	74,414	\$15,029,964	\$13,581,259	\$13,319,386	\$161,453	\$1,019,172	\$201.98	\$182.51	\$194.86
GBC	60,769	\$14,031,554	\$12,473,569	\$12,281,953	\$194,497	\$1,097,096	\$230.90	\$205.26	\$223.36
Subtotal	969,727	\$151,069,567	\$144,849,977	\$144,092,095	\$2,165,611	\$2,116,268	\$155.79	\$149.37	\$153.01
UNLV	886,813	\$124,529,975	\$126,276,165	\$127,048,926	\$2,187,456		\$140.42	\$142.39	\$145.73
CSN	626,677	\$77,587,864	\$81,726,509	\$85,128,000	\$1,041,051		\$123.81	\$130.41	\$137.50
NSC	92,826	\$9,111,439	\$11,382,341	\$12,214,541	\$113,889		\$98.16	\$122.62	\$132.81
Subtotal	1,606,316	\$211,229,278	\$219,385,015	\$224,391,467	\$3,342,396		\$131.50	\$136.58	\$141.77
Total	2,576,043	\$362,298,845	\$364,234,992	\$368,483,562	\$5,508,007	\$2,116,268	\$140.64	\$141.39	\$146.00
2015	WSCH	2013 Regents	Governor	Legislature	Salary	Unemploy. Transfer	"2013 Regents"	"Governor"	"Legislature"
UNR	619,941	\$91,404,757	\$95,424,609	\$91,307,153	\$1,330,455		\$147.44	\$153.93	\$149.43
TMCC	214,603	\$30,603,292	\$29,369,990	\$30,367,228	\$479,206		\$142.60	\$136.86	\$143.74
WNC	74,414	\$15,029,964	\$13,284,523	\$13,596,404	\$161,453	\$274,530	\$201.98	\$178.52	\$188.57
GBC	60,769	\$14,031,554	\$11,674,825	\$12,733,883	\$194,497	\$175,412	\$230.90	\$192.12	\$215.63
Subtotal	969,727	\$151,069,567	\$149,753,947	\$148,004,668	\$2,165,611	\$449,942	\$155.79	\$154.43	\$155.32
UNLV	886,813	\$124,529,975	\$133,264,173	\$130,431,946	\$2,187,456		\$140.42	\$150.27	\$149.55
CSN	626,677	\$77,587,864	\$86,670,094	\$87,518,652	\$1,041,051		\$123.81	\$138.30	\$141.32
NSC	92,826	\$9,111,439	\$12,346,742	\$12,568,654	\$113,889		\$98.16	\$133.01	\$136.63
Subtotal	1,606,316	\$211,229,278	\$232,281,009	\$230,519,252	\$3,342,396		\$131.50	\$144.60	\$145.59
Total	2,576,043	\$362,298,845	\$382,034,956	\$378,523,920	\$5,508,007	\$449,942	\$140.64	\$148.30	\$149.25

Supporting Material for Table 1

The data in columns B, C, and D in the above table are from the “2013 Fiscal Report” prepared by the Legislative Counsel Bureau (LCB) (www.leg.state.nv.us/Division/Fiscal/Fiscal%20Report/2013/2013FiscalReport.cfm), accessed January 23, 2014. Note that all analysis presented in the report uses the FY 2013 appropriations as adjusted by the Board of Regents of the University of Nevada as the baseline, as opposed to the legislatively approved appropriations (see note nine in the report). The data in column E in the above table are from the “2013 Appropriations Report” prepared by the LCB

(<https://www.leg.state.nv.us/Division/fiscal/Appropriation%20Reports/2013AppropriationsReport/2013AppropriationsReport.cfm>), accessed January 23, 2014. The data in column F for the above table are from the “Nevada System of Higher Education 2013–2014 Operating Budget” prepared by the Nevada System of Higher Education (NSHE) (<http://system.nevada.edu/tasks/sites/Nshe/assets/File/finance/FY14%20NSHE%20Operating%20Budget.pdf>), accessed May 21, 2014. The column F values for FY 2015 are estimated using FY 2014 values. The data in column G in the above table are from the “NSHE 2013–2015 Formula Driven Operating Budget” prepared by NSHE (<http://system.nevada.edu/tasks/sites/Nshe/assets/File/Initiatives/2013legislative/BOR-9b%20-%20NSHE%202013-2015%20Formula%20Driven%20Operating%20Budget.pdf>), accessed June 4, 2014, and the minutes of the June 7, 2013 meeting of the Board of Regents of the University of Nevada (<http://system.nevada.edu/Nshe/index.cfm/administration/board-of-regents/meeting-minutes/06072013/>), accessed August 23, 2014.

The data on the racial and ethnic composition of each institution’s student body that are presented in “Table 1: Per WSCH Funding Formula Appropriations, FY 2014 and 2015” are from the “Integrated Postsecondary Education Data System (IPEDS) Data Center” (<http://nces.ed.gov/ipeds/datacenter/>), accessed May 5, 2014. The table below presents the complete fall 2012 IPEDS race/ethnicity data for each of the teaching institutions.

IPEDS “Percent of All Students Enrolled, by Race/Ethnicity, Fall 2012”

A	B	D	E	F	G	H	I	J	K	L
	Headcount	Nonresident Alien	Race/Ethnicity Unknown	Two or More Races	White	NHPI	Hispanic	Black	Asian	American or Alaskan Native
UNR	18,277	3%	1%	5%	67%	0%	13%	3%	6%	1%
TMCC	11,603	0%	1%	3%	63%	0%	22%	3%	5%	1%
WNC	4,168	0%	5%	7%	71%	1%	11%	1%	2%	3%
GBC	3,165	0%	5%	2%	70%	0%	13%	3%	2%	3%
Subtotal	37,213	1%	2%	4%	67%	0%	16%	3%	5%	1%
UNLV	27,389	5%	3%	6%	43%	2%	19%	8%	15%	0%
CSN	35,678	1%	8%	4%	39%	2%	24%	11%	10%	1%
NSC	3,389	0%	5%	5%	48%	2%	19%	11%	10%	1%
Subtotal	66,456	3%	6%	5%	41%	2%	22%	10%	12%	1%
Total	103,669	2%	4%	5%	50%	1%	20%	7%	10%	1%

Note: Institution totals may not equal 100% due to rounding.

Documentation of "Table 2: Non-Formula Appropriations, FY 2013–2015"

A	B	C	D	E	F	(E+F)	H	I	(I+F)
	2013			2014			2015		
	Legislature	Regents	Governor	Legislature	Salary	"Legislature"	Governor	Legislature	"Legislature"
UNSOM	\$25,437,772	\$29,906,780	\$30,778,545	\$30,779,902	\$260,585	\$31,040,487	\$31,567,080	\$31,253,285	\$31,513,870
Athletics	\$4,563,490	\$4,935,594	\$4,951,505	\$4,952,507	\$12,723	\$4,965,230	\$5,001,031	\$4,972,752	\$4,985,475
Statewide Programs	\$4,289,701	\$7,825,127	\$7,517,880	\$7,018,477	\$79,639	\$7,098,116	\$7,958,747	\$7,364,608	\$7,444,247
Ag. Experiment Station	\$4,432,516	\$4,866,936	\$4,764,399	\$4,764,698	\$46,176	\$4,810,874	\$4,932,844	\$4,872,744	\$4,918,920
Health Laboratory	\$1,448,246	\$1,518,320	\$1,484,783	\$1,485,657	\$16,533	\$1,502,190	\$1,530,648	\$1,502,862	\$1,519,395
Cooperative Extension	\$6,293,211	\$2,859,930	\$3,401,432	\$3,401,923	\$45,112	\$3,447,035	\$3,543,921	\$3,490,641	\$3,535,753
Subtotal	\$46,464,936	\$51,912,687	\$52,898,544	\$52,403,164	\$460,768	\$52,863,932	\$54,534,271	\$53,456,892	\$53,917,660
Law School	\$6,570,754	\$6,570,754	\$7,006,114	\$7,255,748	\$121,261	\$7,377,009	\$7,350,882	\$7,404,114	\$7,525,375
Dental School	\$6,404,551	\$6,404,551	\$6,957,359	\$7,163,172	\$163,653	\$7,326,825	\$7,433,445	\$7,422,189	\$7,585,842
Athletics	\$6,492,671	\$7,010,609	\$7,020,067	\$7,020,612	\$17,513	\$7,038,125	\$7,073,806	\$7,049,245	\$7,066,758
Statewide Programs	\$1,065,510	\$2,761,490	\$2,775,943	\$2,850,091	\$12,123	\$2,862,214	\$2,806,636	\$2,866,667	\$2,878,790
Subtotal	\$20,533,486	\$22,747,404	\$23,759,483	\$24,289,623	\$314,550	\$24,604,173	\$24,664,769	\$24,742,215	\$25,056,765
DRI	\$7,421,572	\$7,421,572	\$7,449,063	\$7,450,078	\$56,804	\$7,506,882	\$7,613,255	\$7,526,457	\$7,583,261
System Administration	\$4,436,563	\$4,568,280	\$4,764,380	\$4,589,482	\$46,358	\$4,635,840	\$4,821,290	\$4,653,275	\$4,699,633
System Computing	\$16,669,848	\$16,669,848	\$16,565,071	\$16,567,790	\$101,205	\$16,668,995	\$17,031,972	\$16,870,709	\$16,971,914
Business Center North	\$1,823,756	\$1,867,170	\$1,804,526	\$1,805,573	\$20,722	\$1,826,295	\$1,864,099	\$1,829,353	\$1,850,075
Business Center South	\$1,583,585	\$1,609,871	\$1,609,465	\$1,610,511	\$18,482	\$1,628,993	\$1,675,317	\$1,642,847	\$1,661,329
Special Projects	\$1,946,486	\$1,946,486	\$1,957,899	\$1,958,206	\$7,440	\$1,965,646	\$1,987,337	\$1,974,778	\$1,982,218
WICHE	\$569,437	\$569,437	\$724,451	\$724,451	\$1,064	\$725,515	\$757,357	\$757,357	\$758,421
Perkins Loans	\$35,793	\$35,793	\$35,793	\$35,793	\$7,440	\$43,233	\$35,793	\$35,793	\$43,233
University Press	\$543,537	\$411,820	\$397,065	\$397,206	\$4,744	\$401,950	\$413,544	\$406,989	\$411,733
Subtotal	\$35,030,577	\$35,100,277	\$35,307,713	\$35,139,090	\$264,259	\$35,403,349	\$36,199,964	\$35,697,558	\$35,961,817
Total	\$102,028,999	\$109,760,368	\$111,965,740	\$111,831,877	\$1,039,577	\$112,871,454	\$115,399,024	\$113,896,665	\$114,936,242

Supporting Material for Tables 2 and 3 and Pages 4–8

The data in columns B, C, D, and H in the above table are from the “2013 Fiscal Report.” The data in columns E and I in the above table are from the “2013 Appropriations Report.” The data in columns F in the above table are from the “Nevada System of Higher Education 2013–2014 Operating Budget.” The column F values for FY 2015 are estimated using FY 2014 values.

The data noting the geographic distribution of funding appropriated to UNR for statewide initiatives on page six are from a response to a 2013 request from the Board of Regents of the University of Nevada. The table below presents the information UNR provided regarding where funding for programs with statewide missions was spent in FY 2013.

Documentation of Geography of Spending on Statewide Initiatives, FY 2013

A	B	C	D	(B+C+D)
	County Expenditures			
	Washoe	Clark	Other	Total
School of Medicine	\$22,885,714	\$10,795,949	\$668,276	\$34,349,939
Percent Distribution	67%	31%	2%	100.0%
Statewide Programs	\$3,021,370	\$0	\$0	\$3,021,370
Percent Distribution	100%	0%	0%	100.0%
Agricultural Experiment	\$6,333,885	\$0	\$62,736	\$6,396,621
Percent Distribution	99%	0%	1%	100.0%
Cooperative Extension	\$1,907,349	\$977,428	\$1,873,242	\$4,758,019
Percent Distribution	40%	21%	39%	100%
Health Laboratory	\$1,518,320	\$0	\$0	\$1,518,320
Percent Distribution	100%	0%	0%	100%
Total	\$35,666,642	\$11,773,378	\$2,604,254	\$50,044,269
Percent Distribution	71%	24%	5%	100%

The data presented in “Table 3: UNR and UNLV Statewide Programs Budgets, FY 2013 and FY 2014” are from the “Nevada System of Higher Education 2013–2014 Operating Budget.”

The table below summarizes funding for UNR and UNLV Statewide Programs at various points in the budget process discussed on page six of the report. Note the difference between the “Regents” and “Agency” columns for UNR. Funding UNLV at the same level as UNR on a per WSCH basis would require total appropriations of \$10,154,009 ($\$11.45 \times 886,813$) for FY 2014 and \$10,650,624 ($\$12.01 \times 886,813$) for FY 2015. Conversely, if UNR’s budget were funded at the same level as UNLV’s, then UNR would receive \$2,002,409 ($\$3.23 \times 619,941$) for FY 2014 and \$2,014,808 ($\$3.25 \times 619,941$) for FY 2015). The increase from the “Regents” to the “Agency” budgets to what was then appropriated by the

legislature noted on page eight of the report nets UNR \$2,955,543 for FY 2014 and \$3,176,340 for FY 2015. These values are calculated by first subtracting the difference between columns F and C (\$7,098,116 – \$3,209,243 for FY 2014 and \$7,444,247 – \$3,264,852 for FY 2015) and then multiplying that value by UNR’s share of total WSCH (24 percent) to capture the amount of funding UNR would have received if those funds were distributed through the formula (\$933,330 for FY 2014 and \$1,003,055 for FY 2015). UNR’s net increases are obtained by subtracting those values from the difference between F and C (\$3,888,973 – \$933,330 = \$2,955,543 for FY 2014 and \$4,179,395 – \$1,003,055 = \$3,176,340 for FY 2015). The same analysis for UNLV yields increases of \$18,224 for FY 2014 and \$19,759 for FY 2015 (note that UNLV’s share of total WSCH is 34 percent).

Comparison of Funding for UNR and UNLV Statewide Programs, FY 2014–FY 2015						
A	B	C	D	E	F	(F/B)
FY 2014	WSCH	Regents	Agency	Governor	Legislature	Per WSCH
UNR	619,941	\$3,209,243	\$7,530,869	\$7,517,880	\$7,098,116	\$11.45
UNLV	886,813	\$2,834,602	\$2,779,118	\$2,775,943	\$2,862,214	\$3.23
FY 2015	WSCH	Regents	Agency	Governor	Legislature	Per WSCH
UNR	619,941	\$3,264,852	\$7,531,959	\$7,958,747	\$7,444,247	\$12.01
UNLV	886,813	\$2,848,952	\$2,779,244	\$2,806,636	\$2,878,890	\$3.25

The data in column C in the above table are from the “2013–2015 Biennial Budget Request” presented to the Board of Regents of the University of Nevada, August 24, 2012 (<http://system.nevada.edu/tasks/sites/Nshe/assets/File/Initiatives/2013legislative/BOR-3%20-%202013-2015%20Biennial%20Budget%20Request.pdf>), accessed January 23, 2014. Note that the budget request that is referenced in note 11 made to the Department of Administration by NSHE on August 31, 2012 is a separate document that is also entitled “2013–2015 Biennial Budget Request,” (<http://budget.unlv.edu/documents/Publications/Biennial%20Budget%20Requests/2013-2015%20Biennial%20Budget%20Request.pdf>), accessed July 31, 2014. The data in columns D and E for the above table are from the “Nevada Executive Budget” (http://budget.nv.gov/uploadedFiles/budgetnvgov/content/StateBudget/FY_2014-2015/Nevada_Executive_Budget_2013-2015.pdf), accessed January 23, 2014. The data in column F in the above table are from the “2013 Appropriations Report” and the “Nevada System of Higher Education 2013–2014 Operating Budget.”

Supporting Material for Table 4 and Pages 8 and 9

The data in “Table 4: Comparison of UNR and UNLV Capital Investments” and columns C and D in the table below are from the Nevada Public Works Division Buildings Database. (<http://spwb.state.nv.us/BuildingSearch.asp>), accessed on April 4, 2014, and “Bulletin No.

13-08,” the report for the Committee to Study the Funding of Higher Education (Senate Bill 374–2011 Session) prepared by the Legislative Council Bureau (<http://www.leg.state.nv.us/Division/Research/Publications/InterimReports/2013/Bulletin13-08.pdf>), accessed on January 23, 2014. “Bulletin No. 13-08” also provides a summary of how operations and maintenance were funded under the prior funding framework noted on page eight.

The table below provides the data to compare the per WSCH square footage for formula and research activity on the UNR and UNLV campuses noted on page nine of the report. To determine the difference in the campuses’ space to carry out formula funded activities multiple the other campus’s values in the “Formula Per WSCH” column by the values in column B (for UNR, $3.35 \times 619,941$; for UNLV, $5.43 \times 886,813$) and then take the difference from column C (for UNR, $2,076,802 - 3,367,581 = -1,290,779$; for UNLV, $4,815,395 - 2,973,132 = 1,842,263$). The steps are the same to determine differences in research infrastructure except the values from the “Formula Per WSCH” column are replaced with those in the “Research Per WSCH” column (for UNR, $.31 \times 619,941 - 450,000 = -257,818$; for UNLV, $.73 \times 886,813 - 274,499 = 372,874$).

Comparison of Formula Funded and Research Square Footage at UNR and UNLV					
A	B	C	D	(C/B)	(D/B)
	WSCH	Formula	Research	Formula Per WSCH	Research Per WSCH
UNR	619,941	3,367,581	450,000	5.43	0.73
UNLV	886,813	2,973,132	274,499	3.35	0.31

Data for UNR and UNLV’s rankings by the Carnegie Foundation for the Advancement in Teaching are from the organization’s “Institution Lookup” webpage (http://classifications.carnegiefoundation.org/lookup_listings/institution.php), accessed May 5, 2014.

Documentation of “Table 5: Effects of Funding Formula, FY 2014 and FY 2015”

A	B	C	D	E	F	G	((D+F+G)-C)	((D+F+G)-B)	((E+F)-B)
FY 2014	FY 2013 Regents	B-M-E	Legislature	WSCH Only	Salary	Unemploy. Transfer	Actual – B-M-E	Actual – 2013 Regents	WSCH Only – 2013 Regents
UNR	\$91,404,757	\$92,283,076	\$88,942,197	\$91,584,203	\$1,330,455		-\$2,010,424	-\$1,132,105	\$1,509,901
TMCC	\$30,603,292	\$30,563,039	\$29,548,559	\$31,703,412	\$479,206		-\$535,274	-\$575,527	\$1,579,326
WNC	\$15,029,964	\$15,097,902	\$13,319,386	\$10,993,219	\$161,453	\$1,097,096	-\$519,967	-\$452,029	-\$3,875,292
GBC	\$14,031,554	\$13,870,466	\$12,281,953	\$8,977,436	\$194,497	\$1,019,172	-\$374,844	-\$535,932	-\$4,859,621
Subtotal	\$151,069,567	\$151,814,483	\$144,092,095	\$143,258,269	\$2,165,611	\$2,116,268	-\$3,440,509	-\$2,695,593	-\$5,645,687
UNLV	\$124,529,975	\$124,089,651	\$127,048,926	\$131,009,342	\$2,187,456		\$5,146,731	\$4,706,407	\$8,666,823
CSN	\$77,587,864	\$78,146,751	\$85,128,000	\$92,579,316	\$1,041,051		\$8,022,300	\$8,581,187	\$16,032,503
NSC	\$9,111,439	\$9,389,114	\$12,214,541	\$13,713,233	\$113,889		\$2,939,316	\$3,216,991	\$4,715,683
Subtotal	\$211,229,278	\$211,625,516	\$224,391,467	\$237,301,891	\$3,342,396		\$16,108,347	\$16,504,585	\$29,415,009
Total	\$362,298,845	\$363,439,999	\$368,483,562	\$380,560,160	\$5,508,007	\$2,116,268	\$10,551,570	\$11,692,724	\$23,769,322
FY 2015	FY 2013 Regents	B-M-E	Legislature	WSCH Only	Salary	Unemploy. Transfer	Actual – B-M-E	Actual – 2013 Regents	WSCH Only – 2013 Regents
UNR	\$91,404,757	\$94,819,723	\$91,307,153	\$93,686,755	\$1,330,455		-\$2,182,115	\$1,232,851	\$3,612,453
TMCC	\$30,603,292	\$31,300,351	\$30,367,228	\$32,431,245	\$479,206		-\$453,917	\$243,142	\$2,307,159
WNC	\$15,029,964	\$15,369,548	\$13,596,404	\$11,245,596	\$161,453	\$175,412	-\$1,436,279	-\$1,096,695	-\$3,622,915
GBC	\$14,031,554	\$14,180,409	\$12,733,883	\$9,183,536	\$194,497	\$274,530	-\$977,499	-\$828,644	-\$4,653,521
Subtotal	\$151,069,567	\$155,670,031	\$148,004,668	\$146,547,132	\$2,165,611	\$449,942	-\$5,049,810	-\$449,346	-\$2,356,824
UNLV	\$124,529,975	\$128,002,647	\$130,431,946	\$134,016,999	\$2,187,456		\$4,616,755	\$8,089,427	\$11,674,480
CSN	\$77,587,864	\$80,023,834	\$87,518,652	\$94,704,713	\$1,041,051		\$8,535,869	\$10,971,839	\$18,157,900
NSC	\$9,111,439	\$9,570,594	\$12,568,654	\$14,028,055	\$113,889		\$3,111,949	\$3,571,104	\$5,030,505
Subtotal	\$211,229,278	\$217,597,075	\$230,519,252	\$242,749,767	\$3,342,396		\$16,264,573	\$22,632,370	\$34,862,885
Total	\$362,298,845	\$373,267,106	\$378,523,920	\$389,296,899	\$5,508,007	\$2,566,210	\$13,331,031	\$24,299,292	\$32,506,061

Supporting Material for Tables 5 and 6 and Pages 9–13

The data in columns B, C, and D in the above table are from the “2013 Appropriations Report.” The data in column F in the above table are from the “Nevada System of Higher Education 2013–2014 Operating Budget.” The values in column F for FY 2015 are estimated using values for FY 2014. The data in columns G in the above table are from the “NSHE 2013–2015 Formula Driven Operating Budget” as approved at the June 7, 2013 meeting of the Board of Regents of the University of Nevada.

Documentation of Institution Specific Carve-outs and Subsidies					
A	B	C	D	E	(B+C+D+E)
FY 2014	Small Institution	Mitigation ^a	Research	Statewide Programs	Subtotal
UNR			\$3,582,891	\$7,098,116	\$10,681,007
TMCC					
WNC	\$767,580	\$3,324,959			\$4,092,539
GBC	\$1,176,930	\$3,834,872			\$5,011,802
Subtotal	\$1,944,510	\$7,159,831	\$3,582,891	\$7,098,116	\$19,785,348
UNLV			\$4,944,173	\$2,862,214	\$7,806,387
CSN			–\$1,158,782		–\$1,158,782
NSC			–\$566,616		–\$566,616
Subtotal			\$3,218,775	\$2,862,214	\$6,080,989
Total	\$1,944,510	\$7,159,831	\$6,801,666	\$9,960,330	\$25,866,337
FY 2015	Small Institution	Mitigation ^a	Research	Statewide Programs	Subtotal
UNR			\$3,582,891	\$7,444,247	\$11,027,138
TMCC					
WNC	\$767,580	\$2,573,460			\$3,341,040
GBC	\$1,176,930	\$3,133,296			\$4,310,226
Subtotal	\$1,944,510	\$5,706,756	\$3,582,891	\$7,444,247	\$18,678,404
UNLV			\$4,944,173	\$2,878,790	\$7,822,963
CSN			–\$1,158,782		–\$1,158,782
NSC			–\$566,616		–\$566,616
Subtotal			\$3,218,775	\$2,878,790	\$6,097,565
Total	\$1,944,510	\$5,706,756	\$6,801,666	\$10,323,037	\$24,775,969

^a Includes transfers from NSHE’s unemployment insurance reserves of \$1,097,096 for FY 2014 and \$175,412 for FY 2015 to GBC and \$1,019,172 for FY 2014 and \$274,530 for FY 2015 to WNC.

To derive the “WSCH Only” column in “Table 5: Effects of Funding Formula, FY 2014 and FY 2015,” each institution’s carve-outs and subsidies are removed from its total appropriation.

This is summarized in the above table. Next and as is shown in the table below, adding “WSCH Funding” (column B) to “Non-WSCH Funding” (column C) yields the teaching institutions’ total appropriations (column D), which is then divided by the “Total WSCH” (column E) to generate the “WSCH Only Multiplier” for FY 2014 and FY 2015.

Documentation of “WSCH Only” WSCH Multiplier					
A	B	C	D	E	(D/E)
	WSCH Funding	Non-WSCH Funding	Total	Total WSCH	WSCH Only Multiplier
FY 2014	\$354,693,823	\$25,866,337	\$380,560,160	2,576,043	\$147.73
FY 2015	\$364,520,930	\$24,775,969	\$389,296,899	2,576,043	\$151.12

Documentation of “WSCH Only” Appropriations			
A	B	C	(B×C)
	WSCH	WSCH Value	WSCH Only
FY 2014			
UNR	619,941	\$147.73	\$91,584,203
TMCC	214,603	\$147.73	\$31,703,412
WNC	74,414	\$147.73	\$10,993,219
GBC	60,769	\$147.73	\$8,977,436
Subtotal	969,727		\$143,258,269
UNLV	886,813	\$147.73	\$131,009,342
CSN	626,677	\$147.73	\$92,579,316
NSC	92,826	\$147.73	\$13,713,233
Subtotal	1,606,316		\$237,301,891
Total	2,576,043		\$380,560,160
FY 2015			
UNR	619,941	\$151.12	\$93,686,755
TMCC	214,603	\$151.12	\$32,431,245
WNC	74,414	\$151.12	\$11,245,596
GBC	60,769	\$151.12	\$9,183,536
Subtotal	969,727		\$146,547,132
UNLV	886,813	\$151.12	\$134,016,999
CSN	626,677	\$151.12	\$94,704,713
NSC	92,826	\$151.12	\$14,028,055
Subtotal	1,606,316	\$151.12	\$242,749,767
Total	2,576,043		\$389,296,899

In the final step, documented in the table above, institutions’ WSCH for FY 2014 and FY 2015 (column B) is multiplied by the “WSCH Only Multiplier” for FY 2014 and FY 2015

(column C) to generate each institution's "WSCH Only" appropriation. Data for the analysis presented in the above tables are from the "2013 Fiscal Report" and the "NSHE 2013-2015 Formula Driven Operating Budget."

The table below documents the funding increases noted on page nine of the report.

Higher Education Biennial Funding Increase Relative to FY 2013						
A	B	C	D	(B+C+D)	F	((B+C+D)-F)
	General Fund	Salary	Unemploy. Transfer	Total	FY 2013 Total	Annual Increase
FY 2014	\$479,590,988	\$6,539,080	\$2,116,268	\$488,246,336	\$471,489,776	\$16,756,560
FY 2015	\$491,663,228	\$6,574,649	\$449,942	\$498,687,819	\$471,489,776	\$27,198,043
Total	\$971,254,216	\$13,113,729	\$2,566,210	\$986,934,155		\$43,954,603

The data for columns B and F in the above table are from the "2013 Appropriations Report." The data for column C in the above table are from the "Nevada System of Higher Education 2013-2014 Operating Budget." The data for column D in the above table are from the "NSHE 2013-2015 Formula Driven Operating Budget."

The data for the discussion on page ten noting that the governor's budget, as well as the NSHE recommended budget, proposed redirecting money from the southern institutions' appropriations to GBC and WNC are from the "2013 Fiscal Analysis" and the "2013-2015 Biennial Budget Request." Also, see "Bulletin 13-08."

The table below documents the point made on page 11 regarding the share of funding for WNC and GBC that are subsidies using data from the "NSHE 2013-2015 Formula Driven Operating Budget."

Documentation of Subsidies to WNC and GBC						
A	B	C	D	E	F	((D+E+F)/ (B+C+D+E+F))
	WSCH Funding	Salary	Small Institution	Mitigation	Unemploy. Transfer	Subsidy Share
FY 2014						
WNC	\$10,246,019	\$161,453	\$767,580	\$2,305,787	\$1,097,096	29%
GBC	\$8,367,247	\$194,497	\$1,176,930	\$2,737,776	\$1,019,172	37%
Subtotal	\$18,613,267	\$355,950	\$1,944,510	\$5,043,563	\$2,116,268	32%
FY 2015						
WNC	\$10,529,894	\$161,453	\$767,580	\$2,957,884	\$175,412	27%
GBC	\$8,599,069	\$194,497	\$1,176,930	\$2,298,930	\$274,530	30%
Subtotal	\$19,128,964	\$355,950	\$1,944,510	\$5,256,814	\$449,942	28%
Total	\$37,742,230	\$711,900	\$3,889,020	\$10,300,377	\$2,566,210	30%

The table below demonstrates the per WSCH effects of including funding for Statewide Programs in the formula pool as noted on page 11 using data documented above. The values in the “By WSCH Share” column are the funding that UNR and UNLV would receive assuming current WSCH if their respective Statewide Programs budgets were included in the formula pool. The values in the “Net Gain” column are the net funding that each campus gains through their Statewide Programs budgets. If all funding for Statewide Programs were included in the formula pool, then UNR would see a funding decrease of \$9,677,264 ($\$20,271,244 \times .24 - \$14,542,363$), while UNLV would see a funding increase of \$1,163,342 ($\$20,271,244 \times .34 - \$5,728,881$).

Documentation of Effects of Including Funding for Statewide Programs in Formula Pool

A	B	C	(B+C)	E	((B+C)×E)	((B+ C)–F)
	FY 2014	FY 2015	Total	WSCH Share	By WSCH Share	Net Gain
UNR	\$7,098,116	\$7,444,247	\$14,542,363	24%	\$3,490,167	\$11,052,196
UNLV	\$2,862,214	\$2,866,667	\$5,728,881	34%	\$1,947,820	\$3,781,061
Total	\$9,960,330	\$10,310,914	\$20,271,244		\$5,437,987	\$14,833,257

With two exceptions, the data reported in “Table 6: Higher Education Revenue Changes, FY 2014 and FY 2015” are documented above. Data for “Fees and Tuition Augmentation” are from the “Nevada System of Higher Education (NHSE) Excess Student Fees for Fiscal Year 2013–2014”

(<http://system.nevada.edu/tasks/sites/Nshe/assets/File/BoardOfRegents/Agendas/2013/dec-mtgs/bf/BF-4.pdf>), accessed August 25, 2014, that was prepared for the December 5 and 6, 2013 meeting of the Board of Regents of the University of Nevada

(<http://system.nevada.edu/tasks/sites/Nshe/assets/File/BoardOfRegents/Agendas/2013/dec-mtgs/BOR%201213.pdf>), accessed August 25, 2013, and the “Minutes of the December 9, 2013 Meeting of the Interim Finance Committee”

(<http://www.leg.state.nv.us/Interim/77th2013/Minutes/IFC//IM-IFC-120913-10697.pdf>), accessed August 25, 2014. The data for “M200 Formula Implementation” are from the “2013 Legislatively Approved Budgets by Budget Account Detail Report” prepared by the Fiscal Analysis Division of the Legislative Counsel Bureau

(http://www.leg.state.nv.us/Division/fiscal/FISBU210/BASN210_2013-15/BASN210_2013-15_TABLE_OF_CONTENTS.pdf), accessed on August 25, 2014.

An explanation of the application of the M200 budget module to the higher education budget can be found in the Appendix of the report, as well as in the “2013 Appropriations Report,” the “2013 Fiscal Report,” and the “April 24, 2014 Minutes of the Joint Subcommittee on K–12/Higher Education/CIPS of the Senate Committee on Finance and the Assembly Committee on Ways and Means”

(<http://search.leg.state.nv.us/isysquery/b5fcc50f-0ea0-41f5-ac34->

06ff77d82095/13/doc/959.pdf#xml=http://WebApp/isysquery/b5fcc50f-0ea0-41f5-ac34-06ff77d82095/13/hilite/), accessed August 25, 2014.

The table below uses data from “Table 6: Higher Education Revenue Changes, FY 2014 and FY 2015” to document the point made on pages two and 13 that UNR’s revenue gains outside the funding formula are slightly less (\$1,686,369) than the total revenue gains (\$33,059, 990) and losses (–\$5,532,742) of the other six teaching institutions using FY 2013 appropriations as adjusted by the Board of Regents of the University of Nevada as the baseline.

Comparison of UNR Biennial Revenue Gains to Revenue Gains and Losses of Other Teaching Institutions

A	B	C	(B+C)	(B+C)
	FY 2014	FY 2015	Total 1	Total 2
UNR	\$20,953,031	\$15,973,332 ^a	\$36,926,363	\$36,926,363
TMCC	–\$1,636,978	–\$875,095	–\$2,512,073	
WNC	–\$601,630	–\$643,807	–\$1,245,437	–\$5,552,742
GBC	–\$757,429	–\$1,037,803	–\$1,795,232	
UNLV	\$5,808,070	\$5,851,034	\$11,659,104	
CSN	\$5,601,266	\$7,987,481	\$13,588,747	\$33,059,990
NSC	\$3,904,259	\$3,907,880	\$7,812,139	

^a Excludes \$100,746 in formula funding increases for FY 2015.

Supporting Material for Pages 13–16

The quote on page 13 from Kevin Page, Chair of the Board of Regents of the University of Nevada, is from, Baumer, J. R. “Educating Nevada’s Workforce: Higher Education.” *Nevada Business*, April 1, 2014 (<http://www.nevadabusiness.com/2014/04/educating-nevadas-workforce-higher-education-nevada/>) accessed August 24, 2014.

The discussion on page 13 regarding the level of funding Nevada devotes on a per full student time basis are for 2011 and come from the “National Center for Higher Education Management Systems (NCHEMS) Information Center.” (<http://www.higheredinfo.org/dbrowser/index.php?measure=36>), accessed August 24, 2014. Specifically, NCHEMS reports that Nevada spends \$7,081 per full-time equivalent student, which it ranks as 11th highest in the country.

Information on the funding formula’s cost structure and performance pool discussed on pages 13 and 14 and in note six are from “Bulletin No. 13-08” and the “Higher Education Funding Formula Summary” prepared by NSHE

(<http://system.nevada.edu/Nshe/index.cfm/initiatives/formula-funding-study/summary-of-the-funding-formula-recommended-for-higher-education-march-2014/>), accessed August 25, 2014.

Data cited on Cooperative Extension's connectivity with other health, education or social organizations in Southern Nevada are from, Monnat, S.M. et.al. 2013. "Identifying and Describing the Network of Health, Education, and Social Service Non-Profit Organizations in Southern Nevada," University of Nevada, Las Vegas (UNLV), The Lincy Institute. *The Lincy Institute: Special Report*, No. 1 (<http://www.unlv.edu/sites/default/files/24/Lincy-NonProfitNetworkBrief.pdf>), accessed August 26, 2014. Specifically, on page eight, the report notes:

"Among the under-performing organizations, some defaulted to this category because their main areas of operation are not health, education, or social services. However, some organizations are under-performing despite the fact that they operate in one or more of those areas and that their budget, age, and number of employees predict them to have high centrality scores. Two of those organizations are University of Nevada Cooperative Extension (Degree Centrality – Expected: 25.550, Measured: 4) and Cure 4 the Kids Foundation (Degree Centrality – Expected: 24.627, Measured: 5)."

Data cited on page 14 regarding UNSOM's economic impact are from, Tripp Umbach, "Economic Impact of Medical Education Expansion in Nevada," October 24, 2013. Available from the Lincy Institute (http://www.unlv.edu/sites/default/files/story_attachments/29/Final_Report_-_Economic_Impact_of_Medical_Education_Expansion_in_Nevada.pdf), accessed August 24, 2014. Specifically, on page six, the report states: "UNSOM-UNR reports to have a \$285 million economic impact on the State of Nevada; however the impact ranks lowest among all U.S. public, allopathic, medical schools, which is approximately six times less than its expected impact according to Tripp Umbach's analysis of all 134 U.S. medical schools."

Documentation for the transfers of \$4,539,082 from the UNR main campus budget to UNSOM for FY 2012 and FY 2013 noted on page 15 are from the "Minutes of the August 31, 2011 Meeting of The Interim Finance Committee" (<https://www.leg.state.nv.us/Interim/76th2011/Minutes/IFC//IM-IFC-083111-10527.pdf>), accessed August 23, 2014, and the "Minutes of the June 21, 2012 Meeting of The Interim Finance Committee" (<https://www.leg.state.nv.us/Interim/76th2011/Minutes/IFC//IM-IFC-062112-10527.pdf>), accessed August 23, 2014. Also see "University of Nevada, Reno Response to the Interim Finance Committee Meeting August 31, 2011" (<http://system.nevada.edu/tasks/sites/Nshe/assets/File/BoardOfRegents/Agendas/2012/may-mtgs/bf/BF-6.pdf>), accessed August 24, 2014.

Data cited on page 16 regarding NSHE's state funding is from the "2013 Fiscal Report" and data on NSHE's employees are from the "Nevada System of Higher Education 2013–2014 Operating Budget," which reports 181.4 total full time employees (System Administration = 29.24; University Press = 4; Special Projects = 7.68; System Computing = 98; WICHE = 1.2; Business Center North = 21.28; Business Center South = 20; Perkins Loan = 0).

Supporting Material for the Appendix

Data documenting the level that the prior formula was funded by the legislature for FY 2008–2011 are from "Evaluation of the NSHE Funding Formula" conducted by MGT of America, Inc.

(http://system.nevada.edu/tasks/sites/Nshe/assets/File/Publications/NSHE_Funding_Formula_Report_May_2011.pdf), accessed September 15, 2014.

Data documenting the share of campuses' operating budgets derived from student-generated revenue for FY 2007-2014 are from a response to a 2014 request from the Board of Regents of the University of Nevada. These data are appended below. There are, however, some slight differences between these data and the data reported in the fiscal year "Operating Budgets" prepared by NSHE

(<http://system.nevada.edu/Nshe/index.cfm/administration/finance/budget1/>), accessed September 15, 2014.

Documentation for the recommendations by the SB374 Study Committee regarding the elimination of the offset policy are from "Bulletin No. 13-08" and the "2013 Fiscal Report."

Data documenting the M200 Budget Module are from the "2013 Legislatively Approved Budgets by Budget Account Detail Report."

**Historical Funding Allocations
FY 07 through FY 14**

FY 07 Actual				FY 09 Leg App			FY 09 Actual			FY 11 Actual		
NSHE	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue		FTE	Revenue	% of Total	FTE
Gen Fund	\$ 593,775,719	77.93%		\$ 683,805,992	77.22%		\$ 623,227,269	75.42%		\$ 550,168,604	69.58%	
Students	\$ 151,713,765	19.91%		\$ 182,090,622	20.56%		\$ 186,477,544	22.57%		\$ 224,037,235	28.33%	
Other	\$ 16,434,007	2.16%		\$ 19,607,542	2.21%		\$ 16,637,536	2.01%		\$ 16,514,580	2.09%	
Total	\$ 761,923,491		61,322	\$ 885,504,156		63,738	\$ 826,342,349		65,665	\$ 790,720,419		69,169
UNR	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 130,715,918	75.89%		\$ 144,152,936	73.36%		\$ 130,569,634	71.88%		\$ 115,978,621	65.49%	
Students	\$ 33,002,455	19.16%		\$ 42,822,141	21.79%		\$ 42,774,154	23.55%		\$ 53,045,794	29.95%	
Other	\$ 8,525,234	4.95%		\$ 9,537,480	4.85%		\$ 8,312,011	4.58%		\$ 8,068,912	4.56%	
Total	\$ 172,243,607		12,039	\$ 196,512,557		12,542	\$ 181,655,799		12,583	\$ 177,093,327		13,289
UNLV	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 159,720,179	69.06%		\$ 183,139,626	67.77%		\$ 169,020,501	66.67%		\$ 143,214,073	59.54%	
Students	\$ 67,769,572	29.30%		\$ 81,291,898	30.08%		\$ 79,652,353	31.42%		\$ 92,598,317	38.50%	
Other	\$ 3,789,427	1.64%		\$ 5,819,318	2.15%		\$ 4,863,388	1.92%		\$ 4,728,962	1.97%	
Total	\$ 231,279,178		19,638	\$ 270,250,842		19,814	\$ 253,536,242		19,545	\$ 240,541,352		19,719
NSC	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 9,717,775	83.11%		\$ 18,145,916	84.04%		\$ 16,509,153	86.32%		\$ 12,814,414	74.20%	
Students	\$ 1,929,241	16.50%		\$ 3,390,598	15.70%		\$ 2,599,078	13.59%		\$ 4,455,677	25.80%	
Other	\$ 45,209	0.39%		\$ 55,000	0.25%		\$ 16,453	0.09%		\$ -	0.00%	
Total	\$ 11,692,225		1,327	\$ 21,591,514		1,968	\$ 19,124,684		1,424	\$ 17,270,091		2,014
CSN	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 92,415,355	77.68%		\$ 102,894,130	77.67%		\$ 94,074,016	73.47%		\$ 90,154,454	68.93%	
Students	\$ 26,125,758	21.96%		\$ 29,042,954	21.92%		\$ 33,921,244	26.49%		\$ 40,628,341	31.07%	
Other	\$ 432,515	0.36%		\$ 538,554	0.41%		\$ 56,989	0.04%		\$ -	0.00%	
Total	\$ 118,973,628		18,176	\$ 132,475,638		18,760	\$ 128,052,249		21,042	\$ 130,782,795		22,153
GBC	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 14,733,691	88.07%		\$ 17,823,347	88.95%		\$ 16,180,487	86.24%		\$ 16,289,694	83.47%	
Students	\$ 1,971,334	11.78%		\$ 2,173,176	10.85%		\$ 2,576,415	13.73%		\$ 3,225,207	16.53%	
Other	\$ 23,814	0.14%		\$ 40,000	0.20%		\$ 4,844	0.03%		\$ -	0.00%	
Total	\$ 16,728,839		1,589	\$ 20,036,523		1,570	\$ 18,761,746		1,786	\$ 19,514,901		1,939
TMCC	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 38,086,294	82.50%		\$ 43,186,115	82.26%		\$ 39,416,369	79.46%		\$ 35,258,553	74.62%	
Students	\$ 7,943,898	17.21%		\$ 9,163,318	17.45%		\$ 10,167,653	20.50%		\$ 11,991,062	25.38%	
Other	\$ 132,592	0.29%		\$ 149,456	0.28%		\$ 20,689	0.04%		\$ -	0.00%	
Total	\$ 46,162,784		6,160	\$ 52,498,889		6,544	\$ 49,604,711		6,796	\$ 47,249,615		7,125
WNC	Revenue	% of Total	FTE	Revenue	% of Total	Budgeted FTE	Revenue	% of Total	FTE	Revenue	% of Total	FTE
Gen Fund	\$ 19,660,880	87.11%		\$ 22,358,817	87.09%		\$ 19,956,417	85.39%		\$ 18,204,411	79.00%	
Students	\$ 2,817,518	12.48%		\$ 3,218,802	12.54%		\$ 3,402,183	14.56%		\$ 4,840,492	21.00%	
Other	\$ 91,816	0.41%		\$ 96,933	0.38%		\$ 11,611	0.05%		\$ -	0.00%	
Total	\$ 22,570,214		2,393	\$ 25,674,552		2,540	\$ 23,370,211		2,489	\$ 23,044,903		2,930

**Historical Funding Allocations
FY 07 through FY 14**

	FY 13 Actual			FY 14 Budgeted		FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
NSHE	Revenue	% of Total	FTE	Revenue	% of Total		
Gen Fund	\$ 472,327,739	64.48%		\$ 487,184,042	65.06%	\$ (106,591,677)	\$ (196,621,950)
Students	\$ 255,085,923	34.82%		\$ 256,018,876	34.19%	\$ 104,305,111	\$ 73,928,254
Other	\$ 5,156,693	0.70%		\$ 5,671,677	0.76%	\$ (10,762,330)	\$ (13,935,865)
Total	\$ 732,570,355		63,662	\$ 748,874,595		\$ (13,048,896)	\$ (136,629,561)
UNR	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 96,142,783	57.40%		\$ 90,272,652	57.03%	\$ (40,443,266)	\$ (53,880,284)
Students	\$ 70,931,615	42.34%		\$ 67,588,525	42.70%	\$ 34,586,070	\$ 24,766,384
Other	\$ 435,877	0.26%		\$ 430,039	0.27%	\$ (8,095,195)	\$ (9,107,441)
Total	\$ 167,510,275		13,721	\$ 158,291,216		\$ (13,952,391)	\$ (38,221,341)
UNLV	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 124,529,975	56.00%		\$ 129,236,382	56.58%	\$ (30,483,797)	\$ (53,903,244)
Students	\$ 97,212,654	43.71%		\$ 98,507,380	43.13%	\$ 30,737,808	\$ 17,215,482
Other	\$ 638,834	0.29%		\$ 666,800	0.29%	\$ (3,122,627)	\$ (5,152,518)
Total	\$ 222,381,463		18,497	\$ 228,410,562		\$ (2,868,616)	\$ (41,840,280)
NSC	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 9,111,439	60.75%		\$ 12,328,430	68.34%	\$ 2,610,655	\$ (5,817,486)
Students	\$ 5,868,331	39.13%		\$ 5,673,573	31.45%	\$ 3,744,332	\$ 2,282,975
Other	\$ 17,477	0.12%		\$ 36,881	0.20%	\$ (8,328)	\$ (18,119)
Total	\$ 14,997,247		2,102	\$ 18,038,884		\$ 6,346,659	\$ (3,552,630)
CSN	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 77,587,864	64.37%		\$ 86,169,051	65.96%	\$ (6,246,304)	\$ (16,725,079)
Students	\$ 42,789,435	35.50%		\$ 44,173,590	33.82%	\$ 18,047,832	\$ 15,130,636
Other	\$ 161,224	0.13%		\$ 288,718	0.22%	\$ (143,797)	\$ (249,836)
Total	\$ 120,538,523		19,128	\$ 130,631,359		\$ 11,657,731	\$ (1,844,279)
GBC	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 14,031,554	80.29%		\$ 12,476,450	77.33%	\$ (2,257,241)	\$ (5,346,897)
Students	\$ 3,443,530	19.71%		\$ 3,657,911	22.67%	\$ 1,686,577	\$ 1,484,735
Other	\$ 6	0.00%		\$ 376	0.00%	\$ (23,438)	\$ (39,624)
Total	\$ 17,475,090		1,657	\$ 16,134,737		\$ (594,102)	\$ (3,901,786)
TMCC	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 30,603,292	70.72%		\$ 30,027,765	70.02%	\$ (8,058,529)	\$ (13,158,350)
Students	\$ 12,631,709	29.19%		\$ 12,786,319	29.82%	\$ 4,842,421	\$ 3,623,001
Other	\$ 36,083	0.08%		\$ 70,615	0.16%	\$ (61,977)	\$ (78,841)
Total	\$ 43,271,084		6,338	\$ 42,884,699		\$ (3,278,085)	\$ (9,614,190)
WNC	Revenue	% of Total	FTE	Revenue	% of Total	FY 07 vs. FY 14	FY 09 Leg App vs. FY 14
Gen Fund	\$ 15,029,964	76.31%		\$ 13,480,839	70.54%	\$ (6,180,041)	\$ (8,877,978)
Students	\$ 4,631,527	23.51%		\$ 5,585,139	29.23%	\$ 2,767,621	\$ 2,366,337
Other	\$ 34,891	0.18%		\$ 43,690	0.23%	\$ (48,126)	\$ (53,243)
Total	\$ 19,696,382		2,219	\$ 19,109,668		\$ (3,460,546)	\$ (6,564,884)

Supporting Material for Notes

Data regarding the federal government's classifications of CSN, GBC, and WNC as four-year institutions discussed in note three are from the "IPEDS Data Center."

Data on the higher education capital improvement projects discussed in note four are from the "2013 Appropriations Report."

Sourcing for note seven, Cowen R. "Special Report: Civil War of the Silver State, Part 5." News 3, February 21, 2014

(http://www.clipsyndicate.com/video/playlist/5532/4675607?title=nevada_news), accessed May 5, 2014, and Martinez M. 2014. "Understanding Nevada's Higher Education Governance for Two Year Colleges: Challenges and Solutions." University of Nevada, Las Vegas (UNLV), The Lincy Institute. *The Institute Policy Brief: Education Series*, No. 4 (<http://www.unlv.edu/sites/default/files/24/LincyInstitute-UnderstandingNevadasHigherEducationGovernanceForTwoYearColleges.pdf>), accessed August 27, 2014.

Data on the higher education funding shifts during FY 2013 presented in note nine are from the "2013 Fiscal Report."

Sourcing for note ten, Chancellor James E. Rogers to NSHE [sic] Board of Regents, January 13, 2009, "The Inadequacies of and Inequities of Formula Funding," Office of the Chancellor, Nevada System of Higher Education (http://system.nevada.edu/tasks/sites/Nshe/assets/File/InitiativesBudget/01.13.09_Formula-Funding.pdf), accessed August 22, 2014.

Sourcing for note 13, Muro, M., R. Lang, and O. Yeung. 2011. *Unify| Regionalize| Diversify| An Economic Development Agenda for Nevada*, the Brookings Institution Metropolitan Program, Brookings Mountain West, and SRI International (http://www.brookings.edu/~media/research/files/papers/2011/11/14%20nevada%20economy/1114_nevada_economy), accessed January 23, 2014.

Sourcing for the discussion in note 14 regarding UNR's "national Tier 1 University" campaign are from *US News and World Report's* "National Universities Rankings" (<http://colleges.usnews.rankingsandreviews.com/best-colleges/rankings/national-universities/page+17>), accessed September 13, 2014, and (<http://colleges.usnews.rankingsandreviews.com/best-colleges/rankings/national-universities/spp%2B50/page+4>), accessed August 27, 2014; *Nevada Silver and Blue*, Fall 2010 (http://www.unr.edu/silverandblue/archive/2010/fall/NSB_Fall_2010_Pres_Web.pdf),

accessed August 23, 2014; “About the University” (<http://www.unr.edu/president/about-the-university>), accessed August 27, 2014; and “The Future of the University of Nevada, Reno” (<http://www.unr.edu/facultysenate/commission/Report/Final%20Commission%20Report.pdf>), accessed August 27, 2014.

Data on registration fees summarized in note 15 are from Section 1 of the “Nevada System of Higher Education Procedures and Guidelines Manual” ([http://system.nevada.edu/tasks/sites/Nshe/assets/File/BoardOfRegents/Procedures/PGMCH07FEESTUITION\(4\).pdf](http://system.nevada.edu/tasks/sites/Nshe/assets/File/BoardOfRegents/Procedures/PGMCH07FEESTUITION(4).pdf)), accessed August 26, 2014, and the UNR “Tuition & Fees Cost Calculator” (<http://www.unr.edu/tuition-and-fees/cost-calculator>), accessed August 26, 2014. Data on participation in the Western University Exchange presented in note 15 are from the “Western Interstate Commission for Higher Education Statistical Report for Academic Year 2013–14” (<http://www.wiche.edu/info/publications/statReport0114.pdf>), accessed August 27, 2014. The quoted material regarding NSHE’s efforts to address the WUE imbalance in note 15 is from the “2007 Appropriations Report,” prepared by the LCB (http://www.leg.state.nv.us/Division/Fiscal/Appropriation%20Reports/2007%20Appropriations%20Report/Education_Section.pdf), accessed September 22, 2014.

Sourcing for the quoted material in note 17 regarding the source of payment for the work done for NSHE by NCHEMS on the funding formula is from the minutes from the August 24, 2012 meeting of the Board of Regents of the University of Nevada (<http://system.nevada.edu/Nshe/index.cfm/administration/board-of-regents/meeting-minutes/08242012/>), accessed August 25, 2015. Also, see the “Minutes of the Committee to Study the Funding of Higher Education (Senate Bill 374 of the 2011 Session) February 29, 2012” (<https://www.leg.state.nv.us/Interim/76th2011/Minutes/FundingHigherEd//IM-FundingHigherEd-022912-10559.pdf>), accessed September 1, 2014.

Sourcing for note 21, “Minutes of the August 31, 2011 Meeting of the Interim Finance Committee” (<https://www.leg.state.nv.us/Interim/76th2011/Minutes/IFC//IM-IFC-083111-10527.pdf>), accessed September 1, 2014, and the “Minutes of the June 21, 2011 Meeting of the Interim Finance Committee” (<https://www.leg.state.nv.us/Interim/76th2011/Minutes/IFC//IM-IFC-062112-10527.pdf>), accessed September 1, 2014.

Sourcing for note 22, Magdalena M., D. Damore, and R. Lang. 2014. “The Case for a New College Governance Structure in Nevada: Integrating Higher Education with Economic Development.” University of Nevada, Las Vegas (UNLV), The Lincy Institute. *The Lincy Institute Policy Brief: Education Series*, No. 5 (<http://www.unlv.edu/sites/default/files/50/LincyInstitute-TheCaseForANewCollegeGovernanceStructureInNevada.pdf>), access August 28, 2014.