

1	Appropriation Bill #5			
2	2024-2025			
3	CFA FY26: Fund A			
4				
5	WHEREAS, ASUN p	ossesses the authority to establish a	ınd allocate l	Jniversity
6	Program and Facilities Fee	s (UPFF) as declared by the Board of	Regents Poli	cies and UNL
7	Bylaws; and,			
8				
9	WHEREAS, ASUN h	as established a Committee for Fee	Allocations (CFA), which
10		e specific agency allocations of UPFF	•	•
11		d by eligible student organizations; ar		
12			,	
13	WHEREAS, CFA has	s completed its deliberations and has	s assembled	and ratified its
14	-	tion to the ASUN Senate in this Appro		
15		tion to the Access Conditions and Appre	, pridation 5110	
16	THEREFORE REIT	ENACTED , that ASUN allocates \$498	R 657 to the L	IPC and Lied
17	•	he 2026-2026 fiscal year; and,	,,007 to the c	or orang Lica
18	nom the of the tand whom	no 2020 2020 noodt year, and,		
19	THEREFORE REIT	ENACTED, that ASUN allocates \$175	5 171 to the [)ailv
20	•	Fund A for the 2025-2026 fiscal year;	-	Jaily
21	Nebraskan nom the or m	i und A for the 2025-2020 fiscat year,	ariu,	
22	THEREFORE BEIT	FINALLY ENACTED, that ASUN alloc	otos ¢600 61	00 to ACLINI
23	from the UPFF Fund A for t	•	ates \$600,62	20 LU ASUN
23 24	nom the OPPF Fund A for t	ne 2025-2026 fiscat year.		
24 25	SUBMITTED BY	Committee for Fee Allocations	DATE	02/27/2025
25	SUBMITTED BY	Committee for Fee Allocations	DAIE	02/2//2025
26	AUTHORED BY	Senator Schnase	DATE	02/27/2025
27	FLOOR ACTION		DATE	
28	PRESIDENTIAL SIGNATURE		DATE	
20	I NESIDENTIAL SIGNATURE		DAIL	

February 20th, 2025

FY 2026 Report for CFA Subcommittee on University Program Council & Lied Center Programming

2024-2025 Allocation: \$488,657 2025-2026 Request: \$498,657

Subcommittee Recommendation of Allocation: \$498,657

We would like to thank University Program Council (UPC) members, Cooper Morgan, Madeline Splichal, advisor Karen Wills, and Lied Center representatives, Bill Stephen and Matthew Boring for their flexibility in this year's fee allocation process. The two budgets have been combined for the 2026 fiscal year request and allocation.

After a careful review of the projected budgets and further elaboration on the requested fee allocations, we recommend an allocation of \$498,657 for FY26. This represents a 1.84% increase between the two organizations.

Within this budget, we recommend an allotment of \$278,657 to UPC. This amount is a 0.36% decrease from fiscal year 2025, or a decrease of \$1,000. Cost savings have been realized through a significant reduction in printing and decreased utilization of student fees for contracted services. Cost increases are inevitable in an inflationary environment, and as UPC works to support a growing student population. Cost increases have been counteracted through the utilization of their reserve balances, as UPC works to be a good steward of student dollars.

Within this budget, we recommend an allotment of \$220,000 to the Lied Center. This amount is a 4% increase from fiscal year 2025, or an additional \$10,000. This funding will ensure our growing student population will retain access to world-class artists. We understand that this increase is significant given our current cost environment, but we also acknowledge that the Lied Center provides access that is unavailable at any other university and provides substantial funding for the program with their own dollars.

Once again, we would like to thank UPC and the Lied Center for their cooperation, elaboration, and flexibility throughout the allocation process, and we look forward to seeing their programming in the next year.

Submitted by Subcommittee Members:

UPC: Andy Nguyen, Taryn Lauver, Jed Morton

Lied Center: Parker Barry, Joel Henson

FY 24

FY 25

FY25

FY26

FY26

	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25
UPFF	475,336	482,782	253,496	488,657	498,657	10,000	2.05%
Revenue (Rollover/Carry Forward)	7,678	32,316	7,997	1,000	-	(1,000)	-100.00%
Univ. General Funds	1	1	-	1	-	-	0
Grants	15,000	15,000	15,000	15,000	15,000	-	0.00%
Total Revenue	498,014	530,098	276,493	504,657	513,657	9,000	1.78%
			_				
Admin /Managerial / Prof		-	,		-		0
Office / Service	1		,	1	1	1	0
Graduate Assistants	13,140	14,760	8,334	15,351	15,867	516	3.36%
Student Hourly	-	-	100	-	-	-	0
Temporary / On-Call	-	-	-	-	-	-	0
Employee Benefits	8,862	6,426	3,285	8,956	9,490	534	5.96%
Total Personnel Expenses	22,002	21,186	11,719	24,307	25,357	1,050	4.32%
Postage	-	-	-		-		0
Communications	951	866	367	900	008	(100)	-11.11%
Printing	7,345	9,581	7,431	17,000	13,000	(4,000)	-23.53%
Insurance	255	8,039	-	770	755	(15)	-1.95%
Advertising	2,271	5,538	1,820	3,000	3,000	-	0.00%
Administrative Expense	-	-			-	-	0
Repairs & Maint	-	783	-	-	-	-	0
Contracted Services	301,191	246,734	143,062	286,590	279,645	(6,945)	-2.42%
Utilities Expense	-	-	-	-	-	-	0
Supplies and Materials	2,859	3,921	6,327	4,190	6,250	2,060	49.16%
Travel / Training	6,880	8,762	7,310	8,400	11,350	2,950	35.12%
General Expense	189,603	254,316	18,157	159,500	173,500	14,000	8.78%
Resale Items	-	-	-	-	-	-	0
Transfers	927	(500)	-	-	1	-	0
Total Operating Expenses	512,282	538,041	184,474	480,350	488,300	7,950	1.66%
Total Expenses	534,285	559,227	196,194	504,657	513,657	9,000	1.78%
Not Income (Income	(26, 36)		80 200				
Net Income /(Loss)	(36,270)	(29,130)	80,299		•		

UPC Nebraska Reserve Balances

281,/60	186,169	182,404	lotal Funds
94,746	94,746	92,665	Investment Acct 22-7820
ı		1,905	UPC Contingency 7821
1	ı	6,786	Fundraising 7820
1	ı	3,876	FAC 7830
	ı	12,741	Travel & Training 7815
187,014	91,423	64,430	Reserve Account 7835
Balance as of 12/31/2024	2023-2024 Balance	2022-23 Balance	Account Name

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25
UPFF	9,000	8,000	3,000	6,000	6,000	1	0.00%
Revenue							0
Univ. General Funds						-	0
Grants						-	0
Total Revenue	9,000	8,000	3,000	6,000	6,000		0.00%
Admin /Managerial / Prof						-	0
Office / Service						-	0
Graduate Assistants						1	0
Student Hourly						-	0
Temporary / On-Call						ı	0
Employee Benefits						1	0
Total Personnel Expenses		•		•			0
Postage							0
Communications						1	0
Printing	4,208	3,394	1,106	3,000	3,000	1	0.00%
Insurance						•	0
Advertising	2,271	5,538	1,820	3,000	3,000	1	0.00%
Administrative Expense						1	0
Repairs & Maint						1	0
Contracted Services						1	0
Utilities Expense						1	0
Supplies and Materials						1	0
Travel / Training						1	0
General Expense						1	0
Resale Items						1	0
Transfers	(314)					1	0
Total Operating Expenses	6,165	8,932	2,927	6,000	6,000		0.00%
Total Expenses	6,165	8,932	2,927	6,000	6,000	•	0.00%
Net Income /(Loss)	2,835	(932)	73		•		
	•	,					

	FY 23 Year-End Actual	FY 24 Year-End Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 FY26 Budget Request \$ Change from FY25	FY26
UPFF	24,845	22,947	12,829	25,657	26,657	1,000	3.90%
Revenue						1	0
Univ. General Funds				ì		-	0
Grants						-	0
Total Revenue	24,845	22,947	12,829	25,657	26,657	1,000	3.90%
Admin /Managerial / Prof						•	0
Office / Service						1	0
Graduate Assistants	13,140	14,760	8,334	15,351	15,867	516	3.36%
Student Hourly						-	0
Temporary / On-Call						-	0
Employee Benefits	8,862	6,426	3,285	8,956	9,490	534	5.96%
Total Personnel Expenses	22,002	21,186	11,619	24,307	25,357	1,050	4.32%
Postage				1		-	0
Communications	951	866	367	900	800	(100)	-11.11%
Printing						-	0
Insurance						-	0
Advertising						1	0
Administrative Expense						1	0
Repairs & Maint						1	0
Contracted Services						1	0
Utilities Expense						1	0
Supplies and Materials	688	591	316	450	500	50	11.11%
Travel / Training						-	0
General Expense						-	0
Resale Items						1	0
Transfers	(23)					-	0
Total Operating Expenses	1,615	1,457	683	1,350	1,300	(50)	-3.70%
Total Expenses	23.618	22.643	12.302	25.657	26.657	1.000	3.90%
Not Income (lines)	1 228	700	525				
Net Income /(Loss)	1,228	304	526	-	-	-	

FY 23

FY 24

FY 25

FY25

FY26

FY26

	Year-End Actual	Year-End Actual 6 Month Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25
UPFF	147,500	157,000	78,500	157,000	143,000	(14,000)	-8.92%
Revenue	1,264	25,642				-	0
Univ. General Funds						-	0
Grants						-	0
Total Revenue	148,764	182,642	78,500	157,000	143,000	(14,000)	-8.92%
Admin /Managerial / Prof							0
Office / Service						-	0
Graduate Assistants						-	0
Student Hourly						-	0
Temporary / On-Call						-	0
Employee Benefits						-	0
Total Personnel Expenses		•	•		•	•	0
Postage						•	0
Communications						-	0
Printing						-	0
Insurance	250	8,035	-	750	750	-	0.00%
Advertising						1	0
Administrative Expense						1	0
Repairs & Maint						-	0
Contracted Services	136,448	163,359	61,959	155,000	141,000	(14,000)	-9.03%
Utilities Expense							0
Supplies and Materials	1,051	1,527	1,379	1,250	1,250	-	0.00%
Travel / Training						-	0
General Expense						-	0
Resale Items						-	0
Transfers	1,264	9,500		-		-	0
Total Operating Expenses	139,013	182,421	63,338	157,000	143,000	(14,000)	-8.92%
Total Expenses	139,013	182,421	63,338	157,000	143,000	(14,000)	-8.92%
Net Income /(Loss)	9,751	221	15,162			•	

FY 24

FY 25

FY25 Budget

FY26

Budget Request \$ Change from FY25 % Change from FY25

FY26

FY26

	•			(14,003)	(2,179)	(21,753)	Net Income /(Loss)
-1%	(1,000)	70,000	71,000	49,003	69,658	92,294	Total Expenses
-1%	(1,000)	70,000	71,000	49,003	69,658	92,294	Total Operating Expenses
	-			1	25,000		Transfers
0	1						Resale Items
0	1						General Expense
0	1						Travel / Training
203%	2,010	3,000	990	3,069	362	37	Supplies and Materials
0	-						Utilities Expense
-4%	(3,000)	67,000	70,000	45,935	44,295	92,257	Contracted Services
0	•						Repairs & Maint
0	-						Administrative Expense
0	•						Advertising
-100%	(10)	1	10	1	•	1	Insurance
0	-						Printing
0	-						Communications
0	•						Postage
0	-	•		ı	•	•	Total Personnel Expenses
0	-						Employee Benefits
0	-						Temporary / On-Call
0	-						Student Hourly
0	-						Graduate Assistants
0	-						Office / Service
0	-						Admin /Managerial / Prof
-1%	(1,000)	70,000	71,000	35,000	67,479	70,541	Total Revenue
0	ı						Grants
0	-						Univ. General Funds
-100%	(1,000)	-	1,000		56	541	Revenue
0%	-	70,000	70,000	35,000	67,423	70,000	UPFF

	FY 23 Year-End Actual	FY 24 Year-End Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 \$ Change from FY25	FY26 % Change from FY25
				1		,	,
UPFF	10,000	10,000	6,335	10,000	13,000	3,000	30.00%
Revenue (Rollover/Carry Forward)	867	2,741	7,997				0
Univ. General Funds						1	0
Grants							0
Total Revenue	10,867	12,741	14,332	10,000	13,000	3,000	30.00%
Admin /Managerial / Prof							0
Office / Service						1	0
Graduate Assistants						•	0
Student Hourly						-	0
Temporary / On-Call						-	0
Employee Benefits						•	0
Total Personnel Expenses	-	-	•	-	-	•	0
Postage						1	0
Communications						-	0
Printing						1	0
Insurance	5	4	-	10	5	(5)	-50.00%
Advertising						•	0
Administrative Expense						1	0
Repairs & Maint						•	0
Contracted Services	1,565	3,155	12,512	1,590	1,645	55	3.46%
Utilities Expense						1	0
Supplies and Materials	-					-	0
Travel / Training	6,555	8,588	7,165	8,400	11,350	2,950	35.12%
General Expense						-	0
Resale Items						1	0
Transfers		(15,000)				1	0
Total Operating Expenses	8,125	(3,253)	19,676	10,000	13,000	3,000	30.00%
Total Expenses	8,125	(3,253)	19,676	10,000	13,000	3,000	30.00%
Net Income /(Loss)	2,741	15,994	(5,344)			1	
		•					

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26
	rear-End Actual	Year-End Actual	6 Month Actual	Buaget	budget Kequest	> Change from FY25	% change from FYZ5
UPFF	10.000	10.000	8.877	10.000	20.000	10.000	100%
Revenue (Rollover/Carry Forward)	5,006	3,876				1	0
Univ. General Funds						ı	0
Grants						•	0
Total Revenue	15,006	13,876	8,877	10,000	20,000	10,000	100%
Admin /Managerial / Prof						1	0
Office / Service						1	0
Graduate Assistants						-	0
Student Hourly						-	0
Temporary / On-Call						1	0
Employee Benefits						1	0
Total Personnel Expenses	•			ı	ı	1	0
Postage						1	0
Communications						1	0
Printing						1	0
Insurance						-	0
Advertising						1	0
Administrative Expense						1	0
Repairs & Maint						-	0
Contracted Services	11,130	14,105	6,648	10,000	20,000	10,000	100%
Utilities Expense						1	0
Supplies and Materials						-	0
Travel / Training						1	0
General Expense						-	0
Resale Items						-	0
Transfers		(20,000)				1	0
Total Operating Expenses	11,130	(5,895)	6,648	10,000	20,000	10,000	100%
Total Expenses	11,130	(5,895)	6,648	10,000	20,000	10,000	100%
Net Income /(Loss)	3,876	19,772	2,229	-		•	

Year-End Actual

Year-End Actual 6 Month Actual

Budget

Budget Request \$ Change from FY22 % Change from FY22

	-			81,655	(62,310)	(34,948)	Net Income /(Loss)
4%	10,000	235,000	225,000	42,299	284,722	253,939	Total Expenses
4%	10,000	235,000	225,000	42,199	284,722	253,939	Total Operating Expenses
0	•						Transfers
0	1						Resale Items
9%	14,000	173,500	159,500	18,157	254,316	189,603	General Expense
0	-			145	174	325	Travel / Training
0%	1	1,500	1,500	1,564	1,441	1,083	Supplies and Materials
0	1						Utilities Expense
0%	-	50,000	50,000	16,009	21,820	59,791	Contracted Services
0	-				783		Repairs & Maint
0	•						Administrative Expense
0	1						Advertising
0	1						Insurance
-29%	(4,000)	10,000	14,000	6,325	6,187	3,137	Printing
0	•						Communications
0	1						Postage
0	-	-	-	100	-	-	Total Personnel Expenses
0	-						Employee Benefits
0	•						Temporary / On-Call
0	-			100			Student Hourly
0	-						Graduate Assistants
0	•						Office / Service
0							Admin /Managerial / Prof
4%	10,000	235,000	225,000	123,955	222,412	218,991	Total Revenue
0%	-	15,000	15,000	15,000	15,000	15,000	Grants
0	-						Univ. General Funds
0	-						Revenue
5%	10,000	220,000	210,000	108,955	207,412	203,991	UPFF

February 20th, 2025

FY 2026 Report for the CFA Subcommittee on the Daily Nebraskan and the DailyER

2024-2025 Allocation: \$175,474 2025-2026 Request: \$175,474

Subcommittee Recommendation of Allocation: \$175,474

As a subcommittee, we want to appreciate gratitude to Allen Vaughan (The Daily Nebraskan General Manager) and Maddie Ames (Editor-in-Chief of The Daily Nebraskan). They have given insight into their budget request, allowing the Committee for Fee Allocations to gain a context of their situation.

The Daily Nebraskan and DailyER is requesting a combined \$174,474 in university program facility fees (UPFF) for fiscal year 2026, an increase of \$0 from fiscal year 2025. \$169,074 is to be used by the Daily Nebraskan, while the remaining \$6,400 is to be used by the DailyER. The absence of additional fees being requested is due to the work the Daily Nebraskan has done to alleviate costs.

A trend amongst most fee-users is an increase in student hourly wages, however, UPFF are not to be used for the student wages, avoiding this cost entirely (regarding UPFF). For the DN, student fees will go towards paying administrative salary, benefits, and general office expenses. While there is a general increase in their expenses of 2%, the DN has made efforts to find sources of revenue other than student fees. Other sources of their revenue are from digital advertising in their articles and the several financial accounts they manage. These funds allow the DN to cover the cost of its operations from sources other than student fees. Student fees only account for 34.2% of the DN's revenue, showing their efforts to find funding other than UPFF.

For the DailyER, UPFF fund the entity entirely. These fees goes towards paying operating expenses, mainly consisting of printing costs.

The Daily Nebraskan's role on campus is to provide students with coverage of events and trends that affect and interest the general student body. Their voice for students on this campus as students themselves is an invaluable part of this University, allowing students to quickly keep informed about current topics that affect the university, a necessity as both students and stakeholders in the university's success.

The DailyER provides more satirical covers of events affecting students. The DailyER allows students to read opinion articles of their peers for entertainment.

Overall, the CFA subcommittee for the DN finds their budget request appropriate due to the context of their situation and their efforts to be less reliant on student fees. Their work keeping a 0% increase is commendable due to their work in finding alternative sources of funding.

Again, this subcommittee thanks Allen and Maddie, and the entire Daily Nebraskan staff for their time, effort, and open communication throughout this process.

Submitted by Subcommittee Members:

Wyatt Schnase Jack Burchess Kiera Morgan

Budget

Budget Request \$ Change from FY25 % Change from FY25

10,000 392,019 463,843 240,363 260,000 270,000 10,00	4,878 3,214 8,092 (500) (10,000) -10	8,000 3,317 15,000 5,000 20,000 45,000 114,417	3,200 15,000 5,000 10,000 45,000 114,800	3,465 9,505 33,275 69,131 238,039	128,372 483,478	471,433	Total Expenses
10,773 16,643 240,363 260,000 270,000 10,000	4,878	8,000 3,317 15,000 5,000 20,000 45,000	3,200 15,000 5,000 10,000 45,000	3,465 9,505 33,275 69,131	128,372	,	
10,000 1	4,878	8,000 3,317 15,000 5,000 20,000 45,000	3,200 15,000 5,000 10,000 45,000	3,465 9,505 33,275 69,131	128,372		
392,019 463,483 240,363 260,000 270,000 10,000 20,777 16,645 57,602 55,311 (2,291) 551,265 640,627 321,391 485,676 494,385 77,093 152,733 156,280 78,905 162,590 167,468 4,878 127,932 141,308 60,247 145,000 145,000 - 127,932 141,308 60,247 145,000 145,000 - 54,403 57,518 29,756 64,286 67,500 3,214 588 335,068 355,106 168,908 371,876 379,968 8,092 589 335,068 355,106 168,908 371,876 379,968 8,092 67,771 13,191 9,883 10,000 10,000 - 7,771 13,191 9,883 10,000 10,000 - 67,788 5,712 2,631 10,000 8,000 (500) 80 3,000 3,317 1,600 3,200 3,317 117 9 3,940 6,039 3,465 5,000 5,000 - 10,000 5,284 13,929 9,505 10,000 5,000 - 10,000 -	4,878	8,000 3,317 15,000 5,000 20,000 45,000	3,200 15,000 5,000 10,000 45,000	3,465 9,505 33,275		136,365	Total Operating Expenses
150,703 160,703 240,363 255,311 (2,291) (2,2	4,878	8,000 3,317 15,000 5,000 5,000 45,000	3,200 15,000 5,000 10,000 45,000	3,465 9,505 33,275			Transfers
150,700 150,700 10,000	4,878 	8,000 3,317 15,000 5,000 20,000 45,000	3,200 15,000 5,000 10,000 45,000	3,465 9,505 33,275			Resale Items
10,000 1	4,878 	8,000 3,317 15,000 5,000 20,000	3,200 15,000 5,000	3,465 9,505	65,349	88,589	General Expense
10,000 1	4,878 	8,000 3,317 15,000 5,000	3,200 15,000 5,000	3,465	13,929	5,284	Travel / Training
Prof 152,733 240,363 240,363 260,000 270,000 10,000	4,878 	8,000 3,317 15,000	3,200		6,039	3,940	Supplies and Materials
No.	4,878 	8,000 3,317 15,000	3,200 15,000				Utilities Expense
	4,878 	8,00C 3,317	3,200	5,125	12,196	15,039	Contracted Services
Second S	4,878 - - - 3,214 8,092	8,000	10,000	1,600	3,317	3,200	Repairs & Maint
	4,878 - - - - 3,214 8,092 - - - - (500) (10,000)	8,000	יייטטי				Administrative Expense
S S S S S S S S S S	4,878 	8,000	10 000				Advertising
	4,878 - - - - 3,214 8,092		8,500	2,631	5,712	6,738	Insurance
	4,878 - - - - 3,214 8,092	10,000	10,000	9,883	13,191	7,711	Printing
	4,878 - - - - 3,214 8,092	8,000	8,000	3,642	8,587	5,803	Communications
1.0,700 10,700 10,000	4,878 - - - - 3,214 8,092	100	100	5	52	61	Postage
10,700 10,700 10,000 1	4,878 - - - - 3,214 8,092						
10,707 10,707 10,707 10,000 1	4,878	379,968	371,876	168,908	355,106	335,068	Total Personnel Expenses
10,700 10,000 1	4,878	67,500	64,286	29,756	57,518	54,403	Employee Benefits
150,703 160,715 160,	4,878						Temporary / On-Call
150,703 160,483 240,363 260,000 270,000 10,000	4,878	145,000	145,000	60,247	141,308	127,932	Student Hourly
150,700 150,700 150,700 10,000 <td>4,878</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Graduate Assistants</td>	4,878						Graduate Assistants
150,700 150,700 150,700 150,700 150,700 10,000 </td <td>4,878</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Office / Service</td>	4,878						Office / Service
392,019 463,483 240,363 260,000 270,000 10,000 20,777 16,645 - 57,602 55,311 (2,291) 551,265 640,627 321,391 486,676 494,385 7,709	,,,,,	167,468	162,590	78,905	156,280	152,733	Admin /Managerial / Prof
150,765 100,775 100,775 100,775 100,775 392,019 463,483 240,363 260,000 270,000 10,000 20,777 16,645 - 57,602 55,311 (2,291) 55,002 55,311 (2,291) 65,005 640,627 321,301 486,676 404,385 7,700		7,7,303	700,070	341,331	070,027	331,203	I Otal Mayerina
392,019 463,483 240,363 260,000 270,000 10,000 20,777 16,645 - 57,602 55,311 (2,291)	7 709	797 285	359 981	271 201	640 627	551 265	Total Revenue
392,019 463,483 240,363 260,000 270,000 10,000 -	(2,291)	55,311	57,602	-	16,645	20,777	Grants
463,483 240,363 260,000 270,000 10,000	- 0						Univ. General Funds
ביטיים ביטיים ביטיים	10,000	270,000	260,000	240,363	463,483	392,019	Revenue
160 499 81 028 169 074 169 074 -	074 - 0%	169,074	169,074	81,028	160,499	138,469	UPFF

Daily Nebraskan	
Student Specific	
FY2025-2026 Budget Request	

	FY 23 Year-End Actual	FY 24 FY 25 Year-End Actual 6 Month Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 \$ Change from FY25	FY26 % Change from FY25
Carry Forward Balance							
UPFF	138,469	160,363	81,028	169,074	169,074		0%
Revenue							0
Univ. General Funds						-	0
Grants	18,244	22,931		24,688	33,585	8,897	36%
Total Revenue	156,713	183,294	81,028	193,762	202,659	8,897	5%
Admin /Managarial / Brof	87 138	86 5 58	77 780	803 E08	05 783	2 775	%c
Office / Service						1	0
Graduate Assistants						-	0
Student Hourly				-		-	0
Temporary / On-Call						-	0
Employee Benefits	31,278	33,310	16,655	31,454	34,976	3,522	11%
Total Personnel Expenses	118,416	122,888	61,444	123,962	130,259	6,297	5%
Postage	61	52	5	100	50	(50)	-50%
Communications	5,803	8,587	3,642	8,000	9,000	1,000	13%
Printing	7,772	9,459	4,730	10,000	10,000	-	0%
Insurance	6,738	6,957	3,479	9,500	7,000	(2,500)	-26%
Advertising						-	0
Administrative Expense							0
Repairs & Maint	3,200	3,317	1,600	3,200	3,350	150	5%
Contracted Services		12,000	5,125	18,000	15,000	(3,000)	-17%
Utilities Expense						15,000	0
Supplies and Materials	3,940			5,000	5,000	-	0%
Travel / Training	2,222	9,871	9,505		11,000	11,000	0
General Expense	9,074	10,163	5,082	16,000	12,000	(4,000)	-25%
Resale Items						-	0
Transfers						-	0
Total Operating Expenses	38,810	60,406	33,167	69,800	72,400	17,600	25%
Total Expenses	157,226	183,294	94,611	193,762	202,659	23,897	12%
Net Income (Loss)	(513)	-	(13 583)	•	(0)	(15,000)	
Net Income /(Loss)	(513)		(13,583)	•	(O)	(15,000)	O

	2022-23	2023-24	Balance as of
Account Name	Balance	Balance	12/31/2024
Cash Reserve Funds			
CDs	252,141.98	257,692.77	264,292.28
Stock Fund	160,166.37	137,316.87	129,062.80
Restricted Endowment Fund			
Reporting Endowment fund	391,563.13	472,213.17	496,029.82
Travel Endowment Fund	162,108.51	192,703.25	194,597.86
Investigative Endowment Fund	135,255.52	153,839.25	163,292.03
Breaking News Endowment Fund	72,339.11	86,330.11	86,099.58
Total Fund balance	1,173,574.62	1,300,095.42	1,333,374.37

Dallyer Nebraskan	Ç	erating budget s	ummary		FY2U2	FY2U25-2U26 Budget Request
FY 23	8 FY 24	FY 25	FY25	FY26	FY26	FY26

Budget

Budget Request \$ Change from FY25 % Change from FY25

UPFF	6,396	6,264	3,200	6,400	6,400	'	0%
Revenue	1	500	950	1	1	1	0
Univ. General Funds	1	1	1	1	1	1	0
Grants		1	1	1	1		0
Total Revenue	6,396	6,764	4,150	6,400	6,400		0%
Admin /Managerial / Prof		,		'	,	1	0
Office / Service	1	1	1	1	1	•	0
Graduate Assistants	-	-	-	-	-	•	0
Student Hourly	993	1,046	785	ı	1	•	0
Temporary / On-Call	1	1	1	ı	1	•	0
Employee Benefits	-	-	-	-	-	-	0
Total Personnel Expenses	993	1,046	785	-	-	•	0
Postage	'	1					0
Communications	-	-	-	-	-	-	0
Printing	2,474	2,550	-	3,300	3,300	-	0%
Insurance	1,105	735	1,110	1,300	1,300	-	0%
Advertising	-	-	-	-	-	-	0
Administrative Expense	-	-	-	ı	-	-	0
Repairs & Maint	-	-	-	-	-	-	0
Contracted Services	-	-	-	•	-	-	0
Utilities Expense	-	-	-	1	-	-	0
Supplies and Materials	615	580	84	300	300	-	0%
Travel / Training	-	-	-	-	-	-	0
General Expense	-	-	-	1,500	1,500	-	0%
Resale Items	-	-	-	-	-	-	0
Transfers	-	-	-	-	-	-	0
Total Operating Expenses	4,194	3,865	1,194	6,400	6,400		0%
Total Expenses	5,187	4,911	1,979	6,400	6,400		0%
Net Income /(Loss)	1,209	1,853	2,171		1	•	0

February 18, 2025

FY 2026 Report for CFA Subcommittee on ASUN Student Government

2024-2025 Allocation: \$535,929 2025-2026 Request: \$600,628

Subcommittee Recommendation of Allocation: \$600,628

Thank you to President Herbin for answering our questions about ASUN's budget.

ASUN Student Government has requested an increase in UPFF fees for FY26. Currently, ASUN has been funding itself through UPFF fees and its own reserves. Last year, ASUN utilized around \$178,500 from its reserves to break even with its budget. This year, they expect to finance their operations by using \$135,000 from their reserves. This decrease in reserves used reflects is combined with an expected 12% increase in funding from the UPFF.

To briefly explain the situation with ASUN's reserves, the organization has slowly accumulated around \$700,000 in reserves. As the university as a whole has cut costs, ASUN has been asked to utilize its reserves to finance its organization instead of increasing student fees. ASUN currently has a plan to dwindle its reserves until they sit at around 10% of its total expenses. However, ASUN reasonably drew on the reserve for FY26 to meet the increase in expenses to ensure the reserve can create a cushion for efficient operation while preventing large hikes in student fees over the next 5 years.

ASUN has strategically reduced its expenses for this fiscal year by being more reasonable in its assessments of expenses. The largest increase in ASUN expenses is in the Total Personnel Expenses, with approximately 8% increase, where the line-item Admin/Managerial/Prof contributes the highest increase of approximately 19%. This increase is a result of market price increases for the lawyers working at Student Legal Services.

The increase in the UPFF fund request is to augment the effect of high drawings from the reserve towards the FY26 budget. The ASUN reserve experienced substantial accumulation during the COVID period when student activities were at minimum and expenses were lower. The increase in the budget can be funded by the reserve, an increase in UPFF, or a systematic combination of both. ASUN takes the combined approach to ensure the effect of the cost on students is well managed while keeping the reserve for future uses. Relying solely on the reserve to fund the increase in expenses would deplete the account rapidly. The careful combination of reserve and UPFF will help the students in the long run and prevent the hemorrhaging of the reserve.

We believe that ASUN's request for FY26 is more than reasonable, given the increase in average market prices and the need to ensure that there is a fund in reserve to augment future expense increases. ASUN took the initiative to lower expenses where possible without decreasing student services. ASUN is ultimately the voice for students on this campus, working to implement meaningful changes and provide necessary services to students. This recommended budget will continue to help them do so.

Submitted by Member:

Gideon Casimiro Akinbode Okunola

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26
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UPFF	497,685	510,373	268,874	535,929	600,628	64,699	12.07%
Revenue	20,172	7,115	6,329	3,700	-	(3,700)	-100.00%
Univ. General Funds	-	ı	1	1	-	1	0
Reserve	92,596	151,895	31	178,535	135,000	(43,535)	-24.38%
Total Revenue	610,453	669,382	275,234	718,164	735,628	17,465	2.43%
Admin /Managerial / Prof	260,726	281,713	155,972	289,761	344,065	54,305	18.74%
Office / Service	87,260	98,287	46,094	103,468	97,876	(5,592)	-5.40%
Graduate Assistants	-	ı	1	1	-	1	0
Student Hourly	890	4,131	2,313	4,580	4,580	1	0.00%
Temporary / On-Call	5,180	7,533	2,552	8,640	6,500	(2,140)	-24.77%
Employee Benefits	111,224	124,206	61,602	145,884	143,931	(1,953)	-1.34%
Total Personnel Expenses	465,280	515,871	268,534	552,333	596,952	44,620	8.08%
Postage	62	ı	12	200	120	(80)	-40.00%
Communications	6,429	6,311	2,625	9,716	5,716	(4,000)	-41.17%
Printing	2,672	3,101	852	3,050	2,900	(150)	-4.92%
Insurance	1,484	1,914	1,354	1,500	2,080	580	38.67%
Advertising	-	-	-	-	-	-	0
Administrative Expense	-	-	-	-	-	-	0
Repairs & Maint	11,168	-	-	-	-	-	0
Contracted Services	4,942	12,924	1,763	6,500	4,900	(1,600)	-24.62%
Utilities Expense	-	-	-	-	-	-	0
Supplies and Materials	45,342	40,664	12,976	43,190	36,090	(7,100)	-16.44%
Travel / Training	19,366	23,916	6,132	25,950	24,950	(1,000)	-3.85%
General Expense	35,141	51,573	24,533	75,725	61,920	(13,805)	-18.23%
Resale Items	-	-	-	-	-	-	0
Transfers	18,567	13,108	-	-	-	-	0
Total Operating Expenses	145,172	153,511	50,247	165,831	138,676	(27,155)	-16.38%
Total Expenses	610,453	669,382	318,781	718,164	735,628	17,465	2.43%
Net Income /(Loss)	(0)	0	(43,547)		0	0	0

ASUN Reserve Account Balances

ASUN Reserve	Account Name	
615,656	Balance	2022-23
479,680	Balance	2023-24
479,911	12/31/2024	Balance as of

FY 23

FY 24

FY 25

FY25

FY26

FY26

	Year-End Actual	Year-End Actual 6 Month Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25
UPFF	119,985	110,769	67,823	133,826	69,489	(64,337)	-48.07%
Revenue	18,002	980	909	1	1		0
Univ. General Funds						-	0
Reserve	55,874	100,376	31	72,382	135,000	62,618	86.51%
Total Revenue	193,861	212,124	68,762	206,208	204,489	(1,719)	-0.83%
Admin /Managerial / Prof	70,755	74,993	37,023	74,044	76,265	2,221	3.00%
Office / Service	43,412	43,178	22,157	43,108	44,401	1,293	3.00%
Graduate Assistants						-	0
Student Hourly	35	4,131	2,313	3,000	3,000	-	0.00%
Temporary / On-Call						-	0
Employee Benefits	37,521	38,989	20,177	43,832	45,148	1,316	3.00%
Total Personnel Expenses	151,723	161,291	81,670	163,983	168,814	4,831	2.95%
Postage	62			100	45	(55)	-55.00%
Communications	4,533	3,053	1,186	6,300	2,700	(3,600)	-57.14%
Printing	1,147	931	132	1,000	800	(200)	-20.00%
Insurance	11	14	6	-	30	30	0
Advertising						-	0
Administrative Expense						1	0
Repairs & Maint	4,910			-		-	0
Contracted Services	(500)	7,433	652	1,750	1,200	(550)	-31.43%
Utilities Expense						-	0
Supplies and Materials	13,940	10,447	4,980	10,500	7,700	(2,800)	-26.67%
Travel / Training	9,248	13,114	2,416	10,300	10,700	400	3.88%
General Expense	8,787	15,841	8,499	12,275	12,500	225	1.83%
Resale Items						•	0
Transfers						-	0
Total Operating Expenses	42,137	50,834	17,870	42,225	35,675	(6,550)	-15.51%
Total Expenses	193,860	212,125	99,540	206,208	204,489	(1,719)	-0.83%
Net Income /(Loss)	0	(0)	(30,778)	(0)		0	0%

0.00%	(0)	0	0	(14,510)	0	0	Net Income /(Loss)
9.83%	41,079	459,084	418,005	196,511	381,778	344,607	Total Expenses
4.35%	1,290	30,946	29,656	9,647	27,198	31,050	Total Operating Expenses
0	-						Transfers
0							Resale Items
4.26%	490	11,990	11,500	5,049	10,674	9,937	General Expense
18.60%	1,200	7,650	6,450	213	6,796	5,647	Travel / Training
0.00%	ı	3,390	3,390	375	1,455	5,260	Supplies and Materials
0	1						Utilities Expense
0.00%	1	2,350	2,350	1,210	2,390	15	Contracted Services
0	1	-	1	1	-	6,258	Repairs & Maint
0							Administrative Expense
0	ı						Advertising
0.00%	ı	1,500	1,500	1,348	1,365	1,366	Insurance
0.00%	1	1,000	1,000	1	1,260	672	Printing
-11.71%	(400)	3,016	3,416	1,439	3,258	1,896	Communications
0.00%	1	50	50	12		1	Postage
10.25%	39,789	428,138	388,349	186,864	354,580	313,557	Total Personnel Expenses
-3.20%	(3,269)	98,783	102,052	41,425	85,217	73,704	Employee Benefits
-24.77%	(2,140)	6,500	8,640	2,552	7,533	5,180	Temporary / On-Call
0.00%		1,580	1,580	1	-	855	Student Hourly
0	-						Graduate Assistants
-11.41%	(6,885)	53,475	60,360	23,937	55,109	43,848	Office / Service
24.14%	52,083	267,800	215,717	118,949	206,720	189,971	Admin /Managerial / Prof
9.83%	41,079	459,084	418,005	182,002	381,778	344,607	Total Revenue
-100.00%	(56,702)		56,702		22,059	18,607	Reserve
0	-						Univ. General Funds
0	•			1,350	915	-	Revenue
27.06%	97,781	459,084	361,303	180,652	358,804	326,000	UPFF
FY26 % Change from FY25	FY26 \$ Change from FY25	FY26 Budget Request	FY25 Budget	FY 25 6 Month Actual	FY 24 Year-End Actual	FY 23 Year-End Actual	

FY 23 Year-End Actual

Year-End Actual 6 Month Actual

FY25 Budget

Budget Request \$ Change from FY25

FY26 % Change from FY25

FY26

FY26

FY 24

0	-	-	-	(5,662)	0	(0)	Net Income /(Loss)
-17.92%	(5,070)	23,230	28,300	10,812	21,385	20,839	Total Expenses
-17.92%	(5,070)	23,230	28,300	10,812	21,385	20,839	Total Operating Expenses
0	•						Transfers
0	•						Resale Items
-2.98%	(370)	12,030	12,400	2,220	11,427	8,659	General Expense
-28.26%	(2,600)	6,600	9,200	3,504	3,911	4,470	Travel / Training
-31.06%	(2,050)	4,550	6,600	5,089	5,966	7,533	Supplies and Materials
0	•						Utilities Expense
0	•		1			1	Contracted Services
0	•						Repairs & Maint
0	•						Administrative Expense
0	-						Advertising
0	•						Insurance
-50.00%	(50)	50	100	1	81	177	Printing
0	•						Communications
0	•						Postage
0			-		-	•	Total Personnel Expenses
0	-						Employee Benefits
0	•						Temporary / On-Call
0	•						Student Hourly
0	•						Graduate Assistants
0	-						Office / Service
0	-						Admin /Managerial / Prof
-17.92%	(5,070)	23,230	28,300	5,150	21,385	20,839	Total Revenue
-100.00%	(18,000)	-	18,000	-	11,085	69	Reserve
0	•						Univ. General Funds
0	-					170	Revenue
125.53%	12,930	23,230	10,300	5,150	10,300	20,600	UPFF

FY 22 Year-End Actual

Year-End Actual 6 Month Actual

FY24 Budget

FY25

Budget Request \$ Change from FY24 % Change from FY24

FY25

FY25

FY 23

	0	- 7,402 0			7,402		(0)	Net Income /(Loss) (0)
31,100 30,200 15,250 30,500 48,825 18,325 13,328 1	-25.63%	(16,825)	48,825	65,650	11,918	54,095	51,146	Total Expenses
STATES S								
Section Sect	-25.63%	(16,825)	48,825	65,650	11,918	54,095	51,146	Total Operating Expenses
Managerial Prof	0	1	1	-	,	13,108	18,567	Transfers
Service Serv	0	1	1	1	ı	1	,	Resale Items
Service Serv	-35.78%	(14,150)	25,400	39,550	8,765	13,631	7,758	General Expense
Service 31,100 30,500 15,250 30,500 48,825 30,500 30,500 48,825 30,700 3	0	1	1	ı	1	95	1	Travel / Training
State Stat	-9.91%	(2,250)	20,450	22,700	2,532	22,795	18,610	Supplies and Materials
s 31,100 30,500 15,250 30,500 48,825 18,325 neral Funds 2,000 5,220 4,070 3,700 - (3,700) - wenue 18,046 18,375 - 31,450 - (31,450) - Service 51,146 54,095 19,320 65,650 48,825 (16,825) - Managerial / Prof - - - - - - - (16,825) - Managerial / Prof -	0	1	1	1	1	1	,	Utilities Expense
31,100 30,500 15,250 30,500 48,825 18,325 1	-43.75%	(1,050)	1,350	2,400	(100)	3,101	5,427	Contracted Services
s 31,100 30,500 15,250 30,500 48,825 18,325 neral Funds 2,000 5,220 4,070 3,700 - (3,700) - wenue 18,046 18,375 - 31,450 - - - - Managerial / Prof - <td>0</td> <td>1</td> <td>1</td> <td>1</td> <td>ı</td> <td>1</td> <td>,</td> <td>Repairs & Maint</td>	0	1	1	1	ı	1	,	Repairs & Maint
31,100 30,500 15,250 30,500 48,825 18,325 18,325 18,046 2,000 5,220 4,070 3,700 (3,700 1,046 18,375 19,320 65,650 48,825 (16,825) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450) (31,450)	0	1	1	ı	ı	ı	1	Administrative Expense
s 31,100 30,500 15,250 30,500 48,825 18,325 s 2,000 5,220 4,070 3,700 (3,700) neral Funds 3,700 neral Funds 18,046 18,375 31,450 (31,450)	0		1	-	ı		1	Advertising
s 31,100 30,500 15,250 30,500 48,825 18,325 18,325 s 2,000 5,220 4,070 3,700 (3,700) ineral Funds 3,700 (3,700) wenue 18,046 18,375 31,450 (31,450) Wanagerial / Prof 31,450 <td>0</td> <td>550</td> <td>550</td> <td>1</td> <td></td> <td>535</td> <td>108</td> <td>Insurance</td>	0	550	550	1		535	108	Insurance
9 31,100 30,500 15,250 30,500 48,825 18,325 9 2,000 5,220 4,070 3,700 — (3,700) — 9 18,046 18,375 — — — (3,700) — 18,046 18,375 — 31,450 — — (31,450) — 18,046 18,375 — 31,450 — — (31,450) — 18,046 18,375 — 31,450 — — (31,450) — Managerial/ Prof — — — — — — — — — Service —	10.53%	100	1,050	950	720	829	676	Printing
31,100 30,500 15,250 30,500 48,825 18,325 18,325 2,000 2,000 2,220 4,070 3,700 (3,700) (0	1	1	-	,	-	•	Communications
nue 31,100 30,500 15,250 30,500 48,825 18,325 48,325 48,325 48,325 48,325 48,325 48,325 48,325 48,325 48,370 48,825 48,370 <td>-50.00%</td> <td>(25)</td> <td>25</td> <td>50</td> <td>-</td> <td>-</td> <td>-</td> <td>Postage</td>	-50.00%	(25)	25	50	-	-	-	Postage
nue 31,100 30,500 15,250 30,500 48,825 18,325 General Funds 2,000 5,220 4,070 3,700 -								
nue 31,100 30,500 15,250 30,500 48,825 18,325 General Funds - 2,000 5,220 4,070 3,700 - (3,700) - Revenue 18,046 18,375 - 31,450 - (31,450) - Revenue 51,146 54,095 19,320 65,650 48,825 (16,825) - n/Managerial / Prof - - - - - - - - s/ Service - - - - - - - - - s/ Service -	0		ı	-		•		Total Personnel Expenses
nue 31,100 30,500 15,250 30,500 48,825 18,325	0	1	1	-	ı	-	•	Employee Benefits
nue 31,100 30,500 15,250 30,500 48,825 18,325 nue 2,000 5,220 4,070 3,700 - (3,700) - General Funds - - - - - - - (3,700) - ve 18,046 18,375 - 31,450 - - (31,450) - Revenue 51,146 54,095 19,320 65,650 48,825 (16,825) - n/Managerial / Prof - - - - - - - y/ Service - - - - - - - - int Hourly - - - - - - - - -	0	-	ı	-	-	-	-	Temporary / On-Call
nue 31,100 30,500 15,250 30,500 48,825 18,325 nue 2,000 5,220 4,070 3,700 - (3,700) - General Funds - <t< td=""><td>0</td><td>1</td><td>1</td><td>-</td><td>·</td><td>-</td><td>•</td><td>Student Hourly</td></t<>	0	1	1	-	·	-	•	Student Hourly
nue 31,100 30,500 15,250 30,500 48,825 18,325 nue 2,000 5,220 4,070 3,700 (3,700) General Funds - - - - - - (3,700) ve 18,046 18,375 - 31,450 - (31,450) Revenue 51,146 54,095 19,320 65,650 48,825 (16,825) n/Managerial / Prof - - - - - - - - 2/ Service - - - - - - - - -	0	-	1	-	-	-	-	Graduate Assistants
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31,100 30,500 15,250 30,500 48,825 18,325 nue 2,000 5,220 4,070 3,700 - (3,700) - General Funds - - - - - - (31,450) - ve 18,046 18,375 - 31,450 - (31,450) -	-25.63%	(16,825)	48,825	65,650	19,320	54,095	51,146	Total Revenue
11,100 30,500 15,250 30,500 48,825 18,325 11,325	-100.00%	(31,450)	ı	31,450	-	18,375	18,046	Reserve
131,100 30,500 15,250 30,500 48,825 18,325 100 100 100 100 100 100 100 100 100 10	0	1	1	-	ı	-	•	Univ. General Funds
31,100 30,500 15,250 30,500 48,825 18,325	-100.00%	(3,700)	-	3,700	4,070	5,220	2,000	Revenue
	60.08%	18,325	48,825	30,500	15,250	30,500	31,100	UPFF



OFFICE OF THE VICE CHANCELLOR FOR STUDENT LIFE

TO: Josh Overocker, Associate Vice Chancellor for Student Life

FROM: Marlene Beyke, Director for ASUN

Elizabeth Herbin, UNL Student Body President & Student Regent

CC: Dee Dee Anderson, Vice Chancellor for Student Life

Ryan Lahne, Assistant Vice Chancellor for Student Life

DATE: November 22, 2024

RE: ASUN Reserve Balance

In response to the memo dated November 6, 2024, ASUN has reviewed the reserve balance and developed the following plan for intended use of the funds to fall within fall 2016 audit and memo establishing minimum (5%) and maximum (10%) guidelines for reserve balances. Over the last three academic years, ASUN leadership has been intentional and has held the UPFF Fund A request for ASUN at a 0% increase each year. This intentional hold was to address reserve fund spending, with funds from the reserve account covering mandatory increases (salaries, benefits, etc.) and any unfunded initiatives for the past three years (office space update, equity grant funding, digital archiving, etc.).

The table below illustrates the reduction of the reserve fund balance from \$730,469 at the start of fiscal year 2022/2023 and projects reserve deficit of \$167 at the end of fiscal year 2025/26 with current spending and another 0% increase in student fees.

	2022/2023	2023/2024	2024/2025	2	025/2026
Reserve Fund - Starting Balance	\$ 730,469	\$ 629,018	\$ 467,043	\$	233,221
Budgeted Reserve Spend	\$ (155,148)	\$ (192,500)	\$ (175,518)	\$	(233,388)
Additional Reserve Spend			\$ (38,304)*		
			\$ (20,000)**		
Actual Reserve Fund Spend	\$ (101,451)	\$ (161,975)	\$ (233,822)		
Reserve Fund - Ending Balance	\$ 629,018	\$ 467,043	\$ 233,221	\$	(167)

^{*} Market increase for lawyers in Student Legal Services following UNL HR position market analysis

ASUN will be working with student leadership as well as Student Life prior to their UPFF submission for the 2025/2026 academic year to both evaluate current expenses and make a recommendation of a student fee increase to ensure ASUN is able to continue service to all students.

^{**}Proposed unfunded projects from ASUN for this academic year



1 2	Appropriation Bill #6 2024-2025			
3	CFA FY26: Fund B			
4	WHEREAC AC		ا حفوم و المرام و	l linii ya wa isto y
5	•	JN possesses the authority to establish a		•
6 7	Bylaws; and,	Fees (UPFF) as declared by the Board of	Regents Pot	icies and ONL
8	bylaws, and,			
9	WHEREAS ASI	JN has established a Committee for Fee A	Allocations (CEA) which
10		enate specific agency allocations of UPFF	•	•
11		itted by eligible student organizations; an		or armaar
12			,	
13	WHEREAS, CF	A has completed its deliberations and has	s assembled	and ratified its
14		location to the ASUN Senate in this Appro		
15		•		
16	THEREFORE, B	E IT ENACTED, that ASUN allocates \$5,32	27,466 to Ne	ebraska Unions
17	from the UPFF Fund B	for the 2025-2026 fiscal year; and,		
18				
19		E IT ENACTED , that ASUN allocates \$1,24	48,400 to Tra	ansit Services
20	from the UPFF Fund B	for the 2025-2026 fiscal year; and,		
21				_
22	•	E IT ENACTED, that ASUN allocates \$105	-	
23	Readership Programfr	om the UPFF Fund B for the 2025-2026 fis	cal year; and	a,
24	THEREFORE B	EITENACTED that ASUN allegates \$9.00	01 701 to th	o I Iniversity
25 26	•	E IT ENACTED , that ASUN allocates \$8,68 or UPFF Fund B for the 2025-2026 fiscal ye	-	e Offiversity
27	rieattii Gentei nom tii	e OFFF Fullu B for the 2025-2026 fiscat ye	ai, aiiu,	
28	THEREFORE, B	E IT FINALLY ENACTED, that ASUN alloca	ates \$9 241	710 to Campus
29		PFF Fund B for the 2025-2026 fiscal year.	αισο φο , Σ 11,	
30		,		
31	SUBMITTED BY	Committee for Fee Allocations	DATE	02/27/2025
32	AUTHORED BY	Senator Schnase	DATE	02/27/2025
33	FLOOR ACTION		DATE	
34	PRESIDENTIAL SIGNAT	JRE	DATE	

February 20th, 2024

FY 2025 Report for CFA Subcommittee on Nebraska Unions

2024-2025 Allocation: \$5,109,691 2025-2026 Request: \$5,327,466

Subcommittee Recommendation of Allocation: \$5,327,466

We would like to thank Lucas Novotny and Veronica Riepe for preparing and presenting the Nebraska Union budget for the 2026 fiscal year.

The Nebraska Union fee user is requesting an additional \$217,775 in UPFF allocation. The additional funding requested comes alongside a 1.65% increase in personnel expenses and a 1.40% increase in operating expenses.

This year, many personnel expenses increased because of mandatory employee benefits and minimum wage increases. As the minimum wage increases during the year, the hourly wages for student and non-student staff will be higher across the board. Student hourly increases a total of \$52,403. As allocation requests for the Nebraska Unions have increased yearly in recent history, the administration has found creative ways to reduce expenses while maintaining quality of service. For instance, contracted services decreased by \$34,824.

We applaud the Unions directors for their continuous work to maintain the attractiveness of the Unions as a community space on campus, as they deal with the rising costs of doing business.

Overall, we believe this UPFF request is reasonable and believe the Nebraska Union is set to use the money appropriately to improve its offering to students. We approve the full amount of this request.

Special thanks to Dr. Overocker for his help in this process also.

Submitted by Subcommittee Members:

Kiera Morgan Akinbode Okunola

FY 24

FY 25

FY25 Budget

FY26

Budget Request \$ Change from FY25 % Change from FY25

FY26

FY26

-26.70%	(8,770)	24,070	32,840	308,495	(224,969)	274,732	Total Income / (Loss)
1.52%	151,840	10,159,968	10,008,128	3,307,053	10,235,415	10,126,510	Total Expenses
1.40%	73,884	5,366,492	5,292,609	1,373,877	5,999,880	6,062,100	Total Operating Expenses
0	•	1	•	1	231,043	305,146	Transfers
0		,	1	1,084	270	•	Resale Items
14.33%	37,517	299,329	261,812	152,290	281,049	293,468	General Expense
0.13%	60	47,415	47,355	9,596	17,499	30,839	Travel / Training
1.10%	20,397	1,869,789	1,849,392	121,361	1,894,443	2,364,221	Supplies and Materials
4.53%	39,971	922,264	882,292	388,309	917,990	924,658	Utilities Expense
-2.01%	(34,824)	1,696,528	1,731,352	594,323	1,804,885	1,290,497	Contracted Services
2.97%	4,573	158,373	153,800	108,350	218,899	202,720	Repairs & Maint
-4.72%	(7,467)	150,568	158,035	(37,899)	410,274	423,581	Administrative Expense
-55.27%	(1,520)	1,230	2,750	95	ı	1,946	Advertising
22.88%	25,740	138,250	112,510	1	130,104	128,642	Insurance
-46.16%	(13,435)	15,670	29,105	4,250	24,700	29,302	Printing
4.78%	3,011	66,006	62,995	31,644	67,704	66,154	Communications
-11.57%	(140)	1,070	1,210	474	1,021	925	Postage
1.65%	77,956	4,793,476	4,715,520	1,933,176	4,235,535	4,064,410	Total Personnel Expenses
5.79%	64,404	1,176,560	1,112,155	452,994	936,505	908,971	Employee Benefits
0	•	,		1	4,048	•	Temporary / On-Call
9.14%	52,403	625,703	573,300	274,872	575,526	383,836	Student Hourly
0.00%	-	31,724	31,724	30,710	49,946	51,660	Graduate Assistants
-6.56%	(97,397)	1,388,328	1,485,725	609,462	1,371,705	1,396,722	Office / Service
3.87%	58,547	1,571,162	1,512,615	565,137	1,297,805	1,323,220	Admin / Managerial / Prof
		-	-	-	-	-	
1.42%	143,070	10,184,039	10,040,968	3,615,548	10,010,446	10,401,242	Total Revenue
	-	-	-	-	-	-	Grants / Reserve
4.13%	5,311	134,057	128,746	64,231	123,908	283,261	Univ. General Funds
-1.67%	(80,016)	4,722,516	4,802,532	996,472	4,920,860	5,314,727	Revenue
4.26%	217,775	5,327,466	5,109,691	2,554,846	4,965,678	4,803,254	UPFF Allocation

Nebraska Union Reserve balances

Nebraska Union	Account Name
641,587	6/30/2023
444,623	Balance as of 6/30/24
531,214	Balance as of 12/31/24

Nebraska Union **Union City Operations** FY2025-2026 Budget Request

FY 23 Year-End Actual

Year-End Actual 6 Month Actual

FY25 Budget

Budget Request \$ Change from FY25

FY26 % Change from FY25

FY26

FY26

FY 24

UPFF Allocation	2,885,063	3,181,451	1,615,250	3,150,500	3,252,061	101,561	3.22%
Revenue	5,041,499	4,720,546	895,400	4,531,276	4,454,951	(76,325)	-1.68%
Univ. General Funds	283,261	123,908	64,231	128,746	134,057	5,311	4.13%
Grants / Reserve	1	1	'	-	1		
Total Revenue	8,209,823	8,025,906	2,574,881	7,810,521	7,841,068	30,547	0.39%
Admin /Managerial / Prof	700,866	842,836	353,368	886,437	929,037	42,600	4.81%
Office / Service	957,531	962,361	442,662	1,073,068	982,255	(90,813)	-8.46%
Graduate Assistants	22,959	19,638	14,745	-	-	-	0
Student Hourly	258,831	386,039	194,813	375,000	430,926	55,926	14.91%
Temporary / On-Call	-	-	-	-	-	-	
Employee Benefits	549,847	625,234	295,882	697,481	739,466	41,985	6.02%
Total Personnel Expenses	2,490,034	2,836,109	1,301,470	3,031,986	3,081,685	49,699	1.64%
Postage	954	989	449	1,000	850	(150)	-15.00%
Communications	38,017	40,667	19,080	37,345	39,754	2,409	6.45%
Printing	23,377	20,540	1,837	21,500	8,100	(13,400)	-62.33%
Insurance	96,508	104,793	-	97,000	110,000	13,000	13.40%
Advertising	1,682	-	-	1,500	480	(1,020)	-68.00%
Administrative Expense	422,306	408,836	(37,922)	157,355	149,566	(7,789)	-4.95%
Repairs & Maint	177,635	180,899	88,196	138,300	140,773	2,473	1.79%
Contracted Services	1,171,425	1,721,425	539,336	1,615,265	1,575,176	(40,089)	-2.48%
Utilities Expense	687,637	682,854	290,332	676,923	710,736	33,813	5.00%
Supplies and Materials	2,296,985	1,832,990	107,810	1,776,803	1,796,340	19,537	1.10%
Travel / Training	23,392	6,967	3,666	26,880	26,640	(240)	-0.89%
General Expense	236,790	188,568	91,679	186,075	221,278	35,203	18.92%
Resale Items	-	270	1,084	-	-	-	
Transfers	305,146	231,043	-	-	-	-	
Total Operating Expenses	5,481,854	5,420,840	1,105,547	4,735,947	4,779,693	43,746	0.92%
Total Expenses	7,971,887	8,256,949	2,407,016	7,767,933	7,861,378	93,445	1.20%
Total Income / (Loss)	237,936	(231,043)	167,865	42,589	(20,309)	(62,898)	-147.69%

Nebraska Union **Union East Operations** FY2025-2026 Budget Request

FY 25

Budget FY25

Budget Request \$ Change from FY25

% Change from FY25 FY26

FY26

Year-End Actual Year-End Actual 6 Month Actual FY 24

UPFF Allocation	1,218,152	1,082,869	532,880	1,145,760	1,179,163	33,404	2.92%
Revenue	226,657	192,079	100,072	229,456	225,765	(3,691)	-1.61%
Univ. General Funds	,	ı	ı	1	ı	•	0
Grants / Reserve		ı	ı	ı	1	•	0
Total Revenue	1,444,809	1,274,948	632,951	1,375,216	1,404,929	29,713	2.16%
Admin /Managerial / Prof	192,355	78,879	32,174	188,151	167,020	(21,131)	-11.23%
Office / Service	439,133	409,343	166,801	412,657	406,073	(6,585)	-1.60%
Graduate Assistants	-	-	-	-	ı	-	0
Student Hourly	92,113	153,725	61,258	164,000	157,276	(6,724)	-4.10%
Temporary / On-Call	-	4,048	-	-	-	-	0
Employee Benefits	219,010	166,696	77,785	233,849	213,735	(20,114)	-8.60%
Total Personnel Expenses	942,611	812,691	338,017	998,657	944,104	(54,553)	-5.46%
Postage	(29)	32	25	10	20	10	100.00%
Communications	21,930	21,588	10,423	19,390	19,992	602	3.10%
Printing	116	398	339	35	ı	(35)	-100.00%
Insurance	28,792	22,062	-	12,260	25,000	12,740	103.92%
Advertising	-	-	-	500	ı	(500)	-100.00%
Administrative Expense	1,195	1,347	23	650	972	322	49.62%
Repairs & Maint	24,681	38,000	20,154	15,500	17,600	2,100	13.55%
Contracted Services	79,150	81,665	42,758	81,892	87,157	5,265	6.43%
Utilities Expense	237,021	235,136	97,977	205,369	211,528	6,159	3.00%
Supplies and Materials	45,331	47,588	10,034	37,800	38,660	860	2.28%
Travel / Training	3,965	3,960	1,750	3,900	4,200	300	7.69%
General Expense	12,531	10,481	7,384	9,001	11,315	2,314	25.71%
Resale Items	-	-	-	-	ı	-	0
Transfers	-	-	-	-	-	-	0
Total Operating Expenses	454,683	462,257	190,867	386,307	416,444	30,137	7.80%
Total Expenses	1,397,294	1,274,948	528,884	1,384,964	1,360,549	(24,416)	-1.76%
Total Income / (Loss)	47,515	-	104,068	(9,748)	44,380	54,128	-555.25%

UPFF Allocation	700,039	701,357	406,716	813,431	896,242	82,810	10.18%
Revenue	46,571	8,235	1,000	41,800	41,800	-	0.00%
Univ. General Funds	-					-	
Grants / Reserve	-	-	1	-	1	-	
Total Revenue	746,610	709,592	407,716	855,231	938,042	82,810	10.18%
Admin /Managerial / Prof	430,000	376,089	179,595	438,027	475,105	37,077	8.46%
Office / Service	58	-	-			-	
Graduate Assistants	28,701	30,308	15,965	31,724	31,724	-	0.00%
Student Hourly	32,892	35,762	18,802	34,300	37,500	3,200	9.33%
Temporary / On-Call	-					-	
Employee Benefits	140,115	144,576	79,328	180,825	223,358	42,533	23.52%
Total Personnel Expenses	631,765	586,735	293,689	684,876	767,687	82,810	12.09%
Postage		1	1	200	200	1	0.00%
Communications	6,207	5,449	2,141	6,260	6,260	-	0.00%
Printing	5,809	3,763	2,074	7,570	7,570	-	0.00%
Insurance	3,342	3,249	-	3,250	3,250	-	0.00%
Advertising	264	-	95	750	750	-	0.00%
Administrative Expense	80	91	-	30	30	-	0.00%
Repairs & Maint	404	-	-			-	0
Contracted Services	39,922	1,795	12,230	34,195	34,195	-	0.00%
Utilities Expense	-	-	-			-	0
Supplies and Materials	21,905	13,864	3,517	34,789	34,789	-	0.00%
Travel / Training	3,482	6,572	4,179	16,575	16,575	-	0.00%
General Expense	44,147	81,999	53,227	66,736	66,736	-	0.00%
Resale Items	1					1	0
Transfers	1	ı	-	ı	1	ı	0
Total Operating Expenses	125,563	116,782	77,464	170,355	170,355		0.00%
Total Expenses	757,329	703,518	371,153	855,231	938,042	82,810	9.68%
Total Income / (Loss)	(10,719)	6,074	36,562	0	0	0	

February 20th, 2025

FY 2026 Report for CFA Subcommittee on Transit Services

2024-2025 Allocation: \$1,223,903 2025-2026 Request: \$1,248,400

Subcommittee Recommendation of Allocation: \$1,248,400

The subcommittee would like to thank Dan Carpenter for meeting and explaining the Transit Services budget request for the 2026 fiscal year.

We recommend the allocation of \$1,248,400 for the 2026 fiscal year. This amount is a 2% increase from the fiscal year 2025 and will primarily be allocated towards increased personnel expenses and vehicle costs associated with van services. This increase is less than the 2.9% rate of inflation over the 2024 calendar year.

Transit Services' budget allocation pays for routes 22, 23, 24, 25, and an evening bus service which provides students with safe and reliable transportation between City, East, and Innovation Campus. Service utilization increased by 12% from 2023 to 2024 and continues to provide an essential service to students.

Office and service costs now reflect employee benefits as well, becoming a consolidated number. This has falsely inflated its percentage increase. However, since switching to a service center model where time is charged to specific business activities, it was realized that time charged to van service was previously underreported. This has led to an increase of approximately \$30,000.

We commend Transit Services for their significant expenditure reduction of nearly \$200,000 in contracted services, which was achieved by eliminating an underutilized bus on route 22. Route 22 provides service between city campus and innovation campus; one bus will remain active on this route instead of two. With inflationary increases in operating costs and a capital increase to their contracted services, net savings are \$35,903.

We would once again like to thank Dan Carpenter and the Transit Services team for their deliberation, time, and communication throughout the fee allocation process. We submit the following proposal and look forward to seeing the results of future transit initiatives.

Submitted by Subcommittee Members:

Parker Barry Jed Morton

Budget

Budget Request \$ Change from FY25 % Change from FY25

0		•		(492,690)	(0)	•	Net Income /(Loss)
2%	24,497	1,248,400	1,223,903	1,100,982	1,181,050	1,108,614	Total Expenses
					_	-	
-3%	(32,625)	1,052,416	1,085,041	1,004,750	1,072,355	955,010	Total Operating Expenses
5.43%	(84,007)	(1,632,122)	(1,548,115)	0	(1,538,278)	(1,620,472)	Transfers
0	•		,	1	ı	1	Resale Items
0%	,	500	500	63	3,250	347	General Expense
47%	12,163	37,950	25,787	16,319	29,788	32,941	Travel / Training
-100%	(500)	-	500	1	1	2,238	Supplies and Materials
17%	715	4,927	4,212	2,693	4,479	3,964	Utilities Expense
-1%	(35,903)	2,560,861	2,596,764	984,674	2,490,835	2,532,215	Contracted Services
-100%	(3,000)	•	3,000	-	2,139	1,272	Repairs & Maint
0	78,000	78,000	ı	1	78,000	1	Administrative Expense
0			1	1	1	1	Advertising
0			1	1	1	1	Insurance
0	-	-	1	-	1	-	Printing
-4%	(93)	2,200	2,293	997	2,131	2,460	Communications
0%	•	100	100	4	11	46	Postage
41%	57,122	195,984	138,862	96,232	108,695	153,603	Total Personnel Expenses
-100%	(38,187)	-	38,187	-	1,134	38,581	Employee Benefits
0	13,377	13,377	-	6,569	-	10,595	Temporary / On-Call
0	14,178	14,178	-	6,962	-	-	Student Hourly
0	-	-	-	-	-	-	Graduate Assistants
67%	67,754	168,429	100,675	82,701	107,561	104,427	Office / Service
0	-	ı	1	1	1	1	Admin / Managerial / Prof
					,		
2%	24,497	1,248,400	1,223,903	608,292	1,181,050	1,108,614	Total Revenue
0	-	-	-	-	-	-	Grants
0	-	-	-	-	-	1	Univ. General Funds
0	-	-	-	-	1,716	-	Revenue
2%	24,497	1,248,400	1,223,903	608,292	1,179,334	1,108,614	UPFF

February 18th, 2025

FY 2026 Report for CFA Subcommittee on Student Readership Program

2024-2025 Allocation: \$105,000 2025-2026 Request: \$105,000

Subcommittee Recommendation of Allocation: \$105,000

We would like to thank Marlene Beyke and Jessie Matthes for their continued dedication to assisting the CFA with allocations for the UPFF fund, including the Student Readership Program.

The Student Readership Program has been primarily funded by UPFF fees, budgeted under the Unions, and organized by ASUN and the CFA at the approval of the Board of Regents. The request for the 2025-2026 year is \$105,000.

The Readership Program provides students on this campus access to a handful of essential news outlets – the New York Times, the Wall Street Journal, the Lincoln Journal Star, and the Omaha World-Herald. Many students use the services provided by the Readership Program for continued knowledge of current events, as well as to help them in their courses across campus.

Students are encouraged to activate their accounts with the aforementioned news outlets above to actively engage with reputable and credible news sources that are subsidized by their student fees.

Thank you again to ASUN and the Unions for supporting students' access to news.

Submitted by Members:

Gideon Casimiro Akinbode Okunola

	FY 23 Year-End Actual	FY 24 FY 25 Year-End Actual 6 Month Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 \$ Change from FY25	FY26 % Change from FY25
				1		1	
Carry Forward Balance							
UPFF	128,690	102,535	52,084	105,000	105,000	-	0.00%
Revenue	-	-	-	-	-	-	0
Univ. General Funds	-	-	-	-	1	-	0
Grants	6,345	20,060	-	23,242	23,242	-	0.00%
Total Revenue	135,035	122,595	52,084	128,242	128,242	-	0.00%
Admin /Managerial / Prof	-	<u> </u>	'	1	1	-	0
Office / Service	-	1	-	•	1	-	0
Graduate Assistants	-	-	-	-	-	•	0
Student Hourly	-	-	-	-	ī	-	0
Temporary / On-Call	-	1	1	-	-	-	0
Employee Benefits	-	1	-	ı	1	-	0
Total Personnel Expenses	•	-	-	-	•	-	0
Postage	1	1				1	0
Communications	ı	1	-	-	1	ı	0
Printing	135,035	122,595	128,242	128,242	128,242	-	0.00%
Insurance	-	1	1	-	-	-	0
Advertising		ı	-		1		0
Administrative Expense	,	ı	1	ı	1	1	0
Repairs & Maint	-	-	-	-	1	-	0
Contracted Services	-	-	-	-	-	-	0
Utilities Expense	-	-	-	-	ī	-	0
Supplies and Materials	-	-	-	-	ī	-	0
Travel / Training	-	-	-	-	-	-	0
General Expense	-	1	-	-	1	-	0
Resale Items	,	1	1	ı	ı	1	0
Transfers	-	1	-	-	1	-	0
Total Operating Expenses	135,035	122,595	128,242	128,242	128,242		0.00%
Total Expenses	135,035	122,595	128,242	128,242	128,242	1	0.00%
			(10, 110))
Net Income /(Loss)	(0)	(0)	(76,158)	Ŀ			0
Ending Balance	(0)	(0)	(76,158)	•	1	•	0

Readership Reserve	Account Name
94,260	Balance as of 6/30/23
74,200	Balance as of 6/30/24 E
74,200	Balance as of 12/31/2024

FY 2026 Report for the CFA Subcommittee on the University Health Center

2024-2025 Allocation: \$8,333,526 2025-2026 Request: \$8,681,791

Subcommittee Recommendation of Allocation: \$8,681,791

As a subcommittee, we would like to extend our appreciation to the University Health Center's leadership team for their transparency and engagement throughout the budget review process. Particularly the University Budget Management Office and Associate Vice Chancellor of Operations & Auxiliaries, Josh Overocker. Their willingness to provide insight into their financial situation has been invaluable to the Committee for Fee Allocations in understanding their request.

The University Health Center is requesting an allocation of \$8,681,791 in university program facility fees (UPFF) for fiscal year 2026. This represents a 4.18% increase from the previous fiscal year. The Health Center's leadership has demonstrated a commitment to financial responsibility, working to increase revenue streams while simultaneously reducing operational costs.

The Health Center's financial reports indicate that, while losses remain a significant concern, they are steadily decreasing. Between fiscal year 2025 and fiscal year 2026, their projected net loss is set to decline by 39.33%, highlighting the effectiveness of cost-saving measures and increased revenue generation efforts. Revenue from services outside of student fees has seen growth, increasing by 0.41%, demonstrating the Health Center's commitment to reducing reliance on student fees. Additionally, personnel expenses have been strategically reduced by 2.92%, reflecting a careful approach to balancing financial sustainability with staffing needs. Despite these improvements, rising costs in employee benefits and necessary contracted services have contributed to the requested increase. The Health Center has identified key areas where financial support remains critical, particularly in maintaining the quality and accessibility of student health services. The increase in UPFF funding will ensure the continued provision of essential healthcare services, including medical, mental health, and preventative care for the student body.

The University Health Center is an essential institution on campus, providing services that directly impact on student well-being and success. Their continued efforts to find efficiencies while maintaining high-quality care are commendable. Given the demonstrated progress in reducing financial shortfalls and the essential nature of their services, the CFA subcommittee finds their budget request both justified and necessary.

Once again, we thank the University Health Center's leadership and staff for their dedication to student health and their collaboration throughout this process.

Submitted by Subcommittee Members:

Jack Burchess Taryn Lauver Andy Nguyen

Univ Health Center CFA Operating Budget Summary FY2025-2026 Budget Request

FY 23 Year-End Actual

Year-End Actual 6 Month Actual

FY25 Budget

Budget Request \$ Change from FY25

FY26 % Change from FY25

FY26

FY26

FY 24

13,017,980 4,768,655 13,841,450 14,212,536 3 1,274,730 635,711 1,907,885 1,854,883 1,274,732 3,708 94,9,52 3,854,434 1,240,242 1,240,244 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,242 1,240,243 1,240	14,097,569 5,453,245	
13,017,980 4,768,655 13,841,450 14,212,536 371,087 1,274,730 635,711 1,907,885 1,854,883 (18,191) 388,271 169,150 403,625 385,434 (18,191) 1,2402 12,000 112,402 12,000 12,402 12,000 12,402 12,000 12,402 12,000 12,402 12,000 12,402 12,000 12,402 12,000 12,000 12,402 12,000 12,000 12,402 12,000 12,260,213 1,080,912 3,129,732 3,038,253 (191,480) 1,080,912 1,062,910 1,000,0		Total Expenses 13,962,9
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13,017,980 4,768,655 13,841,450 14,212,536 371,087	4,372,333 1	Total Operating Expenses 11,426,3:
13,017,980	1,079,589 -	1,2:
13,017,980	(25,576)	
13,017,980	63,289	General Expense 47,8
13,017,980	8,538	
13,017,980 4,768,655 13,841,450 14,212,536 371,087	2,199,394 1,087,391	Supplies and Materials 2,222,6
13,017,980 4,768,655 13,841,450 14,212,536 371,087	134,376	Utilities Expense 135,9:
13,017,980 4,768,655 13,841,450 14,212,536 371,087 1,274,730 635,711 1,907,885 1,854,883 (53,002) 1,274,730 635,711 1,907,885 1,854,883 (53,002) 1,274,730 33,708 98,974 57,474 (41,500) -1 1,2402 -1 1,2000	7,166,124 2,880,930	Contracted Services 6,565,5:
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- - - - - - - - - - - - - - - - - - - -	44,512	Communications 48,1:
13,017,980 4,768,655 13,841,450 14,212,536 371,087 1,274,730 635,711 1,907,885 1,854,883 (53,002) 358,271 169,150 403,625 385,434 (18,191) 84,632 33,708 98,974 57,474 (41,500) 12,402 - 12,000 - 530,177 242,343 707,249 740,462 33,213 2,260,213 1,080,912 3,129,732 3,038,253 (91,480)	4,308	Postage 4,1:
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13,017,980 4,768,655 13,841,450 14,212,536 371,087 371	1,080,912	Total Personnel Expenses 2,536,5
13,017,980 4,768,655 13,841,450 14,212,536 371,087 371,087 371,087 1,274,730 635,711 1,907,885 1,854,883 (53,002) (53,002) 358,271 169,150 403,625 385,434 (18,191) (18,191) 84,632 33,708 98,974 57,474 (41,500) -1 12,402 - 12,000 -1 -1	530,177	
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12 017 000	13,017,300 4,700,033	
	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
		Sparts / Docorro
		neral Funds
5,503,206 601,892 5,507,924 5,530,745 22,821	601,892	Revenue 5,496,6
5,955,597 7,514,774 4,166,763 8,333,526 8,681,791 348,266 4.18%	4,166,763	UPFF 6,955,5

University Health Center Reserve balances

FY 23 Year-End Actual

Year-End Actual 6 Month Actual

FY25 Budget

FY26

Budget Request \$ Change from FY25 % Change from FY25

FY26

FY26

FY 24

UPFF	4,915,864	5,675,762	2,806,690	5,613,380	5,833,601	220,221	3.92%
Revenue	5,443,974	5,450,061	584,720	5,373,924	5,403,345	29,421	0.55%
Univ. General Funds	-	ı	1	1	ı	•	0
Grants / Reserve	,	1	1	1	1	'	0
Total Revenue	10,359,838	11,125,823	3,391,410	10,987,304	11,236,946	249,642	2.27%
Admin /Managerial / Prof	180,722	105,757	6,724	108,930	13,853	(95,078)	-87.28%
Office / Service	194,969	220,010	106,623	209,830	213,785	3,955	1.88%
Graduate Assistants	17,994	36,861	-	41,500	-	(41,500)	-100.00%
Student Hourly	18,155	12,402	-	12,000	-	(12,000)	-100.00%
Temporary / On-Call	-	-	-	-	-	-	0
Employee Benefits	127,545	131,431	38,641	129,655	78,603	(51,052)	-39.38%
Total Personnel Expenses	539,384	506,461	151,988	501,916	306,241	(195,675)	-38.99%
	-	-	-	-	-		
Postage	4,115	4,301	928	4,100	6,850	2,750	67.07%
Communications	29,903	26,315	11,447	26,239	23,935	(2,304)	-8.78%
Printing	32,957	13,935	8,819	31,500	15,000	(16,500)	-52.38%
Insurance	84,749	96,666	-	90,000	100,000	10,000	11.11%
Advertising	642	-	-	-	-	-	0
Administrative Expense	1,000,019	1,000,094	-	1,000,000	800,000	(200,000)	-20.00%
Repairs & Maint	55,527	46,949	19,065	52,550	49,300	(3,250)	-6.18%
Contracted Services	6,553,795	7,112,739	2,856,809	6,805,000	6,952,200	147,200	2.16%
Utilities Expense	135,925	134,376	60,914	144,076	146,680	2,604	1.81%
Supplies and Materials	2,206,711	2,196,603	1,081,529	2,082,559	2,215,100	132,541	6.36%
Travel / Training	673	50	-	-	-	-	0
General Expense	7,128	12,911	1,399	3,800	2,350	(1,450)	-38.16%
Resale Items	8,474	(25,576)	249,407	1	1	•	0
Transfers	1,210,517	1,079,589	-	1,166,429	1,177,986	11,557	0.99%
Total Operating Expenses	11,331,133	11,698,951	4,290,316	11,406,253	11,489,401	83,148	0.73%
				ı	•		
Total Expenses	11,870,517	12,205,412	4,442,304	11,908,169	11,795,643	(112,526)	-0.94%
Not Income (Hoss)	(1 E10 670)	/1 070 E90\	(1 0E0 80/1)	(020 06E)	(550 607)	262 160	%cc 0c
Net Income /(Loss)	(1,510,679)	(1,079,589)	(1,050,894)	(920,865)	(558,697)	362,168	-39.33%

FY 23

FY 24

FY 25

FY25

FY26

FY26

	(0)	(0)	0	366,304	(0)		Net Income /(Loss)
4.26%	121,445	2,975,591	2,854,146	1,010,941	1,892,157	2,092,386	Total Expenses
7.62%	17,250	243,579	22b,329	82,01/	138,406	95,197	lotal Operating Expenses
0.00%		90,000	90,000	3	1		Transfers
0	,	ı	_	-	1		Resale Items
31.14%	17,000	71,600	54,600	39,515	50,379	40,713	General Expense
0.00%	1	22,256	22,256	2,624	8,488	2,310	Travel / Training
0.00%	1	16,900	16,900	5,862	2,791	15,966	Supplies and Materials
0	1	1	1	,	,		Utilities Expense
0.00%		16,000	16,000	24,121	53,385	11,741	Contracted Services
0.00%	1	1,200	1,200	1	,	805	Repairs & Maint
-16.67%	(350)	1,750	2,100	139	2,495	2,532	Administrative Expense
0.00%	1	2,000	2,000	616	768	103	Advertising
0.00%	1	100	100	1	,		Insurance
0.00%	,	2,600	2,600	927	1,896	2,729	Printing
3.23%	600	19,148	18,548	8,202	18,198	18,280	Communications
0.00%	1	25	25	11	8	19	Postage
3.97%	104,195	2,732,012	2,627,816	928,924	1,753,751	1,997,188	Total Personnel Expenses
14.59%	84,265	661,858	577,593	203,702	398,746	453,159	Employee Benefits
0	•	-	-	•	,	•	Temporary / On-Call
0	•	-	•	-	,	1	Student Hourly
0.00%	1	57,474	57,474	33,708	47,771	55,685	Graduate Assistants
-11.43%	(22,146)	171,649	193,795	62,527	138,261	132,866	Office / Service
2.34%	42,076	1,841,030	1,798,954	628,987	1,168,973	1,355,477	Admin /Managerial / Prof
	,		-,,	-,-,-,-	_,,	_,,	
4.26%	121,445	2.975.591	2.854.146	1.377.245	1,892,157	2.092.386	Total Revenue
0	-	-	'	•	-	1	Grants / Reserve
0	-	-	_	-	-	-	Univ. General Funds
-4.93%	(6,600)	127,400	134,000	17,172	53,145	52,652	Revenue
4.71%	128,045	2,848,191	2,720,146	1,360,073	1,839,012	2,039,733	UPFF
% Change from FY25	\$ Change from FY25 %	Budget Request	Budget	6 Month Actual	Year-End Actual	Year-End Actual	
, ot		7	1)		V 7:. L A .t	

February 17th, 2025

FY 2026 Report for CFA Subcommittee on Campus Recreation

2024-2025 Allocation: \$8,909,246 2025-2026 Request: \$9,241,710

Subcommittee Recommendation of Allocation: \$9,241,710

We would like to thank Amy Lanham (The Director of Campus Recreation), Zac Brost, (The Associate Director of Campus Recreation), and the Campus Recreation Advisory Council for giving context for their FY 2026 budget request.

After a careful review of the 2025-26 Campus Recreation projected budget and their requested fee allocations, we recommend an allocation of \$9,241,710 to Campus Recreation for FY26. In this year's proposal the Campus Recreation budget increased by \$332,464 (3.73%) from the previous fiscal year. This is mainly due to the state mandatory minimum wage increase of \$1.50 for FY26 (from \$13.50 to \$15.00) for which the Campus Recreation has requested an additional \$235,097, as reflected by the 14.18% increase on student hourly budget line from previous fiscal year. For context, student hourly increases cover 70.7% of all additionally requested monies.

The Campus Recreation has also increased their office/services cost by \$73,761. To reduce the reliance on UPFF, Campus Recreation has decided to not replace graduate assistant positions, reflected by their decrease undergraduate assistant line of \$40,447 (19.99% decrease).

Finally, several costs have been redefined by Campus Recreation, causing many budget lines under operating expenses to be drastically different. This explains the small increase in total operating expenses, as reflected by the 0.62% increase.

The University's Campus Recreation influences campus across several different spaces in the surrounding area under its three facilities: the Campus Recreation Center, the Recreation and Wellness Center, and the Outdoor Adventure Center. This includes the operating cost of these facilities and outdoor spaces, the faculty and staff on salary, student workers, and other general expenses. The Campus Recreation is a pivotal part of the UNL community, and its impact on students is immense, giving all students free resources to utilize its athletic facilities and programs.

Again, Campus Recreation has made many efforts to avoid increasing the request of their budget reliant of UPFFs. Because of this, this subcommittee approves the requested amount in full to be submitted.

Again, thank you to Amy, Zac, and the Campus Recreation Advisory Council for helping us in this process. Their work has allowed us to gain a complete understanding of their request which goes towards paying for the facilities and workers that make this campus and surrounding communities a place easily utilized and relied upon.

Submitted by Subcommittee Members:

Wyatt Schnase Gideon Casimiro Joel Henson

FY 23 Year-End Actual

Year-End Actual 6 Month Actual

FY25 Budget

FY26

Budget Request \$ Change from FY25 % Change from FY25

FY26

FY26

FY 24

ue 7,987,538 8,376,077 4,454,623 8,090,246 9,241,710 332,464 3,738,629 Feneral Funds 1,738,091 1,680,099 640,296 1,747,749 1,725,038 (22,711) -1,308 Feneral Funds 2,725,629 10,066,176 5,094,918 10,565,995 10,966,748 309,753 2,918 Valuation 2,275,629 10,066,176 5,094,918 10,555,995 10,966,748 309,753 2,918 Valuation 1,123,121 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) 0,488 Journal Funds 1,234,822 1,488,435 791,936 1,557,618 1,892,715 23,761 2,938 Relationship 1,141,238 1,488,439 791,936 1,557,618 1,892,715 233,097 141,88 att Point 1,1214 8,890 2,801 2,502 2,503 1,098 per		(0)	(0)	0	87,688	(390,125)	(77,960)	Net Income /(Loss)
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 321,464 1,738,091 1,138,091 1,141,281 1,187,749 1,121,141 1,123,142 1,129,142 1,129,142 1,129,142 1,129,144 1,129,144 1,129,144 1,128,415 70,318 2,120,499 1,10,447) 1,141,281 1,148,489 791,926 1,157,618 1,189,274 2,10,535 1,161,839 (40,447) 1,1016,531 5,001,421 1,320,29 1,358,097 2,26,063 1,1078,258 1,166,631 5,901,42 1,332,029 1,358,092 2,60,63 1,078,288 6,241 2,8827 2,102,285 1,1358,092 2,26,063 1,124 2,24,241 2,8827 2,124 2,320,09 2,250 1,154,241 2,235,097 2,24,17 2,24,17 2,24,200 2,250 2,250 2,2417 2,24,241 2,28,200 2,250 2,250 2,2417 2,24,241 2,28,200 2,250 2,250 2,250 2,2417 2,24,241 2,28,200 2,250	2.91%	309,753	10,966,748	10,656,995	5,007,230	10,456,300	9,803,589	Total Expenses
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 32,464 1,738,091 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 32,464 1,738,091 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 32,464 1,738,091 1,738,091 1,738,091 1,738,091 1,738,091 1,739,862 1,293,740 1,293,862 1,293,740 1,293,741 1,293,862 1,293,740 1,293,741 1,293,862 1,166,631 1,093,288 1,166,631 1,093,288 1,166,631 1,093,288 1,166,631 1,093,288 1,166,631 1,093,288 1,166,631 1,093,289 1,106,631 1,093,289 1,106,631 1,093,289 1,106,631 1,093,298 1,166,631 1,093,299 1,293,001 1,293,		, 						
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,139,3112 1,878,299 965,847 2,110,535 2,100,490 (10,043) 1,129,3182 1,188,415 70,318 202,285 1,618,399 (40,447) 1,101,141 128,415 70,318 202,285 1,618,399 (40,447) 1,101,166 9,345 77,92 1,555,418 1,892,715 235,097 1,101,166 9,345 70,218 202,285 1,618,399 (40,447) 1,376,11 1,101,166 9,345 70,122 1,555,18 1,892,715 235,097 1,488,29 1,488,29 1,488,29 2,506,33 1,202,285 1,138,992 26,063 26,063 1,259,448 1,259,488 1,	0.62%	25,323	4,088,137	4,062,814	1,990,023	4,437,382	4,320,789	Total Operating Expenses
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,680,099 640,296 1,747,749 1,725,038 (22,711) 2,725,629 1,066,176 5,994,918 10,656,995 10,966,748 399,753 2,725,629 1,066,176 5,994,918 10,556,995 10,966,748 309,753 2,11,141,258 1,1,367,740 5,994,918 10,536,995 10,966,748 309,753 2,11,141,258 1,1,468,489 791,926 1,657,618 1,835,474 73,761 1,178,258 1,166,831 5,994,918 202,285 161,839 (40,447) 2,10,141 1,28,415 703,318 202,285 161,839 (40,447) 3,17,201 1,146,848 791,926 1,657,618 1,892,715 235,097 4,828 1,166,831 5,90,422 1,333,029 1,358,092 250,063 5,482,800 6,018,919 3,017,207 6,594,881 6,892,181 2,927,11 2,944,292 5,823 5,482,800	22.06%	184,418	1,020,367	835,949	578,554	1,270,646	1,175,037	Transfers
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,590,099 640,296 1,747,749 1,725,038 (22,711) 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 10f 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) 1,291,740 1,238,415 70,3218 2,202,285 1,365,474 73,761 1,141,288 1,468,489 791,926 1,527,618 1,882,715 235,097 1,078,288 1,166,631 590,142 1,332,029 1,385,092 26,063 1,078,288 1,166,631 590,142 1,332,029 1,388,092 26,063 1,078,288 64,241 8,90 86 250 1,889,718 6,878,611 284,479 1,078,288 64,241 8,80 2,594,181 6,878,611 284,429 250 250 250 250 250 250 25,756 25,756 25,756 25,756	-37.18%	(19,535)	33,000	52,535	26,957	32,801	26,922	Resale Items
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,239,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) 1,233,862 1,367,740 598,271 2,110,535 2,100,490 (10,045) 1,141,258 1,468,489 791,926 1,557,618 1,892,715 235,097 1,078,280 1,166,631 590,142 1,332,029 1,358,947 2,35,097 1,078,281 1,166,631 590,142 1,332,029 1,358,992 26,063 1,078,288 6,018,919 3,017,070 6,594,181 6,878,611 284,029 1,944 890 86 250 25,328 (5,796) 25,027 1,252,326 30,013 16,154 29,200 29,000 100 2,5328 5,421 25,328 (5,796) <td>-23.02%</td> <td>(96,301)</td> <td>322,110</td> <td>418,411</td> <td>144,660</td> <td>375,180</td> <td>254,934</td> <td>General Expense</td>	-23.02%	(96,301)	322,110	418,411	144,660	375,180	254,934	General Expense
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 rof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) 1,141,258 1,367,740 598,272 1,291,714 1,365,474 73,761 1,141,258 1,468,431 70,318 202,285 161,339 (40,447) 1,01,14 1,186,631 590,142 1,525,618 1,892,715 23,097 ses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429 ses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429 ses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429 ses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,42	19.81%	16,799	101,620	84,821	40,124	72,472	77,014	Travel / Training
e 7,987,538 8,376,077 4,454,623 8,999,246 9,241,710 332,464 eneral Funds 1,738,091 1,690,099 640,296 1,747,49 1,725,038 (22,711) Reserve 9,725,629 10,066,176 5,94,918 10,656,995 10,966,748 339,753 Managerial / Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) Service 1,293,862 1,367,740 598,772 1,291,714 1,365,474 73,761 Service 1,214,1258 1,468,489 791,926 1,587,618 1,685,474 73,761 Hourly 1,178,258 1,468,489 791,926 1,587,618 1,882,71 2,56,63 Pisconnel Expenses 5,482,800 6,018,919 3017,207 6,594,181 1,982,71 2,66,63 Pisconnel Expenses 5,482,800 6,018,919 3017,207 6,594,181 6,878,611 2,24,29 26,633 Pisconnel Expenses 1,214 890 28,86 2,25 8,81 <t< td=""><td>-9.62%</td><td>(45,100)</td><td>423,476</td><td>468,575</td><td>164,063</td><td>385,976</td><td>414,195</td><td>Supplies and Materials</td></t<>	-9.62%	(45,100)	423,476	468,575	164,063	385,976	414,195	Supplies and Materials
e 1,7987,538 8,376,077 4,454,623 8,999,246 9,241,710 322,464 e 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) eneral Funds 2,725,629 1,066,176 2,094,918 10,556,995 10,966,748 2,211,138,749	-2.94%	(24,378)	805,000	829,378	371,606	919,442	986,621	Utilities Expense
Particle	0.94%	7,166	768,986	761,820	368,187	697,044	710,965	Contracted Services
Property	-0.82%	(250)	30,400	30,650	24,717	40,400	36,577	Repairs & Maint
Page	0.81%	3,500	435,000	431,500	224,300	481,270	488,904	Administrative Expense
e 1,7987,538 8,376,077 4,454,623 8,999,246 9,241,710 332,464 1,788,091 1,798,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) Reserve 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 Whanagerial / Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) Service 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761 Hourly 1,141,258 1,468,489 791,926 1,657,618 1,892,715 235,097 Pe Assistants 1,101,196 9,345 70,2 Be Benefits 1,078,258 1,166,631 590,142 1,332,029 1,358,092 26,063 Personnel Expenses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429 Inications 65,838 64,241 28,827 61,124 55,328 (5,796) Be Benefits 25,326 30,013 16,154 29,200 29,300 100 5,750 11	-34.21%	(1,300)	2,500	3,800	1,445	4,872	4,126	Advertising
e 1,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 2.2711 2	10.49%	5,750	60,550	54,800	342	62,135	52,417	Insurance
e 7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 eneral Funds 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) Reserve 9,725,629 10,066,176 5,094,918 10,556,995 10,966,748 309,753 Managerial / Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) Service 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761 Se Assistants 1,201,114 128,415 70,318 202,285 161,839 (40,447) Hourly 1,078,258 1,146,849 791,926 1,657,618 1,892,715 235,097 1 ab Penefits 1,078,258 1,166,631 590,142 1,332,029 1,358,092 26,063 ary On-Call 1,078,258 1,166,631 590,142 1,332,029 1,358,092 26,063 are Benefits 1,078,258 1,166,631 590,142 1,332,029 1,358,092 26,063 ary On-Call 1,094 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429 ary On-Benefits 5,482,800 6,018,919 3,017,207	0.34%	100	29,300	29,200	16,154	30,013	25,326	Printing
1,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 9,241,710 332,464 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710 9,241,710,535 10,966,748 309,753 9,241,710 9,241	-9.48%	(5,796)	55,328	61,124	28,827	64,241	65,838	Communications
unds 7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 re 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) re 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 erial/Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) tants 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761 tants 1,141,258 1,468,489 791,926 1,657,618 1,892,715 235,097 r-Call 10,196 9,345 702 if Expenses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429	100.00%	250	500	250	86	890	1,914	Postage
unds 7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 4,2711 re 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 309,753 erial/Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) 335,461 tants 1,141,258 1,468,489 791,926 1,657,618 1,892,715 235,097 40,447) n-Call 1,078,258 1,166,631 590,142 1,332,029 1,335,092 26,543 2,367,070 2,344,093 2,344,093 Expenses 5,482,800 6,018,919 3,017,207 6,594,181 6,878,611 284,429 2,044,047								
vinds 7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 vinds 9,725,629 1,690,099 640,296 1,747,749 1,725,038 (22,711) vinds 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 erial / Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) erial / Prof 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761 enits 1,141,258 1,468,489 791,926 1,657,618 1,892,715 235,097 1 P-Call 10,196 9,345 791,926 1,332,029 1,358,092 26,063 26,063	4.31%	284,429	6,878,611	6,594,181	3,017,207	6,018,919	5,482,800	Total Personnel Expenses
vinds 7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 vinds - - - - - - ve 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 erial / Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) tants 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761	1.96%	26,063	1,358,092	1,332,029	590,142	1,166,631	1,078,258	Employee Benefits
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 unds - - - - - - ve 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 erial / Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) tants 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761 1,141,258 1,468,489 791,926 1,657,618 1,892,715 235,097 1	0	1	1	1	702	9,345	10,196	Temporary / On-Call
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) 1,747,749 1,747,749 1,747,749 1,725,038 1,725,038 1,747,749 1,0556,995 10,966,748 309,753 1,878,299 965,847 2,110,535 2,100,490 (10,045) 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761 1,203,114 128,415 70,318 202,285 161,839 (40,447) -1	14.18%	235,097	1,892,715	1,657,618	791,926	1,468,489	1,141,258	Student Hourly
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 unds 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) e - - - - - - e - - - - - - erial/Prof 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045) erial/Prof 1,293,862 1,367,740 598,272 1,291,714 1,365,474 73,761	-19.99%	(40,447)	161,839	202,285	70,318	128,415	120,114	Graduate Assistants
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) - - - - - - 9,725,629 10,066,176 5,094,918 10,656,995 10,966,748 309,753 1,839,112 1,878,299 965,847 2,110,535 2,100,490 (10,045)	5.71%	73,761	1,365,474	1,291,714	598,272	1,367,740	1,293,862	Office / Service
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) nds	-0.48%	(10,045)	2,100,490	2,110,535	965,847	1,878,299	1,839,112	Admin / Managerial / Prof
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) nds								
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711) nds - - - - -	2.91%	309,753	10,966,748	10,656,995	5,094,918	10,066,176	9,725,629	Total Revenue
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 (22,711) neral Funds	0	-	-	-	-	-	-	Grants / Reserve
7,987,538 8,376,077 4,454,623 8,909,246 9,241,710 332,464 1,738,091 1,690,099 640,296 1,747,749 1,725,038 (22,711)	0	-	-	-	-	-	-	Univ. General Funds
8,376,077 4,454,623 8,909,246 9,241,710 332,464	-1.30%	(22,711)	1,725,038	1,747,749	640,296	1,690,099	1,738,091	Revenue
	3.73%	332,464	9,241,710	8,909,246	4,454,623	8,376,077	7,987,538	UPFF

Repair & Improvement	Replacement Fund	Departmental Reserve	Account Name Ba
1,723,171	5,099,406	1,646,421	Balance as of 6/30/23
1,613,332	5,079,534	1,256,296	Balance as of 6/30/24 Balance as
1,795,101	5,516,348	1,256,296	Balance as of 12/31/24

	!	1	! }	1	1	!	!
	FY 23 Year-End Actual Year-End Actual	Year-End Actual	6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 Budget Request \$ Change from FY25	FY26 % Change from FY25
UPFF	3,601,956	3,280,061	1,837,686	3,675,373	3,823,204	147,832	4.02%
Revenue	416,427	576,807	62,791	272,381	251,410	(20,972)	-7.70%
Univ. General Funds						1	
Grants / Reserve							0
Total Revenue	4,018,383	3,856,868	1,900,478	3,947,754	4,074,614	126,860	3.21%
Admin/Managerial/Prof	531,951	546,722	357,293	/63,358	//9,632	16,2/4	2.13%
Office / Service	209	3	1			1	0
Graduate Assistants	77	96	_			-	0
Student Hourly	31,673	22,334	10,228	32,100	44,719	12,619	39.31%
Temporary / On-Call	-	-	-			-	0
Employee Benefits	162,081	172,339	111,570	258,351	252,671	(5,680)	-2.20%
Total Personnel Expenses	725,991	741,495	479,091	1,053,808	1,077,022	23,213	2.20%
Postage	601	516	75	200	200	1	0 00%
Communications	38 630	38 500	16 220	30 036	32 500	(6 536)	
Printing	14,031	20,585	11,543	17,700	20,250	2,550	
Insurance	51,931	61,618	-	54,000	60,000	6,000	11.11%
Advertising	4,126	4,872	1,445	2,500	2,500	-	0.00%
Administrative Expense	427,514	433,514	213,543	430,000	426,000	(4,000)	-0.93%
Repairs & Maint	-	480	-	250	-	(250)	-100.00%
Contracted Services	448,230	448,585	237,864	476,303	494,734	18,432	3.87%
Utilities Expense	986,500	919,099	371,606	829,378	805,000	(24,378)	-2.94%
Supplies and Materials	21,805	5,634	21,215	62,899	69,831	6,932	11.02%
Travel / Training	3,200	3,341	1,610	3,000	3,000	-	0.00%
General Expense	189,837	293,927	99,656	263,250	206,050	(57,200)	-21.73%
Resale Items	8,953	8,987	2,276	3,900	3,900	-	0.00%
Transfers	1,174,993	1,265,750	578,554	699,209	873,627	174,418	24.94%
Total Operating Expenses	3,370,352	3,505,497	1,555,606	2,881,625	2,997,592	115,967	4.02%
Total Expenses	4,096,344	4,246,992	2,034,697	3,935,433	4,074,614	139,181	3.54%
Net Income /(Loss)	(77,961)	(390,124)	(134,219)	12,321	(0)	(12,321)	
Net Income /(Loss)	(77,961)	(390,124)	(134,219)	12,321	(0)	(12,321)	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26
	Year-End Actual	Year-End Actual Year-End Actual 6 Month Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25
UPFF	124,667	84,769	79,876	159,752	174,029	14,276	8.94%
Revenue	8,419	2,168	-		2,130	2,130	0
Univ. General Funds						1	0
Grants / Reserve						1	0
Total Revenue	133,086	86,937	79,876	159,752	176,159	16,406	10.27%
			_				
Admin/Managerial/ Prot							C
Office / Service	2,205	14,016	(100)			-	0
Graduate Assistants	19,685	3,882	10,230	20,223	20,223	-	0.00%
Student Hourly	91,760	65,059	11,094	128,652	145,585	16,933	13.16%
Temporary / On-Call	-	-	-			-	0
Employee Benefits	17,754	2,132	3,525	8,550	8,550	-	0.00%
Total Personnel Expenses	131,404	85,088	24,749	157,425	174,359	16,933	10.76%
Postage						-	0
Communications						-	0
Printing			•			-	0
Insurance						-	0
Advertising	-		-			-	0
Administrative Expense	173	98	-			-	0
Repairs & Maint						-	0
Contracted Services	-	-	-			-	0
Utilities Expense						-	0
Supplies and Materials	787	1,079	931	1,577	1,800	223	14.14%
Travel / Training						-	0
General Expense	722	671	50	750		(057)	-100.00%
Resale Items						-	0
Transfers						-	0
Total Operating Expenses	1,682	1,849	981	2,327	1,800	(527)	-22.65%
Total Expenses	133,086	86,937	25,730	159,752	176,159	16,406	10.27%
Net Income /(Loss)	-		54,146	0		(0)	

	EV 23	VC A3	EV 25	EV25	9CA3	EV26	9CA3
	Year-End Actual Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25
UPFF	1,931,049	2,098,492	1,076,516	2,153,031	2,231,771	78,740	3.66%
Revenue	1	ı	-			1	0
Univ. General Funds							0
Grants / Reserve						-	0
Total Revenue	1,931,049	2,098,492	1,076,516	2,153,031	2,231,771	78,740	3.66%
Admin /Managerial / Prof	153,377	200,584	103,611	207,230	213,447	6,217	3.00%
Office / Service	1,066,423	1,139,724	518,424	1,140,101	1,171,381	31,280	2.74%
						•	0
Student Hourly	11,326	1,923	2,443	19,990	11,000	(8,990)	-44.97%
Temporary / On-Call	6,071	4,713	665			-	0
Employee Benefits	465,056	520,576	259,004	567,715	607,448	39,733	7.00%
Total Personnel Expenses	1,702,252	1,867,519	884,147	1,935,036	2,003,276	68,240	3.53%
Postage	527					1	0
Communications	178	178	89	178	178		0.00%
Printing	5	675	282			-	0
Insurance	-	-	-			-	0
Advertising	-	-	-			-	0
Administrative Expense	•	-	-			-	0
Repairs & Maint	33,328	39,461	23,936	30,400	30,400	-	0.00%
Contracted Services	7,518	7,611	1,833	6,250	6,250	-	0.00%
Utilities Expense						-	0
Supplies and Materials	199,130	189,962	65,367	170,617	181,117	10,500	6.15%
Travel / Training	3,960	3,960	1,750	4,000	4,000	1	0.00%
General Expense	(15,894)	(14,523)	7,775	6,550	6,550	•	0.00%
Resale Items	-	-	-			-	0
Transfers	44	3,649				•	0
Total Operating Expenses	228,796	230,974	101,032	217,995	228,495	10,500	4.82%
Total Expenses	1,931,049	2,098,493	985,179	2,153,031	2,231,771	78,740	3.66%
Net Income /(Loss)	0	(0)	91,336	0	0	(0)	
	•	(=)				(*)	

	(0)	(0)	0	38,036			Net Income /(Loss)
-33.44%	(133,618)	265,979	399,596	148,538	330,694	361,610	Total Expenses
-6.09%	(1,270)	19,570	20,840	8,913	22,490	16,621	Total Operating Expenses
0	1						Transfers
0	ı						Resale Items
-15.85%	(580)	3,080	3,660	1,263	3,039	3,775	General Expense
0	-			ı	ı	408	Travel / Training
-4.87%	(690)	13,490	14,180	4,032	13,496	8,203	Supplies and Materials
0	-						Utilities Expense
171.43%	1,200	1,900	700	2,600	2,230	702	Contracted Services
0	-						Repairs & Maint
0	-			380	2,339	1,938	Administrative Expense
-100.00%	(300)	,	300	,		1	Advertising
0	-						Insurance
-60.00%	(1,200)	800	2,000	628	1,076	1,549	Printing
0	•						Communications
0	300	300		11	311	45	Postage
						-	
-34.94%	(132,348)	246,409	378,756	139,624	308,204	344,988	Total Personnel Expenses
-67.86%	(64,493)	30,548	95,040	26,071	67,110	89,226	Employee Benefits
0	-						Temporary / On-Call
18.22%	13,665	88,665	75,000	51,245	92,055	67,530	Student Hourly
0.00%	-	20,223	20,223	10,230	18,645	19,680	Graduate Assistants
0	40,000	40,000		42	6,069	341	Office / Service
-64.47%	(121,520)	66,972	188,492	52,037	124,324	168,212	Admin / Managerial / Prof
	(100)010)	-00,000		100,000		001)010	
~vv εε⁻	(122 618)	265 979	300 506	186 573	330 694	361 610	Total Revenue
0							Univ. General Funds
10.53%	7,345	77,125	69,780	21,665	57,360	47,918	Revenue
-42.74%	(140,962)	188,854	329,816	164,908	273,334	313,691	UPFF
% Change from FY25	\$ Change from FY25	Budget Request	Budget	6 Month Actual	Year-End Actual Year-End Actual 6 Month Actual	Year-End Actual	
FY26	FY26	FY26	FY25	FY 25	FY 24	FY 23	

	!	! •	!	!	! •	!	!
	FY 23 FY 24 FY 25 Year-End Actual Year-End Actual 6 Month Actual	Year-End Actual	6 Month Actual	FY25 Budget	FYZ6 Budget Request	FYZ6 \$ Change from FY25	** Change from FY25
UPFF	152,124	167,680	15,786	31,573	9,308	(22,265)	-70.52%
Revenue	68,790	76,213	80,229	193,382	186,800	(6,582)	-3.40%
Univ. General Funds							
Grants / Reserve							0
Total Revenue	220,914	243,893	96,015	224,955	196,108	(28,847)	-12.82%
Admin /Managerial / Prof	116,064	124,175	64,198	122,949	126,637	3,688	3.00%
Office / Service	10,956	3,312	1,698			,	0
Graduate Assistants	-	-	-	20,223	-	(20,223)	-100.00%
Student Hourly	1,073	1,758	184	11,930	1,800	(10,130)	-84.91%
Temporary / On-Call	-	-	-			-	0
Employee Benefits	40,251	53,238	27,709	64,853	60,671	(4,182)	-6.45%
Total Personnel Expenses	168,345	182,483	93,789	219,955	189,108	(30,847)	-14.02%
Postage						-	0
Communications	-	-	-				0
Printing	-	•	-			1	0
Insurance	54	72	32				0
Advertising	-	-	-			-	0
Administrative Expense	396	197	206			-	0
Repairs & Maint						-	0
Contracted Services	-	9,052	4,674			-	0
Utilities Expense						-	0
Supplies and Materials	36,046	39,218	18,220	5,000	7,000	2,000	40.00%
Travel / Training	400	-	569			-	0
General Expense	15,674	12,595	5,907			-	0
Resale Items						-	0
Transfers		277				-	0
Total Operating Expenses	52,569	61,410	29,608	5,000	7,000	2,000	40.00%
Total Expenses	220 914	243 893	123 397	224 955	196 108	(78 87)	-12 82%
	,	- :-,)		-00,-00	1-0,000	
Net Income /(Loss)	•	(0)	(27,382)	0	(0)	(0)	

	(0)	(0)	0	(23,699)		-	Net Income /(Loss)
5.97%	51,395	911,937	860,542	377,452	769,642	701,304	Total Expenses
	1			= 7 = = =			0 - 1
-35.60%	(18,428)	33,330	51,758	17,066	57.749	42,549	Total Operating Expenses
0	-						Transfers
-49.98%	(18,485)	18,500	36,985	7,033	14,942	8,591	Resale Items
-52.58%	(1,475)	1,330	2,805	1,887	5,397	413	General Expense
0	•			-	1	1	Travel / Training
12.80%	1,532	13,500	11,968	5,077	10,736	6,930	Supplies and Materials
0	•						Utilities Expense
0	-				1	1	Contracted Services
0	ı						Repairs & Maint
0				3,069	26,674	26,424	Administrative Expense
0	ı			-	1		Advertising
0							Insurance
0	•			-	1	192	Printing
0							Communications
0	•			-	1	1	Postage
8.63%	69,823	878,607	808,784	360,386	711,893	658,755	Total Personnel Expenses
12.97%	13,159	114,632	101,473	40,885	78,150	71,410	Employee Benefits
0	1				1	1	Temporary / On-Call
11.60%	49,383	475,000	425,617	198,470	365,247	245,814	Student Hourly
0	•			-	686	376	Graduate Assistants
1.56%	1,260	82,255	80,995	20,689	71,152	88,007	Office / Service
3.00%	6,021	206,720	200,699	100,342	196,657	253,149	Admin / Managerial / Prof
3.57/8	21,333	211,237	000,572	333,733	705,042	701,304	Total Nevellag
E 079/	E1 20E	01107	060 542	262 762	760 642	701 204	Total Parsonic
7.53%		003,403	301,211	204,067	340,374	347,443	Hniv General Funds
7 5 2 %	72.257	לטט אלב	EC1 211	700 007	E /0 77/	0VV &C3	
3.05%	9,141	308,472	299.331	149,665	221.267	173,855	UPEF
% Change from FY25	Budget Request \$ Change from FY25 % Change from FY25	Budget Request	Budget	6 Month Actual	Year-End Actual Year-End Actual 6 Month Actual	Year-End Actual	
FY26	FY26	FY26	FY25	FY 25	FY 24	FY 23	

FY 23 FY 24 FY 25 FY25 FY26 Year-End Actual Year-End Actual 6 Month Actual Budget Budget Reque 457,585 694,351 283,106 566,213 676,6 316,937 186,375 135,137 297,795 288,2 5 174,522 880,726 418,243 864,008 934,8 5 174,522 880,726 418,243 864,008 934,8 5 174,522 880,726 418,243 864,008 934,8 6 176,031 183,069 95,291 190,590 196,31 7,040 28,210 15,648 40,706 41,9 8,4323 76,882 38,222 40,706 41,9 9,7447 40,40 383,825 194,786 340,244 40,4 1,500 92,833 38,222 40,706 41,9 389,8 1,501 331 - 50 92,958 98,5 1,602 2,737 - </th <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>								
		FY 23 Year-End Actual	FY 24 Year-End Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request		FY26 % Change from FY25
Resilfunds 457,585 694,351 283,106 566,213 676,621 110,408 Reserve 316,937 186,375 135,137 297,795 258,000 (39,595) Reserve 774,522 880,726 418,243 864,008 934,221 70,813 Managerial/ Prof 176,031 183,069 95,291 190,590 196,308 5,718 Managerial/ Prof 18,040 28,210 38,225 194,786 441,927 1,211 Managerial/ Prof 18,040 28,231 195,591 196,308 934,221 70,813 Februle 49,333 76,882 95,291 190,590 149,308 41,271 42,11 Hourly 233,240 38,225 194,786 344,224 39,300 45,576 Hourly 232,400 38,825 194,786 344,224 39,800 45,576 Februle 232,401 38,225 194,786 344,224 39,800 45,576 450,191 233,232 32,839					(
Majagerial Pirof Majagerial								
No.	UPFF	457,585	694,351	283,106	566,213	676,621	110,408	19.50%
Pereir Funds	Revenue	316,937	186,375	135,137	297,795	258,200	(39,595)	-13.30%
Reserve 174,522 880,726 418,243 864,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 944,008 934,821 70,813 938,009 744,008 744,008 744,008 744,009	Univ. General Funds						-	0
wenue 774,522 880,726 418,243 864,008 934,821 70,813 Abanagerial / Prof 176,031 183,069 95,291 190,590 196,308 5,718 Service 84,323 76,882 38,222 40,706 41,927 1,221 Service 84,323 76,882 38,222 40,706 41,927 1,221 Service 18,040 28,210 13,648 340,424 389,800 45,576 1 Houry 234,201 38,825 19,786 344,224 389,800 45,576 1 Inv/On-Call 331 30 50 5,561 1 Inv/On-Call 331 30 50 5,561 1 Inv/On-Call 331 30 50 5,561 1 Inv/On-Call 331 30 50 5,561 1 Invariance 2	Grants / Reserve						-	0
Wanagerial / Prof 176,031 183,069 95,291 190,590 196,308 5,718 Service 84,323 76,882 38,222 40,706 41,927 1,221 Absistants 18,040 28,210 15,688 40,447 40,447 Hourly 234,240 33,822 1,786 344,224 389,800 45,576 1 abronal Expenses 601,966 719,879 393,222 708,925 76,001 45,576 1 inications 1,561 39,000 92,893 49,276 92,958 98,520 5,561 inications 2,560 2,737 461 2,000 inications 15,042 7,175 461 2,000 elemefits 2,560 2,737 461 2,000 ing - 2,175 4,51 1,500 2,000 ged Se	Total Revenue	774,522	880,726	418,243	864,008	934,821	70,813	8.20%
Managerial/Prof 176,031 183,063 95,291 190,590 196,308 5,718 Service 18,040 28,210 15,648 40,476 41,927 1,221 e Assistants 18,040 28,210 15,648 40,476 40,477 40,477 1,221 Aburry 234,240 338,8215 194,786 344,224 389,800 45,576 1 Hourry 234,240 338,8215 194,786 344,224 389,800 45,576 1 Hourry 331 33,8215 194,786 344,224 389,800 45,576 1 Hourry 331 33,8215 194,786 344,224 389,800 45,576 1 Hourry 331 33,8215 194,786 344,224 40,447 40,447 40,447 40,447 40,476 41,576 1 Be Party 461 2,737 461 2,760 52,50 5,561 1 Incations 15,948 2,737 4,61								
Service 84,323 76,882 38,221 40,706 41,927 1,221 BASSITINIS 18,040 232,210 15,648 40,447 40,447 40,447 1,221 HOUTY 234,240 338,825 194,786 344,224 389,800 45,576 1 HOUTY 234,240 338,825 194,786 344,224 389,800 45,576 1 HOUTY 234,240 338,825 194,786 344,224 389,800 45,576 1 HOUTY 234,000 92,893 49,276 92,988 98,520 5,561 1 HOUTY 25 30 - 50 - (50) 5,561 1 Februs 25 30 - 50 - (50) -10 Ications 15,042 7,175 461 2,000 2,500 -5 -1 ications 15,042 71,715 4,161 1,500 6,000 4,500 -5	Admin /Managerial / Prof	176,031	183,069	95,291	190,590	196,308	5,718	3.00%
e Assistants 18,040 28,210 15,648 40,447 40,047 <	Office / Service	84,323	76,882	38,222	40,706	41,927	1,221	3.00%
Hourly 234,240 338,825 194,786 344,224 389,800 45,576 1 a Py / On-Call 331 <td< td=""><td>Graduate Assistants</td><td>18,040</td><td>28,210</td><td>15,648</td><td>40,447</td><td>40,447</td><td>1</td><td>0.00%</td></td<>	Graduate Assistants	18,040	28,210	15,648	40,447	40,447	1	0.00%
any/ On-Call 331 -	Student Hourly	234,240	338,825	194,786	344,224	389,800	45,576	13.24%
e Benefits 89,000 92,893 49,276 92,958 98,520 5,561 rsonnel Expenses 601,966 719,879 393,222 708,925 767,001 58,076 ications 2,560 2,560 2,737 461 2,000 2,000 -10 ing -2,260 2,737 461 2,000 2,000 -2 -10 ing -2,260 2,737 461 2,000 2,000 -2 -2 ed Services 15,042 7,175 4,161 1,500 6,000 4,500 -5 Expense 11,776 17,715 104 26,000 18,000 4,500 -5 Expense 11,776 17,715 104 26,000 18,000 4,500 -5 Expense 11,794 68,480 20,279 70,885 70,475 (410) -4 Expense 16,685 20,562 9,652 26,498 26,495 (410) -4 Evaluation </td <td>Temporary / On-Call</td> <td>331</td> <td>-</td> <td>-</td> <td></td> <td></td> <td>-</td> <td>0</td>	Temporary / On-Call	331	-	-			-	0
TSOINNEE FEATURE TOTAL	Employee Benefits	89,000	92,893	49,276	92,958	98,520	5,561	5.98%
	Total Personnel Expenses	601,966	719,879	393,222	708,925	767,001	58,076	8.19%
lications 15 20 20 100<	Postage	25	30	_	۲O	_	(50)	-100 00%
		4 [(55)	10000
e 2,560 2,37 461 2,000 3,000 1,000 3,000 1,000 3,000 1,000 3,000 1,000<	Communications	15	2 -	1				0
218 226 62 500 250 (250) -5 2 15,042 7,175 4,161 1,500 6,000 4,500 30 3,248 459 781 1,500 6,000 4,500 30 11,776 17,715 104 26,000 18,000 (8,000) -3 120 342 - 104 26,000 18,000 (8,000) -3 77,794 68,480 20,279 70,885 70,475 (410) - 35,696 34,194 17,950 16,000 34,000 18,000 18,000 11 16,685 20,562 9,652 26,498 26,495 (3) 18,000 11 9,378 8,872 17,648 11,650 10,600 (1,050) 1 9,378 8,872 17,648 11,650 10,600 (1,050) - 9,378 8,872 17,648 11,650 10,600 (1,050) - 9,378 8,872 17,648 11,650 10,600 12,737 9,495 12,735 16,847 71,097 155,083 167,820 12,737 10 10,900 11,050 10,000<	Printing	2,560	2,737	461	2,000	2,000	1	0.00%
a 15,042 7,175 4,161 1,500 6,000 4,500 30 a 3,248 459 781 1,500 6,000 4,500 30 a 3,248 459 781 1,500 6,000 4,500 30 a 11,776 17,715 104 26,000 18,000 (8,000) -3 120 342 - 70,885 70,475 70,475 (410) -3 77,794 68,480 20,279 70,885 70,475 (410) -4 35,696 34,194 17,950 16,000 34,000 18,000 18,000 1 40,685 20,562 9,652 26,498 26,495 (410) - - 887 17,648 11,650 10,600 (1,050) - - - 9,378 8,872 17,648 11,650 10,600 (1,050) - - 9,525 26,498 26,495 - - - - - 10,000 10,800 10,	Insurance	218	226	62	500	250	(250)	-50.00%
e 15,042 7,175 4,161 1,500 6,000 4,500 30 3,248 459 781 1,500 6,000 4,500 - 30 11,776 11,775 104 26,000 18,000 (8,000) -3 120 342 - 70,885 70,475 (410) -3 77,794 68,480 20,279 70,885 70,475 (410) -3 35,696 34,194 17,950 16,000 34,000 18,000 11 16,685 20,562 9,652 26,498 26,495 (3) -1 9,378 8,872 17,648 11,650 10,600 (1,050) - 9,378 8,872 17,097 15,083 16,380 (1,050) - 9,378 8,872 17,097 15,083 16,380 (1,050) - 9,378 8,872 71,097 15,083 16,380 1,273 - 9,50	Advertising	1	-	1			-	0
3,248 459 781 26,000 18,000 (8,000) -3 (1,776 17,715 104 26,000 18,000 (8,000) -3 (1,000 1,000 1,000 1,000 (1,000 1,00	Administrative Expense	15,042	7,175	4,161	1,500	6,000	4,500	300.00%
11,776 17,715 104 26,000 18,000 (8,000) -3	Repairs & Maint	3,248	459	781				0
120 342 -	Contracted Services	11,776	17,715	104	26,000	18,000	(8,000)	-30.77%
17,794 68,480 20,279 70,885 70,475 (410)	Utilities Expense	120	342	-			-	0
35,696 34,194 17,950 16,000 34,000 18,000 11 16,685 20,562 9,652 26,498 26,495 (3)	Supplies and Materials	77,794	68,480	20,279	70,885	70,475	(410)	-0.58%
16,685 20,562 9,652 26,498 26,495 (3) (3) (4) (46,076) (5)	Travel / Training	35,696	34,194	17,950	16,000	34,000	18,000	112.50%
9,378 8,872 17,648 11,650 10,600 (1,050)	General Expense	16,685	20,562	9,652	26,498	26,495	(3)	-0.01%
penses 172,557 160,847 71,097 155,083 167,820 12,737 penses 774,522 880,727 464,319 864,008 934,821 70,813 - (0) (46,076) (0) (0) (0) 0	Resale Items	9,378	8,872	17,648	11,650	10,600	(1,050)	
penses 172,557 160,847 71,097 155,083 167,820 12,737 774,522 880,727 464,319 864,008 934,821 70,813 - (0) (46,076) (0) (0) (0)	Transfers		53				-	
774,522 880,727 464,319 864,008 934,821 70,813	Total Operating Expenses	172,557	160,847	71,097	155,083	167,820	12,737	8.21%
- (0) (46,076) (0) (0) (0) 0	T-4-1 F	33453	200 777	364.310	664.666	024624	70.013	0.200
- (0) (46,076) (0) (0)	Total Expenses	774,522	880,727	464,319	864,008	934,821	70,813	8.20%
	Net Income /(Loss)		(0)	(46,076)	(0)	(0)	0	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26
	Year-End Actual Year-End Actual 6 Month Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Chang	% Change from FY25
UPFF	485,777	495,751	293,789	587,578	654,140	66,562	11.33%
Revenue	72,022	87,235	54,352	94,883	77,000	(17,883)	-18.85%
Univ. General Funds						-	0
Grants / Reserve						1	0
Total Revenue	557,799	582,986	348,141	682,461	731,140	48,679	7.13%
Admin /Managerial / Prof	259,911	218,231	111,027	225,618	232,386	6,769	3.00%
Office / Service	85	845	115			-	0
Graduate Assistants	19,680	18,645	10,358	20,223	20,223	-	0.00%
Student Hourly	164,222	230,880	131,061	182,711	200,000	17,289	9.46%
Temporary / On-Call	2,541	3,448	-			-	0
Employee Benefits	70,238	73,638	38,955	74,669	89,290	14,621	19.58%
Total Personnel Expenses	516,677	545,688	291,516	503,221	541,900	38,679	7.69%
Postage	707	25	-			-	0
Communications						-	0
Printing	3,606	3,297	2,577	2,500	2,500	-	0.00%
Insurance	2	-	-			-	0
Advertising	-	-	-			-	0
Administrative Expense	3,601	4,314	108			-	0
Repairs & Maint						-	0
Contracted Services	1,593	2,555	2,972	1,500	1,500	-	0.00%
Utilities Expense						-	0
Supplies and Materials	19,947	19,690	16,800	26,600	26,600	-	0.00%
Travel / Training	4,453	4,323	-	5,000	5,000	-	0.00%
General Expense	7,213	3,094	1,761	6,900	6,900	-	0.00%
Resale Items						-	0
Transfers				136,740	146,740	10,000	7.31%
Total Operating Expenses	41,122	37,298	24,219	179,240	189,240	10,000	5.58%
Total Expenses	557,799	582,986	315,734	682,461	731,140	48,679	7.13%
Net Income /(Loss)	-		32,407	0	0	0	
14Ct 1116O111C / \F033/			JC, TO.	•	•		

	campus recreation
FY 23	
FY 24	Strength
FY 25	I raining and conditioning
FY25	Itioning
FY26	
FY26	- Y Z U Z :
FY26	Y2U25-2U26 Budget Request

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26
	real-Ella Actual	real-fild Actual Teal-fild Actual O Molitil Actual	o MOHUI Actual	סממצפר	puger veduest	\$ citalige from F125	% Cilange Hom F125
UPFF	258,123	307,914	199,126	398,252	442,524	44,272	11.12%
Revenue	150	668	-			-	0
Univ. General Funds						-	0
Grants / Reserve						-	0
Total Revenue	258,273	308,582	199,126	398,252	442,524	44,272	11.12%
Admin (Managorial / Drof	10 650	E1 207	26 160	62026	F / E 2 /	1 500	3 00%
	10,000	1,337	20,403	32,330	74,724	1,500	J:00/8
Office / Service	4,927	1,963	989				2000
Graduate Assistants	1	1		20,223	20,223	•	0.00%
Student Hourly	191,800	241,648	131,498	302,000	342,000	40,000	13.25%
Temporary / On-Call						-	0
Employee Benefits	7,695	8,2/5	8,762	10,902	16,051	5,149	47.23%
Total Personnel Expenses	254,081	303,283	167,719	386,062	432,799	46,737	12.11%
Postage	10	1					0
Communications						-	0
Printing	549	57	-			-	0
Insurance						-	0
Advertising	-	-	,			-	0
Administrative Expense	8	32	•			-	0
Repairs & Maint						•	0
Contracted Services						1	0
Utilities Expense						-	0
Supplies and Materials	2,625	3,408	3,985	11,165	8,700	(2,465)	-22.08%
Travel / Training						-	0
General Expense	1,001	884	741	1,025	1,025	-	0.00%
Resale Items						-	0
Transfers		917				-	0
Total Operating Expenses	4,192	5,299	4,726	12,190	9,725	(2,465)	-20.22%
Total Expenses	258,273	308,582	172,445	398,252	442,524	44.272	11.12%
	•		-				
Net Income /(Loss)	•	(0)	26,681	(0)	(0)	(0)	

Campus Recreation
Technology
FY2025-2026 Budget Reque

	FY 23 Year-End Actual	FY 23 FY 24 FY 25 Year-End Actual Year-End Actual 6 Month Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 \$ Change from FY25	FY26 % Change from FY25
				1			
UPFF	281,557	254,851	168,175	336,350	271,252	(65,098)	-19.35%
Revenue		-	-	0	(0)	(0)	-200.00%
Univ. General Funds						-	0
Grants / Reserve						-	0
Total Revenue	281,557	254,851	168,175	336,350	271,252	(65,098)	-19.35%
Admin /Administration / Dane					-		
Admin / Managerial / Prof				1			C
Office / Service						•	0
Graduate Assistants						1	0
Student Hourly						-	0
Temporary / On-Call						1	0
Employee Benefits				1		1	0
Total Personnel Expenses	•	-			•	1	0
Postage							0
Communications	27,014	25,473	12,518	21,910	22,650	740	3.38%
Printing						-	0
Insurance						-	0
Advertising						ı	0
Administrative Expense						1	0
Repairs & Maint						1	0
Contracted Services	235,617	209,296	118,140	249,568	246,602	(2,965)	-1.19%
Utilities Expense						1	0
Supplies and Materials	13,741	3,558	421	46,873	1,000	(45,873)	-97.87%
Travel / Training						1	0
General Expense	5,186	16,524	407	18,000	1,000	(17,000)	-94.44%
Resale Items						1	0
Transfers						-	0
Total Operating Expenses	281,557	254,851	131,485	336,350	271,252	(65,098)	-19.35%
Total Expenses	281,557	254,851	131,485	336,350	271,252	(65,098)	-19.35%
)					
Net Income /(Loss)	-	0	36,690			•	

	(0)	(0)	0	17,234	•	1	Net Income /(Loss)
17.18%	62,381	425,576	363,195	145,869	425,904	335,892	Total Expenses
-44.57%	(25,482)	31,693	57,175	9,073	30,451	32,594	Total Operating Expenses
0	-						Transfers
0				,	ı	1	Resale Items
-53.26%	(7,383)	6,480	13,863	1,657	5,859	5,620	General Expense
0					1		Travel / Training
-40.72%	(15,599)	22,713	38,312	6,314	19,715	20,111	Supplies and Materials
0	1						Utilities Expense
-100.00%	(1,500)		1,500	1	1	1	Contracted Services
0							Repairs & Maint
0	1			439	3,534	4,029	Administrative Expense
0	•				1	1	Advertising
0	1						Insurance
-28.57%	(1,000)	2,500	3,500	664	1,336	2,834	Printing
0							Communications
0	•				8		Postage
28.71%	87,863	393,883	306,020	136,796	395,453	303,298	Total Personnel Expenses
46.77%	22,135	69,464	47,330	21,286	83,905	61,059	Employee Benefits
0	-			37	1,183	1,253	Temporary / On-Call
33.80%	20,751	82,146	61,395	22,895	37,191	45,646	Student Hourly
-33.31%	(20,223)	40,498	60,721	23,852	55,760	40,870	Graduate Assistants
0.00%	-	29,912	29,912	13,148	31,067	23,711	Office / Service
61.13%	65,201	171,863	106,662	55,579	186,347	130,759	Admin /Managerial / Prof
	~-,~~-	/		,	,		
17.18%	62.381	425.576	363.195	163.103	425.904	335.892	
0	-						Grants / Reserve
0	-						Univ. General Funds
-26.11%	(27,177)	76,911	104,088	33,549	74,483	84,404	Revenue
34.56%	89,558	348,665	259,107	129,554	351,421	251,488	UPFF
% Change from FY25	Budget Request \$ Change from FY25 % Change from FY25	Budget Request	Budget	6 Month Actual	Year-End Actual Year-End Actual 6 Month Actual	Year-End Actual	
FY26	FY26	FY26	FY25	FY 25	FY 24	FY 23	

	FY 23 Year-End Actual	FY 23 FY 24 Year-End Actual Year-End Actual	FY 25 6 Month Actual	FY25 Budget	FY26 Budget Request	FY26 \$ Change from FY25	FY26 % Change from FY25
UPFF	(91,388)	97,998	-			,	0
Revenue	195,574	80,416	48,485	154,228	191,997	37,769	24.49%
Univ. General Funds						-	0
Grants / Reserve						-	0
Total Revenue	104,186	178,414	48,485	154,228	191,997	37,769	24.49%
Admin /Managerial / Prof		46,793	-	52,000	52,000	-	0.00%
Office / Service	12,675	22,706	5,046			1	0
Graduate Assistants	1,706	2,491	1			-	0
Student Hourly	56,174	71,569	38,023	74,000	112,000	38,000	51.35%
Temporary / On-Call	-	-	-			-	0
Employee Benefits	4,488	14,375	3,099	10,188	10,247	59	0.58%
Total Personnel Expenses	75,043	157,933	46,168	136,188	174,247	38,059	27.95%
Postage							0
Communications						1	0
Printing	-	250	-	1,500	1,250	(250)	-16.67%
Insurance	210	214	249	300	300	1	0.00%
Advertising	,	-	1	1,000		(1,000)	-100.00%
Administrative Expense	9,779	3,393	2,394		3,000	3,000	0
Repairs & Maint						-	0
Contracted Services	5,530	1	1			1	0
Utilities Expense						1	0
Supplies and Materials	6,829	10,777	1,397	3,500	5,200	1,700	48.57%
Travel / Training	3,800	3,455	2,076	3,500	3,500	1	0.00%
General Expense	2,996	2,393	1,934	8,240	4,500	(3,740)	-45.39%
Resale Items						-	0
Transfers						-	0
Total Operating Expenses	29,143	20,481	8,050	18,040	17,750	(290)	-1.61%
Total Expenses	104,186	178,414	54,218	154,228	191,997	37,769	24.49%
Net Income /(Loss)			(5,733)	0	0	(0)	