



# NEVADA SYSTEM OF HIGHER EDUCATION

## Summer Session Budget Report Calendar Year 2023

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 2023 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 2023 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 2023**

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## Nevada System of Higher Education

Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison

Ledger	Budget CY 2022	Budget CY 2023	Difference Increase (Decrease)
<b><i>Budget Sources</i></b>			
<b>All Sources</b>	<b>\$ 43,357,096.49</b>	<b>\$ 36,174,947.24</b>	<b>\$ (7,182,149.25)</b>
Budgeted Opening Balance	5,249,678.52	6,750,223.04	1,500,544.52
Student Tuition and Fees	37,264,712.00	29,354,912.20	(7,909,799.80)
Transfers In	842,705.97	69,812.00	(772,893.97)
<b><i>Budget Uses</i></b>			
<b>All Uses</b>	<b>\$ 43,357,096.49</b>	<b>\$ 36,174,947.24</b>	<b>\$ (7,182,149.25)</b>
Professional Salaries	16,942,338.00	13,998,902.69	(2,943,435.31)
Graduate Salaries	376,700.00	24,250.00	(352,450.00)
Classified and Technologist Salaries	162,796.00	169,198.00	6,402.00
Hourly	104,250.00	67,500.00	(36,750.00)
Fringe Benefits	918,746.00	670,334.51	(248,411.49)
General Operations	635,490.00	316,784.00	(318,706.00)
Travel	227,108.00	223,796.00	(3,312.00)
Finacial Aid	-	300.00	300.00
Budgeted Reserves-Uses	4,988,241.52	6,203,296.78	1,215,055.26
Transfers Out	19,001,426.97	14,500,585.26	(4,500,841.71)
<b><i>Net Budget /Balance</i></b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**College of Southern Nevada**  
**Calendar Year (CY) 2023 Summer Session**  
**2022 vs. 2023 Budget Comparison**

Ledger	Budget CY 2022	Budget CY 2023	Difference Increase (Decrease)
<b><i>Budget Sources</i></b>			
<b>All Sources</b>	\$ 7,097,471.44	\$ 6,247,813.51	\$ (849,657.93)
Budgeted Opening Balance	609,789.44	587,650.51	(22,138.93)
Student Tuition and Fees	6,487,682.00	5,660,163.00	(827,519.00)
<b><i>Budget Uses</i></b>			
<b>All Uses</b>	\$ 7,097,471.44	\$ 6,247,813.51	\$ (849,657.93)
Professional Salaries	4,250,151.00	3,913,086.00	(337,065.00)
Fringe Benefits	229,508.00	74,349.00	(155,159.00)
Budgeted Reserves-Uses	517,812.44	245,294.54	(272,517.90)
Transfers Out	2,100,000.00	2,015,083.97	(84,916.03)
<b>Net Budget /Balance</b>	\$ -	\$ -	\$ -



**Great Basin College**

**Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison**

<b>Ledger</b>	<b>Budget CY 2022</b>	<b>Budget CY 2023</b>	<b>Difference Increase (Decrease)</b>
<b><i>Budget Sources</i></b>			
<b>All Sources</b>	<b>\$ 650,000.00</b>	<b>\$ 801,000.00</b>	<b>\$ 151,000.00</b>
Budgeted Opening Balance	190,000.00	276,000.00	86,000.00
Student Tuition and Fees	460,000.00	525,000.00	65,000.00
<b><i>Budget Uses</i></b>			
<b>All Uses</b>	<b>\$ 650,000.00</b>	<b>\$ 801,000.00</b>	<b>\$ 151,000.00</b>
Professional Salaries	252,000.00	330,000.00	78,000.00
Classified and Technologist Salaries	25,000.00	24,000.00	(1,000.00)
Fringe Benefits	33,000.00	33,000.00	-
General Operations	2,000.00	2,000.00	-
Budgeted Reserves-Uses	338,000.00	312,000.00	(26,000.00)
Transfers Out	-	100,000.00	100,000.00
<b>Net Budget /Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>





**Nevada State College**

**Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison**

<b>Ledger</b>	<b>Budget CY 2022</b>	<b>Budget CY 2023</b>	<b>Difference Increase (Decrease)</b>
<b><i>Budget Sources</i></b>			
<b>All Sources</b>	<b>\$ 3,111,130.00</b>	<b>\$ 3,039,187.00</b>	<b>\$ (71,943.00)</b>
Budgeted Opening Balance	1,405,534.00	1,302,334.00	(103,200.00)
Student Tuition and Fees	1,705,596.00	1,736,853.00	31,257.00
<b><i>Budget Uses</i></b>			
<b>All Uses</b>	<b>\$ 3,111,130.00</b>	<b>\$ 3,039,187.00</b>	<b>\$ (71,943.00)</b>
Professional Salaries	720,000.00	808,769.00	88,769.00
Fringe Benefits	51,840.00	58,231.00	6,391.00
Budgeted Reserves-Uses	1,539,290.00	1,322,187.00	(217,103.00)
Transfers Out	800,000.00	850,000.00	50,000.00
<b>Net Budget /Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Truckee Meadows Community College**

**Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison**

<b>Ledger</b>	<b>Budget CY 2022</b>	<b>Budget CY 2023</b>	<b>Difference Increase (Decrease)</b>
<b><i>Budget Sources</i></b>			
<b>All Sources</b>	<b>\$ 1,300,000.00</b>	<b>\$ 1,300,000.00</b>	<b>\$ -</b>
Student Tuition and Fees	1,300,000.00	1,300,000.00	-
<b><i>Budget Uses</i></b>			
<b>All Uses</b>	<b>\$ 1,300,000.00</b>	<b>\$ 1,300,000.00</b>	<b>\$ -</b>
Professional Salaries	760,000.00	760,000.00	-
Hourly	10,000.00	10,000.00	-
Fringe Benefits	76,196.00	60,996.00	(15,200.00)
General Operations	19,000.00	15,000.00	(4,000.00)
Travel	10,000.00	-	(10,000.00)
Transfers Out	424,804.00	454,004.00	29,200.00
<b>Net Budget /Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



University of Nevada, Las Vegas

Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison

Ledger	Budget CY 2022	Budget CY 2023	Difference Increase (Decrease)
<b>Budget Sources</b>			
<b>All Sources</b>	<b>\$ 20,511,787.00</b>	<b>\$ 19,849,327.00</b>	<b>\$ (662,460.00)</b>
Budgeted Opening Balance	1,241,478.00	1,391,075.00	149,597.00
Student Tuition and Fees	19,270,309.00	18,458,252.00	(812,057.00)
<b>Budget Uses</b>			
<b>All Uses</b>	<b>\$ 20,511,787.00</b>	<b>\$ 19,849,327.00</b>	<b>\$ (662,460.00)</b>
Professional Salaries	7,909,926.00	7,795,353.00	(114,573.00)
Graduate Salaries	16,700.00	24,250.00	7,550.00
Classified and Technologist Salaries	137,796.00	145,198.00	7,402.00
Hourly	29,250.00	25,000.00	(4,250.00)
Fringe Benefits	318,553.00	411,029.00	92,476.00
General Operations	99,165.00	103,000.00	3,835.00
Travel	2,500.00	2,500.00	-
Budgeted Reserves-Uses	761,299.00	1,286,973.00	968,420.00
Transfers Out	11,236,598.00	10,056,024.00	(1,180,574.00)
<b>Net Budget /Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



University of Nevada, Reno

Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison

Ledger	Budget CY 2022	Budget CY 2023	Difference Increase (Decrease)
<b>Budget Sources</b>			
<b>All Sources</b>	<b>\$ 10,372,366.05</b>	<b>\$ 4,546,061.24</b>	<b>\$ (5,826,304.81)</b>
Budgeted Opening Balance	1,710,725.08	3,036,842.24	1,326,117.16
Student Tuition and Fees	7,818,935.00	1,439,407.00	(6,379,528.00)
Transfers In	842,705.97	69,812.00	(772,893.97)
<b>Budget Uses</b>			
<b>All Uses</b>	<b>\$ 10,372,366.05</b>	<b>\$ 4,546,061.24</b>	<b>\$ (5,826,304.81)</b>
Professional Salaries	2,882,520.00	197,721.00	(2,684,799.00)
Graduate Salaries	360,000.00	-	(360,000.00)
Hourly	65,000.00	32,500.00	(32,500.00)
Fringe Benefits	201,349.00	23,573.00	(177,776.00)
General Operations	515,325.00	196,784.00	(318,541.00)
Travel	214,608.00	221,296.00	6,688.00
Financial Aid	-	300.00	300.00
Budgeted Reserves-Uses	1,831,840.08	3,036,842.24	1,205,002.16
Transfers Out	4,301,723.97	837,045.00	(3,464,678.97)
<b>Net Budget /Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Western Nevada College**

**Calendar Year (CY) 2023 Summer Session  
2022 vs. 2023 Budget Comparison**

<b>Ledger</b>	<b>Budget CY 2022</b>	<b>Budget CY 2023</b>	<b>Difference Increase (Decrease)</b>
<b><i>Budget Sources</i></b>			
<b>All Sources</b>	<b>\$ 314,342.00</b>	<b>\$ 391,558.49</b>	<b>\$ 77,216.49</b>
Budgeted Opening Balance	92,152.00	156,321.29	64,169.29
Student Tuition and Fees	222,190.00	235,237.20	13,047.20
<b><i>Budget Uses</i></b>			
<b>All Uses</b>	<b>\$ 314,342.00</b>	<b>\$ 391,558.49</b>	<b>\$ 77,216.49</b>
Professional Salaries	167,741.00	193,973.69	26,232.69
Fringe Benefits	8,300.00	9,156.51	856.51
Transfers Out	138,301.00	188,428.29	50,127.29
<b>Net Budget /Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>