



NEVADA SYSTEM OF HIGHER EDUCATION

Calendar 2021 Summer Session Budgets

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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Document Prepared by the Finance Department
Office of the Chancellor



NEVADA SYSTEM OF HIGHER EDUCATION

Calendar Year 2021 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 2021 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.

Calendar Year 2021 Summer Session Budgets

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NSHE

Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: Nevada System of Higher Education Hierarchy

Budget Structure: Summer Session - Parent

Period: FY 2021 - 12 June

Previous CY Budget: NSHE 2020 Summer Session Parent

Current CY Budget: NSHE 2021 Summer Session Parent

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$38,189,271.22	\$40,838,032.02	\$2,648,760.80
Budgeted Opening Balance	\$2,537,319.16	\$2,858,243.02	\$320,923.86
4900:Budgeted Beginning Balance	\$2,537,319.16	\$2,858,243.02	\$320,923.86
Sources	\$35,651,952.06	\$37,979,789.00	\$2,327,836.94
Student Tuition and Fees	\$35,149,388.06	\$37,530,681.00	\$2,381,292.94
Sales and Service	0.00	\$10,000.00	\$10,000.00
Transfers In	\$502,564.00	\$439,108.00	(\$63,456.00)
Budget Uses			
All Uses	\$38,172,881.22	\$40,791,728.02	\$2,618,846.80
Personnel Costs	\$17,302,983.09	\$17,766,052.02	\$463,068.93
Professional Salaries	\$16,084,149.00	\$16,131,688.00	\$47,539.00
Graduate Salaries	\$28,050.00	\$334,750.00	\$306,700.00
Classified and Technologist Salaries	\$213,307.00	\$192,115.00	(\$21,192.00)
Hourly Wages	\$123,000.00	\$123,250.00	\$250.00
Fringe Benefits	\$854,477.09	\$984,249.02	\$129,771.93
Operations	\$20,869,898.13	\$23,025,676.00	\$2,155,777.87
General Operations	\$1,044,322.15	\$794,599.00	(\$249,723.15)
Travel	\$114,874.00	\$104,474.00	(\$10,400.00)
Financial Aid	\$3,200.00	0.00	(\$3,200.00)
Participant Support	\$26,900.00	\$35,000.00	\$8,100.00
Facilities & Administration Expense	\$364,964.00	\$364,964.00	\$0.00
Budgeted Reserves-Uses	\$2,197,979.98	\$2,764,977.00	\$566,997.02
Transfers Out	\$17,117,658.00	\$18,961,662.00	\$1,844,004.00
Net Budget/Balance	\$16,390.00	\$46,304.00	\$29,914.00



NSHE

UNR Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: University of Nevada, Reno

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: UNR 2020 Summer Session Budgets - child

Current CY Budget: UNR 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$8,759,016.24	\$9,648,317.00	\$889,300.76
Budgeted Opening Balance	\$18,655.24	0.00	(\$18,655.24)
4900:Budgeted Beginning Balance	\$18,655.24	0.00	(\$18,655.24)
Sources	\$8,740,361.00	\$9,648,317.00	\$907,956.00
Student Tuition and Fees	\$8,255,600.00	\$9,199,209.00	\$943,609.00
Sales and Service	0.00	\$10,000.00	\$10,000.00
Transfers In	\$484,761.00	\$439,108.00	(\$45,653.00)
Budget Uses			
All Uses	\$8,759,016.24	\$9,648,317.00	\$889,300.76
Personnel Costs	\$2,948,152.09	\$2,880,111.00	(\$68,041.09)
Professional Salaries	\$2,670,620.00	\$2,312,170.00	(\$358,450.00)
Graduate Salaries	\$19,150.00	\$321,500.00	\$302,350.00
Hourly Wages	\$95,000.00	\$80,000.00	(\$15,000.00)
Fringe Benefits	\$163,382.09	\$166,441.00	\$3,058.91
Operations	\$5,810,864.15	\$6,768,206.00	\$957,341.85
General Operations	\$597,206.15	\$442,800.00	(\$154,406.15)
Travel	\$111,374.00	\$102,474.00	(\$8,900.00)
Financial Aid	\$3,200.00	0.00	(\$3,200.00)
Participant Support	\$26,900.00	\$35,000.00	\$8,100.00
Transfers Out	\$5,072,184.00	\$6,187,932.00	\$1,115,748.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00



NSHE

UNLV Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: University of Nevada, Las Vegas

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: UNLV 2020 Summer Session Budgets - child

Current CY Budget: UNLV 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$18,000,950.00	\$18,815,084.00	\$814,134.00
Budgeted Opening Balance	\$926,886.00	\$1,092,202.00	\$165,316.00
4900:Budgeted Beginning Balance	\$926,886.00	\$1,092,202.00	\$165,316.00
Sources	\$17,074,064.00	\$17,722,882.00	\$648,818.00
Student Tuition and Fees	\$17,074,064.00	\$17,722,882.00	\$648,818.00
Budget Uses			
All Uses	\$18,000,950.00	\$18,815,084.00	\$814,134.00
Personnel Costs	\$8,011,298.00	\$7,953,891.00	(\$57,407.00)
Professional Salaries	\$7,492,192.00	\$7,453,231.00	(\$38,961.00)
Graduate Salaries	\$8,900.00	\$13,250.00	\$4,350.00
Classified and Technologist Salaries	\$154,307.00	\$133,115.00	(\$21,192.00)
Hourly Wages	\$18,000.00	\$33,250.00	\$15,250.00
Fringe Benefits	\$337,899.00	\$321,045.00	(\$16,854.00)
Operations	\$9,989,652.00	\$10,861,193.00	\$871,541.00
General Operations	\$426,116.00	\$330,799.00	(\$95,317.00)
Travel	\$3,500.00	\$2,000.00	(\$1,500.00)
Budgeted Reserves-Uses	\$642,944.00	\$874,664.00	\$231,720.00
Transfers Out	\$8,917,092.00	\$9,653,730.00	\$736,638.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00



NSHE

CSN Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: College of Southern Nevada

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: CSN 2020 Summer Session Budgets - child

Current CY Budget: CSN 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$6,613,448.98	\$7,456,033.02	\$842,584.04
Budgeted Opening Balance	\$385,964.98	\$445,083.02	\$59,118.04
4900:Budgeted Beginning Balance	\$385,964.98	\$445,083.02	\$59,118.04
Sources	\$6,227,484.00	\$7,010,950.00	\$783,466.00
Student Tuition and Fees	\$6,227,484.00	\$7,010,950.00	\$783,466.00
Budget Uses			
All Uses	\$6,613,448.98	\$7,456,033.02	\$842,584.04
Personnel Costs	\$4,093,551.00	\$4,668,026.02	\$574,475.02
Professional Salaries	\$4,014,337.00	\$4,429,287.00	\$414,950.00
Fringe Benefits	\$79,214.00	\$238,739.02	\$159,525.02
Operations	\$2,519,897.98	\$2,788,007.00	\$268,109.02
Budgeted Reserves-Uses	\$211,515.98	\$488,007.00	\$276,491.02
Transfers Out	\$2,308,382.00	\$2,300,000.00	(\$8,382.00)
Net Budget/Balance	\$0.00	\$0.00	\$0.00



NSHE

**GBC Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary**

Company: Great Basin College

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: GBC 2020 Summer Session Budgets - child

Current CY Budget: GBC 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
<i>Budget Sources</i>			
All Sources Total	\$631,600.00	\$635,000.00	\$3,400.00
Budgeted Opening Balance	\$252,000.00	\$150,000.00	(\$102,000.00)
4900:Budgeted Beginning Balance	\$252,000.00	\$150,000.00	(\$102,000.00)
Sources	\$379,600.00	\$485,000.00	\$105,400.00
Student Tuition and Fees	\$379,600.00	\$485,000.00	\$105,400.00
<i>Budget Uses</i>			
All Uses	\$631,600.00	\$635,000.00	\$3,400.00
Personnel Costs	\$421,000.00	\$465,000.00	\$44,000.00
Professional Salaries	\$341,000.00	\$385,000.00	\$44,000.00
Classified and Technologist Salaries	\$25,000.00	\$25,000.00	\$0.00
Fringe Benefits	\$55,000.00	\$55,000.00	\$0.00
Operations	\$210,600.00	\$170,000.00	(\$40,600.00)
General Operations	\$2,000.00	\$2,000.00	\$0.00
Budgeted Reserves-Uses	\$208,600.00	\$168,000.00	(\$40,600.00)
Net Budget/Balance	\$0.00	\$0.00	\$0.00



NSHE

TMCC Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: Truckee Meadows Community College

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: TMCC 2020 Summer Session Budgets - child

Current CY Budget: TMCC 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$1,500,450.00	\$1,500,450.00	\$0.00
Sources	\$1,500,450.00	\$1,500,450.00	\$0.00
Student Tuition and Fees	\$1,500,450.00	\$1,500,450.00	\$0.00
Budget Uses			
All Uses	\$1,500,450.00	\$1,500,450.00	\$0.00
Personnel Costs	\$941,432.00	\$941,432.00	\$0.00
Professional Salaries	\$760,000.00	\$760,000.00	\$0.00
Classified and Technologist Salaries	\$34,000.00	\$34,000.00	\$0.00
Hourly Wages	\$10,000.00	\$10,000.00	\$0.00
Fringe Benefits	\$137,432.00	\$137,432.00	\$0.00
Operations	\$559,018.00	\$559,018.00	\$0.00
General Operations	\$19,000.00	\$19,000.00	\$0.00
Facilities & Administration Expense	\$364,964.00	\$364,964.00	\$0.00
Budgeted Reserves-Uses	\$175,054.00	\$175,054.00	\$0.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00



NSHE

WNC Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: Western Nevada College

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: WNC 2020 Summer Session Budgets - child

Current CY Budget: WNC 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$212,190.00	\$242,104.00	\$29,914.00
Budgeted Opening Balance	(\$17,803.00)	\$29,914.00	\$47,717.00
4900:Budgeted Beginning Balance	(\$17,803.00)	\$29,914.00	\$47,717.00
Sources	\$229,993.00	\$212,190.00	(\$17,803.00)
Student Tuition and Fees	\$212,190.00	\$212,190.00	\$0.00
Transfers In	\$17,803.00	0.00	(\$17,803.00)
Budget Uses			
All Uses	\$195,800.00	\$195,800.00	\$0.00
Personnel Costs	\$175,800.00	\$175,800.00	\$0.00
Professional Salaries	\$156,000.00	\$156,000.00	\$0.00
Fringe Benefits	\$19,800.00	\$19,800.00	\$0.00
Operations	\$20,000.00	\$20,000.00	\$0.00
Transfers Out	\$20,000.00	\$20,000.00	\$0.00
Net Budget/Balance	\$16,390.00	\$46,304.00	(\$29,914.00)



NSHE

NSC Calendar Year 2021 Summer Session Budget -
Revenue and Expenditures Comparison Summary

Company: Nevada State College

Budget Structure: Summer Session - Child

Period: FY 2021 - 12 June

Previous CY Budget: NSC 2020 Summer Session Budgets - child

Current CY Budget: NSC 2021 Summer Session Budgets - child

Ledger Account	Original Budget - Previous CY	Original Budget - Current CY	Difference
Budget Sources			
All Sources Total	\$2,471,616.00	\$2,541,044.00	\$69,428.00
Budgeted Opening Balance	\$971,615.94	\$1,141,044.00	\$169,428.06
4900:Budgeted Beginning Balance	\$971,615.94	\$1,141,044.00	\$169,428.06
Sources	\$1,500,000.06	\$1,400,000.00	(\$100,000.06)
Student Tuition and Fees	\$1,500,000.06	\$1,400,000.00	(\$100,000.06)
Budget Uses			
All Uses	\$2,471,616.00	\$2,541,044.00	\$69,428.00
Personnel Costs	\$711,750.00	\$681,792.00	(\$29,958.00)
Professional Salaries	\$650,000.00	\$636,000.00	(\$14,000.00)
Fringe Benefits	\$61,750.00	\$45,792.00	(\$15,958.00)
Operations	\$1,759,866.00	\$1,859,252.00	\$99,386.00
Budgeted Reserves-Uses	\$959,866.00	\$1,059,252.00	\$99,386.00
Transfers Out	\$800,000.00	\$800,000.00	\$0.00
Net Budget/Balance	\$0.00	\$0.00	\$0.00