

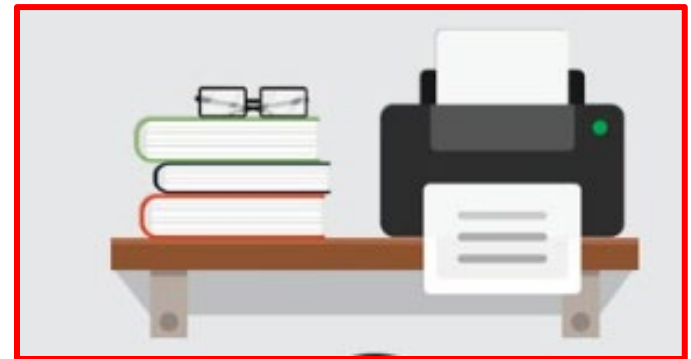


UNO Budget Overview: Color of Money November 2022

Facts and Figures

- 15,058 students (12,026 undergrad | 3,032 graduate)
- Cost per instate credit hour = \$235 undergrad | \$283 IS undergrad | \$305 CBA undergrad
- Estimated Annual cost of attendance is \$23,668:

• Tuition & Fees	\$8,136
• Room & Board	10,642
• Books & Supplies	<u>1,120</u>
Subtotal	19,898
• Personal Expenses	2,410
• Transportation	<u>1,360</u>
Total	\$23,668



- 4.3 million + square feet of buildings
- 696 acres of land

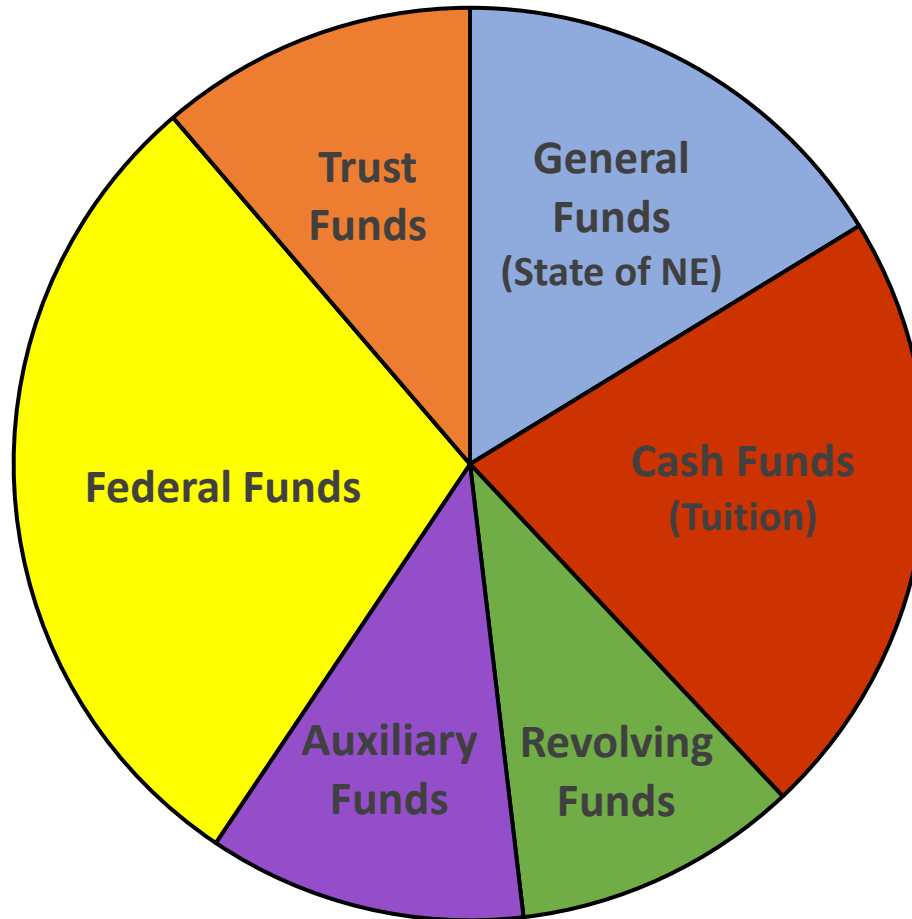
Recent Major Capital Projects

- ✓ **STRAUSS PERFORMING ARTS ADDITION & RENOVATION**
 - \$18.3 million
 - Donor/state (LB957) funded
 - Donor funded 4.6 million Phase II
 - Completed 2021
- ✓ **ARTS AND SCIENCES HALL RENOVATION**
 - \$12 million
 - State (LB957) funded
 - Completed 2021
- ✓ **MAMMEL HALL ADDITION**
 - \$17 million
 - Donor funded
 - Completed date 2021


- ✓ **DURHAM SCIENCE CENTER RENOVATION**
 - \$35 million
 - Donor/ State (LB384) funded
 - Expected completion date January 2024
- ✓ **REACH RENOVATION**
 - \$10 million
 - State (LB384) funded
 - Expected completion date May 2024
- ✓ **STEM TRAIL RENOVATION**
 - \$5 million
 - State (LB384) funded
 - Expected completion date May 2024



Six Colors of Money




UNO 2022-23 Budget

FUNDING SUMMARY		\$ in Millions	% of Total
	General Funds (State of NE)	72.1	16.3%
	Cash Funds (Tuition)	96.3	21.7%
	Revolving Funds	<u>45.0</u>	<u>10.1%</u>
Total State-Aided		213.4	48.1%

- “State Appropriation”
- Biennial budget process
- Allocated to University system, not specific campus
- University system allocates to each campus - UNO receives about 11%

UNO 2022-23 Budget

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- University generated cash funds are primarily tuition and some student fees. F&A are Designated cash funds.
- Tuition allocation model incents growth
- Campus retains ½ of additional revenues but shoulder 100% of impact of tuition shortfalls
- On a permanent base budget, campuses “own” total impact of tuition changes

UNO's 'State-Aided' Unrestricted Budget

USES




Salaries and Benefits
83%

Utilities **Other**
4% **13%**


Compensation represents 83% of spending

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- Revenues generated from activities incidental to instruction, research, and public service. Examples include:
 - Course & laboratory fees
 - Technology fees and Distance Education fees
 - Clinics & workshops
 - Revenue from music/theater productions

UNO 2022-23 Budget

FUNDING SUMMARY		\$ in Millions	% of Total
	Auxiliary Funds	50.0	11.3%
	Federal Funds	130.0	29.3%
	Trust Funds	<u>50.0</u>	<u>11.3%</u>
Total Non State-Aided		230.0	51.9%


- An operation that exists to furnish goods and services to students, faculty or staff and charges a fee directly related to its operations.
- Examples include UNO Student Housing, Food Services, UNO Bookstore

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- Includes federal sponsored grants and contracts and student aid programs supported from federal funds.

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- Non-federal grants, contracts & student aid programs and endowment funds.

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Total Non State-Aided	230.0	51.9%
TOTAL REVENUES	443.4	100.0%



UNIVERSITY OF NEBRASKA AT OMAHA

EXPENDITURE SUMMARY 2022-2023 GENERAL OPERATING BUDGET UNIVERSITY OF NEBRASKA AT OMAHA

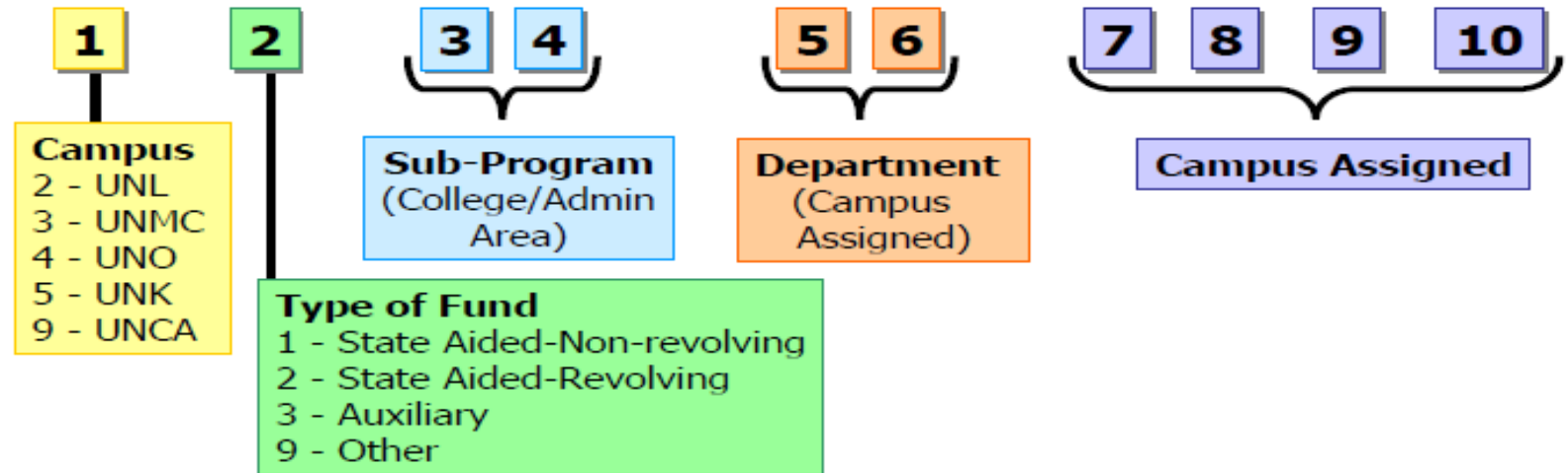
CAMPUS TOTAL

ACCOUNT	DESCRIPTION	UNRESTRICTED	DESIGNATED AND/OR RESTRICTED					TOTAL
		STATE AND UNIVERSITY GENERATED	CASH	REVOLVING	FEDERAL	AUXILIARIES AND SERVICES	TRUST	
511000	FACULTY							
	Professor	14,401,503	0	29,531	0	0	32,000	14,463,034
	Associate Professor	12,872,229	0	60,995	0	0	0	12,933,224
	Assistant Professor	13,431,646	0	118,893	0	0	15,571	13,566,110
	Instructor	4,019,334	0	21,000	0	0	99,555	4,139,889
	Other	12,664,461	0	291,513	88,869	0	993,318	14,038,161
	SUBTOTAL FACULTY	57,389,173	0	521,932	88,869	0	1,140,444	59,140,418
512100	Other Administrators	8,073,279	0	248,006	88,212	2,116,630	594,602	11,120,729
512000	Chairpersons	4,165,426	0	79,764	208,414	0	0	4,453,604
513000	Managerial/Professional	23,488,709	0	6,574,436	1,944,189	1,568,072	1,943,997	35,519,403
514000	Clerical/Technical/Service	12,052,483	0	1,620,217	326,270	2,719,811	222,327	16,941,108
515000	Other Academic	3,244,576	0	91,781	0	57,966	0	3,394,323
516000	Student Wages	859,698	0	328,932	0	1,535,628	0	2,724,258
517000	Supplemental Salaries & Wages	351,189	0	151,553	0	435,937	0	938,679
	SUBTOTAL NONFACULTY	52,235,360	0	9,094,689	2,567,085	8,434,044	2,760,926	75,092,104
	SUBTOTAL SALARIES & WAGES	109,624,533	0	9,616,621	2,655,954	8,434,044	3,901,370	134,232,522
519100	Retirement Contribution	5,809,025	0	562,253	114,208	91,462	167,804	6,744,752
519200	FICA Contribution	6,467,995	0	652,039	138,111	304,813	199,022	7,761,980
519300	Health Insurance Contribution	12,893,216	0	1,370,305	390,426	772,792	538,521	15,965,260
519400	Life Insurance Contribution	81,125	0	9,029	2,654	1,777	3,903	98,488
519700	Unemployment Compensation	34,000	0	0	0	0	0	34,000
519800	Workers Compensation	399,883	0	58,493	0	81,489	0	539,865
	SUBTOTAL BENEFITS	25,685,244	0	2,652,119	645,399	1,252,333	909,250	31,144,345
	TOTAL PERSONAL SERVICES	135,309,777	0	12,268,740	3,301,353	9,686,377	4,810,620	165,376,867
521000	Operating Expense	16,829,450	320,436	10,494,291	16,176,578	29,796,379	9,100,349	82,717,483
529000	Utilities	5,981,557	0	0	0	650,000	0	6,631,557
530000	Supplies & Materials	3,424,215	5,479,564	20,761,051	1,816,800	1,400,040	3,822,505	36,704,175
540000	Travel	359,490	0	191,591	331,000	2,069,621	155,000	3,106,702
550000	Capital Outlay	655,545	0	442,000	148,000	2,450	130,000	1,377,995
560000	Government Aid	81,482	0	836,327	108,226,269	1,111,000	31,981,526	142,236,604
570000	Cost of Goods Sold	0	0	6,000	0	5,284,133	0	5,290,133
	TOTAL NET OPERATING EXPENSES	27,331,739	5,800,000	32,731,260	126,698,647	40,313,623	45,189,380	278,064,649
	CAMPUS TOTAL	162,641,516	5,800,000	45,000,000	130,000,000	50,000,000	50,000,000	443,441,516

Principles of Financial Stewardship

- Honest and ethical conduct is expected
- The Principles establish a minimum standard of accountability for all UNO employees
- Leaders of UNO's major operating units are responsible for the integrity and oversight of financial systems
- All UNO employees have stewardship responsibility for safeguarding university assets under their purview

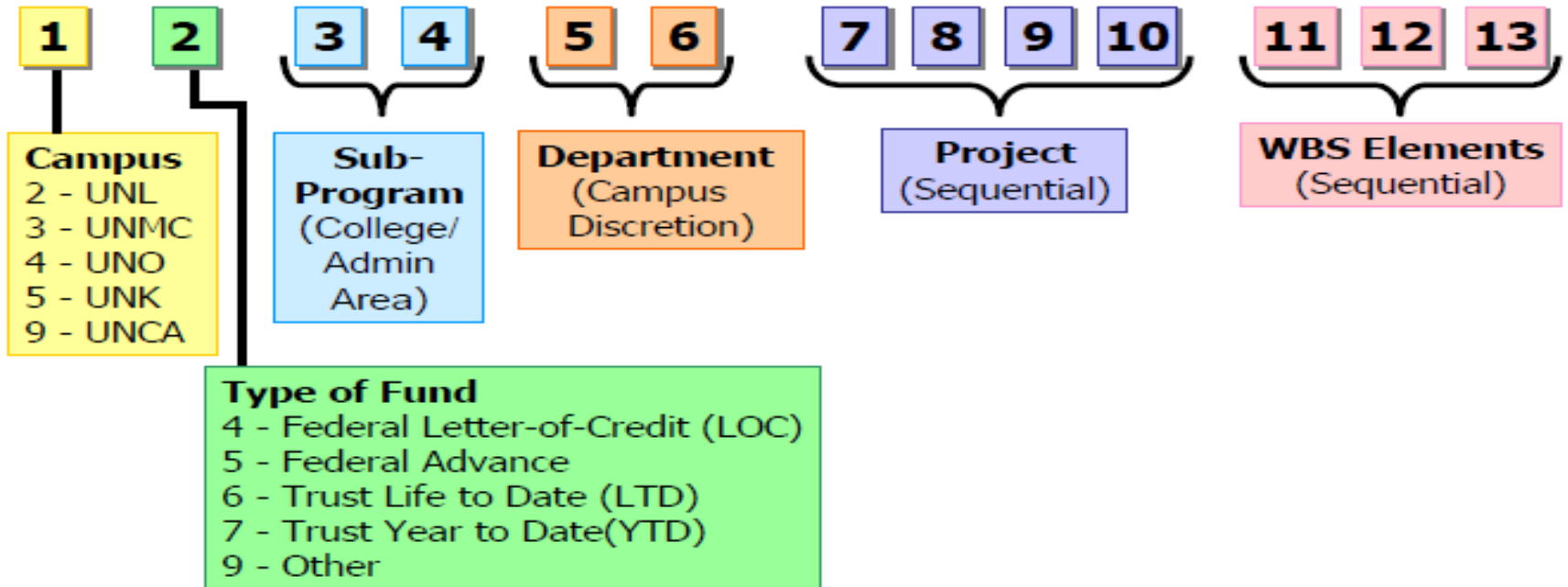
SAP Financial System – Cost Centers



Examples:

41-0101-0100	UNO – State Aided – Academic Affairs – Sr VC
42-2402-0150	UNO – Revolving – International Programs – Student Fee
43-4251-0200	UNO – Auxiliaries – Student Success - University Bookstore

SAP Financial System - WBS



Examples:

44-0109-1001200	UNO – Federal LOC– Academic Affairs – DHS NCITE
45-2402-1030150	UNO – Fed Advance – International Programs – DOS YSEALI Fellows
46-0301-2004100	UNO – LTD Trust – CPACS – UNF: Special Fund
47-0101-2020200	UNO – YTD Trust – Academic Affairs- UNF: Professorship/Chair