

Nevada System of Higher Education

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Date: February 3, 2026
TO: Members, Board of Regents
FROM: Chris Viton, Chief Financial Officer 
SUBJECT: Calendar Year 2025-26 Summer Session Budgets

The Calendar Year (CY) 2025-26 Summer Session reporting integrates the 2025 NSHE Summer Session Budget to Actual Comparison with the CY 2026 Summer Session budget reports. This report includes activities that are primarily related to non-state funded Summer Session programs that follow a calendar year rather than a fiscal year for reporting purposes. All NSHE instructional institutions provide these self-supporting programs, which are approved by the Board of Regents and rely entirely on generated revenue to cover operational costs.

The report displays the data in a 'sources and uses of funds' format. The format projects or reports the cash flow from the opening balance at the beginning of the reporting period to the ending balance for the account. Revenue budgets are established in the financial system based on the amounts reported for the opening balance on the account plus budgeted sources of funds. Expenses budgets are established based on amounts reported for all uses of the funds, including planned transfer out and budgeted ending balances. The revenue budget equals the expense budget for each account.

On page 7 is a systemwide summary by Appropriation area. The table includes the following: Actual Opening Balance; Actual Sources; Actual Uses; Ending Balance; and Net Increase (Decrease) by institution.

On page 8 is a systemwide comparison of budgeted versus actual sources and uses for the 2025 Summer Session. NSHE institutions collected more fee revenue than budgeted totaling approximately \$27K. NSHE institutions expended approximately \$1.5M more than initially budgeted on compensation, benefits and operating expenses. Year-to-date sources exceeded year-to-date uses by approximately \$2.1M, resulting in an ending balance of approximately \$9.5M.

In addition, the systemwide summary budget compares the budget for the previous calendar year to the budget for the current calendar year.

The CY 2026 Summer Session budget reflects anticipated total expenditures of approximately \$53.5M: Personnel approximately \$20.7M; Operating approximately \$314K; Budgeted Reserves-Uses approximately \$11.2M; Transfers Out approximately \$21.3M. 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 2025-26

College of Southern Nevada • Great Basin College • Nevada State University

University of Nevada, Las Vegas • University of Nevada, Reno

Truckee Meadows Community College • Western Nevada College

NEVADA SYSTEM OF HIGHER EDUCATION

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Document Prepared by the Finance Department
Office of the Chancellor

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SUMMER SESSION BUDGET CALENDAR YEAR 2025-26

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Nevada System of Higher Education

Calendar Year 2025 Summer Session Sources and Uses by Appropriation Area

Appropriation Area	2025 Actual Opening Balance	2025 Actual Sources	2025 Actual Uses	2025 Actual Ending Balance	2025 Difference Over (Under)
College of Southern Nevada	\$ 567,349	\$ 6,512,852	\$ 7,001,092	\$ 79,108	\$ (488,241)
Great Basin College	466,214	503,822	331,547	638,489	172,275
Nevada State University	1,691,097	1,539,694	1,263,051	1,967,740	276,643
University of Nevada, Las Vegas	2,453,254	22,039,900	20,630,857	3,862,297	1,409,043
University of Nevada, Reno	2,206,247	8,126,073	8,316,233	2,016,087	(190,160)
Truckee Meadows Community College	-	2,021,268	1,090,650	930,618	930,618
Western Nevada College	53,144	239,808	264,903	28,049	(25,095)
NSHE Summary Total	\$ 7,437,305	\$ 40,983,416	\$ 38,898,332	\$ 9,522,388	\$ 2,085,084



Nevada System of Higher Education

Calendar Year (CY) 2026 Summer Session
2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
Budget Sources						
All Sources	\$ 45,260,238	\$ 48,420,720	\$ 3,160,482	\$ 53,538,233	\$ 8,277,994	\$ 5,117,512
Budgeted Opening Balance	6,088,033	7,437,305	1,349,272	8,778,052	2,690,019	1,340,748
Student Tuition and Fees	39,162,203	39,189,604	27,401	42,966,370	3,804,166	3,776,765
Transfers In	10,002	1,793,811	1,783,809	1,793,811	1,783,809	(0)
Budget Uses						
All Uses	\$ 45,260,238	\$ 38,898,332	\$ (6,361,906)	\$ 53,538,233	\$ 8,277,994	\$ 14,639,901
Professional Salaries	18,245,945	\$ 17,873,153	(372,792)	18,547,943	301,998	674,790
Graduate Salaries	343,565	\$ 477,463	133,898	490,811	147,246	13,348
Classified and Technologist Salaries	313,063	\$ 281,307	(31,756)	335,550	22,487	54,243
Hourly	66,520	\$ 115,455	48,935	141,120	74,600	25,665
Fringe Benefits	1,120,189	\$ 964,024	(156,165)	1,135,863	15,674	171,839
General Operations	868,571	\$ 309,109	(559,462)	314,103	(554,468)	4,994
Travel	39,965	\$ 89,815	49,850	96,860	56,895	7,045
Sales and Service Recharge	(38,236)	\$ (42,222)	(3,986)	(41,800)	(3,564)	422
Financial Aid	1,400	\$ 850	(550)	1,000	(400)	150
Participant Support	5,500	\$ 3,828	(1,673)	5,000	(500)	1,173
Budgeted Reserves-Uses	7,906,683	\$ -	(7,906,683)	11,205,879	3,299,196	11,205,879
Transfers Out	16,387,074	\$ 18,825,551	2,438,477	21,305,905	4,918,831	2,480,354
Net Budget /Balance		\$ 9,522,388	\$ 9,522,388	\$ -	\$ -	\$ (9,522,388)

Balance Summary

CY 2025 Actual Beginning Balance	\$ 7,437,305
Year To Date Sources	\$ 40,983,416
Year To Date Uses	\$ 38,898,332
Ending Balance	\$ 9,522,388



College of Southern Nevada

Calendar Year (CY) 2026 Summer Session
2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
Budget Sources						
All Sources	\$ 6,873,604	\$ 7,080,201	\$ 206,597	\$ 6,917,602	\$ 43,998	\$ (162,599)
Budgeted Opening Balance	545,204	567,349	22,145	79,108	(466,096)	(488,241)
Student Tuition and Fees	6,328,400	6,512,852	184,452	6,838,494	510,094	325,642
Budget Uses						
All Uses	\$ 6,873,604	\$ 7,001,092	\$ 127,488	\$ 6,917,602	\$ 43,998	\$ (83,490)
Professional Salaries	5,321,940	5,723,815	401,875	5,761,534	439,594	37,719
Fringe Benefits	170,302	151,142	(19,160)	207,415	37,113	56,273
Budgeted Reserves-Uses	599,093	-	(599,093)	61,417	(537,676)	61,417
General Operations	-	26,921	26,921	-	-	(26,921)
Transfers Out	782,269	1,099,214	316,945	887,236	104,967	(211,978)
Net Budget /Balance	\$ -	\$ 79,108	\$ 79,108	\$ -	\$ (79,108)	\$ (79,108)

Balance Summary

CY 2025 Actual Beginning Balance	\$ 567,349
YTD Sources	\$ 6,512,852
YTD Uses	\$ 7,001,092
Ending Balance	\$ 79,108



Great Basin College

Calendar Year (CY) 2026 Summer Session 2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
<i>Budget Sources</i>						
All Sources	\$ 831,214	\$ 970,036	\$ 138,822	\$ 1,179,109	\$ 347,895	\$ 209,073
Budgeted Opening Balance	466,214	466,214	-	638,489	172,275	172,275
Student Tuition and Fees	365,000	503,822	138,822	540,620	175,620	36,798
<i>Budget Uses</i>						
All Uses	\$ 831,214	\$ 331,547	\$ (499,667)	\$ 1,179,109	\$ 347,895	\$ 847,562
Professional Salaries	216,000	286,910	70,910	294,080	78,080	7,170
Classified and Technologist Salaries	24,000	23,482	(518)	24,070	70	588
Fringe Benefits	45,050	21,155	(23,895)	21,680	(23,370)	525
General Operations	2,000	-	(2,000)	-	(2,000)	-
Budgeted Reserves-Uses	444,164	-	(444,164)	439,279	(4,885)	439,279
Transfers Out	100,000	-	(100,000)	400,000	300,000	400,000
Net Budget /Balance	\$ -	\$ 638,489	\$ 638,489	\$ -	\$ -	\$ (638,489)

Balance Summary

CY 2025 Actual Beginning Balance	\$ 466,214
YTD Sources	\$ 503,822
YTD Uses	\$ 331,547
Ending Balance	\$ 638,489



Nevada State University
Calendar Year (CY) 2026 Summer Session
2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
<i>Budget Sources</i>						
All Sources	\$ 2,060,990	\$ 3,230,791	\$ 1,169,801	\$ 3,684,943	\$ 1,623,953	\$ 454,152
Budgeted Opening Balance	300,000	1,691,097	1,391,097	2,000,000	1,700,000	308,903
Student Tuition and Fees	1,760,990	1,539,694	(221,296)	1,684,943	(76,047)	145,249
<i>Budget Uses</i>						
All Uses	\$ 2,060,990	\$ 1,263,051	\$ (797,939)	\$ 3,684,943	\$ 1,623,953	\$ 2,421,892
Professional Salaries	927,534	718,986	(208,548)	733,366	(194,168)	14,380
Fringe Benefits	68,638	55,302	(13,336)	56,408	(12,230)	1,106
Budgeted Reserves-Uses	364,818	-	(364,818)	2,195,169	1,830,351	2,195,169
Transfers Out	700,000	488,763	(211,237)	700,000	-	211,237
Net Budget /Balance	\$ -	\$ 1,967,740	\$ 1,967,740	\$ -	\$ -	\$ (1,967,740)

Balance Summary

CY 2025 Actual Beginning Balance	\$ 1,691,097
YTD Sources	\$ 1,539,694
YTD Uses	\$ 1,263,051
Ending Balance	\$ 1,967,740



University of Nevada, Las Vegas
Calendar Year (CY) 2026 Summer Session
2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
Budget Sources						
All Sources	\$ 24,248,139	\$ 24,493,154	\$ 245,015	\$ 27,709,600	\$ 3,461,461	\$ 3,216,446
Budgeted Opening Balance	2,453,254	2,453,254	-	3,862,297	1,409,043	1,409,043
Student Tuition and Fees	21,794,885	22,039,900	245,015	23,847,303	2,052,418	1,807,404
Budget Uses						
All Uses	\$ 24,248,139	\$ 20,630,857	\$ (3,617,282)	\$ 27,709,600	\$ 3,461,461	\$ 7,078,743
Professional Salaries	8,046,144	7,253,748	(792,396)	7,757,971	(288,173)	504,224
Graduate Salaries	18,565	55,258	36,693	55,811	37,246	553
Classified and Technologist Salaries	219,063	174,025	(45,038)	226,980	7,917	52,955
Hourly	13,520	7,704	(5,816)	13,520	-	5,816
Fringe Benefits	479,749	303,534	(176,215)	397,804	(81,945)	94,269
General Operations	72,959	5,418	(67,541)	4,183	(68,776)	(1,235)
Travel	2,500	-	(2,500)	5,000	2,500	5,000
Budgeted Reserves-Uses	4,115,296	-	(4,115,296)	6,142,113	2,026,817	6,142,113
Transfers Out	11,280,343	12,831,169	1,550,826	13,106,218	1,825,875	275,049
Net Budget /Balance	\$ -	\$ 3,862,297	\$ 3,862,297	\$ -	\$ -	\$ (3,862,297)

Balance Summary			
CY 2025 Actual Beginning Balance		\$	2,453,254
YTD Sources		\$	22,039,900
YTD Uses		\$	20,630,857
Ending Balance		\$	3,862,297



University of Nevada, Reno
Calendar Year (CY) 2026 Summer Session
2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
Budget Sources						
All Sources	\$ 9,214,419	\$ 10,332,320	\$ 1,117,901	\$ 11,597,371	\$ 2,382,952	\$ 1,265,051
Budgeted Opening Balance	2,270,217	2,206,247	(63,970)	2,170,110	(100,107)	(36,137)
Student Tuition and Fees	6,934,200	6,332,262	(601,938)	7,633,450	699,250	1,301,188
Transfers In	10,002	1,793,811	1,783,809	1,793,811	1,783,809	(0)
Budget Uses						
All Uses	\$ 9,214,419	\$ 8,316,233	\$ (898,186)	\$ 11,597,371	\$ 2,383,452	\$ 3,281,138
Professional Salaries	2,547,700	2,737,533	189,833	2,811,900	264,200	74,367
Graduate Salaries	325,000	422,205	97,205	435,000	110,000	12,795
Classified and Technologist Salaries	70,000	83,800	13,800	84,500	14,500	700
Hourly	43,000	107,751	64,751	117,600	74,600	9,849
Fringe Benefits	291,465	344,743	53,278	360,100	68,635	15,357
General Operations	792,612	276,508	(516,104)	308,920	(483,692)	32,412
Travel	37,465	89,815	52,350	91,860	54,395	2,045
Sales and Services Recharge	(38,236)	(42,222)	(3,986)	(41,800)	(3,564)	422
Financial Aid	1,400	850	(550)	1,000	(400)	150
Participant Support	5,500	3,828	(1,673)	5,000	-	1,173
Budgeted Reserves-Uses	2,270,217	-	(2,270,217)	2,282,610	12,393	2,282,610
Transfers Out	2,868,296	4,291,422	1,423,126	5,140,681	2,272,385	849,259
Net Budget /Balance	\$ -	\$ 2,016,087	\$ 2,016,087	\$ -	\$ -	\$ (2,016,087)

Balance Summary

CY 2025 Actual Beginning Balance	\$ 2,206,247
YTD Sources	\$ 8,126,073
YTD Uses	\$ 8,316,233
Ending Balance	\$ 2,016,087



Truckee Meadows Community College

Calendar Year (CY) 2026 Summer Session
2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
Budget Sources						
All Sources	\$ 1,710,000	\$ 2,021,268	\$ 311,268	\$ 2,169,320	\$ 459,320	\$ 148,052
Budgeted Opening Balance	-	-	-	-	-	-
Student Tuition and Fees	1,710,000	2,021,268	311,268	2,169,320	459,320	148,052
Budget Uses						
All Uses	\$ 1,710,000	\$ 1,090,650	\$ (619,350)	\$ 2,169,320	\$ 459,320	\$ 1,078,670
Professional Salaries	988,288	993,905	5,617	1,003,844	15,556	9,939
Hourly	10,000	-	(10,000)	10,000	-	10,000
Fringe Benefits	54,546	81,500	26,954	82,706	28,160	1,206
General Operations	1,000	262	(738)	1,000	-	738
Travel	-	-	-	-	-	-
Transfers Out	656,166	14,983	(641,183)	1,071,770	415,604	1,056,787
Net Budget /Balance	\$ -	\$ 930,618	\$ 930,618	\$ -	\$ -	\$ (930,618)

Balance Summary

CY 2025 Actual Beginning Balance	\$	-
YTD Sources	\$	2,021,268
YTD Uses	\$	1,090,650
Ending Balance	\$	930,618



Western Nevada College

Calendar Year (CY) 2026 Summer Session 2025 vs. 2026 Budget Comparison

Ledger	Budget CY 2025	Actual CY 2025	CY 2025 Difference Over (Under)	CY 2026 Proposed Budget	CY 2026 Proposed Budget to CY 2025 Budget Difference	CY 2026 Proposed Budget to CY 2025 Actual Difference
Budget Sources						
All Sources	\$ 321,872	\$ 292,952	\$ (28,921)	\$ 280,288	\$ (41,584)	\$ (12,664)
Budgeted Opening Balance	53,144	53,144	-	28,049	(25,095)	(25,095)
Student Tuition and Fees	268,728	239,808	(28,921)	252,240	(16,489)	12,432
Budget Uses						
All Uses	\$ 321,872	\$ 264,903	\$ (56,969)	\$ 280,288	\$ (41,584)	\$ 15,385
Professional Salaries	198,339	158,256	(40,082)	185,247	(13,091)	26,991
Fringe Benefits	10,439	6,647	(3,792)	9,750	(689)	3,103
Budgeted Reserves-Uses	113,095	-	(113,095)	85,291	(27,804)	85,291
Transfers Out	-	100,000	100,000	-	-	(100,000)
Net Budget /Balance	\$ -	\$ 28,049	\$ 28,049	\$ -	\$ -	\$ (28,049)

Balance Summary

CY 2025 Actual Beginning Balance	\$	53,144
YTD Sources	\$	239,808
YTD Uses	\$	264,903
Ending Balance	\$	28,049