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Date: February 4, 2025
TO: Members, Board of Regents
FROM: Chris Viton, Chief Financial Officer 
SUBJECT: Calendar Year 2025 Summer Session Budgets

Summer Session budgets are self-supporting; these non-state appropriated accounts are established for specific activities and programs that are approved annually by the Board of Regents. Since these accounts are not funded by the state, they depend upon the revenues they generate to cover the costs of their operations.

The Calendar Year (CY) 2025 Summer Session budget compares the budget for the previous calendar year to the budget for the current calendar year.

The CY 2025 Summer Session budget reflects anticipated total expenditures of approximately \$45.3M: Personnel approximately \$20.1M; Operating approximately \$870K; Budgeted Reserves-Uses approximately \$8M; Transfers Out approximately \$16.4M. Transfers out of Summer Session funds are made to reimburse other institutional accounts for start-up funds used to cover costs incurred by the programs prior to the payment of fees by students, fund departmental and program support costs incurred by the academic programs that support summer session course offerings and students, i.e., administration, tutoring, counseling, and information technology, and fund other institutional needs, i.e., equipment replacement, equipment support, faculty development, faculty travel, reserves, and hosting.

The report provides the specific data for each institution from the financial system and has been validated by each institution.



NEVADA SYSTEM OF HIGHER EDUCATION

Summer Session Budget Report Calendar Year 2025

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 University

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 2025 Summer Session Budgets

Introduction

Board of Regents policy requires that all non-state accounts exceeding \$250,000 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.3, as well as State appropriation restrictions.

The calendar year 2025 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 2025

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Nevada System of Higher Education

Calendar Year (CY) 2025 Summer Session
2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
Budget Sources			
All Sources	\$ 41,687,790	\$ 45,260,238	\$ 3,572,448
Budgeted Opening Balance	6,341,972	6,088,033	(253,939)
Student Tuition and Fees	35,333,316	39,162,203	3,828,887
Transfers In	12,502	10,002	(2,500)
Budget Uses			
All Uses	\$ 41,687,790	\$ 45,228,474	\$ 3,540,684
Professional Salaries	17,383,586	18,245,945	862,359
Graduate Salaries	343,381	343,565	184
Classified and Technologist Salaries	226,551	243,063	16,512
Hourly	45,700	66,520	20,820
Fringe Benefits	1,015,358	1,120,189	104,831
General Operations	884,045	868,571	(15,474)
Travel	22,998	39,965	16,967
Finacial Aid	-	1,400	1,400
Participant Support	482	5,500	5,018
Budgeted Reserves-Uses	5,671,455	7,906,683	2,235,228
Transfers Out	16,094,234	16,387,074	292,840
Net Budget /Balance	\$ -	\$ 31,764	\$ 31,764



College of Southern Nevada

Calendar Year (CY) 2025 Summer Session 2024 vs. 2025 Budget Comparison

Ledger	*Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
<i>Budget Sources</i>			
All Sources	\$ 6,420,227	\$ 6,873,604	\$ 453,377
Budgeted Opening Balance	548,498	545,204	(3,294)
Student Tuition and Fees	5,871,729	6,328,400	456,671
<i>Budget Uses</i>			
All Uses	\$ 6,420,227	\$ 6,873,604	\$ 453,377
Professional Salaries	4,779,048	5,321,940	542,892
Fringe Benefits	124,255	170,302	46,047
Budgeted Reserves-Uses	544,262	599,093	54,831
Transfers Out	972,662	782,269	(190,393)
<i>Net Budget /Balance</i>	\$ -	\$ -	\$ -

*The Budget CY 2024 column does not match the CY24 Board approved budget from March 2024. CSN inadvertently submitted the CY23 budget figures labeled as the CY24 budget in the March 2024 meeting. The Budget above represents the actual CY24 operating budget.



Great Basin College

Calendar Year (CY) 2025 Summer Session 2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
<i>Budget Sources</i>			
All Sources	\$ 605,000	\$ 831,214	\$ 226,214
Budgeted Opening Balance	240,000	466,214	226,214
Student Tuition and Fees	365,000	365,000	-
<i>Budget Uses</i>			
All Uses	\$ 605,000	\$ 831,214	\$ 226,214
Professional Salaries	216,000	216,000	-
Classified and Technologist Salaries	24,000	24,000	-
Fringe Benefits	45,050	45,050	-
General Operations	2,000	2,000	-
Budgeted Reserves-Uses	217,950	444,164	226,214
Transfers Out	100,000	100,000	-
<i>Net Budget /Balance</i>	\$ -	\$ -	\$ -



Nevada State University

Calendar Year (CY) 2025 Summer Session 2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
<i>Budget Sources</i>			
All Sources	\$ 3,068,434	\$ 2,060,990	\$ (1,007,444)
Budgeted Opening Balance	1,302,334	300,000	(1,002,334)
Student Tuition and Fees	1,766,100	1,760,990	(5,110)
<i>Budget Uses</i>			
All Uses	\$ 3,068,434	\$ 2,060,990	\$ (1,007,444)
Professional Salaries	798,790	927,534	128,744
Fringe Benefits	58,720	68,638	9,918
Budgeted Reserves-Uses	1,360,924	364,818	(996,106)
Transfers Out	850,000	700,000	(150,000)
<i>Net Budget /Balance</i>	\$ -	\$ -	\$ -



University of Nevada, Las Vegas

Calendar Year (CY) 2025 Summer Session 2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
<i>Budget Sources</i>			
All Sources	\$ 20,117,313	\$ 24,248,139	\$ 4,130,826
Budgeted Opening Balance	1,401,671	2,453,254	1,051,583
Student Tuition and Fees	18,715,642	21,794,885	3,079,243
<i>Budget Uses</i>			
All Uses	\$ 20,117,313	\$ 24,248,139	\$ 4,130,826
Professional Salaries	8,003,838	8,046,144	42,306
Graduate Salaries	18,381	18,565	184
Classified and Technologist Salaries	202,551	219,063	16,512
Hourly	25,200	13,520	(11,680)
Fringe Benefits	460,507	479,749	19,242
General Operations	96,325	72,959	(23,366)
Travel	2,500	2,500	-
Budgeted Reserves-Uses	654,764	4,115,296	3,654,789
Transfers Out	10,653,247	11,280,343	627,096
<i>Net Budget /Balance</i>	\$ -	\$ -	\$ -



University of Nevada, Reno

Calendar Year (CY) 2025 Summer Session 2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
Budget Sources			
All Sources	\$ 9,687,998	\$ 9,214,419	\$ (473,579)
Budgeted Opening Balance	2,751,132	2,270,217	(480,915)
Student Tuition and Fees	6,924,364	6,934,200	9,836
Transfers In	12,502	10,002	(2,500)
Budget Uses			
All Uses	\$ 9,687,998	\$ 9,214,419	\$ (473,579)
Professional Salaries	2,566,335	2,547,700	(18,635)
Graduate Salaries	325,000	325,000	-
Classified and Technologist Salaries	-	70,000	70,000
Hourly	19,500	43,000	23,500
Fringe Benefits	271,261	291,465	20,204
General Operations	784,720	792,612	7,892
Travel	20,498	37,465	16,967
Sales and Services Recharge	-	(38,236)	(38,236)
Financial Aid	-	1,400	1,400
Participant Support	482	5,500	
Budgeted Reserves-Uses	2,751,132	2,270,217	(480,915)
Transfers Out	2,949,070	2,868,296	(80,774)
Net Budget /Balance	\$ -	\$ -	\$ -



Truckee Meadows Community College

Calendar Year (CY) 2025 Summer Session
2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
<i>Budget Sources</i>			
All Sources	\$ 1,410,000	\$ 1,710,000	\$ 300,000
Student Tuition and Fees	1,410,000	1,710,000	300,000
<i>Budget Uses</i>			
All Uses	\$ 1,410,000	\$ 1,710,000	\$ 300,000
Professional Salaries	795,000	988,288	193,288
Hourly	1,000	10,000	9,000
Fringe Benefits	43,745	54,546	10,801
General Operations	1,000	1,000	-
Travel	-	-	-
Transfers Out	569,255	656,166	86,911
<i>Net Budget /Balance</i>	\$ -	\$ -	\$ -



Western Nevada College

Calendar Year (CY) 2025 Summer Session
2024 vs. 2025 Budget Comparison

Ledger	Budget CY 2024	Budget CY 2025	Difference Increase (Decrease)
<i>Budget Sources</i>			
All Sources	\$ 378,818	\$ 321,872	\$ (56,946)
Budgeted Opening Balance	98,337	53,144	(45,193)
Student Tuition and Fees	280,481	268,728	(11,753)
<i>Budget Uses</i>			
All Uses	\$ 378,818	\$ 321,872	\$ (56,946)
Professional Salaries	224,575	198,339	(26,236)
Fringe Benefits	11,820	10,439	(1,381)
Budgeted Reserves-Uses	142,423	113,095	(29,328)
Transfers Out	-	-	-
<i>Net Budget /Balance</i>	\$ -	\$ -	\$ -