



NEVADA SYSTEM OF HIGHER EDUCATION

Summer Session Budget Report Calendar Year 2022



System Administration • University of Nevada, Reno • University of Nevada, Las Vegas •
College of Southern Nevada • Great Basin College • Truckee Meadows Community College •
Western Nevada College • Desert Research Institute • Nevada State College



NEVADA SYSTEM OF HIGHER EDUCATION

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NEVADA SYSTEM OF HIGHER EDUCATION

Calendar Year 2022 Summer Session Budgets

Introduction

Board of Regents policy requires that all non-state accounts exceeding \$25,000 of projected annual expenditure activity be included in the annual budget process, not including grants, contracts, plant, loan, and endowment funds. The institution presidents have authority to transfer funds into and out of each budget subject to policy guidelines in the Board of Regents Handbook, Title 4, Chapter 9, Section C.2, as well as State appropriation restrictions.

The calendar year 2022 Summer Session Budgets report includes activities that are primarily related to non-state funded summer school activities or other self-supporting activities that follow a calendar year rather than a fiscal year for reporting purposes. All NSHE instructional institutions provide Summer Session programs.

This report displays the data in a 'sources and uses of funds' format. This format projects or reports the cash flow from the account's opening balance at the beginning of the reporting period to the account's ending balance. Revenue budgets are established in NSHE's financial system based on the amounts reported for the opening balance on the account plus budgeted sources of funds. Expense budgets are established based on amounts reported for all uses of funds, including planned transfers out and budgeted ending balances. An account's revenue budgets equal its expense budgets.

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SUMMER SESSION BUDGET
CALENDAR YEAR 2022

TABLE OF CONTENTS

NSHE Summary Budget Comparison	6
University of Nevada, Reno	7
University of Nevada, Las Vegas	8
College of Southern Nevada	9
Great Basin College	10
Truckee Meadows Community College	11
Western Nevada College	12
Nevada State College	13



Nevada System of Higher Education

Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
<i>Budget Sources</i>			
All Sources	\$ 40,838,032.02	\$ 43,357,096.49	\$ 2,519,064.47
Budgeted Opening Balance	2,858,243.02	5,249,678.52	2,391,435.50
Student Tuition and Fees	37,530,681.00	37,264,712.00	(265,969.00)
Sales and Service	10,000.00	-	(10,000.00)
Transfers In	439,108.00	842,705.97	403,597.97
<i>Budget Uses</i>			
All Uses	\$ 40,791,728.02	\$ 43,217,054.49	\$ 2,425,326.47
Professional Salaries	16,131,688.00	16,940,597.00	808,909.00
Graduate Salaries	334,750.00	376,700.00	41,950.00
Classified and Technologist Salaries	192,115.00	162,796.00	(29,319.00)
Hourly	123,250.00	104,250.00	(19,000.00)
Fringe Benefits	984,249.02	918,746.00	(65,503.02)
General Operations	794,599.00	635,490.00	(159,109.00)
Travel	104,474.00	227,108.00	122,634.00
Participant Support	35,000.00	-	(35,000.00)
Facilities & Administration Expense	364,964.00	-	(364,964.00)
Budgeted Reserves-Uses	2,764,977.00	4,988,241.52	2,223,264.52
Transfers Out	18,961,662.00	18,863,125.97	(98,536.03)
Net Budget /Balance	\$ 46,304.00	\$ 140,042.00	\$ 93,738.00



University of Nevada, Reno

Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
<i>Budget Sources</i>			
All Sources	\$ 9,648,317.00	\$ 10,372,366.05	\$ 724,049.05
Budgeted Opening Balance	-	1,710,725.08	1,710,725.08
Student Tuition and Fees	9,199,209.00	7,818,935.00	(1,380,274.00)
Sales and Service	10,000.00	-	(10,000.00)
Transfers In	439,108.00	842,705.97	403,597.97
<i>Budget Uses</i>			
All Uses	\$ 9,648,317.00	\$ 10,372,366.05	\$ 724,049.05
Professional Salaries	2,312,170.00	2,882,520.00	570,350.00
Graduate Salaries	321,500.00	360,000.00	38,500.00
Hourly	80,000.00	65,000.00	(15,000.00)
Fringe Benefits	166,441.00	201,349.00	34,908.00
General Operations	442,800.00	515,325.00	72,525.00
Travel	102,474.00	214,608.00	112,134.00
Participant Support	35,000.00	-	(35,000.00)
Budgeted Reserves-Uses	-	1,831,840.08	1,831,840.08
Transfers Out	6,187,932.00	4,301,723.97	(1,886,208.03)
Net Budget /Balance	\$ -	\$ -	\$ -



University of Nevada, Las Vegas

Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
Budget Sources			
All Sources	\$ 18,815,084.00	\$ 20,511,787.00	\$ 1,696,703.00
Budgeted Opening Balance	1,092,202.00	1,241,478.00	149,276.00
Student Tuition and Fees	17,722,882.00	19,270,309.00	1,547,427.00
Budget Uses			
All Uses	\$ 18,815,084.00	\$ 20,511,787.00	\$ 1,696,703.00
Professional Salaries	7,453,231.00	7,909,926.00	456,695.00
Graduate Salaries	13,250.00	16,700.00	3,450.00
Classified and Technologist Salaries	133,115.00	137,796.00	4,681.00
Hourly	33,250.00	29,250.00	(4,000.00)
Fringe Benefits	321,045.00	318,553.00	(2,492.00)
General Operations	330,799.00	99,165.00	(231,634.00)
Travel	2,000.00	2,500.00	500.00
Budgeted Reserves-Uses	874,664.00	761,299.00	(113,365.00)
Transfers Out	9,653,730.00	11,236,598.00	1,582,868.00
Net Budget /Balance	\$ -	\$ -	\$ -



College of Southern Nevada

Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
<i>Budget Sources</i>			
All Sources	\$ 7,456,033.02	\$ 7,097,471.44	\$ (358,561.58)
Budgeted Opening Balance	445,083.02	609,789.44	164,706.42
Student Tuition and Fees	7,010,950.00	6,487,682.00	(523,268.00)
<i>Budget Uses</i>			
All Uses	\$ 7,456,033.02	\$ 7,097,471.44	\$ (358,561.58)
Professional Salaries	4,429,287.00	4,250,151.00	(179,136.00)
Fringe Benefits	238,739.02	229,508.00	(9,231.02)
Budgeted Reserves-Uses	488,007.00	517,812.44	29,805.44
Transfers Out	2,300,000.00	2,100,000.00	(200,000.00)
Net Budget /Balance	\$ -	\$ -	\$ -



Great Basin College

Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
Budget Sources			
All Sources	\$ 635,000.00	\$ 650,000.00	\$ 15,000.00
Budgeted Opening Balance	150,000.00	190,000.00	40,000.00
Student Tuition and Fees	485,000.00	460,000.00	(25,000.00)
Budget Uses			
All Uses	\$ 635,000.00	\$ 650,000.00	\$ 15,000.00
Professional Salaries	385,000.00	252,000.00	(133,000.00)
Classified and Technologist Salaries	25,000.00	25,000.00	-
Fringe Benefits	55,000.00	33,000.00	(22,000.00)
General Operations	2,000.00	2,000.00	-
Budgeted Reserves-Uses	168,000.00	338,000.00	170,000.00
Net Budget /Balance	\$ -	\$ -	\$ -



Truckee Meadows Community College

**Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison**

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
<i>Budget Sources</i>			
All Sources	\$ 1,500,450.00	\$ 1,300,000.00	\$ (200,450.00)
Student Tuition and Fees	1,500,450.00	1,300,000.00	(200,450.00)
<i>Budget Uses</i>			
All Uses	\$ 1,500,450.00	\$ 1,300,000.00	\$ (200,450.00)
Professional Salaries	760,000.00	760,000.00	-
Classified and Technologist Salaries	34,000.00	-	(34,000.00)
Hourly	10,000.00	10,000.00	-
Fringe Benefits	137,432.00	76,196.00	(61,236.00)
General Operations	19,000.00	19,000.00	-
Travel	-	10,000.00	10,000.00
Facilities & Administration Expense	364,964.00	-	(364,964.00)
Budgeted Reserves-Uses	175,054.00	-	(175,054.00)
Transfers Out	-	424,804.00	424,804.00
Net Budget /Balance	\$ -	\$ -	\$ -



Western Nevada College

Calendar Year (CY) 2022 Summer Session CY 2021 vs. CY 2022 Budget Comparison

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
<i>Budget Sources</i>			
All Sources	\$ 242,104.00	\$ 314,342.00	\$ 72,238.00
Budgeted Opening Balance	29,914.00	92,152.00	62,238.00
Student Tuition and Fees	212,190.00	222,190.00	10,000.00
<i>Budget Uses</i>			
All Uses	\$ 195,800.00	\$ 174,300.00	\$ (21,500.00)
Professional Salaries	156,000.00	166,000.00	10,000.00
Fringe Benefits	19,800.00	8,300.00	(11,500.00)
Transfers Out	20,000.00	-	(20,000.00)
Net Budget /Balance	\$ 46,304.00	\$ 140,042.00	\$ 93,738.00



Nevada State College

**Calendar Year (CY) 2022 Summer Session
CY 2021 vs. CY 2022 Budget Comparison**

Ledger	Original Budget CY 2021	Original Budget CY 2022	Difference
<i>Budget Sources</i>			
All Sources	\$ 2,541,044.00	\$ 3,111,130.00	\$ 570,086.00
Budgeted Opening Balance	1,141,044.00	1,405,534.00	264,490.00
Student Tuition and Fees	1,400,000.00	1,705,596.00	305,596.00
<i>Budget Uses</i>			
All Uses	\$ 2,541,044.00	\$ 3,111,130.00	\$ 570,086.00
Professional Salaries	636,000.00	720,000.00	84,000.00
Fringe Benefits	45,792.00	51,840.00	6,048.00
Budgeted Reserves-Uses	1,059,252.00	1,539,290.00	480,038.00
Transfers Out	800,000.00	800,000.00	-
Net Budget /Balance	\$ -	\$ -	\$ -