



Board of Trustees of the Nebraska State Colleges

Meeting Date: **June 11, 2026**

Agenda Item: **4.9**

ITEMS FOR DISCUSSION AND ACTION:

Committee: **Fiscal, Facilities, & Audit Committee**

Action Item: **FY27 Operating Budgets**

The Colleges and the System Office have prepared recommended operating budgets for FY 2026-2027, with the General, Cash and Federal Fund amounts based on the approved Distribution of Funds. These budgets provide the basis for the initial distribution of appropriations for FY 2026-2027. 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 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 by submitting a request to the State Budget Office.

The System Office recommends approval of FY Operating Budgets.

ATTACHMENTS:

- CSC Operating Budget FY27
- PSC Operating Budget FY27
- WSC Operating Budget FY27
- SO Operating Budget FY27

**Chadron State College
FY27 Operating Budget**

Budget Category	801 Instruction	802 Research	803 Public Svc	804 Acad Supp	805 Student Svc	806 Gen Admin	807 Plant O&M	808 Student Aid	809 Auxiliary	Total
Personal Services										
Permanent Staff:										
Faculty FTE	94.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94.00
Professional Staff FTE	3.54	0.00	2.00	21.00	67.03	26.80	1.59	0.00	8.86	130.82
Support Staff FTE	0.00	0.00	0.50	9.00	4.25	7.75	39.95	0.00	12.55	74.00
Subtotal Permanent Staff	97.54	0.00	2.50	30.00	71.28	34.55	41.54	0.00	21.41	298.82
Salaries	\$7,301,876	\$0	\$100,367	\$2,105,925	\$4,285,324	\$2,761,964	\$1,996,388	\$0	\$1,018,308	\$19,570,152
Benefits	\$2,738,204	\$0	\$37,638	\$789,722	\$1,606,996	\$1,035,736	\$748,645	\$0	\$381,866	\$7,338,807
Subtotal Permanent Salaries & Benefits	\$10,040,080	\$0	\$138,005	\$2,895,647	\$5,892,320	\$3,797,700	\$2,745,033	\$0	\$1,400,174	\$26,908,959
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	\$1,000,000	\$0	\$80,000	\$150,000	\$800,000	\$150,000	\$90,000	\$0	\$250,000	\$2,520,000
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Temporary Salaries & Benefits	\$1,000,000	\$0	\$80,000	\$150,000	\$800,000	\$150,000	\$90,000	\$0	\$250,000	\$2,520,000
Total Personal Services	\$11,040,080	\$0	\$218,005	\$3,045,647	\$6,692,320	\$3,947,700	\$2,835,033	\$0	\$1,650,174	\$29,428,959
Total FTE	121.04	0.00	6.50	36.00	92.28	43.55	43.54	0.00	39.41	382.32
Operations										
Operating Expenses	\$511,854	\$15,900	\$71,741	\$631,283	\$1,181,693	\$1,896,465	\$1,857,069	\$0	\$3,766,611	\$9,932,616
Supplies	\$375,000	\$14,800	\$50,000	\$510,000	\$300,000	\$300,000	\$700,000	\$0	\$50,000	\$2,299,800
Travel	\$175,000	\$3,000	\$20,000	\$80,000	\$1,100,000	\$100,000	\$20,000	\$0	\$0	\$1,498,000
Capital Outlay	\$75,000	\$0	\$0	\$50,000	\$20,000	\$100,000	\$10,000	\$0	\$0	\$255,000
Tuition Remissions and Exemptions	\$50,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$2,202,254	\$0	\$2,352,254
Total Operations	\$1,186,854	\$33,700	\$141,741	\$1,271,283	\$2,701,693	\$2,396,465	\$2,587,069	\$2,202,254	\$3,816,611	\$16,337,670
Total General/Cash/Revolving Budget	\$12,226,934	\$33,700	\$359,746	\$4,316,930	\$9,394,013	\$6,344,165	\$5,422,102	\$2,202,254	\$5,466,785	\$45,766,629
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	\$100,000	\$100,000	\$0	\$1,900,000	\$5,000	\$0	\$13,895,000	\$0	\$16,000,000
Total Budget	\$12,226,934	\$133,700	\$459,746	\$4,316,930	\$11,294,013	\$6,349,165	\$5,422,102	\$16,097,254	\$5,466,785	\$61,766,629
Fund Sources										
General Funds	\$9,680,600	\$0	\$0	\$3,000,000	\$5,100,000	\$3,400,000	\$3,100,000	\$1,477,254	\$0	\$25,757,854
Cash Funds	\$2,546,334	\$33,700	\$359,746	\$1,316,930	\$4,294,013	\$2,944,165	\$2,322,102	\$725,000	\$0	\$14,541,990
Federal Funds	\$0	\$100,000	\$100,000	\$0	\$1,900,000	\$5,000	\$0	\$13,895,000	\$0	\$16,000,000
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,466,785	\$5,466,785
Total Fund Sources	\$12,226,934	\$133,700	\$459,746	\$4,316,930	\$11,294,013	\$6,349,165	\$5,422,102	\$16,097,254	\$5,466,785	\$61,766,629

Peru State College
FY27 Preliminary Operating Budget

Budget Category	821 Instruction	822 Research	823 Public Svc	824 Acad Supp	825 Student Svc	826 Gen Admin	827 Plant O&M	828 Student Aid	829 Auxiliary	Total
Personal Services										
Permanent Staff:										
Faculty FTE	48.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	49.00
Professional Staff FTE	12.75	0.00	0.00	15.33	28.75	27.75	1.00	0.00	5.17	90.75
Support Staff FTE	3.00	0.00	0.00	1.00	0.00	2.00	11.25	0.00	14.93	32.18
Subtotal Permanent Staff	63.75	0.00	0.00	17.33	28.75	29.75	12.25	0.00	20.10	171.93
Salaries	\$4,807,166	\$0	\$0	\$1,315,618	\$1,670,378	\$2,398,469	\$600,087	\$0	\$1,081,031	\$11,872,749
Benefits	\$1,249,863	\$0	\$0	\$342,061	\$434,298	\$623,602	\$156,023	\$0	\$302,689	\$3,108,536
Subtotal Permanent Salaries & Benefits	\$6,057,029	\$0	\$0	\$1,657,679	\$2,104,676	\$3,022,071	\$756,110	\$0	\$1,383,720	\$14,981,285
Temporary Staff:										
Part-time Faculty FTE	22.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.22
Graduate Assistant FTE	0.00	0.00	0.00	0.00	1.03	0.00	0.00	0.00	0.00	1.03
Federal Work-study FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.40	0.00	9.40
Other Student FTE	0.50	0.00	1.20	2.60	7.00	1.40	0.70	0.00	0.90	14.30
Other Straight-time FTE	0.10	0.00	0.00	0.00	7.23	0.70	0.38	0.00	0.86	9.27
Subtotal Temporary Staff	22.82	0.00	1.20	2.60	15.26	2.10	1.08	9.40	1.76	56.22
Salaries	\$492,367	\$0	\$17,140	\$31,964	\$264,712	\$61,951	\$26,586	\$0	\$35,501	\$930,221
Benefits	\$37,666	\$0	\$1,311	\$2,445	\$20,250	\$4,739	\$2,034	\$0	\$2,716	\$71,161
Subtotal Temporary Salaries & Benefits	\$530,033	\$0	\$18,451	\$34,409	\$284,962	\$66,690	\$28,620	\$0	\$38,217	\$1,001,382
Total Personal Services	\$6,587,062	\$0	\$18,451	\$1,692,088	\$2,389,638	\$3,088,761	\$784,730	\$0	\$1,421,937	\$15,982,667
Total FTE	86.57	0.00	1.20	19.93	44.01	31.85	13.33	9.40	21.86	228.15
Operations										
Operating Expenses	\$439,979	\$0	\$0	\$1,415,627	\$375,604	\$1,224,951	\$801,075	\$0	\$1,786,228	\$6,043,464
Supplies	\$60,254	\$0	\$0	\$42,269	\$59,604	\$42,364	\$88,834	\$0	\$1,944,197	\$2,237,522
Travel	\$22,837	\$0	\$0	\$15,400	\$310,887	\$41,558	\$500	\$0	\$2,000	\$393,182
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$23,843	\$0	\$7,000	\$30,843
Scholarship Aid	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,651,814	\$0	\$1,651,814
Total Operations	\$523,070	\$0	\$0	\$1,473,296	\$746,095	\$1,308,873	\$914,252	\$1,651,814	\$3,739,425	\$10,356,825
Total General/Cash/Revolving Budget	\$7,110,132	\$0	\$18,451	\$3,165,384	\$3,135,733	\$4,397,634	\$1,698,982	\$1,651,814	\$5,161,362	\$26,339,492
Federal FTE	0.00	0.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	3.00
Total Federal Funds	\$0	\$0	\$0	\$0	\$481,000	\$0	\$0	\$10,200,000	\$0	\$10,681,000
Total Budget	\$7,110,132	\$0	\$18,451	\$3,165,384	\$3,616,733	\$4,397,634	\$1,698,982	\$11,851,814	\$5,161,362	\$37,020,492
Fund Sources										
General Funds	\$6,572,546	\$0	\$0	\$1,522,879	\$2,150,674	\$2,779,885	\$706,257	\$1,127,479	\$0	\$14,859,720
Cash Funds	\$537,586	\$0	\$18,451	\$1,642,505	\$985,059	\$1,617,749	\$992,725	\$524,335	\$0	\$6,318,410
Federal Funds	\$0	\$0	\$0	\$0	\$481,000	\$0	\$0	\$10,200,000	\$0	\$10,681,000
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,161,362	\$5,161,362
Total Fund Sources	\$7,110,132	\$0	\$18,451	\$3,165,384	\$3,616,733	\$4,397,634	\$1,698,982	\$11,851,814	\$5,161,362	\$37,020,492

Wayne State College
FY27 Operating Budget

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	126.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	126.50
Professional Staff FTE	13.09	0.00	0.00	25.00	66.54	51.30	3.00	0.00	13.64	172.57
Support Staff FTE	9.00	0.00	0.00	5.00	4.00	15.20	35.25	0.00	29.55	98.00
Subtotal Permanent Staff	148.59	0.00	0.00	30.00	70.54	66.50	38.25	0.00	43.19	397.07
Salaries	\$11,529,062	\$0	\$0	\$2,219,984	\$4,708,644	\$4,934,837	\$1,949,546	\$0	\$2,210,359	\$27,552,432
Benefits	\$4,732,251	\$0	\$0	\$844,321	\$1,779,377	\$2,283,836	\$799,637	\$0	\$975,278	\$11,414,700
Subtotal Permanent Salaries & Benefits	\$16,261,313	\$0	\$0	\$3,064,305	\$6,488,021	\$7,218,673	\$2,749,183	\$0	\$3,185,637	\$38,967,132
Temporary Staff:										
Part-time Faculty FTE	39.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.50
Graduate Assistant FTE	5.78	0.00	0.00	0.00	5.39	0.00	0.00	0.00	0.00	11.17
Federal Work-study FTE	0.30	0.00	0.00	0.55	0.10	0.10	0.00	0.00	0.00	1.04
Other Student FTE	1.69	0.00	0.00	8.90	13.06	9.43	4.00	0.00	17.69	54.77
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	47.27	0.00	0.00	9.45	18.55	9.53	4.00	0.00	17.69	106.48
Salaries	\$3,309,694	\$0	\$0	\$239,200	\$501,230	\$238,456	\$109,709	\$0	\$441,500	\$4,839,789
Benefits	\$3,091	\$0	\$0	\$15,460	\$29,884	\$15,220	\$8,487	\$0	\$33,775	\$105,917
Subtotal Temporary Salaries & Benefits	\$3,312,785	\$0	\$0	\$254,660	\$531,114	\$253,676	\$118,196	\$0	\$475,275	\$4,945,706
Total Personal Services	\$19,574,098	\$0	\$0	\$3,318,965	\$7,019,135	\$7,472,349	\$2,867,379	\$0	\$3,660,912	\$43,912,838
Total FTE	195.86	0.00	0.00	39.45	89.09	76.03	42.25	0.00	60.88	503.55
Operations										
Operating Expenses	\$470,228	\$0	\$180,000	\$586,728	\$678,350	\$3,528,930	\$2,587,996	\$0	\$9,623,456	\$17,655,688
Supplies	\$508,836	\$0	\$168,365	\$440,226	\$585,276	\$2,133,525	\$596,883	\$0	\$270,000	\$4,703,111
Travel	\$125,225	\$0	\$2,250	\$184,980	\$1,132,785	\$113,191	\$3,800	\$0	\$7,200	\$1,569,431
Capital Outlay	\$39,750	\$0	\$0	\$13,280	\$22,380	\$15,000	\$5,000	\$0	\$0	\$95,410
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$4,321,377	\$0	\$4,321,377
Total Operations	\$1,144,039	\$0	\$350,615	\$1,225,214	\$2,418,791	\$5,790,646	\$3,193,679	\$4,321,377	\$9,900,656	\$28,345,017
Total General/Cash/Revolving Budget	\$20,718,137	\$0	\$350,615	\$4,544,179	\$9,437,926	\$13,262,995	\$6,061,058	\$4,321,377	\$13,561,568	\$72,257,855
Federal FTE	0.91	0.50	0.00	0.00	3.40	0.00	0.00	2.50	0.00	7.31
Total Federal Funds	\$280,000	\$395,000	\$0	\$0	\$680,000	\$0	\$785,000	\$21,160,000	\$0	\$23,300,000
Total Budget	\$20,998,137	\$395,000	\$350,615	\$4,544,179	\$10,117,926	\$13,262,995	\$6,846,058	\$25,481,377	\$13,561,568	\$95,557,855
Fund Sources										
General Funds	\$11,682,437	\$0	\$0	\$3,090,042	\$5,228,011	\$7,278,776	\$3,515,414	\$2,575,267	\$0	\$33,369,946
Cash Funds	\$9,035,700	\$0	\$350,615	\$1,454,137	\$4,209,915	\$5,984,219	\$2,545,644	\$1,746,110	\$0	\$25,326,341
Federal Funds	\$280,000	\$395,000	\$0	\$0	\$680,000	\$0	\$785,000	\$21,160,000	\$0	\$23,300,000
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$13,561,568	\$13,561,568
Total Fund Sources	\$20,998,137	\$395,000	\$350,615	\$4,544,179	\$10,117,926	\$13,262,995	\$6,846,058	\$25,481,377	\$13,561,568	\$95,557,855

**System Office
FY27 Operating Budget**

Budget Category	048 Instruction	xxx Research	xxx Public Svc	048 Acad Supp	xxx Student Svc	048 Gen Admin	048 Plant O&M	xxx Student Aid	xxx 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
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	\$2,091,866	\$0	\$0	\$0	\$2,091,866
Benefits	\$0	\$0	\$0	\$0	\$0	\$578,955	\$0	\$0	\$0	\$578,955
Subtotal Permanent Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	\$2,670,821	\$0	\$0	\$0	\$2,670,821
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	\$2,670,821	\$0	\$0	\$0	\$2,670,821
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	\$1,501,700	\$0	\$1,163,573	\$0	\$0	\$0	\$2,665,273
Supplies	\$0	\$0	\$0	\$0	\$0	\$23,500	\$0	\$0	\$0	\$23,500
Travel	\$0	\$0	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$70,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$367,550	\$0	\$0	\$367,550
Tuition Remissions and Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operations	\$0	\$0	\$0	\$1,501,700	\$0	\$1,257,073	\$367,550	\$0	\$0	\$3,126,323
Total General/Cash/Revolving Budget	\$0	\$0	\$0	\$1,501,700	\$0	\$3,927,894	\$367,550	\$0	\$0	\$5,797,144
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	\$0	\$0	\$0	\$0
Total Budget	\$0	\$0	\$0	\$1,501,700	\$0	\$3,927,894	\$367,550	\$0	\$0	\$5,797,144
Fund Sources										
General Funds	\$0	\$0	\$0	\$0	\$0	\$3,163,644	\$0	\$0	\$0	\$3,163,644
Cash Funds	\$0	\$0	\$0	\$1,300,000	\$0	\$627,000	\$706,500	\$0	\$0	\$2,633,500
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund Sources	\$0	\$0	\$0	\$1,300,000	\$0	\$3,790,644	\$706,500	\$0	\$0	\$5,797,144