

EDUCATION



EDUCATION

The Education function includes three sub-functions: The Department of Education (K-12); the Nevada System of Higher Education; and other educational programs, which include the Department of Cultural Affairs, the Western Interstate Commission for Higher Education program, and the Commission on Postsecondary Education. Historically, education has been the largest function in the state budget supported by the General Fund, and the 2009 Legislature continued this tradition. General Fund appropriations for educational programs approved by the 2009 Legislature total approximately \$1.762 billion in FY 2009-10 and approximately \$1.852 billion in FY 2010-11, a combined 9.1 percent decrease over appropriations approved during the 2007-09 biennium (includes supplemental appropriations approved by the 2009 Legislature, but does not account for budget reductions implemented during the 2007-09 biennium). These appropriations for educational programs account for 55.2 percent of General Fund expenditures over the 2009-11 biennium.

Total funding approved by the 2009 Legislature from all sources for education total \$2.500 billion in FY 2009-10, an 11.5 percent decrease when compared to work program amounts budgeted in FY 2008-09, which totaled \$2.824 billion (includes supplemental appropriations). The \$2.531 billion approved in FY 2010-11 represents a 1.2 percent increase over FY 2009-10 after interagency transfers are deducted.

It should be noted that a total of \$139.6 million in American Recovery and Reinvestment Act (ARRA) funds was allocated to the Distributive School Account in FY 2008-09, and a total of \$184.8 million ARRA funds was allocated to the Nevada System of Higher Education during the 2009-11 biennium.

EDUCATION (K-12)

The voters at the November 2004 and November 2006 general elections approved an amendment to Article 11 of the Nevada Constitution to include a provision that the Legislature must finance the operation of the public schools in the state for kindergarten through grade 12 prior to funding any other part of the state budget for the next biennium. Assembly Bill 563 of the 2009 Legislative Session was enacted to meet this provision by providing funding for the Distributive School Account (DSA), the account for Programs for Innovation and the Prevention of Remediation, the Grant Fund for Incentives for Licensed Educational Personnel, and the Other State Education Programs account.

DISTRIBUTIVE SCHOOL ACCOUNT

The funding which supports Nevada's public elementary and secondary schools is a shared responsibility with state, local and federal sources contributing to the school districts' operating funds. The DSA budget does not include the entire funding for K-12 education, but rather includes only the state's portion of the school district operating funds that provide the basic support guarantee and other state-supported programs.

The following table summarizes the elements (in millions) that are the basis for the DSA as recommended by the Governor and as approved by the 2009 Legislature for the 2009-11 biennium. While the “Total Required State Support” is guaranteed by the state, only the portion of the table below “Total State Share” is included in the DSA budget account.

<u>The Nevada Plan</u>							
	<u>Recommended in The Executive Budget</u>			<u>Legislatively Approved</u>			Percent Change
	(Millions)			(Millions)			
	FY10	FY11	2009-11 Biennium	FY10	FY11	2009-11 Biennium	
Total Operating Expenditures	\$ 3,110	\$ 3,144	\$ 6,254	\$ 3,325	\$ 3,364	\$ 6,689	7.0%
Less: Local Revenues Outside the DSA	\$ (869)	\$ (874)	\$ (1,743)	\$ (947)	\$ (901)	\$ (1,848)	
Less: Non-Basic Support Programs	\$ (131)	\$ (133)	\$ (264)	\$ (143)	\$ (145)	\$ (288)	
 Total Regular Basic Support	 \$ 2,110	 \$ 2,137	 \$ 4,247	 \$ 2,235	 \$ 2,318	 \$ 4,553	 7.2%
Plus Programs other than Basic Support	\$ 280	\$ 283	\$ 563	\$ 300	\$ 303	\$ 603	
<u>State Guarantee</u>							
Total Required State Support	\$ 2,390	\$ 2,420	\$ 4,810	\$ 2,535	\$ 2,621	\$ 5,156	7.2%
Less: Local "Inside" Revenues	\$ (1,142)	\$ (1,172)	\$ (2,314)	\$ (1,175)	\$ (1,190)	\$ (2,365)	
<u>Distributive School Account</u>							
Total State Share	\$ 1,248	\$ 1,248	\$ 2,496	\$ 1,360	\$ 1,431	\$ 2,791	
Miscellaneous DSA Revenues	\$ (154)	\$ (158)	\$ (312)	\$ (159)	\$ (164)	\$ (323)	
 General Fund Support	 \$ 1,094	 \$ 1,090	 \$ 2,184	 \$ 1,201	 \$ 1,267	 \$ 2,468	 13.0%

The approved budget anticipates that the total of all Nevada school district budgets will increase to \$3.325 billion in FY 2009-10 and \$3.364 billion in FY 2010-11, compared to \$3.077 billion and \$3.302 billion for school district budgets approved by the 2007 Legislature for FY 2007-08 and FY 2008-09, respectively. This is an increase of 4.9 percent for the 2009-11 biennium when compared to the 2007-09 biennium. As indicated above, certain locally-generated revenues are considered before the state’s responsibility is determined. These revenues are referred to as being “outside” of the Nevada Plan (the state’s responsibility) and consist of the following:

- **Property Tax** – State law requires a property tax rate of 75 cents per \$100 of assessed valuation for the support of schools, of which 25 cents is “inside” the Nevada Plan and 50 cents is “outside” the DSA funding formula. The approved budget projects that the 50-cent portion of this tax will generate \$506.4 million in FY 2009-10, a 3.7 percent decrease from amounts estimated to be received in FY 2008-09, and \$462.2 million in FY 2010-11, a decrease of 8.7 percent from projected collections for FY 2009-10.

- Local Government Services Tax – Formerly called the motor vehicle privilege tax, this tax is estimated to generate \$81.4 million each year of the 2009-11 biennium, as compared to FY 2007-08 actual collections of \$90.7 million (10.3 percent decrease) and budgeted collections of \$102.6 million (20.7 percent decrease) for FY 2008-09.
- Other Local Sources – Franchise taxes, federal revenue, interest, tuition, other local revenue and opening balances are expected to contribute \$359.2 million in FY 2009-10 and \$357.3 million in FY 2010-11.

These local revenues are not guaranteed by the state; thus the local school districts benefit when actual revenues are in excess of projections, or suffer the loss when revenues do not meet projections. These locally-generated revenues “outside” of the Nevada Plan are budgeted to generate approximately 28.5 percent in FY 2009-10 and 26.8 percent in FY 2010-11 of the revenue necessary to support the budgets of the school districts (compared to 25 percent in the 2007-09 biennium), with the balance being funded through the Nevada Plan (the state’s responsibility). Nevada Plan funding for school districts consists of state financial support received through the DSA and locally-collected revenues that are “inside” the Nevada Plan, namely the 2.60-cent Local School Support Tax (LSST) (sales tax) and remaining 25 cents of the property tax.

The Legislature determines the level of state aid for schools and each district’s share through a formula called the “Nevada Plan,” which allows for differences across districts in the costs of providing education and in local wealth. A guaranteed amount of basic support per pupil is calculated for each school district and is established in law each legislative session. The state, through the DSA, and local school districts, through the LSST and property tax, share the responsibility for providing the money needed to fund the guaranteed basic support.

Local funding from the 25-cent portion of the property taxes is budgeted at \$253.2 million for FY 2009-10, a 3.7 percent decrease from amounts estimated to be received in FY 2008-09 and \$231.1 million in FY 2010-11, a decrease of 8.7 percent from projected amounts in FY 2009-10. The LSST rate was increased by 0.35 percent (from 2.25 percent to 2.60 percent) as part of the revenue enhancements approved by the 2009 Legislature. The LSST revenues in FY 2009-10 were projected to decline compared to amounts estimated in FY 2008-09 after accounting for anticipated Leadership in Energy and Environmental Design (LEED) credits. However, with the \$137.3 million estimated to be generated in FY 2009-10 from the sales tax rate increase, LSST projections total \$905.8 million in FY 2009-10, which represents a 9.8 percent increase compared to FY 2008-09 estimated LSST collections. For FY 2010-11, LSST collections are estimated to total \$944.2 million, which represents an increase of 4.2 percent from FY 2009-10. It should be noted that since all LEED credits must be taken before the end of FY 2009-10, collections in FY 2010-11 are compared to FY 2009-10 LSST collections when LEED credits are anticipated to be taken, which impacts the rate of growth in LSST collections during FY 2010-11.

The 2009 Legislature also approved, as local funding, \$10.0 million each year of the biennium from Clark County School District's capital project fund which the district may use for operating purposes for the 2009-11 biennium. Additionally, as the result of the abolishment of the Clark County Redevelopment Agency, the Legislature approved \$6.0 million in FY 2009-10 and \$5.4 million in FY 2010-11 (as local funding) which was deemed to be the portion of tax proceeds attributable to Clark County School District that had been distributed to the Redevelopment Agency. Combined, these local sources provide approximately 52 percent of the basic support amount, with the state contributing the remaining 48 percent.

It is important to note that these local revenue amounts are guaranteed by the state; i.e., if budgeted amounts are not actually collected, the state funds the difference, and conversely, if actual revenues exceed projections, the amount of state General Fund support is reduced. The total required state support of school district expenditures within the DSA totals \$2.535 billion and \$2.621 billion for FY 2009-10 and FY 2010-11, respectively, a decrease of 0.2 percent over the legislatively-approved amounts for the 2007-09 biennium. These amounts include all of the programs funded through the DSA (i.e., basic support, class-size reduction, special education, adult programs, professional development, counseling, and early childhood).

In the approved budget, the state's share of funding is provided largely by General Fund appropriations of \$1.201 billion in FY 2009-10 and \$1.267 billion in FY 2010-11, totaling \$2.468 billion for the 2009-11 biennium. This is \$12 million greater than the \$2.456 billion appropriated for the 2007-09 biennium (including a \$323.8 million supplemental appropriation for lower than anticipated sales and property tax revenues guaranteed by the Nevada Plan). This represents a 0.5 percent increase of General Fund support compared to the 2007-09 biennium.

An annual tax on slot machines, interest earned on investments from the Permanent School Fund, revenue from royalties and leases of federal land for mineral exploration, and Local School Support Tax from sales that cannot be attributed to a specific county also provide funding for the DSA and are included in the previous table as "Miscellaneous DSA Revenues." In past biennia, a portion of the estate tax collected by the state has been included as a funding source in the DSA; however, due to changes in federal law that source of funding is no longer available.

The table on the following page displays the DSA budget as approved by the 2007 Legislature, actual revenues and expenditures for FY 2007-08, projections for FY 2008-09, and the legislatively-approved budget for the 2009-11 biennium.

DISTRIBUTIVE SCHOOL ACCOUNT - SUMMARY FOR 2009-11 BIENNIUM

	2007-08		2008-09		2009-10	2010-11	
	Legislature Approved	2007-08 Actual	Legislature Approved	2008-09 Estimated	Legislature Approved	Legislature Approved	
TOTAL ENROLLMENT *	425,270.20	420,829.80	436,675.20	424,355.60	425,648.40	429,706.60	
BASIC SUPPORT	5,122	5,125	5,323	5,214	5,251	5,395	
TOTAL REGULAR BASIC SUPPORT **	2,178,412,777	2,156,577,434	2,324,500,302	2,212,704,453	2,235,193,631	2,318,399,593	
CLASS-SIZE REDUCTION	141,209,596	141,209,596	153,710,996	153,710,996	144,263,320	145,935,501	
SPECIAL EDUCATION ***	111,303,886	111,303,886	121,250,664	121,250,664	121,252,632	121,252,632	
SPECIAL UNITS/GIFTED & TALENTED	171,898	171,898	163,656	163,656	162,571	167,459	
ADULT HIGH SCHOOL DIPLOMA	21,447,955	21,302,940	23,362,996	22,410,539	21,170,456	22,673,833	
SCHOOL LUNCH PROGRAM STATE MATCH	588,732	588,732	588,732	588,732	588,732	588,732	
NRS ADJUSTMENT	0	190,176	0	0	0	0	
EUREKA COUNTY SK ADJUSTMENT	0	(931,717)	0	0	0	0	
SCHOOL IMPROVEMENT PROGRAMS:							
RPDP, NELIP & LEAD	13,089,934	13,089,638	13,513,162	11,937,714	7,897,804	7,897,804	
SPECIAL FUNDING:							
EARLY CHILDHOOD EDUCATION	3,251,671	3,208,584	3,338,875	3,338,875	3,338,875	3,338,875	
LIBRARY MEDIA SPECIALIST	18,078	18,078	18,798	18,798	18,798	18,798	
HIGH IMPACT POSITIONS RETIRMENT CREDIT	22,942,577	0	31,070,767	31,070,767	0	0	
TEACHER INCENTIVES MOVED TO B/A 2616	(22,942,577)	0	(31,070,767)	(31,070,767)	0	0	
SPECIAL ELEMENTARY COUNSELING	850,000	839,927	850,000	850,000	850,000	850,000	
SPECIAL TRANSPORTATION	112,012	170,908	112,012	170,909	170,908	170,908	
PRIOR YEAR PAYMENT ADJUSTMENTS	0	(5,760,125)	0	0	0	0	
BASIC SUPPORT RET'D / BUDGET REDUCTION	0	(14,825,347)	0	(2,450,135)	0	0	
TOTAL REQUIRED STATE SUPPORT	2,470,456,539	2,427,154,608	2,641,410,193	2,524,695,201	2,534,907,727	2,621,294,136	
LESS							
LOCAL SCHOOL SUPPORT TAX	(1,021,135,885)	(945,043,907)	(1,108,717,188)	(824,917,676)	(905,809,371)	(944,174,996)	
PSOFT (25-CENT AD VALOREM PROPERTY TAX)	(258,661,179)	(237,691,960)	(290,268,708)	(262,950,715)	(253,196,604)	(231,116,201)	
EUREKA COUNTY SCHOOL DISTRICT ADJUST.	0	4,296,698	0	0	0	0	
CLARK COUNTY S.D. CONSTRUCTION FUNDS	0	0	0	0	(10,000,000)	(10,000,000)	
TRANSFER-CLOSURE OF CLARK COUNTY RDA	0	0	0	0	(6,000,000)	(5,400,000)	
TOTAL STATE SHARE	1,190,659,475	1,248,715,439	1,242,424,297	1,436,826,810	1,359,901,752	1,430,602,939	
STATE SHARE ELEMENTS							
GENERAL FUND	1,041,380,667	1,041,380,667	1,090,814,060	1,042,818,347	1,201,169,591	1,267,051,744	
TEACHER INCENTIVES MOVED TO B/A 2616	(22,942,577)	(22,942,577)	(31,070,767)	(31,070,767)	0	0	
GENERAL FUND TRANSFER 09 TO 08	0	85,874,930	0	(85,874,930)	0	0	
DSA SHARE OF SLOT TAX	37,682,635	34,945,244	40,294,194	35,449,480	35,888,197	36,554,830	
PERMANENT SCHOOL FND	11,800,136	14,063,745	12,315,982	13,100,000	13,100,000	13,100,000	
FED MINERAL LEASE REVENUE	6,354,164	8,670,417	6,354,164	21,825,000	10,706,000	10,706,000	
OUT OF STATE LSST	116,384,350	102,284,309	123,716,564	93,487,859	98,037,864	102,190,265	
REAL PROPERTY TRANSFER TAX ⁽¹⁾	0	0	0	0	1,000,000	1,000,000	
ESTATE TAX	100	3,981	100	0	100	100	
PRIOR YR REFUNDS	0	6,687,926	0	35,788	0	0	
SUPPLEMENTAL APPROPRIATION	0	0	0	323,802,183	0	0	
ARRA FUNDS	0	0	0	139,626,106	0	0	
REVERTED TO GENERAL FUND	0	(22,253,203)	0	0	0	0	
TOTAL SHARE STATE ELEMENTS	1,190,659,475	1,248,715,439	1,242,424,297	1,553,199,066	1,359,901,752	1,430,602,939	
PROJECTED REVERSION TO GENERAL FUND	0	0	0	\$ 116,372,256	0	(0)	
			No. of Units	\$ per Unit		No. of Units	\$ per Unit
*** Special Education Units	2007-08	3,046	36,541.00	2009-10	3,049	39,768.00	
	2008-09	3,128	38,763.00	2010-11	3,049	39,768.00	

FY09 LEGISLATURE APPROVED IS THE AMOUNT APPROVED BY THE 2007 LEGISLATURE WITHOUT THE 24TH SPECIAL SESSION TEXTBOOK REDUCTION
 FY09 ESTIMATED REFLECTS THE \$48 MILLION TEXTBOOK REDUCTION APPROVED BY THE 24TH SPECIAL SESSION

* FY 08 & 09 Apportioned and FY 10, & 11 Weighted

** Totals May Not Balance Due to Rounding

*** Special Education Units funded separately from Basic Support

⁽¹⁾ Estimated real property transfer taxes currently levied in a redevelopment area to be transferred into the DSA pursuant to A.B. 458, Sec. 36.

A.B. 458 was subsequently vetoed and therefore, these amounts will not be transferred into the DSA.

BASIC SUPPORT PER PUPIL

The 2007 Legislature estimated the statewide average guaranteed basic support for operating purposes at \$5,122 per pupil in FY 2007-08; however, the actual FY 2007-08 per pupil support was \$5,125. For FY 2008-09, the legislatively-approved statewide estimated average for guaranteed basic support for operating purposes was \$5,323 per pupil before a \$48 million reduction in textbook funding approved by the 24th Special Session. The revised legislatively-approved per pupil support including the textbook funding reduction is \$5,213. The chart below compares the statewide average guaranteed basic support funding and increases/decreases by fiscal year since FY 2001-02:

2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 **Leg App	2009-10 Leg App.	2010-11 Leg App
\$3,921	\$3,987	\$4,298	\$4,433	\$4,490	\$4,699	\$5,125	\$5,323	\$5,251	\$5,395
\$106	\$66	\$311	\$135	\$57	\$209	\$426	\$198	(\$72)	\$144

**The per-pupil basic support was subsequently reduced to \$5,213 by the 24th Special Session as a result of a \$48 million textbook funding budget reduction.

The guaranteed basic support per pupil should not be confused with expenditures per pupil. Resources not considered within the Nevada Plan are also utilized to cover school districts' operating costs.

ENROLLMENT

Each school district's guaranteed level of funding is determined by multiplying the basic support per pupil by the weighted enrollment. Weighted enrollment equals a full count of pupils enrolled in grades 1 through 12, including children with disabilities enrolled in special education programs within a district, and six-tenths of the count of pupils enrolled in kindergarten or programs for three-year-olds and four-year-olds with disabilities. Handicapped preschoolers and kindergarten pupils are only counted as six-tenths of a pupil because they typically attend school for half a day or less. The following chart compares weighted enrollment numbers by fiscal year and the percent of increase each year over the preceding year:

2001-02 Actual	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Actual	2008-09 Estimated	2009-10 Leg App	2010-11 Leg App
344,765	358,641	373,498	387,834	400,101	413,260	420,830	424,356	425,648	429,707
	4.02%	4.14%	3.84%	3.16%	3.29%	1.83%	0.84%	0.30%	0.95%

Based on most recent enrollments, weighted enrollment (utilized to distribute DSA funds to school districts) is estimated to increase by approximately 2.7 percent during the current biennium, to 424,356 students in FY 2008-09. The weighted enrollment is lower than the 436,675 students projected by the 2007 Legislature. The approved budget projects an enrollment increase of 0.3 percent in FY 2009-10 over the FY 2008-09 estimated weighted enrollment and an increase of 0.95 percent in FY 2010-11 over projected enrollment in FY 2009-10.

Although Clark County and several other school districts' enrollments increased in the current biennium, the remaining school districts experienced a decline in enrollment and are using the hold-harmless provision of NRS 387.1233(2) for apportionment purposes. Since FY 2001-02, the hold-harmless provision has provided that apportioned enrollment is based upon the larger of the current year's enrollment, or that of either of the previous two years. The 2007 Legislature amended the hold-harmless provision, beginning in FY 2008-09, to provide for a one-year hold-harmless, except that districts with enrollments declining more than 5 percent will be allowed two-year hold-harmless.

POSITIONS AND SALARIES

To determine the number of employees needed to accommodate the projected number of additional students, the actual student-employee ratios for each major job classification are determined for the FY 2007-08 base year. Position counts for each year of the 2009-11 biennium were computed by maintaining the same student-employee ratio in each job classification. The approved budget anticipates that an additional 368 licensed instructional personnel will be needed to maintain the average of 20:1 student-teacher ratio throughout the upcoming biennium.

Further, the 2009 Legislature approved group insurance costs for school district personnel budgeted on a per-employee amount of \$6,707 in each year of the 2009-11 biennium, the same amount as approved for the 2007-09 biennium.

SALARY AND BENEFIT RECOMMENDATIONS

Consistent with recommendations for state employees, the Governor recommended a temporary salary reduction of 6 percent effective July 1, 2009, and a suspension of merit salary increases for district employees over the 2009-11 biennium. The 2009 Legislature approved a 4 percent salary reduction rather than the recommended 6 percent reduction resulting in a General Fund add-back of \$46.1 million in FY 2009-10 and \$47.1 million in FY 2010-11.

The Governor recommended that merit salary increases for all employee groups, including K-12 personnel, be suspended during fiscal years 2009-10 and 2010-11. Because licensed teaching personnel do not have the same opportunity for promotion as state employees unless they choose to leave the classroom and work toward moving into administration, merit increases for licensed educators are not only the primary mechanism for recognizing years of experience, but also for recognizing the acquisition of additional education and qualifications. As such, the 2009 Legislature modified the Governor's recommendation for licensed educators and approved the restoration of merit increases for the acquisition of additional education, resulting in a General Fund add-back of \$9.0 million in FY 2009-10 and \$19.3 million in FY 2010-11.

Moreover, the 2009 Legislature did not support the recommendation in The Executive Budget for K-12 Education for reductions in funding for group insurance similar to the Spending and Government Efficiency (SAGE) Commission reductions for all state employees. This action resulted in an additional General Fund cost of \$48.1 million in FY 2009-10 and \$52.2 million in FY 2010-11.

The Governor recommended and the 2009 Legislature approved an adjustment to fringe benefits to increase the retirement rate from 20.50 percent to 21.50 percent, with a corresponding reduction in salary costs for one-half of the amount for the employee portion of the increase. This is consistent with the methodology that will be utilized to implement the retirement increase for state employees on the employer-paid plan. The cost of the retirement rate increase is \$10.2 million in FY 2009-10 and \$10.5 million in FY 2010-11.

FEDERAL ARRA EDUCATION STABILIZATION FUNDING

The American Recovery and Reinvestment Act of 2009 (ARRA) included state fiscal stabilization funding over the next two years. Nevada's allocation is \$396.6 million of which \$324.4 million (81.8 percent) is designated for K-12 and higher education, while the remaining \$72.2 million (18.2 percent) is designated for public safety and other government services (which may also include education). The 2009 Legislature allocated a total of \$139.62 million ARRA state education stabilization funding to K-12 education in FY 2008-09 as part of the Distributive School Account funding. The stabilization funds were used to offset additional state General Funds required due to lower than projected LSST and property tax collections and mineral land lease receipts. The remaining \$184.78 million of the education stabilization funding was allocated to the Nevada System of Higher Education institutions over the 2009-11 biennium.

SUPPLEMENTAL APPROPRIATION

The 2009 Legislature approved a supplemental appropriation of \$323.8 million for the DSA in FY 2008-09 primarily due to lower-than-projected sales tax revenue collections inside the Nevada Plan which are guaranteed by the state.

FUNDING FOR TEXTBOOKS, INSTRUCTIONAL SUPPLIES AND INSTRUCTIONAL HARDWARE

The 24th Special Session reduced funding designated for textbook, instructional supplies and instructional hardware by \$48 million in FY 2008-09. The Governor recommended and the 2009 Legislature approved the restoration of the \$48 million in fiscal years 2009-10 and 2010-11 for textbook, instructional supplies and instructional hardware at historical levels with increases for inflation.

Existing law requires the Department of Education to develop a formula for determining the minimum amount of money each school district is required to spend each year for textbooks, instructional supplies and instructional hardware. Assembly Bill 13, effective July 1, 2009, authorizes a school district to request a waiver from all or a portion of the minimum expenditure requirements when a school district experiences an economic hardship. The Interim Finance Committee will determine whether to grant the requested waiver.

Additionally, Assembly Bill 429 revises the method for determining the amount of the minimum expenditures for textbooks, instructional supplies and instructional hardware

and adds instructional software to the list of items included in the minimum expenditure requirement. Previous to the enactment of A.B. 429, the amount of the minimum expenditure requirement was determined based on the actual expenditures during the base year for each biennium. Assembly Bill 429 revised the method for determining the amount of the requirement by beginning with the amount established for fiscal year 2004-05, when the requirement was enacted, and increasing it by the percentage of enrollment growth and inflationary factors that have been legislatively approved since that time. As such, the Legislature reduced funding to the DSA by \$21.4 million in FY 2009-10 and \$21.5 million in FY 2010-11 to reflect this adjustment.

INFLATION

For FY 2009-10 The Executive Budget recommended, and the 2009 Legislature approved, an inflationary increase of 0.3 percent over the FY 2008-09 budgeted amounts for textbooks, library books, instructional and other supplies, and instructional computer software, with an additional 3 percent increase for FY 2010-11. The Legislature also approved utility inflation of 7.7 percent in FY 2009-10 and 3.3 percent in FY 2010-11, for a total cost of \$19 million over the 2009-11 biennium for inflationary increases.

TRANSFER NEVADA YOUTH TRAINING CENTER STUDENT FUNDING TO DSA

The 2009 Legislature did not concur with The Governor's recommended budget to transfer the responsibility for operating the school at the Nevada Youth Training Center (NYTC) to the Elko County School District and provide per-student funding through the DSA. Instead, the Legislature restored funding in the amount of \$922,028 in FY 2009-10 and \$930,532 in FY 2010-11 to NYTC's budget to continue operation of the school by the Division of Child and Family Services.

SPECIAL EDUCATION

The state provides funding for special education on the basis of special education program units, which are defined by NRS 387.1211 as organized instructional units in which a licensed, full-time teacher is providing an instructional program that meets minimum standards prescribed by the State Board of Education. To qualify for a full apportionment, a unit must have operated the full school day (330 minutes) for at least nine of the school months within a school year.

The Governor's recommended budget, as originally submitted, reflected a Maintenance of Effort (MOE) funding shortfall related to federal funding utilized to support special education activities. The Governor subsequently recommended funding to correct the MOE shortfall in FY 2009-10 from the economic stimulus stabilization funds. However, because the state is required to fund a greater portion of basic support for the 2009-11 biennium, primarily as the result of lower projected property tax and LSST (sales tax) revenues, K-12 education will not qualify for stimulus funding during FY 2009-10 and FY 2010-11. Therefore, the 2009 Legislature instead increased General Fund by \$7.6 million in FY 2009-10 and \$6.5 million in FY 2010-11 to address the MOE shortfall.

For FY 2008-09, the state provided funding for 3,128 special education units at \$38,763 each, totaling \$121.3 million. For the 2009-11 biennium, the approved budget includes 3,049 special education units, at a cost of \$39,768 each, or \$121.3 million for each year of the biennium, an increase of 2.6 percent over the FY 2008-09 per-unit funding level to accommodate growth in enrollment and roll-up costs for special education programs, and a 2.5 percent decrease each year of the biennium in the approved number of special education units from the FY 2008-09 level of 3,128.

Additional special education funding was also provided in the 2007-09 biennium for instructional programs incorporating education technology for gifted and talented pupils. The 2009 Legislature approved the Governor's recommended funding in the amounts of \$162,571 and \$167,459, for FY 2009-10 and FY 2010-11 compared to \$171,898 and \$163,656 authorized for FY 2007-08 and FY 2008-09, respectively.

CLASS SIZE REDUCTION

In order to maintain pupil-teacher ratios of 16:1 in first and second grades and 19:1 in third grade, the 2009 Legislature approved the continuation of funding for the Class-Size Reduction (CSR) program, as recommended by the Governor, in the amount of \$144.3 million in FY 2009-10 and \$145.9 million in FY 2010-11, and as adjusted for the restoration of funding of 2 percent of the Governor's recommended 6 percent reduction for salaries and restoration of merit increases for additional education. This represents a decrease of 6.1 percent in FY 2009-10 and a 5.1 percent decrease in FY 2010-11 when compared to the FY 2008-09 work program amount of \$153.7 million.

As in previous biennia, the Legislature continued funding for 23.5 teachers to reduce the pupil-teacher ratio in certain kindergartens with large numbers of students considered at-risk of failure. The pupil-teacher ratios for CSR flexibility would remain at no more than 22:1 in grades 1, 2, and 3, and no more than 25:1 in grades 4 and 5 or grades 4, 5, and 6 in school districts that include grade 6 in elementary school.

The 2009 Legislature again granted authority for all school districts, subject to the approval of the State Superintendent of Public Instruction, to carry out alternative programs for reducing the ratio of pupils per teacher or to implement programs of remedial education that have been found to be effective in improving pupil achievement in grades 1, 2 and 3.

ADULT HIGH SCHOOL DIPLOMA PROGRAM

Each session, the Legislature determines an amount of funding for adult high school diploma programs for the general public and for the state's prison inmates in the four school districts that operate programs within prison facilities. The 2009 Legislature approved a modification to the recommended budget for the Adult High School Diploma program adding \$2.4 million in FY 2009-10 and \$3.6 million in FY 2010-11 of General Fund support in order to utilize a five-year Adult Education enrollment growth average for the 2009-11 biennium, instead of the K-12 Education enrollment growth percentage as has historically been utilized. Total funding for the program was approved at \$21.2 million in FY 2009-10 and \$22.7 million in FY 2010-11.

REGIONAL PROFESSIONAL DEVELOPMENT PROGRAMS

The 2009 Legislature did not support the Governor's recommendation to suspend the Regional Professional Development program for the 2009-11 biennium. Instead, the Legislature approved the consolidation of the four existing professional development program regions to three, and restored General Funds of \$7.9 million each fiscal year of the upcoming biennium to continue the Regional Professional Development program. Additionally, \$100,000 each fiscal year was designated from the approved funding to provide Administrator training.

EARLY CHILDHOOD EDUCATION

The 2009 Legislature approved reducing the funding recommended by the Governor for Early Childhood Education programs in the 2009-11 biennium to the FY 2008-09 legislatively-approved level of \$3.3 million each fiscal year. This action resulted in General Fund savings of \$84,300 over the 2009-11 biennium.

INCENTIVES FOR LICENSED EDUCATIONAL PERSONNEL

Assembly Bill 1 of the 23rd Special Session created a Grant Fund for Incentives for Licensed Educational Personnel and directed that the funding provided in the DSA for the purchase of retirement credits during the 2007-09 biennium be transferred into the new fund. The legislation required each school district to establish a program of incentive pay for licensed educational personnel designed to attract and retain those employees. Financial incentives must not exceed \$3,500 per year.

Assembly Bill 1 also repealed the statutory language requiring the purchase of retirement credits for teachers in at-risk schools, psychologists, and teachers in the fields of mathematics, science, special education and English as a Second Language, initially approved by the 2003 Legislature. However, the legislation provided an option for those employees participating in the program prior to July 1, 2007, to continue the purchase of retirement credits until they have received an additional one full year of retirement credit.

The 2009 Legislature did not approve the recommendation in The Executive Budget to suspend the 1/5 Retirement Credit Purchase and Teacher Incentive program for the 2009-11 biennium. Instead, the Legislature approved funding in the amount of \$24.8 million in FY 2010-11 for the cost of the Retirement Credits and Teacher Incentives earned in FY 2009-10. The cost of the Retirement Credits and Teacher Incentives earned in FY 2010-11, estimated to be \$25.7 million, will need to be funded in FY 2011-12 by the 2011 Legislature.

OTHER STATE EDUCATION PROGRAMS

For the 2009-11 biennium, the Governor recommended and the Legislature approved the transfer of all non pass-through funding to other budget accounts within the Department of Education in order to preserve this budget account for pass-through

funding to school districts and/or charter schools. This budget will continue to provide General Fund support for the Apprenticeship program, Educational Technology, Library Database, Career and Technical Education (CTE), and CTE Student organizations, Peer Mediation, Local Education Agency (LEA) Library Books, Public Broadcasting, Project GAIN (Geographic Alliance in Nevada), the National Board Certification program for teachers and counselors, School Support Team Substitutes, Speech Pathologist increment. The 2009 Legislature approved General Funds of \$10.3 million in FY 2009-10 and \$9.4 million in FY 2010-11 to support the various programs included within this budget.

TEACHER SIGNING BONUSES

The 2009 Legislature did not support the recommendation in The Executive Budget to fund teacher signing bonuses for new teachers hired only for enrollment increases totaling \$516,000 in FY 2009-10 and \$646,000 in FY 2010-11. Instead, the Legislature approved the suspension of all new teacher signing bonuses for the 2009-11 biennium. As a result, school districts will not receive reimbursement from the state for new teacher signing bonuses but rather will be responsible for funding the bonuses during the biennium should they elect to continue the program.

EDUCATIONAL TECHNOLOGY

The American Recovery and Reinvestment Act of 2009 allocates approximately \$4.3 million in educational technology funds to Nevada. Additionally the ongoing federal Technology Education grant was restored in the amount of \$1.5 million each fiscal year of the 2009-11 biennium. In light of this funding, the 2009 Legislature reduced the Governor's recommended funding for the state-funded Educational Technology program from \$4.9 million to \$2.15 million in each fiscal year of the 2009-11 biennium.

CAREER AND TECHNICAL EDUCATION

In light of the success of the CTE program on student academic achievement, the 2009 Legislature approved continuation of state support in the amount of \$4.0 million in each fiscal year of the 2009-11 biennium to maintain and expand CTE programs throughout the state.

SCHOOL REMEDIATION TRUST FUND

The account for Programs for Innovation and the Prevention of Remediation (referred to as the School Remediation Trust Fund) was created by the 2005 Legislature to support improvement plans developed by schools and school districts to improve the achievement of students.

FULL-DAY KINDERGARTEN

For the 2009-11 biennium, the 2009 Legislature approved General Funds of \$25.5 million each fiscal year in addition to interest earnings of \$2.2 million over the

biennium to fund the ongoing costs of full-day kindergarten for 114 at-risk schools. These schools were determined to be at-risk based upon a free and reduced lunch count of pupils of at least 55.1 percent of the student enrollment.

PROGRAMS FOR INNOVATION AND THE PREVENTION OF REMEDIATION (ELEMENTARY AND SECONDARY SCHOOLS)

For the 2009-11 biennium, the Governor recommended and the 2009 Legislature approved the suspension of funding for Programs for Innovation and the Prevention of Remediation. These programs were funded by the 2007 Legislature at approximately \$100 million during the 2007-09 biennium. However, much of the funding was reserved for reversion due to the budget reductions that were required due to lower than projected revenue collections.

DEPARTMENT OF EDUCATION

The 2009 Legislature approved total funding for the Department of Education (excluding the Distributive School Account, the Remediation Trust Fund, Teacher Incentives, and the Other State Education Programs account) in the amount of \$397.4 million in FY 2009-10 and \$322.7 million in FY 2010-11, an increase of 23.2 percent for the 2009-11 biennium compared to the 2007-09 biennium. The majority of the increase is due to additional federal funds authorized by the American Recovery and Reinvestment Act (ARRA) for existing education programs. For the department's budget, General Fund support was approved in the amount of \$25.8 million for the 2009-11 biennium, compared to \$22.6 million approved for the 2007-09 biennium. The increase in General Fund support was due primarily to increased costs for the testing proficiency program, and an increase in indirect costs as a result of department-wide position transfers recommended by the Governor and approved by the Legislature to properly align the funding of positions with the duties performed.

To assist the department in providing technical support to the school districts and charter schools within the state, and to fulfill increasing state and federal statutory requirements, the 2009 Legislature approved five new full-time positions. The new positions include a Budget Analyst, an Auditor, a Business Process Analyst, and two Education Consultants. The Education Consultants and Business Process Analyst positions were converted to staff positions from contractor positions within the state assessment program.

PROFICIENCY TESTING

Since the implementation of the No Child Left Behind Act (NCLBA) in 2002, the state's accountability system and the proficiency testing program have been significantly affected. Under the NCLBA, reading and math tests (criterion-referenced tests – CRT) are now given annually in grades 3 through 8 versus prior to the NCLBA in grades 3 and 5 only. The state's accountability system also includes increased reporting

elements, has become web-based, and the accountability system must report the achievement of all public elementary and secondary school students. Historically the Legislature has fully funded the state testing program; however, since the implementation of the NCLBA, federal funds are also provided in the Title II, V and VI budget for developing additional state standards and assessments required by the NCLBA.

The 2009 Legislature approved General Fund support of \$5.9 million in FY 2009-10 and \$5.7 million in FY 2010-11 for the proficiency testing program, representing a 12.7 percent increase over the amount approved for the 2007-09 biennium. The increase was due to increased costs to administer the CRT and the High School Proficiency Examination (HSPE), including costs related to growth in the number of students tested and test development. The Legislature also approved the Governor’s recommendation to move the funding for the System of Accountability Information in Nevada (SAIN) from the Other State Programs budget to the state testing budget in order to retain the Other State Programs budget as a strictly “pass-through” account. The Legislature approved the Governor’s amended budget to increase the SAIN funding by \$50,000 in each fiscal year to provide the necessary software maintenance and license fees to ensure the SAIN system would be maintained and operational. Total General Fund support for the SAIN is approximately \$600,000 over the 2009-11 biennium.

As a result of budget shortfalls, The Executive Budget recommended the elimination of the norm-referenced tests (NRT). The NRT is an assessment administered to students in grades 4, 7 and 10 that is used to compare Nevada’s students to those in the rest of the nation. Indicating that the NRT is an important assessment, the Legislature modified the Governor’s recommendation by suspending the NRT for the upcoming biennium rather than eliminating the examination entirely. Suspension of the NRT over the 2009-11 biennium results in a General Fund savings of \$1.85 million. The table below indicates the tests and grade levels that will be administered during the current biennium:

Name of Test Administered	3	4	5	6	7	8	9	10	11	12
National Assessment of Education Progress (<i>NAEP</i>) (sample only)		•				•				•
Writing Exam (5 th grade is diagnostic only)			•			•			•	•
High School Proficiency Exam								•	•	•
Nevada Criterion-Referenced Test	•	•	•	•	•	•				

The Legislature approved the Governor’s amended budget to transfer a portion of the increased CRT/HSPE costs to the Individuals with Disabilities budget to account for costs attributable to students with disabilities, resulting in a net General Fund savings of \$1.8 million over the 2009-11 biennium. The Legislature also approved the Governor’s amended budget to add a Business Process Analyst position to provide state-mandated

help-desk functions to school districts and charter schools, and two Education Consultant positions to provide data management and technical support to school districts and charter schools. In prior biennia, the duties of the three new positions were contractual services by the department for the proficiency testing program. The three new positions are supported one-half through federal assessment grant funds and one-half General Fund.

TEACHER EDUCATION AND LICENSING

The Teacher Education and Licensing budget includes the Commission on Professional Standards in Education, which is charged with the adoption of regulations pertaining to the licensing of teachers and other educational personnel. Teacher licensing staff is responsible for implementation and enforcement of the standards adopted by the Commission on Professional Standards in Education. Licensing staff is also responsible for determining eligibility, approving and issuing licenses for teachers and other educational personnel.

The 2009 Legislature approved the Governor's recommendation to use teacher licensing fees of \$344,083 to enhance the teacher licensing system to become more web-based, and to expand access of the system to more users. The Legislature approved \$23,421 beyond the amount recommended by the Governor in FY 2009-10 to replace a telephone system in Las Vegas in order to ensure that the new telephone system would be compatible with the state system, and reduced the amounts for staff travel and contractual costs for a copy reproduction project.

IMPROVING AMERICA'S SCHOOLS – TITLE I

Title I programs include the majority of the federal funds utilized by school districts to comply with the NCLBA requirements. The 2009 Legislature authorized federal funds in the amount of \$124.8 million in FY 2009-10 and \$89.5 million in FY 2010-11 for the Title I basic programs, migrant, neglected and delinquent programs, school improvement, and the state's accountability program. The authority in FY 2009-10 includes approximately \$35.0 million in additional Title I funds approved by ARRA, which represents one-half of the total \$70.1 million authorized to assist schools in increasing the academic achievement of children at risk for failure. School districts will be eligible for the second half of the ARRA funds in fall 2009 provided certain ARRA record-keeping and reporting requirements are satisfied.

Through passage of the federal Omnibus Act in March 2009, the new administration restored funding for the Even Start program and discontinued funding for the Reading First program. Accordingly, the Legislature approved approximately \$800,000 in federal authority over the 2009-11 biennium to continue the Even Start program and eliminated grant funding of \$6.1 million in each year of the upcoming biennium for the discontinuance of the Reading First program.

IMPROVING AMERICA'S SCHOOLS – TITLES II, V, AND VI

The 2009 Legislature authorized federal funds in each fiscal year of the 2009-11 biennium for the following additional NCLBA programs: Teacher Quality Grant - \$14.8 million; Math and Science Partnerships - \$1.1 million; and the State Assessment Grant - \$5.2 million. Funding for the Education Technology Grant was not included in The Executive Budget; however, the federal Omnibus Act restored the grant and the Legislature approved federal authority of \$1.5 million in each fiscal year. The Innovative Education Grant was discontinued at the federal level.

The Legislature approved \$4.3 million in additional ARRA Education Technology Grant funds in FY 2009-10 to assist school districts in providing students with the technological skills to become college and workforce ready.

INDIVIDUALS WITH DISABILITIES

The federal Individual with Disabilities Education Act (IDEA) provides funding to states to help cover the supplemental costs of educating children with disabilities. The 2009 Legislature authorized federal funds in the amount of \$105.7 million in FY 2009-10 and \$70.9 million in FY 2010-11 for IDEA, which includes the early childhood program for students with disabilities. As with the Title I ARRA funds, the Legislature approved the authority in FY 2009-10 of approximately \$35.0 million in additional IDEA ARRA funds, which represents one-half of the total \$70.0 million authorized. School districts will be eligible for the second half of the funds in fall 2009 provided certain reporting requirements are satisfied.

NEVADA SYSTEM OF HIGHER EDUCATION

The Nevada System of Higher Education is governed by a 13-member Board of Regents. The System comprises the Chancellor's Office; University of Nevada, Reno (UNR); University of Nevada, Las Vegas (UNLV); Nevada State College at Henderson (NSC); College of Southern Nevada (CSN); Western Nevada College (WNC); Great Basin College (GBC); Truckee Meadows Community College (TMCC); UNR School of Medicine; UNLV Law School; UNLV Dental School; Desert Research Institute (DRI); and related institutions. The NSHE state-supported budgets are primarily formula driven.

In light of the Governor recommending a 35.9 percent decrease in General Fund support for the Nevada System of Higher Education (NSHE) for the 2009-11 biennium, the 2009 Legislature focused upon and addressed a number of interrelated issues, including funding restoration, the enrollment calculation methodology by which formula funding is distributed, stop-loss and equity funding for campuses, student registration fee increases and the federal American Recovery and Reinvestment Act (ARRA) funding available for stabilizing education funding.

LEGISLATURE RESTORES FUNDING TO LIMIT DECREASE TO 12.5 PERCENT

The 2007 Legislature approved \$1.316 billion in General Fund support for the NSHE for the 2007-09 biennium. For the 2009-11 biennium, the Governor recommended \$843.9 million, a decrease of 35.9 percent or \$472.51 million. Compared to the General Fund amounts approved for FY 2008-09, the Governor recommended reducing the seven campus formula accounts by 44.4 percent or \$223.95 million in FY 2009-10 and 45.5 percent or \$229.37 million in FY 2010-11. The DRI and the three professional schools were recommended to receive decreases in General Fund support of 2.6 percent or \$1.63 million in FY 2009-10 and 2.9 percent or \$1.79 million in FY 2010-11. The balance of the reductions recommended in The Executive Budget occurs across the other non-formula accounts. Cumulatively, the Governor recommended reducing General Fund support by 37.3 percent to \$424.3 million in FY 2009-10 and by 38.0 percent to \$419.6 million in FY 2010-11. The table below shows the recommended funding levels and percentage decreases contained in The Executive Budget.

Governor Recommended General Fund Support Nevada System of Higher Education 2009-11 Biennium							
	FY 2009 Legislature Approved Funding		FY 2010 Governor Recommended Funding	% Change over FY 2009		FY 2011 Governor Recommended Funding	% Change over FY 2009
UNR	\$ 136,590,971		\$ 72,357,693	-47.0%		\$ 70,728,966	-48.2%
UNLV	\$ 172,988,843		\$ 83,256,932	-51.9%		\$ 78,492,606	-54.6%
NSC	\$ 17,670,035		\$ 9,155,806	-48.2%		\$ 9,619,048	-45.6%
GBC	\$ 16,997,300		\$ 12,593,172	-25.9%		\$ 13,081,733	-23.0%
CSN	\$ 97,672,554		\$ 64,839,219	-33.6%		\$ 65,371,667	-33.1%
WNC	\$ 21,251,842		\$ 12,765,457	-39.9%		\$ 12,436,308	-41.5%
TMCC	\$ 41,002,040		\$ 25,252,536	-38.4%		\$ 25,072,611	-38.9%
Formula Account SUB-TOTAL	\$ 504,173,585		\$ 280,220,815	-44.4%		\$ 274,802,939	-45.5%
DRI	\$ 9,795,172		\$ 8,543,985	-12.8%		\$ 8,526,857	-12.9%
UNR Medical	\$ 34,753,277		\$ 34,570,216	-0.5%		\$ 34,667,081	-0.2%
UNLV Law	\$ 9,126,630		\$ 8,690,751	-4.8%		\$ 8,409,503	-7.9%
UNLV Dental	\$ 8,431,499		\$ 8,668,668	2.8%		\$ 8,713,456	3.3%
Other Institutions SUB-TOTAL	\$ 2,106,578		\$ 60,473,620	-2.6%		\$ 60,316,897	-2.9%
Non-Formula and Other Accounts SUB-TOTAL^{1,2}	\$ 110,811,769		\$ 83,617,463	-24.5%		\$ 84,442,186	-23.8%
GENERAL FUND TOTAL	\$ 677,091,932		\$ 424,311,898	-37.3%		\$ 419,562,022	-38.0%

¹ Includes \$26.9 million in General Fund salary adjustments funds and non-formula equipment.

² Includes \$925,938 in FY 2009-10 and \$925,046 in FY 2010-11 in recommended WICHE transfer to NSHE Administration.

The Legislature was concerned that the Governor's recommended funding levels would be insufficient to support the system's core mission. The 2009 Legislature did not concur with the Governor's recommendations and instead restored funding to levels that cumulatively represented a 12.5 percent reduction in each year of the 2009-11 biennium inclusive of \$92.4 million in annual ARRA education stabilization funding. To achieve the 12.5 percent reduction level, the 2009 Legislature restored \$76.7 million in General Fund support in FY 2009-10 and \$81.4 million in FY 2010-11.

Total state General Fund support approved by the 2009 Legislature was \$501.05 million in both FY 2009-10 and FY 2010-11, or approximately \$1.0 billion over the 2009-11 biennium. The tables below reflect the allocation of General Fund and ARRA education stabilization funding to the NSHE formula and non-formula budgets at the 12.5 percent reduction level (\$592.5 million annually) and provides a comparison to the funding levels recommended in The Executive Budget. In the pages that follow, specific actions taken by the Legislature to achieve the funding restorations are described in more detail.

FY 2010 Summary of General Fund and ARRA Stabilization Funding at 12.5% Reduction Level						
NSHE Institution	FY 2010 Governor Rec. General Fund	% Reduction from FY 2009 Leg. Approved	FY 2010 Total General Fund and ARRA Formula Funding at 12.5% Reduction	Per Campus Impact	FY 2010 General Fund Appropriation	FY 2010 Federal ARRA Allocation
UNR ¹	\$ 72,357,693	-47.0%	\$123,874,524	-13.82%	\$ 99,600,817	\$ 24,273,707
UNLV	\$ 83,256,932	-51.9%	\$154,997,284	-15.35%	\$124,075,240	\$ 30,922,044
NSC	\$ 9,155,806	-48.2%	\$ 13,711,982	-24.10%	\$ 10,976,434	\$ 2,735,548
GBC	\$ 12,593,172	-25.9%	\$ 17,297,306	-2.70%	\$ 13,846,484	\$ 3,450,822
CSN	\$ 64,839,219	-33.6%	\$ 97,711,177	-4.90%	\$ 78,217,743	\$ 19,493,434
WNC	\$ 12,765,457	-39.9%	\$ 19,632,933	-10.76%	\$ 15,716,152	\$ 3,916,781
TMCC	\$ 25,252,536	-38.4%	\$ 38,079,970	-11.65%	\$ 30,482,995	\$ 7,596,975
DRI (formula)	\$ 0	-	\$ 3,202,599	-12.51%	\$ 3,202,599	\$ 0
Total Formula Funding	\$280,220,815	-	\$468,507,775	-	\$376,118,464	\$ 92,389,311
	FY 2010 Governor Rec. General Fund		FY 2010 Non-Formula Budgets Total Funding	Uniform Reduction %	FY 2010 General Fund Appropriation	FY 2010 Federal ARRA Allocation
All Other NSHE Budgets (Non-Formula) (includes DRI) ²	\$143,165,145	-37.47%	\$123,947,646	-14.46%	\$123,947,646	\$ 0
TOTAL FUNDING²	\$423,385,960	-	\$592,455,421	-12.50%³	\$500,066,110	\$ 92,389,311

¹ The Legislature approved UNR's request to reallocate \$2.20 million in General Fund from UNR non-formula accounts to reduce the impact on UNR's main formula account from -15.35% to -13.82%. UNR was the only institution to request a reallocation.

² WICHE FY 2009-10 funding of \$985,261 not included in NSHE totals.

³ From \$677,091,932 approved by the 2007 Legislature for FY 2008-09

FY 2011 Summary of General Fund and ARRA Stabilization Funding at 12.5% Reduction Level						
NSHE Institution	FY 2011 Governor Rec. General Fund	% Reduction from FY 2009 Leg. Approved	FY 2011 Total General Fund and ARRA Formula Funding at 12.5% Reduction	Per Campus Impact	FY 2011 General Fund Appropriation	FY 2011 Federal ARRA Allocation
UNR ¹	\$ 70,728,966	-48.2%	\$124,085,141	-13.67%	\$ 99,782,638	\$ 24,302,503
UNLV	\$ 78,492,606	-54.6%	\$154,997,284	-15.35%	\$124,050,781	\$ 30,946,503
NSC	\$ 9,619,048	-45.6%	\$ 13,826,922	-24.10%	\$ 11,066,261	\$ 2,760,661
GBC	\$ 13,081,733	-23.0%	\$ 17,531,947	-2.70%	\$ 14,031,547	\$ 3,500,400
CSN	\$ 65,371,667	-45.6%	\$ 97,086,121	-4.90%	\$ 77,702,066	\$ 19,384,055
WNC	\$ 12,436,308	-41.5%	\$ 19,614,843	-10.76%	\$ 15,698,576	\$ 3,916,267
TMCC	\$ 25,072,611	-33.1%	\$ 37,959,454	-11.65%	\$ 30,380,532	\$ 7,578,922
DRI (formula)	\$ 0	-	\$ 3,189,119	-12.51%	\$ 3,189,119	\$0
Total Formula Funding	\$274,802,939	-	\$468,290,831	-	\$375,901,520	\$ 92,389,311
	FY 2011 Governor Rec. General Fund		FY 2011 Non-Formula Budgets Total Funding	Uniform Reduction %	FY 2011 General Fund Appropriation	FY 2011 Federal ARRA Allocation
All Other NSHE Budgets (Non-Formula) (includes DRI) ²	\$143,834,037	-38.17%	\$124,164,590	-14.20%	\$124,164,590	\$ 0
TOTAL FUNDING²	\$418,636,976	-	\$592,455,421	-12.50%³	\$500,066,110	\$ 92,389,311

¹ The Legislature approved UNR's request to reallocate \$2.36 million in General Fund from UNR non-formula accounts to reduce the impact on UNR's main formula account from -15.35% to -13.67%. UNR was the only institution to request a reallocation.

² WICHE FY 2010-11 funding of \$983,955 not included in NSHE totals.

³ From \$677,091,932 approved by the 2007 Legislature for FY 2008-09

Overall, the 2009 Legislature approved a total of \$1.587 billion in operating funding (General Fund, federal ARRA, fees, non-resident tuition and other miscellaneous revenues) for the 2009-11 biennium inclusive of WICHE but net of interagency transfers. The approved total is \$92.8 million less than the \$1.679 billion approved by the 2007 Legislature for the 2007-09 biennium.

For the 2009-11 biennium, the Governor allocated 13.7 percent of recommended General Fund appropriations to the NSHE, compared to the 19.3 percent approved by the 2007 Legislature for the 2007-09 biennium. The restorations approved by the Legislature resulted in an allocation of 15.3 percent of General Fund appropriations to the NSHE over the 2009-11 biennium.

ENROLLMENT PROJECTION METHODOLOGY CHANGE

Historically, with the exception of NSC, enrollment projections at the NSHE institutions have been calculated based upon a three-year weighted average methodology. The NSC's enrollments have been projected based upon unweighted prior-year actuals due to the institution's relative newness. Using the three-year weighted average

methodology and enrollments from FY 2006-07 through FY 2008-09, the Governor recommended system-wide enrollment growth of 6.23 percent in FY 2009-10 and an additional 2.18 percent in FY 2010-11. The 2009 Legislature did not concur with the Governor's use of the traditional methodology, and based upon the recommendation of the Board of Regents, instead approved a one-time change in the enrollment calculation methodology for the 2009-11 biennium. In place of the three-year weighted average methodology, the Legislature approved utilizing campuses' FY 2008-09 actual enrollments (fall actual – spring preliminary) for each year of the 2009-11 biennium for purposes of allocating formula funding. The Board of Regents proposed this methodology based upon the uncertainties of state funding levels and enrollment demands resulting from the state's economic downturn. The table below depicts the impact of applying the "flat" enrollment methodology on FY 2009-10 and FY 2010-11 enrollments compared to the enrollments contained in The Executive Budget. As approved by the Legislature, projected enrollments decrease by 1,848 full-time students in FY 2009-10 and 3,998 students in FY 2010-11.

Annualized Actual and Projected FTE Enrollments Based Upon FY 2009 "Flat Enrollment" Methodology									
Campus	FY 2008 Actual FTE	FY 2009 Budgeted FTE	FY 2009 Revised Estimate	FY 2010 Gov. Rec. FTE	FY 2010 "Flat" Enroll.	FY 2010 Difference from Gov. Rec.	FY 2011 Gov. Rec. FTE	FY 2011 "Flat" Enroll.	FY 2011 Difference from Gov. Rec.
UNLV	19,543	19,814	19,645	19,973	19,645	(328)	20,047	19,645	(402)
UNR	12,227	12,542	12,622	12,647	12,622	(25)	12,804	12,622	(182)
CSN	19,607	18,760	21,069	22,209	21,069	(1,140)	23,582	21,069	(2,513)
TMCC	6,479	6,544	6,802	6,967	6,802	(165)	7,231	6,802	(429)
WNC	2,388	2,540	2,492	2,393	2,492	99	2,402	2,492	90
GBC	1,643	1,570	1,801	1,937	1,801	(136)	2,076	1,801	(275)
NSC	1,437	1,968	1,427	1,580	1,427	(153)	1,714	1,427	(287)
Totals	63,324	63,738	65,858	67,706	65,858	(1,848)	69,856	65,858	(3,998)

In approving the methodology change, the 2009 Legislature engaged in considerable discussion regarding the impact of a "flat" enrollment methodology on the distribution of formula funding. Upon examination, when the three-year weighted average methodology was used to determine enrollments, the formula resulted in a more favorable funding distribution to the community colleges (where higher enrollment growth has been occurring) relative to the universities. In contrast, the "flat" enrollment methodology favored the universities relative to the community colleges. The question of whether special equity or adjustment funding should be provided to CSN if this enrollment methodology was approved was also discussed.

In approving the enrollment methodology change, the money committees issued a letter of intent indicating that for purposes of projecting FY 2011-12 and FY 2012-13 enrollments and calculating its 2011-13 biennium budgets, the NSHE should return to utilizing the traditional three-year weighted average methodology.

FEDERAL ARRA STATE EDUCATION STABILIZATION FUNDING

The federal ARRA provided Nevada \$396.58 million in state fiscal stabilization funding over the 2009-11 biennium. The federal government designated a total of \$324.40 million (81.8 percent) for K-12 and higher education (education stabilization), and the remaining \$72.18 million (18.2 percent) for public safety and other government services (government services stabilization), which could include education. The ARRA's education stabilization provisions included a maintenance of effort (MOE) requirement tied to FY 2005-06 K-12 and NSHE General Fund-supported expenditures, as well as provisions for a waiver of the MOE requirement by the Secretary of Education. To qualify for a waiver, "states must attest that for a particular fiscal year, the percentage of its total state revenues that were used to support elementary, secondary and public higher education for that fiscal year was equal to or greater than the percentage of its total state revenues that were used to support elementary, secondary, and public higher education for the preceding fiscal year." With respect to states' uses of education stabilization funds for higher education, the primary purposes identified by the ARRA were:

- Education and general expenditures, in such a way as to mitigate the need to raise tuition and fees for in-state residents; or
- Modernization, renovation, or repair of IHE (institutions of higher education) facilities that are primarily used for instruction, research, or student housing, modernization, renovation, and repairs that are consistent with a recognized green-building rating system.

On April 28, 2009, the state Budget Office submitted Nevada's application for stabilization funding to the U.S. Department of Education. The application was based upon the Governor's recommended budget for FY 2009-10 and FY 2010-11. The submitted application indicated that while Nevada would not meet the MOE requirement for higher education, Nevada would meet the criteria (waiver test) established by the department under which the Secretary would issue waivers. The U.S. Department of Education approved Nevada's application on May 8, 2009.

The Governor's application for stabilization funding requested \$114.85 million in ARRA education stabilization funding for the NSHE. However, to better mitigate the 35.9 percent budget reduction recommended by the Governor and to off-set the need for student fee increases of up to 214 percent, the 2009 Legislature instead allocated a total of \$184.78 million or \$69.93 million more of the ARRA education stabilization funding to the NSHE's institutions. To ensure a "funding cliff" did not occur in either fiscal year, the Legislature allocated the funding evenly, budgeting \$92.39 million in fiscal years 2009-10 and 2010-11. Further, to equitably distribute the funding impact anticipated to occur when ARRA funding ends in FY 2011-12, the ARRA funding was combined with the state appropriation and distributed through the NSHE's formula methodology utilizing the flat enrollment projections. The balance of the ARRA state education stabilization funding, \$139.62 million, was allocated to K-12 education in FY 2008-09 as part of the Distributive School Account (DSA) funding.

The table below shows the distribution of ARRA education stabilization funding to the NSHE institutions' main formula accounts in each year of the 2009-11 biennium.

Institution (Budget Account)	FY 2010 ARRA Education Stabilization Allocation (Leg. Approved)	% of ARRA Allocation	FY 2011 ARRA Education Stabilization Allocation (Leg. Approved)	% of ARRA Allocation
UNR	\$ 24,273,707	26.27%	\$ 24,302,503	26.30%
UNLV	\$ 30,922,044	33.47%	\$ 30,946,503	33.50%
CSN	\$ 19,493,434	21.10%	\$ 19,384,055	20.98%
GBC	\$ 3,450,822	3.74%	\$ 3,500,400	3.79%
TMCC	\$ 7,596,975	8.22%	\$ 7,578,922	8.20%
WNC	\$ 3,916,781	4.24%	\$ 3,916,267	4.24%
NSC	\$ 2,735,548	2.96%	\$ 2,760,661	2.99%
NSHE Total Allocation	\$ 92,389,311	100.00%	\$ 92,389,311	100.00%

FORMULA FUNDING AND STOP-LOSS/EQUITY FUNDING

The seven teaching institutions are primarily funded through enrollment-driven formulas. For each year of the 2007-09 biennium, the 2007 Legislature funded the NSHE main formula accounts at 85.5 percent. For the 2009-11 biennium, the Governor recommended formula maintenance funding at 85.77 percent, resulting in General Fund increases of \$30.70 million in FY 2009-10 and \$34.65 million in FY 2010-11. However, in the enhancement modules, the Governor recommended General Fund formula funding reductions totaling \$234.74 million in FY 2009-10 and \$238.03 million in FY 2010-11. The net impact resulted in recommended General Fund formula reductions totaling \$204.04 million in FY 2009-10 and \$203.38 million in FY 2010-11. The Governor's recommendations would have cumulatively reduced formula funding levels to 59.49 percent and 59.99 percent in each respective year of the 2009-11 biennium.

The table below displays the formula-related General Fund recommendations included in The Executive Budget.

Governor Recommended Formula Funding Reduction General Fund Only							
Institution	FY 2010 Maintenance Formula Funding	FY 2010 Enhancement Formula Funding	FY 2010 TOTAL Formula Funding		FY 2011 Maintenance Formula Funding	FY 2011 Enhancement Formula Funding	FY 2011 TOTAL Formula Funding
UNR	\$ 2,112,794	-\$ 61,463,818	-\$ 59,351,024		\$ 2,042,095	-\$ 62,168,967	-\$ 60,126,872
UNLV	\$ 3,359,413	-\$ 85,027,954	-\$ 81,668,541		\$ 2,346,780	-\$ 85,194,909	-\$ 82,848,129
NSC	-\$ 1,681,278	-\$ 5,829,511	-\$ 7,510,789		-\$ 759,175	-\$ 6,170,975	-\$ 6,930,150
GBC	\$ 3,435,784	-\$ 7,452,171	-\$ 4,016,387		\$ 4,262,472	-\$ 7,779,080	-\$ 3,516,608
CSN	\$ 19,159,424	-\$ 48,085,600	-\$ 28,926,176		\$ 22,460,686	-\$ 49,672,120	-\$ 27,211,434
WNC	-\$ 210,038	-\$ 7,921,603	-\$ 8,131,641		-\$ 563,074	-\$ 7,849,082	-\$ 8,412,156
TMCC	\$ 3,432,089	-\$ 17,484,893	-\$ 14,052,804		\$ 3,861,847	-\$ 17,748,912	-\$ 13,887,065
NFB Equip.	\$ 1,092,411	-\$ 1,474,988	-\$ 382,577		\$ 994,924	-\$ 1,442,857	-\$ 447,933
TOTALS	\$ 30,700,599	-\$234,740,538	-\$204,039,939		\$ 34,646,555	-\$238,026,902	-\$203,380,347

- Salary Reductions, Furloughs, Longevity, Merit Pay and Health Insurance Benefit Changes – In addition to the recommended formula reductions noted previously, the Governor’s budget included a 6 percent salary reduction, suspension of professional and classified merit pay and longevity and health benefit reductions that would have cumulatively decreased General Fund appropriations by an additional \$59.9 million in FY 2009-10 and \$76.1 million in FY 2010-11, as shown in the table below:

Governor Recommended Salary and Benefit Reductions	FY 2010 General Fund Reduction (Gov. Rec.)	FY 2011 General Fund Reduction (Gov. Rec.)
6% Salary Reduction	-\$ 34,423,383	-\$ 34,553,821
Merit Pay Elimination	-\$ 12,103,910	-\$ 25,059,806
Longevity Elimination	-\$ 878,900	-\$ 993,750
Health Insurance Benefit Change	-\$ 12,446,276	-\$ 15,504,216
TOTAL REDUCTIONS	-\$ 59,852,469	-\$ 76,111,593

As noted previously, the 2009 Legislature took significant action to mitigate the funding reductions. These actions included adding \$11.5 million in each year of the biennium for the equivalent of a 2 percent salary restoration, which changed the Governor’s recommended 6 percent reduction to 4 percent. Additionally, the Legislature added back \$12.4 million in FY 2009-10 and \$15.5 million in FY 2010-11 to restore cuts the Governor recommended to health insurance benefits.

To implement the 4 percent salary reductions, the Legislature included NSHE classified employees in the requirement for 12 days of furlough per year as authorized in S.B. 433. For NSHE professional employees, the Legislature authorized the Board of Regents to implement either a furlough program for professional staff or a mechanism by which professional employee’s overall costs would be reduced at least equal to the savings that would otherwise be produced through furlough leave.

As recommended by the Governor, the Legislature through S.B. 421 suspended funding for longevity payments and merit pay increases for classified employees of the NSHE for the 2009-11 biennium. Professional employees of the NSHE are ineligible to receive longevity payments pursuant to NRS 284.179. The Legislature also concurred with the NSHE’s recommendation that professional merit not be funded for the 2009-11 biennium.

- Stop-Loss/Equity Funding – The Governor’s budget did not recommend hold-harmless funding for the NSHE campuses for the 2009-11 biennium. The 2009 Legislature however, concurred with a proposal by the NSHE to provide stop-loss and equity funding to four institutions: UNR, UNLV, CSN and NSC. To fund the adjustments, the NSHE proposed that \$10.31 million be allocated “pre-formula” to UNR, UNLV, CSN and NSC in FY 2009-10 with another \$8.55 million allocated “pre-formula” to UNLV, CSN and NSC in FY 2010-11. Specific reallocations approved by the 2009 Legislature were:

NSHE Institution	FY 2010 Adjustments	FY 2011 Adjustments	2009-11 Biennium Adjustments
Stop-Loss			
UNR	\$ 1,978,163	\$ 0	\$ 1,978,163
UNLV	\$ 5,868,233	\$5,592,230	\$11,460,463
NSC	\$959,658	\$ 959,873	\$ 1,919,531
Equity			
CSN	\$ 1,500,000	\$2,000,000	\$ 3,500,000
Total Adjustments	\$10,306,054	\$8,552,103	\$18,858,157

Specific to the stop-loss adjustment for the NSC, the Legislature approved the NSHE's request to sweep funding contained in The Executive Budget for non-formula budget workstation replacement equipment and to reallocate it to the NSC. While approving the reallocation, the 2009 money committees issued a letter of intent indicating that when the NSHE builds and submits its 2011-13 biennium budget request it should restore replacement equipment funding in the non-formula budgets rather than continue the reallocated funding in the NSC's base budget.

To address the level of formula funding for the 2009-11 biennium, the Legislature had to contend with a capped funding amount significantly below the approved appropriation for FY 2008-09. The 2009 Legislature understood that in the capped funding environment, funding adjustments for an NSHE budget, would occur "pre-formula" leaving less funds available for distribution as formula funding. Based upon the combined \$592.5 million in General Fund appropriation and federal ARRA funding provided under the 12.5 percent reduction level, and inclusive of student registration fee and non-resident tuition revenues, formula funding was restored to a projected level of 74.10 percent in FY 2009-10 and 74.12 percent in FY 2010-11.

FEE AND TUITION INCREASES AND FEE ALLOCATION LETTER OF INTENT

The Board of Regents approved annual full-time undergraduate and graduate student fee increases at the colleges and universities, ranging from \$2.75 per credit hour to \$21.75 per credit hour, for the 2009-11 biennium. By Board policy, undergraduate registration fees charged for full-time attendance are set at the equivalent of the median of state averages published by the regional Western Interstate Commission for Higher Education (WICHE), with a three-year lag. Registration fee and non-resident tuition increases for full-time students range from 2.6 percent to 11.2 percent per year. Approved registration and tuition charges for FY 2008-09, as well as the Regents-approved 2009-11 biennium fee charges contained in The Executive Budget are shown below:

Type of Institution/Fee	FY 2009 Current Fees/Tuition	Regents Approved (Gov. Rec.) FY 2010	FY 2010 Dollar Change	% Change FY 2009/ FY 2010	Regents Approved (Gov. Rec.) FY 2011	FY 2011 Dollar Change	% Change FY 2010/ FY 2011
Community Colleges							
Resident	\$57.25/credit	\$60.00/credit	\$2.75	4.8%	\$63.00/credit	\$3.00	5.0%
Upper Division (GBC, CSN, WNC)	\$93.50/credit	\$98.25/credit	\$4.75	5.1%	\$103.25/credit	\$5.00	5.1%
Non-Resident	\$5,709/year	\$6,188/year	\$479	8.4%	\$6,347/year	\$159	2.6%

Type of Institution/Fee	FY 2009 Current Fees/Tuition	Regents Approved (Gov. Rec.) FY 2010	FY 2010 Dollar Change	% Change FY 2009/ FY 2010	Regents Approved (Gov. Rec.) FY 2011	FY 2011 Dollar Change	% Change FY 2010/ FY 2011
Nevada State College							
Resident	\$93.50/credit	\$98.25/credit	\$4.75	5.1%	\$103.25/credit	\$5.00	5.1%
Non-Resident	\$8,398/year	\$9,264/year	\$866	10.3%	\$9,818/year	\$554	6.0%
Universities							
Resident Undergrad.	\$129.50/credit	\$136.00/credit	\$6.50	5.0%	\$142.75/credit	\$6.75	5.0%
Resident Graduate	\$198.00/credit	\$217.75/credit	\$19.75	10.0%	\$239.50/credit	\$21.75	10.0%
Non-Resident	\$11,095/year	\$12,340/year	\$1,245	11.2%	\$13,290/year	\$950	7.7%

In response to the 35.9 percent budget reduction recommended by the Governor, the 2009 Legislature and the NSHE discussed the reasonableness of additional student per-credit hour registration fee increases or surcharges to mitigate the Governor's recommended reductions. The NSHE provided calculations which indicated that registration fees would need to increase by up to 214 percent in FY 2009-10 if registration fees were to off-set the \$234.74 million in General Fund operating reductions recommended by the Governor. Per-credit hour registration fee increases of up to 198 percent would be necessary to off-set the \$238.03 million in reductions the Governor recommended for FY 2010-11.

The 2009 Legislature approved a budget amendment submitted by the Budget Office to correct an overstatement of student registration fees in the UNLV main formula account. In approving the budget amendment, the Legislature reduced registration fees by \$1.32 million in FY 2009-10 and \$1.89 million in FY 2010-11 and added equal amounts of state appropriation.

In approving the 2009-11 biennium state supported operating budgets for the Nevada System of Higher Education, the 2009 Legislature's money committees understood that based upon the testimony provided by the NSHE there was a reasonable likelihood that the Board of Regents would approve additional increases to student registration fees beyond the amounts already approved for the 2009-11 biennium and contained in The Executive Budget. In recognition that the Legislature would be adjourned before the Regents would be able to take action on a student fee increase, the money committees issued a letter of intent directing the NSHE to communicate the concerns to the Board of Regents in considering additional fee increases. The letter addressed the topics outlined below:

- Reasonableness – The money committees recognized and respected the Regents' constitutional authority to set student registration fees and non-resident tuition charges. However, the money committees suggested that the NSHE not attempt to make up the balance of the 2009-11 biennium budget shortfalls solely through student fee increases. Further, the money committees suggested that while additional increases may be appropriate, any such increases should be reasonable and in keeping with the NSHE's testimony of approximately 5 percent per year. Based upon flat enrollments, a 5 percent (non-cumulative) increase in each year would generate additional revenues of \$9.38 million in FY 2009-10 and \$9.91 million in FY 2010-11.

The money committees also discussed and understood the purpose for the significant fee increases at UNLV's Boyd School of Law, which had already been approved by the Regents for the 2009-11 biennium (\$9,700 for resident full-time students and \$12,800 for non-resident full-time students). In light of the increases that had already been approved, the committees encouraged the Board to carefully weigh the impact of any additional fee increase during the 2009-11 biennium.

- Allocation Flexibility – The money committees concurred with the NSHE's request that the NSHE be provided flexibility in allocating fee revenues generated as a result of any additional fee increase. In doing so, the money committees agreed to suspend applying the percentage allocation requirement of the existing letter of intent to any additional fee increase for the 2009-11 biennium. However, the money committees also reaffirmed that the letter of intent's allocation requirement should be reinstated for the 2011-13 biennium budget request submitted by the NSHE as approved by the Board.
- Transparency – As noted, the money committees supported the NSHE's request for flexibility. However, to ensure transparency, 100 percent of revenues generated from any additional fee increase should be budgeted in the appropriate state-supported operating budget. The 2009 Legislature heard considerable testimony and concern from students about the Governor's recommended budget, fee increases and that students would be forced to "pay more while receiving less". Budgeting the new revenues in the state-supported operating budgets will allow the money committees, students, and the public to more clearly understand how each institution generated and expended additional revenues as a result of a fee increase.

Subsequent to the 2009 Legislature's adjournment, at its June 18-19, 2009 meeting, the Board of Regents approved an additional 5 percent student registration fee surcharge for each year of the 2009-11 biennium. As approved, the surcharges are temporary and in effect for the 2009-10 and 2010-11 academic years only. Other key aspects of the approved surcharges are:

- Applied to undergraduate registration fees at the universities and state college.
- Not applied to graduate level courses or the medical and law schools.
- Not applied to lower and upper division courses at the community colleges until the Spring 2010 semester.

The table below demonstrates the Board of Regents-approved surcharges.

Board of Regents-Approved Per-Credit Hour Surcharges for Academic Years (AY) 2009-10 and 2010-11		
	AY 2009-10 Per-Credit Surcharge	AY 2010-11 Per-Credit Surcharge
University Undergraduate	\$6.50	\$14.00
Nevada State College Undergraduate	\$4.50	\$10.00
Community College (GBC, CSN, WNC) Upper-Division	\$4.50 (Effective Spring 2010)	\$10.00
Community College, Lower Division	\$3.00 (Effective Spring 2010)	\$6.25

ADJUSTED BASE BUDGET REVENUES

- **Operating Capital Investment Revenues** – Due to economic conditions, the 2009 Legislature concurred with The Executive Budget and did not include annual investment earnings in the NSHE’s 2009-11 biennium state-supported operating budgets. However, the money committees issued a letter of intent directing that when the NSHE builds and submits its 2011-13 biennium budget request, operating capital investment revenues should be restored as a revenue source within the NSHE’s state-supported operating budgets. Continuing to exclude operating capital investment revenues once the investment markets improve in future biennia would have the effect of necessitating greater General Fund support than would otherwise be required.
- **UNLV Paradise Property Lease** – The Governor’s recommended budget included \$1.72 million in General Fund appropriation in each year of the 2009-11 biennium for UNLV’s lease of the Paradise campus property. As a result of UNLV successfully taking title to the property due to a land swap with Clark County, the Budget Office subsequently submitted a budget amendment to remove the \$1.72 million annual appropriation. During the money committee’s discussion of this issue, the NSHE requested that UNLV be able to retain the \$1.72 million in each year to offset general operating reductions for UNLV to utilize the appropriation in each year to fund part-time instructor salary and fringe costs sufficient to annually provide 14,000 student “seats” in three-credit courses. The 2009 Legislature did not accept the Governor’s budget amendment and instead retained the \$1.72 million annual appropriation in UNLV’s main budget account (BA 2987) for part-time instructor costs as requested by the NSHE.

OPERATION AND MAINTENANCE OF NEW SPACE

The Executive Budget recommended \$1.12 million in FY 2009-10 and \$2.62 million in FY 2010-11 for operations and maintenance (O&M) costs related to additions of new space and deletions of existing space during the 2009-11 biennium, distributed as follows:

Institution/Facility	Square Footage	Gov Rec Est. Effective Date
University of Nevada, Reno (UNR)		
Center for Molecular Medicine	75,928	July 2010
Davidson Math and Science Center	104,306	February 2011
Math and Science Auditorium	13,789	May 2010
Jot Travis Building shared space (adjustment)	4,134	July 2009
Crowley Student Union (adjustment)	(8,957)	July 2009
Getchell Library Building (adjustment)	60,000	July 2009
UNSOM space (4000 Charleston Blvd)	9,282	July 2009
Living Learning Classrooms/Offices	14,000	July 2010
Honor’s Program (Jot Travis Building)	5,366	July 2009
Cooperative Extension (Modular)	1,440	July 2009
UNR New Space Square Footage Subtotal	279,288	

Institution/Facility	Square Footage	Gov Rec Est. Effective Date
University of Nevada, Las Vegas (UNLV)		
UNLV Police Dept. Offices (1325 E. Harmon)	7,763	July 2009
Frazier Hall (Demolition)	(14,800)	July 2009
Various Adjustments	35,986	July 2009
UNLV New Space Square Footage Subtotal	28,949	
University of Nevada School of Medicine (UNSOM)		
Various adjustments	(4,076)	July 2009
UNSOM New Space Square Footage Subtotal	(4,076)	
College of Southern Nevada (CSN)		
Automotive Collision Repair Space Lease	(13,972)	July 2009
Henderson Wells Fargo space	(1,600)	July 2009
UNLV Ventura Village space	(1,344)	July 2009
Various Corrections	(7,686)	July 2009
CSN New Space Square Footage Subtotal	(24,602)	
Great Basin College (GBC)		
WMA Diesel Shop (remove)	(4,375)	July 2009
Old Elko Clinic (remove)	(15,798)	July 2009
Vaughn Industrial space (remove)	(7,963)	July 2009
Pahrump campus space	10,000	July 2009
Various modular spaces	5,148	July 2009
GBC Square Footage Subtotal	(12,988)	
Truckee Meadows Community College (TMCC)		
TMCC Police Dept. Storage (Longley Lane)	19,839	July 2009
TMCC Square Footage Subtotal	19,839	
Desert Research Institute (DRI)		
CAVE Facility	6,896	July 2009
Various adjustments	(1,812)	July 2009
DRI Square Footage Subtotal	5,084	

During the 2009 Legislative Session, the NSHE requested modifications to the square footage estimates, including omitted space, contained in The Executive Budget. The Legislature made the following notable adjustments to the Governor's budget:

- University of Nevada, Reno
 - Eliminated 93,000 square feet of Gatchell Library space, which created net savings of \$855,758 in FY 2009-10 and \$858,443 in FY 2010-11, while maintaining funding for 24,553 square feet to mothball the building. The annual cost to mothball the building was projected at \$228,380.
 - Added 9,340 square feet in the Jot Travis Building in UNR's budget for shared classroom/meeting space, at an additional cost of \$89,161 in FY 2009-10 and \$86,214 in FY 2010-11.
 - Restored \$456,242 over the biennium in General Fund support for operations and maintenance to UNR's formula account to reflect the delay until at least the 2011-13 biennium of the transfer of the Fire Sciences Academy to the Office of the Military.

- University of Nevada, Las Vegas
 - Added 32,122 new square feet of space at UNLV for the Tropicana Avenue parking garage which had been omitted from The Executive Budget at a cost of \$291,188 in FY 2009-10 and \$320,910 in FY 2010-11. The square footage represents 10 percent of the parking structure's total square feet.

The 2009 Legislature also discussed UNR's request to add 49,873 square feet of Lawlor Events Center space in UNR's main formula account at a cost of \$476,096 in FY 2009-10 and \$460,356 in FY 2010-11. The Legislature did not approve the request. However, the Legislature did direct Legislative Counsel Bureau staff to work with the NSHE during the interim to examine whether O&M funding is equitably provided to Lawlor Events Center and UNLV's Thomas and Mack Center.

SUPPLEMENTAL APPROPRIATION

The 2009 Legislature approved S.B. 400 which provided a supplemental appropriation of \$110,800 in FY 2008-09 to the NSHE to pay the system's outstanding health insurance premiums owed to the Public Employees' Benefits Program (PEBP). A reconciliation of accounts had determined that the NSHE's state-supported operating budgets owed outstanding premiums of \$585,343 on former employees to the PEBP for the period of September 2002 through June 2006. In addition to the supplemental funding, the Board of Examiners approved payment of the balance of the debt to the PEBP through the stale claims process.

DENTAL RESIDENCY TRANSFER

Based upon the Board of Regents' February 6, 2009 approval, the NSHE requested that the 2009 Legislature approve the transfer of the existing dental residency program located within the University of Nevada School of Medicine to the UNLV School of Dental Medicine. This transfer was not included in The Executive Budget due to the timing of the Regents' approval. In approving the Regents' request, \$1.1 million in annual state appropriation supporting the personnel and operating costs of 10.59 positions (2.11 professional, 8.48 classified) was transferred in each year of the 2009-11 biennium.

INTEGRATE PROJECT

The 2007 Legislature approved S.B. 192, which appropriated a \$10.0 million to the NSHE to begin the process of integrating NSHE computing resources. The NSHE committed \$15.0 million in institutional resources to the project. The \$25.0 million in total funding was approved to support the Student Services phase of the Integrated Information Systems project (Phase I of Integrate). Information provided during the 2007 Session indicated that the multi-phased project would ultimately take from five to eight years to complete, at an estimated cost of \$92.0 million.

To meet budget reduction targets for the 2007-09 biennium, the NSHE reverted the full \$10.0 million General Fund appropriation. In its agency requested budget, the NSHE sought a \$10.0 million General Fund appropriation in FY 2009-10 to restore the funding lost during the 2007-09 biennium, and an additional \$2.0 million in FY 2010-11 to begin planning and design of the second phase of the project. However, The Executive Budget recommended no funding for the Integrate project. While there was considerable discussion of the Integrate project during the 2009 Legislative Session, ultimately no funding was provided for this purpose.

CAPITAL IMPROVEMENTS

The Legislature approved funding for seven NSHE capital improvement projects. One of the seven items funds the construction of a new Medical Education and Learning Laboratory building on the UNR campus as part of the NSHE's University of Nevada Health Sciences System (UNHSS) vision. Another two of the approved projects fund furniture, fixtures and equipment (FF&E) for the previously-authorized Davidson Mathematics and Science Center and the Center for Molecular Medicine projects located on the UNR campus. Additionally, funding was approved for laboratory renovations, fire alarm, HVAC and lighting upgrades at CSN's Cheyenne campus, and Americans with Disabilities Act (ADA) and life safety code improvements at WNC's Carson City campus. Finally, the 2009 Legislature also funded \$3.22 million in advance planning for UNLV's Hotel College academic building with the understanding that an equal amount would be matched by Harrah's. A total of \$86.46 million in funding was approved, with \$68.64 million provided from state sources (general obligation bond revenues) and \$17.82 million from other sources. The table below reflects the capital improvement funding approved by the 2009 Legislature.

Project Number	Institution	Project Description	State Funds (Mil \$)	Other Funds (Mil \$)	Total Request (Mil \$)
C05	UNHSS	Medical Education Learning Lab Building – Reno	\$ 9,986,140	\$11,094,011	\$ 41,080,151
C08	UNR	Davidson Mathematics and Science Center – FF&E	\$ 3,732,121	\$ 0	\$ 3,732,121
C09	UNR	Center for Molecular Medicine – FF&E	\$ 7,434,029	\$ 0	\$ 7,434,029
C11	WNC	ADA and Life Safety Retrofit	\$ 894,085	\$ 0	\$ 894,085
C23L	CSN	Laboratory Renovation and Fire Alarm, HVAC and Lighting Upgrades	\$13,377,785	\$ 1,000,000	\$ 14,377,785
P02a	UNLV	Advance Planning for Hotel College Academic Building	\$ 3,220,640	\$ 3,220,640	\$ 6,441,280
M38	Multiple	Deferred Maintenance (HECC/SHECC)	\$10,000,000	\$ 2,500,000	\$ 12,500,000
		NSHE Totals	\$68,644,800	\$17,814,651	\$ 86,459,451

In place of the traditional \$5.0 million in Special Higher Education Capital Construction (SHECC) funding typically available over a biennium, the 2009 Legislature approved \$2.5 million for the NSHE for the 2009-11 biennium. This represented the balance of funding projected to be available as a result of Section 12 of Assembly Bill 1 of the 25th Special Session requiring \$2.5 million in 2009-11 biennium SHECC funding be transferred to the General Fund for FY 2008-09 budget reduction purposes.

UNR FIRE SCIENCES ACADEMY/NEVADA NATIONAL GUARD ELKO READINESS CENTER

The Governor recommended that the Nevada National Guard (NVNG) purchase UNR's financially troubled Fire Sciences Academy (FSA), located in Carlin, Nevada, and convert it to the new Readiness Center which the NVNG was approved by the federal government to construct in Elko with a combination of state and federal funds. After considerable discussion on the merits of the recommendation, the 2009 Legislature approved the recommended \$16.56 million (\$7.93 million state funds, \$8.63 million federal funds) for the Readiness Center. However, in response to unresolved issues and the apparent need for U.S. National Guard approval of such a location change, the Legislature deferred to the Interim Finance Committee or the Legislature if in session, the final determination of the location of the Elko Readiness Center and the future ownership of the FSA facility.

WESTERN INTERSTATE COMMISSION FOR HIGHER EDUCATION

Nevada's participation in the Western Regional Education Compact and membership in the Western Interstate Commission for Higher Education (WICHE) provides educational assistance to students seeking education in various professional fields of study not offered by higher education institutions within the state. The WICHE facilitates three academic exchange programs: the Western Undergraduate Exchange (WUE), the Professional Student Exchange Program (PSEP) and the Health Care Access Program (HCAP). The two state-supported, educational programs of WICHE are the PSEP for professional and graduate level students and the HCAP. The HCAP was approved by the 1997 Legislature and expanded the mission of the Nevada WICHE program. This program provides funds and educational opportunities to students in exchange for a two-year practice obligation to serve the medically-underserved population of the state; in-state programs, as well as out-of-state programs are authorized under the HCAP. Beginning with the academic class of 2007, students enrolled in the HCAP are required to repay 10 percent of the support fee. Previously, there was no monetary repayment requirement unless the student failed to perform the two-year practice obligation.

The 2009 Legislature approved several significant changes to Nevada WICHE. First, as recommended by The Executive Budget, WICHE was organizationally transferred to the NSHE effective FY 2009-10. However, the 2009 Legislature did not support the Governor's recommendation that the two WICHE budget accounts be eliminated and WICHE revenues and expenditures consolidated into the NSHE System Administration budget. Instead, the 2009 Legislature ensured transparency by retaining the two WICHE accounts as stand alone budget accounts within the NSHE system. Second, while the Governor recommended that 2.0 of WICHE's 3.51 existing positions be eliminated, the 2009 Legislature did not fully concur with the Governor's recommendation and retained 2.0 full-time positions and eliminated 1.51 positions. Both WICHE and the NSHE expressed concern that sufficient programmatic and accounting staff would not exist if the Governor's recommendation was approved. The 2009 Legislature approved total General Fund support for WICHE administration of \$314,030 in FY 2009-10 and \$319,655 in FY 2010-11.

STUDENT SLOTS

The 2009 Legislature approved Loan and Stipend account funding of \$1.09 million in FY 2009-10 and \$1.08 million in FY 2010-11. General Fund support for FY 2009-10 is \$671,231 and \$664,300 for FY 2010-11. The remaining revenue is primarily a combination of loan and stipend repayments and interest payments assessed on student loans and stipends. The approved funding levels were sufficient to support 115 slots in FY 2009-10 and 114 slots in FY 2010-11. While this represents a decrease from the 122 slots approved by the 2007 Legislature for each year of the 2007-09 biennium, it does not represent a functional decrease as WICHE held slots vacant in the 2007-09 biennium in order to meet mandated budget reductions and due to not realizing budgeted loan and stipend repayment revenues. The 2009 Legislature approved the mix of slots recommended by the Governor for the 2009-11 biennium.

The money committees continued and expanded upon the 2007 Legislature's letter of intent directing WICHE to inform the Fiscal Analysis Division, in writing, of any change in the allocation of professional slots approved by the Legislature within 30 days of when the slots were altered. Additionally, the money committees directed WICHE to annually report whether any slots were held vacant as a result of insufficient loan and stipend repayment or interest payment revenues being collected in each year of the 2009-11 biennium.

DEPARTMENT OF CULTURAL AFFAIRS

The Department of Cultural Affairs provides leadership in cultural and information management, preservation of cultural heritage and the promotion of cultural resources, activities and education. The department is comprised of four divisions: the Division of Museums and History, the State Historic Preservation Office, the State Library and Archives and the Nevada Arts Council.

The 2009 Legislature approved a net reduction of 52.48 positions, bringing the departmental total to 125.4 full-time equivalent positions. This reduction resulted from the elimination of 41.08 positions and the reduction of 57 full-time positions to 32 hours per week.

The Legislature approved General Fund appropriations of \$10.8 million in FY 2009-10 and \$10.7 million in FY 2010-11 for the department. The legislatively-approved General Fund total of \$21.5 million for the 2009-11 biennium represents a decrease of approximately 27.7 percent from the \$29.69 million approved by the Legislature for the 2007-09 biennium.

The Governor recommended eliminating the General Fund appropriations for the Governor's Advisory Council for Education on the Holocaust, Nevada Humanities and the Exploring Nevada video series during the 2009-11 biennium. The Legislature approved the Governor's recommendation to eliminate General Funds for the Holocaust

Council and the Exploring Nevada video series during the 2009-11 biennium; however, the Legislature approved General Funds totaling \$50,000 for Nevada Humanities in each year of the 2009-11 biennium.

DIVISION OF MUSEUMS AND HISTORY

The Division of Museums and History consists of an administrative office, the Nevada State Museum and the State Railroad Museum located in Carson City, the Nevada State Museum in Las Vegas, the Nevada Historical Society in Reno, the Lost City Museum in Overton, the East Ely Railroad Depot Museum, and the Railroad Museum in Boulder City.

In closing the budgets for the division, the 2009 Legislature approved reductions in the hours of operation for the state's museums and reduced work hours for museum employees to 32 hours per week over the 2009-11 biennium.

NEVADA STATE MUSEUM, CARSON CITY

Although the Legislature approved the Governor's recommendation to reduce the hours of operation at the State Museum in Carson City from 7 days per week to 4 days per week, the Legislature restored the Curator of Education position, which the Governor recommended for elimination, to 32 hours per week. Four other positions were eliminated and 16 positions were reduced from full time to 32 hours per week.

STATE RAILROAD MUSEUMS

The 2009 Legislature did not approve the Governor's recommendation to close the East Ely Railroad Depot Museum and instead restored operations at the facility to 4 days per week. The Museum Director position was restored to 32 hours per week as a result. Although the Legislature approved the Governor's recommendation to reduce the hours of operation at the State Railroad Museum from 7 days per week to 4 days per week, the Legislature restored 2 of the positions recommended for elimination by the Governor, a Railroad Restoration Specialist and a Curator, to 32 hours per week. Although the Legislature approved the Governor's recommendation to eliminate 1 position and reduce all other positions to 32 hours per week at the Boulder City Railroad Museum, the trains will continue to operate on the weekends.

NEVADA STATE MUSEUM, LAS VEGAS

The Legislature approved the Governor's recommendation to reduce the hours of operation at the State Museum in Las Vegas from 7 days per week to 4 days per week and eliminate 3 positions and reduce 12 positions from full time to 32 hours per week.

Due to projected revenue shortfalls for the 2009-11 biennium, the Governor's recommended budget did not include operating funds necessary to open the new state museum at the Las Vegas Springs Preserve or the Capital Improvement Program (CIP) funds necessary to complete the permanent exhibits for the new museum.

The Legislature approved approximately \$5 million of CIP funds for the fabrication and installation of permanent multi-media exhibits at the new museum, which is expected to open to the public during the 2011-13 biennium.

LOST CITY MUSEUM

The Legislature approved the Governor's recommendation to reduce the hours of operation at the Lost City Museum from 7 days per week to 4 days per week and reduce 7 positions from full time to 32 hours per week. The Legislature restored General Fund appropriations of \$5,000 in each year of the biennium for adobe maintenance at the Lost City Museum.

NEVADA HISTORICAL SOCIETY

Although the Governor recommended closing the public galleries at the Nevada Historical Society, the Legislature restored the Museum Director and an Administrative Assistant position to 32 hours per week and a privately funded Administrative Assistant to full time to allow the division to open the public galleries 4 days per week. The Legislature approved the Governor's recommendation to reduce the hours of operation for the Research Library from 5 days per week to 4 days per week.

STATE HISTORIC PRESERVATION OFFICE

The State Historic Preservation Office encourages the preservation, documentation, and use of cultural resources through state and federal programs. Programs include preservation of buildings and archeological sites, grant distribution and management, the national and state registers of historical places, and historical markers.

The Governor recommended and the Legislature approved the elimination of General Funds for the Site Stewardship program over the 2009-11 biennium and approved the use of federal grant funds to continue the program, which coordinates volunteer efforts to monitor nearly 500 archeological sites in the state for signs of natural or man-made damage. The Legislature also approved the Governor's recommendation to reduce funding for the Historical Marker program and grants supporting preservation activities.

The Legislature did not approve the Governor's recommendation to close the Comstock History Center in Virginia City. The Legislature restored two part-time positions, allowing the Comstock History Center to remain open to the public 4 days per week.

DIVISION OF STATE LIBRARY AND ARCHIVES

The Division of State Library and Archives provides a variety of support services to assist state agencies, public libraries and the general public. The Legislature approved a reduction in the public hours of operation for the State Library and Archives, as well as the State Records Center. The hours of operation for the State Library will be reduced from 8 hours to 4 hours per day, 5 days per week. The Governor recommended that State Archives be open by appointment only and the Records Center be open 3 days

per week. The Legislature restored the hours of operation at State Archives to 4 hours per day, 5 days per week, and restored hours at the Records Center to 8 hours per day, 5 days per week.

The Legislature also approved the Governor's recommendation to reduce the General Fund appropriations by \$416,396 for collections development for local public libraries, and publications and periodicals for the state library over the 2009-11 biennium. The Legislature appropriated \$371,975 during the 2009-11 biennium to maintain the State Literacy Office, which the Governor recommended eliminating.

NEVADA ARTS COUNCIL

The Nevada Arts Council (NAC) promotes Nevada's cultural life through grants and technical assistance to individuals, as well as organizations. The Legislature approved the Governor's recommendation to suspend General Fund support for the Challenge Grant program. The Governor recommended a \$1,084,645 General Fund reduction for the grant programs administered through the NAC over the 2009-11 biennium, reducing funding for programs such as Arts in Education, Community Arts Development, Public Information/Arts Initiatives, Folk Art, Artists Services, Artist Fellowships, and Tumblewords. The Legislature generally concurred with the reductions recommended by the Governor, but restored some funding. General Fund support for grant programs was reduced by \$988,815 for the 2009-11 biennium.

The Nevada Arts Council received \$300,500 from the American Recovery and Reinvestment Act, which will be granted to non-profit arts organizations to fund projects and activities that preserve jobs in the non-profit arts sector, and to prevent cancellation of scheduled events and performances that may be threatened due to declines in philanthropic support during the current economic downturn.

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	2008-2009 Work Program	2009-2010 Governor Recommends	2009-2010 LEGISLATIVELY APPROVED	2010-2011 Governor Recommends	2010-2011 LEGISLATIVELY APPROVED
EDUCATION					
DEPARTMENT OF EDUCATION					
NDE - EDUCATION STATE PROGRAMS	3,565,299	4,807,399	4,874,210	5,373,062	5,457,513
GENERAL FUND	3,188,144	4,780,764	4,847,575	5,359,062	5,443,513
BALANCE FORWARD	81,707				
FEDERAL FUND	74,535				
INTER-AGENCY TRANSFER	211,362				
OTHER FUND	9,551	26,635	26,635	14,000	14,000
REVERSIONS					
INCENTIVES FOR LICENSED EDUCATIONAL PERSONNEL	36,384,286				24,777,056
GENERAL FUND	31,070,767				24,777,056
BALANCE FORWARD	5,313,519				
INTER-AGENCY TRANSFER					
NDE - DISTRIBUTIVE SCHOOL ACCOUNT	1,571,981,943	1,247,527,766	1,359,901,752	1,247,852,337	1,430,602,939
GENERAL FUND	1,249,674,833	1,093,720,982	1,201,169,591	1,090,154,838	1,267,051,744
FEDERAL FUND	6,354,164	9,198,446	10,706,000	9,474,399	10,706,000
INTER-AGENCY TRANSFER	139,626,106				
OTHER FUND	176,326,840	144,608,338	148,026,161	148,223,100	152,845,195
REVERSIONS					
NDE - OTHER STATE EDUCATION PROGRAMS	28,514,577	13,546,253	10,278,761	12,762,425	9,366,421
GENERAL FUND	28,228,916	13,546,253	10,278,761	12,760,937	9,366,421
BALANCE FORWARD	113,494			1,488	
INTER-AGENCY TRANSFER					
OTHER FUND	172,167				
REVERSIONS					
NDE - SCHOOL REMEDIATION TRUST FUND	105,523,713	27,929,186	26,457,626	28,521,344	26,752,087
GENERAL FUND	85,539,038	25,533,069	25,506,299	27,243,848	25,474,591
BALANCE FORWARD	18,800,855	1,444,790			
OTHER FUND	1,183,820	951,327	951,327	1,277,496	1,277,496
NDE - EDUCATION STAFFING SERVICES	573,029	1,153,140	1,510,671	1,161,806	1,521,418
INTER-AGENCY TRANSFER	573,029	1,153,140	1,510,671	1,161,806	1,521,418
NDE - EDUCATION SUPPORT SERVICES	2,992,667	3,454,511	3,445,055	3,642,238	3,478,815
GENERAL FUND	1,223,825				
BALANCE FORWARD	70,972	93,984	93,984	392,562	238,327
INTER-AGENCY TRANSFER	1,697,870	3,360,527	3,351,071	3,249,676	3,240,488
REVERSIONS					
NDE - PROFICIENCY TESTING	5,375,529	6,993,819	5,928,830	6,482,782	5,732,552
GENERAL FUND	5,345,708	6,993,819	5,928,830	6,482,782	5,732,552
INTER-AGENCY TRANSFER	29,821				
REVERSIONS					

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NDE - TEACHER EDUCATION AND LICENSING	2,250,843	2,272,743	2,272,743	2,018,546	1,973,518
GENERAL FUND	100	100	100	100	100
BALANCE FORWARD	527,124	625,810	625,810	478,713	433,685
INTER-AGENCY TRANSFER	94,974				
OTHER FUND	1,628,645	1,646,833	1,646,833	1,539,733	1,539,733
REVERSIONS					
NDE - DRUG ABUSE EDUCATION	1,794,577	710,343	710,341	710,344	710,337
FEDERAL FUND	1,743,112	658,230	658,228	658,231	658,224
INTER-AGENCY TRANSFER	51,465	52,113	52,113	52,113	52,113
NDE - SCHOOL HEALTH EDUCATION - AIDS	231,046	273,186	273,185	273,186	273,182
FEDERAL FUND	231,046	273,186	273,185	273,186	273,182
NDE - GEAR UP	3,109,159	3,111,439	3,111,439	3,111,747	3,111,747
FEDERAL FUND	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
OTHER FUND	1,609,159	1,611,439	1,611,439	1,611,747	1,611,747
NDE - OTHER UNRESTRICTED ACCOUNTS	2,079,966	744,904	746,431	894,698	896,586
BALANCE FORWARD	112,315	251,746	251,746	362,357	362,357
FEDERAL FUND	1,967,651	267,618	267,618	271,801	271,819
OTHER FUND		225,540	227,067	260,540	262,410
NDE - DISCRETIONARY GRANTS - RESTRICTED	17,545,499	14,904,512	15,427,775	13,310,854	13,310,854
GENERAL FUND		1,875	1,875	1,875	1,875
FEDERAL FUND	17,545,499	14,902,637	15,425,900	13,308,979	13,308,979
NDE - ELEMENTARY & SECONDARY ED - TITLE I	84,678,545	95,228,751	124,813,640	95,228,651	89,517,739
FEDERAL FUND	84,678,545	95,228,751	124,813,640	95,228,651	89,517,739
INTER-AGENCY TRANSFER					
NDE - ELEMENTARY & SECONDARY ED TITLES II, V, & VI	25,315,847	20,952,723	26,831,432	20,923,338	22,551,372
FEDERAL FUND	25,315,847	20,952,723	26,831,432	20,923,338	22,551,372
NDE - STUDENT INCENTIVE GRANTS	534,833	533,191	534,284	533,509	534,630
GENERAL FUND	382,876	381,943	383,036	382,261	383,382
FEDERAL FUND	150,206	151,248	151,248	151,248	151,248
INTER-AGENCY TRANSFER	1,751				
REVERSIONS					
NDE - CAREER AND TECHNICAL EDUCATION	9,281,812	8,880,213	9,035,255	8,880,213	9,035,255
GENERAL FUND	392,500	476,103	476,103	476,103	476,103
BALANCE FORWARD					
FEDERAL FUND	8,865,895	8,404,110	8,559,152	8,404,110	8,559,152
INTER-AGENCY TRANSFER	23,417				
OTHER FUND					

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NDE - CONTINUING EDUCATION	4,798,637	4,819,591	4,819,591	4,819,326	4,819,326
GENERAL FUND	617,430	661,861	661,861	661,595	661,595
FEDERAL FUND	4,171,628	4,157,730	4,157,730	4,157,731	4,157,731
INTER-AGENCY TRANSFER	9,579				
REVERSIONS					
NDE - NUTRITION EDUCATION PROGRAMS	88,749,451	87,407,424	87,407,424	88,834,767	88,871,299
GENERAL FUND	315,286	380,294	380,294	380,305	380,305
BALANCE FORWARD	25,662	25,662	25,662	25,662	25,662
FEDERAL FUND	88,363,771	86,977,335	86,977,335	88,428,800	88,465,332
INTER-AGENCY TRANSFER	17,654				
OTHER FUND	27,078	24,133	24,133		
NDE - INDIVIDUALS WITH DISABILITIES (IDEA)	64,304,258	70,901,588	105,656,592	70,901,588	70,901,600
GENERAL FUND	99,359	20,991	20,991	20,991	20,991
BALANCE FORWARD	9,258				
FEDERAL FUND	64,151,627	70,880,597	105,635,601	70,880,597	70,880,609
INTER-AGENCY TRANSFER	44,014				
REVERSIONS					
TOTAL DEPARTMENT OF EDUCATION	2,059,585,516	1,616,152,682	1,794,037,037	1,616,236,761	1,814,196,246
GENERAL FUND	1,406,078,782	1,146,498,054	1,249,655,316	1,143,924,697	1,339,770,228
BALANCE FORWARD	25,054,906	2,441,992	997,202	1,260,782	1,060,031
FEDERAL FUND	305,113,526	313,552,611	385,957,069	313,661,071	311,001,387
INTER-AGENCY TRANSFER	142,381,042	4,565,780	4,913,855	4,463,595	4,814,019
OTHER FUND	180,957,260	149,094,245	152,513,595	152,926,616	157,550,581
REVERSIONS					
COMMISSION ON POSTSECONDARY EDUCATION					
NDE - COMMISSION ON POSTSECONDARY EDUCATION	478,701	418,958	426,763	422,494	432,111
GENERAL FUND	386,721	335,996	343,801	335,970	345,587
FEDERAL FUND	73,800	82,962	82,962	86,524	86,524
INTER-AGENCY TRANSFER	18,180				
REVERSIONS					
TOTAL COMMISSION ON POSTSECONDARY EDUCATION	478,701	418,958	426,763	422,494	432,111
GENERAL FUND	386,721	335,996	343,801	335,970	345,587
FEDERAL FUND	73,800	82,962	82,962	86,524	86,524
INTER-AGENCY TRANSFER	18,180				
REVERSIONS					
NEVADA SYSTEM OF HIGHER EDUCATION					
NSHE - SYSTEM ADMINISTRATION	5,978,475	7,166,898	5,114,338	7,203,705	5,129,388
GENERAL FUND	5,622,271	6,639,388	5,002,878	6,676,195	5,017,928
BALANCE FORWARD					
INTER-AGENCY TRANSFER	244,744				
OTHER FUND	111,460	527,510	111,460	527,510	111,460
REVERSIONS					
NSHE SALARY ADJUSTMENT	26,906,578				
GENERAL FUND	26,906,578				

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W.I.C.H.E. ADMINISTRATION	434,125		314,030		319,655
GENERAL FUND	422,146		314,030		319,655
INTER-AGENCY TRANSFER	11,979				
REVERSIONS					
W.I.C.H.E. LOAN & STIPEND	1,199,098		1,087,281		1,080,350
GENERAL FUND	700,048		671,231		664,300
OTHER FUND	499,050		416,050		416,050
REVERSIONS					
NSHE - SPECIAL PROJECTS	4,829,844	2,744,999	2,365,120	2,746,208	2,372,235
GENERAL FUND	2,751,729	2,744,999	2,365,120	2,746,208	2,372,235
BALANCE FORWARD	2,064,310				
INTER-AGENCY TRANSFER	13,805				
REVERSIONS					
NSHE - UNIVERSITY PRESS	951,253	946,666	811,510	956,134	813,951
GENERAL FUND	916,397	946,666	811,510	956,134	813,951
INTER-AGENCY TRANSFER	34,856				
REVERSIONS					
NSHE - SYSTEM COMPUTING CENTER	23,838,350	22,898,852	19,813,714	23,106,715	19,873,320
GENERAL FUND	23,162,289	22,898,852	19,813,714	23,106,715	19,873,320
INTER-AGENCY TRANSFER	676,061				
REVERSIONS					
NSHE - STATE-FUNDED PERKINS LOAN	50,904	50,904	43,545	50,904	43,676
GENERAL FUND	50,904	50,904	43,545	50,904	43,676
NSHE - UNIVERSITY OF NEVADA - RENO	198,492,440	125,582,469	177,035,014	127,012,592	179,864,299
GENERAL FUND	136,590,971	72,357,693	99,600,817	70,728,966	99,782,638
BALANCE FORWARD	393,883				
INTER-AGENCY TRANSFER	16,042,445	9,500,000	33,773,707	9,500,000	33,802,503
OTHER FUND	45,465,141	43,724,776	43,660,490	46,783,626	46,279,158
REVERSIONS					
NSHE - INTERCOLLEGIATE ATHLETICS - UNR	7,054,213	7,000,854	5,850,604	7,180,347	5,850,604
GENERAL FUND	6,902,237	7,000,854	5,850,604	7,180,347	5,850,604
INTER-AGENCY TRANSFER	151,976				
REVERSIONS					
NSHE - STATEWIDE PROGRAMS - UNR	8,892,041	7,938,284	5,869,348	7,977,813	5,869,348
GENERAL FUND	8,509,466	7,938,284	5,869,348	7,977,813	5,869,348
INTER-AGENCY TRANSFER	382,575				
REVERSIONS					
NSHE - SCHOOL OF MEDICAL SCIENCES	47,729,903	37,576,176	33,261,937	37,842,797	33,463,254
GENERAL FUND	34,753,277	34,570,216	30,255,977	34,667,081	30,287,538
BALANCE FORWARD	8,671,860				
INTER-AGENCY TRANSFER	1,579,762				
OTHER FUND	2,725,004	3,005,960	3,005,960	3,175,716	3,175,716
REVERSIONS					

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NSHE - HEALTH LABORATORY AND RESEARCH	2,129,397	2,001,178	1,807,905	2,010,924	1,807,905
GENERAL FUND	2,046,391	2,001,178	1,807,905	2,010,924	1,807,905
INTER-AGENCY TRANSFER	83,006				
REVERSIONS					
NSHE - AGRICULTURAL EXPERIMENT STATION	10,940,073	10,639,198	9,419,653	10,685,379	9,419,653
GENERAL FUND	9,249,670	9,249,800	8,030,255	9,295,981	8,030,255
FEDERAL FUND	1,253,645	1,389,398	1,389,398	1,389,398	1,389,398
INTER-AGENCY TRANSFER	436,758				
REVERSIONS					
NSHE - COOPERATIVE EXTENSION SERVICE	11,833,480	10,802,927	10,076,824	10,852,096	10,094,982
GENERAL FUND	9,410,306	8,973,739	8,247,636	9,004,750	8,247,636
FEDERAL FUND	1,197,186	1,152,333	1,152,333	1,153,230	1,153,230
INTER-AGENCY TRANSFER	565,964				
OTHER FUND	660,024	676,855	676,855	694,116	694,116
REVERSIONS					
NSHE - BUSINESS CENTER NORTH	2,681,831	2,403,163	2,272,027	2,419,067	2,272,027
GENERAL FUND	2,550,450	2,403,163	2,272,027	2,419,067	2,272,027
INTER-AGENCY TRANSFER	131,381				
REVERSIONS					
NSHE - UNIVERSITY OF NEVADA - LAS VEGAS	270,671,390	174,099,718	243,653,854	174,637,669	248,124,795
GENERAL FUND	172,988,843	83,256,932	124,075,240	78,492,606	124,050,781
BALANCE FORWARD	420,548				
INTER-AGENCY TRANSFER	14,889,307	5,706,037	36,628,081	5,696,280	36,642,783
OTHER FUND	82,372,692	85,136,749	82,950,533	90,448,783	87,431,231
REVERSIONS					
NSHE - INTERCOLLEGIATE ATHLETICS - UNLV	9,258,328	9,289,065	7,903,410	9,521,665	7,927,186
GENERAL FUND	9,104,613	9,289,065	7,903,410	9,521,665	7,927,186
INTER-AGENCY TRANSFER	153,715				
REVERSIONS					
NSHE - STATEWIDE PROGRAMS - UNLV	1,527,563	1,412,347	1,306,377	1,417,018	1,310,307
GENERAL FUND	1,458,847	1,412,347	1,306,377	1,417,018	1,310,307
BALANCE FORWARD					
INTER-AGENCY TRANSFER	68,716				
REVERSIONS					
NSHE - UNLV LAW SCHOOL	13,194,130	12,688,982	12,215,936	12,717,695	12,550,619
GENERAL FUND	9,126,832	8,690,751	8,217,705	8,409,503	8,242,427
BALANCE FORWARD					
INTER-AGENCY TRANSFER	511,744				
OTHER FUND	3,555,554	3,998,231	3,998,231	4,308,192	4,308,192
REVERSIONS					

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NSHE - DENTAL SCHOOL - UNLV	13,790,165	13,420,384	13,410,857	13,465,172	13,436,936
GENERAL FUND	8,440,756	8,668,668	8,659,141	8,713,456	8,685,220
INTER-AGENCY TRANSFER	615,899				
OTHER FUND	4,733,510	4,751,716	4,751,716	4,751,716	4,751,716
REVERSIONS					
NSHE - BUSINESS CENTER SOUTH	2,284,527	2,068,224	1,947,365	2,078,465	1,953,223
GENERAL FUND	2,174,759	2,068,224	1,947,365	2,078,465	1,953,223
INTER-AGENCY TRANSFER	109,768				
REVERSIONS					
NSHE - DESERT RESEARCH INSTITUTE	11,142,712	8,692,471	8,894,214	8,675,343	8,897,409
GENERAL FUND	9,795,172	8,543,985	8,745,728	8,526,857	8,748,923
BALANCE FORWARD	853,863				
INTER-AGENCY TRANSFER	345,191				
OTHER FUND	148,486	148,486	148,486	148,486	148,486
REVERSIONS					
NSHE - GREAT BASIN COLLEGE	20,169,670	15,363,245	19,884,165	16,190,170	20,250,834
GENERAL FUND	16,997,300	12,593,172	13,846,484	13,081,733	14,031,547
INTER-AGENCY TRANSFER	826,047		3,450,822		3,500,400
OTHER FUND	2,346,323	2,770,073	2,586,859	3,108,437	2,718,887
REVERSIONS					
NSHE - WESTERN NEVADA COLLEGE	25,885,436	15,918,558	22,907,784	15,750,014	23,044,491
GENERAL FUND	21,251,842	12,765,457	15,716,152	12,436,308	15,698,576
INTER-AGENCY TRANSFER	1,106,975		3,916,781		3,916,267
OTHER FUND	3,526,619	3,153,101	3,274,851	3,313,706	3,429,648
REVERSIONS					
NSHE - COLLEGE OF SOUTHERN NEVADA	134,214,498	99,923,065	131,310,740	104,273,268	132,553,346
GENERAL FUND	97,754,649	64,839,219	78,217,743	65,371,667	77,702,066
INTER-AGENCY TRANSFER	5,221,576		19,493,434		19,384,055
OTHER FUND	31,238,273	35,083,846	33,599,563	38,901,601	35,467,225
REVERSIONS					
NSHE - TRUCKEE MEADOWS COMMUNITY COLLEGE	52,948,889	35,831,478	48,452,890	36,619,381	48,942,692
GENERAL FUND	41,002,040	25,252,536	30,482,995	25,072,611	30,380,532
INTER-AGENCY TRANSFER	2,184,075		7,596,975		7,578,922
OTHER FUND	9,762,774	10,578,942	10,372,920	11,546,770	10,983,238
REVERSIONS					
NSHE - NEVADA STATE COLLEGE AT HENDERSON	21,605,622	11,942,012	16,244,314	12,778,768	16,486,235
GENERAL FUND	17,684,143	9,155,806	10,976,434	9,619,048	11,066,261
INTER-AGENCY TRANSFER	475,881		2,735,548		2,760,661
OTHER FUND	3,445,598	2,786,206	2,532,332	3,159,720	2,659,313
REVERSIONS					

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TOTAL NEVADA SYSTEM OF HIGHER EDUCATION	930,634,935	638,402,117	803,274,756	648,169,309	813,752,720
GENERAL FUND	678,324,926	424,311,898	501,051,371	419,562,022	501,050,065
BALANCE FORWARD	12,404,464				
FEDERAL FUND	2,450,831	2,541,731	2,541,731	2,542,628	2,542,628
INTER-AGENCY TRANSFER	46,864,206	15,206,037	107,595,348	15,196,280	107,585,591
OTHER FUND	190,590,508	196,342,451	192,086,306	210,868,379	202,574,436
REVERSIONS					
DEPARTMENT OF CULTURAL AFFAIRS					
DCA - CULTURAL AFFAIRS ADMINISTRATION	1,117,648	1,044,434	965,231	1,063,900	970,278
GENERAL FUND	954,381	1,035,006	915,624	1,054,429	920,639
BALANCE FORWARD	113,919				
INTER-AGENCY TRANSFER	49,348	9,428	49,607	9,471	49,639
REVERSIONS					
DCA - NEVADA HUMANITIES	100,000		50,000		50,000
GENERAL FUND	100,000		50,000		50,000
REVERSIONS					
DCA - MUSEUMS & HISTORY	475,135	433,541	440,097	434,731	442,604
GENERAL FUND	393,660	433,541	440,097	434,731	442,604
BALANCE FORWARD	63,507				
INTER-AGENCY TRANSFER	17,968				
REVERSIONS					
DCA - LOST CITY MUSEUM	571,852	377,433	392,394	381,052	398,166
GENERAL FUND	389,141	304,000	318,077	307,096	323,125
BALANCE FORWARD	2,273				
INTER-AGENCY TRANSFER	95,506				
OTHER FUND	84,932	73,433	74,317	73,956	75,041
REVERSIONS					
DCA - NEVADA HISTORICAL SOCIETY	1,068,078	510,130	543,832	370,016	547,697
GENERAL FUND	832,094	510,130	490,147	370,016	493,256
BALANCE FORWARD	141,081				
INTER-AGENCY TRANSFER	39,988				
OTHER FUND	54,915		53,685		54,441
REVERSIONS					
DCA - NEVADA STATE MUSEUM, CARSON CITY	2,068,727	1,327,536	1,422,659	1,270,865	1,376,855
GENERAL FUND	1,604,455	1,027,974	1,118,468	966,832	1,067,085
BALANCE FORWARD	30,388				
FEDERAL FUND	4,000				
INTER-AGENCY TRANSFER	86,258				
OTHER FUND	343,626	299,562	304,191	304,033	309,770
REVERSIONS					

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DCA - NEVADA STATE MUSEUM, LAS VEGAS	1,833,033	921,846	963,311	926,733	976,701
GENERAL FUND	1,661,662	860,824	900,105	864,054	911,363
FEDERAL FUND	2,100				
INTER-AGENCY TRANSFER	51,742				
OTHER FUND	117,529	61,022	63,206	62,679	65,338
REVERSIONS					
DCA - STATE RAILROAD MUSEUMS	2,721,721	1,129,898	1,262,306	1,040,225	1,257,299
GENERAL FUND	1,237,452	880,368	852,384	788,753	844,542
BALANCE FORWARD	447,220				
INTER-AGENCY TRANSFER	754,109		140,392		141,285
OTHER FUND	282,940	249,530	269,530	251,472	271,472
REVERSIONS					
DCA - STATE HISTORIC PRESERVATION OFFICE	1,899,436	1,129,090	1,147,633	1,120,072	1,142,555
GENERAL FUND	367,728	163,456	166,760	157,641	161,692
FEDERAL FUND	1,179,834	668,366	678,644	663,607	675,878
INTER-AGENCY TRANSFER	331,874	280,762	285,723	282,318	288,479
OTHER FUND	20,000	16,506	16,506	16,506	16,506
REVERSIONS					
DCA - COMSTOCK HISTORIC DISTRICT	176,817	100,789	143,061	99,295	144,729
GENERAL FUND	170,157	100,789	143,061	99,295	144,729
INTER-AGENCY TRANSFER	6,660				
REVERSIONS					
DCA - NEVADA STATE LIBRARY	7,529,354	4,497,031	4,629,479	4,252,806	4,578,893
GENERAL FUND	4,610,707	3,206,078	3,334,990	2,960,429	3,282,132
BALANCE FORWARD					
FEDERAL FUND	2,413,688	1,286,507	1,290,043	1,287,931	1,292,315
INTER-AGENCY TRANSFER	450,614				
OTHER FUND	54,345	4,446	4,446	4,446	4,446
REVERSIONS					
DCA - ARCHIVES AND RECORDS	1,209,384	548,383	784,994	538,632	793,379
GENERAL FUND	1,166,137	540,707	777,318	530,956	785,703
BALANCE FORWARD					
FEDERAL FUND	3,706	6,833	6,833	6,833	6,833
INTER-AGENCY TRANSFER	38,133				
OTHER FUND	1,408	843	843	843	843
REVERSIONS					
DCA - NEVADA STATE LIBRARY - LITERACY	267,283	31,025	247,137		248,845
GENERAL FUND	153,373	31,025	153,871		155,579
FEDERAL FUND	99,111		93,266		93,266
INTER-AGENCY TRANSFER	14,799				
REVERSIONS					

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DCA - NEVADA STATE LIBRARY-CLAN	569,073	316,743	320,703	317,710	322,367
BALANCE FORWARD	211,284				
FEDERAL FUND	2,600				
INTER-AGENCY TRANSFER	93,734	43,704	43,704	43,704	43,704
OTHER FUND	261,455	273,039	276,999	274,006	278,663
DCA - MICROGRAPHICS AND IMAGING	655,723	634,480	567,121	649,999	526,050
BALANCE FORWARD	186,555	146,690	146,690	162,209	105,619
INTER-AGENCY TRANSFER	469,168	487,790	420,431	487,790	420,431
DCA - NEVADA ARTS COUNCIL	2,856,339	1,506,108	2,167,297	1,514,349	1,875,003
GENERAL FUND	1,841,608	741,717	1,102,406	749,958	1,110,612
BALANCE FORWARD	188,934				
FEDERAL FUND	698,900	678,900	979,400	678,900	678,900
INTER-AGENCY TRANSFER	39,145				
OTHER FUND	87,752	85,491	85,491	85,491	85,491
REVERSIONS					
TOTAL DEPARTMENT OF CULTURAL AFFAIRS	25,119,603	14,508,467	16,047,255	13,980,385	15,651,421
GENERAL FUND	15,482,555	9,835,615	10,763,308	9,284,190	10,693,061
BALANCE FORWARD	1,385,161	146,690	146,690	162,209	105,619
FEDERAL FUND	4,403,939	2,640,606	3,048,186	2,637,271	2,747,192
INTER-AGENCY TRANSFER	2,539,046	821,684	939,857	823,283	943,538
OTHER FUND	1,308,902	1,063,872	1,149,214	1,073,432	1,162,011
REVERSIONS					
EDUCATION					
GENERAL FUND	2,100,272,984	1,580,981,563	1,761,813,796	1,573,106,879	1,851,858,941
BALANCE FORWARD	38,844,531	2,588,682	1,143,892	1,422,991	1,165,650
FEDERAL FUND	312,042,096	318,817,910	391,629,948	318,927,494	316,377,731
INTER-AGENCY TRANSFER	191,802,474	20,593,501	113,449,060	20,483,158	113,343,148
OTHER FUND	372,856,670	346,500,568	345,749,115	364,868,427	361,287,028
REVERSIONS					
TOTAL FOR EDUCATION	3,015,818,755	2,269,482,224	2,613,785,811	2,278,808,949	2,644,032,498
Less: INTER-AGENCY TRANSFER	191,802,474	20,593,501	113,449,060	20,483,158	113,343,148
NET EDUCATION	2,824,016,281	2,248,888,723	2,500,336,751	2,258,325,791	2,530,689,350

