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UNIVERSITY OF NEBRASKA KEARNEY[™]

Budget Overview Fiscal Year 2025-26

POWER* of the **HERD* 

FUND DEFINITIONS

GENERAL FUND

State tax revenue allocated to the University.

CASH FUNDS

Derived from tuition, fees, investment income, and other miscellaneous income.

FEDERAL FUNDS

Provided by federal agencies for research, grants and contracts, and student aid programs.

REVOLVING FUNDS

Self-generated from departmental sales, charges for housing, food services, etc.

TRUST FUNDS

State and private gifts, grants, and contracts, non-federal student aid programs, etc.



2025-26 Operating Budgets

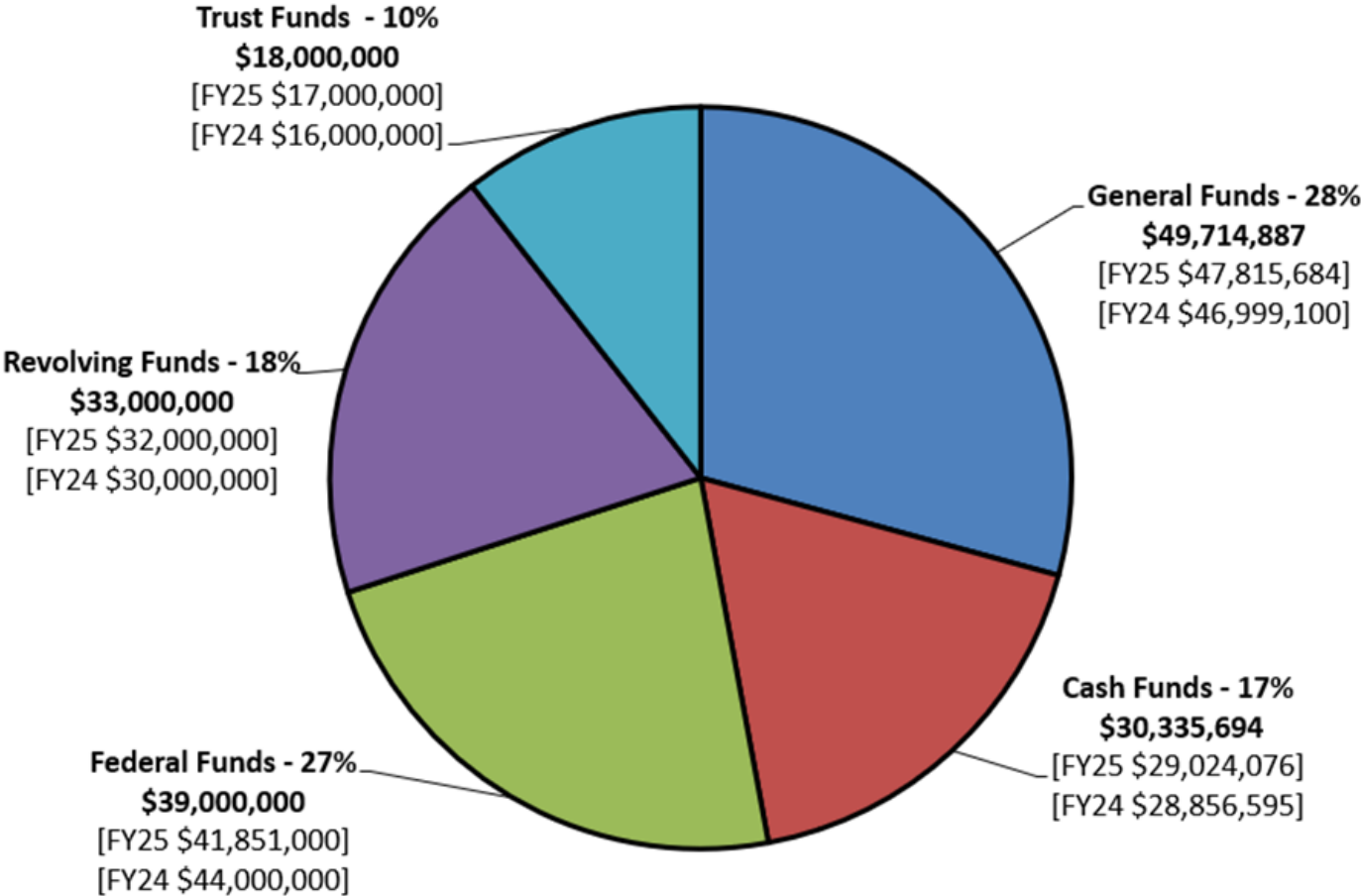
Estimated Revenue by Fund Source

GENERAL FUNDS	\$49,714,887
CASH FUNDS (includes \$350,000 Indirect Costs)	\$30,335,694
FEDERAL FUNDS	\$39,000,000
REVOLVING FUNDS	\$33,000,000
TRUST FUNDS	\$18,000,000
TOTAL	<u>\$170,050,581</u>



2025-26 Operating Budgets

Estimated Revenue by Fund Source



Historical Operating Budgets

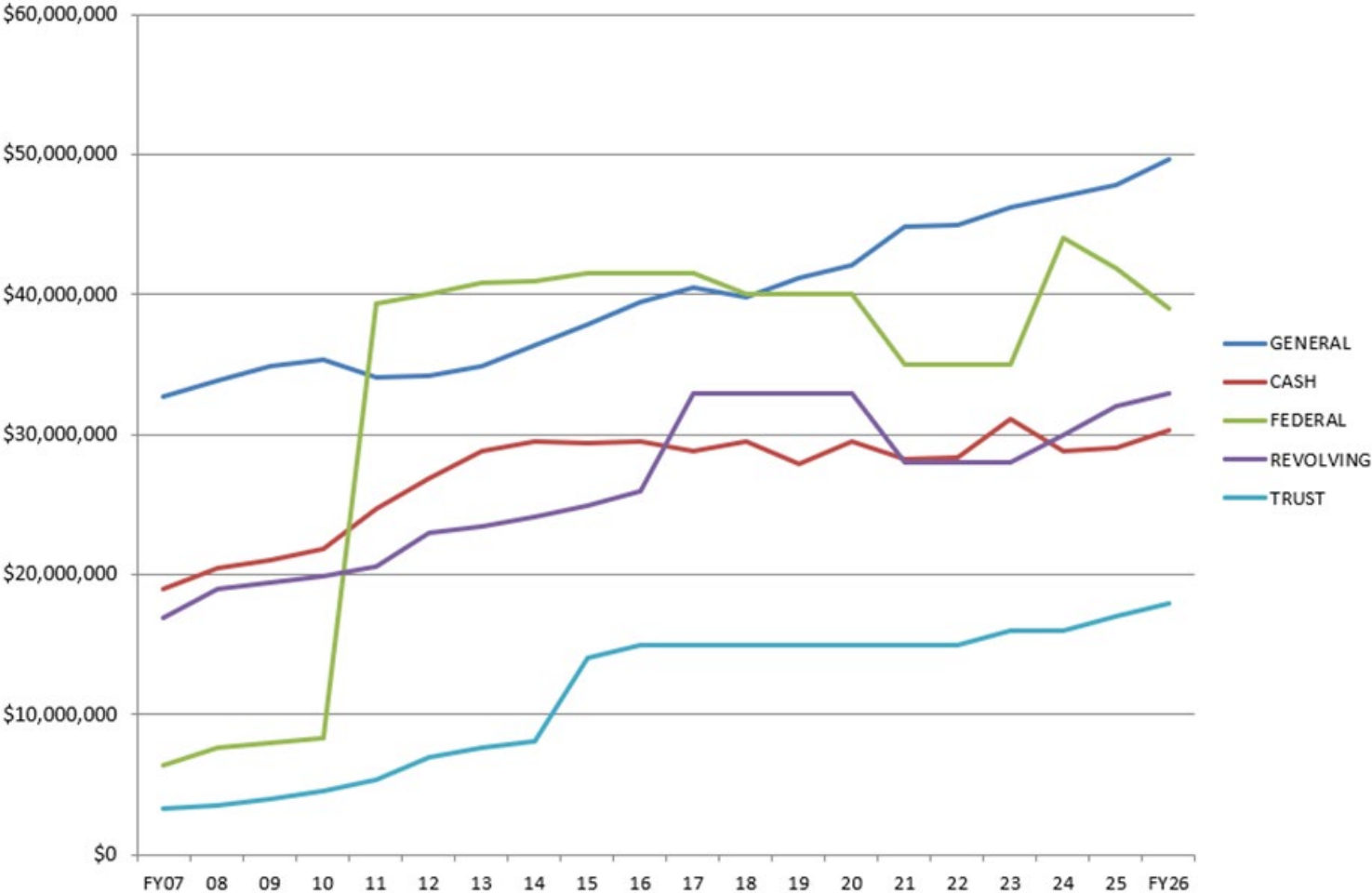
Estimated Revenue by Fund Source

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
GENERAL FUNDS	\$44,904,002	\$44,962,086	\$46,263,464	\$46,999,100	\$47,815,684	\$49,714,887
CASH FUNDS (Includes \$190,000-\$420,000 Indirect Costs)	\$28,221,996	\$28,411,996	\$31,095,866	\$28,856,595	\$29,024,076	\$30,335,694
FEDERAL FUNDS*	\$35,000,000	\$35,000,000	\$35,000,000	\$44,000,000	\$41,850,000	\$39,000,000
REVOLVING FUNDS	\$28,000,000	\$28,000,000	\$28,000,000	\$30,000,000	\$32,000,000	\$33,000,000
TRUST FUNDS	\$15,000,000	\$15,000,000	\$16,000,000	\$16,000,000	\$17,000,000	\$18,000,000
TOTAL	<u>\$151,125,998</u>	<u>\$151,374,082</u>	<u>\$156,359,330</u>	<u>\$165,855,695</u>	<u>\$167,689,760</u>	<u>\$170,050,581</u>
*Federal-Direct Student Loan	\$23,290,000	\$23,290,000	\$21,000,000	\$20,000,000	\$20,000,000	\$18,520,000
*American Rescue Plan Act (ARPA)	\$0	\$0	\$0	\$10,000,000	\$9,850,000	\$7,000,000



Historical Operating Budgets

Estimated Revenue by Fund Source



2025-26 Operating Budget

Budgeted Expenditures by Spending Category

	2025-26	
10-Instruction	\$54,138,905	31.84%
20-Research	\$2,838,812	1.67%
30-Public Service	\$2,113,337	1.24%
40-Academic Support	\$8,213,599	4.83%
50-Student Services	\$10,192,905	5.99%
60-Institutional Administration	\$14,017,331	8.24%
70-Physical Plant Operations	\$11,103,154	6.53%
80-Student Financial Support	\$37,283,000	21.92%
90-Independent Operations	\$21,598,516	12.70%
00-Other Non-Expenditures	\$8,551,322	5.03%
Total Budgeted Expenditures	\$170,050,881	100%



2025-26 State Aided Budget

State and University Generated-Unrestricted and Designated

GENERAL FUND	\$49,714,887
CASH FUND (includes \$350,000 Indirect Costs)	\$30,335,694
TOTAL	<u>\$80,050,581</u>



2025-26 State Aided Budget

State and University Generated-Unrestricted and Designated

GENERAL FUND:

-State Appropriation of Tax \$'s	\$49,714,887
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CASH FUND:

-Gross Tuition	\$44,293,207	
-Remissions	(\$13,270,445)	
-Refunds/Uncollectible	(\$584,934)	
-Student Fees	\$223,000	
-Misc. Other Cash	\$806,000	
-U-Wide Debt Service	(\$1,131,134)	
Total Cash Fund		\$30,335,694
TOTAL		\$80,050,581



2025-26 State Aided Budget

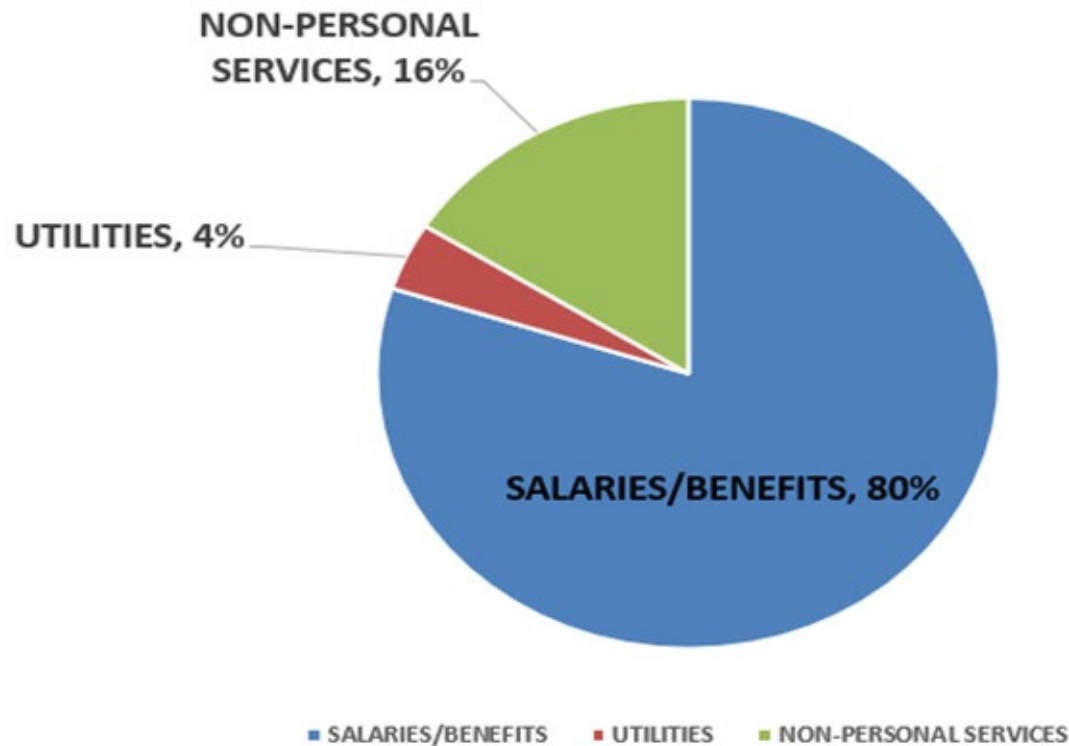
State and University Generated-Unrestricted and Designated

	Amount	% of Total
SALARIES	\$46,899,376	
BENEFITS	\$17,322,279	
TOTAL PERSONAL SERVICES	\$64,221,655	80%
UTILITIES	\$2,818,490	4%
NON-PERSONAL SERVICES	\$13,010,436	16%
TOTAL BUDGET	\$80,050,581	100%
FUNDING SOURCE:	Amount	% of Total
General Fund	\$49,714,887	62%
Cash Fund	\$30,335,694	38%
TOTAL BUDGET	\$80,050,581	100%



2025-26 State Aided Budget

State and University Generated-Unrestricted and Designated



Historical State Aided Budget State and University Generated-Unrestricted

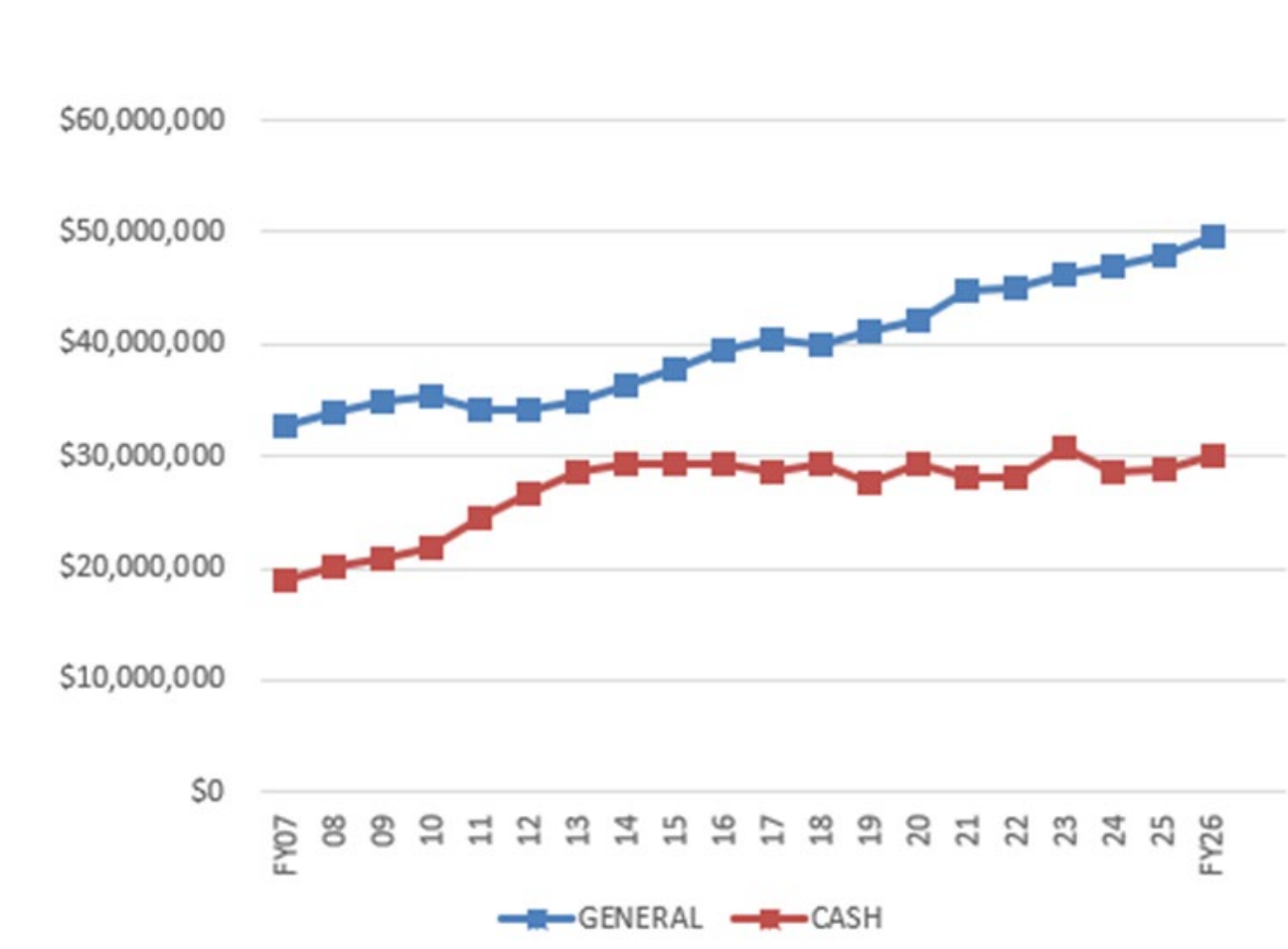
	2006-07	% of Budget	2007-08	% of Budget	2008-09	% of Budget	2009-10	% of Budget	2010-11	% of Budget	2011-12	% of Budget	2012-13	% of Budget	2013-14	% of Budget	2014-15	% of Budget	2015-16	% of Budget
Revenue Budget:																				
General Fund	32,705,096	63.4%	33,849,888	62.6%	34,919,679	62.6%	35,292,044	61.9%	34,097,172	58.2%	34,260,675	56.1%	34,867,838	54.9%	36,393,192	55.4%	37,825,894	56.4%	39,431,069	57.3%
Cash Fund *	18,855,172	36.6%	20,257,670	37.4%	20,903,706	37.4%	21,729,346	38.1%	24,537,940	41.8%	26,758,143	43.9%	28,687,364	45.1%	29,337,439	44.6%	29,251,636	43.6%	29,372,534	42.7%
GRAND TOTAL	51,560,268	100.0%	54,107,558	100.0%	55,823,385	100.0%	57,021,390	100.0%	58,635,112	100.0%	61,018,818	100.0%	63,555,202	100.0%	65,730,631	100.0%	67,077,530	100.0%	68,803,603	100.0%

	2016-17	% of Budget	2017-18	% of Budget	2018-19	% of Budget	2019-20	% of Budget	2020-21	% of Budget	2021-22	% of Budget	2022-23	% of Budget	2023-24	% of Budget	2024-25	% of Budget	2025-26	% of Budget
Revenue Budget:																				
General Fund	40,499,221	58.5%	39,864,093	57.5%	41,165,766	59.8%	42,160,525	59.0%	44,904,002	61.6%	44,962,086	61.6%	46,263,464	60.1%	46,999,100	62.2%	47,815,684	62.4%	49,714,887	62.4%
Cash Fund *	28,679,965	41.5%	29,410,646	42.5%	27,690,267	40.2%	29,306,328	41.0%	27,991,996	38.4%	27,991,996	38.4%	30,735,866	39.9%	28,506,595	37.8%	28,774,076	37.6%	29,985,694	37.6%
GRAND TOTAL	69,179,186	100.0%	69,274,739	100.0%	68,856,033	100.0%	71,466,853	100.0%	72,895,998	100.0%	72,954,082	100.0%	76,999,330	100.0%	75,505,695	100.0%	76,589,760	100.0%	79,700,581	100.0%

* Excludes Designated Cash - Indirect Costs to Depts



Historical State Aided Budget State and University Generated-Unrestricted



State Aided Budget Allocation Comparison FY2024-25 to FY2025-26

	2024-25	2025-26	% Change FY25 to FY26
State-Aided Revenues			
State Appropriation - General Fund	\$ 47,815,684	\$ 47,964,887	0.31%
State Appropriation - Rural Health		1,750,000	
Cash Fund:			
Net Tuition	29,029,210	30,437,828	4.85%
Student Fees	217,000	223,000	
Other Cash	659,000	456,000	
Subtotal Cash Fund	\$ 29,905,210	\$ 31,116,828	
Less LB 1100/605 Debt Service (U-Wide Transfer)	\$ (1,131,134)	\$ (1,131,134)	
TOTAL ESTIMATED REVENUE	\$ 76,589,760	\$ 79,700,581	4.06%
Expenditures			
July 1 Base	\$ 79,821,142	\$ 79,413,952	
Adjustments	-	-	
Adjusted Base	\$ 79,821,142	\$ 79,413,952	
Increases (Decreases)			
Salary Pool	\$ (864,817)	\$ 1,278,577	
Corresponding Benefits	(164,663)	217,535	
Health Insurance	650,196	990,845	
Rural Health	-	1,750,000	
Nebraska Promise/Need-Based Aid	408,000	165,000	
Other Operating	(374,627)	(622,713)	
Utilities	(61,279)	-	
SUBTOTAL Change in Expenses	\$ (407,190)	\$ 3,779,244	
TOTAL BUDGETED EXPENDITURES	\$ 79,413,952	\$ 83,193,196	
Revenue Less Expenses	\$ (2,824,192)	\$ (3,492,615)	



2025-26 General Operating Budget State Aided Funds (Non-Revolving)

	FY26 Base Budget			
	Personal Services	Non Personal Services	2025-26 BASE BUDGET	% OF BASE BUDGET
Chancellor's Office	\$ 786,703	\$ 488,834	\$ 1,275,537	1.60%
Alumni	6,346	75,000	81,346	0.10%
Intercollegiate Athletics	2,841,849	843,720	3,685,569	4.62%
Subtotal	\$ 3,634,898	\$ 1,407,554	\$ 5,042,452	6.33%
Academic Affairs	\$ 2,399,855	\$ 227,700	\$ 2,627,555	3.30%
College of Business & Technology	6,663,870	229,148	6,893,018	8.65%
College of Education	6,328,512	362,720	6,691,232	8.40%
College of Arts and Sciences	14,269,774	959,351	15,229,125	19.11%
Graduate Studies and Academic Innovation	1,269,683	2,040,859	3,310,542	4.15%
Library	1,509,847	625,935	2,135,782	2.68%
Sponsored Programs/RSC	257,367	151,592	408,959	0.51%
Summer School	1,338,415	-	1,338,415	1.68%
Subtotal	\$ 34,037,323	\$ 4,597,305	\$ 38,634,628	48.47%
Business & Finance (incl Facilities)	\$ 4,923,499	\$ 2,403,188	\$ 7,326,687	9.19%
Utilities	-	2,818,490	2,818,490	3.54%
Subtotal	\$ 4,923,499	\$ 5,221,678	\$ 10,145,177	12.73%
Benefits	\$ 17,322,279	\$ -	\$ 17,322,279	21.73%
Enrollment Management/Marketing/Std Affairs	\$ 2,146,311	\$ 850,916	\$ 2,997,227	3.76%
Student Affairs (incl Intramurals)	\$ 926,820	\$ 39,707	\$ 966,527	1.21%
Student Aid	-	3,667,000	3,667,000	4.60%
Subtotal	\$ 3,073,131	\$ 4,557,623	\$ 7,630,754	9.57%
Campus Enhancement	\$ 40,139	\$ 1,620,834	\$ 1,660,973	2.08%
Debt Service	\$ -	\$ 986,933	\$ 986,933	1.24%
Rural Health	\$ -	\$ 1,750,000	\$ 1,750,000	2.20%
Budget Deficit	\$ -	\$ (3,492,615)	\$ (3,492,615)	-4.38%
SUBTOTAL BASE BUDGET	\$ 63,031,269	\$ 16,649,312	\$ 79,680,581	99.97%
Indirect Costs Rsch Incentive Alloc-Campus	-	\$ 20,000	\$ 20,000	0.03%
	\$ 63,031,269	\$ 16,669,312	\$ 79,700,581	100.00%
Indirect Costs Rsch Incentive Alloc-to Depts	-	\$ 350,000	\$ 350,000	
TOTAL BASE BUDGET	\$ 63,031,269	\$ 17,019,312	\$ 80,050,581	



2025-26 General Operating Budget

State Aided Base Budget by Unit

	<u>Total by Unit</u>	<u>%</u>
Academic Affairs	\$38,634,628	48.47%
Benefits	\$17,322,279	21.73%
Business & Finance Division (includes Utilities)	\$10,145,177	12.73%
Enrollment Mgmt/Marketing & Student Affairs	\$7,630,754	9.57%
Intercollegiate Athletics	\$3,685,569	4.62%
Campus Enhancement	\$1,660,973	2.08%
Rural Health	\$1,750,000	2.20%
Chancellor's Division	\$1,356,883	1.70%
Debt Service	\$986,933	1.24%
Indirect Costs Research Incentive	\$20,000	0.03%
Budget Deficit	(\$3,492,615)	-4.38%
<u>Total Budgeted Expenditures</u>	<u>\$79,700,581</u>	<u>100.00%</u>



2025-26 Revenue Facilities Operations and Maintenance Budget

	<u>Amount</u>
• Dormitory Rental	\$ 7,740,000
• Food Service	\$ 7,380,000
• Facility Fee	\$ 710,000
• Union Expansion	\$ 375,000
• Bookstore	\$ 510,000
• Village Flats Apartments	\$ 1,010,000
• Miscellaneous Income	\$ 1,200,000
• Interest Income	\$ 100,000
TOTAL INCOME	<u>\$ 19,025,000</u>
Less: Operation and Maintenance	\$ (9,180,000)
Less: Bookstore Costs	\$ (485,000)
Less: Food Costs	<u>\$ (5,515,000)</u>
Available for Debt Service	<u>\$ 3,845,000</u>
Bond Interest Committed	<u>\$ 3,335,332</u>
Debt Service Charge	1.15



2025-26 Revenue Facilities Operations and Maintenance Budget by Unit

	FY26 Base Budget			
	Personal Services	Non Personal Services	2025-26 BASE BUDGET	% OF BASE BUDGET
Chancellor's Office	\$ 61,954	\$ -	\$ 61,954	0.33%
Intercollegiate Athletics	-	16,500	16,500	0.09%
Subtotal	\$ 61,954	\$ 16,500	\$ 78,454	0.42%
Academic Computing	\$ 113,583	\$ 79,196	\$ 192,779	1.04%
Enrollment Management	\$ 59,642	\$ -	\$ 59,642	0.32%
Student Affairs	\$ 1,201,339	\$ 339,427	\$ 1,540,766	8.32%
Business & Finance	\$ 1,308,380	\$ 839,802	\$ 2,148,182	11.60%
Facilities	1,461,322	637,718	2,099,040	11.34%
Utilities	-	1,344,654	1,344,654	7.26%
Subtotal	\$ 2,769,702	\$ 2,822,174	\$ 5,591,876	30.20%
Benefits	\$ 1,624,421	\$ -	\$ 1,624,421	8.77%
Campus Enhancement	\$ -	\$ 577,062 *	\$ 577,062	3.12%
Food Service	\$ -	\$ 5,515,000	\$ 5,515,000	29.79%
Debt Service	\$ -	\$ 3,335,332	\$ 3,335,332	18.01%
TOTAL BASE BUDGET	\$ 5,830,641	\$ 12,684,691	\$ 18,515,332	100.00%

* Funding accumulation will be used for future revenue bond projects.



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Submit questions and comments to Interim
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