

University of Nebraska (Excluding NCTA)
General Operating Budget (also known as the 'State-aided' Budget)
FY 2025-26

(Operating Budget Supported Primarily by State Appropriations and Tuition Funds)

	FY 2024-25			FY 2025-26 Proposal		
	Original Budget	Updated Actuals	Change	Budget Estimates	Change in Budget	Percent
ESTIMATED FUNDING						(a)
State Appropriations	\$ 695,423,324	\$ 695,423,324	\$ -	\$ 699,769,719	\$ 4,346,395	0.6% (b)
Net Tuition (less University Remissions)						
Resident	239,933,065	242,305,130	2,372,065	262,536,509	\$ 22,603,444	9.4% (c)
Less Legislatively Mandated Tuition Waivers **	(8,697,094)	(8,697,094)	-	(9,588,531)	\$ (891,437)	10.2% (c)
Nonresident & International	143,529,864	132,198,422	(11,331,442)	139,048,064	\$ (4,481,800)	-3.1% (c)
Tuition subtotals	374,765,835	365,806,458	(8,959,377)	391,996,042	\$ 17,230,207	4.6% (c)
Investment Income, other cash funds	19,302,373	16,800,285	(2,502,088)	16,800,285	\$ (2,502,088)	-13.0%
Total Unrestricted Funds	1,089,491,532	1,078,030,067	(11,461,465)	1,108,566,046	\$ 19,074,514	1.8%
ESTIMATED EXPENDITURES:						(d)
Core Operations						
Faculty Salaries	396,567,066	403,823,442	7,256,376	409,295,907	\$ 12,728,841	3.2% (e)
Nonfaculty Salaries	295,285,891	282,948,058	(12,337,833)	282,948,058	(12,337,833)	-4.2% (e)
Benefits	83,803,649	83,803,649	-	84,597,156	793,507	0.9%
Health Insurance	107,268,350	107,268,350	-	115,045,305	7,776,955	7.2% (f)
Total Compensation	882,924,956	877,843,499	(5,081,457)	891,886,426	8,961,470	1.0%
General Operations	159,628,559	164,710,016	5,081,457	181,936,332	22,307,773	14.0% (g)
Utilities	46,938,017	46,938,017	-	48,580,848	1,642,831	3.5% (g)
Core Operations	1,089,491,532	1,089,491,532	-	1,122,403,606	32,912,074	3.0%
University Priorities:						
Nebraska Promise Increase				\$ 1,032,000	\$ 1,032,000	(h)
LB 384 Deferred Maintenance Fund				2,000,000	2,000,000	(h)
Presidential Scholars matching				1,500,000	1,500,000	(h)
				4,532,000	4,532,000	100.0%
Spending Reductions to Balance the Budget						
FY2025-26 Cuts	-	-	-	(18,369,560)	(18,369,560)	(i)
Budget Reductions	-	-	-	(18,369,560)	(18,369,560)	-100.0%
Total Expenses	1,089,491,532	1,089,491,532	(11,461,465)	1,108,566,046	19,074,514	1.8%
NET ACTIVITY	\$ -	\$ (11,461,465)	\$ (11,461,465)	\$ -	\$ -	

Notes:

- (a) An estimated \$125 million of one-time carry forward funds (encumbrances and other one-time commitments) are not reflected above. Reinstatement of allotment (spending) authority for these funds will be submitted to the State of Nebraska Department of Administrative Services (DAS). Capital construction budgets are not shown.
- (b) State appropriations reflects a .625% increase for core operations.
- (c) The 2025-26 tuition budget includes, on average, a 5% increase. Updated enrollment and remission projections as well as differential rate increases are also included. ** Legislatively Mandated Tuition Waivers is estimated based on 3-year trend.
- (d) 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.
- (e) UNO and UNK faculty increases will be governed by collective bargaining contracts. An annual merit salary pool was not provided for all employees. Also includes tenure promotions. Benefits increases amounts to support faculty rate changes.
- (f) Assumes a 7.25% increase in premiums in calendar year 2026 per actuary estimates.
- (g) Assumes a 3.5% increase in inflation.
- (h) University priorities include:
 - Nebraska Promise financial aid budgets are increased at the same rate as tuition.
 - A depreciation fund to assist with future building renewal needs as required per LB 384.
 - Funding to establish a 50 student cohort of Presidential Scholars
- (i) Spending reductions that have been made and will be required to be found to structurally balance the budget over the biennium.

University of Nebraska (Excluding NCTA)
Total Budget - All Funds
FY 2025-26

	FY 2024-25 Budget	FY 2025-26 Estimated Budget	Change Amount
General Fund Budget (state/tuition)	\$1,089,491,532	\$1,108,566,046	\$ 19,074,514
Outside Revenues:			
Designated Cash Funds	125,550,000	124,550,000	(1,000,000) (a)
Revolving/Auxiliary Funds	889,025,000	947,240,000	58,215,000 (b)
Restricted Federal Funds	752,550,000	740,700,000	(11,850,000) (c)
Restricted Trust Funds	606,550,000	650,300,000	43,750,000 (d)
Subtotals	2,373,675,000	2,462,790,000	89,115,000
TOTALS	<u>\$3,463,166,532</u>	<u>\$3,571,356,046</u>	

(a) Primarily clinical revenues (i.e. Dentistry, Munroe-Meyer Institute, etc.) and F&A recovery on research grants. These funds are primarily designated to go back to the generating campus/department. Increase is primarily inflation driven.

(b) Represents the budgets for the self-supporting units at the University (student housing, dining, Husker Athletics, etc.). Increase is primarily inflation driven.

(c) Represents an increase in federal grant activity and inflation.

(d) Represents an increase in privately funded activities (grants and contracts, Foundation support, etc.)

Tuition Rates

University of Nebraska - Lincoln

Student Category	Per Tuition Unit	2024-25 Rate	2025-26 Rate	Change
Undergraduate				
Resident	Sem. Credit Hr.	\$277.00	\$291.00	\$14.00
Nonresident	Sem. Credit Hr.	\$888.00	\$932.00	\$44.00
Graduate				
Resident	Sem. Credit Hr.	\$365.00	\$383.00	\$18.00
Nonresident	Sem. Credit Hr.	\$1,066.00	\$1,119.00	\$53.00
College of Architecture Undergraduate				
Resident	Sem. Credit Hr.	\$373.00	\$392.00	\$19.00
Nonresident	Sem. Credit Hr.	\$1,135.00	\$1,192.00	\$57.00
College of Architecture Graduate				
Resident	Sem. Credit Hr.	\$484.00	\$508.00	\$24.00
Nonresident	Sem. Credit Hr.	\$1,356.00	\$1,424.00	\$68.00
College of Business Administration Undergraduate				
Resident	Sem. Credit Hr.	\$343.00	\$360.00	\$17.00
Nonresident	Sem. Credit Hr.	\$1,100.00	\$1,155.00	\$55.00
College of Business Administration Graduate				
Resident	Sem. Credit Hr.	\$452.00	\$475.00	\$23.00
Nonresident	Sem. Credit Hr.	\$1,318.00	\$1,384.00	\$66.00
College of Engineering Undergraduate				
Resident	Sem. Credit Hr.	\$397.00	\$417.00	\$20.00
Nonresident	Sem. Credit Hr.	\$1,158.00	\$1,216.00	\$58.00
College of Engineering Graduate				
Resident	Sem. Credit Hr.	\$506.00	\$531.00	\$25.00
Nonresident	Sem. Credit Hr.	\$1,375.00	\$1,444.00	\$69.00
Law				
Resident	Sem. Credit Hr.	\$434.00	\$456.00	\$22.00
Nonresident	Sem. Credit Hr.	\$1,170.00	\$1,229.00	\$59.00