

ITEMS FOR DISCUSSION AND ACTION\FISCAL, FACILITIES AND AUDIT

June 17, 2021

ACTION: **Approve Preliminary Operating Budgets for 2021-2022**

The colleges and the System Office have prepared their FY22 (July 1, 2021 thru June 30, 2022) operating budgets, with the General, Cash and Federal Fund amounts based on the approved Distribution of Funds.

The budgets follow the National Association of College and University Business Officers (NACUBO) approved program structure: Program 01 - Instruction, Program 02 - Research, Program 03 - Public Service, Program 04 - Academic Support, Program 05 - Student Services, Program 06 - General Administration, and Program 08 - Plant O&M. Program 09 - Auxiliary Enterprises is approved separately by the Board when approving the Revenue Bond budgets.

It should be noted that the budgets for federal funds reflect the American Rescue Plan (ARP) Act monies for student aid. The institutional funds for ARP are reflected in Auxiliary funds and not part of the operating budget. The amounts are provided in the footnotes.

The system office recommends approval of the operating budgets.

The System Office recommends approval of the Preliminary Operating Budgets for 2021-2022.

ATTACHMENTS:

- CSC Preliminary Operating Budget (PDF)
- PSC Preliminary Operating Budget (PDF)
- WSC Preliminary Operating Budget (PDF)
- System Office Preliminary Operating Budget (PDF)

**Chadron State College
FY22 Preliminary Operating Budget**

<u>Expenditure Type</u>	<u>801</u> <u>Instruction</u>	<u>802</u> <u>Research</u>	<u>803</u> <u>Public Svc</u>	<u>804</u> <u>Acad Supp</u>	<u>805</u> <u>Student Svc</u>	<u>806</u> <u>Gen Admin</u>	<u>807</u> <u>Plant O&M</u>	<u>808</u> <u>Student Aid</u>	<u>Total</u>
Personal Services									
Permanent Staff:									
Faculty FTE	94.00								94.00
Professional Staff FTE	3.54		2.00	24.00	59.25	21.75	0.75		111.29
Support Staff FTE			0.50	9.00	6.25	8.75	38.25		62.75
Salaries	\$6,580,762	\$0	\$86,965	\$1,922,154	\$3,362,229	\$1,923,817	\$1,373,775		\$15,249,702
Benefits	\$2,286,815	\$0	\$30,220	\$667,949	\$1,168,375	\$668,526	\$477,387		\$5,299,272
Subtotal Permanent Salaries & Benefits	\$8,867,577	\$0	\$117,185	\$2,590,103	\$4,530,604	\$2,592,343	\$1,851,162	\$0	\$20,548,974
Temporary Staff:									
Part-time Faculty FTE	21.75								21.75
Graduate Assistant FTE	6.15								6.15
Federal Work-study FTE	3.00	0.00	0.00	2.00	2.00	2.50	0.00	0.00	9.50
Other Hourly FTE	6.00	0.00	1.00	3.00	17.00	5.00	2.00	0.00	34.00
Salaries	\$800,000	\$0	\$10,000	\$40,000	\$800,000	\$200,000	\$50,000	\$0	\$1,900,000
Benefits	\$61,200		\$765	\$3,060	\$61,200	\$15,300	\$3,825		\$145,350
Subtotal Temporary Salaries & Benefits	\$861,200	\$0	\$10,765	\$43,060	\$861,200	\$215,300	\$53,825	\$0	\$2,045,350
Total Personal Services	\$9,728,777	\$0	\$127,950	\$2,633,163	\$5,391,804	\$2,807,643	\$1,904,987	\$0	\$22,594,324
Total FTE	134.44	0.00	3.50	38.00	84.50	38.00	41.00	0.00	339.44
Operations									
Operating Expenses	\$642,030	\$15,956	\$179,550	\$861,330	\$654,136	\$1,989,027	\$1,794,534	\$0	\$6,136,563
Supplies	\$481,271	\$14,800	\$108,076	\$697,879	\$339,249	\$484,595	\$507,581	\$0	\$2,633,451
Travel	\$242,927	\$2,944	\$20,148	\$108,389	\$185,417	\$276,779	\$15,000	\$0	\$851,604
Capital Outlay	\$137,655	\$0	\$23,682	\$103,728	\$56,809	\$43,744	\$0	\$0	\$365,618
Tuition Remissions and Exemptions	\$27,570	\$0	\$340	\$4,223	\$6,963	\$7,000	\$0	\$1,105,389	\$1,151,485
Total Operations	\$1,531,453	\$33,700	\$331,796	\$1,775,549	\$1,242,574	\$2,801,145	\$2,317,115	\$1,105,389	\$11,138,721
Total General/Cash Budget	\$11,260,230	\$33,700	\$459,746	\$4,408,712	\$6,634,378	\$5,608,788	\$4,222,102	\$11,260,230	\$33,733,045
Federal FTE	0.00	0.00	0.50	0.00	6.675	0.00	0.00	0	7.175
Total Federal Funds	\$0	\$67,241	\$66,132	\$0	\$1,440,639	\$5,000	\$0	\$16,307,648	\$17,886,660
Total Expenditures	\$11,260,230	\$100,941	\$525,878	\$4,408,712	\$8,075,017	\$5,613,788	\$4,222,102	\$27,567,878	\$51,619,705
Fund Sources									
General Funds	\$8,841,928			\$2,800,000	\$3,700,000	\$2,400,000	\$1,800,000	\$655,389	\$20,197,317
Cash Funds	\$2,418,302	\$33,700	\$459,746	\$1,608,712	\$2,934,378	\$3,208,788	\$2,422,102	\$450,000	\$13,535,728
Federal Funds		\$67,241	\$66,132		\$1,440,639	\$5,000		\$16,307,648	\$17,886,660
Total Funds	\$11,260,230	\$100,941	\$525,878	\$4,408,712	\$8,075,017	\$5,613,788	\$4,222,102	\$17,413,037	\$51,619,705

Notes:

General Funds: Include new appropriation of 20,197,317.

Cash Funds: Based on adjustment to base funds during the past fiscal year and additional revenue, cash funds set at 13,535,728.

Federal Funds: Base of \$16,000,000 plus \$1,886,660 in HEERF 3 (ARP) funds for emergency financial aid grants to students. In addition, there are \$1,675,560 of HEERF 3 (ARP) for institutional emergency relief funds in PCS 9.0 Revolving for total Federal Funds of \$19,562,220.

**Peru State College
FY22 Preliminary Operating Budget**

<u>Expenditure Type</u>	<u>821 Instruction</u>	<u>822 Research</u>	<u>823 Public Svc</u>	<u>824 Acad Supp</u>	<u>825 Student Svc</u>	<u>826 Gen Admin</u>	<u>827 Plant O&M</u>	<u>828 Student Aid</u>	<u>Total</u>
Personal Services									
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	\$3,898,672	\$0	\$0	\$1,125,080	\$1,270,751	\$1,931,777	\$756,467	\$0	\$8,982,747
Benefits	\$1,850,278	\$0	\$0	\$591,005	\$667,526	\$1,014,762	\$397,372	\$0	\$4,520,943
Subtotal Permanent Salaries & Benefits	\$5,748,950	\$0	\$0	\$1,716,085	\$1,938,277	\$2,946,539	\$1,153,839	\$0	\$13,503,690
Temporary Staff:									
Part-time Faculty FTE	27.25		0.06	0.10	2.33	1.12		1.72	32.58
Graduate Assistant FTE			0.01	0.02	2.86				2.89
Federal Work-study FTE	0.18			0.55	1.60	0.41	0.05	0.07	2.86
Other Hourly FTE	0.47		0.17	1.15	4.49	2.70	0.15		9.13
Salaries	\$925,327	\$0	\$29,183	\$148,899	\$322,054	\$155,150	\$13,927	\$145,055	\$1,739,595
Benefits	\$70,788		\$2,232	\$11,391	\$24,637	\$11,869	\$139	\$11,097	\$132,153
Subtotal Temporary Salaries & Benefits	\$996,115	\$0	\$31,415	\$160,290	\$346,691	\$167,019	\$14,066	\$156,152	\$1,871,748
Total Personal Services	\$6,745,065	\$0	\$31,415	\$1,876,375	\$2,284,968	\$3,113,558	\$1,167,905	\$156,152	\$15,375,438
Total FTE	94.49	0.00	0.24	19.15	31.74	34.33	21.95	1.79	203.69
Operations									
Operating Expenses	\$250,000	\$0	\$0	\$500,000	\$200,000	\$1,000,000	\$600,000	\$0	\$2,550,000
Supplies	\$10,000	\$0	\$0	\$10,000	\$10,000	\$50,000	\$10,000	\$0	\$90,000
Travel	\$50,000	\$0	\$0	\$30,000	\$225,000	\$275,000	\$1,000	\$0	\$581,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$275,000	\$0	\$0	\$1,044,410	\$1,319,410
Total Operations	\$310,000	\$0	\$0	\$540,000	\$710,000	\$1,325,000	\$611,000	\$1,044,410	\$4,540,410
Total General/Cash Budget	\$7,055,065	\$0	\$31,415	\$2,416,375	\$2,994,968	\$4,438,558	\$1,778,905	\$1,200,562	\$19,915,848
Federal FTE	0.00	0.00	0.50	0.00	3.620	0.00	0.00	0	4.120
Total Federal Funds	\$0	\$0	\$0	\$0	\$330,965	\$0	\$0	\$14,163,546	\$14,494,511
Total Expenditures	\$7,055,065	\$0	\$31,415	\$2,416,375	\$3,325,933	\$4,438,558	\$1,778,905	\$15,364,108	\$34,410,359
Fund Sources									
General Funds	\$5,636,085			\$1,081,039	\$1,456,645	\$2,011,023	\$778,004	\$544,582	\$11,507,378
Cash Funds	\$1,418,980	\$0	\$31,415	\$1,335,336	\$1,538,323	\$2,427,535	\$1,000,901	\$655,980	\$8,408,470
Federal Funds		\$0	\$0	\$0	\$330,965	\$0		\$14,163,546	\$14,494,511
Total Funds	\$7,055,065	\$0	\$31,415	\$2,416,375	\$3,325,933	\$4,438,558	\$1,778,905	\$15,364,108	\$34,410,359

Notes:

General Funds: Appropriation of \$11,507,738

Cash Funds: \$7,908,642 & NOG, ACE & AET \$499,828

Federal Funds: Base of \$12,820,000 plus \$1,674,511 in HEERF3 (ARP) funds for emergency financial aid grants to students. In addition, there are \$1,477,320 of HEERF3 (ARP) for emergency relief funds in PCS 9.0 Revolving, for total Federal Funds of \$15,971,831.

Wayne State College
FY22 Preliminary Operating Budget

<u>Expenditure Type</u>	<u>831</u> <u>Instruction</u>	<u>832</u> <u>Research</u>	<u>833</u> <u>Public Svc</u>	<u>834</u> <u>Acad Supp</u>	<u>835</u> <u>Student Svc</u>	<u>836</u> <u>Gen Admin</u>	<u>837</u> <u>Plant O&M</u>	<u>838</u> <u>Student Aid</u>	<u>Total</u>
Personal Services									
Permanent Staff:									
Faculty FTE	126.00								126.00
Professional Staff FTE	10.09			26.00	54.48	41.65	3.00		135.22
Support Staff FTE	10.00			6.00	5.88	19.20	34.25		75.33
Salaries	\$11,436,230	\$0	\$0	\$2,008,845	\$3,523,106	\$3,670,536	\$1,425,266	\$0	\$22,063,983
Benefits	\$3,690,546	\$0	\$0	\$702,966	\$1,210,654	\$1,775,817	\$699,542	\$0	\$8,079,525
Subtotal Permanent Salaries & Benefits	\$15,126,776	\$0	\$0	\$2,711,811	\$4,733,760	\$5,446,353	\$2,124,808	\$0	\$30,143,508
Temporary Staff:									
Part-time Faculty FTE	39.50								39.50
Graduate Assistant FTE	6.16				4.62				10.78
Federal Work-study FTE	0.62			0.97	0.04	0.15			1.78
Other Hourly FTE	1.20		1.00	7.4	12	6.45	3.15		31.20
Salaries	\$1,172,060	\$0	\$55,000	\$169,475	\$287,834	\$149,175	\$58,700	\$0	\$1,892,244
Benefits	\$89,660	\$0	\$4,210	\$12,880	\$14,912	\$11,412	\$4,490	\$0	\$137,564
Subtotal Temporary Salaries & Benefits	\$1,261,720	\$0	\$59,210	\$182,355	\$302,746	\$160,587	\$63,190	\$0	\$2,029,808
Total Personal Services	\$16,388,496	\$0	\$59,210	\$2,894,166	\$5,036,506	\$5,606,940	\$2,187,998	\$0	\$32,173,316
Total FTE	193.57	0.00	1.00	40.37	77.02	67.45	40.40	0.00	419.81
Operations									
Operating Expenses	\$545,832	\$0	\$139,970	\$410,645	\$692,298	\$3,068,008	\$2,092,221	\$0	\$6,948,974
Supplies	\$437,000	\$0	\$105,695	\$556,970	\$633,566	\$1,984,932	\$482,448	\$0	\$4,200,611
Travel	\$135,500	\$0	\$1,000	\$305,100	\$795,000	\$115,315	\$5,500	\$0	\$1,357,415
Capital Outlay	\$25,000	\$0	\$0	\$20,000	\$20,000	\$15,000	\$10,000	\$0	\$90,000
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,939,877	\$1,939,877
Total Operations	\$1,143,332	\$0	\$246,665	\$1,292,715	\$2,140,864	\$5,183,255	\$2,590,169	\$1,939,877	\$14,536,877
Total General/Cash Budget	\$17,531,828	\$0	\$305,875	\$4,186,881	\$7,177,370	\$10,790,195	\$4,778,167	\$1,939,877	\$46,710,193
Federal FTE	1.05	0.48	0.00	0.00	5.250	0.00	0.00	6	12.500
Total Federal Funds	\$225,000	\$40,000	\$0	\$0	\$367,000	\$0	\$0	\$23,389,670	\$24,021,670
Total Expenditures	\$17,756,828	\$40,000	\$305,875	\$4,186,881	\$7,544,370	\$10,790,195	\$4,778,167	\$25,329,547	\$70,731,863
Fund Sources									
General Funds	\$9,882,193			\$2,662,630	\$4,633,585	\$5,435,000	\$1,812,950	\$800,766	\$25,227,124
Cash Funds	\$7,649,635	\$0	\$305,875	\$1,524,251	\$2,543,785	\$5,355,195	\$2,965,217	\$1,139,111	\$21,483,069
Federal Funds	\$225,000	\$40,000	\$0	\$0	\$367,000	\$0	\$0	\$23,389,670	\$24,021,670
Total Funds	\$17,756,828	\$40,000	\$305,875	\$4,186,881	\$7,544,370	\$10,790,195	\$4,778,167	\$25,329,547	\$70,731,863

Notes:

Cash Funds: Includes \$1,119,000 for NOG/AET/ACE

Federal Funds: Base of \$20,229,900 plus \$3,791,770 in HEERF3 (ARP) funds for emergency financial aid grants to students. In addition, there are \$3,734,561 of HEERF3 (ARP) for institutional emergency relief funds in PCS 9.0 Revolving, for total Federal Funds of \$27,756,231.

Nebraska State College System Office
FY22 Preliminary 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&M</u>	<u>Student Aid</u>	<u>Total</u>
Personal Services									
Permanent Staff:									
Faculty FTE									
Professional Staff FTE						12.00			12.00
Support Staff FTE						2.00			2.00
Salaries						\$1,572,716			\$1,572,716
Benefits						\$419,694			\$419,694
Subtotal Permanent Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$1,992,410	\$0	\$0	\$1,992,410
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
Total Personal Services	\$0	\$0	\$0	\$0	\$0	\$1,992,410	\$0	\$0	\$1,992,410
Total FTE	0.00	0.00	0.00	0.00	0.00	14.00	0.00	0.00	14.00
Operations									
Operating Expenses						\$1,024,153			\$1,024,153
Supplies						\$20,000			\$20,000
Travel						\$65,000			\$65,000
Capital Outlay									\$0
Tuition Remissions and Exemptions									\$0
Total Operations	\$0	\$0	\$0	\$0	\$0	\$1,109,153	\$0	\$0	\$1,109,153
Total General/Cash Budget	\$0	\$0	\$0	\$0	\$0	\$3,101,563	\$0	\$0	\$3,101,563
Federal FTE									0.000
Total Federal Funds									\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$3,101,563	\$0	\$0	\$3,101,563
Fund Sources									
General Funds						\$2,507,249			\$2,507,249
Cash Funds						\$594,314			\$594,314
Federal Funds									\$0
Total Funds	\$0	\$0	\$0	\$0	\$0	\$3,101,563	\$0	\$0	\$3,101,563

Notes:

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