

BOARD OF TRUSTEES OF THE NEBRASKA STATE COLLEGES
ITEMS FOR DISCUSSION AND ACTION\FISCAL, FACILITIES AND AUDIT

ACTION: **Approve FY22 Revised Operating Budgets**

Wayne State College and the System Office are submitting FY22 Revised Operating Budgets. WSC requested an adjustment in April to add \$110,000 in Cash Funds due to an increase in Nebraska Opportunity Grant (NOG) and Access Early College (ACE) allocations and awards. The System Office has requested an addition of \$80,000 in Cash Funds to support technology investments. The System Office request is included on the June Board agenda.

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 had the opportunity as they closed out FY21, to determine how much of the remaining authority was needed to meet outstanding obligations and commitments of the Colleges as of June 30, 2021. The Colleges made the necessary carryforward requests of the Board in September. The annual budgets are no longer being adjusted by the carryover authority unless the Colleges will spend funds beyond their approved budgets. Any specific request to adjust the operating budget in the future will be accompanied with a revised budget.

The System Office recommends approval of the FY22 Revised Operating Budgets.

ATTACHMENTS:

- FY22 WSC Revised Operating Budget (PDF)
- FY22 System Office Revised Operating Budget (PDF)

Wayne State College
FY22 Revised Operating Budget

AGENDA ITEM: 4.10
MEETING DATE: June 16, 2022

<u>Expenditure Type</u>	<u>831 Instruction</u>	<u>832 Research</u>	<u>833 Public Svc</u>	<u>834 Acad Supp</u>	<u>835 Student Svc</u>	<u>836 Gen Admin</u>	<u>837 Plant O&M</u>	<u>838 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	\$2,049,877	\$2,049,877
Total Operations	\$1,143,332	\$0	\$246,665	\$1,292,715	\$2,140,864	\$5,183,255	\$2,590,169	\$2,049,877	\$14,646,877
Total General/Cash Budget	\$17,531,828	\$0	\$305,875	\$4,186,881	\$7,177,370	\$10,790,195	\$4,778,167	\$2,049,877	\$46,820,193
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	\$25,439,547	\$70,841,863
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	\$1,249,111	\$21,593,069
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	\$25,439,547	\$70,841,863

Notes:

Cash Funds: Includes \$1,229,000 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 in PCS 9.0 Revolving, for total Federal Funds of \$27,756,231.

<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						\$1,104,153			\$1,104,153
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	\$1,189,153	\$0	\$0	\$1,189,153
Total General/Cash Budget	\$0	\$0	\$0	\$0	\$0	\$3,181,563	\$0	\$0	\$3,181,563
Federal FTE									0.000
Total Federal Funds									\$0
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$3,181,563	\$0	\$0	\$3,181,563
Fund Sources									
General Funds						\$2,507,249			\$2,507,249
Cash Funds						\$674,314			\$674,314
Federal Funds									\$0
Total Funds	\$0	\$0	\$0	\$0	\$0	\$3,181,563	\$0	\$0	\$3,181,563

Notes:

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