

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

June 17, 2021

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**ACTION: Approve Revised Operating Budgets for 2020-2021**

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The FY21 budgets have been revised to reflect encumbrances and carry forwards from FY20, 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 2020-21 are also included, but only the student aid portion of the Coronavirus Response and Relief Supplemental Appropriations Acts (CRRSA) is reflected. The institutional emergency support aid from CRRSA is reflected in Program 09 and not included in the operations budget. The amounts are included in the footnotes.

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

2020-2021 Operating Budgets

	Chadron		Peru		Wayne	
	Preliminary	Revised	Preliminary	Revised	Preliminary	Revised
General Fund	\$18,893,375	\$19,217,573	\$10,559,620	\$10,831,911	\$23,608,677	\$24,012,188
Cash Fund	\$13,468,228	\$16,850,284	\$ 8,841,225	\$10,788,974	\$20,080,650	\$27,436,182
Federal Funds	\$15,000,000	\$17,743,744	\$12,820,000	\$14,846,748	\$20,229,900	\$21,828,282
TOTAL	\$47,361,603	\$53,811,601	\$32,220,845	\$36,467,633	\$63,919,227	\$73,276,652

At the start of each new biennium, the colleges and system office must seek board approval to carry forward remaining appropriations (authority to spend) from the prior biennium. In the mid-biennium years, remaining appropriations for cash funds, revolving and federal funds generally roll forward automatically based on authority granted to the Governor's Budget Office in the appropriations bill. The colleges will have an opportunity as they close out the year to determine how much of the remaining authority is needed to meet outstanding obligations and commitments of the colleges as of June 30, 2020. The colleges will be making the carry forward requests of the Board in September.

The System Office revised operating budget is also attached, but with no changes from the preliminary budget.

The System Office recommends approval of the Revised Operating Budgets for 2020-2021.

**ATTACHMENTS:**

- CSC Revised Operating Budget (PDF)
- PSC Revised Operating Budget (PDF)

- [WSC Revised Operating Budget \(PDF\)](#)
- [NSCS Office Revised Operating Budget \(PDF\)](#)

**Chadron State College  
2020-21 Revised Operating Budget**

<u>Expenditure Type</u>	<u>801 Instruction</u>	<u>802 Research</u>	<u>803 Public Svc</u>	<u>804 Acad Supp</u>	<u>805 Student Svc</u>	<u>806 Gen Admin</u>	<u>807 Plant O&amp;M</u>	<u>808 Student Aid</u>	<u>Total</u>
<b>Personal Services</b>									
Permanent Staff:									
Faculty FTE	94.00								94.00
Professional Staff FTE	3.54		2.00	31.00	34.20	39.13	0.75		110.62
Support Staff FTE			0.50	9.00	4.75	13.75	36.25		64.25
Salaries	\$7,578,281	\$0	\$30,550	\$2,373,808	\$2,222,409	\$2,887,065	\$1,373,900		\$16,466,013
Benefits	\$2,317,292		\$156,599	\$849,520	\$881,058	\$1,157,663	\$613,588		\$5,975,720
Subtotal Permanent Salaries & Benefits	<u>\$9,895,573</u>	<u>\$0</u>	<u>\$187,149</u>	<u>\$3,223,328</u>	<u>\$3,103,467</u>	<u>\$4,044,728</u>	<u>\$1,987,488</u>	<u>\$0</u>	<u>\$22,441,733</u>
Temporary Staff:									
Part-time Faculty FTE	21.75								21.75
Graduate Assistant FTE	9.00								9.00
Federal Work-study FTE	12.00	0.00	0.00	4.00	3.00	2.50	0.00	0.00	21.50
Other Student FTE	1.00	0.20	4.60	3.43	3.40	3.00	3.00	0.00	18.63
Other Straight-time FTE									
Salaries	\$853,048		\$44,381	\$76,948	\$603,958	\$155,728	\$83,651	\$0	\$1,817,714
Benefits	\$42,652		\$2,219	\$3,847	\$30,198	\$7,786	\$4,183		\$90,885
Subtotal Temporary Salaries & Benefits	<u>\$895,700</u>	<u>\$0</u>	<u>\$46,600</u>	<u>\$80,795</u>	<u>\$634,156</u>	<u>\$163,514</u>	<u>\$87,834</u>	<u>\$0</u>	<u>\$1,908,599</u>
<b>Total Personal Services</b>	<b><u>\$10,791,273</u></b>	<b><u>\$0</u></b>	<b><u>\$233,749</u></b>	<b><u>\$3,304,123</u></b>	<b><u>\$3,737,623</u></b>	<b><u>\$4,208,242</u></b>	<b><u>\$2,075,322</u></b>	<b><u>\$0</u></b>	<b><u>\$24,350,332</u></b>
<b>Total FTE</b>	<b><u>141.29</u></b>	<b><u>0.20</u></b>	<b><u>7.10</u></b>	<b><u>47.43</u></b>	<b><u>45.35</u></b>	<b><u>58.38</u></b>	<b><u>40.00</u></b>	<b><u>0.00</u></b>	<b><u>339.75</u></b>
<b>Operations</b>									
Operating Expenses	\$739,411	\$44,333	\$271,127	\$547,297	\$828,183	\$2,290,718	\$1,507,375	\$0	\$6,228,444
Supplies	\$469,713	\$10,000	\$178,191	\$598,930	\$777,435	\$369,518	\$599,625	\$0	\$3,003,412
Travel	\$324,989	\$10,000	\$20,000	\$20,111	\$641,855	\$202,884	\$36,484	\$0	\$1,256,323
Capital Outlay	\$18,166	\$0	\$0	\$100,000	\$20,000	\$101,938	\$40,000	\$0	\$280,104
Tuition Remissions and Exemptions	\$32,154		\$0	\$0	\$111,728	\$19,063	\$0	\$786,297	\$949,242
<b>Total Operations</b>	<b><u>\$1,584,433</u></b>	<b><u>\$64,333</u></b>	<b><u>\$469,318</u></b>	<b><u>\$1,266,338</u></b>	<b><u>\$2,379,201</u></b>	<b><u>\$2,984,121</u></b>	<b><u>\$2,183,484</u></b>	<b><u>\$786,297</u></b>	<b><u>\$11,717,525</u></b>
<b>Total General/Cash Budget</b>	<b><u>\$12,375,706</u></b>	<b><u>\$64,333</u></b>	<b><u>\$703,067</u></b>	<b><u>\$4,570,461</u></b>	<b><u>\$6,116,824</u></b>	<b><u>\$7,192,363</u></b>	<b><u>\$4,258,806</u></b>	<b><u>\$786,297</u></b>	<b><u>\$36,067,857</u></b>
Federal FTE	0.00	0.00	0.50	0.00	6.675	0.00	0.00	0.00	7.175
Total Federal Funds	\$0	\$67,241	\$66,132	\$0	\$1,440,639	\$5,000	\$0	\$16,164,732	\$17,743,744
<b>Total Expenditures</b>	<b><u>\$12,375,706</u></b>	<b><u>\$131,574</u></b>	<b><u>\$769,199</u></b>	<b><u>\$4,570,461</u></b>	<b><u>\$7,557,463</u></b>	<b><u>\$7,197,363</u></b>	<b><u>\$4,258,806</u></b>	<b><u>\$16,951,029</u></b>	<b><u>\$53,811,601</u></b>
<b>Fund Sources</b>									
General Funds	\$8,793,375			\$2,800,000	\$2,700,000	\$3,000,000	\$1,600,000	\$324,198	\$19,217,573
Cash Funds	\$3,582,331	\$64,333	\$703,067	\$1,770,461	\$3,416,824	\$4,192,363	\$2,658,806	\$462,099	\$16,850,284
Federal Funds		\$67,241	\$66,132		\$1,440,639	\$5,000		\$16,164,732	\$17,743,744
<b>Total Funds</b>	<b><u>\$12,375,706</u></b>	<b><u>\$131,574</u></b>	<b><u>\$769,199</u></b>	<b><u>\$4,570,461</u></b>	<b><u>\$7,557,463</u></b>	<b><u>\$7,197,363</u></b>	<b><u>\$4,258,806</u></b>	<b><u>\$16,951,029</u></b>	<b><u>\$53,811,601</u></b>

Notes:

General Funds: Includes new appropriation of \$19,217,573. Does not include Rangeland Center of \$2,216,000 (933).

Cash Funds: Includes base appropriation of \$13,178,304; tuition and fees adjustment of \$289,924; carry forward of \$6,114,555; and mid-year cash adjustment reduction of \$1,440,467; less cash funds of \$292,032 for the Stadium Track project (906) and \$1,000,000 for the Math and Science Center (931).

Federal Funds: Includes appropriation of \$15,000,000, carryforward balance of \$2,203,105, and \$540,639 in HEERF2 (CRCSAA) for emergency financial aid grants to students. In addition there are \$1,475,445 in HEERF2 for institutional emergency relief funds and carryforward balance of \$174,809 in PCS 9.0 Revolving for total Federal Funds of \$19,393,998.

Peru State College  
2020-21 Revised Operating Budget

<u>Expenditure Type</u>	<u>821</u> <u>Instruction</u>	<u>822</u> <u>Research</u>	<u>823</u> <u>Public Svc</u>	<u>824</u> <u>Acad Supp</u>	<u>825</u> <u>Student Svc</u>	<u>826</u> <u>Gen Admin</u>	<u>827</u> <u>Plant O&amp;M</u>	<u>828</u> <u>Student Aid</u>	<u>Total</u>
<b>Personal Services</b>									
Permanent Staff:									
Faculty FTE	53.00								53.00
Professional Staff FTE	9.59			15.33	18.46	24.10	2.00		69.48
Support Staff FTE	4.00			2.00	2.00	6.00	19.75		33.75
Salaries	\$4,345,292	\$0	\$0	\$1,562,087	\$1,288,642	\$2,065,747	\$970,043	\$0	\$10,231,811
Benefits	\$1,258,757	\$0	\$0	\$346,479	\$391,227	\$697,074	\$189,085	\$0	\$2,882,622
Subtotal Permanent Salaries & Benefits	\$5,604,049	\$0	\$0	\$1,908,566	\$1,679,869	\$2,762,821	\$1,159,128	\$0	\$13,114,433
Temporary Staff:									
Part-time Faculty FTE	40.00								40.00
Graduate Assistant FTE									0.00
Federal Work-study FTE									0.00
Other Hourly FTE									0.00
Salaries	\$1,188,261	\$0	\$36,218	\$44,807	\$175,284	\$40,880	\$4,350	\$0	\$1,489,800
Benefits	\$90,902	\$0	\$2,771	\$3,428	\$13,410	\$3,128	\$333	\$0	\$113,972
Subtotal Temporary Salaries & Benefits	\$1,279,163	\$0	\$38,989	\$48,235	\$188,694	\$44,008	\$4,683	\$0	\$1,603,772
<b>Total Personal Services</b>	<b>\$6,883,212</b>	<b>\$0</b>	<b>\$38,989</b>	<b>\$1,956,801</b>	<b>\$1,868,563</b>	<b>\$2,806,829</b>	<b>\$1,163,811</b>	<b>\$0</b>	<b>\$14,718,205</b>
<b>Total FTE</b>	<b>106.59</b>	<b>0.00</b>	<b>0.00</b>	<b>17.33</b>	<b>20.46</b>	<b>30.10</b>	<b>21.75</b>	<b>0.00</b>	<b>196.23</b>
<b>Operations</b>									
Operating Expenses	\$559,124	\$0	\$0	\$895,449	\$577,673	\$1,944,340	\$1,054,272	\$0	\$5,030,858
Supplies	\$122,719	\$0	\$0	\$34,353	\$230,544	\$77,019	\$90,937	\$0	\$555,572
Travel	\$14,359	\$0	\$0	\$723	\$268,085	\$1,636	\$23,033	\$0	\$307,836
Capital Outlay	\$9,122	\$0	\$0	\$0	\$6,630	\$29,100	\$0	\$0	\$44,852
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$500	\$159,756	\$0	\$0	\$803,306	\$963,562
<b>Total Operations</b>	<b>\$705,324</b>	<b>\$0</b>	<b>\$0</b>	<b>\$931,025</b>	<b>\$1,242,688</b>	<b>\$2,052,095</b>	<b>\$1,168,242</b>	<b>\$803,306</b>	<b>\$6,902,680</b>
<b>Total General/Cash Budget</b>	<b>\$7,588,536</b>	<b>\$0</b>	<b>\$38,989</b>	<b>\$2,887,826</b>	<b>\$3,111,251</b>	<b>\$4,858,924</b>	<b>\$2,332,053</b>	<b>\$803,306</b>	<b>\$21,620,885</b>
Federal FTE					3.520				3.52
Total Federal Funds	\$0	\$9,610	\$0	\$0	\$843,040	\$0	\$0	\$13,994,098	\$14,846,748
<b>Total Expenditures</b>	<b>\$7,588,536</b>	<b>\$9,610</b>	<b>\$38,989</b>	<b>\$2,887,826</b>	<b>\$3,954,291</b>	<b>\$4,858,924</b>	<b>\$2,332,053</b>	<b>\$14,797,404</b>	<b>\$36,467,633</b>
<b>Fund Sources</b>									
General Funds	\$5,407,449	\$0	\$0	\$1,048,731	\$1,428,299	\$1,969,032	\$706,109	\$272,291	\$10,831,911
Cash Funds	\$2,181,087	\$0	\$38,989	\$1,839,095	\$1,682,952	\$2,889,892	\$1,625,944	\$531,015	\$10,788,974
Federal Funds	\$0	\$9,610	\$0	\$0	\$843,040	\$0	\$0	\$13,994,098	\$14,846,748
<b>Total Funds</b>	<b>\$7,588,536</b>	<b>\$9,610</b>	<b>\$38,989</b>	<b>\$2,887,826</b>	<b>\$3,954,291</b>	<b>\$4,858,924</b>	<b>\$2,332,053</b>	<b>\$14,797,404</b>	<b>\$36,467,633</b>

Notes:

General Funds: Includes new appropriation of \$10,831,911.

Cash Funds: Includes new appropriation of \$8,363,225 which include NOG/ACE of \$454,583; and a carryforward amount of \$2,425,749.

Federal Funds: Includes appropriation of \$12,820,000, carryforward balance of \$1,646,912, and \$413,672 in HEERF2 (CRCSAA) for emergency financial aid grants to students, less \$33,836 of HEERF I in PCS9.0.

In addition there are \$1,324,256 in HEERF2 for institutional emergency relief funds in PCS 9.0 Revolving for total Federal Funds of \$16,204,840.

Wayne State College  
2020-21 Revised Operating Budget

Expenditure Type	821 Instruction	822 Research	823 Public Svc	824 Acad Supp	825 Student Svc	826 Gen Admin	827 Plant O&M	828 Student Aid	Total
<b>Personal Services</b>									
Permanent Staff:									
Faculty FTE	125.00								125.00
Professional Staff FTE	9.09			26.00	54.48	41.65	3.00		134.22
Support Staff FTE	11.00			6.00	5.88	19.20	34.25		76.33
Salaries	\$13,186,659	\$0	\$0	\$1,990,351	\$3,243,937	\$3,586,967	\$1,429,652	\$0	\$23,437,566
Benefits	\$3,915,020	\$0	\$0	\$662,614	\$1,203,742	\$1,635,511	\$699,566	\$0	\$8,116,453
Subtotal Permanent Salaries & Benefits	\$17,101,679	\$0	\$0	\$2,652,965	\$4,447,679	\$5,222,478	\$2,129,218	\$0	\$31,554,019
Temporary Staff:									
Part-time Faculty FTE	45.50								45.50
Graduate Assistant FTE	5.97				5.01				10.98
Federal Work-study FTE	0.55			0.95	0.07	0.11			1.68
Other Hourly FTE	1.20		1.00	7.20	10.10	6.30	3.15		28.95
Salaries	\$1,447,730	\$0	\$50,000	\$198,175	\$385,075	\$204,650	\$78,700	\$0	\$2,364,330
Benefits	\$100,410	\$0	\$5,760	\$15,165	\$29,460	\$15,595	\$6,020	\$0	\$172,410
Subtotal Temporary Salaries & Benefits	\$1,548,140	\$0	\$55,760	\$213,340	\$414,535	\$220,245	\$84,720	\$0	\$2,536,740
<b>Total Personal Services</b>	<b>\$18,649,819</b>	<b>\$0</b>	<b>\$55,760</b>	<b>\$2,866,305</b>	<b>\$4,862,214</b>	<b>\$5,442,723</b>	<b>\$2,213,938</b>	<b>\$0</b>	<b>\$34,090,759</b>
<b>Total FTE</b>	<b>198.31</b>	<b>0.00</b>	<b>1.00</b>	<b>40.15</b>	<b>75.54</b>	<b>67.26</b>	<b>40.40</b>	<b>0.00</b>	<b>422.66</b>
<b>Operations</b>									
Operating Expenses	\$1,240,002	\$0	\$357,795	\$928,645	\$902,298	\$2,705,318	\$3,209,221	\$0	\$9,343,279
Supplies	\$1,105,000	\$0	\$276,721	\$695,648	\$705,049	\$1,923,592	\$675,116	\$0	\$5,381,126
Travel	\$35,500	\$0	\$589	\$315,000	\$496,524	\$65,315	\$2,500	\$0	\$915,428
Capital Outlay	\$30,325	\$0	\$0	\$45,339	\$20,000	\$35,000	\$80,000	\$0	\$210,664
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,507,114	\$1,507,114
<b>Total Operations</b>	<b>\$2,410,827</b>	<b>\$0</b>	<b>\$635,105</b>	<b>\$1,984,632</b>	<b>\$2,123,871</b>	<b>\$4,729,225</b>	<b>\$3,966,837</b>	<b>\$1,507,114</b>	<b>\$17,357,611</b>
<b>Total General/Cash Budget</b>	<b>\$21,060,646</b>	<b>\$0</b>	<b>\$690,865</b>	<b>\$4,850,937</b>	<b>\$6,986,085</b>	<b>\$10,171,948</b>	<b>\$6,180,775</b>	<b>\$1,507,114</b>	<b>\$51,448,370</b>
Federal FTE	1.51				4.950			5.45	11.91
Total Federal Funds	\$76,729	\$77,900	\$0	\$0	\$443,012	\$0	\$0	\$21,230,641	\$21,828,282
<b>Total Expenditures</b>	<b>\$21,137,375</b>	<b>\$77,900</b>	<b>\$690,865</b>	<b>\$4,850,937</b>	<b>\$7,429,097</b>	<b>\$10,171,948</b>	<b>\$6,180,775</b>	<b>\$22,737,755</b>	<b>\$73,276,652</b>
<b>Fund Sources</b>									
General Funds	\$10,556,612	\$0	\$0	\$2,348,660	\$4,003,800	\$4,976,590	\$1,723,015	\$403,511	\$24,012,188
Cash Funds	\$10,504,034	\$0	\$690,865	\$2,502,277	\$2,982,285	\$5,195,358	\$4,457,760	\$1,103,603	\$27,436,182
Federal Funds	\$76,729	\$77,900	\$0	\$0	\$443,012	\$0	\$0	\$21,230,641	\$21,828,282
<b>Total Funds</b>	<b>\$21,137,375</b>	<b>\$77,900</b>	<b>\$690,865</b>	<b>\$4,850,937</b>	<b>\$7,429,097</b>	<b>\$10,171,948</b>	<b>\$6,180,775</b>	<b>\$22,737,755</b>	<b>\$73,276,652</b>

Notes:

General Funds: Includes new appropriation of \$23,608,677 and \$403,511 in Career Scholarship funds.

Cash Funds: Includes new appropriation of \$16,215,787; adjustment for tuition/fee increases of \$942,040; base adjustment of \$1,882,823; and \$1,064,000 for NOG/AET/ACE. Includes carryforward balance of \$7,331,532.

Federal Funds: Includes appropriation of \$20,229,900, carryforward balance of \$337,602, and \$1,260,780 in HEERF2 (CRCSAA) for emergency financial aid grants to students. In addition there are

\$3,040,257 in HEERF2 for institutional emergency relief funds in PCS 9.0 Revolving for total Federal Funds of \$24,868,539.

**Nebraska State Colleges System Office  
2020-21 Revised Operating Budget**

<u>Expenditure Type</u>	<u>Instruction</u>	<u>Research</u>	<u>Public Svc</u>	<u>Acad Supp</u>	<u>Student Svc</u>	<u>Gen Admin</u>	<u>Plant O&amp;M</u>	<u>Student Aid</u>	<u>Total</u>
<b>Personal Services</b>									
Permanent Staff:									
Faculty FTE									0.00
Professional Staff FTE						12.00			12.00
Support Staff FTE						2.00			2.00
Salaries						\$1,519,236			\$1,519,236
Benefits						\$404,492			\$404,492
Subtotal Permanent Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$1,923,728	\$0	\$0	\$1,923,728
Temporary Staff:									
Part-time Faculty FTE									
Graduate Assistant FTE									
Federal Work-study FTE									
Other Student FTE									
Other Straight-time FTE									
Salaries									
Benefits									
Subtotal Temporary Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Personal Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,923,728</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,923,728</b>
<b>Total FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14.00</b>
<b>Operations</b>									
Operating Expenses						\$1,076,988			\$1,076,988
Supplies						\$20,000			\$20,000
Travel						\$65,000			\$65,000
Capital Outlay									\$0
Tuition Remissions and Exemptions									\$0
<b>Total Operations</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,161,988</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,161,988</b>
<b>Total General/Cash Budget</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,085,716</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,085,716</b>
Federal FTE									0.000
Total Federal Funds									\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,085,716</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,085,716</b>
<b>Fund Sources</b>									
General Funds						\$2,468,523			\$2,468,523
Cash Funds						\$617,193			\$617,193
Federal Funds									\$0
<b>Total Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,085,716</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,085,716</b>

Notes:  
In addition to the funds reflected in the operating budget, the system office utilizes \$154,787 of college funds to support marketing.