

1 **Appropriation Bill #5**
2 **2024-2025**
3 **CFA FY26: Fund A**

4
5 **WHEREAS**, ASUN possesses the authority to establish and allocate University
6 Program and Facilities Fees (UPFF) as declared by the Board of Regents Policies and UNL
7 Bylaws; and,

8
9 **WHEREAS**, ASUN has established a Committee for Fee Allocations (CFA), which
10 recommends to the Senate specific agency allocations of UPFF on the basis of annual
11 budget requests submitted by eligible student organizations; and,

12
13 **WHEREAS**, CFA has completed its deliberations and has assembled and ratified its
14 recommendation of allocation to the ASUN Senate in this Appropriation Bill.

15
16 **THEREFORE, BE IT ENACTED**, that ASUN allocates \$498,657 to the UPC and Lied
17 from the UPFF Fund A for the 2026-2026 fiscal year; and,

18
19 **THEREFORE, BE IT ENACTED**, that ASUN allocates \$175,474 to the Daily
20 Nebraskan from the UPFF Fund A for the 2025-2026 fiscal year; and,

21
22 **THEREFORE, BE IT FINALLY ENACTED**, that ASUN allocates \$600,628 to ASUN
23 from the UPFF Fund A for the 2025-2026 fiscal year.

24
25 SUBMITTED BY _____ Committee for Fee Allocations _____ DATE 02/27/2025

26 AUTHORED BY _____ Senator Schnase _____ DATE 02/27/2025

27 FLOOR ACTION _____ DATE _____

28 PRESIDENTIAL SIGNATURE _____ DATE _____

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 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	FY26
UPPF	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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	800	(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)	-	-	-	-	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%	
Net Income / (Loss)	(36,270)	(29,130)	80,299	-	-	-	-	

UPC Nebraska Reserve Balances

Account Name	2022-23 Balance	2023-2024 Balance	Balance as of 12/31/2024
Reserve Account 7835	64,430	91,423	187,014
Travel & Training 7815	12,741	-	-
FAC 7830	3,876	-	-
Fundraising 7820	6,786	-	-
UPC Contingency 7821	1,905	-	-
Investment Acct 22-7820	92,665	94,746	94,746
Total Funds	182,404	186,169	281,760

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	% Change from FY25
UPPF Revenue	9,000	8,000	3,000	6,000	6,000	-	-	0.00%
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						-	-	0
Student Hourly						-	-	0
Temporary / On-Call						-	-	0
Employee Benefits						-	-	0
Total Personnel Expenses	-	-	-	-	-	-	-	0
Postage						-	-	0
Communications						-	-	0
Printing	4,208	3,394	1,106	3,000	3,000	-	-	0.00%
Insurance						-	-	0
Advertising	2,271	5,538	1,820	3,000	3,000	-	-	0.00%
Administrative Expense						-	-	0
Repairs & Maint						-	-	0
Contracted Services						-	-	0
Utilities Expense						-	-	0
Supplies and Materials						-	-	0
Travel / Training						-	-	0
General Expense						-	-	0
Resale Items						-	-	0
Transfers	(314)					-	-	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	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	% Change from FY25
UPPF Revenue	24,845	22,947	12,829	25,657	26,657	1,000	3.90%	
Univ. General Funds						-	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						-	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				-			0	
Communications	951	866	367	900	800	(100)	-11.11%	
Printing							0	
Insurance							0	
Advertising							0	
Administrative Expense							0	
Repairs & Maint							0	
Contracted Services							0	
Utilities Expense							0	
Supplies and Materials	688	591	316	450	500	50	11.11%	
Travel / Training							0	
General Expense							0	
Resale Items							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%	
Net Income / (Loss)	1,228	304	526	-	-	-	-	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF Revenue	147,500	157,000	78,500	157,000	143,000	(14,000)	-8.92%	
Univ. General Funds	1,264	25,642					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							0	
Administrative Expense							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 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF	70,000	67,423	35,000	70,000	70,000	-		0%
Revenue	541	56		1,000	-	(1,000)		-100%
Univ. General Funds						-		0
Grants						-		0
Total Revenue	70,541	67,479	35,000	71,000	70,000	(1,000)		-1%
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	-	-	-	10	-	(10)		-100%
Advertising						-		0
Administrative Expense						-		0
Repairs & Maint						-		0
Contracted Services	92,257	44,295	45,935	70,000	67,000	(3,000)		-4%
Utilities Expense						-		0
Supplies and Materials	37	362	3,069	990	3,000	2,010		203%
Travel / Training						-		0
General Expense						-		0
Resale Items						-		0
Transfers	-	25,000	-			-		0
Total Operating Expenses	92,294	69,658	49,003	71,000	70,000	(1,000)		-1%
Total Expenses	92,294	69,658	49,003	71,000	70,000	(1,000)		-1%
Net Income / (Loss)	(21,753)	(2,179)	(14,003)	-	-	-		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF	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						-		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						-		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	5	4	-	10	5	(5)		-50.00%
Advertising						-		0
Administrative Expense						-		0
Repairs & Maint						-		0
Contracted Services	1,565	3,155	12,512	1,590	1,645	55		3.46%
Utilities Expense						-		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						-		0
Transfers		(15,000)				-		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)	-	-	-		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF	10,000	10,000	8,877	10,000	20,000	10,000		100%
Revenue (Rollover/Carry Forward)	5,006	3,876				-		0
Univ. General Funds						-		0
Grants						-		0
Total Revenue	15,006	13,876	8,877	10,000	20,000	10,000		100%

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						-		0
Advertising						-		0
Administrative Expense						-		0
Repairs & Maint						-		0
Contracted Services	11,130	14,105	6,648	10,000	20,000	10,000		100%
Utilities Expense						-		0
Supplies and Materials						-		0
Travel / Training						-		0
General Expense						-		0
Resale Items						-		0
Transfers		(20,000)				-		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	-	-	-		

	FY 20	FY 21	FY 22	FY22	FY23	FY23	FY23	FY23
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY22	% Change from FY22	FY23
UPFF	203,991	207,412	108,955	210,000	220,000	10,000	5%	
Revenue							0	
Univ. General Funds							0	
Grants	15,000	15,000	15,000	15,000	15,000	-	0%	
Total Revenue	218,991	222,412	123,955	225,000	235,000	10,000	4%	
Admin / Managerial / Prof							0	
Office / Service							0	
Graduate Assistants							0	
Student Hourly			100				0	
Temporary / On-Call							0	
Employee Benefits							0	
Total Personnel Expenses	-	-	100	-	-	-	0	
Postage							0	
Communications							0	
Printing	3,137	6,187	6,325	14,000	10,000	(4,000)	-29%	
Insurance							0	
Advertising							0	
Administrative Expense							0	
Repairs & Maint		783					0	
Contracted Services	59,791	21,820	16,009	50,000	50,000	-	0%	
Utilities Expense							0	
Supplies and Materials	1,083	1,441	1,564	1,500	1,500	-	0%	
Travel / Training	325	174	145				0	
General Expense	189,603	254,316	18,157	159,500	173,500	14,000	9%	
Resale Items							0	
Transfers							0	
Total Operating Expenses	253,939	284,722	42,199	225,000	235,000	10,000	4%	
Total Expenses	253,939	284,722	42,299	225,000	235,000	10,000	4%	
Net Income / (Loss)	(34,948)	(62,310)	81,655	-	-	-	-	

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

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF	138,469	160,499	81,028	169,074	169,074	-	0%	
Revenue	392,019	463,483	240,363	260,000	270,000	10,000	4%	
Univ. General Funds							0	
Grants	20,777	16,645	-	57,602	55,311	(2,291)	-4%	
Total Revenue	551,265	640,627	321,391	486,676	494,385	7,709	2%	
Admin /Managerial / Prof	152,733	156,280	78,905	162,590	167,468	4,878	3%	
Office / Service							0	
Graduate Assistants							0	
Student Hourly	127,932	141,308	60,247	145,000	145,000	-	0%	
Temporary / On-Call							0	
Employee Benefits	54,403	57,518	29,756	64,286	67,500	3,214	5%	
Total Personnel Expenses	335,068	355,106	168,908	371,876	379,968	8,092	2%	
Postage	61	52	5	100	100	-	0%	
Communications	5,803	8,587	3,642	8,000	8,000	-	0%	
Printing	7,711	13,191	9,883	10,000	10,000	-	0%	
Insurance	6,738	5,712	2,631	8,500	8,000	(500)	-6%	
Advertising				10,000		(10,000)	-100%	
Administrative Expense							0	
Repairs & Maint	3,200	3,317	1,600	3,200	3,317	117	4%	
Contracted Services	15,039	12,196	5,125	15,000	15,000	-	0%	
Utilities Expense							0	
Supplies and Materials	3,940	6,039	3,465	5,000	5,000	-	0%	
Travel / Training	5,284	13,929	9,505	10,000	20,000	10,000	100%	
General Expense	88,589	65,349	33,275	45,000	45,000	-	0%	
Resale Items							0	
Transfers							0	
Total Operating Expenses	136,365	128,372	69,131	114,800	114,417	(383)	0%	
Total Expenses	471,433	483,478	238,039	486,676	494,385	7,709	2%	
Net Income /(Loss)	79,832	157,149	83,352	-	-	-	0	

FY 23 FY 24 FY 25 FY 25 FY 26 FY 26 FY 26 FY 26
 Year-End Actual Year-End Actual 6 Month Actual Budget Budget Request \$ Change from FY25 % 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 / Managerial / Prof	87,138	89,578	44,789	92,508	95,283	2,775	3%		
Office / Service						-	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				5,000		15,000	0
Supplies and Materials	3,940				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)	0

Account Name	2022-23 Balance	2023-24 Balance	Balance as of 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

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25		
UPFF	6,396	6,264	3,200	6,400	6,400	-			0%
Revenue	-	500	950	-	-	-			0
Univ. General Funds	-	-	-	-	-	-			0
Grants	-	-	-	-	-	-			0
Total Revenue	6,396	6,764	4,150	6,400	6,400	6,400			0%
Admin /Managerial / Prof	-	-	-	-	-	-			0
Office / Service	-	-	-	-	-	-			0
Graduate Assistants	-	-	-	-	-	-			0
Student Hourly	993	1,046	785	-	-	-			0
Temporary / On-Call	-	-	-	-	-	-			0
Employee Benefits	-	-	-	-	-	-			0
Total Personnel Expenses	993	1,046	785	-	-	-			0
Postage	-	-	-	-	-	-			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	-	-	-	-	-	-			0
Repairs & Maint	-	-	-	-	-	-			0
Contracted Services	-	-	-	-	-	-			0
Utilities Expense	-	-	-	-	-	-			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	6,400			0%
Total Expenses	5,187	4,911	1,979	6,400	6,400	6,400			0%
Net Income /(Loss)	1,209	1,853	2,171	-	-	-			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	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF Revenue	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 Reserve	-	-	-	-	-	-	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 Office / Service	260,726	281,713	155,972	289,761	344,065	54,305	18.74%	
Graduate Assistants	87,260	98,287	46,094	103,468	97,876	(5,592)	-5.40%	
Student Hourly	-	-	-	-	-	-	0	
Temporary / On-Call	890	4,131	2,313	4,580	4,580	-	0.00%	
Employee Benefits	5,180	7,533	2,552	8,640	6,500	(2,140)	-24.77%	
Total Personnel Expenses	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	-	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

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

	FY 23	FY 24	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	FY26
UPFF	119,985	110,769	67,823	133,826	69,489	(64,337)	-48.07%	
Revenue	18,002	980	909	-	-	-	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							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%	

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

	FY 23	FY 24	FY 25	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25		
UPFF	20,600	10,300	5,150	10,300	23,230	12,930	125.53%		
Revenue	170					-	0		
Univ. General Funds						-	0		
Reserve	69	11,085	-	18,000	-	(18,000)	-100.00%		
Total Revenue	20,839	21,385	5,150	28,300	23,230	(5,070)	-17.92%		
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	177	81	-	100	50	(50)	-50.00%		
Insurance						-	0		
Advertising						-	0		
Administrative Expense						-	0		
Repairs & Maint						-	0		
Contracted Services	-			-		-	0		
Utilities Expense						-	0		
Supplies and Materials	7,533	5,966	5,089	6,600	4,550	(2,050)	-31.06%		
Travel / Training	4,470	3,911	3,504	9,200	6,600	(2,600)	-28.26%		
General Expense	8,659	11,427	2,220	12,400	12,030	(370)	-2.98%		
Resale Items						-	0		
Transfers						-	0		
Total Operating Expenses	20,839	21,385	10,812	28,300	23,230	(5,070)	-17.92%		
Total Expenses	20,839	21,385	10,812	28,300	23,230	(5,070)	-17.92%		
Net Income /(Loss)	(0)	0	(5,662)	-	-	-	0		

	FY 22	FY 23	FY 24	FY24	FY25	FY25	FY25	FY25
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY24	% Change from FY24	% Change from FY24
UPFF	31,100	30,500	15,250	30,500	48,825	18,325	60.08%	
Revenue	2,000	5,220	4,070	3,700	-	(3,700)	-100.00%	
Univ. General Funds	-	-	-	-	-	-	0	
Reserve	18,046	18,375	-	31,450	-	(31,450)	-100.00%	
Total Revenue	51,146	54,095	19,320	65,650	48,825	(16,825)	-25.63%	
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	-	-	-	50	25	(25)	-50.00%	
Communications	-	-	-	-	-	-	0	
Printing	676	829	720	950	1,050	100	10.53%	
Insurance	108	535	-	-	550	550	0	
Advertising	-	-	-	-	-	-	0	
Administrative Expense	-	-	-	-	-	-	0	
Repairs & Maint	-	-	-	-	-	-	0	
Contracted Services	5,427	3,101	(100)	2,400	1,350	(1,050)	-43.75%	
Utilities Expense	-	-	-	-	-	-	0	
Supplies and Materials	18,610	22,795	2,532	22,700	20,450	(2,250)	-9.91%	
Travel / Training	-	95	-	-	-	-	0	
General Expense	7,758	13,631	8,765	39,550	25,400	(14,150)	-35.78%	
Resale Items	-	-	-	-	-	-	0	
Transfers	18,567	13,108	-	-	-	-	0	
Total Operating Expenses	51,146	54,095	11,918	65,650	48,825	(16,825)	-25.63%	
Total Expenses	51,146	54,095	11,918	65,650	48,825	(16,825)	-25.63%	
Net Income /(Loss)	(0)	-	7,402	-	-	-	0	



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	2025/2026
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

** Proposed unfunded projects from ASUN for this academic year

ASUN will be working with student leadership as well as Student Life prior to the ir 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.

1 **Appropriation Bill #6**
2 **2024-2025**
3 **CFA FY26: Fund B**

4
5 **WHEREAS**, ASUN possesses the authority to establish and allocate University
6 Program and Facilities Fees (UPFF) as declared by the Board of Regents Policies and UNL
7 Bylaws; and,

8
9 **WHEREAS**, ASUN has established a Committee for Fee Allocations (CFA), which
10 recommends to the Senate specific agency allocations of UPFF on the basis of annual
11 budget requests submitted by eligible student organizations; and,

12
13 **WHEREAS**, CFA has completed its deliberations and has assembled and ratified its
14 recommendation of allocation to the ASUN Senate in this Appropriation Bill.

15
16 **THEREFORE, BE IT ENACTED**, that ASUN allocates \$5,327,466 to Nebraska Unions
17 from the UPFF Fund B for the 2025-2026 fiscal year; and,

18
19 **THEREFORE, BE IT ENACTED**, that ASUN allocates \$1,248,400 to Transit Services
20 from the UPFF Fund B for the 2025-2026 fiscal year; and,

21
22 **THEREFORE, BE IT ENACTED**, that ASUN allocates \$105,000 to the Student
23 Readership Program from the UPFF Fund B for the 2025-2026 fiscal year; and,

24
25 **THEREFORE, BE IT ENACTED**, that ASUN allocates \$8,681,791 to the University
26 Health Center from the UPFF Fund B for the 2025-2026 fiscal year; and,

27
28 **THEREFORE, BE IT FINALLY ENACTED**, that ASUN allocates \$9,241,710 to Campus
29 Recreation from the UPFF Fund B for the 2025-2026 fiscal year.

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 SIGNATURE _____ 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 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPFF Allocation	4,803,254	4,965,678	2,554,846	5,109,691	5,327,466	217,775	4.26%	
Revenue	5,314,727	4,920,860	996,472	4,802,532	4,722,516	(80,016)	-1.67%	
Univ. General Funds	283,261	123,908	64,231	128,746	134,057	5,311	4.13%	
Grants / Reserve	-	-	-	-	-	-	-	
Total Revenue	10,401,242	10,010,446	3,615,548	10,040,968	10,184,039	143,070	1.42%	

Admin / Managerial / Prof	1,323,220	1,297,805	565,137	1,512,615	1,571,162	58,547	3.87%	
Office / Service	1,396,722	1,371,705	609,462	1,485,725	1,388,328	(97,397)	-6.56%	
Graduate Assistants	51,660	49,946	30,710	31,724	31,724	-	0.00%	
Student Hourly	383,836	575,526	274,872	573,300	625,703	52,403	9.14%	
Temporary / On-Call	-	4,048	-	-	-	-	0	
Employee Benefits	908,971	936,505	452,994	1,112,155	1,176,560	64,404	5.79%	
Total Personnel Expenses	4,064,410	4,235,535	1,933,176	4,715,520	4,793,476	77,956	1.65%	

Postage	925	1,021	474	1,210	1,070	(140)	-11.57%	
Communications	66,154	67,704	31,644	62,995	66,006	3,011	4.78%	
Printing	29,302	24,700	4,250	29,105	15,670	(13,435)	-46.16%	
Insurance	128,642	130,104	-	112,510	138,250	25,740	22.88%	
Advertising	1,946	-	95	2,750	1,230	(1,520)	-55.27%	
Administrative Expense	423,581	410,274	(37,899)	158,035	150,568	(7,467)	-4.72%	
Repairs & Maint	202,720	218,899	108,350	153,800	158,373	4,573	2.97%	
Contracted Services	1,290,497	1,804,885	594,323	1,731,352	1,696,528	(34,824)	-2.01%	
Utilities Expense	924,658	917,990	388,309	882,292	922,264	39,971	4.53%	
Supplies and Materials	2,364,221	1,894,443	121,361	1,849,392	1,869,789	20,397	1.10%	
Travel / Training	30,839	17,499	9,596	47,355	47,415	60	0.13%	
General Expense	293,468	281,049	152,290	261,812	299,329	37,517	14.33%	
Resale Items	-	270	1,084	-	-	-	0	
Transfers	305,146	231,043	-	-	-	-	0	
Total Operating Expenses	6,062,100	5,999,880	1,373,877	5,292,609	5,366,492	73,884	1.40%	
Total Expenses	10,126,510	10,235,415	3,307,053	10,008,128	10,159,968	151,840	1.52%	
Total Income / (Loss)	274,732	(224,969)	308,495	32,840	24,070	(8,770)	-26.70%	

Nebraska Union Reserve balances

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

	FY23	FY24	FY25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
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	-	-	-	-	-	-	-	
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%	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPPF 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	-	-	-	-	-	-	0	
Grants / Reserve	-	-	-	-	-	-	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	-	-	-	-	-	-	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	-	(35)	-100.00%	
Insurance	28,792	22,062	-	12,260	25,000	12,740	103.92%	
Advertising	-	-	-	500	-	(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	-	-	-	-	-	-	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	-55.25%	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
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	-	-	-	-	-	-	-	
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	-	-	-	200	200	-	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	-	-	-	-	-	-	0	
Transfers	-	-	-	-	-	-	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	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

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25		
UPPF Revenue	1,108,614	1,179,334	608,292	1,223,903	1,248,400	24,497	2%		
Univ. General Funds	-	1,716	-	-	-	-	0		
Grants	-	-	-	-	-	-	0		
Total Revenue	1,108,614	1,181,050	608,292	1,223,903	1,248,400	24,497	2%		
Admin / Managerial / Prof	-	-	-	-	-	-	0		
Office / Service	104,427	107,561	82,701	100,675	168,429	67,754	67%		
Graduate Assistants	-	-	-	-	-	-	0		
Student Hourly	-	-	6,962	-	14,178	14,178	0		
Temporary / On-Call	10,595	-	6,569	-	13,377	13,377	0		
Employee Benefits	38,581	1,134	-	38,187	-	(38,187)	-100%		
Total Personnel Expenses	153,603	108,695	96,232	138,862	195,984	57,122	41%		
Postage	46	11	4	100	100	-	0%		
Communications	2,460	2,131	997	2,293	2,200	(93)	-4%		
Printing	-	-	-	-	-	-	0		
Insurance	-	-	-	-	-	-	0		
Advertising	-	-	-	-	-	-	0		
Administrative Expense	-	78,000	-	-	78,000	78,000	0		
Repairs & Maint	1,272	2,139	-	3,000	-	(3,000)	-100%		
Contracted Services	2,532,215	2,490,835	984,674	2,596,764	2,560,861	(35,903)	-1%		
Utilities Expense	3,964	4,479	2,693	4,212	4,927	715	17%		
Supplies and Materials	2,238	-	-	500	-	(500)	-100%		
Travel / Training	32,941	29,788	16,319	25,787	37,950	12,163	47%		
General Expense	347	3,250	63	500	500	-	0%		
Resale Items	-	-	-	-	-	-	0		
Transfers	(1,620,472)	(1,538,278)	0	(1,548,115)	(1,632,122)	(84,007)	5.43%		
Total Operating Expenses	955,010	1,072,355	1,004,750	1,085,041	1,052,416	(32,625)	-3%		
Total Expenses	1,108,614	1,181,050	1,100,982	1,223,903	1,248,400	24,497	2%		
Net Income /(Loss)	-	(0)	(492,690)	-	-	-	0		

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 UPPF fund, including the Student Readership Program.

The Student Readership Program has been primarily funded by UPPF 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	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
Carry Forward Balance								
UPFF	128,690	102,535	52,084	105,000	105,000	-	0.00%	
Revenue	-	-	-	-	-	-	0	
Univ. General Funds	-	-	-	-	-	-	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	-	-	-	-	-	-	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	135,035	122,595	128,242	128,242	128,242	-	0.00%	
Insurance	-	-	-	-	-	-	0	
Advertising	-	-	-	-	-	-	0	
Administrative Expense	-	-	-	-	-	-	0	
Repairs & Maint	-	-	-	-	-	-	0	
Contracted Services	-	-	-	-	-	-	0	
Utilities Expense	-	-	-	-	-	-	0	
Supplies and Materials	-	-	-	-	-	-	0	
Travel / Training	-	-	-	-	-	-	0	
General Expense	-	-	-	-	-	-	0	
Resale Items	-	-	-	-	-	-	0	
Transfers	-	-	-	-	-	-	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	-	0.00%	

Net Income / (loss)	(0)	(0)	(76,158)	-	-	-	0	
Ending Balance	(0)	(0)	(76,158)	-	-	-	0	

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

February 20th, 2025

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

FY 23 FY 24 FY 25 FY 25 FY 26 FY 26 FY 26 FY 26

Year-End Actual Year-End Actual 6 Month Actual Budget Budget Request \$ Change from FY25 % Change from FY25

UPFF	6,955,597	7,514,774	4,166,763	8,333,526	8,681,791	348,266	4.18%
Revenue	5,496,626	5,503,206	601,892	5,507,924	5,530,745	22,821	0.41%
Univ. General Funds	-	-	-	-	-	-	0
Grants / Reserve	-	-	-	-	-	-	0
Total Revenue	12,452,224	13,017,980	4,768,655	13,841,450	14,212,536	371,087	2.68%
Admin / Managerial / Prof	1,536,199	1,274,730	635,711	1,907,885	1,854,883	(53,002)	-2.78%
Office / Service	327,836	358,271	169,150	403,625	385,434	(18,191)	-4.51%
Graduate Assistants	73,679	84,632	33,708	98,974	57,474	(41,500)	-41.93%
Student Hourly	18,155	12,402	-	12,000	-	(12,000)	-100.00%
Temporary / On-Call	-	-	-	-	-	-	0
Employee Benefits	580,704	530,177	242,343	707,249	740,462	33,213	4.70%
Total Personnel Expenses	2,536,573	2,260,213	1,080,912	3,129,732	3,038,253	(91,480)	-2.92%

Postage	4,133	4,308	939	4,125	6,875	2,750	66.67%
Communications	48,182	44,512	19,649	44,788	43,084	(1,704)	-3.80%
Printing	35,685	15,831	9,746	34,100	17,600	(16,500)	-48.39%
Insurance	84,749	96,666	-	90,100	100,100	10,000	11.10%
Advertising	745	768	616	2,000	2,000	-	0.00%
Administrative Expense	1,002,551	1,002,589	139	1,002,100	801,750	(200,350)	-19.99%
Repairs & Maint	56,332	46,949	19,065	53,750	50,500	(3,250)	-6.05%
Contracted Services	6,565,536	7,166,124	2,880,930	6,821,000	6,968,200	147,200	2.16%
Utilities Expense	135,925	134,376	60,914	144,076	146,680	2,604	1.81%
Supplies and Materials	2,222,677	2,199,394	1,087,391	2,099,459	2,232,000	132,541	6.31%
Travel / Training	2,984	8,538	2,624	22,256	22,256	-	0.00%
General Expense	47,841	63,289	40,914	58,400	73,950	15,550	26.63%
Resale Items	8,474	(25,576)	249,407	-	-	-	0
Transfers	1,210,517	1,079,589	-	1,256,429	1,267,986	11,557	0.92%
Total Operating Expenses	11,426,330	11,837,356	4,372,333	11,632,582	11,732,981	100,398	0.86%

Total Expenses	13,962,903	14,097,569	5,453,245	14,762,315	14,771,233	8,919	0.06%
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Net Income / (Loss)	(1,510,679)	(1,079,589)	(684,590)	(920,865)	(558,697)	362,168	-39.33%
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University Health Center Reserve balances

Account Name	Balance as of 6/30/23	Balance as of 6/30/24	Balance as of 12/31/2024
Health Center	379,565	-	-

	FY 23	FY 24	FY 25	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
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	-	-	-	-	-	-		0	
Grants / Reserve	-	-	-	-	-	-		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	-	-	-		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%	
Total Expenses	11,870,517	12,205,412	4,442,304	11,908,169	11,795,643	(112,526)		-0.94%	
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	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25		
UPFF	2,039,733	1,839,012	1,360,073	2,720,146	2,848,191	128,045	4.71%		
Revenue	52,652	53,145	17,172	134,000	127,400	(6,600)	-4.93%		
Univ. General Funds	-	-	-	-	-	-	0		
Grants / Reserve	-	-	-	-	-	-	0		
Total Revenue	2,092,386	1,892,157	1,377,245	2,854,146	2,975,591	121,445	4.26%		
Admin / Managerial / Prof	1,355,477	1,168,973	628,987	1,798,954	1,841,030	42,076	2.34%		
Office / Service	132,866	138,261	62,527	193,795	171,649	(22,146)	-11.43%		
Graduate Assistants	55,685	47,771	33,708	57,474	57,474	-	0.00%		
Student Hourly	-	-	-	-	-	-	0		
Temporary / On-Call	-	-	-	-	-	-	0		
Employee Benefits	453,159	398,746	203,702	577,593	661,858	84,265	14.59%		
Total Personnel Expenses	1,997,188	1,753,751	928,924	2,627,816	2,732,012	104,195	3.97%		
Postage	19	8	11	25	25	-	0.00%		
Communications	18,280	18,198	8,202	18,548	19,148	600	3.23%		
Printing	2,729	1,896	927	2,600	2,600	-	0.00%		
Insurance	-	-	-	100	100	-	0.00%		
Advertising	103	768	616	2,000	2,000	-	0.00%		
Administrative Expense	2,532	2,495	139	2,100	1,750	(350)	-16.67%		
Repairs & Maint	805	-	-	1,200	1,200	-	0.00%		
Contracted Services	11,741	53,385	24,121	16,000	16,000	-	0.00%		
Utilities Expense	-	-	-	-	-	-	0		
Supplies and Materials	15,966	2,791	5,862	16,900	16,900	-	0.00%		
Travel / Training	2,310	8,488	2,624	22,256	22,256	-	0.00%		
General Expense	40,713	50,379	39,515	54,600	71,600	17,000	31.14%		
Resale Items	-	-	-	-	-	-	0		
Transfers	-	-	-	90,000	90,000	-	0.00%		
Total Operating Expenses	95,197	138,406	82,017	226,329	243,579	17,250	7.62%		
Total Expenses	2,092,386	1,892,157	1,010,941	2,854,146	2,975,591	121,445	4.26%		
Net Income / (Loss)	-	(0)	366,304	0	(0)	(0)	(0)		

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	FY 24	FY 25	FY 25	FY 25	FY 26	FY 26	FY 26	FY 26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget	Budget Request	\$ Change from FY25	% Change from FY25	% Change from FY25
UPFF	7,987,538	8,376,077	4,454,623	8,909,246	9,241,710	332,464		3.73%	
Revenue	1,738,091	1,690,099	640,296	1,747,749	1,725,038	(22,711)		-1.30%	
Univ. General Funds	-	-	-	-	-	-		0	
Grants / Reserve	-	-	-	-	-	-		0	
Total Revenue	9,725,629	10,066,176	5,094,918	10,656,995	10,966,748	309,753		2.91%	
Admin / Managerial / Prof	1,839,112	1,878,299	965,847	2,110,535	2,100,490	(10,045)		-0.48%	
Office / Service	1,293,862	1,367,740	598,272	1,291,714	1,365,474	73,761		5.71%	
Graduate Assistants	120,114	128,415	70,318	202,285	161,839	(40,447)		-19.99%	
Student Hourly	1,141,258	1,468,489	791,926	1,657,618	1,892,715	235,097		14.18%	
Temporary / On-Call	10,196	9,345	702	-	-	-		0	
Employee Benefits	1,078,258	1,166,631	590,142	1,332,029	1,358,092	26,063		1.96%	
Total Personnel Expenses	5,482,800	6,018,919	3,017,207	6,594,181	6,878,611	284,429		4.31%	
Postage	1,914	890	86	250	500	250		100.00%	
Communications	65,838	64,241	28,827	61,124	55,328	(5,796)		-9.48%	
Printing	25,326	30,013	16,154	29,200	29,300	100		0.34%	
Insurance	52,417	62,135	342	54,800	60,550	5,750		10.49%	
Advertising	4,126	4,872	1,445	3,800	2,500	(1,300)		-34.21%	
Administrative Expense	488,904	481,270	224,300	431,500	435,000	3,500		0.81%	
Repairs & Maint	36,577	40,400	24,717	30,650	30,400	(250)		-0.82%	
Contracted Services	710,965	697,044	368,187	761,820	768,986	7,166		0.94%	
Utilities Expense	986,621	919,442	371,606	829,378	805,000	(24,378)		-2.94%	
Supplies and Materials	414,195	385,976	164,063	468,575	423,476	(45,100)		-9.62%	
Travel / Training	77,014	72,472	40,124	84,821	101,620	16,799		19.81%	
General Expense	254,934	375,180	144,660	418,411	322,110	(96,301)		-23.02%	
Resale Items	26,922	32,801	26,957	52,535	33,000	(19,535)		-37.18%	
Transfers	1,175,037	1,270,646	578,554	835,949	1,020,367	184,418		22.06%	
Total Operating Expenses	4,320,789	4,437,382	1,990,023	4,062,814	4,088,137	25,323		0.62%	
Total Expenses	9,803,589	10,456,300	5,007,230	10,656,995	10,966,748	309,753		2.91%	
Net Income / (Loss)	(77,960)	(390,125)	87,688	0	(0)	(0)		(0)	

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

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% 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						-	0	
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	763,358	779,632	16,274	2.13%	
Office / Service	209	3	-			-	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	-	0.00%	
Communications	38,630	38,590	16,220	39,036	32,500	(6,536)	-16.74%	
Printing	14,031	20,585	11,543	17,700	20,250	2,550	14.41%	
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)		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% 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	0
Univ. General Funds							-	0
Grants / Reserve							-	0
Total Revenue	133,086	86,937	79,876	159,752	176,159	16,406	10.27%	
Admin / Managerial / Prof							-	0
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			(750)	-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)		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	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	-	-	-			-	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%	
Graduate Assistants						-	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	-	-			-	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	-	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)		

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

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ 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							0		
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	20,223	-	(20,223)	-100.00%		
Graduate Assistants	-	-	-	11,930	1,800	(10,130)	-84.91%		
Student Hourly	1,073	1,758	184	-	-	-	0		
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	-	-	-	-	-	-	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	(28,847)	-12.82%		
Net Income /(Loss)	-	(0)	(27,382)	0	(0)	(0)	(0)		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPFF	173,855	221,267	149,665	299,331	308,472	9,141	3.05%	
Revenue	527,449	548,374	204,087	561,211	603,465	42,254	7.53%	
Univ. General Funds						-	0	
Grants / Reserve						-	0	
Total Revenue	701,304	769,642	353,753	860,542	911,937	51,395	5.97%	
Admin /Managerial / Prof	253,149	196,657	100,342	200,699	206,720	6,021	3.00%	
Office / Service	88,007	71,152	20,689	80,995	82,255	1,260	1.56%	
Graduate Assistants	376	686	-	-	-	-	0	
Student Hourly	245,814	365,247	198,470	425,617	475,000	49,383	11.60%	
Temporary / On-Call	-	-	-	-	-	-	0	
Employee Benefits	71,410	78,150	40,885	101,473	114,632	13,159	12.97%	
Total Personnel Expenses	658,755	711,893	360,386	808,784	878,607	69,823	8.63%	
Postage	-	-	-	-	-	-	0	
Communications							0	
Printing	192	-	-	-	-	-	0	
Insurance							0	
Advertising	-	-	-	-	-	-	0	
Administrative Expense	26,424	26,674	3,069				0	
Repairs & Maint							0	
Contracted Services	-	-	-	-	-	-	0	
Utilities Expense							0	
Supplies and Materials	6,930	10,736	5,077	11,968	13,500	1,532	12.80%	
Travel / Training	-	-	-	-	-	-	0	
General Expense	413	5,397	1,887	2,805	1,330	(1,475)	-52.58%	
Resale Items	8,591	14,942	7,033	36,985	18,500	(18,485)	-49.98%	
Transfers							0	
Total Operating Expenses	42,549	57,749	17,066	51,758	33,330	(18,428)	-35.60%	
Total Expenses	701,304	769,642	377,452	860,542	911,937	51,395	5.97%	
Net Income /(loss)	-	-	(23,699)	0	(0)	(0)	(0)	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPFF	457,585	694,351	283,106	566,213	676,621	110,408	19.50%	
Revenue	316,937	186,375	135,137	297,795	258,200	(39,595)	-13.30%	
Univ. General Funds							0	
Grants / Reserve							0	
Total Revenue	774,522	880,726	418,243	864,008	934,821	70,813	8.20%	
Admin / Managerial / Prof	176,031	183,069	95,291	190,590	196,308	5,718	3.00%	
Office / Service	84,323	76,882	38,222	40,706	41,927	1,221	3.00%	
Graduate Assistants	18,040	28,210	15,648	40,447	40,447	-	0.00%	
Student Hourly	234,240	338,825	194,786	344,224	389,800	45,576	13.24%	
Temporary / On-Call	331	-	-	-	-	-	0	
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%	
Postage	25	30	-	50	-	(50)	-100.00%	
Communications	15	-	-	-	-	-	0	
Printing	2,560	2,737	461	2,000	2,000	-	0.00%	
Insurance	218	226	62	500	250	(250)	-50.00%	
Advertising	-	-	-	-	-	-	0	
Administrative Expense	15,042	7,175	4,161	1,500	6,000	4,500	300.00%	
Repairs & Maint	3,248	459	781	-	-	-	0	
Contracted Services	11,776	17,715	104	26,000	18,000	(8,000)	-30.77%	
Utilities Expense	120	342	-	-	-	-	0	
Supplies and Materials	77,794	68,480	20,279	70,885	70,475	(410)	-0.58%	
Travel / Training	35,696	34,194	17,950	16,000	34,000	18,000	112.50%	
General Expense	16,685	20,562	9,652	26,498	26,495	(3)	-0.01%	
Resale Items	9,378	8,872	17,648	11,650	10,600	(1,050)	-9.01%	
Transfers		53					0	
Total Operating Expenses	172,557	160,847	71,097	155,083	167,820	12,737	8.21%	
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	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	% 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						-	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	20,223	20,223	-	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	0	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPFF	47,052	48,186	56,435	112,870	112,870	-	0.00%	
Revenue						-	0	
Univ. General Funds						-	0	
Grants / Reserve						-	0	
Total Revenue	47,052	48,186	56,435	112,870	112,870	-	0.00%	
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	2	5	-	-	-	-	0	
Advertising	-	-	-	-	-	-	0	
Administrative Expense						-	0	
Repairs & Maint						-	0	
Contracted Services	-	-	-	-	-	-	0	
Utilities Expense						-	0	
Supplies and Materials	246	223	26	5,000	2,050	(2,950)	-59.00%	
Travel / Training	25,098	23,199	16,169	53,321	52,120	(1,200)	-2.25%	
General Expense	21,707	24,759	11,972	66,870	58,700	(8,170)	-12.22%	
Resale Items						-	0	
Transfers						-	0	
Total Operating Expenses	47,052	48,186	28,167	125,191	112,870	(12,320)	-9.84%	
Total Expenses	47,052	48,186	28,167	125,191	112,870	(12,320)	-9.84%	
Net Income /(Loss)	-	-	28,268	(12,321)	(0)	12,320		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
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 /Managerial / Prof	49,659	51,397	26,469	52,936	54,524	1,588	3.00%	
Office / Service	4,927	1,963	989			-	0	
Graduate Assistants	-	-	-	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	8,275	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	-	-			-	0	
Communications						-	0	
Printing	549	57	-			-	0	
Insurance						-	0	
Advertising	-	-	-			-	0	
Administrative Expense	8	32	-			-	0	
Repairs & Maint						-	0	
Contracted Services						-	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)	(0)	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
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 / 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	27,014	25,473	12,518	21,910	22,650	740	3.38%	
Printing						-	0	
Insurance						-	0	
Advertising						-	0	
Administrative Expense						-	0	
Repairs & Maint						-	0	
Contracted Services	235,617	209,296	118,140	249,568	246,602	(2,965)	-1.19%	
Utilities Expense						-	0	
Supplies and Materials	13,741	3,558	421	46,873	1,000	(45,873)	-97.87%	
Travel / Training						-	0	
General Expense	5,186	16,524	407	18,000	1,000	(17,000)	-94.44%	
Resale Items						-	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	-	-	-		

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% Change from FY25	
UPFF	251,488	351,421	129,554	259,107	348,665	89,558	34.56%	
Revenue	84,404	74,483	33,549	104,088	76,911	(27,177)	-26.11%	
Univ. General Funds						-	0	
Grants / Reserve						-	0	
Total Revenue	335,892	425,904	163,103	363,195	425,576	62,381	17.18%	
Admin / Managerial / Prof	130,759	186,347	55,579	106,662	171,863	65,201	61.13%	
Office / Service	23,711	31,067	13,148	29,912	29,912	-	0.00%	
Graduate Assistants	40,870	55,760	23,852	60,721	40,498	(20,223)	-33.31%	
Student Hourly	45,646	37,191	22,895	61,395	82,146	20,751	33.80%	
Temporary / On-Call	1,253	1,183	37			-	0	
Employee Benefits	61,059	83,905	21,286	47,330	69,464	22,135	46.77%	
Total Personnel Expenses	303,298	395,453	136,796	306,020	393,883	87,863	28.71%	
Postage		8	-	-		-	0	
Communications							0	
Printing	2,834	1,336	664	3,500	2,500	(1,000)	-28.57%	
Insurance							0	
Advertising	-	-	-	-		-	0	
Administrative Expense	4,029	3,534	439			-	0	
Repairs & Maint							0	
Contracted Services	-	-	-	1,500		(1,500)	-100.00%	
Utilities Expense							0	
Supplies and Materials	20,111	19,715	6,314	38,312	22,713	(15,599)	-40.72%	
Travel / Training							0	
General Expense	5,620	5,859	1,657	13,863	6,480	(7,383)	-53.26%	
Resale Items							0	
Transfers							0	
Total Operating Expenses	32,594	30,451	9,073	57,175	31,693	(25,482)	-44.57%	
Total Expenses	335,892	425,904	145,869	363,195	425,576	62,381	17.18%	
Net Income / (Loss)	-	-	17,234	0	(0)	(0)	(0)	

	FY 23	FY 24	FY 25	FY25	FY26	FY26	FY26	FY26
	Year-End Actual	Year-End Actual	6 Month Actual	Budget	Budget Request	\$ Change from FY25	% 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			-	0	
Graduate Assistants	1,706	2,491	-			-	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						-	0	
Printing	-	250	-	1,500	1,250	(250)	-16.67%	
Insurance	210	214	249	300	300	-	0.00%	
Advertising	-	-	-	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	-	-			-	0	
Utilities Expense						-	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	-	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)		