

ACTION: Approve Carryforward of Funds for Operations

Each biennium, the College and System Office must seek board authority to carry forward remaining appropriations (authority to spend) from the prior biennium. In the mid-biennium years, remaining appropriations for general, cash, revolving and federal funds generally roll forward automatically based on authority granted to the Governor's budget office in the appropriations bill.

Recent History of Carryforwards of Appropriations:

FY19 to FY20: Board approved carryforwards of appropriation from one biennium to the next

FY20 to FY21: Remaining appropriations rolled forward automatically in line with authority provided in the appropriations bill

FY21 to FY22: Board approval of carryforwards is requested

The Colleges and System Office request Board approval for the following carryforward of appropriated cash funds, federal funds, and revolving funds for operations from FY21 to FY22. Each College has identified these as committed funds as of June 30, 2021 for which payment had not been made by June 30, 2021. A request for carryforwards of funds comes to the Board every two years. Therefore, Board approval of these carryforward funds is necessary to meet the outstanding obligations and commitments of the Colleges and System Office as of June 30, 2021.

CASH FUNDS

Chadron State College	\$2,414,151.34
Peru State College	\$2,448,519.00
Wayne State College	\$4,102,315.75
System Office	\$ 405,120.83

REVOLVING FUNDS (Revenue Bond)

Chadron State College	\$ 69,988.76
Peru State College	\$ 118,445.87
Wayne State College	\$ 313,154.98

FEDERAL FUNDS

Chadron State College	\$ 366,315.49
Peru State College	\$ 986,797.59
Wayne State College	\$ 1,806,778.98

Attached to this item are worksheets summarizing the amounts requested for each fund, by college, and by rationale for the requested carryforward. Notes on these worksheets are also included below.

CASH FUNDS

The "Payables" category of the worksheet includes approximately \$5.5 million of cash funds which are related to payment of FY21 salaries and benefits paid in FY22, which is the July and August payrolls related to the FY21 contracts. The "Revenue Supporting" section generally includes items such as athletic camps, music and theatre productions, where revenue has been collected that has not yet been expended for the purpose it was collected. Finally, there are funds set-aside for specific "Strategic Initiatives", as well as for "Other" departmental expenditures such as equipment, professional development, and building maintenance projects. *For the System Office, the carryforward request is for NeSIS operating cost funds for FY21 received from the Colleges, and billed annually by the University, two months of which were not yet billed on June 30, 2021.*

REVOLVING FUNDS

The Revolving Funds are for the Colleges' revenue bond programs. These are funds that were available on June 30, 2021 to cover accounts payable and/or specific revenue bond initiatives committed during FY2020-21.

FEDERAL FUNDS

Chadron State, Peru State and Wayne State are requesting the carryforward of appropriated federal funds from FY21 to FY22. These are for payables, as well as unexpended balances in federal awards as of June 30, 2021.

The System Office has confirmed that adequate appropriations existed on June 30, 2021 for those items noted above as carryforwards of appropriations, and that adequate resources existed on June 30, 2021 to support all amounts requested.

The System Office recommends approval of the Carryforward of Funds for Operations.

ATTACHMENTS:

- Carryforward Worksheet-Cash (PDF)
- Carryforward Worksheet-Revolving (PDF)
- Carryforward Worksheet-Fed (PDF)
- Biennium Carry Forward Process (PDF)

Biennial Appropriation Carryover Request:

CASH FUNDS

Item	Expenditure Category	Instruction	Research	Public Svc	Acad Admin	Std Svcs	Admin	Phys Plant	Schol/Rem	Aux/RB	Row Total
		PCS 1	PCS 2	PCS 3	PCS 4	PCS 5	PCS 6	PCS 7	PCS 8	PCS 9	
1	PAYABLES AS OF June 30, 2021										
	CSC	1,291,066.49	-	7,998.16	30,899.77	46,116.49	97,001.75	132,105.60			1,605,188.26
	PSC	752,427.00	-	-	4,673.00	26,964.00	386,586.00	60,650.00	11,941.00		1,243,241.00
	WSC	2,055,851.49	-	17,950.98	101,393.21	103,934.57	109,223.68	292,374.55			2,680,728.48
2	REVENUE SUPPORTING ACCOUNTS										
	CSC	106,445.66	-	38,618.30	167,204.85	-	241,453.73	255,240.54			808,963.08
	PSC	-	-	-	-	-	-	-			-
	WSC	19,245.06	-	56,383.31	35,373.63	55,777.69	133,488.92	-			300,268.61
2	FOR STRATEGIC INITIATIVES										
	CSC	-	-	-	-	-	-	-			-
	PSC	79,518.00	-	-	-	-	1,075,060.00	-			1,154,578.00
	WSC	-	-	-	-	-	-	-			-
3	OTHER										
	CSC										-
	PSC	-	-	-	-	-	50,700.00	-			50,700.00
	WSC	139,689.28	-	-	180,992.79	114,814.27	119,780.56	566,041.76			1,121,318.66
Column Total: CSC CASH Funds		1,397,512.15	-	46,616.46	198,104.62	46,116.49	338,455.48	387,346.14	-	-	2,414,151.34
Column Total: PSC CASH Funds		831,945.00	-	-	4,673.00	26,964.00	1,512,346.00	60,650.00	11,941.00	-	2,448,519.00
Column Total: WSC CASH Funds		2,214,785.83	-	74,334.29	317,759.63	274,526.53	362,493.16	858,416.31	-	-	4,102,315.75
Column Total: ALL COLLEGES		4,444,242.98	-	120,950.75	520,537.25	347,607.02	2,213,294.64	1,306,412.45	11,941.00	-	8,964,986.09
Column Totals											8,964,986.09
Row Totals											8,964,986.09
Variance											-
Balanced											

Biennial Appropriation Carryover Request:
REVOLVING FUNDS

Item	Expenditure Category	Instruction	Research	Public Svc	Acad Admin	Std Svcs	Admin	Phys Plant	Schol/Rem	Aux/RB	Row Total
		PCS 1	PCS 2	PCS 3	PCS 4	PCS 5	PCS 6	PCS 7	PCS 8	PCS 9	
1	PAYABLES AS OF June 30, 2021										
	CSC									69,988.76	69,988.76
	PSC									27,831.00	27,831.00
	WSC									231,603.68	231,603.68
2	OTHER										
	CSC									-	-
	PSC									90,614.87	90,614.87
	WSC									81,551.30	81,551.30
Column Total: CSC REVOLVING Funds		-	-	-	-	-	-	-	-	69,988.76	69,988.76
Column Total: PSC REVOLVING Funds		-	-	-	-	-	-	-	-	118,445.87	118,445.87
Column Total: WSC REVOLVING Funds		-	-	-	-	-	-	-	-	313,154.98	313,154.98
Column Total: ALL COLLEGES		-	-	-	-	-	-	-	-	501,589.61	501,589.61
										Column Totals	501,589.61
										Row Totals	501,589.61
										Variance	
											Balanced

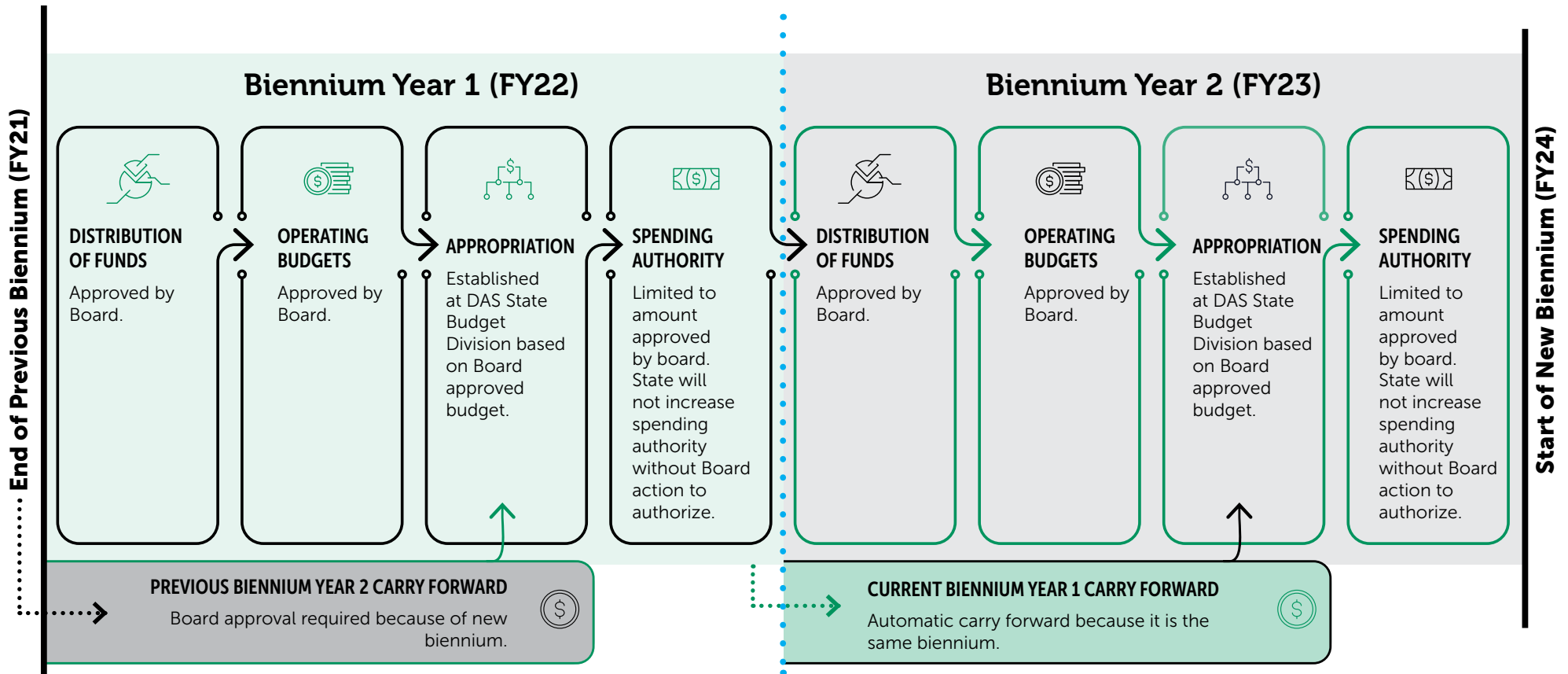
Biennial Appropriation Carryover Request:
FEDERAL FUNDS

Item	Expenditure Category	Instruction	Research	Public Svc	Acad Admin	StdT Svcs	Admin	Phys Plant	Schol/Rem	Aux/RB	Row Total	
		PCS 1	PCS 2	PCS 3	PCS 4	PCS 5	PCS 6	PCS 7	PCS 8	PCS 9		
1	PAYABLES AS OF June 30, 2021											
	CSC	-	2,259.11	-	-	95,810.20	-	-	-	268,246.18	366,315.49	
	PSC	-	-	-	-	-	-	-	-	-	-	
	WSC	-	2,635.00	-	-	4,336.95	-	-	137,064.00	1,662,743.03	1,806,778.98	
2	OTHER											
	CSC	-	-	-	-	-	-	-	-	-	-	
	PSC	-	-	-	-	104,772.34	-	-	-	882,025.25	986,797.59	
	WSC	-	-	-	-	-	-	-	-	-	-	
Column Total: CSC FEDERAL Funds		-	2,259.11	-	-	95,810.20	-	-	-	268,246.18	366,315.49	
Column Total: PSC FEDERAL Funds		-	-	-	-	104,772.34	-	-	-	882,025.25	986,797.59	
Column Total: WSC FEDERAL Funds		-	2,635.00	-	-	4,336.95	-	-	137,064.00	1,662,743.03	1,806,778.98	
Column Total: ALL COLLEGES		-	4,894.11	-	-	204,919.49	-	-	137,064.00	2,813,014.46	3,159,892.06	
											Column Totals	3,159,892.06
											Row Totals	3,159,892.06
											Variance	-
											Balanced	

Biennium Carry Forward Process

NEBRASKA STATE COLLEGE SYSTEM

Current Biennium (FY22 and FY23)



***DEPARTMENT OF ADMINISTRATIVE SERVICES (DAS) - STATE BUDGET DIVISION**

The State Budget Division is the Governor’s budget office. All agencies’ appropriations are loaded into the Budget Division’s system that controls agency expenditure authority. For the NSCS’s cash and revolving (revenue bond) funds, the Board of Trustees has authority to establish and adjust the College and System Office spending authority. This is accomplished by the Board through the Distribution of Funds, Operating Expenditure Budgets, Authorizations for use of Appropriated or Unappropriated funds, and Carryforward Requests.