



Minutes

**Coordinating Commission for Postsecondary Education
University of Nebraska-Lincoln
Willa Cather Dining Complex, Red Cloud Room A
530 No. 17th Street, Lincoln, Nebraska
Friday, September 11, 2026
8:30 a.m. (CDT)**

Public notice of this meeting was given by posting notice on the Commission's website; posting notice on the State of Nebraska's online public meeting calendar; e-mailing news media; and keeping a current copy of the agenda in the Coordinating Commission for Postsecondary Education's office, listing the date, time, and location of the meeting. A copy of the current Open Meetings Act was posted beside the table containing the documents for the meeting.

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN THAT THE COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION WILL HOLD A MEETING ON FRIDAY, SEPTEMBER 11, 2026. THE MEETING WILL BEGIN AT 8:30 A.M. AND ADJOURN AT APPROXIMATELY 12:30 P.M.

AN AGENDA IS MAINTAINED IN THE COMMISSION OFFICE, 140 N. 8TH STREET, SUITE 300, LINCOLN, NEBRASKA.

TIM DANIELS, CHAIR

CALL TO ORDER

Chair Daniels called the meeting to order at 8:30 a.m. and asked for a moment of silence in memory of the 25th anniversary of 9/11.

INTRODUCTIONS

Commissioners Present

Tim Daniels	Dannika Nelson
Beth Forney	Molly O'Holleran
Dr. Deborah Frison	Tami Weber
Dr. Dennis Headrick	W. Scott Wilson

Commissioners Absent

Dr. Paul Von Behren

Commission Staff Present

Dr. Michael Baumgartner	Helen Pope
Dr. Kathleen Fimple	Matthew Roque
Jill Heese	Gary Timm
J. Ritchie Morrow	

WELCOMES

Dr. Jeffrey Gold, President of the University of Nebraska, welcomed the CCPE and reflected on his experience living and working in New York City the day of the 9/11 terrorist attacks.

Dr. Katherine Ankerson, University of Nebraska-Lincoln Interim Chancellor, welcomed Commissioners to the UNL campus and the Willa Cather Dining Complex. As an architect by trade, and teacher of architecture and design, she stated that buildings have meaning. She spoke on young Willa Cather coming to Lincoln from Webster County to complete her education at the University of Nebraska-Lincoln and going on to be one of the great American novelists of the century. Dr. Ankerson reported on current enrollment and retention statistics and noted that the University is attracting high-achieving students.

2026 PUBLIC INSTITUTIONS BIENNIAL BUDGET PRESENTATIONS

Dr. Baumgartner introduced representatives from the public institutions to present their biennial budget requests.

University of Nebraska

President Dr. Gold addressed the Commissioners and presented the University of Nebraska's biennial budget request. The University is requesting \$1.5 million each year of the biennium for the Presidential Scholars Program. The University will also seek \$1.5 million each year to support research excellence through the Nebraska Research Initiative, and \$5 million in the 2027-2029 biennium to support biomedical research. For core needs the University is requesting 4.25% each year.

Nebraska State College System

Chancellor Dr. Paul Turman stated the Nebraska State College System is requesting a 3% increase for salaries, 5.5% for health benefits, a 4% increase in utility costs, and a 3% annual increase in operating expenses. He noted three strategic initiatives included in the FY28 request: adjunct faculty compensation, supporting the Grow Grand Island initiative, and a \$10 million investment to establish a Systemwide Maintenance and Repair fund. He noted the state colleges prioritize renewing and preserving current facilities as more cost-effective than replacing them.

Metropolitan Community College

President Randy Schmailzl spoke briefly noting the community colleges are in agreement regarding the budget request that Dr. Paul Illich from Southeast Community College will present. He stated the community colleges have had many successful years, with the addition of dual enrollment, working with the manufacturing community and in collaboration with each other and the CCPE.

Nebraska Community College Association

Dr. Illich stated the budget request helps Nebraska Community Colleges support the CCPE educational attainment goals and priorities. The community colleges are requesting an additional \$4 million for dual-credit allocation for each year of the 2027-29 Biennium, and to restore \$5 million reduction in state aid for year one, with no change in state aid for year two of the biennium.

APPROVAL OF THE MINUTES OF THE JULY 23, 2026, WORK SESSION

Commissioner Frison made a motion to approve the July 23, 2026, Work Session minutes as written. Commissioner Weber seconded the motion. A roll call vote was taken. Voting aye: Daniels, Forney, Frison, Headrick, Nelson, O'Holleran, Weber, and Wilson. The motion carried.

APPROVAL OF THE MINUTES OF THE JULY 24, 2026, COMMISSION MEETING

Commissioner Headrick made a motion to approve the July 24, 2026, Commission meeting minutes as written. Commissioner Weber seconded the motion. A roll call vote was taken. Voting aye: Daniels, Forney, Frison, Headrick, Nelson, O'Holleran, Weber, and Wilson. The motion carried.

CHAIR'S REPORT

Chair Daniels administered the Oath of Office to new Commissioner Beth Forney. Commissioner Forney is from Alliance and will be a Member-at-Large.

EXECUTIVE DIRECTOR'S REPORT

The following out-of-service area application request was approved by the executive director:

- Offered by Mid-Plains Community College
- In person at Springview Ambulance Service, Springview, Nebraska
- EMTL 1520 and EMTL 1530 – EMT – 4 credit hours/class
- August 31, 2026 – December 17, 2026

Dr. Baumgartner gave an update on several legislative bills of interest that staff have been involved with reports and meetings.

Dr. Baumgartner stated he is working on a long-term governance and sustainability plan with the P20 Alliance.

Dr. Baumgartner noted a core team of representatives from all public sectors are meeting with the Education Strategy Group (ESG) every other week on Proactive Admissions.

Dr. Kathleen Fimple, Academic Programs Officer, and Dr. Baumgartner attended the SHEEO Policy Conference August 3-6 in Chicago. J. Ritchie Morrow and Dr. Baumgartner attended the FAFSA Study Sensemaking session August 20 at the offices of EducationQuest. It is an ongoing study of the implementation of the FAFSA graduation requirement and its impact on college going.

Jill Heese, Research Director, and Dr. Baumgartner participated in the first meeting of the Nebraska Data and Impact Roundtable, which is a year-long initiative with the Harvard University's Strategic Data Project Team.

September 9 Dr. Baumgartner attended the Nebraska Workforce Summit at UNK, attending presentations and group work with UWHealth WorkForward, which has developed a continuum of employer-education initiatives.

Dr. Baumgartner noted he will be attending the ECS Steering Committee meeting in Albuquerque, New Mexico, September 14-16. The following week he will be with a Nebraska team at the Midwest Higher Education Compact's Midwest Workforce Pathways convening, looking at ways to improve policies to streamline the pathway from noncredit to credit instructions, along with prior learning assessments and prior learning examinations.

Dr. Fimple will be attending the NC-SARA annual meeting in San Antonio next week and presenting at a UNK Dual Enrollment conference on September 22. Mr. Morrow will be attending the National College Attainment Network meeting in Las Vegas October 4-7

Dr. Baumgartner commented that he will miss the October Commission meeting as he will be at the Lumina State Policy Retreat in Philadelphia October 14-16 with the P20 Alliance team.

PUBLIC HEARING ON MATTERS OF GENERAL CONCERN

There was no testimony on Matters of General Concern.

Chair Daniels closed the public hearing on Matters of General Concern.

PUBLIC HEARING ON ACADEMIC PROGRAMS COMMITTEE ITEMS

There was no testimony on Academic Programs Committee Items.

Chair Daniels closed the public hearing on Academic Programs Committee Items.

ACADEMIC PROGRAMS COMMITTEE

Commissioner O'Holleran, Committee Chair, introduced Dr. Fimple to present academic items on the agenda.

University of Nebraska System - Proposal for a New Organizational Unit - Artificial Intelligence Institute

Dr. Fimple presented the proposal, noting that the Artificial Intelligence Institute would focus on areas where Nebraska is already strong: agriculture and food systems, healthcare, engineering, rural and urban development, business, law, education, the humanities and arts, and national security.

Drs. Santosh Pitia and Adrian Wisnicki, co-directors of the proposed AI Institute, provided additional information on the proposal and answered questions from the Commissioners.

Committee recommendation: That the Commission approve the Artificial Intelligence Institute for the University of Nebraska System.

Chair O'Holleran, on behalf of the Academic Programs Committee, moved to approve the University of Nebraska System's Proposal for a New Organizational Unit - Artificial Intelligence Institute. A roll call vote was taken. Voting aye: Daniels, Forney, Frison, Headrick, Nelson, O'Holleran, Weber, and Wilson. The motion carried.

Existing Program Review

Information Items:

Chadron State College

- Psychological Science, BA

Peru State College

- Psychology, BA/BS

Wayne State College

- Psychology, BA, BS

University of Nebraska at Kearney

- Psychology/ Psychology Comprehensive, BA/BS
- Psychobiology Comprehensive, BS

University of Nebraska-Lincoln

- Psychology, BA/BS, MA, PhD

University of Nebraska at Omaha

- Psychology, BMS, BA/BS, MA, PhD
- Applied Behavior Analysis, Grad. Cert., MS
- Human Resources and Training-Human Resources, Grad. Cert.
- Industrial/Organizational Psychology, MS
- School Psychology, MS, EDS

University of Nebraska Medical Center

- Applied Behavior Analysis, MS
- Applied Behavior Analysis combined with UNO, MS

Annual Reports from Out-of-state and Private Institutions

Dr. Fimple discussed the annual reports from the following institutions;

- Crown College, St. Bonafacius, Minnesota, at Christ Community Church, Omaha
- Andrews University, Berrian Springs, Michigan, at Union Adventist University, Lincoln
- CHI Heath School of Radiologic Technology, Omaha

Annual Report from Southeast Community College on Dental Hygiene Program

Dr. Fimple reported that Southeast Community College Dental Hygiene Program is scheduled to submit an application to the Commission on Dental Accreditation (CODA). As a condition of approval, Southeast Community College must submit annual reports to the Commission. The first report was received in August.

Report on Institutional Activities Related to Existing Programs

Reasonable and Moderate Extensions

- UNK – Learning and Visual Design, Graduate Certificate
- UNK – Leadership Communication, Graduate Certificate
- UNK – World Language Teaching and Learning, Graduate Certificate
- UNK – Education, Family and Consumer Sciences Occupational 6-12 Teaching Endorsement, BS
- UNO – Science, Technology, Engineering, Math (STEM) Teaching and Learning, Graduate Certificate
- UNO – Mentoring and Instructional Coaching, Graduate Certificate
- UNO – Early Childhood Inclusive, MS
- UNO – Financial Planning, Post-baccalaureate Certificate
- UNO – Statistics and Operations Research, BA and BS
- PSC – Applied Business Administration, BA and BS (reduced credit degree)
- PSC - Applied Criminal Justice, BA and BS (reduced credit degree)
- WSC – Applied Elementary Education K-6, BS (reduced credit degree)

Program Name Changes

- WSC – Computer Information Systems – Programmer/Analyst to *Computer Information Systems – Systems Engineer*
- UNL – Master of Science in Agricultural and Biological Systems Engineering to Master of Science in *Biological Systems Engineering*

- UNL – Ph.D. in Biological Engineering to *Ph. D. in Biological Systems Engineering*
- UNO – Graduate Certificate in Systems Analysis and Design to *Graduate Certificate in Business Analysis and Systems Design*

Discontinued Programs

- CSC – SPED Early Childhood, M.Ed.
- WSC – Music & Music Education Options
- UNK – Education, Physics 7-12 Subject Endorsement, BS
- UNK – Physical Education Exercise Science, MA
- UNK – Long Term Care Management, MS
- UNMC – Medical Nutrition Education, Certificate
- UNMC – Infectious Disease Epidemiology, Certificate
- UNL – Russian, BS and BA
- UNL – Ethnic Studies, BS and BA
- UNL – Insect Science, BS
- UNO – Executive Business Analytics, Graduate Certificate
- UNO – Industrial and Organizational Psychology, MS
- UNO – Urban Studies, MS

Chair Daniels called for a break at 10:47 a.m. The meeting resumed at 11:00 a.m.

PUBLIC HEARING ON BUDGET, CONSTRUCTION, AND FINANCIAL AID COMMITTEE ITEMS

There was no testimony on Budget, Construction, and Financial Aid Committee Items.

Chair Daniels closed the public hearing on Budget, Construction, and Financial Aid Committee Items.

BUDGET, CONSTRUCTION, AND FINANCIAL AID COMMITTEE

Commissioner Wilson, Committee Chair, introduced Mr. Morrow to present the 2026 Tuition, Fees, and College Affordability Report.

2026 Tuition, Fees, and College Affordability Report

Mr. Morrow presented the report and stated that this report is required by statute and due to the Governor and Appropriations Committee by October 1 of each even-numbered year. Mr. Morrow gave a brief overview of tuition and fees, cost of attendance, net price of attendance, student payment share, and the state's investment in higher education. The report provides graphs showing state and local appropriations per FTE and includes policy and budgetary recommendations to maintain Nebraska's competitive position on tuition and fees and to improve affordability for all students. The report concludes with a review of Nebraska's public postsecondary institutions and how they compare to their peer institutions.

Committee recommendation: The Budget, Construction, and Financial Aid Committee recommends approval of the 2026 Tuition, Fees, and College Affordability Report.

Commissioner Wilson, on behalf of the Budget, Construction, and Financial Aid Committee, moved to approve the 2026 Tuition, Fees, and College Affordability Report. A roll call vote was taken. Voting aye: Daniels, Forney, Frison, Headrick, Nelson, O'Holleran, Weber, and Wilson. The motion carried.

EXECUTIVE COMMITTEE

Approval of the 2027 CCPE Meeting Calendar

Chair Daniels presented the 2027 CCPE Calendar.

Chair Daniels, on behalf of the Executive Committee, moved to approve the 2027 CCPE Meeting Calendar. A roll call vote was taken. Voting aye: Daniels, Forney, Frison, Headrick, Nelson, O'Holleran, Weber, and Wilson. The motion carried.

CCPE Biennial Budget Request for 2027-2029

Gary Timm, Chief Finance & Administration Officer, presented the budget request and reviewed the six budgetary programs, noting that Program 297 First Responders is new, and funding for this program comes from the General Fund. The CCPE agency budget is due to the DAS-Budget Division on September 15, 2026. The request is broken down into two categories: Financial Aid and Operating Funds. He stated in the Financial Aid Program Aid Payments, the CCPE is requesting an increase in NOG General fund appropriations with a corresponding decrease in the NOG cash fund expenditures; a decrease in ACE General fund appropriation aid and an increase in operating costs to fund the annual costs associated with the student application portal; and initial appropriation for the First Responders program.

In Operating Funds, General Fund appropriation increases are requested for salary and health insurance; inflationary adjustments for certain operating expenses; non-inflationary increases for budget division assessment (new) and increased rates for IT related expenses; Midwest Higher Education Compact dues; and to transfer \$35,000 estimated OCIO costs related to the ACE portal from program 640 (Administration) to the ACE Program.

Committee recommendation: That the Commission approve the July 1, 2027, through June 30, 2029, Agency Budget Request. The Committee also recommends authorizing the Executive Director to make minor revisions to the budget request.

Chair Daniels, on behalf of the Executive Committee, moved to approve the July 1, 2027, through June 30, 2029, Agency Budget Request, with approval to make minor revisions by the Executive Director. A roll call vote was taken. Voting aye: Daniels, Forney, Frison, Headrick, Nelson, O'Holleran, Weber, and Wilson. The motion carried.

PUBLIC HEARING ON PLANNING AND CONSUMER INFORMATION COMMITTEE ITEMS

There was no testimony on Planning and Consumer Information Committee Items.

Chair Daniels closed the public hearing on Planning and Consumer Information Items.

PLANNING AND CONSUMER INFORMATION COMMITTEE

Commissioner Wilson chaired the committee in Commissioner Von Behren's absence. He introduced Jill Heese, Research Director, to present the *Factual Look* Report.

2026 Factual Look at Higher Education in Nebraska – Enrollment

Ms. Heese delivered a presentation summarizing the Enrollment section of the *2026 Factual Look at Higher Education in Nebraska*. The Coordinating Commission is required by statute to report Integrated Postsecondary Education Data System (IPEDS) data. Total fall enrollment was up 1.8 percent over the last year and up 4.9 percent over the 10-year period. The report includes graphs and details regarding enrollment for students by sector, student level, full-time/part-time classification, sex, race/ethnicity, age, and distance education status. Ms. Heese

also provided a demonstration on the enrollment data dashboard and answered Commissioner's questions.

FUTURE MEETING

The next Commission meeting will be Friday, October 16, 2026, 8:30 a.m. at the Lincoln Public Schools District Office Boardroom, Lincoln, Nebraska

ADJOURNMENT

Chair Daniels adjourned the meeting at 12:26 p.m.

Quarterly Report as of September 30, 2026

Administrative Funds (Program 640)

	2026-27 Appropriations	2026-27 Current Expenditures	Balance Remaining	% of Budget Expended Time Elapsed 25.00%
PERSONAL SERVICES				
PSL	\$1,181,422			
Permanent Salaries	\$1,152,342	\$249,656	\$902,686	21.7%
Benefits	\$367,310	\$68,347	\$298,963	18.6%
Subtotal	\$1,519,652	\$318,003	\$1,201,649	20.9%
OPERATING EXPENSES				
Postage	\$4,000	\$666	\$3,334	16.7%
Communication	\$13,463	\$1,066	\$12,397	7.9%
Data Processing	\$65,695	\$15,579	\$50,116	23.7%
Publication & Printing	\$6,000	\$1,140	\$4,860	19.0%
Awards Expense	\$500	\$32	\$468	6.4%
Dues & Subscriptions	\$38,671	\$2,611	\$36,060	6.8%
MHEC Dues	\$115,000	\$115,000	\$0	100.0%
Conference Registration Fees	\$2,500	\$795	\$1,705	31.8%
Electricity	\$2,830	\$867	\$1,963	30.6%
Rent Expense	\$75,112	\$15,028	\$60,084	20.0%
Office Supplies	\$4,491	\$242	\$4,249	5.4%
Food Expenses	\$4,556	\$82	\$4,474	1.8%
Education Supplies	\$1,774	\$0	\$1,774	0.0%
Data Processing License Fee	\$1,146	\$1,146	\$0	100.0%
Account & Auditing Services	\$8,029	\$8,029	\$0	100.0%
Purchasing Assessment	\$110	\$110	\$0	100.0%
Insurance Expense	\$300	\$0	\$300	0.0%
Other	\$1,267	\$126	\$1,141	9.9%
Subtotal	\$345,444	\$162,519	\$182,925	47.0%
STAFF TRAVEL				
Board & Lodging	\$16,404	\$2,707	\$13,697	16.5%
Commercial Transportation	\$7,500	\$1,194	\$6,306	15.9%
Meals-Travel Status	\$5,500	\$239	\$5,261	4.3%
State-Owned Transportation	\$3,000	\$0	\$3,000	0.0%
Mileage	\$4,000	\$380	\$3,620	9.5%
Other	\$500	88	\$412	17.6%
Subtotal	\$36,904	\$4,608	\$32,296	12.5%
COMMISSIONER TRAVEL				
Board & Lodging	\$6,000	\$875	\$5,125	14.6%
Meals-Travel Status	\$1,500	\$421	\$1,079	28.1%
Mileage	\$10,000	\$2,975	\$7,025	29.8%
Other	\$500	\$0	\$500	0.0%
Subtotal	\$18,000	\$4,271	\$13,729	23.7%
TOTAL EXPENDITURES	\$1,920,000	\$489,401	\$1,430,599	25.5%
General Fund	\$1,800,718	\$487,821	\$1,312,897	25.5%
Cash Fund	\$119,282	\$1,580	\$117,702	
Total	\$1,920,000	\$489,401	\$1,430,599	

Note: The percentage of budget spent without including the MHEC dues is 20.7%.
The MHEC dues are paid in full (\$115,000) during the first month of the fiscal year.

Quarterly Report as of September 30, 2026

Nebraska Opportunity Grant Program (NOG)

	2026-27 Appropriations	2026-27 Current Expenditures	Balance Remaining	% of Budget Expended Time Elapsed 25.00%
GOVERNMENT AID				
Other Government Aid	\$26,465,589	\$580,201	\$25,885,388	2.2%
TOTAL EXPENDITURES	\$26,465,589	\$580,201	\$25,885,388	2.2%
General Fund	\$7,093,430	\$0	\$7,093,430	2.2%
Cash Fund	\$19,372,159	\$580,201	\$18,791,958	
Total	\$26,465,589	\$580,201	\$25,885,388	

Higher Education Financial Aid

	2026-27 Appropriations	2026-27 Current Expenditures	Balance Remaining	% of Budget Expended Time Elapsed 25.00%
PERSONAL SERVICES				
PSL	\$223,414			
Permanent Salaries	\$203,809	\$16,600	\$187,209	8.1%
Benefits	\$115,944	\$4,532	\$111,412	3.9%
Subtotal	\$319,753	\$21,132	\$298,621	6.6%
OPERATING EXPENSES				
Postage Expense	\$5,000	\$103	\$4,897	2.1%
Data Processing	\$16,225	\$0	\$16,225	0.0%
Communications	\$2,060	\$0	\$2,060	0.0%
Dues & Subscriptions	200	\$0	\$200	0.0%
Rent Expense-Buildings	\$17,036	\$0	\$17,036	0.0%
Accounting & Auditing	\$1,100	\$0	\$1,100	0.0%
Conference Registration	\$300	\$0	\$300	0.0%
Accounting & Auditing	\$1,100	\$0	\$1,100	
Other Operating Expenses	\$320	\$0	\$320	0.0%
Other Contractual Services	\$170,133	\$9,000	\$161,133	5.3%
Subtotal	\$213,474	\$9,103	\$204,371	4.3%
STAFF TRAVEL				
Personal Vehicle Mileage	\$400	\$0	\$400	0.0%
Subtotal	\$400	\$0	\$400	0.0%
GOVERNMENT AID				
Gap Assistance	\$1,923,394	\$345,929	\$1,577,465	18.0%
AETP	\$1,001,000	\$220,500	\$780,500	22.0%
AETP-ST	\$524,000	\$138,000	\$386,000	26.3%
EEPT	\$1,548,125	\$147,100	\$1,401,025	9.5%
CRCD	\$383,366	\$42,009	\$341,357	11.0%
Door to College	\$217,246	\$12,500	\$204,746	5.8%
Career SCH-Community College	\$4,271,283	\$1,949,346	\$2,321,937	45.6%
Career SCH-Community College	\$4,139,092	\$785,512	\$3,353,580	19.0%
Subtotal	\$14,007,506	\$3,640,896	\$10,366,610	26.0%
TOTAL EXPENDITURES	\$14,541,133	\$3,671,131	\$10,870,002	25.2%
General Fund	\$8,410,376	\$2,734,858	\$5,675,518	32.5%
Cash Fund	\$6,130,757	\$936,273	\$5,194,484	15.27%
Total	\$14,541,133	\$3,671,131	\$10,870,002	25.2%

Quarterly Report as of September 30, 2026

Access College Early Scholarship (ACE)

	<i>2026-27 Appropriations</i>	<i>2026-27 Current Expenditures</i>	<i>Balance Remaining</i>	<i>% of Budget Expended Time Elapsed 25.00%</i>
OPERATING EXPENSES				
Data Processing	\$19,488	\$17,345	\$2,143	89.00%
Subtotal	\$19,488	\$17,345	\$2,143	89.00%
GOVERNMENT AID				
Other Government Aid	\$1,600,000	\$31,114	\$1,568,886	1.9%
TOTAL EXPENDITURES	\$1,619,488	\$48,459	\$1,571,029	3.0%
General Fund	\$1,619,488	\$48,459	\$1,571,029	
Total	\$1,619,488	\$48,459	\$1,571,029	3.0%

Guaranty Recovery Program

	<i>2026-27 Appropriations</i>	<i>2026-27 Current Expenditures</i>	<i>Balance Remaining</i>	<i>% of Budget Expended Time Elapsed 25.00%</i>
GOVERNMENT AID				
Other Government Aid	\$16,000		\$16,000	0.0%
TOTAL EXPENDITURES	\$16,000	\$0	\$16,000	0.0%
Cash Fund	\$16,000		\$16,000	
Total	\$16,000	\$0	\$16,000	0.0%

Coordinating Commission for Postsecondary Education

Subject: 2027-2029 Operating Budget and State Aid Recommendations for the Nebraska State College System, University of Nebraska, Nebraska College of Technical Agriculture, and Community Colleges

Committee Recommendation: That the Commission approve the *2027-2029 Operating Budget and State Aid Recommendations* report and authorize the Executive Director to make minor revisions to the *2027-2029 Operating Budget and State Aid Recommendations* report.

Purpose: Neb. Rev. Stat. § 85-1416 directs the commission to analyze institutional budget requests for new and expanded programs and services and major statewide funding issues or initiatives as identified in the comprehensive statewide plan. The commission is to make recommendations for approval or modification of the budget requests together with a rationale for its recommendations. The *2027-2029 Operating Budget and State Aid Recommendations* is to be submitted to the Governor and Legislature no later than October 15.

Operating and State Aid Budget Recommendations

Summary

Executive Summary

Beginning on page 3, the General Fund Appropriation Request table shows the amounts Nebraska's public postsecondary institutions are requesting – a 17.32% increase from the current fiscal year. Below this chart are the six recommendations that the commission can make for funding institutional requests and statewide funding issues. On page 4 is a summary of statewide funding initiative requests. A little different than past years is the recommendation to increase funding for NOG, for both General fund and lottery funds but not ACE, and as you may remember, this NOG increase was included in our agency budget request.

On pages 5 through 8 on the right side under the Commission Recommendation column are the staff recommendations for General fund appropriations for each sector showing both continuation funding and new and expanded funding requests

Sections 1 page 9

The main take-away of Section 1 is stating the commission's responsibility regarding the institution's budget request - focusing on budget requests for new and expanded programs and services.

Section 2 page 11

Many of the measures included in Section 2 are from the *Progress Report*, *Tuition, Fees, and College Affordability Report*, and the *Factual Look* reports.

One belief included in the *Comprehensive Plan* is that Nebraska taxpayers should continue to bear the majority of the cost of education for students at public postsecondary education institutions, on a per student basis. (*Plan*, page 2-3) This belief was kept in mind when reviewing the budget requests and making recommendations.

Section 3 - Statewide funding issues page 25

The staff is recommending no General fund increase in the ACE appropriation for the upcoming biennium. (page 29) With a portion of state aid to community colleges being earmarked to reduce the tuition and fees for dual enrollment students, funding should be sufficient for the remaining sectors. A few of the community colleges will not be charging for dual enrollment courses next year. Even with MCC, MPCC, NECC, and WNCC not participating in ACE due to not charging any tuition for dual enrollment courses, 35% of the 5,426 scholarships awarded to students were through community colleges.

The staff is again recommending an increase in the amount of General fund appropriations for the Nebraska Opportunity Grant (NOG) scholarship program of \$2.8 million the first year and an

additional \$1.5 million the second year. (page 33) This is the same as what was included in our agency budget request last meeting. Page 36 shows the amount of unmet need of students attending Nebraska institutions. With a decrease in lottery funding, the request is meant to keep the overall funding at \$24,9648,302.

The first statewide funding issue is addressed in our agency budget through NOG and ACE.

The second statewide funding issue identified is that the state should continue to fund public institutions reliably and adequately (page 38). The chart on page 40 shows that for FY2017, General fund appropriations for higher education were 16.8% of total General fund appropriations. By FY2027, this had increased to 17.3%. For the same 10-year period, appropriations for higher education increased 26.4%, with only K-12 and Medicaid having smaller increases. The staff is recommending continued funding of its public higher education institutions at a reliable and adequate level.

Section 4 page 41

Section 4 is divided into three sections: continuation budget requests and recommendations for the University and state colleges (page 42), new and expanded programs and services requests and recommendations for the University and state colleges (page 50), and finally, state aid requests for the community colleges (page 68).

Continuation Budget Requests (University and state colleges, page 42)

In cases where the Governor included specific % or \$ amounts to include in their requests such as salary, health insurance, and DAS charges, the institutions included that amount. The requests are generally cost of living adjustments and the staff recommends funding these requests.

New and Expanded Requests (University and state colleges, page 51)

The University submitted five requests and the state colleges submitted three requests.

Community College State Aid Request (page 78)

In 2020, the Legislature began including an earmark of the state aid appropriation to be used to reduce dual enrollment tuition. The community colleges are requesting an overall increase of 7.9% the first year to restore the \$5 million reduction that occurred for this year's allocation of the state aid portion and an expanded cost increase of \$4 million the first year and an additional \$4 million the second year for the dual enrollment portion.

Page 80 includes information on the community college levy reduction program and page 82 includes a historical look at the three-legged stool funding.

Section 5 page 85

Section 5 includes appendices that are referenced throughout the report.

Postsecondary Education Operating and State Aid Budget Recommendations 2027-2029 Biennium



**COMMITTEE RECOMMENDATIONS
OCTOBER 16, 2026**



Promoting high quality, ready access, and efficient use of resources in Nebraska higher education.



COMMISSIONERS

Tim Daniels, Chair (Omaha)

Dr. Dennis Headrick, Vice Chair (Lincoln)

Beth Forney, (Alliance)

Dr. Deborah A. Frison, (Omaha)

Dannika Nelson (Oakland)

Molly O'Holleran, (North Platte)

Dr. Paul Von Behren, (Fremont)

Tami Weber, (Columbus)

W. Scott Wilson (Plattsmouth)

Dr. Michael Baumgartner
Executive Director

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Executive Summary

Knowledge and skills acquired through education have become the primary drivers of economic growth in the United States, and as a result, ongoing improvements in education, from pre-kindergarten through graduate study, are needed to provide the skilled workforce essential to Nebraska's economic development and the well-being of its citizens. In recognition of this, in 2022, the Nebraska Legislature declared it a state goal that 70% of Nebraskans aged 25 to 34 will have a degree or credential of value by 2030.

State support for postsecondary education is a sound investment in Nebraska's future and should be a top priority. The investment in human potential has a high rate of return. Further, state investment in higher education has a multiplier effect on the economy, quality of life, and prosperity of the people of the state. In the information age, a well-educated work force is without doubt a state's principal asset.

The State constitution and state statutes require the Commission to review the budget requests of the University of Nebraska, the Nebraska State College System, and the community colleges in light of specific criteria set forth in the statutes. The Commission also makes recommendations on major statewide funding issues and initiatives, as suggested by statute.

The Commission's recommendations begin with a discussion of statewide funding issues and initiatives. This biennium, the Commission recommends that the state continue to concentrate on two statewide issues: providing financial aid for students from low-income families and continued state support for public postsecondary institutions.

After considering statewide issues, the recommendations turn to the institutional requests. In the process of developing the public postsecondary education budget recommendations for the 2027-29 biennium, the Commission reviewed nine requests as part of the continuation budget requests, eight requests for new and expanded programs, and the community college state aid and dual enrollment request.

As shown on page 3, the total increase requested for the biennium by public postsecondary institutions is \$155,722,798, a 17.32% increase over the current base funding of \$899,322,350. In its recommendations, the Commission recognizes that financing higher education is a shared responsibility between the state and students but believes that the preponderance of the responsibility for affordable public higher education rests with the state.

The Commission's recommendations regarding institutional requests do not endorse exact funding levels. According to statute, the Commission's role in budget review is to analyze institutional requests in light of the *Comprehensive Statewide Plan for Postsecondary Education*, taking into account the role and mission of the institutions, and with the goal of preventing unnecessary duplication.

Statewide Funding Issues and Initiatives

The Commission has identified and made recommendations on two statewide funding issues and initiatives. (See Section 3 starting on page 25)

- **Providing Financial Aid for Students from Low-income Families**
 1. Access College Early (ACE) scholarship program
 2. Nebraska Opportunity Grant (NOG)
- **Continued State Support for Public Postsecondary Institutions**

Commission Recommendations on Institutional Budget Requests

The Commission reviews public institutions' budget requests for continuation and new and expanded budget requests, with a primary focus on new and expanded programs and services, and makes recommendations regarding the institutional budget requests for 2027-2029. (See Section 4 starting on page 41)

2027-2029 Biennium Institutional Operating Budget and State Aid General Fund Appropriation Request

	2026-27 Current General Fund Appropriation	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	Cumulative Requested Increase from 2026-27	2028-29 Requested General Fund Appropriation
University System (Excluding NCTA)	\$704,116,115	\$63,032,661	\$64,696,745	\$127,729,406	\$831,845,521
<i>Percentage increase</i>		8.95%	8.43%	18.14%	
Nebraska College of Technical Agriculture (NCTA)	\$3,938,360	\$167,380	\$174,494	\$341,874	\$4,280,234
<i>Percentage increase</i>		4.25%	4.25%	8.68%	
Nebraska State College System	\$77,151,164	\$10,465,719	\$4,185,799	\$14,651,518	\$91,802,682
<i>Percentage increase</i>		13.57%	4.78%	18.99%	
Community Colleges (State Aid Formula Funding)	\$114,116,711	\$9,000,000	\$4,000,000	\$13,000,000	\$127,116,711
<i>Percentage increase</i>		7.89%	3.25%	11.39%	
Total Higher Education Institutional Request	\$899,322,350	\$82,665,760	\$73,057,038	\$155,722,798	\$1,055,045,148
<i>Percentage increase</i>		9.19%	7.44%	17.32%	

For each request of General funds, the Commission made one of six recommendations. The six categories are as follows:

Strongly Recommends Approval of New General Funds

Signifies that the institution provided supportive information to justify the needs, identified results and how they will be measured, and demonstrated consistency with the *Plan*. Requests identified as strongly recommended are believed by the Commission to be most beneficial to students and/or the state and have the greatest urgency. Some requests may not present evidence to support the requested level of funding, but the priority remains high. In such cases, the Commission might strongly recommend *some* level of funding for those types of requests but not necessarily the entire amount requested.

Recommends Approval of New General Funds

Signifies the institution provided sufficient information regarding need, results, and consistency with the *Plan* to enable the Commission to make a recommendation in funding as state revenue is available to accommodate the requests.

Recommends Approval of Some New General Funds

Signifies the Commission supports parts of the request or a level of funding below what is requested when and if state revenue is sufficient to support such requests. In many instances, the Commission believes costs should be borne by both the General fund and institutional or private funds.

Recommends Approval of No New General Funds at This Time

Signifies the Commission may support the concept of the request, but does not believe the request is of a nature to justify state funding in this biennium. In some instances, there may be alternative sources of funds to support requests, such as private funding, third-party funding, the federal government, or reallocation. In other instances, this may signify the Commission does not believe the request is in compliance with the *Plan*.

Recommends Approval of Funding From Other Sources of Revenue

Signifies the Commission may support the concept of the request, but believes there may be alternative sources of funds that would be more appropriate to support the request.

No Recommendation Due to Inadequate Information

Signifies the Commission may support the concept of the request, but has not received sufficient information to justify funding in this biennium. In some instances, there may be other sources of funds to support the requests, such as private funding, third party, the federal government or reallocation.

Commission Recommendations for General and Cash Fund Appropriations – Details provided in Section 3

Statewide Funding Initiatives - Financial aid for low income students

	2026-27 State Aided Base	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Nebraska Opportunity Grant (NOG) (General Fund Only)	\$7,093,430	\$2,757,287	\$1,500,000	\$4,257,287	\$11,350,717	Strongly Recommends Approval of New General Funds	33
Nebraska Opportunity Grant (NOG) (Cash Fund Only)	\$17,854,872	(\$2,757,287)	(\$1,500,000)	(\$4,257,287)	\$13,597,585	Strongly Recommends Approval of New General Funds	33

Commission Recommendations for General Fund Appropriations – Details provided in Section 4

University of Nebraska System (excluding NCTA)

Continuation							
Institutional Request	2026-27 State Aided Base (estimated) ⁽¹⁾	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
State Accounting Assessment	\$810,226	\$107,726	\$0	\$107,726	\$917,952	Recommends Approval of New General Funds	44
Core Operations	\$680,586,411	\$29,924,935	\$31,196,745	\$61,121,680	\$741,708,091	Recommends Approval of New General Funds	44
Other Costs	\$456,553,730	\$0	\$0	\$0	\$456,553,730		
Continuation Request Total	\$1,137,950,367	\$30,032,661	\$31,196,745	\$61,229,406	\$1,199,179,773		
New and Expanded							
Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Presidential Scholars	\$4,500,000	\$1,500,000	\$1,500,000	\$3,000,000	\$7,500,000	Recommends Approval of New General Funds	54
Nebraska Research Initiatives	\$11,719,478	\$1,500,000	\$1,500,000	\$3,000,000	\$14,719,478	Recommends Approval of New General Funds	57
Biomedical Research Support	\$0	\$5,000,000	\$0	\$5,000,000	\$5,000,000	Recommends Approval of New General Funds	58
O&M for Ag Tech Incubator facility	\$0	\$0	\$500,000	\$500,000	\$500,000	Recommends Approval of No New General Funds at This Time	58
Enterprise Resource Planning System	\$0	\$25,000,000	\$30,000,000	\$55,000,000	\$55,000,000	Recommends Approval of Some New General Funds	58
New and Expanded Request Total	\$16,219,478	\$33,000,000	\$33,500,000	\$66,500,000	\$82,719,478		
Funding Sources							
Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base		
State Appropriations	\$704,116,115	\$63,032,661	\$64,696,745	\$127,729,406	\$831,845,521		
Institutional Funds	\$450,053,730	\$0	\$0	\$0	\$450,053,730		
Total Funding Sources	\$1,154,169,845	\$63,032,661	\$64,696,745	\$127,729,406	\$1,281,899,251		
(1) For the University and state colleges, the state aided base appropriation is composed primarily of General fund appropriations and tuition and fee dollars.							

Nebraska College of Technical Agriculture (NCTA)

Continuation							
Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Core Operations	\$3,938,360	\$167,380	\$174,494	\$341,874	\$4,280,234	Recommends Approval of New General Funds	45
Other Costs	\$957,780	\$0	\$0	\$0	\$957,780		
Continuation Request Total	\$4,896,140	\$167,380	\$174,494	\$341,874	\$5,238,014		
Funding Sources							
Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base		
State Appropriations	\$3,938,360	\$167,380	\$174,494	\$341,874	\$4,280,234		
Institutional Funds	\$957,780	(\$2,380)	(\$1,494)	(\$3,874)	\$953,906		
Total Funding Sources	\$4,896,140	\$165,000	\$173,000	\$338,000	\$5,234,140		
(1) For the University and state colleges, the state aided base appropriation is composed of General fund appropriations and tuition and fee dollars.							

Nebraska Community Colleges

Institutional Request	2026-27 State Aided Base	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
State Aid	\$106,054,477	\$5,000,000	\$0	\$5,000,000	\$111,054,477	Recommends Approval of New General Funds	79
Dual Enrollment	\$8,062,234	\$4,000,000	\$4,000,000	\$8,000,000	\$16,062,234	Recommends Approval of New General Funds	83
State Aid	\$114,116,711	\$9,000,000	\$4,000,000	\$13,000,000	\$127,116,711		

Nebraska State College System

Continuation							
Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Salaries and Benefits	\$70,424,588	\$2,261,264	\$2,328,669	\$4,589,933	\$75,014,521	Recommends Approval of New General Funds	46
Health Benefits	\$24,020,948	\$600,204	\$633,216	\$1,233,420	\$25,254,368	Recommends Approval of New General Funds	46
Minimum Wage	\$0	\$41,869	\$42,572	\$84,441	\$84,441	Recommends Approval of New General Funds	47
Utilities	\$3,241,739	\$129,670	\$134,856	\$264,526	\$3,506,265	Recommends Approval of New General Funds	47
Operating Expenses	\$27,704,130	\$963,049	\$991,940	\$1,954,989	\$29,659,119	Recommends Approval of New General Funds	48
Technology Investments	\$0	\$316,514	\$54,546	\$371,060	\$371,060	Recommends Approval of New General Funds	48
Continuation Request Total	\$125,391,405	\$4,312,570	\$4,185,799	\$8,498,369	\$133,889,774		
New and Expanded							
Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Adjunct Pay	\$0	\$638,149	\$0	\$638,149	\$638,149	Recommends Approval of Some New General Funds	65
Grand Island Growing Together Career Scholarship	\$580,000	\$515,000	\$0	\$515,000	\$1,095,000	Recommends Approval of New General Funds	66
Statewide Maintenance and Repair Projects	\$0	\$5,000,000	\$0	\$5,000,000	\$5,000,000	Recommends Approval of New General Funds	67
New and Expanded Request Total	\$580,000	\$6,153,149	\$0	\$6,153,149	\$6,733,149		
Funding Sources							
Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base		
State Appropriations	\$77,151,164	\$10,465,719	\$4,185,799	\$14,651,518	\$91,802,682		
Institutional Funds	\$48,820,241	\$0	\$0	\$0	\$48,820,241		
Total Funding Sources	\$125,971,405	\$10,465,719	\$4,185,799	\$14,651,518	\$140,622,923		
(1) For the University and state colleges, the state aided base appropriation is composed of General fund appropriations and tuition and fee dollars.							

Introduction

The Coordinating Commission for Postsecondary Education (CCPE) is directed by the Nebraska Constitution, Article VII, Section 14(3) to “review and modify, if needed to promote compliance and consistency with the *Comprehensive Statewide Plan* and prevent unnecessary duplication, the budget requests of the governing boards.” Neb. Rev. Stat. § 85-1416(2)(c), further directs the Commission to:

“...analyze institutional budget priorities in light of the comprehensive statewide plan, role and mission assignments, and the goal of prevention of unnecessary duplication. The commission shall submit to the Governor and Legislature by October 15 of each year recommendations for approval or modification of the budget requests together with a rationale for its recommendations. The analysis and recommendations by the commission shall focus on budget requests for new and expanded programs and services and major statewide funding issues or initiatives as identified in the comprehensive statewide plan.”

The Commission’s role regarding public postsecondary institution budget review is to provide an independent, broad, policy-based review consistent with the above statute. The Commission does not provide a detailed analysis of line items in the operating budgets of the state’s 14 public colleges and universities.

Consistent with this charge, the Commission develops its recommendations based largely on information provided by the institutions. The Commission conducts its budget reviews with efficient allocation and use of state resources in mind, thus helping to ensure that our higher education system meets the needs of our state as reflected in the *Comprehensive Statewide Plan*.

The statutes direct that the University and State Colleges are to submit an outline of their budget requests to the Commission by August 15 with the Community Colleges' requests due to the Commission by September 15. The full budget documents are to be submitted by September 15 to the Commission, Governor, and Legislature with the Commission's recommendations due to the Governor and Legislature by October 15. As a result, the Commission and its staff complete their reviews of institutional budget requests in less than a month.

As required by statute, the Commission will address statewide funding issues, review continuation requests, and focus on new and expanded programs in its budget review and recommendations. The following chapters contain an overview of the status of Nebraska public higher education, the Commission's analysis of statewide funding issues and its related recommendations, and the Commission's analysis and recommendations on institutional requests for new and expanded funding.

SECTION

2

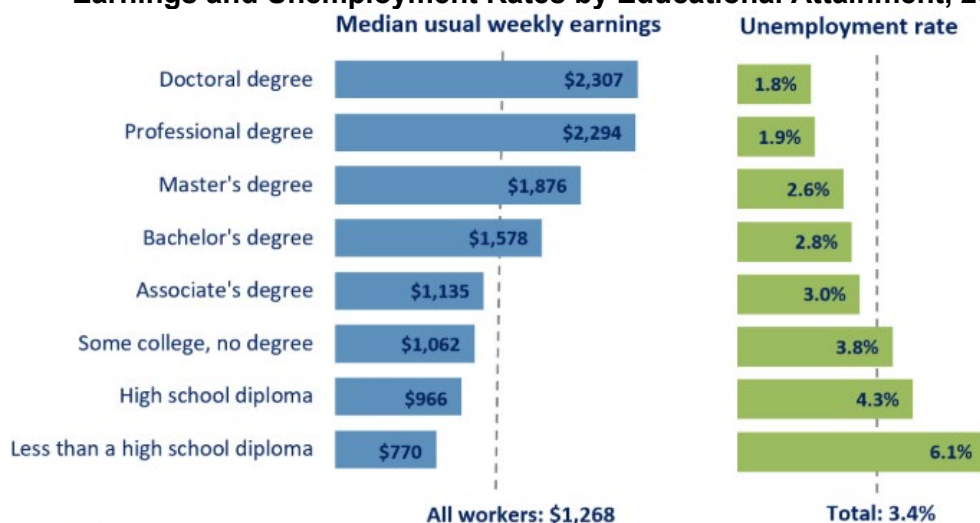
How Are We Doing?

The *Statewide Comprehensive Plan for Postsecondary Education (Plan)* is built upon the foundation of existing postsecondary educational institutions within our state, the current and projected demographics of the state, the economic and political realities of the state, and the state's constitution and statutes. The *Plan* identifies goals that will lead to an educationally and economically sound, vigorous, progressive, and coordinated higher education network throughout the state and is used by CCPE to facilitate most of its statutory decision-making processes.

This section of the *Operating and State Aid Budget Recommendations* provides a brief overview of how the state and the public postsecondary institutions are meeting the needs of the student (Chapter 2 of the *Plan*), the needs of the state (Chapter 3 of the *Plan*), and the needs of the public institutions (Chapter 4 of the *Plan*).

For the past decade, CCPE has noted that postsecondary education has become a necessity for individual and collective well-being. Despite ongoing questions about whether and for whom college is really “worth it,” most people agree that their lives and their children's lives will be much better if they successfully complete postsecondary credentials. National statistics on employment and earnings bear out the value of completing a degree. People with at least an associate's degree are more likely to be employed and to earn a significantly better living than people who have not earned a postsecondary credential.

Earnings and Unemployment Rates by Educational Attainment, 2025



Note:

Data are from the Current Population Survey. Data are for persons age 25 and over. Earnings are for full-time wage and salary workers. Annual estimates for 2025 are 11-month averages that exclude October. (Data for October 2025 were not collected due to the federal government shutdown.) As a result, 2025 annual estimates are not strictly comparable with annual averages for other years.

Source: U.S. Bureau of Labor Statistics.

Source: <https://www.bls.gov/emp/chart-unemployment-earnings-education.htm>, last modified August 27, 2026

The projected growth in jobs requiring postsecondary education in Nebraska is also evident from data analyzed by the Nebraska Department of Labor. As shown in the table below, Nebraska's estimated employment projections through 2032 indicate that the minimum education level required for those annual openings with the highest growth rate are those that require at least some college credential.

Nebraska Projected Employment Change by Education Level 2022 – 2032

Education	2022 Estimated Employment	2032 Projected Employment	Average Annual Openings	10-year Growth Rate
Doctoral or professional degree	28,687	30,619	1,627	6.74%
Master's degree	20,034	22,163	1,582	10.63%
Bachelor's degree	259,525	280,952	21,576	8.26%
Associate's degree	20,468	22,225	2,055	8.58%
Postsecondary non-degree award	83,068	89,801	10,013	8.11%
Some college, no degree	31,509	31,693	3,448	0.58%
High school diploma or equivalent	421,709	439,712	49,007	4.27%
No formal educational credential	277,027	288,716	44,690	4.22%

Source: <https://neworks.nebraska.gov/>. Occupational Employment Projections Data Files for Nebraska Statewide, Data Download Center, Labor Market Data. Produced by The Nebraska Department of Labor, Office of Labor Market Information, July 2024.

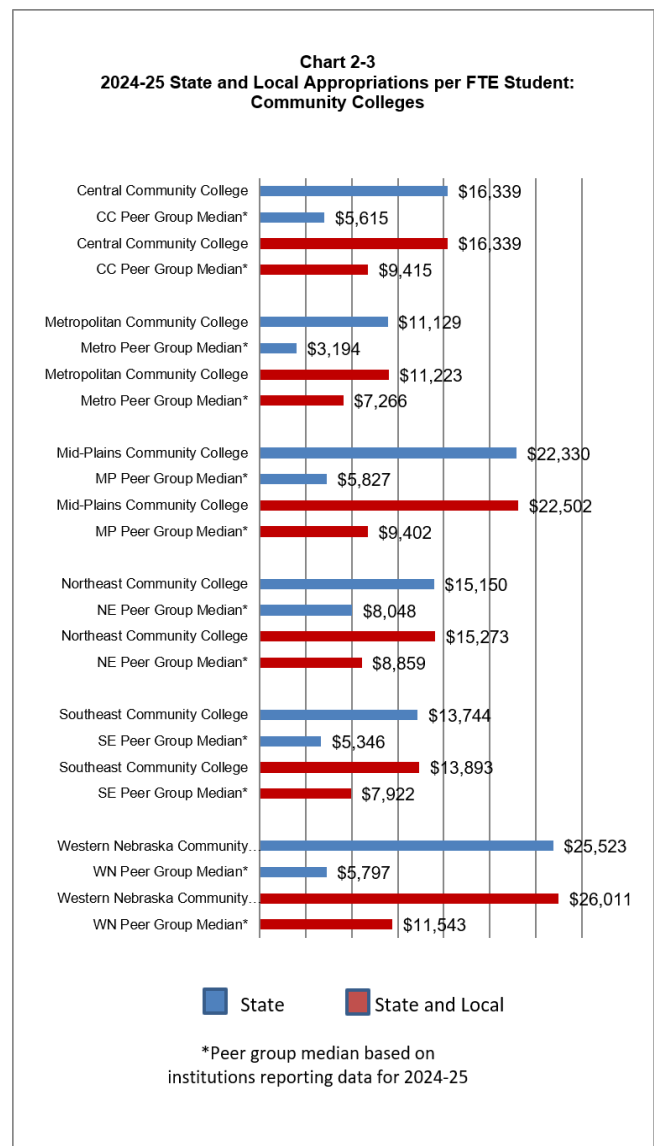
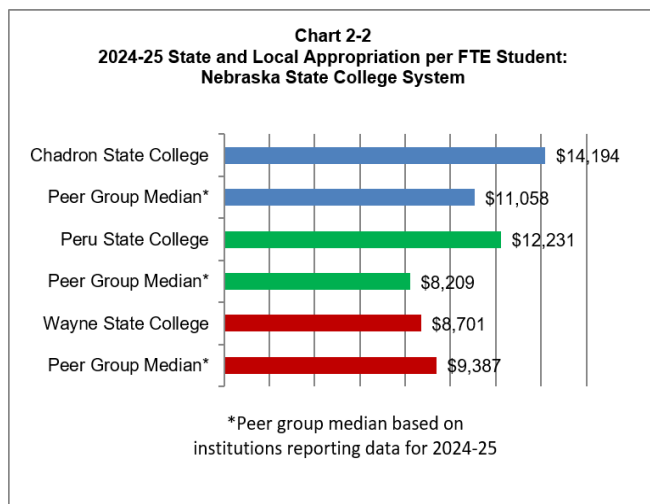
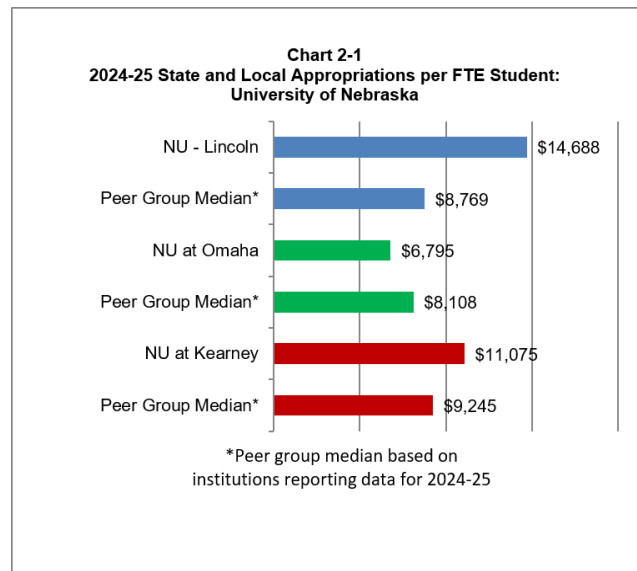
Although the Commission has addressed the issue of the number of degrees, diplomas, or certificates produced by Nebraska's public postsecondary institutions for the past decade, the issue of completion and attainment as it impacts the economy is now a national theme of foundations, state governments, national higher education associations, and national leaders. The Commission's *Comprehensive Statewide Plan for Postsecondary Education* includes metrics for measuring progress toward achieving the *Plan's* major statewide goals through national comparisons and institutional peer comparisons, including the state's new 70% attainment goal.

In 2022, 56.5% of Nebraskans aged 25-34 had attained at least a high-quality certificate, defined by the Lumina Foundation as having clear and transparent learning outcomes leading to further education and employment (Lumina Foundation, *A Stronger Nation*). However, this dropped to 55.9% for 2024 (Appendix 7). Without increasing the percentage of students who complete their degrees – particularly Hispanic, African American, and Native American students – and without attracting adults with some college but no degree back to complete their degrees, Nebraska will not reach the 70% attainment goal.

Nebraska State Appropriations for Higher Education

Nebraska has a long history of providing strong financial support for higher education. During the challenging economic conditions and the State's budget difficulties of 2016-2019, State General fund support for higher education was reduced. During the 2025-27 budget cycle, appropriations for higher education increased around 2.5% in the first year and an additional 1.1% in the second year.

- Beginning in 2024-25, the community colleges' authority to levy local property taxes for operating costs was replaced with state aid payments from the Community College Levy Reduction program and paid from the Community College Future fund. This fund receives transfers from tax dollars collected and is considered by the commission as a General Fund expenditure. Annual allocation increases to each community college are the greater of 3.5% or the actual increase in the weighted student FTE. For 2026-27, the allocation is \$283.5 million.
- For 2026-27, the State appropriated \$1.2 billion from the General fund for public higher education operations and aid, including the Community College Levy Reduction program allocation. This represents 21.5% of the state's total General fund appropriation for 2026-27, an increase of 1.2% from 2024-25. Of the \$1.2 billion of General fund appropriations for 2026-27, the statutorily required transfers to the Community College Levy Reduction program represents 23.6%.
- For 2025-26, the last year for which national comparisons are available, the State initially provided total support of \$1,229,278,901 for public higher education, an increase of 35.6% from 2023-24. This two-year change ranked Nebraska 1st when compared to other states in percentage change and is due to funding the Community College Levy Reduction program beginning in 2024-25. (Appendix 1a)
- Over the past five years, the state appropriation for higher education increased by 50.2% while the national average increased 36.2%. Inflation during this five-year period was about 22.9%. The five-year percentage increase ranks Nebraska 10th in the country in increased general support for higher education. But as noted above, a large portion of this increase was due to funding the Community College Levy Reduction program beginning in 2024-25. (Appendix 1a)
- Nebraska continued to rank high in comparison to other states in 2025-26 appropriations for higher education per capita, for which Nebraska ranked 5th in the country, and in appropriations for higher education per \$1,000 of personal income, for which Nebraska also ranked 5th. In 2020-21, Nebraska ranked 7th for per capita funding and 5th in appropriation per \$1,000 of personal income. (Appendix 1b)
- According to the 2024-25 State Higher Education Finance report, which includes local property taxes, if collected, Nebraska's 2024-25 higher education appropriations per FTE, increased 14.1% since 2014-15 after adjusting to 2025 dollars compared to 28.2% nationally. (Appendix 1c)
- Of the four-year colleges only UNO and Wayne State College are below their Commission-established peer group medians in state appropriation per full-time equivalent (FTE) student. (See Charts 2-1 and 2-2 on the following page)
- For the community college sector, Chart 2-3 shows state appropriations per FTE enrollment as well as state appropriation plus property tax contribution per FTE. In comparison to Commission-established peers, all six community colleges were above their respective peer averages in combined state and local tax appropriations per FTE student.

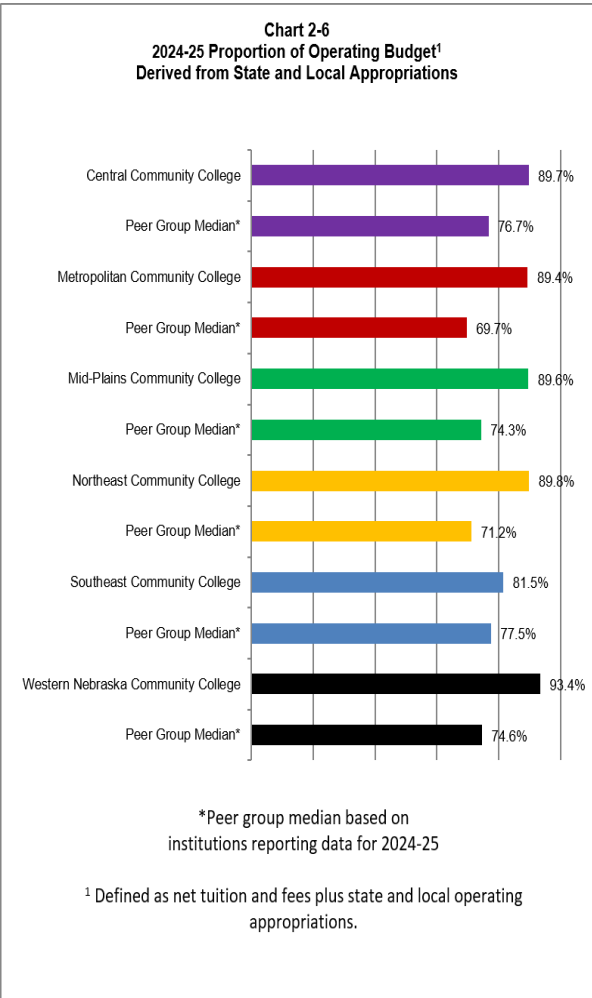
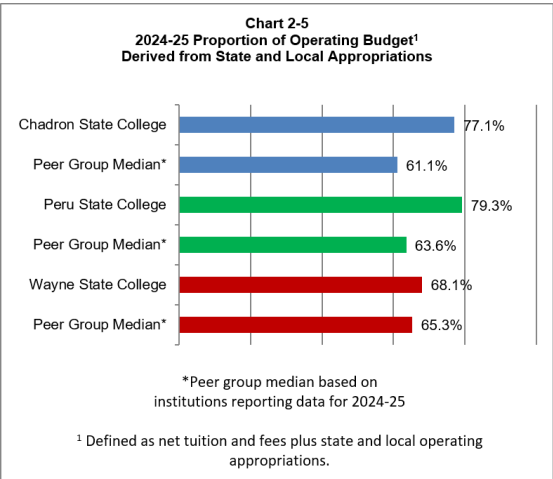
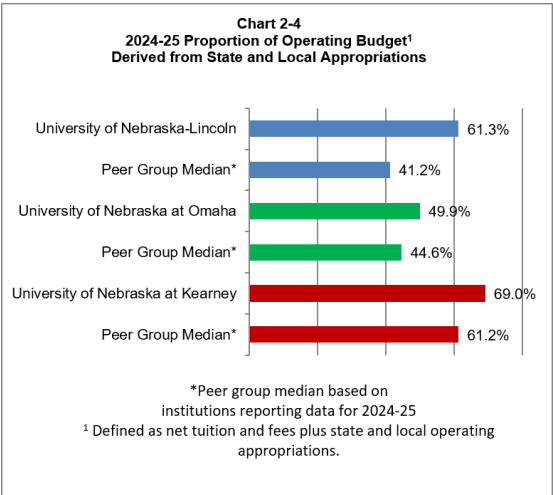


Source: 2026 Tuition, Fees, and College Affordability Report (IPEDS)

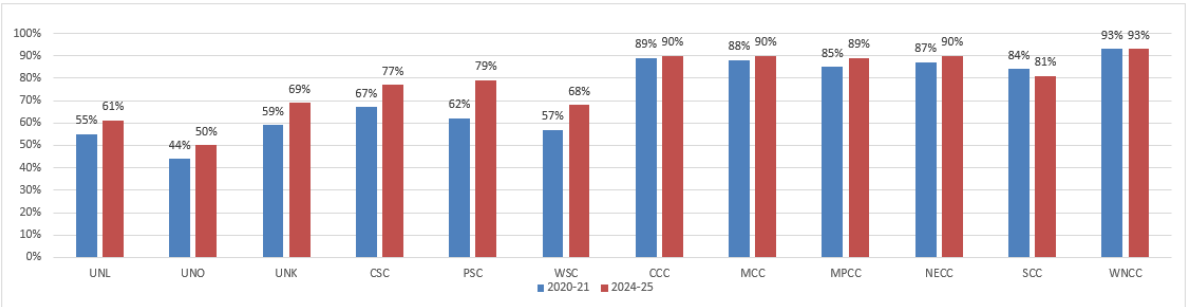
Students' versus State's Share of Educational Costs (Charts 2-4, 2-5, and 2-6)

- The state contributed between 49.9% and 69.0% of the cost of students' education at the University of Nebraska-Lincoln (UNL), the University of Nebraska at Omaha (UNO), and the University of Nebraska at Kearney (UNK) in 2024-25. In contrast, peer institutions received an average of 41.2% to 61.2% of students' cost of education from their respective states.
- The state's share of the cost of education at Nebraska State Colleges ranged from 68.1% to 79.3%. The State Colleges' peers received an average of 63.3% of students' cost of education from their states.
- For the four-year public institutions, the state paid the smallest share (49.9%) of students' cost of education at the University of Nebraska at Omaha in 2024-25. Peru State College received the greatest percentage of the cost of their students' education through state funding (79.3%).

- For community colleges, the taxpayers’ share of the cost of education ranged from 81.5% at Southeast Community College to 93.4% at Western Nebraska Community College.



**Portion of Operating Budget Derived from State and Local Appropriations
2020-21 and 2024-25**

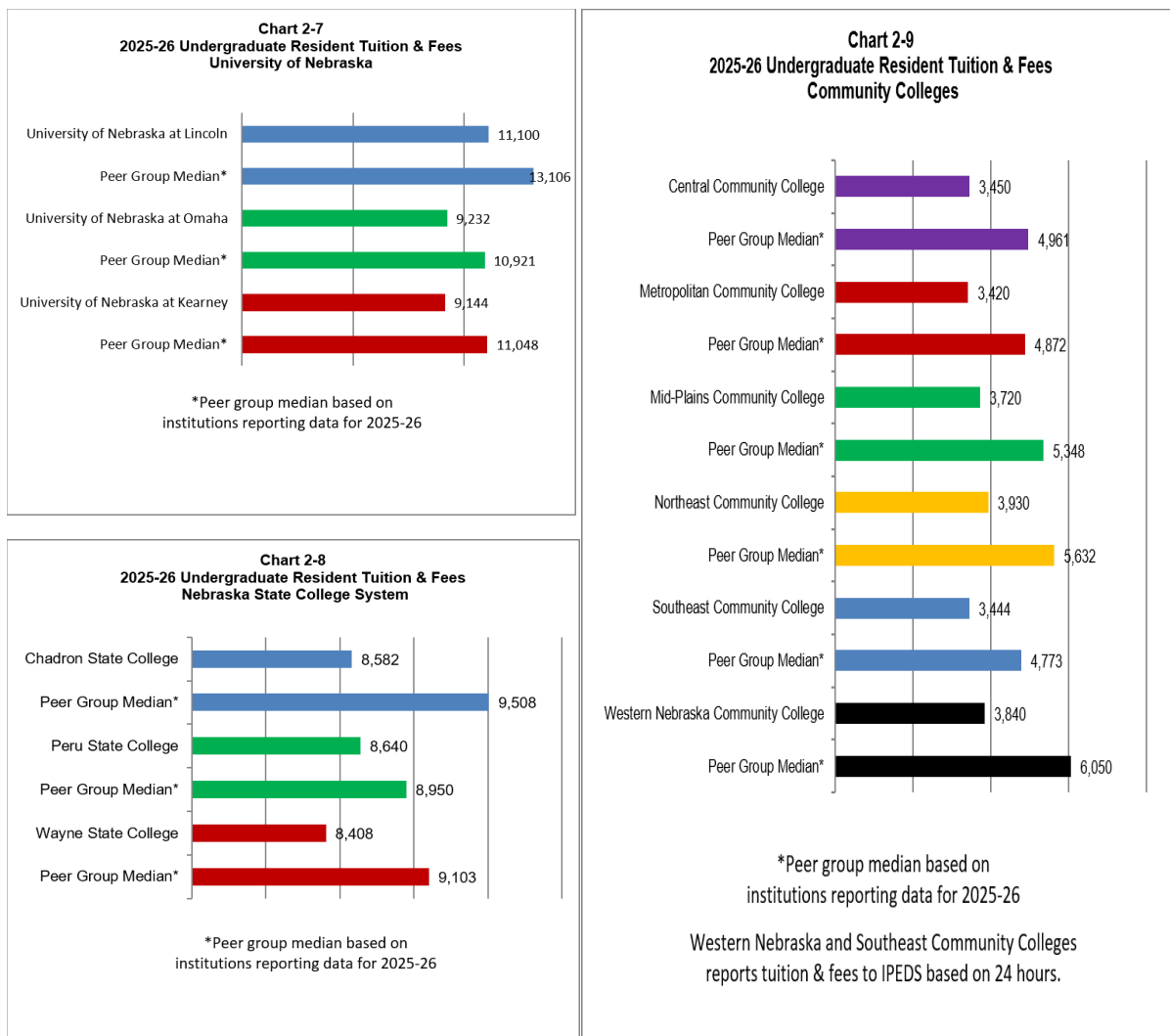


Higher Education Affordability

Nebraska institutions continue to charge moderate tuition and fees compared to peers, but college costs and borrowing continue to be a significant burden on families.

Tuition & Fees Comparisons (Charts 2-7, 2-8, 2-9)

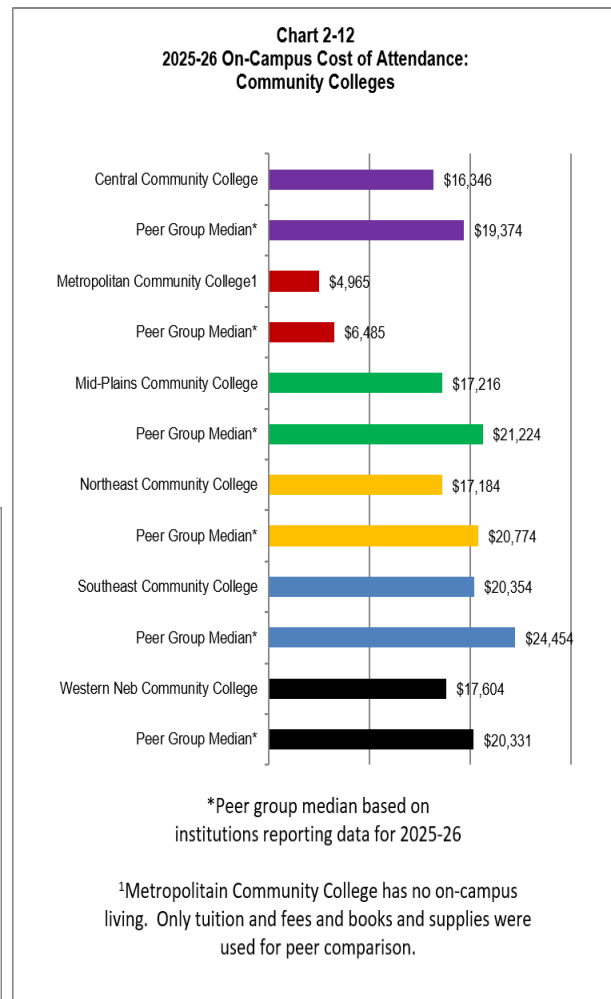
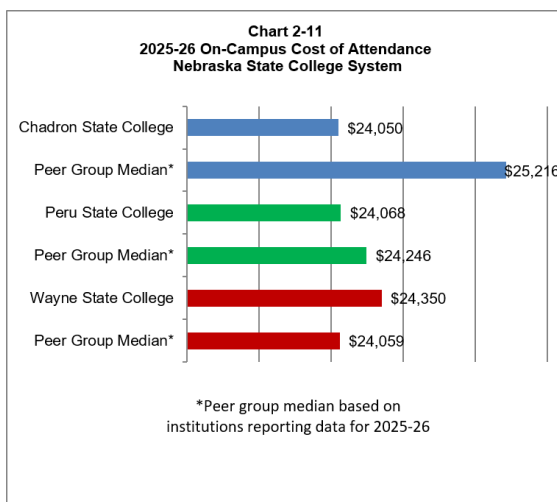
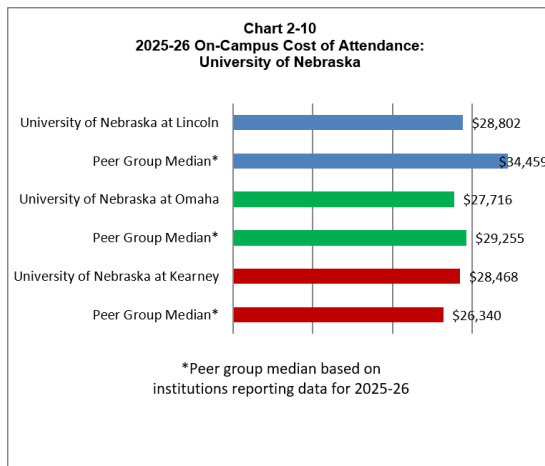
- From 2015-16 to 2025-26, in-district resident undergraduate tuition and mandatory fees for full-time students at all Nebraska public institutions generally increased. The range was from -6.8% at Southeast Community College to 46.8% at Metropolitan Community College.
- According to the College Board's *2025 Trends in College Pricing and Student Aid*, the national average inflation-adjusted in-state tuition and fees decreased 9.0% for public four-year institutions and 9.6% for public two-year institutions between 2020-21 and 2025-26. The inflation-adjusted decreases for Nebraska public institutions were 11.6% and 11.2% respectively. (College Board, *Trends in College Pricing and Student Aid*, 2023, pages 14 & 15 and Table CP-5 data file)
- Tuition and mandatory fees for Nebraska resident undergraduate students are below those charged resident students by the institutions' peers.
- In 2025-26, resident, undergraduate students at Nebraska four-year public institutions, on average, paid \$1,967 less than the national undergraduate average of \$11,950 for full-time, annual tuition and mandatory fees. (College Board, *Trends in College Pricing and Student Aid*, 2025, page 15 and Table CP-5 data file)
- In 2025-26, Nebraska's community colleges charged resident tuition and mandatory fees, on average, \$411 below the national community college annual average of \$4,150. However, as shown in Chart 2-9, Nebraska community colleges charged between \$3,420 and \$3,930 to Nebraska residents. (College Board, *Trends in College Pricing and Student Aid*, 2025 page 14 and Table CP-5 data file)



Source: 2026 Tuition, Fees, and College Affordability Report (IPEDS)

Cost of Attendance (Charts 2-10, 2-11, 2-12)

- The Cost of Attendance is an estimate assigned by the financial aid office of the expenses a student will have for one year of attendance at a college or university. Variables that make up the cost of attendance include tuition and fees based on the classification of the student (undergraduate/graduate, resident/non-resident, full-time/part-time), living expenses (on-campus/off-campus/with parent), books and supplies, transportation, and other miscellaneous expenses. For the charts that follow, only on-campus living, transportation, and other miscellaneous expenses are included, with the exception of Metropolitan Community College which has no on-campus living.



Source: 2026 Tuition, Fees, and College Affordability Report (IPEDS)

Financial Aid for Needy Students

- In 2023-24, Nebraska ranked 35th nationally in the amount of state-provided need-based financial aid per full-time undergraduate student, consistent with 2016-17. (*National Association of State Student Grant & Aid Programs, 53rd Annual Survey Report on State-Sponsored Student Financial Aid, 2023-24 Academic Year, Table 12*)
- For the 2025-26 academic year, CCPE estimates that at least \$256.4 million of annual unmet student financial need existed for Nebraska low-income postsecondary education students. (CCPE, *Nebraska Opportunity Grant 2023-24 Year-end Report, page 7*)
- In 2025-26, Nebraska's state grant program assisted 42.9% of eligible recipients. Thirty percent of recipients and their families had incomes below \$20,000 annually. Another 23% of recipients were from families with incomes between \$20,000 and \$39,999 and another 20% from families between \$40,000 and \$59,999. Approximately 27% of recipients were from families that had incomes over \$40,000. (CCPE, *Nebraska Opportunity Grant 2025-26 Year-end Report, pages 10 and 14*)

Student Loan Volume

- In the first quarter of 2005, 12% of Nebraskans had outstanding student loan debt. This increased to a high of 25% in the fourth quarter of June 2013 but has since dropped to 19.6% in the first quarter of 2025. Median student loan debt of Nebraskans has increased steadily since just before the Great Recession, increasing from \$20,900 to \$33,500 in inflation-adjusted dollars between 2005 and 2025. (CCPE, 2026 Tuition, Fees, and College Affordability Report)
- As the table below demonstrates, the net price of attendance after subtracting grant aid is lower for low-income families than for high income families. However, as a share of family income, the net price of attendance is still high for most families, resulting in the need to borrow and work a significant number of hours during the school year.

Average Net Price of Attendance for In-State First-Time, Full-Time Undergraduate Students Who Received Title IV Aid, 2024-25 Academic Year

	Average Net Price by Family Income					
	All Incomes	\$0 - \$30,000	\$30,001 - \$48,000	\$48,001 - \$75,000	\$75,001 - \$110,000	Over \$110,000
Central Community College	\$8,319	\$6,544	\$6,283	\$7,043	\$9,603	\$13,077
Metropolitan Community College Area	\$8,808	\$6,105	\$5,980	\$7,092	\$8,973	\$12,355
Mid-Plains Community College	\$9,581	\$7,697	\$4,859	\$7,529	\$7,248	\$14,088
Northeast Community College	\$7,766	\$5,077	\$4,639	\$5,449	\$9,815	\$12,750
Southeast Community College Area	\$11,240	\$7,911	\$7,587	\$8,089	\$11,399	\$15,335
Western Nebraska Community College	\$8,983	\$7,027	\$6,729	\$8,511	\$9,894	\$10,302
Chadron State College	\$14,141	\$10,700	\$12,697	\$11,736	\$15,103	\$17,381
Peru State College	\$11,987	\$9,421	\$6,889	\$6,996	\$10,910	\$15,400
Wayne State College	\$16,436	\$13,355	\$11,972	\$12,987	\$17,045	\$19,362
Nebraska College of Technical Agriculture	\$14,522	\$10,104	\$11,359	\$12,484	\$15,658	\$19,994
University of Nebraska at Kearney	\$19,047	\$15,901	\$15,490	\$15,697	\$18,929	\$21,890
University of Nebraska-Lincoln	\$19,025	\$12,473	\$12,596	\$13,575	\$18,164	\$22,717
University of Nebraska at Omaha	\$14,695	\$11,915	\$12,297	\$12,617	\$15,843	\$20,901

Source: 2026 Tuition, Fees, and College Affordability Report (IPEDS)

Community College Transfers (Appendix 6)

- Academic transfer FTE enrollment at the community colleges increased 103.6% between the 1993-94 academic year, when the Legislature expanded the community colleges' academic transfer authority, and the 2025-26 academic year. During the same period, enrollment in applied technology programs increased 7.2%

- Over the same 32-year trend period, the percentage of FTE enrollment in academic transfer programs increased from 12.6% of total enrollment in 1993-94 to 18.9% in 2025-26, an increase of 6.3%. Meanwhile, applied technology's share of enrollment declined 12.0 percentage points, from 56.5% in 1993-94 to 44.5% in 2025-26. A significant portion of academic transfer FTEs are due to the increase in dual enrollment courses being taken by high school students at community colleges.
- During the past 32 years, Foundations Education (also referred to as developmental or remedial education) was 4.6% of total enrollment in 1993-94 and 3.5% in 2025-26. Although the numbers are relatively small (935 in 1993-94 and 952 in 2025-26), the percentage decrease over the 32-year period was 1.1%.

Higher Education Access

Nebraska has always enjoyed high college-going rates—63.5% in 2023-24 for public high school graduates that attend college within one year of graduation. However, there is concern that Nebraska is not keeping pace with other states in higher education participation.

Higher Education Enrollment & Participation

10-Year Change in Fall Enrollment

- Community Colleges: 20.2% (up 7,893)
- Nonpublic Institutions: 7.0% (up 2,582)
- University of Nebraska: -5.0% (down 2,580)
- State Colleges: -12.8% (down 1,143)

(CCPE, 2026 Factual Look at Higher Education in Nebraska: Enrollment, page 1.3)

- In fall 2025, the University system had the largest headcount enrollment (49,255), followed by the Community Colleges (47,000).
(CCPE, 2026 Factual Look at Higher Education in Nebraska: Enrollment, page 1.3)
- Minority enrollment in Nebraska institutions was 30% of total enrollment in fall 2025, with community colleges and nonpublic institutions having the highest minority enrollment as a percentage of their total enrollment. (CCPE, 2026 Factual Look at Higher Education in Nebraska: Enrollment, pages 4.8-4.10)
- Nebraska's college continuation rate based on Nebraska Department of Education data has fluctuated over the past 10 years, falling from a high of 71.5% in the 2013-14 to 63.5% for the fall of 2023-24. (CCPE, 2026 Nebraska Higher Education Progress Report, page 55)
- For fall 2024, the last year that national comparisons are available using IPEDS data, Nebraska's college continuation rate of 63.9% ranked 7th in the nation. (Appendix 2)

- In fall 2024, 50.9% of 2024 Nebraska high school graduates attended college at Nebraska institutions, compared to 50.4% in fall 2014. (CCPE, 2026 Nebraska Higher Education Progress Report, page 52)
- Nebraska had 24,749 high school graduates in the class of 2024. Of those high school graduates, 36.8% did not go on to college within 12 months of graduation. This compares to 37.9% of the graduating class of 2014. (CCPE, 2026 Nebraska Higher Education Progress Report, page 52)

Higher Education Retention and Accountability

Nebraska higher education demonstrated some improvement in areas such as retention and graduation.

Student Retention/Completion (IPEDS)

(IPEDS retention and completion numbers are based on full-time, first-time freshmen remaining and graduating from the same institution)

- The retention rate for full-time Nebraska community college students returning for their second year of college was 67.5% in fall 2024. The national average was 64.3%. (CCPE, 2026 Nebraska Higher Education Progress Report, page 94)
- The retention rate for full-time freshmen at four-year colleges and universities in Nebraska returning for their sophomore year was 81.2% in fall 2024. The national average in 2024 was 82.4%. (CCPE, 2026 Nebraska Higher Education Progress Report, page 96)
- Nebraska's overall community college graduation rate (defined as graduating within 150% of the normal program length) was 43.7% in 2023-24, with Northeast and Mid-Plains Community College having the highest rates of 55.8% and 53.8% respectively and Metropolitan Community College having the lowest rate at 29.3%. However, many community college students transfer to a four-year institution without graduating from the community college. When these students are included, the graduation/transfer rate at Mid-Plains Community College is 67.6% and at Metropolitan Community College is 43.8%. (CCPE, 2026 Nebraska Higher Education Progress Report, page 110)
- 150% graduation rates at the University campuses in 2023-24 were 60.7% at NCTA, which offers two-year programs and certificates, 67.0% at UNL, 57.7% at UNK, and 47.1% at UNO. The overall graduation rate for NCTA, UNK, UNL, and UNO increased from 59.5% in 2013-14 to 60.5% in 2023-24, or by 1.0%. (CCPE, 2026 Nebraska Higher Education Progress Report, pages 270 and 290)
- The state colleges' six-year graduation rates for 2023-24 were 50.4% at Chadron State College, 37.6% at Peru State College, and 52.1% at Wayne State College. The overall graduation rate for Nebraska State Colleges increased 6.5% from 2013-14 to 2023-24 to 49.2%. (CCPE, 2026 Nebraska Higher Education Progress Report, pages 270 and 290)
- The nonpublic colleges and universities had some of the highest six-year graduation rates in 2023-24, with Creighton University at 83.4% and thirteen other institutions with rates over 60%. The overall graduation rate increased 6.9%, from 59.9% in 2013-14 to 66.8% in 2023-24. (CCPE, 2026 Nebraska Higher Education Progress Report, pages 270 and 290)

Degrees Awarded

- Many foundations, state governments, and national higher education associations have issued calls for increasing the proportion of Americans with high-quality degrees and credentials. The legislature, during the 2022 session, adopted an attainment goal that at least 70% of 25 to 34 year-old Nebraskans have a degree, certificate, diploma, or other postsecondary or industry-recognized credential with economic value by 2030. Appendix 7 shows state attainment goals and current level of attainment.
- An estimated 44.3% of Nebraska's working-age adults (25-64 years old) hold at least a post-high school credential, including short-term credentials, and earn at/above wage benchmarks. This compares with a national estimate of 43.6% (*Lumina Report: A Stronger Nation*, 2024)
- Nebraska public, independent, and for-profit colleges and universities awarded 34,296 degrees and other awards in 2024-25. This was an increase of 11.8% over 10 years. Of those degrees, 15,057 were bachelor's degrees, 5,572 were master's degrees, 5,103 were associate's degrees, 6,585 were less-than-four-year certificates, and 1,979 were research/scholarship and professional practice doctoral degrees. (CCPE, 2026 *Factual Look at Higher Education in Nebraska, Degrees and Other Awards*, pages 1.2 and 2.4)
- Between 2014-15 and 2024-25, the total number of degrees and awards conferred to white, non-Hispanic students decreased from 23,833 to 23,354, a decrease of 2.0%; to minority students increased from 4,773 to 8,715, an increase of 82.6%; and to foreign students from 1,014 to 1,099, an increase of 8.4% (CCPE, 2026 *Factual Look at Higher Education in Nebraska, Degrees and Other Awards*, page 4.6)
- In 2024-25, the highest percentage of degrees were awarded by the public and non-public institutions in the following areas:

Four-year + degrees:	Business, Communication – 25.4%
	Health – 19.2%
	STEM – 19.1%
	Education – 12.7%
	Social and Behavioral Sciences – 12.2%
	Arts, Humanities – 9.0%
	Trades – 2.6%

Less-than-four-years:	Trades – 36.1%
	STEM – 16.7%
	Health – 15.7%
	Business, Communication – 15.6%
	Arts, Humanities – 11.8%
	Social and Behavioral Sciences – 2.7%
	Education – 1.5%

(CCPE, 2026 *Factual Look at Higher Education in Nebraska, Degrees and Other Awards*, pages 5.5 through 5.9)

Instructional Expenditures per FTE Student (Appendix 3)

- In 2024-25, UNL's expenditures on instruction per FTE student of \$12,743 were less than seven of its 10 Commission-established peers.
- In 2024-25, four of the six community colleges' expenditures on instruction per FTE were within \$3,000 of the median of their peers. However, Southeast Community College was \$3,823 above the median of their peers, and Western Nebraska Community College was \$5,026 above the median of their peers.
- In 2024-25, Peru State College's expenditures on instruction per FTE student of \$6,392 were less than all but one of their 10 Commission-established peers.

Revenue and Research Dollars (Appendix 4)

The University of Nebraska-Lincoln and the University of Nebraska Medical Center first reported as a combined entity in 2023.

- In 2023-24, the latest year for which data are available, total spending for University-based research and development for UNL/UNMC was \$657.5 million, ranking UNL/UNMC 55th among the country's 681 institutions and systems. Of that, 45.8% was federal government funding and 44.8% was from internal or other external sources of funding.
- For 2023-24, federally financed research and development funding for UNL/UNMC was \$301.1 million, which ranked UNL/UNMC 62nd among the country's institutions.

State Appropriations per Degree Awarded (Appendix 5)

- One of many possible measures of productivity is a comparison of the dollars allocated to an institution and the number of degrees and certificates it awards.
- Community college state and local appropriated dollars per degree awarded for 2024-25 range from \$82,463 at Western Nebraska Community College to \$20,383 at Central Community College. When tuition and fee dollars are included, the dollars per degree awarded range from \$92,766 at Western Nebraska Community College to \$24,583 at Central Community College.
- State college state appropriated dollars per degree awarded for 2024-25 range from \$35,474 at Wayne State College to \$50,412 at Chadron State College. When tuition and fee dollars are included, the dollars per degree awarded range from \$65,244 at Wayne State College to \$79,830 at Chadron State College.
- Excluding the Medical Center, University state appropriated dollars per degree awarded for 2024-25 range from \$25,124 at the University of Nebraska at Omaha to \$57,277 at the University of Nebraska-Lincoln. When tuition and fee dollars are included, the dollars per degree awarded range from \$43,276 at the Nebraska College of Technical Agriculture to \$123,690 at the University of Nebraska - Lincoln.

SECTION

3

General Statewide Funding Issues and Initiatives

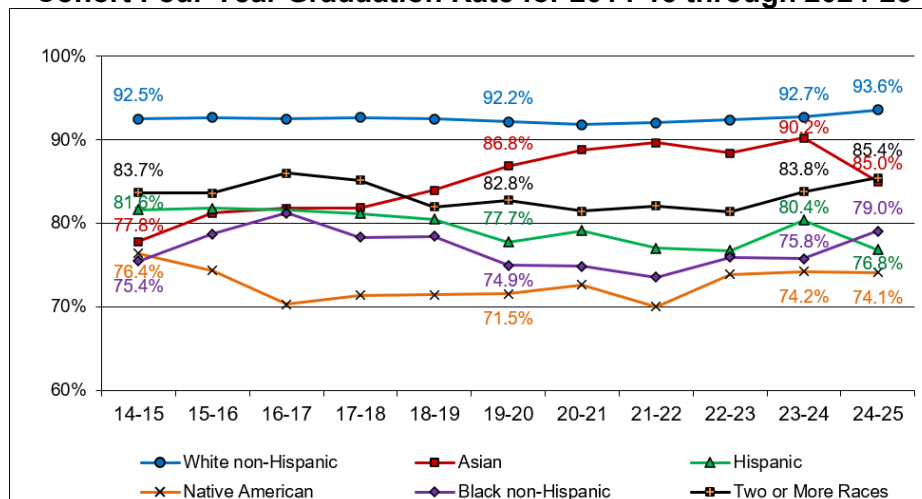
Access, affordability, and completion are important issues in higher education, and the shifting demographics of Nebraska's children and youth add urgency to them. Projected growth of Nebraska's white, non-Hispanic population during the next decade will be flat or declining, and ethnic minorities, particularly Hispanics, will account for nearly all of the growth in the state's population and the number of high school graduates. Our economy will increasingly rely on this growing population. (Chart 2)

Unfortunately, much of this important population group experiences lower incomes, language barriers, and lower high school and college graduation rates. The compound effects are evident in statewide degree attainment rates. Among adults ages 25 to 64, 53.6% of white Nebraskans have attained an associate degree or higher compared to 31.6% of African Americans, 25.0% of Hispanics, 60.0% of Asians, and 30.6% of Native Americans. (Lumina Report: A Stronger Nation, 2024)

Hispanics make up the majority of Nebraska's minority population, accounting for 78,959 students, or 21.6% of Nebraska's K-12 public school enrollment in 2025-26, up from 6.7% in 2000-01.

In Nebraska's high school class of 2024-25, 76.8% of Hispanics and 75.8% of black, non-Hispanics graduated, compared to 93.6% of white, non-Hispanics. (Chart 1) As can also be seen in Chart 3, students from low-income families continue on to college at a lower rate than their non-low-income peers, regardless of race or gender.

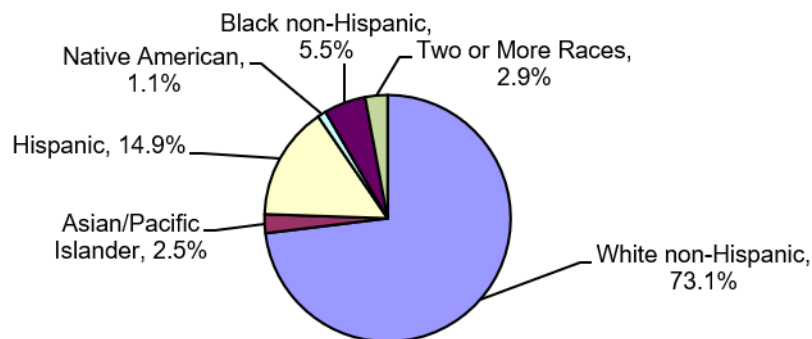
Chart 1
By Race/Ethnicity Nebraska Public High School
Cohort Four-Year Graduation Rate for 2014-15 through 2024-25



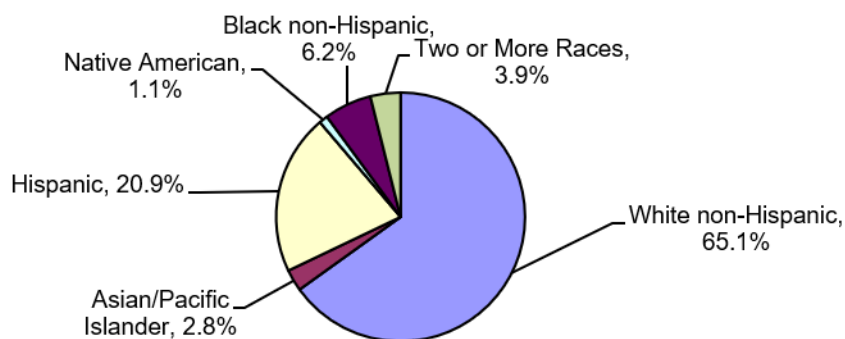
Note. Cohort graduation rates are not shown for Native Hawaiians and other Pacific Islanders. (CCPE, 2026 Nebraska Higher Education Progress Report, page 27)

Chart 2
By Race/Ethnicity: Actual and Projected
Percentages of Nebraska Public High School Graduates

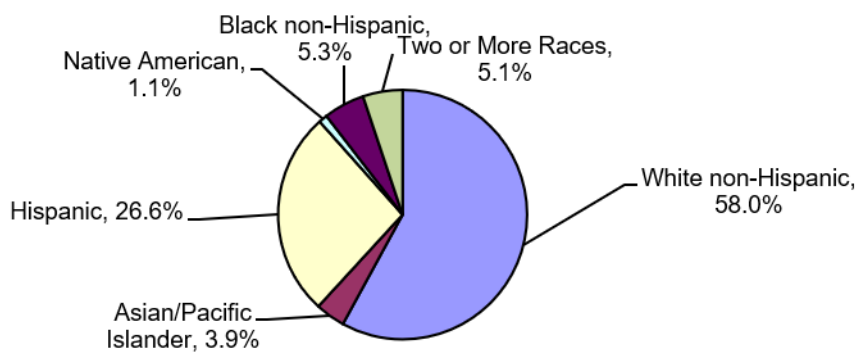
Actual Percentages of Graduates: 2014-2015



Actual Percentages of Graduates: 2024-2025

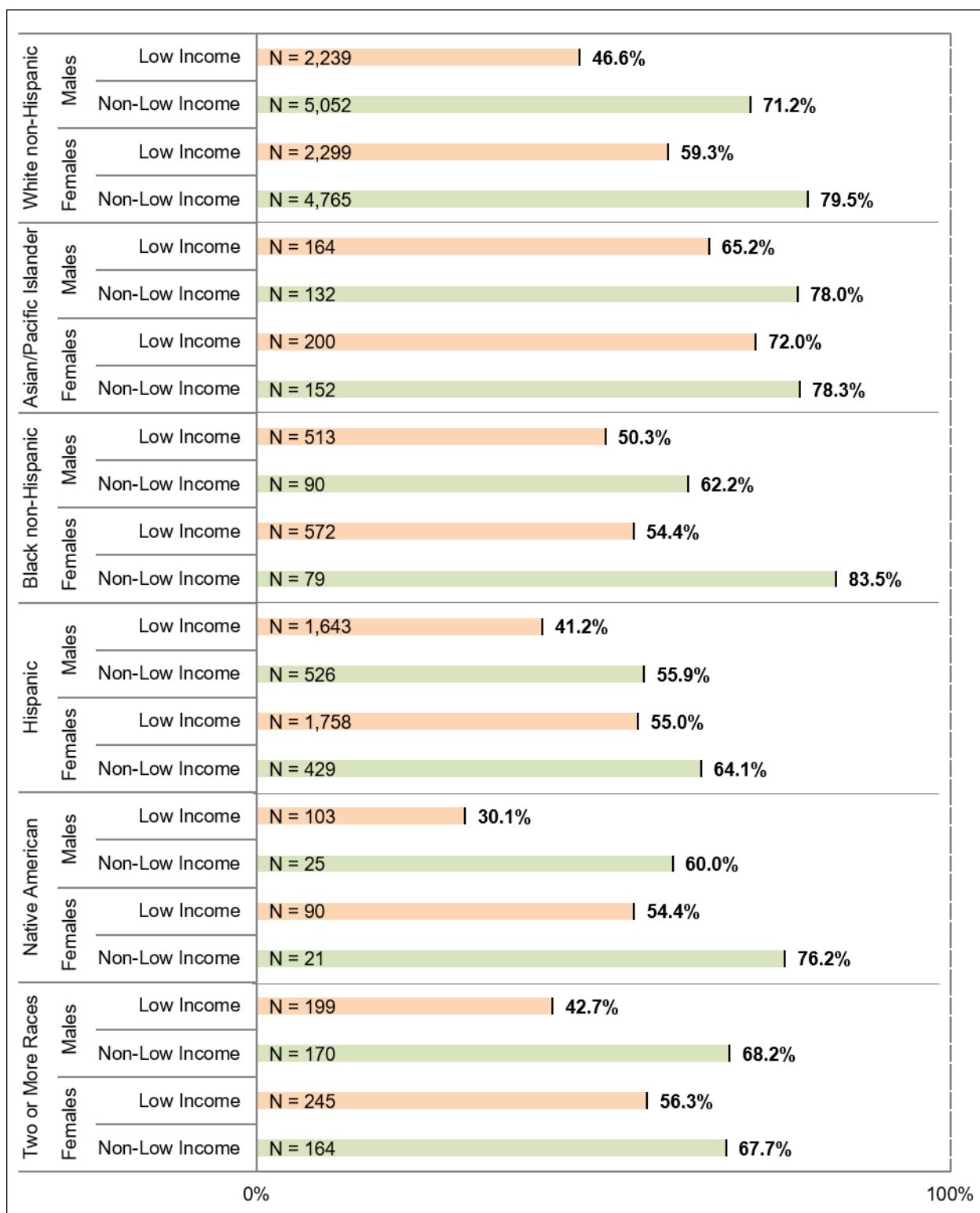


Projected Percentages of Graduates: 2034-2035



Note. Graduates do not include GED recipients or completers who did not receive regular diplomas. Actual counts and projections do not include graduates of educational service units or state-operated schools. Data sources: Nebraska Department of Education, February 2014 and February 2024 (actual number of graduates). Projection data obtained from Western Interstate Commission for Higher Education, Knocking at the College Door: Projections of High School Graduates, 2020. (CCPE, 2026 Nebraska Higher Education Progress Report, page 22)

Chart 3
College Continuation Rates for Nebraska Public High School Graduates
by Gender, Student Income Status, and Race/Ethnicity 2023-24



(CCPE, 2026 Nebraska Higher Education Progress Report, page 60)

Nebraska cannot afford to let any of its young people fall behind. Nebraska students must not only graduate from high school but receive an education that prepares them for higher education and/or the workforce. Once these students reach college, many will need reasonable tuition rates and substantial financial aid to make college attendance and success a reality.

Affordability and access are strongly addressed in Chapter 2 of Nebraska's *Comprehensive Statewide Plan for Postsecondary Education*. The Commission is charged by statute to develop the *Plan* in consultation with the institutions and others and update as necessary. In it, the Commission has stated its shared belief with the leaders of Nebraska higher education institutions and their governing boards that all Nebraska citizens deserve reasonable and affordable access to higher education opportunities appropriate to their individual needs and abilities.

The Commission also believes it is important that the Legislature and Governor continue to provide reliable and adequate state support to Nebraska's public postsecondary institutions as stated in Chapter 4 of the *Plan*. National studies have shown that Nebraska institutions have benefited historically from reliable state support compared to many other states, though state support in Nebraska has grown more slowly than national average growth in recent years. (Appendix 1c)

In this chapter, the Commission has recognized providing financial aid for students from low-income families and continued state support for public postsecondary institutions as two statewide funding issues and initiatives and made recommendations on the following pages.

Providing Financial Aid for Students from Low-income Families

Chapter 2 of the Commission's *Comprehensive Plan* identifies goals and strategies to meet the educational needs of students including affordability. Increasing participation and success in higher education and ensuring that access to higher education programs and services is not restricted by economic status are major goals in the *Plan*.

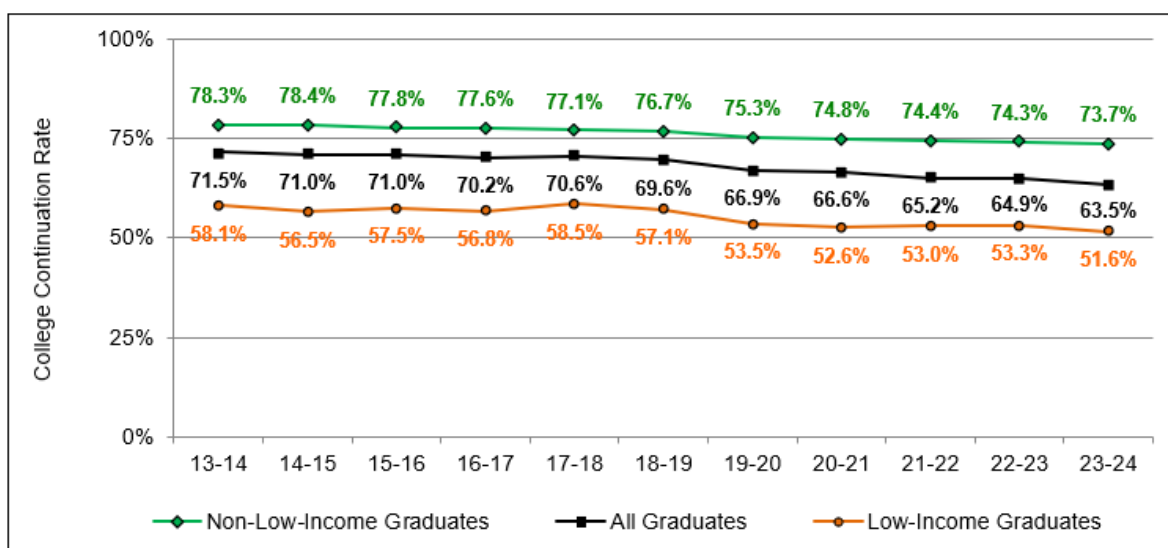
By almost any comparative measure, Nebraska provides less financial aid to support its students from low-income families than do a majority of states. Nebraska ranked 35th in the country in need-based financial aid per full-time undergraduate student for the 2023-24 academic year. (*National Association of State Student Grant & Aid Programs, 53rd Annual Survey Report on State-Sponsored Student Financial Aid, 2012-24 Academic Year, Table 8*)

Increasing state support for state-administered, need-based financial aid so that it is above or equal to the regional or national average would help achieve this goal. By identifying financial aid for needy students as one of its statewide funding issues for 2027-2029, the Commission hopes to draw attention to the need to increase access to higher education for Nebraska's students from low-income families.

Access College Early (ACE) Program

We know that Nebraska students from low-income families are graduating from high school at lower rates and continuing on to college at much lower rates than students coming from more affluent families.

Chart 4
College Continuation Rates for Nebraska Public High School Graduates by Student Income Status: 2013-14 through 2023-24



(CCPE, 2026 Nebraska Higher Education Progress Report, page 56)

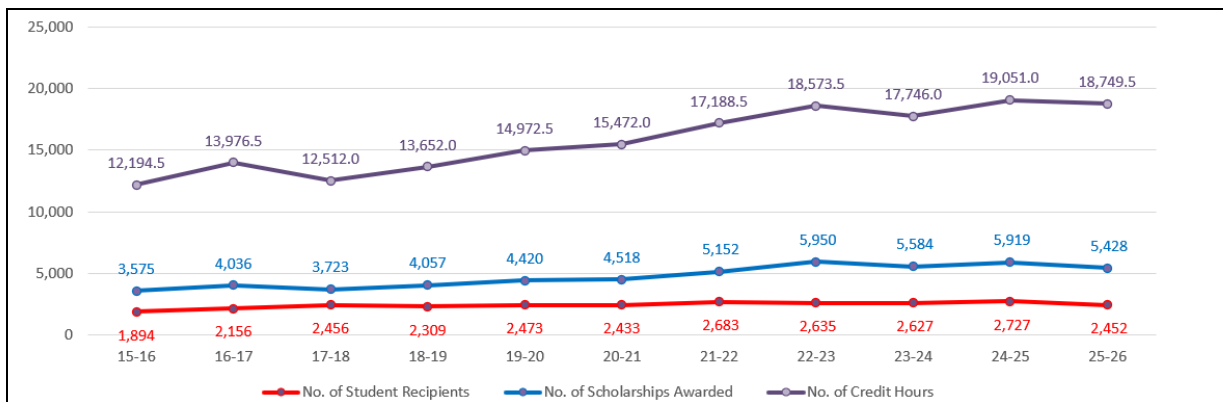
Research on high school students taking college courses while in high school indicates that when academic rigor is increased during high school, college can be completed faster, money is saved, the transition from high school to college is streamlined, students have a head start on their chosen programs, and students enroll in college and graduate at better rates than students who do not take such courses.

In Nebraska, high school students qualifying to take college courses while still in high school generally must pay the colleges for the college credit. Since no federal financial assistance is available, this usually means that only those who can afford to pay for these classes are benefiting. In 2007, the Commission proposed a need-based scholarship program available to all high school students from low-income families taking college classes, whether through their high school or directly from the postsecondary institution. The new program, known as the Access College Early (ACE) program, has been strongly supported by the Legislature. For the 2026-27 fiscal year, the ACE program is being funded with \$1.35 million in General funds.

Beginning in 2020, the Legislature earmarked a portion of the community college's state aid funding for tuition reduction for high school students taking college credit. For 2026-27, the earmark is a little over than \$8 million.

Growth in the ACE program has been tremendous and has been limited by past funding challenges. In 2007-08, the first year of the program, 363 scholarships were awarded to 294 Nebraska high school students who took college courses and earned college credit before they received a high school diploma. By 2010-11, 2,152 scholarships were awarded to 1,601 students enrolled in a college course while still in high school. For the 2025-26 academic year, 5,428 scholarships were awarded to 2,452 students enrolled in 18,749.5 credit hours while still in high school. (Chart 5)

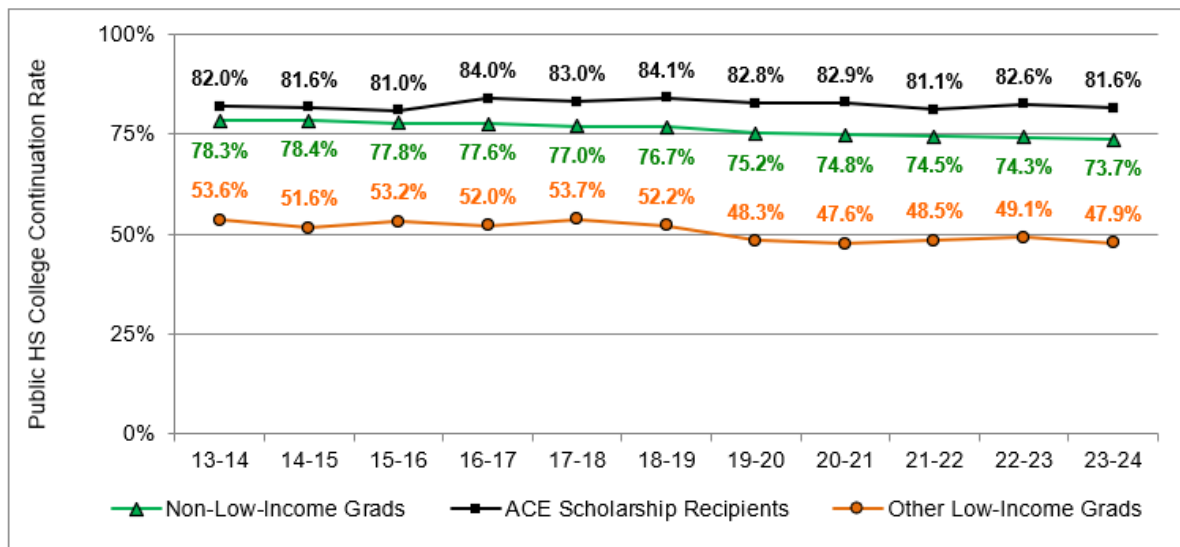
Chart 5
Growth of the Nebraska Access College Early (ACE) Scholarship Program
Numbers of Student Recipients, ACE Scholarships, and Credit Hours
2015-16 through 2025-26



CCPE, ACE 2025-26 Year-End Report, page 3.

A major goal of the ACE program is to encourage high school students to continue on to college. In 2023-24, the ACE student college continuation rate of 81.6% was greater than the overall college continuation rate of 63.5% for all Nebraska public high school graduates, and greater than the non-low-income college continuation rate of 73.7%. Clearly, the ACE program is remarkably successful in achieving its important goals. (Charts 4 and 6)

Chart 6
College Continuation Rates for Public High School Seniors
Who Received Access Early (ACE) Scholarships
and Other Graduates of Nebraska Public High Schools
by Student Income Status: 2013-14 through 2023-24



(CCPE, 2026 Nebraska Higher Education Progress Report, page 87)

It is in the best interest of the state that all students have equal access to these programs in high school, regardless of their financial situation. The opportunity to take college classes in high school streamlines the transition from high school to college and gives students a good start on their chosen college program, usually at a reduced cost. Recent research by the Nebraska Statewide Workforce Educational Reporting System shows that Nebraska students who took dual credit courses persisted in college at higher rates, earned more college credits their first year, and graduated at higher rates and more quickly than students who did not earn dual credit (David Nguyen, 2024, *Dual Enrollment Special Report for Nebraska Public Schools and Postsecondary Education*, Lincoln, NE, NSWERS).

Beginning with the 2020-21 academic year, the legislature began earmarking a portion of the community colleges' state aid appropriation for use in reducing dual enrollment tuition at the community colleges. Beginning with the 2022-23 academic year the legislature also provided \$5 million of federal American Rescue Program Act (ARPA) funding for three years to reduce dual enrollment tuition at the community colleges, which ended with 2024-25 academic year. Post ARPA funding, the legislature increased the dual enrollment earmark by \$5 million to maintain a consistent level of funding from prior years.

**State Aid and ARPA Allocation Earmarked
to Reduce Dual Enrollment Tuition**

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Central Community College Area	\$201,418	\$390,828	\$585,624	\$567,941	\$544,925	\$1,368,581	\$1,317,299
Metropolitan Community College Area	\$345,252	\$710,480	\$1,107,671	\$1,261,940	\$1,341,142	\$3,634,274	\$3,656,541
Mid Plains Community College Area	\$81,484	\$150,927	\$212,737	\$212,956	\$210,945	\$546,038	\$521,113
Northeast Community College Area	\$106,273	\$222,252	\$350,669	\$339,616	\$337,042	\$869,600	\$868,809
Southeast Community College Area	\$198,924	\$407,752	\$643,369	\$575,324	\$521,192	\$1,328,147	\$1,392,621
Western Community College Area	\$66,649	\$133,343	\$162,164	\$104,457	\$106,988	\$315,594	\$305,851
Total State Aid	\$1,000,000	\$2,015,582	\$3,062,234	\$3,062,234	\$3,062,234	\$8,062,234	\$8,062,234
ARPA Funding	\$0	\$0	\$5,000,000	\$5,000,000	\$5,000,000	\$0	\$0
Total Funding	\$1,000,000	\$2,015,582	\$8,062,234	\$8,062,234	\$8,062,234	\$8,062,234	\$8,062,234

Past ACE funding levels were not able to keep up with demand and the Commission historically had to limit the number of scholarships awarded to students. With the state aid dollars earmarked for dual enrollment tuition reduction at community colleges reducing the demand for ACE funding, the Commission has been able to set a higher limit on the number of scholarships awarded to each student and allow more scholarships to be awarded to all participating institutions.

Recommendation:

The Commission recommends continuing state General funds for ACE at the current level of \$1.35 million.

Nebraska Opportunity Grant (NOG)

Over the past decade, Nebraska's public institutions have increased their tuition and mandatory fees less than the rate of inflation (CPI 37% from January 2016 to January 2026) Chart 7. Higher education operating appropriations, excluding Community College Future Fund appropriations) increased by ten percentage points less than the CPI increase (27% from fiscal year 2016 to fiscal year 2026). Students with financial need have multiple alternatives for funding their postsecondary education, including federal Pell grants, work study, state financial aid, and student loans. Most institutions, notably NU, have been able to provide additional institutional and/or private scholarship funds to help address the tuition increases. The problem remains, however, that even with financial aid, students from low-income families receive too little aid to meet their needs. Increased reliance on federal student loans and the subsequent increase in student loan debt confirms the need for more financial aid.

Chart 7

Two-year Public Institutions Average Full-Time In-State Undergraduate Tuition and Mandatory Fees (Constant Adjusted Dollars as of July 2025 at the Beginning of the Academic Year)

	2015-16	2017-18	2019-20	2021-22	2023-24	2025-26	10-year NE % Change	Peer Average 2015-16	Peer Average 2025-26	10-year Peer % Change
CCC	\$3,817	\$3,959	\$3,966	\$3,798	\$3,551	\$3,450	-9.6%	\$4,765	\$4,961	4.1%
MCC	\$3,716	\$3,920	\$3,909	\$3,781	\$3,472	\$3,420	-8.0%	\$5,226	\$4,872	-6.8%
MPCC	\$3,898	\$4,118	\$4,155	\$4,047	\$3,804	\$3,720	-4.6%	\$4,967	\$5,348	7.7%
NECC	\$4,284	\$4,494	\$4,608	\$4,437	\$4,058	\$3,930	-8.3%	\$5,957	\$5,632	-5.5%
SCC	\$3,762	\$4,711	\$3,264	\$3,777	\$3,580	\$3,444	-8.5%	\$5,606	\$4,773	-14.9%
WNCC	\$3,541	\$3,642	\$3,672	\$3,522	\$3,170	\$3,840	8.4%	\$5,835	\$6,050	3.7%
NCTA	\$6,229	\$6,680	\$6,732	\$6,488	\$6,083	\$6,078	-2.4%	\$7,955	\$8,157	2.5%

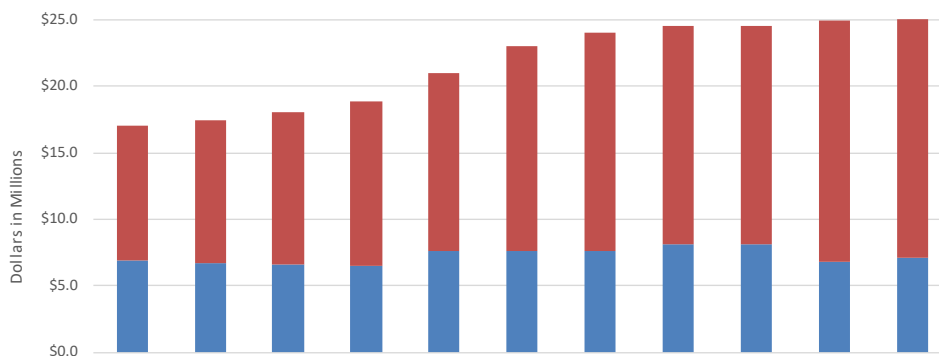
Four-year Public Institutions Average Full-Time In-State Undergraduate Tuition and Mandatory Fees (Constant Adjusted Dollars as of July 2025 at the Beginning of the Academic Year)

	2015-16	2017-18	2019-20	2021-22	2023-24	2025-26	10-year NE % Change	Peer Average 2015-16	Peer Average 2025-26	10-year Peer % Change
CSC	\$8,398	\$8,713	\$8,748	\$8,494	\$7,993	\$8,582	2.2%	\$9,627	\$9,508	-1.2%
PSC	\$8,659	\$9,536	\$9,700	\$9,230	\$8,750	\$8,640	-0.2%	\$9,017	\$8,950	-0.7%
WSC	\$8,179	\$9,006	\$9,072	\$8,790	\$8,373	\$8,408	2.8%	\$8,910	\$9,103	2.2%
UNK	\$9,102	\$9,668	\$9,696	\$9,396	\$8,740	\$9,144	0.5%	\$10,435	\$11,048	5.9%
UNL	\$11,207	\$11,848	\$11,793	\$11,348	\$10,682	\$11,100	-1.0%	\$13,381	\$13,106	-2.1%
UNO	\$9,337	\$10,069	\$10,048	\$9,627	\$8,845	\$9,232	-1.1%	\$10,862	\$10,921	0.5%

CCPE, 2026 Tuition, Fees, and College Affordability Report

In 2003, the Legislature created the Nebraska State Grant Program (renamed the Nebraska Opportunity Grant in 2010) as its sole financial aid program, replacing three previous programs. The enabling legislation provided a funding mechanism that included significant increases to the financial aid program from lottery funds. Until 2024-25, 27.6% of the State Lottery Operation Trust fund helped support the NOG program. Beginning with 2024-25, NOGs share decreased to 25.8%. Inherent in lottery-based funding, however, is the fact that the amount of funding fluctuates depending on lottery sales as well as the statutory percentage available. Therefore, a steady level of financial aid funding is not guaranteed.

Chart 8
Nebraska Opportunity Grant Program
Sources and Available Funding
2016-17 through 2026-27



Funding Source	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	10-year Δ
Lottery Funds	\$10.1	\$10.7	\$11.4	\$12.4	\$13.4	\$15.4	\$16.4	\$16.4	\$16.4	\$18.1	\$17.9	77%
General Funds	\$6.9	\$6.7	\$6.6	\$6.5	\$7.6	\$7.6	\$7.6	\$8.1	\$8.1	\$6.8	\$7.1	3%
Total	\$17.0	\$17.4	\$18.0	\$18.9	\$21.0	\$23.0	\$24.0	\$24.5	\$24.5	\$24.9	\$25.0	47%

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	9-year Δ
Average NOG Award	\$1,306	\$1,353	\$1,410	\$1,446	\$1,608	\$1,721	\$1,815	\$1,808	\$1,823	\$1,870	n/a	43%
# of Student Recipients	12,928	12,849	12,753	12,956	13,109	13,188	13,183	13,507	13,386	12,506	n/a	-3%

Where We Stand

- Unmet need, an indicator of insufficient support for Nebraska's Pell-eligible students, was \$256.4 million in 2025-26 compared to \$177.6 million in 2023-24 and \$210.8 million in 2015-16 (Chart 10). (Note: The federal Pell Grants specify the financial criteria that determine eligibility for federal financial aid.) (CCPE, *Nebraska Opportunity Grant, 2025-26 Year-end Report*, page 7)
- In recent years there has been a downward trend in student debt. In the first quarter of 2005, 12% of Nebraskans had outstanding student loan debt. This compares to 13% nationwide. This increased to a high of 25.1% in the fourth quarter of 2013 compared to 22.9% nationwide but has since dropped to 19.6% in the first quarter of 2025 compared to 18.9% nationwide. The average total student loan debt (inflation adjusted) has increased. In the first quarter of 2005, Nebraskans average debt was \$20,900 compared to \$24,300 nationwide. This increased to a high of \$37,800 for Nebraskans in the second quarter of 2020 compared to \$42,900 nationwide. It has since decreased in the first quarter of 2025 to \$33,500 for Nebraskans, compared to \$38,300 nationwide.
(CCPE, *2026 Tuition, Fees, and College Affordability Report*, page 21)

Pell Grants

The federal government uses Pell Grants to provide financial assistance to low-income students. The Pell Grant, initiated five decades ago, was originally designed as the foundation for student aid packaging. Today, however, the maximum Pell Grant has far less purchasing power than it once did.

At its peak in 1975-76, the maximum Pell award was worth more than three-fourths of the average cost of attendance – tuition, fees, and living expenses – for a four-year public university. Today, it's worth less than 30%. (National College Access Network, ncan.org/page/Pell) This change in Pell Grant buying power puts a greater financial burden on students and families and has contributed to the need for greater state aid.

State Financial Aid Comparisons

State financial aid varies by state. Some provide virtually no need-based aid, such as Montana and South Dakota, while some states provide considerable aid, such as California, Illinois, Minnesota, New York, and Texas. Chart 9 below shows the amount of state-provided, need-based financial aid as compared to the amount provided to students by the federal government through Pell Grants for Nebraska and other states in the region.

Chart 9
State Spending on Need-Based Financial Aid
as a Percent of Pell Grant Aid

State	2019-20	2021-22	2023-24
Colorado	36.2%	41.0%	42.5%
Illinois	48.6%	53.8%	64.1%
Iowa	26.2%	29.7%	38.3%
Kansas	8.0%	12.4%	24.1%
Minnesota	51.8%	56.1%	58.5%
Missouri	16.3%	18.4%	20.1%
Nebraska	16.2%	19.5%	18.5%
Wyoming	66.4%	62.0%	0.0%
Average	35.8%	40.2%	45.7%

Source: U.S. Dept. of Education, Table 021 - Distribution of Federal Pell Grant Recipients by State and Control of Institution (<https://studentaid.gov/data-center/student/title-iv>) , NASSGAP Annual Surveys

Aid Awards in Comparison to Tuition (Constant Adjusted Dollars)

In 2025-26, 30,472 Nebraska students qualified for a Nebraska Opportunity Grant. **Of those, only 42.9%, or 12,506, received a Nebraska Opportunity Grant.** The average award in 2025-26 was \$1,870 - \$211 more than in 2015-16 current adjusted dollars. (CCPE, *Nebraska Opportunity Grant, 2025-26 Year-end Report, page 14*)

Unmet Need

An indicator of sufficient or insufficient support for needy students is the amount of unmet need that exists after students have accessed all available aid. To calculate this amount, the Commission requested information from all of Nebraska's postsecondary education institutions regarding the amount of unmet financial need for Pell Grant students who were residents of Nebraska in 2025-26. Chart 10 on the following page shows the amount reported by each sector.

Chart 10
Unmet Need

Institution	Amount of Unmet Need (in millions)			Nebraska Resident NOG-Eligible Students	Dollar Amount of Unmet Need per NOG-Eligible Student
	2021-22	2023-24	2025-26	2025-26	2025-26
University of Nebraska	\$61.8	\$83.3	\$97.9	11,599	\$8,440.65
Nebraska State College System	\$8.6	\$13.6	\$9.1	1,631	\$5,583.84
Community Colleges	\$55.3	\$42.1	\$89.5	13,068	\$6,849.24
Private Career Schools	\$5.4	\$7.5	\$8.7	517	\$16,742.54
Independent Colleges & Universities	\$35.0	\$35.1	\$51.2	3,657	\$14,009.81
Total Unmet Financial Need	\$166.0	\$181.6	\$256.4	30,472	\$8,414.48

(CCPE, Nebraska Opportunity Grant 2025-26 Year-end Report)

This unmet need of \$256.4 million represents only the unmet financial requirements of those students with the greatest need; that is, those receiving Pell Grants. Many other students, of course, receive some amount of financial aid. Institutional representatives and the Commission are increasingly concerned about those students, as well.

Increased Tuition, Increased Student Loan Debt

In 2025, Nebraska colleges and university graduates who required loans to attend higher education institutions had amassed on average \$33,500 in student loan debt.

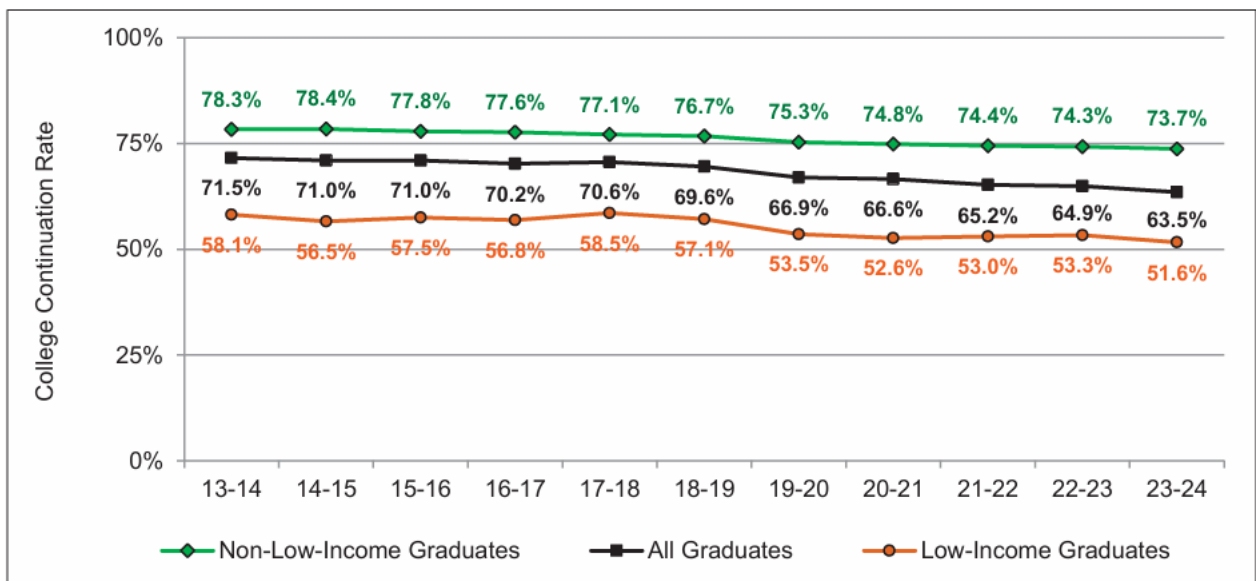
(CCPE, 2026 Tuition, Fees, and College Affordability Report)

Participation, Retention, and Completion

By substantially increasing funding to the Nebraska Opportunity Grant program, the state would be able to increase the percentage of students from low-income families served, increase the average grant award, or both. These improvements would likely support an increase in college participation or retention among those students in the lowest-income brackets who often do not go on to college or complete a college degree. Low-income families and students are significantly more sensitive to price and grant aid, and cost is consistently reported as the most important determinant of attending college and remaining enrolled.

Among 2023-24 Nebraska high school graduates, 51.6% of low-income public high school graduates attended college. This is significantly lower than the 73.7% college participation rate for non-low-income Nebraska public high school graduates and the 63.5% college participation rate of all Nebraska public high school graduates. (Chart 11)

Chart 11
College Continuation Rates for Nebraska Public High School Graduates
2013-14 through 2023-24 by Student Income Status



(CCPE, 2026 Nebraska Higher Education Progress Report, page 56)

In 2025-26, Nebraska students eligible for State-based aid came from families with the state's lowest incomes.

- 29.8% from families with annual incomes of less than \$20,000
- 22.8% from families with annual incomes between \$20,000-\$39,999
- 20.1% from families with annual incomes between \$40,000-\$59,999
- 27.3% from families with annual incomes above \$60,000

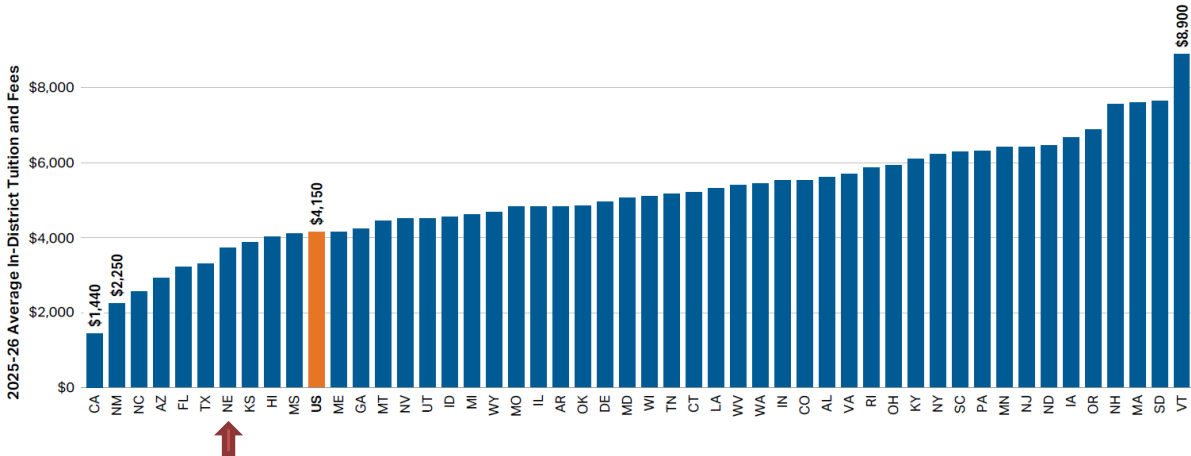
Recommendations:

Maintain the total 2026-27 level of General and lottery funding of \$24,948,302. Due to the decrease in the amount available from the lottery fund, this will require an increase in General fund appropriations of \$2.8 million in 2027-28 and an additional \$1.5 million in 2028-29.

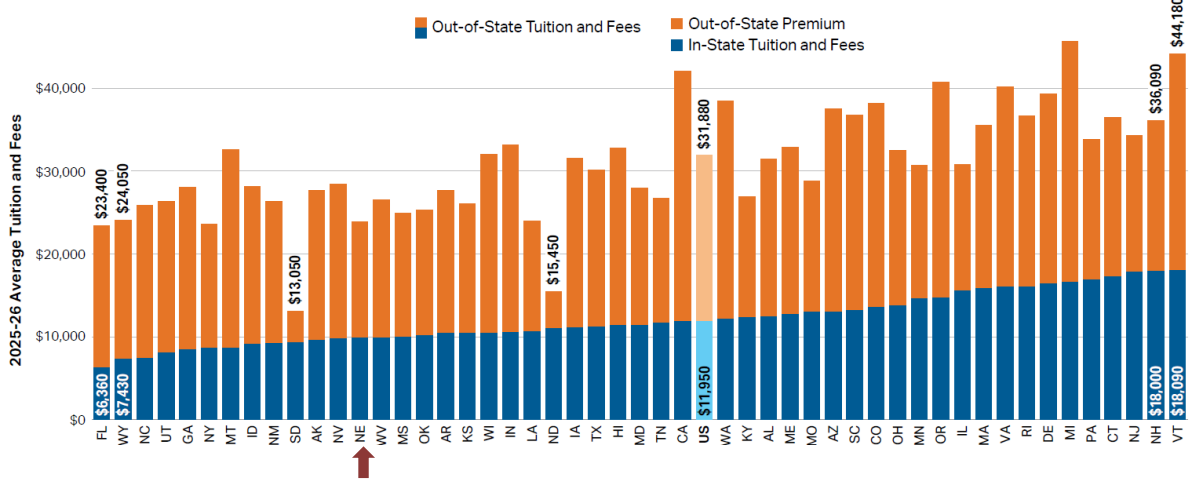
Continued State Support for Public Postsecondary Institutions

Chapter 4 of the Commission’s *Comprehensive Plan* identifies goals and strategies to meet educational needs through exemplary institutions. More specifically, the *Plan* states as a goal that Nebraska will value postsecondary education and support its investment in public postsecondary education through fair and reliable funding policies that provide appropriate levels of support to enable institutions to excel and meet the educational needs of the state and its students. National studies show that Nebraska institutions have benefited from reliable state support for higher education in recent years compared to many other states, which is reflected in moderate tuition and fees compared to institutions in other states.

Chart 12
2025-26 Average Published Tuition and Fees for In-state Students attending Public Two-year Institutions



2025-26 Average Published Tuition and Fees for In-state and Out-of-State Students attending Public Four-year Institutions



Source: *Trends in College Pricing, 2025*, pages 14 and 15, CollegeBoard

The student payment share at Nebraska public institutions is consistent with established guidelines in Chapter 2 of the *Plan*, which states that Nebraska taxpayers should continue to bear the majority of the cost of education for students at public postsecondary education institutions, on a per student basis. The *Plan* continues that the students' share of the cost of education, as measured by student payment share, should be appropriate to the role and mission of each sector. As such, students at the University of Nebraska have the highest student payment share of Nebraska public institutions. (Charts 2-4, 2-5, 2-6 in Section 2)

With the passage of LB 243 in 2023, the State replaced community college property tax levies used for operating expenses with state funds beginning July 1, 2024. As provided in Neb. Rev. Stat. § 85-1543, each community college will receive the greater of a 3.5% increase from the prior year allocation or the actual increase percentage increase in Reimbursable Education Units (weighted course per FTE student) from the prior year. Colleges will still levy property taxes for capital projects up to two cents per hundred dollars of valuation. The Legislature appropriates monies to the Community College Levy Reduction program which receives transfers from the State Treasurer. For FY26, the community colleges received \$271.5 million from this program.

The State of Nebraska has been strongly supportive of higher education. During FY26 Nebraska's Legislature appropriated \$1,229,278,901 of state tax dollars for higher education operating expenses, representing a 2.6% increase over FY25. The nation averaged a 1.0% increase from FY25 to FY26. Nebraska's 2.6% increase was partially the result of the required minimum increase in funding the Community College Levy Reduction program. (Appendix 1a)

Additionally, the \$1,229,278,901 state tax dollars appropriated for FY26 represent a 50.2% increase from FY21, which places Nebraska 10th in the nation for state appropriation increases for that period. This dramatic increase was the result of the Community College Levy Reduction program's inclusion in the state tax dollars appropriated figure. Nationally, states, on average, increased their appropriations by 36.2% during that same period. (Appendix 1a)

Other ways to measure a state's investment in higher education include appropriations per \$1,000 in personal income and appropriations per capita. For FY26, Nebraska's appropriation per \$1,000 of personal income was \$8.03, which is a slight decrease from FY25's funding per \$1,000 of personal income of \$8.23. The \$8.03 ranked Nebraska 5th in the nation and was significantly higher than the national average of \$5.12. Additionally, for FY26, Nebraska's appropriation per capita was \$609, an increase over FY25's amount of \$597. The FY26 amount was also significantly higher than the national average of \$390 and ranked Nebraska 5th in the nation. (Appendix 1b)

With Nebraska ranking fairly well in these measures, it's not surprising that the percentage of General fund appropriations allocated to higher education operations increased from 16.8% for FYE 6/30/17 to 17.3% for FYE 6/30/27. During this same period, General fund appropriations for higher education increased 26.4%. (Chart 13). It should be noted that the higher education amount for FY27 in Chart 13 does not include the Community College Levy Reduction program cash fund appropriation of \$283.6 million since this is not a General fund appropriation.

Chart 13
General Fund Appropriations by Sector, FYE 6/30/17 and FYE 6/30/27

Sector	% Change between FYE 6/30/17 and FYE 6/30/27	FYE 6/30/17		FYE 6/30/27	
		Sector Total	% of Total	Sector Total	% of Total
Elementary and Secondary Education	6.2%	1,226,760,112	28.4%	1,302,554,262	24.6%
Higher Education	26.4%	726,010,456	16.8%	917,454,848	17.3%
Public Assistance excluding Medicaid	43.0%	772,491,637	17.9%	1,104,414,847	20.9%
Medicaid	0.9%	836,261,687	19.3%	843,532,322	15.9%
Corrections	70.3%	226,560,695	5.2%	385,941,380	7.3%
All Others	38.4%	534,444,824	12.4%	739,421,012	14.0%
Total Operating	33.4%	4,322,529,411	100.0%	5,293,318,671	100.0%
Higher Ed Capital Construction		21,739,000		21,303,928	
Total General Fund		4,344,268,411		5,314,622,599	

Source: Program General Fund Appropriations Summary, Administrative Services - State Budget Division

Recommendation:

Nebraska should continue to fund its institutions reliably and adequately, and the institutions should maintain their commitment to affordability and efficient use of taxpayer resources. Continued higher education funding at appropriate levels is an important part of keeping college affordable to all and insuring a skilled workforce for the future growth of Nebraska.

SECTION

4

Institutional Budget Request Recommendations

Neb. Rev. Stat. § 85-1416 requires each public postsecondary institution to submit an outline of its proposed operating budget request or an outline of its proposed state aid request. The outline is required to include the information summaries provided to the institution's governing board describing the respective institution's budget for the next fiscal year or biennium. The outline is also required to include a projection of funds necessary for (i) the retention of current programs and services, ii) any inflationary costs necessary to maintain current programs and services and the current programmatic or service levels, and (iii) proposed new and expanded programs and services. The Commission is directed to review the budget requests of the governing boards with a focus on budget request for new and expanded programs and services and major statewide funding issues or initiatives as identified in the *Comprehensive Statewide Plan for Postsecondary Education (Plan)* and make recommendations for approval or modification of the budget requests, together with the rationale for its recommendations.

Chapter 2 of the *Plan* articulates that Nebraska taxpayers should continue to bear the majority of the cost of education for students at public postsecondary education institutions, on a per student basis. The *Plan* continues that the students' share of the cost of education, as measured by student payment share, should be appropriate to the role and mission of each sector.

Section 4 is divided into three sections: 1) continuation operating budget requests and recommendations for the University and state colleges, 2) new and expanded programs and services requests and recommendations for the University and state colleges, and 3) state aid request for the community colleges. Within the first two sections, each sector's budget request is analyzed for compliance with the *Plan*.

Continuation Budget Recommendations

Overview

Continuation budget requests are for those items necessary for the institutions to maintain operations, including salaries, health insurance, utilities, property insurance, accounting fees, workers compensation, operating and maintenance (O&M) costs, and other operating costs. Although the State has not defined categories of costs and requests, the Commission believes it is important to identify those requests that are operationally necessary. The Commission's review is not an in-depth analysis, but rather a high-level review on the reasonableness of the request. The tables below show the continuation funding requested for the University and state colleges. The Recommendations and analysis for each line item follows.

Continuation Requests and Recommendations

University of Nebraska System (excluding NCTA)

Continuation						
Institutional Request	2026-27 State Aided Base (estimated) ⁽¹⁾	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
State Accounting Assessment	\$810,226	\$107,726	\$0	\$107,726	\$917,952	Recommends Approval of New General Funds
Core Operations	\$680,586,411	\$29,924,935	\$31,196,745	\$61,121,680	\$741,708,091	Recommends Approval of New General Funds
Other Costs	\$456,553,730	\$0	\$0	\$0	\$456,553,730	
Continuation Request Total	\$1,137,950,367	\$30,032,661	\$31,196,745	\$61,229,406	\$1,199,179,773	
Funding Sources						
State Appropriations	\$681,396,637	\$30,032,661	\$31,196,745	\$61,229,406	\$742,626,043	
Institutional Funds	\$456,553,730	\$0	\$0	\$0	\$456,553,730	
Total Funding Sources	\$1,137,950,367	\$30,032,661	\$31,196,745	\$61,229,406	\$1,199,179,773	

(1) For the University and state colleges, the state aided base is composed of General fund appropriations and tuition and fee dollars.

Nebraska College of Technical Agriculture (NCTA)

Continuation						
Institutional Request	2026-27 State Aided Base (estimated) ⁽¹⁾	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Core Operations	\$3,938,360	\$167,380	\$174,494	\$341,874	\$4,280,234	Recommends Approval of New General Funds
Other Costs	\$957,780	\$0	\$0	\$0	\$957,780	
Continuation Request Total	\$4,896,140	\$167,380	\$174,494	\$341,874	\$5,238,014	
Funding Sources						
State Appropriations	\$3,938,360	\$167,380	\$174,494	\$341,874	\$4,280,234	
Institutional Funds	\$957,780	\$0	\$0	\$0	\$957,780	
Total Funding Sources	\$4,896,140	\$167,380	\$174,494	\$341,874	\$5,238,014	

(1) For the University and state colleges, the state aided base is composed of General fund appropriations and tuition and fee dollars.

Nebraska State College System						
Continuation						
Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Salaries and Benefits	\$70,424,588	\$2,261,264	\$2,328,669	\$4,589,933	\$75,014,521	Recommends Approval of New General Funds
Health Benefits	\$24,020,948	\$600,204	\$633,216	\$1,233,420	\$25,254,368	Recommends Approval of New General Funds
Minimum Wage		\$41,869	\$42,572	\$84,441	\$84,441	Recommends Approval of New General Funds
Utilities	\$3,241,739	\$129,670	\$134,856	\$264,526	\$3,506,265	Recommends Approval of New General Funds
Operating Expenses	\$27,704,130	\$963,049	\$991,940	\$1,954,989	\$29,659,119	Recommends Approval of New General Funds
Technology Investments		\$316,514	\$54,546	\$371,060	\$371,060	Recommends Approval of New General Funds
Continuation Request Total	\$125,391,405	\$4,312,570	\$4,185,799	\$8,498,369	\$133,889,774	
Funding Sources						
State Appropriations	\$76,571,164	\$4,312,570	\$4,185,799	\$8,498,369	\$85,069,533	
Institutional Funds	\$48,820,241	\$0	\$0	\$0	\$48,820,241	
Total Funding Sources	\$125,391,405	\$4,312,570	\$4,185,799	\$8,498,369	\$133,889,774	
(1) For the University and state colleges, the state aided base is composed of General fund appropriations and tuition and fee dollars.						
Nebraska Community Colleges						
Continuation / New and Expanded						
Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
State Aid	\$106,054,477	\$5,000,000	\$0	\$5,000,000	\$111,054,477	Recommends Approval of New General Funds
Dual Enrollment	\$8,062,234	\$4,000,000	\$4,000,000	\$8,000,000	\$16,062,234	Recommends Approval of New General Funds
State Aid	\$114,116,711	\$9,000,000	\$4,000,000	\$13,000,000	\$127,116,711	

University of Nebraska excluding NCTA

The 2026-27 state-aided budget (state appropriations plus tuition and fees) totaled \$1.12 billion, with 61% from state appropriations and 39% from tuition and fees. The University's continuation request, excluding NCTA, is for an increase in state appropriations of \$30.0 million for 2027-28 and an additional \$31.2 million for 2028-29. This request represents an increase of 4.25% each year of the biennium.

State Accounting Assessment

The University is requesting an increase in the state accounting assessments of \$107,726 for 2027-28 and 2028-29.

Analysis:

The amount requested is state-calculated and provided within the budget instructions and represent actual amounts each of the agencies will charge for the upcoming biennium.

Recommendation:

The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Increase in Core Operations

The University is requesting a 4.25% increase in General fund appropriations for each year and equates to \$30,092,315 in 2027-28 and \$61,463,554 in 2028-29.

Analysis:

The University opted to request a percentage increase from the 2026-27 General fund appropriation instead of a detailed analysis of potential cost increases.

The University arrived at the 4.25% increase by using a Consumer Price Index (CPI)-based rolling multiyear formula. The University's justification is that this methodology would provide a predictable and objective mechanism for maintaining purchasing power in the face of a well-established index of inflation. As the cost of salaries, employee benefits, utilities, technology, supplies, and contracted services increase each year, a CPI-based adjustment helps ensure that state-aided funds combined with tuition generated funds keep pace with those rising costs.

Recommendation:

The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Nebraska College of Technical Agriculture (NCTA)

Increase in Core Operations

NCTA is requesting a 4.25% increase in General fund appropriations for each year and equates to \$30,092,315 in 2027-28 and \$61,463,554 in 2028-29.

Analysis:

As with the University's request, NCTA request is also calculated on a 4.25% increase on the 2026-27 General fund appropriation

Recommendation:

The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Nebraska State College System (NSCS)

The 2026-27 state-aided budget (state appropriations plus tuition and fees) totals \$126.0 million, with 61% from state appropriations and 39% from tuition and fees. The NSCS continuation request includes increases in their state appropriations of \$10,465,719 for 2027-28 and an additional \$4,185,799 for 2028-29. This request represents an increase of 13.6% from 2026-27 to 2027-28 and an increase of 4.8% from 2027-28 to 2028-29.

Salaries and Benefits

The Governor has requested all agencies include in their budget request a 3.0% increase per year in salary costs and related benefits. As noted by the NSCS, these placeholder estimates will be revised after collective bargaining contracts are negotiated, sometime after the first of the year.

The NSCS has requested, per the Governor's instructions, a 3.0% increase for 2027-28 of \$2,261,264 and for 2028-29 an additional \$2,328,669. Increases based on the results of collective bargaining process will be communicated to the Governor and Legislature once they are known.

Recommendation:

Although this increase is used as a placeholder, per the Governor's instructions, until collective bargaining contracts are negotiated, the Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Health Insurance

The Governor has requested all agencies include in their budget request a health insurance increase of 8.0% for each year of the biennium. The NSCS is requesting a placeholder estimate for an 5.5% increase in health insurance each year of the biennium, or \$600,204 for 2027-28 and an additional \$633,216 for 2028-29. Increases based on the actual rates will be communicated to the Governor and Legislature once they are known.

Analysis:

The NSCS participates in the Educator's Health Alliance (EHA) for health and dental insurance through Blue Cross and Blue Shield of Nebraska and based their 5.5% increase on the NSCS's actual five-year average. The NSCS indicates that actual rates for 2027-28 will be provided to them in the fall, at which time the NSCS will amend their request if the difference is significant.

Recommendation:

The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Minimum Wage

The NSCS has requested an increase in funding of \$41,869 for FY2027-28 and an additional \$42,572 for FY2028-29.

Analysis:

The minimum wage increased from \$9.00 per hour to \$10.50 per hour on January 1, 2023. The Colleges had to absorb this increase in their budgets. The rate then went to \$12.00 per hour on January 1, 2024, with only a small portion covered with fee increases. The minimum wage increased to \$13.50 January 1, 2025. Beginning January 2027, the minimum wage will increase with the Consumer Price Index (CPI). The state colleges estimated an annual 1.75% increase in each of the next three years beginning January 2027 with a January 2029 rate of \$15.80.

One impact identified by NSCS is that there will be a loss in the number of hours available for students and part-time staffing within existing operating budgets. The loss of federal work study hours has not been included in this request.

Recommendation:

With Nebraska voters increasing the minimum wage through Initiative 433 in 2022, the Commission believes providing General funds is reasonable. The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Utilities

The NSCS has requested a 4% increase in funding for utilities for each year of the biennium. This equates to a total increase for all three campuses of \$129,670 in 2027-28 and an additional \$134,856 in 2028-29.

Analysis:

The Commission reviewed predictions from the Energy Information Administration (EIA) Annual Energy Outlook for the mountain region that estimates during the biennium, natural gas prices will increase less than 1% and electricity prices will decrease on average each year by 1%. This estimate could easily become an increase if supplies were to be reduced by major suppliers of natural gas. However, while price is one determining factor, weather-related consumption must also be considered. With supply and consumption being unknown, a 4% increase does not appear unreasonable.

Recommendation:

The Commission believes a 4.0% increase for utilities is reasonable considering the current cost of energy. The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Operating Expenses

The NSCS has requested a 3% inflationary increase on all operating costs, excluding personal costs and utilities, which were requested separately, for each year of the 2027-2029 biennium with a requested increase of \$963,049 in 2027-28 and an additional \$991,940 in 2028-29.

Analysis:

The NSCS notes that the Consumer Price Index (CPI) for “All Items” less food and energy (separate biennium request on utilities submitted) rose 3.3% from June 2024 to June 2025, and 2.9% from June 2025 to June 2026. The CPI for the last 12-month period ending June 2026, for All Items less food and energy was at 3.5%.

The Higher Education Price Index (HEPI) is another measure of inflationary increases that is a more accurate indicator of changes in costs for colleges and universities than the Consumer Price Index. HEPI measures the average relative level of prices in a fixed basket of goods and services purchased by colleges and universities each year through current fund educational and general expenditures, excluding research. The chart below shows the changes HEPI.

	Miscellaneous Services	Supplies and Materials
FY24	4.1%	-2.9%
FY25	3.7%	-0.2%

Recommendation:

The Commission believes a 3.0% increase for general operations for the NSCS is reasonable. The Commission recommends approval of new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state’s taxpayers.

Technology Investments

The NSCS has requested an increase of \$316,514 in FY2027-28 and an additional \$54,546 in FY2028-29 for technology investments. This request will cover new technology support costs for:

- The ongoing cost for the Nebraska Statewide Workforce and Educational Reporting System (NSWERS), where public funding will replace some of the private funding.
- A one-time investment supporting the enterprise data warehouse, identity management, fraud prevention (ID.me), and related data infrastructure necessary to support secure student information, analytics, and institutional operations.

Analysis:

The Nebraska Statewide Workforce and Educational Reporting System (NSWERS) is an advanced data integration and analysis platform designed to bridge the gap between education and workforce development in Nebraska. Initially established through an interlocal agreement among the Nebraska State Colleges, the University of Nebraska System, the six Community Colleges, and the Nebraska Department of Education, NSWERS collects and synthesizes information across various educational stages—from K-

12 to higher education—and aligns this data with workforce outcomes. The NSCS is requesting \$231,514 for FY2027-28 and an additional \$54,546 for FY2028-29.

Recommendation:

The Commission believes these two technology investments are vital in providing information to not only the state colleges but also policymakers. The Commission recommends approval of new General funds so that, as recommended in the *Plan*, postsecondary education institutions can expand their evaluation of measurable outcomes and benchmarks importance to students and the state.

New and Expanded Requests

Overview

The Commission examines new and expanded requests in light of the goals and guidelines of the *Comprehensive Statewide Plan for Postsecondary Education* and the statewide funding priorities the Commission approved at its March 2026 meeting. The goals and guidelines include role and mission, prevention of unnecessary duplication, improvements in efficiency and effectiveness, and accountability for additional funding. The statewide funding priorities are:

- Initiatives that Respond to Identified Educational and Workforce Development Needs in Nebraska.
- Initiatives that Increase College Enrollment.
- Initiatives that Make Postsecondary Education More Affordable.
- Initiatives to Increase Postsecondary Retention and Graduation Rates.

As the Commission makes these budget recommendations, it is aware of the many funding demands placed on the state. The Commission recognizes that the Legislature and Governor will have to make difficult decisions regarding the best use of the state's resources. However, the Commission understands that it has constitutional and statutory responsibility to analyze the merits of the budget requests using the criteria mentioned above. Therefore, these recommendations are based on the results of that evaluation, separate from the availability of state funds.

For each request, the Commission made one of six recommendations. This structure will assist the Governor and Legislature in identifying funding priorities.

The six categories are as follows:

Strongly Recommends Approval of New General Funds

Signifies that the institution provided supporting information to justify the needs, identified results and how they will be measured, and demonstrated consistency with the *Plan*. Requests identified as strongly recommended are believed by the Commission to be most beneficial to students and/or the state and have the greatest urgency. Some requests may not present evidence to support the requested level of funding, but the priority remains high. In such cases, the Commission might strongly recommend *some* level of funding for those types of requests but not necessarily the entire amount requested.

Recommends Approval of New General Funds

Signifies the institution provided sufficient information regarding need, results, and consistency with the *Plan* to enable the Commission to make a recommendation in funding as state revenue is available to accommodate the requests.

Recommends Approval of Some New General Funds

Signifies the Commission supports parts of the request or a level of funding below what is requested when and if state revenue is sufficient to support such requests. In many instances, the Commission believes costs should be borne by both the General fund and institutional or private funds.

Recommends Approval of No New General Funds at This Time

Signifies the Commission may support the concept of the request but does not believe the request is of a nature to justify state funding in this biennium. In some instances, there may be alternative sources of funds to support requests, such as private funding, third-party funding, the federal government, or reallocation. In other instances, this may signify the Commission does not believe the request is in compliance with the *Plan*.

Recommends Approval of Funding from Other Sources of Revenue

Signifies the Commission may support the concept of the request but believes there may be alternative sources of funds that would be more appropriate to support the request.

No Recommendation Due to Inadequate Information

Signifies the Commission may support the concept of the request but has not received sufficient information to justify funding in this biennium. In some instances, there may be other sources of funds to support the request, such as private funding, third party, the federal government or reallocation.

University of Nebraska System (excluding NCTA)						
New and Expanded						
Institutional Request	2026-27 State Aided Base (estimated) ⁽¹⁾	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Presidential Scholars	\$4,500,000	\$1,500,000	\$1,500,000	\$3,000,000	\$7,500,000	Recommends Approval of New General Funds
Nebraska Research Initiatives	\$11,719,478	\$1,500,000	\$1,500,000	\$3,000,000	\$14,719,478	Recommends Approval of New General Funds
Biomedical Research Support	\$0	\$5,000,000		\$5,000,000	\$5,000,000	Recommends Approval of New General Funds
O&M for Ag Tech Incubator facility	\$0	\$0	\$500,000	\$500,000	\$500,000	Recommends Approval of No New General Funds at This Time
Enterprise Resource Planning System	\$0	\$25,000,000	\$30,000,000	\$55,000,000	\$55,000,000	Recommends Approval of Some New General Funds
New and Expanded Request Total	\$16,219,478	\$33,000,000	\$33,500,000	\$66,500,000	\$82,719,478	
Funding Sources						
State Appropriations	\$11,719,478	\$33,000,000	\$33,500,000	\$66,500,000	\$78,219,478	
Institutional Funds	\$4,500,000				\$4,500,000	
Total Funding Sources	\$16,219,478	\$33,000,000	\$33,500,000	\$66,500,000	\$82,719,478	
(1) For the University and state colleges, the state aided base is composed of General fund appropriations and tuition and fee dollars.						
Nebraska State College System						
New and Expanded						
Institutional Request	2026-27 State Aided Base (estimated) ⁽¹⁾	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Adjunct Pay		\$638,149	\$0	\$638,149	\$638,149	Recommends Approval of Some New General Funds
Grand Island Growing Together Career Scholarship	\$580,000	\$515,000	\$0	\$515,000	\$1,095,000	Recommends Approval of New General Funds
Statewide Maintenance and Repair Projects	\$0	\$5,000,000	\$0	\$5,000,000	\$5,000,000	Recommends Approval of New General Funds
New and Expanded Request Total	\$580,000	\$6,153,149	\$0	\$6,153,149	\$6,733,149	
Funding Sources						
State Appropriations	\$580,000	\$6,153,149	\$0	\$6,153,149	\$6,733,149	
Institutional Funds				\$0	\$0	
Total Funding Sources	\$580,000	\$6,153,149	\$0	\$6,153,149	\$6,733,149	
(1) For the University and state colleges, the state aided base is composed of General fund appropriations and tuition and fee dollars.						

University of Nebraska

Overview

The University of Nebraska provides extensive, comprehensive postsecondary education to Nebraska citizens through its four campuses: the University of Nebraska-Lincoln, the University of Nebraska at Omaha, the University of Nebraska at Kearney, and the University of Nebraska Medical Center. The two-year Nebraska College of Technical Agriculture, under the management of the Institute of Agriculture and Natural Resources at UNL, is also part of the University of Nebraska system. While these different institutions share some common missions, each has a distinct heritage and performs a different role.

The State of Nebraska relies on the University of Nebraska institutions as a source of research that advances knowledge and technology, serves the state's economic development goals, and enriches Nebraskans' quality of life. Research and creative activity of a historical, artistic, or more philosophical nature enhance the quality of our lives and our understanding of ourselves and our civic and cultural environment. Each institution within the University system defines its research role differently.

The University of Nebraska's fall headcount enrollment has decreased 4.2% over the past 10 years. UNK enrollment decreased by 15.5%, UNL experienced a decrease of 5.2%, UNO a decrease of 3.7%, and the Medical Center increased 27.1%. Preliminary data from the University indicates that 2026 enrollment is 48,948, a 1.4% decrease from 2025.

Fall Headcount

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>10 Year % Change</u>
NCTA	512	342	317	335	331	282	282	303	259	222	213	-58.4%
UNK	6,747	6,788	6,644	6,327	6,279	6,225	6,275	6,041	6,017	5,881	5,699	-15.5%
UNL	25,260	25,897	26,079	25,820	25,390	25,108	24,431	23,805	23,986	24,393	23,952	-5.2%
UNMC	3,790	3,862	3,908	3,972	4,055	3,699	3,750	3,660	3,786	3,988	4,818	27.1%
UNO	15,526	15,627	15,731	15,431	15,153	15,892	15,328	15,058	15,015	14,972	14,954	-3.7%
Total	51,835	52,516	52,679	51,885	51,208	51,206	50,066	48,867	49,063	49,456	49,636	-4.2%

CCPE, 2026 Nebraska Higher Education Progress Report, pages 134-135

Undergraduate and Graduate Full-Time Equivalent (FTE) numbers present a slightly different picture. From 2014-15 through 2024-25, UNL's FTE count decreased 1.4%, UNO's FTE enrollment increased 1.8% and UNK's FTE enrollment decreased 16.5% during this ten-year time period.

Undergraduate and Graduate FTE Student

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>10 Year % Change</u>
NCTA	279	331	296	291	313	267	260	257	265	226	199	-28.7%
UNK	5,827	5,608	5,521	5,363	5,181	5,162	5,059	5,021	4,884	4,932	4,865	-16.5%
UNL	21,908	22,244	22,828	23,031	22,795	22,910	22,378	21,763	21,371	21,300	21,596	-1.4%
UNMC	3,724	3,813	3,980	4,036	4,087	3,007	3,132	3,241	3,493	3,626	3,880	4.2%
UNO	12,553	12,717	12,994	13,037	12,786	12,862	13,235	12,777	12,711	12,714	12,778	1.8%
Total	44,291	44,713	45,619	45,758	45,162	44,208	44,064	43,059	42,724	42,798	43,318	-2.2%

Integrated Postsecondary Education Data System (IPEDS)

The following chart shows the University campuses and their level of state appropriation per FTE. This metric is strongly affected by institutional mission and program mix as well as changes in student enrollment.

Appropriations per FTE Student					
	<u>2014-15</u>	<u>2018-19</u>	<u>2022-23</u>	<u>2024-25</u>	<u>10 Year % Change</u>
NCTA	\$ 10,269	\$ 11,050	\$ 19,242	\$ 21,288	107.3%
UNK	\$ 6,789	\$ 8,766	\$ 10,248	\$ 11,075	63.1%
UNL	\$ 12,433	\$ 11,649	\$ 13,990	\$ 14,688	18.1%
UNO	\$ 5,264	\$ 5,995	\$ 6,521	\$ 6,795	29.1%
Total	\$ 34,755	\$ 37,460	\$ 50,001	\$ 53,846	54.9%

Source: CCPE, 2026 Tuition, Fees, and College Affordability Report

This year, as in prior years, the Commission examined the relationship between state general funds appropriated to each public institution and the number of degrees awarded by the institution. The Commission considers this evaluation one among many possible measures of efficiency, but one that many states and educational research entities use extensively.

Appropriations per Degree Awarded					
	<u>2014-15</u>	<u>2018-19</u>	<u>2022-23</u>	<u>2024-25</u>	<u>10 Year % Change</u>
NCTA	\$ 35,813	\$ 32,026	\$ 42,546	\$ 35,011	-2.2%
UNK	\$ 30,667	\$ 35,677	\$ 36,206	\$ 39,386	28.4%
UNL	\$ 53,938	\$ 45,252	\$ 51,725	\$ 57,277	6.2%
UNO	\$ 20,178	\$ 22,825	\$ 24,083	\$ 25,124	24.5%
Total	\$ 140,596	\$ 135,780	\$ 154,560	\$ 156,798	11.5%

For a comparison with peers, see Appendix 5.

Commission Recommendations for New and Expanded Requests

Presidential Scholars Program

The Presidential Scholars Program was created by the University in the spring of 2024 to enroll and create opportunities for Nebraska's highest performing students to cover tuition, fees, books, housing, and all other costs of attendance, plus a \$5,000 annual stipend. Students receiving the scholarship must maintain a 3.5 cumulative GPA and complete 24 credit hours each academic year. The scholarship is renewable for a maximum of eight consecutive semesters. The University has budgeted \$4.5 million of institutional funds for the 2026-27 academic year.

Students who receive a perfect 36 ACT (or SAT 1570-1600) will automatically qualify. By covering the total cost of attendance, Presidential Scholars can focus on their studies and pursue opportunities like internships that lead to success after graduation. The University is requesting \$1,500,000 in 2027-28 and an additional \$1,500,000 in 2028-29 for the Presidential Scholars program.

Recommendation:

The Commission recommends approval of new General funds for the Presidential Scholars Program.

Rationale for the Recommendation:

Chapter 2 of the *Plan* identifies increased student participation and success as a major statewide goal for postsecondary education. To achieve this goal, the commission believes higher education programs and services must not be restricted by factors such as geographic location, economic status, age, culture, disability, color, national origin, or gender.

As can be seen on the following page, the University provides financial aid to a large number of students. Of the roughly \$24.8 million of aid from the state, \$13 million is from the Commission's need-based Nebraska Opportunity Grant. Of the \$73.4 million of tuition waivers UNL awarded for Ability Based Academic Aid, \$40 million was awarded under the Scholarships for New Nebraskans program to out-of-state students who demonstrated high academic potential to offset the cost of out-of-state tuition.

Chapter 3 of the Plan, "Meeting the Needs of the State," identifies attracting and recruiting students as part of the major statewide goal for workforce development: "Nebraska faces labor shortages in a number of critical areas. Attracting more of Nebraska's top students and more students from other states to Nebraska postsecondary institutions and retaining them through graduation could help the state address workforce shortages, especially in targeted fields."

- Effectively recruit and retain more Nebraska students and attract more out-of-state students to Nebraska higher education institutions, especially those students entering targeted career fields that address workforce needs in Nebraska.
 - Provide merit-based scholarships and grants, including the Nebraska Career Scholarship, to students with talents and achievement in targeted workforce areas.
 - Support reduced out-of-state tuition levels to attract more students from other states.
 - Encourage internships and work/study opportunities so that graduates of Nebraska colleges and universities are more likely to remain employed in the state.” (p. 3-4)

Research by the Nebraska Statewide Workforce and Education Reporting System (NSWERS) demonstrates that recent Nebraska high school graduates with ACT scores up to 30 are very likely to attend college in Nebraska (75%). That begins to shift rapidly at higher ACT scores, such that at about a 35 ACT score, students are equally likely to attend college out of state, and at 36, the highest possible ACT score, students are twice as likely to enroll in college out of state. While the number of students achieving ACT scores of 30 or more is comparatively small, it is significant.¹ Additional NSWERS research on talent retention in Nebraska demonstrates that “college students originating from Nebraska are more likely to remain in the state than their out-of-state peers,” and that “college graduates with prior work experience in Nebraska are more likely to stay and work in Nebraska.”²

In 2026, 52 Nebraska high school graduating students earned 36 on the ACT. To enroll 80 percent of these students, the University would need to enroll 41 of the 52 students. The commission has estimated costs to fund those 41 students for four years at \$5.6 million. This does not take into account the students previously awarded the Presidential Scholars scholarship since 2024-25. The biennium request of \$3 million state funds together with the \$4.5 million of institutional funds the University has earmarked for the current year is reasonable to help achieve this goal.

The following page identifies the type, amount, and source of financial aid provided by the University. Examples of the specific aid program included in the aggregate aid type are:

Academic Aid

Need Based	Federal Pell Grant, Nebraska Opportunity Grant, Federal Direct Subsidized Loans
Ability Based	Scholarship for New Nebraskans (in-state tuition for non-residents), Regents' Special Aid
Membership Based	Staff Waivers, Dependent Waivers

Aid for Service

Need Based	Work Study, Vocational Rehabilitation Grant
Ability Based	Graduate Assistants, Athletic Scholarships

Other Aid

Federal Direct Unsubsidized, Federal Plus Loan, Miscellaneous Scholarships

¹ ACT and College Going in Nebraska. 2024. Broderson. <https://insights.nswers.org/stories/act-and-college-going/>

² NSWERS Brief on Talent Retention in Nebraska. 2024. Nguyen. (p. 1) <https://insights.nswers.org/briefs/nswers-talent-retention-brief-2024.pdf>

University of Nebraska Student Financial Aid – FY2024-25

	<u>Headcount</u>	<u>Total Value</u>	<u>Average Award</u>	<u>Tuition Waivers</u>	<u>Institution</u>	<u>State</u>	<u>Federal</u>	<u>Other</u>	<u>Amount to Nebraska Residents</u>	<u>Tuition Waivers to Nebraska Residents</u>
University of Nebraska-Lincoln										
<u>Academic Aid</u>										
Need Based	18,032	\$64,526,565	\$3,578	\$169,987	\$9,316,028	\$6,447,297	\$48,593,253	\$0	\$56,668,487	\$7,017
Ability Based	18,672	\$97,119,999	\$5,201	\$73,391,299	\$0	\$0	\$129,750	\$23,598,950	\$47,129,603	\$28,671,717
Membership Based	2,076	\$11,883,747	\$5,724	\$10,273,155	\$0	\$12,600	\$1,597,992	\$0	\$5,396,150	\$5,383,550
<u>Aid for Service</u>										
Need Based	416	\$1,112,055	\$2,673	\$0	\$0	\$0	\$1,112,055	\$0	\$934,126	\$0
Ability Based	11,587	\$103,213,969	\$8,908	\$20,646,581	\$82,567,388	\$0	\$0	\$0	\$61,143,095	\$3,599,707
<u>Other Aid</u>	40,504	\$127,890,296	\$3,157	\$18,887,724	\$302,633	\$116,507	\$68,660,924	\$39,922,508	\$75,464,922	\$8,302,851
	91,287	\$405,746,631	\$29,243	\$123,368,746	\$92,186,049	\$6,576,404	\$120,093,974	\$63,521,458	\$246,736,383	\$45,964,492
University of Nebraska at Kearney										
<u>Academic Aid</u>										
Need Based	4,939	\$22,259,337	\$4,507	\$3,000	\$1,575,346	\$1,938,374	\$15,194,859	\$3,547,758	\$20,284,134	\$3,000
Ability Based	3,226	\$13,674,955	\$4,239	\$9,660,621	\$109,901	\$971,292	\$0	\$2,933,141	\$10,143,196	\$6,409,977
Membership Based	903	\$3,780,641	\$4,187	\$2,718,006	\$0	\$207,809	\$332,649	\$522,177	\$2,348,193	\$1,313,205
<u>Aid for Service</u>										
Need Based	162	\$351,166	\$2,168	\$0	\$0	\$34,776	\$316,390	\$0	\$313,173	\$0
Ability Based	831	\$4,621,876	\$5,562	\$1,006,988	\$1,177,577	\$0	\$0	\$2,437,311	\$2,256,335	\$763,716
<u>Other Aid</u>	2,015	\$13,212,618	\$6,557	\$49,826	\$0	\$0	\$13,162,792	\$0	\$9,877,687	\$38,601
	12,076	\$57,900,593	\$27,219	\$13,438,441	\$2,862,824	\$3,152,251	\$29,006,690	\$9,440,387	\$45,222,718	\$8,528,499
University of Nebraska at Omaha										
<u>Academic Aid</u>										
Need Based	17,089	\$71,471,770	\$4,182	\$2,388,493	\$6,820,633	\$7,004,491	\$38,718,118	\$16,540,035	\$64,778,594	\$2,388,493
Ability Based	9,585	\$27,174,476	\$2,835	\$13,027,819	\$0	\$2,831,462	\$0	\$11,315,195	\$24,478,070	\$12,431,453
Membership Based	2,139	\$11,661,757	\$5,452	\$7,728,281	\$0	\$3,746,876	\$186,600	\$0	\$8,836,834	\$4,916,987
<u>Aid for Service</u>										
Need Based	315	\$1,985,434	\$6,303	\$0	\$0	\$1,505,879	\$479,555	\$0	\$429,339	\$0
Ability Based	708	\$5,401,665	\$7,629	\$5,401,665	\$0	\$0	\$0	\$0	\$1,187,703	\$943,487
<u>Other Aid</u>	6,066	\$30,811,275	\$5,079	\$1,161,428	\$0	\$0	\$29,649,847	\$0	\$24,195,575	\$383,149
	35,902	\$148,506,377	\$31,481	\$29,707,686	\$6,820,633	\$15,088,708	\$69,034,120	\$27,855,230	\$123,906,115	\$21,063,569
Total	139,265	612,153,601		166,514,873	101,869,506	24,817,363	218,134,784	100,817,075	415,865,216	75,556,910

Source: CCPE Supplemental Forms

Research for Nebraska (Nebraska Research Initiative (NRI))

The University is requesting \$1,500,000 in 2027-28 and an additional \$1,500,000 in 2028-29 to expand Nebraska's research capacity and competitiveness as it seeks to continue to grow the high impact research programs and to gain readmission into the prestigious Association of American Universities. The University budgeted over \$11 million for FY2026-27 for the Nebraska Research Initiative from state appropriated funds.

The Nebraska Research Initiative, created by Governor Kay Orr in 1987, is a state-funded program that invests \$11.4 million annually in research equipment, facilities, and seed grants designed to help faculty compete for federal funding.

The University had almost \$700 million in total research and development expenditures in 2023-24 according to the National Science Foundation, with the combined University of Nebraska-Lincoln and the University of Nebraska Medical Center campuses ranking 55th in the nation. (Appendix 4)

The Nebraska Research Initiative provides a research base within the University of Nebraska to enhance economic growth in business and industry, agriculture, social services, and health care. All full-time faculty members of the University of Nebraska are eligible to apply for NRI faculty research funding. Research conducted with NRI funding is focused on the following areas:

- Nanotechnology and Materials Science
- Water and Environmental Management
- Sustainable and Renewable Energy
- Molecular Genetics
- Biomedical Sciences
- Basic and Applied Plant/Animal Life Sciences
- Bioengineering
- Science, Technology, Engineering, and Mathematics (STEM)
- Development and Management of Information Systems

Recommendation:

The Commission recommends approval of new General funds for the Nebraska Research Initiative.

Rationale for the Recommendation:

Chapter 3 of the *Plan* recognizes the important role research plays in higher education and the state's economic competitiveness. Business and industry increasingly depend on higher education to develop and share new discoveries and technologies that can help them stay competitive in today's changing economy. Not only does this research benefit the nation, but students that assist in the research being done can gain valuable experience in their field.

Nebraska's economic future is dependent on its ability to attract new businesses and industries and assist existing businesses to be competitive. Higher education has a critical role, generating and transferring knowledge that helps business and industry to compete and succeed. Equally important is higher education research that directly impacts the citizens of the state by contributing to their social, educational, and health needs.

Chapter 4 of the Plan, “Meeting Educational Needs Through Exemplary Institutions,” states that “Public institutions with major research roles, including the University of Nebraska-Lincoln and the University of Nebraska Medical Center, set goals and prioritize areas of research to become more prominent and nationally competitive for research funding and to meet the health and economic needs of the state.

- Focus energy and resources on areas of excellence in research that will advance knowledge and bring national recognition to the institutions.
- Expose students to research skills and experiences that are relevant to their field of study and future career goals.
- Increase the visibility of the contributions of research programs to the quality of life in Nebraska to improve understanding of research activities and to attract increased support from within the state for these activities.” (p. 4-2)

The Plan also notes that “The state provides some funding incentives to public higher education targeted at specific state goals, such as funding for the Nebraska Research Initiative (NRI) and the Behavioral Health Education Center. Increasingly, higher education is expected to be responsive to new and emerging needs throughout the state.” (p. 4-4)

Biomedical Research Support

The University is requesting \$5,000,000 in 2027-28 and 2028-29 to replace this amount as a direct appropriation instead of a transfer from DHHS. During the 2025 legislative session, \$11 million was earmarked from the DHHS Biomedical Research appropriation for the University. This was reduced by \$5 million during the 2026 session.

The Biomedical Research Development Fund was created in 2001 using funds from the Nebraska Tobacco Settlement as part of the Department of Health and Human Services’ (DHHS) Health Care Cash Fund. The Health Care Cash Fund specifically invests in biomedical research at institutions like the University of Nebraska, Creighton University, and Boys Town. Its goal is to enhance research capacity, improve health outcomes, and stimulate economic growth and employment through innovative technologies. The University has historically received ~ \$11 million of the \$15 million appropriated.

Recommendation:

The Commission recommends approval of new General funds for Biomedical Research Support.

Rationale for the Recommendation:

Chapter 3 of the *Plan* recognizes the important role research plays in higher education and the state’s economic competitiveness. Business and industry increasingly depend on higher education to develop and share new discoveries and technologies that can help them stay competitive in today’s changing economy. Not only does this research benefit the nation, but students that assist in the research being done can gain valuable experience in their field.

Nebraska’s economic future is dependent on its ability to attract new businesses and industries and assist existing businesses to be competitive. Higher education has a critical role, generating and transferring knowledge that helps business and industry to compete and succeed. Equally important is higher education research that directly impacts the citizens of the state by contributing to their social, educational, and health needs.

Chapter 4 of the Plan, “Meeting Educational Needs Through Exemplary Institutions,” states that “Public institutions with major research roles, including the University of Nebraska-Lincoln and the University of Nebraska Medical Center, set goals and prioritize areas of research to become more prominent and nationally competitive for research funding and to meet the health and economic needs of the state.

- Focus energy and resources on areas of excellence in research that will advance knowledge and bring national recognition to the institutions.
- Expose students to research skills and experiences that are relevant to their field of study and future career goals.
- Increase the visibility of the contributions of research programs to the quality of life in Nebraska to improve understanding of research activities and to attract increased support from within the state for these activities.” (p. 4-2)

O&M for Ag Tech Incubator Facility

The University is requesting \$500,000 in Operating and Maintenance costs for 2028-29.

In May 2024, construction of the USDA’s National Center for Resilient and Regenerative Precision Agriculture began with a groundbreaking at Nebraska Innovation Campus. The \$160 million research center will be home to world-leading research and development in ag tech, precision agriculture, and other areas crucial to the future of agricultural innovation.

A companion to the USDA ARS facility, the Ag Tech Incubator and Accelerator, will serve as a business incubator and accelerator and ensure that the research and discovery taking place at the national center moves quickly from discovery to real-world solutions. The Legislature and Governor in 2022 approved \$25 million in state funding for Ag Tech Incubator and Accelerator facility, contingent upon the university raising \$25 million in private funding. Fundraising is moving forward and is one of the key priorities of the Only in Nebraska campaign. The University is requesting \$500,000 in Operating and Maintenance costs for 2028-29.

The Commission has not yet received or approved a Board of Regents-approved program statement for this project and the Commission is precluded from recommending funding until such time.

Recommendation:

The Commission is precluded from recommend funding for the requested O&M of \$500,000 for the Ag Tech Incubator and Accelerator facility until such time as the University submits a project proposal approved by the Board of Regents and the Commission approves the project.

Enterprise Resource Planning (ERP) System

The University is requesting \$25 million for 2027-28 and an additional \$30 million for 2028-29 to replace its current ERP system.

The University of Nebraska is preparing to modernize its core enterprise resource planning environment after more than two decades of service. The need is driven not by age alone, but by increasing operational and cybersecurity risk, an aging and increasingly costly technology environment, workforce and supportability constraints, extensive integrations, and the limits of continuing to invest in a highly customized, on-premise

platform. SAP, the vendor of the current ERP, has publicly announced it will no longer support the current on-premise environment, making transition planning necessary to ensure continuity of essential administrative operations.

The University has engaged Deloitte to assess the current ERP environment and support preparation for the next phase of modernization. This work includes evaluating the existing administrative technology landscape, business processes, integrations, governance, and organizational readiness; identifying opportunities for standardization and process improvement; and helping define the functional and technical requirements for a future-state ERP platform. Deloitte will also assist the University in developing the procurement strategy and preparing and issuing a competitive Request for Proposals (RFP) for a new ERP solution and implementation services.

Current higher-education planning benchmarks suggest that large multi-campus systems frequently require investments well above \$100 million, with outcomes varying materially by scope, degree of standardization, implementation model, integration complexity, duration, and internal staffing strategy. The University of Nebraska considers a five-year planning range of approximately \$120–\$175 million a reasonable executive assumption for Finance, HR, Procurement, Payroll, and related administrative modernization, pending detailed planning. The \$55 million biennial request represents approximately 31% to 46% of the estimated five-year investment. The remaining project cost, timing, and funding mix have not yet been finalized, and the University will refine those elements after detailed planning and competitive procurement.

Recommendation:

The Commission recommends approval of some new General funds for the Enterprise Resource Planning System.

Rationale for the Recommendation:

The information technology landscape is much different than 20 years ago when the existing ERP system was developed. The need to strengthen systems against an unprecedented level of cybersecurity issues is more important and complex than ever before and students have an expectation that the University will safeguard their information.

The University also has a responsibility to its citizens to provide efficiencies in its operations through use of informed, data-driven analysis. New analytical tools, including AI-driven tools that were not available 20 years ago, can assist the University in thoughtful decision-making as to the best use of reduced resources, including reduced state funding.

Chapter 4 of the Plan, Funding Exemplary Institutions, emphasizes that as high-priority state needs and demands are identified, the state and its public postsecondary education institutions will target new state funds to meet these needs and demands. The University has identified several high-priority issues related to risks and inefficiencies of the current ERP system that are included below.

Business Issue	University Concern
Supportability and continuity	The current environment relies on aging technology and an on-premise operating model that the vendor will no longer be able to support. Continuing indefinitely creates increasing business-continuity and transition risk for systems that support core financial and workforce operations.
Operational complexity	Over more than two decades, the ERP environment has accumulated integrations, specialized requirements, and business processes needed to serve four campuses, an academic medical center, research operations, shared administrative services, healthcare partnerships, and other enterprise functions.
Cybersecurity and compliance	Modern enterprise platforms are designed around current security architectures, vendor-supported controls, update cycles, and compliance capabilities. Maintaining legacy infrastructure increases the burden of protecting and monitoring an increasingly complex technical environment.
Workforce sustainability	Legacy platforms depend on specialized technical and institutional knowledge. As the technology market shifts toward modern cloud platforms, recruitment, succession, and retention of specialized legacy expertise become increasingly difficult.
Administrative efficiency	Legacy processes can require manual work, duplicate entry, reconciliations, workarounds, and separate reporting solutions. Modernization creates an opportunity to simplify processes and reduce avoidable administrative effort.
Data decision support	The University increasingly requires timely, consistent enterprise information for leadership, the Board of Regents, policymakers, and state agencies. Modern platforms provide stronger foundations for reporting, analytics, transparency, and accountability.
Technical debt and integrations	Continuing to add functionality around an aging platform can increase integration complexity and technical debt. Modernization provides an opportunity to rationalize interfaces, retire redundant tools where appropriate, and create a more sustainable architecture.

Chapter 4 of the Plan, “Accountability and Effectiveness,” states that “Higher education in Nebraska will be effective in meeting the needs of students and the state; will be efficient in its expenditure of the state’s resources; and will be accountable for developing and sustaining exemplary teaching, learning, research, and public service.” The Commission believes this request will assist in meeting this goal.

The University is in the very early stages of replacing its ERP system and the full cost has not yet been identified. Anecdotal evidence suggests the University-estimated cost of between \$120–\$175 million may be on the low end compared to other institutions experience.

The Commission supports modernization of its ERP system and believes the costs should be borne by both the state and the University and therefore, recommends some General funding.

Nebraska State College System (NSCS)

Overview

The state colleges have evolved from their earlier role as teachers' colleges into comprehensive institutions that provide diverse educational opportunities to their regions. High quality teaching is the primary focus of state colleges. Research at state colleges is strongly linked to and supportive of the state colleges' emphasis on undergraduate teaching.

The state colleges are recognized for the significant public service role they provide in the educational, cultural, and economic development of their service areas. State colleges meet their public service mission with emphasis on educational outreach programs, cultural enrichment programs, and assistance to the businesses and communities of their geographic region of the state.

In 2016-17, the state appropriated \$50,308,078 compared to the 2026-27 appropriation of \$71,971,164, excluding \$5.2 million in 2026-27 for the Nebraska Career Scholarship. The increase for this ten-year period was \$21,663,086, or 43.1%, which is approximately 2.9% compounded annually. Over the 10-year time period, inflation measured by CPI increased by 38.2% for the period ending June 30, 2026, and inflation measured by the Higher Education Price Index (HEPI) was approximately 32.7% for the period ending June 30, 2026, thus state appropriations have increased more than inflation as measured by HEPI.

Over the past ten years, enrollment at the three state colleges as measured by FTEs decreased by 579 FTEs, or 8.2%, with variation across the campuses that affects appropriations per FTE differently.

Undergraduate and Graduate FTE Student

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>10 Year % Change</u>
CSC	2,361	2,348	2,276	2,130	1,974	1,931	1,904	1,897	1,923	1,811	1,719	-27.2%
PSC	1,737	1,772	1,729	1,702	1,610	1,613	1,598	1,469	1,432	1,259	1,172	-32.5%
WSC	2,968	2,970	2,864	2,860	3,055	3,291	3,548	3,610	3,640	3,602	3,596	21.2%
Total	7,066	7,090	6,869	6,692	6,639	6,835	7,050	6,976	6,995	6,672	6,487	-8.2%

Integrated Postsecondary Education Data System (IPEDS)

As can be seen from the tables on the following page, CSC and PSC receive more state appropriations per FTE than their peers in 2024-25, while tuition and mandatory fees for 2024-25 are higher at the peer institutions of all three state colleges. With only two major sources of revenue available, state aid and tuition and fees, a decrease of state appropriations will result in either a corresponding increase in tuition and fees or a decrease in expenditures.

The third table, Estimated On-Campus Expenses for In-State First-Time, Full-Time Undergraduate Student, which includes tuition and fees, room and board, books and supplies, and personal expenses, provides context to the first two tables.

Appropriations per FTE (Undergraduate and Graduate)					Average Full-Time In-State Undergraduate Tuition and Mandatory Fees				
	<u>2014-15</u>	<u>2019-20</u>	<u>2024-25</u>	<u>10-year Change</u>		<u>2014-15</u>	<u>2019-20</u>	<u>2024-25</u>	<u>10-year Change</u>
CSC	\$7,164	\$9,418	\$14,194	98.1%	CSC	\$5,737	\$6,948	\$8,294	44.6%
CSC Peers	\$5,788	\$6,919	\$11,058	91.1%	CSC Peers	\$6,950	\$8,179	\$8,881	27.8%
PSC	\$5,477	\$6,317	\$12,231	123.3%	PSC	\$5,922	\$7,704	\$8,433	42.4%
PSC Peers	\$5,961	\$6,335	\$8,209	37.7%	PSC Peers	\$6,361	\$7,723	\$8,705	36.9%
WSC	\$7,180	\$6,919	\$8,701	21.2%	WSC	\$5,604	\$7,205	\$8,171	45.8%
WSC Peers	\$5,482	\$6,353	\$9,387	71.2%	WSC Peers	\$6,375	\$7,871	\$8,774	37.6%

**Estimated On-campus Expenses for
In-State First-Time, Full-Time
Undergraduate Student**

	<u>2014-15</u>	<u>2019-20</u>	<u>2024-25</u>	<u>10-year Change</u>
CSC	\$16,770	\$22,446	\$23,542	40.4%
CSC Peers	\$18,599	\$21,394	\$24,768	33.2%
PSC	\$17,216	\$20,936	\$24,068	39.8%
PSC Peers	\$17,468	\$21,160	\$24,246	38.8%
WSC	\$15,836	\$19,752	\$23,692	49.6%
WSC Peers	\$17,644	\$20,830	\$23,445	32.9%

CCPE, 2026 Tuition, Fees, and College Affordability Report

Each year the Commission evaluates state dollars appropriated per degree awarded, which is often used as a performance and efficiency indicator. However, all three state colleges receive more appropriations per FTE in 2024-25 than their peers, which is reflected in the table below. Both Chadron State College's and Peru State College's appropriation per degree awarded are near the top of their peer group. For a more detailed comparison with peers, see Appendix 5c.

State Appropriated Dollars per Degree Awarded			State Appropriated Dollars and Tuition and Fees per Degree Awarded		
	<u>2022-23</u>	<u>2024-25</u>		<u>2022-23</u>	<u>2024-25</u>
CSC	\$46,520	\$50,412	CSC	\$78,445	\$79,830
CSC Peers	\$27,338	\$34,474	CSC Peers	\$63,251	\$74,067
PSC	\$32,492	\$45,945	PSC	\$54,115	\$72,738
PSC Peers	\$29,089	\$34,243	PSC Peers	\$60,919	\$69,487
WSC	\$30,566	\$35,474	WSC	\$57,712	\$65,244
WSC Peers	\$29,657	\$37,771	WSC Peers	\$59,738	\$69,795

Expenditures of educational and general dollars per FTE for instruction is another measure of how efficient institutions use their limited resources. For a comparison with individual peers and definitions of categories, see Appendix 3a.

2024-25 Expenditures per FTE by Category

	<u>Instruction</u>	<u>Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>Total</u>
Chadron	\$8,058	\$34	\$231	\$2,790	\$6,681	\$3,396	\$21,190
Chadron Peer Median	\$7,989	\$97	\$454	\$2,227	\$4,656	\$3,021	\$18,443
Peru	\$6,392	\$4	\$1	\$2,994	\$7,311	\$5,007	\$21,709
Peru Peer Median	\$7,852	\$106	\$390	\$1,783	\$3,268	\$3,390	\$16,787
Wayne	\$7,332	\$40	\$83	\$1,794	\$5,396	\$2,295	\$16,940
Wayne Peer Median	\$8,195	\$132	\$463	\$2,485	\$4,359	\$3,070	\$18,703

While the measures above are useful in comparing costs, the tables below measure the levels of success of the campuses in meeting their core responsibility – educating students. Over the past year, the state colleges generally performed similar to their peer institutions in retaining and graduating students.

Full-Time Freshman Retention Rates

	<u>Fall 2021</u>	<u>Fall 2022</u>	<u>Fall 2023</u>	<u>Fall 2024</u>	<u>Fall 2025</u>
Chadron	68%	72%	70%	63%	68%
Chadron Peer Median	71%	72%	73%	74%	71%
Peru	54%	59%	63%	64%	63%
Peru Peer Median	65%	67%	72%	72%	72%
Wayne	72%	72%	73%	72%	77%
Wayne Peer Median	65%	70%	69%	70%	72%
Total State Colleges	68%	70%	70%	69%	72%

Source: 2026 CCPE Progress Report, IPEDS

Graduation Rates within 150% of Normal Time

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Chadron	39%	44%	38%	50%	48%
Chadron Peer Median	44%	44%	46%	47%	46%
Peru	40%	34%	38%	38%	37%
Peru Peer Median	40%	43%	39%	43%	42%
Wayne	50%	51%	56%	52%	56%
Wayne Peer Median	43%	42%	44%	48%	46%
Total State Colleges	45%	45%	47%	49%	50%

Source: 2026 CCPE Progress Report, IPEDS

Commission Recommendations for New and Expanded Requests

Adjunct Pay

The NSCS has requested an increase in funding for FY2027-28 of \$638,149 that would fund an increase in adjunct instructor pay from the current rate of \$1,000 per credit hour to \$1,200 per credit hour. An adjunct instructor would receive pay of \$3,600 for teaching a three-credit hour course.

The Commission recommended approval of new General funds for a similar issue that increased adjunct pay to its current level at its December 8, 2022, meeting and was then funded through a state appropriation for FY2023-24 and included as part of the FY2024-25 base appropriation. The NSCS's 2025 Strategic Plan established a benchmark of maintaining a 70% to 30% distribution between full-time faculty and adjuncts used to promote academic quality, while also helping to lower the overall instructional costs at each College, which the system is currently meeting.

The NSCS provided examples of adjunct pay at three peer institutions in South Dakota (Northern State University, Dakota State University, and Black Hills State University) that currently hire adjuncts at rates ranging from \$1,076- \$1,316 per credit hour, depending upon discipline and degree level. Metropolitan Community College and UN-Kearney offered adjuncts a rate of \$1,333 and \$1,200 per credit hour respectively.

Recommendation:

The Commission recommends approval of some new General funds so that, as recommended in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

Rationale for the Recommendation:

Chapter 4 of the Plan, "Accountability and Effectiveness," states that "Higher education in Nebraska will be effective in meeting the needs of students and the state; will be efficient in its expenditure of the state's resources; and will be accountable for developing and sustaining exemplary teaching, learning, research, and public service."

This goal recognizes that one of the greatest challenges faced by higher education is being responsive to the many needs of the state and its citizens within the reality of state, institutional, and student resources. Higher education institutions must develop methods to become more efficient and productive to improve quality, expand access, adapt new technologies, meet the diverse needs of students, and be creative and visionary in fulfillment of their roles and missions.

The College and University Professional Association for Human Resources recent article estimated that the median pay per credit hour for adjuncts is \$1,166, making this request in line with national amounts.

The NSCS points out that employing adjunct faculty is one of the most cost-effective means for maintaining instructional capacity across the state college system. When qualified adjunct faculty cannot be employed, then the state colleges must rely on higher cost faculty overload assignments, reduce the number of courses offered, or delay the introduction of new academic programs. This can have an adverse effect on the efficiency of the institution.

Grand Island Growing Together Career Scholarship Program (Wayne campus)

The NSCS is requesting \$515,000 in 2027-28 to increase the number of students in the program from 25 to 40 students in each of the four cohorts. The scholarship amounts for the students are \$5,000 in their first year, \$6,000 in their second year, \$7,000 in their third year, and \$15,000 in their fourth year to support living costs. The additional funding will increase the base funding to \$1,095,000.

LB 902 (2022) codified the Nebraska Career Scholarship program to provide financial support targeted to students who select majors in high-skill, high-demand, and high-wage (H3) workforce areas in the state. The NSCS receives \$4 million annually for the program, and funding is allocated among the three colleges to students who plan to work in key Nebraska workforce areas. LB902 also earmarked funding for scholarships for the Grow Grand Island Career Scholarship program, with the initial installment of \$50,000 approved for FY23. The amount was increased to \$107,500 for FY24, and then \$240,000 for FY25 and now totals 580,000 annually.

Recommendation:

The Commission recommends approval of new General funds for the Grand Island Growing Together Career Scholarship Program so that, as recommended in the *Plan*, Wayne State College can effectively recruit and retain more students, especially those students entering targeted career fields that address workforce needs in Nebraska.

Rationale for the Recommendation:

Chapter 3 of the *Plan* includes workforce development as a major statewide goal. Shortages of skilled and trained workers exist throughout the state and postsecondary education has an important role in assisting businesses and contributing to the overall prosperity of Nebraska's economy. Employers need college graduates and trained workers who have extensive and varied knowledge, skills, and demonstrated competencies that prepare them for entering and succeeding in the workforce.

As noted previously, NSWERS research demonstrates that "college students originating from Nebraska are more likely to remain in the state than their out-of-state peers," and that "college graduates with prior work experience in Nebraska are more likely to stay and work in Nebraska." It also notes the importance of strong social ties for keeping Nebraska graduates in state and finds that "Providing meaningful in-state employment opportunities, such as internships and part-time jobs, during the two years leading up to college graduation is crucial for retaining talent in Nebraska."⁴ The Grow Grand Island Career Scholarship program seems tailor made to address the research findings as it addresses employment and social ties, including provision of housing in Grand Island, in a cohort model.

With the goal of this program to provide financial assistance to students enrolling in majors needed for workforce development, it addresses current challenges facing both students and businesses in Nebraska.

⁴ NSWERS Brief on Talent Retention in Nebraska. 2024. Nguyen. (pp. 1-3) <https://insights.nswers.org/briefs/nswers-talent-retention-brief-2024.pdf>

Maintenance & Repair of State-Owned College Facilities

The NSCS requests General Fund support to establish a dedicated Maintenance and Repair (M&R) funding pool for the preservation of state-owned facilities at Chadron State College, Peru State College, and Wayne State College through a request of \$5 million in 2027-28. The request is part of a comprehensive, long-term facilities strategy designed to address two distinct but related needs: 1) reduce the existing backlog of capital renewal and deferred maintenance projects and 2) establish sufficient ongoing investment to prevent that backlog from rebuilding.

Recommendation:

The Commission recommends approval of new General funds for the Maintenance and Repair funding pool.

Rationale for the Recommendation:

Chapter 6 of the *Plan* focuses on statewide facilities and recognizes that the state's college and university campuses represent decades of investment in the creation and maintenance of intellectual and physical environments designed to support the fundamental missions of higher education.

The goal behind this is that Nebraskans will advocate a physical environment for each of the state's postsecondary institutions that: supports its role and mission; is well utilized and effectively accommodates space needs; is safe, accessible, cost effective, and well maintained; and is sufficiently flexible to adapt to future changes in programs and technologies.

The 2030 Facility Master Plans identified approximately \$304.2 million in state-facility needs and an additional \$202.8 million in auxiliary-facility needs, exclusive of future inflation. In the 2027-2029 biennium budget request, the NCSC has identified \$185 million in maintenance and repair projects, with \$76 million included in their prioritization request for the 2027-2029 biennium. Since 2012-13, the State Colleges have received \$3,341,000 each year in General fund capital project appropriations, and with the exception of a two-year period where an additional \$3.4 was appropriated for the PSC Geothermal Well Field project, the General fund appropriation has not changed. Two-thirds of the annual appropriation is earmarked for the recently completed CSC Math/Science building.

The NSCS has established a long-term planning target of investing approximately 3% of the Current Replacement Value (CRV) of its state-owned facilities annually from all available maintenance and capital renewal resources. The 3% target is informed by facilities planning benchmarks used by the Association of Physical Plant Administrators (APPA). Per APPA, the annual cost of operation and regular maintenance (not including deferred maintenance costs) should average between 0.5 and 1.5 percent of the aggregate current replacement value (CRV) while the cost of capital renewal should average from 1.5 to 3 percent of CRV. With a current replacement value (CRV) of NSCS facilities of \$974 million, a 3% annual investment would be \$29 million. Considering the scope of the identified projects, 3 percent from all sources of funding is reasonable.

A facility fee is also charged students which has provided between \$2 million and \$2.4 million for the past ten years for various projects. However, the remaining one-third of General fund appropriations (\$1.125 million) and the \$2.4 million collected from facility fees are not sufficient to make much progress in the \$185 million in M&R projects.

Community College Sector

Background

Until fiscal year 2007-08, the community colleges' state aid was distributed through two formulas. Starting in 2007-08, state aid funds were distributed by a single formula that incorporated many of the features of the two previous formulas, including equalization, Reimbursable Educational Units (REUs), projected growth, and sources of revenue. The single formula split 18% of the funding equally between the six colleges, distributed 12% on the proportion of REUs at each college, and based the remaining 70% on the three-year average of REUs. REUs were meant to recognize that certain courses cost more to offer than others. For example, an English course is not as expensive as a welding course given the specialized equipment, lab space, and lower student-to-faculty ratios required for welding. To calculate REUs, the FTE students in a specific course are multiplied by that course's weighting factor.

In 2011 the Legislature passed LB 59, which discarded the single formula and instead specified the amount that each community college would receive without considering FTE growth or prior equalization measures. LB 59 also specified the percentage of state aid each community college would receive for 2011-12 and 2012-13.

The 2012 Legislature passed LB 946, which specified a base amount of state aid (\$87,870,147) to be allocated to the community colleges based on the percentage of state aid received by each community college in 2012-13. LB 946 also provided that if the state provides funding in excess of \$87,870,147, the excess is to be distributed as follows:

- First, any amount appropriated over the base, up to \$500,000, is to be allocated to provide aid or grants on a competitive basis to any community college or group of colleges for (1) applied technology and occupational faculty training, instructional equipment upgrades, employee assessment, pre-employment training, employee training, and dislocated worker programs; or (2) programs or activities to enhance student performance, credential completion, retention, foundations education, and the collection, reporting or analysis of student data.
- Second, any amount provided by the Legislature and the Governor over the \$87,870,147 base and up to the first \$500,000 is to be distributed according to a formula with the following parameters:
 - 25% of available funds are to be divided equally among the community colleges.
 - 45% of available funds are to be divided based on each community college's proportionate share of a three-year average of full-time equivalent (FTE) student enrollment.
 - 30% of available funds are to be divided based on each community college's proportionate share of a three-year average of reimbursable educational units (REUs).

In 2023, the legislature included a language that if the state aid allocated per Neb. Rev. Stat. § 85-2234 is less than the previous year or less than the amount distributed in 2022-23, the community college may levy an amount up to the prior year allocation or 2022-23 allocation. The maximum levying authority for capital improvement projects remained at two cents per \$100 of valuation.

In addition to creating a new method of allocating state funds to the community colleges, LB 946 made membership in Nebraska Community College Association (NCCA) voluntary. Currently, five community colleges (Central (CCC), Mid-Plains (MPCC), Northeast (NECC), Southeast (SCC), and Western Nebraska (WNCC)) are members of NCCA, while Metropolitan Community College (MCC) has chosen not to be a member.

With the passage of LB243 in 2023, the Legislature created the Community College Levy Reduction program (CCLR) to offset the funds lost by the elimination of their ability to levy property taxes for operating costs. An exception is if the state does not fully fund the certified allocation calculated by the Commission, the community colleges can levy an amount equal to the difference between the amount certified and the amount funded by the state through the CCLR.

For 2024-25, the first year of the new funding method, the amount distributed to each community college is calculated by multiplying the greater of the amount of property taxes levied by a community college for fiscal year 2023-24, excluding the capital improvement levy, or the amount of property taxes that would have been generated from a levy of seven and one-half cents per one hundred dollars of taxable valuation, and the greater of three and one-half percent or the percentage increase in the reimbursable educational units of the community college area. For fiscal years after 2024-25, the amount of the prior year distribution was multiplied by the greater of three and one-half percent or the percentage increase in the reimbursable educational units of the community college area.

Measurements

The impact, success, and efficiency of a community college can be evaluated in many ways. For example, change in total enrollment, measured by both headcount and Full-Time Equivalent (FTE) students, indicates demand for a community college's services. The number of awards granted indicates the success of a community college in preparing students for occupations and additional education, as does the number of students transferring to other colleges or universities with or without completing their associate's degree. (Appendix 6 provides additional information on academic transfers.) Finally, the amount of noncredit instruction provided by community colleges to students, companies, and communities indicates their impact and success in meeting community and workforce needs.

One measure of a community college's efficiency is to examine the total cost to students and Nebraska taxpayers, through state aid and property taxes, on a per FTE basis. Another is to look at the amount of resources used to produce a certificate or degree.

Finally, measuring the spending of an institution against its peers provides a basis for comparison of the effectiveness and efficiency of operations. Appendices 3 and 5 show how each community college compares to their individual peers and their peer average.

The analysis that follows considers a limited number of measures and is meant to provide useful information for establishing appropriate levels of state funding. The Commission acknowledges that these are far from the only measurements of community college success but believes the measurements provide a rationale for the state aid funding recommendation.

Enrollment

Community college enrollment generally grows during a downturn in the economy and shrinks when the economy is doing well. However, with the added emphasis the community colleges and the state have placed on dual credit enrollment through \$8.4 million of state aid funding earmarked for dual enrollment, this has not been the case. Of the 7.2% increase in FTE enrollment for both credit and non-credit courses from 2023-24 to 2024-25, 31% of the increase was due to dual enrollment increases.

Fall headcount measures the number of students taking courses for credit regardless of the number of courses they are taking. Since fall 2010, when fall headcount enrollment reached an all-time high of 49,052, fall headcount enrollment has decreased 4.2%. The overall community colleges' fall headcount enrollment has increased 20.2% over the past 10 years while the University and state colleges decreased.

Fall Headcount Enrollment - Undergraduate

	<u>2015</u>	<u>2017</u>	<u>2019</u>	<u>2021</u>	<u>2023</u>	<u>2025</u>	<u>2-year</u> <u>change</u>	<u>10-year</u> <u>change</u>
Central	6,227	6,082	6,368	6,309	6,862	7,264	5.9%	16.7%
Metropolitan	14,812	14,954	14,300	13,709	15,964	18,251	14.3%	23.2%
Mid-Plains	2,235	2,221	2,125	2,101	2,066	2,260	9.4%	1.1%
Northeast	5,051	5,086	5,258	5,345	5,595	5,957	6.5%	17.9%
Southeast	9,248	9,412	9,756	9,416	9,799	11,599	18.4%	25.4%
Western Nebraska	1,534	1,905	1,722	1,704	1,508	1,669	10.7%	8.8%
Total Community College	39,107	39,660	39,529	38,584	41,794	47,000	12.5%	20.2%
Total State Colleges	7,444	6,958	6,940	7,329	7,171	6,554	-8.6%	-12.0%
Total University of Nebraska	39,175	39,598	38,401	37,394	36,577	36,896	0.9%	-5.8%

Integrated Postsecondary Education Data System (IPEDS)

Another measure of enrollment particularly suited to community colleges is 12-month unduplicated enrollment. Measured on a 12-month basis, community colleges serve considerably more undergraduate students than the University and state colleges combined.

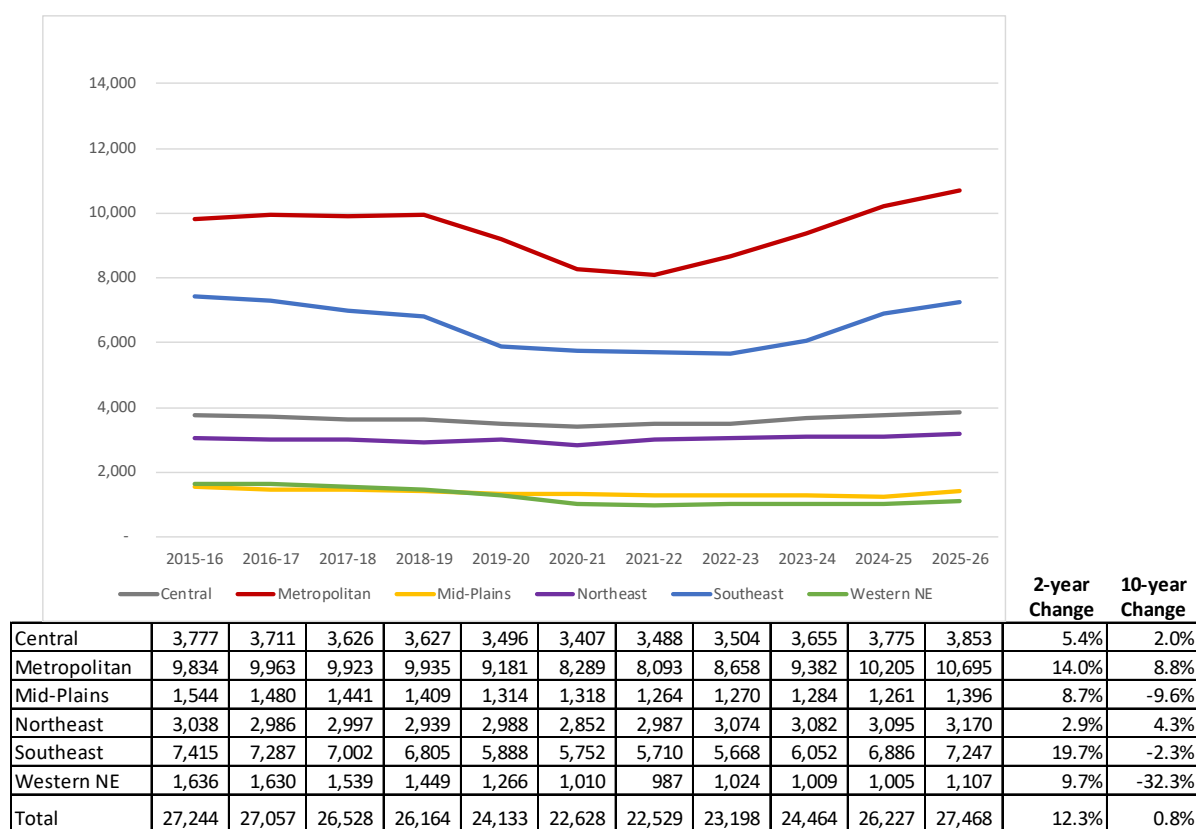
12-month Unduplicated Headcount Enrollment - Undergraduate

	<u>2014-15</u>	<u>2016-17</u>	<u>2018-19</u>	<u>2020-21</u>	<u>2022-23</u>	<u>2024-25</u>	<u>2-year</u> <u>change</u>	<u>10-year</u> <u>change</u>
Central	9,454	9,238	9,241	9,066	9,681	10,166	5.0%	7.5%
Metropolitan	26,388	25,030	24,321	21,101	22,686	25,365	11.8%	-3.9%
Mid-Plains	9,149	3,850	3,095	2,918	2,867	2,877	0.3%	-68.6%
Northeast	6,752	6,605	6,294	6,421	6,610	7,042	6.5%	4.3%
Southeast	14,942	14,755	14,457	13,053	13,035	15,391	18.1%	3.0%
Western Nebraska	2,875	2,635	2,312	1,865	2,012	2,085	3.6%	-27.5%
Total Community College	69,560	62,113	59,720	54,424	56,891	62,926	10.6%	-9.5%
Total State Colleges	9,157	8,970	8,218	9,290	8,983	8,387	-6.6%	-8.4%
Total University of Nebraska	42,779	43,642	43,256	42,367	40,029	39,971	-0.1%	-6.6%

Integrated Postsecondary Education Data System (IPEDS)

The two measurements of enrollment above count only students enrolled for credit. However, community colleges also serve students who enroll in non-credit courses, generally technical or vocational courses that don't lead to a degree. Calculating the full-time equivalent (FTE) for both credit and non-credit courses is a more accurate measure of instructional workload and is found by dividing total student hours by a full-time study load – 30 credits for colleges on a semester system, 45 credits for colleges on a quarter system, and 900 contact hours for non-credit courses. The following chart shows the FTE for courses eligible for state reimbursement and includes not only credit courses, but eligible non-credit courses. As shown below, FTE enrollment at the community colleges steadily decreased from 2015-16 until 2022-23, when enrollments began to increase. Over the past decade, FTE enrollment has increased 0.8%.

Full-Time Equivalent (FTE) Enrollment Nebraska Community Colleges by Institution 2015-16 through 2025-26



Source: Audited Statements of Reimbursable Full-Time Equivalent Student Enrollment and Reimbursable Educational Units

Student Progress and Completion

Awards conferred measure the number of awards granted by the institution and is one indicator of how successful an institution is in preparing a student for a career. Community colleges maintain that many of their students enroll for short periods of time, with no intention of earning a degree or certificate, and that many others transfer before earning a credential. The Commission recognizes these points and considers them when evaluating the community colleges' funding request.

Degrees and Certificates Conferred

	<u>2014-15</u>	<u>2016-17</u>	<u>2018-19</u>	<u>2020-21</u>	<u>2022-23</u>	<u>2024-25</u>	<u>2-year</u> <u>change</u>	<u>10-year</u> <u>change</u>
Central	2,375	2,174	2,380	2,747	2,788	2,962	6.2%	24.7%
Metropolitan	1,784	1,551	2,247	1,876	2,022	3,042	50.4%	70.5%
Mid-Plains	428	438	453	420	379	390	2.9%	-8.9%
Northeast	924	880	999	972	1,025	1,085	5.9%	17.4%
Southeast	1,653	1,600	1,571	1,330	1,398	2,629	88.1%	59.0%
Western Nebraska	320	254	300	249	235	317	34.9%	-0.9%
Total Community College	7,484	6,897	7,950	7,594	7,847	10,425	188%	39%

Integrated Postsecondary Education Data System (IPEDS) See Appendix 5c for peer comparisons.

While the table below does not reflect only students who transferred to a four-year institution, it does demonstrate that a large number of students begin their collegiate studies at community colleges and subsequently transfer to another institution. For 2023-24, 13.6% of the students in the full-time, first-time cohort transferred to another institution. This transfer mission should be considered when discussing community college outcomes.

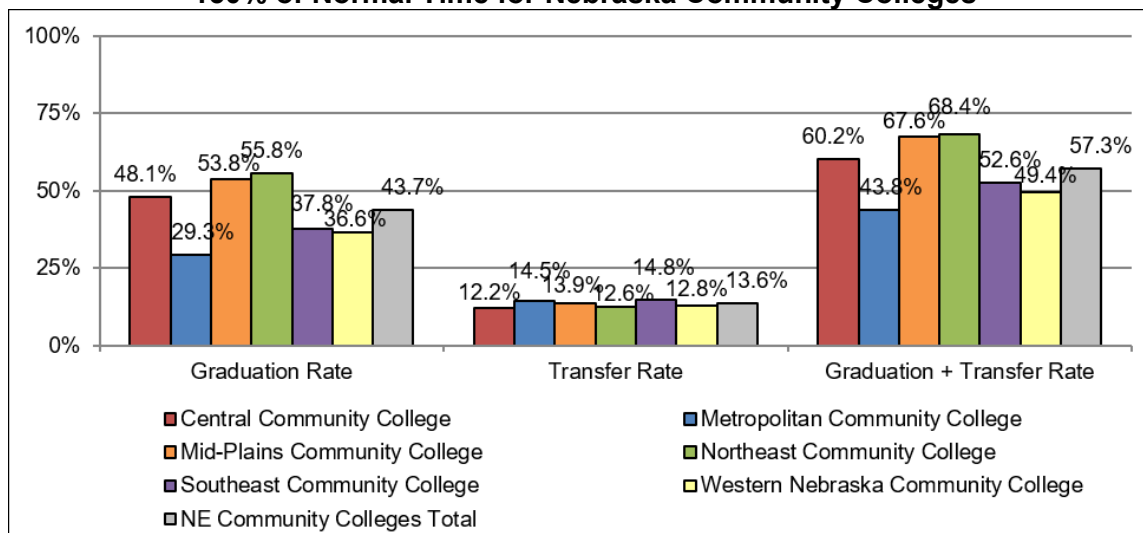
Community College Students that Transferred to Other Institutions

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Central	104	67	90	85	97	70
Metropolitan	219	106	85	109	81	77
Mid-Plains	61	52	66	58	54	33
Northeast	106	139	132	132	87	113
Southeast	204	254	266	169	192	158
Western Nebraska	61	41	49	42	37	31
Total Community College	755	659	688	595	548	482

CCPE, 2026 Progress Report, Appendix 11, Table 11.1, page 314-316.

The chart below provides a more accurate “success” rate for the community colleges by factoring in both graduation rates and transfer rates. Doing this, the community college’s graduation + transfer rate of 57.3% is comparable to the public four-year institutions’ six-year graduation rate of 58.9%.

2023-24 Graduation Rates and Transfers Rates within 150% of Normal Time for Nebraska Community Colleges



CCPE, 2026 Progress Report, page 110. Percentages refer only to first-time, full-time students.

Full-Time Freshmen Retention Rates

	<u>Fall</u> <u>2021</u>	<u>Fall</u> <u>2022</u>	<u>Fall</u> <u>2023</u>	<u>Fall</u> <u>2024</u>	<u>Fall</u> <u>2025</u>
Central	65%	67%	69%	69%	69%
Central Peer Median	64%	62%	62%	61%	64%
Metropolitan	55%	62%	68%	60%	63%
Metropolitan Peer Median	64%	69%	65%	67%	66%
Mid-Plains	60%	71%	64%	63%	66%
Mid-Plains Peer Median	57%	61%	58%	59%	56%
Northeast	71%	73%	71%	75%	73%
Northeast Peer Median	60%	65%	64%	67%	65%
Southeast	50%	64%	67%	70%	70%
Southeast Peer Median	63%	67%	70%	70%	67%
Western NE	60%	50%	52%	53%	63%
Western NE Peer Median	56%	68%	69%	66%	69%
Total NE Comm. Colleges	59%	66%	67%	68%	68%

CCPE, 2026 Progress Report, pages 250-260; *Integrated Postsecondary Education Data System (IPEDS)*

Graduation Rates within 150% of Normal Time

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Central	41%	43%	45%	48%	51%
Central Peer Median	37%	38%	38%	41%	44%
Metropolitan	22%	25%	25%	29%	32%
Metropolitan Peer Median	32%	31%	38%	43%	43%
Mid-Plains	42%	45%	46%	54%	49%
Mid-Plains Peer Median	38%	35%	37%	45%	46%
Northeast	52%	51%	55%	56%	55%
Northeast Peer Median	33%	35%	34%	42%	47%
Southeast	31%	31%	34%	38%	40%
Southeast Peer Median	27%	28%	33%	36%	49%
Western NE	42%	34%	35%	37%	47%
Western NE Peer Median	44%	45%	44%	48%	51%
Total NE Comm. Colleges	38%	38%	40%	44%	46%

CCPE, 2026 Progress Report, page 270-291; *Integrated Postsecondary Education Data System (IPEDS)*

Academic Transfer Enrollments

As mentioned previously, preparing students for academic transfer is an important role for the community colleges. In 1993-94, when the Legislature authorized expansion of academic transfer courses, 12.6% of the FTE generated at community colleges was in academic transfer courses, by 2019-20 this rate reached its high point of 24.3%, and by 2025-26, this rate had dropped to 18.9%. (See Appendix 6)

FTE Enrollments in Academic Transfer Courses

	2013-14	2019-20	2021-22	2023-24	2025-26	10-year Change
Central	664	731	644	589	607	-25.5%
Metropolitan	1,276	1,301	1,333	1,651	1,915	58.5%
Mid-Plains	824	698	677	681	785	11.0%
Northeast	1,263	1,399	1,327	1,437	740	-45.5%
Southeast	1,963	1,323	603	517	620	-55.4%
Western NE	457	409	505	482	511	-9.9%
Total	6,447	5,861	5,089	5,357	5,178	-14.3%

Source: Audited Statements of Reimbursable Full-Time Equivalent Student Enrolment and Reimbursable Educational Units

Percentage of FTE in Academic Transfer Courses to Total Courses

	2013-14	2019-20	2021-22	2023-24	2025-26
Central	17%	21%	19%	16%	16%
Metropolitan	12%	14%	17%	18%	18%
Mid-Plains	43%	53%	54%	53%	56%
Northeast	39%	47%	45%	47%	24%
Southeast	23%	23%	11%	9%	9%
Western NE	25%	32%	51%	48%	46%
Total	21%	24%	23%	22%	19%

Source: Audited Statements of Reimbursable Full-Time Equivalent Student Enrolment and Reimbursable Educational Units

Percentages were calculated by dividing the total number credit hours taken in courses that are intended for transfer into a baccalaureate program.

Dual Enrollment

Dual enrollment is also a large part of community college enrollment, accounting for 22.8% of the total resident credit hour production and ranging from 14.8% at SCC to 28.2% at MPCC for 2025-26.

	2015-16	2017-18	2019-20	2021-22	2023-24	2025-26	10-year % Increase	2025-26	
								Total Credit Hours	% of Dual Enroll. to Total Res.
Central	13,239.0	14,562.0	18,025.0	22,206.0	27,872.0	32,676.0	146.8%	113,215.0	26.8%
Metro	38,298.5	39,777.0	48,628.5	67,018.5	114,720.0	142,125.0	271.1%	478,804.5	25.4%
Mid-Plains	4,851.0	6,021.0	6,382.0	7,125.0	10,750.0	13,930.5	187.2%	39,997.5	28.2%
Northeast	7,863.5	7,684.0	11,743.0	13,104.0	18,701.0	21,687.5	175.8%	93,824.0	20.9%
Southeast	17,769.0	21,456.0	20,061.0	22,947.0	26,602.5	37,581.5	111.5%	216,289.5	14.8%
Western NE	3,506.0	5,766.0	6,108.5	2,292.0	6,393.0	7,932.0	126.2%	32,938.0	20.6%
Total	85,527.0	95,266.0	110,948.0	134,692.5	205,038.5	255,932.5	108.3%	975,068.5	22.8%

Source: Supplemental forms, FTE/REU Audit

Community College Funding and Expenditures

The Commission has evaluated the amount of state funds, local property tax funds, and tuition and fees available per FTE enrollment and per award granted (for the community colleges, this includes associate degrees, diplomas, and certificates). The analysis on an FTE enrollment and awards-granted basis includes local property tax revenue for operations (not capital facilities) since both state appropriation and local property taxes are considered tax revenue sources. Figures are the most current available and are not adjusted for inflation.

Community College Funding per Award

Community College	2014-15			2022-23			2024-25		
	State Funds	State & Local Tax	Tuition and Fees	State Funds	State & Local Tax	Tuition and Fees	State Funds	State & Local Tax	Tuition and Fees
		Funds			Funds			Funds	
Central	\$3,669	\$21,144	\$4,492	\$3,858	\$18,745	\$3,493	\$20,383	\$20,383	\$4,200
Central Peer Average	\$13,868	\$22,300	\$16,148	\$16,961	\$28,736	\$15,197	\$20,722	\$26,865	\$15,400
Metropolitan	\$14,238	\$37,584	\$15,177	\$15,017	\$47,388	\$12,392	\$37,194	\$37,511	\$9,878
Metropolitan Peer Average	\$9,064	\$15,106	\$14,834	\$12,326	\$22,620	\$14,165	\$10,893	\$18,764	\$13,721
Mid-Plains	\$19,916	\$44,603	\$13,624	\$25,673	\$60,016	\$11,468	\$72,201	\$72,756	\$11,813
Mid-Plains Peer Average	\$16,122	\$24,987	\$13,051	\$21,937	\$37,466	\$16,224	\$23,485	\$35,280	\$17,314
Northeast	\$14,223	\$38,213	\$10,575	\$14,990	\$39,627	\$11,049	\$41,988	\$42,329	\$9,093
Northeast Peer Average	\$15,990	\$19,528	\$14,804	\$23,092	\$28,326	\$17,669	\$24,190	\$29,170	\$18,973
Southeast	\$16,064	\$30,758	\$15,651	\$21,369	\$57,300	\$13,641	\$35,718	\$36,103	\$10,705
Southeast Peer Average	\$13,001	\$22,327	\$17,628	\$12,952	\$27,436	\$16,171	\$11,857	\$23,442	\$14,680
Western NE	\$38,230	\$67,096	\$13,723	\$56,443	\$102,528	\$13,475	\$80,916	\$82,463	\$10,304
Western NE Peer Average	\$14,124	\$24,764	\$11,266	\$15,800	\$31,641	\$13,341	\$20,773	\$33,327	\$15,736

Source: Integrated Postsecondary Education Data System (IPEDS). See Appendix 5 for detail and peer comparisons.

The funding per award is strongly influenced by the types of awards conferred and whether the student transfers to another institution before earning an award. Because awards can range from certificates earned in 12 credit hour programs up to associate's degrees requiring more than 60 credit hours, comparison of awards should be reviewed in conjunction with other measures. In the chart above, the lowest cost per degree for state funds is at Central Community College and is due to a significant increase in awards conferred, including 12 credit hour programs and a concerted effort to identify students nearing degree completion, and relatively little state funding. The very high cost per award for Western Nebraska Community College reflects, to some degree, the distribution of state funds through formulas, the inability to take advantage of economies of scale, and a relatively low number of degree completions.

Comparing expenditures per FTE across functional operating expenditure categories and with peer institutions also provides information on efficiency, though it must be undertaken with an understanding that institutions may vary somewhat in their expenditure classifications, their size, and their programs. Appendix 3 provides further definitions of the expenditure categories shown in the chart on the following page.

2024-25 Expenditures per FTE by Category

	<u>Instruction</u>	<u>Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>Total</u>
Central	\$9,846	\$0	\$0	\$2,917	\$3,358	\$7,182	\$23,303
Central Peer Median	\$7,665	\$72	\$334	\$1,286	\$2,092	\$4,189	\$15,637
Metropolitan	\$8,134	\$0	\$0	\$2,686	\$1,707	\$3,830	\$16,357
Metropolitan Peer Median	\$5,935	\$0	\$210	\$955	\$1,490	\$2,408	\$10,997
Mid-Plains	\$7,816	\$53	\$149	\$1,803	\$2,707	\$4,306	\$16,833
Mid-Plains Peer Median	\$9,004	\$45	\$438	\$1,546	\$3,366	\$4,528	\$18,926
Northeast	\$10,264	\$0	\$0	\$3,783	\$2,693	\$5,770	\$22,510
Northeast Peer Median	\$8,626	\$151	\$159	\$1,902	\$2,443	\$3,096	\$16,376
Southeast	\$10,500	\$0	\$0	\$2,232	\$1,710	\$4,892	\$19,334
Southeast Peer Median	\$6,678	\$94	\$663	\$1,079	\$1,693	\$3,646	\$13,852
Western NE	\$11,920	\$0	\$0	\$4,714	\$4,721	\$10,939	\$32,294
Western NE Peer Median	\$6,894	\$0	\$844	\$1,442	\$2,974	\$4,621	\$16,775

Source: Integrated Postsecondary Education Data System (IPEDS). See Appendix 3a for additional details.

The following three charts consider both credit and reimbursable non-credit courses that community colleges offer when calculating per FTE amounts, which differs from the previous chart that includes only credit courses leading to an award. The following provides a more complete picture of the workload as almost all instructional activity at the community colleges is included. Figures are not adjusted for inflation.

As mentioned at the beginning of the community college section, with the passage of LB243 in 2023, the Legislature created the Community College Levy Reduction program to offset the funds lost by the elimination of their ability to levy property taxes for operating costs. Beginning with 2024-25, the Property Tax Revenue per FTE table will reflect the amount provided by the state through the Community College Levy Reduction program.

State Aid per FTE

								10 year %	10 year %
Community College	2014-15	2016-17	2018-19	2020-21	2020-21	2022-23	2024-25	Change	Change - FTE
Central	\$2,275	\$2,439	\$2,554	\$2,977	\$2,977	\$3,069	\$3,160	38.9%	-1.6%
Metropolitan	\$2,460	\$2,613	\$2,666	\$3,421	\$3,421	\$3,507	\$3,140	27.6%	-1.3%
Mid-Plains	\$4,471	\$5,906	\$6,239	\$7,004	\$7,004	\$7,662	\$7,975	78.4%	-34.0%
Northeast	\$4,191	\$4,500	\$4,634	\$5,027	\$5,027	\$4,993	\$5,146	22.8%	-1.2%
Southeast	\$3,356	\$3,718	\$4,023	\$4,961	\$4,961	\$5,270	\$4,459	32.9%	-13.1%
Western Nebraska	\$6,996	\$7,631	\$8,659	\$12,826	\$12,826	\$12,954	\$13,403	91.6%	-42.6%
State Aid as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue	29.8%	30.5%	29.4%	28.6%	29.1%	29.2%	25.6%		

Tuition and Mandatory Fees per FTE

								10 year %	10 year %
Community College	2014-15	2016-17	2018-19	2020-21	2020-21	2022-23	2024-25	Change	Change - FTE
Central	\$2,530	\$2,645	\$2,769	\$2,789	\$2,789	\$2,579	\$2,742	8.4%	-1.6%
Metropolitan	\$2,171	\$2,350	\$2,585	\$2,576	\$2,576	\$2,391	\$2,737	26.1%	-1.3%
Mid-Plains	\$2,411	\$2,701	\$3,214	\$3,387	\$3,387	\$3,519	\$3,700	53.4%	-34.0%
Northeast	\$2,635	\$2,604	\$2,767	\$2,676	\$2,676	\$2,950	\$2,458	-6.7%	-1.2%
Southeast	\$2,639	\$2,653	\$2,853	\$2,736	\$2,736	\$2,878	\$2,880	9.2%	-13.1%
Western Nebraska	\$2,309	\$2,481	\$2,591	\$3,273	\$3,273	\$2,484	\$2,502	8.4%	-42.6%
Tuition and Mandatory Fees as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue	25.3%	22.5%	20.8%	20.8%	17.4%	16.6%	16.4%		

Property Tax Revenue per FTE ¹

								10 year %	10 year %
Community College	2014-15	2016-17	2018-19	2020-21	2020-21	2022-23	2024-25	Change	Change - FTE
Central	\$9,918	\$10,037	\$10,216	\$11,252	\$11,252	\$11,057	\$12,615	27.2%	-1.6%
Metropolitan	\$4,027	\$4,554	\$4,963	\$6,989	\$6,989	\$7,560	\$8,042	99.7%	-1.3%
Mid-Plains	\$5,552	\$7,954	\$8,120	\$8,644	\$8,644	\$10,249	\$17,371	212.9%	-34.0%
Northeast	\$6,956	\$7,978	\$8,555	\$8,771	\$8,771	\$8,216	\$9,679	39.1%	-1.2%
Southeast	\$3,067	\$4,936	\$5,976	\$8,149	\$8,149	\$8,862	\$9,325	204.1%	-13.1%
Western Nebraska	\$5,278	\$6,206	\$7,014	\$10,326	\$10,326	\$10,577	\$12,620	139.1%	-42.6%
Property Tax Revenue as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue	44.9%	46.9%	49.9%	50.6%	53%	54.3%	58.0%		

¹ Amount does not include amounts collected for Capital Improvement or ADA/Hazardous Waste Fund. Beginning in 2024-25, this is the amount distributed from the Community College Levy Reduction program.

Source: Audited Statements of Reimbursable Full-Time Equivalent Student Enrolment and Reimbursable Educational Units Audited Financial Statements – Schedule of General Fund Revenues – Budgetary Basis (State Aid dollar amount based on amount received through allocation formula)

Community College Request

The Nebraska Community College Association (NCCA) and Metropolitan Community College are requesting a 7.9% increase in state appropriations for 2027-28 and a 3.2% increase for 2028-29. The community colleges' request would bring the total state aid appropriation to \$123,116,711 for 2027-28 and to \$127,116,711 for 2028-29.

The community colleges' request separates the dual enrollment request of 49.6% for 2027-28 and an additional 33.2% for 2028-29 and the state aid request of 4.7% for 2027-28.

The table below estimates each community college's allocation of the increase based on current FY2026-27 FTE and REU amounts that are used in the allocation.

Community Colleges State Aid Request for the 2027-2029 Biennium

	<u>FY2026-27</u> <u>Appropriation</u>	<u>FY2027-28</u> <u>Request</u>	<u>FY2027-28</u> <u>Increase from</u> <u>FY2026-27</u>	<u>FY2028-29</u> <u>Request</u>	<u>FY2028-29</u> <u>Increase from</u> <u>FY2027-28</u>	<u>2027-2029</u> <u>Biennium</u> <u>Request</u>	<u>FY2028-29</u> <u>Requested</u> <u>Appropriation</u>
Central	\$10,514,448	\$11,264,862	\$750,414	\$11,264,862	\$0	\$750,414	\$11,264,862
Metropolitan	\$29,298,771	\$30,949,751	\$1,650,980	\$30,949,751	\$0	\$1,650,980	\$30,949,751
Mid-Plains	\$9,380,385	\$9,773,069	\$392,684	\$9,773,069	\$0	\$392,684	\$9,773,069
Northeast	\$14,743,435	\$15,405,122	\$661,687	\$15,405,122	\$0	\$661,687	\$15,405,122
Southeast	\$29,160,945	\$30,348,795	\$1,187,850	\$30,348,795	\$0	\$1,187,850	\$30,348,795
Western Nebraska	\$12,956,493	\$13,312,878	\$356,385	\$13,312,878	\$0	\$356,385	\$13,312,878
	<u>\$106,054,477</u>	<u>\$111,054,477</u>	<u>\$5,000,000</u>	<u>\$111,054,477</u>	<u>\$0</u>	<u>\$5,000,000</u>	<u>\$111,054,477</u>
			4.7%		0.0%	4.7%	

	<u>FY2026-27</u> <u>Appropriation</u>	<u>FY2027-28</u> <u>Request</u>	<u>FY2027-28</u> <u>Increase from</u> <u>FY2026-27</u>	<u>FY2028-29</u> <u>Request</u>	<u>FY2028-29</u> <u>Increase from</u> <u>FY2027-28</u>	<u>2027-2029</u> <u>Biennium</u> <u>Request</u>	<u>FY2028-29</u> <u>Requested</u> <u>Appropriation</u>
Central	\$1,317,299	\$1,970,864	\$653,565	\$2,624,430	\$653,566	\$1,307,131	\$2,624,430
Metropolitan	\$3,656,541	\$5,470,698	\$1,814,157	\$7,284,857	\$1,814,158	\$3,628,315	\$7,284,856
Mid-Plains	\$521,114	\$779,659	\$258,545	\$1,038,204	\$258,545	\$517,090	\$1,038,204
Northeast	\$868,809	\$1,299,861	\$431,052	\$1,730,912	\$431,051	\$862,103	\$1,730,912
Southeast	\$1,392,621	\$2,083,557	\$690,936	\$2,774,492	\$690,935	\$1,381,871	\$2,774,492
Western Nebraska	\$305,850	\$457,595	\$151,745	\$609,340	\$151,745	\$303,490	\$609,340
	<u>\$8,062,234</u>	<u>\$12,062,234</u>	<u>\$4,000,000</u>	<u>\$16,062,235</u>	<u>\$4,000,000</u>	<u>\$8,000,000</u>	<u>\$16,062,234</u>
			49.6%		33.2%	99.2%	

	<u>FY2026-27</u> <u>Appropriation</u>	<u>FY2027-28</u> <u>Request</u>	<u>FY2027-28</u> <u>Increase from</u> <u>FY2026-27</u>	<u>FY2028-29</u> <u>Request</u>	<u>FY2028-29</u> <u>Increase from</u> <u>FY2027-28</u>	<u>2027-2029</u> <u>Biennium</u> <u>Request</u>	<u>FY2028-29</u> <u>Requested</u> <u>Appropriation</u>
Central	\$11,831,747	\$13,235,726	\$1,403,979	\$13,889,292	\$653,566	\$2,057,545	\$13,889,292
Metropolitan	\$32,955,312	\$36,420,449	\$3,465,137	\$38,234,608	\$1,814,158	\$5,279,295	\$38,234,607
Mid-Plains	\$9,901,499	\$10,552,728	\$651,229	\$10,811,273	\$258,545	\$909,774	\$10,811,273
Northeast	\$15,612,244	\$16,704,983	\$1,092,739	\$17,136,034	\$431,051	\$1,523,790	\$17,136,034
Southeast	\$30,553,566	\$32,432,352	\$1,878,786	\$33,123,287	\$690,935	\$2,569,721	\$33,123,287
Western Nebraska	\$13,262,343	\$13,770,473	\$508,130	\$13,922,218	\$151,745	\$659,875	\$13,922,218
	<u>\$114,116,711</u>	<u>\$123,116,711</u>	<u>\$9,000,000</u>	<u>\$127,116,712</u>	<u>\$4,000,000</u>	<u>\$13,000,000</u>	<u>\$127,116,711</u>
			7.9%		3.2%	11.4%	

Increase in State Aid Appropriation

The community colleges have requested a 4.7% increase of \$5,000,000 for 2027-28 and no additional funds for 2028-29 in the state aid base for general operations.

During the 2026 legislative session, LB1071 reduced state aid appropriation by \$5 million. This request would restore funding to the 2025-26 levels.

Recommendation:

The Commission believes restoring the \$5 million for general operations for the community colleges is reasonable in order to maintain current operational funding levels and to offset inflationary pressures. The Commission recommends approval of new General funds so that, as directed in the *Plan*, costs are kept affordable for all students.

Rationale for the Recommendation

Policy decisions at both the local level and state level affect the amount a student will pay for an education. Keeping student costs affordable is a goal of the *Comprehensive Statewide Plan* and has been a goal of the Legislature, Governor, and community colleges' boards through policy decisions related to state aid appropriations and tuition and fees charged to students. Decreases in state aid can potentially increase student costs through tuition increases and also require colleges to reduce expenditures.

The *Comprehensive Statewide Plan* recognized the shared responsibility of funding community colleges and asserted that ideally the state would pay 40 percent of the operating costs of the community colleges, property owners would pay 40 percent of the costs through a tax levy established by the community college area governing boards, and 20 percent of costs would be covered by student tuition and fees and other sources of revenue. With the state responsible for all but tuition and fees, this shared responsibility becomes 80% from the state and 20% from students.

With the passage of LB243 in 2023, the Legislature created the Community College Levy Reduction program to offset the funds lost by the elimination of the community colleges ability to levy property taxes for operating costs. For fiscal years after 2024-25, to calculate the amount each community college will receive, the prior year distribution is multiplied by the greater of three and one-half percent or the percentage increase in the reimbursable educational units (weighted full-time equivalent student) of the community college area.

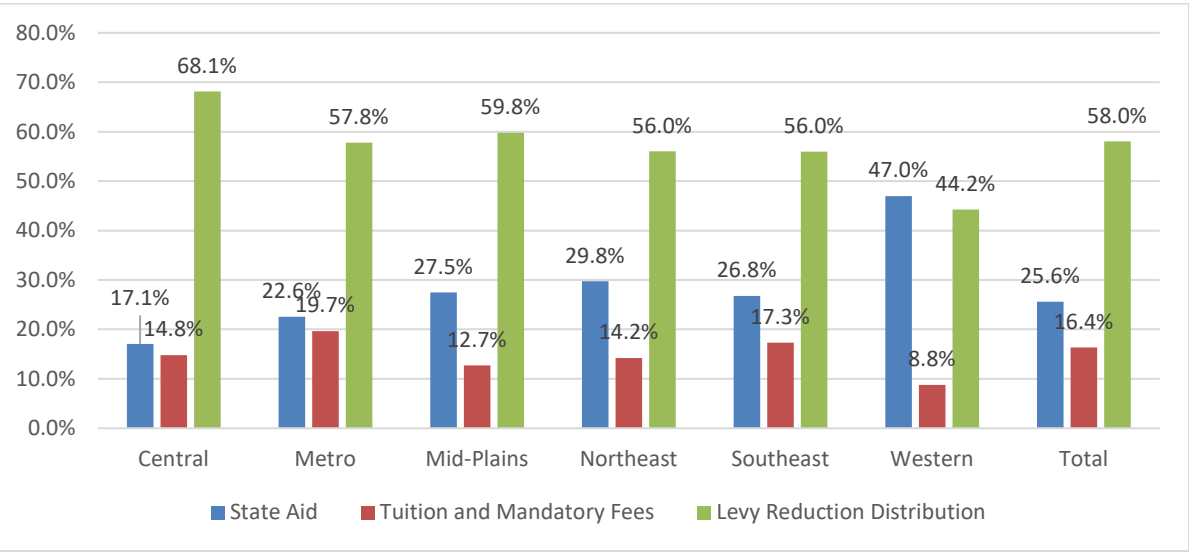
While LB243 created some certainty in the minimum amount of funding the community colleges would receive in lieu of property taxes, this was to the detriment of increases to the Aid to Community Colleges appropriation, which has not had an increase since the first year of the Levy Reduction program in 2024-25. As mentioned in the request, the legislature reduced the 2026-27 Aid to Community Colleges appropriation by \$5 million, from \$111,054,477 to \$106,054,477.

Community College Levy Reduction Program
Actual and Estimated Minimum Distribution

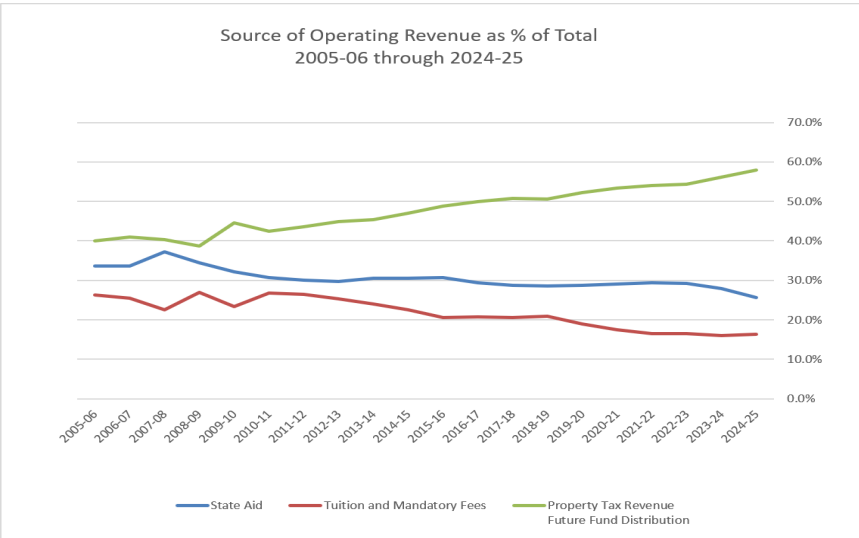
	Property Tax Collections *		Community College Levy Reduction Program				
	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Actual 2026-27	Estimated 2027-28	Estimated 2028-29
Central	\$38,743,071	\$41,734,458	\$49,146,637	\$50,866,769	\$52,647,106	\$54,489,755	\$56,396,896
Metro	\$65,453,446	\$73,798,721	\$81,102,300	\$87,428,279	\$90,488,269	\$93,655,358	\$96,933,296
Mid-Plains	\$13,015,751	\$12,614,623	\$18,104,868	\$18,738,538	\$20,456,862	\$21,172,852	\$21,913,902
Northeast	\$25,253,674	\$26,996,317	\$29,583,377	\$30,618,795	\$31,690,453	\$32,799,619	\$33,947,606
Southeast	\$50,231,215	\$57,046,170	\$63,199,019	\$71,181,055	\$74,398,439	\$77,002,384	\$79,697,468
Western NE	\$10,830,053	\$11,793,270	\$12,186,512	\$12,613,040	\$13,884,434	\$14,370,389	\$14,873,353
Total	\$203,527,210	\$223,983,559	\$253,322,713	\$271,446,476	\$283,565,563	\$293,490,358	\$303,762,520

* Source: Community college financial audits - Schedule of General Fund Revenues

State Aid, Tuition and Fees, and Levy Reduction Distribution as % for 2024-25

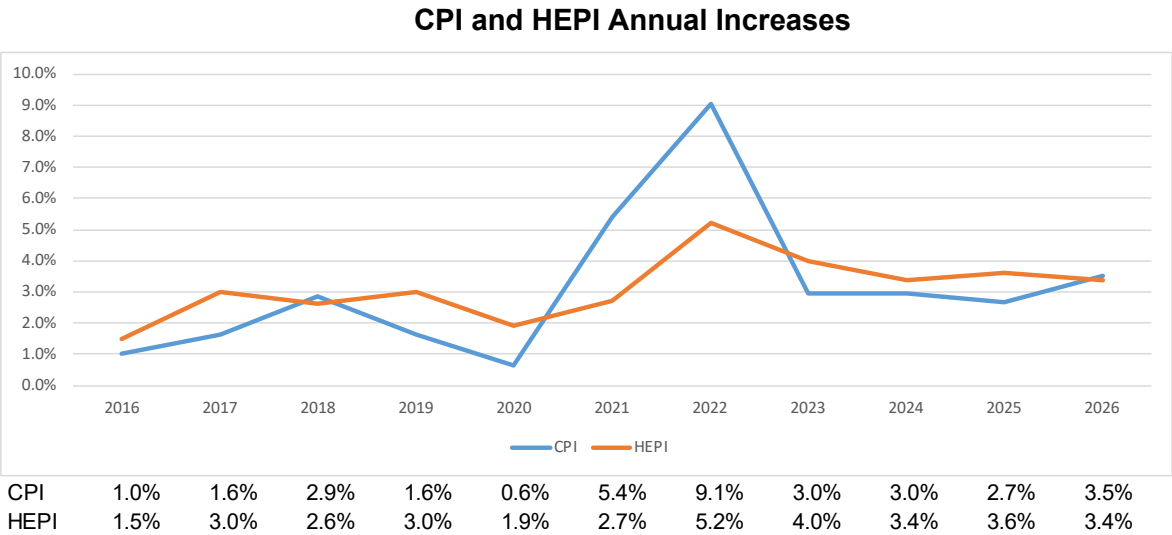


The chart below shows that the community colleges have, for the past 10 years, kept tuition at or below the 20% target.



Analysis:

The Office of Management and Budget estimates the annual Consumer Price Index (CPI) to increase 2.3% through 2030.



The Higher Education Price Index (HEPI) may be a more accurate indicator of changes in costs for colleges and universities than the Consumer Price Index as it measures the average relative level of prices in a fixed basket of goods and services purchased by colleges and universities each year. Both HEPI and CPI have averaged 3.1% between 2016 and 2026.

The Schedule of General Fund Revenues in each of the colleges financial statement audits identifies the sources of funding for operations. Since 2014-15, the average growth in state aid has averaged 1.9%. This is below the 3.1% average growth rate in both HEPI and CPI over the past 10 years. General fund property tax collections, which excludes the 2% maximum capital improvement levy, had average growth over the ten-year period prior to the passage of the Community College Levy Reduction program of 5.15%, which is well above the minimum 3.5% guaranteed by the Levy Reduction program. This ten-year growth ranged from 2.5% at MPCC to 8.2% at SCC. Over the past several years, as state aid increases have not kept up with inflation, property taxes necessarily increased to keep tuition at a reasonable level.

Schedule of General Fund Revenues ⁽¹⁾

<u>Fiscal Year</u>	<u>State Aid</u>	<u>Tuition and Mandatory Fees</u>	<u>General Fund Levy Property Tax Revenue ⁽²⁾</u>	<u>Subtotal Operating Funds</u>	<u>Miscellaneous Income</u>	<u>Total Revenue</u>
Average Annual Growth 2014-15 through 2024-25	1.9%	0.4%	5.9%	3.7%	10.7%	3.8%
2024-25	114,116,711	72,904,919	258,432,496	445,454,126	8,231,717	453,685,843
2023-24	111,484,819	63,768,732	223,983,559	399,237,110	13,965,327	413,202,437
2022-23	109,336,290	62,129,203	203,527,210	374,992,703	13,789,249	388,781,952
2021-22	106,645,089	59,934,232	195,833,535	362,412,856	2,866,468	365,279,324
2020-21	103,558,339	61,993,501	189,977,123	355,528,963	9,176,980	364,705,943
2019-20	100,547,391	66,658,835	183,287,358	350,493,584	4,743,765	355,237,349
2018-19	98,075,874	71,557,667	173,767,501	343,401,042	6,401,602	349,802,644
2017-18	98,317,683	70,002,344	173,146,418	341,466,445	5,620,961	347,087,406
2016-17	96,795,176	68,376,504	164,289,242	329,460,922	4,374,237	333,835,159
2015-16	98,484,397	66,214,487	156,990,393	321,689,277	3,033,440	324,722,717
2014-15	94,660,144	69,953,123	145,623,267	310,236,534	2,966,553	313,203,087

**Schedule of General Fund Revenues ⁽¹⁾
% Change from Previous Year**

<u>Fiscal Year</u>	<u>State Aid</u>	<u>Tuition and Mandatory Fees</u>	<u>General Fund Levy Property Tax Revenue ⁽²⁾</u>	<u>Subtotal Operating Funds</u>	<u>Miscellaneous Income</u>	<u>Total Revenue</u>
2024-25	2.4%	14.3%	15.4%	11.6%	-41.1%	9.8%
2023-24	2.0%	2.6%	10.1%	6.5%	1.3%	6.3%
2022-23	2.5%	3.7%	3.9%	3.5%	381.1%	6.4%
2021-22	3.0%	-3.3%	3.1%	1.9%	-68.8%	0.2%
2020-21	3.0%	-7.0%	3.6%	1.4%	93.5%	2.7%
2019-20	2.5%	-6.8%	5.5%	2.1%	-25.9%	1.6%
2018-19	-0.2%	2.2%	0.4%	0.6%	13.9%	0.8%
2017-18	1.6%	2.4%	5.4%	3.6%	28.5%	4.0%
2016-17	-1.7%	3.3%	4.6%	2.4%	44.2%	2.8%
2015-16	4.0%	-5.3%	7.8%	3.7%	2.3%	3.7%

Source: Audited Financial Statements received in November

⁽¹⁾ Revenues are presented on the same basis as the College's general fund budget and are not on a GASB basis of accounting. In particular, tuition is not reduced for scholarship allowances from grants and some other funds.

⁽²⁾ Amount does not include amounts collected for Capital Improvement or ADA/Hazardous Waste Fund. Beginning in 2024-25, this is the amount distributed from the Community College Future Fund.

Increase in Dual Enrollment Appropriation

The community colleges are requesting \$4 million for 2027-28 and an additional \$4 million for 2028-29.

With the passage of LB 1008 (2020), a dual enrollment initiative provided the community colleges with an additional \$1 million in General funds for 2020-21 to support discounting tuition assessed to high school students for enrollment in dual enrollment courses. This increased to a little over \$2 million for 2021-22 and a little over \$3 million until 2025-26 when funding was increased to \$8,062,234.

Recommendation:

The Commission recommends approval of new General funds for dual enrollment funding so that, as directed in the *Plan*, higher education can continue to collaborate with K-12 districts and schools to assure statewide access to advanced placement and college-level courses for academically prepared students to facilitate a successful transition to postsecondary education course work.

Rationale for the Recommendation:

As outlined in Chapter 5 of the *Plan*, higher education should work cooperatively with elementary and secondary schools to improve teaching and learning at all levels of education and to facilitate the transition from one level of education to another. Dual enrolled students can gain invaluable insight into the rigors necessary to succeed in higher education courses.

The Nebraska Higher Education Progress Report also recommends that the state set a statewide goal for dual credit participation and ensure that funding is available to institutions and students to make it achievable. The Nebraska Department of Education set a goal in 2026 that 50% students will participate in dual enrollment courses by 2030. In addition to subsidies to community colleges to reduce dual credit tuition, this will require enough funding for the ACE program so that scholarships are sufficient to allow all academically qualified low-income students to participate in dual enrollment courses.

As mentioned in the rationale for ACE funding, recent NSWERS research on high school students taking college courses while in high school demonstrates that dual enrollment earners graduate high school at higher rates, attend college and persist at higher rates, earn more credits during their first year of college, and graduate more quickly than non-dual-credit earners. Taking more dual enrollment courses in high school magnifies these outcomes in college.

In Nebraska, high school students qualifying to take college courses while still in high school generally must pay the colleges for the college credit. Since no federal financial assistance program is available, this usually means that only those who can afford to pay for these classes are benefiting. Over the past 10 years, the number of dual enrollment credit hours taken by high school students has increased 108.3%. Until the state began earmarking funds in 2020-21 to offset some of the cost of providing free or reduced tuition and fees, this discount was borne by the community colleges.

Dual Enrollment Credit Hours - 2015-16 through 2025-26

	<u>2015-16</u>	<u>2017-18</u>	<u>2019-20</u>	<u>2021-22</u>	<u>2023-24</u>	<u>2025-26</u>	<u>10-year % Increase</u>	<u>2025-26</u>	
								<u>Total Credit Hours</u>	<u>% of Dual Enroll. to Total Res.</u>
Central	13,239.0	14,562.0	18,025.0	22,206.0	27,872.0	32,676.0	146.8%	113,215.0	26.8%
Metro	38,298.5	39,777.0	48,628.5	67,018.5	114,720.0	142,125.0	271.1%	478,804.5	25.4%
Mid-Plains	4,851.0	6,021.0	6,382.0	7,125.0	10,750.0	13,930.5	187.2%	39,997.5	28.2%
Northeast	7,863.5	7,684.0	11,743.0	13,104.0	18,701.0	21,687.5	175.8%	93,824.0	20.9%
Southeast	17,769.0	21,456.0	20,061.0	22,947.0	26,602.5	37,581.5	111.5%	216,289.5	14.8%
Western NE	<u>3,506.0</u>	<u>5,766.0</u>	<u>6,108.5</u>	<u>2,292.0</u>	<u>6,393.0</u>	<u>7,932.0</u>	126.2%	<u>32,938.0</u>	20.6%
Total	85,527.0	95,266.0	110,948.0	134,692.5	205,038.5	255,932.5	108.3%	975,068.5	22.8%

Source: Supplemental forms, FTE/REU Audit

State Aid Allocation Earmarked to Reduce Dual Enrollment Tuition

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>
Central	\$201,418	\$390,829	\$585,624	\$567,941	\$544,925	\$1,368,581	\$1,317,299
Metro	\$345,252	\$710,480	\$1,107,671	\$1,261,940	\$1,341,142	\$3,634,274	\$3,656,541
Mid-Plains	\$81,484	\$150,927	\$212,737	\$212,956	\$210,945	\$546,038	\$521,113
Northeast	\$106,273	\$222,252	\$350,669	\$339,616	\$337,042	\$869,600	\$868,809
Southeast	\$198,924	\$407,752	\$643,369	\$575,324	\$521,192	\$1,328,147	\$1,392,621
Western NE	<u>\$66,649</u>	<u>\$133,343</u>	<u>\$162,164</u>	<u>\$104,457</u>	<u>\$106,988</u>	<u>\$315,594</u>	<u>\$305,851</u>
Total	\$1,000,000	\$2,015,583	\$3,062,234	\$3,062,234	\$3,062,234	\$8,062,234	\$8,062,234

The chart below shows that to provide free or significantly reduced tuition for dual enrolled students, it is estimated that the community colleges committed almost \$14 million of institutional resources in 2025-26. With the requested \$8 million increase in the biennium of state aid that would be earmarked for dual enrollment tuition reduction, this will provide necessary funds to continue to grow this important initiative.

2025-26 Estimated Source of Funding for Cost of Discounted Dual Enrollment Courses

	<u>Source of Tuition and Fees Waiver</u>					
	<u>Dual Enrollment Credit Hours</u>	<u>Non-Discounted Tuition & Fees</u>	<u>Dual Enrollment Tuition & Fees</u>	<u>Tuition and Fees Waived or Discounted</u>	<u>State Aid Earmark</u>	<u>Access College Early (ACE) Scholarship¹</u> <u>Institutional Funds</u>
CCC	32,676.0	\$115	\$35	\$2,614,080	\$1,368,581	\$116,644
MCC	142,125.0	\$76	\$0	\$10,801,500	\$3,634,274	\$0
MPCC	13,930.5	\$120	\$0	\$1,671,660	\$546,038	\$0
NECC	21,687.5	\$131	\$0	\$2,841,063	\$869,600	\$0
SCC	37,581.5	\$127	\$45	\$3,081,683	\$1,328,147	\$97,153
WNCC	<u>7,932.0</u>	<u>\$128</u>	<u>\$0</u>	<u>\$1,015,296</u>	<u>\$315,595</u>	<u>\$1,256</u>
Total	255,932.5			\$22,025,282	\$8,062,234	\$215,053

¹ MCC, MPCC, NECC, and WNCC did not participate in ACE for 2025-26 since tuition was not charged to dual enrolled students.

SECTION

5

Appendices

Appendix 1 (page 87) – State Funding of Higher Education

- 1a State Fiscal Support for Higher Education – By State
- 1b State Fiscal Support per \$1,000 Personal Income and Per Capita
- 1c Public Higher Educational Appropriations per FTE by State
- 1d State and Other Fiscal Support for Higher Education

Appendix 2 (page 93) – College Continuation Rate

Appendix 3 (page 97) – Expenditures by Functional Category

- 3a 2024-25 Expenditures by Category per FTE
- 3b 2024-25 Expenditures per FTE

Appendix 4 (page 125) – Federally Financed R&D Expenditures 2023-24, University of Nebraska

Appendix 5 (page 127) – State Appropriated Dollars per Degree Conferred

Appendix 6 (page 137) – Community College Academic Transfer Enrollments

Appendix 7 (page 141) – State Educational Attainment Goals and Current Attainment

Appendix 8 (page 143) – Commission-Established Peer Lists

State Funding of Higher Education

Nebraska is well known for its strong support of higher education. Between fiscal years 2021 and 2026, only 9 states had percentage increases greater than Nebraska's 50.2% increase, which resulted from the state removing community college's levying authority for operating costs in FY2025 and replacing it with state funds. Without this change, Nebraska would have ranked 40th in the nation. Changes in funding over this six-year period ranged from increases of over 60% in Kansas, South Carolina, Colorado, and Nevada to less than 10% in Wyoming. Regionally, Nebraska was one of four plains states with an increase of over 30% between fiscal years 2021 and 2026, with Kansas increasing spending 60.7%. (Appendix 1a).

Nebraska's support for higher education is also evident in measures of tax effort. The table titled *State Fiscal Support for Higher Education* (Appendix 1b), summarized for Nebraska's ranking below, shows Nebraska's appropriations per capita and per \$1,000 of personal income. Nebraska is in the top ten states in both measures in fiscal year 2026 and has historically been among the top states on those two measures. The increase in ranking undoubtedly is the result of the state replacing local property taxes for community colleges with state funds.

Year	State Fiscal Support per Capita Ranking	Appropriation per \$1,000 of Personal Income Ranking
FY 2004	7	13
FY 2006	7	13
FY 2008	10	13
FY 2010	7	10
FY2012	7	11
FY2014	7	10
FY2016	6	9
FY2018	7	10
FY2020	8	10
FY2022	6	11
FY2024	7	11
FY2026	5	5

SHEF National Table 1: State Fiscal Support for Higher Education, by Region, Fiscal Years 2021, 2024, 2025, and 2026

Region	State Fiscal Support for Higher Education (\$)				Percentage Changes in State Support			Rank Changes in State Support		
	FY21	FY24	FY25	FY26	1-Year % Change, FY25-FY26	2-Year % Change, FY24-FY26	5-Year % Change, FY21-FY26	1-Year % Change, FY25-FY26	2-Year % Change, FY24-FY26	5-Year % Change, FY21-FY26
New England										
Connecticut	\$1,406,388,720	\$1,618,139,593	\$1,542,514,799	\$1,561,651,085	1.2%	-3.5%	11.0%	28	45	47
Maine	\$320,334,890	\$397,480,686	\$408,308,961	\$415,550,440	1.8%	4.5%	29.7%	26	32	29
Massachusetts	\$1,815,222,975	\$2,546,803,171	\$2,741,799,917	\$2,749,532,984	0.3%	8.0%	51.5%	32	18	8
New Hampshire	\$149,919,370	\$173,487,935	\$175,682,468	\$167,059,385	-4.9%	-3.7%	11.4%	43	46	46
Rhode Island	\$200,828,120	\$264,090,612	\$267,045,235	\$279,302,800	4.6%	5.8%	39.1%	8	26	15
Vermont	\$123,332,153	\$144,875,608	\$150,346,724	\$138,777,647	-7.7%	-4.2%	12.5%	49	48	44
Mideast										
Delaware	\$261,409,281	\$285,368,886	\$308,181,741	\$323,476,034	5.0%	13.4%	23.7%	6	7	37
Maryland	\$2,212,337,031	\$3,295,508,770	\$3,307,447,966	\$3,416,785,754	3.3%	3.7%	54.4%	13	34	6
New Jersey	\$2,153,235,000	\$3,090,505,000	\$3,212,517,000	\$3,253,892,000	1.3%	5.3%	51.1%	27	28	9
New York	\$5,736,403,989	\$6,751,244,923	\$7,279,952,795	\$7,493,046,163	2.9%	11.0%	30.6%	16	10	27
Pennsylvania	\$1,840,497,606	\$2,101,117,246	\$2,254,706,106	\$2,296,239,030	1.8%	9.3%	24.8%	25	13	35
Great Lakes										
Illinois	\$4,892,315,024	\$5,697,882,343	\$6,017,958,329	\$6,178,494,608	2.7%	8.4%	26.3%	17	15	33
Indiana	\$1,780,559,953	\$2,024,749,173	\$2,070,150,286	\$1,963,890,379	-5.1%	-3.0%	10.3%	45	43	48
Michigan	\$2,123,566,600	\$2,776,000,226	\$2,720,630,993	\$2,826,744,100	3.9%	1.8%	33.1%	11	38	22
Ohio	\$2,377,328,737	\$2,598,506,036	\$2,691,849,708	\$2,758,686,416	2.5%	6.2%	16.0%	19	25	41
Wisconsin	\$1,644,319,800	\$1,862,465,509	\$1,885,151,076	\$2,009,295,202	6.6%	7.9%	22.2%	4	19	38
Plains										
Iowa	\$844,446,037	\$899,770,787	\$921,023,697	\$930,227,759	1.0%	3.4%	10.2%	29	35	49
Kansas	\$838,690,119	\$1,126,174,947	\$1,335,579,182	\$1,347,926,331	0.9%	19.7%	60.7%	30	3	4
Minnesota	\$1,702,831,705	\$2,059,151,648	\$2,099,958,846	\$1,999,962,999	-4.8%	-2.9%	17.4%	42	42	40
Missouri	\$1,027,489,476	\$1,279,630,376	\$1,332,315,204	\$1,302,331,588	-2.3%	1.8%	26.7%	37	40	32
Nebraska	\$818,195,076	\$906,252,431	\$1,198,116,628	\$1,229,278,901	2.6%	35.6%	50.2%	18	1	10
North Dakota	\$379,613,257	\$470,036,099	\$470,036,099	\$495,890,430	5.5%	5.5%	30.6%	5	27	26
South Dakota	\$264,769,394	\$339,579,953	\$369,670,161	\$350,862,730	-5.1%	3.3%	32.5%	44	36	23
Southeast										
Alabama	\$1,774,630,935	\$2,580,519,542	\$2,606,941,707	\$2,557,071,060	-1.9%	-0.9%	44.1%	35	41	14
Arkansas	\$1,007,938,332	\$1,171,804,723	\$1,118,569,669	\$1,127,862,599	0.8%	-3.7%	11.9%	31	47	45
Florida	\$5,643,955,469	\$7,188,739,306	\$7,701,746,341	\$7,709,093,470	0.1%	7.2%	36.6%	33	22	19
Georgia	\$3,649,404,788	\$4,839,492,725	\$5,048,488,018	\$5,295,967,477	4.9%	9.4%	45.1%	7	11	12
Kentucky	\$1,165,451,000	\$1,456,575,000	\$1,608,574,300	\$1,564,557,700	-2.7%	7.4%	34.2%	38	21	20
Louisiana	\$1,139,539,943	\$1,671,801,474	\$1,593,826,476	\$1,560,593,292	-2.1%	-6.7%	36.9%	36	49	18
Mississippi	\$915,562,003	\$1,178,499,775	\$1,189,014,940	\$1,139,267,434	-4.2%	-3.3%	24.4%	41	44	36
North Carolina	\$4,296,915,807	\$5,383,225,908	\$5,576,276,819	\$5,488,194,682	-1.6%	1.9%	27.7%	34	37	31
South Carolina	\$1,234,062,290	\$1,856,906,195	\$1,984,775,944	\$2,030,235,041	2.3%	9.3%	64.5%	21	12	3
Tennessee	\$2,328,082,445	\$2,810,088,575	\$2,904,564,313	\$3,037,439,982	4.6%	8.1%	30.5%	9	16	28
Virginia	\$2,472,673,344	\$3,362,484,974	\$4,090,514,071	\$3,853,635,200	-5.8%	14.6%	55.8%	46	5	5
West Virginia	\$528,096,960	\$574,047,605	\$642,002,092	\$596,503,738	-7.1%	3.9%	13.0%	48	33	43
Southwest										
Arizona	\$966,727,500	\$1,364,018,500	\$1,269,119,621	\$1,096,638,230	-13.6%	-19.6%	13.4%	50	50	42
New Mexico	\$965,057,177	\$1,295,910,200	\$1,440,831,685	\$1,395,285,300	-3.2%	7.7%	44.6%	40	20	13
Oklahoma	\$895,041,308	\$1,137,891,843	\$1,163,416,644	\$1,191,531,249	2.4%	4.7%	33.1%	20	29	21
Texas	\$9,125,000,117	\$11,841,726,622	\$13,099,356,031	\$13,364,555,597	2.0%	12.9%	46.5%	24	9	11
Rocky Mountain										
Colorado	\$611,567,371	\$1,499,488,977	\$1,571,867,692	\$1,605,505,604	2.1%	7.1%	162.5%	23	24	1
Idaho	\$532,794,992	\$651,484,563	\$676,367,765	\$704,145,000	4.1%	8.1%	32.2%	10	17	25
Montana	\$266,382,434	\$301,597,827	\$327,713,044	\$367,518,898	12.1%	21.9%	38.0%	1	2	17
Utah	\$1,218,322,475	\$1,837,968,800	\$1,815,124,800	\$1,870,722,300	3.1%	1.8%	53.5%	15	39	7
Wyoming	\$383,462,985	\$395,697,687	\$425,651,912	\$413,730,614	-2.8%	4.6%	7.9%	39	31	50
Far West										
Alaska	\$302,640,961	\$334,933,672	\$366,187,275	\$390,628,900	6.7%	16.6%	29.1%	3	4	30
California	\$16,430,427,102	\$20,082,965,356	\$22,217,718,293	\$22,695,123,739	2.1%	13.0%	38.1%	22	8	16
Hawaii	\$800,008,639	\$884,293,660	\$927,650,547	\$960,183,930	3.5%	8.6%	20.0%	12	14	39
Nevada	\$655,319,073	\$985,349,643	\$1,034,256,928	\$1,120,705,180	8.4%	13.7%	71.0%	2	6	2
Oregon	\$1,015,636,301	\$1,254,606,067	\$1,303,028,916	\$1,344,929,276	3.2%	7.2%	32.4%	14	23	24
Washington	\$2,475,329,000	\$2,965,479,693	\$3,327,143,483	\$3,102,043,000	-6.8%	4.6%	25.3%	47	30	34
Total, 50 states	\$97,714,065,064	\$123,616,420,870	\$131,791,673,247	\$133,072,573,257	1.0%	7.6%	36.2%			

1. State support is a broad measure of how much money the state provides from state tax appropriations, non-tax funds (e.g., lottery revenue), and funds appropriated to other state entities for higher education (e.g., employee fringe benefits) to support all higher education. This measure does not include any sums for capital outlays and debt service or sums derived from federal sources, student tuition and fees, or auxiliary enterprises.

2. Research, agriculture, and medical appropriations (RAM) are estimated for West Virginia in 2024. Non-state funds in 2024 are estimated for Illinois. Coronavirus State and Local Fiscal Recovery Fund amounts in 2023 and 2024 are estimated for Kentucky. All 2024 state support data for Colorado are estimates.

3. Alabama received a one-time supplemental appropriation in 2023. Fiscal year 2024 includes historic investments in higher education by the Texas Legislature, including a one-time investment of \$3.0 billion in state support for the creation of a new endowment fund (the Texas University Fund) to support certain four-year institutions in advancing research performance. The Texas Legislature also made biennial investments of \$700 million to support student affordability and \$680 million to implement new community college performance-based formula funding and provide a significant expansion to need-based financial aid. Since 2019, there has also been an increase in distributions from a constitutional endowment to support certain institutions in the state.

SOURCE: State Higher Education Executive Officers Association

SHEF National Table 3: State Fiscal Support for Higher Education Per \$1,000 in Personal Income and Per Capita, Fiscal Years 2021, 2024, 2025, and 2026

Region	FY21			FY24			FY25			FY26			FY26 Rank	
	Total (\$)	per \$1,000 in Personal Income	per Capita	Total (\$)	per \$1,000 in Personal Income	per Capita	Total (\$)	per \$1,000 in Personal Income	per Capita	Total (\$)	per \$1,000 in Personal Income	per Capita	per \$1,000 in Personal Income	per Capita
New England														
Connecticut	\$1,406,388,720	\$5.03	\$393	\$1,618,139,593	\$4.94	\$444	\$1,542,514,799	\$4.43	\$420	\$1,561,651,085	\$4.27	\$423	35	16
Maine	\$320,334,890	\$4.11	\$235	\$397,480,686	\$4.38	\$284	\$408,308,961	\$4.25	\$290	\$415,550,440	\$4.10	\$294	40	38
Massachusetts	\$1,815,222,975	\$3.25	\$260	\$2,546,803,171	\$4.02	\$360	\$2,741,799,917	\$4.11	\$384	\$2,749,532,984	\$3.93	\$384	41	21
New Hampshire	\$149,919,370	\$1.59	\$109	\$173,487,935	\$1.57	\$124	\$175,682,468	\$1.50	\$125	\$167,059,385	\$1.36	\$118	50	50
Rhode Island	\$200,828,120	\$2.97	\$183	\$264,090,612	\$3.56	\$240	\$267,045,235	\$3.41	\$240	\$279,302,800	\$3.42	\$251	44	44
Vermont	\$123,332,153	\$3.12	\$192	\$144,875,608	\$3.30	\$224	\$150,346,724	\$3.26	\$233	\$138,777,647	\$2.89	\$215	47	46
Mideast														
Delaware	\$261,409,281	\$4.61	\$264	\$285,368,886	\$4.29	\$276	\$308,181,741	\$4.33	\$293	\$323,476,034	\$4.29	\$305	32	37
Maryland	\$2,212,337,031	\$5.38	\$358	\$3,295,508,770	\$7.06	\$531	\$3,307,447,966	\$6.70	\$530	\$3,416,785,754	\$6.65	\$545	11	7
New Jersey	\$2,153,235,000	\$3.26	\$232	\$3,090,505,000	\$4.07	\$329	\$3,212,517,000	\$3.99	\$338	\$3,253,892,000	\$3.87	\$341	42	28
New York	\$5,736,403,989	\$3.94	\$285	\$6,751,244,923	\$4.19	\$341	\$7,279,952,795	\$4.30	\$364	\$7,493,046,163	\$4.23	\$375	37	22
Pennsylvania	\$1,840,497,606	\$2.27	\$142	\$2,101,117,246	\$2.38	\$162	\$2,254,706,106	\$2.45	\$173	\$2,296,239,030	\$2.37	\$176	48	48
Great Lakes														
Illinois	\$4,892,315,024	\$6.05	\$382	\$5,697,882,343	\$6.30	\$451	\$6,017,958,329	\$6.38	\$474	\$6,178,494,608	\$6.26	\$486	15	12
Indiana	\$1,780,559,953	\$4.94	\$262	\$2,024,749,173	\$4.81	\$294	\$2,070,150,286	\$4.66	\$299	\$1,963,890,379	\$4.25	\$282	36	41
Michigan	\$2,123,566,600	\$3.76	\$211	\$2,776,000,226	\$4.52	\$276	\$2,720,630,993	\$4.22	\$269	\$2,826,744,100	\$4.21	\$279	38	42
Ohio	\$2,377,328,737	\$3.67	\$201	\$2,598,506,036	\$3.58	\$220	\$2,691,849,708	\$3.52	\$227	\$2,758,686,416	\$3.43	\$232	43	45
Wisconsin	\$1,644,319,800	\$4.86	\$279	\$1,862,465,509	\$4.87	\$314	\$1,885,151,076	\$4.69	\$316	\$2,009,295,202	\$4.77	\$336	25	33
Plains														
Iowa	\$844,446,037	\$4.82	\$265	\$899,770,787	\$4.48	\$280	\$921,023,697	\$4.38	\$285	\$930,227,759	\$4.19	\$287	39	40
Kansas	\$838,690,119	\$5.01	\$285	\$1,126,174,947	\$6.03	\$382	\$1,335,579,182	\$6.84	\$450	\$1,347,926,331	\$6.50	\$453	13	14
Minnesota	\$1,702,831,705	\$4.68	\$298	\$2,059,151,648	\$4.94	\$358	\$2,099,958,846	\$4.82	\$362	\$1,999,962,999	\$4.39	\$343	29	27
Missouri	\$1,027,489,476	\$3.07	\$167	\$1,279,630,376	\$3.31	\$206	\$1,332,315,204	\$3.30	\$213	\$1,302,331,588	\$3.08	\$208	46	47
Nebraska	\$818,195,076	\$7.11	\$417	\$906,252,431	\$6.39	\$456	\$1,198,116,628	\$8.23	\$597	\$1,229,278,901	\$8.03	\$609	5	5
North Dakota	\$379,613,257	\$7.77	\$487	\$470,036,099	\$8.33	\$597	\$470,036,099	\$8.24	\$592	\$495,890,430	\$8.21	\$620	4	4
South Dakota	\$264,769,394	\$4.88	\$298	\$339,579,953	\$5.00	\$370	\$369,670,161	\$5.29	\$399	\$350,862,730	\$4.75	\$375	26	22
Southeast														
Alabama	\$1,774,630,935	\$7.38	\$353	\$2,580,519,542	\$9.29	\$504	\$2,606,941,707	\$8.86	\$505	\$2,557,071,060	\$8.27	\$492	3	10
Arkansas	\$1,007,938,332	\$6.78	\$334	\$1,171,804,723	\$6.77	\$382	\$1,118,569,669	\$6.17	\$361	\$1,127,862,599	\$5.88	\$362	17	25
Florida	\$5,643,955,469	\$4.50	\$261	\$7,188,739,306	\$4.51	\$314	\$7,701,746,341	\$4.54	\$331	\$7,709,093,470	\$4.29	\$329	32	34
Georgia	\$3,649,404,788	\$6.35	\$340	\$4,839,492,725	\$7.33	\$437	\$5,048,488,018	\$7.21	\$451	\$5,295,967,477	\$7.15	\$469	9	13
Kentucky	\$1,165,451,000	\$5.19	\$259	\$1,456,575,000	\$5.78	\$320	\$1,608,574,300	\$6.04	\$351	\$1,564,557,700	\$5.60	\$340	21	30
Louisiana	\$1,139,539,943	\$4.61	\$245	\$1,671,801,474	\$6.22	\$364	\$1,593,826,476	\$5.61	\$345	\$1,560,593,292	\$5.26	\$338	24	31
Mississippi	\$915,562,003	\$6.83	\$309	\$1,178,499,775	\$8.09	\$401	\$1,189,014,940	\$7.78	\$403	\$1,139,267,434	\$7.10	\$386	10	20
North Carolina	\$4,296,915,807	\$7.68	\$411	\$5,383,225,908	\$8.02	\$495	\$5,576,276,819	\$7.75	\$505	\$5,488,194,682	\$7.17	\$490	8	11
South Carolina	\$1,234,062,290	\$4.70	\$240	\$1,856,906,195	\$6.03	\$344	\$1,984,775,944	\$5.99	\$362	\$2,030,235,041	\$5.77	\$364	20	24
Tennessee	\$2,328,082,445	\$6.32	\$336	\$2,810,088,575	\$6.24	\$393	\$2,904,564,313	\$6.05	\$401	\$3,037,439,982	\$6.07	\$415	16	18
Virginia	\$2,472,673,344	\$4.55	\$286	\$3,362,484,974	\$5.24	\$385	\$4,090,514,071	\$6.03	\$464	\$3,853,635,200	\$5.42	\$434	22	15
West Virginia	\$528,096,960	\$6.12	\$295	\$574,047,605	\$6.14	\$324	\$642,002,092	\$6.56	\$363	\$596,503,738	\$5.84	\$338	18	31
Southwest														
Arizona	\$966,727,500	\$2.49	\$135	\$1,364,018,500	\$2.90	\$183	\$1,269,119,621	\$2.56	\$168	\$1,096,638,230	\$2.11	\$144	49	49
New Mexico	\$965,057,177	\$9.34	\$456	\$1,295,910,200	\$11.04	\$611	\$1,440,831,685	\$11.65	\$677	\$1,395,285,300	\$10.66	\$656	1	3
Oklahoma	\$895,041,308	\$4.31	\$226	\$1,137,891,843	\$4.64	\$280	\$1,163,416,644	\$4.47	\$284	\$1,191,531,249	\$4.33	\$289	31	39
Texas	\$9,125,000,117	\$5.55	\$312	\$11,841,726,622	\$5.76	\$385	\$13,099,356,031	\$6.02	\$418	\$13,364,555,597	\$5.82	\$421	19	17
Rocky Mountain														
Colorado	\$611,567,371	\$1.60	\$106	\$1,499,488,977	\$3.19	\$254	\$1,571,867,692	\$3.19	\$262	\$1,605,505,604	\$3.10	\$267	45	43
Idaho	\$532,794,992	\$5.67	\$288	\$651,484,563	\$5.64	\$331	\$676,367,765	\$5.45	\$338	\$704,145,000	\$5.37	\$347	23	26
Montana	\$266,382,434	\$4.37	\$245	\$301,597,827	\$4.05	\$267	\$327,713,044	\$4.18	\$288	\$367,518,898	\$4.43	\$321	28	35
Utah	\$1,218,322,475	\$6.98	\$371	\$1,837,968,800	\$8.33	\$533	\$1,815,124,800	\$7.71	\$518	\$1,870,722,300	\$7.56	\$529	7	9
Wyoming	\$383,462,985	\$9.91	\$664	\$395,697,687	\$8.18	\$677	\$425,651,912	\$8.40	\$725	\$413,730,614	\$7.82	\$703	6	1
Far West														
Alaska	\$302,640,961	\$6.40	\$413	\$334,933,672	\$6.32	\$456	\$366,187,275	\$6.52	\$497	\$390,628,900	\$6.57	\$530	12	8
California	\$16,430,427,102	\$5.90	\$416	\$20,082,965,356	\$6.33	\$513	\$22,217,718,293	\$6.58	\$564	\$22,695,123,739	\$6.37	\$577	14	6
Hawaii	\$800,008,639	\$9.21	\$551	\$884,293,660	\$9.15	\$616	\$927,650,547	\$9.06	\$646	\$960,183,930	\$8.89	\$670	2	2
Nevada	\$655,319,073	\$3.70	\$210	\$985,349,643	\$4.63	\$307	\$1,034,256,928	\$4.56	\$318	\$1,120,705,180	\$4.68	\$341	27	28
Oregon	\$1,015,636,301	\$4.11	\$239	\$1,254,606,067	\$4.40	\$295	\$1,303,028,916	\$4.32	\$305	\$1,344,929,276	\$4.29	\$315	32	36
Washington	\$2,475,329,000	\$4.61	\$320	\$2,965,479,693	\$4.69	\$378	\$3,327,143,483	\$4.91	\$420	\$3,102,043,000	\$4.36	\$388	30	19
Total, 50 states	\$97,714,065,064			\$123,616,420,870			\$131,791,673,247			\$133,072,573,257				

NOTES:

- State support is a broad measure of how much money the state provides from state tax appropriations, non-tax funds (e.g., lottery revenue), and funds appropriated to other state entities for higher education (e.g., employee fringe benefits) to support all higher education. This measure does not include any sums for capital outlays and debt service or sums derived from federal sources, student tuition and fees, or auxiliary enterprises.
- Higher education support per \$1,000 of personal income measures the amount a state spends on higher education relative to its capacity to pay, measured by personal income.
- Higher education support per capita standardizes funding for a state's population on a per-person level.
- Federal stimulus funding is not included in this table.
- State support in 2026 includes estimated two-year sector data for Texas.

SOURCES: State Higher Education Executive Officers Association

Personal income data come from the Bureau of Economic Analysis, U.S. Department of Commerce, and are 2nd quarter data lagged by one year.

Population data come from the U.S. Census Bureau, U.S. Department of Commerce, and are July estimates lagged by one year.

SHEF FY2025, Table 3.2

PUBLIC HIGHER EDUCATION APPROPRIATIONS PER FTE BY STATE, FY 1980-2025 (CONSTANT ADJUSTED DOLLARS)

							<u>%</u> <u>CHANGE</u> <u>SINCE</u> <u>2024</u>	<u>%</u> <u>CHANGE</u> <u>SINCE</u> <u>2020</u>	<u>%</u> <u>CHANGE</u> <u>SINCE</u> <u>2015</u>	<u>%</u> <u>CHANGE</u> <u>SINCE</u> <u>2001</u>	<u>%</u> <u>CHANGE</u> <u>SINCE</u> <u>1980</u>
	1980	2001	2015	2020	2024	2025					
ALABAMA	\$8,679	\$10,216	\$7,999	\$9,635	\$12,117	\$11,210	-7.5%	16.3%	40.1%	9.7%	29.2%
ALASKA	\$27,454	\$16,961	\$20,278	\$19,832	\$20,894	\$22,141	6.0%	11.6%	9.2%	30.5%	-19.4%
ARIZONA	\$9,405	\$10,654	\$7,503	\$7,085	\$6,874	\$6,064	-11.8%	-14.4%	-19.2%	-43.1%	-35.5%
ARKANSAS	\$11,351	\$12,136	\$10,616	\$10,320	\$10,840	\$9,557	-11.8%	-7.4%	-10.0%	-21.2%	-15.8%
CALIFORNIA	\$9,907	\$10,877	\$9,537	\$10,954	\$12,342	\$12,773	3.5%	16.6%	33.9%	17.4%	28.9%
COLORADO	\$6,568	\$7,955	\$4,942	\$6,272	\$7,687	\$7,933	3.2%	26.5%	60.5%	-0.3%	20.8%
CONNECTICUT	\$9,251	\$18,147	\$11,230	\$11,382	\$16,627	\$15,096	-9.2%	32.6%	34.4%	-16.8%	63.2%
DELAWARE	\$9,621	\$11,132	\$7,218	\$8,262	\$7,033	\$7,322	4.1%	-11.4%	1.4%	-34.2%	-23.9%
FLORIDA	\$8,026	\$12,169	\$8,075	\$9,690	\$11,625	\$11,503	-1.0%	18.7%	42.4%	-5.5%	43.3%
GEORGIA	\$11,268	\$17,431	\$10,963	\$12,588	\$13,379	\$12,727	-4.9%	1.1%	16.1%	-27.0%	12.9%
HAWAII	\$10,997	\$11,013	\$11,333	\$15,995	\$16,188	\$15,837	-2.2%	-1.0%	39.7%	43.8%	44.0%
IDAHO	\$14,842	\$15,806	\$10,524	\$12,045	\$12,783	\$12,100	-5.3%	0.5%	15.0%	-23.4%	-18.5%
ILLINOIS	\$11,109	\$16,838	\$19,319	\$21,482	\$25,062	\$25,468	1.6%	18.6%	31.8%	51.3%	129.3%
INDIANA	\$11,457	\$11,370	\$7,842	\$7,979	\$7,198	\$6,716	-6.7%	-15.8%	-14.4%	-40.9%	-41.4%
IOWA	\$12,356	\$13,532	\$8,493	\$7,394	\$7,221	\$7,296	1.0%	-1.3%	-14.1%	-46.1%	-41.0%
KANSAS	\$11,541	\$13,165	\$8,488	\$9,080	\$11,316	\$13,121	15.9%	44.5%	54.6%	-0.3%	13.7%
KENTUCKY	\$12,480	\$15,173	\$9,467	\$9,346	\$10,494	\$10,608	1.1%	13.5%	12.0%	-30.1%	-15.0%
LOUISIANA	\$10,961	\$9,691	\$7,521	\$7,365	\$8,704	\$7,402	-15.0%	0.5%	-1.6%	-23.6%	-32.5%
MAINE	\$7,761	\$11,464	\$8,186	\$8,826	\$9,729	\$9,028	-7.2%	2.3%	10.3%	-21.3%	16.3%
MARYLAND	\$8,579	\$11,521	\$8,819	\$10,677	\$13,997	\$13,674	-2.3%	28.1%	55.0%	18.7%	59.4%
MASSACHUSETTS	\$9,508	\$12,831	\$8,803	\$10,238	\$14,835	\$14,644	-1.3%	43.0%	66.3%	14.1%	54.0%
MICHIGAN	\$12,088	\$14,823	\$8,537	\$9,273	\$11,737	\$10,640	-9.3%	14.7%	24.6%	-28.2%	-12.0%
MINNESOTA	\$12,645	\$12,814	\$8,423	\$10,664	\$11,849	\$11,191	-5.6%	4.9%	32.9%	-12.7%	-11.5%
MISSISSIPPI	\$10,435	\$12,710	\$9,002	\$7,977	\$9,289	\$8,764	-5.7%	9.9%	-2.6%	-31.0%	-16.0%
MISSOURI	\$12,722	\$15,236	\$9,734	\$10,567	\$10,767	\$10,972	1.9%	3.8%	12.7%	-28.0%	-13.8%
MONTANA	\$9,081	\$7,004	\$7,051	\$7,535	\$7,658	\$7,839	2.4%	4.0%	11.2%	11.9%	-13.7%
NEBRASKA	\$10,524	\$10,479	\$12,058	\$12,995	\$13,628	\$13,760	1.0%	5.9%	14.1%	31.3%	30.7%
NEVADA	\$10,802	\$11,328	\$8,410	\$9,952	\$10,740	\$10,407	-3.1%	4.6%	23.7%	-8.1%	-3.7%
NEW HAMPSHIRE	\$5,510	\$6,100	\$4,488	\$4,041	\$4,673	\$4,557	-2.5%	12.8%	1.5%	-25.3%	-17.3%
NEW JERSEY	\$9,494	\$12,827	\$9,248	\$9,770	\$10,729	\$10,194	-5.0%	4.3%	10.2%	-20.5%	7.4%
NEW MEXICO	\$12,826	\$13,017	\$14,192	\$22,495	\$24,041	\$23,020	-4.2%	2.3%	62.2%	76.8%	79.5%
NEW YORK	\$13,089	\$12,364	\$12,777	\$14,549	\$15,995	\$16,047	0.3%	10.3%	25.6%	29.8%	22.6%
NORTH CAROLINA	\$12,310	\$15,923	\$12,308	\$12,814	\$13,903	\$12,271	-11.7%	-4.2%	-0.3%	-22.9%	-0.3%
NORTH DAKOTA	\$9,958	\$8,461	\$11,324	\$10,315	\$10,804	\$10,066	-6.8%	-2.4%	-11.1%	19.0%	1.1%
OHIO	\$9,848	\$11,829	\$7,721	\$7,728	\$8,391	\$8,352	-0.5%	8.1%	8.2%	-29.4%	-15.2%
OKLAHOMA	\$10,194	\$12,461	\$10,075	\$8,995	\$9,877	\$9,379	-5.0%	4.3%	-6.9%	-24.7%	-8.0%
OREGON	\$8,662	\$9,379	\$5,192	\$7,684	\$8,886	\$8,580	-3.4%	11.7%	65.3%	-8.5%	-0.9%
PENNSYLVANIA	\$11,845	\$11,855	\$5,708	\$6,746	\$7,070	\$7,227	2.2%	7.1%	26.6%	-39.0%	-39.0%
RHODE ISLAND	\$12,288	\$10,647	\$6,014	\$6,241	\$8,164	\$7,966	-2.4%	27.6%	32.4%	-25.2%	-35.2%
SOUTH CAROLINA	\$11,588	\$9,942	\$6,663	\$8,052	\$9,607	\$10,049	4.6%	24.8%	50.8%	1.1%	-13.3%
SOUTH DAKOTA	\$11,218	\$9,285	\$7,660	\$9,479	\$10,493	\$10,711	2.1%	13.0%	39.8%	15.4%	-4.5%
TENNESSEE	\$10,689	\$11,203	\$10,397	\$13,125	\$14,997	\$14,955	-0.3%	13.9%	43.8%	33.5%	39.9%
TEXAS	\$9,952	\$11,563	\$9,740	\$13,471	\$14,811	\$14,879	0.5%	10.4%	52.8%	28.7%	49.5%
UTAH	\$11,761	\$10,205	\$9,016	\$10,525	\$13,347	\$12,153	-8.9%	15.5%	34.8%	19.1%	3.3%
VERMONT	\$5,436	\$4,962	\$3,513	\$4,396	\$5,568	\$5,470	-1.8%	24.4%	55.7%	10.2%	0.6%
VIRGINIA	\$9,159	\$11,402	\$6,633	\$8,753	\$10,252	\$11,547	12.6%	31.9%	74.1%	1.3%	26.1%
WASHINGTON	\$10,332	\$9,941	\$7,365	\$10,069	\$13,434	\$14,409	7.3%	43.1%	95.6%	44.9%	39.5%
WEST VIRGINIA	\$9,688	\$9,275	\$7,042	\$7,566	\$7,640	\$8,432	10.4%	11.4%	19.7%	-9.1%	-13.0%
WISCONSIN	\$12,437	\$13,913	\$10,211	\$10,127	\$10,306	\$9,955	-3.4%	-1.7%	-2.5%	-28.4%	-20.0%
WYOMING	\$18,382	\$15,017	\$21,539	\$22,727	\$22,090	\$18,689	-15.4%	-17.8%	-13.2%	24.5%	1.7%
U.S.	\$10,624	\$12,169	\$9,423	\$10,801	\$12,205	\$12,082	-1.0%	11.9%	28.2%	-0.7%	13.7%

NATIONAL TABLE 4. STATE FISCAL SUPPORT FOR HIGHER EDUCATION BY STATE AND BY SOURCE OF STATE SUPPORT, FY 2026

	TAX APPROPRIATIONS	NON-TAX SUPPORT	OTHER STATE SUPPORT	RETURNS AND PORTIONS OF MULTIYEAR APPROPRIATIONS	FEDERAL STIMULUS	STATE SUPPORT AND FEDERAL STIMULUS
ALABAMA	\$2,557,071,060	\$0	\$0	\$0	\$0	\$2,557,071,060
ALASKA	\$396,217,106	\$0	\$0	\$5,588,206	\$0	\$390,628,900
ARIZONA	\$903,224,800	\$6,128,330	\$187,285,100	\$0	\$93,000,000	\$1,189,638,230
ARKANSAS	\$986,738,304	\$139,624,295	\$1,500,000	\$0	\$0	\$1,127,862,599
CALIFORNIA	\$22,158,427,739	\$536,696,000	\$0	\$0	\$0	\$22,695,123,739
COLORADO	\$1,558,684,639	\$46,820,965	\$0	\$0	\$0	\$1,605,505,604
CONNECTICUT	\$1,541,015,985	\$0	\$20,635,100	\$0	\$0	\$1,561,651,085
DELAWARE	\$323,476,034	\$0	\$0	\$0	\$0	\$323,476,034
FLORIDA	\$5,874,523,466	\$1,652,753,421	\$181,816,583	\$0	\$0	\$7,709,093,470
GEORGIA	\$4,171,612,938	\$1,099,604,539	\$24,750,000	\$0	\$0	\$5,295,967,477
HAWAII	\$967,828,970	\$8,094,000	\$0	\$15,739,040	\$0	\$960,183,930
IDAHO	\$678,599,200	\$0	\$25,545,800	\$0	\$11,789,007	\$715,934,007
ILLINOIS	\$6,178,494,608	\$0	\$0	\$0	\$122,111	\$6,178,616,719
INDIANA	\$1,952,197,079	\$11,693,300	\$0	\$0	\$0	\$1,963,890,379
IOWA	\$930,227,759	\$0	\$0	\$0	\$0	\$930,227,759
KANSAS	\$1,322,453,939	\$25,472,392	\$0	\$0	\$164,350,193	\$1,512,276,524
KENTUCKY	\$1,168,278,100	\$393,279,600	\$3,000,000	\$0	\$2,466,749	\$1,567,024,449
LOUISIANA	\$1,541,663,292	\$0	\$18,930,000	\$0	\$0	\$1,560,593,292
MAINE	\$406,001,110	\$8,260,055	\$1,289,275	\$0	\$13,486,227	\$429,036,667
MARYLAND	\$3,404,505,506	\$12,280,248	\$0	\$0	\$0	\$3,416,785,754
MASSACHUSETTS	\$2,749,532,984	\$0	\$0	\$0	\$0	\$2,749,532,984
MICHIGAN	\$2,826,744,100	\$0	\$0	\$0	\$0	\$2,826,744,100
MINNESOTA	\$1,999,962,999	\$0	\$0	\$0	\$0	\$1,999,962,999
MISSISSIPPI	\$1,137,767,434	\$0	\$1,500,000	\$0	\$0	\$1,139,267,434
MISSOURI	\$1,239,932,319	\$95,233,585	\$7,172,000	\$40,006,316	\$10,005,701	\$1,312,337,289
MONTANA	\$361,381,085	\$0	\$6,137,813	\$0	\$0	\$367,518,898
NEBRASKA	\$1,187,552,623	\$41,726,278	\$0	\$0	\$0	\$1,229,278,901
NEVADA	\$980,388,547	\$140,316,633	\$0	\$0	\$0	\$1,120,705,180
NEW HAMPSHIRE	\$159,319,005	\$7,740,380	\$0	\$0	\$4,257	\$167,063,642
NEW JERSEY	\$3,124,471,000	\$129,421,000	\$0	\$0	\$0	\$3,253,892,000
NEW MEXICO	\$1,193,675,800	\$181,609,500	\$20,000,000	\$0	\$0	\$1,395,285,300
NEW YORK	\$7,493,046,163	\$0	\$0	\$0	\$0	\$7,493,046,163
NORTH CAROLINA	\$5,476,880,892	\$45,912,964	\$15,211,322	\$49,810,496	\$23,337,021	\$5,511,531,703
NORTH DAKOTA	\$495,890,430	\$0	\$0	\$0	\$0	\$495,890,430
OHIO	\$2,758,686,416	\$0	\$0	\$0	\$0	\$2,758,686,416
OKLAHOMA	\$1,021,990,616	\$25,675,000	\$143,865,633	\$0	\$0	\$1,191,531,249
OREGON	\$1,335,502,653	\$9,426,623	\$0	\$0	\$0	\$1,344,929,276
PENNSYLVANIA	\$2,296,239,030	\$0	\$0	\$0	\$0	\$2,296,239,030
RHODE ISLAND	\$279,302,800	\$0	\$0	\$0	\$0	\$279,302,800
SOUTH CAROLINA	\$1,467,595,137	\$562,639,904	\$0	\$0	\$0	\$2,030,235,041
SOUTH DAKOTA	\$347,750,353	\$1,572,000	\$1,540,377	\$0	\$0	\$350,862,730
TENNESSEE	\$2,424,397,500	\$504,800,000	\$108,242,482	\$0	\$0	\$3,037,439,982
TEXAS	\$9,684,250,394	\$80,569,939	\$3,599,735,264	\$0	\$0	\$13,364,555,597
UTAH	\$1,862,621,500	\$8,100,800	\$0	\$0	\$0	\$1,870,722,300
VERMONT	\$138,156,396	\$0	\$621,251	\$0	\$89,485	\$138,867,132
VIRGINIA	\$3,853,635,200	\$0	\$0	\$0	\$0	\$3,853,635,200
WASHINGTON	\$3,102,043,000	\$0	\$0	\$0	\$0	\$3,102,043,000
WEST VIRGINIA	\$556,040,951	\$40,462,787	\$0	\$0	\$0	\$596,503,738
WISCONSIN	\$2,009,295,202	\$0	\$0	\$0	\$6,142,989	\$2,015,438,191
WYOMING	\$394,046,665	\$0	\$19,683,949	\$0	\$973,935	\$414,704,549
U.S.	\$122,979,340,828	\$5,815,914,538	\$4,388,461,949	\$111,144,058	\$325,767,675	\$133,398,340,932
D.C.	\$99,423,270	\$0	\$3,306,276	\$0	\$0	\$102,729,546

NOTES:

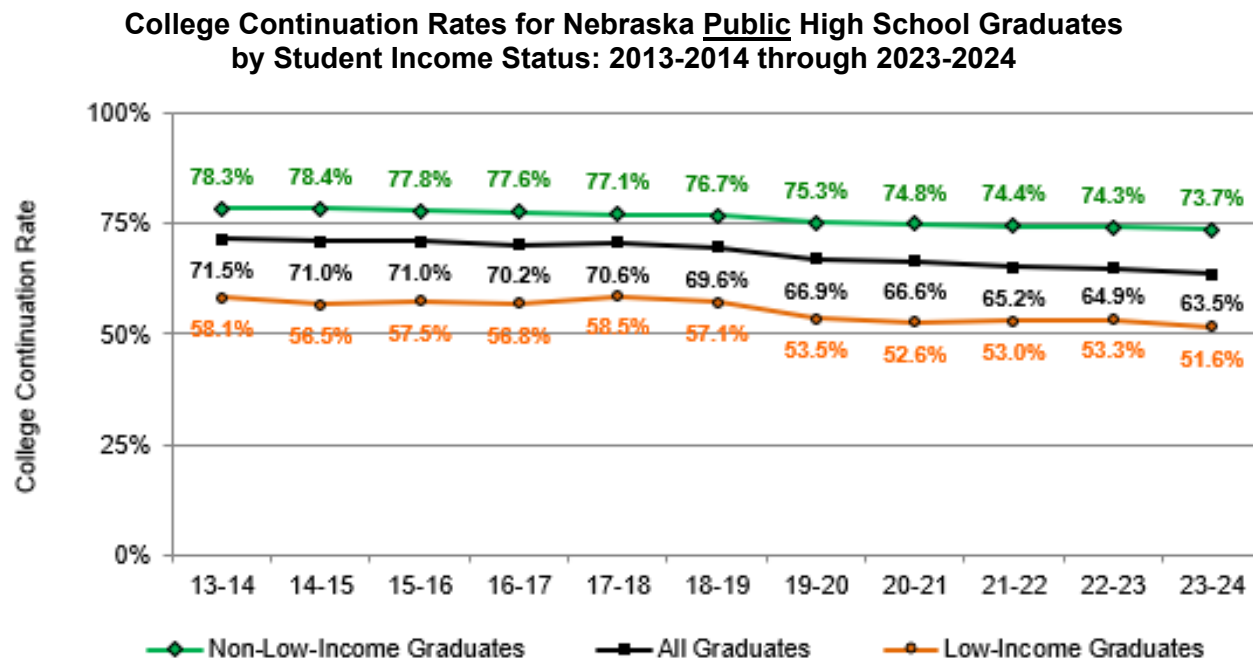
1. Tax appropriations are appropriations from state government taxes for public and private higher education institutions and agency operating expenses, research, and student financial aid.
2. Non-tax support includes funding under state auspices for appropriated non-tax state support set aside by the state for higher education (e.g., lottery revenue, tobacco settlements, casinos and other gaming sources).
3. Other state support includes non-appropriated support, endowments, previous appropriations, and state support not from one of the listed sources.
4. Returns and portions of multiyear appropriations include appropriations that have been returned to the states (or that states anticipate will be returned) as well as portions of multiyear appropriations not applied in the current year. These funds are subtracted from state support.
5. Federal stimulus funding was allocated to states for higher education to stabilize state and local sources of funding for higher education and provide additional resources during the COVID-19 pandemic. Federal stimulus funding excludes funds allocated to public capital projects and any funds (such as HEERF) allocated directly by the federal government to institutions or students.
6. State support is a broad measure of how much money the state provides from state tax appropriations, non-tax funds (e.g., lottery revenue), and funds appropriated to other state entities for higher education (e.g., employee fringe benefits) to support all higher education.
7. Federal stimulus funds were generally reported in the year(s) in which they were expended. In some states, funds may not be spent in the same year they were appropriated.
8. Non-tax support is estimated for New Hampshire in 2026. State support in 2026 includes estimated two-year sector data for Texas.

SOURCE: State Higher Education Executive Officers Association

College Continuation Rates

Two different approaches to data collection and analysis are used by the Commission to estimate the state's college continuation rate. The first approach is an annual study that is based on data obtained from the National Student Clearinghouse (NSC) in cooperation with the Nebraska Department of Education. The second approach relies on data collected every two years through the Integrated Postsecondary Education Data System (IPEDS) maintained by the National Center for Education Statistics (NCES) in the U.S. Department of Education.

Since the beginning of 2009, the Commission has worked in cooperation with the Nebraska Department of Education to obtain and analyze data from the NCS to estimate the college continuation rates. Under this approach, students who have graduated from Nebraska's nonpublic (i.e. private) high schools are not included in the analysis. This research is conducted in the spring of the year following high school graduation, and as a result, students who do not start college in the summer or fall immediately following high school graduation, but who instead wait to begin college until the winter or spring, are included in the count of the state's public high school graduates who continued on to college. The chart below shows the college continuation rate of 63.5% using this approach.

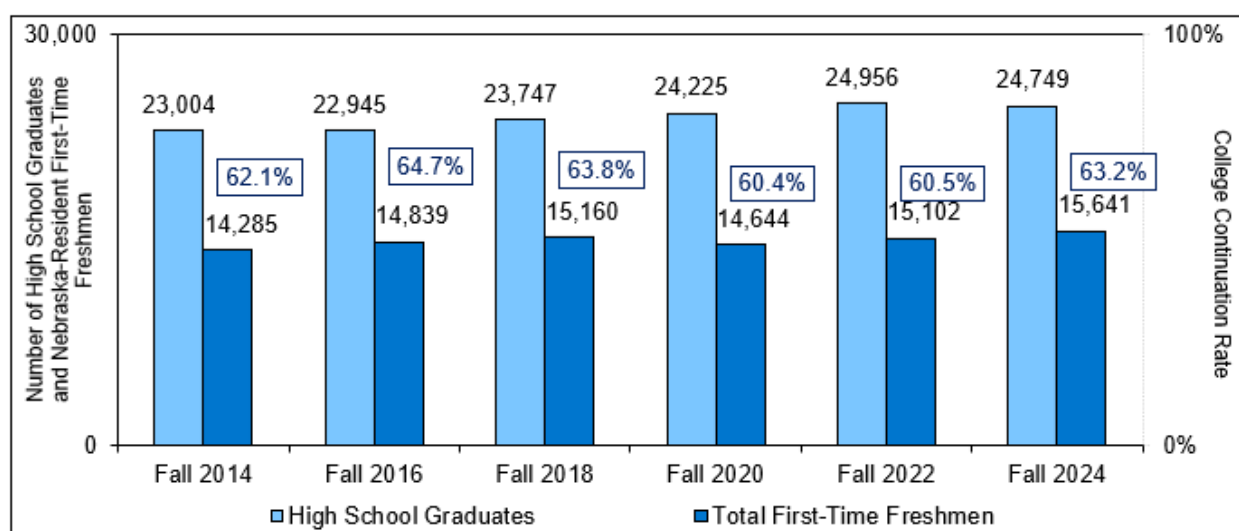


Source: CCPE, 2026 Nebraska Higher Education Progress Report, page 56.

Using IPEDS data, the college continuation rate is the number of Nebraska-resident, first-time freshmen who enrolled in college in the fall term following their high school graduation, divided by the number of students who graduated from Nebraska high schools during the previous school year. This approach does not include students that wait to begin college until the winter or spring following their graduation and therefore, under-reports the college continuation rate compared to the method using Nebraska Department of Education data.

However, an important advantage of using IPEDS data is that the National Center for Education Statistics has consistently collected these data for a number of years, allowing the Commission to calculate and publish statewide college continuation rates for postsecondary institutions for an extended period of time. In addition, IPEDS data are currently the only source that research organizations can use to calculate a national college continuation rate and make state-to-state comparisons of college-going rates.

College Continuation Rate for Nebraska High School Graduates Who Attended Postsecondary Institutions in the Fall Term Following High School Graduation Fall 2014 through Fall 2024



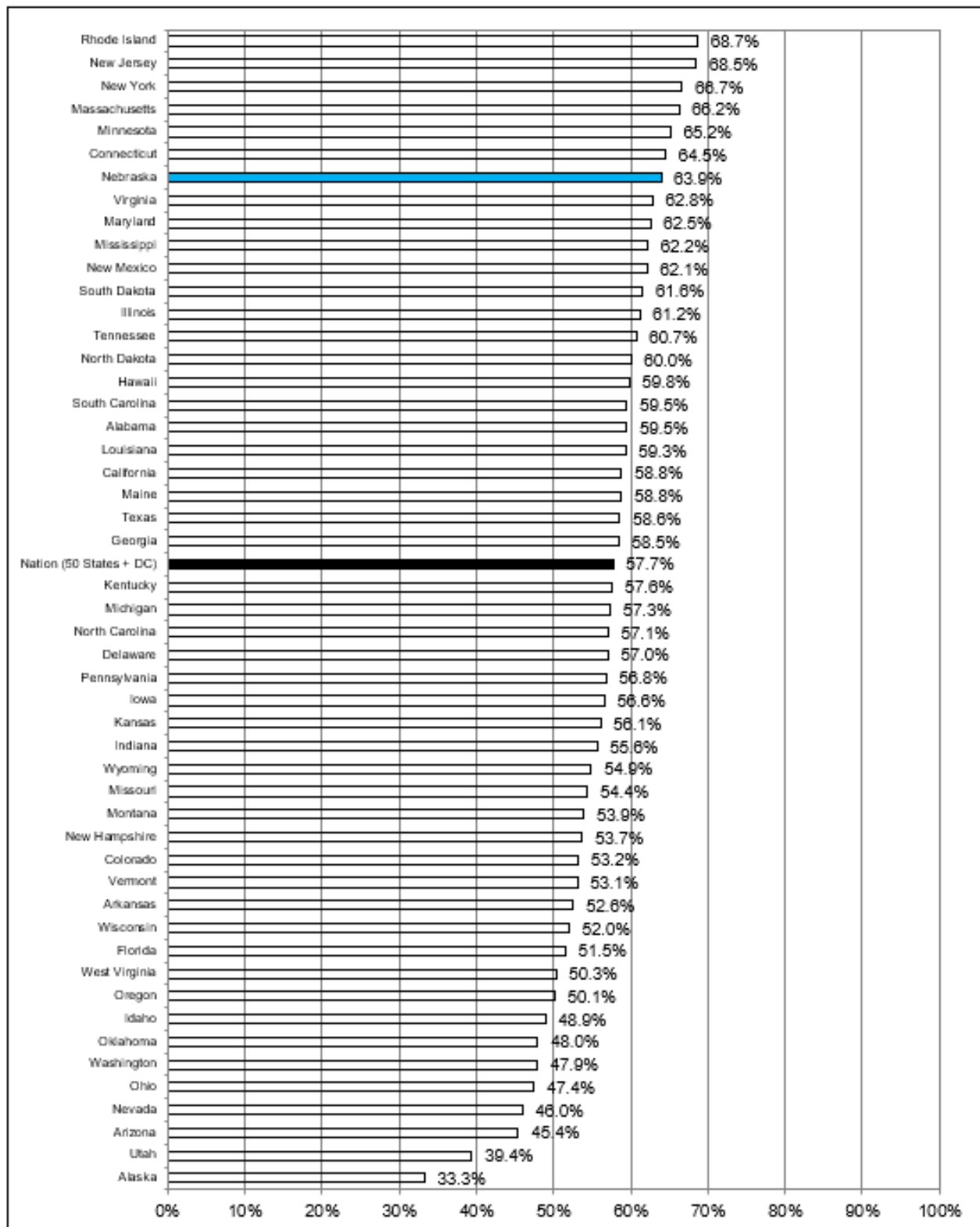
Source: CCPE, 2026 Nebraska Higher Education Progress Report, page 49.

State-by-State College Continuation Rates

The most recent national study of college continuation rates includes students who attended postsecondary institutions in the United States as first-time freshmen in the 2024 fall term after graduating from high school during the 2023-2024 school year. National high school graduation data for the 2023-2024 school year has not yet been released by the National Center for Education Statistics. In place of this information, projections of 2023-2024 high school graduates were used to calculate fall 2024 college continuation rates by state.

- Nebraska's fall 2024 estimated college continuation rate of 63.9% was the 7th highest in the nation and 6.2 percentage points above the national rate.

**College Continuation Rates for High School Graduates Who Attended
Postsecondary Institutions in the United States
in the Fall Term Following High School Graduation: Fall 2024**



2024-25

Expenditures by Functional Category

Nebraska public institutions and their Commission-established peers.

Definitions of categories:

Instruction:

Includes activities carried out for the express purpose of eliciting some measures of educational change in a learner. Items in this category would be: degree-related instruction, vocational/technical degree-related instruction, remedial instruction, and non-degree general studies.

Research:

Includes activities intended to produce research outcomes including creation, organization and application of knowledge. Some items in this category would be: research centers and institutes, project research, and individual research.

Public Service:

Includes programs established to make available to the public the various unique resources and capabilities of the institution to respond to a community need or solve a community problem. Some items included would be: direct patient care, health care supportive services, cooperative extension, public broadcasting, and community services.

Academic Support:

Includes activities carried out in direct support of one or more of three primary programs: instruction, research and public service. Some items included would be: library services, museums and galleries, educational media services, computing services, academic administration, course and curriculum development, and academic personnel development.

Student Services:

Includes activities carried out with the objective of contributing to the emotional and physical well-being of students, as well as intellectual, cultural, and social development outside of formal instruction. Some items included would be: student services administration, social and cultural development, counseling and career guidance, financial aid administration, intercollegiate athletics, and student health services.

Institutional Administration Support:

Includes activities carried out to provide for both the day-to-day functioning and long-range viability of the institution. Some items included would be: executive management, financial management, administrative computing, public relations and development, student recruitment, admissions, and student records.

Physical Plant Operations (O&M):

Includes activities related to maintaining existing grounds and facilities, providing utility services and planning and designing future plant expansions and modifications. Some items included would be: physical plant administration, building maintenance, custodial services, utilities, landscape and ground maintenance, major repairs, and renovations. **The amounts are reported as informational only as these costs have already been allocated to the functions listed above.**

Nebraska College of Technical Agriculture 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
199	NE-Nebraska College of Technical Agriculture	\$2,573,055	\$19,980	\$29,572	\$1,726,322	\$983,264	\$87,259	\$1,700,874
	Per FTE	\$12,930	\$100	\$149	\$8,675	\$4,941	\$438	\$8,547
1,361	IA-Iowa Lakes Community College	\$14,000,506	\$0	\$2,277,311	\$311,770	\$4,431,753	\$18,966,571	\$2,949,243
	Per FTE	\$10,287	\$0	\$1,673	\$229	\$3,256	\$13,936	\$2,167
2,169	SD-Lake Area Technical College	\$23,766,872	\$0	\$0	\$1,950,349	\$2,819,345	\$4,696,980	\$4,063,130
	Per FTE	\$10,958	\$0	\$0	\$899	\$1,300	\$2,166	\$1,873
1,136	SD-Mitchell Technical College	\$10,824,525	\$0	\$0	\$2,222,832	\$1,358,817	\$6,381,100	\$1,724,023
	Per FTE	\$9,529	\$0	\$0	\$1,957	\$1,196	\$5,617	\$1,518
1,556	MN-Northland Community and Technical College	\$16,450,000	\$1,473,000	\$456,000	\$5,027,000	\$5,849,000	\$4,471,000	\$3,366,000
	Per FTE	\$10,572	\$947	\$293	\$3,231	\$3,759	\$2,873	\$2,163
445	OH-Ohio State University Agricultural Technical Institute	\$5,872,667	\$1,028,638	\$495,498	\$2,361,483	\$1,110,935	\$2,335,028	\$918,027
	Per FTE	\$13,197	\$2,312	\$1,113	\$5,307	\$2,496	\$5,247	\$2,063
1,955	MN-South Central College	\$20,750,000	\$0	\$78,000	\$5,150,000	\$7,305,000	\$6,693,000	\$2,334,000
	Per FTE	\$10,614	\$0	\$40	\$2,634	\$3,737	\$3,424	\$1,194
2,632	MO-State Technical College of Missouri	\$20,205,946	\$0	\$0	\$2,042,582	\$3,261,808	\$7,519,546	\$4,594,746
	Per FTE	\$7,677	\$0	\$0	\$776	\$1,239	\$2,857	\$1,746
2,038	NY-SUNY College of Agriculture and Technology at Cobleskill	\$26,056,344	\$484,096	\$853,729	\$12,973,956	\$8,304,424	\$15,724,321	\$8,586,057
	Per FTE	\$12,785	\$238	\$419	\$6,366	\$4,075	\$7,716	\$4,213
3,662	NY-SUNY College of Technology at Alfred	\$49,796,060	\$43,516	\$218,156	\$4,460,500	\$10,544,603	\$15,581,786	\$10,991,043
	Per FTE	\$13,598	\$12	\$60	\$1,218	\$2,879	\$4,255	\$3,001
1,869	NY-SUNY Morrisville	\$35,469,540	\$68,440	\$2,343,765	\$11,082,071	\$9,474,926	\$11,124,998	\$11,103,097
	Per FTE	\$18,978	\$37	\$1,254	\$5,929	\$5,070	\$5,952	\$5,941
1,912	Peer Median Per FTE	\$10,786	\$238	\$419	\$2,296	\$3,068	\$4,751	\$2,113

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska at Kearney 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
4,865	NE-University of Nebraska at Kearney	\$56,263,658	\$3,333,585	\$2,601,359	\$12,315,226	\$8,004,085	\$14,595,808	\$15,872,703
	Per FTE	\$11,565	\$685	\$535	\$2,531	\$1,645	\$3,000	\$3,263
5,772	IL-Eastern Illinois University	\$72,907,175	\$951,921	\$11,434,378	\$15,395,096	\$24,154,061	\$10,558,559	\$12,916,731
	Per FTE	\$12,631	\$165	\$1,981	\$2,667	\$4,185	\$1,829	\$2,238
3,857	KS-Emporia State University	\$36,822,292	\$839,634	\$3,884,186	\$17,962,357	\$9,308,855	\$14,291,850	\$12,480,070
	Per FTE	\$9,547	\$218	\$1,007	\$4,657	\$2,413	\$3,705	\$3,236
3,868	MN-Minnesota State University Moorhead	\$38,307,000	\$98,000	\$596,000	\$16,012,000	\$17,811,000	\$13,195,000	\$8,550,000
	Per FTE	\$9,904	\$25	\$154	\$4,140	\$4,605	\$3,411	\$2,210
6,956	MO-Northwest Missouri State University	\$52,005,723	\$419,421	\$2,328,282	\$4,893,513	\$18,104,652	\$13,766,952	\$2,352,344
	Per FTE	\$7,476	\$60	\$335	\$703	\$2,603	\$1,979	\$338
5,193	KS-Pittsburg State University	\$49,633,361	\$1,721,531	\$8,262,057	\$16,161,424	\$17,601,222	\$11,943,743	\$11,582,986
	Per FTE	\$9,558	\$332	\$1,591	\$3,112	\$3,389	\$2,300	\$2,230
4,565	PA-Shippensburg University of Pennsylvania	\$54,282,991	\$615,516	\$24,388,981	\$16,657,677	\$19,297,218	\$14,874,980	\$9,725,489
	Per FTE	\$11,891	\$135	\$5,343	\$3,649	\$4,227	\$3,258	\$2,130
9,228	MO-University of Central Missouri	\$100,514,309	\$1,479,281	\$10,714,947	\$9,714,411	\$34,001,807	\$23,518,992	\$20,257,787
	Per FTE	\$10,892	\$160	\$1,161	\$1,053	\$3,685	\$2,549	\$2,195
10,786	NC-Western Carolina University	\$104,411,060	\$3,243,815	\$11,182,115	\$24,868,546	\$16,806,393	\$40,603,498	\$9,560,762
	Per FTE	\$9,680	\$301	\$1,037	\$2,306	\$1,558	\$3,764	\$886
5,285	IL-Western Illinois University	\$75,512,583	\$4,618,624	\$17,095,193	\$17,481,461	\$23,312,714	\$17,128,909	\$16,012,731
	Per FTE	\$14,288	\$874	\$3,235	\$3,308	\$4,411	\$3,241	\$3,030
5,544	MN-Winona State University	\$62,558,000	\$237,000	\$205,000	\$17,471,000	\$17,465,000	\$19,718,000	\$9,014,000
	Per FTE	\$11,284	\$43	\$37	\$3,151	\$3,150	\$3,557	\$1,626
5,415	Peer Median Per FTE	\$10,398	\$163	\$1,099	\$3,132	\$3,537	\$3,250	\$2,203

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska-Lincoln 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
21,596	NE-University of Nebraska-Lincoln	\$275,197,739	\$299,912,464	\$119,501,542	\$81,602,277	\$17,678,564	\$70,463,205	\$78,529,876
	Per FTE	\$12,743	\$13,887	\$5,534	\$3,779	\$819	\$3,263	\$3,636
29,505	CO-Colorado State University-Fort Collins	\$488,998,922	\$383,173,597	\$280,432,525	\$151,291,115	\$50,226,096	\$101,158,684	\$107,861,823
	Per FTE	\$16,573	\$12,987	\$9,505	\$5,128	\$1,702	\$3,429	\$3,656
28,855	IA-Iowa State University	\$402,034,050	\$262,639,326	\$131,803,279	\$220,610,948	\$58,941,387	\$59,634,572	\$96,028,514
	Per FTE	\$13,933	\$9,102	\$4,568	\$7,646	\$2,043	\$2,067	\$3,328
38,056	LA-Louisiana State University and Agricultural & Mechanical C	\$406,050,108	\$354,068,559	\$103,192,769	\$151,005,974	\$57,867,142	\$105,974,743	\$163,007,560
	Per FTE	\$10,670	\$9,304	\$2,712	\$3,968	\$1,521	\$2,785	\$4,283
37,706	TN-The University of Tennessee-Knoxville	\$472,633,942	\$369,459,923	\$203,662,287	\$211,447,251	\$104,004,502	\$126,959,409	\$129,346,263
	Per FTE	\$12,535	\$9,798	\$5,401	\$5,608	\$2,758	\$3,367	\$3,430
29,988	IA-University of Iowa	\$474,822,000	\$553,546,000	\$149,895,000	\$233,144,000	\$56,880,000	\$92,734,000	\$276,512,000
	Per FTE	\$15,834	\$18,459	\$4,998	\$7,775	\$1,897	\$3,092	\$9,221
26,510	KS-University of Kansas	\$613,757,647	\$525,966,793	\$84,942,863	\$106,058,043	\$61,831,943	\$134,447,504	\$95,886,490
	Per FTE	\$23,152	\$19,840	\$3,204	\$4,001	\$2,332	\$5,072	\$3,617
32,176	KY-University of Kentucky	\$427,370,395	\$463,149,716	\$996,286,619	\$185,859,428	\$66,178,712	\$89,106,898	\$128,150,550
	Per FTE	\$13,282	\$14,394	\$30,964	\$5,776	\$2,057	\$2,769	\$3,983
28,592	MO-University of Missouri-Columbia	\$371,242,743	\$430,607,611	\$156,552,741	\$120,156,439	\$75,665,913	\$103,847,013	\$41,977,501
	Per FTE	\$12,984	\$15,060	\$5,475	\$4,202	\$2,646	\$3,632	\$1,468
27,522	OK-University of Oklahoma-Norman Campus	\$374,699,000	\$166,230,000	\$122,254,000	\$113,053,000	\$60,408,000	\$38,929,000	\$16,474,000
	Per FTE	\$13,615	\$6,040	\$4,442	\$4,108	\$2,195	\$1,414	\$599
24,458	WA-Washington State University	\$309,461,604	\$292,174,296	\$29,842,566	\$123,986,656	\$38,031,759	\$157,608,854	\$44,515,660
	Per FTE	\$12,653	\$11,946	\$1,220	\$5,069	\$1,555	\$6,444	\$1,820
29,180	Peer Median Per FTE	\$13,449	\$12,467	\$4,783	\$5,099	\$2,050	\$3,230	\$3,524

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska Medical Center 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,880	NE-University of Nebraska Medical Center	\$223,380,865	\$184,643,827	\$15,752,068	\$160,951,804	\$2,384,715	\$48,482,459	\$31,726,774
	Per FTE	\$57,572	\$47,589	\$4,060	\$41,482	\$615	\$12,495	\$8,177
3,339	SC-Medical University of South Carolina	\$212,475,241	\$295,350,597	\$197,071,161	\$86,964,106	\$13,664,733	\$69,609,390	\$34,656,203
	Per FTE	\$63,634	\$88,455	\$59,021	\$26,045	\$4,092	\$20,847	\$10,379
61,324	OH-Ohio State University-Main Campus	\$1,548,848,786	\$804,604,558	\$229,278,219	\$395,123,106	\$141,975,718	\$332,706,005	\$152,871,180
	Per FTE	\$25,257	\$13,121	\$3,739	\$6,443	\$2,315	\$5,425	\$2,493
37,706	TN-The University of Tennessee-Knoxville	\$472,633,942	\$369,459,923	\$203,662,287	\$211,447,251	\$104,004,502	\$126,959,409	\$129,346,263
	Per FTE	\$12,535	\$9,798	\$5,401	\$5,608	\$2,758	\$3,367	\$3,430
51,066	AZ-University of Arizona	\$767,552,000	\$703,420,000	\$149,232,000	\$389,633,000	\$99,837,000	\$280,339,000	\$127,126,000
	Per FTE	\$15,031	\$13,775	\$2,922	\$7,630	\$1,955	\$5,490	\$2,489
30,588	CT-University of Connecticut	\$740,533,862	\$278,253,358	\$115,519,526	\$216,613,380	\$66,098,776	\$161,275,737	\$213,647,384
	Per FTE	\$24,210	\$9,097	\$3,777	\$7,082	\$2,161	\$5,273	\$6,985
29,988	IA-University of Iowa	\$474,822,000	\$553,546,000	\$149,895,000	\$233,144,000	\$56,880,000	\$92,734,000	\$276,512,000
	Per FTE	\$15,834	\$18,459	\$4,998	\$7,775	\$1,897	\$3,092	\$9,221
26,510	KS-University of Kansas	\$613,757,647	\$525,966,793	\$84,942,863	\$106,058,043	\$61,831,943	\$134,447,504	\$95,886,490
	Per FTE	\$23,152	\$19,840	\$3,204	\$4,001	\$2,332	\$5,072	\$3,617
32,176	KY-University of Kentucky	\$427,370,395	\$463,149,716	\$996,286,619	\$185,859,428	\$66,178,712	\$89,106,898	\$128,150,550
	Per FTE	\$13,282	\$14,394	\$30,964	\$5,776	\$2,057	\$2,769	\$3,983
34,699	UT-University of Utah	\$554,073,000	\$586,177,000	\$856,593,000	\$327,380,000	\$119,069,000	\$516,575,000	\$130,467,000
	Per FTE	\$15,968	\$16,893	\$24,686	\$9,435	\$3,431	\$14,887	\$3,760
26,592	VA-Virginia Commonwealth University	\$446,924,247	\$389,845,495	\$13,369,811	\$147,856,676	\$32,815,894	\$129,894,316	\$97,140,679
	Per FTE	\$16,807	\$14,660	\$503	\$5,560	\$1,234	\$4,885	\$3,653
31,382	Peer Median Per FTE	\$16,388	\$14,527	\$4,388	\$6,763	\$2,238	\$5,173	\$3,707

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska at Omaha 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
12,778	NE-University of Nebraska at Omaha	\$126,545,132	\$26,796,534	\$11,413,132	\$27,282,182	\$16,121,194	\$24,269,054	\$21,003,160
	Per FTE	\$9,903	\$2,097	\$893	\$2,135	\$1,262	\$1,899	\$1,644
12,794	OH-Cleveland State University	\$141,140,710	\$28,724,662	\$7,935,603	\$38,953,762	\$23,282,905	\$43,254,228	\$20,843,911
	Per FTE	\$11,032	\$2,245	\$620	\$3,045	\$1,820	\$3,381	\$1,629
10,701	MI-Eastern Michigan University	\$99,236,502	\$6,327,886	\$15,797,924	\$36,542,388	\$18,346,867	\$50,522,997	\$27,912,261
	Per FTE	\$9,274	\$591	\$1,476	\$3,415	\$1,715	\$4,721	\$2,608
12,248	KY-Northern Kentucky University	\$119,852,000	\$3,125,000	\$17,462,000	\$32,963,000	\$32,317,000	\$31,985,000	\$18,515,000
	Per FTE	\$9,785	\$255	\$1,426	\$2,691	\$2,639	\$2,611	\$1,512
10,721	TN-The University of Tennessee-Chattanooga	\$118,691,935	\$12,108,729	\$7,399,195	\$29,197,189	\$46,541,317	\$24,248,904	\$26,491,565
	Per FTE	\$11,071	\$1,129	\$690	\$2,723	\$4,341	\$2,262	\$2,471
9,984	OK-University of Central Oklahoma	\$110,215,840	\$6,923,020	\$4,317,195	\$13,931,267	\$27,473,812	\$24,857,076	\$21,781,433
	Per FTE	\$11,039	\$693	\$432	\$1,395	\$2,752	\$2,490	\$2,182
9,556	CO-University of Colorado Colorado Springs	\$111,063,632	\$10,097,328	\$3,860,975	\$38,979,510	\$32,026,470	\$32,364,105	\$20,356,257
	Per FTE	\$11,622	\$1,057	\$404	\$4,079	\$3,351	\$3,387	\$2,130
7,696	MO-University of Missouri-St Louis	\$81,899,081	\$18,112,410	\$70,873,116	\$27,281,295	\$22,344,987	\$29,639,417	\$15,335,768
	Per FTE	\$10,642	\$2,353	\$9,209	\$3,545	\$2,903	\$3,851	\$1,993
15,999	NC-University of North Carolina at Greensboro	\$161,040,977	\$31,543,538	\$14,404,839	\$43,089,215	\$30,188,336	\$57,303,099	\$43,792,835
	Per FTE	\$10,066	\$1,972	\$900	\$2,693	\$1,887	\$3,582	\$2,737
14,908	FL-University of North Florida	\$131,732,073	\$21,053,421	\$1,002,318	\$61,910,711	\$26,380,107	\$42,567,802	\$19,461,879
	Per FTE	\$8,836	\$1,412	\$67	\$4,153	\$1,770	\$2,855	\$1,305
11,703	KS-Wichita State University	\$114,402,318	\$369,894,507	\$35,326,799	\$47,708,147	\$54,075,680	\$33,132,203	\$23,660,491
	Per FTE	\$9,775	\$31,607	\$3,019	\$4,077	\$4,621	\$2,831	\$2,022
11,212	Peer Median Per FTE	\$10,354	\$1,271	\$795	\$3,230	\$2,696	\$3,118	\$2,076

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Chadron State College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,719	NE-Chadron State College	\$13,851,332	\$58,486	\$396,895	\$4,795,704	\$11,484,164	\$5,836,925	\$15,105,297
	Per FTE	\$8,058	\$34	\$231	\$2,790	\$6,681	\$3,396	\$8,787
2,230	SD-Black Hills State University	\$17,047,805	\$3,617,731	\$1,011,780	\$5,401,386	\$9,171,540	\$7,706,406	\$6,957,416
	Per FTE	\$7,645	\$1,622	\$454	\$2,422	\$4,113	\$3,456	\$3,120
2,307	OR-Eastern Oregon University	\$17,489,808	\$7,377	\$7,840,259	\$18,828,834	\$4,577,587	\$10,154,684	\$4,038,232
	Per FTE	\$7,581	\$3	\$3,398	\$8,162	\$1,984	\$4,402	\$1,750
2,216	ND-Minot State University	\$21,041,481	\$329,122	\$8,049,299	\$3,820,184	\$12,178,365	\$3,846,762	\$6,441,765
	Per FTE	\$9,495	\$149	\$3,632	\$1,724	\$5,496	\$1,736	\$2,907
1,896	SD-Northern State University	\$17,954,959	\$249,784	\$7,298,210	\$4,828,907	\$9,549,832	\$6,172,816	\$5,869,766
	Per FTE	\$9,470	\$132	\$3,849	\$2,547	\$5,037	\$3,256	\$3,096
6,956	MO-Northwest Missouri State University	\$52,005,723	\$419,421	\$2,328,282	\$4,893,513	\$18,104,652	\$13,766,952	\$2,352,344
	Per FTE	\$7,476	\$60	\$335	\$703	\$2,603	\$1,979	\$338
1,674	OK-Northwestern Oklahoma State University	\$13,947,941	\$101,283	\$0	\$1,249,653	\$5,574,256	\$1,903,039	\$2,770,804
	Per FTE	\$8,332	\$61	\$0	\$747	\$3,330	\$1,137	\$1,655
1,172	NE-Peru State College	\$7,491,070	\$4,145	\$1,391	\$3,508,548	\$8,567,914	\$5,868,439	\$10,517,489
	Per FTE	\$6,392	\$4	\$1	\$2,994	\$7,311	\$5,007	\$8,974
2,834	MO-Truman State University	\$45,998,136	\$690,597	\$2,881,289	\$8,028,924	\$13,498,231	\$7,895,576	\$7,821,572
	Per FTE	\$16,231	\$244	\$1,017	\$2,833	\$4,763	\$2,786	\$2,760
3,596	NE-Wayne State College	\$26,364,959	\$142,089	\$300,249	\$6,450,414	\$19,404,615	\$8,253,460	\$10,494,675
	Per FTE	\$7,332	\$40	\$83	\$1,794	\$5,396	\$2,295	\$2,918
2,333	CO-Western Colorado University	\$35,708,460	\$1,822,816	\$14,392	\$4,741,390	\$10,611,677	\$10,271,424	\$4,342,565
	Per FTE	\$15,306	\$781	\$6	\$2,032	\$4,549	\$4,403	\$1,861
2,269	Peer Median Per FTE	\$7,989	\$97	\$454	\$2,227	\$4,656	\$3,021	\$2,834

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Peru State College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,172	NE-Peru State College	\$7,491,070	\$4,145	\$1,391	\$3,508,548	\$8,567,914	\$5,868,439	\$10,517,489
	Per FTE	\$6,392	\$4	\$1	\$2,994	\$7,311	\$5,007	\$8,974
2,230	SD-Black Hills State University	\$17,047,805	\$3,617,731	\$1,011,780	\$5,401,386	\$9,171,540	\$7,706,406	\$6,957,416
	Per FTE	\$7,645	\$1,622	\$454	\$2,422	\$4,113	\$3,456	\$3,120
1,719	NE-Chadron State College	\$13,851,332	\$58,486	\$396,895	\$4,795,704	\$11,484,164	\$5,836,925	\$15,105,297
	Per FTE	\$8,058	\$34	\$231	\$2,790	\$6,681	\$3,396	\$8,787
1,887	WV-Concord University	\$11,858,354	\$743,379	\$5,729,288	\$2,495,862	\$3,329,887	\$6,385,887	\$2,261,445
	Per FTE	\$6,284	\$394	\$3,036	\$1,323	\$1,765	\$3,384	\$1,198
2,307	OR-Eastern Oregon University	\$17,489,808	\$7,377	\$7,840,259	\$18,828,834	\$4,577,587	\$10,154,684	\$4,038,232
	Per FTE	\$7,581	\$3	\$3,398	\$8,162	\$1,984	\$4,402	\$1,750
2,793	WV-Fairmont State University	\$26,151,542	\$172,522	\$906,835	\$7,719,054	\$8,950,499	\$8,839,621	\$4,322,593
	Per FTE	\$9,363	\$62	\$325	\$2,764	\$3,205	\$3,165	\$1,548
2,216	ND-Minot State University	\$21,041,481	\$329,122	\$8,049,299	\$3,820,184	\$12,178,365	\$3,846,762	\$6,441,765
	Per FTE	\$9,495	\$149	\$3,632	\$1,724	\$5,496	\$1,736	\$2,907
1,674	OK-Northwestern Oklahoma State University	\$13,947,941	\$101,283	\$0	\$1,249,653	\$5,574,256	\$1,903,039	\$2,770,804
	Per FTE	\$8,332	\$61	\$0	\$747	\$3,330	\$1,137	\$1,655
1,296	ND-Valley City State University	\$18,083,551	\$300,402	\$119,212	\$2,296,171	\$3,495,374	\$4,641,224	\$3,443,769
	Per FTE	\$13,953	\$232	\$92	\$1,772	\$2,697	\$3,581	\$2,657
3,596	NE-Wayne State College	\$26,364,959	\$142,089	\$300,249	\$6,450,414	\$19,404,615	\$8,253,460	\$10,494,675
	Per FTE	\$7,332	\$40	\$83	\$1,794	\$5,396	\$2,295	\$2,918
2,001	WV-West Liberty University	\$14,499,628	\$1,031,640	\$0	\$2,148,874	\$2,120,561	\$6,978,107	\$2,199,008
	Per FTE	\$7,246	\$516	\$0	\$1,074	\$1,060	\$3,487	\$1,099
2,109	Peer Median Per FTE	\$7,852	\$106	\$390	\$1,783	\$3,268	\$3,390	\$2,204

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Wayne State College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,596	NE-Wayne State College	\$26,364,959	\$142,089	\$300,249	\$6,450,414	\$19,404,615	\$8,253,460	\$10,494,675
	Per FTE	\$7,332	\$40	\$83	\$1,794	\$5,396	\$2,295	\$2,918
2,230	SD-Black Hills State University	\$17,047,805	\$3,617,731	\$1,011,780	\$5,401,386	\$9,171,540	\$7,706,406	\$6,957,416
	Per FTE	\$7,645	\$1,622	\$454	\$2,422	\$4,113	\$3,456	\$3,120
1,719	NE-Chadron State College	\$13,851,332	\$58,486	\$396,895	\$4,795,704	\$11,484,164	\$5,836,925	\$15,105,297
	Per FTE	\$8,058	\$34	\$231	\$2,790	\$6,681	\$3,396	\$8,787
3,857	KS-Emporia State University	\$36,822,292	\$839,634	\$3,884,186	\$17,962,357	\$9,308,855	\$14,291,850	\$12,480,070
	Per FTE	\$9,547	\$218	\$1,007	\$4,657	\$2,413	\$3,705	\$3,236
2,216	ND-Minot State University	\$21,041,481	\$329,122	\$8,049,299	\$3,820,184	\$12,178,365	\$3,846,762	\$6,441,765
	Per FTE	\$9,495	\$149	\$3,632	\$1,724	\$5,496	\$1,736	\$2,907
1,896	SD-Northern State University	\$17,954,959	\$249,784	\$7,298,210	\$4,828,907	\$9,549,832	\$6,172,816	\$5,869,766
	Per FTE	\$9,470	\$132	\$3,849	\$2,547	\$5,037	\$3,256	\$3,096
6,956	MO-Northwest Missouri State University	\$52,005,723	\$419,421	\$2,328,282	\$4,893,513	\$18,104,652	\$13,766,952	\$2,352,344
	Per FTE	\$7,476	\$60	\$335	\$703	\$2,603	\$1,979	\$338
1,674	OK-Northwestern Oklahoma State University	\$13,947,941	\$101,283	\$0	\$1,249,653	\$5,574,256	\$1,903,039	\$2,770,804
	Per FTE	\$8,332	\$61	\$0	\$747	\$3,330	\$1,137	\$1,655
1,172	NE-Peru State College	\$7,491,070	\$4,145	\$1,391	\$3,508,548	\$8,567,914	\$5,868,439	\$10,517,489
	Per FTE	\$6,392	\$4	\$1	\$2,994	\$7,311	\$5,007	\$8,974
3,769	MN-Southwest Minnesota State University	\$27,446,000	\$0	\$1,759,000	\$7,174,000	\$15,708,000	\$10,865,000	\$6,156,000
	Per FTE	\$7,282	\$0	\$467	\$1,903	\$4,168	\$2,883	\$1,633
4,505	WI-University of Wisconsin-River Falls	\$40,521,816	\$2,504,985	\$2,087,745	\$14,701,909	\$20,493,690	\$11,039,230	\$8,799,934
	Per FTE	\$8,995	\$556	\$463	\$3,263	\$4,549	\$2,450	\$1,953
2,223	Peer Median Per FTE	\$8,195	\$132	\$463	\$2,485	\$4,359	\$3,070	\$3,002

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Central Community College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,695	NE-Central Community College	\$36,382,697	\$0	\$0	\$10,777,240	\$12,406,322	\$26,536,419	\$5,592,042
	Per FTE	\$9,846	\$0	\$0	\$2,917	\$3,358	\$7,182	\$1,513
3,676	KS-Barton County Community College	\$18,398,943	\$0	\$798,125	\$4,875,692	\$5,387,685	\$14,479,193	\$3,419,455
	Per FTE	\$5,005	\$0	\$217	\$1,326	\$1,466	\$3,939	\$930
5,378	AL-Coastal Alabama Community College	\$40,564,984	\$0	\$23,901	\$5,031,135	\$11,563,784	\$13,185,172	\$10,262,373
	Per FTE	\$7,543	\$0	\$4	\$936	\$2,150	\$2,452	\$1,908
3,458	KS-Hutchinson Community College	\$23,428,751	\$0	\$4,829,104	\$4,305,185	\$10,752,817	\$8,141,043	\$8,944,677
	Per FTE	\$6,775	\$0	\$1,397	\$1,245	\$3,110	\$2,354	\$2,587
2,352	IA-Indian Hills Community College	\$24,023,799	\$0	\$0	\$338,055	\$8,137,442	\$18,350,845	\$7,362,274
	Per FTE	\$10,214	\$0	\$0	\$144	\$3,460	\$7,802	\$3,130
3,711	IA-Iowa Central Community College	\$28,892,307	\$0	\$0	\$84,301	\$12,499,412	\$18,269,878	\$9,641,158
	Per FTE	\$7,786	\$0	\$0	\$23	\$3,368	\$4,923	\$2,598
4,014	NY-Mohawk Valley Community College	\$32,986,617	\$0	\$1,341,897	\$5,925,929	\$7,801,260	\$8,831,279	\$8,302,709
	Per FTE	\$8,218	\$0	\$334	\$1,476	\$1,944	\$2,200	\$2,068
3,007	NE-Northeast Community College	\$30,862,367	\$0	\$0	\$11,376,837	\$8,097,116	\$17,349,352	\$4,465,800
	Per FTE	\$10,264	\$0	\$0	\$3,783	\$2,693	\$5,770	\$1,485
3,036	MS-Northeast Mississippi Community College	\$22,069,844	\$0	\$0	\$992,085	\$6,174,967	\$7,995,961	\$6,880,530
	Per FTE	\$7,269	\$0	\$0	\$327	\$2,034	\$2,634	\$2,266
6,832	NE-Southeast Community College Area	\$71,733,184	\$0	\$0	\$15,251,459	\$11,684,391	\$33,425,013	\$18,923,207
	Per FTE	\$10,500	\$0	\$0	\$2,232	\$1,710	\$4,892	\$2,770
3,289	IA-Western Iowa Tech Community College	\$24,572,963	\$236,075	\$9,273,240	\$5,360,657	\$4,992,486	\$14,600,745	\$12,273,921
	Per FTE	\$7,471	\$72	\$2,819	\$1,630	\$1,518	\$4,439	\$3,732
3,567	Peer Median Per FTE	\$7,665	\$72	\$334	\$1,286	\$2,092	\$4,189	\$2,427

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Metropolitan Community College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
10,167	NE-Metropolitan Community College Area	\$82,702,912	\$0	\$0	\$27,313,202	\$17,354,500	\$38,939,596	\$18,062,229
	Per FTE	\$8,134	\$0	\$0	\$2,686	\$1,707	\$3,830	\$1,777
7,844	KY-Bluegrass Community and Technical College	\$32,227,406	\$0	\$70,220	\$4,364,575	\$11,783,732	\$9,456,424	\$6,116,012
	Per FTE	\$4,109	\$0	\$9	\$556	\$1,502	\$1,206	\$780
5,250	VA-Brightpoint Community College	\$26,970,834	\$0	\$1,293,559	\$5,103,921	\$8,568,386	\$9,850,639	\$8,554,908
	Per FTE	\$5,137	\$0	\$246	\$972	\$1,632	\$1,876	\$1,630
8,728	AZ-Chandler-Gilbert Community College	\$33,923,244	\$0	\$8,035	\$14,730,224	\$9,788,546	\$13,292,021	\$7,341,495
	Per FTE	\$3,887	\$0	\$1	\$1,688	\$1,122	\$1,523	\$841
18,637	OH-Columbus State Community College	\$88,472,051	\$0	\$21,112,818	\$9,398,288	\$20,029,646	\$40,722,574	\$16,459,339
	Per FTE	\$4,747	\$0	\$1,133	\$504	\$1,075	\$2,185	\$883
14,363	IA-Des Moines Area Community College	\$99,680,169	\$0	\$0	\$15,814,743	\$20,488,239	\$37,776,078	\$29,453,331
	Per FTE	\$6,940	\$0	\$0	\$1,101	\$1,426	\$2,630	\$2,051
6,062	NY-Erie Community College	\$40,809,157	\$0	\$0	\$4,796,220	\$10,642,433	\$24,181,150	\$11,847,549
	Per FTE	\$6,732	\$0	\$0	\$791	\$1,756	\$3,989	\$1,954
4,618	IL-Illinois Central College	\$40,532,822	\$0	\$10,157,750	\$4,331,166	\$6,823,834	\$33,893,705	\$8,552,318
	Per FTE	\$8,777	\$0	\$2,200	\$938	\$1,478	\$7,339	\$1,852
6,721	KY-Jefferson Community and Technical College	\$28,113,850	\$0	\$60,601	\$5,735,483	\$9,599,020	\$9,172,409	\$5,951,302
	Per FTE	\$4,183	\$0	\$9	\$853	\$1,428	\$1,365	\$885
7,534	IL-Moraine Valley Community College	\$56,892,156	\$0	\$2,637,582	\$8,615,185	\$14,550,016	\$26,803,602	\$13,062,701
	Per FTE	\$7,551	\$0	\$350	\$1,144	\$1,931	\$3,558	\$1,734
16,351	UT-Salt Lake Community College	\$110,720,170	\$0	\$2,846,490	\$29,657,998	\$46,391,458	\$55,563,775	\$20,421,766
	Per FTE	\$6,771	\$0	\$174	\$1,814	\$2,837	\$3,398	\$1,249
7,689	Peer Median Per FTE	\$5,935	\$0	\$210	\$955	\$1,490	\$2,408	\$1,440

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Mid-Plains Community College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,261	NE-Mid-Plains Community College	\$13,140,421	\$0	\$0	\$4,311,416	\$3,256,510	\$6,910,813	\$3,556,768
	Per FTE	\$10,421	\$0	\$0	\$3,419	\$2,582	\$5,480	\$2,821
1,079	KS-Allen County Community College	\$3,690,866	\$0	\$0	\$675,849	\$3,526,806	\$3,624,884	\$997,893
	Per FTE	\$3,421	\$0	\$0	\$626	\$3,269	\$3,359	\$925
1,427	MI-Bay de Noc Community College	\$9,896,358	\$0	\$211,833	\$2,409,171	\$1,382,086	\$6,394,606	\$2,033,719
	Per FTE	\$6,935	\$0	\$148	\$1,688	\$969	\$4,481	\$1,425
1,011	KS-Cloud County Community College	\$11,222,944	\$0	\$0	\$730,236	\$2,573,441	\$3,499,816	\$984,402
	Per FTE	\$11,101	\$0	\$0	\$722	\$2,545	\$3,462	\$974
1,523	KS-Highland Community College	\$5,274,777	\$81,444	\$226,645	\$3,052,125	\$3,521,503	\$4,532,726	\$1,464,435
	Per FTE	\$3,463	\$53	\$149	\$2,004	\$2,312	\$2,976	\$962
1,361	IA-Iowa Lakes Community College	\$14,000,506	\$0	\$2,277,311	\$311,770	\$4,431,753	\$18,966,571	\$2,949,243
	Per FTE	\$10,287	\$0	\$1,673	\$229	\$3,256	\$13,936	\$2,167
1,192	IA-Marshalltown Community College	\$7,256,118	\$0	\$0	\$2,334,150	\$2,281,078	\$6,217,394	\$2,491,426
	Per FTE	\$6,087	\$0	\$0	\$1,958	\$1,914	\$5,216	\$2,090
1,333	AR-North Arkansas College	\$11,078,666	\$0	\$88,694	\$2,675,282	\$3,824,367	\$3,385,144	\$1,885,965
	Per FTE	\$8,311	\$0	\$67	\$2,007	\$2,869	\$2,539	\$1,415
1,043	IA-Southwestern Community College	\$13,031,251	\$0	\$0	\$235,719	\$1,874,750	\$6,023,899	\$2,684,885
	Per FTE	\$12,494	\$0	\$0	\$226	\$1,797	\$5,776	\$2,574
1,410	MI-Southwestern Michigan College	\$10,322,306	\$0	\$0	\$2,703,426	\$4,804,724	\$5,823,288	\$3,450,993
	Per FTE	\$7,321	\$0	\$0	\$1,917	\$3,408	\$4,130	\$2,448
1,005	NE-Western Nebraska Community College	\$11,979,621	\$0	\$0	\$4,738,049	\$4,744,540	\$10,993,761	\$2,266,791
	Per FTE	\$11,920	\$0	\$0	\$4,714	\$4,721	\$10,939	\$2,256
1,263	Peer Median Per FTE	\$7,816	\$53	\$149	\$1,803	\$2,707	\$4,306	\$1,758

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Northeast Community College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,007	NE-Northeast Community College	\$30,862,367	\$0	\$0	\$11,376,837	\$8,097,116	\$17,349,352	\$4,465,800
	Per FTE	\$10,264	\$0	\$0	\$3,783	\$2,693	\$5,770	\$1,485
2,201	WY-Casper College	\$19,487,687	\$0	\$533,872	\$5,359,270	\$5,242,654	\$8,398,626	\$6,699,221
	Per FTE	\$8,854	\$0	\$243	\$2,435	\$2,382	\$3,816	\$3,044
3,815	NC-Davidson-Davie Community College	\$20,313,412	\$0	\$0	\$4,270,294	\$6,276,376	\$8,854,780	\$4,930,843
	Per FTE	\$5,325	\$0	\$0	\$1,119	\$1,645	\$2,321	\$1,292
3,417	MN-Minnesota State Community and Technical College	\$30,031,000	\$517,000	\$354,000	\$5,278,000	\$10,770,000	\$10,913,000	\$4,081,000
	Per FTE	\$8,789	\$151	\$104	\$1,545	\$3,152	\$3,194	\$1,194
2,348	ND-North Dakota State College of Science	\$23,647,588	\$0	\$0	\$1,372,086	\$3,618,148	\$12,841,594	\$3,589,342
	Per FTE	\$10,071	\$0	\$0	\$584	\$1,541	\$5,469	\$1,529
2,822	WI-Northcentral Technical College	\$40,984,412	\$0	\$0	\$8,557,909	\$7,038,898	\$18,193,336	\$5,157,629
	Per FTE	\$14,523	\$0	\$0	\$3,033	\$2,494	\$6,447	\$1,828
2,290	MN-Ridgewater College	\$25,683,000	\$0	\$0	\$3,802,000	\$8,211,000	\$6,866,000	\$4,156,000
	Per FTE	\$11,215	\$0	\$0	\$1,660	\$3,586	\$2,998	\$1,815
3,390	MN-Rochester Community and Technical College	\$27,146,000	\$0	\$168,000	\$9,307,000	\$8,240,000	\$7,320,000	\$5,183,000
	Per FTE	\$8,008	\$0	\$50	\$2,745	\$2,431	\$2,159	\$1,529
4,716	ME-Southern Maine Community College	\$29,847,455	\$0	\$2,052,507	\$6,287,921	\$8,389,871	\$7,193,419	\$6,413,494
	Per FTE	\$6,329	\$0	\$435	\$1,333	\$1,779	\$1,525	\$1,360
3,088	NY-SUNY Broome Community College	\$25,185,964	\$0	\$0	\$7,129,081	\$7,577,942	\$13,779,379	\$6,350,865
	Per FTE	\$8,156	\$0	\$0	\$2,309	\$2,454	\$4,462	\$2,057
3,595	TN-Walters State Community College	\$30,419,208	\$0	\$569,927	\$7,702,463	\$11,564,046	\$6,852,509	\$7,757,838
	Per FTE	\$8,462	\$0	\$159	\$2,143	\$3,217	\$1,906	\$2,158
3,239	Peer Median Per FTE	\$8,626	\$151	\$159	\$1,902	\$2,443	\$3,096	\$1,672

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Southeast Community College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
6,832	NE-Southeast Community College Area	\$71,733,184	\$0	\$0	\$15,251,459	\$11,684,391	\$33,425,013	\$18,923,207
	Per FTE	\$10,500	\$0	\$0	\$2,232	\$1,710	\$4,892	\$2,770
8,728	AZ-Chandler-Gilbert Community College	\$33,923,244	\$0	\$8,035	\$14,730,224	\$9,788,546	\$13,292,021	\$7,341,495
	Per FTE	\$3,887	\$0	\$1	\$1,688	\$1,122	\$1,523	\$841
5,378	AL-Coastal Alabama Community College	\$40,564,984	\$0	\$23,901	\$5,031,135	\$11,563,784	\$13,185,172	\$10,262,373
	Per FTE	\$7,543	\$0	\$4	\$936	\$2,150	\$2,452	\$1,908
4,426	IA-Eastern Iowa Community College District	\$26,655,158	\$0	\$3,558,349	\$9,245,427	\$6,342,486	\$26,880,547	\$10,113,493
	Per FTE	\$6,022	\$0	\$804	\$2,089	\$1,433	\$6,073	\$2,285
6,062	NY-Erie Community College	\$40,809,157	\$0	\$0	\$4,796,220	\$10,642,433	\$24,181,150	\$11,847,549
	Per FTE	\$6,732	\$0	\$0	\$791	\$1,756	\$3,989	\$1,954
5,911	NC-Gaston College	\$26,491,451	\$0	\$0	\$7,205,093	\$5,263,727	\$10,974,909	\$5,642,432
	Per FTE	\$4,482	\$0	\$0	\$1,219	\$890	\$1,857	\$955
4,618	IL-Illinois Central College	\$40,532,822	\$0	\$10,157,750	\$4,331,166	\$6,823,834	\$33,893,705	\$8,552,318
	Per FTE	\$8,777	\$0	\$2,200	\$938	\$1,478	\$7,339	\$1,852
8,376	IL-Joliet Junior College	\$91,539,524	\$0	\$5,890,172	\$11,259,329	\$18,868,795	\$36,696,053	\$20,717,941
	Per FTE	\$10,929	\$0	\$703	\$1,344	\$2,253	\$4,381	\$2,473
7,751	IA-Kirkwood Community College	\$51,337,096	\$0	\$0	\$24,156,065	\$13,650,905	\$63,276,266	\$7,527,595
	Per FTE	\$6,623	\$0	\$0	\$3,117	\$1,761	\$8,164	\$971
6,166	MS-Northwest Mississippi Community College	\$30,321,717	\$0	\$0	\$1,292,559	\$10,052,628	\$6,372,837	\$12,779,199
	Per FTE	\$4,918	\$0	\$0	\$210	\$1,630	\$1,034	\$2,073
4,095	OH-Owens Community College	\$36,320,711	\$384,483	\$2,552,414	\$3,364,225	\$9,424,602	\$13,526,872	\$3,403,733
	Per FTE	\$8,870	\$94	\$623	\$822	\$2,301	\$3,303	\$831
5,987	Peer Median Per FTE	\$6,678	\$94	\$663	\$1,079	\$1,693	\$3,646	\$1,880

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Western Nebraska Community College 2024-25 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,005	NE-Western Nebraska Community College	\$11,979,621	\$0	\$0	\$4,738,049	\$4,744,540	\$10,993,761	\$2,266,791
	Per FTE	\$11,920	\$0	\$0	\$4,714	\$4,721	\$10,939	\$2,256
1,427	MI-Bay de Noc Community College	\$9,896,358	\$0	\$211,833	\$2,409,171	\$1,382,086	\$6,394,606	\$2,033,719
	Per FTE	\$6,935	\$0	\$148	\$1,688	\$969	\$4,481	\$1,425
1,053	KS-Coffeyville Community College	\$5,130,381	\$0	\$0	\$2,246,295	\$4,535,916	\$4,897,603	\$3,360,086
	Per FTE	\$4,872	\$0	\$0	\$2,133	\$4,308	\$4,651	\$3,191
1,192	IA-Marshalltown Community College	\$7,256,118	\$0	\$0	\$2,334,150	\$2,281,078	\$6,217,394	\$2,491,426
	Per FTE	\$6,087	\$0	\$0	\$1,958	\$1,914	\$5,216	\$2,090
1,261	NE-Mid-Plains Community College	\$13,140,421	\$0	\$0	\$4,311,416	\$3,256,510	\$6,910,813	\$3,556,768
	Per FTE	\$10,421	\$0	\$0	\$3,419	\$2,582	\$5,480	\$2,821
1,092	KS-Neosho County Community College	\$5,856,172	\$0	\$3,546	\$1,107,165	\$4,880,910	\$5,012,965	\$1,454,409
	Per FTE	\$5,363	\$0	\$3	\$1,014	\$4,470	\$4,591	\$1,332
1,223	IA-Northwest Iowa Community College	\$8,381,072	\$0	\$1,882,966	\$2,467,328	\$1,726,237	\$3,012,664	\$4,475,033
	Per FTE	\$6,853	\$0	\$1,540	\$2,017	\$1,411	\$2,463	\$3,659
954	KS-Pratt Community College	\$5,280,055	\$0	\$0	\$872,140	\$3,552,491	\$4,287,205	\$1,884,134
	Per FTE	\$5,535	\$0	\$0	\$914	\$3,724	\$4,494	\$1,975
1,043	IA-Southwestern Community College	\$13,031,251	\$0	\$0	\$235,719	\$1,874,750	\$6,023,899	\$2,684,885
	Per FTE	\$12,494	\$0	\$0	\$226	\$1,797	\$5,776	\$2,574
1,163	OR-Southwestern Oregon Community College	\$8,238,516	\$0	\$2,335,763	\$1,391,383	\$5,020,239	\$5,601,330	\$1,605,517
	Per FTE	\$7,084	\$0	\$2,008	\$1,196	\$4,317	\$4,816	\$1,380
811	ND-Williston State College	\$7,886,592	\$0	\$0	\$509,718	\$2,729,687	\$2,962,102	\$1,445,313
	Per FTE	\$9,725	\$0	\$0	\$629	\$3,366	\$3,652	\$1,782
1,128	Peer Median Per FTE	\$6,894	\$0	\$844	\$1,442	\$2,974	\$4,621	\$2,033

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Nebraska College of Technical Agriculture 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Nebraska College of Technical Agriculture	199	\$5,807,043	\$29,181	\$8,038,621	\$40,395
IA-Iowa Lakes Community College	1,361	\$40,614,128	\$29,841	\$50,474,043	\$37,086
SD-Lake Area Technical College	2,169	\$33,233,546	\$15,322	\$36,866,293	\$16,997
SD-Mitchell Technical College	1,136	\$20,787,274	\$18,299	\$25,315,701	\$22,285
MN-Northland Community and Technical College	1,556	\$35,139,000	\$22,583	\$36,486,000	\$23,449
OH-Ohio State University Agricultural Technical Institute	445	\$13,951,160	\$31,351	\$13,951,160	\$31,351
MN-South Central College	1,955	\$42,828,000	\$21,907	\$43,970,000	\$22,491
MO-State Technical College of Missouri	2,632	\$45,229,629	\$17,185	\$64,990,343	\$24,692
NY-SUNY College of Agriculture and Technology at Cobleskill	2,038	\$67,430,642	\$33,087	\$85,228,903	\$41,820
NY-SUNY College of Technology at Alfred	3,662	\$87,560,639	\$23,911	\$112,340,894	\$30,677
NY-SUNY Morrisville	1,869	\$75,378,487	\$40,331	\$86,653,854	\$46,364
Peer Median	1,912	\$41,721,064	\$23,247	\$47,222,022	\$27,685

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska at Kearney 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-University of Nebraska at Kearney	4,865	\$99,605,709	\$20,474	\$132,365,784	\$27,208
IL-Eastern Illinois University	5,772	\$148,697,907	\$25,762	\$197,485,725	\$34,214
KS-Emporia State University	3,857	\$87,128,402	\$22,590	\$103,182,790	\$26,752
MN-Minnesota State University Moorhead	3,868	\$88,532,000	\$22,888	\$102,739,000	\$26,561
MO-Northwest Missouri State University	6,956	\$93,407,846	\$13,428	\$126,943,627	\$18,250
KS-Pittsburg State University	5,193	\$112,892,344	\$21,739	\$133,660,301	\$25,739
PA-Shippensburg University of Pennsylvania	4,565	\$130,238,696	\$28,530	\$151,125,296	\$33,105
MO-University of Central Missouri	9,228	\$194,165,713	\$21,041	\$250,215,060	\$27,115
NC-Western Carolina University	10,786	\$216,581,849	\$20,080	\$314,180,502	\$29,129
IL-Western Illinois University	5,285	\$159,655,955	\$30,209	\$196,447,423	\$37,171
MN-Winona State University	5,544	\$121,228,000	\$21,867	\$151,479,000	\$27,323
Peer Median	5,415	\$125,733,348	\$22,229	\$151,302,148	\$27,219

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska-Lincoln 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-University of Nebraska-Lincoln	21,596	\$877,680,182	\$40,641	\$1,310,886,203	\$60,700
CO-Colorado State University-Fort Collins	29,505	\$1,497,334,416	\$50,748	\$1,729,036,178	\$58,601
IA-Iowa State University	28,855	\$1,151,177,225	\$39,895	\$1,503,126,438	\$52,092
LA-Louisiana State University and Agricultural & Mechanical College	38,056	\$1,217,790,192	\$32,000	\$1,542,183,413	\$40,524
TN-The University of Tennessee-Knoxville	37,706	\$1,516,661,525	\$40,223	\$1,962,051,896	\$52,036
IA-University of Iowa	29,988	\$1,601,152,000	\$53,393	\$5,678,791,000	\$189,369
KS-University of Kansas	26,510	\$1,564,456,731	\$59,014	\$1,821,200,831	\$68,699
KY-University of Kentucky	32,176	\$2,239,735,137	\$69,609	\$6,953,093,372	\$216,096
MO-University of Missouri-Columbia	28,592	\$1,305,171,460	\$45,648	\$3,912,748,096	\$136,848
OK-University of Oklahoma-Norman Campus	27,522	\$901,596,000	\$32,759	\$1,273,935,000	\$46,288
WA-Washington State University	24,458	\$1,046,562,864	\$42,790	\$1,381,709,844	\$56,493
Peer Median	29,180	\$1,401,252,938	\$44,219	\$1,775,118,505	\$57,547

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska at Omaha 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-University of Nebraska at Omaha	12,778	\$236,693,022	\$18,523	\$325,489,003	\$25,473
OH-Cleveland State University	12,794	\$291,194,637	\$22,760	\$337,601,117	\$26,387
MI-Eastern Michigan University	10,701	\$241,907,149	\$22,606	\$402,487,573	\$37,612
KY-Northern Kentucky University	12,248	\$245,314,000	\$20,029	\$259,118,000	\$21,156
TN-The University of Tennessee-Chattanooga	10,721	\$244,729,483	\$22,827	\$267,791,876	\$24,978
OK-University of Central Oklahoma	9,984	\$207,186,052	\$20,752	\$232,288,259	\$23,266
CO-University of Colorado Colorado Springs	9,556	\$234,906,419	\$24,582	\$286,408,889	\$29,972
MO-University of Missouri-St Louis	7,696	\$260,506,306	\$33,850	\$275,188,409	\$35,757
NC-University of North Carolina at Greensboro	15,999	\$370,089,128	\$23,132	\$502,497,475	\$31,408
FL-University of North Florida	14,908	\$341,817,393	\$22,928	\$428,728,102	\$28,758
KS-Wichita State University	11,703	\$664,997,811	\$56,823	\$682,176,626	\$58,291
Peer Median	11,212	\$252,910,153	\$22,878	\$312,005,003	\$29,365

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Chadron State College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Chadron State College	1,719	\$37,752,220	\$21,962	\$46,408,556	\$26,997
SD-Black Hills State University	2,230	\$47,323,989	\$21,222	\$55,495,039	\$24,886
OR-Eastern Oregon University	2,307	\$64,740,492	\$28,063	\$80,683,500	\$34,973
ND-Minot State University	2,216	\$52,187,349	\$23,550	\$67,321,437	\$30,380
SD-Northern State University	1,896	\$48,209,925	\$25,427	\$56,883,297	\$30,002
MO-Northwest Missouri State University	6,956	\$93,407,846	\$13,428	\$126,943,627	\$18,250
OK-Northwestern Oklahoma State University	1,674	\$32,936,826	\$19,676	\$40,499,225	\$24,193
NE-Peru State College	1,172	\$26,977,844	\$23,019	\$29,975,988	\$25,577
MO-Truman State University	2,834	\$79,758,877	\$28,144	\$104,967,153	\$37,039
NE-Wayne State College	3,596	\$62,202,988	\$17,298	\$74,955,066	\$20,844
CO-Western Colorado University	2,333	\$63,859,527	\$27,372	\$82,848,763	\$35,512
Peer Median	2,269	\$57,195,169	\$23,285	\$71,138,252	\$27,790

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Peru State College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Peru State College	1,172	\$26,977,844	\$23,019	\$29,975,988	\$25,577
SD-Black Hills State University	2,230	\$47,323,989	\$21,222	\$55,495,039	\$24,886
NE-Chadron State College	1,719	\$37,752,220	\$21,962	\$46,408,556	\$26,997
WV-Concord University	1,887	\$32,375,419	\$17,157	\$49,594,780	\$26,282
OR-Eastern Oregon University	2,307	\$64,740,492	\$28,063	\$80,683,500	\$34,973
WV-Fairmont State University	2,793	\$58,287,647	\$20,869	\$72,615,412	\$25,999
ND-Minot State University	2,216	\$52,187,349	\$23,550	\$67,321,437	\$30,380
OK-Northwestern Oklahoma State University	1,674	\$32,936,826	\$19,676	\$40,499,225	\$24,193
ND-Valley City State University	1,296	\$30,019,234	\$23,163	\$34,111,425	\$26,321
NE-Wayne State College	3,596	\$62,202,988	\$17,298	\$74,955,066	\$20,844
WV-West Liberty University	2,001	\$28,264,543	\$14,125	\$47,135,702	\$23,556
Peer Median	2,109	\$42,538,105	\$21,046	\$52,544,910	\$26,141

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Wayne State College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Wayne State College	3,596	\$62,202,988	\$17,298	\$74,955,066	\$20,844
SD-Black Hills State University	2,230	\$47,323,989	\$21,222	\$55,495,039	\$24,886
NE-Chadron State College	1,719	\$37,752,220	\$21,962	\$46,408,556	\$26,997
KS-Emporia State University	3,857	\$87,128,402	\$22,590	\$103,182,790	\$26,752
ND-Minot State University	2,216	\$52,187,349	\$23,550	\$67,321,437	\$30,380
SD-Northern State University	1,896	\$48,209,925	\$25,427	\$56,883,297	\$30,002
MO-Northwest Missouri State University	6,956	\$93,407,846	\$13,428	\$126,943,627	\$18,250
OK-Northwestern Oklahoma State University	1,674	\$32,936,826	\$19,676	\$40,499,225	\$24,193
NE-Peru State College	1,172	\$26,977,844	\$23,019	\$29,975,988	\$25,577
MN-Southwest Minnesota State University	3,769	\$65,572,000	\$17,398	\$74,489,000	\$19,764
WI-University of Wisconsin-River Falls	4,505	\$94,138,946	\$20,897	\$115,262,370	\$25,585
Peer Median	2,223	\$50,198,637	\$21,592	\$62,102,367	\$25,581

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Central Community College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Central Community College	3,695	\$90,742,821	\$24,558	\$100,483,606	\$27,194
KS-Barton County Community College	3,676	\$46,969,782	\$12,777	\$50,608,418	\$13,767
AL-Coastal Alabama Community College	5,378	\$77,528,138	\$14,416	\$85,054,706	\$15,815
KS-Hutchinson Community College	3,458	\$61,799,097	\$17,871	\$70,034,983	\$20,253
IA-Indian Hills Community College	2,352	\$51,842,627	\$22,042	\$62,929,201	\$26,756
IA-Iowa Central Community College	3,711	\$64,169,640	\$17,292	\$88,791,530	\$23,927
NY-Mohawk Valley Community College	4,014	\$63,558,167	\$15,834	\$73,036,399	\$18,195
NE-Northeast Community College	3,007	\$70,394,470	\$23,410	\$76,205,109	\$25,343
MS-Northeast Mississippi Community College	3,036	\$42,454,862	\$13,984	\$56,690,281	\$18,673
NE-Southeast Community College Area	6,832	\$146,837,136	\$21,493	\$163,511,738	\$23,933
IA-Western Iowa Tech Community College	3,289	\$61,762,336	\$18,778	\$70,152,044	\$21,329
Peer Median	3,567	\$62,678,632	\$17,582	\$71,594,222	\$20,791

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Metropolitan Community College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Metropolitan Community College Area	10,167	\$185,025,237	\$18,199	\$185,517,545	\$18,247
KY-Bluegrass Community and Technical College	7,844	\$73,867,126	\$9,417	\$78,290,844	\$9,981
VA-Brightpoint Community College	5,250	\$60,759,004	\$11,573	\$63,194,317	\$12,037
AZ-Chandler-Gilbert Community College	8,728	\$79,244,977	\$9,079	\$83,029,227	\$9,513
OH-Columbus State Community College	18,637	\$182,286,927	\$9,781	\$210,823,602	\$11,312
IA-Des Moines Area Community College	14,363	\$181,383,584	\$12,629	\$198,652,812	\$13,831
NY-Erie Community College	6,062	\$95,953,243	\$15,829	\$95,953,243	\$15,829
IL-Illinois Central College	4,618	\$111,082,817	\$24,054	\$129,738,829	\$28,094
KY-Jefferson Community and Technical College	6,721	\$70,035,436	\$10,420	\$73,956,805	\$11,004
IL-Moraine Valley Community College	7,534	\$122,276,113	\$16,230	\$144,770,456	\$19,216
UT-Salt Lake Community College	16,351	\$289,372,198	\$17,698	\$301,145,471	\$18,418
Peer Median	7,689	\$103,518,030	\$12,101	\$112,846,036	\$12,934

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Mid-Plains Community College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Mid-Plains Community College	1,261	\$30,190,316	\$23,942	\$42,413,949	\$33,635
KS-Allen County Community College	1,079	\$11,981,857	\$11,105	\$16,541,571	\$15,330
MI-Bay de Noc Community College	1,427	\$24,068,846	\$16,867	\$23,301,104	\$16,329
KS-Cloud County Community College	1,011	\$20,246,782	\$20,026	\$23,380,169	\$23,126
KS-Highland Community College	1,523	\$18,153,366	\$11,919	\$25,189,141	\$16,539
IA-Iowa Lakes Community College	1,361	\$40,614,128	\$29,841	\$50,474,043	\$37,086
IA-Marshalltown Community College	1,192	\$22,786,743	\$19,116	\$31,602,817	\$26,512
AR-North Arkansas College	1,333	\$24,810,058	\$18,612	\$27,159,568	\$20,375
IA-Southwestern Community College	1,043	\$21,595,990	\$20,706	\$24,884,532	\$23,859
MI-Southwestern Michigan College	1,410	\$25,978,101	\$18,424	\$28,673,319	\$20,336
NE-Western Nebraska Community College	1,005	\$34,766,629	\$34,594	\$37,110,027	\$36,925
Peer Median	1,263	\$23,427,795	\$18,864	\$26,174,355	\$21,751

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Northeast Community College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Northeast Community College	3,007	\$70,394,470	\$23,410	\$76,205,109	\$25,343
WY-Casper College	2,201	\$42,799,635	\$19,446	\$59,828,133	\$27,182
NC-Davidson-Davie Community College	3,815	\$47,293,096	\$12,397	\$52,946,180	\$13,878
MN-Minnesota State Community and Technical College	3,417	\$61,295,000	\$17,938	\$64,055,000	\$18,746
ND-North Dakota State College of Science	2,348	\$44,088,983	\$18,777	\$54,975,176	\$23,414
WI-Northcentral Technical College	2,822	\$79,926,932	\$28,323	\$86,959,549	\$30,815
MN-Ridgewater College	2,290	\$47,541,000	\$20,760	\$48,337,000	\$21,108
MN-Rochester Community and Technical College	3,390	\$55,835,000	\$16,471	\$57,799,000	\$17,050
ME-Southern Maine Community College	4,716	\$53,918,117	\$11,433	\$58,178,263	\$12,336
NY-SUNY Broome Community College	3,088	\$55,531,534	\$17,983	\$60,578,228	\$19,617
TN-Walters State Community College	3,595	\$65,029,789	\$18,089	\$67,960,753	\$18,904
Peer Median	3,239	\$54,724,826	\$18,036	\$59,003,198	\$19,261

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Southeast Community College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Southeast Community College Area	6,832	\$146,837,136	\$21,493	\$163,511,738	\$23,933
AZ-Chandler-Gilbert Community College	8,728	\$79,244,977	\$9,079	\$83,029,227	\$9,513
AL-Coastal Alabama Community College	5,378	\$77,528,138	\$14,416	\$85,054,706	\$15,815
IA-Eastern Iowa Community College District	4,426	\$73,743,058	\$16,661	\$79,652,059	\$17,996
NY-Erie Community College	6,062	\$95,953,243	\$15,829	\$95,953,243	\$15,829
NC-Gaston College	5,911	\$55,877,460	\$9,453	\$67,573,549	\$11,432
IL-Illinois Central College	4,618	\$111,082,817	\$24,054	\$129,738,829	\$28,094
IL-Joliet Junior College	8,376	\$173,939,346	\$20,766	\$183,102,531	\$21,860
IA-Kirkwood Community College	7,751	\$152,420,332	\$19,665	\$178,893,773	\$23,080
MS-Northwest Mississippi Community College	6,166	\$51,015,625	\$8,274	\$97,433,054	\$15,802
OH-Owens Community College	4,095	\$67,298,529	\$16,434	\$69,403,212	\$16,948
Peer Median	5,987	\$78,386,558	\$16,132	\$90,503,975	\$16,389

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Western Nebraska Community College 2024-25 Expenditures by Category

Institution Name	FTE	Total Educational And General Expenditures (1)		Total Institutional Expenditures (2)	
		Dollars	Per FTE	Dollars	Per FTE
NE-Western Nebraska Community College	1,005	\$34,766,629	\$34,594	\$37,110,027	\$36,925
MI-Bay de Noc Community College	1,427	\$24,068,846	\$16,867	\$23,301,104	\$16,329
KS-Coffeyville Community College	1,053	\$20,480,545	\$19,450	\$29,128,794	\$27,663
IA-Marshalltown Community College	1,192	\$22,786,743	\$19,116	\$31,602,817	\$26,512
NE-Mid-Plains Community College	1,261	\$30,190,316	\$23,942	\$42,413,949	\$33,635
KS-Neosho County Community College	1,092	\$19,395,347	\$17,761	\$25,095,155	\$22,981
IA-Northwest Iowa Community College	1,223	\$18,498,676	\$15,126	\$29,773,195	\$24,344
KS-Pratt Community College	954	\$18,271,799	\$19,153	\$24,725,477	\$25,918
IA-Southwestern Community College	1,043	\$21,595,990	\$20,706	\$24,884,532	\$23,859
OR-Southwestern Oregon Community College	1,163	\$28,800,203	\$24,764	\$40,291,664	\$34,645
ND-Williston State College	811	\$15,297,425	\$18,862	\$20,720,451	\$25,549
Peer Median	1,128	\$21,038,268	\$19,135	\$27,111,975	\$25,734

(1) Includes expenditures for instruction, research, public services, academic support, student services, institutional support, and scholarships and fellowships.

(2) Includes expenditures included above and mandatory auxiliary enterprise expenditures, mandatory hospital, independent operations, and other expenditures.

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

2023-24 UNIVERSITY OF NEBRASKA FEDERALLY-FINANCED R&D EXPENDITURES and TOTAL R&D EXPENDITURES (latest data available)

Federally Financed Research and Development: 2023-24

University of Nebraska Institutions	Ranking	Dollars
University of Nebraska – Lincoln and University of Nebraska Medical Center	62	\$301.1 million
University of Nebraska at Omaha	229	\$25.3 million
University of Nebraska at Kearney	512	\$1.6 million

Source: National Science Foundation, Higher Education Research and Development Survey (HERD): Table 16. Federally financed higher education R&D expenditures at institutions in the standard form survey population, ranked by FY 2024 R&D expenditures: FYs 2010–24

Total Research and Development Expenditures: 2023-24

University of Nebraska Institutions	Ranking	Dollars
University of Nebraska – Lincoln and University of Nebraska Medical Center	55	\$657.5 million
University of Nebraska at Omaha	256	\$35.1 million
University of Nebraska at Kearney	502	\$3.8 million

Source: National Science Foundation, Higher Education Research and Development Survey (HERD): Table 13. Higher education R&D expenditures at institutions in the standard form survey population, ranked by FY 2024 R&D expenditures: FYs 2010–24

<http://www.nsf.gov/statistics/srvyherd/>

Note: The University of Nebraska-Lincoln and the University of Nebraska Medical Center first reported as a combined entity in 2023.

State Appropriated Dollars per Degree Conferred

The Commission examines the relationship between general state funds appropriated to each public institution and the number of degrees awarded by the institution. Degrees awarded include degrees, diplomas, and certificates. The dollars appropriated per degree awarded are one measure of institution efficiency the Commission considers as it reviews the budgets and progress of the institutions.

- State dollars appropriated per degree awarded is the highest at Western Nebraska Community College, which has been at the top of the other community colleges in appropriation per degree awarded for over a decade.
- All the public institutions except Central Community College, the University of Nebraska at Omaha, and Wayne State College, have state and local appropriated dollars per degree that are higher than the average of their respective peers.
- UNL has the third highest appropriation per degree awarded among the public institutions and the highest appropriation per degree awarded among its Commission-established peers. (See Appendix 5c)

Summary of State and Local Tax Revenue and Tuition Dollars per Degree Conferred at Nebraska Public Institutions

Institution Name	State + Local Property Tax Revenue per Degree		State and Local Property Tax Revenue + Tuition per Degree	
	2022-23	2024-25	2022-23	2024-25
Nebraska College of Technical Agriculture	\$42,546	\$35,011	\$56,620	\$43,276
University of Nebraska at Kearney	\$36,206	\$39,386	\$69,709	\$76,639
University of Nebraska-Lincoln	\$51,725	\$57,277	\$109,790	\$123,690
University of Nebraska at Omaha	\$24,083	\$25,124	\$66,639	\$71,515
Chadron State College	\$46,520	\$50,412	\$78,445	\$79,830
Peru State College	\$32,492	\$45,945	\$54,115	\$72,738
Wayne State College	\$30,566	\$35,474	\$57,712	\$65,244
Central Community College	\$18,745	\$20,383	\$22,238	\$24,583
Metropolitan Community College	\$47,388	\$37,511	\$59,780	\$47,389
Mid-Plains Community College	\$60,016	\$72,756	\$71,483	\$84,568
Northeast Community College	\$39,627	\$42,329	\$50,676	\$51,422
Southeast Community College	\$57,300	\$36,103	\$70,941	\$46,808
Western Nebraska Community College	\$102,528	\$82,463	\$116,003	\$92,766

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Data on Appropriations, Tax Revenue, and Tuition for Nebraska Public Institutions

Institution Name	State Appropriations		Tuition		Property Tax Revenue		# of Degrees Conferred		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
Nebraska College of Technical Agriculture	\$3,829,164	\$4,236,314	\$1,266,670	\$1,000,038	\$0	\$0	90	121	199
University of Nebraska at Kearney	\$49,855,065	\$53,879,415	\$46,134,478	\$50,962,599	\$0	\$0	1,377	1,368	4,865
University of Nebraska-Lincoln	\$302,126,214	\$317,201,855	\$339,156,055	\$367,796,001	\$0	\$0	5,841	5,538	21,596
University of Nebraska at Omaha	\$83,326,292	\$86,827,306	\$147,246,241	\$160,328,187	\$0	\$0	3,460	3,456	12,778
Chadron State College	\$21,817,774	\$24,399,526	\$14,972,719	\$14,238,387	\$0	\$0	469	484	1,719
Peru State College	\$13,029,413	\$14,334,844	\$8,670,646	\$8,359,441	\$0	\$0	401	312	1,172
Wayne State College	\$27,478,513	\$31,287,878	\$24,404,399	\$26,257,352	\$0	\$0	899	882	3,596
Central Community College	\$10,755,293	\$60,373,443	\$9,737,963	\$12,439,942	\$41,506,262	\$0	2,788	2,962	3,695
Metropolitan Community College	\$30,364,671	\$113,144,189	\$25,056,269	\$30,047,843	\$65,453,446	\$964,127	2,022	3,042	10,167
Mid-Plains Community College	\$9,730,198	\$28,158,318	\$4,346,269	\$4,606,938	\$13,015,751	\$216,374	379	390	1,261
Northeast Community College	\$15,364,358	\$45,556,851	\$11,325,048	\$9,865,644	\$25,253,674	\$370,393	1,025	1,085	3,007
Southeast Community College	\$29,873,785	\$93,901,863	\$19,070,456	\$28,142,510	\$50,231,215	\$1,013,082	1,398	2,629	6,832
Western Nebraska Community College	\$13,264,103	\$25,650,308	\$3,166,660	\$3,266,259	\$10,830,053	\$490,358	235	317	1,005

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Nebraska College of Technical Agriculture Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Nebraska College of Technical Agriculture	\$3,829,164	\$4,236,314	90	121	\$42,546	\$35,011	199
IA-Iowa Lakes Community College	\$22,773,790	\$24,685,156	351	413	\$64,883	\$59,770	1,361
SD-Lake Area Technical College	\$18,118,501	\$16,295,431	922	815	\$19,651	\$19,994	2,169
SD-Mitchell Technical College	\$4,753,921	\$7,348,927	519	519	\$9,160	\$14,160	1,136
MN-Northland Community and Technical College	\$14,501,000	\$16,536,000	649	617	\$22,344	\$26,801	1,556
OH-Ohio State University Agricultural Technical Institute	\$3,343,071	\$2,852,035	133	145	\$25,136	\$19,669	445
MN-South Central College	\$16,059,000	\$19,472,000	597	589	\$26,899	\$33,059	1,955
MO-State Technical College of Missouri	\$8,569,212	\$9,048,341	907	1,036	\$9,448	\$8,734	2,632
NY-SUNY College of Agriculture and Technology at Cobleskill	\$46,125,665	\$42,374,561	562	506	\$82,074	\$83,744	2,038
NY-SUNY College of Technology at Alfred	\$45,973,134	\$51,912,934	1,109	1,090	\$41,455	\$47,627	3,662
NY-SUNY Morrisville	\$47,174,091	\$50,488,966	442	413	\$106,729	\$122,249	1,869
Peer Average	\$22,739,139	\$24,101,435	619	614	\$40,778	\$43,581	1,882

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska at Kearney Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-University of Nebraska at Kearney	\$49,855,065	\$53,879,415	1,377	1,368	\$36,206	\$39,386	4,865
IL-Eastern Illinois University	\$43,502,600	\$47,978,100	2,426	2,399	\$17,932	\$19,999	5,772
KS-Emporia State University	\$38,638,081	\$63,583,973	1,984	1,629	\$19,475	\$39,033	3,857
MN-Minnesota State University Moorhead	\$31,300,000	\$35,635,000	1,404	1,216	\$22,293	\$29,305	3,868
MO-Northwest Missouri State University	\$33,063,772	\$36,439,583	2,747	3,044	\$12,036	\$11,971	6,956
KS-Pittsburg State University	\$43,165,184	\$54,590,553	1,806	2,313	\$23,901	\$23,602	5,193
PA-Shippensburg University of Pennsylvania	\$37,523,022	\$42,349,276	1,242	1,127	\$30,212	\$37,577	4,565
MO-University of Central Missouri	\$60,101,740	\$64,661,839	3,939	4,536	\$15,258	\$14,255	9,228
NC-Western Carolina University	\$154,814,713	\$167,240,698	3,269	3,107	\$47,358	\$53,827	10,786
IL-Western Illinois University	\$52,077,400	\$56,836,500	2,014	1,902	\$25,858	\$29,882	5,285
MN-Winona State University	\$40,508,000	\$48,167,000	1,698	1,513	\$23,856	\$31,835	5,544
Peer Average	\$53,469,451	\$61,748,252	2,253	2,279	\$23,818	\$29,129	6,105

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska-Lincoln Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-University of Nebraska-Lincoln	\$302,126,214	\$317,201,855	5,841	5,538	\$51,725	\$57,277	21,596
CO-Colorado State University-Fort Collins	\$16,449,912	\$11,942,064	7,523	8,384	\$2,187	\$1,424	29,505
IA-Iowa State University	\$231,480,793	\$239,356,292	7,611	7,032	\$30,414	\$34,038	28,855
LA-Louisiana State University and Agricultural & Mechanical College	\$285,164,070	\$303,048,538	7,437	8,832	\$38,344	\$34,313	38,056
TN-The University of Tennessee-Knoxville	\$466,846,203	\$504,861,819	8,311	9,900	\$56,172	\$50,996	37,706
IA-University of Iowa	\$231,745,000	\$240,278,000	9,207	9,128	\$25,171	\$26,323	29,988
KS-University of Kansas	\$317,794,122	\$348,009,965	7,512	7,974	\$42,305	\$43,643	26,510
KY-University of Kentucky	\$353,966,253	\$399,799,581	9,456	9,772	\$37,433	\$40,913	32,176
MO-University of Missouri-Columbia	\$242,649,870	\$264,250,290	10,926	11,747	\$22,208	\$22,495	28,592
OK-University of Oklahoma-Norman Campus	\$132,109,000	\$145,999,000	7,315	7,630	\$18,060	\$19,135	27,522
WA-Washington State University	\$300,307,500	\$343,919,738	8,543	7,458	\$35,152	\$46,114	24,458
Peer Average	\$257,851,272	\$280,146,529	8,384	8,786	\$30,745	\$31,939	30,337

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

University of Nebraska at Omaha Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-University of Nebraska at Omaha	\$83,326,292	\$86,827,306	3,460	3,456	\$24,083	\$25,124	12,778
OH-Cleveland State University	\$79,929,944	\$81,351,396	3,936	3,734	\$20,307	\$21,787	12,794
MI-Eastern Michigan University	\$129,076,585	\$86,764,679	3,677	3,375	\$35,104	\$25,708	10,701
KY-Northern Kentucky University	\$63,611,000	\$69,464,000	3,817	4,032	\$16,665	\$17,228	12,248
TN-The University of Tennessee-Chattanooga	\$78,390,580	\$84,557,889	2,611	2,705	\$30,023	\$31,260	10,721
OK-University of Central Oklahoma	\$55,434,473	\$53,198,723	2,744	2,766	\$20,202	\$19,233	9,984
CO-University of Colorado Colorado Springs	\$0	\$0	2,679	2,570	\$0	\$0	9,556
MO-University of Missouri-St Louis	\$63,062,492	\$70,697,148	2,659	2,582	\$23,717	\$27,381	7,696
NC-University of North Carolina at Greensboro	\$198,793,472	\$208,500,597	4,748	4,655	\$41,869	\$44,791	15,999
FL-University of North Florida	\$131,484,633	\$184,924,279	4,320	4,485	\$30,436	\$41,232	14,908
KS-Wichita State University	\$104,772,072	\$118,044,923	3,921	4,025	\$26,721	\$29,328	11,703
Peer Average	\$90,455,525	\$95,750,363	3,511	3,493	\$24,504	\$25,795	11,631

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Chadron State College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Chadron State College	\$21,817,774	\$24,399,526	469	484	\$46,520	\$50,412	1,719
SD-Black Hills State University	\$12,463,284	\$17,205,573	521	502	\$23,922	\$34,274	2,230
OR-Eastern Oregon University	\$25,326,820	\$26,582,098	810	865	\$31,268	\$30,731	2,307
ND-Minot State University	\$20,273,487	\$24,505,401	603	583	\$33,621	\$42,033	2,216
SD-Northern State University	\$18,421,863	\$21,846,333	446	413	\$41,305	\$52,897	1,896
MO-Northwest Missouri State University	\$33,063,772	\$36,439,583	2,747	3,044	\$12,036	\$11,971	6,956
OK-Northwestern Oklahoma State University	\$8,932,303	\$10,273,846	403	394	\$22,165	\$26,076	1,674
NE-Peru State College	\$13,029,413	\$14,334,844	401	312	\$32,492	\$45,945	1,172
MO-Truman State University	\$44,943,199	\$48,678,224	977	745	\$46,001	\$65,340	2,834
NE-Wayne State College	\$27,478,513	\$31,287,878	899	882	\$30,566	\$35,474	3,596
CO-Western Colorado University	\$0	\$0	554	495	\$0	\$0	2,333
Chadron Peer Average	\$20,393,265	\$23,115,378	836	824	\$27,338	\$34,474	2,721

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Peru State College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Peru State College	\$13,029,413	\$14,334,844	401	312	\$32,492	\$45,945	1,172
SD-Black Hills State University	\$12,463,284	\$17,205,573	521	502	\$23,922	\$34,274	2,230
NE-Chadron State College	\$21,817,774	\$24,399,526	469	484	\$46,520	\$50,412	1,719
WV-Concord University	\$10,836,709	\$11,946,787	438	442	\$24,741	\$27,029	1,887
OR-Eastern Oregon University	\$25,326,820	\$26,582,098	810	865	\$31,268	\$30,731	2,307
WV-Fairmont State University	\$19,273,190	\$20,671,494	810	739	\$23,794	\$27,972	2,793
ND-Minot State University	\$20,273,487	\$24,505,401	603	583	\$33,621	\$42,033	2,216
OK-Northwestern Oklahoma State University	\$8,932,303	\$10,273,846	403	394	\$22,165	\$26,076	1,674
ND-Valley City State University	\$11,167,572	\$14,056,990	423	516	\$26,401	\$27,242	1,296
NE-Wayne State College	\$27,478,513	\$31,287,878	899	882	\$30,566	\$35,474	3,596
WV-West Liberty University	\$9,552,600	\$10,380,743	544	487	\$17,560	\$21,316	2,001
Peru Peer Average	\$17,121,936	\$19,537,133	592	581	\$29,089	\$34,243	2,122

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Wayne State College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Wayne State College	\$27,478,513	\$31,287,878	899	882	\$30,566	\$35,474	3,596
SD-Black Hills State University	\$12,463,284	\$17,205,573	521	502	\$23,922	\$34,274	2,230
NE-Chadron State College	\$21,817,774	\$24,399,526	469	484	\$46,520	\$50,412	1,719
KS-Emporia State University	\$38,638,081	\$63,583,973	1,984	1,629	\$19,475	\$39,033	3,857
ND-Minot State University	\$20,273,487	\$24,505,401	603	583	\$33,621	\$42,033	2,216
SD-Northern State University	\$18,421,863	\$21,846,333	446	413	\$41,305	\$52,897	1,896
MO-Northwest Missouri State University	\$33,063,772	\$36,439,583	2,747	3,044	\$12,036	\$11,971	6,956
OK-Northwestern Oklahoma State University	\$8,932,303	\$10,273,846	403	394	\$22,165	\$26,076	1,674
NE-Peru State College	\$13,029,413	\$14,334,844	401	312	\$32,492	\$45,945	1,172
MN-Southwest Minnesota State University	\$22,163,000	\$26,486,000	643	669	\$34,468	\$39,590	3,769
WI-University of Wisconsin-River Falls	\$24,779,726	\$26,470,794	1,231	1,104	\$20,130	\$23,977	4,505
Wayne Peer Average	\$21,628,149	\$27,036,296	912	891	\$29,657	\$37,771	2,909

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Central Community College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Central Community College	\$52,261,555	\$60,373,443	2,788	2,962	\$18,745	\$20,383	3,695
KS-Barton County Community College	\$22,417,178	\$24,500,440	913	859	\$24,553	\$28,522	3,676
AL-Coastal Alabama Community College	\$36,697,992	\$39,271,483	1,608	2,017	\$22,822	\$19,470	5,378
KS-Hutchinson Community College	\$31,906,425	\$34,908,675	1,655	1,804	\$19,279	\$19,351	3,458
IA-Indian Hills Community College	\$28,926,006	\$28,644,317	738	751	\$39,195	\$38,142	2,352
IA-Iowa Central Community College	\$32,295,552	\$35,944,277	1,224	1,308	\$26,385	\$27,480	3,711
NY-Mohawk Valley Community College	\$16,787,718	\$16,506,918	843	1,002	\$19,914	\$16,474	4,014
NE-Northeast Community College	\$40,618,032	\$45,927,244	1,025	1,085	\$39,627	\$42,329	3,007
MS-Northeast Mississippi Community College	\$18,793,258	\$19,258,129	813	799	\$23,116	\$24,103	3,036
NE-Southeast Community College Area	\$80,105,000	\$94,914,945	1,398	2,629	\$57,300	\$36,103	6,832
IA-Western Iowa Tech Community College	\$26,818,837	\$30,074,150	1,768	1,804	\$15,169	\$16,671	3,289
Peer Average	\$33,536,600	\$36,995,058	1,199	1,406	\$28,736	\$26,865	3,875

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Metropolitan Community College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Metropolitan Community College Area	\$95,818,117	\$114,108,316	2,022	3,042	\$47,388	\$37,511	10,167
KY-Bluegrass Community and Technical College	\$22,427,100	\$15,677,948	4,808	5,528	\$4,665	\$2,836	7,844
VA-Brightpoint Community College	\$34,094,561	\$35,791,407	1,490	1,964	\$22,882	\$18,224	5,250
AZ-Chandler-Gilbert Community College	\$61,723,175	\$67,328,516	2,084	2,424	\$29,618	\$27,776	8,728
OH-Columbus State Community College	\$77,911,943	\$79,001,586	5,217	5,065	\$14,934	\$15,598	18,637
IA-Des Moines Area Community College	\$85,983,138	\$97,200,228	4,718	6,174	\$18,224	\$15,743	14,363
NY-Erie Community College	\$49,908,571	\$49,275,068	1,169	1,340	\$42,693	\$36,772	6,062
IL-Illinois Central College	\$53,943,964	\$50,448,453	1,265	2,622	\$42,643	\$19,240	4,618
KY-Jefferson Community and Technical College	\$24,988,600	\$19,126,695	4,318	5,024	\$5,787	\$3,807	6,721
IL-Moraine Valley Community College	\$59,895,292	\$65,366,606	3,554	3,559	\$16,853	\$18,367	7,534
UT-Salt Lake Community College	\$138,954,743	\$157,019,992	4,981	5,364	\$27,897	\$29,273	16,351
Peer Average	\$60,983,109	\$63,623,650	3,360	3,906	\$22,620	\$18,764	9,611

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Mid-Plains Community College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Mid-Plains Community College	\$22,745,949	\$28,374,692	379	390	\$60,016	\$72,756	1,261
KS-Allen County Community College	\$9,442,470	\$9,778,482	341	367	\$27,691	\$26,644	1,079
MI-Bay de Noc Community College	\$12,201,553	\$13,806,242	330	330	\$36,974	\$41,837	1,427
KS-Cloud County Community College	\$8,395,871	\$8,020,344	565	474	\$14,860	\$16,921	1,011
KS-Highland Community College	\$6,237,807	\$6,413,094	612	628	\$10,192	\$10,212	1,523
IA-Iowa Lakes Community College	\$22,773,790	\$24,685,156	351	413	\$64,883	\$59,770	1,361
IA-Marshalltown Community College	\$13,652,082	\$14,279,322	413	437	\$33,056	\$32,676	1,192
AR-North Arkansas College	\$9,859,040	\$10,048,887	673	809	\$14,649	\$12,421	1,333
IA-Southwestern Community College	\$8,362,592	\$9,521,001	512	555	\$16,333	\$17,155	1,043
MI-Southwestern Michigan College	\$14,925,576	\$16,969,425	279	322	\$53,497	\$52,700	1,410
NE-Western Nebraska Community College	\$24,094,156	\$26,140,666	235	317	\$102,528	\$82,463	1,005
Peer Average	\$12,994,494	\$13,966,262	431	465	\$37,466	\$35,280	1,238

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Northeast Community College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Northeast Community College	\$40,618,032	\$45,927,244	1,025	1,085	\$39,627	\$42,329	3,007
WY-Casper College	\$38,029,932	\$39,687,486	723	739	\$52,600	\$53,704	2,201
NC-Davidson-Davie Community College	\$26,407,733	\$32,263,546	1,287	1,825	\$20,519	\$17,679	3,815
MN-Minnesota State Community and Technical College	\$23,969,000	\$27,405,000	997	998	\$24,041	\$27,460	3,417
ND-North Dakota State College of Science	\$17,702,413	\$21,210,505	598	627	\$29,603	\$33,829	2,348
WI-Northcentral Technical College	\$43,692,129	\$50,594,237	2,122	1,959	\$20,590	\$25,827	2,822
MN-Ridgewater College	\$18,188,000	\$21,141,000	842	816	\$21,601	\$25,908	2,290
MN-Rochester Community and Technical College	\$21,387,000	\$24,605,000	928	955	\$23,046	\$25,764	3,390
ME-Southern Maine Community College	\$23,287,791	\$19,501,502	784	970	\$29,704	\$20,105	4,716
NY-SUNY Broome Community College	\$26,150,672	\$26,819,020	729	804	\$35,872	\$33,357	3,088
TN-Walters State Community College	\$31,513,388	\$37,110,188	1,227	1,322	\$25,683	\$28,071	3,595
Peer Average	\$27,032,806	\$30,033,748	1,024	1,102	\$28,326	\$29,170	3,168

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Southeast Community College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Southeast Community College Area	\$80,105,000	\$94,914,945	1,398	2,629	\$57,300	\$36,103	6,832
AZ-Chandler-Gilbert Community College	\$61,723,175	\$67,328,516	2,084	2,424	\$29,618	\$27,776	8,728
AL-Coastal Alabama Community College	\$36,697,992	\$39,271,483	1,608	2,017	\$22,822	\$19,470	5,378
IA-Eastern Iowa Community College District	\$37,751,190	\$43,848,797	1,312	1,504	\$28,774	\$29,155	4,426
NY-Erie Community College	\$49,908,571	\$49,275,068	1,169	1,340	\$42,693	\$36,772	6,062
NC-Gaston College	\$34,998,892	\$42,371,654	2,418	2,234	\$14,474	\$18,967	5,911
IL-Illinois Central College	\$53,943,964	\$50,448,453	1,265	2,622	\$42,643	\$19,240	4,618
IL-Joliet Junior College	\$77,221,388	\$82,617,685	2,600	3,297	\$29,701	\$25,058	8,376
IA-Kirkwood Community College	\$86,022,928	\$90,485,528	2,627	3,003	\$32,746	\$30,132	7,751
MS-Northwest Mississippi Community College	\$31,815,504	\$37,254,277	2,047	2,277	\$15,543	\$16,361	6,166
OH-Owens Community College	\$25,666,104	\$26,666,773	1,672	2,321	\$15,351	\$11,489	4,095
Peer Average	\$49,574,971	\$52,956,823	1,880	2,304	\$27,437	\$23,442	6,151

Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Western Nebraska Community College Peer Institutions

Institution Name	State and Local Appropriations		# of Degrees Conferred		State and Local Appropriated Dollars per Degree		FTE
	2022-23	2024-25	2022-23	2024-25	2022-23	2024-25	2024-25
NE-Western Nebraska Community College	\$24,094,156	\$26,140,666	235	317	\$102,528	\$82,463	1,005
MI-Bay de Noc Community College	\$12,201,553	\$13,806,242	330	330	\$36,974	\$41,837	1,427
KS-Coffeyville Community College	\$12,255,425	\$11,694,556	375	403	\$32,681	\$29,019	1,053
IA-Marshalltown Community College	\$13,652,082	\$14,279,322	413	437	\$33,056	\$32,676	1,192
NE-Mid-Plains Community College	\$22,745,949	\$28,374,692	379	390	\$60,016	\$72,756	1,261
KS-Neosho County Community College	\$9,446,431	\$11,188,754	787	917	\$12,003	\$12,201	1,092
IA-Northwest Iowa Community College	\$16,611,441	\$15,142,612	397	450	\$41,842	\$33,650	1,223
KS-Pratt Community College	\$10,508,067	\$11,924,269	313	375	\$33,572	\$31,798	954
IA-Southwestern Community College	\$8,362,592	\$9,521,001	512	555	\$16,333	\$17,155	1,043
OR-Southwestern Oregon Community College	\$15,399,873	\$17,484,472	491	466	\$31,364	\$37,520	1,163
ND-Williston State College	\$5,998,666	\$7,175,263	323	291	\$18,572	\$24,657	811
Peer Average	\$12,718,208	\$14,059,118	432	461	\$31,641	\$33,327	1,122

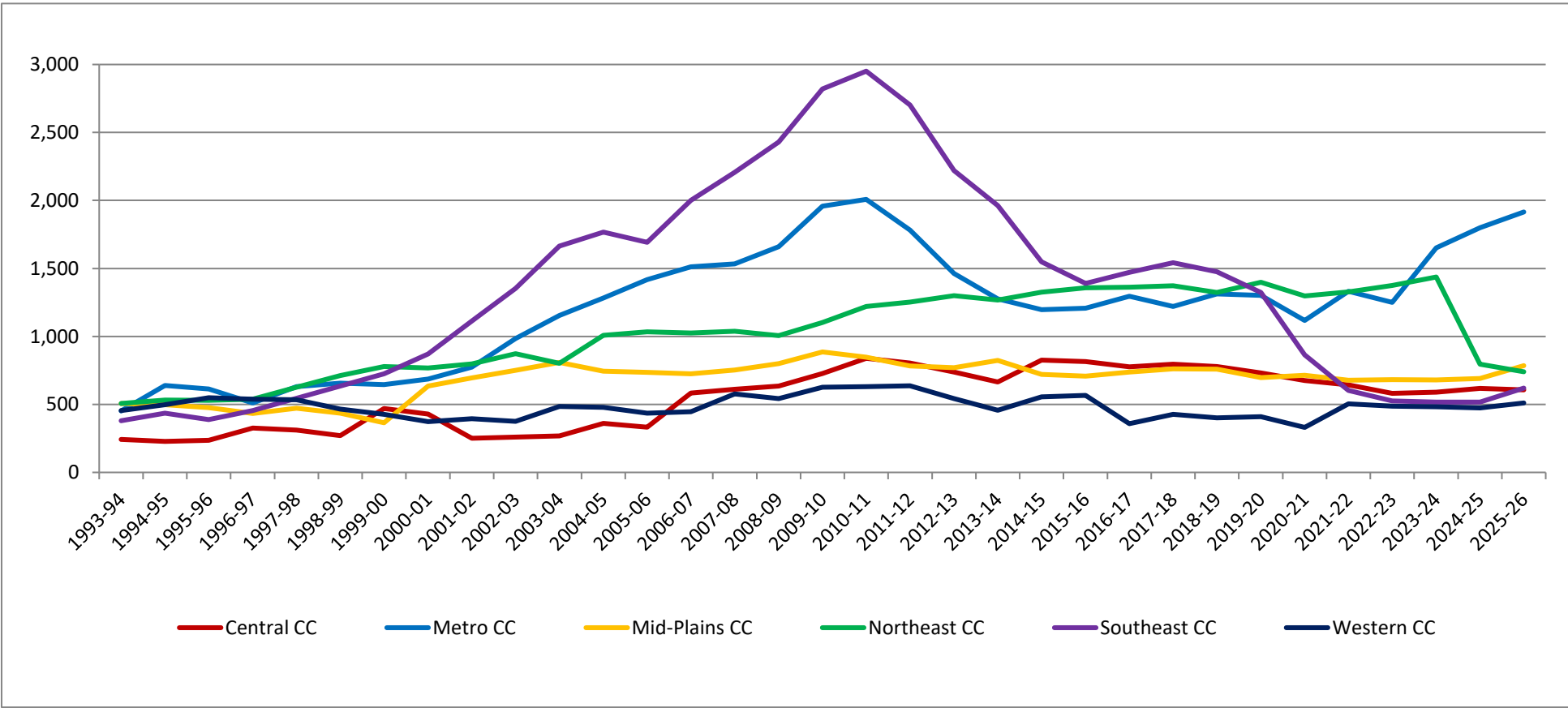
Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

Community College Academic Transfer Enrollments

In 1993-94, the Commission expanded the community colleges' academic transfer authority.

- The total of academic transfer FTE for community colleges has increased from 12.6% in 1993-94 to 18.9% in 2025-26.
- Mid-Plains Community College had the highest percentage (56.3%) of FTEs enrolled in academic transfer courses.

**Full-Time Equivalent (FTE) Enrollments in Community College Academic Transfer Courses
1993-94 through 2025-26**



Data Source: Community College Area Enrollment Audits 1993-94 through 2025-26.

32-Year Growth Rates for Academic Transfer

Central	Metro	Mid-Plains	Northeast	Southeast	Western
149.8%	323.7%	54.8%	46.0%	63.2%	12.3%

2025-26 Full-Time Equivalent (FTE) Enrollments in Community College Courses by Category

Category of Courses	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total	Combined Total *	% of Combined Total
Academic									
Academic Transfer	607	1,915	785	740	620	511	5,178	5,178	18.9%
Academic Support	395	1,909	50	927	2,518	36	5,835	18,053	65.8%
Undeclared/Non-degree	944	1,965	29	8	314	0	3,260	3,260	11.9%
Foundations Education	18	525	28	24	241	116	952	952	3.5%
Subtotal: Academic	1,964	6,314	892	1,699	3,693	663	15,225	27,443	
Technology									
Applied Technology (Class 1)	1,043	2,150	300	642	1,586	179	5,900		
Applied Technology (Class 2)	846	2,231	203	806	1,967	265	6,318		
Subtotal: Technology	1,889	4,381	503	1,448	3,553	444	12,218		44.5%
Total	3,853	10,695	1,395	3,147	7,246	1,107	27,443	* Combined Total for Academic Support equals Academic Support plus Class 1 and 2 Applied Technology courses	
Academic Transfer % of Total FTE	15.8%	17.9%	56.3%	23.5%	8.6%	46.2%	18.9%		

Data Source: Community College Areas' Statements of Reimbursable Full-time Equivalent Student Enrollment and Reimbursable Educational Units Audit

Percentage Change in Full-Time Equivalent (FTE) Enrollments in Community College Courses by Category 1993-94 through 2025-26

Category of Courses	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
Academic							
Academic Transfer	149.8%	324.8%	54.8%	45.9%	63.2%	12.3%	103.6%
Academic Support	-26.3%	16.9%	-68.1%	78.4%	216.0%	-74.5%	54.2%
Undeclared/Non-degree	182.6%	289.0%	-85.5%	-82.6%	-12.3%	-100.0%	114.6%
Foundations Education	-70.5%	-19.6%	-69.2%	20.0%	551.3%	58.8%	1.8%
Subtotal: Academic	67.3%	94.7%	-6.6%	55.5%	134.9%	-11.0%	73.4%
Technology							
Applied Technology (Class 1)	24.4%	81.6%	-9.7%	11.9%	14.9%	1.1%	31.5%
Applied Technology (Class 2)	-11.4%	31.6%	-58.3%	2.3%	-24.2%	-32.1%	-8.6%
Subtotal: Technology	5.3%	52.1%	-38.6%	6.3%	-10.6%	-21.7%	7.2%
Total	29.8%	74.7%	-21.4%	28.2%	30.6%	-15.6%	36.0%

Data Source: Community College Areas' Statements of Reimbursable Full-time Equivalent Student Enrollment and Reimbursable Educational Units Audit

State Educational Attainment Goals and Current Attainment

In 2009, at the end of the 12-month Great Recession in the United States, the U.S. government established a college degree attainment goal for 60% of 25- to 34-year-olds to earn an associate's or bachelor's degree by the year 2020. In the same year, Lumina Foundation set a similar goal for 60% of 25- to 64-year-olds to earn a high-quality certificate, associate's degree, or bachelor's degree by the year 2025.

Nebraska approved an attainment goal that at least 70% of 25 to 34 year-old Nebraskans have a degree, certificate, diploma, or other postsecondary or industry-recognized credential with economic value by 2030. LR 335 (2022)

Achieving this goal is especially important when projections are that at least seventy-two percent of Nebraska's jobs will soon require a degree, certificate, diploma, or other postsecondary or industry credential with economic value in the workforce. Nebraska's 2024 educational attainment is 55.9% for Nebraskans aged 25 – 34 and 56.8% for Nebraskans aged 25 - 64.

State Educational Attainment Goals and Current Attainment

	Attainment Goal			2022 Attainment ¹		2024 Attainment ¹	
	Goal	End Date	Age Group	25 - 34	25 - 64	25 - 34	25 - 64
Alabama	60%	2025		46.7%	46.9%	49.7%	49.3%
Alaska	65%	2025		47.0%	48.4%	45.1%	50.8%
Arizona	60%	2030	25-64	54.2%	55.0%	54.6%	55.0%
Arkansas	55%	2030		47.6%	46.2%	5.0%	48.6%
California	70%	2030		58.8%	55.4%	58.2%	54.9%
Colorado	66%	2025	25-34	65.0%	62.9%	64.2%	64.3%
Connecticut	70%	2025		60.8%	58.7%	59.2%	57.6%
Delaware	60%	2030	25-64	52.2%	50.5%	47.7%	49.8%
Florida	60%	2030		56.0%	54.5%	55.3%	54.8%
Georgia	60%	2025		53.7%	52.8%	53.1%	54.3%
Hawaii	55%	2025		51.1%	52.8%	51.6%	52.5%
Idaho	60%	2025	25-34	52.6%	52.0%	50.9%	53.2%
Illinois	60%	2025	25-64	61.8%	57.1%	62.2%	58.1%
Indiana	60%	2025		53.8%	53.3%	54.2%	53.6%
Iowa	70%	2025		57.2%	55.3%	55.7%	54.6%
Kansas	60%	2020		58.4%	56.4%	56.7%	57.0%
Kentucky	60%	2030		52.1%	50.0%	52.1%	52.1%
Louisiana	60%	2030		51.5%	48.3%	48.8%	48.4%
Maine	60%	2025		54.5%	55.1%	53.8%	55.5%
Maryland	55%	2025	25-64	59.2%	58.4%	58.8%	58.0%
Massachusetts	60%	2030	25-64	68.3%	62.0%	66.7%	62.6%
Michigan	60%	2030	25-64	51.9%	51.1%	51.9%	51.1%
Minnesota	70%	2025	25-44	63.0%	60.6%	61.7%	61.0%
Mississippi	60%	2035	25-64	49.3%	47.3%	51.3%	48.8%
Missouri	60%	2025	25-64	53.1%	50.5%	52.3%	51.9%
Montana	61%	2025	25-64	52.7%	53.0%	52.4%	54.7%
Nebraska	70%	2030	25-34	56.5%	55.6%	55.9%	56.8%
Nevada	60%	2020		40.2%	42.7%	44.5%	44.7%
New Hampshire	65%	2025	25-64	58.2%	57.9%	58.9%	59.6%
New Jersey	65%	2025		64.1%	58.9%	63.3%	58.8%
New Mexico	66%	2030	25-64	48.6%	51.0%	46.8%	49.0%
New York	60%	2030		62.7%	55.8%	63.0%	56.5%
North Carolina	66%	2030	25-44	55.2%	54.4%	56.5%	55.9%
North Dakota	65%	2025	25-64	58.8%	57.0%	59.6%	59.4%
Ohio	65%	2025	25-64	53.6%	52.3%	52.6%	52.5%
Oklahoma	70%	2025	25-64	49.0%	50.3%	47.8%	58.9%
Oregon	80%	2025	25-34	52.2%	52.4%	53.0%	54.6%
Pennsylvania	60%	2025	25-64	56.8%	53.6%	57.1%	53.9%
Rhode Island	70%	2025		59.9%	56.7%	59.7%	55.7%
South Carolina	60%	2025		49.8%	50.1%	50.5%	51.2%
South Dakota	65%	2025	25-34	58.7%	55.3%	58.4%	55.7%
Tennessee	55%	2025		50.0%	47.9%	5.3%	48.1%
Texas	60%	2030	25-34	50.7%	50.5%	51.6%	50.7%
Utah	66%	2020	25-64	60.6%	61.5%	62.2%	62.6%
Vermont	70%	2025		59.6%	59.2%	6.4%	60.2%
Virginia	70%	2030		59.7%	59.0%	60.3%	59.9%
Washington	70%	2023	25-44	60.2%	58.8%	60.3%	58.9%
West Virginia	60%	2030	25-64	48.1%	45.4%	44.6%	43.4%
Wisconsin	60%	2027	25-64	57.9%	56.1%	61.3%	59.2%
Wyoming	67%	2025	25-64	53.6%	54.0%	55.8%	53.3%
US (Lumina goal)	60%	2025	25-64	56.3%	54.3%	56.3%	54.8%

¹ Associates Degree or Higher plus Certificates/Certifications

<https://www.luminafoundation.org/stronger-nation/report/#/progress>

<https://www.luminafoundation.org/campaign/strategy-labs/>

Peer Groups for Nebraska Community Colleges

Central Community College

154697	Barton County Community College	Great Bend	Kansas
101161	Coastal Alabama Community College	Bay Minette	Alabama
155195	Hutchinson Community College	Hutchinson	Kansas
153472	Indian Hills Community College	Ottumwa	Iowa
153524	Iowa Central Community College	Fort Dodge	Iowa
193283	Mohawk Valley Community College	Utica	New York
181491	Northeast Community College	Norfolk	Nebraska
176169	Northeast Mississippi Community College	Booneville	Mississippi
181640	Southeast Community College Area	Lincoln	Nebraska
154572	Western Iowa Tech Community College	Sioux City	Iowa

Metropolitan Community College Area

156392	Bluegrass Community and Technical College	Lexington	Kentucky
232450	Brightpoint Community College	Chester	Virginia
364025	Chandler-Gilbert Community College	Chandler	Arizona
202222	Columbus State Community College	Columbus	Ohio
153214	Des Moines Area Community College	Ankeny	Iowa
191083	Erie Community College	Buffalo	New York
145682	Illinois Central College	East Peoria	Illinois
156921	Jefferson Community and Technical College	Louisville	Kentucky
147378	Moraine Valley Community College	Palos Hills	Illinois
230746	Salt Lake Community College	Salt Lake City	Utah

Mid-Plains Community College

154642	Allen County Community College	Iola	Kansas
168883	Bay de Noc Community College	Escanaba	Michigan
154907	Cloud County Community College	Concordia	Kansas
155186	Highland Community College	Highland	Kansas
153533	Iowa Lakes Community College	Estherville	Iowa
153922	Marshalltown Community College	Marshalltown	Iowa
107460	North Arkansas College	Harrison	Arkansas
154396	Southwestern Community College	Creston	Iowa
172307	Southwestern Michigan College	Dowagiac	Michigan
181817	Western Nebraska Community College	Scottsbluff	Nebraska

Northeast Community College

240505	Casper College	Casper	Wyoming
198376	Davidson-Davie Community College	Thomasville	North Carolina
173559	Minnesota State Community and Technical College	Fergus Falls	Minnesota
200305	North Dakota State College of Science	Wahpeton	North Dakota
239460	Northcentral Technical College	Wausau	Wisconsin
175236	Ridgewater College	Willmar	Minnesota
174738	Rochester Community and Technical College	Rochester	Minnesota
161545	Southern Maine Community College	South Portland	Maine
189547	SUNY Broome Community College	Binghamton	New York
222062	Walters State Community College	Morristown	Tennessee

Peer Groups for Nebraska Community Colleges

Southeast Community College Area

364025	Chandler-Gilbert Community College	Chandler	Arizona
101161	Coastal Alabama Community College	Bay Minette	Alabama
153311	Eastern Iowa Community College District	Davenport	Iowa
191083	Erie Community College	Buffalo	New York
198570	Gaston College	Dallas	North Carolina
145682	Illinois Central College	East Peoria	Illinois
146296	Joliet Junior College	Joliet	Illinois
153737	Kirkwood Community College	Cedar Rapids	Iowa
176178	Northwest Mississippi Community College	Senatobia	Mississippi
204945	Owens Community College	Perrysburg	Ohio

Western Nebraska Community College

168883	Bay de Noc Community College	Escanaba	Michigan
154925	Coffeyville Community College	Coffeyville	Kansas
153922	Marshalltown Community College	Marshalltown	Iowa
181312	Mid-Plains Community College	North Platte	Nebraska
155566	Neosho County Community College	Chanute	Kansas
154129	Northwest Iowa Community College	Sheldon	Iowa
155715	Pratt Community College	Pratt	Kansas
154396	Southwestern Community College	Creston	Iowa
210155	Southwestern Oregon Community College	Coos Bay	Oregon
200341	Williston State College	Williston	North Dakota

Peer Groups for the Nebraska State College System

Chadron State College

219046	Black Hills State University	Spearfish	South Dakota
208646	Eastern Oregon University	La Grande	Oregon
200253	Minot State University	Minot	North Dakota
219259	Northern State University	Aberdeen	South Dakota
178624	Northwest Missouri State University	Maryville	Missouri
207306	Northwestern Oklahoma State University	Alva	Oklahoma
181534	Peru State College	Peru	Nebraska
178615	Truman State University	Kirksville	Missouri
181783	Wayne State College	Wayne	Nebraska
128391	Western Colorado University	Gunnison	Colorado

Peru State College

219046	Black Hills State University	Spearfish	South Dakota
180948	Chadron State College	Chadron	Nebraska
237330	Concord University	Athens	West Virginia
208646	Eastern Oregon University	La Grande	Oregon
237367	Fairmont State University	Fairmont	West Virginia
200253	Minot State University	Minot	North Dakota
207306	Northwestern Oklahoma State University	Alva	Oklahoma
200572	Valley City State University	Valley City	North Dakota
181783	Wayne State College	Wayne	Nebraska
237932	West Liberty University	West Liberty	West Virginia

Wayne State College

219046	Black Hills State University	Spearfish	South Dakota
180948	Chadron State College	Chadron	Nebraska
155025	Emporia State University	Emporia	Kansas
200253	Minot State University	Minot	North Dakota
219259	Northern State University	Aberdeen	South Dakota
178624	Northwest Missouri State University	Maryville	Missouri
207306	Northwestern Oklahoma State University	Alva	Oklahoma
181534	Peru State College	Peru	Nebraska
175078	Southwest Minnesota State University	Marshall	Minnesota
240471	University of Wisconsin-River Falls	River Falls	Wisconsin

Peer Groups for the University of Nebraska

Nebraska College of Technical Agriculture

153533	Iowa Lakes Community College	Estherville	Iowa
219143	Lake Area Technical College	Watertown	South Dakota
219189	Mitchell Technical College	Mitchell	South Dakota
174473	Northland Community and Technical College	Thief River Falls	Minnesota
204662	Ohio State University Agricultural Technical Institute	Wooster	Ohio
173911	South Central College	North Mankato	Minnesota
177977	State Technical College of Missouri	Linn	Missouri
196033	SUNY College of Agriculture and Technology at Cobleskill	Cobleskill	New York
196006	SUNY College of Technology at Alfred	Alfred	New York
196051	SUNY Morrisville	Morrisville	New York

University of Nebraska at Kearney

144892	Eastern Illinois University	Charleston	Illinois
155025	Emporia State University	Emporia	Kansas
174358	Minnesota State University Moorhead	Moorhead	Minnesota
178624	Northwest Missouri State University	Maryville	Missouri
155681	Pittsburg State University	Pittsburg	Kansas
216010	Shippensburg University of Pennsylvania	Shippensburg	Pennsylvania
176965	University of Central Missouri	Warrensburg	Missouri
200004	Western Carolina University	Cullowhee	North Carolina
149772	Western Illinois University	Macomb	Illinois
175272	Winona State University	Winona	Minnesota

University of Nebraska-Lincoln

126818	Colorado State University-Fort Collins	Fort Collins	Colorado
153603	Iowa State University	Ames	Iowa
159391	Louisiana State University and Agricultural & Mechanical College	Baton Rouge	Louisiana
221759	The University of Tennessee-Knoxville	Knoxville	Tennessee
153658	University of Iowa	Iowa City	Iowa
155317	University of Kansas	Lawrence	Kansas
157085	University of Kentucky	Lexington	Kentucky
178396	University of Missouri-Columbia	Columbia	Missouri
207500	University of Oklahoma-Norman Campus	Norman	Oklahoma
236939	Washington State University	Pullman	Washington

University of Nebraska Medical Center

218335	Medical University of South Carolina	Charleston	South Carolina
204796	Ohio State University-Main Campus	Columbus	Ohio
221759	The University of Tennessee-Knoxville	Knoxville	Tennessee
104179	University of Arizona	Tucson	Arizona
129020	University of Connecticut	Storrs	Connecticut
153658	University of Iowa	Iowa City	Iowa
155317	University of Kansas	Lawrence	Kansas
157085	University of Kentucky	Lexington	Kentucky
230764	University of Utah	Salt Lake City	Utah
234030	Virginia Commonwealth University	Richmond	Virginia

Peer Groups for the University of Nebraska

University of Nebraska at Omaha

202134	Cleveland State University	Cleveland	Ohio
169798	Eastern Michigan University	Ypsilanti	Michigan
157447	Northern Kentucky University	Highland Heights	Kentucky
221740	The University of Tennessee-Chattanooga	Chattanooga	Tennessee
206941	University of Central Oklahoma	Edmond	Oklahoma
126580	University of Colorado Colorado Springs	Colorado Springs	Colorado
178420	University of Missouri-St Louis	Saint Louis	Missouri
199148	University of North Carolina at Greensboro	Greensboro	North Carolina
136172	University of North Florida	Jacksonville	Florida
156125	Wichita State University	Wichita	Kansas

Coordinating Commission for Postsecondary Education

Subject: Capital Construction Budget Recommendations and Prioritization 2027-2029 Biennium for the Nebraska State College System, University of Nebraska, and Nebraska College of Technical Agriculture

Committee Recommendation: The Budget, Construction, and Financial Aid Committee of the Coordinating Commission for Postsecondary Education recommends approval of the Capital Construction Budget Recommendations and Prioritization 2027-2029 Biennium for the Nebraska State College System, University of Nebraska, and Nebraska College of Technical Agriculture. The Committee also recommends authorizing the Executive Director to make minor revisions to the Capital Construction Budget Recommendations and Prioritization 2027-2029 Biennium for the Nebraska State College System, University of Nebraska, and Nebraska College of Technical Agriculture.

Purpose: Neb. Rev. Stat. § 85-1416 (3) requires that the “[T]he Board of Regents of the University of Nebraska and the Board of Trustees of the Nebraska State Colleges shall each submit to the commission information the commission deems necessary regarding each board's capital construction budget requests. The commission shall review the capital construction budget request information and may recommend to the Governor and the Legislature modification, approval, or disapproval of such requests consistent with the statewide facilities plan and any project approval determined pursuant to subsection (10) of section 85-1414. . . . The commission shall develop from a statewide perspective a unified prioritization of individual capital construction budget requests for which it has recommended approval and submit such prioritization to the Governor and the Legislature for their consideration.”

Capital Construction Budget Recommendations and Prioritization 2027-2029 Biennium

*for the Nebraska State College System, University of Nebraska,
and Nebraska College of Technical Agriculture*

Committee Recommendations
October 16, 2026

Coordinating Commission for Postsecondary Education

140 North 8th Street, Suite 300

P. O. Box 95005

Lincoln, Nebraska 68509-5005

Telephone: 402.471.2847

ccpe.nebraska.gov

Commissioners

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Vice Chair – Dr. Dennis Headrick (*Lincoln*)

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Molly O'Holleran (*North Platte*)

Dr. Michael Baumgartner, Executive Director

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Executive Summary



The Coordinating Commission for Postsecondary Education provides funding and priority recommendations for Nebraska State College, University of Nebraska, and Nebraska College of Technical Agriculture at Curtis (NCTA) capital construction budget requests, as outlined in Nebraska's Constitution and Statutes. The overarching principle used in this process is to provide safe, functional, well-utilized, and well-maintained facilities that support institutional efforts to provide exemplary programs.

The Commission recommends continued reaffirmation funding of all partially funded capital construction projects as outlined in Section I.

Section II outlines the State College, University, and NCTA capital construction budget requests as submitted by their respective governing board. These requests include Task Force for Building Renewal requests and individual capital construction budget requests from the State Colleges and University.

Funding recommendations are provided in Section III of the report.

The Commission prioritized seven individual capital construction projects for the 2027-2029 biennium as outlined in Section IV. The Commission's prioritized list is aimed at identifying from a statewide perspective the most urgent capital construction needs for the coming biennium. The prioritization is designed to assist the Governor and Legislature in developing a strategy to address the most critical institutional facility needs from a statewide perspective.

Prioritization of individual capital construction budget requests is based on 10 weighted criteria. The percentage resulting from these criteria's cumulative point total establishes the recommended statewide funding order of capital requests. In developing the prioritization process, a primary goal of the Commission is to protect building occupants, complete partially funded projects, and prevent further deterioration of the State's existing physical assets.

Executive Summary



*Section I -
Governing Board Requests for
Existing Commitments*

Section I - Existing Commitments



The Nebraska State Colleges, University of Nebraska, and Nebraska College of Technical Agriculture have seven reaffirmation-funding requests for the 2027-2029 biennium. Previous Legislative appropriations and other fund sources partially funded these requests with additional funding necessary to continue and/or complete financing.

Nebraska State College System

The Nebraska State College System has included reaffirmation requests for the LB 605/LB 957/LB384/LB 261 renovation/replacement /repair initiative that involved multiple projects financed with long-term bonds. The State College Facilities Program was extended by LB384 (2021) to 2040. State appropriations of \$1.125 million per year are needed to continue long-term financing for this State College Facilities Program. Student facility fees and tuition of up to \$1.44 million per year from the State Colleges will be used to match state appropriations in financing long-term bonds. Bond proceeds are used for deferred repair, renovation, and replacement projects as identified in statute.

The Nebraska State College System is requesting reaffirmation of revenue generated from the State College Facility Fee Fund per Nebraska Revised Statute § 85-328. Amounts accumulated in the fund are authorized to be expended for the purpose of paying the cost of capital improvement projects approved by the Board of Trustees. The current request is for \$930,000 per year for the biennium.

The Nebraska State College System is also requesting reaffirmation of \$300,000 in transfers from the Civic and Community Center Financing Fund to the State Colleges Sport Facilities Cash Fund each year beginning October 1, 2015. A portion of select sales tax purchases go into this fund, of which the Nebraska State College System receives a portion to support athletic facilities.

Chadron State College and Wayne State College completed bond financing in FY 2021 for Rangeland II and U.S. Conn Library projects. LB 384 (2021) included intent language to continue these appropriations, totaling \$2.213 million per year, for bond financing of the CSC Math-Science Building renovation and addition through FY 2035.

Section I - Existing Commitments

University of Nebraska

The University of Nebraska requested reaffirmation funding to finish bond financing of previously approved capital construction projects for University of Nebraska-Lincoln, University of Nebraska Medical Center, and Nebraska College of Technical Agriculture projects.

The University of Nebraska included reaffirmation requests for the LB 605/LB 957/LB384/LB 261 renovation/replacement /repair initiative that involved multiple projects financed with long-term bonds. The University Facilities Program was extended by LB384 (2021) to 2062 for purposes of renewal, renovation, or repair of University facilities. State appropriations of \$13.5 million per year are needed to continue long-term financing for this University Facilities Program. Student facility fees and tuition of up to \$13.5 million per year from the University will be used to match state appropriations in financing long-term bonds. Bond proceeds are used for deferred repair, renovation, and replacement projects as identified in statute.

The University of Nebraska received funding for NU Facilities Renewal (program 906) as approved by the Legislature in 2019. After the terms of any long-term

financing agreements have been met, the annual \$2,165,928 General Fund appropriation for the Veterinary Diagnostic Center, the annual \$1,477,000 General Fund appropriation for the College of Nursing - Lincoln Division, and the annual \$820,000 General Fund appropriation for the Nebraska College of Technical Agriculture at Curtis Education Center are to be continued through 2062 and shall be used for renewal, renovations, or repair of existing university facilities.

In 2022, the University was appropriated funds through LB1011. The appropriation package included \$25 million for an agricultural innovation facility planned for construction on Nebraska Innovation Campus. The \$50 million facility will feature a public-private partnership with \$25 million provided via private or other funds and the remaining \$25 million coming from the approved budget package. If the university is unable to secure the \$25 million matching private or other funding by June 30, 2027, the university is requesting the current \$25 million of funding authorized by LB 1011 (2022) that currently is held in the Nebraska Capital Construction Fund be fully reappropriated into the 2027-2029 biennium.

Section I - Existing Commitments

Reaffirmation requests for the 2027-2029 biennium totaling \$108,947,856 require a reaffirmation vote of the Legislature and approval of the Governor before State appropriations can be allocated. The source of funding for these projects includes State appropriations, matching student tuition and fees, revolving funds, and sales tax transfers.

Existing statutes also designate seven cents of the 64 cents per pack cigarette tax annually to the Building Renewal Allocation Fund for use by the Task Force for Building Renewal, with the stipulation that appropriations will not be less than the FY 1998 appropriation (\$9,163,000/year) per Nebraska Revised Statutes, § 77-2602(3)(c). The Building Renewal Allocation Fund currently receives the minimum \$9,163,000 appropriation, as seven cents per pack of the cigarette tax currently generates less than \$9,163,000.

The table on the following page lists the seven ongoing capital construction commitments for public postsecondary education.

Section I - Existing Commitments

Capital Construction Reaffirmation Requests 2027-2029 Biennium for the Nebraska State College System, University of Nebraska, & Nebraska College of Technical Agriculture

Institution	Project Title	Leg. Bill Number & Year	Total Project Costs	Prior/Current Approp.		Request Biennium		Future Additional Reaffirmations
				Prior Expenditures	FY 2027 Appr./Reappr.	FY 2028 Reaffirmation	FY 2029 Reaffirmation	
Nebraska State College System								
St. Colleges	Systemwide - State College Facilities Program	LB261 (2025)*	\$81,840,000	\$45,930,000	\$2,565,000	\$2,565,000	\$2,565,000	\$28,215,000
St. Colleges	Systemwide - Facility Fee Fund Projects	LB261 (2025)	\$27,487,122	\$15,397,122	\$930,000	\$930,000	\$930,000	\$9,300,000
St. Colleges	Systemwide - Sport Facilities Fund Projects	LB261 (2025)	\$7,700,000	\$3,800,000	\$300,000	\$300,000	\$300,000	\$3,000,000
CSC/WSC	CSC Rangeland II & Math-Sci./WSC Conn Libr.	LB261 (2025)**	\$48,752,000	\$28,808,000	\$2,216,000	\$2,216,000	\$2,216,000	\$13,296,000
Subtotal - Nebraska State College System			\$165,779,122	\$93,935,122	\$6,011,000	\$6,011,000	\$6,011,000	\$53,811,000
University of Nebraska								
University	Systemwide - University Facilities Program	LB383 (2021)*	\$1,187,555,136	\$0	\$31,500,000	\$31,500,000	\$31,500,000	\$1,093,055,136
University	Systemwide - NU Facilities Renewal	LB383 (2021)**	\$107,110,272	\$0	\$4,462,928	\$4,462,928	\$4,462,928	\$93,721,488
UNL	Ag Innovation Facility	LB1011 (2022)**	\$50,000,000	\$0	\$25,000,000	\$25,000,000	\$0	\$0
Subtotal - University of Nebraska			\$1,344,665,408	\$0	\$60,962,928	\$60,962,928	\$35,962,928	\$1,186,776,624
Nebraska College of Technical Agriculture at Curtis								
NCTA	Education Center & Dormitory Financing	LB297 (2019)*						
Subtotal - Nebraska College of Technical Agriculture			\$0	\$0	\$0	\$0	\$0	\$0
Total - Nebr. State College Sys. / Univ. of Nebr. / NCTA			\$1,510,444,530	\$93,935,122	\$66,973,928	\$66,973,928	\$41,973,928	\$1,240,587,624
Means of Financing								
State Building Fund (General Fund)			\$733,667,408	\$51,308,000	\$21,303,928	\$21,303,928	\$21,303,928	\$618,447,624
Cash Funds			\$655,700,000	\$3,800,000	\$18,300,000	\$18,300,000	\$18,300,000	\$597,000,000
Federal Funds			\$0	\$0	\$0	\$0	\$0	\$0
Revolving Funds (includes tuition & fees)			\$71,077,122	\$38,827,122	\$2,370,000	\$2,370,000	\$2,370,000	\$25,140,000
Private/Other Funds			\$0	\$0	\$0	\$0	\$0	\$0
Nebraska Capital Construction Fund (Cash Reserve Fund transfers, etc.)			\$50,000,000	\$0	\$25,000,000	\$25,000,000	\$0	\$0
Total - Nebr. State College Sys. / Univ. of Nebr. / NCTA			\$1,510,444,530	\$93,935,122	\$66,973,928	\$66,973,928	\$41,973,928	\$1,240,587,624

*The State College Facilities Program and the University of Nebraska Facilities Program were extended in 2021 per LB384. The State Colleges will receive appropriations of \$1.125 million per year through FY 2040 to be matched by student facility fees and tuition of up to \$1.44 million per year. The University will receive appropriations of \$13.5 million per year through FY 2062 to be matched by student facility fees and tuition of up to \$13.5 million per year.

**LB384 (2021) affirmed intent language from LB297 (2019) to extend State appropriations for additional long-term financing of State College and University renovation and renewal projects once existing project financing is completed. Beginning in FY 2022 through FY 2040, \$2.216 million per year would be appropriated for the CSC Math-Science Building renovation/addition and then the State College Facilities Program after financing is completed on the CSC Rangeland II building and WSC U.S. Conn Library Renovation. State appropriations to the University would be \$2,165,928, \$1,477,000, and \$820,000 per year through FY 2050 once financing is completed on the UNL Veterinary Diagnostics Center, UNMC College of Nursing-Lincoln Division, and NCTA Education Center (in FY 2021, FY 2023, and FY 2025) respectively for renewal, renovations, or repair of existing University facilities. LB384 also extends appropriation of the total annual funding originally designated for the three projects (\$4,462,928) to the University of Nebraska Facilities Program through FY 2062.

*Section II -
Governing Boards' Requests
for Unfunded Projects*

Section II - Governing Board Requests

This section outlines the Nebraska State College System, the University of Nebraska, and the Nebraska College of Technical Agriculture capital construction budget requests for the 2027-2029 biennium. The tables included in this section can be used to compare institutional capital construction budget requests with the Commission's recommendations and priorities that follow in Sections III and IV of this document.

Summary of Capital Construction Requests

Capital construction budget requests prepared by the Nebraska State College System's Board of Trustees and the University of Nebraska's Board of Regents address specific facility needs for each of their institutions.

The State Colleges have requested funding for 12 capital construction projects in the 2027-2029 biennium. The State Colleges are also seeking funding for Building Renewal Task Force requests for the coming biennium. See page II-3 for the Nebraska State College System's capital construction budget request, in priority order, as approved and submitted by the Board of Trustees.

The University has not requested funding for new construction, renovation or planning projects for the

2027-2029 biennium. The University has also chosen not to identify Building Renewal Task Force requests for the coming biennium.

The Nebraska College of Technical Agriculture at Curtis has not requested funding for new construction, renovation or planning projects for the 2027-2029 biennium. The NCTA has also chosen not to identify Building Renewal Task Force requests for the coming biennium.

Section II - Governing Board Requests



Nebraska State College System

The table on the following page provides the Nebraska State College System's Capital Construction Budget Request for the 2027-2029 biennium in the priority order recommended by the Nebraska State College System's Board of Trustees, including the State Colleges' Building Renewal Task Force requests.

The list below identifies Capital Construction Projects which are requesting funding from both State General Funds and LB 309 Task Force Building Renewal Allocation Funds.

- WSC Humanities Renovation
- PSC A.V. Larson Renovation & Addition
- PSC Oak Bowl Stadium Upgrades
- PSC Hoyt HVAC Renovation
- PSC Al Wheeler Center Renovation
- CSC Memorial Hall Renovation
- CSC Library HVAC Renovation

Section II - Governing Board Requests

Capital Construction Request Summary for the Nebraska State College System 2027-2029 Biennium

Capital Construction Projects	Governing Bd. Priority	Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
WSC Memorial Stadium Upgrades	1	\$4,935,900	\$0	\$0	\$4,935,900	\$0	\$0
PSC Indoor Recreation Complex	2	\$7,148,168	\$0	\$0	\$7,148,168	\$0	\$0
WSC Humanities Renovation	3	\$17,300,000	\$0	\$0	\$3,250,000	\$13,140,000	\$910,000
PSC A.V. Larson Renovation & Addition	4	\$20,258,000	\$0	\$0	\$1,120,000	\$12,738,000	\$6,400,000
CSC New Music Building	5	\$26,140,000	\$0	\$0	\$4,928,000	\$19,868,000	\$1,344,000
CSC Hildreth Hall Demolition	6	\$1,344,000	\$0	\$0	\$1,344,000	\$0	\$0
PSC Oak Bowl Stadium Upgrades	7	\$2,130,000	\$0	\$0	\$0	\$2,130,000	\$0
PSC Hoyt HVAC Renovation	8	\$5,830,000	\$0	\$0	\$0	\$5,830,000	\$0
CSC Nelson PAC Renovation & Addition	13	\$18,530,000	\$0	\$0	\$0	\$0	\$18,530,000
PSC Al Wheeler Center Renovation	14	\$12,380,000	\$0	\$0	\$0	\$0	\$12,380,000
CSC Memorial Hall Renovation	15	\$31,770,000	\$0	\$0	\$0	\$0	\$31,770,000
CSC Library HVAC Renovations	16	\$10,570,000	\$0	\$0	\$0	\$0	\$10,570,000
TOTAL		\$158,336,068	\$0	\$0	\$22,726,068	\$53,706,000	\$81,904,000
Building Renewal LB309 TF Projects (Priority 9-12)		Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
CSC LB309 Request		\$49,447,996	\$0	\$0	\$49,447,996	\$0	\$0
PSC LB309 Request		\$10,615,000	\$0	\$0	\$10,615,000	\$0	\$0
WSC LB309 Request		\$13,373,317	\$0	\$0	\$13,373,317	\$0	\$0
TOTAL		\$73,436,313	\$0	\$0	\$73,436,313	\$0	\$0
FUND SOURCE		Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
State Gen. Fund/NCCF/Cig. Tax		\$158,336,068	\$0	\$0	\$22,726,068	\$53,706,000	\$81,904,000
Cash Fund (Tuition & Fees)		\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds		\$0	\$0	\$0	\$0	\$0	\$0
Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
Private Donations		\$5,000,000	\$0	\$0	\$0	\$0	\$5,000,000
Nebraska Capital Construction Fund (Cash Reserve Fund transfers, etc)		\$0	\$0	\$0	\$0	\$0	\$0
LB309 Task Force Funding Request per Building Renewal Request Report					\$73,436,313	\$0	\$0
TOTAL		\$236,772,381	\$0	\$0	\$96,162,381	\$53,706,000	\$86,904,000

Section II - Governing Board Requests



University of Nebraska

The table on the following page provides the University of Nebraska's Capital Construction Budget Request for the 2027-2029 biennium in the priority order recommended by the University of Nebraska's Board of Regents, including the University's Building Renewal Task Force requests for the biennium.

Section II - Governing Board Requests

Capital Construction Request Summary for the University of Nebraska 2027-2029 Biennium

CAPITAL CONSTRUCTION PROJECTS	Governing Bd. Priority	Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
No Projects Submitted for Consideration.		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
Building Renewal LB309 TF Projects (Priority 4-7)		Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
No Projects Submitted for Consideration.		\$0			\$0	\$0	\$0
		\$0			\$0	\$0	\$0
		\$0			\$0	\$0	\$0
		\$0			\$0	\$0	\$0
TOTAL*		\$0			\$0	\$0	\$0
FUND SOURCE		Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
State Gen. Fund/NCCF/Cig. Tax		\$0	\$0	\$0	\$0	\$0	\$0
Cash Fund (Tuition & Fees)		\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds		\$0	\$0	\$0	\$0	\$0	\$0
Revolving Funds		\$0	\$0	\$0	\$0	\$0	\$0
Private Donations		\$0	\$0	\$0	\$0	\$0	\$0
Nebraska Capital Construction Fund (Cash Reserve Fund transfers, etc.)		\$0	\$0	\$0	\$0	\$0	\$0
LB309 TF Funding Request per Building Renewal Request Report*		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0

* This Total excludes the NCTA TF309 Request.

Section II - Governing Board Requests



Nebraska College of Technical Agriculture

The table on the following page provides the Nebraska College of Technical Agriculture's (NCTA) Capital Construction Budget Request for the 2027-2029 biennium in the priority order recommended by the University of Nebraska's Board of Regents. NCTA has identified Building Renewal Task Force requests for the coming biennium.

Section II - Governing Board Requests

Capital Construction Request Summary for the Nebraska College of Technical Agriculture 2027-2029 Biennium

Building Renewal LB309 TF Projects	Governing Bd.	Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
	Priority						
No Projects Submitted for Consideration.		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0

FUND SOURCE	Total Request	Prior Expenditure	FY 2027 App/Reap	FY 2028 Request	FY 2029 Request	Future Request
State Gen. Fund/NCCF/Cig. Tax	\$0	\$0	\$0	\$0	\$0	\$0
Cash Fund (Tuition & Fees)	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Revolving Funds	\$0	\$0	\$0	\$0	\$0	\$0
Private Donations	\$0	\$0	\$0	\$0	\$0	\$0
Nebraska Capital Construction Fund (Cash Reserve Fund transfers, etc	\$0	\$0	\$0	\$0	\$0	\$0
LB309 TF Funding Request per Building Renewal Request Report	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Section II - Governing Board Requests

Task Force for Building Renewal Requests

Included in these governing board capital construction budget requests are requests for LB 309 Task Force Funding. Since its creation in 1977, the LB 309 Task Force for Building Renewal's duties involve reviewing requests and allocating funds to address the most urgent deferred repair and energy conservation needs of State-supported buildings. In the spring of 1993, statutory revisions expanded the LB 309 Task Force's duties to include the review and allocation of funds for fire & life safety and accessibility projects. Buildings not owned by the State (including revenue bond buildings and buildings being purchased through lease-purchase) are ineligible for funding.

Requests have been submitted totaling \$73.4 million. The LB 309 Task Force has historically requested that agencies provide cooperative funds for each project allocation. However, the LB 309 Task Force has informed agencies that cooperative funding is not required for the 2027-2029 biennium, though it is highly encouraged. Agencies may offer matching funds whenever it is in their best interest to do so.

The cooperative funding policy is intended to provide an institutional investment in a project and allows more projects to be completed with available funds. The Nebraska State College System has historically provided 15% in cooperative funds. The University of Nebraska and NCTA have historically provided 20% cooperative funds.

The Building Renewal Allocation Fund currently receives approximately \$9.1 million per year. These funds are used across all State agencies.

*Section III - Commission's
Statewide Capital Construction
Budget Recommendations*

Section III - Commission Recommendations

The table at the end of this section lists all capital construction requests from the Nebraska State College System, the University of Nebraska, and the Nebraska College of Technical Agriculture (NCTA). The Commission's funding recommendation for individual capital construction budget requests are included in this table. Capital construction budget requests are shown in alphabetical order. A prioritized list of recommendations for funding Commission-approved capital construction budget requests is provided in Section IV.

Commission review and approval is required of statutorily defined "capital construction projects" before State tax funds may be expended. This includes projects that utilize more than \$5,000,000 in State tax funds for purposes of new construction, additions, remodeling, or acquisition of a capital structure by gift, purchase, lease-purchase or other means of construction or acquisition.

In addition to requesting funds for individual capital construction projects, institutions have requested funding from the Building Renewal Allocation Fund as administered by the LB 309 Task Force for Building Renewal. The total combined recommendation is included in the table at the end of this section.

Finally, the table includes reaffirmation requests that received partial funding in prior biennia. The Commission is recommending funding each of the reaffirmation requests as requested by the institutions.

The following table summarizes institutional capital construction requests for State appropriations and the Commission's recommended funding for the 2027-2029 biennium:

		2027-2029 Biennium
Project Name		Institution's Funding Request
Reaffirmation Requests		\$108,947,856
Building Renewal Requests (w/o coop \$)		\$73,436,313
WSC	Memorial Stadium Upgrades	\$4,935,900
PSC	Indoor Recreation Complex	\$7,148,168
WSC	Humanities Renovation	\$16,390,000
PSC	A.V. Larson Renovation & Addition	\$13,858,000
CSC	New Music Building	\$24,796,000
CSC	Hildreth Hall Demolition	\$1,344,000
PSC	Oak Bowl Stadium Upgrades	\$2,130,000
PSC	Hoyt HVAC Renovation	\$5,830,000
CSC	Nelson PAC Renovation & Addition	\$0
PSC	AI Wheeler Center Renovation	\$0
CSC	Memorial Hall Renovation	\$0
CSC	Library HVAC Renovations	\$0
Totals		\$258,816,237

Section III - Commission Recommendations



The following pages contain summaries of each capital construction budget request, including the amount of State funding requested, Commission action on approval (if required), recommended funding by the Commission (including modifications if applicable), and a project description.

LB 309 Task Force for Building Renewal Capital Construction Budget Request:

Fire & Life Safety / Deferred Repair / Americans with Disabilities Act / Energy Conservation Requests

Budget Request: \$73,436,313 (higher educ. only)

Commission Approval: The Task Force for Building Renewal, not the Commission, has statutory responsibility for review and allocation of funding for individual building renewal requests.

Commission Budget Recommendation: *The Commission recommends increasing appropriations to the Building Renewal Allocation Fund from the current \$9,163,000 per year to a minimum of \$18 million per year. Additional funding is necessary to address state-supported higher education facilities with replacement*

values that have more than doubled since the current funding level was established in 2002.

Project Description: The request includes Fire & Life Safety, Deferred Repair, Americans with Disabilities Act (ADA), and Energy Conservation requests from the Nebraska State College System.

Nebraska State College System Capital Construction Budget Request:

WSC Memorial Stadium Upgrades

Biennial Budget Request: \$4,935,000

Commission Approval: Commission review and approval of individual deferred repair, fire & life safety, and accessibility projects is not required.

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in WSC's request.*

Project Description: Wayne State College is requesting funding to replace both the synthetic field turf and the track surface, as well as complete reconstruction of deteriorated parking lot and storm sewer system. Both the track surface and the synthetic turf field are over a decade old and constant use during that time has taken its

Section III - Commission Recommendations



toll. New field turf and track surface is required to ensure safety and optimal performance. In addition, the large parking lot (Lot 1) for Memorial Stadium is deteriorating badly with crumbling concrete. The parking lot requires reconstruction, and the storm sewer handling water run-off from Memorial Stadium needs to be rebuilt.

PSC Indoor Recreation Complex

Biennial Budget Request: \$7,148,168

Commission Approval: Commission review and approval of the original project was received on July 21, 2022.

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in PSC's request. The Commission recommends that sufficient State General Funds be provided to complete the entire second phase of this project.*

Project Description: The requested funds will allow PSC to complete the second phase of the overall Indoor Recreation Complex project located at two different sites on Peru State's campus. Site #1 is the Baseball & Softball Complex in the southwest section of campus and Site #2 is the area directly north of the Oak Bowl Stadium. Funds

will allow for construction of the indoor practice dome at Site #1 along with a paved road and a modern concession building for the Softball Field. Site #2 will include a support building with modern restrooms, training room and offices, storage for sports equipment, and a concessions area.

WSC Humanities HVAC Renovation

Biennial Budget Request: \$16,390,000

Future Funding Request: \$910,000

Commission Approval: Commission review and approval of the renovation request may be required following completion of a program statement.

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in WSC's request. The Commission recommends that sufficient State General Funds be provided to complete the entire renovation, thereby allowing the LB 309 Task Force to use its limited funding for other unmet needs.*

Project Description: Wayne State College is requesting funding for HVAC and code upgrades and renovation of the Humanities building, which was built in 1912 and was last renovated in 1981. The building is currently home to the Communication Arts and Language & Literature departments and includes classrooms as well

Section III - Commission Recommendations



as studios for the campus radio and television stations, and campus newspaper. The Humanities building requires completely new HVAC equipment, mechanical systems and controls, new electrical and lighting systems, modernization for code requirements, exterior tuck pointing, and programmatic enhancements for new technologies required in classrooms and studios.

PSC A.V. Larson Renovation & Addition

Biennial Budget Request: \$13,858,000

Future Funding Request: \$6,400,000

Commission Approval: Approved July 26, 2024

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in PSC's request. The Commission recommends that sufficient State General Funds be provided to complete the entire renovation, thereby allowing the LB 309 Task Force to use its limited funding for other unmet needs.*

Project Description: Constructed in 1960 as the campus Industrial Arts building, A.V. Larson eventually transitioned to focus primarily on fine art instruction. Situated at the focal point of the Park Avenue campus entrance, this facility is the first one encountered by

visitors and prospective students. To take advantage of this opportunity, the Peru State College Admissions department will move into A.V. Larson upper level at the completion of the project. A modest addition opening to the entrance plaza will provide Admissions offices, meeting and presentation space for prospective students and their families, and student services space. A.V. Larson requires major mechanical upgrades to include a geothermal system, electrical upgrades, window replacement, and exterior wall insulation enhancements to meet modern energy codes.

CSC New Music Building

Biennial Budget Request: \$24,796,000

Future Funding Request: \$1,344,000

Commission Approval: Approved July 26, 2024

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in CSC's request.*

Project Description: As part of the overall solution for the Memorial Hall facility and accreditation issues, Chadron State College is requesting funding for a new 25,000 gross square foot music hall for the first phase of

Section III - Commission Recommendations



the Memorial Hall project. The second phase, which is not part of this request, is the renovation of Memorial Hall for the Theatre and Fine Arts programs. From a programmatic standpoint for the Music department, the band and choral practice rooms are small and acoustically substandard with low ceilings. The auditorium is too wide for music performances and volumetrically deficient, requiring the roof to be raised, which is not feasible. Also, the acoustical construction needed for Music department performance and rehearsal spaces is more efficiently realized in new construction as opposed to trying to implement these changes in a structurally inflexible building like Memorial Hall.

CSC Hildreth Hall Demolition

Biennial Budget Request: \$1,344,000

Commission Approval: Commission approval is not required for this project.

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in CSC's request. The Commission has recommended demolition of Hildreth Hall going back to the Commission's Capital Construction Budget Recommendations and Prioritization 2019-2021 Biennium in October of 2018.*

Project Description: Chadron State College is requesting funding to demolish Hildreth Hall on campus. Besides demolition of the building and removal of the debris, these funds would pay for restoration of the site to include additional paved parking to the extent that the funds allow. Hildreth Hall has about 23,000 gross square feet (GSF) of constructed space and the College desires to demolish the building to offset the addition of about 25,000 GSF with the construction of the New Music Building which is Phase I of the overall solution for the Memorial Hall issues.

PSC Oak Bowl Stadium Upgrades

Biennial Budget Request: \$2,130,000

Commission Approval: Commission review and approval of individual deferred repair, fire & life safety, and accessibility projects is not required.

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in PSC's request.*

Project Description: Peru State College is requesting funding to replace the synthetic field turf and make various repairs to the Stadium. The synthetic turf field is over a decade old and constant use during that time makes

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replacement necessary. New field turf is required to ensure safety and optimal performance for students engaging in sports played on the field. In addition, various Stadium upgrades are needed. Repairs to stadium seating, displaced concrete repair and replacement, stabilization of concrete settlement, and drainage upgrades are some of the maintenance needs for this facility.

PSC Hoyt HVAC Renovation

Biennial Budget Request: \$5,830,000

Commission Approval: Commission review and approval of individual deferred repair, fire & life safety, and accessibility projects is not required.

Commission Budget Recommendation: *The Commission recommends State appropriations as outlined in PSC's request.*

Project Description: Peru State College is requesting funding to renovate parts of the Hoyt Science Building. Originally constructed in 1928, this science building was completely renovated in 2001, and a north wing added for new chemistry labs. The building needs HVAC systems upgrades and new controls for better ventilation and

efficiency. Renovation of labs, classrooms and common areas are also desired, but the extent of such will depend on what is left of the project budget once the windows, curtain walls, exterior, and HVAC scopes are addressed.

CSC Nelson Physical Activities Center Reno & Add.

Biennial Budget Request: \$0

Future Funding Request: \$18,530,000

Commission Approval: Commission review and approval of the renovation request would be required following completion of a program statement.

Commission Budget Recommendation: *The Commission acknowledges the project and its order in the NSCS priorities. As the project does not have Commission approval and there is no request for funding for the 2027-29 biennium, the Commission defers any recommendation until that time.*

Project Description: Chadron State College is requesting funding to completely renovate and expand the Nelson Physical Activities Center. The 75,230 gross square foot (GSF) Nelson Physical Activities Center (NPAC) was constructed in 1987 and includes an indoor 200-meter track and physical education classrooms and

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offices. Based on the building assessment conducted at the start of the Facility Master Plan process in 2021, the mechanical systems are original and all new HVAC equipment is badly needed as well as an additional HVAC expansion throughout the building. The project will also address updates to locker rooms, restrooms, and bleachers, and include an addition to enlarge the indoor track to meet National Collegiate Athletics Association (NCAA) size requirements to host indoor collegiate events.

PSC Al Wheeler Activities Center Renovation

Biennial Budget Request: \$0

Future Funding Request: \$12,380,000

Commission Approval: Commission review and approval of the renovation request would be required following completion of a program statement.

Commission Budget Recommendation: *The Commission acknowledges the project and its order in the NSCS priorities. As the project does not have Commission approval and there is no request for funding for the 2027-29 biennium, the Commission defers any recommendation until that time.*

Project Description: Peru State College is requesting funding for a program statement and to start design, to hire a construction manager at risk (CMR) firm to develop a Guaranteed Maximum Price (GMP) and complete the construction bid documents, and to begin construction. The Al Wheeler Activities Center was constructed in 1980, and a smaller scale renovation occurred in 2011. The overall gross square footage of the facility is 49,360 GSF. In the building's 44-year history, the HVAC and electrical systems have not had a complete upgrade. The project includes converting the building HVAC system to geothermal at a cost of about \$3.5 million. Also envisioned for the project is renovation to include modern technology and student spaces for social and academic engagement. New electrical systems and converting to all LED lights is another maintenance & repair/building renewal portion of the proposed project.

CSC Memorial Hall Renovation

Biennial Budget Request: \$0

Future Funding Request: \$31,770,000

Commission Approval: Approved July 26, 2024

Commission Budget Recommendation: *The Commission acknowledges the project and its order in the*

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NSCS priorities. As there is no request for funding for the 2027-29 biennium, the Commission defers any recommendation until that time.

Project Description: Chadron State College is requesting funding to renovate Memorial Hall for the Theatre and Fine Arts departments. This project is phase two mentioned in the CSC New Music Building project. The scope includes new HVAC systems and new electrical, lighting, and power systems, technology updates, and modernization of the auditorium/theatre. Constructed in 1953 as the campus student center, Memorial Hall eventually became an auditorium and academic building for the College and home to the Music, Fine Arts, and Theatre departments. Although some renovations and HVAC improvements were made in the late 1990's and early 2000's, the building's mechanical and electrical infrastructure needs complete modernization. From a programmatic standpoint, the band and choral practice rooms are small and acoustically substandard with low ceilings. The auditorium is too wide for music performances and volumetrically deficient, requiring an unfeasible raising of the roof. The various physical and programmatic deficiencies (too numerous to mention here) negatively impact the learning environment

and jeopardize key accreditation renewals including the National Association of Schools of Music (NASM).

CSC Library HVAC Renovation

Biennial Budget Request: \$0

Future Funding Request: \$10,570,000

Commission Approval: Commission review and approval of the renovation request would be required following completion of a program statement.

Commission Budget Recommendation: *The Commission acknowledges the project and its order in the NSCS priorities. As the project does not have Commission approval and there is no request for funding for the 2027-29 biennium, the Commission defers any recommendation until that time.*

Project Description: Chadron State College is requesting funding to address deferred maintenance and repair in the Reta King Library. The scope of the project includes new HVAC systems and expansion of HVAC to areas of the building that are not currently air-conditioned, complete new electrical and power systems, and technology updates. The 46,000 gross square foot (GSF) Reta King Library was constructed in 1966, and only

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modest HVAC and electrical improvements have been made in the history of the building. Major mechanical and ventilation systems are well beyond their useful life and require all new upgrades and reconfiguration, including electrical systems and other code requirements.

University of Nebraska Capital Construction Budget Request:

The University of Nebraska has not requested funding for new construction, renovation, or planning projects for the 2027-2029 biennium.

Nebraska College of Technical Agriculture Capital Construction Budget Request:

NCTA has not requested funding for new construction, renovation, or planning projects for the 2027-2029 biennium.

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Capital Construction Budget Recommendations 2027-2029 Biennium for the Nebraska State College System, University of Nebraska, & Nebraska College of Technical Agriculture

Institution	Project Title	Recommended State Funding	Prior Expend./ Approp/Reaffir	Request Biennium		Future Consideration	Status/ Commission Action
				FY 2028	FY 2029		
Reaffirmation of Partially Funded Projects							
St. Colleges	Systemwide - State College Facilities Program	\$81,840,000	\$48,495,000	\$2,565,000	\$2,565,000	\$28,215,000	Information Purposes Only
St. Colleges	Systemwide - Facility Fee Fund Projects	\$27,487,122	\$16,327,122	\$930,000	\$930,000	\$9,300,000	Information Purposes Only
St. Colleges	Systemwide - Sport Facilities Fund Projects	\$7,700,000	\$4,100,000	\$300,000	\$300,000	\$3,000,000	Information Purposes Only
CSC/WSC	CSC Rangeland II & Math-Sci./WSC Conn Libr.	\$48,752,000	\$31,024,000	\$2,216,000	\$2,216,000	\$13,296,000	Information Purposes Only
University	Systemwide - University Facilities Program	\$1,187,555,136	\$31,500,000	\$31,500,000	\$31,500,000	\$1,093,055,136	Information Purposes Only
University	Systemwide - NU Facilities Renewal	\$107,110,272	\$4,462,928	\$4,462,928	\$4,462,928	\$93,721,488	Information Purposes Only
UNL	Ag Innovation Facility	\$50,000,000	\$25,000,000	\$25,000,000	\$0	\$0	Information Purposes Only
Subtotal - Reaffirmations		\$1,510,444,530	\$160,909,050	\$66,973,928	\$41,973,928	\$1,240,587,624	
Nebraska State College System							
WSC	WSC Memorial Stadium Upgrades	\$4,935,900	\$0	\$4,935,900	\$0	\$0	Approval Not Required
PSC	Indoor Recreation Complex	\$7,148,168	\$0	\$7,148,168	\$0	\$0	Approved
WSC	Humanities Renovation	\$17,300,000	\$0	\$3,250,000	\$13,140,000	\$910,000	Awaiting Project Submission
PSC	A.V. Larson Renovation & Addition	\$20,258,000	\$0	\$1,120,000	\$12,738,000	\$6,400,000	Approved
CSC	New Music Building	\$26,140,000	\$0	\$4,928,000	\$19,868,000	\$1,344,000	Approved
CSC	Hildreth Hall Demolition	\$1,344,000	\$0	\$1,344,000	\$0	\$0	Approval Not Required
PSC	Oak Bowl Stadium Upgrades	\$2,130,000	\$0	\$0	\$2,130,000	\$0	Approval Not Required
PSC	Hoyt HVAC Renovation	\$5,830,000	\$0	\$0	\$5,830,000	\$0	Approval Not Required
CSC	Nelson PAC Renovation & Addition	\$18,530,000	\$0	\$0	\$0	\$18,530,000	Awaiting Project Submission
PSC	Al Wheeler Center Renovation	\$12,380,000	\$0	\$0	\$0	\$12,380,000	Awaiting Project Submission
CSC	Memorial Hall Renovation	\$31,770,000	\$0	\$0	\$0	\$31,770,000	Approved
CSC	Library HVAC Renovations	\$10,570,000	\$0	\$0	\$0	\$10,570,000	Awaiting Project Submission
Subtotal - Nebraska State College System		\$158,336,068	\$0	\$22,726,068	\$53,706,000	\$81,904,000	
Total - Nebr. State College Sys. / Univ. of Nebr. / NCTA		\$1,668,780,598	\$160,909,050	\$89,699,996	\$95,679,928	\$1,322,491,624	
Means of Financing							
State Bldg. Fund/NE Capital Constr. Fund/Cig. Taxes		\$892,003,476	\$72,611,928	\$44,029,996	\$75,009,928	\$700,351,624	
Cash Fund		\$655,700,000	\$22,100,000	\$18,300,000	\$18,300,000	\$597,000,000	
Federal Funds		\$0	\$0	\$0	\$0	\$0	
Revolving Funds		\$71,077,122	\$41,197,122	\$2,370,000	\$2,370,000	\$25,140,000	
Nebraska Capital Construction Fund (Cash Reserve Fund transfers)		\$50,000,000	\$25,000,000	\$25,000,000	\$0	\$0	
Total - Nebr. State College Sys. / Univ. of Nebr. / NCTA		\$1,668,780,598	\$160,909,050	\$89,699,996	\$95,679,928	\$1,322,491,624	
Informational Purposes Only							
LB309 Task Force for Building Renewal							
CSC	All TF309 Requests	\$49,447,996	\$0	\$49,447,996	\$0	\$0	Information Purposes Only
PSC	All TF309 Requests	\$10,615,000	\$0	\$10,615,000	\$0	\$0	Information Purposes Only
WSC	All TF309 Requests	\$13,373,317	\$0	\$13,373,317	\$0	\$0	Information Purposes Only
Subtotal - TF309 Building Renewal Requests		\$73,436,313	\$0	\$73,436,313	\$0	\$0	

*Section IV - Commission
Prioritization of Approved
Capital Construction Budget
Requests*

Section IV - Commission Prioritization of Approved Projects



The Commission's priorities for the 2027-2029 biennium are included on page IV-5. This recommended sequencing of capital construction projects combines the separate capital construction budget requests from the Nebraska State College System, University of Nebraska, and Nebraska College of Technical Agriculture. The Commission develops from a statewide perspective a unified prioritization of individual capital construction budget requests for which it has recommended approval.

The Commission's prioritized list provides a statewide perspective of the most urgent public postsecondary education capital construction needs for the coming biennium. This prioritized list is submitted to the Governor and Legislature for their consideration. The Commission's highest priorities for the 2027-2029 biennium are:

- PSC Indoor Recreation Complex
- PSC A.V. Larson Renovation & Addition
- PSC Hoyt HVAC Renovation
- WSC Memorial Stadium Upgrades

Institutions and the State require a significant investment each biennium to maintain existing public four-year postsecondary education State-supported facilities in a current state of condition. Should sufficient

funding be unavailable over an extended time, backlogs of deferred repair and renovation/remodeling projects only shift increasing costs to future generations.

Reaffirmation funding of previously approved renovation/repair projects helps to meet a portion of this need. The Building Renewal Allocation Fund addresses a portion of this need by funding urgently needed deferred repair. Institutional operating funds and private donations also address some deferred repair and renovation/remodeling needs. Several institutional requests for State appropriations for the 2027-2029 biennium would address renewal and adaptation of facilities.

As funding becomes available, the Commission recommends funding projects in their entirety. Without full funding: 1) overall project costs increase 5% to 10% due to additional contractor start-up and shut-down costs; 2) partially funded projects require phasing that increases project costs due to inflation; and 3) the needs of students, faculty, staff, and the public that utilize these facilities are not fully met.

Section IV - Commission Prioritization of Approved Projects



Methodology

In developing a list of statewide priorities, the Commission uses 10 weighted criteria to evaluate individual capital construction budget requests. The percentage resulting from these criteria's cumulative point total establishes the recommended funding order of capital construction budget requests. In developing the prioritization process, a primary goal of the Commission is to protect building occupants, complete partially funded projects, and prevent further deterioration of the State's existing physical assets.

The following outline provides a synopsis of each criterion, including the maximum point total for each.

1. Statewide Facilities Category (30 pts. maximum)

The Commission determines a statewide ranking of broad facilities request categories each biennium as part of a continual evaluation of the State's needs.

2. Sector Initiatives & Priorities (10 points maximum)

Governing boards may designate initiatives that promote immediate sector capital construction needs for the coming biennium along with governing board priorities.

3. Strategic and Long-Range Planning (10 pts. max.)

Governing boards may display the need for individual capital construction budget requests through institutional strategic and long-range planning documents.

4. Immediacy of Need (10 points maximum)

Urgency of need for a capital construction budget request is considered.

5. Quality of Facility (10 points maximum)

The prioritization process analyzes the condition and functional use of existing space.

6. Avoid Unnecessary Duplication (10 points max.)

The process evaluates unnecessary duplication by reviewing a project's ability to increase access and/or serve a valid need while avoiding unnecessary duplication.

7. Appropriate Quantity of Space (5 points maximum)

An institution can show how a capital construction budget request provides an appropriate quantity of space for the intended program or service.

8. Statewide Role and Mission (5 points maximum)

Broad statewide role and mission categories are considered.

Section IV - Commission Prioritization of Approved Projects



9. Facility Maintenance Expenditures (5 points max.)

This process considers the ability of an institution to maintain its existing facilities.

10. Ongoing Costs (5 points maximum)

Potential long-term costs (or savings) associated with a capital construction budget request is considered.

The Commission's Prioritization Process for Capital Construction Budget Requests used for the 2027-2029 biennium provides detailed definitions of each individual criterion. Explanatory information regarding the prioritization of individual capital construction budget requests is included at the end of this section.

Sector Initiatives & Priorities

The Commission encourages governing boards to target specific areas of their capital budget requests as "sector initiatives." This allows each sector to identify programmatic initiatives related to capital construction budget requests that are a high priority to the institution and the State. The need for a facility cannot be determined solely on how much space an institution requires or the condition of its buildings. Facilities evaluations must also consider strategic initiatives for

postsecondary education in order to respond expeditiously to meet Nebraskans' educational, economic, and societal needs. This allows each sector to identify its immediate or short-term initiatives that relate to capital construction.

The Commission's prioritization process allows the Nebraska State College System Board of Trustees to identify up to two sector initiatives and the University of Nebraska Central Administration to designate up to three sector initiatives.

Nebraska State College System:

The Nebraska State College System Board of Trustees approved the following language for sector initiatives:

- "To enhance educational and health & wellness opportunities for students, and to increase the potential for enrollment and retention, the Board of Trustees of the Nebraska State College System will focus its attention during the 2027-2029 biennium on capital projects that primarily renovate existing instructional, recreational, and athletic facilities to the most efficient and productive condition possible.

Section IV - Commission Prioritization of Approved Projects



- Where new construction is necessary to replace a deteriorating facility, enhance technology learning and utilization, create space for critical functions that do not currently exist, or accommodate enrollment growth, the facilities will incorporate the most energy efficient, easily maintained construction components that can be acquired within available resources. Technology resources will be designed to facilitate cooperative ventures with educational partners and enhance opportunities for student access and administrative savings.”

The Nebraska State College’s projects selected as sector initiatives are PSC Indoor Recreation Complex and WSC Memorial Stadium Upgrades.

University of Nebraska:

The University of Nebraska has not provided sector initiatives in its biennial capital construction budget request.

Other Previously Approved Projects

Changes in governing board priorities sometimes result in previously requested projects being excluded in future biennial budget request cycles. The Commission is not aware of any other projects eligible for State funding and previously approved by the Commission, for which governing boards are not requesting State funding in the 2027-2029 biennial capital construction budget request cycle.

Section IV - Commission Prioritization of Approved Projects

Unified Statewide Capital Construction Budget Request Priorities 2027-2029 Biennium for the Nebraska State College System, University of Nebraska, & Nebraska College of Technical Agriculture

				Prioritization Criteria												
				Statewide Facilities Category Rank	Sector Initiatives & Priorities	Inst. Strategic & Long-Range Plan	Immediacy of Need	Addressing Quality of Facility	Avoid Unnecessary Duplication	Appropriate Quantity of Space	Statewide Role & Mission	Bldg. Maintenance Expenditures	Ongoing Costs	Total Points	Possible Points	Percent of Points
Priority	Institution	Budget Request Title ¹	2027-2029 Biennium State Appropriation Amount Recommended													
1.	PSC	Indoor Recreation Complex	\$7,148,168	27.0	9.0	10.0	9.0	6.0	10.0	5.0	4.0	5.0	2.0	87.0	100	87%
2.	PSC	A.V. Larson Renovation & Addition	\$13,858,000	24.0	7.0	9.0	8.0	8.0	10.0	4.0	5.0	5.0	2.0	82.0	100	82%
3.	PSC	Hoyt HVAC Renovation	\$5,830,000	20.0	3.0	6.0	10.0	6.0	10.0	0.0	5.0	5.0	3.0	68.0	90	76%
4.	WSC	Memorial Stadium Upgrades	\$4,935,900	15.0	10.0	6.0	6.0	6.0	10.0	0.0	5.0	5.0	3.0	66.0	95	69%
5.	CSC	Hildreth Hall Demolition	\$1,344,000	15.0	5.0	6.0	7.0	10.0	10.0	0.0	0.0	5.0	0.0	58.0	85	68%
6.	CSC	New Music Building	\$24,796,000	12.0	6.0	8.0	8.0	5.0	10.0	5.0	5.0	5.0	2.0	66.0	100	66%
7.	PSC	Oak Bowl Stadium Upgrades	\$2,130,000	15.0	4.0	6.0	6.0	5.0	10.0	0.0	5.0	5.0	3.0	59.0	95	62%
Possible Points for each Prioritization Criterion			\$60,042,068	30.0	10.0	10.0	10.0	10.0	10.0	5.0	5.0	5.0	5.0		100	

¹ This prioritized list does not include individual capital construction budget requests seeking reaffirmation funding, Commission-approved projects not included in a governing board budget request, or Renewal Requests for TF309.

#1 PSC Indoor Recreation Complex



Date of Governing Board Approval: April 21, 2022

Date of Commission Approval: May 12, 2022

Phasing Considerations: Provides additional funding for project under construction.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> Partially funded requests are ranked 2nd out of 10 statewide facilities categories used to evaluate overall capital construction needs.	27	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized second by the Board of Trustees.	9	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The project shows clear links between the College's Strategic Plan and Facilities Plan.	10	10
4. The immediacy of need for the project. <i>Comments:</i> Because this project is to remedy a budget shortfall due to the global Covid-19 pandemic and ensuing construction price increases, this project is necessary to fully complete an already approved and funded first phase.	9	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> The condition of the current facilities show clear deficiencies in both condition and functionality.	6	10
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This request does not unnecessarily duplicate facilities.	10	10

#1 PSC Indoor Recreation Complex Continued

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> During the development of the project's Program Statement, affected Service and Academic departments worked with professional planners to justify requested space needs.	5	5
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> This proposal includes space for Student Support services.	4	5
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at PSC were greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This project contains a justifiable O&M increase.	2	5
TOTAL POINTS	87	100
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	87%	

#2 PSC A.V. Larson Renovation & Addition



Date of Governing Board Approval: April 18, 2024
Date of Commission Approval: July 26, 2024
Phasing Considerations: No phasing considerations.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> Renovation requests are ranked 6th out of 10 statewide facilities categories used to evaluate overall capital construction needs.	24	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized fourth by the Board of Trustees.	7	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The <i>Facility Master Plan</i> completed in April of 2022, identified the A.V. Larson Renovation as a High Priority and High Impact project.	9	10
4. The immediacy of need for the project. <i>Comments:</i> A portion of this renovation is space for the Admissions Department of the college. This department having modern and easily accessible offices is instrumental to the continued success of the college.	8	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> The total estimated value of TF309 eligible work in the project is \$2.24M. This amount greatly exceeds 10% of replacement value which is the Commission's threshold for a facility in poor condition.	8	10

#2 PSC A.V. Larson Renovation & Addition Continued

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This request does not unnecessarily duplicate facilities.	10	10
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> This criterion is not applicable since detailed space needs would be developed as part of the project's programming phase.	4	5
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> During the development of the Program Statement, the Admissions Department and affected Academic Programs worked with professional planners to justify requested space needs.	5	5
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at PSC were greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This project contains a justifiable O&M increase.	2	5
TOTAL POINTS	82	100
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	82%	

#3 PSC / Hoyt Science Windows/HVAC



Date of Governing Board Approval: Not Applicable

Date of Commission Approval: Project below threshold requiring Commission approval.

Phasing Considerations: No phasing considerations.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> Renovation requests are ranked 6th out of 10 statewide facilities categories used to evaluate overall capital construction needs.	20	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized eighth by the Board of Trustees.	3	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The <i>Facility Master Plan</i> completed in April of 2022, identified this project.	6	10
4. The immediacy of need for the project. <i>Comments:</i> This request should be funded in the next couple biennia to address the renovation needs.	10	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> The total estimated value of TF309 eligible work in the project exceeds 10% of replacement value which is the Commission's threshold for a facility in poor condition.	6	10
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This request does not unnecessarily duplicate facilities.	10	10

#3 PSC / Hoyt Science Windows/HVAC

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> This criterion is not applicable.	0	0
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> This proposal affects undergraduate instructional, academic-support, and public service space.	5	5
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at PSC were greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This project should not require additional State resources for new building operations and maintenance costs.	3	5
TOTAL POINTS	68	90
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	75.6%	

#4 WSC Memorial Stadium Upgrades

Date of Governing Board Approval: Not Applicable

Date of Commission Approval: Project below threshold requiring Commission approval.

Phasing Considerations: No phasing considerations.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> Renovation requests are ranked 6th out of 10 statewide facilities categories used to evaluate overall capital construction needs.	15	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized first by the Board of Trustees.	10	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The <i>Facility Master Plan</i> completed in April of 2022, identified this project as High Priority.	6	10
4. The immediacy of need for the project. <i>Comments:</i> This request should be funded in the next couple biennia to address the renovation needs.	6	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> The large parking lot (Lot 1) for Memorial Stadium is deteriorating badly with concrete crumbling. The parking lot requires reconstruction and the storm sewer handling water run-off from Memorial Stadium needs to be rebuilt. Other components of this project include updating the field lighting to LED's, updating the stairs and railings and re-applying traffic coating on the stadium seating, restroom upgrades, and fencing.	6	10

#4 WSC Memorial Stadium Upgrades

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This criterion is not applicable.	10	10
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> This criterion is not applicable.	0	0
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> This proposal affects undergraduate instructional, academic-support, and public service space.	5	5
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at WSC was greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This project should not require additional State resources for new building operations and maintenance costs.	3	5
TOTAL POINTS	66	95
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	69.5%	

#5 CSC / Hildreth Hall Demolition

Date of Governing Board Approval: Not Applicable
Date of Commission Approval: Not required for demolition
Phasing Considerations: No phasing considerations.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> Replacement requests are ranked 6th out of 10 statewide facilities categories used to evaluate overall capital construction needs.	15	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized sixth by the Board of Trustees.	5	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The <i>Facility Master Plan</i> completed in April of 2022, identified this project as a High Impact and Medium Priority project to accomplish by the year 2030.	6	10
4. The immediacy of need for the project. <i>Comments:</i> This request should be funded in the next couple biennia.	7	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> This is a demolition project. The building has been deemed in poor condition and no longer of use.	10	10
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This request does not unnecessarily duplicate facilities.	10	10

#5 CSC / Hildreth Hall Demolition

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> This criterion is not applicable.	0	0
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> This criterion is not applicable.	0	0
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at CSC was greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This criterion is not applicable.	0	0
TOTAL POINTS	58	85
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	68.2%	

#6 CSC New Music Building

Date of Governing Board Approval: April 18, 2024
Date of Commission Approval: July 26, 2024
Phasing Considerations: No phasing considerations.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> New Construction requests are ranked 7th out of 10 statewide facilities categories used to evaluate overall capital construction needs.	12	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized fifth by the Board of Trustees.	6	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The <i>Facility Master Plan</i> completed in April of 2022, identified the Memorial Hall Project as a High Impact and High Priority project.	8	10
4. The immediacy of need for the project. <i>Comments:</i> This request should be funded in the next couple biennia to allow for Phase Two of this project to occur before the current building becomes uninhabitable.	8	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> Because this is new construction, no points were awarded for the Condition of Primary, Secondary, and Service Systems. Full points were awarded for the Functional Layout of Space.	5	10
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This request does not unnecessarily duplicate facilities.	10	10

#6 CSC New Music Building Continued

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> During the development of the Program Statement creation, affected academic departments worked with professional planners to justify requested space needs.	5	5
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> This proposal affects undergraduate instructional, academic-support, and public service space.	5	5
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at CSC was greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This project contains a justifiable O&M increase.	2	5
TOTAL POINTS	66	100
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	66%	

#7 PSC Oak Bowl Upgrades

Date of Governing Board Approval: Not Applicable
Date of Commission Approval: Project below threshold requiring Commission approval.
Phasing Considerations: No phasing considerations.

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
1. Ranking the project according to broad statewide facilities categories. <i>Comments:</i> Renovation requests are ranked 6th out of 10 statewide facilities categories used to evaluate overall capital construction needs.	15	30
2. Governing board priority or designated "sector initiative." <i>Comments:</i> This project was prioritized seventh by the Board of Trustees.	4	10
3. Degree that project complies with strategic and comprehensive facilities plans. <i>Comments:</i> The <i>Facility Master Plan</i> completed in April of 2022, identified this project as a High Priority.	6	10
4. The immediacy of need for the project. <i>Comments:</i> This request should be funded in the next couple biennia to address the renovation needs.	6	10
5. The quality of the existing facility as measured by its physical condition and functionality. <i>Comments:</i> The synthetic turf field is over a decade old and constant use during that time makes replacement necessary. New field turf is required to ensure safety and optimal performance for students engaging in sports played on the field. In addition, various Stadium upgrades are needed. Repairs to stadium seating, displaced concrete repair and replacement, stabilization of concrete settlement, and drainage upgrades are some of the maintenance needs for this facility.	5	10

#7 PSC Oak Bowl Upgrades

Prioritization Criteria Descriptions and Comments	Awarded Points	Maximum Points
6. Degree that the project demonstrates it is not an unnecessary duplication of facilities. <i>Comments:</i> This request does not unnecessarily duplicate facilities.	10	10
7. The amount of space requested as compared with a program's needs. <i>Comments:</i> This criterion is not applicable.	0	0
8. Types of space in the project compared to statewide role and mission priorities. <i>Comments:</i> This proposal affects undergraduate instructional, academic-support, and public service space.	5	5
9. Degree that the institution maintains its existing tax-supported facilities. <i>Comments:</i> Facility maintenance expenditures on State-supported buildings at PSC were greater than 1% of their current replacement value for the most recent biennium.	5	5
10. The potential long-term costs (or savings) associated with a project. <i>Comments:</i> This project should not require additional State resources for new building operations and maintenance costs.	3	5
TOTAL POINTS	59	95
PERCENTAGE OF AWARDED POINTS/MAXIMUM POINTS	62.1%	

Section IV - Commission Prioritization of Approved Projects



Coordinating Commission for Postsecondary Education

Subject: 2025-26 Access College Early (ACE) Scholarship Year-End Report

Committee Recommendation: That the Commission approve the 2025-26 Access College Early (ACE) Scholarship Year-End Report.

Purpose: Neb. Rev. Stat. § 85-2106 directs the commission to prepare an annual report on scholarships awarded pursuant to the Access College Early Scholarship Program Act. The report shall include, but not be limited to, the number and amount of scholarships awarded, the postsecondary educational institutions attended by scholarship recipients, and information regarding the success of scholarship recipients in the courses for which the scholarships were awarded.



**ACCESS COLLEGE EARLY SCHOLARSHIP
2025-26 YEAR-END REPORT**

Statutory Authority Neb. Rev. Stat. § 85-2106

COMMISSIONERS

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Omaha

**Dr. Dennis Headrick, Vice
Chair**
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Beth Forney
Alliance

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Celeste Thompson
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Gary Timm
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Joe Velasquez
Database Manager

Coordinating Commission for Postsecondary Education
140 N. 8th Street, P.O. Box 95005, Lincoln, NE 68509-5005
Phone: (402) 471-2847

The Commission's reports are available online at ccpe.nebraska.gov/reports

Access College Early (ACE) Scholarship Program

Authorized by the Nebraska Legislature in 2007, the Access College Early (ACE) Scholarship Program pays tuition and mandatory fees for qualified, low-income high school students to enroll in college courses from Nebraska colleges or universities, either through dual enrollment or early enrollment agreements with these institutions. High school students may apply for funding under this program by completing the ACE Student Application, which is reviewed by the Coordinating Commission for award consideration.

To qualify for the scholarship, the student or student's family must be approved to participate in one of the federal need-based government programs listed below, have experienced an extreme hardship that affects family income, or be participating in a designated Career Education program as established by the Nebraska Department of Education.

- Free or Reduced-Price Lunch Program
- Supplemental Security Income
- Temporary Assistance to Needy Families (TANF)
- Supplemental Nutrition Assistance Program (SNAP)
- Special Supplemental Assistance Program (WIC)

The objective of the ACE program is to encourage well-prepared high school students from low-income families to enroll in college courses. High school students who are awarded an ACE scholarship to complete college courses while in high school can decrease their time to graduation and consequently the cost of a degree. However, students must pay to take advantage of these college course opportunities to receive college credit that can jumpstart their college careers. For students who are economically disadvantaged, the financial constraints are great.

Research shows that high school students who take college courses while in high school remain in school and graduate at higher rates, enroll in college at increased rates, and return for their college sophomore years at higher rates. In Nebraska, public high school ACE recipients are 33.7 percentage points more likely to go on to college than other public high school students from low-income families.

As can be seen from the charts starting on page 7, public high school students who are ACE scholarship recipients continue on to college at a much greater rate than public high school students from low-income families that do not receive ACE scholarships. In fact, public high school ACE scholarship recipients continue on to college at a higher rate than public high school students from non-low-income families.

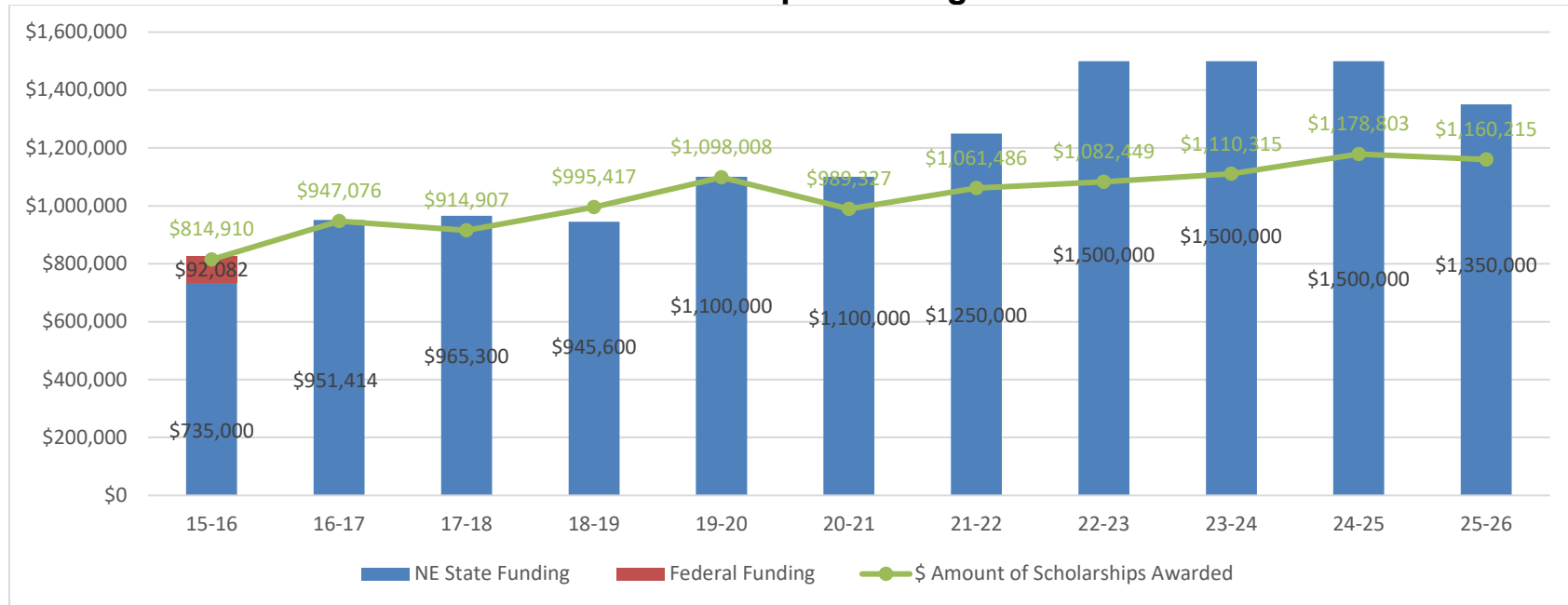
Distribution of the 2025-26 Access College Early Scholarship

The Access College Early (ACE) Scholarship pays the tuition and mandatory fees of eligible Nebraska high school students taking dual-enrollment and early-admit college courses at participating Nebraska colleges and universities¹. For 2025-26 the ACE Scholarship program was funded with \$1,350,000 General funds appropriated by the Legislature.

Nebraska colleges and universities enrolled 2,452 low-income, Nebraska high school students from 172 high schools who received 5,426 ACE Scholarships in 2025-26. The total amount awarded was \$1,160,215.27, with the average award per scholarship equaling \$213.83.

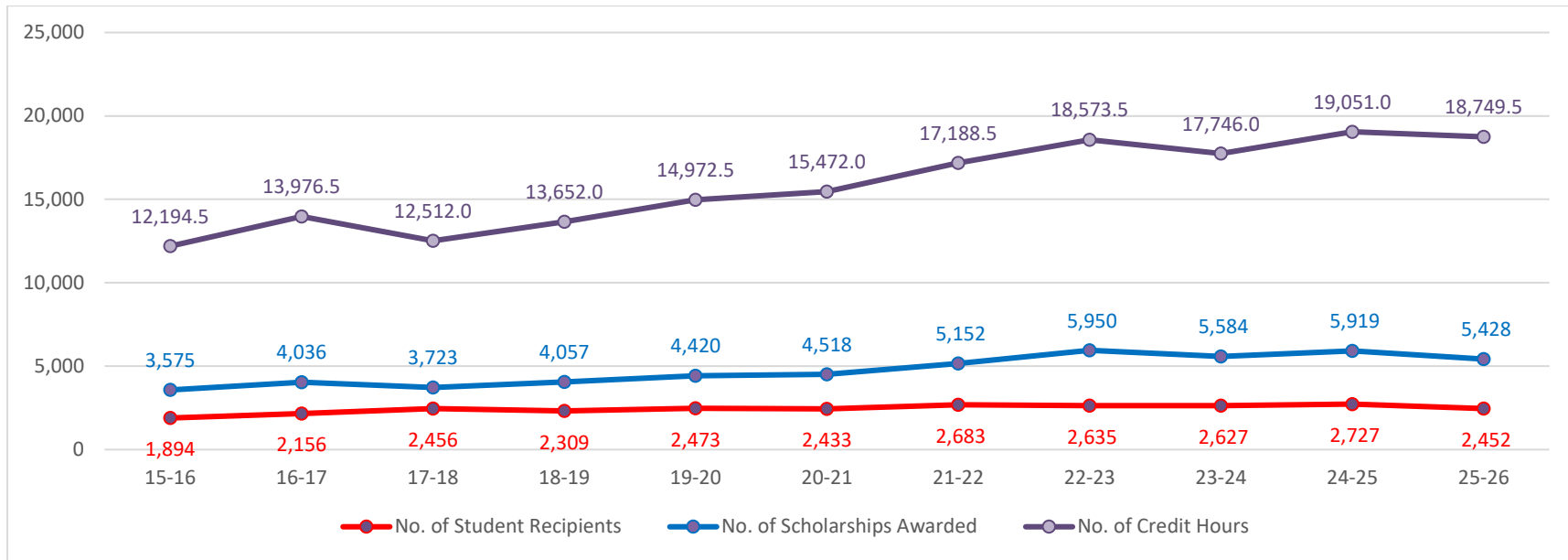
The ACE Scholarship allowed these high school students from low-income families to enroll in 18,749.5 credit hours of college course work. Seventy-eight percent of the grades received by these students were a B or better. (See page 10)

Total ACE Scholarships Funding & Awarded

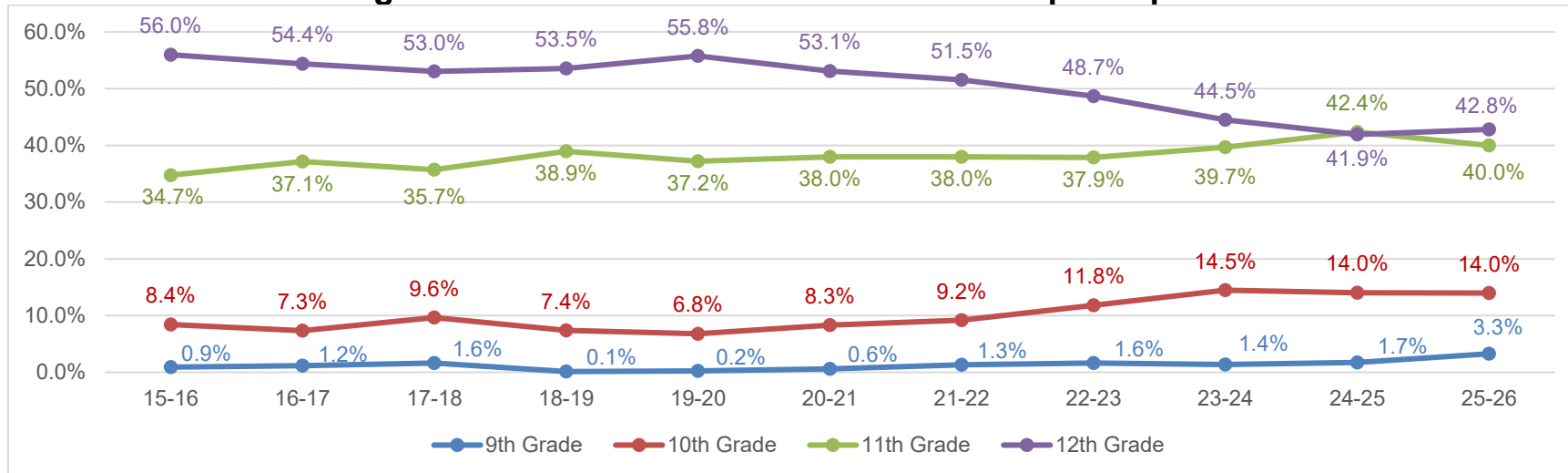


¹ In previous years the number of scholarships awarded to a student was limited each year based on available funding and an estimated number of students who would be applying. For 2025-26, due to the available funding and reduction in charges at the community colleges there was no limit to the number of courses available per student.

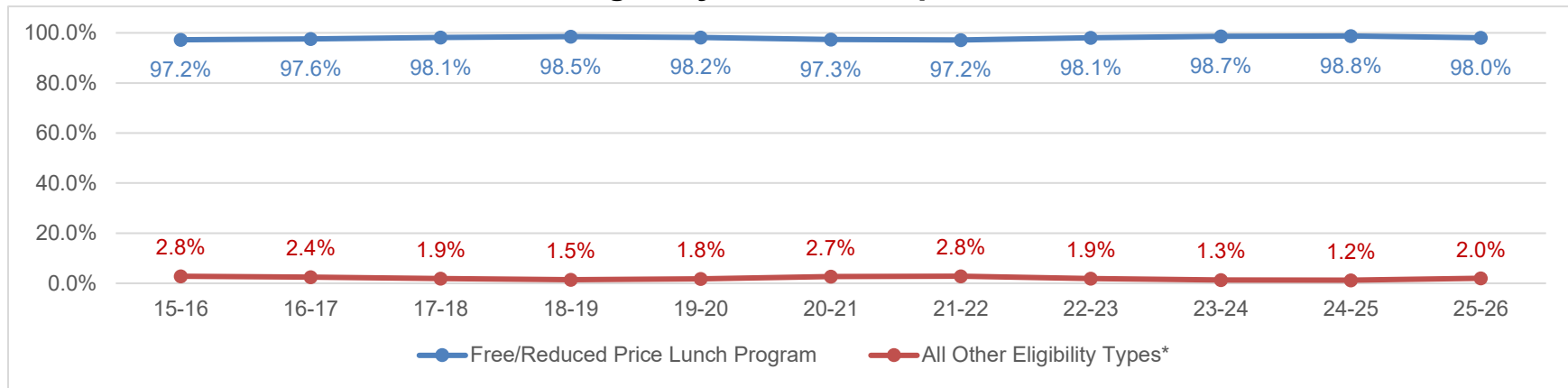
ACE Scholarship Recipients, Scholarships Awarded, and Credit Hours Taken



High School Grade Level of ACE Scholarship Recipients

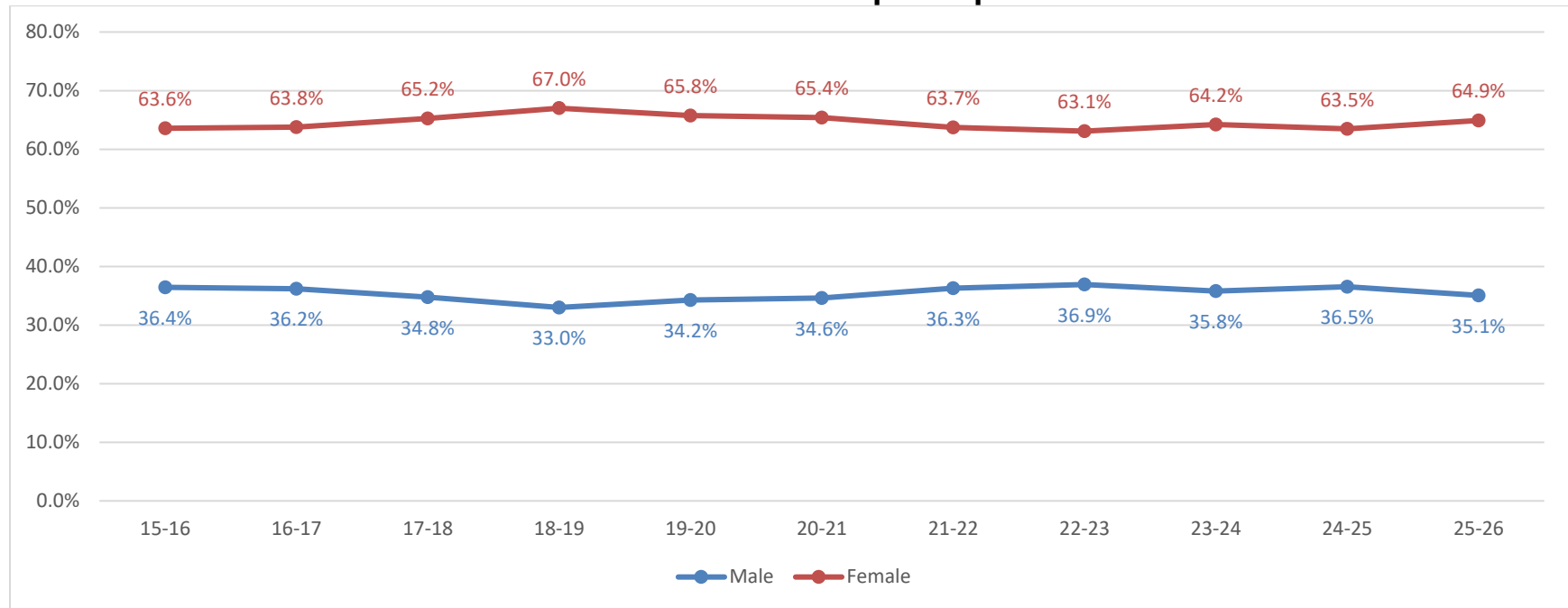


Eligibility of ACE Recipients

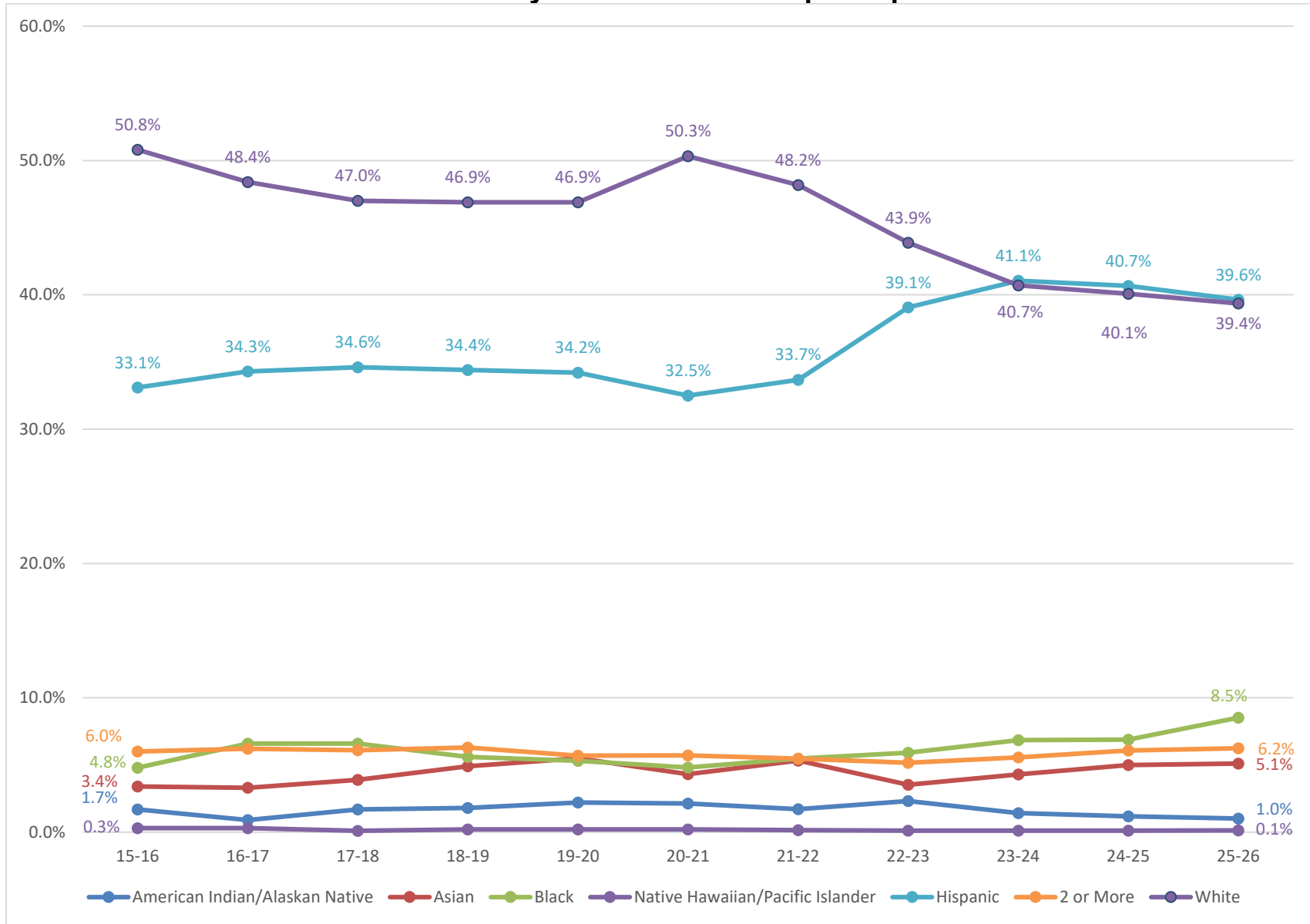


*All Other Eligibility Types Include: CPSE – Career Program of Study; SNAP – Supplemental Nutrition Assistance Program; SSI – Supplemental Security Income; TANF – Temporary Assistance for Needy Families; WIC – Special Supplemental Nutrition Program; Other Hardship

Sex of ACE Scholarship Recipients



Race/Ethnicity of ACE Scholarship Recipients



College Continuation Rates of ACE Scholarship Recipients

Since 2009, the Coordinating Commission has conducted research to determine how many of the high school seniors who receive ACE scholarships continue on to college compared to other low-income and non-low-income graduates of Nebraska's public high schools.

For this research, a college continuation rate is defined as the percentage of public high school graduates who were enrolled in college within one year of their high school graduation. For example, for the public high school seniors who received ACE scholarships during 2023-24, the college continuation rate is the percentage of these students who were enrolled in college any time between June 1, 2024, and May 31, 2025.

Using student records and summary reports from the Nebraska Department of Education (NDE) and enrollment records from the National Student Clearinghouse (NSC), the Commission calculates the college continuation rates by sex for the public high school seniors who were ACE scholarship recipients.

The Commission then compares the college continuation rates for the seniors who received ACE scholarships while attending public high schools to the college continuation rates for other low-income and non-low-income graduates of Nebraska's public high schools.

Low-income students are defined as students who are approved to receive free or reduced-price school lunches.

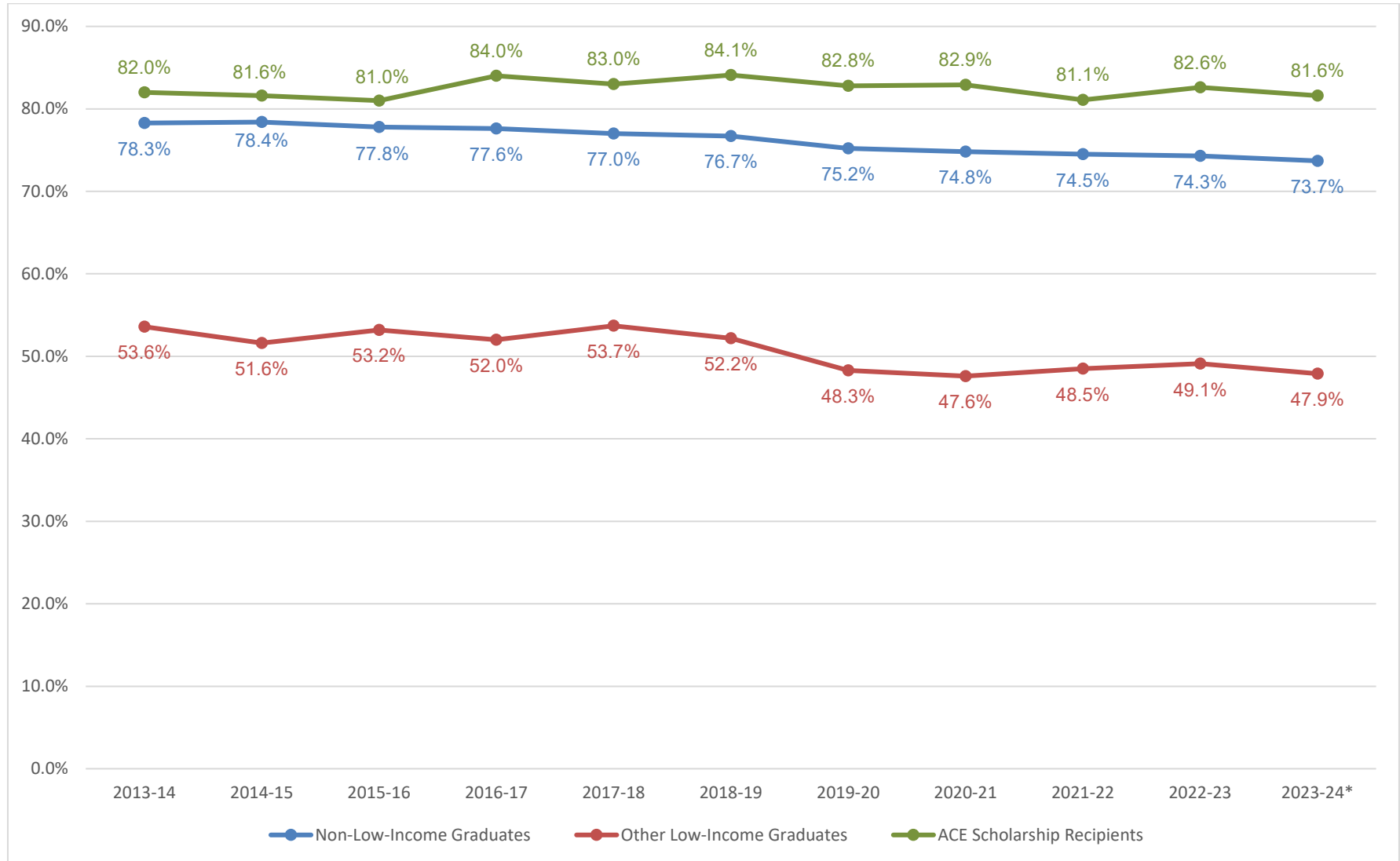
Non-low-income students are students who are not approved for free or reduced-price school lunches.¹

Since the Commission relies on college enrollment records from the NSC, students who continue to college at non-NSC-reporting institutions are classified as not continuing on to college. As a result, college continuation rates reported here are underreported to some degree.

Students who were homeschooled or attended nonpublic (private) high schools are not included in this phase of the research because the NDE does not have sufficient records for the Commission to compute college continuation rates for nonpublic high school students.

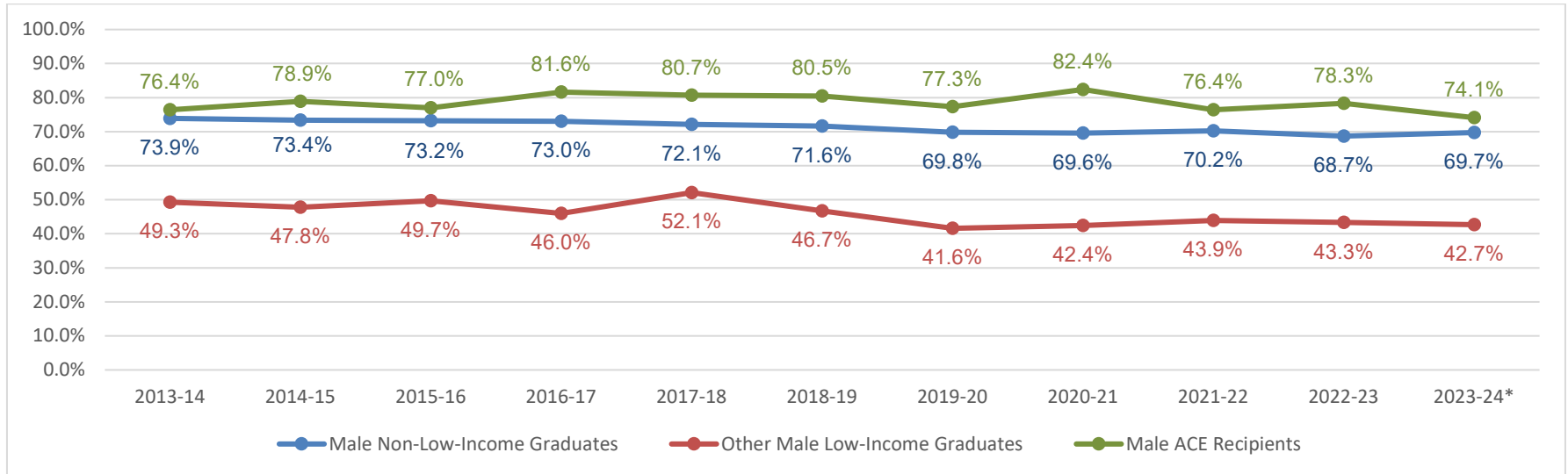
¹ Non-low-income students for this study include at least some students who live in low-income households but who did not apply for free or reduced-price school lunches. Since participation in the free or reduced-price school lunch program is the only indicant of household income in the student records maintained by the Nebraska Department of Education (NDE), low-income students in the non-low-income category cannot be identified and excluded for the purposes of analysis. Students who attend a high school that participates in the Community Eligibility Program are classified by NDE as low-income regardless of family income status.

Public High School College Continuation Rate

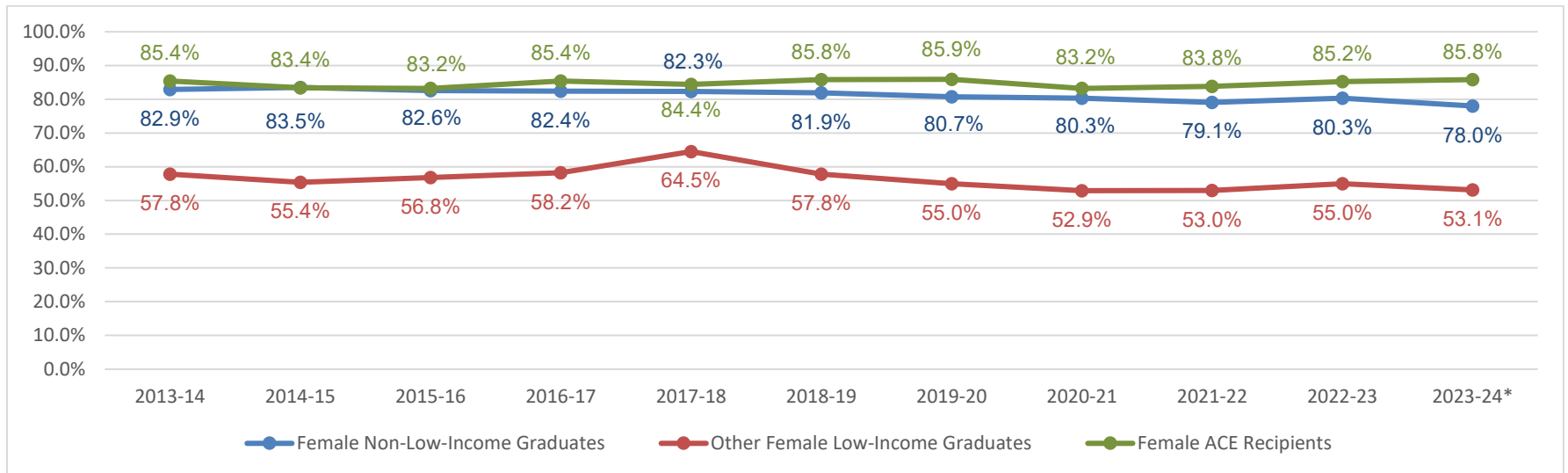


*2024 graduates would have filled out the 2024-25 Free Application for Federal Student Aid, which was the year the FAFSA was significantly delayed in being released. This may have been a contributing factor in the decrease in the college continuation rate.

Male Public High School College Continuation Rate



Female Public High School College Continuation Rate



2025-26 Access College Early Scholarship				
College	Amount Awarded	Number of Students	Number of Scholarships	Average per Scholarship
Bryan College of Health (BCH)	\$38,450.00	36	106	\$362.74
Central Community College (CCC)	\$116,644.00	508	1,177	\$99.10
Chadron State College (CSC)	\$10,620.00	38	52	\$204.23
Concordia University (CU)	\$9,900.00	17	34	\$291.18
Doane University (DU)	\$36,150.00	84	153	\$236.27
Midland University (MU)	\$42,000.00	103	168	\$250.00
NE College of Technical Agriculture (NCTA)	\$234.00	1	1	\$234.00
Nebraska Indian Community College (NICC)	\$12,410.00	9	25	\$496.40
Nebraska Wesleyan University (NWU)	\$351,215.00	581	1,044	\$336.41
Peru State College (PSC)	\$13,020.00	38	66	\$197.27
Southeast Community College (SCC)	\$97,153.39	310	700	\$138.79
St Gregory the Great	\$1,710.00	6	6	\$285.00
University of Nebraska at Kearney (UNK)	\$29,175.00	109	130	\$224.42
University of Nebraska-Lincoln (UNL)	\$2,970.00	6	9	\$330.00
University of Nebraska at Omaha (UNO)	\$311,851.88	595	1,197	\$260.53
Western Nebraska Community College (WNCC)	\$1,256.00	3	3	\$418.67
Wayne State College (WSC)	\$85,456.00	368	557	\$153.42

NOTE: Tuition and fee charges are set by each institution, so Average per Scholarship varies by institution.

NOTE 2: Number of students on the above and following charts do not total the number of student recipients of 2,452 on page 3 due to students taking classes at multiple institutions.

NOTE 3: Data related to colleges where the number of students in the above chart equaled five or less were masked in the Grades Earned per Course chart, the Sex Race/Ethnicity chart, and the Grade & Eligibility chart on the following pages.

NOTE 4: Metropolitan Community College, Mid-Plains Community College and Northeast Community College are not included. High school students taking coursework through these colleges were not charged tuition and fees during the 2025-26 year. Western Nebraska Community College did not charge tuition & fees for high school students taking dual enrollment courses, but did charge tuition & fees for high school students who took early admit courses.

**2025-26 Access College Early Scholarship
Grades Earned per Course**

College	A+	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	F	W	IP*	Hours^
BCH	29	22		10	13		8	15		1	2		3	3		254.5
CCC	114	439		130	240		66	101		17	24		28	18		4,886
CSC		36			11			2			2		1			176
CU		14	2	4	3	3	6	2								104
DU	19	57	18	12	18	8	5	4	2	1	1		5	3		480
MU		81			46			27			11		3			664
NCTA@																
NICC		6	5	4	4	4	1	1								73
NWU	91	382	65	147	172	30	52	56	7	10	8		15	9		3,697
PSC		41			22			3								217
SCC	157	198		97	85		46	37		16	12		32	20		2,137.5
St Gregory	1	5														18
UNK	29	45	11	9	8	9	5	6	3	1			2	2		389
UNL	2	5			2											28
UNO	84	408	56	60	306	42	43	137	18	5	24		5	9		3,772
WNCC@																
WSC		250	19	15	143	7	9	75	2	2	17		11	7		1,841

* Course work in progress

^ Total number of credit hours paid for by the scholarship

@ Data masked due to low numbers

**2025-26 Access College Early Scholarship
Sex and Race/Ethnicity**

College	Female	Male	2 or More	American Indian/Alaskan Native	Asian	Black	Native Hawaiian/Pacific Islander	Hispanic	White
BCH	29	7	4		2	7		8	15
CCC	323	185	19	5	8	27	1	201	247
CSC	32	6	2	3	2			8	23
CU	12	5						4	13
DU	58	26	8	2	7	7		6	54
MU	65	38	11		4	5		75	8
NCTA@									
NICC	3	6		5					4
NWU	365	216	49	7	59	72	2	132	260
PSC	23	15	2	1		1	1	8	25
SCC	198	112	16	1	9	10	1	63	210
St Gregory	6				3			1	2
UNK	74	35	2	1	1			84	21
UNL	1	5	1		2				3
UNO	392	203	41	1	44	94		310	105
WNCC@									
WSC	245	123	16	4	6	8		240	94

@ Data masked due to low numbers

2025-26 Access College Early Scholarship Grade & Eligibility* Criteria											
College	9 th	10 th	11 th	12 th	CPSE	F/R	Other Hardship	SNAP	SSI	TANF	WIC
BCH		2	25	9		34			1		1
CCC	1	15	217	275		498	2	4	1		3
CSC			11	27		38					
CU			5	12		16		1			
DU	4	5	24	51		84					
MU		6	80	17		102		1			
NCTA@											
NICC		2	3	4		9					
NWU	48	86	237	210		565	8	4	4		
PSC			17	21		38					
SCC		34	119	157		307	2	1			
St Gregory			5	1		6					
UNK		7	55	47		109					
UNL			2	4		6					
UNO	8	127	217	243		577	6	9	3		
WNCC@											
WSC	21	57	158	132		364		3	1		

*CPSE – Career Program of Study; F/R – Free or Reduced-Price Lunch Program; SNAP – Supplemental Nutrition Assistance Program; SSI – Supplemental Security Income; TANF – Temporary Assistance for Needy Families; WIC – Special Supplemental Nutrition Program

@ Data masked due to low numbers

Access College Early 2025-26 Number of Scholarships Awarded by High School

College (number of high schools)
High School (number of students, number of scholarships)

BRYAN COLLEGE OF HEALTH (8)

LINCOLN EAST HIGH SCHOOL (1, 3)
LINCOLN NORTH STAR HIGH SCHOOL (1, 2)
LINCOLN NORTHEAST HIGH SCHOOL (1, 1)
LINCOLN NORTHWEST HIGH SCHOOL (29, 95)
LINCOLN SOUTHWEST HIGH SCHOOL (1, 1)
PIUS X HIGH SCHOOL (1, 1)
VALENTINE HIGH SCHOOL (1, 2)
YORK HIGH SCHOOL (1, 1)

CENTRAL COMMUNITY COLLEGE (68)

ADAMS CENTRAL JR-SR HIGH SCH (11, 29)
ALMA HIGH SCHOOL (6, 14)
AMHERST HIGH SCHOOL (1, 4)
ARAPAHOE HIGH SCHOOL (5, 11)
ARCADIA HIGH SCHOOL (6, 22)
AURORA HIGH SCHOOL (8, 16)
AXTELL HIGH SCHOOL (1, 2)
BLUE HILL HIGH SCHOOL (1, 2)
BOONE CENTRAL HIGH SCHOOL (2, 3)
BURWELL JR-SR HIGH SCHOOL (1, 2)
CAMBRIDGE HIGH SCHOOL (2, 4)
CENTRAL CITY HIGH SCHOOL (7, 15)
CENTRAL VALLEY HIGH SCHOOL (5, 7)
CLARKSON JR-SR HIGH SCHOOL (2, 3)
COLUMBUS HIGH SCHOOL (41, 98)
COZAD HIGH SCHOOL (12, 28)
CREIGHTON COMMUNITY HIGH SCH (1, 4)
CROSS COUNTY HIGH SCHOOL (6, 13)
DAVID CITY SECONDARY SCHOOL (3, 6)
DONIPHAN-TRUMBULL SECONDARY (2, 2)

EAST BUTLER HIGH SCHOOL (4, 16)
ELM CREEK HIGH SCHOOL (3, 10)
EUSTIS-FARNAM HIGH SCHOOL (1, 1)
FRANKLIN SECONDARY SCHOOL (6, 9)
FULLERTON HIGH SCHOOL (3, 9)
GIBBON HIGH SCHOOL (3, 7)
GILTNER HIGH SCHOOL (1, 2)
GOTHENBURG SECONDARY SCHOOL (5, 5)
GRAND ISLAND SENIOR HIGH SCH (34, 53)
HARVARD HIGH SCHOOL (2, 3)
HASTINGS SENIOR HIGH SCHOOL (19, 42)
HIGH PLAINS COMMUNITY HIGH SCH (6, 12)
HOLDREGE HIGH SCHOOL (2, 3)
HOME SCHOOL (3, 7)
HOWELLS-DODGE HIGH SCHOOL (2, 7)
HUMPHREY JR-SR HIGH SCHOOL (6, 15)
KEARNEY CATHOLIC HIGH SCHOOL (0, 1)
KEARNEY SR HIGH SCHOOL (7, 11)
KENESAW SECONDARY SCHOOL (1, 5)
LAKEVIEW HIGH SCHOOL (12, 29)
LEIGH HIGH SCHOOL (2, 6)
LEXINGTON HIGH SCHOOL (129, 280)
LITCHFIELD HIGH SCHOOL (2, 3)
LOUP CITY HIGH SCHOOL (1, 1)
MERIDIAN HIGH SCHOOL (1, 2)
MINDEN HIGH SCHOOL (5, 9)
NORTHWEST HIGH SCHOOL (13, 35)
ORD JR-SR HIGH SCHOOL (12, 31)
OVERTON HIGH SCHOOL (8, 20)
PALMER JUNIOR-SENIOR HIGH (9, 16)
PLEASANTON HIGH SCHOOL (8, 21)

CENTRAL COMMUNITY COLLEGE (CONT)

POPE JOHN XXIII HIGH SCHOOL (1, 1)
RAVENNA SENIOR HIGH (4, 13)
RED CLOUD HIGH SCHOOL (7, 17)
RIVERSIDE HIGH SCHOOL (4, 7)
SANDY CREEK JR/SR HIGH SCHOOL (11, 49)
SARGENT HIGH SCHOOL (2, 2)
SCOTUS CENTRAL CATHOLIC (3, 14)
S-E-M JR/SR HIGH SCHOOL (9, 37)
SHELBY-RISING CITY HIGH SCHOOL (5, 17)
SHELTON HIGH SCHOOL (4, 5)
SILVER LAKE HIGH SCHOOL (1, 2)
SOUTHERN VALLEY JR/SR HIGH (1, 1)
SPALDING ACADEMY HIGH SCHOOL (2, 5)
ST CECILIA HIGH SCHOOL (5, 7)
ST PAUL HIGH SCHOOL (4, 14)
WILCOX-HILDRETH HIGH SCHOOL (4, 14)
WOOD RIVER RURAL HIGH SCHOOL (8, 16)

CHADRON STATE COLLEGE (3)

CHADRON SENIOR HIGH SCHOOL (16, 24)
GORDON-RUSHVILLE HIGH SCHOOL (8, 12)
SCOTTSBLUFF SENIOR HIGH SCHOOL (14, 16)

CONCORDIA UNIVERSITY (2)

CENTENNIAL JR-SR HIGH SCHOOL (1, 1)
SEWARD HIGH SCHOOL (16, 33)

DOANE UNIVERSITY (11)

ALMA HIGH SCHOOL (12, 19)
FILLMORE CENTRAL HIGH SCHOOL (4, 12)
LINCOLN HIGH SCHOOL (3, 4)
LINCOLN NORTH STAR HIGH SCHOOL (4, 4)
LINCOLN NORTHEAST HIGH SCHOOL (22, 24)
MILFORD HIGH SCHOOL (1, 1)
NORRIS HIGH SCHOOL (12, 27)
RAYMOND CENTRAL JR/SR HIGH (1, 1)

RIVERSIDE HIGH SCHOOL (6, 9)
SHELTON HIGH SCHOOL (3, 5)
SIDNEY HIGH SCHOOL (16, 47)

MIDLAND UNIVERSITY (4)

OMAHA BRYAN HIGH SCHOOL (53, 79)
OMAHA BURKE HIGH SCHOOL (1, 2)
OMAHA SOUTH MAGNET HIGH SCHOOL (48, 86)
QUEST FORWARD HIGH SCHOOL (1, 1)

NEBRASKA COLLEGE OF TECHNICAL AGRICULTURE (1)

COZAD HIGH SCHOOL (1, 1)

NEBRASKA INDIAN COMMUNITY COLLEGE (1)

BANCROFT-ROSALIE JR/SR HIGH SCHOOL (9, 25)

NEBRASKA WESLEYAN UNIVERSITY (46)

ALLIANCE HIGH SCHOOL (1, 2)
ALMA HIGH SCHOOL (1, 1)
BLAIR HIGH SCHOOL (3, 6)
CENTRAL VALLEY HIGH SCHOOL (4, 8)
COLUMBUS HIGH SCHOOL (9, 9)
CONESTOGA JR/SR HIGH SCHOOL (2, 3)
COZAD HIGH SCHOOL (4, 4)
DUCHESNE ACADEMY (1, 1)
ELKHORN HIGH SCHOOL (2, 4)
ELKHORN NORTH HIGH SCHOOL (4, 8)
ELKHORN SOUTH HIGH SCHOOL (3, 5)
FILLMORE CENTRAL HIGH SCHOOL (1, 1)
FRANKLIN SECONDARY SCHOOL (4, 6)
GUARDIAN ANGELS CENTRAL CATHOLIC HS (1, 1)
HAMPTON HIGH SCHOOL (1, 1)
HASTINGS SENIOR HIGH SCHOOL (17, 33)
HEMINGFORD HIGH SCHOOL (1, 1)
LAKEVIEW HIGH SCHOOL (2, 2)
LINCOLN EAST HIGH SCHOOL (22, 52)
LINCOLN HIGH SCHOOL (70, 128)

NEBRASKA WESLEYAN UNIVERSITY (CONT)

LINCOLN NORTH STAR HIGH SCHOOL (124, 303)
LINCOLN NORTHEAST HIGH SCHOOL (54, 69)
LINCOLN NORTHWEST HIGH SCHOOL (34, 69)
LINCOLN SOUTHEAST HIGH SCHOOL (31, 62)
LINCOLN SOUTHWEST HIGH SCHOOL (18, 23)
LINCOLN STANDING BEAR HIGH SCHOOL (16, 27)
MARIAN HIGH SCHOOL (4, 11)
MULLEN HIGH SCHOOL (5, 13)
NORTHEAST SECONDARY SCHOOL (6, 14)
OAKLAND-CRAIG SENIOR HIGH (2, 2)
PAPILLION-LA VISTA SENIOR HIGH (1, 1)
PAPILLION-LA VISTA SOUTH H S (6, 7)
PIUS X HIGH SCHOOL (18, 33)
RIVERSIDE HIGH SCHOOL (1, 2)
S-E-M JR/SR HIGH SCHOOL (4, 5)
SEWARD HIGH SCHOOL (7, 9)
SIDNEY HIGH SCHOOL (14, 28)
SIOUX COUNTY HIGH SCHOOL (1, 1)
SOUTH SIOUX SENIOR HIGH SCHOOL (46, 46)
SOUTHERN VALLEY JR/SR HIGH (5, 5)
ST CECILIA HIGH SCHOOL (4, 10)
STUART HIGH SCHOOL (3, 3)
WAVERLY HIGH SCHOOL (6, 6)
WAYNE HIGH SCHOOL (3, 3)
WESTSIDE HIGH SCHOOL (4, 4)
WISNER-PILGER HIGH SCHOOL (11, 11)

PERU STATE COLLEGE (4)

BEATRICE HIGH SCHOOL (17, 34)
NORTH BEND CENTRAL JR/SR HIGH (5, 16)
SOUTHERN HIGH SCHOOL (2, 2)
YORK HIGH SCHOOL (14, 14)

SOUTHEAST COMMUNITY COLLEGE (37)

ASHLAND-GREENWOOD HIGH SCHOOL (2, 11)
AUBURN HIGH SCHOOL (2, 5)

BEATRICE HIGH SCHOOL (36, 45)
CONESTOGA JR/SR HIGH SCHOOL (1, 1)
CRETE HIGH SCHOOL (52, 79)
DESHLER HIGH SCHOOL (6, 16)
DORCHESTER HIGH SCHOOL (3, 6)
EXETER-MILLIGAN-FRIEND HIGH SCHOOL (1, 2)
FALLS CITY SENIOR HIGH (13, 44)
FILLMORE CENTRAL HIGH SCHOOL (3, 8)
FREEMAN HIGH SCHOOL (5, 11)
HOME SCHOOL (2, 3)
HTRS HIGH SCHOOL (2, 6)
JOHNSON CO CENTRAL HIGH SCHOOL (1, 2)
JOHNSON-BROCK SECONDARY (9, 24)
LINCOLN EAST HIGH SCHOOL (1, 2)
LINCOLN HIGH SCHOOL (2, 3)
LINCOLN NORTH STAR HIGH SCHOOL (13, 28)
LINCOLN NORTHEAST HIGH SCHOOL (3, 5)
LINCOLN NORTHWEST HIGH SCHOOL (10, 16)
LINCOLN SOUTHWEST HIGH SCHOOL (2, 4)
LOUISVILLE HIGH SCHOOL (6, 24)
MEAD HIGH SCHOOL (5, 12)
MERIDIAN HIGH SCHOOL (5, 24)
MILFORD HIGH SCHOOL (9, 19)
NORRIS HIGH SCHOOL (14, 25)
PALMYRA JR-SR HIGH SCHOOL (4, 14)
PAWNEE CITY SECONDARY SCHOOL (2, 8)
PLATTSMOUTH HIGH SCHOOL (7, 18)
RAYMOND CENTRAL JR/SR HIGH (8, 31)
SEWARD HIGH SCHOOL (17, 29)
STERLING HIGH SCHOOL (2, 4)
THAYER CENTRAL HIGH SCHOOL (7, 14)
TRI COUNTY JR-SR HIGH SCHOOL (14, 28)
WAHOO HIGH SCHOOL (6, 25)
WAVERLY HIGH SCHOOL (6, 7)
YORK HIGH SCHOOL (29, 97)

ST. GREGORY THE GREAT SEMINARY (1)

PIUS X HIGH SCHOOL (6, 6)

UNIVERSITY OF NEBRASKA - LINCOLN (5)

GOTHENBURG SECONDARY SCHOOL (1, 2)

LINCOLN HIGH SCHOOL (1, 1)

LINCOLN SOUTHEAST HIGH SCHOOL (2, 2)

LINCOLN STANDING BEAR HIGH SCHOOL (1, 1)

SIDNEY HIGH SCHOOL (1, 3)

UNIVERSITY OF NEBRASKA AT KEARNEY (10)

AURORA HIGH SCHOOL (1, 1)

CENTRAL CITY HIGH SCHOOL (3, 4)

CREIGHTON COMMUNITY HIGH SCH (1, 1)

CRETE HIGH SCHOOL (30, 40)

GERING HIGH SCHOOL (2, 2)

GIBBON HIGH SCHOOL (6, 11)

KEARNEY CATHOLIC HIGH SCHOOL (1, 1)

KEARNEY SR HIGH SCHOOL (11, 16)

LEXINGTON HIGH SCHOOL (51, 51)

SHELTON HIGH SCHOOL (3, 3)

UNIVERSITY OF NEBRASKA AT OMAHA (31)

BELLEVUE EAST SR HIGH SCHOOL (11, 20)

BELLEVUE WEST SR HIGH SCHOOL (4, 7)

BENNINGTON SECONDARY SCHOOL (3, 6)

BLAIR HIGH SCHOOL (1, 1)

CREIGHTON PREPARATORY SCHOOL (1, 2)

ELKHORN HIGH SCHOOL (1, 1)

ELKHORN NORTH HIGH SCHOOL (3, 6)

ELKHORN SOUTH HIGH SCHOOL (5, 7)

HOME SCHOOL (3, 15)

MARIAN HIGH SCHOOL (3, 14)

MC COOK SENIOR HIGH SCHOOL (1, 1)

MERCY HIGH SCHOOL (3, 3)

MILLARD NORTH HIGH SCHOOL (6, 13)

MILLARD SOUTH HIGH SCHOOL (8, 20)

MILLARD WEST HIGH SCHOOL (12, 25)

MT MICHAEL BENEDICTINE H S (1, 1)

OMAHA BENSON MAGNET HIGH SCHOOL (1, 2)

OMAHA BRYAN HIGH SCHOOL (75, 118)

OMAHA BUENA VISTA HIGH SCHOOL (81, 221)

OMAHA BURKE HIGH SCHOOL (1, 2)

OMAHA CENTRAL HIGH SCHOOL (84, 183)

OMAHA NORTH MAGNET HIGH SCHOOL (25, 54)

OMAHA NORTHWEST MAGNET HIGH SCHOOL (53, 84)

OMAHA SOUTH MAGNET HIGH SCHOOL (146, 276)

OMAHA WESTVIEW HIGH SCHOOL (10, 13)

PAPILLION-LA VISTA SENIOR HIGH (10, 17)

PAPILLION-LA VISTA SOUTH H S (14, 25)

PIUS X HIGH SCHOOL (1, 1)

RALSTON HIGH SCHOOL (11, 17)

SCOTTSBLUFF SENIOR HIGH SCHOOL (2, 4)

WESTSIDE HIGH SCHOOL (15, 38)

WAYNE STATE COLLEGE (34)

BOONE CENTRAL HIGH SCHOOL (16, 35)

CLARKSON JR-SR HIGH SCHOOL (1, 1)

CREIGHTON COMMUNITY HIGH SCH (4, 7)

CREIGHTON COMMUNITY HIGH SCHOOL (0, 2)

DONIPHAN-TRUMBULL SECONDARY (1, 3)

ELKHORN VALLEY HIGH SCHOOL (1, 1)

FULLERTON HIGH SCHOOL (7, 18)

GRAND ISLAND SENIOR HIGH SCH (156, 238)

GRAND ISLAND SENIOR HIGH SCHOOL (3, 4)

HARTINGTON-NEWCASTLE HIGH SCHOOL (3, 3)

HARVARD HIGH SCHOOL (1, 2)

HOWELLS-DODGE HIGH SCHOOL (2, 2)

KENESAW SECONDARY SCHOOL (5, 8)

LEIGH HIGH SCHOOL (1, 1)

LOGAN VIEW JR/SR HIGH SCHOOL (3, 6)

MINDEN HIGH SCHOOL (4, 4)

NORFOLK CATHOLIC HIGH SCHOOL (1, 2)

NORFOLK SENIOR HIGH SCHOOL (5, 7)

WAYNE STATE COLLEGE (CONT)

NORRIS HIGH SCHOOL (1, 2)
NORTHEAST SECONDARY SCHOOL (5, 7)
OAKLAND-CRAIG SENIOR HIGH (2, 4)
OVERTON HIGH SCHOOL (1, 1)
PENDER HIGH SCHOOL (1, 1)
PIERCE JR/SR HIGH SCHOOL (2, 2)
PLAINVIEW SECONDARY SCHOOL (1, 2)
PONCA HIGH SCHOOL (5, 9)
RIVERSIDE HIGH SCHOOL (1, 2)

SCRIBNER-SNYDER SECONDARY SCH (2, 4)
SOUTH SIOUX SENIOR HIGH SCHOOL (105, 134)
WAUSA HIGH SCHOOL (2, 3)
WAVERLY HIGH SCHOOL (1, 1)
WAYNE HIGH SCHOOL (14, 21)
WEST POINT-BEEMER HIGH SCHOOL (8, 16)
YORK HIGH SCHOOL (3, 4)

WESTERN NEBRASKA COMMUNITY COLLEGE (1)

GERING HIGH SCHOOL (3, 3)

Access College Early 2025-26 Courses Taken by Scholarship Recipients

College (number of different subject areas)
Subject Area (number of scholarships)

BRYAN COLLEGE OF HEALTH (10)

Biomedical Sciences (13)
Communications (3)
Health Professions (19)
Medical Terminology (24)
Nursing (19)
Nutrition (1)
Philosophy (19)
Psychology (5)
Sociology (2)
Spanish (1)

CENTRAL COMMUNITY COLLEGE (36)

Accounting (8)
Agriculture Sciences (3)
Art (2)
Auto Body (10)
Biological Sciences (67)
Business Admin (16)
Business Tech (1)
Chemistry (43)
Construction Tech (3)
Criminal Justice (26)
Drafting & Design Tech (1)
Early Childhood (4)
Economics (6)
Education (5)
Electrical Technology (1)
English (222)
Geography (2)

History (62)
Health Occupations (114)
Electronics (43)
Information Tech (3)
Mathematics (200)
Medical Lab Tech (14)
Music (39)
Nutrition (12)
Physical Education (8)
Philosophy (2)
Physics (8)
Political Science (16)
Personal Development (2)
Psychology (81)
Sociology (33)
Spanish (1)
Speech (99)
Theatre (10)
Welding Technology (10)

CHADRON STATE COLLEGE (6)

Communication Arts (2)
Education (5)
History (11)
Marketing/Entrepreneurship (4)
Mathematics (28)
Psychology (2)

CONCORDIA UNIVERSITY (6)

Communication & Theatre Arts (7)
English (16)
History (5)
Mathematics (2)
Science (2)
Spanish (2)

DOANE UNIVERSITY (14)

Accounting (4)
Art (1)
Biology (12)
Business (8)
Chemistry (4)
Computing (8)
Economics (5)
Education (1)
English (61)
Entrepreneurship (1)
Mathematics (7)
Psychology (19)
Public Speaking (10)
Spanish (12)

MIDLAND UNIVERSITY (4)

Chemistry (35)
English (1)
History (114)
Sociology (18)

**NEBRASKA COLLEGE OF TECHNICAL AGRICULTURE
(1)**

Economics (1)

NEBRASKA INDIAN COMMUNITY COLLEGE (9)

Business (3)
Economics (3)

Geography (1)
History (8)
Physical Science (2)
Political Science (3)
Psychology (1)
Sociology (3)
Welding Technology (1)

NEBRASKA WESLEYAN UNIVERSITY (20)

Accounting (10)
Biology (34)
Business Admin (12)
Chemistry (70)
Communication Studies (12)
Economics (23)
English (275)
Geography (47)
Health & Human Performance (2)
History (218)
Mathematics (97)
French (4)
German (5)
Japanese (2)
Spanish (102)
Physics (10)
Political Science (56)
Psychology (49)
Religion (5)
Sociology (10)

PERU STATE COLLEGE (4)

Biology (13)
English (26)
Mathematics (15)
Speech (12)

SOUTHEAST COMMUNITY COLLEGE (35)

Accounting (3)
Agriculture (18)
Automotive Tech (2)
Bioscience (22)
Business (17)
Chemistry (6)
Communication Studies (50)
Criminal Justice (13)
Design & Drafting Tech (2)
Early Childhood (5)
Economics (16)
Education (15)
Emergency Medical Services (1)
English (136)
Entrepreneurship (6)
Culinary & Hospitality (30)
Global Studies (1)
History (36)
Health (51)
Horticulture Mngt (3)
Computer Information Tech (2)
Mathematics (128)
Medical Assisting (18)
Medical Lab Tech (3)
Music (7)
Office Professional (1)
Physical Education (1)
Philosophy (3)
Political Science (14)
Psychology (35)
Religious Studies (4)
Sociology (15)
Spanish (1)
Truck Driver Training (1)
Welding Technology (34)

ST. GREGORY THE GREAT SEMINARY (1)

Humanities (6)

UNIVERSITY OF NEBRASKA - LINCOLN (7)

Accounting (1)
Agricultural Economics (1)
Computer Science & Engineering (1)
Dance (1)
Design (1)
History (1)
Mathematics (3)

UNIVERSITY OF NEBRASKA AT KEARNEY (12)

Art (2)
Biology (3)
Communication Disorders (1)
Chemistry (4)
English (7)
German (2)
History (26)
Political Science (1)
Spanish (76)
Speech (5)
Statistics (1)
Teacher Education (2)

UNIVERSITY OF NEBRASKA AT OMAHA (31)

Accounting (8)
Art (9)
Biology (78)
Biomechanics (27)
Chemistry (4)
Communication Studies (1)
Computer Science (24)
Cyber Security (2)
Economics (2)
English (175)

UNIVERSITY OF NEBRASKA AT OMAHA (CONT)

French (4)
Geography (105)
German (2)
Health & Kinesiology (12)
History (126)
Information Science & Tech (45)
Journalism & Media Communication (2)
Kinesiology (6)
Mathematics (167)
Management (2)
Music (7)
Public Health & Behavior (8)
Physics (112)
Political Science (150)
Psychology (8)
Religion (6)
Sociology (1)
Spanish (95)
Statistics (1)
Teacher Education (6)
Writer's Workshop (2)

WAYNE STATE COLLEGE (20)

Art (3)
Biology/Life Sciences (12)
Business (11)
Criminal Justice (13)
Communication Arts (45)
Earth Science (14)
Education (71)
English (77)
Family & Consumer Science (3)
History (25)
Health Science (7)
Industrial Tech (1)
Mathematics (90)
Music (2)
Physical Science (4)
Physics (2)
Political Science (16)
Psychology (12)
Sociology (8)
Spanish (141)

WESTERN NEBRASKA COMMUNITY COLLEGE (2)

History (2)
Health Occupations (1)



NEBRASKA OPPORTUNITY GRANT 2025-26 YEAR-END REPORT

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Coordinating Commission for Postsecondary Education
140 N. 8th Street, P.O. Box 95005, Lincoln, NE 68509-5005
Phone: (402) 471-2847

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NEBRASKA OPPORTUNITY GRANT PROGRAM

The Nebraska Opportunity Grant (NOG) program provides financial aid to students who are residents of Nebraska; have not earned a bachelor's, graduate, or professional degree; have high financial need (defined as having a student aid index equal to or less than 110% of the maximum student aid index that qualifies students for a federal Pell Grant); and who are attending eligible Nebraska colleges and universities to earn a degree or credential. The NOG program uses information from the federal Free Application for Federal Student Aid (FAFSA) as the basis for determining eligibility; there is no separate application.

NOG is the State of Nebraska's only need-based financial aid program for postsecondary students and is funded through General fund appropriations and lottery funds. As of the 2023-24 academic year, when analyzing national need-based undergraduate grant dollars per undergraduate enrollment, Nebraska ranked 35th in the country, compared to 31st in 2022-23.

The NOG program is a decentralized financial aid program. The commission allocates state funding to participating institutions based on a statutory formula that takes into account the proportion of all eligible students attending each institution and their tuition and fees (capped at tuition and fees at the University of Nebraska-Lincoln) and verifies student eligibility but does not determine individual student award amounts or dictate how many eligible students receive NOG grants. Participating institutions award NOG grants to eligible students subject to eligibility criteria, maximum award limits, and available allocations.

For the 2025-26 NOG program award year:

- \$23,391,037 was awarded
- 12,506 students received a Nebraska Opportunity Grant
- \$1,870.39 was the average grant award

Pages 3-6 include charts showing the number of Nebraska students who received a federal Pell grant and the unmet financial need of these students as reported by the institutions. The U.S. Department of Education defines financial need as the difference between how much college costs and how much a student and the student's family can pay towards those costs. The difference between financial need and the amount of financial aid offered by the college to the student to cover the financial need is considered unmet financial need. Students must cover their unmet need from either private loans or out-of-pocket funds. The significant increase from 2023-24 to 2024-25 is primarily due to a change in federal needs assessment resulting in more students being eligible for the Pell Grant.

The remainder of the report reflects various details specifically related to the NOG program, broken out by sector. Of particular interest is the table on page 14 showing the percentage of eligible students that received a NOG award by sector. The table demonstrates both that the NOG program is an important part of the overall financial aid strategy of postsecondary institutions and that many eligible students are not served by the NOG program due to lack of funding.

NOG Program Participating Institutions

University of Nebraska

- University of Nebraska at Kearney
- University of Nebraska –Lincoln
- University of Nebraska Medical Center
- University of Nebraska at Omaha
- Nebraska College of Technical Agriculture

State Colleges

- Chadron State College
- Peru State College
- Wayne State College

Community Colleges

- Central Community College
- Metropolitan Community College
- Mid-Plains Community College
- Northeast Community College
- Southeast Community College
- Western Nebraska Community College

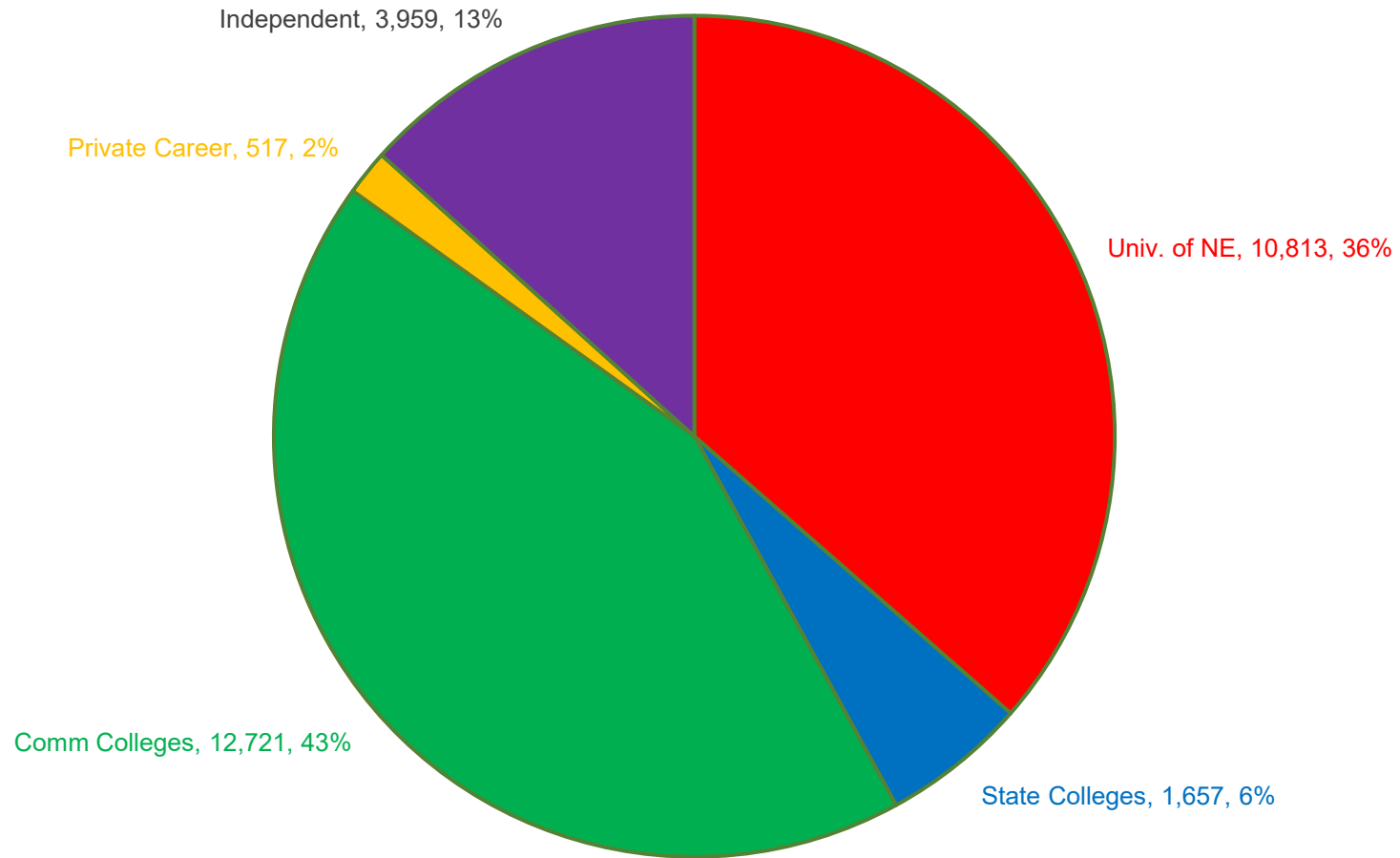
Private Career Colleges

- Capitol Beauty School
- College of Hair Design
- Joseph's College of Beauty
- Xenon International School of Hair

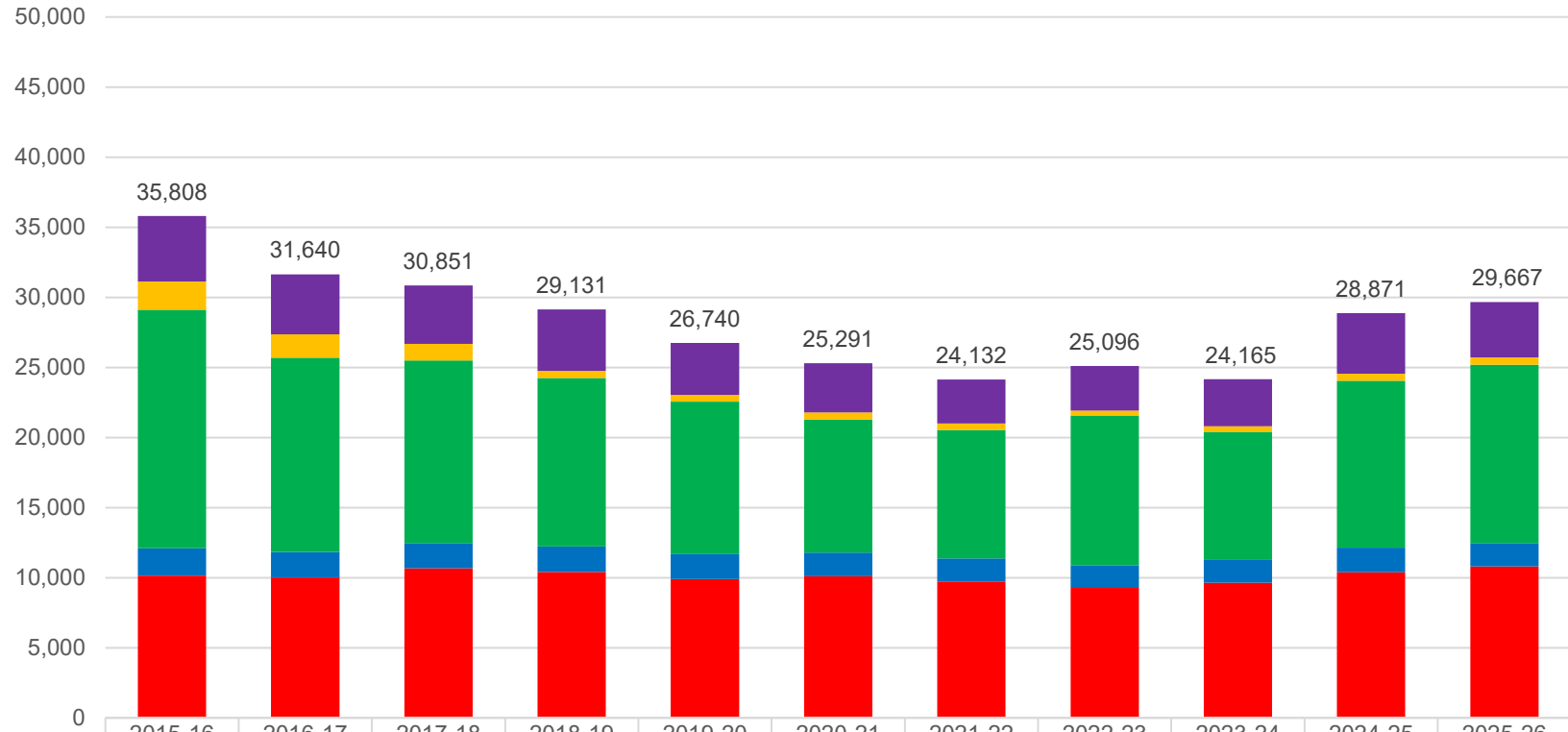
Independent Colleges & Universities

- Bellevue University
- Bryan College of Health Science
- Clarkson College
- College of Saint Mary
- Concordia University
- Creighton University
- Doane University
- Hastings College
- Little Priest Tribal College
- Midland University
- Nebraska Indian Community College
- Nebraska Methodist College
- Nebraska Wesleyan University
- Union Adventist University
- Western Governors University
- York University

2025-26 Nebraska Resident Pell Grant-Eligible Students by Sector
(percentage is of total enrollment)

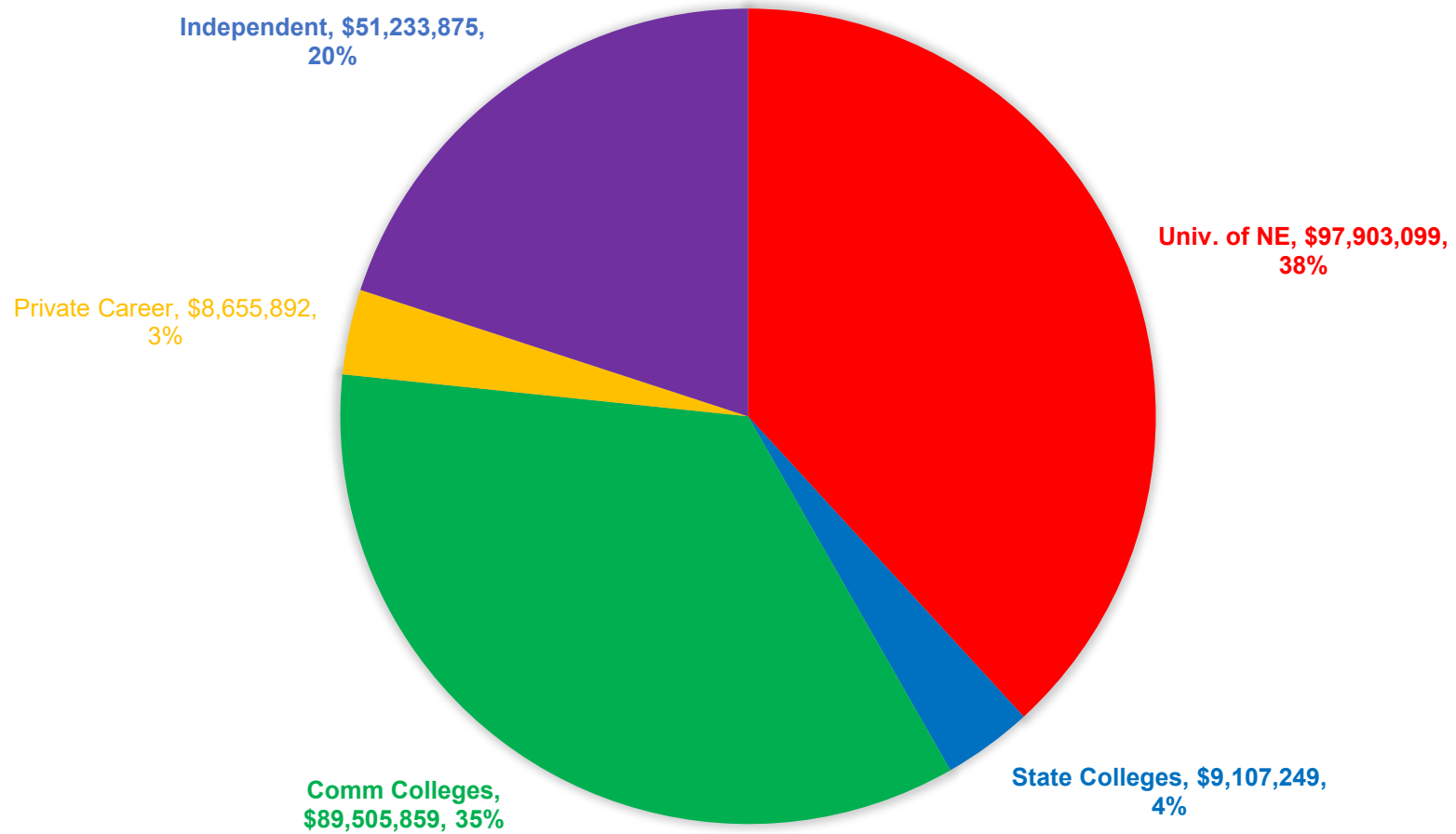


Nebraska Resident Pell Grant-Eligible Students by Sector

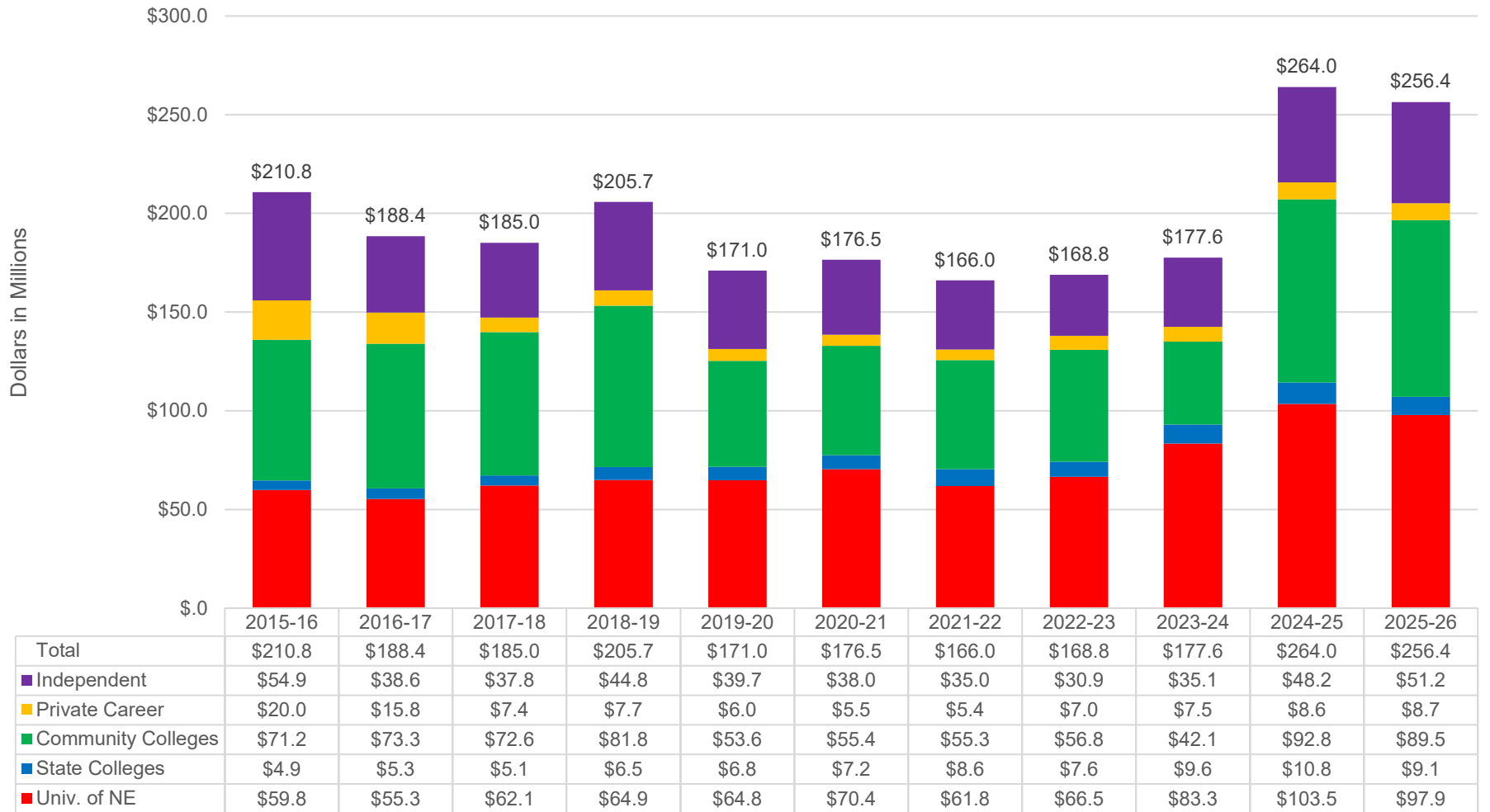


	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total	35,808	31,640	30,851	29,131	26,740	25,291	24,132	25,096	24,165	28,871	29,667
Independent	4,681	4,270	4,170	4,390	3,696	3,507	3,134	3,166	3,356	4,320	3,959
Private Career	2,009	1,674	1,174	499	480	487	459	353	404	503	517
Comm Colleges	17,019	13,861	13,032	12,021	10,894	9,504	9,175	10,694	9,144	11,911	12,721
State Colleges	1,944	1,824	1,805	1,815	1,762	1,696	1,643	1,610	1,616	1,751	1,657
Univ. of NE	10,155	10,011	10,670	10,406	9,908	10,097	9,721	9,273	9,645	10,386	10,813

**2025-26 UNMET NEED OF PELL GRANT-ELIGIBLE STUDENTS
(PERCENTAGE IS OF TOTAL AMOUNT)**



Nebraska Resident Pell Grant-Eligible Unmet Need by Sector

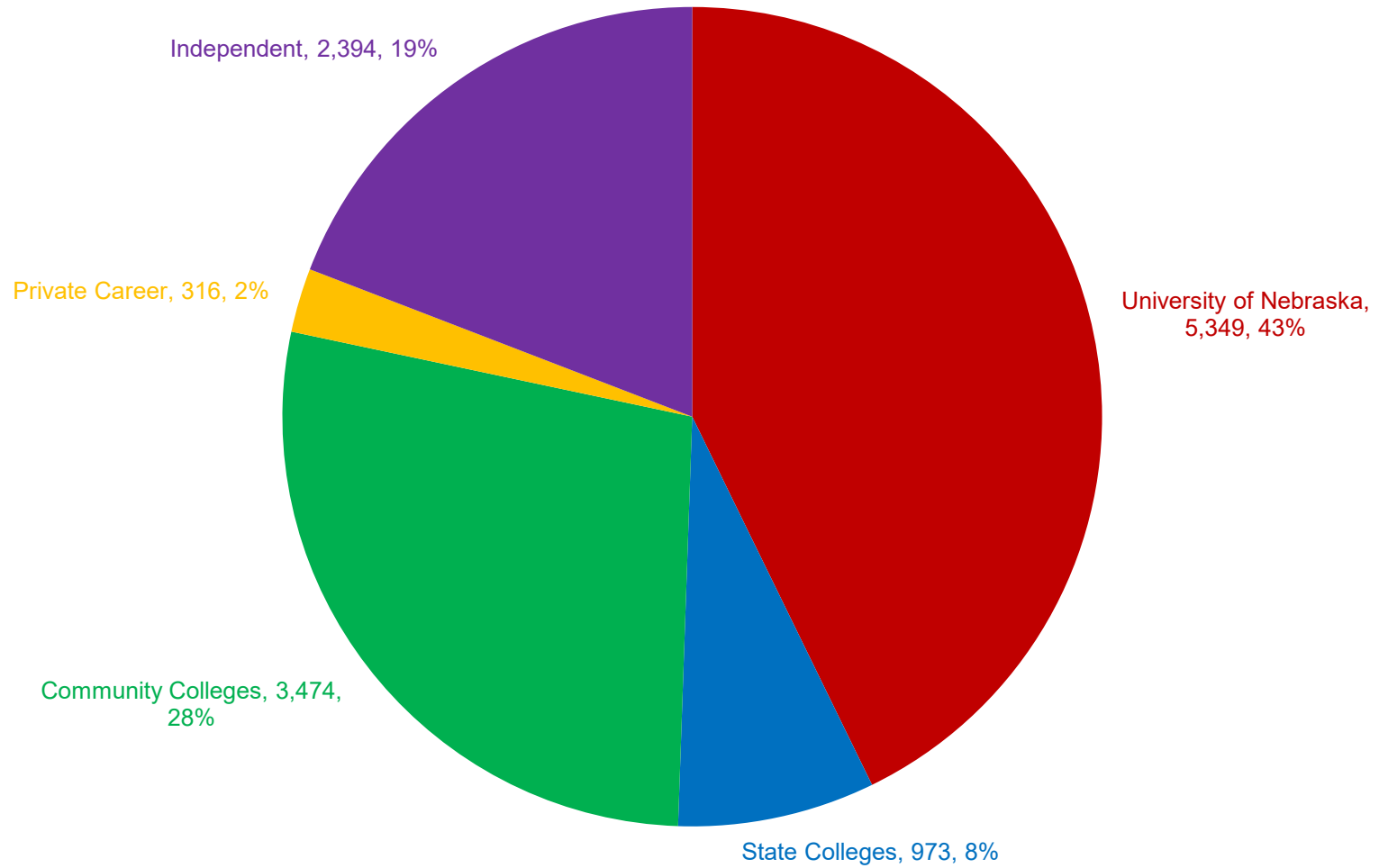


NOG Yearly Process

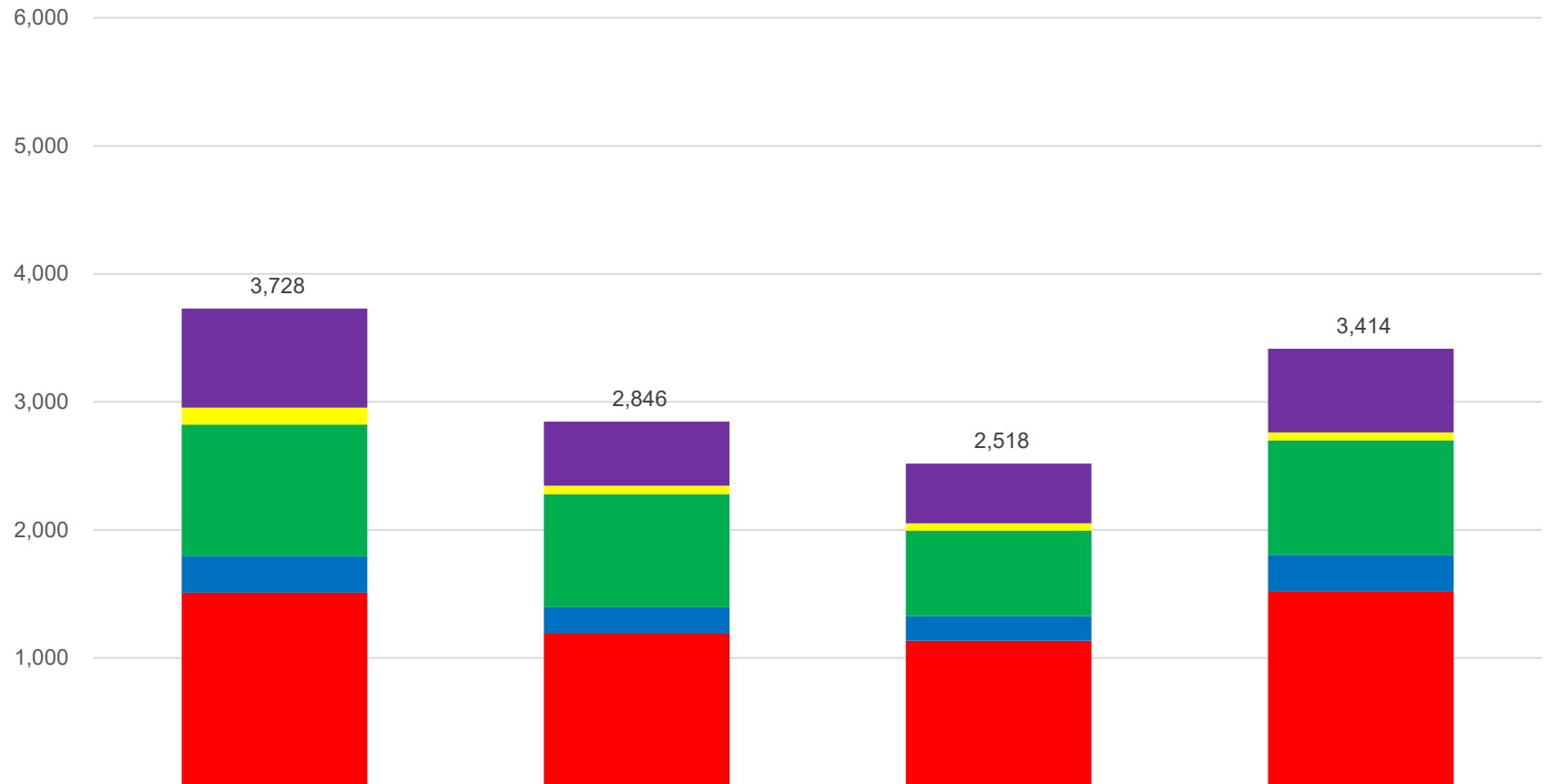
Each year the Commission allocates NOG funding that has been appropriated by the Legislature to participating institutions. To provide these institutions with timely information, funding estimates are used until a final appropriation bill is approved in late spring. Allocations are calculated using the formula found in Neb. Rev. Stat. § 85-1912. Below are key events of the NOG process:

- Tentative allocation using estimated state General and lottery funds is sent out to institutions in January for the next academic year
- NOG applications to participate are sent to institutions and returned to the Commission in June
- Data from the applications, including the calculation of full-time-equivalent eligible students and tuition and fees charged, are used in the allocation formula
- Final appropriation amounts passed by Legislature and approved by Governor no later than June
- Final allocation notice sent to institutions in July
- Institutions submit a list of recommended students for Commission approval
 - Must be done prior to disbursement to student
 - Sent in multiple lists throughout the year
 - Funds sent at least twice a year based on approved list of students
 - Final submission must be submitted by May 31st of the academic year
- Commission performs audits of student eligibility at each participating institution every fall

2025-26 NOG Recipients by Sector

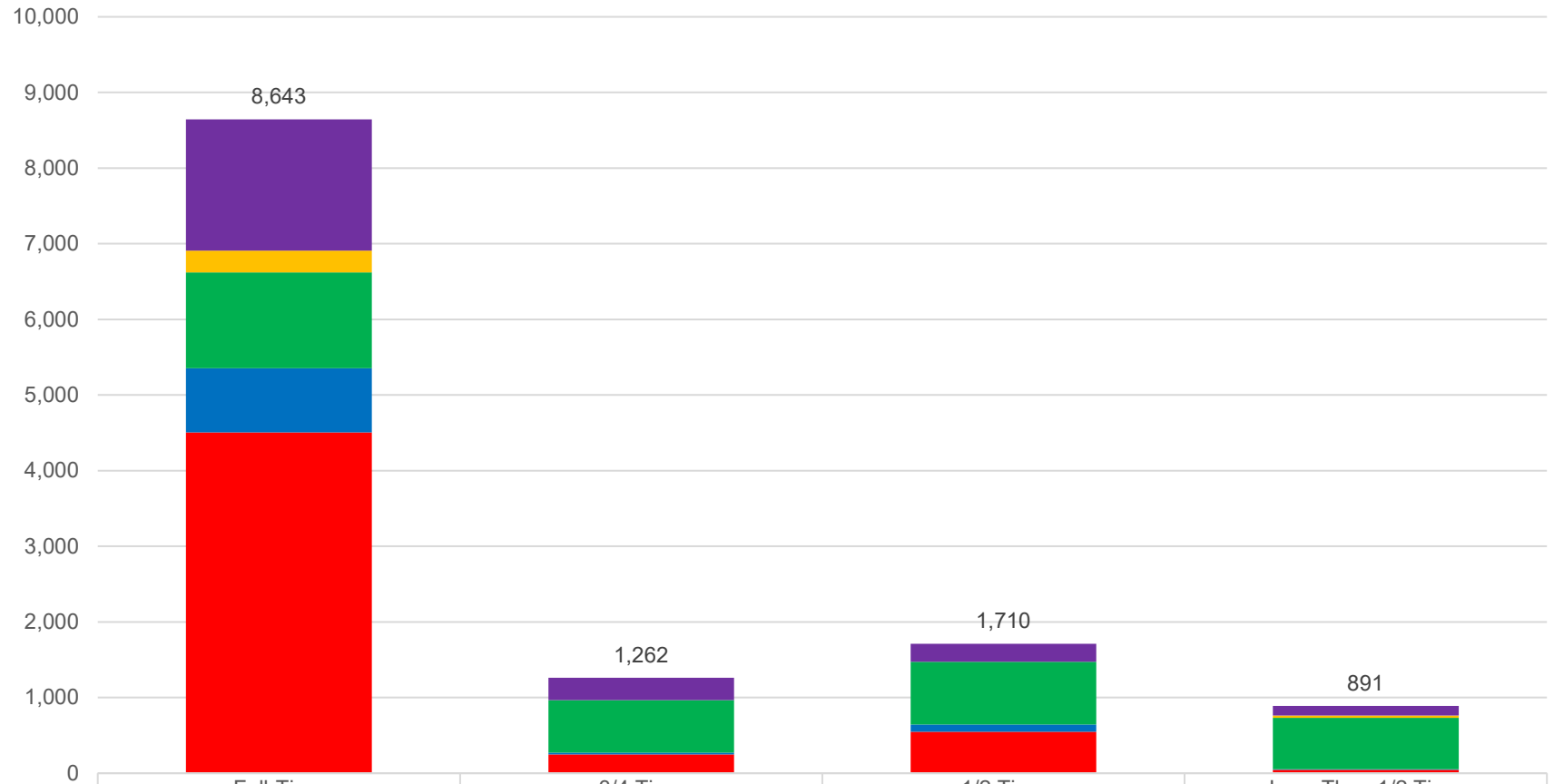


2025-26 NOG Recipients by Family Income



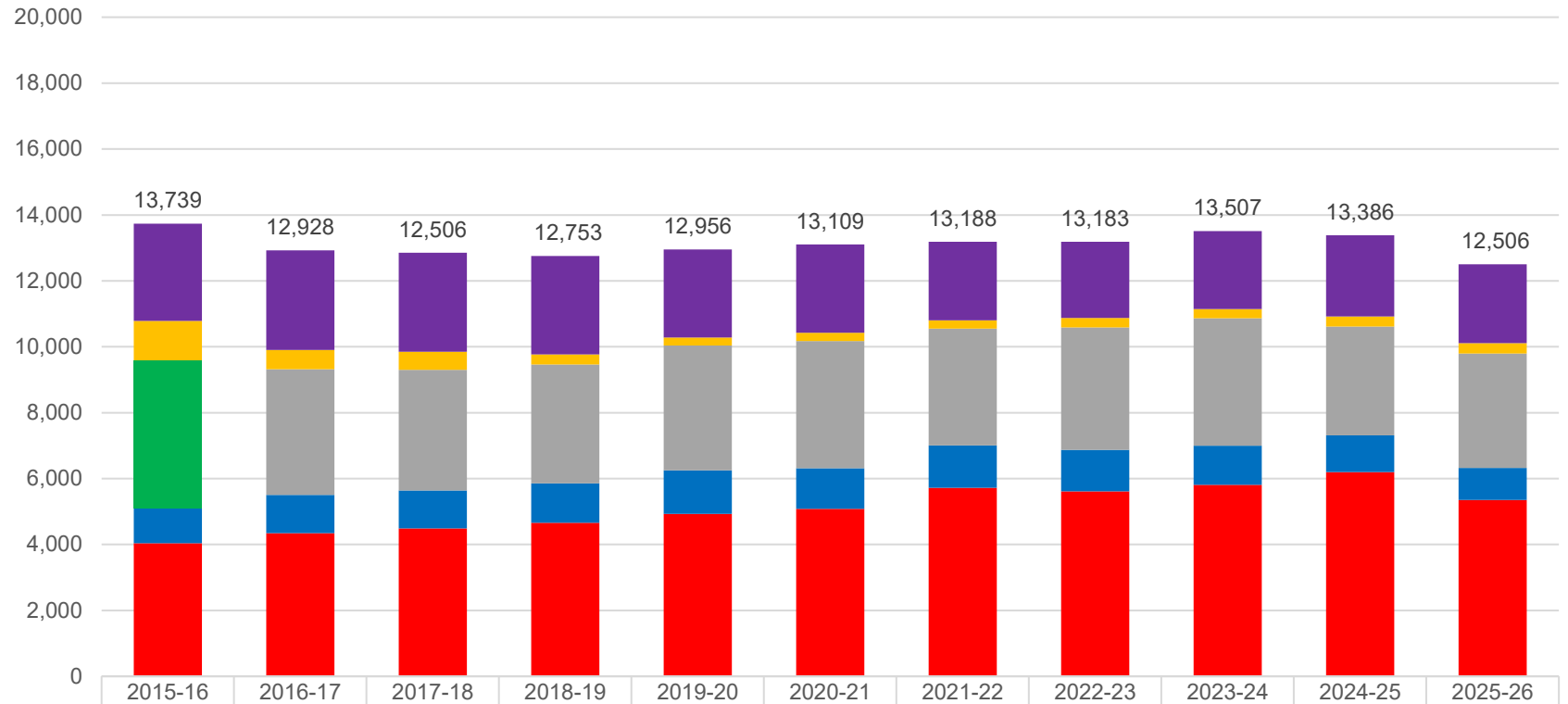
	0-\$19,999	\$20,000-\$39,999	\$40,000 - \$59,999	\$60,000+
Total	3,728	2,846	2,518	3,414
Independent	774	501	467	652
Private Career	131	67	57	61
Comm Colleges	1,029	882	667	896
State Colleges	285	207	192	289
Univ. of NE	1,509	1,189	1,135	1,516

2025-26 Recipients by Sector by Enrollment

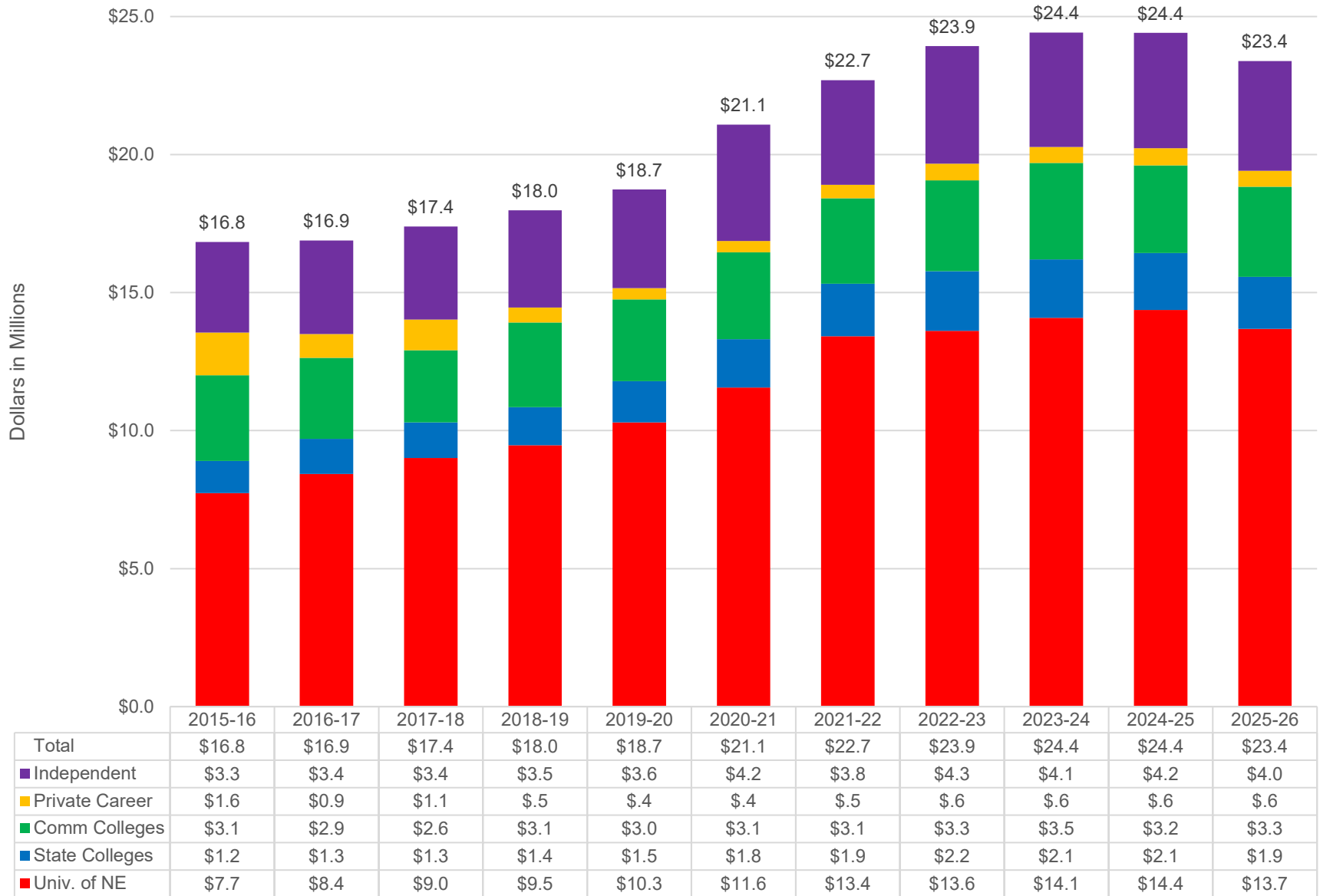


	Full-Time	3/4 Time	1/2 Time	Less Than 1/2 Time
Total	8,643	1,262	1,710	891
Independent	1,735	295	238	126
Private Career	285	0	0	31
Comm Colleges	1,269	694	829	682
State Colleges	849	24	93	7
Univ. of NE	4,505	249	550	45

NOG Recipients by Sector



NOG Amount Awarded by Sector



Sector	# and % of Eligible Students	# and % of NOG Recipients	% of Elig who Received NOG	\$ and % of NOG Awarded	Average NOG Award
University of Nebraska (5)	11,599 38.1%	5,349 42.8%	46.1%	\$13,683,229 58.5%	\$2,558.09
State Colleges (3)	1,631 5.4%	973 7.8%	59.7%	\$1,891,426 8.1%	\$1,943.91
Community Colleges (6)	13,068 42.9%	3,474 27.8%	26.6%	\$3,257,999 13.9%	\$937.82
Private Career Schools (4)	517 1.7%	316 2.5%	61.1%	\$581,328 2.5%	\$1,839.65
Independent Colleges & Universities (17)	3,657 12.0%	2,394 19.1%	65.5%	\$3,977,055 17.0%	\$1,661.26
Total	30,472 100.0%	12,506 100.0%	42.9%	\$23,391,037 100.0%	\$1,870.39



**DOOR TO COLLEGE SCHOLARSHIP
2025-26 YEAR-END REPORT**

Statutory Authority Neb. Rev. Stat. § 85-3201

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Coordinating Commission for Postsecondary Education
140 N. 8th Street, P.O. Box 95005, Lincoln, NE 68509-5005
Phone: (402) 471-2847

The Commission's reports are available online at ccpe.nebraska.gov/reports

Door to College Scholarship Program

Authorized by the Nebraska Legislature in 2023, the purpose of the Door to College Scholarship Program (DTC) is to provide financial assistance toward the educational expenses of undergraduate students enrolled at Nebraska postsecondary educational institutions who graduated from high school from a Youth Rehabilitation and Treatment Center (YRTC), or graduated from an approved or accredited public, private, nondenominational or parochial school after being discharged from a YRTC, or received a diploma of high school equivalency (GED) issued by the Commissioner of Education after being discharged from a Nebraska youth rehabilitation and treatment center (YRTC). Awards are based on the enrollment status of the student at the institution.

College	Amount Awarded	Number of Students
Central Community College	\$4,000	2
Metropolitan Community College	\$2,333	1
Nebraska Indian Community College (NICC)	\$5,000	2
Southeast Community College (SCC)	\$2,500	1