

# ITEMS FOR DISCUSSION AND ACTION/FISCAL, FACILITIES AND AUDIT

June 16, 2020

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**ACTION:** **Approved Revised Operating Budgets for 2019-2020**

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The budgets have been revised to reflect encumbrances and carry forwards from 2018-19, cash fund adjustments approved by the Board, as well as Nebraska Opportunity Grant (NOG) and other funds received through the Coordinating Commission for Postsecondary Education (CCPE) and the Nebraska Department of Education. Federal funds awarded during 2019-20 are also included; except for the CARES Act funding, which was received and adjusted for after the reports were completed. The amount of the CARES Act awards is included in the "Grants for Information" item.

A table comparing the preliminary budgets along with the revised budgets follows:

2019-2020 Operating Budgets

	Chadron		Peru		Wayne	
	Preliminary	Revised	Preliminary	Revised	Preliminary	Revised
General Fund	\$18,185,612	\$18,185,612	\$10,189,610	\$10,189,610	\$22,770,336	\$22,770,336
Cash Fund	\$13,178,304	\$16,176,030	\$ 8,658,410	\$11,221,161	\$17,938,178	\$22,178,226
Federal Funds	\$15,000,000	\$15,018,062	\$12,820,000	\$12,820,000	\$20,229,900	\$21,614,196
TOTAL	\$46,363,916	\$49,379,703	\$31,668,020	\$34,230,771	\$60,938,414	\$66,562,758

The System Office revised operating budget is also attached.

The System Office recommends approval of the Revised Operating Budgets for 2019-2020.

**ATTACHMENTS:**

- CSC Revised Operating Budget 19-20 (PDF)
- PSC Revised Operating Budget 2019-2020 (PDF)
- WSC Revised Operating Budget 2019-20 (PDF)
- NSCS Revised Budget - 2019-20 (PDF)

Chadron State College  
2019-20 REVISED OPERATING BUDGET

Expenditure Type	801	802	803	804	805	806	807	808	Total
	CSC 1.0 Instruction	CSC 2.0 Research	CSC 3.0 Public Svc	CSC 4.0 Acad Supp	CSC 5.0 Student Svc	CSC 6.0 Gen Admin	CSC 7.0 Plant O&M	CSC 8.0 Student Aid	
Personal Services									
Permanent Staff:									
Faculty FTE	95.00								95.00
Professional Staff FTE	2.54		2.00	30.00	35.70	38.63	0.75		109.62
Support Staff FTE			1.00	9.00	4.75	13.25	36.25		64.25
Salaries	7,142,245	0	3,390	2,152,681	2,125,044	2,811,949	1,240,032	0	15,475,341
Benefits	2,187,073	0	143,050	794,228	743,972	1,120,114	547,650	0	5,536,087
Total Permanent Salaries & Benefits	9,329,318	0	146,440	2,946,909	2,869,016	3,932,063	1,787,682	0	21,011,428
Temporary Staff:									
Part-time Faculty FTE	15.00								15.00
Graduate Assistant FTE	6.20								6.20
Federal Work-study FTE	8.00	0.00	0.00	2.00	2.00	1.35	0.00	0.00	13.35
Other Student FTE	1.00	1.00	4.00	3.43	30.00	6.00	3.00	0.00	48.43
Other Straight-time FTE									
Other FTE									
Salaries	734,496	1,323	74,879	55,548	674,810	181,889	74,859	0	1,797,804
Benefits	50,000	0	2,862	2,125	24,868	6,983	1,710	0	88,548
Total Temporary Salaries & Benefits	784,496	1,323	77,741	57,673	699,678	188,872	76,569	0	1,886,352
Total Personal Services	\$ 10,113,814	\$ 1,323	\$ 224,181	\$ 3,004,582	\$ 3,568,694	\$ 4,120,935	\$ 1,864,251	\$ -	\$ 22,897,780
Total Operating Expenses	908,013	16,794	137,162	569,582	792,080	1,845,352	1,647,135	0	5,916,118
Total Supplies	749,586	7,922	86,724	552,734	725,286	264,676	576,738	0	2,963,666
Total Travel	494,664	7,661	11,680	18,702	694,934	134,599	31,025	0	1,393,265
Total Capital Outlay	19,850	0	0	493,446	16,529	70,000	37,587	0	637,412
Tuition Remissions and Exemptions	31,610	0	0	0	111,907	8,884	0	401,000	553,401
Total General/Cash Budget	\$12,317,537	\$33,700	\$459,747	\$4,639,046	\$5,909,430	\$6,444,446	\$4,156,736	\$401,000	\$34,361,642
Federal FTE	0.00	0.00	0.50	0.00	6.665	0.00	0.00	0.00	7.165
Total Federal Funds	0	69,423	50,000	0	563,638	0	0	14,335,000	15,018,061
Total Expenditures	\$12,317,537	\$103,123	\$509,747	\$4,639,046	\$6,473,068	\$6,444,446	\$4,156,736	\$14,736,000	\$49,379,703
General Funds	8,473,621	0	0	2,663,053	2,633,037	2,910,901	1,505,000	0	18,185,612
Cash Funds	3,843,916	33,700	459,747	1,975,993	3,276,393	3,533,545	2,651,736	401,000	16,176,030
Federal Funds	0	69,423	50,000	0	563,638	0	0	14,335,000	15,018,061
Total Funds	12,317,537	103,123	509,747	4,639,046	6,473,068	6,444,446	4,156,736	14,736,000	49,379,703

General Funds: Includes new appropriation of 18,185,612

Cash Funds: Includes new appropriation of 13,534,167, tuition and fees adjustment (756,863),  
adjustment for NOG funding 401,000, transfer of (300,000) to program 931, and carryforward encumbrances of 3,297,726

**PERU STATE COLLEGE  
2019-2020 REVISED OPERATING BUDGET**

June 16, 2020

<u>Expenditure Type</u>	<u>PCS 1.0 Instruction</u>	<u>PCS 2.0 Research</u>	<u>PCS 3.0 Public Svc</u>	<u>PCS 4.0 Acad Supp</u>	<u>PCS 5.0 Student Svc</u>	<u>PCS 6.0 Gen Admin</u>	<u>PCS 7.0 Plant O&amp;M</u>	<u>PCS 8.0 Student Aid</u>	<u>Total</u>
<b><u>Personal Services</u></b>									
<b><u>Permanent Staff:</u></b>									
Faculty FTE	53.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.00
Professional Staff FTE	9.59	0.00	0.00	16.33	22.45	25.00	2.00	0.00	75.37
Support Staff FTE	4.00	0.00	0.00	2.00	2.00	7.00	20.75	0.00	35.75
Salaries	3,404,082	0	0	1,336,964	1,393,407	2,090,277	693,916	0	8,918,646
Benefits	1,132,118	0	0	422,903	465,442	816,053	263,499	0	3,100,014
<b>Total Permanent Salaries &amp; Benefits</b>	<b>4,536,200</b>	<b>0</b>	<b>0</b>	<b>1,759,867</b>	<b>1,858,849</b>	<b>2,906,330</b>	<b>957,415</b>	<b>0</b>	<b>12,018,660</b>
<b><u>Temporary Staff:</u></b>									
Part-time Faculty FTE	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40.00
Graduate Assistant FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Work-study FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Student FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Straight-time FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	1,201,303	0	2,277	0	95,351	56,801	10,285	0	1,366,017
Benefits	222,886	0	122	0	832	4,708	2	0	228,550
<b>Total Temporary Salaries &amp; Benefits</b>	<b>1,424,189</b>	<b>0</b>	<b>2,399</b>	<b>0</b>	<b>96,183</b>	<b>61,509</b>	<b>10,287</b>	<b>0</b>	<b>1,594,567</b>
<b>Total Personal Services</b>	<b>\$5,960,389</b>	<b>\$0</b>	<b>\$2,399</b>	<b>\$1,759,867</b>	<b>\$1,955,032</b>	<b>\$2,967,839</b>	<b>\$967,702</b>	<b>\$0</b>	<b>\$13,613,228</b>
Total Operating Expenses	470,788	0	0	938,501	1,521,413	1,320,184	1,545,587	0	5,796,473
Total Supplies	99,181	6,319	0	90,113	94,481	98,798	381,999	0	770,891
Total Travel	47,199	0	0	35,231	276,192	275,556	1,250	0	635,428
Total Capital Outlay	0	0	0	0	0	0	0	0	0
Tuition Remissions and Exemptions	0	0	0	0	275,000	0	0	319,751	594,751
<b>Total General/Cash Budget</b>	<b>\$6,577,557</b>	<b>\$6,319</b>	<b>\$2,399</b>	<b>\$2,823,712</b>	<b>\$4,122,118</b>	<b>\$4,662,377</b>	<b>\$2,896,538</b>	<b>\$319,751</b>	<b>\$21,410,771</b>
Federal FTE	0.00	0.00	0.00	0.00	2.68	0.00	0.00	0.00	2.68
<b>Total Federal Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>322,484</b>	<b>0</b>	<b>0</b>	<b>12,497,516</b>	<b>12,820,000</b>
<b>Total Expenditures</b>	<b>\$6,577,557</b>	<b>\$6,319</b>	<b>\$2,399</b>	<b>\$2,823,712</b>	<b>\$4,444,602</b>	<b>\$4,662,377</b>	<b>\$2,896,538</b>	<b>\$12,817,267</b>	<b>\$34,230,771</b>
<b><u>Fund Sources</u></b>									
General Funds (1)	\$5,321,074	0	0	\$1,022,386	\$1,398,824	\$1,781,756	\$665,570	\$0	\$10,189,610
Cash Funds (2)	1,256,483	6,319	2,399	1,801,326	2,723,294	2,880,621	2,230,968	319,751	11,221,161
Federal Funds (3)	0	0	0	0	322,484	0	0	12,497,516	12,820,000
<b>Total Funds</b>	<b>\$6,577,557</b>	<b>\$6,319</b>	<b>\$2,399</b>	<b>\$2,823,712</b>	<b>\$4,444,602</b>	<b>\$4,662,377</b>	<b>\$2,896,538</b>	<b>\$12,817,267</b>	<b>\$34,230,771</b>

(1) General Funds Appropriation \$10,189,610.

(2) Cash Funds \$7,928,827, BAA \$275,000 & NOG, ACE & AET \$454,583, Total \$8,658,410; and carryforward funds of \$2,562,751.

(3) Federal Funds \$12,820,000.

WAYNE STATE COLLEGE  
2019-20 OPERATING BUDGET

June 16, 2020

\*\*\* REVISED PLAN \*\*\*

EXPENDITURE TYPE	PCS 1.0 Instruction	PCS 2.0 Research	PCS 3.0 Publ.Serv.	PCS 4.0 Acad.Supp.	PCS 5.0 Stdnt. Serv.	PCS 6.0 Inst. Adm.	PCS 7.0 Plant O&M	PCS 8.0 Stdnt. Aid	TOTAL
<b>Personal Services</b>									
<u>Permanent Staff:</u>									
Faculty FTE	124.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	124.00
Professional Staff FTE	9.09	0.00	0.00	27.00	44.74	39.65	3.00	0.00	123.48
Support Staff FTE	11.00	0.00	0.00	6.00	8.66	19.20	34.00	0.00	78.86
Salaries	12,585,312	0	0	2,043,340	2,897,245	3,301,957	1,477,683	0	22,305,537
Benefits	3,684,742	0	0	657,467	1,044,951	1,480,114	661,593	0	7,528,867
<b>Total Permanent Salaries &amp; Benefits</b>	<b>16,270,054</b>	<b>0</b>	<b>0</b>	<b>2,700,807</b>	<b>3,942,196</b>	<b>4,782,071</b>	<b>2,139,276</b>	<b>0</b>	<b>29,834,404</b>
<u>Temporary Staff:</u>									
Part-time Faculty FTE	39.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.50
Graduate Assistant FTE	5.78	0.00	0.00	0.00	4.62	0.00	0.00	0.00	10.40
Federal Work-Study FTE	0.55	0.00	0.00	0.95	0.07	0.11	0.00	0.00	1.68
Other Straight-time FTE	1.20	0.00	1.00	7.20	11.50	6.90	3.15	0.00	30.95
Other Student FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	1,157,242	0	65,000	168,175	360,500	152,975	58,700	0	1,962,592
Benefits	88,530	0	7,700	12,865	27,580	11,705	4,490	0	152,870
<b>Total Temporary Salaries &amp; Benefits</b>	<b>1,245,772</b>	<b>0</b>	<b>72,700</b>	<b>181,040</b>	<b>388,080</b>	<b>164,680</b>	<b>63,190</b>	<b>0</b>	<b>2,115,462</b>
<b>Total Personal Services</b>	<b>17,515,826</b>	<b>0</b>	<b>72,700</b>	<b>2,881,847</b>	<b>4,330,276</b>	<b>4,946,751</b>	<b>2,202,466</b>	<b>0</b>	<b>31,949,866</b>
Total Operating Expenses	680,737	0	205,090	608,645	592,163	1,898,648	2,288,119	0	6,273,402
Total Supplies	466,275	0	179,608	687,151	480,005	1,616,985	686,033	0	4,116,057
Total Travel	135,500	0	2,000	310,000	691,960	115,000	5,000	0	1,259,460
Total Capital Outlay	105,000	0	0	90,000	20,000	5,000	205,000	0	425,000
Tuition Remissions and Exemptions	0	0	0	0	0	0	0	924,777	924,777
<b>Total General/Cash Budget</b>	<b>18,903,338</b>	<b>0</b>	<b>459,398</b>	<b>4,577,643</b>	<b>6,114,404</b>	<b>8,582,384</b>	<b>5,386,618</b>	<b>924,777</b>	<b>44,948,562</b>
<u>FEDERAL FUNDS</u>									
FTE	1.65	0.00	0.00	0.00	4.80	0.00	0.00	5.45	11.90
<b>Total Federal Funds</b>	<b>125,000</b>	<b>4,600</b>	<b>0</b>	<b>0</b>	<b>495,400</b>	<b>0</b>	<b>0</b>	<b>20,989,196</b>	<b>21,614,196</b>
<b>Total Expenditures</b>	<b>19,028,338</b>	<b>4,600</b>	<b>459,398</b>	<b>4,577,643</b>	<b>6,609,804</b>	<b>8,582,384</b>	<b>5,386,618</b>	<b>21,913,973</b>	<b>66,562,758</b>
<u>Fund Sources</u>									
General Funds*	10,159,396	0	0	2,503,660	3,722,050	4,493,010	1,892,220	0	22,770,336
Cash Funds*	8,743,942	0	459,398	2,073,983	2,392,354	4,089,374	3,494,398	924,777	22,178,226
Federal Funds	125,000	4,600	0	0	495,400	0	0	20,989,196	21,614,196
<b>Total Funds</b>	<b>19,028,338</b>	<b>4,600</b>	<b>459,398</b>	<b>4,577,643</b>	<b>6,609,804</b>	<b>8,582,384</b>	<b>5,386,618</b>	<b>21,913,973</b>	<b>66,562,758</b>

\*General Funds: Includes new appropriation of \$22,770,336.

\*Cash Funds: Includes new appropriation of \$16,215,787, adjustment for tuition/fee increases of \$502,005, base adjustment of \$415,386, one-time adjustment of \$100,000, carryforward balance of \$4,045,048 and \$900,000 for NOG/AET/ACE.

**REVISED**

<b>NEBRASKA STATE COLLEGE SYSTEM OFFICE 2019-20 OPERATING BUDGET</b>			
<b>PERSONAL SERVICES</b>	<b>GENERAL FUNDS</b>	<b>CASH FUNDS</b>	<b>TOTAL</b>
Professional FTE	12		12
Salaries	1,384,199		1,384,199
Benefits	362,833		362,833
<b>Sub-Total</b>	<b>1,747,032</b>	-	<b>1,747,032</b>
Support Staff FTE	2		2
Salaries	97,972		97,972
Benefits	31,414		31,414
<b>Sub-Total</b>	<b>129,386</b>	-	<b>129,386</b>
<b>Total Personal Services</b>	<b>1,876,418</b>	-	<b>1,876,418</b>
Total Operating Expenses*	471,970	1,055,076	1,527,046
Total Travel	55,000		55,000
Total Capital Outlay	-	-	-
<b>TOTAL BUDGET</b>	<b>2,403,388</b>	<b>1,055,076</b>	<b>3,458,464</b>

\*Cash Funds amount includes \$430,621 carried forward from prior FY, per Sep 2019 Board Action 4.2.

**MARKETING INITIATIVES**

<b>New Funds for 2019-20</b>	<b>\$154,787</b>
<b>Carried Forward from 2018-19</b>	<b>\$132,355</b>
<b>Total Funds Available 2019-20</b>	<b>\$287,142</b>