

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

ACTION: **Approve FY24 Operating Budgets**

The Colleges and the System Office have prepared their FY24 (July 1, 2023 thru June 30, 2024) 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 - Institutional Support
- Program 07 - Operations and Maintenance of Plant
- Program 08 - Scholarships/Fellowships
- Program 09 - Auxiliary Enterprises

The General Funds represent the total cash appropriation that can be expended for the year. The Cash Funds, Revolving Funds, and Federal Funds represent expenditure authority, or a limit on what can be spent in the year. The budgets are provided at a very high level and are used by the Board to monitor actual expenditures against planned expenditures mid-year and at year-end. The colleges are expected to monitor their cash revenues as well as revolving revenues and request the Board to approve any necessary adjustments to the budgets. Federal funds can be adjusted with a request to the State Budget Office.

The System Office recommends approval of the FY24 Operating Budgets.

ATTACHMENTS:

- CSC FY24 Operating Budget (PDF)
- PSC FY24 Operating Budget (PDF)
- WSC FY24 Operating Budget (PDF)
- SO FY24 Operating Budget (PDF)

**Chadron State College
FY24 Operating Budget**

**AGENDA ITEM: 4.12
MEETING DATE: June 15, 2023**

<u>Budget Category</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&M</u>	<u>808 Student Aid</u>	<u>809 Auxiliary</u>	<u>Total</u>
Personal Services										
Permanent Staff:										
Faculty FTE	96.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	96.00
Professional Staff FTE	2.54	0.00	2.00	24.00	63.07	22.75	1.59	0.00	8.71	124.66
Support Staff FTE	0.00	0.00	0.50	9.00	4.25	7.75	39.75	0.00	12.75	74.00
Subtotal Permanent Staff	98.54	0.00	2.50	33.00	67.32	30.50	41.34	0.00	21.46	294.66
Salaries	\$6,852,610	\$0	\$89,863	\$2,065,706	\$3,732,168	\$2,269,679	\$1,827,175	\$0	\$929,198	\$17,766,399
Benefits	\$2,381,282	\$0	\$31,227	\$717,833	\$1,296,928	\$788,713	\$634,943	\$0	\$322,896	\$6,173,822
Subtotal Permanent Salaries & Benefits	\$9,233,892	\$0	\$121,090	\$2,783,539	\$5,029,096	\$3,058,392	\$2,462,118	\$0	\$1,252,094	\$23,940,221
Temporary Staff:										
Part-time Faculty FTE	17.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.35
Graduate Assistant FTE	6.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.15
Federal Work-study FTE	0.00	0.00	0.00	3.00	3.00	4.00	0.00	0.00	5.00	15.00
Other Student FTE	0.00	0.00	4.00	3.00	18.00	5.00	2.00	0.00	13.00	45.00
Other Straight-time FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal Temporary Staff	23.50	0.00	4.00	6.00	21.00	9.00	2.00	0.00	18.00	83.50
Salaries	\$800,000	\$0	\$50,000	\$60,000	\$900,000	\$150,000	\$75,000	\$0	\$300,000	\$2,335,000
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Temporary Salaries & Benefits	\$800,000	\$0	\$50,000	\$60,000	\$900,000	\$150,000	\$75,000	\$0	\$300,000	\$2,335,000
Total Personal Services	\$10,033,892	\$0	\$171,090	\$2,843,539	\$5,929,096	\$3,208,392	\$2,537,118	\$0	\$1,552,094	\$26,275,221
Total FTE	122.04	0.00	6.50	39.00	88.32	39.50	43.34	0.00	39.46	378.16
Operations										
Operating Expenses	\$355,536	\$15,956	\$168,656	\$885,173	\$1,454,917	\$1,800,396	\$1,859,984	\$0	\$908,079	\$7,448,697
Supplies	\$200,000	\$14,800	\$100,000	\$550,000	\$350,000	\$250,000	\$500,000	\$0	\$350,000	\$2,314,800
Travel	\$100,000	\$2,944	\$20,000	\$80,000	\$1,200,000	\$150,000	\$15,000	\$0	\$5,000	\$1,572,944
Capital Outlay	\$50,000	\$0	\$0	\$50,000	\$60,000	\$100,000	\$10,000	\$0	\$0	\$270,000
Tuition Remissions and Exemptions	\$25,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$2,020,760	\$0	\$2,145,760
Total Operations	\$730,536	\$33,700	\$288,656	\$1,565,173	\$3,164,917	\$2,300,396	\$2,384,984	\$2,020,760	\$1,263,079	\$13,752,201
Total General/Cash/Revolving Budget	\$10,764,428	\$33,700	\$459,746	\$4,408,712	\$9,094,013	\$5,508,788	\$4,922,102	\$2,020,760	\$2,815,173	\$40,027,422
Federal FTE	0.00	0.00	0.50	0.00	6.26	0.00	0.00	0.00	0.00	6.76
Total Federal Funds	\$0	\$80,000	\$80,000	\$0	\$2,000,000	\$5,000	\$0	\$13,835,000	\$0	\$16,000,000
Total Budget	\$10,764,428	\$113,700	\$539,746	\$4,408,712	\$11,094,013	\$5,513,788	\$4,922,102	\$15,855,760	\$2,815,173	\$56,027,422
Fund Sources										
General Funds	\$9,046,126	\$0	\$0	\$2,800,000	\$4,800,000	\$2,500,000	\$2,500,000	\$1,370,760	\$0	\$23,016,886
Cash Funds	\$1,718,302	\$33,700	\$459,746	\$1,608,712	\$4,294,013	\$3,008,788	\$2,422,102	\$650,000	\$0	\$14,195,363
Federal Funds	\$0	\$80,000	\$80,000	\$0	\$2,000,000	\$5,000	\$0	\$13,835,000	\$0	\$16,000,000
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,815,173	\$2,815,173
Total Fund Sources	\$10,764,428	\$113,700	\$539,746	\$4,408,712	\$11,094,013	\$5,513,788	\$4,922,102	\$15,855,760	\$2,815,173	\$56,027,422

Peru State College
FY24 Operating Budget

AGENDA ITEM: 4.12
MEETING DATE: June 15, 2023

<u>Budget Category</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>829 Auxiliary</u>	<u>Total</u>
Personal Services										
Permanent Staff:										
Faculty FTE	53.00	0.00	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	30.61	30.00	1.00	0.00	4.90	92.43
Support Staff FTE	4.00	0.00	0.00	1.00	0.00	4.00	19.75	0.00	10.25	39.00
Subtotal Permanent Staff	66.59	0.00	0.00	17.33	30.61	34.00	20.75	0.00	15.15	184.43
Salaries	\$4,342,865	\$0	\$0	\$1,363,713	\$1,532,256	\$2,346,923	\$865,267	\$0	\$691,247	\$11,142,271
Benefits	\$2,338,466	\$0	\$0	\$734,307	\$825,061	\$1,263,728	\$465,913	\$0	\$372,210	\$5,999,684
Subtotal Permanent Salaries & Benefits	\$6,681,331	\$0	\$0	\$2,098,020	\$2,357,317	\$3,610,651	\$1,331,180	\$0	\$1,063,457	\$17,141,955
Temporary Staff:										
Part-time Faculty FTE	25.98	0.00	0.48	3.04	8.78	2.02	0.08	0.00	0.94	41.32
Graduate Assistant FTE	0.00	0.00	0.00	0.00	2.04	0.00	0.00	0.00	0.00	2.04
Federal Work-study FTE	0.00	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	0.72	0.00	0.00	0.00	0.00	0.72
Other Straight-time FTE	0.00	0.00	0.00	0.00	4.51	0.00	0.00	0.00	0.00	4.51
Subtotal Temporary Staff	25.98	0.00	0.48	3.04	16.06	2.02	0.08	0.00	0.94	48.60
Salaries	\$648,272	\$0	\$11,802	\$113,988	\$219,108	\$50,454	\$1,814	\$0	\$23,692	\$1,069,130
Benefits	\$49,593	\$0	\$903	\$8,720	\$16,762	\$3,860	\$139	\$0	\$0	\$79,976
Subtotal Temporary Salaries & Benefits	\$697,865	\$0	\$12,705	\$122,708	\$235,870	\$54,314	\$1,953	\$0	\$23,692	\$1,149,106
Total Personal Services	\$7,379,196	\$0	\$12,705	\$2,220,728	\$2,593,187	\$3,664,965	\$1,333,133	\$0	\$1,087,149	\$18,291,061
Total FTE	92.57	0.00	0.48	20.37	46.67	36.02	20.83	0.00	16.09	233.03
Operations										
Operating Expenses	\$100,000	\$0	\$0	\$273,212	\$200,000	\$1,026,403	\$500,000	\$0	\$654,136	\$2,753,751
Supplies	\$19,758	\$0	\$0	\$15,000	\$20,000	\$20,000	\$20,000	\$0	\$65,000	\$0
Travel	\$25,000	\$0	\$0	\$15,000	\$50,000	\$50,000	\$10,000	\$0	\$1,000	\$151,000
Capital Outlay	\$0	\$0	\$0	\$0	\$15,000	\$0	\$40,587	\$0	\$185,000	\$240,587
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$2,017,221	\$0	\$2,117,221
Total Operations	\$144,758	\$0	\$0	\$303,212	\$385,000	\$1,096,403	\$570,587	\$2,017,221	\$905,136	\$5,262,559
Total General/Cash/Revolving Budget	\$7,523,954	\$0	\$12,705	\$2,523,940	\$2,978,187	\$4,761,368	\$1,903,720	\$2,017,221	\$1,992,285	\$23,553,620
Federal FTE	0.00	0.00	0.00	2.00	3.73	0.00	0.00	0.00	0.00	5.73
Total Federal Funds	\$0	\$0	\$0	\$185,178	\$321,508	\$0	\$0	\$12,313,314	\$0	\$12,820,000
Total Budget	\$7,523,954	\$0	\$12,705	\$2,709,119	\$3,299,694	\$4,761,368	\$1,903,720	\$14,330,535	\$1,992,285	\$36,373,621
Fund Sources										
General Funds	\$4,701,543	\$0	\$4,117	\$1,484,262	\$1,810,190	\$3,398,198	\$901,328	\$1,095,734	\$0	\$13,395,372
Cash Funds	\$2,822,411	\$0	\$8,588	\$1,039,678	\$1,167,997	\$1,363,170	\$1,002,392	\$921,487	\$0	\$8,325,723
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,992,285	\$1,992,285
Federal Funds	\$0	\$0	\$0	\$185,178	\$321,508	\$0	\$0	\$12,313,314	\$0	\$12,820,000
Total Fund Sources	\$7,523,954	\$0	\$12,705	\$2,709,118	\$3,299,695	\$4,761,368	\$1,903,720	\$14,330,535	\$1,992,285	\$36,533,380

Wayne State College
FY24 Operating Budget

AGENDA ITEM: 4.12
MEETING DATE: June 15, 2023

Budget Category	831 Instruction	832 Research	833 Public Svc	834 Acad Supp	835 Student Svc	836 Gen Admin	837 Plant O&M	838 Student Aid	839 Auxiliary	Total
Personal Services										
Permanent Staff:										
Faculty FTE	128.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.00
Professional Staff FTE	12.09	0.00	0.00	25.40	64.43	49.70	3.00	0.00	14.39	169.01
Support Staff FTE	9.00	0.00	0.00	5.00	4.88	15.20	34.25	0.00	29.55	97.88
Subtotal Permanent Staff	149.09	0.00	0.00	30.40	69.31	64.90	37.25	0.00	43.94	394.89
Salaries	\$10,841,395	\$0	\$0	\$2,061,358	\$4,222,744	\$4,318,809	\$1,773,300	\$0	\$2,047,219	\$25,264,825
Benefits	\$3,993,953	\$0	\$0	\$741,656	\$1,541,788	\$2,045,005	\$716,637	\$0	\$979,936	\$10,018,975
Subtotal Permanent Salaries & Benefits	\$14,835,348	\$0	\$0	\$2,803,014	\$5,764,532	\$6,363,814	\$2,489,937	\$0	\$3,027,155	\$35,283,800
Temporary Staff:										
Part-time Faculty FTE	34.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.75
Graduate Assistant FTE	5.77	0.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	10.77
Federal Work-study FTE	0.55	0.00	0.00	0.85	0.04	0.13	0.00	0.00	0.00	1.57
Other Student FTE	1.18	0.00	0.00	6.56	13.63	6.48	1.50	0.00	15.55	44.90
Other Straight-time FTE	0.00	0.00	0.00	0.00	0.79	0.66	1.50	0.00	0.00	2.95
Subtotal Temporary Staff	42.25	0.00	0.00	7.41	19.46	7.27	3.00	0.00	15.55	94.94
Salaries	\$2,750,526	\$0	\$0	\$169,475	\$455,375	\$179,194	\$84,900	\$0	\$388,000	\$4,027,470
Benefits	\$198,635	\$0	\$0	\$12,965	\$34,836	\$13,708	\$6,450	\$0	\$29,682	\$296,276
Subtotal Temporary Salaries & Benefits	\$2,949,161	\$0	\$0	\$182,440	\$490,211	\$192,902	\$91,350	\$0	\$417,682	\$4,323,746
Total Personal Services	\$17,784,509	\$0	\$0	\$2,985,454	\$6,254,743	\$6,556,716	\$2,581,287	\$0	\$3,444,837	\$39,607,546
Total FTE	191.34	0.00	0.00	37.81	88.77	72.17	40.25	0.00	59.49	489.83
Operations										
Operating Expenses	\$635,007	\$0	\$171,120	\$540,734	\$560,521	\$3,215,859	\$2,333,602	\$0	\$2,179,233	\$9,636,076
Supplies	\$415,954	\$0	\$145,695	\$385,774	\$550,987	\$1,952,000	\$552,448	\$0	\$264,000	\$4,266,858
Travel	\$95,432	\$0	\$1,000	\$170,456	\$1,107,500	\$105,315	\$3,500	\$0	\$3,500	\$1,486,703
Capital Outlay	\$28,852	\$0	\$0	\$8,000	\$15,000	\$15,000	\$5,000	\$0	\$0	\$71,852
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,687,116	\$0	\$3,687,116
Total Operations	\$1,175,245	\$0	\$317,815	\$1,104,964	\$2,234,008	\$5,288,174	\$2,894,550	\$3,687,116	\$2,446,733	\$19,148,605
Total General/Cash/Revolving Budget	\$18,959,754	\$0	\$317,815	\$4,090,418	\$8,488,751	\$11,844,890	\$5,475,837	\$3,687,116	\$5,891,570	\$58,756,151
Federal FTE	0.91	0.50	0.00	0.00	9.50	1.00	0.00	5.30	0.00	17.21
Total Federal Funds	\$461,000	\$494,000	\$0	\$0	\$985,000	\$200,000	\$0	\$21,160,000	\$0	\$23,300,000
Total Budget	\$19,420,754	\$494,000	\$317,815	\$4,090,418	\$9,473,751	\$12,044,890	\$5,475,837	\$24,847,116	\$5,891,570	\$82,056,151
Fund Sources										
General Funds	\$12,026,864	\$0	\$0	\$2,477,927	\$5,191,437	\$5,573,209	\$2,142,468	\$1,941,006	\$0	\$29,352,911
Cash Funds	\$6,932,890	\$0	\$317,815	\$1,612,491	\$3,297,314	\$6,271,681	\$3,333,369	\$1,746,110	\$0	\$23,511,670
Federal Funds	\$461,000	\$494,000	\$0	\$0	\$985,000	\$200,000	\$0	\$21,160,000	\$0	\$23,300,000
Auxiliary Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,891,570	\$5,891,570
Total Fund Sources	\$19,420,754	\$494,000	\$317,815	\$4,090,418	\$9,473,751	\$12,044,890	\$5,475,837	\$24,847,116	\$5,891,570	\$82,056,151

**System Office
FY24 Operating Budget**

**AGENDA ITEM: 4.12
MEETING DATE: June 15, 2023**

<u>Budget Category</u>	<u>048 Instruction</u>	<u>xxx Research</u>	<u>xxx Public Svc</u>	<u>048 Acad Supp</u>	<u>xxx Student Svc</u>	<u>048 Gen Admin</u>	<u>048 Plant O&M</u>	<u>xxx Student Aid</u>	<u>xxx Auxiliary</u>	<u>Total</u>
Personal Services										
Permanent Staff:										
Faculty FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Staff FTE	0.00	0.00	0.00	0.00	0.00	13.00	0.00	0.00	0.00	13.00
Support Staff FTE	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	2.00
Subtotal Permanent Staff	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	15.00
Salaries	\$0	\$0	\$0	\$0	\$0	\$1,927,899	\$0	\$0	\$0	\$1,927,899
Benefits	\$0	\$0	\$0	\$0	\$0	\$537,619	\$0	\$0	\$0	\$537,619
Subtotal Permanent Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$2,465,518	\$0	\$0	\$0	\$2,465,518
Temporary Staff:										
Part-time Faculty FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Graduate Assistant FTE	0.00	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	0.00
Other Student FTE	0.00	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	0.00
Subtotal Temporary Staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Temporary Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personal Services	\$0	\$0	\$0	\$0	\$0	\$2,465,518	\$0	\$0	\$0	\$2,465,518
Total FTE	0.00	0.00	0.00	0.00	0.00	15.00	0.00	0.00	0.00	15.00
Operations										
Operating Expenses		\$0	\$0	\$914,507	\$0	\$326,336	\$0	\$0	\$0	\$1,240,843
Supplies	\$0	\$0	\$0	\$0	\$0	\$24,000	\$0	\$0	\$0	\$24,000
Travel	\$0	\$0	\$0	\$0	\$0	\$68,700	\$0	\$0	\$0	\$68,700
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$7,150,000	\$0	\$0	\$7,150,000
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operations	\$0	\$0	\$0	\$914,507	\$0	\$419,036	\$7,150,000	\$0	\$0	\$8,483,543
Total General/Cash/Revolving Budget	\$0	\$0	\$0	\$914,507	\$0	\$2,884,554	\$7,150,000	\$0	\$0	\$10,949,061
Federal FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Federal Funds	\$1,150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,150,000
Total Budget	\$1,150,000	\$0	\$0	\$914,507	\$0	\$2,884,554	\$7,150,000	\$0	\$0	\$12,099,061
Fund Sources										
General Funds	\$0	\$0	\$0	\$0	\$0	\$2,884,554	\$0	\$0	\$0	\$2,884,554
Cash Funds	\$0	\$0	\$0	\$914,507	\$0	\$0	\$0	\$0	\$0	\$914,507
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$1,150,000	\$0	\$0	\$0	\$0	\$0	\$7,150,000	\$0	\$0	\$8,300,000
Total Fund Sources	\$1,150,000	\$0	\$0	\$914,507	\$0	\$2,884,554	\$7,150,000	\$0	\$0	\$12,099,061