



Board of Trustees of the Nebraska State Colleges

Meeting Date: **September 10, 2026**

Agenda Item: **5.10**

ITEMS FOR DISCUSSION AND ACTION:

Committee: **Chancellor Informational Items**

Information **Year End Operating Expenditure Reports (FFA)**
Only:

Board Policy 6801 requires the submission of mid-year and year-end operating expenditure reports. Accordingly, the FY26 Year-End Operating Expenditure Reports from each College and the System Office are submitted to the Board for informational purposes.

These reports reflect only operating expenditures and exclude any capital outlay for facilities. Prepared on a cash basis, they reconcile with expenditure data reported in the State's accounting system. The reports compare actual spending to the Board-approved FY26 operating budgets. For FY26, all Colleges and the System Office expended between 82% and 95% of their planned operating budgets.

The reporting format adheres to the structure established by the National Association of College and University Business Officers (NACUBO), categorizing expenditures across nine standardized program areas. These categories are listed in the column headings of the attached spreadsheets. Additional data include full-time equivalent (FTE) employee counts per program and detailed expenditure breakdowns by personal services, operations, travel, and capital outlay (equipment).

Each report also highlights Federal funds expended by program through institutional grants, along with the corresponding FTE employees supported by those funds.

The spreadsheets display the percentage of budget expended by fund type—General, Cash, and Revolving (Auxiliary)—within each NACUBO program category. Variances in program expenditures relative to the budget are expected; some programs may exceed planned spending, while others remain under budget. The “% of Budget Expended” in the “Total” column provides a clear indicator of overall budget alignment with actual expenditures for the fiscal year.

Informational Item.

ATTACHMENTS:

- FY26 CSC Year End Operating Expenditure Report
- FY26 PSC Year End Operating Expenditure Report
- FY26 WSC Year End Operating Expenditure Report
- FY26 System Office Year End Operating Expenditure Report

Chadron State College
FY26 Year End Expenditure Report
For the Fiscal Year Ending June 30, 2026

Program Number Expenditure Type	801 Instruction	802 Research	803 Public Svs	804 Acad Support	805 Student Srvs	806 Admin	807 Phys Plant	808 Student Aid	809 Auxiliary	Total
Personal Services										
<u>Permanent Staff</u>										
Faculty FTE	82.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	82.54
Professional Staff FTE	3.17	0.00	2.00	20.89	62.07	22.80	1.59	0.00	7.80	120.32
Support Staff FTE	0.00	0.00	0.50	8.92	3.67	7.16	38.03	0.00	11.69	69.97
Salaries	\$7,379,383	\$0	\$94,931	\$2,051,028	\$4,020,158	\$2,449,842	\$1,866,627	\$0	\$955,943	\$18,817,912
Benefits	2,359,751	0	69,559	716,519	1,419,518	993,215	739,711	0	347,561	6,645,834
Subtotal Perm Salaries & Benefits	\$9,739,134	\$0	\$164,490	\$2,767,547	\$5,439,676	\$3,443,057	\$2,606,338	\$0	\$1,303,504	\$25,463,746
<u>Students, Part-Time Faculty, Graduate Assistants</u>										
Part-time Faculty FTE	12.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.45
Graduate Assistant FTE	3.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.16	3.73
Federal Work-Study FTE	1.91	0.00	0.31	1.37	3.17	1.95	0.05	0.00	0.57	9.33
Other Hourly FTE	1.75	0.00	2.72	2.90	16.70	2.33	2.00	0.00	4.40	32.80
Salaries	\$839,045	\$0	\$117,520	\$98,019	\$643,587	\$69,941	\$81,235	\$0	\$167,886	\$2,017,233
Benefits	64,187	0	8,990	7,498	49,234	5,350	6,214	0	12,843	154,316
Subtotal Temp Salaries & Benefits	\$903,232	\$0	\$126,510	\$105,517	\$692,821	\$75,291	\$87,449	\$0	\$180,729	\$2,171,549
Total Personal Services	\$10,642,366	\$0	\$291,000	\$2,873,064	\$6,132,497	\$3,518,348	\$2,693,787	\$0	\$1,484,233	\$27,635,295
Total FTE	105.39	0.00	5.53	34.08	85.61	34.24	41.67	0.00	24.62	331.14
Operations										
Operating Expenses	\$416,009	\$3,726	\$40,337	\$846,062	\$1,612,998	\$1,779,217	\$2,037,693	\$0	\$3,703,679	\$10,439,721
Travel	95,892	3,765	0	18,363	940,383	(12,759)	3,157	0	2,515	1,051,316
Capital Outlay	62,748	0	0	31,594	17,567	369,734	0	0	(563)	481,080
Tuition Remissions and Exemptions	42,898	0	0	0	(69,223)	4,624	0	2,133,427	0	2,111,726
Total Operations	\$617,547	\$7,491	\$40,337	\$896,019	\$2,501,725	\$2,140,816	\$2,040,850	\$2,133,427	\$3,705,631	\$14,083,843
Total Expenditures	\$11,259,913	\$7,491	\$331,337	\$3,769,083	\$8,634,222	\$5,659,164	\$4,734,637	\$2,133,427	\$5,189,864	\$41,719,138
Total General/Cash/Revolv Budget	\$12,027,991	\$33,700	\$459,746	\$4,516,930	\$9,294,013	\$6,208,788	\$5,422,102	\$2,202,254	\$5,517,347	\$45,682,871
% of Budget Expended	93.61%	22.23%	72.07%	83.44%	92.90%	91.15%	87.32%	96.87%	94.06%	91.32%
Federal Funds										
Federal FTE	0.00	0.07	0.60	0.00	9.20	0.00	0.00	0.78	0.00	10.65
Total Federal Funds	\$0	\$28,442	\$34,488	\$0	\$764,761	\$193	\$0	\$11,209,602	\$0	\$12,037,486
Total Expenditures Including Federal	\$11,259,913	\$35,933	\$365,825	\$3,769,083	\$9,398,983	\$5,659,357	\$4,734,637	\$13,343,029	\$5,189,864	\$53,756,624
Fund Sources										
General Funds	\$9,481,656	\$0	\$0	\$2,900,000	\$5,000,000	\$3,200,000	\$3,000,000	\$1,477,254	\$0	\$25,058,910
Cash Funds	1,778,257	7,491	331,337	869,083	3,634,222	2,459,164	1,734,637	656,173	0	11,470,364
Revolving Funds	0	0	0	0	0	0	0	0	5,189,864	5,189,864
Federal Funds	0	28,442	34,488	0	764,761	193	0	11,209,602	0	12,037,486
Total Funds	\$11,259,913	\$35,933	\$365,825	\$3,769,083	\$9,398,983	\$5,659,357	\$4,734,637	\$13,343,029	\$5,189,864	\$53,756,624

Peru State College
FY26 Year End Operating Expenditure Report
For the Fiscal Year Ended June 30, 2026

Program Number Expenditure Type	821 Instruction	822 Research	823 Public Svs	824 Acad Support	825 Student Srvs	826 Admin	827 Phys Plant	828 Student Aid	829 Auxiliary	Total
Personal Services										
<u>Permanent Staff</u>										
Faculty FTE	46.50	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	47.50
Professional Staff FTE	10.00	0.00	0.00	16.83	18.57	22.53	1.25	0.00	4.41	73.59
Support Staff FTE	3.83	0.00	0.00	1.00	0.00	3.83	15.50	0.00	10.68	34.84
Salaries	\$4,765,402	\$0	\$0	\$1,296,003	\$1,468,810	\$1,974,606	\$571,106	\$0	\$974,385	\$11,050,312
Benefits	1,586,552	0	0	359,294	524,281	693,853	207,674	0	389,884	3,761,539
Subtotal Perm Salaries & Benefits	\$6,351,954	\$0	\$0	\$1,655,297	\$1,993,091	\$2,668,459	\$778,781	\$0	\$1,364,269	\$14,811,851
<u>Students, Part-Time Faculty, Graduate Assistants</u>										
Part-time Faculty FTE	19.77	0.00	0.71	1.29	6.25	2.90	0.91	0.00	1.25	33.08
Graduate Assistant FTE	0.00	0.00	0.00	0.00	1.32	0.00	0.00	0.00	0.00	1.32
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 Hourly FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	\$514,088	\$0	\$18,507	\$33,496	\$298,546	\$75,337	\$23,669	\$0	\$32,553	\$996,196
Benefits	39,328	0	0	2,562	22,839	5,763	1,811	0	2,490	74,793
Subtotal Temp Salaries & Benefits	\$553,416	\$0	\$18,507	\$36,059	\$321,385	\$81,101	\$25,479	\$0	\$35,043	\$1,070,989
Total Personal Services	\$6,905,370	\$0	\$18,507	\$1,691,356	\$2,314,476	\$2,749,560	\$804,260	\$0	\$1,399,312	\$15,882,841
Total FTE	80.10	0.00	0.71	20.12	26.15	29.26	17.66	0.00	16.34	190.34
Operations										
Operating Expenses	\$898,295	\$0	\$0	\$518,701	\$867,248	\$1,200,994	\$1,150,987	\$0	\$2,533,819	\$7,170,044
Travel	38,060	0	0	18,608	509,873	51,372	397	0	1,591	619,901
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,551,797	\$0	\$1,551,797
Total Operations	\$936,355	\$0	\$0	\$537,309	\$1,377,121	\$1,252,366	\$1,151,384	\$1,551,797	\$2,535,410	\$9,341,741
Total Expenditures	\$7,841,724	\$0	\$18,507	\$2,228,664	\$3,691,597	\$4,001,925	\$1,955,644	\$1,551,797	\$3,934,723	\$25,224,582
Total General/Cash/Revolv Budget	\$7,328,271	\$0	\$7,366	\$3,299,231	\$2,934,558	\$4,491,253	\$2,069,926	\$1,651,814	\$4,966,316	\$26,748,735
% of Budget Expended	107.01%		251.25%	67.55%	125.80%	89.10%	94.48%	93.95%	79.23%	94.30%
Federal Funds										
Federal FTE	0.00	0.00	0.00	0.00	7.79	0.00	0.00	3.35	0.00	11.14
Total Federal Funds	\$0	\$0	\$0	\$0	\$321,056	\$0	\$0	\$6,985,822	\$0	\$7,306,878
Total Expenditures Including Federal	\$7,841,724	\$0	\$18,507	\$2,228,664	\$4,012,653	\$4,001,925	\$1,955,644	\$8,537,619	\$3,934,723	\$32,531,460
Fund Sources										
General Funds	\$6,320,766	\$0	\$0	\$1,625,633	\$2,013,467	\$2,589,162	\$783,835	\$1,118,975	\$0	\$14,451,838
Cash Funds	1,520,958	0	18,507	603,031	1,678,130	1,412,763	1,171,809	432,822	0	6,838,021
Revolving Funds	0	0	0	0	0	0	0	0	3,934,723	3,934,723
Federal Funds	0	0	0	0	321,056	0	0	6,985,822	0	7,306,878
Total Funds	\$7,841,724	\$0	\$18,507	\$2,228,664	\$4,012,653	\$4,001,925	\$1,955,644	\$8,537,619	\$3,934,723	\$32,531,460

Wayne State College
FY26 Year End Operating Expenditure Report
For the Fiscal Year Ended June 30, 2026

Program Number Expenditure Type	831 Instruction	832 Research	833 Public Svs	834 Acad Support	835 Student Srvs	836 Admin	837 Phys Plant	838 Student Aid	839 Auxiliary	Total
Personal Services										
Permanent Staff										
Faculty FTE	122.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	122.04
Professional Staff FTE	12.25	0.00	0.00	25.03	59.32	46.45	2.87	0.00	13.35	159.27
Support Staff FTE	8.43	0.00	0.00	4.98	4.22	12.53	32.79	0.00	27.64	90.59
Salaries	\$12,673,108	\$0	\$84,009	\$2,178,673	\$4,313,087	\$4,319,311	\$1,863,155	\$0	\$2,069,013	\$27,500,355
Benefits	4,183,708	0	15,884	755,757	1,481,980	1,843,151	663,053	0	791,531	9,735,064
Subtotal Perm Salaries & Benefits	\$16,856,816	\$0	\$99,893	\$2,934,430	\$5,795,066	\$6,162,462	\$2,526,207	\$0	\$2,860,544	\$37,235,419
Students, Part-Time Faculty, Graduate Assistants										
Part-time Faculty FTE	43.76	0.00	0.01	0.00	0.30	0.00	0.00	0.00	0.12	44.19
Graduate Assistant FTE	5.01	0.00	0.00	0.00	3.27	0.00	0.00	0.00	0.00	8.28
Federal Work-Study FTE	0.28	0.00	0.00	0.50	0.09	0.09	0.00	0.00	0.00	0.96
Other Hourly FTE	1.45	0.00	0.94	6.78	8.91	5.84	2.21	0.00	13.12	39.25
Salaries	\$1,529,135	\$0	\$47,091	\$247,988	\$557,293	\$247,302	\$114,423	\$0	\$443,851	\$3,187,083
Benefits	100,440	0	1,350	4,783	14,643	6,392	5,244	0	5,805	138,657
Subtotal Temp Salaries & Benefits	\$1,629,575	\$0	\$48,441	\$252,770	\$571,936	\$253,694	\$119,667	\$0	\$449,656	\$3,325,741
Total Personal Services	\$18,486,391	\$0	\$148,334	\$3,187,200	\$6,367,003	\$6,416,157	\$2,645,874	\$0	\$3,310,201	\$40,561,160
Total FTE	193.22	0.00	0.95	37.29	76.11	64.91	37.87	0.00	54.23	464.58
Operations										
Operating Expenses	\$1,243,118	\$0	\$170,183	\$1,001,224	\$1,314,041	\$3,997,724	\$2,851,635	\$0	\$8,874,874	\$19,452,798
Travel	120,064	0	4,000	56,296	1,169,016	118,677	1,995	0	10,138	1,480,186
Capital Outlay	43,506	0	0	12,615	13,187	3,569	80,060	0	35,484	188,420
Tuition Remissions and Exemptions	(4,713)	0	0	0	9,196	0	0	3,909,932	0	3,914,414
Total Operations	\$1,401,974	\$0	\$174,183	\$1,070,135	\$2,505,439	\$4,119,970	\$2,933,690	\$3,909,932	\$8,920,496	\$25,035,818
Total Expenditures	\$19,888,365	\$0	\$322,517	\$4,257,335	\$8,872,441	\$10,536,127	\$5,579,564	\$3,909,932	\$12,230,696	\$65,596,978
Total General/Cash/Revolv Budget	\$20,101,344	\$0	\$353,435	\$4,443,146	\$9,171,950	\$13,191,538	\$5,805,777	\$4,321,377	\$13,065,950	\$70,454,517
% of Budget Expended	98.94%	0.00%	91.25%	95.82%	96.73%	79.87%	96.10%	90.48%	93.61%	93.11%
Federal FTE										
Federal FTE	0.91	0.11	0.00	0.00	6.18	0.00	0.00	3.88	0.00	11.08
Total Federal Funds	\$248,026	\$231,164	\$4,998	\$0	\$536,226	\$9,726	\$5,000	\$16,835,428	\$0	\$17,870,569
Total Expenditures Including Federal	\$20,136,392	\$231,164	\$327,515	\$4,257,335	\$9,408,668	\$10,545,853	\$5,584,564	\$20,745,360	\$12,230,696	\$83,467,547
Fund Sources										
General Funds	\$11,651,990	\$0	\$0	\$3,021,339	\$5,228,011	\$6,677,475	\$3,309,293	\$2,575,267	\$0	\$32,463,375
Cash Funds	8,236,375	0	322,517	1,235,996	3,644,430	3,858,652	2,270,271	1,334,665	0	20,902,907
Revolving Funds	0	0	0	0	0	0	0	0	12,230,696	12,230,696
Federal Funds	248,026	231,164	4,998	0	536,226	9,726	5,000	16,835,428	0	17,870,569
Total Funds	\$20,136,392	\$231,164	\$327,515	\$4,257,335	\$9,408,668	\$10,545,853	\$5,584,564	\$20,745,360	\$12,230,696	\$83,467,547

NSCS System Office
FY26 Year End Operating Expenditure Report
For the Fiscal Year Ended June 30, 2026

Program Number Expenditure Type	Instruction	Research	Public Svs	048 Acad Support	Student Srvs	048 Admin	048 Phys Plant	Student Aid	Auxiliary	Total
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
Salaries	\$0	\$0	\$0	\$0	\$0	\$2,007,762	\$0	\$0	\$0	\$2,007,762
Benefits	0	0	0	0	0	503,032	0	0	0	503,032
Subtotal Perm Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$2,510,794	\$0	\$0	\$0	\$2,510,794
Students, Part-Time Faculty, Graduate Assistants										
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 Hourly FTE	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 Temp Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Personal Services	\$0	\$0	\$0	\$0	\$0	\$2,510,794	\$0	\$0	\$0	\$2,510,794
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	\$0	\$1,249,109	\$0	\$523,694	\$0	\$0	\$0	\$1,772,803
Travel	0	0	0	0	0	61,333	0	0	0	61,333
Capital Outlay	0	0	0	0	0	0	0	0	0	0
Tuition Remissions and Exemptions	0	0	0	0	0	0	0	0	0	0
Total Operations	\$0	\$0	\$0	\$1,249,109	\$0	\$585,027	\$0	\$0	\$0	\$1,834,136
Total Expenditures	\$0	\$0	\$0	\$1,249,109	\$0	\$3,095,821	\$0	\$0	\$0	\$4,344,930
Total General/Cash/Revolv Budget	\$0	\$0	\$0	\$2,165,950	\$0	\$3,095,821	\$0	\$0	\$0	\$5,261,771
% of Budget Expended	0.00%	0.00%	0.00%	57.67%	0.00%	100.00%	0.00%	0.00%	0.00%	82.58%
Federal Funds										
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	\$0	\$0	\$0	\$0	\$0	\$0	\$3,010,038	\$0	\$0	\$3,010,038
Total Expenditures Including Federal	\$0	\$0	\$0	\$1,249,109	\$0	\$3,095,821	\$3,010,038	\$0	\$0	\$7,354,968
Fund Sources										
General Funds	\$0	\$0	\$0	\$0	\$0	\$3,095,821	\$0	\$0	\$0	\$3,095,821
Cash Funds	0	0	0	1,249,109	0	0	0	0	0	1,249,109
Revolving Funds	0	0	0	0	0	0	0	0	0	0
Federal Funds	0	0	0	0	0	0	3,010,038	0	0	3,010,038
Total Funds	\$0	\$0	\$0	\$1,249,109	\$0	\$3,095,821	\$3,010,038	\$0	\$0	\$7,354,968