

GO PERS!

UNK[®]

UNIVERSITY OF NEBRASKA KEARNEY[™]

Budget Overview Fiscal Year 2026-27

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.



2026-27 Operating Budgets

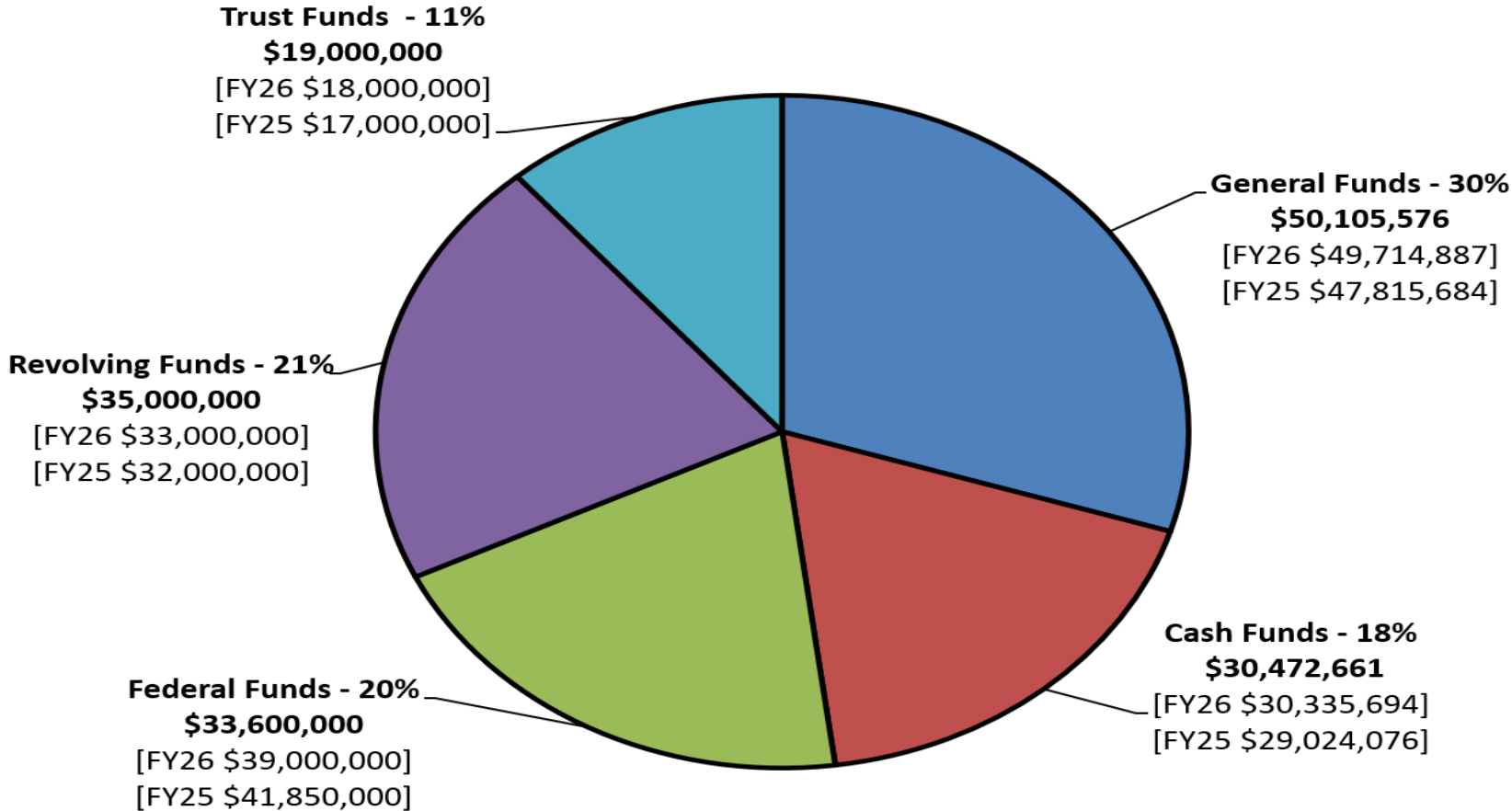
Estimated Revenue by Fund Source

GENERAL FUNDS	\$50,105,576
CASH FUNDS	\$30,472,661
(includes \$550,000 Indirect Costs)	
FEDERAL FUNDS	\$33,600,000
REVOLVING FUNDS	\$35,000,000
TRUST FUNDS	\$19,000,000
TOTAL	<u>\$168,178,237</u>



2026-27 Operating Budgets

Estimated Revenue by Fund Source



Historical Operating Budgets

Estimated Revenue by Fund Source

	2022-23	2023-24	2024-25	2025-26	2026-27
GENERAL FUNDS	\$46,263,464	\$46,999,100	\$47,815,684	\$49,714,887	\$50,105,576
CASH FUNDS	\$31,095,866	\$28,856,595	\$29,024,076	\$30,335,694	\$30,472,661
(Includes \$250,000-\$550,000 Indirect Costs)					
FEDERAL FUNDS*	\$35,000,000	\$44,000,000	\$41,850,000	\$39,000,000	\$33,600,000
REVOLVING FUNDS	\$28,000,000	\$30,000,000	\$32,000,000	\$33,000,000	\$35,000,000
TRUST FUNDS	\$16,000,000	\$16,000,000	\$17,000,000	\$18,000,000	\$19,000,000
TOTAL	\$156,359,330	\$165,855,695	\$167,689,760	\$170,050,581	\$168,178,237

*Federal-Direct Student Loan

\$21,000,000

\$20,000,000

\$20,000,000

\$18,520,000

\$19,000,000

*American Rescue Plan Act (ARPA)

\$0

\$10,000,000

\$9,850,000

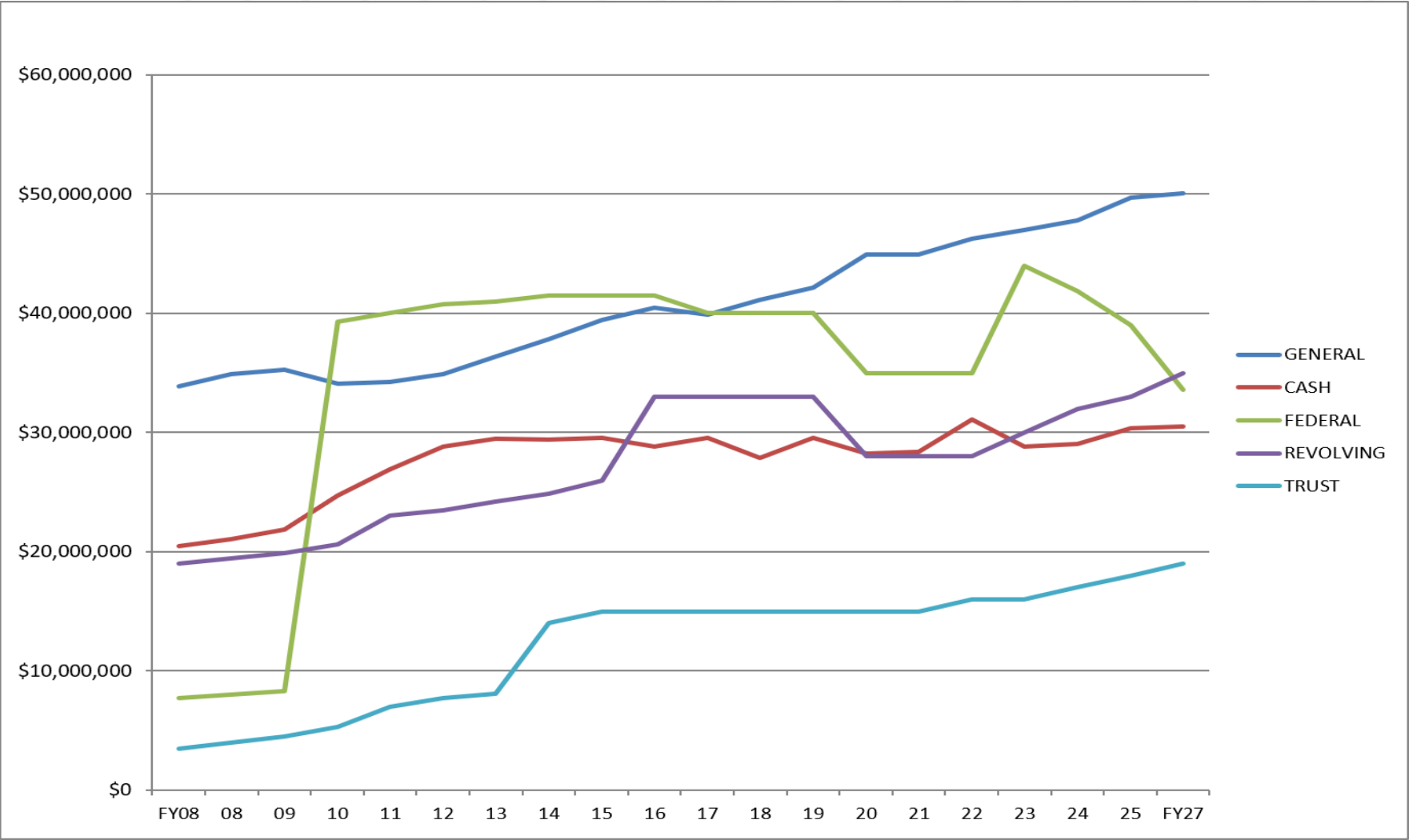
\$7,000,000

\$600,000



Historical Operating Budgets

Estimated Revenue by Fund Source



2026-27 Operating Budget

Budgeted Expenditures by Spending Category

	2026-27	
10-Instruction	\$47,454,174	28.22%
20-Research	\$3,596,280	2.14%
30-Public Service	\$2,498,348	1.49%
40-Academic Support	\$8,064,018	4.79%
50-Student Services	\$10,283,714	6.11%
60-Institutional Administration	\$14,573,464	8.67%
70-Physical Plant Operations	\$11,070,633	6.58%
80-Student Financial Support	\$37,608,100	22.36%
90-Independent Operations	\$23,311,770	13.86%
00-Other Non-Expenditures	\$9,717,736	5.78%
Total Budgeted Expenditures	\$168,178,237	100%



2026-27 State Aided Budget

State and University Generated-Unrestricted and Designated

GENERAL FUND

\$50,105,576

CASH FUND

\$30,472,661

(includes \$550,000 Indirect Costs)

TOTAL

\$80,578,237



2026-27 State Aided Budget

State and University Generated-Unrestricted and Designated

GENERAL FUND:

-State Appropriation of Tax \$'s	\$50,105,576
----------------------------------	--------------

CASH FUND:

-Gross Tuition	\$44,399,615
-Remissions	(\$13,344,346)
-Refunds/Uncollectible	(\$624,474)
-Student Fees	\$197,000
-Misc. Other Cash	\$426,000
-Indirect Costs	\$550,000
-U-Wide Debt Service	(\$1,131,134)
Total Cash Fund	\$30,472,661

TOTAL

<u>\$80,578,237</u>



2026-27 State Aided Budget

State and University Generated-Unrestricted and Designated

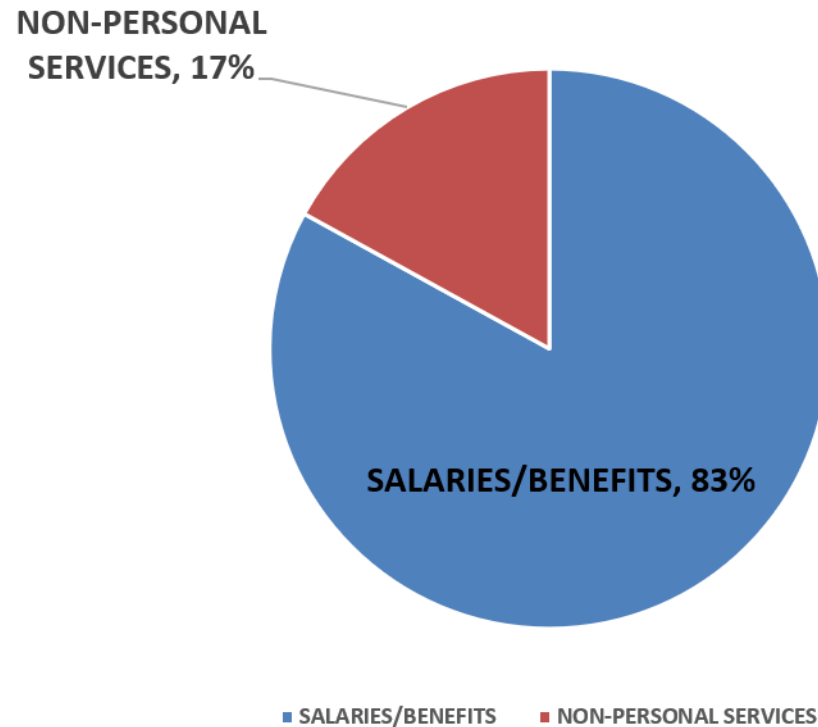
	Amount	% of Total
SALARIES	\$48,248,577	
BENEFITS	\$18,329,177	
TOTAL PERSONAL SERVICES	\$66,577,754	83%
NON-PERSONAL SERVICES	\$14,000,483	17%
TOTAL BUDGET	\$80,578,237	100%

FUNDING SOURCE:	Amount	% of Total
General Fund	\$50,105,576	62%
Cash Fund	\$30,472,661	38%
TOTAL BUDGET	\$80,578,237	100%



2026-27 State Aided Budget

State and University Generated-Unrestricted and Designated



Historical State Aided Budget State and University Generated-Unrestricted

	% of 2007-08 Budget		% of 2008-09 Budget		% of 2009-10 Budget		% of 2010-11 Budget		% of 2011-12 Budget		% of 2012-13 Budget		% of 2013-14 Budget		% of 2014-15 Budget		% of 2015-16 Budget		% of 2016-17 Budget	
Revenue Budget:																				
General Fund	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%	40,499,221	58.5%
Cash Fund *	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%	28,679,965	41.5%
GRAND TOTAL	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%	69,179,186	100.0%

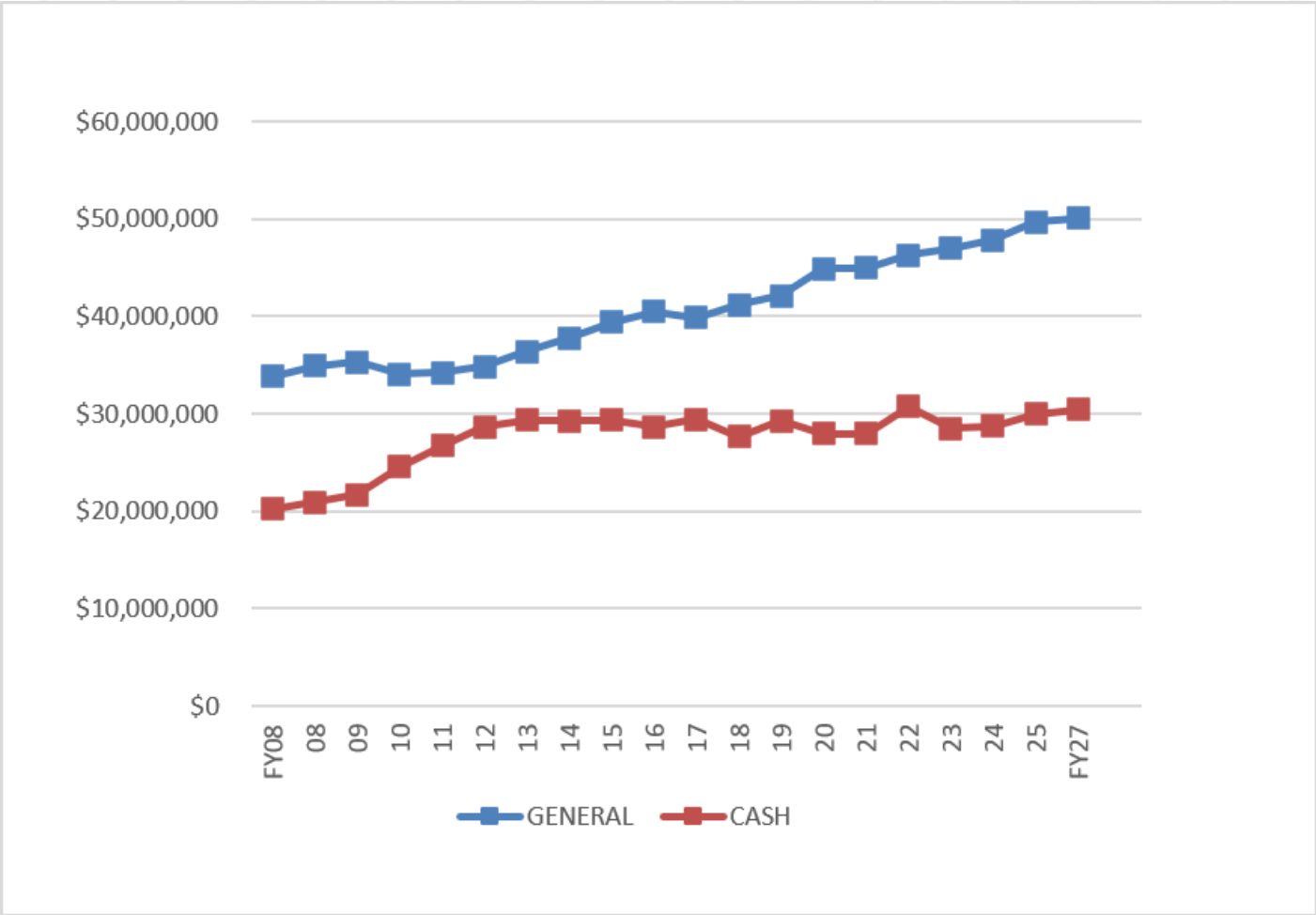
	% of 2017-18 Budget		% of 2018-19 Budget		% of 2019-20 Budget		% of 2020-21 Budget		% of 2021-22 Budget		% of 2022-23 Budget		% of 2023-24 Budget		% of 2024-25 Budget		% of 2025-26 Budget		% of 2026-27 Budget	
Revenue Budget:																				
General Fund	39,864,093	57.5%	41,165,766	59.8%	42,160,525	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%	50,105,576	62.6%
Cash Fund *	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%	29,922,661	37.4%
GRAND TOTAL	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%	80,028,237	100.0%

* **Excludes** Designated Cash - Indirect Costs to Depts



Historical State Aided Budget

State and University Generated-Unrestricted



State Aided Budget Allocation Comparison

FY2026/FY2027 Biennium

	2025-26	2026-27	% Change FY26 to FY27
State-Aided Revenues			
State Appropriation - General Fund	\$ 47,964,887	\$ 48,105,576	0.29%
State Appropriation - Rural Health	1,750,000	2,000,000	
Cash Fund:			
Net Tuition	30,437,828	30,430,795	-0.02%
Student Fees	223,000	197,000	
Other Cash	456,000	426,000	
Subtotal Cash Fund	\$ 31,116,828	\$ 31,053,795	
Less LB 1100/605 Debt Service (U-Wide Transfer)	\$ (1,131,134)	\$ (1,131,134)	
TOTAL ESTIMATED REVENUE	\$ 79,700,581	\$ 80,028,237	0.41%
Expenditures			
July 1 Base	\$ 79,413,952	\$ 83,193,196	
Adjustments-Rural Health		250,000	
Adjusted Base	\$ 79,413,952	\$ 83,443,196	
Increases (Decreases)			
Salary Pool	\$ 1,278,577	\$ 1,569,521	
Corresponding Benefits	217,535	161,044	
Health Insurance	990,845	685,952	
Nebraska Promise/Need-Based Aid	165,000	147,000	
Other Operating	1,127,287	(329,905)	
Budget Cuts Realized		(1,911,031)	
SUBTOTAL Change in Expenses	\$ 3,779,244	\$ 322,581	
TOTAL BUDGETED EXPENDITURES	\$ 83,193,196	\$ 83,765,777	
Revenue Less Expenses	\$ (3,492,615)	\$ (3,737,540)	



2026-27 General Operating Budget State Aided Funds (Non-Revolving)

	FY27 Base Budget			% OF BASE BUDGET
	Personal Services	Non Personal Services	2026-27 BASE BUDGET	
Chancellor's Office	\$ 1,452,681	\$ 555,618	\$ 2,008,299	2.51%
Alumni	-	75,000	75,000	0.09%
Intercollegiate Athletics	4,256,138	643,720	4,899,858	6.12%
Subtotal	\$ 5,708,819	\$ 1,274,338	\$ 6,983,157	8.72%
Academic Affairs	\$ 3,657,564	\$ 206,023	\$ 3,863,587	4.83%
College of Arts and Sciences	20,016,672	961,984	20,978,656	26.21%
College of Business & Technology	9,249,701	217,690	9,467,391	11.83%
College of Education	8,879,869	319,257	9,199,126	11.49%
Graduate Studies and Academic Innovation	1,384,485	64,756	1,449,241	1.81%
Library	2,848,918	609,672	3,458,590	4.32%
Sponsored Programs/RSC	479,431	144,922	624,353	0.78%
Summer School	1,352,647	-	1,352,647	1.69%
Subtotal	\$ 47,869,287	\$ 2,524,304	\$ 50,393,591	62.97%
Business & Finance (incl Facilities)	\$ 8,128,101	\$ 2,665,148	\$ 10,793,249	13.49%
Utilities	-	3,033,443	3,033,443	3.79%
Subtotal	\$ 8,128,101	\$ 5,698,591	\$ 13,826,692	17.28%
Enrollment Management	\$ 2,014,330	\$ 404,139	\$ 2,418,469	3.02%
Student Aid	-	3,689,000	3,689,000	4.61%
Subtotal	\$ 2,014,330	\$ 4,093,139	\$ 6,107,469	7.63%
Student Affairs	\$ 487,338	\$ 23,215	\$ 510,553	0.64%
University Communications and Marketing	\$ 1,112,418	\$ 643,068	\$ 1,755,486	2.19%
Campus Enhancement	\$ 67,075	\$ 3,114,821	\$ 3,181,896	3.98%
Debt Service	\$ -	\$ 986,933	\$ 986,933	1.23%
Budget Deficit	\$ -	\$ (3,737,540)	\$ (3,737,540)	-4.67%
SUBTOTAL BASE BUDGET	\$ 65,387,368	\$ 14,620,869	\$ 80,008,237	99.98%
Indirect Costs Rsch Incentive Alloc-Campus	-	\$ 20,000	\$ 20,000	0.02%
	\$ 65,387,368	\$ 14,640,869	\$ 80,028,237	100.00%
Indirect Costs Rsch Incentive Alloc-to Depts	-	\$ 550,000	\$ 550,000	
TOTAL BASE BUDGET	\$ 65,387,368	\$15,190,869	\$ 80,578,237	



2026-27 General Operating Budget

State Aided Base Budget by Unit

	<u>Total by Unit</u>	<u>%</u>
Academic Affairs	\$50,393,591	62.97%
Business & Finance Division (includes Utilities)	\$13,826,692	17.28%
Enrollment Management (includes Student Aid)	\$6,107,469	7.63%
Intercollegiate Athletics	\$4,899,858	6.12%
Campus Enhancement	\$3,181,896	3.98%
Chancellor's Division	\$2,083,299	2.60%
University Communications and Marketing	\$1,755,486	2.19%
Debt Service	\$986,933	1.23%
Student Affairs	\$510,553	0.64%
Indirect Costs Research Incentive	\$20,000	0.02%
Budget Deficit	(\$3,737,540)	-4.67%
Total Budgeted Expenditures	\$80,028,237	100.00%



2026-27 Revenue Facilities Operations and Maintenance Budget

	<u>Amount</u>
• Dormitory Rental	\$ 7,740,000
• Food Service	\$ 7,280,000
• Facility Fee	\$ 680,000
• Union Expansion	\$ 360,000
• Bookstore	\$ 455,000
• Village Flats Apartments	\$ 935,000
• Miscellaneous Income	\$ 1,280,000
• Interest Income	\$ 100,000
TOTAL INCOME	<u>\$ 18,830,000</u>
Less: Operation and Maintenance	\$ (8,930,000)
Less: Bookstore Costs	\$ (420,000)
Less: Food Costs	<u>\$ (5,660,000)</u>
Available for Debt Service	<u>\$ 3,820,000</u>
Bond Interest Committed	\$ 3,335,332
Debt Service Charge	1.15



2026-27 Revenue Facilities Operations and Maintenance Budget by Unit

	FY27 Base Budget			
	Personal Services	Non Personal Services	2026-27 BASE BUDGET	% OF BASE BUDGET
Chancellor's Office	\$ 863,988	\$ 139,742	\$ 1,003,730	5.47%
Intercollegiate Athletics	-	16,500	16,500	0.09%
Subtotal	\$ 863,988	\$ 156,242	\$ 1,020,230	5.56%
Academic Computing	\$ 163,056	\$ 79,196	\$ 242,252	1.32%
Enrollment Management	\$ 71,943	\$ -	\$ 71,943	0.39%
Student Affairs	\$ 1,598,090	\$ 390,572	\$ 1,988,662	10.84%
Business & Finance	\$ 1,027,681	\$ 732,704	\$ 1,760,385	9.59%
Facilities	2,077,239	629,718	2,706,957	14.76%
Utilities	-	1,344,654	1,344,654	7.33%
Subtotal	\$ 3,104,920	\$ 2,707,076	\$ 5,811,996	31.68%
Campus Enhancement	\$ -	\$ 214,917 *	\$ 214,917	1.17%
Food Service	\$ -	\$ 5,660,000	\$ 5,660,000	30.85%
Debt Service	\$ -	\$ 3,335,332	\$ 3,335,332	18.18%
TOTAL BASE BUDGET	\$ 5,801,997	\$ 12,543,335	\$ 18,345,332	100.00%

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



GO PERS!

UNK[®]

UNIVERSITY OF NEBRASKA KEARNEY[™]

Submit questions and comments to Vice
Chancellor Scott Benson
bensonsa1@unk.edu

POWER* of the **HERD* 