

TO: The Board of Regents
Business Affairs

MEETING DATE: June 11, 2010

SUBJECT: FY 2010-11 University of Nebraska Operating Budget and Tuition Rate Increases

RECOMMENDED ACTION: Approve the FY 2010-11 University of Nebraska Operating Budget, Tuition Rate Increases, and reinstate allotment for committed carry forward funds already approved in previous fiscal years.

PREVIOUS ACTION: April 16, 2010 – A budget update was provided to the Board of Regents Business Affairs Committee.

January 22, 2010 – The Board of Regents approved the 2009-2011 University of Nebraska at Omaha Collective Bargaining Agreement (X-B-3).

April 24, 2009 – The Board of Regents approved the 2009-2011 University of Nebraska at Kearney Collective Bargaining Agreement (IX-B-3).

June 13, 2008 – The Board of Regents approved the 2009-10 and 2010-11 University of Nebraska Biennial operating budget request (IX-B-7).

EXPLANATION: The attached materials provide an overview of the proposed 2010-11 University of Nebraska operating budget. Expenditures, including salaries and benefits, are estimated and subject to availability of state funds appropriated to the Board of Regents.

A 6% tuition rate increase is proposed for the 2010-11 academic year. This increase applies to both resident and nonresident undergraduate and graduate programs.

SPONSORS: Chris Kabourek
Assistant Vice President and Director of Budget and Planning

David E. Lechner
Vice President for Business and Finance

RECOMMENDED: _____
James B. Milliken
President

DATE: June 1, 2010

FY 2010-11 Budget

State-Aided Less Revolving Funds (Appropriation & Tuition)

**University of Nebraska (Excluding NCTA)
FY 2010-11 Budget**

State-Aided Less Revolving Funds (Appropriation and Tuition)

	FY 2009-10	FY 2009-10	FY 2010-11	Change from	
	Beginning Budget	Revised Budget	Proposed Budget++	2009-10 Beginning Amount	Percent
REVENUES					
State Appropriations	\$ 498,658,685	\$ 489,888,444	\$ 492,126,159	\$ (6,532,526)	-1.3% (a)
Net Tuition	212,758,053	213,335,126	213,335,126	577,073	0.3% (b)
Distance Ed Reclassification	11,302,050	11,302,050	11,302,050	-	(c)
Tuition Rate Increase	-	-	12,236,736	12,236,736	6.0%
Other Tuition Rate Increases					
College of Law (Year 3 of 3)	-	-	150,000	150,000	(d)
College of Pharmacy (Year 3 of 4)	-	-	260,000	260,000	(d)
College of Dentistry (Year 2 of 4)	-	-	160,847	160,847	(e)
College of Allied Health (Year 2 of 3)	-	-	169,250	169,250	(e)
College of Nursing (Year 2 of 3)	-	-	224,612	224,612	(e)
Special Tuition remission adjustments	-	-	(70,223)	(70,223)	(e)
Online Worldwide	-	-	1,583,925	1,583,925	(f)
Enrollment Change	-	-	-	-	0.0%
Subtotals	224,060,103	224,637,176	239,352,323	15,292,220	6.8%
U-Wide Student Fees (excludes course/lab fees)	3,617,344	3,713,840	3,713,840	96,496	2.7%
Other Cash	16,349,108	15,775,506	15,775,506	(573,602)	-3.5% (g)
Federal Appropriations	6,201,594	6,201,594	6,201,594	-	0.0%
Total Revenues	748,886,834	740,216,560	757,169,422	8,282,588	1.1%
EXPENDITURES (h)					
Compensation					
Salaries	486,875,978	486,875,978	486,875,978	-	0.0%
UNO Faculty Collective Bargaining	1,782,118	1,782,118	2,336,674	554,556	1.34%
UNK Faculty Collective Bargaining	624,517	624,517	1,178,507	553,990	2.5%
Less Programs of Excellence	(18,000,000)	(18,000,000)	(18,000,000)	-	n/a (i)
Less Diversity	(6,000,000)	(6,000,000)	(6,000,000)	-	n/a (i)
Corresponding Benefits	60,984,065	60,984,065	60,984,065	-	0.0%
Health Insurance	52,884,928	52,884,928	55,529,174	2,644,246	5.0%
Subtotals	579,151,606	579,151,606	582,904,398	3,752,792	0.6%
Facilities					
Purchased Utilities	41,326,658	41,326,658	42,979,724	1,653,066	4.0%
LB605/1100 Debt Service	11,000,000	11,000,000	11,000,000	-	0.0%
Building Depreciation Assessment	4,167,110	4,167,110	4,167,110	-	
Suspended - Used for one-time investments	(4,167,110)	(4,167,110)	(4,167,110)	-	n/a (j)
New/Renovated Building Operating & Maint.	-	-	1,678,558	1,678,558	n/a (k)
Subtotals	52,326,658	52,326,658	55,658,282	3,331,624	6.4%
General Operations	75,233,874	75,233,874	75,497,763	263,889	0.4%
University Priorities					
Programs of Excellence	18,000,000	18,000,000	18,000,000	-	0.0%
Student and Faculty Diversity	6,000,000	6,000,000	6,000,000	-	0.0%
NU Funded Need-Based Aid	9,370,000	9,370,000	9,930,000	560,000	6.0%
Student Information System	-	-	2,700,000	2,700,000	new
Subtotals	33,370,000	33,370,000	36,630,000	3,260,000	9.8%
Special Appropriations					
College of Nursing Norfolk Operating	425,000	425,000	1,460,724	1,035,724	n/a
LB 603A Behavior Health (to UNMC)	1,385,160	1,385,160	1,563,993	178,833	n/a
Subtotals	1,810,160	1,810,160	3,024,717	1,214,557	n/a
One-Time Investments					
Strategic Priorities:	4,200,000	1,200,000			n/a
Need Based Aid			2,000,000	2,000,000	
Infrastructure/Deferred Maintenance			} 6,200,000	2,000,000	
Energy Reductions					
Deficit Reductions					
Other Tuition Rate Increases	-	-	2,478,411	2,478,411	n/a (c,d,e)
Enrollment Mgmt/Distance Ed Reclass	11,302,050	11,402,017	11,402,017	99,967	n/a (l)
Implemented reallocations	-	(8,507,514)	(8,507,514)		n/a
Total Expenditures	757,394,348	745,986,801	767,288,074	18,401,240	2.4%
Shortfall	(8,507,514)	(5,770,241)	(10,118,652)	(10,118,652)	-1.3%

Notes:

- ++ An estimated \$21.5 million of one-time carry forward funds are excluded from the recurring budget figures presented above. Reinstatement of allotment authority for these funds will be made to the State of Nebraska Dept. of Administrative Services budget division.
- (a) Reflects state appropriation allocations after November 2009 Legislative Special Session.
- (b) Estimated change in 2009-10 net tuition receipts compared to original budget.
- (c) Reflects reclassification of distance education revenues from revolving to state-aided budget.
- (d) This is the third year of a multi-year plan to increase tuition in these programs as approved by the Board of Regents on June 13, 2008 (IX-B-4).
- (e) This is the second year of a multi-year plan to increase tuition in these programs as approved by the Board of Regents on June 12, 2009 (IX-B-3).
- (f) Estimated tuition to be generated from Online Worldwide distance education tuition variances that are approved by the President.
- (g) Majority of decrease represents projected lower investment income returns.
- (h) Expenditure line items are estimated. Final budget figures may vary from figures noted above. All expenses are subject to availability of state funds appropriated to the Board of Regents.
- (i) Majority of PoE and Diversity dollars are budgeted as salaries. In order to avoid a double count while showing these items in the University-wide Priorities category, an offset has been applied.
- (j) The Governor and Legislature have suspended the 1% building depreciation assessment for the 2009-11 biennium. The \$4.2 million of freed up budget will be utilized for one-time investments. The assessment is scheduled to resume in 2011-12.
- (k) The 2009-10 Building O&M recurring budget has been distributed to the appropriate compensation, utility and general operating categories.
- (l) Reflects resources from enrollment and cash changes that will be allocated to the campus to cover enrollment growth costs as well as fund campus strategic priorities. Note, shortfalls are the responsibility of the campus experiencing the shortfall.

**FY 2010-11 Total Budget
(All Funds)**

University of Nebraska (Excluding NCTA)
FY 2010-11 Budget
Total - All Funds

	FY 2009-10 Beginning Budget	FY 2010-11 Proposed Budget	CHANGE	
			Amount	Percent
REVENUES				
State Appropriations	\$ 498,658,685	\$ 492,126,159	\$ (6,532,526)	-1.3%
Net Tuition	212,758,053	213,335,126	577,073	0.3%
Tuition Rate Increase	-	12,236,736	12,236,736	5.7%
Other Tuition Increases	-	2,478,411	2,478,411	n/a
Enrollment Change	-	-	-	0.0%
Distance Ed Reclassification	-	11,302,050	11,302,050	n/a
Unrestricted Student Fees	3,617,344	3,713,840	96,496	2.7%
Other Cash	16,349,108	15,775,506	(573,602)	-3.5%
Federal Appropriations	6,201,594	6,201,594	-	0.0%
Designated Cash Funds	90,095,400	91,343,800	1,248,400	1.4%
Revolving/Auxiliary Funds	483,141,603	502,281,016	19,139,413	4.0%
Restricted Federal Funds	327,429,167	494,041,469	166,612,302	50.9% **
Restricted Trust Funds	255,484,457	282,647,342	27,162,885	10.6%
Total Revenues	1,893,735,411	2,127,483,049	233,747,638	12.3%
EXPENDITURES (a)				
State-Aided Activities	748,886,834	767,288,074	18,401,240	2.5%
Non State-Aided Activities	1,144,848,577	1,370,313,627	225,465,050	19.7%
Total Expenditures	1,893,735,411	2,137,601,701	243,866,290	12.9%
Revenues Less Expenses	\$ -	\$ (10,118,652)	\$ (10,118,652)	

Notes:

**Majority of federal fund growth reflects shift to direct student lending at UNO and UNK. Increases for additional Pell grants and ARRA research funding are also included.

University of Nebraska - Lincoln

2010-11 Tuition Rates

Student Category	Per Tuition Unit	2009-10 Rate	Increase	% Change	Additional Law	2010-11 Rate	% Change
Undergraduate							
Resident	Sem. Credit Hr.	\$187.00	\$11.25	6.0%		\$198.25	6.0%
Nonresident	Sem. Credit Hr.	\$555.00	\$33.25	6.0%		\$588.25	6.0%
Graduate							
Resident	Sem. Credit Hr.	\$247.00	\$14.75	6.0%		\$261.75	6.0%
Nonresident	Sem. Credit Hr.	\$665.75	\$40.00	6.0%		\$705.75	6.0%
Law							
Resident	Sem. Credit Hr.	\$277.50	\$16.75	6.0%	\$17.00	\$311.25	12.2%
Nonresident	Sem. Credit Hr.	\$715.25	\$43.00	6.0%	\$17.00	\$775.25	8.4%
College Independent Study/Summer Reading Program							
Undergraduate	Sem. Credit Hr.	\$212.00	\$12.75	6.0%		\$224.75	6.0%
Graduate	Sem. Credit Hr.	\$247.75	\$14.75	6.0%		\$262.50	6.0%

This is year three of a three year plan to increase the College of Law's tuition by an additional \$17 per student credit hour as approved by the Board of Regents on June 13, 2008 (Addendum IX-B-4).

Note, rates rounded to nearest \$0.25

University of Nebraska at Omaha

2010-11 Tuition Rates

Student Category	Per Tuition Unit	2009-10 Rate	Increase	% Change	2010-11 Rate	% Change
Undergraduate						
Resident	Sem. Credit Hr.	\$170.50	\$10.25	6.0%	\$180.75	6.0%
Nonresident	Sem. Credit Hr.	\$502.50	\$30.25	6.0%	\$532.75	6.0%
Graduate						
Resident	Sem. Credit Hr.	\$212.50	\$12.75	6.0%	\$225.25	6.0%
Nonresident	Sem. Credit Hr.	\$559.25	\$33.50	6.0%	\$592.75	6.0%

Note, rates rounded to nearest \$0.25

University of Nebraska at Kearney

2010-11 Tuition Rates

Student Category	Per Tuition Unit	2009-10 Rate	Increase	% Change	2010-11 Rate	% Change
Undergraduate						
Resident	Sem. Credit Hr.	\$151.25	\$9.00	6.0%	\$160.25	6.0%
Nonresident	Sem. Credit Hr.	\$310.00	\$18.50	6.0%	\$328.50	6.0%
Graduate						
Resident	Sem. Credit Hr.	\$187.50	\$11.25	6.0%	\$198.75	6.0%
Nonresident	Sem. Credit Hr.	\$387.75	\$23.25	6.0%	\$411.00	6.0%

Note, rates rounded to nearest \$0.25

University of Nebraska Medical Center 2010-11 Tuition Rates

Student Category	Per Tuition Unit	2009-2010 Rate	Increase	2010-11 Rate	% Change
Undergraduate					
Resident	Sem. Credit Hr.	\$187.00	\$11.25	\$198.25	6.0%
Nonresident	Sem. Credit Hr.	\$555.00	\$33.25	\$588.25	6.0%
Graduate					
Resident	Sem. Credit Hr.	\$247.00	\$14.75	\$261.75	6.0%
Nonresident	Sem. Credit Hr.	\$665.75	\$40.00	\$705.75	6.0%
Allied Health Physical Therapy (Semester) - First and Second Year (a)					
Resident	Semester	\$5,322	\$319	\$5,641	6.0%
Nonresident	Semester	\$9,715	\$583	\$10,298	6.0%
Allied Health Physical Therapy (Semester) - Third Year					
Resident	Semester	\$3,937	\$236	\$4,173	6.0%
Nonresident	Semester	\$9,715	\$583	\$10,298	6.0%
Allied Health Physical Therapy (Summer)					
Resident	Session	\$3,000	\$180	\$3,180	6.0%
Nonresident	Session	\$5,481	\$329	\$5,810	6.0%
Allied Health Medical Nutrition					
Resident	Semester	\$2,602	\$156	\$2,758	6.0%
Nonresident	Semester	\$4,163	\$250	\$4,413	6.0%
Dentistry (Semester) - First and Second Year (a)					
Resident	Semester	\$9,939	\$596	\$10,535	6.0%
Nonresident	Semester	\$22,989	\$1,379	\$24,368	6.0%
Dentistry (Semester) - Third and Fourth Years					
Resident	Semester	\$8,509	\$511	\$9,020	6.0%
Nonresident	Semester	\$22,989	\$1,379	\$24,368	6.0%
Dentistry (Summer) - First and Second Year (a)					
Resident	Session	\$4,970	\$298	\$5,268	6.0%
Nonresident	Session	\$11,494	\$690	\$12,184	6.0%
Dentistry (Summer) - Third and Fourth Years					
Resident	Session	\$4,255	\$255	\$4,510	6.0%
Nonresident	Session	\$11,494	\$689	\$12,183	6.0%
Medicine					
Resident	Semester	\$12,120	\$727	\$12,847	6.0%
Nonresident	Semester	\$28,420	\$1,705	\$30,125	6.0%
Nursing Undergraduate					
Resident	Sem. Credit Hr.	\$236.75	\$14.25	\$251.00	6.0%
Nonresident	Sem. Credit Hr.	\$693.50	\$41.50	\$735.00	6.0%
Nursing Graduate - First and Second Year (a)					
Resident	Sem. Credit Hr.	\$380.50	\$22.75	\$403.25	6.0%
Nonresident	Sem. Credit Hr.	\$748.50	\$45.00	\$793.50	6.0%
Nursing Graduate - Beyond Second Year					
Resident	Sem. Credit Hr.	\$268.00	\$16.00	\$284.00	6.0%
Nonresident	Sem. Credit Hr.	\$748.50	\$45.00	\$793.50	6.0%
Pharmacy - First, Second and Third Years (a)					
Resident First Year	Semester	\$7,936	\$476	\$8,412	6.0%
Nonresident	Semester	\$15,413	\$925	\$16,338	6.0%
Pharmacy - Fourth Year					
Resident	Semester	\$5,856	\$351	\$6,207	6.0%
Nonresident	Semester	\$15,413	\$925	\$16,338	6.0%

Note, rates charged by SCHs rounded to nearest \$0.25.

(a) Multi year plans to increase tuition in these programs as approved by the Board of Regents on June 13, 2008 (IX-B-4) and June 12, 2009 (IX-B-3).

GLOSSARY OF TERMS

STATE-AIDED LESS REVOLVING - EDUCATIONAL AND GENERAL BUDGET

The State-Aided less Revolving budget (also referred to as the Educational and General Budget) supports the primary instruction, research and public service missions of the University of Nebraska, and is funded from the following items:

State Appropriations - State general tax funds appropriated by the State of Nebraska Executive and Legislative branches.

Net Tuition - The University of Nebraska total gross tuition collections less tuition remission waivers, student refunds, and uncollectible tuition accounts.

Student Fees - The following student fees are included in the Unrestricted Educational and General Budget:

Application Fees - Includes undergraduate and graduate applications fees.

Registration Processing/Enrollment Services Fees - Partially covers registration expenses and other enrollment services.

Late Payment Fees - Applied to students who are late in paying tuition.

Late Registration Fees - Applied to students who enroll late in classes.

Graduation Processing Fees - Assessed at the end of an academic degree program when the student is ready for graduation.

International Student Fees - Applied for those additional services needed to support international students. Only UNL currently assesses this fee.

Other Cash - The following other income items are included in the Educational and General Budget:

Auxiliary Administrative Service Charge - The amount assessed of auxiliary operations for services provided by campus administrative operations. Only UNL and UNO currently assess administrative service charges.

Cigarette Tax - Funds that are designated by the State of Nebraska for use at UNMC for biomedical research. The amount historically (and currently) is \$500,000 per year.

Endowment Income - Income generated from the lease and/or sale of real estate and land managed by the Board of Educational Lands and Funds. This income is currently generated only at the UNL campus.

Indirect Cost Reimbursement - The administrative overhead amount that is collected on grants and contracts. Per an agreement with the State Executive and Legislative branches, a small portion (\$2.6 million) of the indirect cost reimbursements are included in the general State-Aided Less Revolving budget. The remaining portion is controlled at the campus level and is included in the non state-aided budget.

Investment Income - Interest income earned from state-aided less revolving tuition and cash fund balances.

Vocational Education Reimbursement/Patent & Royalty Income - Includes funds UNL receives from the Nebraska Department of Education as a vocational education reimbursement and unrestricted patent and royalty income.

Other - Other income from various refunds and assessments such as the UNK Safety Center.

Federal Appropriations - Funding identified in the Hatch and Smith-Lever Acts for activities at the Institute of Agriculture and Natural Resources (IANR). The Hatch Act supports Research activity on a project-by-project basis and includes such things as swine breeding and beef physiology. The Smith Lever Act supports Public Service activity, such as extension educators.

NON STATE-AIDED: DESIGNATED FUNDS BUDGET

The Designated Funds Budget includes current unrestricted funds that are designated to specific activities at the University of Nebraska and include the following items:

Designated Cash

Indirect Cost Funds - The administrative overhead amount that is collected on grants and contracts. The designated budget includes the indirect cost funds controlled at the campus level, which is the majority of the indirect cost funds. \$2.6 million of indirect costs supports the state-aided less revolving budget.

Patient Revenues - Revenue generated by a UNMC college or institute while performing clinical activities. These revenues are included in the designated budget as they are controlled by the UNMC campus.

Tobacco Settlement Funds - These are designated funds directed to UNMC for biomedical research. While the funds reside in the UNMC budget, they may be transferred to other campuses for biomedical research.

Revolving Funds - Revolving revenue is generated from activities incidental to instruction, research, and public service. Examples include class and laboratory fees, technology fees, proceeds from the sale of grain or livestock related to research activities, product consulting fees, clinics and workshops proceeds, testing services fees, and revenue from music/theater productions. These funds are controlled at the campus level.

Auxiliary Funds - An auxiliary enterprise is an entity that exists to furnish goods and services to students, faculty, or staff and charge a fee directly related to its operations. Auxiliary enterprises included residence halls, food service, student unions, bookstores, etc. These funds are controlled at the campus level.

NON STATE-AIDED: RESTRICTED FUNDS BUDGET

Restricted funds are those that are restricted in use by the donor or supporting agency.

Restricted Federal Funds - Include federal sponsored grants and contracts and student aid programs supported from federal funds.

Restricted Trust Funds - The budgets supported by trust funds relate directly to non federal grants and contracts, non federal student aid programs, maintenance of student loan programs, endowment funds and agency funds.

TO: The Board of Regents
Business Affairs

MEETING DATE: June 11, 2010

SUBJECT: FY 2010-11 Nebraska College of Technical Agriculture Operating Budget and Tuition Rate Increases

RECOMMENDED ACTION: Approve the FY 2010-11 Nebraska College of Technical Agriculture Operating Budget, Tuition Rate Increases, and reinstate allotment for committed carry forward funds already approved in previous fiscal years.

PREVIOUS ACTION: April 16, 2010 – A budget update was provided to the Board of Regents Business Affairs Committee.

June 13, 2008 – The Board of Regents approved the 2009-10 and 2010-11 Nebraska College of Technical Agriculture Biennial operating budget request (IX-B-8).

EXPLANATION: The attached materials provide an overview of the proposed 2010-11 Nebraska College of Technical Agriculture operating budget. Expenditures, including salaries and benefits, are estimated and subject to availability of state funds appropriated to the Board of Regents.

A 6% tuition rate increase is proposed for the 2010-11 academic year. This increase applies to both resident and nonresident undergraduate and graduate programs.

SPONSORS: Weldon Sleight
Dean
Nebraska College of Technical Agriculture

John Owens
NU Vice President for Agriculture and Natural Resources
IANR Vice Chancellor

Chris Kabourek
Assistant Vice President and Director of Budget and Planning

David E. Lechner
Vice President for Business and Finance

RECOMMENDED: _____
James B. Milliken
President

DATE: June 1, 2009

FY 2010-11 Budget

State-Aided Less Revolving Funds (Appropriation & Tuition)

Nebraska College of Technical Agriculture (NCTA)
FY 2010-11 Budget
State-Aided Less Revolving Funds (Appropriation & Tuition)

	FY 2009-10 Beginning Budget	FY 2009-10 Revised Budget	FY 2010-11 Proposed Budget++	Change from 2009-10 Beginning	
				Amount	Percent
REVENUES					
State Appropriations	\$ 2,639,103	\$ 2,592,687	\$ 2,593,945	\$ (45,158)	-1.7% (a)
Net Tuition	825,433	893,281	893,281	67,848	8.2% (b)
Tuition Rate Change			53,597	53,597	6.0%
Student Fees	4,475	4,475	4,475	-	0.0%
Total Revenues	3,469,011	3,490,443	3,545,298	76,287	2.2%
EXPENDITURES (c)					
Compensation					
Salaries	1,875,679	1,875,679	1,875,679	-	0.0%
Corresponding Benefits	279,969	279,969	279,969	-	0.0%
Health Insurance	279,762	279,762	293,750	13,988	5.0%
Subtotals	2,435,410	2,435,410	2,449,398	13,988	0.6%
Facilities					
Purchased Utilities	485,199	485,199	504,607	19,408	4.0%
Building Depreciation Assessment	20,755	20,755	20,755	-	0.0% (d)
Suspended-Used for one-time investments	(20,755)	(20,755)	(20,755)	-	0.0% (d)
Subtotals	505,954	505,954	525,362	19,408	3.8%
Operations	506,892	506,892	506,892	-	0.0%
One Time Investments					
Strategic Priorities	20,755	20,755	38,755	18,000	n/a (d)
Enrollment management					
	-	67,848	67,848	67,848	n/a (e)
Total Expenditures	3,469,011	3,536,859	3,588,255	119,244	3.4%
Required reallocations	\$ -	\$ (46,416)	\$ (42,957)	\$ (42,957)	

Notes:

- (++) Recurring figures only. Does not reflect any prior year carry forwards or one-time expenditures to be spent in 2010-11.
- (a) Reflects state appropriation allocations after November 2009 Legislative Special Session.
- (b) Estimated change in 2009-10 net tuition receipts compared to original budget.
- (c) Expenditure line items are estimated. Final budget figures may vary from figures noted above. All expenses are subject to availability of state funds appropriated to the Board of Regents.
- (d) The Governor and Legislature have suspended the 1% building depreciation assessment for the 2009-11 biennium. The freed up budget will be utilized for one-time investments. The assessment is scheduled to resume in 2011-12.
- (e) Resources from prior year enrollment changes to cover growth costs as well as fund strategic priorities.

**FY 2010-11 Total Budget
(All Funds)**

Nebraska College of Technical Agriculture (NCTA)
FY 2010-11 Budget
Total - All Funds

	FY 2009-10 Beginning Budget	FY 2010-11 Proposed Budget	CHANGE	
			Amount	Percent
REVENUES				
State Appropriations	\$ 2,639,103	\$ 2,593,945	\$ (45,158)	-1.7%
Net Tuition	825,433	893,281	67,848	8.2%
Tuition Rate Change	-	53,597	53,597	6.0%
Net Tuition	825,433	946,878	121,445	14.7%
Unrestricted Student Fees	4,475	4,475	-	0.0%
Revolving/Auxiliary Funds	1,000,000	1,033,000	33,000	3.3%
Total Revenues	4,469,011	4,578,298	109,287	2.4%
EXPENDITURES (a)				
State-Aided Activities	3,469,011	3,588,255	119,244	3.4%
Non State-Aided Activities	1,000,000	1,033,000	33,000	3.3%
Total Expenditures	4,469,011	4,621,255	152,244	3.4%
Required reallocations	\$ -	\$ (42,957)	\$ (42,957)	

FY 2010-11 Tuition Rates

Nebraska College of Technical Agriculture

2010-11 Tuition Rates

Student Category	Per Tuition Unit	2009-10 Rate	Increase	2010-11 Rate	% Change
NCTA					
Resident	Sem. Credit Hr.	\$100.50	\$6.00	\$106.50	6.0%
Nonresident	Sem. Credit Hr.	\$200.75	\$12.00	\$212.75	6.0%

Note, rates rounded to nearest \$0.25

GLOSSARY OF TERMS

STATE-AIDED LESS REVOLVING - EDUCATIONAL AND GENERAL BUDGET

The State-Aided less Revolving budget (also referred to as the Educational and General Budget) supports the primary instruction, research and public service missions of the University of Nebraska, and is funded from the following items:

State Appropriations - State general tax funds appropriated by the State of Nebraska Executive and Legislative branches.

Net Tuition - The University of Nebraska total gross tuition collections less tuition remission waivers, student refunds, and uncollectible tuition accounts.

Student Fees - The following student fees are included in the Unrestricted Educational and General Budget:

Application Fees - Includes undergraduate and graduate applications fees.

Registration Processing/Enrollment Services Fees - Partially covers registration expenses and other enrollment services.

Late Payment Fees - Applied to students who are late in paying tuition.

Late Registration Fees - Applied to students who enroll late in classes.

Graduation Processing Fees - Assessed at the end of an academic degree program when the student is ready for graduation.

International Student Fees - Applied for those additional services needed to support international students. Only UNL currently assesses this fee.

Other Cash - The following other income items are included in the Educational and General Budget:

Auxiliary Administrative Service Charge - The amount assessed of auxiliary operations for services provided by campus administrative operations. Only UNL and UNO currently assess administrative service charges.

Cigarette Tax - Funds that are designated by the State of Nebraska for use at UNMC for biomedical research. The amount historically (and currently) is \$500,000 per year.

Endowment Income - Income generated from the lease and/or sale of real estate and land managed by the Board of Educational Lands and Funds. This income is currently generated only at the UNL campus.

Indirect Cost Reimbursement - The administrative overhead amount that is collected on grants and contracts. Per an agreement with the State Executive and Legislative branches, a small portion (\$2.6 million) of the indirect cost reimbursements are included in the general State-Aided Less Revolving budget. The remaining portion is controlled at the campus level and is included in the non state-aided budget.

Investment Income - Interest income earned from state-aided less revolving tuition and cash fund balances.

Vocational Education Reimbursement/Patent & Royalty Income - Includes funds UNL receives from the Nebraska Department of Education as a vocational education reimbursement and unrestricted patent and royalty income.

Other - Other income from various refunds and assessments such as the UNK Safety Center.

Federal Appropriations - Funding identified in the Hatch and Smith-Lever Acts for activities at the Institute of Agriculture and Natural Resources (IANR). The Hatch Act supports Research activity on a project-by-project basis and includes such things as swine breeding and beef physiology. The Smith Lever Act supports Public Service activity, such as extension educators.

NON STATE-AIDED: DESIGNATED FUNDS BUDGET

The Designated Funds Budget includes current unrestricted funds that are designated to specific activities at the University of Nebraska and include the following items:

Designated Cash

Indirect Cost Funds - The administrative overhead amount that is collected on grants and contracts. The designated budget includes the indirect cost funds controlled at the campus level, which is the majority of the indirect cost funds. \$2.6 million of indirect costs supports the state-aided less revolving budget.

Patient Revenues - Revenue generated by a UNMC college or institute while performing clinical activities. These revenues are included in the designated budget as they are controlled by the UNMC campus.

Tobacco Settlement Funds - These are designated funds directed to UNMC for biomedical research. While the funds reside in the UNMC budget, they may be transferred to other campuses for biomedical research.

Revolving Funds - Revolving revenue is generated from activities incidental to instruction, research, and public service. Examples include class and laboratory fees, technology fees, proceeds from the sale of grain or livestock related to research activities, product consulting fees, clinics and workshops proceeds, testing services fees, and revenue from music/theater productions. These funds are controlled at the campus level.

Auxiliary Funds - An auxiliary enterprise is an entity that exists to furnish goods and services to students, faculty, or staff and charge a fee directly related to its operations. Auxiliary enterprises included residence halls, food service, student unions, bookstores, etc. These funds are controlled at the campus level.

NON STATE-AIDED: RESTRICTED FUNDS BUDGET

Restricted funds are those that are restricted in use by the donor or supporting agency.

Restricted Federal Funds - Include federal sponsored grants and contracts and student aid programs supported from federal funds.

Restricted Trust Funds - The budgets supported by trust funds relate directly to non federal grants and contracts, non federal student aid programs, maintenance of student loan programs, endowment funds and agency funds.