Board of Governors
Northeast Community College Area
Minutes of Regular Meeting
Thursday, September 12, 2024

ATTENDANCE

BOARD OF GOVERNORS

Jeffrey Scherer, Chairperson.....Present
Donovan Ellis, Vice-Chairperson .....Present
Nicole Sedlacek, Secretary .....Present
Del Ames .....Present
Steve Anderson .....Present
Diane Davies.....Present
Dr. Terry Nelson .....Present
Dirk Petersen.....Present
Julie Robinson.....Present
Carol Sibbel .....Present
Pat Wojcik..... Absent-Excused

OTHERS PRESENT

Dr. Leah A. Barrett, President
Scott Gray, Vice President, Administrative Services
Dr. Charlene Widener, Vice President, Educational Services
Amanda Nipp, Vice President, Student Services
David Cone, Chief Information Officer
Mike Walkowiak, Vice President, Human Resources and Organizational Development
Lindsay Spiegel, Director, Institutional Effectiveness
Diane Reikofski, Executive Assistant to the President and Board Recording Secretary
Jen Greve, Executive Director, Marketing and Recruitment
Wendy Swenson, Secretary, Faculty Association secretary
Tee Bush, President, Faculty Association
Allison Lambert, College Engagement Coordinator
Parker Clausen, Student Leadership Association
Jordan Mosel, Student Leadership Association
Kyler Mosel, Student Leadership Association

1. The Northeast Community College Board of Governors met for its official Budget Hearing regarding the 2024-2025 College budgets on Thursday, September 12, 2024. Notice of the Budget Hearing was published in the *Norfolk Daily News* on Saturday, September 7, 2024. Purpose of the Budget Hearing on the 2024-2025 budgets is for the purpose of hearing support, opposition, criticism, suggestions, or observations from taxpayers. Chairperson Jeff Scherer declared the budget hearing convened at 1:00 p.m., in Suite 197 of the Lifelong Learning Center, located on the campus of Northeast Community College.

2. **BUDGET HEARING**
   Scott Gray, Vice President, Administrative Services, reviewed levy and budget lid information, along with factors affecting operational funding and expenditures, and presented information regarding the General Operating Budget, Building Improvement Fund Budget, and the Self-Supporting Funds Budget for the Fiscal Year 2024-2025.

3. **PUBLIC COMMENT**
   Chairperson Scherer advised that individuals commenting on the Budget Hearing are allowed three minutes each. No constituents were in attendance to address the Board of Governors.

4. At 1:34 p.m., there being no further discussion on the proposed budgets, Chairperson Scherer declared the Budget Hearing adjourned.

5. The Property Tax Request Hearing was convened at 1:34 p.m. Notice of the Special Hearing to set Final Tax Request was published in the *Norfolk Daily News* on Saturday, September 7, 2024. Purpose of the Special Hearing to set Final Tax Request is for the purpose of hearing support, opposition, criticism, suggestions, or observations from taxpayers.

6. **PROPERTY TAX REQUEST HEARING**
   Information on the setting of the Final Property Tax Request for 2024-2025 was presented by Scott Gray.

   Board members noted that the amount of the Operating Budget reflected on the Notice of Special Hearing to Set Final Tax Request differs from the amount presented by Scott. Scott will verify the correct number with his staff and the Notice will be republished if necessary.

7. At 1:41 p.m., there being no further discussion, Chairperson Scherer declared the Property Tax Request Hearing adjourned.

8. **PUBLIC COMMENT**
   Chairperson Scherer advised that individuals commenting on the Property Tax Request Hearing are allowed three minutes each. No constituents were in attendance to address the Board of Governors.

9. The Northeast Community College Board of Governor met for its regular session Board Meeting on Thursday, September 12, 2024, in Suite 197 of the Lifelong Learning Center, located on the campus of Northeast Community College, 801 East Benjamin Avenue, Norfolk, NE. Chairperson Scherer convened the regular meeting to order at 1:41 p.m.

10. Chairperson Scherer led the assembly in pledging their allegiance to the flag of the United States of America.

11. **CONSENT AGENDA**

MOTION by Del Ames, **SECONDED** by Nicole Sedlacek to **APPROVE** the Consent Agenda as follows:

11.1 Adopt Agenda of the September 12, 2024 meeting.

11.2 Approve Minutes of the August 6, 2024 Board of Governors Meeting.

Voting Yes: Ames, Anderson, Davies, Ellis, Nelson, Petersen, Robinson, Scherer, Sedlacek, and Sibbel

Voting No: None

Absent: Wojcik **MOTION CARRIED**

12. **OPEN MEETINGS ACT**

Advised that a copy of the Nebraska Open Meetings Act is posted on the table in the meeting room, along with a copy of the September 12, 2024 Board of Governors Meeting agenda and all printable supporting documents.

13. **ITEMS FOR DECISION**

13.1 **MOTION** by Julie Robinson, **SECONDED** by Dirk Petersen to **APPROVE** the 2024-2025 budgets as follows:

2024-2025 General Operating Budget	$ 61,263,645
2024-2025 Building Improvement Budget	$ 17,210,279
2024-2025 Self-Supporting Funds Budget	$ 44,399,061
Total Budgets	$122,872,985

Voting Yes: Anderson, Davies, Ellis, Nelson, Petersen, Robinson, Scherer, Sedlacek, Sibbel, and Ames

Voting No: None

Absent: Wojcik **MOTION CARRIED**

13.2 **MOTION** by Del Ames, **SECONDED** by Donovan Ellis to **APPROVE** the 2024 Property Tax Request as follows:

2024 Property Tax Request	$8,563,024.42
2024 Tax Rate	0.020000

Voting Yes: Davies, Ellis, Nelson, Petersen, Robinson, Scherer, Sedlacek, Sibbel, Ames, and Anderson

Voting No: None

Absent: Wojcik **MOTION CARRIED**

14. **PRESIDENT'S REPORT**

14.1 Monitoring Report

EL-08, Communication and Support to the Board

Dr. Barrett extended her appreciation to all eleven board members who participated in small focus groups via Zoom to garner feedback regarding communication and support to the board. The most robust part of the focus group discussions focused around using the monitoring reports to recognize the work that needs to be done. Part of the discussion included how the Board of Governors changed their governance process, yet we never changed the order of the agenda. Scott Gray found a Board Agenda Worksheet document that was provided by the Governance Coach consultant, as well as a Worksheet that was created by Northeast's Board of Governors, noting a great deal of similarities between the two. The Governance Coach Board Agenda Worksheet and the Northeast Worksheet will be provided to all board members. The Governance Committee will also review the two documents and provide additional feedback to the Board as a whole.

Overall, the board members conveyed that Microsoft Teams is not a satisfactory tool for accessing board materials and meetings. The board recording secretary and governance committee recording secretary, with support from Renee Peters, have assessed multiple software options and are in the beginning stages of implementing a new board management software.

Dr. Barrett provided a reminder that she will alternate annually between conducting a survey of the board and holding the small group listening sessions as she prepares to complete the EL-08 monitoring report.

Discussion was held and views were provided regarding Section 1.1 of EL-08. Direction was given for the Governance Committee to further review this section to determine if it should be deleted or if should be moved to EL-06, Asset Protection.

The Board assessed the monitoring report and determined that there is evidence of compliance with a reasonable interpretation.

14.2 President's Monthly update

A complete copy of the President's Monthly update can be found within today's Team's site and is also available on the Northeast website. Highlights included a visit to Apple Park, an opportunity provided through Dr. Barrett's membership with the Association of Community College Trustees (ACCT) President's Advisory Council. Professional engagements included Northeast's Fall In-Service and student welcome back activities, participating in President Gold's investiture, and attending Husker Harvest Days, and the State Chamber Economic Development Conference.

Dr. Barrett inquired if members of the Board found value in the monthly President's Report that was provided toward the end of the monthly meeting. The report is a recap of many of the news release stories over the past month. Board members indicated that they also receive the news release information and feel that the President's Report is unneeded additional work. Dr. Barrett stated that she will use the President's Monthly Update to share information that might be of value to the media.

15. **COMMITTEE REPORTS**

15.1 Governance Committee

- The Governance Committee met on August 28, 2024 via Zoom.
- Content review was conducted of EL-04, Planning, with no revisions being recommended. The Governance Committee reviewed and discussed Section 7.2 of the President's monitoring report. Clarification was made that the Board Chairperson is aware of the President's succession plan, rather than the Board. Until the Board can take their own action, the plan put in place by the President's Cabinet will be followed. The Governance Committee did not feel the need to change the policy.

15.1.1 **FIRST READING** of **REVISIONS** to GP-08.3, Search Committee Charter.

During the Governance Committee's July meeting, they conducted a content review of GP-08.3, Search Committee Charter, with minor revisions being recommended. It was noted that there has been a lapse in following Item 1.2 under the Committee Composition and Tenure section. When a Search Committee is appointed in the future, the motion should include approving the Search Committee membership and appointing the committee chairperson.

15.1.2 **FIRST READING** for the **DELETION** of BP-7210, Employee Group Classification. Content has been incorporated into a new administrative procedure, AP-7210.0, Employee Group Classification.

15.2 NCCA report

The NCCA Board of Directors third quarter meeting and Strategic Planning Session was held on August 12, 2024. The Board identified short term priorities, in part, seeking short term funding to replace ARPA funds, NSWERS, and working to get community colleges removed from the pink post cards. Long term priorities include, in part, increasing the capital levy, discussing and working with the university to strengthen articulation agreements.

16. **PUBLIC COMMENT on Monitoring or Committee Reports**

Chairperson Scherer advised that individuals commenting on Monitoring or Committee Reports are allowed three minutes each. No constituents were in attendance to address the board with a public comment.

17. **BOARD EDUCATION AND INFORMATION**

17.1 Administrative Services Report

17.1.1 Monthly Financial Report for August 31, 2024

Review was given to the Monthly Financial Report for the period ending August 31, 2024, with detail provided regarding the changes in fund balances.

MOTION by Nicole Sedlacek, **SECONDED** by Del Ames to **APPROVE** the Monthly Financial Report for August 31, 2024.

Voting Yes: Ellis, Nelson, Petersen, Robinson, Scherer, Sedlacek, Sibbel, Ames, and Anderson

Voting No: None

Absent: Davies and Wojcik **MOTION CARRIED**

17.1.2 Claims paid in August 2024
Review was given to items of significance within the August paid bills report including a payment to Hausmann Construction, Inc for work on the Maclay Building, and HCI Construction for work at the South Sioux City campus.

MOTION by Steve Anderson, **SECONDED** by Terry Nelson to **APPROVE** the claims paid in August 2024, abstaining from payment to themselves.

Voting Yes: Nelson, Petersen, Robinson, Scherer, Sedlacek, Sibbel, Ames, and Anderson, and Ellis

Voting No: None

Absent: Davies and Wojcik **MOTION CARRIED**

17.1.3 iHub Agreement and Mortgage
Northeast Community College applied, received, and accepted a grant from the United States Department of Commerce, Economic Development Administration (EDA) for acquiring and making improvements to the real property that will be utilized for the iHub. As part of the agreement, Northeast is not permitted to sell, lease, or transfer said property for 15 years.

MOTION by Julie Robinson, **SECONDED** by Donovan Ellis to **APPROVE** the Agreement and Mortgage related to the iHub, property description is included as Exhibit A and attached to said document.

Voting Yes: Petersen, Robinson, Scherer, Sedlacek, Sibbel, Ames, and Anderson, Davies, Ellis, and Nelson

Voting No: None

Absent: Wojcik **MOTION CARRIED**

Mrs. Sibbel exited the meeting at 3:32 p.m.

17.2 Student Services Report

17.2.1 Tenth Day Enrollment Report

Northeast's Tenth Day Enrollment Report reveals 5,601 students enrolled on the 10th day of Fall 2024, up 98 students (2%). Credit hours reveal a slight decline of 192 credit hours or -4%. Tenth Day Enrollment for Early College Students reveals 2,107 enrolled Early College students, up 128 students (7%) compared to Fall 2023.

First-time Freshman Enrollment for Fall 2024 reflects a decrease of -7% in headcount and -5.6% in credit hours. Challenges with the FAFSA process may have affected first generation enrollment.

A complete copy of the Tenth Day Enrollment Report is available for review in today's Teams site.

17.2.2 Brief review was given to the Statements of Reimbursable Full-Time Equivalent (FTE) Student Enrollment, Reimbursable Educational Units (REU), and Dual Enrollment FTE, June 30, 2024 and 2023.

18. **PUBLIC COMMENT on Board Education, Information, and additional items for decision**

Chairperson Scherer advised that individuals commenting on Board Education, Information, or additional items for decision are allowed three minutes each. No constituents were in attendance to address the board with a public comment.

19. A self-evaluation of today's meeting was conducted and is recorded in the September 12th Board of Governors Teams site.

20. **ADJOURNMENT**

At 4:01 p.m., there being no further business to discuss, it was **UNANIMOUSLY PASSED BY VOICE VOTE** to **ADJOURN** the meeting.

Minutes prepared by Diane Reikofski, Recording Secretary.

_____

Jeff Scherer, Chairperson
Northeast Board of Governors

_____

Nicole Sedlacek, Secretary
Northeast Board of Governors

Status Pending PolicyStat ID 16301310

4.3

Origination	12/2021
Last Approved	N/A
Effective	Upon Approval
Last Revised	07/2024
Next Review	4 years after approval

Owner	Scott Gray: Vice President of Administrative Services and Gene
Area	Board Policies - Governance Process
Policy/ Procedure Number	GP-08.3

Search Committee Charter

The Board Search Committee will assist the Board in its responsibilities to fill Board member vacancies.

Committee Products:

1. The committee products are to support the Board's job, never to decide for the Board unless explicitly stated below. The committee shall be responsible for:
    1. Preparation, for the Board's consideration, a questionnaire for persons interested in, or nominated for, filling a Board vacancy.
    2. Review of all completed questionnaires forwarded by the Secretary and determination of those persons to be interviewed.
    3. Conduct interviews with the selected persons.
    4. Enable the informed appointment by the Board to fill vacancies.
        1. Present applicant(s) for consideration by the Board to that describe applicant suitability to meet the following qualifications:
            i. Needs of the Board of Governors
            ii. The skills of the proposed applicant
            iii. Perceived level of commitment to the community college and the commitment of time
            iv. Knowledge and understanding of the community college mission
            v. Required time commitment

vi. Residency in Northeast election district for at least six months

vii. Assurance that applicant is not an elected or appointed member of any other Board relating to education

viii. Registered voter

ix. Comparison to the qualifications as his/her immediate predecessor (§85-1514)

x. Commitment to file for elected position.

Committee Authority:

1. The Committee's authority enables it to assist the Board in its work, while not interfering with Board holism.
    1. The committee cannot change or contravene Board policies, or instruct the President or any other staff member, other than to request information required in the conduct of its duties.
    2. The committee may not spend or commit organization funds, other than those specifically allocated by the Board.
    3. The committee may use staff resource time normal for administrative support around meetings, as well as administrative support included in the Board's Ownership linkage plan.
    4. The Committee Chair has the authority to make any reasonable interpretation of this policy.

Committee Composition and Tenure:

1. The Committee's composition shall enable it to function effectively and efficiently.
    1. The Committee shall be composed of Board members nominated by the Chair and approved by the Board.
    2. The Chair shall be nominated by the Board Chair and approved by the Board.
    3. Members shall be appointed for the period of time required to complete its mandate.

Approval Signatures

Step Description	Approver	Date
Board Governance Committee	Jennifer Happold: Executive Assistant, Administrative Services	Pending
	Scott Gray: Vice President of Administrative Services and Gene	07/2024

Status Active PolicyStat ID 12439199

04.4/07.1-03.a

Origination	03/2006
Last Approved	12/2016
Effective	12/2016
Last Revised	12/2016
Next Review	08/2021

Owner	Carly Krause: Director of Compensation and HR Compliance
Area	Human Resources
Policy/ Procedure Number	BP-7210

Employee Group Classification Policy

COPY

1. POLICY REASON/PURPOSE/INTENT

To define the employee group classification categories.

2. DEFINITIONS

N/A

3. POLICY

1. Employees of Northeast Community College are comprised of four employee group classifications: Administrative, Classified, Faculty and Professional/Managerial. Definitions of each classification are as follows:
    1. Administrative: one who primarily manages an agency, department or subdivision and customarily and regularly directs the work of at least two or more other full-time employees or their equivalent; possesses the authority to recommend the hiring and/or firing of an employee, or to make suggestions that are given substantial weight in such decisions and regularly exercises discretionary power. Administrators shall include those Northeast Community College employees with the rank of Dean, Executive Director, Vice President (executive, vice president and associate vice president), and President.
    2. Classified: one who primarily performs manual or office work that is not directly related to the management of the college. Does not regularly direct the work of two or more full-time employees or their equivalent.

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3. Faculty: one whose primary work assignment is teaching students. Faculty shall include those Northeast Community College employees whose job descriptions contain the titles of Instructor, Adjunct Instructor, and Program Director.
4. Professional/Managerial: one who primarily performs office or non-manual work directly related to the management or general business operations of the college, or other administrative-related services. Primary duties include the exercise of discretion and independent judgment with respect to matters of significance.

2. These classification descriptions are for definition purposes only and do not imply or suggest any extension of employment rights based upon being placed in a particular classification. Part-time staff and adjunct faculty are placed into the above categories but are not included in any employee bargaining unit. Employees are placed in one of the four classifications based upon their primary assignment as administratively determined.

4. APPLICABILITY

N/A

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Approval Signatures

Step Description	Approver	Date

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06.

6.1 & 6.2 Monitoring reports

10 October 2024

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EL-00: General Executive Constraint

Recommendation – move to December

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EL-02: Access to Education

Conditions

- Guided Pathways – path to a career
- Affordability & Financial Aid
  - Scholarships
  - Cost of education comparison
  - Free dual enrollment
  - FASFA challenges and improvements
- Learning Outside the Classroom
- Digital Accessibility

Evidence

- Analysis of survey data
- Procedures
- CCPE Comprehensive Statewide Plan
- Administrative Assessment
- Disability Services – student success
- Teach out protocols
- NMRP & Multiple Measures Placement
- CTE program analysis
- 0 complaints related to access to education in 2023-24

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6.3 President's Monthly Update

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2025 Legislative Priorities

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CCPE – Community College Budget Recommendations

$10,000,000 for Dual Enrollment

3.5% increase in State Aid

CCFF – anticipated growth of 3.5%

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NAMEPLATE CAPACITY EXCISE TAX

77-6201. Legislative findings and declarations. The Legislature finds and declares:

(1) *The purpose of the nameplate capacity tax levied under section 77-6203 is to replace property taxes currently imposed on renewable energy infrastructure and depreciated over a short period of time in a way that causes local budgeting challenges and increases upfront costs for renewable energy developers;*

(2) The nameplate capacity tax should be competitive with taxes imposed directly and indirectly on renewable energy generation and development in other states;

(3) The nameplate capacity tax should be fair and nondiscriminatory when compared with other taxes imposed on other industries in the state; and

(4) The nameplate capacity tax should not be singled out as a source of General Fund revenue during times of economic hardship

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Impact to Northeast Community College			
Tax Year	2022	2023	2024
General Levy	.000725	.00070	0
Capital Levy	.000200	.00020	.00020
Nameplate Capacity Tax Receipts	$562,998.53	$607,250.19	$154,356.40 (estimate)
Estimated Receipts if no change			$701,620.00
Lost Revenue to Northeast			$547,263.60
Source: Northeast Community College State Budget Submission			

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IT IS PROPOSED THAT THE COMMUNITY COLLEGES CONTINUE TO RECEIVE NAMEPLATE CAPACITY TAX REVENUE THROUGH AMENDING 77-6204 SECTION 3 TO READ AS FOLLOWS:

77-6204 County treasurer; distribute revenue; calculation.

(1) The county treasurer shall distribute all revenue received from the Department of Revenue pursuant to section 77-6203 to local taxing entities which, but for such personal property tax exemption, would have received distribution of personal property tax revenue from depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

(2) A local taxing entity's status as eligible for distribution under subsection (1) of this section shall not be affected when and if the net book value of personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source becomes zero. A local taxing entity's status as eligible for distribution under such subsection shall be affected by the disposal of all of the exempt depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

(3) The distribution to each eligible local taxing entity shall be calculated as follows:

(a) 5% to the community college district where the renewable energy is generated.

(b) the remaining will be calculated *by determining the amount of taxes that the eligible local taxing entity levied during the taxable year and dividing this amount by the total tax levied by all of the eligible local taxing entities during the year. Each eligible entity's resulting fraction shall then be multiplied by the revenue distributed to the county treasurer by the department to determine the portion of such revenue due each local taxing entity.*

(4) The Department of Revenue shall not retain any revenue collected pursuant to sections 77-6201 to 77-6204 for distribution, use, transfer, pledge, or allocation to or from the General Fund.

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NSWERS FUNDING

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C2A3 CONSORTIUM EXPANSION

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Establish	Establish Regional Coordinators at lead institutions in the West, East, and South regions
Increase	Increase the number of C2A3 member colleges to 50
Host	Host regional start-up meetings, professional development, and planning meetings with new and prospective member colleges, including guidance on how to establish conservation plans and applied research in cooperation with their local USDA-NRCS.
Host	Host C2A3 National Conference.
Host	Host webinars, or online professional development opportunities annually for member and nonmember colleges.
Build out	Build out the C2A3 website to facilitate the sharing of resources and research findings

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PROFESSIONAL ENGAGEMENTS & UPDATES

- C3Converge – Sacramento, CA
- Hosted Interim UNMC Chancellor Dele Davies and team
- 360-degree Feedback & Engagement Survey
- 6 Regions, 1 Nebraska – Northeast Nebraska Priorities
  - Leadership
  - Housing
- Nebraska Math Readiness Project Update
- Norfolk Area Childcare Collaborative Update

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South Sioux City/ Siouxland Outreach

- Coffee call and ribbon cutting for new CDL and expanded welding facility
- Meeting with SSC Superintendent
- Hosted new Briar Cliff President, Dr. Matthew Draud

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Just a few highlights

- Latino Youth Summit – largest ever!
- Student Mental Health
  - Suicide Awareness Month – Hawks Matter!
  - October kicks off with Fresh Check!
- Agronomy Field Day
- HS Students at Norfolk Career Days – Criminal Justice, Agriculture, Applied Tech & HAWKFEST competition
- Faculty Association engagement

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ACCT Updates

- ACCT President's Compensation Study
- State-Based Funding Models for Community College Systems by Student Enrollment Group – a new brief that explore how states fund community colleges based on enrollment for their students.

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Meeting Dates & Locations 2024 & 2025

- February 13 – Keep…day after ACCT NLS
- April 10 – West Point
- June 12 – South Sioux City
- Mid-September – Joint Public Hearing
- September 18 (preferred) or 25 – Budget Hearing
- November 13 – O'Neill

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Discussion

Note-taking on virtual meetings
Supporting O'Neill
NCCA Annual Meeting – November 3 & 4
Meeting in O'Neill – November 12 (???)

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Monitoring Report
EL-00, General Executive Constraint
October 3, 2024

I hereby present my monitoring report on the **Executive Limitations Policy EL-00, General Executive Constraint** according to monitoring report schedule (BPD-04). I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless specifically stated otherwise.

Signed_____ Date_03 October 2024_____

Leah A. Barrett, President

The President shall not cause or allow any practice, activity, decision or organizational circumstance which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics.

INTERPRETATION

I interpret general executive constraint as the expectation that that the president nor her leadership team cause or allow any practice, activity, decision or organizational circumstance which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics.

EVIDENCE

The totality of the work articulated thus far in the 2024 monitoring reports provides the evidence that the President has not caused or allowed any practice, activity, decision, or organizational circumstance, which is either unlawful, imprudent or in violation of commonly accepted business and professional ethics. This includes the 2023 audit with no findings and spending within the approved budget.

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Monitoring Report
EL-02 Access to Education
October 10, 2024

I hereby present my monitoring report on the **Executive Limitations Policy EL-02: Access to Education** according to monitoring report schedule (BPD-04). I certify that the information contained in this report is true and represents compliance with a reasonable interpretation of all aspects of the policy unless specifically stated otherwise.

Signed_____ Date 4 October 2024

Leah A. Barrett, President

The President shall not allow conditions that unnecessarily restrict student or potential student access to education.

INTERPRETATION

Student access to education requires an awareness of college programs and their connection to potential careers. It also requires the cost of higher education to remain reasonable, which can be supported through access to scholarships and financial aid. It requires education to be open and accessible to all who have the ability to benefit. General admissions guidelines and procedures must clearly state how students can apply and be accepted to Northeast, and these processes must be free from unnecessary barriers. To measure this, Northeast must have appropriate procedures in place. In addition, students can also tell us about their awareness and ease of enrolling at Northeast. Northeast Community College administered the Ruffalo-Noel-Levitz Student Satisfaction Inventory (RNL-SSI) in Spring 2022 and will conduct this survey again in Spring of 2026, allowing students to share how satisfied they are with their student experience as well as what issues are most important to them (each of on a scale from 1 to 7, one being lowest and seven being highest). Note: SSI results from Spring 2018 are provided on occasion to show improvements/declines over time.

Therefore, I interpret not unnecessarily restricting access to education to include:

A. General admissions guidelines and procedures that clearly state that Northeast is an open access institution, outline the steps needed to apply and be accepted to Northeast, and that do not have any unnecessary barriers in place to prevent a student from applying.

B. RNL-SSI, Admissions & Financial Aid group satisfaction score greater than or equal to Midwestern cohort (see Table 1). If any of the questions in this group (see Appendix – Figure 3) do not meet or exceed the Midwestern one, even if the group one does, they require further attention.

C. RNL-SSI, Responsiveness to Diverse Populations group satisfaction score greater than or equal to Midwestern cohort (see Table 1). If any of the questions in this group (see Appendix – Figure 4) do not meet or exceed the Midwestern one, even if the group one does, they require further attention.

D. RNL-SSI, Registration Effectiveness group satisfaction score greater than or equal to Midwestern cohort (see Table 1). If any of the questions in this group (see Appendix – Figure 5) do not meet or exceed the Midwestern one, even if the group one does, they require further attention.

E. RNL-SSI, Academic Advising/Counseling group satisfaction score greater than or equal to Midwestern cohort (see Table 1). If any of the questions in this group (see Appendix – Figure 6) do not meet or exceed the Midwestern one, even if the group one does, they require further attention.

   1. In addition to RNL-SSI scale and question scores, questions may also fall into “strengths” and “challenges” categories. This occurs when that item is important to the students (upper 25%) and either met satisfactorily as a strength (upper 25%) or not met satisfactorily as a challenge (lower 25%). Strengths are to be celebrated and modeled, while challenges need to be addressed. If a question falls into either category plus part of the scale groups described above, they will be noted in the evidence section below.
   2. In addition to scale and question scores, other RNL-SSI questions may be included to support various criteria.

F. RNL-SSI summary question, “If you had to do it over, would you enroll here again?” receives at least a 75% response selection to “6-Probably yes” and “7-Definitely yes.” (See Appendix – Figure 2.)

EVIDENCE

A. The Northeast General Admissions Guidelines and Procedures clearly state that Northeast is an open access institution, stating that applications for admission are "accepted from students, age 18 and older, or those students who will receive their high school diploma or its recognized equivalent prior to their enrollment start date." This procedure goes on to outline the steps for students to apply for admission at Northeast. In addition, Northeast Admissions office offers a webpage with a "Quick Guide to College" that outlines the steps that students need to take and when to take them, to go from application for admission to registering for classes.

B. The RNL-SSI, Admissions & Financial Aid group satisfaction score of 6.12 was greater than or equal to Midwestern cohort score of 5.72 (and an improvement over 5.85 in 2018). One question fell into the "strength" category, "#41—Admissions staff are knowledgeable." On the other hand, three questions fell into the "challenge" category, "#7—Adequate financial aid is available for most students," "#13—Financial aid awards are announced to students in time to be helpful in college planning," and "#20—Financial aid counselors are helpful." (See Appendix – Figure 3.) In addition, during December 2023 a "Paying for College" brochure was mailed out to all Northeast applicants and inquiries to further outline the necessary steps students and their families need to take to ensure they have a plan to pay for college. During March 2024 additional communication was made with students who applied for admission in fall 2024 but hadn't submitted a FAFSA. These results will be discussed in more detail on pages 7-8.

C. The RNL-SSI, Responsiveness to Diverse Populations group satisfaction score of 6.24 was greater than or equal to Midwestern cohort score of 5.91 (and an improvement over 6.10 in 2018). There were no questions that had scores less than the Midwestern cohort. (See Appendix - Figure. 4)

D. The RNL-SSI, Registration Effectiveness group satisfaction score of 6.27 was greater than or equal to Midwestern cohort score of 5.85 (and an improvement over 5.97 in 2018). There were no questions that had scores less than the Midwestern ones, however, there was one question that fell into the "challenge" category, "#8—Classes are scheduled at times that are convenient for me." On the other hand, three questions fell into the "strength" category, "#43—Class change (drop/add) policies are reasonable," "#51—There are convenient ways of paying my school bill," and "#62—Bookstore staff are helpful." (See Appendix - Figure 5)

E. The RNL-SSI, Academic Advising/Counseling group satisfaction score of 6.23 was greater than or equal to Midwestern cohort score of 5.75 (and an improvement over 5.97 in 2018). There were no questions that had scores less than the Midwestern ones. (See Appendix - Figure 6)

F. Finally, and most important, one RNL-SSI summary question asks, "If you had to do it over, would you enroll here again?" Northeast received 85% compared to the Midwestern cohort's 75% (responded with either "6-Probably yes" or "7-Definitely yes.") This meets or exceeds the target of 75% described at the beginning of this document. So, not only did Northeast exceed the Midwestern cohort by 10%,

it also boasted an 81% *affirmation* of its own enrollment "1st choice," which indirectly reflects its ranking of enrollment reasons (Cost, Financial aid, and Academic reputation). (See Appendix – Figure 2)

Table 1 - Scales groups and scores for RNL-SSI administrations 2018 & 2022 (Note: all Spring 2022 scales (twelve) show in Appendix – Figure 1)

Scale	Northeast Importance	Northeast Satisfaction / SD	Performance Gap	Midwestern Cohort Importance	Midwestern Cohort Satisfaction / SD
Admissions & Financial Aid (2018)	6.47	**5.85** / 1.13	0.62	6.19	**5.49** / 1.22
Admissions & Financial Aid (2022)	6.40	**6.12** / 0.94	0.28	6.31	**5.72** / 1.23
Responsiveness to Diverse Populations (2018)		**6.10** / 1.14			**5.72** / 1.25
Responsiveness to Diverse Populations (2022)		**6.24** / 1.02			**5.91** / 1.25
Registration Effectiveness (2018)	6.49	**5.97** / 0.92	0.52	6.25	**5.68** / 1.03
Registration Effectiveness (2022)	6.44	**6.27** / 0.67	0.17	6.34	**5.85** / 1.05
Academic Advising/Counseling (2018)	6.54	**5.97** / 1.22	0.57	6.26	**5.54** / 1.32
Academic Advising/Counseling (2022)	6.45	**6.23** / 0.89	0.22	6.36	**5.75** / 1.32

… the President shall not:

NORTHEAST COMMUNITY COLLEGE

1. Recommend the setting of tuition and fees that are not based on a reasonable balance of fiscal responsibility between students and taxpayers, within the context of the impact of the property tax levy on local property owners and the overall cost of attendance for a student to be provided with an affordable education.

INTERPRETATION

I interpret a "reasonable balance of fiscal responsibility between students and taxpayers" to mean the community college funding recommendation set forth in the Nebraska Coordinating Commission's Comprehensive Statewide Plan for Postsecondary Education, which provides for community college operating costs to be paid 40% by the State, 40% by local property owners, and 20% by student tuition and fees. (page 4-5). This is reasonable because the purpose of the Coordinating Commission is to engage in comprehensive planning to meet the postsecondary education needs of students, communities and the state, and the purpose of the statewide plan is to provide direction which leads to an "educationally and economically sound, vigorous, progressive, and coordinated higher education network throughout the state." (page i). Compliance will be shown when Northeast's general fund revenue from student tuition and fees is no more than 20% of the total revenue of the College.

EVIDENCE

Percent of Total Revenue	FY22	FY23	FY24	FY25 (Proj.)
Tuition/Fees	16.91%	17.41%	13.97%	13.06%
State Aid[1]	30.42%	29.46%	27.92%	26.08%
Property Taxes[2]	51.93%	48.70%	48.07%	0.00%
Future Fund[2]	0.00%	0.00%	0.00%	49.19%
Other	0.74%	4.43%	2.76%	3.50%
Reserves	0.00%	0.00%	7.28%	8.17%
Total	100.00%	100.00%	100.00%	100.00%

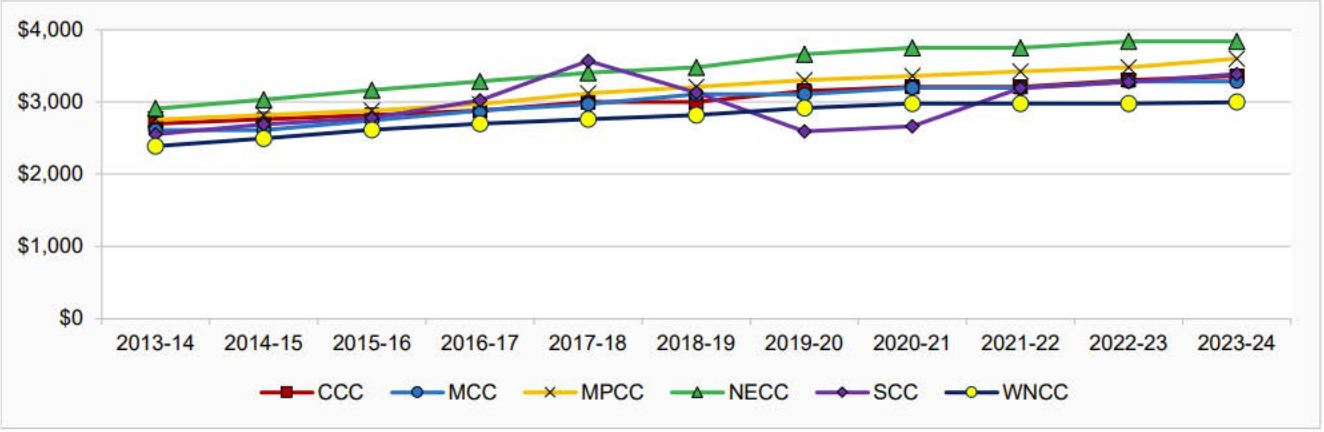
1 incl. Dual Enrollment and Motor Vehicle Prorate
2 incl. In Lieu of Tax and NamePlate Capacity Tax

Note: Beginning in fiscal year 2024-25, the Nebraska Legislature has changed the statutorily provided funding formula which is now inconsistent with the recommended formula set forth in the Nebraska Coordinating Commission's Statewide Plan. The College will no longer be able to levy a property tax to fund a portion of its general fund operating expenditures. Rather, those funds will now be distributed to community colleges in the form of additional state aid. The College will, however, be able to levy a property tax for capital fund expenditures in the amount of 2 cents per $100 of property valuation. How this new funding formula affects the current balance of fiscal responsibility between students and taxpayers remains to be seen. By removing one of the three funding sources, the College will need to exercise diligence in creating a sustainable budget which maintains an appropriate balance of fiscal responsibility between tuition and fee revenue and taxpayer revenue, and still provides students with an affordable education.

The changes in our funding will undoubtedly put pressure on tuition as state aid will hover around 80% of the budget. Our goal is to keep tuition revenue at 20% or less. This will require added investment by the state of Nebraska to maintain this balance. Nebraska Community College tuition and fee charges are noted below along with the 10-year % change. It is important to note that Northeast currently has the highest tuition and fees among the Nebraska community colleges. See the graph below taken from (page 2) Nebraska's Coordinating Commission for Postsecondary Education, *2024 Tuition, Fees, and College Affordability Report*, dated September 13, 2024.

NORTHEAST COMMUNITY COLLEGE

Nebraska Community Colleges
Average Full-Time In-District Undergraduate Tuition and Mandatory Fees



Institution	2013-14	2015-16	2017-18	2019-20	2021-22	2023-24	10-Year % Change
CCC	$2,700	$2,820	$3,000	$3,150	$3,210	$3,360	24.4%
MCC	$2,610	$2,745	$2,970	$3,105	$3,195	$3,285	25.9%
MPCC	$2,760	$2,880	$3,120	$3,300	$3,420	$3,600	30.4%
NECC	$2,910	$3,165	$3,405	$3,660	$3,750	$3,840	32.0%
SCC	$2,554	$2,779	$3,570	$2,592	$3,192	$3,388	32.7%
WNCC	$2,388	$2,616	$2,760	$2,916	$2,976	$3,000	25.6%

Source: IPEDS Institutional Characteristics Survey

Note. SCC changed from a quarter to a semester calendar in 2019-20 and reported tuition & fees to IPEDS based on 24 hours. WNCC also reports its average tuition and fees to IPEDS based on 24 credit hours.

Northeast implemented free tuition for Early College students in fall 2023, to increase access for all high school students in the region and improve the college-going culture. This transition was made possible through ARPA funding and operational changes made possible through work with K-12 partners. Northeast has identified a relationship between school districts with the lowest Early College participation and free/reduced lunch eligible and minority enrollment and are planning action steps to improve participation. Annual enrollment in 2023-24 was up by 14% (355 students) over 2022-23. Northeast saw a record setting 2,107 Early College students enroll during the fall 2024 semester, up 6.5% or 128 students from Fall 2023. An Early College Access Planning Grant was received in 2023 to facilitate discussions with area high schools about college credit opportunities. That work is expected to expand in 2024 through grant-funded early college navigators placed throughout the service area to expand access and create intentional pathways from early college to completion.

The RNL-SSI asks students to rank their top nine reasons for enrolling at Northeast (the "Top 5" show in the Appendix – Figure 2). The number one reason in 2022 was "Cost as a factor," followed by, "Financial Aid," and "Academic reputation." Those three items alone wouldn't have ranked in that order had students not agreed with Northeast's balance of fiscal responsibility regarding access to programs and courses. Students also indicated they are more satisfied than their Midwestern counterparts (78% vs. 66%), once again affirming their decision to enroll at Northeast, its policies, programs and courses, and satisfaction with their experience here.

…the President shall not:

2. Allow students and potential students to be uninformed of plans for future tuition and fee increases to allow students in credit programs to do long-term financial planning.

INTERPRETATION

The President will ensure transparency with students regarding future tuition and fee increases. As soon as tuition and fee rates are set for an academic year, they will be published on the Northeast website and made available to students and the public.

EVIDENCE

The Northeast Board of Governors sets tuition and fee and room and board rates during the fall (October/November) for the following academic year starting in August. This is done at a public meeting and minutes from this Board meeting are published on the Northeast website and often

reported by local news stations. When class registration opens for the next academic year (April) tuition and fees for the next academic year are updated on the Northeast website. In addition, prior to enrollment for classes, a link to the required textbooks and cost for those books is available for each course. This allows full transparency in costs for students prior to registering for courses. The Financial Aid office publishes a Cost of Attendance webpage that outlines what makes up the typical cost to attend college to assist students in understanding and planning for extra college expenses.

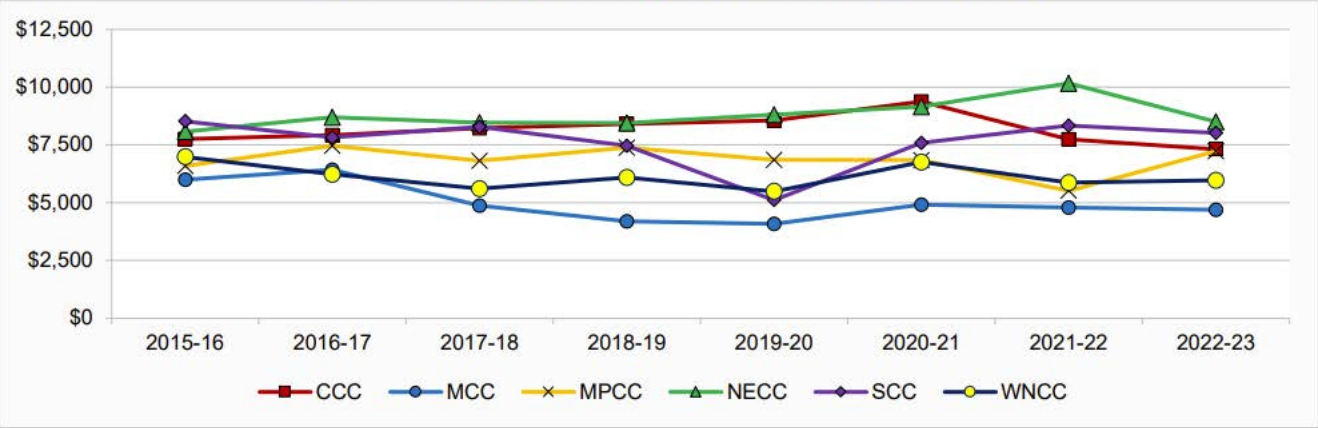
The RNL-SSI, Admissions & Financial Aid group satisfaction score of 6.12 was greater than or equal to Midwestern cohort score of 5.72 (and an improvement over 5.85 in 2018). One question fell into the "strength" category, "#41—Admissions staff are knowledgeable." On the other hand, three questions fell into the "challenge" category, "#7—Adequate financial aid is available for most students," "#13—Financial aid awards are announced to students in time to be helpful in college planning," and "#20—Financial aid counselors are helpful." A review of scholarship deadlines for area colleges recently took place and discussions are underway for potentially moving up the Northeast scholarship application process.

Two changes have been made to reduce our students' financial impact. First, the Foundation office has dramatically increased the number of scholarships/waivers available to students. In 2023-24, $749,370 in scholarships/waivers were provided to Northeast students, an increase of over $153,416 over the previous academic year. The average dollar amount per foundation scholarship awarded also increased to $977 in 2022-23, 18% higher than the award per student five years ago. The Financial Aid office awarded $1,181,206 in institutional tuition waivers, grants and scholarships and distributed $2,386,477 in private/outside scholarship dollars to Northeast students. In addition to scholarships the Financial Aid office managed and distributed $10,734,436 in Federal and State Aid Programs. Second, after seeing an increased demand for scholarships after the scholarship deadline date of March 1 had passed, the Financial Aid office implemented a rolling deadline for scholarships. Priority is given as of March 1, but any scholarships not awarded will continue to be open to students who submit their applications after March 1. On March 1, 2023, there were 1,032 scholarship applications submitted, and as of September 2023 there were 1,312 scholarship applications submitted. This is an additional 280 students that were allowed to apply for a scholarship because of this rolling deadline being implemented and 74% of those additional applications came from underserved student populations. As of September 2024, there were 1,300 scholarship applications submitted.

While Northeast has continued to increase scholarship/waivers for students, Northeast students still have a significant net price of attendance. Of the degree-seeking students entering Northeast in the fall 2023, 77% received aid and 37% of those students received a Pell Grant. For students choosing to live on campus, federal financial aid will not cover that entire balance, which leaves students and their families paying out of their

pocket or taking out loans to cover those additional costs. See the graph below taken from (page 4) Nebraska's Coordinating Commission for Postsecondary Education, *2024 Tuition, Fees, and College Affordability Report*, dated September 13, 2024.

Nebraska Community Colleges
Average Net Price of Attendance for First-Time, Full-Time Degree/Certificate-Seeking Undergraduate Students Receiving Grant or Scholarship Aid



Institution	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	7-Year % Change
CCC	$7,750	$7,917	$8,220	$8,408	$8,558	$9,378	$7,740	$7,317	-5.6%
MCC	$5,997	$6,423	$4,863	$4,196	$4,079	$4,916	$4,786	$4,691	-21.8%
MPCC	$6,587	$7,462	$6,812	$7,380	$6,852	$6,844	$5,517	$7,223	9.7%
NECC	$8,079	$8,696	$8,457	$8,447	$8,813	$9,158	$10,170	$8,508	5.3%
SCC	$8,523	$7,828	$8,281	$7,461	$5,114	$7,593	$8,330	$8,011	-6.0%
WNCC	$6,987	$6,234	$5,610	$6,083	$5,488	$6,756	$5,863	$5,958	-14.7%

Source: IPEDS SFA Survey

For the 2024-25 academic year the Free Application for Federal Student Aid (FAFSA®) process changed due to the FAFSA Simplification Act. Changes included a reduction in questions from 108 to 46 and a link within the FAFSA to the IRS Direct Data Exchange, which allowed the IRS to

transfer federal tax information directly to the FAFSA. In addition to the multiple changes there was a delay in the 2024-25 FAFSA release from October to the end of December and several technical glitches. The delay and glitches resulted in delayed federal aid awards being delivered to students planning to enroll in fall 2024. Concerns were expressed early on that the impact of the delayed award letters could result in students choosing not to attend college, especially those students who have limited income or those that would be the first person in their families to attend college. Those concerns turned out to be true for Northeast. Despite our financial aid and recruitment staff increasing communication with prospective students to assist them in completing the FAFSA, the number of FAFSA applications decreased significantly over the previous year. FAFSA completions by Nebraska students were down 11 percent this September compared to this time last year, according to a national FAFSA tracker. Looking closer at the Nebraska data, 42.6% of high school seniors completed the FAFSA compared to last year where there had been 48.5% completion and 50% completion the year before that. At Northeast, there was a decrease of 225 FAFSA applications from first generation students over the previous year. This resulted in fall 2024 enrollment declines in this same student population, leading to an overall decline in first-time freshmen. The Department of Education recently announced that the 2025-26 FAFSA will be delayed by two months, from October to December, to allow for additional testing. Northeast recruitment and financial aid teams are already planning additional communication to students on how to complete the FAFSA as well as offering additional FAFSA Completion Night events.

…the President shall not:

3. Be without a consistent method that provides for appropriate recognition of learning outside of College programs.

INTERPRETATION

Northeast recognizes that students can learn both inside and outside of the classroom. Northeast must have a documented and published process for assessing prior learning that students come to Northeast with from their work and life experiences and prior trainings. In addition, as expected by the Higher Learning Commission (HLC), Northeast must have effective processes for assessment of student learning and achievement of learning goals both in academic and cocurricular offerings. Cocurricular at Northeast is defined as assessed learning activities, labs, clinicals and experiences that are required to complete the discipline/program curriculum and reinforce the institution's mission and values. Northeast must demonstrate that these opportunities are available to students, and that an assessment of the student learning outcomes are being done for these cocurricular offerings.

EVIDENCE

According to College Catalog, “Prior Learning Assessment is a process that involves identification, documentation, assessment, and recognition of the learning you have acquired through formal and informal study. Prior Learning Assessment includes learning from work and life experiences; correspondence and extension courses; individual study and reading; civic, community, and volunteer work; and participation in informal courses and in-service training sponsored by associations, business, government, and industry.” The Northeast website has a link to the “Prior Learning Assessment Guidelines and Procedures”. Prior learning can be assessed through standardized tests, published guides, course competency assessments, or portfolios. Students are provided guidance for next steps depending on the type of assessment they are looking for. Health Information Management Systems is an example of a program with a large number of non-traditional and returning students, many of which come to the program to be upskilled before returning to the workforce. Program-specific admissions requirements have been developed that require students to provide resume and proof of relevant certifications so prior learning assessment applications can be completed for eligible students, decreasing their overall cost of attendance. During 2023, a total of 35 credit hours were awarded to eight students through the prior learning assessment process.

Specifically, for veterans, the Northeast website states, “Northeast requires official transcripts that are sent directly from the military branch to the College by US mail or delivered electronically. After your application to Northeast is received, our Registrar will review your military transcripts to see if credit can be accepted at Northeast. It is possible for Northeast to accept credit that may not work toward your degree. After your transcript is processed, you will see any credits accepted in your DegreeWorks audit available in your My Northeast account.”
Thus, there are consistent methods for appropriately recognizing learning outside of Northeast’s programs.

Northeast has extensive opportunities for extracurricular and cocurricular learning. Outside of over fifty clubs and organizations (many of which are program specific), eight athletic teams, and on-campus living for 550, there are several other unique opportunities for Northeast students. Extracurricular and cocurricular assessment practices were fine-tuned by the Assessment Sub-Committee in spring 2024 to ensure Northeast is appropriately evaluating learning occurring tangential to academic programming. During the 2023-24 academic year students enrolled in 629 credit internships, clinicals, and practicums and other students engaged in job shadowing opportunities not for credit. Study abroad experiences, which are optional for students, provide excellent learning opportunities that are reinforced in the classroom. During these travel experiences, students are required to complete course requirements and daily assignments that are assessed as part of the course curriculum. During December 2023 and January 2024 seven students representing Northeast’s agriculture and horticulture programs studied agriculture and horticulture practices abroad in Costa Rica. Prior to departure, the students were required to attend an 8-week Issues in Agriculture class to prepare for their travel experience. Students visited an indigenous family and cultural sites while learning about cacao production, an animal

reserve, a pineapple farm, a regenerative dairy farm, a hydroponic garden, and an herb farm. Upon return to Northeast, participants shared experiences with other students and members of the college, expanding global awareness and best practices in working in another culture. This activity demonstrates to students how important relational perspective and communication are when interacting with others. Additional examples of cocurricular assessment are the Future Business Leaders of America (FBLA), North American Colleges and Teachers of Agriculture (NACTA), and Skills USA programs that provide evidence of program relevance and student learning through activities and skills competitions engaging students from several programs of study. Northeast students received 38 medals at the Nebraska SkillsUSA competition in 2024, with multiple students also medaling at the national competition; FBLA students earned four top ten awards at the national conference; and Northeast students finished second in the national NACTA competition. Upon return from the competition, faculty conduct a debriefing with students to discuss various topics, such as safety, professionalism, teamwork, critical thinking, stress management, conflict management, and problem solving. The experiences and exercises are incorporated into the classroom and curriculum where students can learn to master the skills for job readiness and future employment.

To ensure clubs are meeting the responsibilities set forth in the respective constitutions, Northeast club advisors sign an advisor agreement regarding assigned responsibilities and go through advisor training. These responsibilities include ensuring clubs hold at least three meetings per semester and participate in at least one community service project per year, submitting all required club documentation, overseeing the budget, and monitoring the club finances. The College Engagement Coordinator oversees all student clubs and monitors successful completion of all requirements. This oversight involves assessing the completion of set responsibilities and ensuring activities are completed and guidelines followed. For example, the Student Leadership Association (SLA) constitution identifies the purposes of SLA, a commitment to volunteerism and opportunities for social and cultural experiences.

College Engagement emphasizes and promotes opportunities for clubs to collaborate and network within our twenty-county region. This emphasis provides tangible education and experience for students that deeply enriches them along with our community. The Chamber Cadets program gives Northeast students the opportunity to work and train alongside ambassadors for the Norfolk Chamber of Commerce. The Information Technology club students have toured multiple Norfolk businesses to gain insight into specific IT procedures. Northeast also hosts chapters to multiple national organizations and accredited honors societies, including but not limited to Phi Theta Kappa and the National Society of Leadership and Success. To ensure students have the most success within extracurriculars, the Student Leadership Development Series is a quarterly training program to empower students within multiple areas, including residence life, Student Activities Council, and Student Leadership Association. Community leaders are invited to share experience and give advice for students who want to impact our service area, and students participating complete independent service-learning projects of their own choosing. Some of the activities that students and

organizations have completed that align with core competencies include design, funding, and placement of the Hawk Sculpture; Diversity Mural Competition; Blankets for Vets; Teen Hygiene Kits for the homeless; Early Childhood Education's diaper drive in collaboration with Sixpence; PULSE's fundraising and donation of multiple bikes for international students at Northeast to use; and the PTA Club raised $625 in cash and an estimated $1,700 in items to auction and be donated to the Saint Florian's Miracle Burn Camp Gala 2023.

Northeast launched administrative assessment in 2021-22 to allow for a structured approach to evaluate support departments, cocurricular opportunities, and student learning as well as identify areas of improvement. By utilizing the administrative assessment annual reports, staff will be better positioned to evaluate the effectiveness of their programs and services, thus ensuring continuous process improvement. In the annual reports, staff list goals aligned to the College's strategic priorities, key performance indicators for their office, student learning outcomes, as well as points of pride. In 2023-24, the Library partnered with two faculty to pilot literature circles and book clubs through the use of interlibrary loans to reduce costs to students who would normally purchase books. This pilot provided 85 books through interlibrary loans which saved students nearly $2,000, collectively. Counseling Services saw a 53% increase in the number of students accessing services over the previous year (55 more students). The addition of a second counselor, hosting events that provided opportunities to engage in mental health activities and topics were provided, and additional communication was provided to students about the services offered on campus. Providing support to our students through counseling services and supporting students in all facets of life continues to be a priority at Northeast.

The Community College Survey of Student Engagement (CCSSE), a product and service of the Center for Community College Student Engagement, provides information about effective educational practice in community colleges. The Center's goal is to provide member colleges with results that can be used to inform decision making and target institutional improvements. Student engagement, or the amount of time and energy students invest in meaningful educational practices, is the underlying foundation for the Center's work. The CCSSE survey instrument is designed to capture student engagement as a measure of institutional quality. The survey was last administered in Spring 2023. (Note: The next CCSSE survey will be administered in 2025.) In addition to learning outside the program, there's also learning outside the "classroom." For example, CCSSE question, "#8a. Internship, field experience, co-op experience, or clinical experience" showed 31% participation among respondents compared to the Medium-sized cohort at 17%. On a slightly different take, CCSSE question, "#4p. Worked with instructors on activities other than coursework" saw a 48% response to "Sometimes," "Often," or "Very often." The Medium-sized cohort was 33%. In fact, this is one of the *top five* items across all five benchmarks, e.g., student-faculty interaction, in which Northeast scored highest relative to the 2023 CCSSE Cohort. CCSSE has postulated, and shown, that the more interaction students have with their teachers, the more likely they are to learn effectively and persist toward the achievement of their educational goals.

Whether outside a program or classroom, Northeast has demonstrated consistent method/s and CCSSE percentages as evidence for appropriate recognition of learning outside college programs.

…the President shall not:

4. Permit academically qualified students with disabilities to be without a supportive environment that, without compromising academic standards, wherever possible enables them to complete their programs.

INTERPRETATION

Northeast is an open access institution, which means students with multiple different levels of skills and abilities will be admitted to the college. Procedures need to be in place that articulate how Northeast will ensure students with disabilities have equal access and equal opportunity to participate in courses without compromising academic standards. In addition, Northeast needs to provide adequate staff resources to assist students, faculty, and staff in navigating the processes that surround that procedure.

EVIDENCE

The college is committed to serving students of all abilities. Northeast has a Disability Services office with four full-time staff dedicated to assisting our students with disabilities. The Disability Services webpage outlines the many services provided to students, and the processes that surround those services. Students with a documented disability, including temporary disabilities, can request reasonable accommodations for their courses. Accommodations include a modification or adjustment that allows a student to have equal access and have equal opportunity to participate in Northeast's courses, services, activities, and use of the facilities. Northeast is not obligated to provide an accommodation that requires a substantial change in the curriculum or alteration of any essential elements or functions of a program. Reasonable accommodations are provided on an individualized, as-needed basis. Northeast also has an administrative procedure Services for Students with Disabilities. This procedure formalizes the rights, responsibilities and processes established for the provision of accommodations for students with disabilities and to outline mechanisms for resolving complaints concerning the provision of such accommodations.

The number of students with disabilities attending Northeast has increased in recent years, going from traditionally around 5% of students (who reported having a disability) to 10.5% of enrolled students during the 2023-24 academic year. The Northeast Disability Services staff provided services to 582 students with disabilities during the 2023-24 academic year. These services include one-on-one training on the use of supportive technologies, and assistance with identifying and developing technology-assisted learning and work strategies. Northeast also has a TRIO/Student Support Services program that serves limited income, first generation college students, or students with a disability. The TRIO staff help students navigate the demands of college and students are offered both personal and academic support. Recently our students with disabilities have had a higher retention rate than our students without disabilities, with a 56% retention rate from fall 2023 to fall 2024. In addition, Northeast students with disabilities are graduating at equivalent and often higher rates than students without disabilities. This demonstrates that Northeast provides academically qualified students with disabilities a supportive environment that, without compromising academic standards, enables them to complete their programs.

Two Federal laws, the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act (Section 504), require colleges, universities, and other postsecondary institutions to provide equal opportunities to people with disabilities in all their operations. On April 24, 2024, the Civil Rights Division of the Department of Justice (DOJ) released a final rule revising Title II of the Americans with Disabilities Act (ADA) regarding digital accessibility. Digital accessibility ensures that all individuals, including those with disabilities, can fully participate in and benefit from online services, programs, and activities. The ruling was made because much of a person's access today occurs digitally; however, much of this online content remains inaccessible to individuals with vision or hearing disabilities because they are not designed to work with screen readers and captions. Many individuals with disabilities, including those who have vision or hearing disabilities, need auxiliary aids and services to access and interact with online content. This rule requires state and local governments to ensure that their websites and mobile applications meet the Web Content Accessibility Guidelines (WCAG) 2.1 Level AA by April 24, 2026. This includes over 50 success criteria for content such as courses, learning management systems, apps, podcasts, videos, social media, third-party platforms, and event recordings. These standards mandate that images and documents be compatible with assistive technologies used by individuals with vision impairments (screen readers) and that both live and recorded videos feature accurate captions/transcripts used by individuals with hearing disabilities. Content provided by Northeast must be able to be accessed by the assistive technologies individuals with disabilities utilize. Complying with the updated rule is a priority for Northeast in the upcoming year. This will include education and training across the College to ensure all materials are accessible. Proactively improving digital accessibility aims to reduce the need for accommodation requests by ensuring seamless access for all users. This approach fosters an inclusive digital experience, minimizing obstacles and offering greater equity in how individuals interact with our resources.

CCSSE's question #12.2l asks students how satisfied they are with services for students with disabilities. 66% of Northeast students responded as "Very satisfied" compared to 60% of the Medium-sized college cohort. Northeast clearly demonstrates higher satisfaction than the comparison cohort regarding service satisfaction for disabled students.

In addition, see the Monitoring Report, EL-01 Treatment of Students.

…the President shall not:

5. Permit activities, circumstances, or decisions that jeopardize the ability of students to enroll in available courses or to obtain the instructional hours required to complete their course of studies.

INTERPRETATION

Northeast must have procedures in place to ensure courses are not unnecessarily interrupted due to inappropriate behavior, demonstrations, or an unsafe or unhealthy environment. If Northeast chooses to end an academic program, the college must allow students currently enrolled in that program to complete the program they signed up for with a teach-out plan. Northeast will also work to make courses available to students throughout the service area through online, virtual, and hybrid courses as well as courses offered at extended campuses and regional offices.

EVIDENCE

Northeast requires any academic program that is ending to have a teach-out plan to ensure all students currently enrolled can complete the program in a reasonable timeframe. Teach-out Protocols guide this work. Teach out plans are currently underway for students in Music, Media Arts and Administrative Professional. One student is working to complete their Music Associate of Arts degree this academic year. There were 33 potential students notified of the Media Arts teach-out last spring, and there are currently 21 students enrolled in courses this fall attempting to complete the various credentials in that area. All new incoming freshmen this year are under the new Media Arts program in the Catalog. For Administrative Professional, 11 students were notified of the teach-out plan and there are currently eight students enrolled in coursework to complete their credentials. Courses no longer being taught in these programs will be removed from the Academic Catalog for the 2024-25 academic year.

Northeast joined the Nebraska Math Readiness Project (NMRP) in 2018 to assist high school students with college-readiness by graduation. A program coordinator was hired in fall 2022 to sustain and operationalize the project. Initial accomplishments include 14 school districts participating in the program and providing instruction for schools with limited resources. Student participation increased from 19 students (fall 2022) to 150 students (fall 2024). The statewide data has been quite compelling (61% of participating students are college math ready; 79% persisted to second year of college) and we are looking forward to experiencing the same results with increased participation. Increasing the number of high school students who are ready for college-level math courses, makes obtaining a college education more achievable for these students.

Phase 1 of multiple measures placement was launched effective fall 2024. This practice utilizes two or more indicators (test scores, high school GPA, previous course completion grade) to measure students' preparedness for math and English placement, rather than utilizing only test scores which has been our practice. The intent of the shift is to move more students into college-level courses with supports which allows them to complete quicker rather than lengthy foundational course sequences that create unnecessary hurdles on the path to completion. Metrics are being established to review the impact these changes will have on student success.

The RNL-SSI, Registration Effectiveness group satisfaction score of 6.27 was greater than or equal to Midwestern cohort score of 5.85 (and an improvement over 5.97 in 2018). There were no questions that had scores less than the Midwestern ones, however, there was one question that fell into the "challenge" category, "#8—Classes are scheduled at times that are convenient for me." On the other hand, one applicable question fell into the "strength" category, "#43—Class change (drop/add) policies are reasonable".

The RNL-SSI, Academic Advising/Counseling group satisfaction score of 6.23 was greater than or equal to Midwestern cohort score of 5.75 (and an improvement over 5.97 in 2018). There were no questions that had scores less than the Midwestern ones, nor any strengths or challenges that warranted further attention. Overall, these two sets of scale scores show that Northeast faculty and staff and policies and procedures all work to assist students in achieving their academic goals.

CTE (career and technical education) has been an important part of education in Nebraska, from a beginning in the early 1900's that focused on training young men to return to the farm. For over a century, as part of comprehensive high schools and postsecondary institutions, CTE has provided students with necessary academic, technical, and career readiness skills for postsecondary education and employment. The new federal CTE law, Perkins V (The Strengthening Career and Technical Education for the 21st Century Act), provides states and local communities opportunities to ensure all young people—but particularly those from historically underserved groups—can benefit from high-quality CTE

programs. For postsecondary schools, it comprises three annual indicators--1P1, 2P1, and 3P1—that must meet (within 90%) or exceed yearly State goals.

The Perkins V 3P1: Nontraditional Program Concentrator is defined by: Numerator: Number of CTE concentrators, from underrepresented gender groups, enrolled in a CTE program and programs of study that lead to nontraditional fields during the reporting year. Denominator: Number of CTE concentrators enrolled in a CTE program and programs of study that leads to a nontraditional field during the reporting year. Northeast's 2022-23 Perkins V 3P1 calculation of 13.05% was quite a bit shy of the State's goal of 20.99%. A performance improvement plan is being drafted that will focus on getting as many gender students enrolled in nontraditional programs as possible. In subsequent years, other subpopulation types will be explored, such as ethnicity or single-parent students. Why is 3P1 important? Because it is ALL about access—that all students, regardless of subpopulation type (but gender in particular), have the same access opportunities to enroll and participate as any other student. By focusing on 3P1, any barriers that might be preventing students from enrolling in available courses or obtaining the instructional hours required to complete their course of studies can be discovered and alleviated.

With a twenty-county service area, it is critical that Northeast courses and programs are easily accessible to individuals throughout that service area. Northeast offers eleven programs that can be completed fully online as associate of arts or associate of science degrees, one program that can be completed fully online as an associate of applied science degree, and six diploma or certificate programs can be completed online. In addition, students can take courses and receive student support services at one of our three extended campuses. In the 2022-23 academic year there were 218 credit courses, and 112 non-credit courses held at extended campuses. Multiple events are also held at extended campus locations each year, such as Early College Exploration Days, College and Career Exploration Days, Chamber Coffees, a Health Conference, Latino Youth Summit, New Student Registration and Orientation events, and Adjunct In-Service.

Northeast offers adult and basic education courses, classes to prepare students to take the GED test, and English Language Learner (ELL) courses to assist individuals in learning the English language. During the 2023-24 academic year Northeast had 494 ESL students from 39 countries speaking 24 different languages. The Northeast Adult Education program also provides Integrated Education and Training (IET) programs which combine one or more of the adult education services (basic skills instruction, English as a second Language, or preparation for the GED), workplace readiness, and occupational or industry-specific training. Current IET offerings include Nursing Assistant, Medication Aide, and Commercial Driver's License (CDL). These courses were first offered in 2019 and there have been 15 students who have completed one or more

of the IET programs. In fall of 2023, 10 adult education classes were held at extended campuses, and 12 in the spring of 2024. Classes are offered in Madison, Norfolk, O'Neill, South Sioux City, and West Point, allowing access to students from across our service area.

Northeast received no complaints during the 2023-24 academic year regarding challenges in students' ability to enroll in available courses or to obtain the instructional hours required to complete their course of studies.

Appendix

* Difference statistically significant at the .05 level; ** .01 level; *** .001 level

Figure 1 - All scales summary Spring 2022

	Northeast Community College - SSI				National Community Colleges - Midwestern Region 2018-2021					
Scale	Importance	Satisfaction	SD	Gap	Importance	Satisfaction	SD	Gap	Difference	SS
Academic Advising/Counseling	6.45	6.23	0.89	0.22	6.36	5.75	1.32	0.61	0.48	★★★
Academic Services	6.40	6.30	0.72	0.10	6.30	5.95	1.05	0.35	0.35	★★★
Admissions and Financial Aid	6.40	6.12	0.94	0.28	6.31	5.72	1.23	0.59	0.40	★★★
Campus Climate	6.35	6.13	0.91	0.22	6.23	5.76	1.11	0.47	0.37	★★★
Campus Support Services	6.19	5.98	1.06	0.21	5.96	5.55	1.30	0.41	0.43	★★★
Concern for the Individual	6.39	6.11	0.91	0.28	6.30	5.70	1.24	0.60	0.41	★★★
Instructional Effectiveness	6.42	6.14	0.96	0.28	6.37	5.80	1.11	0.57	0.34	★★★
Registration Effectiveness	6.44	6.27	0.67	0.17	6.34	5.85	1.05	0.49	0.42	★★★
Responsiveness to Diverse Populations		6.24	1.02			5.91	1.25		0.33	★★★
Safety and Security	6.33	6.05	0.98	0.28	6.29	5.71	1.17	0.58	0.34	★★★
Service Excellence	6.30	6.13	0.84	0.17	6.20	5.76	1.11	0.44	0.37	★★★
Student Centeredness	6.36	6.15	0.94	0.21	6.25	5.81	1.17	0.44	0.34	★★★

NORTHEAST COMMUNITY COLLEGE

Figure 2 - Executive summary excerpt Spring 2022

Northeast Community College - SSI - 5/2022-May 2022

Bottom Line Indicators

Satisfied / Very Satisfied

How satisfied are our students compared with students nationally?

Percentages below indicate the students indicating Satisfied/Very Satisfied.

78%	66%
Our Institution	Midwestern

Probably / Definitely Yes

How likely are our students to enroll again, if they had it to do over?

Percentages below indicate the students indicating Probably/Definitely yes.

85%	75%
Our Institution	Midwestern

Top 5 Factors to Enroll

Item	Importance %
Cost as factor in decision to enroll.	87%
Financial aid as factor in decision to enroll.	86%
Academic reputation as factor in decision to enroll.	81%
Campus appearance as factor in decision to enroll.	75%
Geographic setting as factor in decision to enroll.	73%

Gender

Demographic Responses	N	%
Female	159	72.94%
Male	54	24.77%
Prefer not to respond	3	1.38%
Transgender	0	0.00%
Genderqueer	2	0.92%
Additional gender category or Other	0	0.00%
Total	218	100.00%
No Answer	14	

Class Level

Demographic Responses	N	%
1 year or less	87	38.84%
2 years	103	45.98%
3 years	24	10.71%
4 or more years	10	4.46%
Total	224	100.00%
No Answer	8	

Institutional Choice

Demographic Responses	N	%
1st choice	186	80.52%
2nd choice	43	18.61%
3rd choice or lower	2	0.87%
Total	231	100.00%
No Answer	1	

Students attending their first-choice institution are more likely to have higher satisfaction levels overall.

NORTHEAST COMMUNITY COLLEGE

Figure 3 - Admissions & Financial Aid Spring 2022

Northeast Community College - SSI 05/2022

Scale

Admissions and Financial Aid

S/C	No	Item	Northeast Community College - SSI Importance	Satisfaction	SD	Gap	National Community Colleges - Midwestern Region 2018-2021 Importance	Satisfaction	SD	Gap	Difference	SS
	7	Adequate financial aid is available for most students.	6.44	5.93	1.31	0.51	6.36	5.63	1.58	0.73	0.30	★★
	13	Financial aid awards are announced to students in time to be helpful in college planning.	6.41	5.99	1.26	0.42	6.28	5.52	1.60	0.76	0.47	★★★
	20	Financial aid counselors are helpful.	6.45	6.11	1.12	0.34	6.32	5.64	1.58	0.68	0.47	★★★
	33	Admissions counselors accurately portray the campus in their recruiting practices.	6.29	6.13	1.11	0.16	6.20	5.78	1.40	0.42	0.35	★★
★	41	Admissions staff are knowledgeable.	6.44	6.34	0.89	0.10	6.40	5.95	1.32	0.45	0.39	★★★
	49	Admissions counselors respond to prospective students' unique needs and requests.	6.38	6.20	1.00	0.18	6.28	5.79	1.40	0.49	0.41	★★★

Figure 4 - Responsiveness to Diverse Populations Spring 2022

Northeast Community College - SSI 05/2022

Scale

Responsiveness to Diverse Populations

S/C	No	Item	Northeast Community College - SSI Importance	Satisfaction	SD	Gap	National Community Colleges - Midwestern Region 2018-2021 Importance	Satisfaction	SD	Gap	Difference	SS
	81	Institution's commitment to part-time students?		6.30	1.07			5.96	1.33		0.34	★★
	82	Institution's commitment to evening students?		6.22	1.12			5.83	1.43		0.39	★★
	83	Institution's commitment to older, returning learners?		6.24	1.09			5.94	1.38		0.30	★★
	84	Institution's commitment to under-represented populations?		6.19	0.98			5.91	1.35		0.28	★
	85	Institution's commitment to commuters?		6.13	1.16			5.85	1.40		0.28	★
	86	Institution's commitment to students with disabilities?		6.38	0.98			6.01	1.32		0.37	★★★

Figure 5 - Registration Effectiveness Spring 2022

Northeast Community College - SSI 05/2022

Scale _____

Registration Effectiveness

S/C	No	Item	Northeast Community College - SSI Importance	Satisfaction	SD	Gap	National Community Colleges - Midwestern Region 2018-2021 Importance	Satisfaction	SD	Gap	Difference	SS
	5	The personnel involved in registration are helpful.	6.43	6.27	0.98	0.16	6.34	5.83	1.43	0.51	0.44	★★★
	8	Classes are scheduled at times that are convenient for me.	6.44	6.14	1.08	0.30	6.42	5.75	1.44	0.67	0.39	★★★
	15	I am able to register for classes I need with few conflicts.	6.46	6.31	0.92	0.15	6.45	5.86	1.41	0.59	0.45	★★★
	35	Policies and procedures regarding registration and course selection are clear and well-p...	6.40	6.17	1.01	0.23	6.37	5.85	1.36	0.52	0.32	★★★
★	43	Class change (drop/add) policies are reasonable.	6.42	6.41	0.85	0.01	6.32	5.92	1.38	0.40	0.49	★★★
★	51	There are convenient ways of paying my school bill.	6.57	6.33	0.98	0.24	6.39	5.90	1.41	0.49	0.43	★★★
	56	The business office is open during hours which are convenient for most students.	6.32	6.18	1.04	0.14	6.24	5.80	1.39	0.44	0.38	★★★
	60	Billing policies are reasonable.	6.47	6.27	0.93	0.20	6.30	5.81	1.40	0.49	0.46	★★★
★	62	Bookstore staff are helpful.	6.44	6.39	0.95	0.05	6.21	5.95	1.38	0.26	0.44	★★★

Figure 6 - Academic Advising/Counseling Spring 2022

Northeast Community College - SSI 05/2022

Scale _____

Academic Advising/Counseling

S/C	No	Item	Northeast Community College - SSI Importance	Satisfaction	SD	Gap	National Community Colleges - Midwestern Region 2018-2021 Importance	Satisfaction	SD	Gap	Difference	SS
	6	My academic advisor is approachable.	6.50	6.31	1.21	0.19	6.41	5.90	1.51	0.51	0.41	★★★
	12	My academic advisor helps me set goals to work toward.	6.39	6.13	1.22	0.26	6.19	5.54	1.70	0.65	0.59	★★★
	25	My academic advisor is concerned about my success as an individual.	6.40	6.21	1.21	0.19	6.31	5.61	1.65	0.70	0.60	★★★
	32	My academic advisor is knowledgeable about my program requirements.	6.54	6.31	1.17	0.23	6.49	5.89	1.53	0.60	0.42	★★★
	40	My academic advisor is knowledgeable about the transfer requirements of other schools.	6.42	6.19	1.16	0.23	6.37	5.71	1.57	0.66	0.48	★★★
	48	Counseling staff care about students as individuals.	6.38	6.20	1.24	0.18	6.34	5.84	1.41	0.50	0.36	★★
	52	This school does whatever it can to help me reach my educational goals.	6.49	6.24	0.96	0.25	6.39	5.72	1.45	0.67	0.52	★★★

06.3

Postsecondary Education Operating and State Aid Budget Recommendations

2025-2027 Biennium

Committee Recommendations
October 11, 2024

NEBRASKA'S ccpe
COORDINATING COMMISSION FOR POSTSECONDARY EDUCATION

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

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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 2025-27 biennium, the Commission reviewed 15 requests as part of the continuation budget requests, four 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 $93,111,046, a 10.51% increase over the current base funding of $886,210,328. 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 2025-27. (See Section 4 starting on page 41)

2025-2027 Biennium Institutional Operating Budget and State Aid General Fund Appropriation Request

	2024-25 Current General Fund Appropriation	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	Cumulative Requested Increase from 2024-25	2026-27 Requested General Fund Appropriation
University System (Excluding NCTA)	$695,423,324	$31,667,241	$32,535,837	$64,203,078	$759,626,402
Percentage increase		*4.55%*	*4.47%*	*9.23%*	
Nebraska College of Technical Agriculture (NCTA)	$3,889,738	$126,122	$130,458	$256,580	$4,146,318
Percentage increase		*3.24%*	*3.25%*	*6.60%*	
Nebraska State College System	$72,780,555	$5,474,758	$4,266,775	$9,741,533	$82,522,088
Percentage increase		*7.52%*	*5.45%*	*13.38%*	
Community Colleges (State Aid Formula Funding)	$114,116,711	$13,886,907	$5,022,948	$18,909,855	$133,026,566
Percentage increase		*12.17%*	*3.92%*	*16.57%*	
Total Higher Education Institutional Request	**$886,210,328**	**$51,155,028**	**$41,956,018**	**$93,111,046**	**$979,321,374**
Percentage increase		***5.77%***	***4.48%***	***10.51%***	

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

	2024-25 State Aid Base	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aid Base	Commission Recommendation	Page
Nebraska Opportunity Grant (NOG) (General Fund Only)	$7,593,430	$1,000,000	$1,000,000	$2,000,000	$9,593,430	Strongly Recommends Approval of New General Funds	33
Nebraska Opportunity Grant (NOG) (Cash Fund Only)	$16,354,872	$500,000	$0	$500,000	$16,854,872	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	2024-25 State Aided Base (estimated)[1]	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation	Page
Salaries and Benefits	$773,600,293	$23,208,009	$23,904,249	$47,112,258	$820,712,551	Recommends Approval of New General Funds	44
Health Insurance	$107,268,350	$5,363,418	$5,631,588	$10,995,006	$118,263,356	Recommends Approval of New General Funds	44
Workers Comp. Assessment	$3,915,785	$119,388	$0	$119,388	$4,035,173	Recommends Approval of New General Funds	45
Accounting Assessment	$833,800	($23,574)	$0	($23,574)	$810,226	Recommends Approval of New General Funds	45
Other Costs	$179,761,730	$0	$0	$0	$179,761,730		
Continuation Request Total	**$1,065,379,958**	**$28,667,241**	**$29,535,837**	**$58,203,078**	**$1,123,583,036**		

New and Expanded

Institutional Request	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation	Page
Presidential Scholars	$1,500,000	$1,500,000	$1,500,000	$3,000,000	$4,500,000	Recommends Approval of New General Funds	56
Research for Nebraska	$11,305,787	$1,500,000	$1,500,000	$3,000,000	$14,305,787	Recommends Approval of New General Funds	59
New and Expanded Request Total	**$12,805,787**	**$3,000,000**	**$3,000,000**	**$6,000,000**	**$18,805,787**		

Funding Sources

Institution Request	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base
State Appropriations	$695,423,324	$31,667,241	$32,535,837	$64,203,078	$759,626,402
Institutional Funds	$382,762,421	$0	$0	$0	$382,762,421
Total Funding Sources	**$1,078,185,745**	**$31,667,241**	**$32,535,837**	**$64,203,078**	**$1,142,388,823**

(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	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation	Page
Salaries and Benefits	$3,284,369	$98,531	$101,487	$200,018	$3,484,387	Recommends Approval of New General Funds	45
Health Insurance	$551,825	$27,591	$28,971	$56,562	$608,387	Recommends Approval of New General Funds	45
Other Costs	$1,022,611	$0	$0	$0	$1,022,611		
Continuation Request Total	**$4,858,805**	**$126,122**	**$130,458**	**$256,580**	**$5,115,385**		

Funding Sources

Institution Request	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base
State Appropriations	$3,889,738	$126,122	$130,458	$256,580	$4,146,318
Institutional Funds	$969,067	$0	$0	$0	$969,067
Total Funding Sources	**$4,858,805**	**$126,122**	**$130,458**	**$256,580**	**$5,115,385**

(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	2024-25 State Aid Base	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aid Base	Commission Recommendation	Page
State Aid	$111,054,477	$3,886,907	$4,022,948	$7,909,855	$118,964,332	Recommends Approval of New General Funds	78
Dual Enrollment	$3,062,234	$10,000,000	$1,000,000	$11,000,000	$14,062,234	Recommends Approval of New General Funds	82
State Aid	**$114,116,711**	**$13,886,907**	**$5,022,948**	**$18,909,855**	**$133,026,566**		

Nebraska State College System

Continuation

Institutional Request	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation	Page
Salaries and Benefits	$63,932,048	$2,199,416	$2,265,412	$4,464,828	$68,396,876	Recommends Approval of New General Funds	46
Health Benefits	$9,775,786	$488,790	$513,229	$1,002,019	$10,777,805	Recommends Approval of New General Funds	46
Adjunct Pay	$2,823,660	$564,732	$0	$564,732	$3,388,392	Recommends Approval of New General Funds	47
Minimum Wage	$0	$222,756	$120,558	$343,314	$343,314	Recommends Approval of New General Funds	47
Fair Labor Standards Act	$0	$199,527	$5,986	$205,513	$205,513	Recommends Approval of New General Funds	48
Utilities	$3,150,127	$126,004	$131,045	$257,049	$3,407,176	Recommends Approval of New General Funds	48
Operating Expenses	$38,368,100	$647,225	$666,643	$1,313,868	$39,681,968	Recommends Approval of New General Funds	49
Technology Investments	$0	$236,288	$48,902	$285,190	$285,190	Recommends Approval of New General Funds	50
DAS Billings	$949,363	$150,020	$0	$150,020	$1,099,383	Recommends Approval of New General Funds	51
Continuation Request Total	**$118,999,084**	**$4,834,758**	**$3,751,775**	**$8,586,533**	**$127,585,617**		

New and Expanded

Institution Request	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation	Page
RHOP Scholarship Program	$1,417,080	$300,000	$300,000	$600,000	$2,017,080	Recommends Approval of New General Funds	64
Grand Island Growing Together Career Scholarship	$240,000	$340,000	$215,000	$555,000	$795,000	Recommends Approval of New General Funds	65
New and Expanded Request Total	**$1,657,080**	**$640,000**	**$515,000**	**$1,155,000**	**$2,812,080**		

Funding Sources

Institution Request	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base
State Appropriations	$72,780,555	$5,474,758	$4,266,775	$9,741,533	$82,522,088
Institutional Funds	$47,058,529	$0	$0	$0	$47,058,529
Total Funding Sources	**$119,839,084**	**$5,474,758**	**$4,266,775**	**$9,741,533**	**$129,580,617**

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

SECTION

1

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

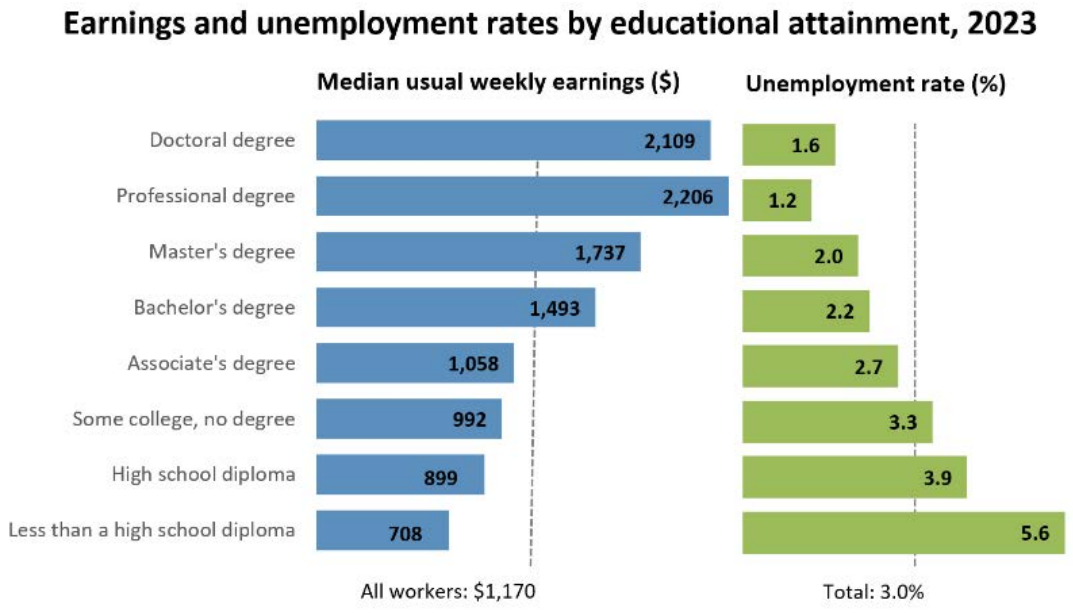
2

How Are We Doing?

The *Statewide Comprehensive Plan for Postsecondary Education* 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.



Note: Data are for persons age 25 and over. Earnings are for full-time wage and salary workers.
Source: U.S. Bureau of Labor Statistics, Current Population Survey.
Source: https://www.bls.gov/emp/chart-unemployment-earnings-education.htm, last modified September 6 2023

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, Nebraska will not reach the 70% attainment goal 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 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 2023-25 budget cycle, appropriations for higher education increased around 3% the first year and 5.3% the second year.

- For 2024-25, the State appropriated $905,378,784 from the General fund for public higher education operations, representing 16.7% of the state's total General fund appropriation, an increase of 0.4% of the total state appropriations of 2022-23 and a decrease of 0.3% from the 2014-15 fiscal year when public higher education appropriations represented 17.0% of the state's total General fund appropriation.

- For 2023-24, the last year for which national comparisons are available, the State initially provided total support of $896,939,918 for public higher education, an increase of 6.6% from 2021-22. This two-year change ranked Nebraska 45th when compared to other states in percentage change. (Appendix 1a)

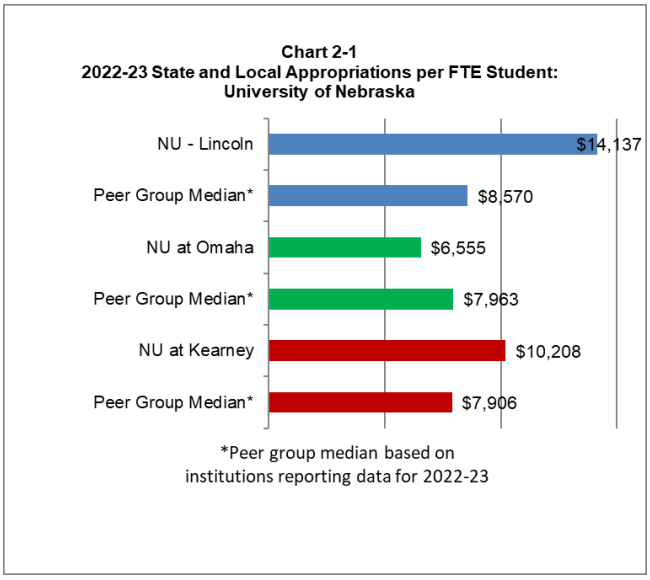
- Over the past five years, the state appropriation for higher education increased by 17.6% while the national average increased 36.5%. Inflation during this five-year period was about 22.7%. The five-year percentage increase ranks Nebraska 40th in the country in increased general support for higher education. (Appendix 1a)

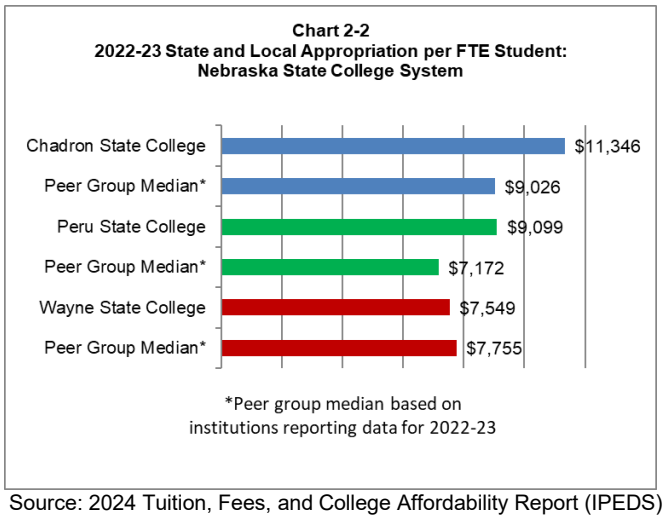
- Nebraska continued to rank high in comparison to other states in 2023-24 appropriations for higher education per capita, for which Nebraska ranked 10th in the country, and in appropriations for higher education per $1,000 of personal income, for which Nebraska ranked 13th. In 2018-19, Nebraska ranked 7th for per capita funding and 11th in appropriation per $1,000 of personal income. (Appendix 1b)

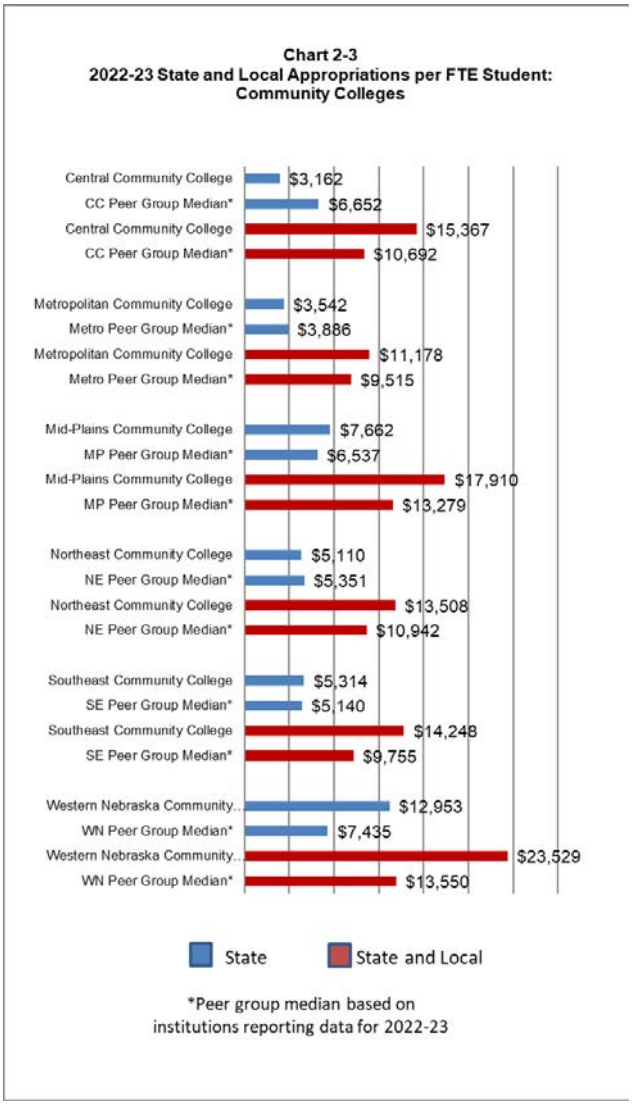
- According to the 2022-23 State Higher Education Finance report, Nebraska's 2022-23 higher education appropriations per FTE, which includes local property taxes, increased 28.7% since 2012-13 after adjusting to 2013 dollars compared to 36.6% nationally. (Appendix 1c)

- 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, Central Community College, Metropolitan Community College, and Northeast Community College were below their respective peer medians with regard to state tax appropriations. When property tax revenue is added to state tax dollar allocations, all six community colleges were above their respective peer averages in combined state and local tax appropriations per FTE student.







Source: 2024 Tuition, Fees, and College Affordability Report (IPEDS)

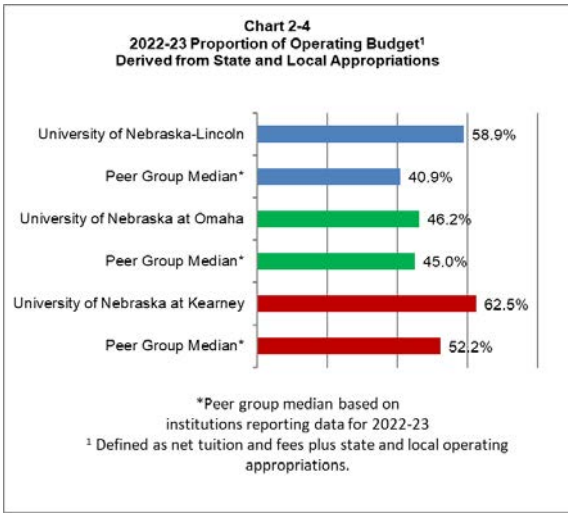
Students' versus State's Share of Educational Costs (Charts 2-4, 2-5, and 2-6)

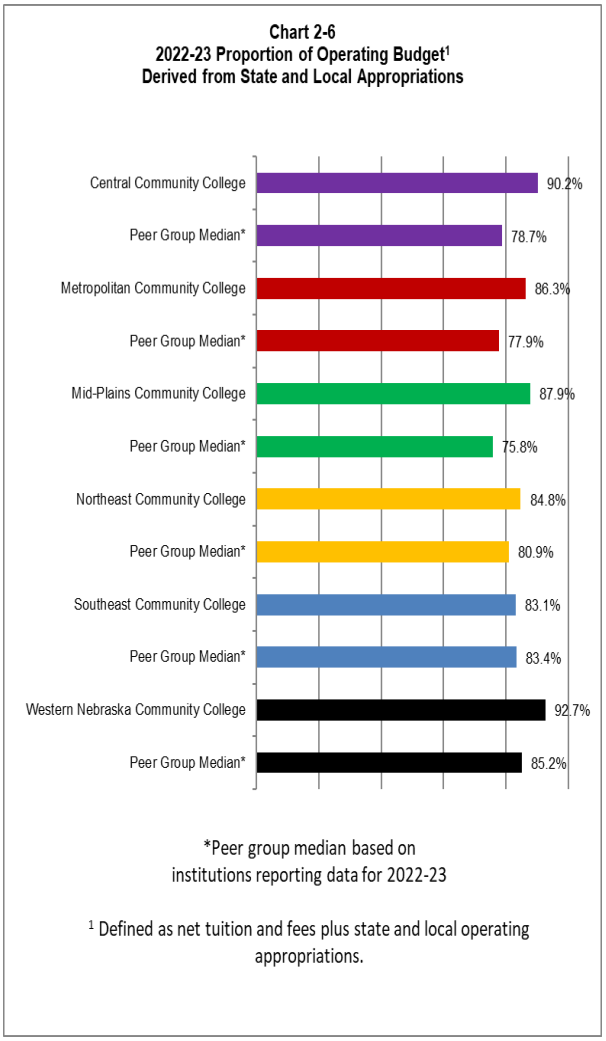
- The state contributed between 46.2% and 62.5% of the cost of students' education at the University of Nebraska-Lincoln (UNL), the University of Nebraska at Omaha (UNO), and the University of Nebraska at Kearney (UNK) in 2022-23. In contrast, peer institutions received an average of 40.9% to 52.2% of students' cost of education from their respective states.

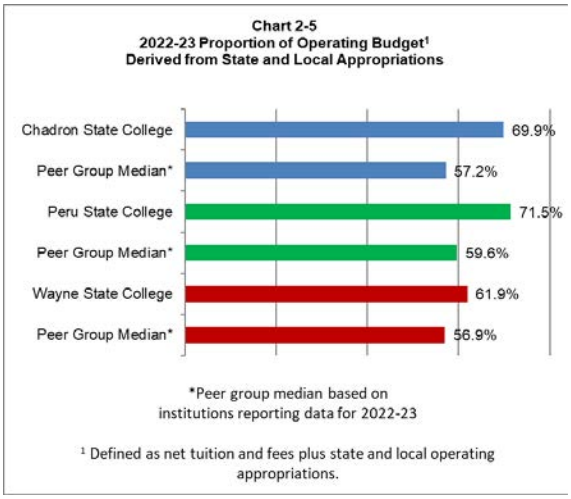
- The state's share of the cost of education at Nebraska State Colleges ranged from 61.9% to 71.5%. The State Colleges' peers received an average of 57.9% of students' cost of education from their states.

- For the four-year public institutions, the state paid the smallest share (46.2%) of students' cost of education at the University of Nebraska at Omaha in 2022-23. Peru State College received the greatest percentage of the cost of their students' education through state funding (71.5%).

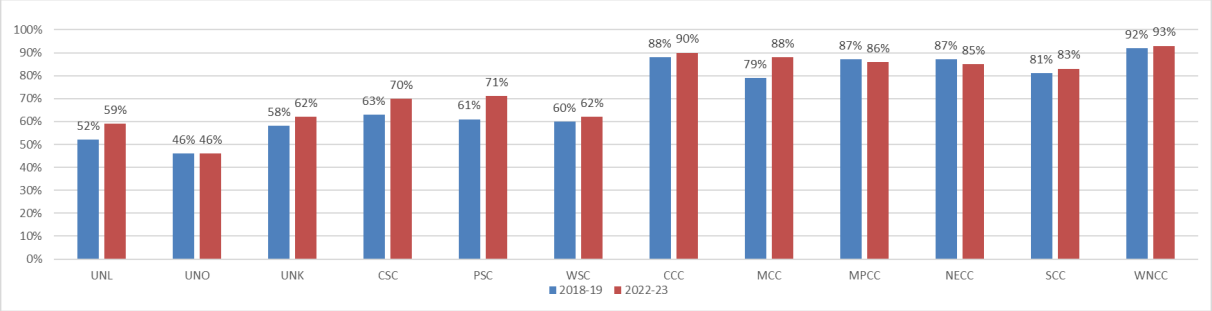
- For community colleges, the taxpayers' share of the cost of education ranged from 83.1% at Southeast Community College to 92.7% at Western Nebraska Community College.







Portion of Operating Budget Derived from State and Local Appropriations
2018-19 and 2022-23



Higher Education Affordability

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

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

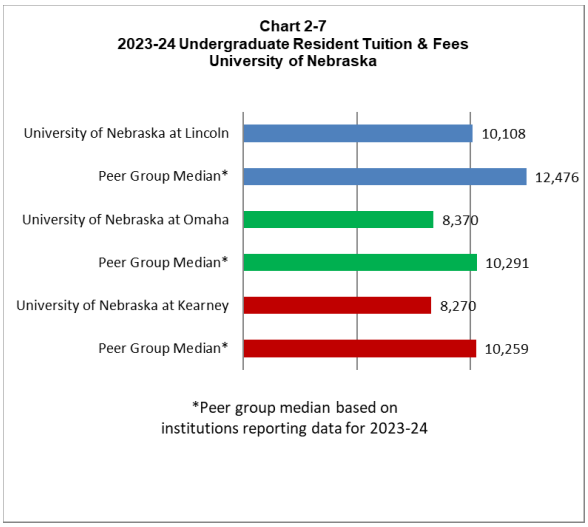
- From 2013-14 to 2023-24, in-district resident undergraduate tuition and mandatory fees for full-time students at all Nebraska public institutions increased. The range was from 24.4% at Central Community College to 44.3% at Chadron State College.

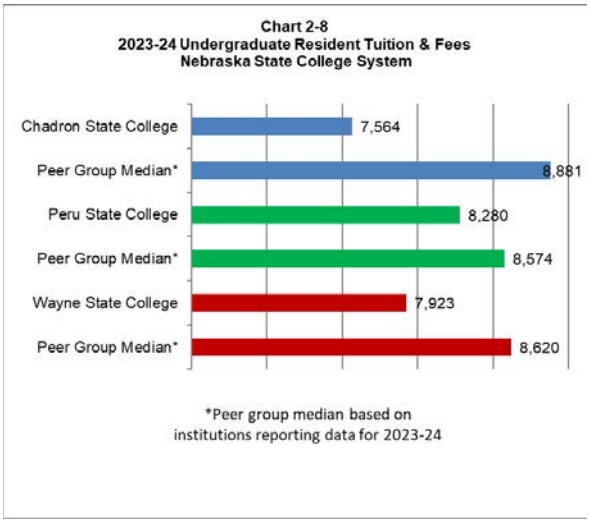
- According to the College Board's *2023 Trends in College Pricing and Student Aid,* the national average inflation-adjusted in-state tuition and fees decreased 9.0% for public four-year institutions and 10.0% for public two-year institutions between 2018-19 and 2023-24. The inflation-adjusted decreases for Nebraska public institutions were 10.0% and 8.3% respectively. (College Board, *Trends in College Pricing and Student Aid*, 2023, pages 14 & 15 and Table CP-5 data file)

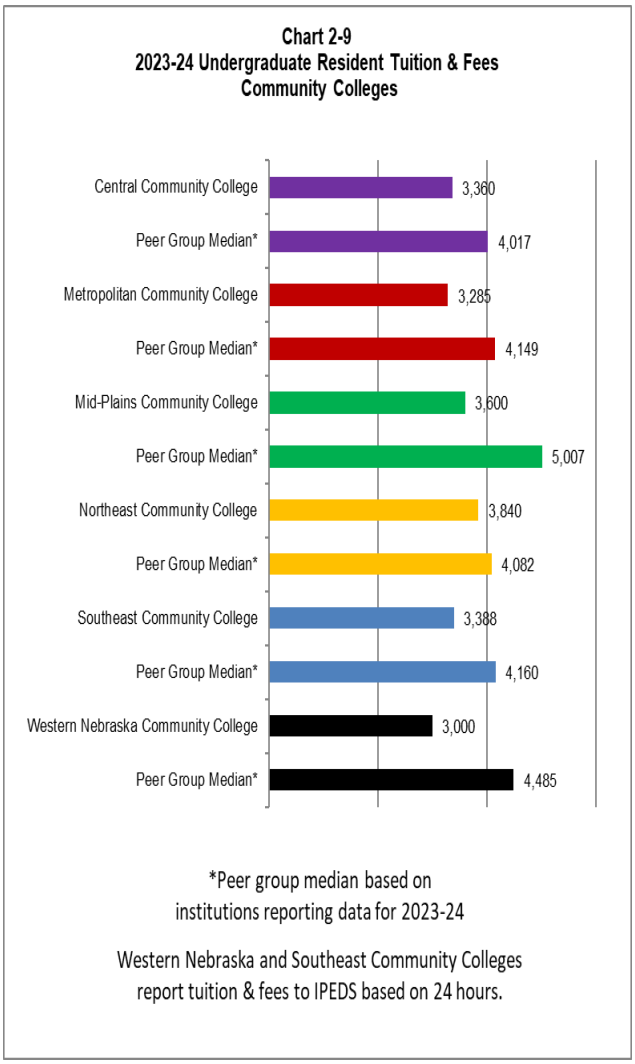
- Tuition and mandatory fees for Nebraska resident undergraduate students are below those charged resident students by the institutions' peers.

- In 2023-24, resident, undergraduate students at Nebraska four-year public institutions, on average, paid $1,908 less than the national undergraduate average of $11,260 for full-time, annual tuition and mandatory fees. (College Board, *Trends in College Pricing and Student Aid*, 2023, page 15 and Table CP-5 data file)

- In 2023-24, Nebraska's community colleges charged resident tuition and mandatory fees, on average, $439 below the national community college annual average of $3,990. However, as shown in Chart 2.9, Nebraska community colleges charged between $3,000 and $3,840 to Nebraska residents. (College Board, *Trends in College Pricing and Student Aid*, 2023 page 14 and Table CP-5 data file)



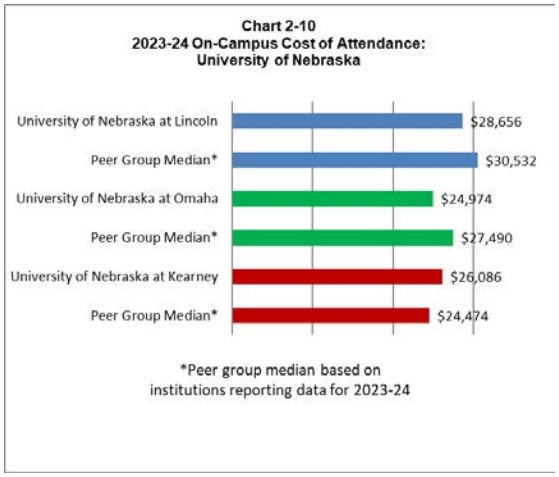


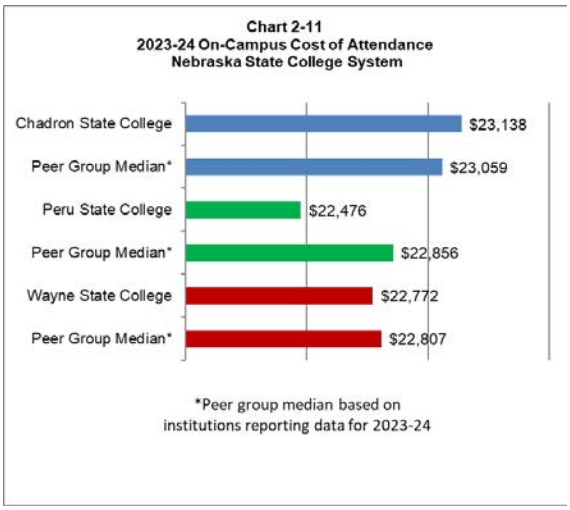


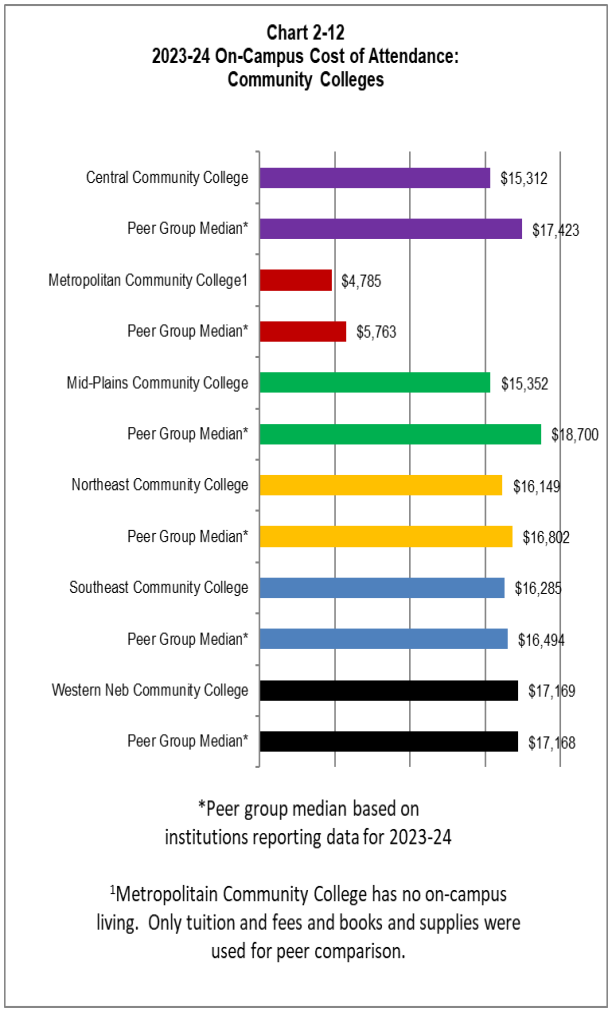
Source: 2024 Tuition, Fees, and College Affordability Report (IPEDS)

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: 2024 Tuition, Fees, and College Affordability Report (IPEDS)

Financial Aid for Needy Students

- In 2021-22, Nebraska ranked 31st nationally in the amount of state-provided need-based financial aid per full-time undergraduate student, up from 35th in 2016-17. (*National Association of State Student Grant & Aid Programs, 53rd Annual Survey Report on State-Sponsored Student Financial Aid, 2021-22 Academic Year, Table 12*)

- For the 2023-24 academic year, CCPE estimates that at least $181.6 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 2023-24, Nebraska's state grant program assisted 44.1% of eligible recipients. Twenty-nine percent of recipients and their families had incomes below $20,000 annually. Another 24% of recipients were from families with incomes between $20,000 and $39,999 and another 23% from families between $40,000 and $59,999. Approximately 24% of recipients were from families that had incomes over $40,000. (CCPE, *Nebraska Opportunity Grant 2023-24 Year-end Report, pages 10 and 14*)

Student Loan Volume

- In June 2006 13.8% of Nebraskans had outstanding student loan debt. This increased to a high of 25% in June 2013 and 2014 but has since dropped to 18.9% in June 2023. Median student loan debt of Nebraskans has increased steadily since just before the Great Recession, increasing from $21,300 to $32,700 in inflation-adjusted dollars between 2006 and 2023.
  (CCPE, 2024 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.

Net Price of Attendance for Full-time, First-time Degree/Certificate-seeking Undergraduate Students Receiving Grant or Scholarship Aid, 2022-23 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	$7,317	$4,886	$5,359	$7,239	$10,133	$9,824
Metropolitan Community College Area	$4,691	$2,961	$3,532	$4,471	$6,494	$8,771
Mid-Plains Community College	$7,223	$4,448	$3,578	$6,659	$9,446	$10,250
Northeast Community College	$8,508	$5,979	$6,219	$8,368	$12,060	$12,700
Southeast Community College Area	$8,011	$4,165	$5,460	$7,880	$10,602	$11,174
Western Nebraska Community College	$5,958	$3,369	$3,709	$5,935	$8,771	$9,790
Chadron State College	$13,852	$10,639	$10,954	$13,550	$15,009	$15,418
Peru State College	$11,855	$9,266	$8,226	$12,899	$13,364	$15,079
Wayne State College	$15,458	$11,461	$11,502	$14,607	$17,749	$17,721
Nebraska College of Technical Agriculture	$13,757	$10,670	$12,184	$14,931	$17,799	$18,088
University of Nebraska at Kearney	$16,249	$13,187	$13,627	$14,549	$18,575	$20,731
University of Nebraska-Lincoln	$18,029	$11,899	$12,714	$15,125	$19,953	$22,012
University of Nebraska at Omaha	$13,284	$9,908	$10,689	$12,407	$15,900	$17,566

Source: 2024 Tuition, Fees, and College Affordability Report (IPEDS)

Community College Transfers (Appendix 6)

- Academic transfer FTE enrollment at the community colleges increased 110.7% between the 1993-94 academic year, when the Legislature expanded the community colleges' academic transfer authority, and the 2023-24 academic year. During the same period, enrollment in applied technology programs remained the same.

- Over the same 30-year trend period, the percentage of FTE enrollment in academic transfer programs increased from 12.6% of total enrollment in 1993-94 to 21.9% in 2023-24, an increase of 9.3%. Meanwhile, applied technology's share of enrollment declined 9.9 percentage points, from 56.5% in 1993-94 to 46.6% in 202-2. 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 30 years, Foundations Education (also referred to as developmental or remedial education) was 4.6% of total enrollment in 1993-94 and 3.4% in 2023-24. Although the numbers are relatively small (935 in 1993-94 and 829 in 2023-24), the percentage decrease over the 28-year period was 1.2%.

Higher Education Access

Nebraska has always enjoyed high college-going rates—64.9% in 2022-23 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

- Nonpublic Institutions: 4.2% (up 1,571)
- Community Colleges: -0.5% (down 211)
- University of Nebraska: -3.2% (down 1,642)
- State Colleges: -3.7% (down 334)

(CCPE, *2024 Factual Look at Higher Education in Nebraska: Enrollment, page 1.3*)

- In fall 2023, the University system had the largest headcount enrollment (49,063), followed by the Community Colleges (41,794).
(CCPE, *2024 Factual Look at Higher Education in Nebraska:* Enrollment, page 1.3)

- Minority enrollment in Nebraska institutions was 27.9% of total enrollment in fall 2023, with community colleges and nonpublic institutions having the highest minority enrollment as a percentage of their total enrollment. (CCPE, *2024 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 65.2% for the fall of 2021-22. (Appendix 2)

- For fall 2022, the last year that national comparisons are available using IPEDS data, Nebraska's college continuation rate of 59.0% ranked 10th in the nation.
(Appendix 2)

- In fall 2022, 48.0% of 2022 Nebraska high school graduates attended college at Nebraska institutions, compared to 53.4% in fall 2012. (CCPE, *2024 Nebraska Higher Education Progress Report, page 52)*

- Nebraska had 24,956 high school graduates in the class of 2022. Of those high school graduates, 38.4% did not go on to college within 12 months of graduation. This compares to 34.2% of the graduating class of 2012. (CCPE, *2024 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 66.2% in fall 2022. The national average was 62.7%. (CCPE, *2024 Nebraska Higher Education Progress Report,* page 96)

- The retention rate for full-time freshmen at four-year colleges and universities in Nebraska returning for their sophomore year was 77.2% in fall 2022. The national average in 2022 was 81.1%. (CCPE, *2024 Nebraska Higher Education Progress Report,* page 94)

- Nebraska's overall community college graduation rate (defined as graduating within 150% of the normal program length) was 37.6% in 2021-22, with Northeast and Mid-Plains Community College having the highest rates of 50.7% and 45.0% respectively and Metropolitan Community College having the lowest rate at 25.3%. 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 62.5% and at Metropolitan Community College is 41.7%. (CCPE, *2024 Nebraska Higher Education Progress Report,* page 110)

- 150% graduation rates at the University campuses in 2021-22 were 42.7% at NCTA, which offers two-year programs and certificates, 64.9% at UNL, 54.1% at UNK, and 49.2% at UNO. The overall graduation rate for NCTA, UNK, UNL, and UNO increased from 58.4% in 2011-12 to 59.4% in 2021-22, or by 1.0%. (CCPE, *2024 Nebraska Higher Education Progress Report,* pages 270 and 290)

- The state college six-year graduation rates for 2021-22 were 44.2% at Chadron State College, 33.9% at Peru State College, and 51.2% at Wayne State College. The overall graduation rate for the Nebraska State Colleges decreased 1.2% from 2011-12 to 2021-22 to 45.4%. (CCPE, *2024 Nebraska Higher Education Progress Report,* pages 270 and 290)

- The nonpublic colleges and universities had some of the highest six-year graduation rates in 2021-22, with Creighton University at 78.5% and thirteen other institutions with rates over 60%. The overall graduation rate increased 3.9%, from 59.7% in 2011-12 to 63.6% in 2021-22. (CCPE, *2024 Nebraska Higher Education Progress Report,* page 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 55.6% of Nebraska's working-age adults (25-64 years old) hold at least a quality postsecondary credential, defined as having clear and transparent learning outcomes leading to further education and employment. This compares with a national estimate of 54.3% (*Lumina Report: A Stronger Nation,* 2024)

- Nebraska public, independent, and for-profit colleges and universities awarded 31,492 degrees and other awards in 2022-23. This was an increase of 1.8% over 10 years. Of those degrees, 15,046 were bachelor's degrees, 5,643 were master's degrees, 4,639 were associate's degrees, 4,208 were less-than-four-year certificates, and 1,956 were research/scholarship and professional practice doctoral degrees. (CCPE, *2024 Factual Look at Higher Education in Nebraska, Degrees and Other Awards*, pages 1.2 and 2.4)

- Between 2012-13 and 2022-23, the total number of degrees and awards conferred to white, non-Hispanic students decreased from 24,771 to 22,542, a decrease of 9.0%; to minority students increased from 4,004 to 7,014, an increase of 75.2%; and to foreign students from 978 to 1,079, an increase of 10.3% (CCPE, *2024 Factual Look at Higher Education in Nebraska, Degrees and Other Awards, page 4.6*)

- In 2022-23, the highest percentage of degrees were awarded by the public and non-public institutions in the following areas:

Four-year + degrees:	Business, Communication – 26.8% STEM – 21.6% Social and Behavioral Sciences – 14.5% Health – 13.7% Arts, Humanities – 10.4% Education – 8.8% Trades – 4.2%
Less-than-four-years:	Trades – 52.2% Health – 17.1% Business, Communication – 13.8% STEM – 12.4% Arts, Humanities – 2.4% Social and Behavioral Sciences – 2.2%

(CCPE, *2024 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 2022-23, UNL's expenditures on instruction per FTE student of $12,845 were less than six of its 10 Commission-established peers.

- In 2022-23, three of the six community colleges' expenditures on instruction per FTE were within $2,000 of the median of their peers. However, Central Community College was $2,577 above the median of their peers, Southeast Community College was $4,436 above the median of their peers, and Western Nebraska Community College was $4,222 above the median of their peers.

- In 2022-23, Peru State College's expenditures on instruction per FTE student of $5,858 were less than all of their 10 Commission-established peers.

Revenue and Research Dollars (Appendix 4)

- In 2021-22, the latest year for which data are available, total spending for University-based research and development for UNL was $340.3 million, ranking UNL 87th among the country's 637 institutions and systems. Of that, 33.3% was federal government funding and 66.7% was from internal or other external sources of funding. The University of Nebraska Medical Center's (UNMC) total spending for research and development was $205.3 million, resulting in a ranking for UNMC of 131st.

- For 2021-22, federally financed research and development funding at UNMC was $114.8 million, which ranked UNMC 120th while UNL's federally financed research and development funding was $113.2 million, ranking UNL 122nd 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 2022-23 range from $102,528 at Western Nebraska Community College to $18,746 at Central Community College. When tuition and fee dollars are included, the dollars per degree awarded range from $116,003 at Western Nebraska Community College to $22,238 at Central Community College.

- State college state appropriated dollars per degree awarded for 2022-23 range from $30,566 at Wayne State College to $46,520 at Chadron State College. When tuition and fee dollars are included, the dollars per degree awarded range from $54,115 at Peru State College to $76,727 at Chadron State College.

- Excluding the Medical Center, University state appropriated dollars per degree awarded for 2022-23 range from $24,083 at the University of Nebraska at Omaha to $51,725 at the University of Nebraska-Lincoln. When tuition and fee dollars are included, the dollars per degree awarded range from $56,620 at the Nebraska College of Technical Agriculture to $109,790 at the University of Nebraska - Lincoln.

SECTION

3

General Statewide Funding Issues and Initiatives

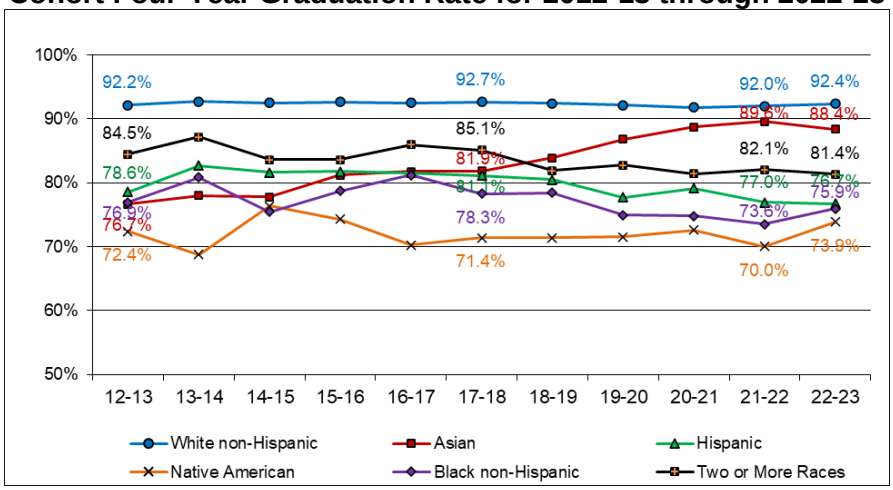
Access, affordability, and completion are important issues in higher education, and the shifting demographics of Nebraska's children and youth add urgency to them. Projected growth of Nebraska's white, non-Hispanic population during the next decade will be flat or declining, and ethnic minorities, particularly 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 76,933 students, or 21.1% of Nebraska's K-12 public school enrollment in 2023-24, up from 6.7% in 2000-01.

In Nebraska's high school class of 2022-23, 76.7% of Hispanics and 75.9% of black, non-Hispanics graduated, compared to 92.4% 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.

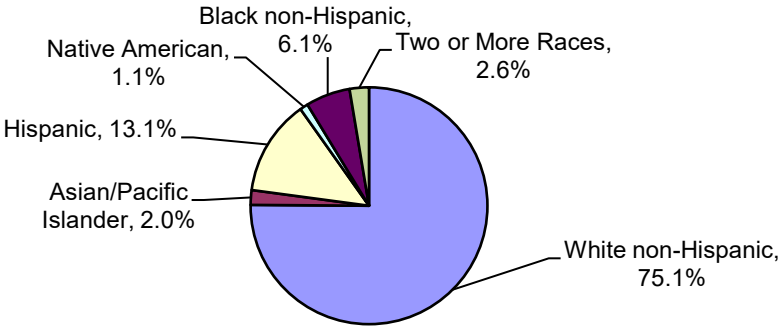
Chart 1
By Race/Ethnicity Nebraska Public High School
Cohort Four-Year Graduation Rate for 2012-13 through 2022-23



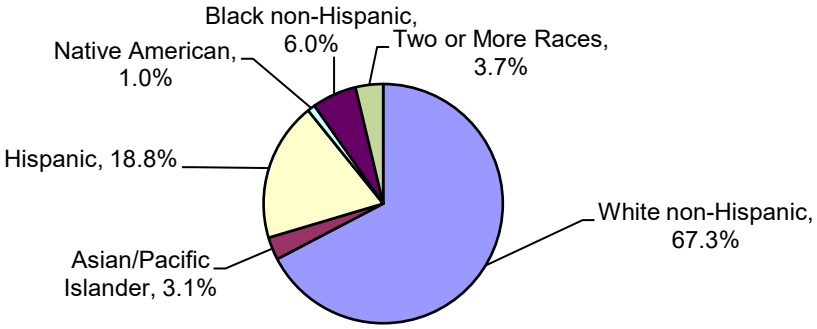
Note. Cohort graduation rates are not shown for Native Hawaiians and other Pacific Islanders.
(CCPE, *2024 Nebraska Higher Education Progress Report*, page 27)

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

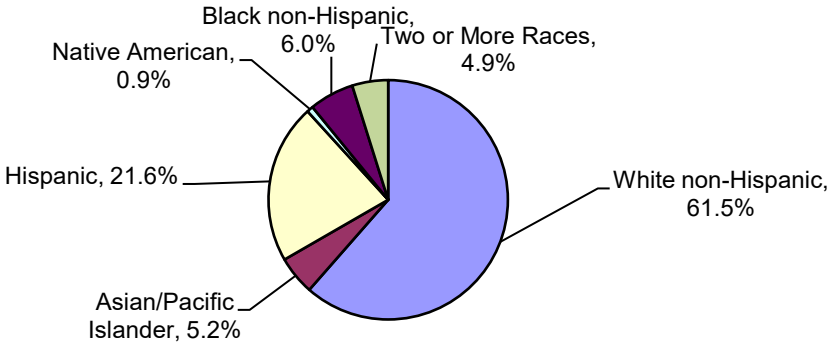
Actual Percentages of Graduates: 2012-2013



Actual Percentages of Graduates: 2022-2023

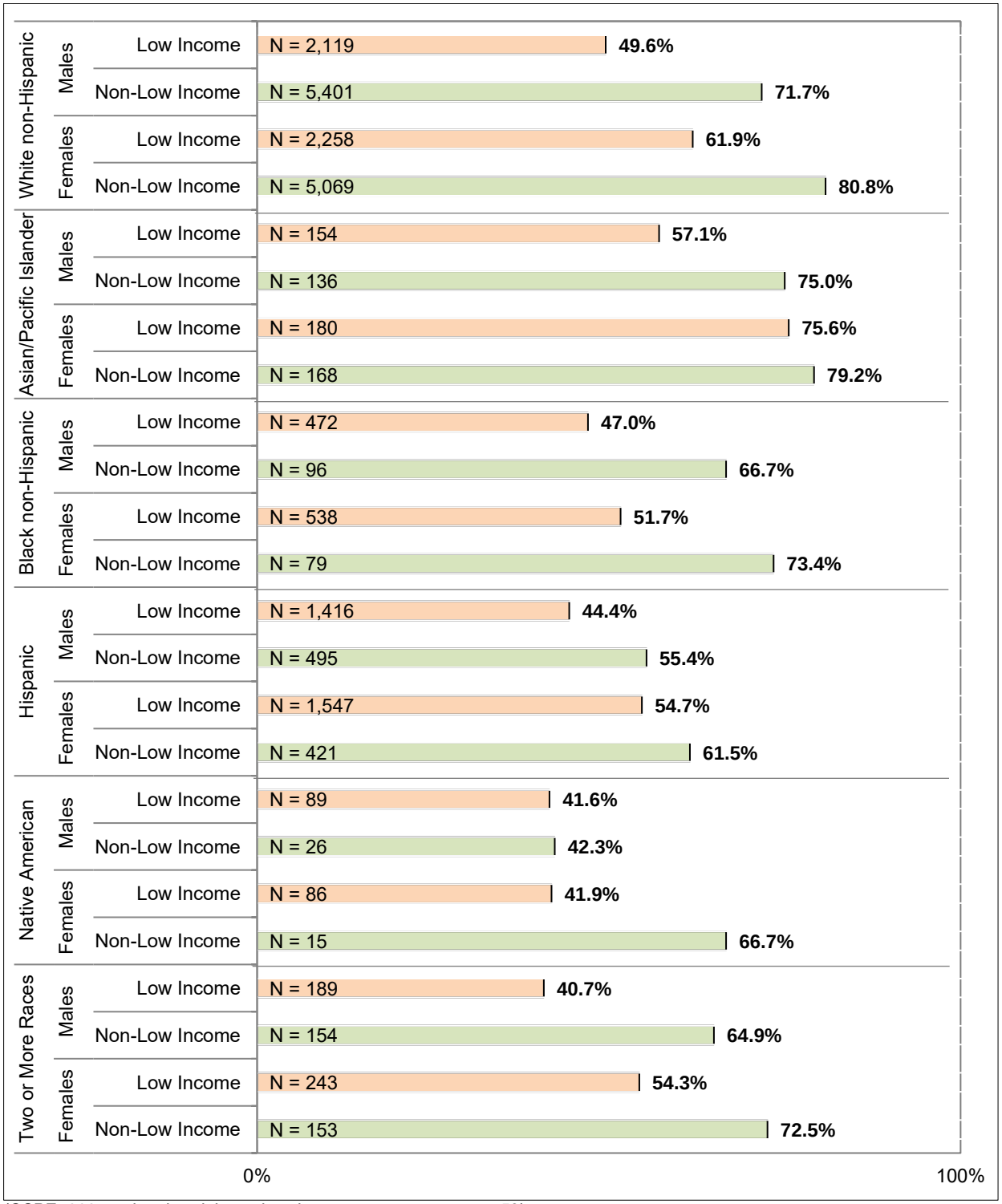


Projected Percentages of Graduates: 2032-2033



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, *2024 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 2021-22



(CCPE, *2024 Nebraska Higher Education Progress Report*, page 59)

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*.

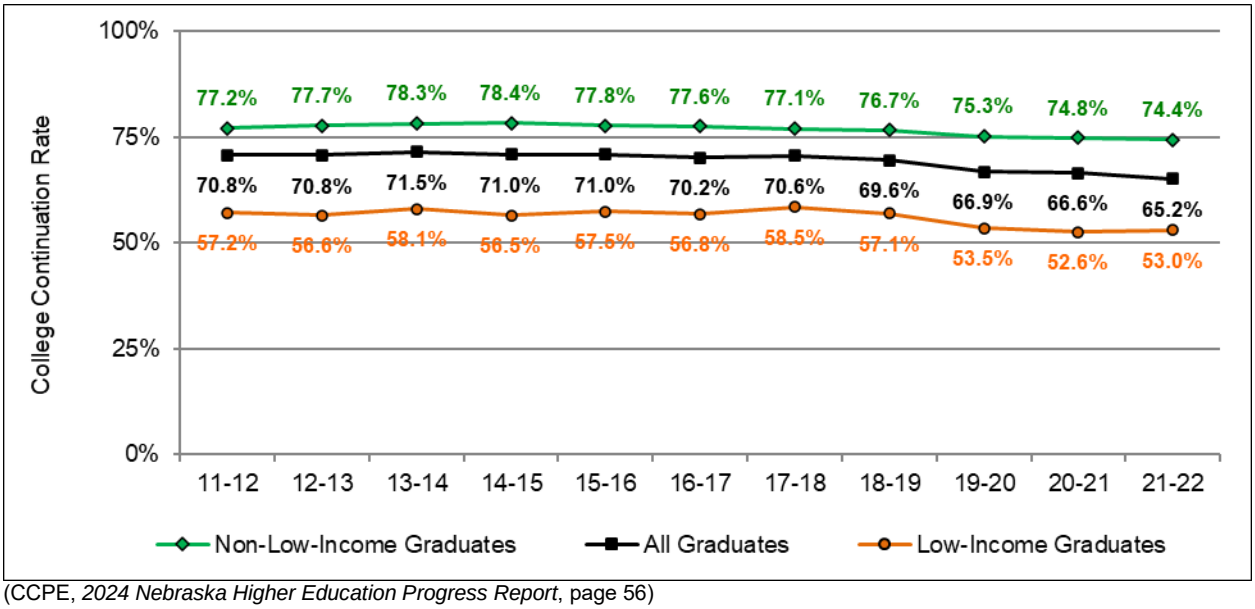
By almost any comparative measure, Nebraska provides less financial aid to support its students from low-income families than do a majority of states. Nebraska ranked 31st in the country in need-based financial aid per full-time undergraduate student for the 2021-22 academic year. (*National Association of State Student Grant & Aid Programs, 53st Annual Survey Report on State-Sponsored Student Financial Aid, 2011-22 Academic Year, Table 12*)

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 2025-2027, 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: 2011-12 through 2021-22



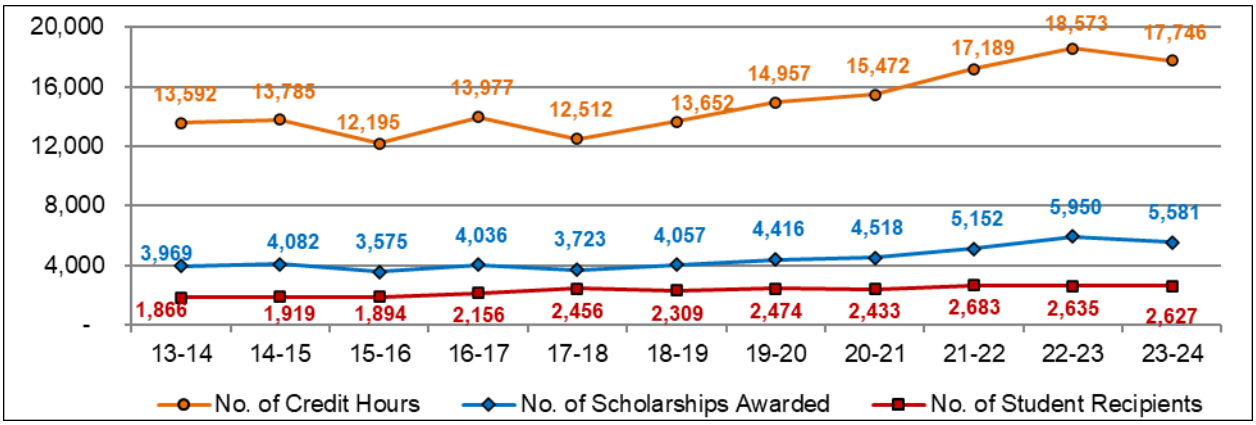
(CCPE, *2024 Nebraska Higher Education Progress Report*, page 56)

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 has usually meant that only those who can afford to pay for these classes are benefitting. 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 2024-25 fiscal year, the ACE program is being funded with $1.5 million in General funds.

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 2023-24 academic year, 5,584 scholarships were awarded to 2,627 students enrolled in 17,746 college courses while still in high school. (Chart 5)

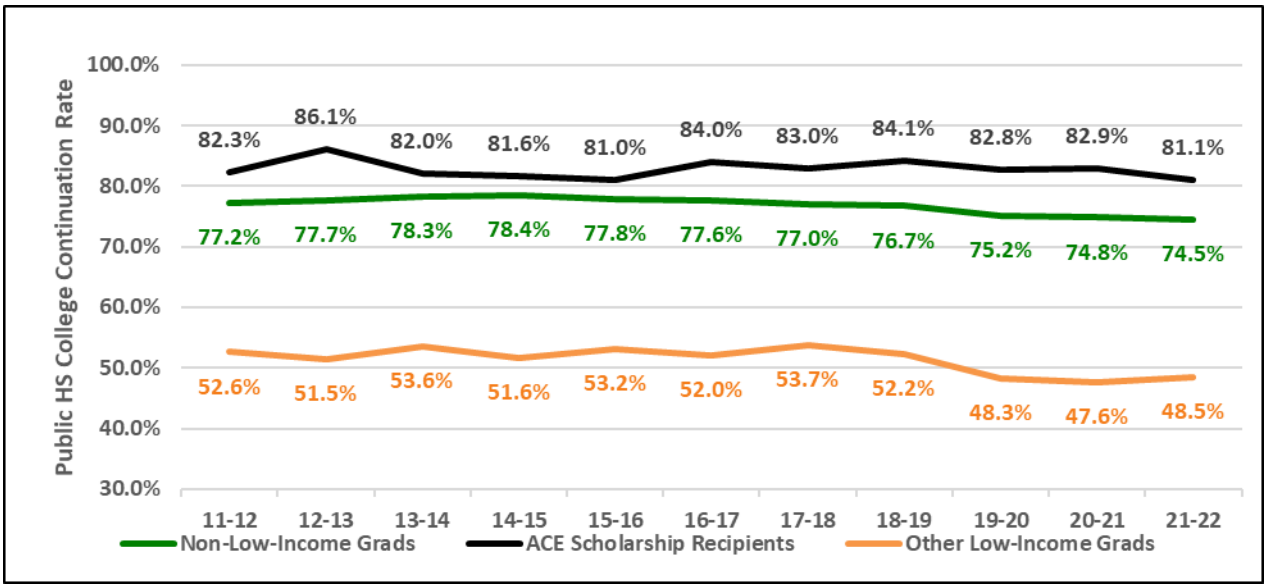
Chart 5
Growth of the Nebraska Access College Early (ACE) Scholarship Program
Numbers of Student Recipients, ACE Scholarships, and Credit Hours
2013–14 through 2023–24



CCPE, ACE *2023-24 Year-End Report*, page 3.

A major goal of the ACE program is to encourage high school students to continue on to college. In 2021-22, the ACE student college continuation rate of 81.1% was greater than the overall college continuation rate of 65.2% for all Nebraska public high school graduates, and greater than the non-low-income college continuation rate of 74.4%. 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: 2011-12 through 2021-22



CCPE, *2022 Access College Early Scholarship, 2023-24 Year-End Report*, page 7.

It is in the state's best interest 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 will end with 2024-25 academic year. The chart below does not include ARPA funds.

State Aid Allocation Earmarked to Reduce Dual Enrollment Tuition

	2020-21	2021-22	2022-23	2023-24	2024-25
Central	$201,418	$390,829	$585,624	$567,941	$544,925
Metro	$345,252	$710,480	$1,107,671	$1,261,940	$1,341,142
Mid-Plains	$81,484	$150,927	$212,737	$212,956	$210,945
Northeast	$106,273	$222,252	$350,669	$339,616	$337,042
Southeast	$198,924	$407,752	$643,369	$575,324	$521,192
Western NE	$66,649	$133,343	$162,164	$104,457	$106,988
Total	$1,000,000	$2,015,583	$3,062,234	$3,062,234	$3,062,234

Because past ACE funding levels were not able to keep up with demand, the Commission historically had to limit the number of scholarships awarded to students. The state aid dollars earmarked for dual enrollment tuition reduction at community colleges have allowed the Commission 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. With the community colleges no longer receiving ARPA funds beginning with the 2025-26 academic year, the Commission believes an influx of students will apply. This will most likely require the Commission to limit again the number of scholarships awarded per student.

Recommendation:

The Commission recommends continuing state General funds for ACE at the current level of $1.5 million.

Nebraska Opportunity Grant (NOG)

Over the past decade, Nebraska's public institutions have increased their tuition and mandatory fees roughly at the rate of inflation (CPI 32% from January 2014 to January 2024). Higher education operating appropriations increased by a similar amount (30% from fiscal year 2015 to fiscal year 2025). 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 Insututions
Average Full-Time In-State Undergraduate Tuition and Mandatory Fees
(Unadjusted for Inflation)

	2013-14	2015-16	2017-18	2019-20	2021-22	2023-24	10-year NE % Change	Peer Average 2013-14	Peer Average 2023-24	10-year Peer % Change
CCC	$2,700	$2,820	$3,000	$3,150	$3,210	$3,360	24.4%	$2,712	$4,017	48.1%
MCC	$2,610	$2,745	$2,970	$3,105	$3,195	$3,285	25.9%	$2,968	$4,149	39.8%
MPCC	$2,760	$2,880	$3,120	$3,300	$3,420	$3,600	30.4%	$3,875	$5,007	29.2%
NECC	$2,910	$3,165	$3,405	$3,660	$3,750	$3,840	32.0%	$2,694	$4,082	51.5%
SCC*	$2,554	$2,779	$3,570	$2,592	$3,192	$3,388	32.7%	$2,881	$4,160	44.4%
WNCC*	$2,388	$2,616	$2,760	$2,916	$2,976	$3,000	25.6%	$2,664	$4,485	68.4%
NCTA	$4,530	$4,602	$5,062	$5,347	$5,483	$5,756	27.1%	$5,669	$7,677	35.4%

*Reported at 24 credit hours rather than 30.

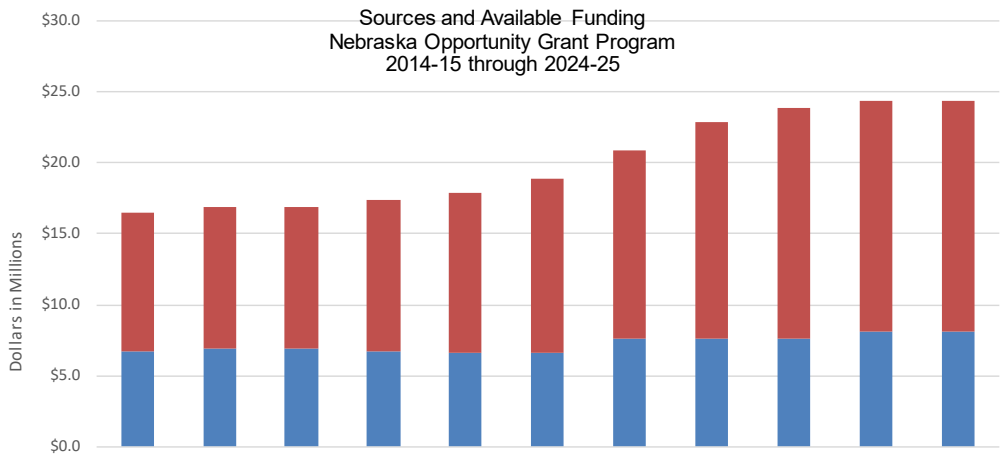
Four-year Public Insututions
Average Full-Time In-State Undergraduate Tuition and Mandatory Fees
(Unadjusted for Inflation)

	2013-14	2015-16	2017-18	2019-20	2021-22	2023-24	10-year NE % Change	Peer Average 2013-14	Peer Average 2023-24	10-year Peer % Change
CSC	$5,576	$6,204	$6,602	$6,948	$7,178	$7,564	35.7%	$6,867	$8,881	29.3%
PSC	$5,746	$6,397	$7,226	$7,704	$7,800	$8,280	44.1%	$6,103	$8,574	40.5%
WSC	$5,574	$6,042	$6,824	$7,205	$7,428	$7,923	42.1%	$6,218	$8,620	38.6%
UNK	$6,521	$6,724	$7,326	$7,701	$7,940	$8,270	26.8%	$7,541	$10,259	36.0%
UNL	$7,975	$8,279	$8,978	$9,366	$9,590	$10,108	26.7%	$9,296	$12,476	34.2%
UNO	$6,550	$6,898	$7,630	$7,980	$8,136	$8,370	27.8%	$7,289	$10,291	41.2%

CCPE, *2024 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



Funding Source	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	10-year Δ
Lottery Funds	$9.8	$10.0	$10.0	$10.7	$11.3	$12.3	$13.3	$15.3	$16.3	$16.3	$16.3	66%
General Funds	$6.7	$6.9	$6.9	$6.7	$6.6	$6.6	$7.6	$7.6	$7.6	$8.1	$8.1	21%
Total	$16.5	$16.9	$16.9	$17.4	$17.9	$18.9	$20.9	$22.9	$23.9	$24.4	$24.4	48%
												9-year Δ
Average NOG Award	$1,032	$1,225	$1,306	$1,353	$1,410	$1,446	$1,608	$1,721	$1,815	$1,808		75%
# of Student Recipients	15,943	13,739	12,928	12,849	12,753	12,956	13,109	13,188	13,183	13,507		-15%

Where We Stand

- Unmet need, an indicator of insufficient support for Nebraska's Pell-eligible students, was $181.6 million in 2023-24 compared to $166.0 million in 2021-22 and $232.7 million in 2013-14. (Note: The federal Pell Grants specify the financial criteria that determine eligibility for federal financial aid. The reduction in this measure stems from a decline in the number of Pell-eligible students enrolled in postsecondary education, particularly at community colleges and private career colleges.) (CCPE, *Nebraska Opportunity Grant, 2023-24 Year-end Report, page 7*)

- In June 2006 13.8% of Nebraskans had outstanding student loan debt. This increased to a high of 25% in June 2013 and 2014 but has since dropped to 18.9% in June 2023. Median student loan debt of Nebraskans has increased steadily since just before the Great Recession, increasing from $21,300 to $32,700 in inflation-adjusted dollars between 2006 and 2023. (CCPE, *2024 Tuition, Fees, and College Affordability Report)*

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 Georgia 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	2017-18	2019-20	2021-22
Colorado	29.1%	37.3%	34.1%
Illinois	37.8%	42.6%	36.7%
Iowa	23.7%	24.0%	20.2%
Kansas	7.6%	8.1%	9.2%
Minnesota	48.2%	50.9%	40.9%
Missouri	13.0%	13.9%	11.4%
Nebraska	**13.5%**	**15.9%**	**15.2%**
Wyoming	59.8%	61.9%	44.8%
Average	29.7%	33.2%	28.5%

Source: U.S. Dept. of Education, Pell Grant Award Average by State, NASSGAP Annual Surveys

Aid Awards in Comparison to Tuition (Constant Adjusted Dollars)

In 2023-24, 30,657 Nebraska students qualified for a Nebraska Opportunity Grant. **Of those, only 44.1%, or 13,507, received a Nebraska Opportunity Grant.** The average award in 2023-24 was $1,808 - $460 more than in 2011-12 current adjusted dollars. (CCPE, *Nebraska Opportunity Grant, 2023-24 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 2023-24. 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
	2019-20	2021-22	2023-24	2023-24	2023-24
University of Nebraska	$64.8	$61.8	$83.3	10,808	$7,709.86
Nebraska State College System	$6.8	$8.6	$13.6	1,867	$7,294.11
Community Colleges	$53.6	$55.3	$42.1	13,348	$3,151.81
Private Career Schools	$6.0	$5.4	$7.5	509	$14,704.67
Independent Colleges & Universities	$39.7	$35.0	$35.1	4,125	$8,499.44
Total Unmet Financial Need	$171.0	$166.0	$181.6	30,657	$5,922.35

(CCPE, Nebraska Opportunity Grant 2023-24 Year-end Report)

This unmet need of $181.6 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. To bridge this large gap, students are borrowing greater amounts.

Increased Tuition, Increased Student Loan Debt

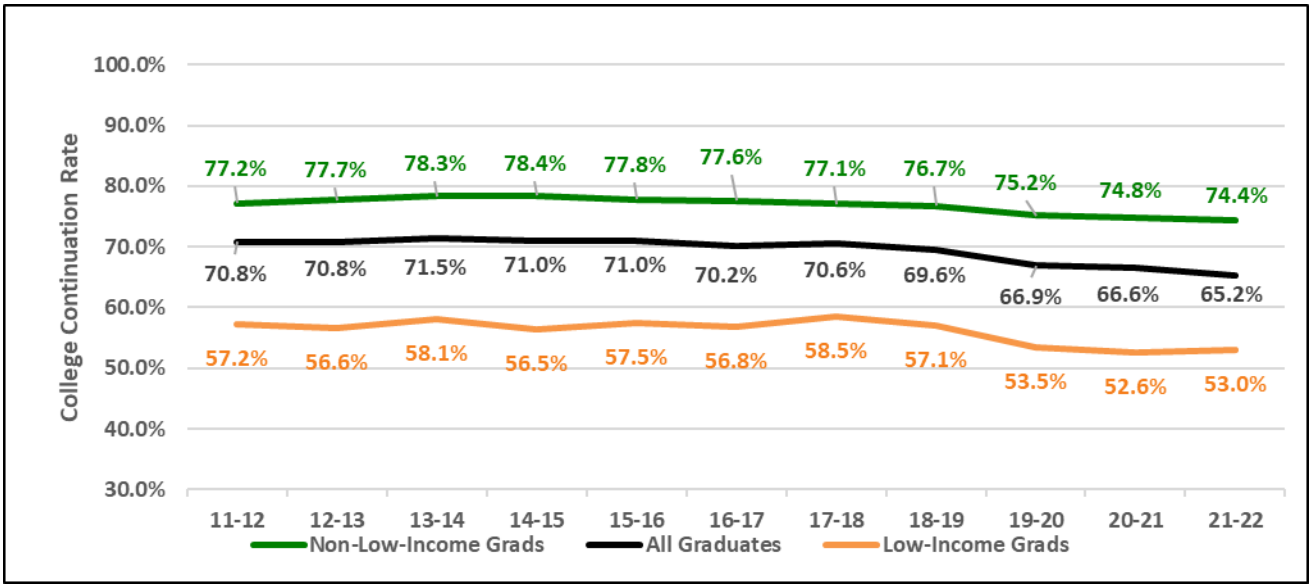
In 2023, Nebraska colleges and university graduates who required loans to attend higher education institutions had amassed on average $32,700 in student loan debt. (CCPE, *2024 Tuition, Fees, and College Affordability Report)*

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 2021-22 Nebraska high school graduates, about 53.0% of low-income public high school graduates attended college. This is significantly lower than the 74.4% college participation rate for non-low-income Nebraska public high school graduates and the 65.2% college participation rate of all Nebraska public high school graduates. (Chart 11)

Chart 11
College Continuation Rates for Nebraska Public High School Graduates
2011-12 through 2021-22 by Student Income Status



(CCPE, *2024 Nebraska Higher Education Progress Report*, page 56)

In 2023-24, Nebraska students eligible for State-based aid came from families with the state's lowest incomes.

- 29.0% from families with annual incomes of less than $20,000
- 23.9% from families with annual incomes between $20,000-$39,999
- 23.4% from families with annual incomes between $40,000-$59,999
- 23.7% from families with annual incomes above $60,000

Recommendations:

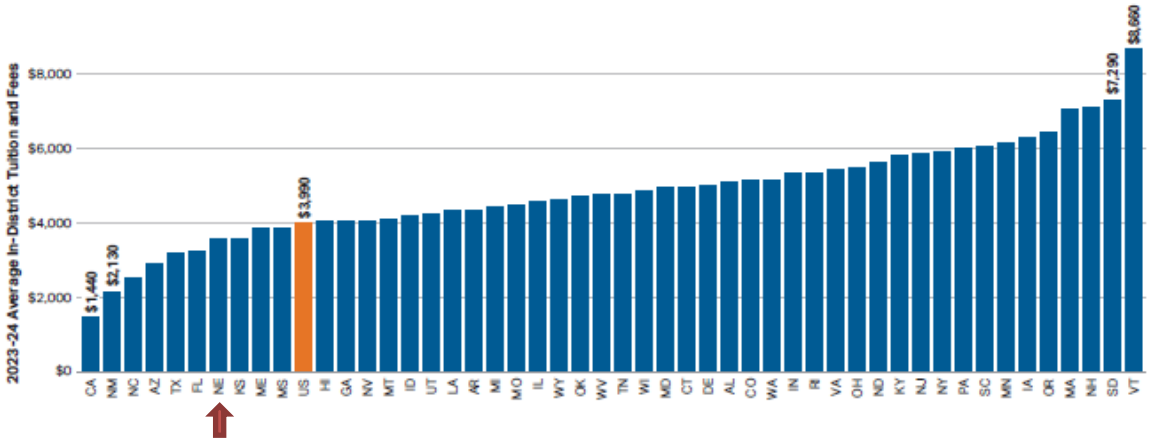
Increase General fund appropriations an additional $1 million for the first year and an additional $1 million the second year and increase lottery spending authority by $500,000 to help the students from low-income families afford increases in tuition and fees and other educational expenses including books, supplies, and room and board. At the current average award, each $1 million increase would serve about 460 additional students.

Continued State Support for Public Postsecondary Institutions

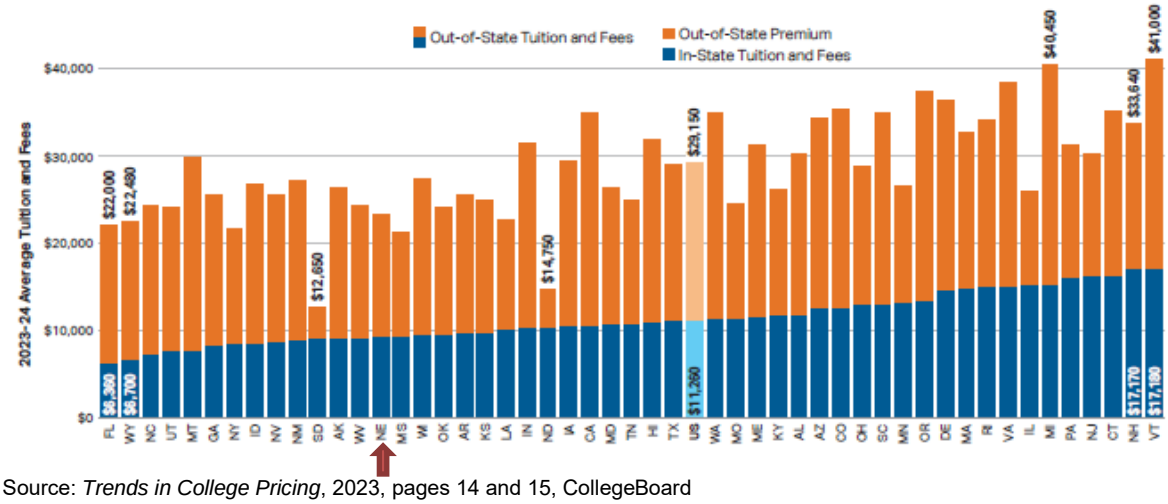
Chapter 4 of the Commission's *Comprehensive Plan* identifies goals and strategies to meet educational needs through exemplary institutions. More specifically, the *Plan* states as a goal that Nebraska will value postsecondary education and support its investment in public postsecondary education through 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

2023-24 Average Published Tuition and Fees for In-state Students attending Public Two-year Institutions



2023-24 Average Published Tuition and Fees for In-state and Out-of-State Students attending Public Four-year Institutions



Source: *Trends in College Pricing*, 2023, 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 state 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)

The State of Nebraska has been strongly supportive of higher education. During FY24 Nebraska's Legislature appropriated $896,939,918 of state tax dollars for higher education operating expenses, representing a 3.2% increase over FY23. The nation averaged a 10.2% increase from FY23 to FY24. (Appendix 1a)

Additionally, the $896,939,918 state tax dollars appropriated for FY24 represent an 17.6% increase from FY19, which places Nebraska 40th in the nation for state aid increases for that period. Nationally, states, on average, increased their appropriations by 36.5% 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 FY24, Nebraska's appropriation per $1,000 of personal income was $6.73, which is a slight decrease from FY23's funding per $1,000 of personal income of $6.95. The $6.73 ranked Nebraska 13th in the nation and was significantly higher than the national average of $5.54. Additionally, for FY24, Nebraska's appropriation per capita was $453, an increase over FY23's amount of $428. The FY24 amount was also significantly higher than the national average of $378 and ranked Nebraska 10th in the nation. (Appendix 1b)

While Nebraska ranks fairly well in these measures, the percentage of General fund appropriations allocated to higher education operations decreased from 17.0% for FYE 6/30/15 to 16.7% for FYE 6/30/25. During this same period, General fund appropriations for higher education increased 30.1%, the smallest increase of the major sectors in the state General fund budget except for Elementary and Secondary Education and Public Assistance excluding Medicaid. (Chart 13)

Chart 13
General Fund Appropriations by Sector, FYE 6/30/15 and FYE 6/30/25

Sector	% Change between FYE 6/30/15 and FYE 6/30/25	FYE 6/30/15 Sector Total	FYE 6/30/15 % of Total	FYE 6/30/25 Sector Total	FYE 6/30/25 % of Total
Elementary and Secondary Education	14.3%	1,153,154,258	28.2%	1,317,692,990	24.3%
Higher Education	30.1%	696,128,058	17.0%	905,378,784	16.7%
Public Assistance excluding Medicaid	25.1%	753,194,012	18.4%	942,613,154	17.3%
Medicaid	34.0%	755,723,897	18.5%	1,012,640,639	18.6%
Corrections	83.9%	210,572,858	5.1%	387,319,101	7.1%
All Others	66.3%	521,840,222	12.8%	868,015,532	16.0%
Total Operating	**32.8%**	**4,090,613,305**	**100.0%**	**5,433,660,200**	**100.0%**
Higher Ed Capital Construction		21,739,000		21,303,928	
Non-Higher Ed Capital Construction				0	
Total General Fund		**4,112,352,305**		**5,454,964,128**	

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 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 tables below show the continuation funding requested for the University and state colleges. Recommendations and analysis for each line item follows.

Continuation Requests and Recommendations

University of Nebraska System (excluding NCTA)

Continuation						
Institutional Request	**2024-25 State Aided Base (estimated)(1)**	**2025-26 Increase to 2024-25**	**2026-27 Increase to 2025-26**	**2025-27 Increase to Base Amount**	**2026-27 State Aided Base**	**Commission Recommendation**
Salaries and Benefits	$773,600,293	$23,208,009	$23,904,249	$47,112,258	$820,712,551	Recommends Approval of New General Funds
Health Insurance	$107,268,350	$5,363,418	$5,631,588	$10,995,006	$118,263,356	Recommends Approval of New General Funds
Workers Comp. Assessment	$3,915,785	$119,388	$0	$119,388	$4,035,173	Recommends Approval of New General Funds
Accounting Assessment	$833,800	($23,574)	$0	($23,574)	$810,226	Recommends Approval of New General Funds
Other Costs	$179,761,730	$0	$0			Recommends Approval of New General Funds
Continuation Request Total	**$1,065,379,958**	**$28,667,241**	**$29,535,837**	**$58,203,078**	**$1,123,583,036**	
Funding Sources						
State Appropriations	$684,117,537	$28,667,241	$29,535,837	$58,203,078	$742,320,615	
Institutional Funds	$381,262,421	$0	$0	$0	$381,262,421	
Total Funding Sources	**$1,065,379,958**	**$28,667,241**	**$29,535,837**	**$58,203,078**	**$1,123,583,036**	

(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	**2024-25 State Aided Base (estimated)(1)**	**2025-26 Increase to 2024-25**	**2026-27 Increase to 2025-26**	**2025-27 Increase to Base Amount**	**2026-27 State Aided Base**	**Commission Recommendation**
Salaries and Benefits	$3,284,369	$98,531	$101,487	$200,018	$3,484,387	Recommends Approval of New General Funds
Health Insurance	$551,825	$27,591	$28,971	$56,562	$608,387	Recommends Approval of New General Funds
Other Costs	$1,022,611	$0	$0	$0	$1,022,611	
Continuation Request Total	**$4,858,805**	**$126,122**	**$130,458**	**$256,580**	**$5,115,385**	
Funding Sources						
State Appropriations	$3,889,738	$126,122	$130,458	$256,580	$4,146,318	
Institutional Funds	$969,067			$0	$969,067	
Total Funding Sources	**$4,858,805**	**$126,122**	**$130,458**	**$256,580**	**$5,115,385**	

(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	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation
Salaries and Benefits	$63,932,048	$2,199,416	$2,265,412	$4,464,828	$68,396,876	Recommends Approval of New General Funds
Health Benefits	$9,775,786	$488,790	$513,229	$1,002,019	$10,777,805	Recommends Approval of New General Funds
Adjunct Pay	$2,823,660	$564,732	$0	$564,732	$3,388,392	Recommends Approval of New General Funds
Minimum Wage		$222,756	$120,558	$343,314	$343,314	Recommends Approval of New General Funds
Fair Labor Standards Act		$199,527	$5,986	$205,513	$205,513	Recommends Approval of New General Funds
Utilities	$3,150,127	$126,004	$131,045	$257,049	$3,407,176	Recommends Approval of New General Funds
Operating Expenses	$38,368,100	$647,225	$666,643	$1,313,868	$39,681,968	Recommends Approval of New General Funds
Technology Investments		$236,288	$48,902	$285,190	$285,190	Recommends Approval of New General Funds
DAS Billings	$949,363	$150,020	$0	$150,020	$1,099,383	Recommends Approval of New General Funds
Continuation Request Total	**$118,999,084**	**$4,834,758**	**$3,751,775**	**$8,586,533**	**$127,585,617**	

Funding Sources

State Appropriations	$71,940,555	$4,834,758	$3,751,775	$8,586,533	$80,527,088
Institutional Funds	$47,058,529	$0	$0	$0	$47,058,529
Total Funding Sources	**$118,999,084**	**$4,834,758**	**$3,751,775**	**$8,586,533**	**$127,585,617**

(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

Institutional Request	2024-25 State Aid Base	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aid Base	Commission Recommendation
State Aid	$111,054,477	$3,886,907	$4,022,948	$7,909,855	$118,964,332	Recommends Approval of New General Funds
Dual Enrollment	$3,062,234	$10,000,000	$1,000,000	$11,000,000	$14,062,234	Recommends Approval of New General Funds
State Aid	**$114,116,711**	**$13,886,907**	**$5,022,948**	**$18,909,855**	**$133,026,566**	

University of Nebraska excluding NCTA

The 2024-25 state-aided budget (state appropriations plus tuition and fees) totals $1.07 billion, with 64% from state appropriations and 36% from tuition and fees. The University's continuation request, excluding NCTA, is for an increase in state appropriations of $28.7 million for 2025-26 and an additional $29.5 million for 2026-27. This request represents an increase of 4.2% from 2024-25 to 2025-26 and an increase of 4.1% from 2025-26 to 2026-27. The University's continuation request includes only those items outlined specifically in the budget instructions and in the amounts specified, i.e., 3% salary increase, 5% health insurance increase. No additional increases in operating expenses were requested.

Increase in Salary and Fringe Benefits

The University is requesting a 3.0% increase for salary and fringe benefits for both 2025-26 and 2026-27. The requested amount for salaries and benefits, excluding health insurance is $23,208,009 for 2025-26 and an additional $23,904,249 for 2026-27.

Analysis:

For the 2025-27 biennium, agencies and institutions were directed by the Governor to include a 3% salary increase with a corresponding increase in benefits in their budget request as a placeholder until collective bargaining has been completed after September 15th.

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.

Health Benefits

The University is requesting a 5.0% increase for health insurance for both 2025-26 and 2026-27. For the University, this represents increases of $5,363,418 in 2025-26 and an additional $5,631,588 in 2026-27.

Analysis:

For the 2025-27 biennium, agencies and institutions were directed by the Governor to include a 5% health insurance increase in their budget request as a placeholder until collective bargaining has been completed after September 15th.

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.

State Assessments

The University is requesting a net increase in State assessments of $95,814, consisting of a $119,388 increase in the Workers' Compensation Assessment and a $23,575 reduction in the Accounting Assessment.

Analysis:

The amounts requested are 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.

Nebraska College of Technical Agriculture (NCTA)

The 2024-25 state-aided budget (state appropriations plus tuition and fees) for NCTA totals $4.9 million with 80% from state appropriations and 20% from tuition and fees. NCTA's continuation request includes only an increase in their state appropriations of $126,122 for 2025-26 and an additional $130,458 for 2026-27. This request represents an increase of 3.2% for each year of the biennium. No additional increases in operating expenses are requested.

Overall Budget Request

NCTA's requested percentage increases for the salaries, benefits, and health insurance mirror that of the University's as directed by the Governor.

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 2024-25 state-aided budget (state appropriations plus tuition and fees) totals $119.8 million, with 61% from state appropriations and 39% from tuition and fees. The NSCS continuation request includes increases in their state appropriations of $4,834,758 for 2025-26 and an additional $3,751,775 for 2026-27. This request represents an increase of 6.7% from 2024-25 to 2025-26 and an increase of 4.9% from 2025-26 to 2026-27.

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 2025-26 of $2,199,416 and for 2026-27 an additional $2,265,412. 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 until collective bargaining contracts are negotiated per the Governor's request, 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 5.0% for each year of the biennium. The NSCS is requesting a placeholder estimate for a 5% increase in health insurance each year of the biennium, or $488,790 for 2025-26 and an additional $513,229 for 2026-27. 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. The NSCS indicates that actual rates for 2023-24 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.

Adjunct Pay

The NSCS has requested an increase in funding for FY2025-26 of $564,732 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.

Analysis:

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. Mid-Plains Community College and UN-Kearney offered adjuncts a rate of $950 and $1,000 per credit hour respectively.

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 $222,756 for FY2025-26 and an additional $120,558 for FY2026-27.

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 is scheduled to increase to $13.50 January 1, 2025, with one-half the budget impact felt in FY25, and the full impact felt in FY26. The FY25 impact was addressed with the recent tuition increase.

The second half of the impact is included in this minimum wage request. The minimum wage will increase again on January 1, 2026 (from $13.50 to $15.00), with one-half of the impact included in the FY26 request and the second half in the FY27 request. The rates will then be increased each January based on the Consumer Price Index. That need has also been included in the second year of the biennium request.

One impact identified by NSCS is that there will be a significant loss in the number of hours supported by the federal government for work study students with the wage increasing over 50% in 4 years. The loss of work study to fill hourly jobs 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.

Fair Labor Standards Act (FLSA)

The NSCS has requested an increase in funding for FY2025-26 of $199,527 and an additional for $5,986 for FY2026-27 to comply with new federal FLSA requirements in classification of employees that fall under the Act.

Analysis:

The (FLSA) requires that most employees in the United States be paid at least the federal minimum wage for all hours worked and overtime pay at time and one-half the regular rate of pay for all hours worked over 40 hours in a work week. However, the FSLA provides exemptions from both the minimum wage and overtime pay under certain criteria. The most common exemptions include Executive, Administrative, Professional and Computer employees.

The colleges have evaluated employee salaries against the new standards and determined whether it would be less expensive to make the employees non-exempt and pay for any overtime accrued or to increase their salary above the minimum threshold and thereby exempting them from overtime pay requirements.

	Minimum Annual Salary Threshold
Before July 1, 2024	$35,568
Beginning July 1, 2024	$43,888
Beginning January 1, 2025	$58,656

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.

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 $126,004 in 2025-26 and an additional $131,045 in 2026-27.

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 decrease 5% and electricity prices will decrease on average each year 3%. 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. During the 2019-2021 and 2021-2023

biennium, the NSCS's request of a 4% increase in utilities was within 1% of actual costs. With consumption being unknown, an 4% increase does not appear unreasonable.

Recommendation:

The Commission believes an 4.0% increase for utilities 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.

Operating Increases

The NSCS has requested a 3% inflationary increase on all operating costs, excluding personal costs, utilities, and DAS rate changes, which were requested separately, for each year of the 2025-2027 biennium with a requested increase of $647,225 in 2025-26 and an additional $666,643 in 2026-27.

Analysis:

The NSCS notes that the Consumer Price Index (CPI) for "All Items" less food and energy (separate biennium request on utilities submitted) rose 5.9% from June 2021 to June 2022, and 4.8% from June 2022 to June 2023. The CPI for the last 12-month period ending June 2024, for All Items less food and energy was at 3.3%.

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 increase in HEPI.

	Miscellaneous Services	Supplies and Materials
FY22	4.3%	21.5%
FY23	4.9%	7.3%

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 $236,288 in FY2025-26 and an additional $48,902 in FY2026-27 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.
- The state colleges' portion of a joint data warehouse with the University.
- SuccessFactors, a human resource software package that will replace their current system used for the recruitment and onboarding of new employees.

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 $130,893 for FY2025-26 and $179,795 for FY2026-27.

The NSCS entered into a partnership in 2009 with the University System to share a standard Student Information System (NeSIS) and later collaborated on a standard Business Information System (NeBIS) for human resource/finance enterprise activity which is currently SAP. The NSCS is requesting $45,000 for both fiscal years to support the data warehouse.

The University recently procured new software used to manage the process of recruiting and onboarding employees. This software, SuccessFactors, interfaces with SAP, the University's accounting and human resources software, which, through the University, the state colleges also use. The estimated cost for the colleges is 14%, or $60,395, of the annual license cost total of $431,390.

Recommendation:

The Commission believes these three 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.

DAS Billings

Changes in various Department of Administrative Services (DAS) assessments (vehicle insurance, and vehicle lease costs) as well as Workers' Compensation assessments that are determined by DAS.

The NSCS included a $150,020 increase in assessments for 2025-26 and no additional increase for 2026-27. The largest of these increases were $119,904 for vehicles currently leased from the state's transportation system that are 6-9 years old or have 80,000-100,000 miles.

Recommendation:

These fees are included in the biennial budget instructions and represent the amount the state colleges will be charged for the next biennium. 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.

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 2024 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 the 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	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation
Presidential Scholars	$1,500,000	$1,500,000	$1,500,000	$3,000,000	$4,500,000	Recommends Approval of New General Funds
Research for Nebraska	$11,305,787	$1,500,000	$1,500,000	$3,000,000	$14,305,787	Recommends Approval of New General Funds
New and Expanded Request Total	**$12,805,787**	**$3,000,000**	**$3,000,000**	**$6,000,000**	**$18,805,787**	

Funding Sources

State Appropriations	$11,305,787	$3,000,000	$3,000,000	$6,000,000	$17,305,787
Institutional Funds	$1,500,000				$1,500,000
Total Funding Sources	**$12,805,787**	**$3,000,000**	**$3,000,000**	**$6,000,000**	**$18,805,787**

(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	2024-25 State Aided Base (estimated)(1)	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	Commission Recommendation
RHOP Scholarship Program	$1,417,080	$300,000	$300,000	$600,000	$2,017,080	Recommends Approval of New General Funds
Grand Island Growing Together Career Scholarship	$240,000	$340,000	$215,000	$555,000	$795,000	Recommends Approval of New General Funds
New and Expanded Request Total	**$1,657,080**	**$640,000**	**$515,000**	**$1,155,000**	**$2,812,080**	

Funding Sources

State Appropriations	$840,000	$640,000	$515,000	$1,155,000	$2,812,080
Institutional Funds	$817,080			$0	$0
Total Funding Sources	**$1,657,080**	**$640,000**	**$515,000**	**$1,155,000**	**$2,812,080**

(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 3.2% over the past 10 years. UNK enrollment decreased by 14.7%, UNL experienced a decrease of 1.9%, UNO a decrease of 1.4%, and the Medical Center increased 2.9%. Preliminary data from the University indicates that 2024 enrollment increased to 49,749, a 1.4% increase from 2023.

Fall Headcount

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	10 Year % Change
NCTA	300	384	512	342	317	335	331	282	282	303	259	-13.7%
UNK	7,052	6,902	6,747	6,788	6,644	6,327	6,279	6,225	6,275	6,041	6,017	-14.7%
UNL	24,445	25,006	25,260	25,897	26,079	25,820	25,390	25,108	24,431	23,805	23,986	-1.9%
UNMC	3,681	3,696	3,790	3,862	3,908	3,972	4,055	3,699	3,750	3,660	3,786	2.9%
UNO	15,227	15,227	15,526	15,627	15,731	15,431	15,153	15,892	15,328	15,058	15,015	-1.4%
Total	50,705	51,215	51,835	52,516	52,679	51,885	51,208	51,206	50,066	48,867	49,063	-3.2%

CCPE, *2024 Nebraska Higher Education Progress Report, pages 134-135*

Undergraduate and Graduate Full-Time Equivalent (FTE) numbers present a slightly different picture. From 2012-13 through 2022-23, UNL's FTE count increased 0.9%, UNO's FTE enrollment increased 5.3% and UNK's FTE enrollment decreased 19.2% during this ten-year time period.

Undergraduate and Graduate FTE Student

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	10 Year % Change
NCTA	300	268	279	331	296	291	313	267	260	257	265	-11.7%
UNK	6,047	5,970	5,827	5,608	5,521	5,363	5,181	5,162	5,059	5,021	4,884	-19.2%
UNL	21,190	21,470	21,908	22,244	22,828	23,031	22,795	25,428	22,378	21,763	21,371	0.9%
UNMC	3,742	3,717	3,724	3,813	3,980	4,036	4,087	4,099	3,132	3,241	3,493	-6.7%
UNO	12,073	12,402	12,604	12,717	12,994	13,037	12,786	12,862	13,235	12,777	12,711	5.3%
Total	43,352	43,827	44,342	44,713	45,619	45,758	45,162	47,818	44,064	43,059	42,724	-1.4%

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					
	2012-13	2016-17	2020-21	2022-23	10 Year % Change
NCTA	8,779	11,631	16,715	14,450	64.6%
UNK	5,985	7,887	9,532	10,208	70.6%
UNL	11,650	12,290	13,121	14,137	21.3%
UNO	4,922	5,612	6,139	6,555	33.2%
Total	31,336	37,420	45,507	45,350	44.7%

Source: CCPE, *2024 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					
	2012-13	2016-17	2020-21	2022-23	10 Year % Change
NCTA	23,784	27,108	63,910	42,546	78.9%
UNK	27,564	32,350	34,395	36,206	31.4%
UNL	48,882	52,608	50,029	51,725	5.8%
UNO	19,490	20,381	22,977	24,083	23.6%
Total	119,720	132,447	171,311	154,560	29.1%

For a comparison with peers, see Appendix 5.

Commission Recommendations for New and Expanded Requests

Presidential Scholars Program

The Presidential Scholars Program was created and funded with $1.5 million by the University to enroll and create opportunities for Nebraska's best and brightest students. Beginning in the 2024-25 academic year, the Office of the President began funding a new Nebraska Presidential Scholars Program that covers tuition, fees, books, housing, and all other costs of attendance, plus a $5,000 annual stipend. Students receiving the scholarship must maintain a 3.500 cumulative GPA and complete 24 credit hours each academic year. The scholarship is renewable for a maximum of eight consecutive semesters.

Students who receive a perfect 36 ACT (or SAT 1570-1600) will automatically qualify. The program is also open through application to Nebraska high school seniors who have a 32-35 ACT (or equivalent SAT score), although the number of these scholarships is limited due to lack of funding. 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 2025-26 and an additional $1,500,000 in 2026-27 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 $18 million of aid from the state, $13 million is from the Commission's Nebraska Opportunity Grant. Of the almost $64 million of tuition waivers UNL awarded for Ability Based Academic Aid, $40 million was awarded under the Scholarships for New Nebraskans 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]

[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 – FY2022-23

	Headcount	Total Value	Average Award	Tuition Waivers	Institution	State	Federal	Other	Amount to Nebraska Residents	Tuition Waivers to Nebraska Residents
University of Nebraska-Lincoln										
Academic Aid										
Need Based	16,974	$54,202,994	$3,193	$347,889	$8,425,136	$6,040,627	$39,389,342	$0	$47,031,448	$128,488
Ability Based	14,917	$83,383,592	$5,590	$63,913,695	$226,500	$0	$138,800	$19,104,597	$34,651,250	$19,083,305
Membership Based	1,433	$5,494,482	$3,834	$4,306,115	$0	$19,056	$1,155,583	$13,728	$1,299,321	$1,280,265
Aid for Service										
Need Based	396	$953,363	$2,407	$0	$0	$0	$953,363	$0	$808,452	$0
Ability Based	11,918	$98,953,427	$8,303	$19,655,642	$79,297,785	$0	$0	$0	$56,380,118	$1,560,697
Other Aid	39,678	$125,724,975	$3,169	$20,526,001	$903,645	$69,373	$68,490,167	$35,735,789	$71,876,903	$10,727,786
	85,316	$368,712,833	$26,496	$108,749,342	$88,853,066	$6,129,056	$110,127,255	$54,854,114	$212,047,492	$32,780,541
University of Nebraska at Kearney										
Academic Aid										
Need Based	5,109	$19,943,543	$3,904	$63,237	$2,445,679	$1,870,863	$12,550,834	$3,012,930	$18,466,571	$51,915
Ability Based	2,909	$10,647,745	$3,660	$6,867,536	$251,770	$360,000	$0	$3,168,439	$7,976,167	$4,459,312
Membership Based	932	$3,929,334	$4,216	$2,067,158	$232,551	$519,136	$0	$1,110,489	$2,796,788	$1,036,268
Aid for Service										
Need Based	179	$317,972	$1,776	$0	$0	$40,341	$277,631	$0	$297,281	$0
Ability Based	1,001	$4,765,563	$4,761	$1,000,702	$1,425,089	$0	$0	$2,339,772	$2,730,002	$941,048
Other Aid	2,211	$13,907,240	$6,290	$65,816	$0	$0	$13,841,424	$0	$10,578,812	$56,823
	12,341	$53,511,397	$24,607	$10,064,449	$4,355,089	$2,790,340	$26,669,889	$9,631,630	$42,845,621	$6,545,366
University of Nebraska at Omaha										
Academic Aid										
Need Based	15,721	$62,563,513	$3,980	$2,355,402	$7,005,000	$5,561,059	$31,818,864	$15,823,188	$37,328,876	$2,099,102
Ability Based	7,483	$25,632,047	$3,425	$13,202,414	$0	$2,053,615	$0	$10,376,018	$24,111,160	$12,681,495
Membership Based	1,694	$6,668,707	$3,937	$5,197,034	$0	$1,349,360	$122,313	$0	$4,736,922	$3,284,549
Aid for Service										
Need Based	328	$1,357,906	$4,140	$0	$0	$841,195	$516,711	$0	$453,041	$0
Ability Based	724	$4,434,352	$6,125	$4,434,352	$0	$0	$0	$0	$922,057	$922,057
Other Aid	6,722	$30,783,387	$4,579	$692,034	$0	$0	$30,091,353	$0	$25,058,398	$523,638
	32,672	$131,439,912	$26,186	$25,881,236	$7,005,000	$9,805,229	$62,549,241	$26,199,206	$92,610,454	$19,510,841
Total	**130,329**	**553,664,142**		**144,695,027**	**100,213,155**	**18,724,625**	**199,346,385**	**90,684,950**	**347,503,567**	**58,836,748**

Source: CCPE Supplemental Forms

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

For 2024-25, the University earmarked $1.5 million toward scholarships for the Presidential Scholars program. As part of its ongoing Only in Nebraska campaign, the University plans to raise private funds to create a permanent Presidential Scholars endowment that will extend the program beyond those who achieve a 36 ACT.

The University has stated that on average over the past three years, about 600 Nebraska students a year score at least a 33, including about 30 who score a perfect 36. But less than half of those students enroll at the University of Nebraska, including only 22 percent of students with a 36. The University's goal is to enroll 80 percent of students who score a 33 or higher.

Using the enrollment figures above, to meet its goal of enrolling 80 percent of students who score a 33 or higher, the University would need to enroll 24 of the 30 students that scored a 36 and 480 of the 600 students that scored between a 32 and 35. The commission has estimated costs to fund those 24 students with a 36 ACT for four years at $3.2 million. The biennium request of $3 million state funds together with the $1.5 million or institutional funds the University has earmarked for the current year is reasonable to help achieve this goal.

The commission also encourages the University to continue work with the philanthropic community to provide Presidential Scholars scholarships to those Nebraska students receiving an ACT score between a 32 and 35.

Research for Nebraska (Nebraska Research Initiative (NRI)

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. In that time, the university has increased its federally funded research in science, engineering and all other fields more than five-fold to over $320 million annually.

The University has almost $600 million in research and development expenditures in 2021-22 according to the National Science Foundation, with the University of Nebraska-Lincoln ranked 87th in the nation. See 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

The University is requesting $1,500,000 in 2025-26 and an additional $1,500,000 in 2026-27 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 FY2023-24 for the Nebraska Research Initiative from State & University Generated funds.

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)

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 2014-15, the state appropriated $49,396,030 compared to the 2024-25 appropriation of $68,580,555, excluding $4.2 million for the Nebraska Career Scholarship. The increase for this ten-year period was $19,184,525, or 38.8%, which is approximately 3.4% compounded annually. Over the same time period, inflation measured by CPI increased by 44.1% for the period ending June 30, 2024, and inflation measured by the Higher Education Price Index (HEPI) was approximately 29.2% for the period ending June 30, 2023, 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 174 FTEs, or 2.4%, with variation across the campuses that affects appropriations per FTE differently.

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	10-year Change
CSC	2,374	2,367	2,361	2,348	2,276	2,130	1,974	1,931	1,904	1,897	1,923	-19.0%
PSC	1,674	1,726	1,737	1,772	1,729	1,702	1,610	1,613	1,598	1,469	1,432	-14.5%
WSC	3,121	3,130	2,968	2,970	2,864	2,860	3,055	3,291	3,548	3,610	3,640	16.6%
Total	**7,169**	**7,223**	**7,066**	**7,090**	**6,869**	**6,692**	**6,639**	**6,835**	**7,050**	**6,976**	**6,995**	**-2.4%**

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 2022-23, while tuition and mandatory fees for 2022-23 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)

	2012-13	2017-18	2022-23	10-year Change
CSC	$6,873	$8,166	$11,346	65.1%
CSC Peers	$5,427	$7,192	$9,026	66.3%
PSC	$5,182	$5,755	$9,099	75.6%
PSC Peers	$5,121	$6,185	$7,172	40.1%
WSC	$6,303	$7,611	$7,549	19.8%
WSC Peers	$5,305	$5,666	$7,755	46.2%

Average Full-Time In-State Undergraduate Tuition and Mandatory Fees

	2012-13	2017-18	2022-23	10-year Change
CSC	$5,576	$6,602	$7,354	31.9%
CSC Peers	$6,312	$7,657	$8,881	40.7%
PSC	$5,656	$7,226	$7,920	40.0%
PSC Peers	$5,646	$7,223	$8,483	50.2%
WSC	$5,520	$6,824	$7,688	39.3%
WSC Peers	$6,048	$7,442	$8,322	37.6%

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

	2012-13	2017-18	2022-23	10-year Change
CSC	$15,860	$20,668	$22,260	40.4%
CSC Peers	$17,033	$20,134	$22,567	32.5%
PSC	$15,532	$19,052	$22,146	42.6%
PSC Peers	$16,267	$20,012	$21,857	34.4%
WSC	$15,100	$18,422	$21,486	42.3%
WSC Peers	$16,658	$19,664	$22,187	33.2%

CCPE, 2024 *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 than their peers, which is reflected in the table below. Both Chadron State College's and Wayne 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

	2020-21	2022-23
CSC	$39,686	$46,250
CSC Peers	$24,118	$27,338
PSC	$30,141	$32,492
PSC Peers	$26,032	$29,089
WSC	$28,272	$30,556
WSC Peers	$27,475	$29,657

State Appropriated Dollars and Tuition and Fees per Degree Awarded

	2020-21	2022-23
CSC	$69,620	$76,727
CSC Peers	$62,014	$63,251
PSC	$57,984	$54,115
PSC Peers	$58,083	$60,747
WSC	$57,587	$57,712
WSC Peers	$60,067	$59,566

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.

2022-23 Expenditures per FTE by Category

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Total
Chadron	$7,009	$37	$195	$2,428	$5,710	$2,789	$18,168
Chadron Peer Median	$8,072	$94	$762	$1,855	$3,676	$2,518	$16,975
Peru	$5,984	$10	$5	$1,944	$2,550	$3,938	$14,431
Peru Peer Median	$7,491	$114	$594	$1,665	$2,509	$2,802	$15,174
Wayne	$6,827	$76	$67	$1,533	$3,951	$2,395	$14,849
Wayne Peer Median	$7,760	$85	$564	$2,262	$3,809	$2,434	$16,913

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 Freshmen Retention Rates

	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
Chadron	71%	69%	68%	72%	70%
Chadron Peer Median	66%	68%	71%	72%	73%
Peru	67%	64%	54%	58%	63%
Peru Peer Median	65%	70%	61%	71%	72%
Wayne	69%	74%	72%	72%	73%
Wayne Peer Median	68%	70%	65%	70%	69%
Total State Colleges	**70%**	**71%**	**68%**	**69%**	**70%**

Source: 2024 CCPE Progress Report

Graduation Rates within 150% of Normal Time

	2018-19	2019-20	2020-21	2021-22	2022-23
Chadron	45%	42%	39%	44%	38%
Chadron Peer Median	47%	43%	44%	44%	46%
Peru	34%	36%	40%	34%	38%
Peru Peer Median	42%	40%	42%	44%	39%
Wayne	51%	53%	50%	51%	56%
Wayne Peer Median	46%	41%	43%	42%	44%
Total State Colleges	**46%**	**46%**	**45%**	**45%**	**47%**

Source: 2024 CCPE Progress Report

Commission Recommendations for New and Expanded Requests

Rural Health Opportunities Program (RHOP) Scholarship Program (All campuses)

The RHOP scholarship program is a collaborative educational initiative between the University of Nebraska Medical Center (UNMC) and the NSCS that responds to continued shortages of health-care professionals in rural areas of the state. It was designed to address the special needs of rural Nebraska by encouraging rural residents to pursue a career in a number of health care fields. The program was developed and first implemented through individual college-level partnership agreements in 1989 for both Chadron State College and Wayne State College.

Currently, each RHOP scholarship covers full tuition for a student while attending the a state college. These funds are made available to students in the form of a tuition waiver or remissions to offset the cost of tuition and were fully funded until FY24 by the state colleges since the RHOP's implementation in 1989.

With an expected 30 credits of coursework completed by each student, at the current undergraduate tuition cost of $196 per credit, the annual cost of the scholarship is $5,880 per student. Each year, 98 RHOP slots are allocated by UNMC to the state colleges, with an overall cost of $576,240 to fully finance these scholarship slots for each annual cohort of RHOP students.

In addition to those students actively participating in RHOP who have been granted secured slots, each college identifies and then financially supports a substantial number of alternates who are also granted waivers, to help recruit and retain potential students. Even if they do not secure a dedicated RHOP slot before completing their coursework, many of these students apply and then are later accepted at UNMC to complete the health-related degree program they are pursuing. Currently, 43 students are designated as alternates in the program and receive various forms of waivers from the colleges. The FY25 tuition and fee aid would be $8,325 per student for a total annual cost of $357,975.

Current funding will cover about 50% of the tuition costs for the permanent slots. The additional funding request for FY26 and FY27 is intended to aid the colleges in fully supporting half the tuition and fee costs for RHOP slot recipients and alternates. The NSCS is requesting $300,000 in 2025-26 and an additional $300,000 in 2026-27 to help offset the cost of these programs.

Recommendation:

The Commission recommends approval of new General funds for the RHOP Scholarship program so that, as recommended in the *Plan*, Nebraska can 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.

Rationale for the Recommendation:

In recent years, the state colleges have been unable to completely fill the slots allocated by UNMC due to the financial commitment necessary for the programs. This is unfortunate as these programs have experienced retention rates of up to 80% for students remaining in Nebraska and up to 63% for students returning to rural parts of the state to serve those communities.

Chapter 3 of the *Comprehensive Statewide Plan for Postsecondary Education* 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.

Affordability is another goal identified in Chapter 2 of the *Comprehensive Statewide Plan for Postsecondary Education.* State appropriations provide approximately 61% of the combined total of appropriations and tuition and fees for the state colleges. The Commission recognizes that financing higher education is a shared responsibility between the state and the students but believes that the preponderance of the responsibility should rest on the state as included in the Recommended Tuition & Fee Guidelines on page 2-3 of the *Plan*.

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." Furthermore, NSWERS finds that "The origin of students (in-state versus out-of-state) is predictive of whether they will work in Nebraska after graduating from a Nebraska public postsecondary institution. This difference may be because in-state students have stronger social ties (marriage, family, etc.) to Nebraska relative to out-of-state students. According to survey research, a lack of these social ties to the state are among the most common reasons for relocating from Nebraska. These differences in talent retention due to student origin have implications for growing Nebraska's college educated workforce." [3] There is a very clear link between the RHOP program and the NSWERS findings as RHOP seeks to capitalize on social ties to build Nebraska's rural healthcare workforce.

[3] NSWERS Brief on Talent Retention in Nebraska. 2024. Nguyen. (pp. 1-2) https://insights.nswers.org/briefs/nswers-talent-retention-brief-2024.pdf

With the stated goals of this initiative being to provide financial assistance to students enrolling in majors needed for workforce development and reducing the overall tuition for all students, this initiative addresses current challenges facing both students and businesses in Nebraska.

Grand Island Growing Together Career Scholarship Program (Wayne campus)

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.

The NSCS is requesting $340,000 in 2025-26 and an additional $215,000 in 2026-27 to grow the number of students in the program to 55 students in each of the four cohorts by FY30. 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 needed for FY26 is $340,000 and for FY27 will be $215,000, which will grow the base funding to $795,000.

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 Comprehensive Statewide Plan for Postsecondary Education 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.

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

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.

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 increase up to $500,000 above the 2012-13 base that is allocated is transferred to the Nebraska Community College Student Performance and Occupational Education Grant Fund. Dollars in the fund are to be used 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 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 Future Fund (CCFF) to offset the funds lost by the elimination of their ability to levy property taxes for operating costs. The one 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 stated through the CCFF. The maximum levying authority for capital improvement projects remained at two cents per $100 of valuation.

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 is 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 have placed on dual credit enrollment through $3.4 million of state aid funding earmarked for dual enrollment and the infusion of $5 million of federal ARPA funds per year for FY23, FY24, and FY25, this has not been the case. Of the 8.6% increase in FTE enrollment for both credit and non-credit courses from 2021-22 to 2023-24, 94% 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 over 14.8%. Looking over a ten-year period, the overall community colleges' fall headcount enrollment has decreased 0.5% over the past 10 years, with all but Mid-Plains and Western Nebraska Community Colleges increasing enrollment over the past two years.

Fall Headcount Enrollment - Undergraduate

	2013	2015	2017	2019	2021	2023	2-year change	10-year change
Central	6,906	6,227	6,082	6,368	6,309	6,862	8.8%	-0.6%
Metropolitan	15,752	14,812	14,954	14,300	13,709	15,964	16.4%	1.3%
Mid-Plains	2,491	2,235	2,221	2,125	2,101	2,066	-1.7%	-17.1%
Northeast	5,145	5,051	5,086	5,258	5,345	5,595	4.7%	8.7%
Southeast	9,751	9,248	9,412	9,756	9,416	9,799	4.1%	0.5%
Western Nebraska	1,960	1,534	1,905	1,722	1,704	1,508	-11.5%	-23.1%
Total Community College	**42,005**	**39,107**	**39,660**	**39,529**	**38,584**	**41,794**	**8.3%**	**-0.5%**
Total State Colleges	**7,581**	**7,444**	**6,958**	**6,940**	**7,329**	**7,171**	**-2.2%**	**-5.4%**
Total University of Nebraska	**38,348**	**39,175**	**39,598**	**38,401**	**37,394**	**36,577**	**-2.2%**	**-4.6%**

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 more undergraduate students than the University and state colleges combined. However, as with fall enrollment, 12-month enrollment at community colleges has also increased due to an increase in dual enrollment students.

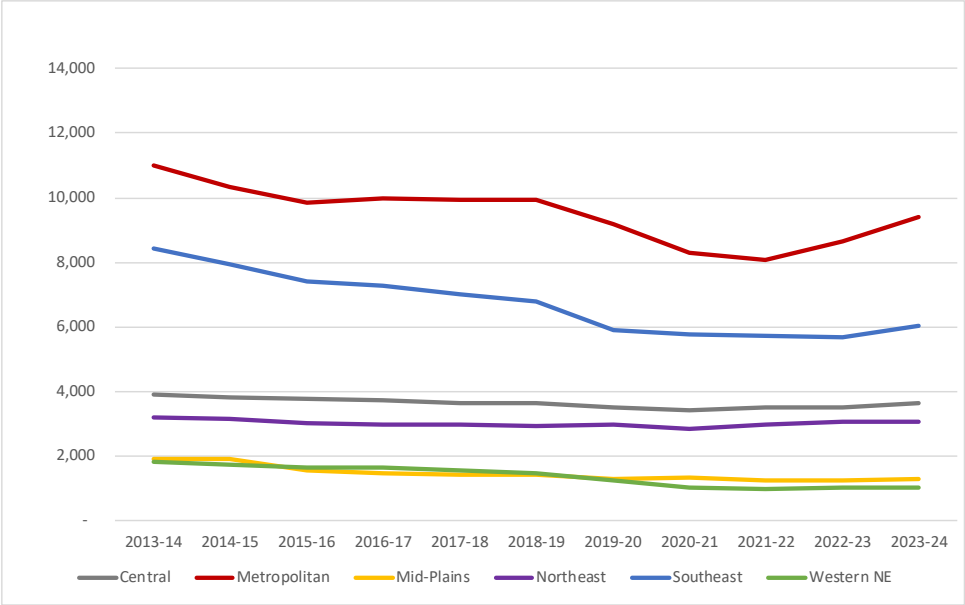
12-month Unduplicated Headcount Enrollment - Undergraduate

	2012-13	2014-15	2016-17	2018-19	2020-21	2022-23	2-year change	10-year change
Central	12,614	9,454	9,238	9,241	9,066	9,681	6.8%	-23.3%
Metropolitan	30,892	26,388	25,030	24,321	21,101	22,686	7.5%	-26.6%
Mid-Plains	7,837	9,149	3,850	3,095	2,918	2,867	-1.7%	-63.4%
Northeast	7,147	6,752	6,605	6,294	6,421	6,610	2.9%	-7.5%
Southeast	16,321	14,942	14,755	14,457	13,053	13,035	-0.1%	-20.1%
Western Nebraska	9,772	2,875	2,635	2,312	1,865	2,012	7.9%	-79.4%
Total Community College	**84,583**	**69,560**	**62,113**	**59,720**	**54,424**	**56,891**	**4.5%**	**-32.7%**
Total State Colleges	**9,032**	**9,157**	**8,970**	**8,218**	**9,290**	**8,983**	**-3.3%**	**-0.5%**
Total University of Nebraska	**42,292**	**42,779**	**43,642**	**43,256**	**42,367**	**40,029**	**-5.5%**	**-5.4%**

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 2013-14 until 2022-23, when enrollments began to increase. Over the past decade, FTE enrollment has decreased 19.3%.

Full-Time Equivalent (FTE) Enrollment
Nebraska Community Colleges by Institution
2013-14 through 2023-24



												2-year Change	10-year Change
Central	3,926	3,837	3,777	3,711	3,626	3,627	3,496	3,407	3,488	3,504	3,655	4.8%	-6.9%
Metropolitan	11,012	10,341	9,834	9,963	9,923	9,935	9,181	8,289	8,093	8,658	9,382	15.9%	-14.8%
Mid-Plains	1,899	1,909	1,544	1,480	1,441	1,409	1,314	1,318	1,264	1,270	1,284	1.6%	-32.4%
Northeast	3,210	3,133	3,038	2,986	2,997	2,939	2,988	2,852	2,987	3,074	3,082	3.2%	-4.0%
Southeast	8,420	7,920	7,415	7,287	7,002	6,805	5,888	5,752	5,710	5,668	6,052	6.0%	-28.1%
Western NE	1,829	1,750	1,636	1,630	1,539	1,449	1,266	1,010	987	1,024	1,009	2.2%	-44.8%
Total	30,296	28,890	27,244	27,057	26,528	26,164	24,133	22,628	22,529	23,198	24,464	8.6%	-19.3%

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

Student Progress and Completion

Awards conferred measures 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

	2012-13	2014-15	2016-17	2018-19	2020-21	2022-23	2-year change	10-year change
Central	2,232	2,375	2,174	2,380	2,747	2,788	1.5%	24.9%
Metropolitan	2,057	1,784	1,551	2,247	1,876	2,022	7.8%	-1.7%
Mid-Plains	463	428	438	453	420	379	-9.8%	-18.1%
Northeast	818	924	880	999	972	1,025	5.5%	25.3%
Southeast	1,784	1,653	1,600	1,571	1,330	1,398	5.1%	-21.6%
Western Nebraska	351	320	254	300	249	235	-5.6%	-33.0%
Total Community College	**7,705**	**7,484**	**6,897**	**7,950**	**7,594**	**7,847**	**4%**	**2%**

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 2021-22, 15.0% 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.

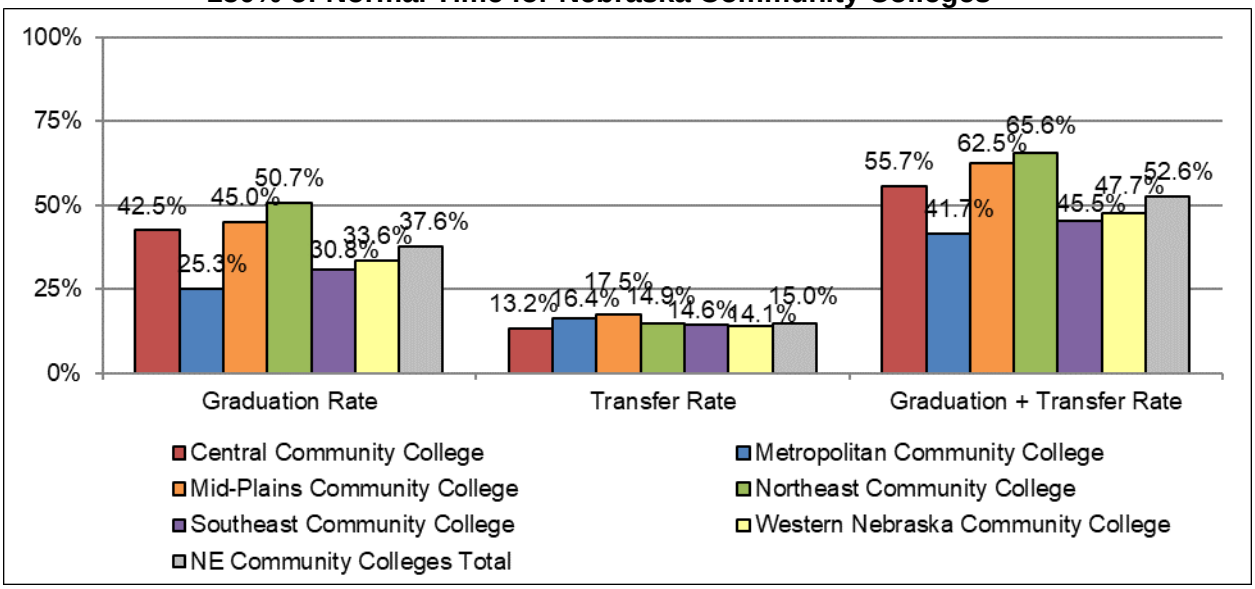
Community College Students that Transferred to Other Institutions

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Central	106	80	104	67	90	85
Metropolitan	210	179	219	106	85	109
Mid-Plains	76	72	61	52	66	58
Northeast	99	109	106	139	132	132
Southeast	178	189	204	254	266	169
Western Nebraska	72	49	61	41	49	42
Total Community College	**741**	**678**	**755**	**659**	**688**	**595**

CCPE, *2024 Progress Report*, Appendix 11, Table 11.1, page 310-312.

The chart below provides a more accurate "success" rate for the community colleges by factoring in both graduation rates and transfer rates and the community college's graduation + transfer rate of 52.6% is comparable to the public four-year institutions' six-year graduation rate of 57.5%.

2021-22 Graduation Rates and Transfers Rates within 150% of Normal Time for Nebraska Community Colleges



CCPE, *2024 Progress Report*, page 110. Percentages refer only to first-time, full-time students.

Full-Time Freshmen Retention Rates

	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
Central	66%	68%	65%	67%	69%
Central Peer Median	61%	62%	58%	58%	61%
Metropolitan	61%	52%	55%	62%	68%
Metropolitan Peer Median	59%	57%	59%	59%	64%
Mid-Plains	67%	69%	60%	71%	64%
Mid-Plains Peer Median	56%	56%	55%	60%	61%
Northeast	68%	68%	71%	73%	71%
Northeast Peer Median	66%	65%	61%	65%	64%
Southeast	64%	64%	50%	64%	67%
Southeast Peer Median	66%	73%	62%	68%	77%
Western NE	56%	58%	60%	50%	52%
Western NE Peer Median	62%	62%	58%	62%	66%
Total NE Comm. Colleges	**64%**	**63%**	**59%**	**66%**	**67%**

CCPE, 2024 Progress Report, pages 250-261; *Integrated Postsecondary Education Data System (IPEDS*)

Graduation Rates within 150% of Normal Time

	2018-19	2019-20	2020-21	2021-22	2022-23
Central	35%	39%	41%	43%	45%
Central Peer Median	33%	37%	34%	33%	39%
Metropolitan	19%	16%	22%	25%	25%
Metropolitan Peer Median	22%	20%	17%	19%	23%
Mid-Plains	41%	47%	42%	45%	46%
Mid-Plains Peer Median	42%	39%	36%	31%	34%
Northeast	51%	53%	52%	51%	56%
Northeast Peer Median	35%	38%	37%	42%	44%
Southeast	33%	31%	31%	31%	27%
Southeast Peer Median	29%	35%	39%	37%	35%
Western NE	30%	37%	42%	34%	35%
Western NE Peer Median	34%	35%	36%	40%	31%
Total NE Comm. Colleges	**34%**	**36%**	**38%**	**38%**	**38%**

CCPE, 2024 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 highpoint of 24.3%, and by 2023-24, this rate had dropped to 21.9%. (See Appendix 6)

FTE Enrollments in Academic Transfer Courses

	2013-14	2017-18	2018-19	2019-20	2021-22	2023-24	10-year Change
Central	664	796	779	731	644	589	-11.3%
Metropolitan	1,276	1,220	1,312	1,301	1,333	1,651	29.4%
Mid-Plains	824	762	759	698	677	681	-17.4%
Northeast	1,263	1,373	1,324	1,399	1,327	1,437	13.8%
Southeast	1,963	1,543	1,475	1,323	603	517	-73.7%
Western NE	457	427	401	409	505	482	5.5%
Total	**6,447**	**6,121**	**6,050**	**5,861**	**5,089**	**5,357**	**-16.9%**

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	2017-18	2018-19	2019-20	2019-22	2019-22
Central	17%	22%	22%	21%	19%	16%
Metropolitan	12%	12%	13%	14%	17%	18%
Mid-Plains	43%	53%	54%	53%	54%	53%
Northeast	39%	46%	45%	47%	45%	47%
Southeast	23%	22%	22%	23%	11%	9%
Western NE	25%	28%	28%	32%	51%	48%
Total	**21%**	**23%**	**23%**	**24%**	**23%**	**22%**

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 26.8% of the total resident credit hour production and ranging from 16.9% at SCC to 33% at MPCC for 2020-21.

Dual Enrollment Credit Hours - 2014-15 through 2023-24

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	9-year % Increase	2022-23 Total Res. CR. HR[1]	% of Dual Enroll. to Total Res.
Central	13,333.0	13,239.0	14,787.0	14,562.0	16,962.0	18,025.0	18,956.0	22,206.0	25,988.0	27,872.0	109.0%	99,424.0	28.0%
Metro	33,650.5	38,298.5	32,595.0	39,777.0	46,707.0	48,628.5	57,714.5	67,018.5	99,083.0	114,720.0	240.9%	370,115.0	31.0%
Mid-Plains	4,483.0	4,851.0	5,981.0	6,021.0	6,732.0	6,382.0	6,482.0	7,125.0	11,569.5	10,750.0	139.8%	32,591.0	33.0%
Northeast	7,881.0	7,863.5	8,000.5	7,684.0	8,752.0	11,743.0	11,808.5	13,104.0	15,242.0	18,701.0	137.3%	81,904.0	22.8%
Southeast	11,647.5	17,769.0	21,157.5	21,456.0	25,992.5	20,061.0	21,872.5	22,947.0	23,204.5	26,602.5	128.4%	156,970.0	16.9%
Western NE	3,339.0	3,506.0	4,528.0	5,766.0	5,014.5	6,108.5	3,811.5	2,292.0	6,245.5	6,393.0	91.5%	22,938.0	27.9%
Total	74,334.0	85,527.0	87,049.0	95,266.0	110,160.0	110,948.0	120,645.0	134,692.5	181,332.5	205,038.5	62.3%	763,942.0	26.8%

Source: Supplemental forms, 2023-24 FTE/REU Audit

[1] Resident credit hour amounts not available for 2023-24

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

	2012-13			2020-21			2022-23		
Community College	State Funds	State & Local Tax Funds	Tuition and Fees	State Funds	State & Local Tax Funds	Tuition and Fees	State Funds	State & Local Tax Funds	Tuition and Fees
Central	$3,488	$19,764	$5,116	$3,619	$18,482	$3,747	$3,858	$18,745	$3,493
Central Peer Average	$15,878	$24,111	$12,946	$19,907	$30,876	$14,211	$16,853	$27,466	$12,233
Metropolitan	$11,324	$30,987	$14,999	$15,118	$46,000	$13,077	$15,017	$47,388	$12,392
Metropolitan Peer Average	$10,479	$21,603	$16,754	$9,857	$22,672	$13,720	$11,701	$24,748	$13,497
Mid-Plains	$17,175	$35,754	$11,638	$21,978	$48,703	$9,812	$25,673	$60,016	$11,468
Mid-Plains Peer Average	$14,956	$26,684	$15,458	$22,141	$43,630	$16,122	$22,230	$44,869	$16,327
Northeast	$15,082	$35,048	$11,239	$14,839	$40,559	$10,448	$14,990	$39,627	$11,049
Northeast Peer Average	$10,748	$19,610	$9,671	$13,481	$22,819	$11,509	$13,292	$25,024	$11,889
Southeast	$13,924	$27,836	$15,044	$21,454	$56,695	$14,585	$21,369	$57,300	$13,641
Southeast Peer Average	$8,718	$21,281	$11,173	$11,740	$26,481	$10,774	$12,642	$27,861	$9,952
Western NE	$33,220	$55,282	$13,627	$52,001	$93,867	$14,153	$56,443	$102,528	$13,475
Western NE Peer Average	$17,521	$32,031	$12,640	$18,458	$35,985	$12,835	$22,230	$40,487	$14,275

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.

2022-23 Expenditures per FTE by Category

	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Total
Central	$9,448	$0	$0	$3,144	$2,757	$7,344	$22,693
Central Peer Median	$6,872	$0	$271	$939	$2,541	$3,069	$13,691
Metropolitan	$8,799	$0	$0	$3,034	$1,960	$3,963	$17,756
Metropolitan Peer Median	$6,939	$0	$65	$1,448	$1,554	$3,509	$13,514
Mid-Plains	$9,333	$0	$0	$2,668	$1,738	$4,837	$18,576
Mid-Plains Peer Median	$9,004	$45	$438	$1,546	$3,366	$4,528	$18,926
Northeast	$9,338	$0	$0	$3,343	$2,290	$4,731	$19,702
Northeast Peer Median	$8,085	$93	$570	$1,667	$2,805	$3,794	$17,013
Southeast	$12,044	$0	$0	$2,391	$1,492	$5,252	$21,179
Southeast Peer Median	$7,609	$0	$152	$1,329	$1,585	$3,661	$14,335
Western NE	$12,093	$0	$0	$4,889	$4,424	$9,563	$30,969
Western NE Peer Median	$7,872	$514	$957	$1,845	$2,392	$4,832	$18,411

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

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 Future Fund (CCFF) 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 CCFF.

State Aid per FTE

Community College	2012-13	2014-15	2016-17	2018-19	2020-21	2019-20	2021-23	10 year % Change	10 year % Change - FTE
Central	$1,847	$2,275	$2,439	$2,554	$2,977	$2,752	$3,069	66.2%	-23.4%
Metropolitan	$1,916	$2,460	$2,613	$2,666	$3,421	$2,976	$3,507	83.0%	-39.4%
Mid-Plains	$4,253	$4,471	$5,906	$6,239	$7,004	$6,839	$7,662	80.2%	-34.1%
Northeast	$3,690	$4,191	$4,500	$4,634	$5,027	$4,662	$4,993	35.3%	-9.2%
Southeast	$2,745	$3,356	$3,718	$4,023	$4,961	$4,745	$5,270	92.0%	-43.0%
Western Nebraska	$6,104	$6,996	$7,631	$8,659	$12,826	$10,067	$12,954	112.2%	-49.7%
State Aid as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue	**30.7%**	**29.8%**	**30.5%**	**29.4%**	**28.6%**	**28.7%**	**29.1%**		

Tuition and Mandatory Fees per FTE

Community College	2012-13	2014-15	2016-17	2018-19	2020-21	2019-20	2021-23	10 year % Change	10 year % Change - FTE
Central	$2,440	$2,530	$2,645	$2,769	$2,789	$2,937	$2,579	5.7%	-23.4%
Metropolitan	$2,125	$2,171	$2,350	$2,585	$2,576	$2,641	$2,391	12.5%	-39.4%
Mid-Plains	$2,136	$2,411	$2,701	$3,214	$3,387	$3,263	$3,519	64.7%	-34.1%
Northeast	$2,383	$2,635	$2,604	$2,767	$2,676	$2,725	$2,950	23.8%	-9.2%
Southeast	$2,486	$2,639	$2,653	$2,853	$2,736	$2,770	$2,878	15.8%	-43.0%
Western Nebraska	$2,213	$2,309	$2,481	$2,591	$3,273	$2,690	$2,484	12.2%	-49.7%
Tuition and Mandatory Fees as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue	**26.8%**	**25.3%**	**22.5%**	**20.8%**	**20.8%**	**19.0%**	**17.4%**		

Property Tax Revenue per FTE

Community College	2012-13	2014-15	2016-17	2018-19	2020-21	2019-20	2021-23	10 year % Change	10 year % Change - FTE
Central	$8,015	$9,918	$10,037	$10,216	$11,252	$10,771	$11,057	38.0%	-23.4%
Metropolitan	$3,326	$4,027	$4,554	$4,963	$6,989	$5,816	$7,560	127.3%	-39.4%
Mid-Plains	$4,993	$5,552	$7,954	$8,120	$8,644	$8,593	$10,249	105.3%	-34.1%
Northeast	$4,885	$6,956	$7,978	$8,555	$8,771	$8,310	$8,216	68.2%	-9.2%
Southeast	$2,743	$3,067	$4,936	$5,976	$8,149	$7,758	$8,862	223.1%	-43.0%
Western Nebraska	$4,054	$5,278	$6,206	$7,014	$10,326	$8,240	$10,577	160.9%	-49.7%
Property Tax Revenue as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue	**42.5%**	**44.9%**	**46.9%**	**49.9%**	**50.6%**	**52.3%**	**53.4%**		

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

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

Both the Nebraska Community College Association (NCCA) and Metropolitan Community College are requesting a 12.2% increase in state appropriation for 2025-26 and a 3.9% increase for 2026-27. The total state aid portion of the appropriation for 2024-25 is $114,804,330, and the community colleges' request would bring the total state aid appropriation to $128,003,618 for 2025-26 and to $133,026,566 for 2026-27.

The community colleges' request separates the dual enrollment request (326% for 2025-26 and additional 7.7% for 2026-27 increase of the $3,062,234 dual enrollment base) from the state aid request (3.5% each year of the $111,054,477 state aid base). **The table below estimates each community college's allocation of the increase based on current FY2023-24 FTE and REU amounts that are used in the allocation.**

Community Colleges State Aid Request for the 2025-2027 Biennium

State Aid

Institution	FY2024-25 Appropriation	FY2025-26 Request	FY2025-26 Increase from FY2024-25	FY2026-27 Request	FY2026-27 Increase from FY2025-26	Cumulative Increase from FY2024-25	FY2026-27 Requested Appropriation
Central	$11,385,724	$11,989,344	$603,620	$12,614,091	$624,747	$1,228,367	$12,614,091
Metropolitan	$30,700,747	$31,942,442	$1,241,695	$33,227,597	$1,285,154	$2,526,850	$33,227,597
Mid-Plains	$9,842,505	$10,159,411	$316,906	$10,487,409	$327,998	$644,904	$10,487,409
Northeast	$15,587,042	$16,131,924	$544,882	$16,695,877	$563,953	$1,108,835	$16,695,877
Southeast	$30,181,651	$31,077,042	$895,391	$32,003,772	$926,730	$1,822,121	$32,003,772
Western Nebraska	$13,356,808	$13,641,221	$284,412	$13,935,587	$294,367	$578,779	$13,935,587
Total Appropriation	$111,054,477	$114,941,384	$3,886,907	$118,964,332	$4,022,948	$7,909,855	$118,964,332
% Increase			*3.5%*		*3.5%*	*7.12%*	

Dual Enrollment

Institution	FY2024-25 Appropriation	FY2025-26 Request	FY2025-26 Increase from FY2024-25	FY2026-27 Request	FY2026-27 Increase from FY2025-26	Cumulative Increase from FY2024-25	FY2026-27 Requested Appropriation
Central	$544,925	$2,324,426	$1,779,501	$2,502,376	$177,950	$1,957,451	$2,502,376
Metropolitan	$1,341,142	$5,720,762	$4,379,620	$6,158,724	$437,962	$4,817,582	$6,158,724
Mid-Plains	$210,945	$899,804	$688,859	$968,690	$68,886	$757,745	$968,690
Northeast	$337,042	$1,437,685	$1,100,642	$1,547,749	$110,064	$1,210,707	$1,547,749
Southeast	$521,192	$2,223,192	$1,702,000	$2,393,392	$170,200	$1,872,200	$2,393,392
Western Nebraska	$106,988	$456,365	$349,378	$491,303	$34,938	$384,315	$491,303
Total Appropriation	$3,062,234	$13,062,234	$10,000,000	$14,062,234	$1,000,000	$11,000,000	$14,062,234
% Increase			*326.6%*		*7.7%*	*359.21%*	

Total Appropriation

Institution	FY2024-25 Appropriation	FY2025-26 Request	FY2025-26 Increase from FY2024-25	FY2026-27 Request	FY2026-27 Increase from FY2025-26	Cumulative Increase from FY2024-25	FY2026-27 Requested Appropriation
Central	$11,930,648	$14,313,770	$2,383,121	$15,116,467	$802,697	$3,185,818	$15,116,467
Metropolitan	$32,041,889	$37,663,204	$5,621,315	$39,386,321	$1,723,116	$7,344,432	$39,386,321
Mid-Plains	$10,053,450	$11,059,215	$1,005,765	$11,456,099	$396,884	$1,402,649	$11,456,099
Northeast	$15,924,084	$17,569,609	$1,645,525	$18,243,626	$674,017	$2,319,542	$18,243,626
Southeast	$30,702,844	$33,300,234	$2,597,391	$34,397,164	$1,096,930	$3,694,320	$34,397,164
Western Nebraska	$13,463,796	$14,097,586	$633,790	$14,426,890	$329,304	$963,094	$14,426,890
Total Appropriation	$114,116,711	$128,003,618	$13,886,907	$133,026,566	$5,022,948	$18,909,855	$133,026,566
% Increase			*12.2%*		*3.9%*	*16.57%*	

Increase in State Aid Appropriation

The community colleges have requested a 3.5% inflationary increase of $3,886,907 for 2025-26 and an additional $4,022,948 for 2026-27 in the state aid base for general operations for both 2025-26 and 2026-27.

Recommendation:

The Commission believes a 3.5% increase for general operations for the community colleges is reasonable in order to maintain current operational funding levels. The Commission recommends approval of new General funds so that, as directed in the *Plan*, the majority of the cost of educating students continues to be borne by the state's taxpayers.

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, property tax levels, and tuition and fees charged to students. Decreases in state aid will potentially increase student costs and require a reduction in expenditures or an increase in tuition and fees. Providing state aid that will meet only inflationary cost increases will have a similar affect, although to a lesser extent.

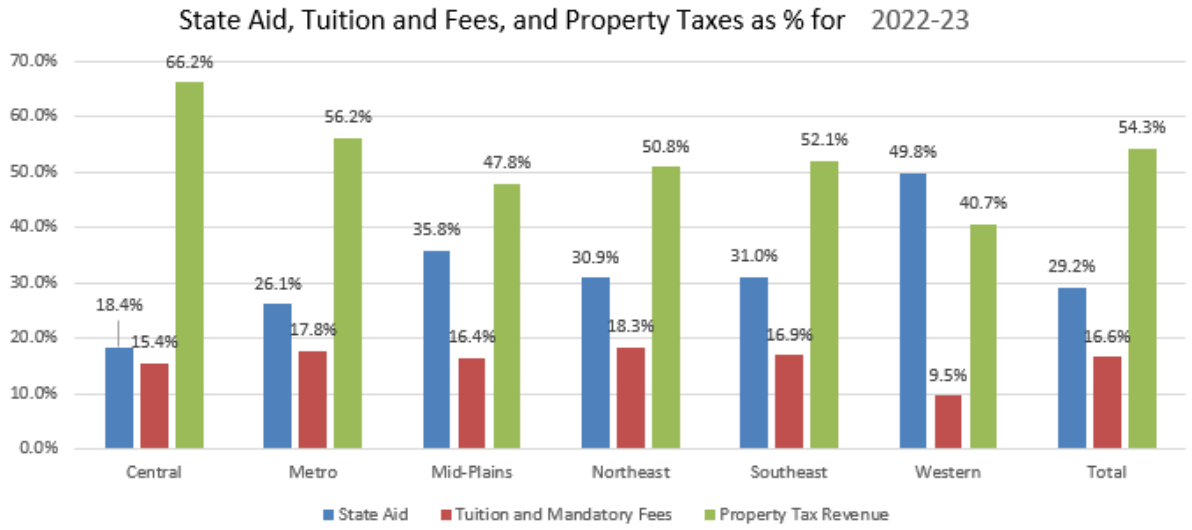
The *Comprehensive Statewide Plan* recognized the shared responsibility of funding community colleges and asserted that ideally the state would pay 40 percent of the operating costs of the community colleges, property owners would pay 40 percent of the costs through a tax levy established by the community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

With the passage of LB243 in 2023, the Legislature created the Community College Future Fund (CCFF) to offset the funds lost by the elimination of their ability to levy property taxes for operating costs. For fiscal years after 2024-25, the amount of the prior year distribution is multiplied by the greater of three and one-half percent or the percentage increase in the reimbursable educational units of the community college area. For the 2024-25 distribution, these rates were 4.25% for CCC, 8.63% for MCC, 6.5% for SCC, and 3.5% for MPCC, NECC, and WNCC. For CCFF distributions beginning in 2025-26, the chart below shows the minimum increase of 3.5% from the prior year CCFF distribution for each community college.

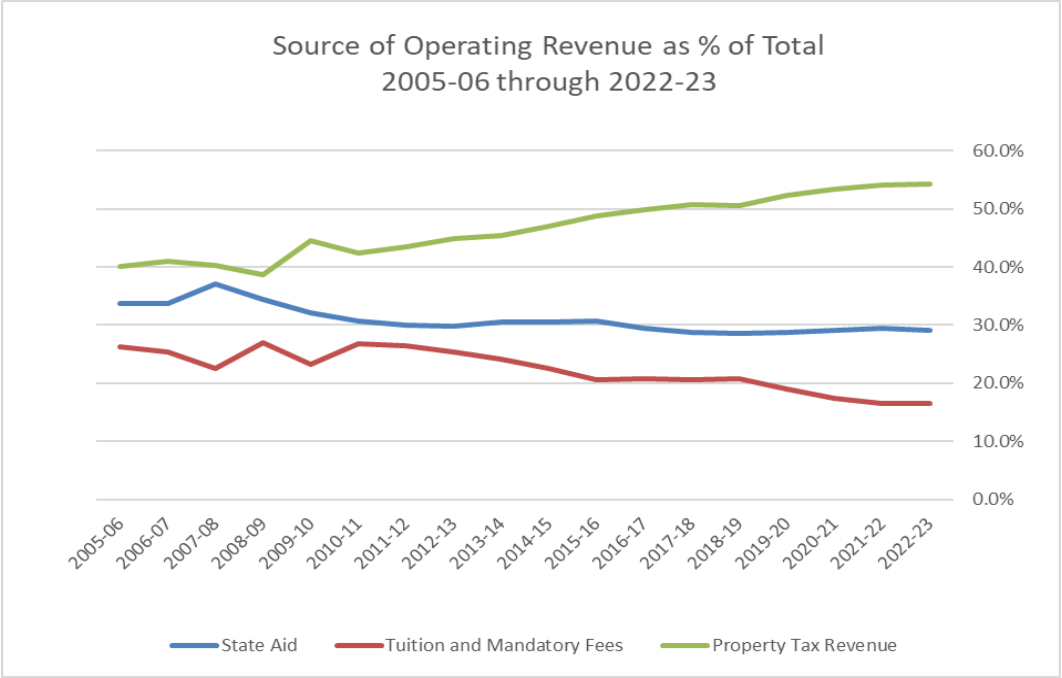
Community College Future Fund
Estimated Minimum Distribution

	2024-25 (Actual)	2025-26	2026-27	2027-28	2028-29
Central	$49,146,637	$50,866,769	$52,647,106	$54,489,755	$56,396,896
Metro	$81,102,300	$83,940,881	$86,878,811	$89,919,570	$93,066,755
Mid-Plains	$18,104,868	$18,738,538	$19,394,387	$20,073,191	$20,775,752
Northeast	$29,583,377	$30,618,795	$31,690,453	$32,799,619	$33,947,606
Southeast	$63,199,019	$65,410,985	$67,700,369	$70,069,882	$72,522,328
Western NE	$12,186,512	$12,613,040	$13,054,496	$13,511,404	$13,984,303
Total	$253,322,713	$262,189,008	$271,365,623	$280,863,420	$290,693,640

As shown below, not only is there a large variance between how the six community colleges fund operations, but there is also a significant difference between the concept of shared responsibility as envisioned in the *Plan* and actual funding sources used for operations. For 2022-23, total shared responsibility of the six community colleges was state aid – 29.2%, tuition and mandatory fees – 16.6%, and property tax revenue – 54.3%.

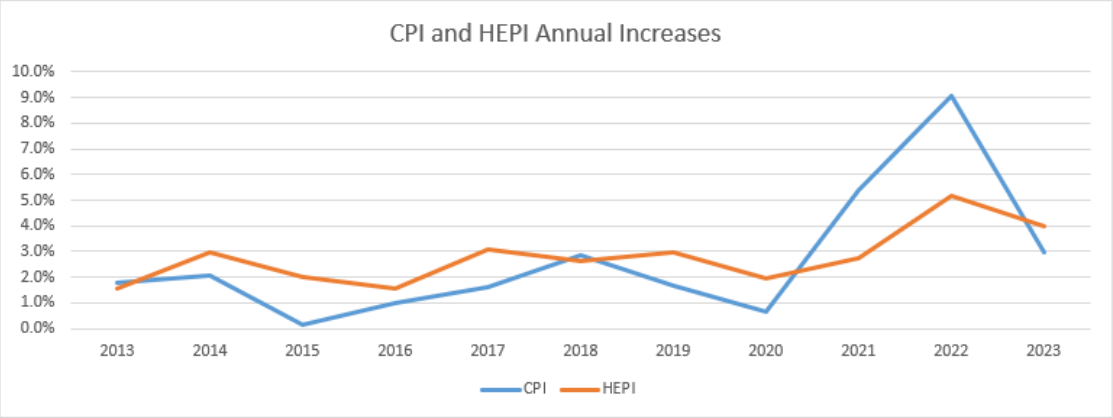


The chart below shows that the community colleges have, for the past eight years, kept tuition at or below the 20% target. However, with state aid remaining at only 30%, well below the target of 40% included in the *Plan*, property tax revenue continued to take on a larger share of the burden to keep up with inflation.



Analysis:

As previously mentioned, the Office of Management and Budget estimates the Consumer Price Index (CPI) to increase 2.4% each of the next three years (FY24, FY25, and FY26).



CPI	1.8%	2.1%	0.1%	1.0%	1.6%	2.9%	1.6%	0.6%	5.4%	9.1%	3.0%
HEPI	1.6%	3.0%	2.0%	1.5%	3.1%	2.7%	2.9%	1.9%	2.7%	5.2%	4.0%

The Higher Education Price Index (HEPI) is 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 through current fund educational and general expenditures, excluding research, and has averaged 2.8% per year over the last ten years, slightly higher than the 2.7% average of the CPI. Assuming that the HEPI estimate will increase at relatively the same pace each of the next few years as the CPI estimate of 2.4%, the community college 3.5% inflationary request does not appear out of line.

The Schedule of General Fund Revenues in each of the colleges financial statement audits identifies the sources of funding for operations. Since 2012-13, the average growth in state aid has averaged 2.2% as shown in the following table, below the 2.8% average growth rate in the Higher Education Price Index (HEPI). General fund property tax collections, which excludes the 2% maximum capital improvement levy, had average growth over the ten-year period of 4.4%. This is well above the minimum amount that three of the six community colleges will receive with future distributions from the CCFF. 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.

Average Annual Growth 2012-13 through 2022-23

	CCC	MCC	MPCC	NECC	SCC	WNCC	Total
State Aid	3.3%	2.7%	2.0%	2.2%	1.9%	1.3%	2.2%
Tutition/Fees	-1.3%	-2.2%	1.1%	1.3%	-3.2%	-5.0%	-1.8%
Property Taxes	1.4%	4.9%	3.4%	4.5%	7.3%	3.4%	4.4%
Total	1.2%	2.7%	2.5%	3.1%	2.9%	1.2%	2.4%

Schedule of General Fund Revenues [1]

Fiscal Year	State Aid	Tuition and Mandatory Fees	General Fund Levy Property Tax Revenue [2]	Subtotal Operating Funds	Miscellaneous Income	Total Revenue
Average Annual Growth 2012-13 through 2022-23	2.2%	-1.8%	4.4%	2.4%	17.9%	2.7%
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
2013-14	90,884,953	71,808,680	135,554,458	298,248,091	3,732,486	301,980,577
2012-13	87,870,147	74,805,774	132,455,650	295,131,571	2,648,622	297,780,193

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

Schedule of General Fund Revenues
% Change from Previous Year

Fiscal Year	State Aid	Tuition and Mandatory Fees	General Fund Levy Property Tax Revenue	Subtotal Operating Funds	Miscellaneous Income	Total Revenue
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%
2014-15	4.2%	-2.6%	7.4%	4.0%	-20.5%	3.7%
2013-14	3.4%	-4.0%	2.3%	1.1%	40.9%	1.4%

Increase in Dual Enrollment Appropriation

With the passage of LB 1008 (2020), a dual enrollment initiative provided the community colleges an additional $1 million in General funds for 2020-21 to support discounting tuition assessed for enrollment in dual enrollment courses. This was increased to a little over $2 million for 2021-22 and a little over $3 million going forward. The community colleges have requested an increase of $10 million for 2025-26 and an additional $1 million increase for 2026-27 to the $3,062,234 dual enrollment base. The increase is intended in part to replace $5 million each year in federal ARPA funds that the legislature appropriated to the community colleges to discount dual enrollment tuition for fiscal years 2022-23, 2023-24, and 2024-25.

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. The commission strongly recommends new General funds to increase the dual enrollment earmark to an amount that would continue to provide, at a minimum, the same level of funding that will no longer be available when the $5 million in ARPA funding expires in 2024-25.

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 to 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. 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, attended 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 has usually meant that only those who can afford to pay for these classes are benefitting. Over the past nine years, the number of dual enrollment credit hours taken by high school students has increased 62.3%. With the community colleges reducing the tuition and fee rates for those high school students taking dual credit courses, until the state began earmarking funds in 2020-21 to offset some of the cost, this discount was borne by the colleges.

Dual Enrollment Credit Hours - 2014-15 through 2023-24

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	9-year % Increase	2022-23 Total Res. CR. HR[1]	2022-23 % of Dual Enroll. to Total Res.
Central	13,333.0	13,239.0	14,787.0	14,562.0	16,962.0	18,025.0	18,956.0	22,206.0	25,988.0	27,872.0	109.0%	99,424.0	26.1%
Metro	33,650.5	38,298.5	32,595.0	39,777.0	46,707.0	48,628.5	57,714.5	67,018.5	99,083.0	114,720.0	240.9%	370,115.0	26.8%
Mid-Plains	4,483.0	4,851.0	5,981.0	6,021.0	6,732.0	6,382.0	6,482.0	7,125.0	11,569.5	10,750.0	139.8%	32,591.0	35.5%
Northeast	7,881.0	7,863.5	8,000.5	7,684.0	8,752.0	11,743.0	11,808.5	13,104.0	15,242.0	18,701.0	137.3%	81,904.0	18.6%
Southeast	11,647.5	17,769.0	21,157.5	21,456.0	25,992.5	20,061.0	21,872.5	22,947.0	23,204.5	26,602.5	128.4%	156,970.0	14.8%
Western NE	3,339.0	3,506.0	4,528.0	5,766.0	5,014.5	6,108.5	3,811.5	2,292.0	6,245.5	6,393.0	91.5%	22,938.0	27.2%
Total	74,334.0	85,527.0	87,049.0	95,266.0	110,160.0	110,948.0	120,645.0	134,692.5	181,332.5	205,038.5	62.3%	763,942.0	23.7%

Source: Supplemental forms, 2023-24 FTE/REU Audit

[1] Resident credit hour amounts not available for 2023-24

State Aid Allocation Earmarked to Reduce Dual Enrollment Tuition

	2020-21	2021-22	2022-23	2023-24	2024-25
Central	$201,418	$390,829	$585,624	$567,941	$544,925
Metro	$345,252	$710,480	$1,107,671	$1,261,940	$1,341,142
Mid-Plains	$81,484	$150,927	$212,737	$212,956	$210,945
Northeast	$106,273	$222,252	$350,669	$339,616	$337,042
Southeast	$198,924	$407,752	$643,369	$575,324	$521,192
Western NE	$66,649	$133,343	$162,164	$104,457	$106,988
Total	$1,000,000	$2,015,583	$3,062,234	$3,062,234	$3,062,234

2023-24 Estimated Source of Funding for Cost of Discounted Dual Enrollment Courses

	Dual Enrollment Credit Hours	Dual Enrollment Tuition & Fees	Tuition and Fees Prior to Waivers	Tuition and Fees Waived	Source of Tuition and Fees Waiver: ARPA Allocation	State Aid Earmark	Access College Early (ACE) Scholarship[1]	Institutional Funds
CCC	27,872.0	$112	$3,121,550	$2,211,950	$835,522	$567,941	$113,878	$694,609
MCC	114,720.0	$68	$7,800,960	$7,800,960	$2,292,536	$1,261,940	$0	$4,246,484
MPCC	10,750.0	$120	$1,290,000	$795,500	$322,212	$212,956	$39,556	$220,776
NECC	18,701.0	$128	$2,393,728	$2,393,336	$560,611	$339,616	$0	$1,493,109
SCC	26,602.5	$121	$3,218,902	$2,092,287	$797,482	$575,324	$66,846	$652,635
WNCC	6,393.0	$124	$792,732	$498,624	$191,637	$104,457	$74,935	$127,595
Total	205,038.5		$18,617,872	$15,792,657	$5,000,000	$3,062,234	$295,215	$7,435,208
			$396,366	See note				
			$18,221,506					

Note: WNCC calculated *Tuition and Fees Prior to ARPA Waiver* using the dual enrollment tuition charge of $62 instead of the non-discounted tuition charge. The Commission used the full tuition and fees of $124 to calculate the *Tuition and Fees Prior to ARPA Waiver* and then added this amount to the *Tuition and Fees Waived* for WNCC.

[1] MCC and NECC did not participate in ACE for 2023-24 since tuition was not charged by either institution.

In addition to the $3 million of state funds provided to community colleges to reduce tuition for dual credit courses, the Legislature also appropriated $5 million of federal ARPA funds each year for FY23, FY24, and FY25 to reduce tuition for dual credit courses. Using ARPA funds, MCC and NECC made the decision to not charge tuition to any high school student taking courses.

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 2022-23 Expenditures by Category per FTE

3b 2022-23 Expenditures per FTE

Appendix 4 (page 125) **– Federally Financed R&D Expenditures 2021-22, 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. However, between fiscal years 2019 and 2024, 39 states had percentage increases greater than Nebraska's 17.6% increase. Changes in funding over this six-year period ranged from increases of over 60% in South Carolina, Utah, and Texas to a reduction of 4% in Alaska. Regionally, Nebraska was one of six plains states with an increase of over 17% between fiscal years 2019 and 2024. (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 2024 and has historically been among the top states on those two measures.

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

SHEF **National Table 1: State Fiscal Support for Higher Education, by Region, Fiscal Years 2019, 2022, 2023, and 2024**

	State Fiscal Support for Higher Education ($)				Percentage Changes in State Support			Rank Changes in State Support		
Region	FY19	FY22	FY23	FY24	1-Year % Change, FY23-FY24	2-Year % Change, FY22-FY24	5-Year % Change, FY19-FY24	1-Year % Change, FY23-FY24	2-Year % Change, FY22-FY24	5-Year % Change, FY19-FY24
New England										
Connecticut	1,203,274,806	1,554,102,258	1,605,807,295	1,587,086,492	-1.2%	2.1%	31.9%	47	50	23
Maine	308,450,738	334,021,797	377,561,109	393,654,719	4.3%	17.9%	27.6%	34	21	32
Massachusetts	1,664,231,299	1,896,490,733	2,186,641,057	2,546,803,171	16.5%	34.3%	53.0%	7	5	6
New Hampshire	133,314,642	152,151,197	154,411,553	175,415,513	13.6%	15.3%	31.6%	11	27	24
Rhode Island	197,034,373	221,770,686	229,117,084	251,986,233	10.0%	13.6%	27.9%	21	31	30
Vermont	92,436,355	110,876,116	128,315,277	129,737,979	1.1%	17.0%	40.4%	45	24	14
Mideast										
Delaware	247,384,870	265,717,982	275,748,870	284,350,568	3.1%	7.0%	14.9%	40	44	42
Maryland	2,068,804,092	2,368,388,554	2,951,409,255	3,316,670,716	12.4%	40.0%	60.3%	14	2	4
New Jersey	2,273,200,000	2,637,840,000	2,853,751,000	3,176,019,000	11.3%	20.4%	39.7%	19	17	17
New York	6,114,537,039	5,849,373,397	6,291,499,786	6,664,213,954	5.9%	13.9%	9.0%	26	30	48
Pennsylvania	1,760,283,703	1,842,048,644	2,046,188,832	2,046,596,295	0.0%	11.1%	16.3%	46	40	41
Great Lakes										
Illinois	4,255,256,541	5,341,486,482	5,363,780,441	5,621,170,432	4.8%	5.2%	32.1%	31	47	22
Indiana	1,849,459,088	1,884,254,154	1,912,685,216	2,024,749,173	5.9%	7.5%	9.5%	28	43	47
Michigan	1,954,421,700	2,468,053,934	2,568,579,434	2,749,539,900	7.0%	11.4%	40.7%	23	39	12
Ohio	2,297,931,327	2,422,889,459	2,456,357,059	2,744,759,776	11.7%	13.3%	19.4%	18	33	38
Wisconsin	1,573,280,133	1,722,848,566	1,758,044,648	1,862,465,509	5.9%	8.1%	18.4%	25	42	39
Plains										
Iowa	815,470,080	864,361,962	881,430,303	899,770,787	2.1%	4.1%	10.3%	42	48	46
Kansas	806,027,217	914,563,824	998,945,356	1,126,174,947	12.7%	23.1%	39.7%	13	12	16
Minnesota	1,631,620,890	1,749,707,167	1,762,275,777	2,050,259,000	16.3%	17.2%	25.7%	8	22	33
Missouri	998,983,910	1,110,868,054	1,225,557,130	1,279,630,376	4.4%	15.2%	28.1%	33	28	29
Nebraska	762,533,014	841,413,982	868,937,028	896,939,918	3.2%	6.6%	17.6%	38	45	40
North Dakota	358,491,256	391,393,275	391,393,275	470,036,099	20.1%	20.1%	31.1%	5	18	25
South Dakota	243,284,466	269,178,187	319,955,552	334,742,907	4.6%	24.4%	37.6%	32	10	20
Southeast										
Alabama	1,631,237,756	1,988,189,302	3,051,174,272	2,256,969,038	-26.0%	13.5%	38.4%	50	32	19
Arkansas	996,489,943	1,084,883,201	1,080,876,566	1,113,670,439	3.0%	2.7%	11.8%	41	49	45
Florida	5,376,596,509	5,830,517,476	6,146,368,404	7,167,947,469	16.6%	22.9%	33.3%	6	13	21
Georgia	3,673,135,156	4,046,573,270	4,625,058,914	4,719,585,244	2.0%	16.6%	28.5%	44	25	28
Kentucky	1,156,701,400	1,267,419,700	1,450,025,400	1,414,188,600	-2.5%	11.6%	22.3%	48	37	37
Louisiana	1,177,144,207	1,359,266,457	1,472,122,361	1,646,553,431	11.8%	21.1%	39.9%	17	16	15
Mississippi	910,906,619	983,068,969	1,142,448,687	1,178,499,775	3.2%	19.9%	29.4%	39	19	26
North Carolina	4,317,975,609	4,845,656,121	5,192,796,794	5,299,843,927	2.1%	9.4%	22.7%	43	41	36
South Carolina	1,137,336,753	1,340,386,802	1,499,871,871	1,863,455,120	24.2%	39.0%	63.8%	3	3	3
Tennessee	2,036,136,587	2,296,688,870	2,803,826,948	2,912,690,494	3.9%	26.8%	43.0%	37	9	11
Virginia	2,121,187,648	2,645,910,177	3,033,117,888	3,400,015,383	12.1%	28.5%	60.3%	16	8	5
West Virginia	491,888,995	531,057,326	539,074,451	560,719,333	4.0%	5.6%	14.0%	35	46	43
Southwest										
Arizona	905,535,400	1,161,519,100	1,397,700,100	1,359,212,500	-2.8%	17.0%	50.1%	49	23	8
New Mexico	868,610,800	984,538,100	1,215,454,300	1,295,910,200	6.6%	31.6%	49.2%	24	6	9
Oklahoma	908,516,745	934,310,766	993,743,064	1,140,070,360	14.7%	22.0%	25.5%	9	14	34
Texas	7,789,549,519	8,904,213,449	9,250,597,120	13,773,936,696	48.9%	54.7%	76.8%	1	1	1
Rocky Mountain										
Colorado	1,000,814,344	1,220,216,305	1,337,159,073	1,508,355,694	12.8%	23.6%	50.7%	12	11	7
Idaho	506,520,681	551,851,792	592,551,019	654,964,600	10.5%	18.7%	29.3%	20	20	27
Montana	244,579,818	268,602,231	285,811,303	301,375,108	5.4%	12.2%	23.2%	30	36	35
Utah	1,113,971,200	1,336,212,501	1,514,706,700	1,837,968,800	21.3%	37.6%	65.0%	4	4	2
Wyoming	399,063,271	342,964,366	350,210,972	398,508,281	13.8%	16.2%	-0.1%	10	26	49
Far West										
Alaska	352,493,923	298,379,932	319,785,930	337,577,435	5.6%	13.1%	-4.2%	29	34	50
California	15,435,163,945	19,168,391,454	20,472,263,422	21,672,255,309	5.9%	13.1%	40.4%	27	35	13
Hawaii	778,347,851	766,613,737	844,156,002	877,949,567	4.0%	14.5%	12.8%	36	29	44
Nevada	743,977,813	738,833,188	746,004,365	949,861,245	27.3%	28.6%	27.7%	2	7	31
Oregon	894,489,883	1,111,885,881	1,154,822,540	1,239,897,707	7.4%	11.5%	38.6%	22	38	18
Washington	2,037,559,000	2,413,443,000	2,614,648,320	2,937,608,465	12.4%	21.7%	44.2%	15	15	10
Total, 50 states	**92,615,642,914**	**105,635,393,883**	**114,734,769,123**	**126,452,363,684**	**10.2%**	**19.7%**	**36.5%**			

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 2019, 2022, 2023, and 2024**

	FY19			FY22			FY23			FY24			FY24 Rank	
	FY19 Total ($)	per $1,000 in Personal Income	per Capita	FY22 Total ($)	per $1,000 in Personal Income	per Capita	FY23 Total ($)	per $1,000 in Personal Income	per Capita	FY24 Total ($)	per $1,000 in Personal Income	per Capita	per $1,000 in Personal Income	per Capita
Alabama	1,631,237,756	7.98	334	1,988,189,302	8.09	394	3,051,174,272	11.93	601	2,256,969,038	8.36	442	5	13
Alaska	352,493,923	8.16	479	298,379,932	6.30	406	319,785,930	6.38	436	337,577,435	6.50	460	16	9
Arizona	905,535,400	2.90	127	1,161,519,100	2.91	160	1,397,700,100	3.28	190	1,359,212,500	2.97	183	48	48
Arkansas	996,489,943	7.78	331	1,084,883,201	7.09	358	1,080,876,566	6.86	355	1,113,670,439	6.72	363	14	23
California	15,435,163,945	6.44	391	19,168,391,454	6.45	490	20,472,263,422	6.87	524	21,672,255,309	6.93	556	12	5
Colorado	1,000,814,344	3.08	176	1,220,216,305	2.98	210	1,337,159,073	3.07	229	1,508,355,694	3.26	257	46	43
Connecticut	1,203,274,806	4.65	337	1,554,102,258	5.37	431	1,605,807,295	5.40	445	1,587,086,492	5.04	439	26	14
Delaware	247,384,870	4.88	256	265,717,982	4.59	264	275,748,870	4.32	270	284,350,568	4.23	276	40	40
Florida	5,376,596,509	5.04	253	5,830,517,476	4.32	267	6,146,368,404	4.31	276	7,167,947,469	4.67	317	32	30
Georgia	3,673,135,156	7.54	349	4,046,573,270	6.82	375	4,625,058,914	7.51	424	4,719,585,244	7.33	428	9	15
Hawaii	778,347,851	10.37	548	766,613,737	8.71	530	844,156,002	9.62	586	877,949,567	9.40	612	2	3
Idaho	506,520,681	6.67	289	551,851,792	5.52	290	592,551,019	5.45	306	654,964,600	5.71	333	23	29
Illinois	4,255,256,541	5.91	334	5,341,486,482	6.35	421	5,363,780,441	6.34	426	5,621,170,432	6.33	448	18	12
Indiana	1,849,459,088	5.95	276	1,884,254,154	4.98	277	1,912,685,216	4.84	280	2,024,749,173	4.94	295	29	35
Iowa	815,470,080	5.31	259	864,361,962	4.68	270	881,430,303	4.60	275	899,770,787	4.54	281	35	38
Kansas	806,027,217	5.50	277	914,563,824	5.38	311	998,945,356	5.70	340	1,126,174,947	6.05	383	20	19
Kentucky	1,156,701,400	6.20	259	1,267,419,700	5.60	281	1,450,025,400	6.21	321	1,414,188,600	5.79	312	22	33
Louisiana	1,177,144,207	5.56	253	1,359,266,457	5.48	294	1,472,122,361	5.90	321	1,646,553,431	6.35	360	17	24
Maine	308,450,738	4.81	230	334,021,797	4.22	242	377,561,109	4.52	272	393,654,719	4.51	282	36	37
Maryland	2,068,804,092	5.65	343	2,368,388,554	5.66	384	2,951,409,255	6.87	479	3,316,670,716	7.30	537	10	7
Massachusetts	1,664,231,299	3.46	242	1,896,490,733	3.27	271	2,186,641,057	3.75	313	2,546,803,171	4.15	364	42	21
Michigan	1,954,421,700	4.14	196	2,468,053,934	4.39	246	2,568,579,434	4.50	256	2,749,539,900	4.59	274	34	41
Minnesota	1,631,620,890	5.17	291	1,749,707,167	4.63	306	1,762,275,777	4.51	308	2,050,259,000	5.00	357	27	25
Mississippi	910,906,619	8.17	306	983,068,969	7.34	333	1,142,448,687	8.45	389	1,178,499,775	8.34	401	6	17
Missouri	998,983,910	3.50	163	1,110,868,054	3.27	180	1,225,557,130	3.46	198	1,279,630,376	3.39	207	45	46
Montana	244,579,818	4.88	231	268,602,231	4.24	243	285,811,303	4.20	255	301,375,108	4.18	266	41	42
Nebraska	762,533,014	7.71	396	841,413,982	6.86	428	868,937,028	6.95	442	896,939,918	6.73	453	13	10
Nevada	743,977,813	5.07	246	738,833,188	3.92	235	746,004,365	3.80	235	949,861,245	4.61	297	33	34
New Hampshire	133,314,642	1.63	98	152,151,197	1.54	110	154,411,553	1.50	110	175,415,513	1.62	125	50	50
New Jersey	2,273,200,000	3.87	256	2,637,840,000	3.80	285	2,853,751,000	4.02	308	3,176,019,000	4.27	342	39	27
New Mexico	868,610,800	10.14	415	984,538,100	9.29	465	1,215,454,300	11.09	575	1,295,910,200	11.20	613	1	2
New York	6,114,537,039	4.73	313	5,849,373,397	3.92	295	6,291,499,786	4.27	320	6,664,213,954	4.30	341	38	28
North Carolina	4,317,975,609	9.19	416	4,845,656,121	8.31	459	5,192,796,794	8.45	485	5,299,843,927	8.16	489	8	8
North Dakota	358,491,256	8.51	473	391,393,275	7.61	503	391,393,275	7.16	502	470,036,099	8.21	600	7	4
Ohio	2,297,931,327	4.11	197	2,422,889,459	3.69	206	2,456,357,059	3.64	209	2,744,759,776	3.88	233	43	44
Oklahoma	908,516,745	5.06	231	934,310,766	4.33	234	993,743,064	4.42	247	1,140,070,360	4.84	281	30	38
Oregon	894,489,883	4.29	214	1,111,885,881	4.32	261	1,154,822,540	4.39	272	1,239,897,707	4.51	293	36	36
Pennsylvania	1,760,283,703	2.51	138	1,842,048,644	2.24	142	2,046,188,832	2.46	158	2,046,596,295	2.34	158	49	49
Rhode Island	197,034,373	3.48	186	221,770,686	3.21	202	229,117,084	3.29	209	251,986,233	3.50	230	44	45
South Carolina	1,137,336,753	5.21	224	1,340,386,802	5.01	258	1,499,871,871	5.35	284	1,863,455,120	6.26	347	19	26
South Dakota	243,284,466	5.47	277	269,178,187	4.62	300	319,955,552	5.18	352	334,742,907	5.21	364	25	21
Tennessee	2,036,136,587	6.50	301	2,296,688,870	5.93	330	2,803,826,948	6.88	398	2,912,690,494	6.72	409	14	16
Texas	7,789,549,519	5.37	272	8,904,213,449	5.08	301	9,250,597,120	4.97	308	13,773,936,696	6.97	452	11	11
Utah	1,113,971,200	7.76	353	1,336,212,501	7.22	400	1,514,706,700	7.62	448	1,837,968,800	8.61	538	4	6
Vermont	92,436,355	2.80	148	110,876,116	2.85	171	128,315,277	3.17	198	129,737,979	3.01	200	47	47
Virginia	2,121,187,648	4.45	250	2,645,910,177	4.66	306	3,033,117,888	5.12	349	3,400,015,383	5.37	390	24	18
Washington	2,037,559,000	4.56	271	2,413,443,000	4.25	312	2,614,648,320	4.50	336	2,937,608,465	4.73	376	31	20
West Virginia	491,888,995	6.68	273	531,057,326	6.23	297	539,074,451	6.10	304	560,719,333	6.00	317	21	30
Wisconsin	1,573,280,133	5.36	271	1,722,848,566	4.95	293	1,758,044,648	4.89	298	1,862,465,509	4.96	315	28	32
Wyoming	399,063,271	11.82	691	342,964,366	8.54	592	350,210,972	8.32	602	398,508,281	8.83	682	3	1
U.S.	**92,615,642,914**	**5.32**	**283**	**105,635,393,883**	**5.02**	**318**	**114,734,769,123**	**5.30**	**344**	**126,452,363,684**	**5.54**	**378**		

Notes:

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. 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.

3. Higher education support per capita standardizes funding for a state's population on a per-person level.

4. Federal stimulus funding is not included in this table.

5. Research, agriculture, and medical appropriations (RAM) are estimated for West Virginia in 2024. Non-state funds are estimated for Illinois. All 2024 state support data for Colorado are estimates.

6. Alabama received a large 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. https://shef.sheeo.org/grapevine#about-grapevine
Personal income data come from the Bureau of Economic Analysis, U.S. Department of Commerce, and are 2nd quarter data lagged by one year.

SHEF FY2023, Table 3.2

PUBLIC HIGHER EDUCATION APPROPRIATIONS PER FTE BY STATE, FY 1980-2023 (CONSTANT ADJUSTED DOLLARS)

	1980	2001	2013	2018	2022	2023	% CHANGE SINCE 2022	% CHANGE SINCE 2018	% CHANGE SINCE 2013	% CHANGE SINCE 2001	% CHANGE SINCE 1980
ALABAMA	$8,155	$9,585	$7,353	$7,697	$9,472	$14,549	53.6%	89.0%	97.9%	51.8%	78.4%
ALASKA	$25,429	$15,688	$17,474	$17,222	$19,185	$20,160	5.1%	17.1%	15.4%	28.5%	-20.7%
ARIZONA	$8,885	$10,052	$6,938	$6,454	$6,468	$7,103	9.8%	10.1%	2.4%	-29.3%	-20.1%
ARKANSAS	$10,544	$11,258	$9,879	$9,200	$10,358	$9,859	-4.8%	7.2%	-0.2%	-12.4%	-6.5%
CALIFORNIA	$9,233	$10,123	$7,565	$9,534	$11,408	$11,801	3.4%	23.8%	56.0%	16.6%	27.8%
COLORADO	$6,183	$7,477	$3,754	$4,990	$7,057	$6,603	-6.4%	32.3%	75.9%	-11.7%	6.8%
CONNECTICUT	$9,001	$17,632	$11,285	$10,547	$15,567	$14,862	-4.5%	40.9%	31.7%	-15.7%	65.1%
DELAWARE	$9,064	$10,473	$7,033	$6,865	$8,347	$6,816	-18.3%	-0.7%	-3.1%	-34.9%	-24.8%
FLORIDA	$7,630	$11,552	$6,008	$8,802	$9,749	$10,029	2.9%	13.9%	66.9%	-13.2%	31.4%
GEORGIA	$10,602	$16,378	$9,274	$11,388	$14,359	$13,911	-3.1%	22.2%	50.0%	-15.1%	31.2%
HAWAII	$10,323	$10,323	$9,591	$13,795	$14,857	$16,672	12.2%	20.9%	73.8%	61.5%	61.5%
IDAHO	$13,766	$14,639	$8,515	$10,964	$11,119	$12,655	13.8%	15.4%	48.6%	-13.6%	-8.1%
ILLINOIS	$10,367	$15,691	$17,364	$18,343	$23,234	$22,590	-2.8%	23.2%	30.1%	44.0%	117.9%
INDIANA	$10,825	$10,727	$7,098	$7,428	$7,584	$7,201	-5.0%	-3.1%	1.4%	-32.9%	-33.5%
IOWA	$11,567	$12,649	$7,306	$6,440	$7,128	$6,981	-2.1%	8.4%	-4.5%	-44.8%	-39.7%
KANSAS	$10,814	$12,318	$7,929	$7,680	$9,272	$9,859	6.3%	28.4%	24.3%	-20.0%	-8.8%
KENTUCKY	$11,700	$14,205	$9,004	$8,801	$9,513	$10,236	7.6%	16.3%	13.7%	-27.9%	-12.5%
LOUISIANA	$10,265	$9,063	$7,007	$6,825	$7,467	$7,628	2.2%	11.8%	8.9%	-15.8%	-25.7%
MAINE	$7,204	$10,627	$7,155	$8,079	$8,663	$9,453	9.1%	17.0%	32.1%	-11.1%	31.2%
MARYLAND	$7,997	$10,725	$7,423	$8,757	$9,802	$11,452	16.8%	30.8%	54.3%	6.8%	43.2%
MASSACHUSETTS	$8,846	$11,920	$7,146	$8,832	$10,586	$11,972	13.1%	35.6%	67.6%	0.4%	35.3%
MICHIGAN	$11,347	$13,895	$7,158	$8,323	$10,592	$10,490	-1.0%	26.0%	46.5%	-24.5%	-7.6%
MINNESOTA	$11,734	$11,874	$6,652	$9,042	$10,115	$9,746	-3.6%	7.8%	46.5%	-17.9%	-16.9%
MISSISSIPPI	$9,848	$11,977	$8,192	$7,475	$7,963	$9,159	15.0%	22.5%	11.8%	-23.5%	-7.0%
MISSOURI	$11,842	$14,162	$8,045	$8,270	$11,737	$9,688	-17.5%	17.2%	20.4%	-31.6%	-18.2%
MONTANA	$8,552	$6,587	$5,676	$6,450	$7,105	$7,213	1.5%	11.8%	27.1%	9.5%	-15.7%
NEBRASKA	$9,836	$9,781	$10,133	$11,429	$12,845	$13,046	1.6%	14.1%	28.7%	33.4%	32.6%
NEVADA	$10,102	$10,578	$8,772	$8,870	$8,705	$8,590	-1.3%	-3.2%	-2.1%	-18.8%	-15.0%
NEW HAMPSHIRE	$5,229	$5,780	$2,066	$3,118	$4,031	$3,990	-1.0%	27.9%	93.1%	-31.0%	-23.7%
NEW JERSEY	$8,858	$11,950	$8,421	$8,031	$9,286	$9,635	3.8%	20.0%	14.4%	-19.4%	8.8%
NEW MEXICO	$12,018	$12,180	$11,249	$13,371	$18,556	$21,953	18.3%	64.2%	95.1%	80.2%	82.7%
NEW YORK	$12,220	$11,527	$10,906	$12,985	$13,908	$14,816	6.5%	14.1%	35.8%	28.5%	21.2%
NORTH CAROLINA	$11,502	$14,858	$11,611	$12,004	$12,913	$12,961	0.4%	8.0%	11.6%	-12.8%	12.7%
NORTH DAKOTA	$9,215	$7,819	$9,047	$8,930	$9,298	$8,813	-5.2%	-1.3%	-2.6%	12.7%	-4.4%
OHIO	$9,290	$11,143	$6,310	$7,601	$7,526	$7,669	1.9%	0.9%	21.5%	-31.2%	-17.4%
OKLAHOMA	$9,584	$11,699	$9,123	$8,025	$8,149	$8,500	4.3%	5.9%	-6.8%	-27.3%	-11.3%
OREGON	$8,098	$8,756	$4,800	$6,046	$8,572	$8,412	-1.9%	39.1%	75.3%	-3.9%	3.9%
PENNSYLVANIA	$11,040	$11,034	$5,179	$5,324	$6,454	$7,327	13.5%	37.6%	41.5%	-33.6%	-33.6%
RHODE ISLAND	$11,329	$9,802	$5,258	$6,152	$6,950	$6,900	-0.7%	12.2%	31.2%	-29.6%	-39.1%
SOUTH CAROLINA	$10,843	$9,290	$5,887	$7,056	$7,570	$7,728	2.1%	9.5%	31.3%	-16.8%	-28.7%
SOUTH DAKOTA	$10,376	$8,576	$6,807	$7,364	$8,261	$9,644	16.7%	31.0%	41.7%	12.5%	-7.1%
TENNESSEE	$10,034	$10,501	$8,770	$11,063	$12,635	$15,422	22.1%	39.4%	75.8%	46.9%	53.7%
TEXAS	$9,344	$10,841	$8,761	$9,145	$10,366	$10,335	-0.3%	13.0%	18.0%	-4.7%	10.6%
UTAH	$11,066	$9,588	$6,999	$8,857	$10,052	$10,956	9.0%	23.7%	56.5%	14.3%	-1.0%
VERMONT	$5,047	$4,600	$3,485	$3,241	$6,696	$5,649	-15.6%	74.3%	62.1%	22.8%	11.9%
VIRGINIA	$8,614	$10,708	$5,964	$6,778	$8,749	$9,112	4.1%	34.4%	52.8%	-14.9%	5.8%
WASHINGTON	$9,775	$9,392	$6,246	$8,168	$10,447	$11,233	7.5%	37.5%	79.9%	19.6%	14.9%
WEST VIRGINIA	$9,047	$8,649	$7,124	$5,894	$7,922	$7,654	-3.4%	29.9%	7.4%	-11.5%	-15.4%
WISCONSIN	$11,635	$12,997	$9,245	$9,091	$10,075	$9,814	-2.6%	8.0%	6.1%	-24.5%	-15.7%
WYOMING	$16,955	$13,831	$19,705	$19,466	$18,032	$18,531	2.8%	-4.8%	-6.0%	34.0%	9.3%
U.S.	**$9,949**	**$11,381**	**$8,079**	**$9,162**	**$10,651**	**$11,040**	**3.7%**	**20.5%**	**36.6%**	**-3.0%**	**11.0%**
D.C.	N/A	N/A	$19,006	$18,989	$28,190	$25,834	-8.4%	36.0%	35.9%	N/A	N/A

NOTES:

1. Education appropriations are a measure of state and local support available for public higher education operating expenses and student financial aid, excluding appropriations for research, hospitals, and medical education. Education appropriations include federal stimulus funding.
2. The U.S. calculation does not include the District of Columbia. Data for the District of Columbia are not available prior to 2011.
3. The years 1980 and 2001 are included in this table because they are the starting points of the historical SHEF dataset and modern SHEF data collection, respectively.
4. The large increase in fiscal year 2023 education appropriations for Alabama is due to a one-time supplemental appropriation.
5. Fiscal year 2023 education appropriations include estimated federal stimulus for Kentucky.
6. Each year, approximately one-third of education appropriations in Illinois go toward the state's retirement pension system. See the Illinois State Spotlight for more details.
7. Texas developed a new methodology to capture state funding to institutions of higher education and updated FTE enrollment starting in 2017. Years prior to 2017 do not reflect this new methodology, which may affect some year-to-year comparisons.
8. Adjustment factors to arrive at constant dollar figures include Cost of Living Index (COLI), Enrollment Mix Index (EMI), and Higher Education Cost Adjustment (HECA). The COLI is not a measure of inflation over time.

SOURCE: State Higher Education Executive Officers Association

https://shef.sheeo.org/report/

NATIONAL TABLE 4. STATE FISCAL SUPPORT FOR HIGHER EDUCATION BY STATE AND BY SOURCE OF STATE SUPPORT, FY 2024

	TAX APPROPRIATIONS	NON-TAX SUPPORT	OTHER STATE SUPPORT	RETURNS AND PORTIONS OF MULTIYEAR APPROPRIATIONS	FEDERAL STIMULUS	STATE SUPPORT AND FEDERAL STIMULUS
ALABAMA	$2,256,969,038	$0	$0	$0	$0	$2,256,969,038
ALASKA	$361,001,444	$0	$0	$23,424,009	$0	$337,577,435
ARIZONA	$1,166,073,900	$5,611,500	$187,527,100	$0	$36,400,000	$1,395,612,500
ARKANSAS	$975,922,020	$135,248,419	$2,500,000	$0	$0	$1,113,670,439
CALIFORNIA	$21,169,049,309	$503,206,000	$0	$0	$0	$21,672,255,309
COLORADO	$1,451,214,701	$57,140,993	$0	$0	$0	$1,508,355,694
CONNECTICUT	$1,587,044,683	$0	$41,809	$0	$280,900,000	$1,867,986,492
DELAWARE	$284,350,568	$0	$0	$0	$0	$284,350,568
FLORIDA	$5,393,644,316	$1,691,643,069	$82,660,084	$0	$0	$7,167,947,469
GEORGIA	$3,588,186,717	$1,063,036,792	$68,361,735	$0	$0	$4,719,585,244
HAWAII	$875,256,262	$9,920,615	$0	$7,227,310	$132,444	$878,082,011
IDAHO	$632,046,900	$0	$22,917,700	$0	$47,124,700	$702,089,300
ILLINOIS	$5,621,170,432	$0	$0	$0	$22,504,302	$5,643,674,734
INDIANA	$2,013,366,976	$11,382,197	$0	$0	$1,936,309	$2,026,685,482
IOWA	$899,770,787	$0	$0	$0	$0	$899,770,787
KANSAS	$1,113,627,773	$12,547,174	$0	$0	$5,559,850	$1,131,734,797
KENTUCKY	$1,063,825,500	$346,338,000	$4,025,100	$0	$30,089,689	$1,444,278,289
LOUISIANA	$1,624,323,431	$0	$22,230,000	$0	$1,916,078	$1,648,469,509
MAINE	$384,323,036	$8,042,408	$1,289,275	$0	$2,258,982	$395,913,701
MARYLAND	$3,305,969,243	$10,701,473	$0	$0	$0	$3,316,670,716
MASSACHUSETTS	$2,546,803,171	$0	$0	$0	$0	$2,546,803,171
MICHIGAN	$2,749,539,900	$0	$0	$0	$15,000,000	$2,764,539,900
MINNESOTA	$2,050,259,000	$0	$0	$0	$0	$2,050,259,000
MISSISSIPPI	$1,174,113,506	$2,886,269	$1,500,000	$0	$0	$1,178,499,775
MISSOURI	$1,215,327,851	$95,233,585	$7,165,000	$38,096,060	$16,836,949	$1,296,467,325
MONTANA	$296,933,194	$0	$4,441,914	$0	$0	$301,375,108
NEBRASKA	$859,639,142	$37,300,776	$0	$0	$0	$896,939,918
NEVADA	$845,033,010	$104,828,235	$0	$0	$0	$949,861,245
NEW HAMPSHIRE	$170,687,463	$4,728,050	$0	$0	$2,182,059	$177,597,572
NEW JERSEY	$3,051,805,000	$124,214,000	$0	$0	$0	$3,176,019,000
NEW MEXICO	$1,084,852,100	$191,000,000	$20,058,100	$0	$171,380,000	$1,467,290,200
NEW YORK	$6,664,213,954	$0	$0	$0	$0	$6,664,213,954
NORTH CAROLINA	$5,319,732,007	$10,744,733	$550,000	$31,182,813	$76,083,911	$5,375,927,838
NORTH DAKOTA	$470,036,099	$0	$0	$0	$0	$470,036,099
OHIO	$2,744,759,776	$0	$0	$0	$0	$2,744,759,776
OKLAHOMA	$971,251,361	$32,543,014	$136,275,985	$0	$5,000,000	$1,145,070,360
OREGON	$1,230,732,735	$9,164,972	$0	$0	$0	$1,239,897,707
PENNSYLVANIA	$2,046,596,295	$0	$0	$0	$0	$2,046,596,295
RHODE ISLAND	$251,986,233	$0	$0	$0	$543,302	$252,529,535
SOUTH CAROLINA	$1,288,793,554	$574,661,566	$0	$0	$0	$1,863,455,120
SOUTH DAKOTA	$331,867,035	$1,350,500	$1,525,372	$0	$0	$334,742,907
TENNESSEE	$2,236,242,900	$593,100,000	$83,347,594	$0	$0	$2,912,690,494
TEXAS	$10,825,270,285	$71,464,295	$2,877,202,116	$0	$0	$13,773,936,696
UTAH	$1,829,873,400	$8,095,400	$0	$0	$29,000,000	$1,866,968,800
VERMONT	$129,431,038	$0	$306,941	$0	$5,488,653	$135,226,632
VIRGINIA	$3,400,015,383	$0	$0	$0	$0	$3,400,015,383
WASHINGTON	$2,937,608,465	$0	$0	$0	$0	$2,937,608,465
WEST VIRGINIA	$522,556,713	$38,162,620	$0	$0	$0	$560,719,333
WISCONSIN	$1,862,465,509	$0	$0	$0	$38,924,092	$1,901,389,601
WYOMING	$378,373,431	$0	$20,134,850	$0	$12,058,001	$410,566,282
U.S.	**$117,253,936,546**	**$5,754,296,655**	**$3,544,060,675**	**$99,930,192**	**$801,319,321**	**$127,253,683,005**
D.C.	$112,017,491	$0	$10,613,512	$0	$1,791,247	$124,422,250

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 appropriated in 2022, 2023, or 2024 may not necessarily be spent in those years.

8. 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.

9. Alabama received a large 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.

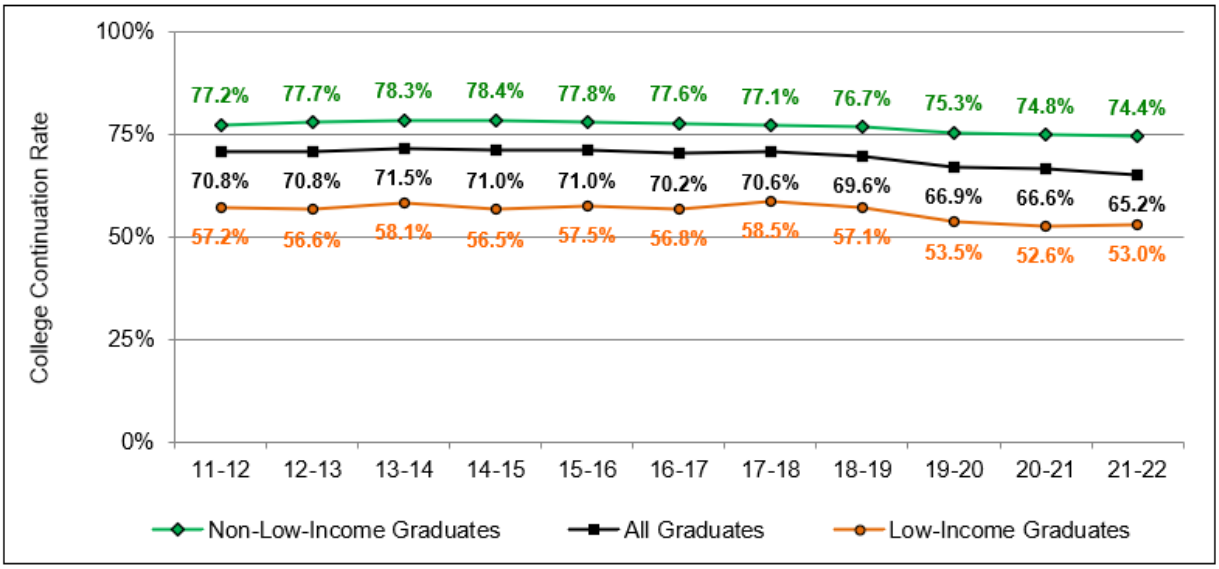
SOURCE: State Higher Education Executive Officers Association

College Continuation Rates

Two different approaches to data collection and analysis is 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 National Clearing House to estimate the college continuation rates. Under this approach, students who have graduated from Nebraska's nonpublic (or private) high schools are not included in the analysis. However, 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 65.2% using this approach.

College Continuation Rates for Nebraska Public High School Graduates by Student Income Status: 2011-2012 through 2021-2022

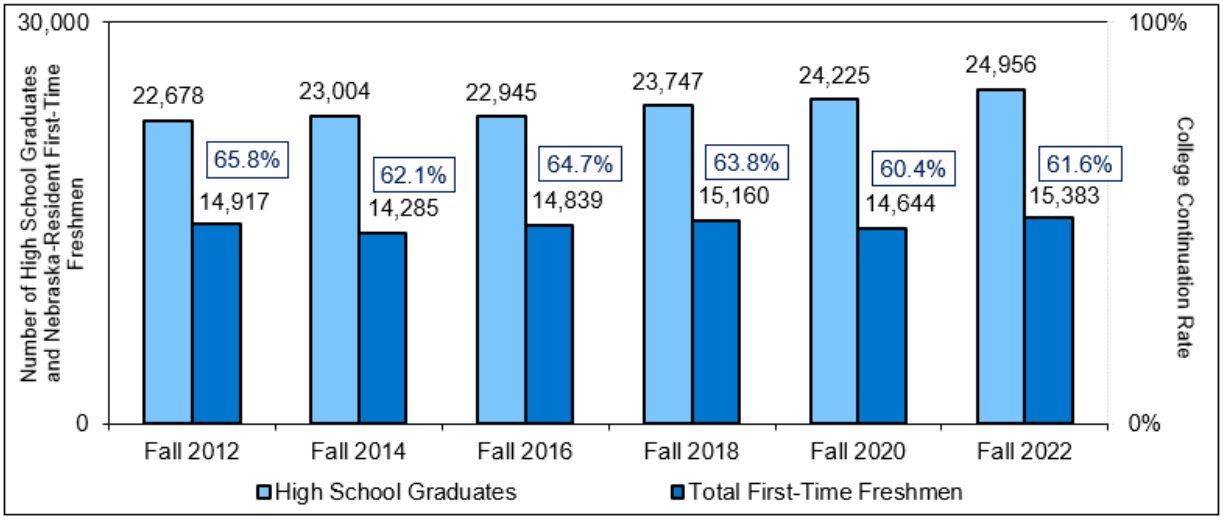


Source: CCPE, *2024 Nebraska Higher Education Progress Report*, page 56.

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 2012 through Fall 2022



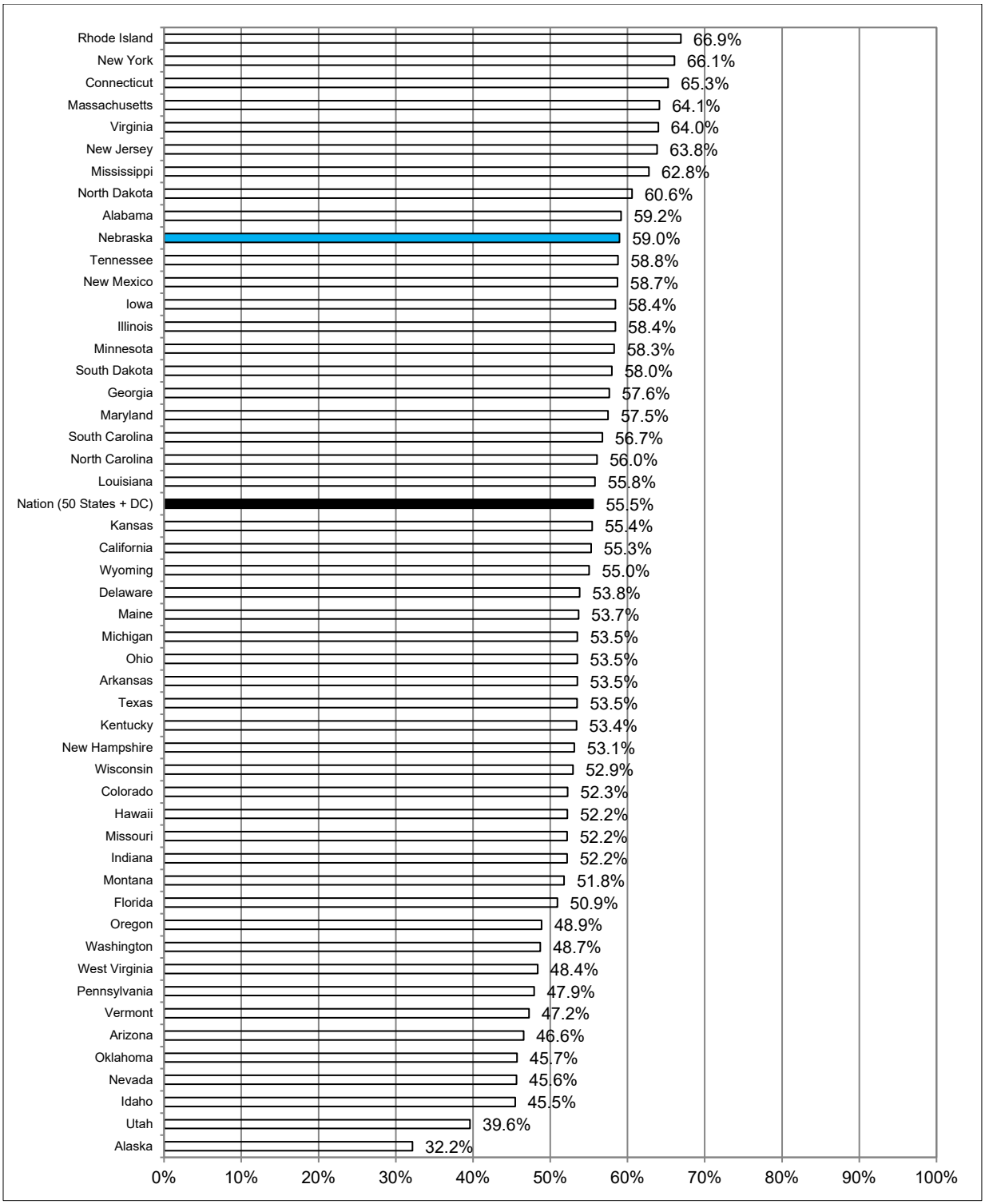
Source: CCPE, *2024 Nebraska Higher Education Progress Report*, page 49.

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 2022 fall term after graduating from high school during the 2021-2022 school year. National high school graduation data for the 2021-2022 school year has not yet been released by the National Center for Education Statistics. In place of this information, projections of 2021-2022 high school graduates were used to calculate fall 2022 college continuation rates by state. While the national college continuation rate data presented in this edition of the *Progress Report* is directly comparable to the data presented in the most recent editions of the *Progress Report*, it is not comparable to rates included in editions prior to 2019.

- Nebraska's fall 2022 estimated college continuation rate of 59.0% was the 10th highest in the nation and 3.5 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 2022



CCPE, *2024 Nebraska Higher Education Progress Report*, page 50.

2022-23
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 commitment 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.**

Data: National Center for Educational Statistics

Nebraska College of Technical Agriculture
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
265	**NE-Nebraska College of Technical Agriculture**	**$2,673,812**	**$1,368**	**$33,429**	**$1,511,264**	**$839,409**	**$69,249**	**$1,638,746**
	Per FTE	**$10,090**	**$5**	**$126**	**$5,703**	**$3,168**	**$261**	**$6,184**
1,356	IA-Iowa Lakes Community College	$13,600,609	$0	$2,503,257	$462,916	$2,845,682	$14,560,120	$3,731,421
	Per FTE	$10,030	$0	$1,846	$341	$2,099	$10,738	$2,752
2,035	SD-Lake Area Technical College	$19,191,444	$0	$0	$2,026,933	$4,111,401	$3,619,122	$2,291,790
	Per FTE	$9,431	$0	$0	$996	$2,020	$1,778	$1,126
1,153	SD-Mitchell Technical College	$9,595,210	$0	$0	$1,060,440	$1,299,174	$3,872,292	$1,332,281
	Per FTE	$8,322	$0	$0	$920	$1,127	$3,358	$1,155
1,584	NY-SUNY Morrisville	$32,290,136	$72,048	$2,046,198	$10,592,372	$6,867,650	$10,151,470	$10,477,572
	Per FTE	$20,385	$45	$1,292	$6,687	$4,336	$6,409	$6,615
1,450	MN-Northland Community and Technical College	$15,600,000	$1,423,000	$374,000	$4,397,000	$4,735,000	$4,266,000	$2,912,000
	Per FTE	$10,759	$981	$258	$3,032	$3,266	$2,942	$2,008
396	OH-Ohio State University Agricultural Technical Institute	$6,250,789	$494,522	$1,091,646	$2,307,243	$1,133,715	$2,062,027	$909,210
	Per FTE	$15,785	$1,249	$2,757	$5,826	$2,863	$5,207	$2,296
1,835	MN-South Central College	$18,511,000	$0	$28,000	$5,618,000	$6,908,000	$5,401,000	$2,589,000
	Per FTE	$10,088	$0	$15	$3,062	$3,765	$2,943	$1,411
2,515	MO-State Technical College of Missouri	$16,902,706	$0	$0	$1,936,967	$2,972,725	$5,408,855	$3,187,006
	Per FTE	$6,721	$0	$0	$770	$1,182	$2,151	$1,267
1,886	NY-SUNY College of Agriculture and Technology at Cobleskil	$24,678,947	$2,115,510	$967,615	$12,145,391	$7,201,563	$14,923,868	$8,023,706
	Per FTE	$13,085	$1,122	$513	$6,440	$3,818	$7,913	$4,254
4,260	VT-Vermont Technical College	$56,772,063	$765,441	$11,396,019	$12,184,678	$25,981,786	$19,431,378	$17,603,527
	Per FTE	$13,327	$180	$2,675	$2,860	$6,099	$4,561	$4,132
1,710	**Peer Median Per FTE**	**$10,424**	**$981**	**$1,292**	**$2,946**	**$3,065**	**$3,960**	**$2,152**

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

University of Nebraska at Kearney
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
4,884	**NE-University of Nebraska at Kearney**	**$52,051,190**	**$3,346,689**	**$2,374,173**	**$10,964,869**	**$8,014,388**	**$12,387,379**	**$10,268,928**
	Per FTE	**$10,657**	**$685**	**$486**	**$2,245**	**$1,641**	**$2,536**	**$2,103**
6,405	IL-Eastern Illinois University	$65,178,730	$1,040,086	$6,291,255	$9,184,595	$17,295,969	$9,389,692	$12,120,622
	Per FTE	$10,176	$162	$982	$1,434	$2,700	$1,466	$1,892
4,529	KS-Emporia State University	$38,370,780	$484,924	$2,810,404	$15,159,530	$8,274,341	$8,830,665	$10,939,187
	Per FTE	$8,472	$107	$621	$3,347	$1,827	$1,950	$2,415
4,084	MN-Minnesota State University-Moorhead	$37,208,000	$127,000	$579,000	$14,747,000	$15,643,000	$11,337,000	$8,071,000
	Per FTE	$9,111	$31	$142	$3,611	$3,830	$2,776	$1,976
7,076	MO-Northwest Missouri State University	$52,003,629	$395,536	$2,133,964	$5,391,682	$19,008,696	$12,611,736	$2,643,685
	Per FTE	$7,349	$56	$302	$762	$2,686	$1,782	$374
5,258	KS-Pittsburg State University	$47,385,817	$3,477,180	$3,565,561	$14,017,682	$11,386,747	$10,104,406	$10,578,773
	Per FTE	$9,012	$661	$678	$2,666	$2,166	$1,922	$2,012
4,594	PA-Shippensburg University of Pennsylvania	$48,859,116	$564,579	$23,588,457	$15,246,947	$17,247,140	$14,627,376	$10,052,659
	Per FTE	$10,635	$123	$5,135	$3,319	$3,754	$3,184	$2,188
9,234	MO-University of Central Missouri	$99,544,739	$933,033	$7,945,073	$9,872,995	$31,837,870	$15,102,012	$21,686,668
	Per FTE	$10,780	$101	$860	$1,069	$3,448	$1,635	$2,349
10,433	NC-Western Carolina University	$88,291,475	$2,967,078	$4,001,561	$23,204,440	$15,607,743	$33,420,890	$31,774,873
	Per FTE	$8,463	$284	$384	$2,224	$1,496	$3,203	$3,046
6,392	IL-Western Illinois University	$70,471,429	$6,196,615	$13,601,503	$17,119,840	$23,994,618	$16,185,062	$16,684,910
	Per FTE	$11,025	$969	$2,128	$2,678	$3,754	$2,532	$2,610
5,566	MN-Winona State University	$58,876,000	$847,000	$568,000	$16,573,000	$16,089,000	$18,823,000	$9,430,000
	Per FTE	$10,578	$152	$102	$2,978	$2,891	$3,382	$1,694
5,979	**Peer Median Per FTE**	**$9,644**	**$138**	**$650**	**$2,672**	**$2,796**	**$2,241**	**$2,100**

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

University of Nebraska-Lincoln
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
21,371	**NE-University of Nebraska-Lincoln**	**$274,517,187**	**$258,712,224**	**$108,385,951**	**$79,888,143**	**$23,266,200**	**$65,451,803**	**$72,663,278**
	Per FTE	**$12,845**	**$12,106**	**$5,072**	**$3,738**	**$1,089**	**$3,063**	**$3,400**
28,291	CO-Colorado State University-Fort Collins	$454,984,530	$330,356,119	$233,439,109	$158,548,156	$49,030,242	$96,128,526	$112,015,137
	Per FTE	$16,082	$11,677	$8,251	$5,604	$1,733	$3,398	$3,959
27,815	IA-Iowa State University	$331,108,019	$224,642,974	$89,771,761	$292,396,611	$54,118,405	$70,707,765	$78,660,360
	Per FTE	$11,904	$8,076	$3,227	$10,512	$1,946	$2,542	$2,828
34,016	LA-Louisiana State University and Agricultural & Mechanical (	$510,431,999	$300,501,080	$98,335,673	$131,151,924	$41,277,874	$98,770,477	$165,941,327
	Per FTE	$15,006	$8,834	$2,891	$3,856	$1,213	$2,904	$4,878
32,893	TN-The University of Tennessee-Knoxville	$418,891,785	$311,620,285	$165,659,171	$147,055,729	$85,671,654	$101,310,659	$100,370,612
	Per FTE	$12,735	$9,474	$5,036	$4,471	$2,605	$3,080	$3,051
28,821	IA-University of Iowa	$436,787,000	$540,332,000	$138,759,000	$213,963,000	$53,757,000	$78,127,000	$245,616,000
	Per FTE	$15,155	$18,748	$4,815	$7,424	$1,865	$2,711	$8,522
23,688	KS-University of Kansas	$541,229,119	$439,507,620	$83,500,209	$95,335,959	$54,166,753	$106,520,576	$104,766,569
	Per FTE	$22,848	$18,554	$3,525	$4,025	$2,287	$4,497	$4,423
28,679	KY-University of Kentucky	$360,726,854	$419,432,873	$886,635,421	$150,923,964	$57,478,140	$108,473,816	$111,156,123
	Per FTE	$12,578	$14,625	$30,916	$5,263	$2,004	$3,782	$3,876
27,713	MO-University of Missouri-Columbia	$369,007,903	$327,310,586	$137,107,590	$114,019,710	$49,911,312	$102,339,837	$31,926,856
	Per FTE	$13,315	$11,811	$4,947	$4,114	$1,801	$3,693	$1,152
25,058	OK-University of Oklahoma-Norman Campus	$354,135,000	$160,597,000	$116,774,000	$97,973,000	$48,885,000	$41,016,000	$53,675,000
	Per FTE	$14,133	$6,409	$4,660	$3,910	$1,951	$1,637	$2,142
25,876	WA-Washington State University	$294,974,862	$282,681,565	$30,370,937	$119,923,384	$34,883,824	$149,033,547	$50,404,395
	Per FTE	$11,400	$10,924	$1,174	$4,635	$1,348	$5,760	$1,948
28,053	**Peer Median Per FTE**	**$13,724**	**$11,301**	**$4,738**	**$4,553**	**$1,906**	**$3,239**	**$3,464**

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

University of Nebraska Medical Center
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,493	**NE-University of Nebraska Medical Center**	**$220,618,039**	**$168,192,336**	**$17,216,584**	**$94,363,301**	**$1,140,427**	**$63,303,853**	**$23,018,239**
	Per FTE	**$63,160**	**$48,151**	**$4,929**	**$27,015**	**$326**	**$18,123**	**$6,590**
3,544	SC-Medical University of South Carolina	$189,269,524	$251,852,478	$139,064,377	$82,752,713	$11,069,625	$119,738,568	$37,453,676
	Per FTE	$53,406	$71,064	$39,239	$23,350	$3,123	$33,786	$10,568
59,504	OH-Ohio State University-Main Campus	$1,342,876,097	$692,079,844	$172,229,548	$331,449,295	$121,202,271	$268,767,459	$180,285,412
	Per FTE	$22,568	$11,631	$2,894	$5,570	$2,037	$4,517	$3,030
32,893	TN-The University of Tennessee-Knoxville	$418,891,785	$311,620,285	$165,659,171	$147,055,729	$85,671,654	$101,310,659	$100,370,612
	Per FTE	$12,735	$9,474	$5,036	$4,471	$2,605	$3,080	$3,051
46,339	AZ-University of Arizona	$711,445,000	$662,366,000	$127,016,000	$342,112,000	$97,380,000	$241,591,000	$117,127,000
	Per FTE	$15,353	$14,294	$2,741	$7,383	$2,101	$5,214	$2,528
25,338	CT-University of Connecticut	$664,406,909	$220,338,548	$93,759,399	$202,040,015	$58,288,274	$140,463,816	$191,269,450
	Per FTE	$26,222	$8,696	$3,700	$7,974	$2,300	$5,544	$7,549
28,821	IA-University of Iowa	$436,787,000	$540,332,000	$138,759,000	$213,963,000	$53,757,000	$78,127,000	$245,616,000
	Per FTE	$15,155	$18,748	$4,815	$7,424	$1,865	$2,711	$8,522
23,688	KS-University of Kansas	$541,229,119	$439,507,620	$83,500,209	$95,335,959	$54,166,753	$106,520,576	$104,766,569
	Per FTE	$22,848	$18,554	$3,525	$4,025	$2,287	$4,497	$4,423
28,679	KY-University of Kentucky	$360,726,854	$419,432,873	$886,635,421	$150,923,964	$57,478,140	$108,473,816	$111,156,123
	Per FTE	$12,578	$14,625	$30,916	$5,263	$2,004	$3,782	$3,876
31,906	UT-University of Utah	$568,159,000	$490,357,000	$850,391,000	$254,000,000	$99,620,000	$364,122,000	$140,713,000
	Per FTE	$17,807	$15,369	$26,653	$7,961	$3,122	$11,412	$4,410
25,872	VA-Virginia Commonwealth University	$424,565,029	$315,203,335	$13,831,769	$139,592,517	$27,885,862	$98,492,408	$96,434,716
	Per FTE	$16,410	$12,183	$535	$5,396	$1,078	$3,807	$3,727
28,750	**Peer Median Per FTE**	**$17,109**	**$14,460**	**$4,258**	**$6,477**	**$2,194**	**$4,507**	**$4,143**

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

University of Nebraska at Omaha
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
12,711	**NE-University of Nebraska at Omaha**	**$136,712,802**	**$28,003,552**	**$14,437,830**	**$28,685,866**	**$15,202,917**	**$31,232,966**	**$19,092,183**
	Per FTE	**$10,755**	**$2,203**	**$1,136**	**$2,257**	**$1,196**	**$2,457**	**$1,502**
12,543	OH-Cleveland State University	$163,859,151	$20,216,856	$6,649,643	$33,265,477	$29,012,160	$34,996,614	$21,718,579
	Per FTE	$13,064	$1,612	$530	$2,652	$2,313	$2,790	$1,732
11,304	MI-Eastern Michigan University	$101,328,163	$5,752,778	$14,358,189	$31,185,771	$17,544,737	$35,658,244	$36,465,331
	Per FTE	$8,964	$509	$1,270	$2,759	$1,552	$3,154	$3,226
12,154	KY-Northern Kentucky University	$120,026,000	$3,737,000	$14,432,000	$34,014,000	$31,345,000	$37,406,000	$16,369,000
	Per FTE	$9,875	$307	$1,187	$2,799	$2,579	$3,078	$1,347
10,348	TN-The University of Tennessee-Chattanooga	$99,989,992	$13,117,855	$5,772,936	$26,048,721	$40,541,531	$24,178,167	$20,100,300
	Per FTE	$9,663	$1,268	$558	$2,517	$3,918	$2,337	$1,942
9,714	OK-University of Central Oklahoma	$106,726,259	$3,879,623	$4,245,176	$15,049,211	$31,109,150	$18,421,363	$19,890,784
	Per FTE	$10,987	$399	$437	$1,549	$3,203	$1,896	$2,048
9,522	CO-University of Colorado Colorado Springs	$104,495,811	$8,215,093	$4,610,891	$33,795,233	$24,344,702	$38,081,958	$14,846,954
	Per FTE	$10,974	$863	$484	$3,549	$2,557	$3,999	$1,559
7,919	MO-University of Missouri-St Louis	$83,403,672	$10,206,923	$50,564,514	$26,399,694	$19,110,127	$27,999,170	$10,602,437
	Per FTE	$10,532	$1,289	$6,385	$3,334	$2,413	$3,536	$1,339
15,587	NC-University of North Carolina at Greensboro	$157,565,765	$26,495,295	$13,405,627	$55,692,750	$26,884,588	$47,152,209	$36,750,591
	Per FTE	$10,109	$1,700	$860	$3,573	$1,725	$3,025	$2,358
15,040	FL-University of North Florida	$120,083,912	$18,260,767	$1,456,284	$46,631,231	$21,516,374	$32,648,281	$17,964,171
	Per FTE	$7,984	$1,214	$97	$3,100	$1,431	$2,171	$1,194
11,987	KS-Wichita State University	$104,948,117	$278,885,586	$34,846,150	$42,291,015	$44,656,542	$30,053,318	$20,910,318
	Per FTE	$8,755	$23,266	$2,907	$3,528	$3,725	$2,507	$1,744
11,646	**Peer Median Per FTE**	**$9,992**	**$1,241**	**$709**	**$2,950**	**$2,485**	**$2,908**	**$1,738**

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

Chadron State College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,923	**NE-Chadron State College**	**$13,478,842**	**$71,500**	**$374,379**	**$4,669,605**	**$10,980,552**	**$5,364,170**	**$16,074,801**
	Per FTE	**$7,009**	**$37**	**$195**	**$2,428**	**$5,710**	**$2,789**	**$8,359**
2,267	SD-Black Hills State University	$13,948,899	$2,358,147	$1,727,579	$3,563,725	$6,341,678	$5,985,806	$3,568,357
	Per FTE	$6,153	$1,040	$762	$1,572	$2,797	$2,640	$1,574
2,164	OR-Eastern Oregon University	$17,252,214	$126,900	$6,809,908	$17,949,036	$3,127,226	$11,931,108	$3,914,907
	Per FTE	$7,972	$59	$3,147	$8,294	$1,445	$5,513	$1,809
2,246	ND-Minot State University	$19,604,778	$342,081	$6,523,246	$3,478,116	$11,259,014	$4,539,588	$6,270,468
	Per FTE	$8,729	$152	$2,904	$1,549	$5,013	$2,021	$2,792
1,745	SD-Northern State University	$19,505,261	$194,176	$1,419,396	$5,081,698	$9,104,497	$5,920,621	$5,393,231
	Per FTE	$11,178	$111	$813	$2,912	$5,217	$3,393	$3,091
7,076	MO-Northwest Missouri State University	$52,003,629	$395,536	$2,133,964	$5,391,682	$19,008,696	$12,611,736	$2,643,685
	Per FTE	$7,349	$56	$302	$762	$2,686	$1,782	$374
1,549	OK-Northwestern Oklahoma State University	$12,656,223	$98,182	$0	$1,132,395	$5,286,881	$1,803,404	$3,293,068
	Per FTE	$8,171	$63	$0	$731	$3,413	$1,164	$2,126
1,432	NE-Peru State College	$8,388,521	$2,080	$14,015	$3,059,762	$5,444,105	$5,861,097	$10,551,688
	Per FTE	$5,858	$1	$10	$2,137	$3,802	$4,093	$7,368
3,166	MO-Truman State University	$46,101,334	$652,519	$2,688,168	$6,870,856	$11,942,951	$6,025,329	$6,366,059
	Per FTE	$14,561	$206	$849	$2,170	$3,772	$1,903	$2,011
3,640	NE-Wayne State College	$24,850,766	$277,500	$245,480	$5,580,422	$14,382,426	$8,716,669	$6,910,358
	Per FTE	$6,827	$76	$67	$1,533	$3,951	$2,395	$1,898
2,441	CO-Western Colorado University	$31,703,447	$1,067,317	$68,105	$5,315,896	$8,738,614	$8,107,825	$4,250,698
	Per FTE	$12,988	$437	$28	$2,178	$3,580	$3,322	$1,741
2,257	**Peer Median Per FTE**	**$8,072**	**$94**	**$762**	**$1,855**	**$3,676**	**$2,518**	**$1,955**

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

Peru State College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,432	**NE-Peru State College**	**$8,388,521**	**$2,080**	**$14,015**	**$3,059,762**	**$5,444,105**	**$5,861,097**	**$10,551,688**
	Per FTE	**$5,858**	**$1**	**$10**	**$2,137**	**$3,802**	**$4,093**	**$7,368**
2,267	SD-Black Hills State University	$13,948,899	$2,358,147	$1,727,579	$3,563,725	$6,341,678	$5,985,806	$3,568,357
	Per FTE	$6,153	$1,040	$762	$1,572	$2,797	$2,640	$1,574
1,923	NE-Chadron State College	$13,478,842	$71,500	$374,379	$4,669,605	$10,980,552	$5,364,170	$16,074,801
	Per FTE	$7,009	$37	$195	$2,428	$5,710	$2,789	$8,359
1,681	WV-Concord University	$10,754,713	$782,429	$3,011,600	$2,954,859	$3,455,942	$5,589,193	$1,530,818
	Per FTE	$6,398	$465	$1,792	$1,758	$2,056	$3,325	$911
2,164	OR-Eastern Oregon University	$17,252,214	$126,900	$6,809,908	$17,949,036	$3,127,226	$11,931,108	$3,914,907
	Per FTE	$7,972	$59	$3,147	$8,294	$1,445	$5,513	$1,809
2,837	WV-Fairmont State University	$23,414,086	$149,743	$1,205,958	$6,399,447	$6,301,666	$7,984,232	$3,733,231
	Per FTE	$8,253	$53	$425	$2,256	$2,221	$2,814	$1,316
2,246	ND-Minot State University	$19,604,778	$342,081	$6,523,246	$3,478,116	$11,259,014	$4,539,588	$6,270,468
	Per FTE	$8,729	$152	$2,904	$1,549	$5,013	$2,021	$2,792
1,549	OK-Northwestern Oklahoma State University	$12,656,223	$98,182	$0	$1,132,395	$5,286,881	$1,803,404	$3,293,068
	Per FTE	$8,171	$63	$0	$731	$3,413	$1,164	$2,126
1,163	ND-Valley City State University	$15,896,692	$250,402	$53,164	$2,779,990	$2,314,929	$4,249,518	$3,242,116
	Per FTE	$13,669	$215	$46	$2,390	$1,990	$3,654	$2,788
3,640	NE-Wayne State College	$24,850,766	$277,500	$245,480	$5,580,422	$14,382,426	$8,716,669	$6,910,358
	Per FTE	$6,827	$76	$67	$1,533	$3,951	$2,395	$1,898
1,964	WV-West Liberty University	$12,616,142	$890,464	$0	$1,837,816	$1,911,966	$8,327,543	$1,987,274
	Per FTE	$6,424	$453	$0	$936	$974	$4,240	$1,012
2,064	**Peer Median Per FTE**	**$7,491**	**$114**	**$594**	**$1,665**	**$2,509**	**$2,802**	**$1,854**

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

Wayne State College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,640	**NE-Wayne State College**	**$24,850,766**	**$277,500**	**$245,480**	**$5,580,422**	**$14,382,426**	**$8,716,669**	**$6,910,358**
	Per FTE	**$6,827**	**$76**	**$67**	**$1,533**	**$3,951**	**$2,395**	**$1,898**
2,267	SD-Black Hills State University	$13,948,899	$2,358,147	$1,727,579	$3,563,725	$6,341,678	$5,985,806	$3,568,357
	Per FTE	$6,153	$1,040	$762	$1,572	$2,797	$2,640	$1,574
1,923	NE-Chadron State College	$13,478,842	$71,500	$374,379	$4,669,605	$10,980,552	$5,364,170	$16,074,801
	Per FTE	$7,009	$37	$195	$2,428	$5,710	$2,789	$8,359
4,529	KS-Emporia State University	$38,370,780	$484,924	$2,810,404	$15,159,530	$8,274,341	$8,830,665	$10,939,187
	Per FTE	$8,472	$107	$621	$3,347	$1,827	$1,950	$2,415
2,246	ND-Minot State University	$19,604,778	$342,081	$6,523,246	$3,478,116	$11,259,014	$4,539,588	$6,270,468
	Per FTE	$8,729	$152	$2,904	$1,549	$5,013	$2,021	$2,792
1,745	SD-Northern State University	$19,505,261	$194,176	$1,419,396	$5,081,698	$9,104,497	$5,920,621	$5,393,231
	Per FTE	$11,178	$111	$813	$2,912	$5,217	$3,393	$3,091
7,076	MO-Northwest Missouri State University	$52,003,629	$395,536	$2,133,964	$5,391,682	$19,008,696	$12,611,736	$2,643,685
	Per FTE	$7,349	$56	$302	$762	$2,686	$1,782	$374
1,549	OK-Northwestern Oklahoma State University	$12,656,223	$98,182	$0	$1,132,395	$5,286,881	$1,803,404	$3,293,068
	Per FTE	$8,171	$63	$0	$731	$3,413	$1,164	$2,126
1,432	NE-Peru State College	$8,388,521	$2,080	$14,015	$3,059,762	$5,444,105	$5,861,097	$10,551,688
	Per FTE	$5,858	$1	$10	$2,137	$3,802	$4,093	$7,368
3,176	MN-Southwest Minnesota State University	$21,870,000	$107,000	$1,790,000	$7,578,000	$12,115,000	$8,648,000	$5,377,000
	Per FTE	$6,886	$34	$564	$2,386	$3,815	$2,723	$1,693
4,531	WI-University of Wisconsin-River Falls	$39,876,353	$2,599,848	$1,833,898	$13,752,219	$19,353,705	$10,095,119	$6,221,258
	Per FTE	$8,801	$574	$405	$3,035	$4,271	$2,228	$1,373
2,257	**Peer Median Per FTE**	**$7,760**	**$85**	**$564**	**$2,262**	**$3,809**	**$2,434**	**$2,271**

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

Central Community College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
3,401	**NE-Central Community College**	**$32,133,099**	**$0**	**$0**	**$10,693,111**	**$9,376,194**	**$24,976,382**	**$6,220,385**
	Per FTE	**$9,448**	**$0**	**$0**	**$3,144**	**$2,757**	**$7,344**	**$1,829**
2,546	IL-Black Hawk College	$16,478,942	$0	$1,570,737	$7,881,506	$5,447,211	$13,605,386	$5,280,048
	Per FTE	$6,472	$0	$617	$3,096	$2,140	$5,344	$2,074
3,392	NC-Central Carolina Community College	$29,651,959	$0	$646,655	$7,755,473	$7,435,249	$4,599,325	$6,647,992
	Per FTE	$8,742	$0	$191	$2,286	$2,192	$1,356	$1,960
2,970	AZ-Eastern Arizona College	$17,425,602	$0	$0	$899,314	$8,470,783	$9,431,825	$4,965,256
	Per FTE	$5,867	$0	$0	$303	$2,852	$3,176	$1,672
3,238	KS-Hutchinson Community College	$21,479,561	$0	$3,856,667	$3,160,156	$9,580,401	$6,969,293	$6,287,480
	Per FTE	$6,634	$0	$1,191	$976	$2,959	$2,152	$1,942
2,353	IA-Indian Hills Community College	$23,792,586	$0	$0	$426,107	$6,176,833	$14,180,764	$6,576,735
	Per FTE	$10,112	$0	$0	$181	$2,625	$6,027	$2,795
3,393	IA-Iowa Central Community College	$24,119,382	$0	$0	$75,645	$8,336,567	$18,464,516	$5,644,655
	Per FTE	$7,109	$0	$0	$22	$2,457	$5,442	$1,664
2,518	MI-Jackson College	$19,713,337	$0	$363,036	$5,014,035	$8,863,820	$7,454,753	$5,522,667
	Per FTE	$7,829	$0	$144	$1,991	$3,520	$2,961	$2,193
2,270	WY-Laramie County Community College	$28,327,038	$0	$614,067	$6,871,959	$7,408,188	$12,013,117	$4,029,145
	Per FTE	$12,479	$0	$271	$3,027	$3,264	$5,292	$1,775
3,002	TX-Paris Junior College	$10,878,621	$0	$471,245	$1,460,977	$3,406,952	$3,942,001	$2,112,151
	Per FTE	$3,624	$0	$157	$487	$1,135	$1,313	$704
4,654	CA-Shasta College	$23,740,284	$0	$3,554,971	$4,200,157	$7,544,410	$9,536,269	$4,955,694
	Per FTE	$5,101	$0	$764	$902	$1,621	$2,049	$1,065
2,986	**Peer Median Per FTE**	**$6,872**	**$0**	**$271**	**$939**	**$2,541**	**$3,069**	**$1,859**

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

Metropolitan Community College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
8,572	**NE-Metropolitan Community College Area**	**$75,424,187**	**$0**	**$0**	**$26,003,221**	**$16,800,945**	**$33,970,772**	**$20,047,190**
	Per FTE	**$8,799**	**$0**	**$0**	**$3,034**	**$1,960**	**$3,963**	**$2,339**
7,234	PA-Community College of Allegheny County	$45,435,128	$0	$0	$7,872,799	$19,547,426	$30,782,524	$16,894,737
	Per FTE	$6,281	$0	$0	$1,088	$2,702	$4,255	$2,335
13,146	IA-Des Moines Area Community College	$88,488,443	$0	$0	$13,248,182	$17,071,617	$43,551,264	$24,932,032
	Per FTE	$6,731	$0	$0	$1,008	$1,299	$3,313	$1,897
5,854	NY-Erie Community College	$41,833,376	$0	$0	$5,249,562	$9,532,552	$21,690,580	$9,572,966
	Per FTE	$7,146	$0	$0	$897	$1,628	$3,705	$1,635
7,577	SC-Greenville Technical College	$58,549,875	$0	$0	$11,191,469	$11,613,779	$17,605,107	$12,337,826
	Per FTE	$7,727	$0	$0	$1,477	$1,533	$2,323	$1,628
7,361	NC-Guilford Technical Community College	$49,526,890	$0	$0	$10,443,399	$9,060,635	$20,226,126	$13,229,470
	Per FTE	$6,728	$0	$0	$1,419	$1,231	$2,748	$1,797
7,742	IL-Joliet Junior College	$84,713,637	$0	$5,377,161	$10,740,038	$16,993,021	$30,750,073	$17,105,483
	Per FTE	$10,942	$0	$695	$1,387	$2,195	$3,972	$2,209
8,363	AZ-Mesa Community College	$60,969,121	$0	$434,068	$15,352,436	$13,166,149	$32,018,993	$13,705,807
	Per FTE	$7,290	$0	$52	$1,836	$1,574	$3,829	$1,639
13,179	TX-San Jacinto Community College	$122,661,775	$0	$523,979	$35,038,612	$27,298,781	$67,127,037	$18,433,408
	Per FTE	$9,307	$0	$40	$2,659	$2,071	$5,093	$1,399
8,721	OK-Tulsa Community College	$58,293,558	$0	$684,419	$24,228,824	$13,107,122	$17,931,902	$19,511,949
	Per FTE	$6,684	$0	$78	$2,778	$1,503	$2,056	$2,237
15,365	NC-Wake Technical Community College	$100,995,109	$0	$0	$35,356,509	$20,932,714	$38,388,813	$22,758,080
	Per FTE	$6,573	$0	$0	$2,301	$1,362	$2,498	$1,481
8,053	**Peer Median Per FTE**	**$6,939**	**$0**	**$65**	**$1,448**	**$1,554**	**$3,509**	**$1,718**

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

Mid-Plains Community College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,270	**NE-Mid-Plains Community College**	**$11,853,285**	**$0**	**$0**	**$3,387,821**	**$2,207,403**	**$6,143,333**	**$3,139,262**
	Per FTE	**$9,333**	**$0**	**$0**	**$2,668**	**$1,738**	**$4,837**	**$2,472**
1,089	IL-Carl Sandburg College	$6,835,528	$0	$145,864	$401,497	$4,153,043	$5,952,722	$1,317,079
	Per FTE	$6,277	$0	$134	$369	$3,814	$5,466	$1,209
987	KS-Cloud County Community College	$8,787,859	$0	$0	$715,267	$2,119,903	$2,718,906	$526,635
	Per FTE	$8,904	$0	$0	$725	$2,148	$2,755	$534
1,426	NC-College of the Albemarle	$12,980,681	$0	$0	$2,551,057	$2,186,873	$5,631,070	$3,231,694
	Per FTE	$9,103	$0	$0	$1,789	$1,534	$3,949	$2,266
1,210	MT-Flathead Valley Community College	$10,525,788	$0	$1,158,212	$2,046,646	$3,861,725	$5,839,003	$2,792,580
	Per FTE	$8,699	$0	$957	$1,691	$3,192	$4,826	$2,308
1,499	KS-Highland Community College	$5,678,681	$67,349	$240,628	$2,099,711	$4,189,961	$4,261,825	$1,664,527
	Per FTE	$3,788	$45	$161	$1,401	$2,795	$2,843	$1,110
1,356	IA-Iowa Lakes Community College	$13,600,609	$0	$2,503,257	$462,916	$2,845,682	$14,560,120	$3,731,421
	Per FTE	$10,030	$0	$1,846	$341	$2,099	$10,738	$2,752
1,536	MI-Lake Michigan College	$14,944,208	$0	$2,539	$4,988,358	$6,654,144	$9,529,123	$4,354,618
	Per FTE	$9,729	$0	$2	$3,248	$4,332	$6,204	$2,835
1,736	IA-Southeastern Community College	$18,569,560	$0	$1,239,885	$469,971	$6,146,159	$5,493,756	$4,608,431
	Per FTE	$10,697	$0	$714	$271	$3,540	$3,165	$2,655
1,250	MI-Southwestern Michigan College	$9,595,109	$0	$0	$2,608,364	$4,431,306	$5,286,060	$3,463,856
	Per FTE	$7,676	$0	$0	$2,087	$3,545	$4,229	$2,771
1,024	NE-Western Nebraska Community College	$12,383,229	$0	$0	$5,006,337	$4,530,205	$9,792,909	$2,028,147
	Per FTE	$12,093	$0	$0	$4,889	$4,424	$9,563	$1,981
1,303	**Peer Median Per FTE**	**$9,004**	**$45**	**$438**	**$1,546**	**$3,366**	**$4,528**	**$2,287**

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

Northeast Community College
2022-23 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**	**$28,079,263**	**$0**	**$0**	**$10,052,573**	**$6,885,634**	**$14,225,347**	**$4,259,075**
	Per FTE	**$9,338**	**$0**	**$0**	**$3,343**	**$2,290**	**$4,731**	**$1,416**
2,178	WY-Casper College	$22,068,253	$0	$535,796	$5,538,330	$6,646,267	$9,433,964	$1,027,295
	Per FTE	$10,132	$0	$246	$2,543	$3,052	$4,331	$472
3,401	NE-Central Community College	$32,133,099	$0	$0	$10,693,111	$9,376,194	$24,976,382	$6,220,385
	Per FTE	$9,448	$0	$0	$3,144	$2,757	$7,344	$1,829
2,585	MO-Crowder College	$18,480,914	$0	$0	$1,682,820	$7,410,210	$4,696,325	$3,435,007
	Per FTE	$7,149	$0	$0	$651	$2,867	$1,817	$1,329
2,970	AZ-Eastern Arizona College	$17,425,602	$0	$0	$899,314	$8,470,783	$9,431,825	$4,965,256
	Per FTE	$5,867	$0	$0	$303	$2,852	$3,176	$1,672
2,037	TX-Grayson College	$25,333,002	$0	$1,286,192	$3,574,681	$3,972,844	$9,862,021	$6,181,830
	Per FTE	$12,436	$0	$631	$1,755	$1,950	$4,841	$3,035
3,238	KS-Hutchinson Community College	$21,479,561	$0	$3,856,667	$3,160,156	$9,580,401	$6,969,293	$6,287,480
	Per FTE	$6,634	$0	$1,191	$976	$2,959	$2,152	$1,942
1,652	IL-Illinois Valley Community College	$13,025,042	$0	$942,141	$2,608,020	$2,563,066	$6,333,559	$3,753,559
	Per FTE	$7,884	$0	$570	$1,579	$1,551	$3,834	$2,272
2,915	OR-Linn-Benton Community College	$35,576,593	$0	$244,369	$9,261,629	$8,784,855	$11,728,009	$5,139,158
	Per FTE	$12,205	$0	$84	$3,177	$3,014	$4,023	$1,763
2,367	MO-State Fair Community College	$19,042,456	$0	$762,543	$5,645,530	$5,438,090	$5,447,826	$5,672,511
	Per FTE	$8,045	$0	$322	$2,385	$2,297	$2,302	$2,396
2,935	IA-Western Iowa Tech Community College	$23,845,737	$271,975	$5,802,147	$4,430,511	$4,894,447	$11,014,936	$12,183,883
	Per FTE	$8,125	$93	$1,977	$1,510	$1,668	$3,753	$4,151
2,750	**Peer Median Per FTE**	**$8,085**	**$93**	**$570**	**$1,667**	**$2,805**	**$3,794**	**$1,886**

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

Southeast Community College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
5,622	**NE-Southeast Community College Area**	**$67,709,310**	**$0**	**$0**	**$13,441,477**	**$8,386,685**	**$29,525,244**	**$21,120,425**
	Per FTE	**$12,044**	**$0**	**$0**	**$2,391**	**$1,492**	**$5,252**	**$3,757**
6,453	NC-Cape Fear Community College	$47,689,233	$0	$0	$8,203,152	$9,789,998	$10,018,192	$13,242,845
	Per FTE	$7,390	$0	$0	$1,271	$1,517	$1,552	$2,052
5,935	AZ-Cochise College	$18,964,337	$0	$552,340	$1,984,728	$9,241,860	$11,891,194	$13,089,793
	Per FTE	$3,195	$0	$93	$334	$1,557	$2,004	$2,206
7,915	IL-College of Lake County	$63,252,498	$0	$9,458,676	$4,880,182	$12,764,096	$37,277,047	$13,066,153
	Per FTE	$7,991	$0	$1,195	$617	$1,613	$4,710	$1,651
13,146	IA-Des Moines Area Community College	$88,488,443	$0	$0	$13,248,182	$17,071,617	$43,551,264	$24,932,032
	Per FTE	$6,731	$0	$0	$1,008	$1,299	$3,313	$1,897
5,920	IL-Elgin Community College	$51,749,917	$0	$856,090	$13,535,004	$9,742,510	$21,680,451	$11,469,192
	Per FTE	$8,742	$0	$145	$2,286	$1,646	$3,662	$1,937
7,361	NC-Guilford Technical Community College	$49,526,890	$0	$0	$10,443,399	$9,060,635	$20,226,126	$13,229,470
	Per FTE	$6,728	$0	$0	$1,419	$1,231	$2,748	$1,797
6,630	MS-Hinds Community College	$49,057,637	$0	$0	$2,227,683	$9,486,556	$32,422,104	$8,639,129
	Per FTE	$7,399	$0	$0	$336	$1,431	$4,890	$1,303
7,742	IL-Joliet Junior College	$84,713,637	$0	$5,377,161	$10,740,038	$16,993,021	$30,750,073	$17,105,483
	Per FTE	$10,942	$0	$695	$1,387	$2,195	$3,972	$2,209
7,656	IA-Kirkwood Community College	$59,857,510	$0	$0	$23,168,834	$14,329,055	$58,436,937	$8,837,923
	Per FTE	$7,818	$0	$0	$3,026	$1,872	$7,633	$1,154
6,511	WI-Madison Area Technical College	$149,791,408	$0	$990,468	$16,521,736	$34,141,290	$23,822,598	$19,801,154
	Per FTE	$23,006	$0	$152	$2,538	$5,244	$3,659	$3,041
6,996	**Peer Median Per FTE**	**$7,609**	**$0**	**$152**	**$1,329**	**$1,585**	**$3,661**	**$1,917**

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

Western Nebraska Community College
2022-23 Expenditures by Category

FTE	Institution Name	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Plant O&M
1,024	**NE-Western Nebraska Community College**	**$12,383,229**	**$0**	**$0**	**$5,006,337**	**$4,530,205**	**$9,792,909**	**$2,028,147**
	Per FTE	**$12,093**	**$0**	**$0**	**$4,889**	**$4,424**	**$9,563**	**$1,981**
962	WY-Central Wyoming College	$9,091,497	$494,208	$640,028	$2,821,793	$3,171,575	$5,048,220	$3,014,446
	Per FTE	$9,451	$514	$665	$2,933	$3,297	$5,248	$3,134
1,119	KS-Coffeyville Community College	$4,681,849	$0	$0	$972,028	$3,735,922	$2,593,176	$3,146,119
	Per FTE	$4,184	$0	$0	$869	$3,339	$2,317	$2,812
1,234	KS-Dodge City Community College	$5,365,931	$0	$0	$4,515,279	$2,334,557	$11,273,537	$3,175,366
	Per FTE	$4,348	$0	$0	$3,659	$1,892	$9,136	$2,573
1,210	MT-Flathead Valley Community College	$10,525,788	$0	$1,158,212	$2,046,646	$3,861,725	$5,839,003	$2,792,580
	Per FTE	$8,699	$0	$957	$1,691	$3,192	$4,826	$2,308
1,270	NE-Mid-Plains Community College	$11,853,285	$0	$0	$3,387,821	$2,207,403	$6,143,333	$3,139,262
	Per FTE	$9,333	$0	$0	$2,668	$1,738	$4,837	$2,472
866	NC-Rockingham Community College	$8,751,131	$0	$0	$1,731,541	$2,206,054	$4,274,890	$1,645,244
	Per FTE	$10,105	$0	$0	$1,999	$2,547	$4,936	$1,900
1,110	IL-Shawnee Community College	$4,883,866	$0	$1,444,348	$1,081,795	$2,481,907	$4,550,836	$1,427,565
	Per FTE	$4,400	$0	$1,301	$975	$2,236	$4,100	$1,286
1,736	IA-Southeastern Community College	$18,569,560	$0	$1,239,885	$469,971	$6,146,159	$5,493,756	$4,608,431
	Per FTE	$10,697	$0	$714	$271	$3,540	$3,165	$2,655
858	IL-Southeastern Illinois College	$3,905,748	$0	$1,681,343	$409,223	$1,588,912	$4,589,422	$3,135,811
	Per FTE	$4,552	$0	$1,960	$477	$1,852	$5,349	$3,655
1,801	NC-Surry Community College	$12,685,638	$0	$0	$3,833,577	$2,241,284	$5,590,562	$3,058,287
	Per FTE	$7,044	$0	$0	$2,129	$1,244	$3,104	$1,698
1,165	**Peer Median Per FTE**	**$7,872**	**$514**	**$957**	**$1,845**	**$2,392**	**$4,832**	**$2,523**

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

Nebraska College of Technical Agriculture
2022-23 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	**265**	**$5,658,949**	**$21,355**	**$8,213,808**	**$30,996**
IA-Iowa Lakes Community College	1,356	$35,220,428	$25,974	$45,044,123	$33,218
SD-Lake Area Technical College	2,035	$28,948,900	$14,226	$40,208,631	$19,759
SD-Mitchell Technical College	1,153	$15,827,116	$13,727	$20,060,015	$17,398
NY-SUNY Morrisville	1,584	$66,653,320	$42,079	$79,710,355	$50,322
MN-Northland Community and Technical College	1,450	$31,668,000	$21,840	$31,002,000	$21,381
OH-Ohio State University Agricultural Technical Institute	396	$13,845,147	$34,962	$13,845,147	$34,962
MN-South Central College	1,835	$37,481,000	$20,426	$36,686,000	$19,992
MO-State Technical College of Missouri	2,515	$38,406,778	$15,271	$52,203,964	$20,757
NY-SUNY College of Agriculture and Technology at Cobleskill	1,886	$64,716,251	$34,314	$78,157,553	$41,441
VT-Vermont Technical College	4,260	$132,035,952	$30,994	$146,264,533	$34,334
Peer Median	**1,710**	**$36,350,714**	**$23,907**	**$42,626,377**	**$27,300**

(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
2022-23 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	**4,884**	**$95,600,507**	**$19,574**	**$124,223,823**	**$25,435**
IL-Eastern Illinois University	6,405	$113,966,727	$17,793	$161,033,258	$25,142
KS-Emporia State University	4,529	$79,414,433	$17,535	$93,857,416	$20,724
MN-Minnesota State University-Moorhead	4,084	$80,847,000	$19,796	$91,722,000	$22,459
MO-Northwest Missouri State University	7,076	$93,162,354	$13,166	$131,886,197	$18,639
KS-Pittsburg State University	5,258	$97,596,634	$18,562	$117,602,632	$22,366
PA-Shippensburg University of Pennsylvania	4,594	$124,795,489	$27,165	$132,538,312	$28,850
MO-University of Central Missouri	9,234	$172,508,561	$18,682	$225,435,139	$24,414
NC-Western Carolina University	10,433	$187,141,982	$17,938	$268,740,231	$25,759
IL-Western Illinois University	6,392	$160,817,986	$25,159	$200,238,082	$31,326
MN-Winona State University	5,566	$112,908,000	$20,285	$134,982,000	$24,251
Peer Median	**5,979**	**$113,437,364**	**$18,622**	**$133,760,156**	**$24,333**

(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
2022-23 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	**21,371**	**$831,575,610**	**$38,911**	**$1,205,842,444**	**$56,424**
CO-Colorado State University-Fort Collins	28,291	$1,351,836,780	$47,783	$1,609,309,817	$56,884
IA-Iowa State University	27,815	$1,114,700,903	$40,076	$1,403,870,589	$50,472
LA-Louisiana State University and Agricultural & Mechanical College	34,016	$1,254,354,057	$36,875	$1,520,489,824	$44,699
TN-The University of Tennessee-Knoxville	32,893	$1,291,176,605	$39,254	$1,602,359,215	$48,714
IA-University of Iowa	28,821	$1,497,401,000	$51,955	$4,639,463,000	$160,975
KS-University of Kansas	23,688	$1,343,657,176	$56,723	$1,564,691,910	$66,054
KY-University of Kentucky	28,679	$2,036,901,341	$71,024	$5,428,688,839	$189,291
MO-University of Missouri-Columbia	27,713	$1,145,438,938	$41,332	$3,184,604,219	$114,914
OK-University of Oklahoma-Norman Campus	25,058	$875,053,000	$34,921	$1,195,663,000	$47,716
WA-Washington State University	25,876	$988,411,686	$38,198	$1,314,069,879	$50,783
Peer Median	**28,053**	**$1,272,765,331**	**$40,704**	**$1,583,525,563**	**$53,834**

(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
2022-23 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	**12,711**	**$264,394,240**	**$20,800**	**$312,449,036**	**$24,581**
OH-Cleveland State University	12,543	$307,378,611	$24,506	$353,867,142	$28,212
MI-Eastern Michigan University	11,304	$234,680,067	$20,761	$373,949,279	$33,081
KY-Northern Kentucky University	12,154	$264,665,000	$21,776	$279,013,000	$22,956
TN-The University of Tennessee-Chattanooga	10,348	$222,371,824	$21,489	$241,202,804	$23,309
OK-University of Central Oklahoma	9,714	$192,326,668	$19,799	$216,571,271	$22,295
CO-University of Colorado Colorado Springs	9,522	$219,169,968	$23,017	$258,857,877	$27,185
MO-University of Missouri-St Louis	7,919	$225,640,100	$28,494	$242,432,382	$30,614
NC-University of North Carolina at Greensboro	15,587	$363,932,071	$23,348	$444,681,624	$28,529
FL-University of North Florida	15,040	$262,058,354	$17,424	$329,543,847	$21,911
KS-Wichita State University	11,987	$555,726,208	$46,361	$567,716,079	$47,361
Peer Median	**11,646**	**$248,369,211**	**$22,397**	**$304,278,424**	**$27,699**

(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
2022-23 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	**1,923**	**$37,205,108**	**$19,347**	**$45,858,873**	**$23,848**
SD-Black Hills State University	2,267	$35,935,336	$15,851	$49,493,877	$21,832
OR-Eastern Oregon University	2,164	$61,398,571	$28,373	$76,229,054	$35,226
ND-Minot State University	2,246	$48,335,941	$21,521	$64,383,337	$28,666
SD-Northern State University	1,745	$43,178,280	$24,744	$51,299,095	$29,398
MO-Northwest Missouri State University	7,076	$93,162,354	$13,166	$131,886,197	$18,639
OK-Northwestern Oklahoma State University	1,549	$30,600,469	$19,755	$38,926,448	$25,130
NE-Peru State College	1,432	$24,594,688	$17,175	$28,680,890	$20,029
MO-Truman State University	3,166	$74,804,558	$23,627	$99,237,449	$31,345
NE-Wayne State College	3,640	$56,618,768	$15,555	$66,969,990	$18,398
CO-Western Colorado University	2,441	$55,473,632	$22,726	$73,082,466	$29,940
Peer Median	**2,257**	**$51,904,787**	**$20,638**	**$65,676,664**	**$26,898**

(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
2022-23 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	**1,432**	**$24,594,688**	**$17,175**	**$28,680,890**	**$20,029**
SD-Black Hills State University	2,267	$35,935,336	$15,851	$49,493,877	$21,832
NE-Chadron State College	1,923	$37,205,108	$19,347	$45,858,873	$23,848
WV-Concord University	1,681	$28,554,842	$16,987	$43,283,059	$25,748
OR-Eastern Oregon University	2,164	$61,398,571	$28,373	$76,229,054	$35,226
WV-Fairmont State University	2,837	$49,337,507	$17,391	$60,059,674	$21,170
ND-Minot State University	2,246	$48,335,941	$21,521	$64,383,337	$28,666
OK-Northwestern Oklahoma State University	1,549	$30,600,469	$19,755	$38,926,448	$25,130
ND-Valley City State University	1,163	$25,816,435	$22,198	$30,455,232	$26,187
NE-Wayne State College	3,640	$56,618,768	$15,555	$66,969,990	$18,398
WV-West Liberty University	1,964	$29,652,407	$15,098	$43,323,827	$22,059
Peer Median	**2,064**	**$36,570,222**	**$18,369**	**$47,676,375**	**$24,489**

(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
2022-23 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	**3,640**	**$56,618,768**	**$15,555**	**$66,969,990**	**$18,398**
SD-Black Hills State University	2,267	$35,935,336	$15,851	$49,493,877	$21,832
NE-Chadron State College	1,923	$37,205,108	$19,347	$45,858,873	$23,848
KS-Emporia State University	4,529	$79,414,433	$17,535	$93,857,416	$20,724
ND-Minot State University	2,246	$48,335,941	$21,521	$64,383,337	$28,666
SD-Northern State University	1,745	$43,178,280	$24,744	$51,299,095	$29,398
MO-Northwest Missouri State University	7,076	$93,162,354	$13,166	$131,886,197	$18,639
OK-Northwestern Oklahoma State University	1,549	$30,600,469	$19,755	$38,926,448	$25,130
NE-Peru State College	1,432	$24,594,688	$17,175	$28,680,890	$20,029
MN-Southwest Minnesota State University	3,176	$53,474,000	$16,837	$57,715,000	$18,172
WI-University of Wisconsin-River Falls	4,531	$89,799,192	$19,819	$113,621,623	$25,077
Peer Median	**2,257**	**$45,757,111**	**$18,441**	**$54,507,048**	**$22,840**

(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
2022-23 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	**3,401**	**$81,373,828**	**$23,926**	**$90,403,700**	**$26,582**
IL-Black Hawk College	2,546	$48,606,738	$19,091	$48,145,211	$18,910
NC-Central Carolina Community College	3,392	$56,553,932	$16,673	$58,366,677	$17,207
AZ-Eastern Arizona College	2,970	$38,948,164	$13,114	$52,177,282	$17,568
KS-Hutchinson Community College	3,238	$53,048,989	$16,383	$61,617,718	$19,030
IA-Indian Hills Community College	2,353	$46,006,380	$19,552	$57,117,163	$24,274
IA-Iowa Central Community College	3,393	$54,821,386	$16,157	$76,016,547	$22,404
MI-Jackson College	2,518	$43,147,121	$17,135	$48,194,601	$19,140
WY-Laramie County Community College	2,270	$60,714,140	$26,746	$70,485,033	$31,051
TX-Paris Junior College	3,002	$26,275,915	$8,753	$31,272,884	$10,417
CA-Shasta College	4,654	$70,163,418	$15,076	$124,121,611	$26,670
Peer Median	**2,986**	**$50,827,864**	**$16,528**	**$57,741,920**	**$19,085**

(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
2022-23 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	**8,572**	**$164,764,731**	**$19,221**	**$165,146,435**	**$19,266**
PA-Community College of Allegheny County	7,234	$105,947,201	$14,646	$127,215,539	$17,586
IA-Des Moines Area Community College	13,146	$172,038,563	$13,087	$185,980,010	$14,147
NY-Erie Community College	5,854	$84,648,794	$14,460	$84,648,794	$14,460
SC-Greenville Technical College	7,577	$111,198,403	$14,676	$113,719,544	$15,009
NC-Guilford Technical Community College	7,361	$101,767,627	$13,825	$111,084,451	$15,091
IL-Joliet Junior College	7,742	$154,609,233	$19,970	$163,119,227	$21,069
AZ-Mesa Community College	8,363	$138,517,589	$16,563	$145,730,884	$17,426
TX-San Jacinto Community College	13,179	$284,978,720	$21,624	$296,718,443	$22,514
OK-Tulsa Community College	8,721	$126,485,843	$14,504	$140,659,475	$16,129
NC-Wake Technical Community College	15,365	$230,059,133	$14,973	$240,411,359	$15,647
Peer Median	**8,053**	**$132,501,716**	**$14,661**	**$143,195,180**	**$15,888**

(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
2022-23 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	**1,270**	**$24,448,531**	**$19,251**	**$36,010,956**	**$28,355**
IL-Carl Sandburg College	1,089	$20,644,053	$18,957	$25,218,832	$23,158
KS-Cloud County Community College	987	$16,219,174	$16,433	$19,696,095	$19,956
NC-College of the Albemarle	1,426	$25,133,242	$17,625	$26,159,822	$18,345
MT-Flathead Valley Community College	1,210	$25,920,795	$21,422	$33,856,763	$27,981
KS-Highland Community College	1,499	$17,826,537	$11,892	$24,739,100	$16,504
IA-Iowa Lakes Community College	1,356	$35,220,428	$25,974	$45,044,123	$33,218
MI-Lake Michigan College	1,536	$38,763,385	$25,237	$44,875,806	$29,216
IA-Southeastern Community College	1,736	$34,193,147	$19,697	$41,740,030	$24,044
MI-Southwestern Michigan College	1,250	$23,540,648	$18,833	$26,958,815	$21,567
NE-Western Nebraska Community College	1,024	$33,691,789	$32,902	$35,666,432	$34,831
Peer Median	**1,303**	**$25,527,019**	**$19,327**	**$30,407,789**	**$23,601**

(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
2022-23 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**	**$61,347,516**	**$20,402**	**$67,352,858**	**$22,399**
WY-Casper College	2,178	$48,546,183	$22,289	$55,727,738	$25,587
NE-Central Community College	3,401	$81,373,828	$23,926	$90,403,700	$26,582
MO-Crowder College	2,585	$36,845,879	$14,254	$46,441,732	$17,966
AZ-Eastern Arizona College	2,970	$38,948,164	$13,114	$52,177,282	$17,568
TX-Grayson College	2,037	$47,718,081	$23,426	$51,218,077	$25,144
KS-Hutchinson Community College	3,238	$53,048,989	$16,383	$61,617,718	$19,030
IL-Illinois Valley Community College	1,652	$31,945,795	$19,338	$43,251,881	$26,182
OR-Linn-Benton Community College	2,915	$70,698,600	$24,253	$86,267,134	$29,594
MO-State Fair Community College	2,367	$42,569,000	$17,984	$46,592,346	$19,684
IA-Western Iowa Tech Community College	2,935	$53,483,977	$18,223	$59,892,993	$20,406
Peer Median	**2,750**	**$48,132,132**	**$18,781**	**$53,952,510**	**$22,775**

(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
2022-23 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	**5,622**	**$127,548,328**	**$22,687**	**$134,575,648**	**$23,937**
NC-Cape Fear Community College	6,453	$84,100,165	$13,033	$99,327,050	$15,392
AZ-Cochise College	5,935	$46,422,879	$7,822	$69,842,723	$11,768
IL-College of Lake County	7,915	$140,280,261	$17,723	$177,658,954	$22,446
IA-Des Moines Area Community College	13,146	$172,038,563	$13,087	$185,980,010	$14,147
IL-Elgin Community College	5,920	$104,372,576	$17,631	$125,328,661	$21,170
NC-Guilford Technical Community College	7,361	$101,767,627	$13,825	$111,084,451	$15,091
MS-Hinds Community College	6,630	$139,400,552	$21,026	$181,043,407	$27,307
IL-Joliet Junior College	7,742	$154,609,233	$19,970	$163,119,227	$21,069
IA-Kirkwood Community College	7,656	$155,792,336	$20,349	$189,565,329	$24,760
WI-Madison Area Technical College	6,511	$234,840,574	$36,068	$254,429,401	$39,077
Peer Median	**6,996**	**$139,840,407**	**$17,677**	**$170,389,091**	**$21,120**

(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
2022-23 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	**1,024**	**$33,691,789**	**$32,902**	**$35,666,432**	**$34,831**
WY-Central Wyoming College	962	$24,390,815	$25,354	$30,530,782	$31,737
KS-Coffeyville Community College	1,119	$15,267,318	$13,644	$23,524,851	$21,023
KS-Dodge City Community College	1,234	$25,348,695	$20,542	$38,428,395	$31,141
MT-Flathead Valley Community College	1,210	$25,920,795	$21,422	$33,856,763	$27,981
NE-Mid-Plains Community College	1,270	$24,448,531	$19,251	$36,010,956	$28,355
NC-Rockingham Community College	866	$18,795,512	$21,704	$19,791,169	$22,854
IL-Shawnee Community College	1,110	$17,517,803	$15,782	$19,978,957	$17,999
IA-Southeastern Community College	1,736	$34,193,147	$19,697	$41,740,030	$24,044
IL-Southeastern Illinois College	858	$13,726,435	$15,998	$16,994,523	$19,807
NC-Surry Community College	1,801	$29,091,480	$16,153	$32,608,054	$18,106
Peer Median	**1,165**	**$24,419,673**	**$19,474**	**$31,569,418**	**$23,449**

(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)

2021-22 UNIVERSITY OF NEBRASKA FEDERALLY-FINANCED R&D EXPENDITURES and TOTAL R&D EXPENDITURES

(latest data available)

Federally Financed Research and Development: 2021-22

University of Nebraska Institutions	Ranking	Dollars
University of Nebraska Medical Center	120	$114.8 million
University of Nebraska – Lincoln	122	$113.2 million
University of Nebraska Central Administration	221	$23.9 million
University of Nebraska at Omaha	238	$17.3 million
University of Nebraska at Kearney	458	$1.9 million

Source: National Science Foundation, Higher Education Research and Development Survey (HERD): Table 24. Federally financed higher education R&D expenditures, ranked by FY 2022 R&D expenditures: FYs 2010–22

Total Research and Development Expenditures: 2021-22

University of Nebraska Institutions	Ranking	Dollars
University of Nebraska – Lincoln	87	$340.3 million
University of Nebraska Medical Center	131	$205.3 million
University of Nebraska Central Administration	267	$25.4 million
University of Nebraska at Omaha	269	$24.3 million
University of Nebraska at Kearney	459	$4.0 million

Source: National Science Foundation, Higher Education Research and Development Survey (HERD): Table 21. Higher education R&D expenditures, ranked by FY 2022 R&D expenditures: FYs 2010–22

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

State Appropriated Dollars per Degree Conferred

The Commission examines the relationships 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 is 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 has continued to be at the top of the other community colleges in appropriation per degree awarded for over a decade.
- All the public institutions except for Central Community College state and Local appropriated dollars per degree are higher than the average of their respective peers.
- UNL has the second highest appropriation per degree awarded among the public institutions and is second highest in appropriation per degree among its Commission established peers.
  (See 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	
	2020-21	2022-23	2020-21	2022-23
Nebraska College of Technical Agriculture	$63,910	$42,546	$80,856	$56,620
University of Nebraska at Kearney	$34,395	$36,206	$68,366	$69,709
University of Nebraska-Lincoln	$50,029	$51,725	$111,610	$109,790
University of Nebraska at Omaha	$22,977	$24,083	$64,724	$66,639
Chadron State College	$39,686	$46,520	$69,620	$76,727
Peru State College	$30,141	$32,492	$57,984	$54,115
Wayne State College	$28,272	$30,566	$57,587	$57,712
Central Community College	$18,482	$18,745	$22,230	$22,238
Metropolitan Community College	$46,000	$47,388	$59,076	$59,780
Mid-Plains Community College	$48,703	$60,016	$58,515	$71,483
Northeast Community College	$40,559	$39,627	$51,007	$50,676
Southeast Community College	$56,695	$57,300	$71,280	$70,941
Western Nebraska Community College	$93,867	$102,528	$108,021	$116,003

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 Approriations		Tuition		Property Tax Revenue		# of Degrees Conferred		FTE
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
Nebraska College of Technical Agriculture	$4,345,908	$3,829,164	$1,152,317	$1,266,670	$0	$0	68	90	265
University of Nebraska at Kearney	$48,221,431	$49,855,065	$47,627,919	$46,134,478	$0	$0	1,402	1,377	4,884
University of Nebraska-Lincoln	$293,620,142	$302,126,214	$361,420,344	$339,156,055	$0	$0	5,869	5,841	21,371
University of Nebraska at Omaha	$81,247,941	$83,326,292	$147,616,948	$147,246,241	$0	$0	3,536	3,460	12,711
Chadron State College	$19,207,875	$21,817,774	$14,488,181	$14,167,242	$0	$0	484	469	1,923
Peru State College	$10,639,620	$13,029,413	$9,828,803	$8,670,646	$0	$0	353	401	1,432
Wayne State College	$23,720,427	$27,478,513	$24,595,025	$24,404,399	$0	$0	839	899	3,640
Central Community College	$9,942,728	$10,755,293	$10,294,367	$9,737,963	$40,828,407	$41,506,262	2,747	2,788	3,401
Metropolitan Community College	$28,361,113	$30,364,671	$24,532,360	$25,056,269	$57,934,039	$65,453,446	1,876	2,022	8,572
Mid-Plains Community College	$9,230,578	$9,730,198	$4,121,054	$4,346,269	$11,224,587	$13,015,751	420	379	1,270
Northeast Community College	$14,423,433	$15,364,358	$10,155,444	$11,325,048	$24,999,829	$25,253,674	972	1,025	3,007
Southeast Community College	$28,534,342	$29,873,785	$19,397,880	$19,070,456	$46,870,448	$50,231,215	1,330	1,398	5,622
Western Nebraska Community College	$12,948,139	$13,264,103	$3,524,184	$3,166,660	$10,424,867	$10,830,053	249	235	1,024

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Nebraska College of Technical Agriculture	**$4,345,908**	**$3,829,164**	**68**	**90**	**$63,910**	**$42,546**	**265**
IA-Iowa Lakes Community College	$21,427,461	$22,773,790	342	351	$62,653	$64,883	1,356
SD-Lake Area Technical College	$9,987,527	$18,118,501	856	922	$11,668	$19,651	2,035
SD-Mitchell Technical College	$4,321,988	$4,753,921	474	519	$9,118	$9,160	1,153
NY-SUNY Morrisville	$37,374,912	$47,174,091	593	442	$63,027	$106,729	1,584
MN-Northland Community and Technical College	$14,589,000	$14,501,000	849	649	$17,184	$22,344	1,450
OH-Ohio State University Agricultural Technical Institute	$3,838,563	$3,343,071	182	133	$21,091	$25,136	396
MN-South Central College	$15,844,000	$16,059,000	534	597	$29,670	$26,899	1,835
MO-State Technical College of Missouri	$5,865,942	$8,569,212	736	907	$7,970	$9,448	2,515
NY-SUNY College of Agriculture and Technology at Cobleskill	$33,110,081	$46,125,665	583	562	$56,793	$82,074	1,886
VT-Vermont Technical College	$7,562,916	$33,042,000	576	1,328	$13,130	$24,881	4,260
Peer Average	**$15,392,239**	**$21,446,025**	**573**	**641**	**$29,230**	**$39,121**	**1,847**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-University of Nebraska at Kearney	**$48,221,431**	**$49,855,065**	**1,402**	**1,377**	**$34,395**	**$36,206**	**4,884**
IL-Eastern Illinois University	$41,432,300	$43,502,600	1,875	2,426	$22,097	$17,932	6,405
KS-Emporia State University	$32,742,400	$38,638,081	1,838	1,984	$17,814	$19,475	4,529
MN-Minnesota State University-Moorhead	$31,465,000	$31,300,000	1,431	1,404	$21,988	$22,293	4,084
MO-Northwest Missouri State University	$27,606,092	$33,063,772	2,013	2,747	$13,714	$12,036	7,076
KS-Pittsburg State University	$36,273,061	$43,165,184	1,790	1,806	$20,264	$23,901	5,258
PA-Shippensburg University of Pennsylvania	$31,352,960	$37,523,022	1,226	1,242	$25,573	$30,212	4,594
MO-University of Central Missouri	$48,897,328	$60,101,740	3,071	3,939	$15,922	$15,258	9,234
NC-Western Carolina University	$126,771,970	$154,814,713	3,022	3,269	$41,950	$47,358	10,433
IL-Western Illinois University	$49,598,000	$52,077,400	2,150	2,014	$23,069	$25,858	6,392
MN-Winona State University	$40,568,000	$40,508,000	1,791	1,698	$22,651	$23,856	5,566
Peer Average	**$46,670,711**	**$53,469,451**	**2,021**	**2,253**	**$22,504**	**$23,818**	**6,357**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-University of Nebraska-Lincoln	**$293,620,142**	**$302,126,214**	**5,869**	**5,841**	**$50,029**	**$51,725**	**21,371**
CO-Colorado State University-Fort Collins	$1,941,154	$16,449,912	7,580	7,523	$256	$2,187	28,291
IA-Iowa State University	$236,784,175	$231,480,793	8,190	7,611	$28,911	$30,414	27,815
LA-Louisiana State University and Agricultural & Mechanical College	$233,020,062	$285,164,070	6,871	7,437	$33,914	$38,344	34,016
TN-The University of Tennessee-Knoxville	$368,394,423	$466,846,203	7,525	8,311	$48,956	$56,172	32,893
IA-University of Iowa	$227,923,000	$231,745,000	9,041	9,207	$25,210	$25,171	28,821
KS-University of Kansas	$267,487,015	$317,794,122	7,070	7,512	$37,834	$42,305	23,688
KY-University of Kentucky	$286,385,825	$353,966,253	7,842	9,456	$36,519	$37,433	28,679
MO-University of Missouri-Columbia	$219,718,677	$242,649,870	9,036	10,926	$24,316	$22,208	27,713
OK-University of Oklahoma-Norman Campus	$111,684,000	$132,109,000	7,168	7,315	$15,581	$18,060	25,058
WA-Washington State University	$275,715,238	$300,307,500	8,678	8,543	$31,772	$35,152	25,876
Peer Average	**$222,905,357**	**$257,851,272**	**7,900**	**8,384**	**$28,327**	**$30,745**	**28,285**

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

University of Nebraska at Omaha Peer Institutions

Institution Name	State Appropriations		# of Degrees Conferred		State Appropriated Dollars per Degree		FTE
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-University of Nebraska at Omaha	**$81,247,941**	**$83,326,292**	**3,536**	**3,460**	**$22,977**	**$24,083**	**12,711**
OH-Cleveland State University	$78,910,196	$79,929,944	4,032	3,936	$19,571	$20,307	12,543
MI-Eastern Michigan University	$78,648,627	$129,076,585	4,303	3,677	$18,278	$35,104	11,304
KY-Northern Kentucky University	$51,040,000	$63,611,000	3,620	3,817	$14,099	$16,665	12,154
TN-The University of Tennessee-Chattanooga	$62,017,477	$78,390,580	2,573	2,611	$24,103	$30,023	10,348
OK-University of Central Oklahoma	$52,684,693	$55,434,473	3,015	2,744	$17,474	$20,202	9,714
CO-University of Colorado Colorado Springs	$0	$0	2,725	2,679	$0	$0	9,522
MO-University of Missouri-St Louis	$55,940,454	$63,062,492	3,031	2,659	$18,456	$23,717	7,919
NC-University of North Carolina at Greensboro	$171,637,734	$198,793,472	4,844	4,748	$35,433	$41,869	15,587
FL-University of North Florida	$128,171,485	$131,484,633	4,718	4,320	$27,166	$30,436	15,040
KS-Wichita State University	$82,337,830	$104,772,072	3,690	3,921	$22,314	$26,721	11,987
Peer Average	**$76,138,850**	**$90,455,525**	**3,655**	**3,511**	**$19,689**	**$24,504**	**11,612**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Chadron State College	**$19,207,875**	**$21,817,774**	**484**	**469**	**$39,686**	**$46,520**	**1,923**
SD-Black Hills State University	$10,263,543	$12,463,284	585	521	$17,545	$23,922	2,267
OR-Eastern Oregon University	$23,037,312	$25,326,820	812	810	$28,371	$31,268	2,164
ND-Minot State University	$19,676,129	$20,273,487	645	603	$30,506	$33,621	2,246
SD-Northern State University	$16,177,427	$18,421,863	361	446	$44,813	$41,305	1,745
MO-Northwest Missouri State University	$27,606,092	$33,063,772	2,013	2,747	$13,714	$12,036	7,076
OK-Northwestern Oklahoma State University	$7,655,218	$8,932,303	406	403	$18,855	$22,165	1,549
NE-Peru State College	$10,639,620	$13,029,413	353	401	$30,141	$32,492	1,432
MO-Truman State University	$36,813,351	$44,943,199	1,271	977	$28,964	$46,001	3,166
NE-Wayne State College	$23,720,427	$27,478,513	839	899	$28,272	$30,566	3,640
CO-Western Colorado University	$0	$0	469	554	$0	$0	2,441
Chadron Peer Average	**$17,558,912**	**$20,393,265**	**775**	**836**	**$24,118**	**$27,338**	**2,773**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Peru State College	**$10,639,620**	**$13,029,413**	**353**	**401**	**$30,141**	**$32,492**	**1,432**
SD-Black Hills State University	$10,263,543	$12,463,284	585	521	$17,545	$23,922	2,267
NE-Chadron State College	$19,207,875	$21,817,774	484	469	$39,686	$46,520	1,923
WV-Concord University	$10,476,415	$10,836,709	441	438	$23,756	$24,741	1,681
OR-Eastern Oregon University	$23,037,312	$25,326,820	812	810	$28,371	$31,268	2,164
WV-Fairmont State University	$18,600,341	$19,273,190	859	810	$21,653	$23,794	2,837
ND-Minot State University	$19,676,129	$20,273,487	645	603	$30,506	$33,621	2,246
OK-Northwestern Oklahoma State University	$7,655,218	$8,932,303	406	403	$18,855	$22,165	1,549
ND-Valley City State University	$10,698,669	$11,167,572	433	423	$24,708	$26,401	1,163
NE-Wayne State College	$23,720,427	$27,478,513	839	899	$28,272	$30,566	3,640
WV-West Liberty University	$9,239,202	$9,552,600	589	544	$15,686	$17,560	1,964
Peru Peer Average	**$15,555,953**	**$17,121,936**	**604**	**592**	**$26,032**	**$29,089**	**2,132**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Wayne State College	**$23,720,427**	**$27,478,513**	**839**	**899**	**$28,272**	**$30,566**	**3,640**
SD-Black Hills State University	$10,263,543	$12,463,284	585	521	$17,545	$23,922	2,267
NE-Chadron State College	$19,207,875	$21,817,774	484	469	$39,686	$46,520	1,923
KS-Emporia State University	$32,742,400	$38,638,081	1,838	1,984	$17,814	$19,475	4,529
ND-Minot State University	$19,676,129	$20,273,487	645	603	$30,506	$33,621	2,246
SD-Northern State University	$16,177,427	$18,421,863	361	446	$44,813	$41,305	1,745
MO-Northwest Missouri State University	$27,606,092	$33,063,772	2,013	2,747	$13,714	$12,036	7,076
OK-Northwestern Oklahoma State University	$7,655,218	$8,932,303	406	403	$18,855	$22,165	1,549
NE-Peru State College	$10,639,620	$13,029,413	353	401	$30,141	$32,492	1,432
MN-Southwest Minnesota State University	$21,147,000	$22,163,000	633	643	$33,408	$34,468	3,176
WI-University of Wisconsin-River Falls	$22,145,581	$24,779,726	1,417	1,231	$15,628	$20,130	4,531
Wayne Peer Average	**$18,883,573**	**$21,628,149**	**816**	**912**	**$27,475**	**$29,657**	**2,958**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Central Community College	**$50,771,135**	**$52,261,555**	**2,747**	**2,788**	**$18,482**	**$18,745**	**3,401**
IL-Black Hawk College	$42,712,794	$34,454,962	920	1,064	$46,427	$32,382	2,546
NC-Central Carolina Community College	$29,673,021	$37,039,276	981	1,413	$30,248	$26,213	3,392
AZ-Eastern Arizona College	$28,243,033	$31,076,084	734	1,112	$38,478	$27,946	2,970
KS-Hutchinson Community College	$28,884,443	$31,906,425	1,537	1,655	$18,793	$19,279	3,238
IA-Indian Hills Community College	$24,267,207	$28,926,006	755	738	$32,142	$39,195	2,353
IA-Iowa Central Community College	$28,094,909	$32,295,552	1,064	1,224	$26,405	$26,385	3,393
MI-Jackson College	$18,744,119	$19,702,537	622	1,061	$30,135	$18,570	2,518
WY-Laramie County Community College	$37,312,692	$36,363,013	728	784	$51,254	$46,381	2,270
TX-Paris Junior College	$12,487,428	$12,553,498	2,093	1,674	$5,966	$7,499	3,002
CA-Shasta College	$50,546,223	$56,813,406	1,748	1,844	$28,917	$30,810	4,654
Peer Average	**$30,096,587**	**$32,113,076**	**1,118**	**1,257**	**$30,877**	**$27,466**	**3,034**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Metropolitan Community College Area	**$86,295,152**	**$95,818,117**	**1,876**	**2,022**	**$46,000**	**$47,388**	**8,572**
PA-Community College of Allegheny County	$69,503,404	$70,889,987	2,687	2,452	$25,867	$28,911	7,234
IA-Des Moines Area Community College	$75,451,685	$85,983,138	3,727	4,718	$20,245	$18,224	13,146
NY-Erie Community College	$48,781,414	$49,908,571	1,735	1,169	$28,116	$42,693	5,854
SC-Greenville Technical College	$33,517,147	$35,477,986	2,011	3,516	$16,667	$10,090	7,577
NC-Guilford Technical Community College	$60,786,482	$70,189,674	2,911	2,877	$20,882	$24,397	7,361
IL-Joliet Junior College	$68,493,447	$77,221,388	2,706	2,600	$25,312	$29,701	7,742
AZ-Mesa Community College	$80,599,671	$87,469,728	3,084	5,174	$26,135	$16,906	8,363
TX-San Jacinto Community College	$169,677,164	$171,155,308	7,278	7,726	$23,314	$22,153	13,179
OK-Tulsa Community College	$75,516,474	$82,804,980	2,823	2,829	$26,750	$29,270	8,721
NC-Wake Technical Community College	$112,947,335	$135,244,812	8,408	5,381	$13,433	$25,134	15,365
Peer Average	**$79,527,422**	**$86,634,557**	**3,737**	**3,844**	**$22,672**	**$24,748**	**9,454**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Mid-Plains Community College	**$20,455,165**	**$22,745,949**	**420**	**379**	**$48,703**	**$60,016**	**1,270**
IL-Carl Sandburg College	$12,926,083	$14,286,666	759	474	$17,030	$30,141	1,089
KS-Cloud County Community College	$8,218,025	$8,395,871	448	565	$18,344	$14,860	987
NC-College of the Albemarle	$18,712,379	$19,162,725	612	650	$30,576	$29,481	1,426
MT-Flathead Valley Community College	$17,351,764	$17,124,781	312	281	$55,615	$60,942	1,210
KS-Highland Community College	$6,037,990	$6,237,807	617	612	$9,786	$10,192	1,499
IA-Iowa Lakes Community College	$21,427,461	$22,773,790	342	351	$62,653	$64,883	1,356
MI-Lake Michigan College	$29,098,990	$30,467,872	370	458	$78,646	$66,524	1,536
IA-Southeastern Community College	$14,423,956	$15,473,307	694	989	$20,784	$15,645	1,736
MI-Southwestern Michigan College	$13,865,762	$14,925,576	283	279	$48,996	$53,497	1,250
NE-Western Nebraska Community College	$23,373,006	$24,094,156	249	235	$93,867	$102,528	1,024
Peer Average	**$16,543,542**	**$17,294,255**	**469**	**489**	**$43,630**	**$44,869**	**1,311**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Northeast Community College	**$39,423,262**	**$40,618,032**	**972**	**1,025**	**$40,559**	**$39,627**	**3,007**
WY-Casper College	$34,449,994	$38,029,932	751	723	$45,872	$52,600	2,178
NE-Central Community College	$50,771,135	$52,261,555	2,747	2,788	$18,482	$18,745	3,401
MO-Crowder College	$10,608,567	$12,824,245	1,095	1,250	$9,688	$10,259	2,585
AZ-Eastern Arizona College	$28,243,033	$31,076,084	734	1,112	$38,478	$27,946	2,970
TX-Grayson College	$30,246,294	$33,752,123	1,543	1,367	$19,602	$24,691	2,037
KS-Hutchinson Community College	$28,884,443	$31,906,425	1,537	1,655	$18,793	$19,279	3,238
IL-Illinois Valley Community College	$27,350,457	$25,295,563	1,036	1,052	$26,400	$24,045	1,652
OR-Linn-Benton Community College	$20,522,531	$33,291,359	900	844	$22,803	$39,445	2,915
MO-State Fair Community College	$10,972,726	$13,133,146	844	727	$13,001	$18,065	2,367
IA-Western Iowa Tech Community College	$24,647,555	$26,818,837	1,636	1,768	$15,066	$15,169	2,935
Peer Average	**$26,669,674**	**$29,838,927**	**1,282**	**1,329**	**$22,819**	**$25,024**	**2,628**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Southeast Community College Area	**$75,404,790**	**$80,105,000**	**1,330**	**1,398**	**$56,695**	**$57,300**	**5,622**
NC-Cape Fear Community College	$48,708,405	$56,300,763	2,338	2,303	$20,833	$24,447	6,453
AZ-Cochise College	$36,495,772	$54,180,735	1,952	1,987	$18,697	$27,268	5,935
IL-College of Lake County	$140,391,834	$114,503,159	3,676	4,814	$38,191	$23,785	7,915
IA-Des Moines Area Community College	$75,451,685	$85,983,138	3,727	4,718	$20,245	$18,224	13,146
IL-Elgin Community College	$63,536,042	$66,753,573	2,154	2,107	$29,497	$31,682	5,920
NC-Guilford Technical Community College	$60,786,482	$70,189,674	2,911	2,877	$20,882	$24,397	7,361
MS-Hinds Community College	$49,146,448	$48,716,542	4,034	4,302	$12,183	$11,324	6,630
IL-Joliet Junior College	$68,493,447	$77,221,388	2,706	2,600	$25,312	$29,701	7,742
IA-Kirkwood Community College	$77,609,023	$86,022,928	2,300	2,627	$33,743	$32,746	7,656
WI-Madison Area Technical College	$157,160,938	$164,985,181	3,411	3,154	$46,075	$52,310	6,511
Peer Average	**$77,778,008**	**$82,485,708**	**2,921**	**3,149**	**$26,566**	**$27,588**	**7,527**

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
	2020-21	2022-23	2020-21	2022-23	2020-21	2022-23	2022-23
NE-Western Nebraska Community College	**$23,373,006**	**$24,094,156**	**249**	**235**	**$93,867**	**$102,528**	**1,024**
WY-Central Wyoming College	$13,590,528	$21,531,249	306	311	$44,413	$69,232	962
KS-Coffeyville Community College	$11,394,197	$12,255,425	374	375	$30,466	$32,681	1,119
KS-Dodge City Community College	$17,032,947	$17,364,122	316	382	$53,902	$45,456	1,234
MT-Flathead Valley Community College	$17,351,764	$17,124,781	312	281	$55,615	$60,942	1,210
NE-Mid-Plains Community College	$20,455,165	$22,745,949	420	379	$48,703	$60,016	1,270
NC-Rockingham Community College	$12,770,629	$12,983,836	489	339	$26,116	$38,300	866
IL-Shawnee Community College	$15,818,981	$13,645,681	580	503	$27,274	$27,129	1,110
IA-Southeastern Community College	$14,423,956	$15,473,307	694	989	$20,784	$15,645	1,736
IL-Southeastern Illinois College	$10,276,037	$11,178,661	407	378	$25,248	$29,573	858
NC-Surry Community College	$19,213,931	$22,292,703	703	861	$27,331	$25,892	1,801
Peer Average	**$15,232,814**	**$16,659,571**	**460**	**480**	**$35,985**	**$40,487**	**1,217**

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

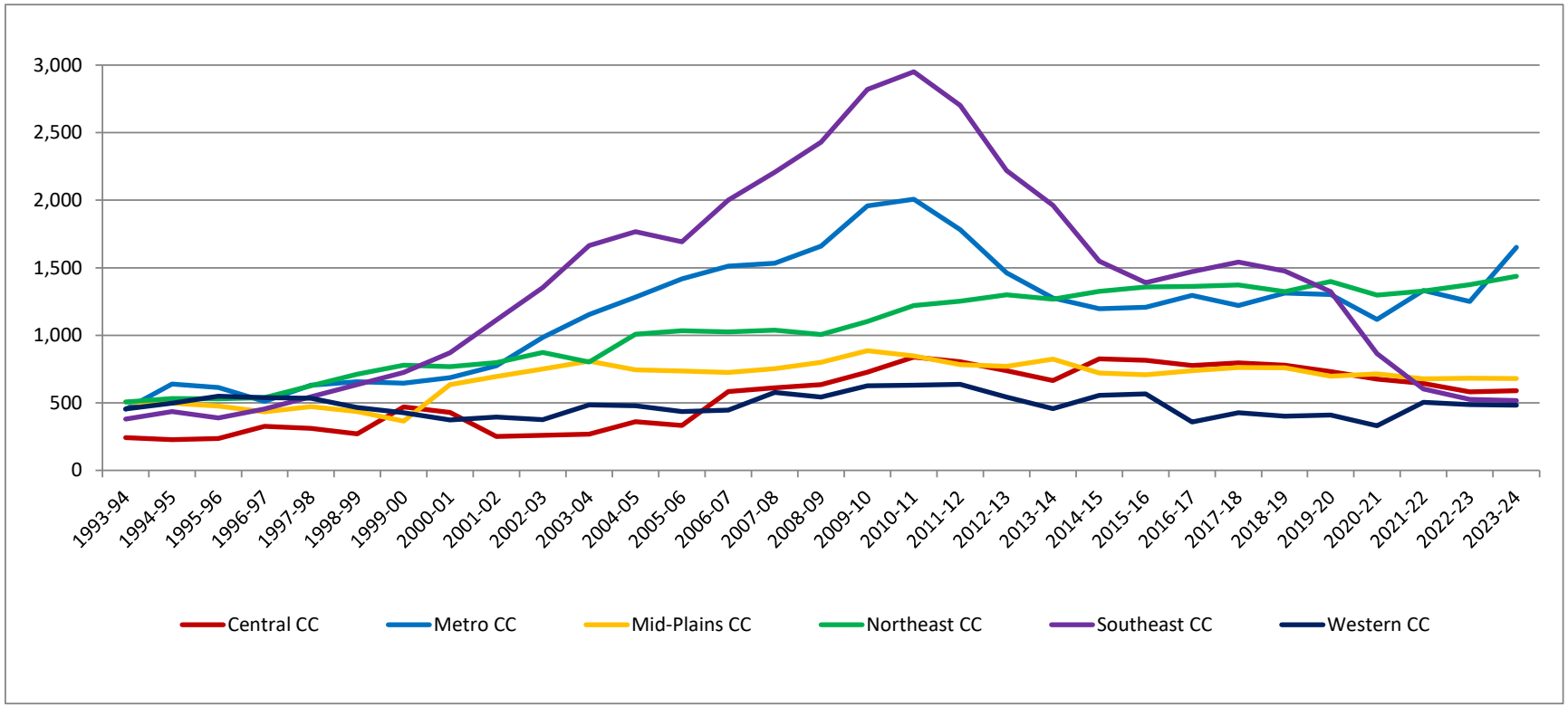
Community College Academic Transfer Enrollments

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 39.1% in 2023-24.

- Mid-Plains Community College had the highest percentage (53.0%) of FTEs enrolled in academic transfer courses.

Full-Time Equivalent (FTE) Enrollments in Community College Academic Transfer Courses 1993-94 through 2023-24



Data Source: Community College Area Enrollment Audits 1993-94 through 2023-24.

28-Year Growth Rates for Academic Transfer

Central	Metro	Mid-Plains	Northeast	Southeast	Western
142.4%	265.3%	34.3%	183.4%	36.1%	5.9%

2023-24 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	589	1,651	681	1,437	517	482	5,357	5,357	21.9%
Academic Support	400	1,524	46	191	1,961	32	4,154	15,554	63.6%
Undeclared/Non-degree	852	1,553	27	10	270	1	2,713	2,713	11.1%
Foundations Education	20	440	31	40	195	103	829	829	3.4%
Subtotal: Academic	1,861	5,168	785	1,678	2,943	618	13,053	24,453	
Technology									
Applied Technology (Class 1)	960	1,948	273	583	1,321	173	5,258		
Applied Technology (Class 2)	833	2,267	226	809	1,788	219	6,142		
Subtotal: Technology	1,793	4,215	499	1,392	3,109	392	11,400		46.6%
Total	**3,654**	**9,383**	**1,284**	**3,070**	**6,052**	**1,010**	**24,453**	Combined Total for Academic Support equals Academic Support plus Class 1 and 2 Applied Technology courses	
Academic Transfer % of Total FTE	16.1%	17.6%	53.0%	46.8%	8.5%	47.7%	21.9%		

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

Percentage Change in Full-Time Equivalent (FTE) Enrollments in Community College Courses by Category 1993-94 through 2023-24

Category of Courses	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
Academic							
Academic Transfer	142.4%	266.2%	34.3%	183.4%	36.0%	5.9%	110.7%
Academic Support	-25.4%	-6.7%	-70.7%	-63.2%	146.1%	-77.3%	9.8%
Undeclared/Non-degree	155.1%	207.5%	-86.5%	-78.2%	-24.6%	-99.3%	78.5%
Foundations Education	-67.2%	-32.6%	-65.9%	100.0%	427.0%	41.0%	-11.3%
Subtotal: Academic	58.5%	59.4%	-17.8%	53.6%	87.2%	-17.1%	48.6%
Technology							
Applied Technology (Class 1)	14.5%	64.5%	-17.8%	1.6%	-4.3%	-2.3%	17.2%
Applied Technology (Class 2)	-12.8%	33.7%	-53.6%	2.7%	-31.1%	-43.9%	-11.1%
Subtotal: Technology	0.0%	46.4%	-39.1%	2.2%	-21.8%	-30.9%	0.0%
Total	23.1%	53.3%	-27.6%	25.1%	9.1%	-23.1%	21.2%

Data Source: Community College Areas' Statements of Reimbursable Full-time Equivalent Student Enrollment and Reimburseable 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 recently 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 current educational attainment is 56.5% for Nebraskans aged 25 – 34 and 55.6% for Nebraskans aged 25 - 64.

State Educational Attainment Goals and Current Attainment

	Attainment Goal			2022 Attainment [1]	
	Goal	End Date	Age Group	25 - 34	25 - 64
Alabama	60%	2025		46.7%	46.9%
Alaska	65%	2025		47.0%	48.4%
Arizona	60%	2030	25-64	54.2%	55.0%
Arkansas	55%	2030		47.6%	46.2%
California	70%	2030		58.8%	55.4%
Colorado	66%	2025	25-34	65.0%	62.9%
Connecticut	70%	2025		60.8%	58.7%
Delaware	60%	2030	25-64	52.2%	50.5%
Florida	60%	2030		56.0%	54.5%
Georgia	60%	2025		53.7%	52.8%
Hawaii	55%	2025		51.1%	52.8%
Idaho	60%	2025	25-34	52.6%	52.0%
Illinois	60%	2025	25-64	61.8%	57.1%
Indiana	60%	2025		53.8%	53.3%
Iowa	70%	2025		57.2%	55.3%
Kansas	60%	2020		58.4%	56.4%
Kentucky	60%	2030		52.1%	50.0%
Louisiana	60%	2030		51.5%	48.3%
Maine	60%	2025		54.5%	55.1%
Maryland	55%	2025	25-64	59.2%	58.4%
Massachusetts	60%	2030	25-64	68.3%	62.0%
Michigan	60%	2030	25-64	51.9%	51.1%
Minnesota	70%	2025	25-44	63.0%	60.6%
Mississippi	60%	2035	25-64	49.3%	47.3%
Missouri	60%	2025	25-64	53.1%	50.5%
Montana	61%	2025	25-64	52.7%	53.0%
Nebraska	70%	2030	25-34	56.5%	55.6%
Nevada	60%	2020		40.2%	42.7%
New Hampshire	65%	2025	25-64	58.2%	57.9%
New Jersey	65%	2025		64.1%	58.9%
New Mexico	66%	2030	25-64	48.6%	51.0%
New York	0%			62.7%	55.8%
North Carolina	66%	2030	25-44	55.2%	54.4%
North Dakota	65%	2025	25-64	58.8%	57.0%
Ohio	65%	2025	25-64	53.6%	52.3%
Oklahoma	70%	2025	25-64	49.0%	50.3%
Oregon	80%	2025	25-34	52.2%	52.4%
Pennsylvania	60%	2025	25-64	56.8%	53.6%
Rhode Island	70%	2025		59.9%	56.7%
South Carolina	60%	2025		49.8%	50.1%
South Dakota	65%	2025	25-34	58.7%	55.3%
Tennessee	55%	2025		50.0%	47.9%
Texas	60%	2030	25-34	50.7%	50.5%
Utah	66%	2020	25-64	60.6%	61.5%
Vermont	70%	2025		59.6%	59.2%
Virginia	70%	2030		59.7%	59.0%
Washington	70%	2023	25-44	60.2%	58.8%
West Virginia	60%	2030	25-64	48.1%	45.4%
Wisconsin	60%	2027	25-64	57.9%	56.1%
Wyoming	67%	2025	25-64	53.6%	54.0%
US (Lumina goal)	60%	2025	25-64	56.3%	54.3%

[1] Associates Degree or Higher plus Certificates/Certifications

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

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

Commission- Established Peers

Peer Groups for Nebraska Community Colleges

Central Community College

143279	Black Hawk College	Moline	Illinois
198251	Central Carolina Community College	Sanford	North Carolina
104577	Eastern Arizona College	Thatcher	Arizona
155195	Hutchinson Community College	Hutchinson	Kansas
153472	Indian Hills Community College	Ottumwa	Iowa
153524	Iowa Central Community College	Fort Dodge	Iowa
170444	Jackson College	Jackson	Michigan
240620	Laramie County Community College	Cheyenne	Wyoming
227401	Paris Junior College	Paris	Texas
123299	Shasta College	Redding	California

Metropolitan Community College Area

210605	Community College of Allegheny County	Pittsburgh	Pennsylvania
153214	Des Moines Area Community College	Ankeny	Iowa
191083	Erie Community College	Buffalo	New York
218113	Greenville Technical College	Greenville	South Carolina
198622	Guilford Technical Community College	Jamestown	North Carolina
146296	Joliet Junior College	Joliet	Illinois
105154	Mesa Community College	Mesa	Arizona
227979	San Jacinto Community College	Pasadena	Texas
207935	Tulsa Community College	Tulsa	Oklahoma
199856	Wake Technical Community College	Raleigh	North Carolina

Mid-Plains Community College

143613	Carl Sandburg College	Galesburg	Illinois
154907	Cloud County Community College	Concordia	Kansas
197814	College of the Albemarle	Elizabeth City	North Carolina
180197	Flathead Valley Community College	Kalispell	Montana
155186	Highland Community College	Highland	Kansas
153533	Iowa Lakes Community College	Estherville	Iowa
170620	Lake Michigan College	Benton Harbor	Michigan
154378	Southeastern Community College	West Burlington	Iowa
172307	Southwestern Michigan College	Dowagiac	Michigan
181817	Western Nebraska Community College	Scottsbluff	Nebraska

Commission- Established Peers

Peer Groups for Nebraska Community Colleges

Northeast Community College

240505	Casper College	Casper	Wyoming
180902	Central Community College	Grand Island	Nebraska
177135	Crowder College	Neosho	Missouri
104577	Eastern Arizona College	Thatcher	Arizona
225070	Grayson College	Denison	Texas
155195	Hutchinson Community College	Hutchinson	Kansas
145831	Illinois Valley Community College	Oglesby	Illinois
209074	Linn-Benton Community College	Albany	Oregon
179539	State Fair Community College	Sedalia	Missouri
154572	Western Iowa Tech Community College	Sioux City	Iowa

Southeast Community College Area

198154	Cape Fear Community College	Wilmington	North Carolina
104425	Cochise County Community College District	Sierra Vista	Arizona
146472	College of Lake County	Grayslake	Illinois
153214	Des Moines Area Community College	Ankeny	Iowa
144944	Elgin Community College	Elgin	Illinois
198622	Guilford Technical Community College	Jamestown	North Carolina
175786	Hinds Community College	Raymond	Mississippi
146296	Joliet Junior College	Joliet	Illinois
153737	Kirkwood Community College	Cedar Rapids	Iowa
238263	Madison Area Technical College	Madison	Wisconsin

Western Nebraska Community College

240514	Central Wyoming College	Riverton	Wyoming
154925	Coffeyville Community College	Coffeyville	Kansas
154998	Dodge City Community College	Dodge City	Kansas
180197	Flathead Valley Community College	Kalispell	Montana
181312	Mid-Plains Community College	North Platte	Nebraska
199485	Rockingham Community College	Wentworth	North Carolina
148821	Shawnee Community College	Ullin	Illinois
154378	Southeastern Community College	West Burlington	Iowa
148937	Southeastern Illinois College	Harrisburg	Illinois
199768	Surry Community College	Dobson	North Carolina

Commission- Established Peers

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

Commission- Established Peers

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
196051	SUNY Morrisville	Morrisville	New York
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
231165	Vermont Technical College	Randolph Center	Vermont

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

Commission- Established Peers

Peer Groups for the University of Nebraska

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

For detailed information on how these institutions were selected please see
https://ccpe.nebraska.gov/peer-reports

PROPOSED **DRAFT** LEGISLATION

The WHY!

- The shift from local funding (property tax) to the Community College Future Fund to support the public community colleges in Nebraska had unintended consequences that result in a reduction of hundreds of thousands of dollars to the community colleges districts in current and future funding from the Nameplate Capacity Tax levied on renewable energy infrastructure.
- The nameplate capacity tax is an excise tax, not a property tax. Banks v. Heineman, 286 Neb. 390, 837 N.W.2d 70 (2013).
- This is not a tax increase, nor is it a loss of allocation to any other entity that has the authority to levy property taxes. It is a retention of an excise tax that supports the work of the community colleges in their districts.
- The community colleges provide the workforce training for a majority of the individuals who provide support to the renewable energy, utility line, and natural resource energy industries.
- The state of Nebraska is in need of additional energy generation and workforce to support this growth.

The Recommendation

It is proposed that the community colleges continue to receive Nameplate Capacity Tax revenue through amending 77-6204 Section 3 to read as follows:

77-6204 County treasurer; distribute revenue; calculation.

(1) The county treasurer shall distribute all revenue received from the Department of Revenue pursuant to section 77-6203 to local taxing entities which, but for such personal property tax exemption, would have received distribution of personal property tax revenue from depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

(2) A local taxing entity's status as eligible for distribution under subsection (1) of this section shall not be affected when and if the net book value of personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source becomes zero. A local taxing entity's status as eligible for distribution under such subsection shall be affected by the disposal of all of the exempt depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

(3) The distribution to each eligible local taxing entity shall be calculated as follows:

(a) 5% to the community college district where the renewable energy is generated.

(b) the remaining will be calculated *by determining the amount of taxes that the eligible local taxing entity levied during the taxable year and dividing this amount by the total tax levied by all of the eligible local taxing entities during the year. Each eligible entity's resulting fraction shall then be multiplied by the revenue distributed to the county treasurer by the department to determine the portion of such revenue due each local taxing entity.*

(4) The Department of Revenue shall not retain any revenue collected pursuant to sections 77-6201 to 77-6204 for distribution, use, transfer, pledge, or allocation to or from the General Fund.

Impact to Northeast Community College			
Tax Year	2022	2023	2024
General Levy	.000725	.00070	0
Capital Levy	.000200	.00020	.00020
Nameplate Capacity Tax Receipts	$562,998.53	$607,250.19	$154,356.40 (estimate)
Estimated Receipts if no change			$701,620.00
Lost Revenue to Northeast			$547,263.60
Source: Northeast Community College State Budget Submission			

Northeast Community College 2024-25 State Budget Submission

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual 2023 - 2024 (Column 2)	**Adopted Budget 2024 - 2025** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 37,479,468.16	$ 27,047,404.55	$ 29,649,437.73
3	Investments	$ 16,750,000.00	$ 31,958,483.75	$ 21,944,758.66
4	County Treasurer's Balance	$ 237,110.75	$ 323,660.65	$ 323,660.65
5	**Subtotal of Beginning Balances** **(Lines 2 thru 4)**	**$ 54,466,578.91**	**$ 59,329,548.95**	**$ 51,917,857.04**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 31,740,136.42	$ 34,093,354.52	$ 8,478,242.00
7	Federal Receipts	$ 12,868,846.67	$ 18,538,435.84	$ 18,000,000.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 75,140.44	$ 69,988.20	$ 69,988.00
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	$ 15,289,217.50	$ 15,622,777.60	$ 15,924,084.00
10	State Receipts: Other	$ 1,419,204.42	$ -	$ 29,583,377.00
11	State Receipts: Property Tax Credit	$ -	$ -	
12	**Local Receipts: Nameplate Capacity Tax**	**$562,998.53**	**$607,250.19**	**$701,620.00**
13	Local Receipts: In Lieu of Tax	$ 4,255.63	$ 5,181.90	$ 5,182.00
14	Local Receipts: Other	$ 25,681,518.22	$ 32,421,895.00	$ 35,526,259.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ -	$ -	$ -
17	**Total Resources Available** **(Lines 5 thru 16)**	**$ 142,107,896.74**	**$ 160,688,432.20**	**$ 160,206,609.04**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 73,524,052.35	$ 87,864,345.35	$ 93,403,756.19
20	Capital Improvements (Real Property/Improvements)	$ 6,120,256.23	$ 16,788,252.32	$ 25,645,943.46
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 1,376,990.88	$ 2,356,625.83	$ 2,058,662.00
22	Debt Service: Bond Principal & Interest Payments	$ 1,757,048.33	$ 1,761,351.66	$ 1,764,623.00
23	Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)**			
24	Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)**			
25	Debt Service: Other	$ -	$ -	$ -
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ -	$ -	$ -
29	**Total Disbursements & Transfers** **(Lines 19 thru 28)**	**$ 82,778,347.79**	**$ 108,770,575.16**	**$ 122,872,984.65**
30	**Balance Forward/Cash Reserve** **(Line 17 - Line 29)**	**$ 59,329,548.95**	**$ 51,917,857.04**	**$ 37,333,624.39**
31	Cash Reserve Percentage			39%

PROPERTY TAX RECAP		
	Tax from Line 6	$ 8,478,242.00
	County Treasurer's Commission at 1% of Line 6	$ 84,782.42
	Total Property Tax Requirement	$ 8,563,024.42

RELATED STATUTES

77-6201.

Legislative findings and declarations.

The Legislature finds and declares:

(1) The purpose of the nameplate capacity tax levied under section 77-6203 is to replace property taxes currently imposed on renewable energy infrastructure and depreciated over a short period of time in a way that causes local budgeting challenges and increases upfront costs for renewable energy developers;

(2) The nameplate capacity tax should be competitive with taxes imposed directly and indirectly on renewable energy generation and development in other states;

(3) The nameplate capacity tax should be fair and nondiscriminatory when compared with other taxes imposed on other industries in the state; and

(4) The nameplate capacity tax should not be singled out as a source of General Fund revenue during times of economic hardship.

77-6202.

Terms, defined.

For purposes of sections 77-6201 to 77-6204:

(1) Commissioned means the renewable energy generation facility has been in commercial operation for at least twenty-four hours. A renewable energy generation facility is not in commercial operation unless the renewable energy generation facility is connected to the electrical grid or to the end user if the renewable energy generation facility is a customer-generator as defined in section 70-2002;

(2) Nameplate capacity means the capacity of a renewable energy generation facility to generate electricity as measured in megawatts, including fractions of a megawatt. Nameplate capacity shall be determined based on the facility's alternating current capacity; and

(3) Renewable energy generation facility means (a) a facility that generates electricity using wind as the fuel source or (b) a facility that generates electricity using solar, biomass, or landfill gas as the fuel source if such facility was installed on or after January 1, 2016, and has a nameplate capacity of one hundred kilowatts or more.

77-6203.

Nameplate capacity tax; annual payment; exemptions; Department of Revenue; duties; owner; file report; interest; penalties.

(1) The owner of a renewable energy generation facility annually shall pay a nameplate capacity tax equal to the total nameplate capacity of the commissioned renewable energy generation facility multiplied by a tax rate of three thousand five hundred eighteen dollars per megawatt.

(2) No tax shall be imposed on a renewable energy generation facility:

(a) Owned or operated by the federal government, the State of Nebraska, a public power district, a public power and irrigation district, an individual municipality, a registered group of municipalities, an electric membership association, or a cooperative; or

(b) That is a customer-generator as defined in section 70-2002.

(3) No tax levied pursuant to this section shall be construed to constitute restricted funds as defined in section 13-518 for the first five years after the renewable energy generation facility is commissioned.

(4) The presence of one or more renewable energy generation facilities or supporting infrastructure shall not be a factor in the assessment, determination of actual value, or classification under section 77-201 of the real property underlying or adjacent to such facilities or infrastructure.

(5)(a) The Department of Revenue shall collect the tax due under this section.

(b) The tax shall be imposed beginning the first calendar year the renewable energy generation facility is commissioned. A renewable energy generation facility that uses wind as the fuel source which was commissioned prior to July 15, 2010, shall be subject to the tax levied pursuant to sections 77-6201 to 77-6204 on and after January 1, 2010. The amount of property tax on depreciable tangible personal property previously paid on a renewable energy generation facility that uses wind as the fuel source which was commissioned prior to July 15, 2010, which is greater than the amount that would have been paid pursuant to sections 77-6201 to 77-6204 from the date of commissioning until January 1, 2010, shall be credited against any tax due under Chapter 77, and any amount so credited that is unused in any tax year shall be carried over to subsequent tax years until fully utilized.

(c)(i) The tax for the first calendar year shall be prorated based upon the number of days remaining in the calendar year after the renewable energy generation facility is commissioned.

(ii) In the first year in which a renewable energy generation facility is taxed or in any year in which additional commissioned nameplate capacity is added to a renewable energy generation facility, the taxes on the initial or additional nameplate capacity shall be prorated for the number of days remaining in the calendar year.

(iii) When a renewable energy generation facility is decommissioned or made nonoperational by a change in law during a tax year, the taxes shall be prorated for the number of days during which the renewable energy generation facility was not decommissioned or was operational.

(iv) When the capacity of a renewable energy generation facility to produce electricity is reduced but the renewable energy generation facility is not decommissioned, the nameplate capacity of the renewable energy generation facility is deemed to be unchanged.

(6)(a) On March 1 of each year, the owner of a renewable energy generation facility shall file with the Department of Revenue a report on the nameplate capacity of the facility for the previous year from January 1 through December 31. All taxes shall be due on April 1 and shall be delinquent if not paid on a quarterly basis on April 1 and each quarter thereafter. Delinquent quarterly payments shall draw interest at the rate provided for in section 45-104.02, as such rate may from time to time be adjusted.

(b) The owner of a renewable energy generation facility is liable for the taxes under this section with respect to the facility, whether or not the owner of the facility is the owner of the land on which the facility is situated.

(7) Failure to file a report required by subsection (6) of this section, filing such report late, failure to pay taxes due, or underpayment of such taxes shall result in a penalty of five percent of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty shall not exceed ten thousand dollars.

(8) The Department of Revenue shall enforce the provisions of this section. The department may adopt and promulgate rules and regulations necessary for the implementation and enforcement of this section.

(9) The Department of Revenue shall separately identify the proceeds from the tax imposed by this section and shall pay all such proceeds over to the county treasurer of the county where the renewable energy generation facility is located within thirty days after receipt of such proceeds.

Annotations

- The nameplate capacity tax is an excise tax, not a property tax. Banks v. Heineman, 286 Neb. 390, 837 N.W.2d 70 (2013).

77-6204.

County treasurer; distribute revenue; calculation.

(1) The county treasurer shall distribute all revenue received from the Department of Revenue pursuant to section 77-6203 to local taxing entities which, but for such personal property tax exemption, would have received distribution of personal property tax revenue from depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

(2) A local taxing entity's status as eligible for distribution under subsection (1) of this section shall not be affected when and if the net book value of personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source becomes zero. A local taxing entity's status as eligible for distribution under such subsection shall be affected by the disposal of all of the exempt depreciable personal property used directly in the generation of electricity using wind, solar, biomass, or landfill gas as the fuel source.

(3) The distribution to each eligible local taxing entity shall be calculated by determining the amount of taxes that the eligible local taxing entity levied during the taxable year and dividing this amount by the total tax levied by all of the eligible local taxing entities during the year. Each eligible entity's resulting fraction shall then be multiplied by the revenue distributed to the county treasurer by the department to determine the portion of such revenue due each local taxing entity.

(4) The Department of Revenue shall not retain any revenue collected pursuant to sections 77-6201 to 77-6204 for distribution, use, transfer, pledge, or allocation to or from the General Fund.

Percent Property Tax Levied by Community College District

College	County	2023 Total Taxes	Community College Taxes	Percent of Total
Northeast Community College	Antelope	$ 33,492,615	$ 2,481,724	7.41%
	Boone	$ 24,158,637	$ 2,178,760	9.02%
	Boyd	$ 7,343,226	$ 547,342	7.45%
	Brown	$ 12,528,217	$ 928,969	7.42%
	Burt	$ 30,771,353	$ 1,958,289	6.36%
	Cedar	$ 32,401,672	$ 2,541,726	7.84%
	Cuming	$ 33,035,074	$ 2,770,988	8.39%
	Dakota	$ 38,623,715	$ 2,171,719	5.62%
	Dixon	$ 22,042,971	$ 1,555,494	7.06%
	Garfield	$ 7,876,984	$ 457,655	5.81%
	Holt	$ 43,153,277	$ 2,770,607	6.42%
	Keya Paha	$ 4,086,535	$ 509,337	12.46%
	Knox	$ 29,654,458	$ 2,200,368	7.42%
	Madison	$ 83,168,826	$ 4,604,656	5.54%
	Pierce	$ 26,566,759	$ 2,036,060	7.66%
	Rock	$ 8,143,925	$ 625,868	7.69%
	Stanton	$ 23,970,454	$ 1,597,020	6.66%
	Thurston	$ 17,175,799	$ 1,032,726	6.01%
	Wayne	$ 32,398,475	$ 2,165,231	6.68%
	Wheeler	$ 7,212,784	$ 651,651	9.03%
	TOTAL	**$ 517,805,756**	**$ 35,786,190**	**6.91%**
Central Community College	Adams	$ 75,836,629	$ 3,949,975	5.21%
	Buffalo	$ 124,151,294	$ 6,263,611	5.05%
	Butler	$ 34,636,075	$ 2,341,533	6.76%
	Clay	$ 29,596,864	$ 2,001,674	6.76%
	Colfax	$ 32,921,228	$ 1,960,264	5.95%
	Dawson	$ 62,180,295	$ 3,262,537	5.25%
	Franklin	$ 14,790,957	$ 913,489	6.18%
	Furnas	$ 15,624,868	$ 973,798	6.23%
	Gosper	$ 11,373,766	$ 849,614	7.47%
	Greeley	$ 12,593,902	$ 902,814	7.17%
	Hall	$ 122,538,331	$ 5,952,536	4.86%
	Hamilton	$ 38,475,129	$ 2,785,981	7.24%
	Harlan	$ 15,588,465	$ 1,023,515	6.57%
	Howard	$ 21,118,898	$ 1,324,007	6.27%
	Kearney	$ 28,981,735	$ 1,798,639	6.21%
	Merrick	$ 25,029,631	$ 1,722,438	6.88%
	Nance	$ 15,056,929	$ 961,600	6.39%
	Nuckolls	$ 15,412,339	$ 1,026,944	6.66%
	Phelps	$ 32,456,575	$ 2,105,888	6.49%
	Platte	$ 88,201,979	$ 5,607,578	6.36%
	Polk	$ 23,103,093	$ 1,666,521	7.21%
	Sherman	$ 13,197,343	$ 856,612	6.49%
	Valley	$ 16,517,771	$ 923,286	5.59%
	Webster	$ 16,148,096	$ 1,024,022	6.34%
	TOTAL	**$ 885,532,192**	**$ 52,198,876**	**5.89%**
Metro Community College	Dodge	$ 86,014,376	$ 5,265,617	6.12%
	Douglas	$ 1,433,294,489	$ 61,661,225	4.30%
	Sarpy	$ 529,490,198	$ 23,607,030	4.46%
	Washington	$ 67,311,497	$ 4,144,943	6.16%
	TOTAL	**$ 2,116,110,560**	**$ 94,678,815**	**4.47%**

College	County	2023 Total Taxes	Community College Taxes	Percent of Total
Mid-Plains Community College	Arthur	$ 3,240,892	$ 197,845	6.10%
	Blaine	$ 3,329,181	$ 266,375	8.00%
	Chase	$ 16,239,668	$ 1,152,703	7.10%
	Cherry	$ 23,263,452	$ 2,025,656	8.71%
	Custer	$ 43,799,508	$ 2,645,060	6.04%
	Dundy	$ 10,148,855	$ 711,876	7.01%
	Frontier	$ 12,891,593	$ 746,811	5.79%
	Hayes	$ 6,260,947	$ 408,094	6.52%
	Hitchcock	$ 10,565,194	$ 612,113	5.79%
	Hooker	$ 3,434,619	$ 296,746	8.64%
	Keith	$ 27,506,756	$ 1,708,920	6.21%
	Lincoln	$ 92,414,441	$ 4,307,985	4.66%
	Logan	$ 4,282,977	$ 285,557	6.67%
	Loup	$ 3,685,984	$ 281,158	7.63%
	McPherson	$ 3,913,640	$ 261,699	6.69%
	Perkins	$ 15,264,312	$ 1,063,830	6.97%
	Red Willow	$ 21,640,123	$ 1,121,283	5.18%
	Thomas	$ 3,739,695	$ 287,187	7.68%
	TOTAL	**$ 305,621,837**	**$ 18,380,898**	**6.01%**
Southeast Community College	Cass	$ 78,357,789	$ 4,249,609	5.42%
	Fillmore	$ 28,609,508	$ 2,369,408	8.28%
	Gage	$ 58,479,764	$ 3,530,264	6.04%
	Jefferson	$ 29,864,513	$ 1,923,136	6.44%
	Johnson	$ 15,338,805	$ 967,527	6.31%
	Lancaster	$ 718,033,205	$ 38,721,793	5.39%
	Nemaha	$ 18,787,570	$ 1,299,156	6.91%
	Otoe	$ 46,015,935	$ 2,707,720	5.88%
	Pawnee	$ 10,727,671	$ 785,149	7.32%
	Richardson	$ 21,999,746	$ 1,569,165	7.13%
	Saline	$ 38,516,568	$ 2,446,880	6.35%
	Saunders	$ 77,023,872	$ 4,777,789	6.20%
	Seward	$ 47,886,775	$ 3,376,549	7.05%
	Thayer	$ 21,071,463	$ 1,971,562	9.36%
	York	$ 47,240,363	$ 3,468,016	7.34%
	TOTAL	**$ 1,257,953,547**	**$ 74,163,723**	**5.90%**
Western Community College	Box Butte	$ 27,434,702	$ 1,641,489	5.98%
	Cheyenne	$ 28,155,652	$ 1,520,570	5.40%
	Dawes	$ 18,522,466	$ 1,097,812	5.93%
	Deuel	$ 6,519,847	$ 447,827	6.87%
	Garden	$ 9,015,809	$ 831,948	9.23%
	Grant	$ 3,000,522	$ 364,672	12.15%
	Kimball	$ 12,982,109	$ 781,288	6.02%
	Morrill	$ 19,905,620	$ 1,246,025	6.26%
	Scotts Bluff	$ 69,672,376	$ 3,572,903	5.13%
	Sheridan	$ 17,299,949	$ 1,267,227	7.33%
	Sioux	$ 7,974,941	$ 687,339	8.62%
	Banner	$ 4,357,506	$ 296,300	6.80%
	TOTAL	**$ 224,841,499**	**$ 13,755,400**	**6.12%**
TOTAL		**$ 5,307,865,391**	**$ 288,963,902**	**5.44%**

Board of Governors
Governance Committee
Monday, September 23, 2024 @ 9:00 a.m.

Attendees: Dirk Petersen, Chairperson; Donovan Ellis; Julie Robinson; Diane Davies; Scott Gray, Liaison; Absent: Carol Sibbel

NOTES

1. Content Review (CR) – Review policy content and provide suggestions for revisions.
   a. EL-08 Communication and Support to the Board – Content was reviewed, and a minor type error in item 1.6 will be corrected. As a follow-up from the September Board meeting, discussion took place as to whether item 1.1 should be moved to EL-06 Asset Protection. The Committee determined this item is appropriately placed in EL-08, but it should be reworded. Suggestion was made to reword item 1.1 and incorporate it into item 1. The revision will be forwarded to the Board for consideration.
   b. GP-07 Board Committee Principles – The policy content was reviewed and there were no suggestions for revision.

2. Board Self-Evaluation (BSE) – Review and determine whether the Board has been practicing
   a. GP-07 Board Committee Principles – The Board Self-Evaluation of the policy was completed and discussed.

3. Policy Items on Board Meeting Agenda
   a. The following policy is recommended for Second Reading for Deletion:
      i. BP-7210 Employee Group Classification – Content has been incorporated into a new administrative procedure AP-7210.0 Employee Group Classification.

4. Board Agenda Worksheets
   a. The two board agenda worksheets were compared and discussed, and suggestions for revision were considered. This item is tabled for further review and discussion at the Committee's October meeting. A draft of the proposed revisions to the worksheet will be presented to the Board for consideration at their November meeting.

5. Next Meeting Date/Time – October 30, 2024, at 9:00 a.m.

Status Active PolicyStat ID 14420523

07.1-01.a

Origination	12/2021
Last Approved	10/2023
Effective	10/2023
Last Revised	12/2021
Next Review	10/2024

Owner	Scott Gray: Vice President of Administrative Services and Gene
Area	Board Policies - Executive Limitations
Policy/ Procedure Number	EL-08

Communication and Support to the Board

The President shall not permit the board to be uninformed or unsupported in its work.

Further, without limiting the scope of the above statement by the following list, the President shall not:

1. Withhold, impede, or confound information relevant to the Board's informed accomplishment of its job.
    1. Allow the Board to be without sufficient timely and relevant decision information, including regular updates on the status of the board's governance expenditures, and a risk assessment.
    2. Neglect to submit timely monitoring data including interpretations of Board policies that provide the observable metrics or conditions that would demonstrate compliance, rationale for why the interpretation is reasonable, and evidence of compliance.
    3. Let the Board be unaware of any actual or anticipated non-compliance with any Ends or Executive Limitations policy, regardless of the Board's monitoring schedule.
    4. Let the Board be unaware of any incidental information it requires, including anticipated media coverage, actual or anticipated legal actions, and material or publicly visible internal changes or events, including changes in executive personnel.
        1. Significant issues among the student body, employees, or communities.
        2. Signals from elected officials of potential changes to legislation, regulations, or funding.
    5. Allow the Board to be unaware that, in the President's opinion, the Board is not in

compliance with its own policies on Governance Process and Board-Management Delegation, particularly in the case of Board behavior which is detrimental to the work relationship between the Board and the President.

6. Present information in unnecessarily complex or lengthy form, or in a form that does not clearly differentiate among monitoring, decision preparation, and general incidental or other information.

2. Allow the Board to be without reasonable administrative support for Board activities.
    1. Allow the Board to be without a workable, user-friendly mechanism for official Board, officer or Board committee communications.
    2. Allow the Board to be without Board Secretary services that meet all legal requirements and ensure the integrity of the Board's documents.
3. Impede the Board's holism, misrepresent its processes and role, impede its lawful obligations, or assume prerogatives of the Board.
    1. Deal with the Board in a way that favors or privileges certain Board members over others, except when (a) fulfilling individual requests for information or (b) responding to officers or committees duly charged by the Board.
    2. Neglect to supply for the Required Approvals agenda all items delegated to the President, yet required by law, regulation or contract to be Board-approved, along with the applicable monitoring information.

Approval Signatures

Step Description	Approver	Date
Board of Governors	Lindsay Spiegel: Director of Institutional Effectiveness	10/2023
Board Governance Committee	Jennifer Happold: Executive Assistant, Administrative Services	09/2023
	Scott Gray: Vice President of Administrative Services and Gene	09/2023

07.1-01.b

Status Active PolicyStat ID 12439063

Origination	12/2021	Owner	Scott Gray: Vice President of Administrative Services and Gene
Last Approved	12/2021	Area	Board Policies - Governance Process
Effective	12/2021	Policy/ Procedure Number	GP-07
Last Revised	12/2021		
Next Review	10/2024		

Board Committee Principles

Board committees, when used, will be assigned to reinforce the wholeness of the Board's job, and will never interfere with delegation from Board to President.

1. Board committees are to help the Board fulfil its responsibilities as identified in GP-02, never to help or advise the staff. Expectations and authority will be carefully stated in order not to conflict with authority delegated to the President.
2. Rather than providing recommendations which would interfere with the Board's holism and its responsibility to govern the whole of the organization, Board Committees may be used to provide the Board with alternatives and implications for the Board's informed decision making.
3. Board committees may not speak or act for the Board except when formally given such authority for specific and/or time-limited purposes. Expectations and authority will be carefully stated in order not to conflict with authority delegated to the President.
4. Board committees cannot exercise authority over staff. Because the President works for the full Board, he or she will not be required to obtain approval of a Board committee before an executive action.
5. This policy applies to any group that is formed by Board action whether or not it is called a committee. It does not apply to committees formed under the authority of the President.
6. All committee members shall abide by the same Code of Conduct as governs the Board.
7. Except as defined in written terms of reference, no committee has authority to commit the funds or resources of the organization.

Approval Signatures

Step Description	Approver	Date

NORTHEAST COMMUNITY COLLEGE

Worksheet for Board Self-Monitoring of Governance Process and Board – Management Delegation Policies

This worksheet is intended to assist you in assessing your Board's own compliance with your Governance Process policies and expediting relevant discussion at the Board meeting. You may choose to have each board member complete the worksheet for any given policy or assign a policy to one or two board members to monitor, with a discussion following. The template for discussion of the monitoring report should help you to focus on areas for improvement. For **EACH ITEM** and sub-item in the attached monitoring report, please check your responses to the following questions and provide examples.

Policy Number: GP-07 Board Committee Principles **Time period being monitored:** 12/2021 – 10/10/2024 (usually a one-year period)

Item Number	Have we acted consistently with this item of policy?	Specific representative examples to support your response
Opening Statement	☒Always ☐Most of the time ☐Some of the time ☐Rarely ☐Never	
1	☒Always ☐Most of the time ☐Some of the time ☐Rarely ☐Never	
2	☒Always ☐Most of the time ☐Some of the time ☐Rarely ☐Never	
3	☐Always ☒Most of the time ☐Some of the time	

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	☐Rarely ☐Never	
4	☐Always ☒Most of the time ☐Some of the time ☐Rarely ☐Never	
5	☒Always ☐Most of the time ☐Some of the time ☐Rarely ☐Never	
6	☒Always ☐Most of the time ☐Some of the time ☐Rarely ☐Never	
7	☒Always ☐Most of the time ☐Some of the time ☐Rarely ☐Never	

What specific actions could we take to continually improve our application of this policy?

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NORTHEAST COMMUNITY COLLEGE

In which areas have we rated ourselves as "some of the time," "rarely" or "never"?

Select ONE area of this policy for improvement in the next year.

What actions will we COMMIT to taking in the next year to improve our application of this policy?

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NORTHEAST COMMUNITY COLLEGE

Who will be accountable for leadership to ensure that it happens?

WHEN will we reassess our progress?

Add these commitments and action plans to your Governance Action Plan.

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Status Active PolicyStat ID 13838003

07.1-03.a

Origination	07/2024	Owner	Carly Krause: Director of Compensation and HR Compliance
Last Approved	07/2024	Area	Human Resources
Effective	07/2024	Policy/ Procedure Number	AP-7210.0
Last Revised	07/2024		
Next Review	07/2029		

Employee Group Classification

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1. Procedure Summary Statement

To define the employee group classification categories.

2. Definitions

1. N/A

3. Procedure

1. Employees of Northeast Community College are comprised of four employee group classifications: Administrative, Classified, Faculty, and Professional/Managerial. Definitions of each classification are as follows:
    1. Administrative: one who primarily manages an agency, department, or subdivision and customarily and regularly directs the work of at least two or more other full-time employees or their equivalent; possesses the authority to recommend the hiring and/or firing of an employee, or to make suggestions that are given substantial weight in such decisions and regularly exercises discretionary power. Examples of Administrators may include Executive Director, Dean, Chief Information Officer, Vice President and President.
    2. Classified: one who primarily performs manual or office work that is not directly related to the management of the college. Does not regularly direct the work of two or more full-time employees or their equivalent. Examples of Classified Staff may include Administrative Assistants, Executive Assistants, Specialists, Coordinators,

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Associate Directors and Technicians.

3. Faculty: one whose primary work assignment is teaching students. Examples of Faculty may include Instructor, Adjunct Instructor, and Program Director.
4. Professional/Managerial: one who primarily performs office or non-manual work directly related to the management or general business operations of the college, or other administrative-related services. Primary duties include the exercise of discretion and independent judgment with respect to matters of significance. Examples of Professional/Managerial Staff may include Associate Directors, Directors, Senior Directors, Coaches, Coordinators, and Trainers.

2. These classification descriptions are for definition purposes only and do not imply or suggest any extension of employment rights based upon being placed in a particular classification. Part-time staff and adjunct faculty are placed into the above categories but are not included in any employee bargaining unit. Employees are placed in one of the four classifications based on their primary assignment as administratively determined.

Approval Signatures

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Step Description	Approver	Date
President Approval	Lindsay Spiegel: Director of Institutional Effectiveness	07/2024
President's Council	Bobbi Rowlett: Executive Assistant, Technology Services	07/2024
Human Resources Standing Committee	Tammy Svendsen: Executive Assistant, Human Resources	07/2024
Human Resources Standing Committee	Mike Walkowiak: Vice President of Human Resources & Organizational	07/2024
	Carly Krause: Director of Compensation and HR Compliance	07/2024

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Board Agenda Worksheet

07.1-04

NOTE: Not every item on this worksheet necessarily needs to be part of every meeting.

1. **Board Education (***Pre-planned information on a topic that the Board has decided it wants to learn about, future perspectives, etc.***)**

2. **Vice President Reports –** (as needed) provide information to Board on current topics, information that is background for decisions or review of programs, and other items about which Board has indicated it wishes to be informed, but which do not fall into the categories of monitoring (*Note: this is not the section to get into monitoring or decision-making)

   2.1. Student Services Report:
   2.2. Development/External Relations Report:
   2.3. Administrative Services Report:
   2.4. Technology Services Report:
   2.5. Education Services Report:
   2.6. Human Resources Report:

3. **Ownership Linkage** *(Include presentations by or from owners or groups of owners, results of surveys, focus groups, etc.)*

4. **Monitoring CEO Performance (Ends and Executive Limitations)** *(Affirmation that monitoring reports received since last meeting show compliance. This section should be very brief. Discussion is required only if a majority of the Board has concerns about the integrity of the monitoring report; do not feel adequate data has been provided to show compliance with a reasonable interpretation of the policy; or if there is non-compliance with a policy.)*

5. **Monitoring Board Performance** *(Self-monitoring of Governance Process policies scheduled for this meeting.)*
   (Regular review of the content of a policy may also be scheduled for the same meeting in which it is monitored, usually no more than once a year for each policy. While it is convenient to do these two activities close to one another in the agenda, do not confuse reviewing the policy content with monitoring compliance with the policy. They are two separate and distinct tasks.)

6. **Committee Reports –** (as needed) report to Board on work done by Committee since last meeting

   6.1. Governance Committee:
   6.2. Ownership Linkage Committee:
   6.3. Search Committee:
   6.4. Other (Ad Hoc) Committees:

7. **Call to order**

8. **Adoption of agenda**

9. **Adoption of minutes of last meeting**

10. **Declaration of Conflict of Interest**

11. **Required Approvals Agenda** *(Items that the Board has previously delegated to the CEO, but that an external authority requires the Board to "approve." The entire Required Approvals Agenda is adopted by one motion, without discussion, following examination of monitoring evidence that board criteria related to the decision have been met. An item can be removed from the Required Approvals Agenda for discussion only by a motion carried by a majority vote.)*

12. **Items for Decision** *(Place business arising from last meeting requiring decision first. Identify for each item the Board policy to which it relates.)*
    12.1. Ends *(Development or refinement of Ends policies)*

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12.2. Governance Process (*Development or revision of Governance Process policies; work arising from any items that the Board has taken on as its own direct task, including operational items that the board has prohibited the CEO from making in Executive Limitations.*)

12.3. Executive Limitations (*Development or revision of Executive Limitations policies.)*

12.4. Board-Management Delegation (*Development or revision of Board-Management Delegation policies, or work arising from them, such as decisions about CEO compensation, recruitment of a CEO.)*

13. Self-evaluation of governance process at this meeting (*How do you rate yourselves this meeting as to how well you followed the governing style to which you have committed yourselves*?)

14. Adjourn

"Nice to Know" Information: *It is not necessary to have this item as part of the agenda. Ideally this information, usually information that may be of interest – but not for decision – about internal matters, can be sent to the board separately.)*

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Board Agenda Worksheet

NOTE: Not every item on this worksheet necessarily needs to be part of every meeting.

1. **Call to order**

2. **Adoption of agenda**

3. **Adoption of minutes of last meeting**

4. **Declaration of Conflict of Interest**

5. **Ownership Linkage** *(Include presentations by or from owners or groups of owners, results of surveys, focus groups, etc.)*

6. **Board Education (***Pre-planned information on a topic that the Board has decided it wants to learn about, future perspectives, etc.***)**

7. **Items for Decision** *(Place business arising from last meeting requiring decision first. Identify for each item the Board policy to which it relates.)*
   - **7.1. Ends** *(Development or refinement of Ends policies)*
   - **7.2. Governance Process** (*Development or revision of Governance Process policies; work arising from any items that the Board has taken on as its own direct task, including operational items that the board has prohibited the CEO from making in Executive Limitations.*)
   - **7.3. Executive Limitations** (*Development or revision of Executive Limitations policies.)*
   - **7.4. Board-Management Delegation** (*Development or revision of Board-Management Delegation policies, or work arising from them, such as decisions about CEO compensation, recruitment of a CEO.)*

8. **Required Approvals Agenda** *(Items that the Board has previously delegated to the CEO, but that an external authority requires the Board to "approve." The entire Required Approvals Agenda is adopted by one motion, without discussion, following examination of monitoring evidence that board criteria related to the decision have been met. An item can be removed from the Required Approvals Agenda for discussion only by a motion carried by a majority vote.)*

9. **Monitoring CEO Performance (Ends and Executive Limitations)** *(Affirmation that monitoring reports received since last meeting show compliance. This section should be very brief. Discussion is required only if a majority of the Board has concerns about the integrity of the monitoring report; do not feel adequate data has been provided to show compliance with a reasonable interpretation of the policy; or if there is non-compliance with a policy.)*

10. **Monitoring Board Performance** *(Self-monitoring of Governance Process policies scheduled for this meeting.*)
    (Regular review of the content of a policy may also be scheduled for the same meeting in which it is monitored, usually no more than once a year for each policy. While it is convenient to do these two activities close to one another in the agenda, do not confuse reviewing the policy content with monitoring compliance with the policy. They are two separate and distinct tasks.)

11. **Information Requested by the Board (***Include here any items about which the Board has indicated in its policy on "Communication and Support to the Board" that it wishes to be informed, but which do not fall into the categories of monitoring, or information that is background for decisions. Be careful not to get into monitoring or decision-making here.)*

12. **Self-evaluation of governance process at this meeting (***How do you rate yourselves this meeting as to how well you followed the governing style to which you have committed yourselves*?)

13. **Adjourn**

"Nice to Know" Information: *It is not necessary to have this item as part of the agenda. Ideally this information, usually information that may be of interest – but not for decision – about internal matters, can be sent to the board separately.)*

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NORTHEAST COMMUNITY COLLEGE

Ownership Linkage Committee
Meeting Notes
September 24, 2024

Present:

Del Ames, Chairperson
Steve Anderson
Terry Nelson
Nicole Sedlacek
Pat Wojcik
Charlene Widener
Tracy Kruse
Leah Barrett, Liaison

1. Discussion was held regarding the meeting with educators and community leaders that will be invited to the O'Neill Extended Campus on November 12, 2024. The presentation will consist of 15 minutes on the gap analysis; 15 minutes on community college funding, 10 minutes on what Northeast is currently doing, followed by roundtable discussion similar to what was done at West Point. The meeting with constituents will begin at 11:30 a.m. and will include lunch.

   Nicole Sedlacek, Merri Schneider and other staff will edit the current O'Neill area contact spreadsheet and provide updates. Northeast staff are creating an invitation that will be mailed in late October.

   The regular Board of Governors meeting will follow the Ownership Linkage Meeting.

   Charlene will follow up with her staff to see about the potential for a meeting of school personnel after the large group meeting.

10.1.1

FINANCIAL AID

College Affordability

Board of Governors
October 10, 2024

NORTHEAST COMMUNITY COLLEGE

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1

NORTHEAST 2023-24 ESTIMATED COST OF ATTENDANCE

2023-2024	Living on Campus	Living off Campus	Living with Parents
Tuition & Fees	$3,840	$3,840	$3,840
Loan Fees	$19	$19	$19
Room & Board	$9,637	$8550	$2961
Books & Supplies	$1,211	$1,211	$1,211
Travel	$561	$1,621	$1,621
Miscellaneous	$900	$950	$900
Total:	**$16,168**	**$16,191**	**$10,552**

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2

FEDERAL FINANCIAL AID 2023-24

Financial Aid Award Package For Student with $0 Expected Family Contribution (EFC) Now Called the Student Aid Index (SAI)

COST OF ATTENDANCE	$16,168
EFC (SAI)	- 0
NEED	$16,168
PELL	$ 7,395
OTHER GRANTS	$ 2,790
SUB LOAN	$ 3,500
UNSUB LOAN	$ 2,000
UNMET NEED	**$ 483**

NORTHEAST COMMUNITY COLLEGE

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3

FEDERAL FINANCIAL AID 2023-24

Financial Aid Award Package for Average Northeast Student Based on Median Student Aid Index (SAI) of the Northeast Student Population

COST OF ATTENDANCE	$16,168
SAI	- 6,549
NEED	$ 9,619
PELL	$ 845
OTHER GRANTS	$ 1,750
SUB LOAN	$ 3,500
UNSUB LOAN	$ 2,000
UNMET NEED	**$ 1,524**

NORTHEAST COMMUNITY COLLEGE

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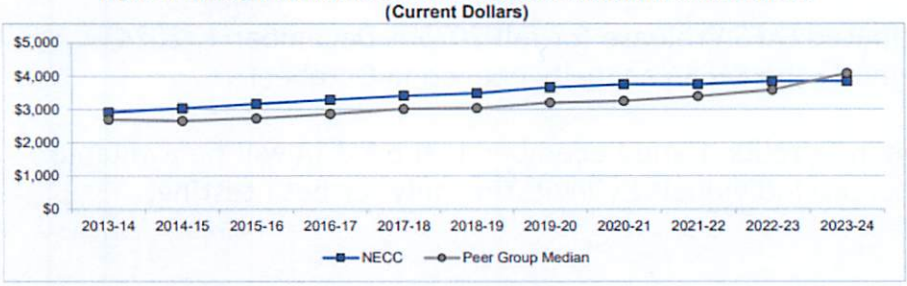
4

NORTHEAST COMPARED TO PEERS

Figure 1. Average Full-Time In-District Undergraduate Tuition and Mandatory Fees (Current Dollars)



Institution	2013-14	2015-16	2017-18	2019-20	2021-22	2023-24	10-Year % Change
NECC	$2,910	$3,165	$3,405	$3,660	$3,750	$3,840	32.0%
Peer Group Median	$2,694	$2,730	$3,012	$3,195	$3,384	$4,082	51.5%

Source: 2024 Tuition, Fees, and College Affordability Report, Nebraska Coordinating Commission for Postsecondary Education

NORTHEAST COMMUNITY COLLEGE

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5

NORTHEAST DATA FALL 2024

Of the 563 students, 293 students did not enroll at another College and 56% of them were First Generation Students.

563 students applied but did not register for Fall 2024 term. Of the students that didn't register:

- 198 students had a Student Aid Index of $0
- 276 students were Pell Grant eligible
- 287 students did not have Pell Grant eligibility
  - Of the 287, there were 91 would have qualified for unsubsidized loans only

NORTHEAST COMMUNITY COLLEGE

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6

FAFSA UPDATE

- Anticipated FAFSA release for fall 2025 is December 1, 2024 (previously the FAFSA annually opened in October)
- Between October 1 and December 1, the FAFSA will be available to selected individuals by invitation only for beta testing.

NORTHEAST COMMUNITY COLLEGE

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7

THANK YOU

NORTHEAST COMMUNITY COLLEGE

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8

10.2.1

2025-26 TUITION, FEES, HOUSING & MEAL PLAN RATES

Board of Governor's Meeting

October 10, 2024

NORTHEAST COMMUNITY COLLEGE

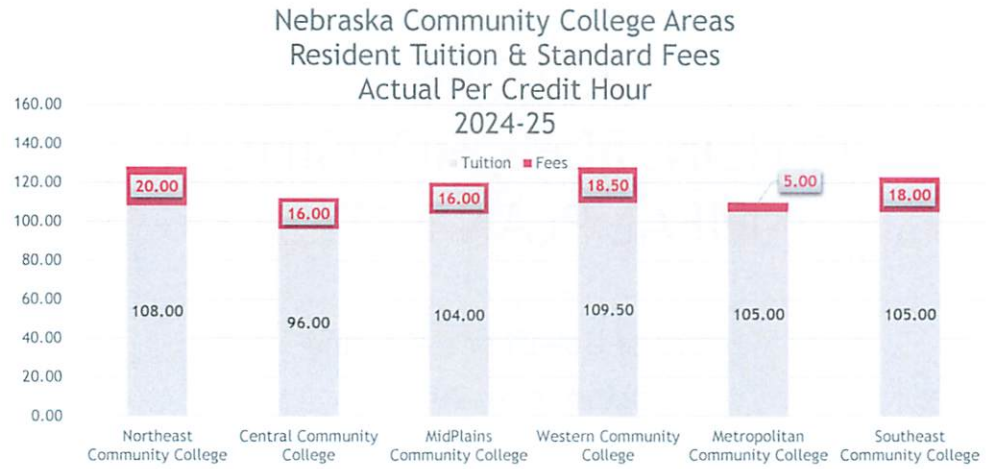
1

TUITION & FEES

2025-26

NORTHEAST COMMUNITY COLLEGE

2



NORTHEAST COMMUNITY COLLEGE

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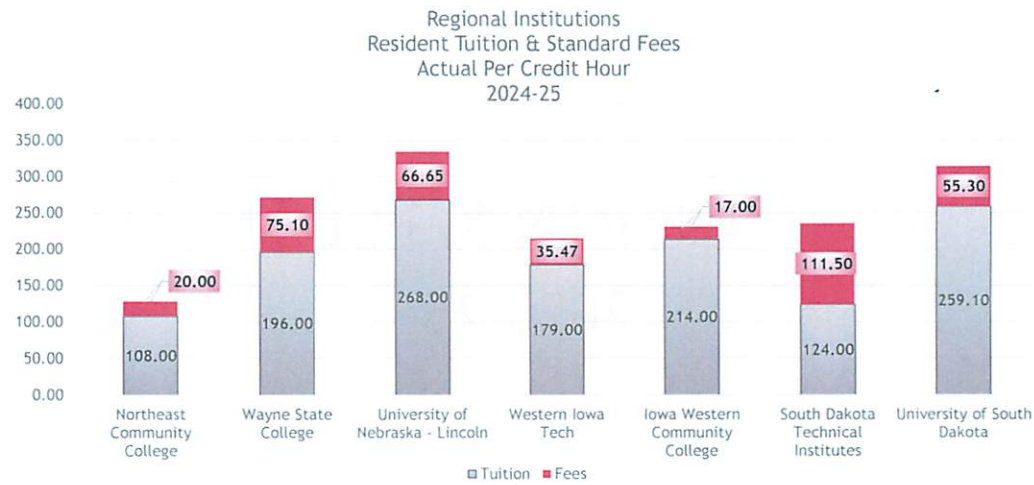

NORTHEAST COMMUNITY COLLEGE

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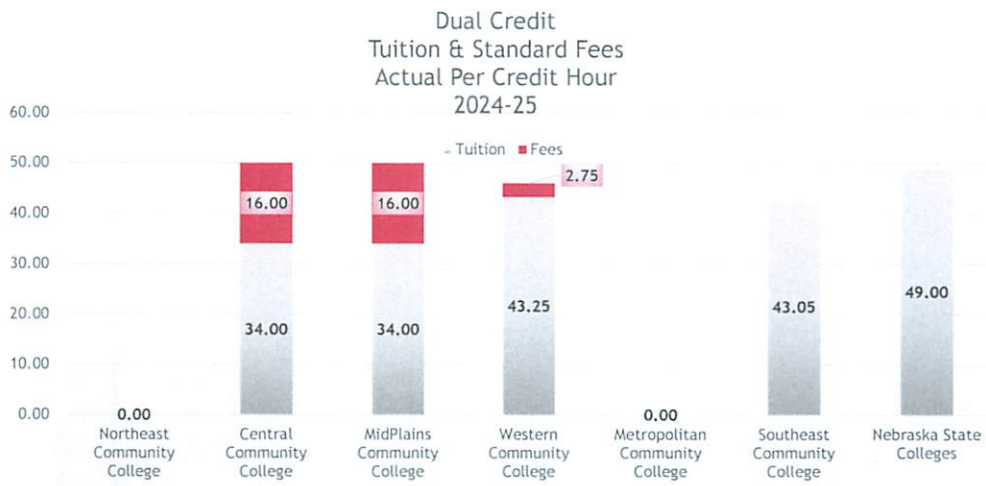


NORTHEAST COMMUNITY COLLEGE

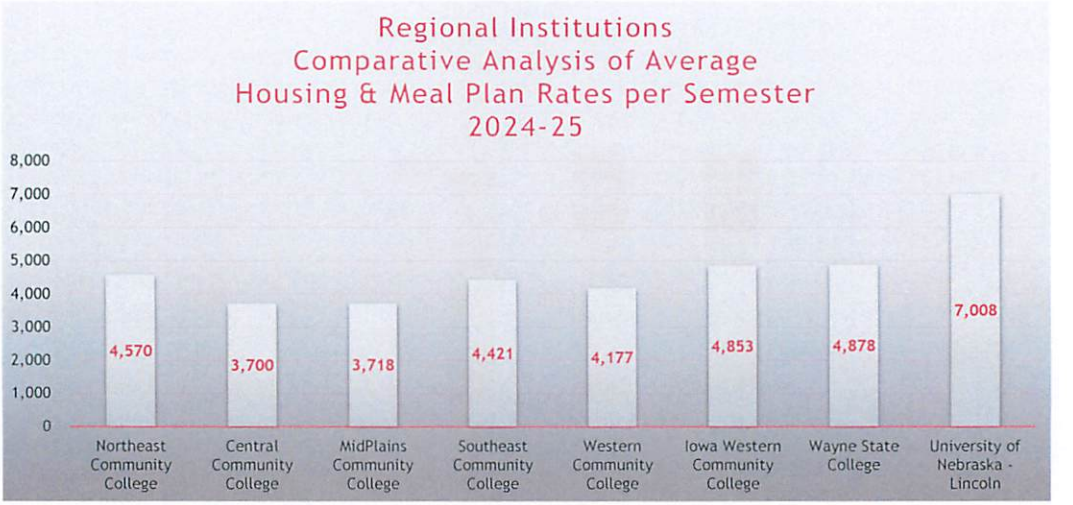
5

HOUSING & MEAL PLANS

2025-26

NORTHEAST COMMUNITY COLLEGE

6



NORTHEAST COMMUNITY COLLEGE

7

QUESTIONS?

NORTHEAST COMMUNITY COLLEGE

8

10.2.2

Monthly Financial Report
September 30, 2024

Administrative Services

NORTHEAST COMMUNITY COLLEGE
MONTHLY FINANCIAL REPORT
TABLE OF CONTENTS

	Page
Balance Sheet	**2**
Statement of Changes in Fund Balance-Summary	**3**
Board of Governors Account Statement	**4**
Paid Bills Report	

Disclaimer:
The following consolidated statements of financial condition and operations are unaudited and no auditor has opined that these unaudited financial statements present fairly, in all material aspects, the financial position and the results of the operations of the College for the periods reported in accordance with the generally accepted accounting principles.

Definitions:
These are meant to define the uses of the various fund types within this report.

General – Funds available for general operating purposes expendable in the short term for the primary mission of the institution. Uses include personnel, operating expenses, supplies, travel and equipment.

Auxiliary – Provide a service to students, faculty, or staff and charge a fee directly related to the cost of the services; managed as essentially self-supporting, e.g. Residence Halls, Food Service, Bookstore, etc.

Restricted – Resources which have externally imposed limitations, e.g. grants and scholarships.

Plant – Resources available to acquire, replace or renew long-lived capital assets such as land, buildings, or retirement of debt.

Agency – Funds held in custody for others, e.g. student clubs and organizations.

These are meant to define the uses of the various program types within this report.

Instruction - Includes all activities that are part of an institution's instructional program.

Academic Support - Includes support services for the institution's primary missions: instruction, research, and public service. (ex. Libraries, Academic Administration, Center for Enterprise)

Student Services - Includes those activities whose primary purpose is to contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. (ex. Athletics, Financial Aid, Counseling, Disability Services)

Institutional Support - Includes 1) central executive-level activities concerned with management and long-range planning of the entire institution. (ex. Executive Management, Fiscal Operations, General Administrative and Logistical Services, Administrative Computing Services, Public Relations/Development, Registrar)

Operation and Maintenance of Plant - Includes the operation and maintenance of physical plants for all institutional activities. (ex. Physical Plant Administration, Building Maintenance, Custodial Services, Safety, Security, Utilities, Landscape and Grounds, Major Repairs and Renovation)

Northeast Community College
Balance Sheet
August 31, 2024

Assets	September 2024	September 2023	Annual Change	Increase (Decrease) from Prior Month
Unrestricted Cash	$ 10,610,737.07	$ 3,528,284.47	200.7%	$ 2,991,632.87
Restricted Cash	8.43	3,246.83	-99.7%	-
Money Market Accounts	21,157,990.87	14,843,712.50	42.5%	88,526.08
Petty Cash and Change Funds	7,500.00	9,700.00	-22.7%	-
Cash on Deposit County Treasurer	388,270.15	323,660.65	20.0%	(0.20)
Certificates of Deposit	13,200,000.00	20,700,000.00	-36.2%	-
Short Term Investments Other	(23,001.68)	13,353,273.34	-100.2%	(23,001.68)
Receivables	1,676,290.79	1,449,230.33	15.7%	(1,996,309.30)
Uncollected Taxes	9,979,198.43	9,319,762.32	7.1%	-
Loans	-	700.00	-100.0%	-
Inventories	1,238,655.66	1,273,002.06	-2.7%	-
Prepaid and Clearing	626,526.37	647,734.34	-3.3%	63,136.33
Due From Fund	-	-	N/A	-
Total Assets	**$ 58,862,176.09**	**$ 65,452,306.84**	**-10.1%**	**$ 1,123,984.10**
Liabilities				
Accounts Payable	$ 118,183.71	$ (276,272.91)	-142.8%	$ 139,012.49
Unapplied Payments	34,951.19	14,187.83	146.3%	(24,736.96)
Payroll Withholding	254,639.43	276,182.38	-7.8%	5,893.57
Payroll Taxes Payable Employer	869,552.84	737,856.59	17.8%	448,783.82
Accruals	2,943,708.32	2,651,447.86	11.0%	226,782.97
Deferrals and Deposits	50.00	50.00	0.0%	(5,292,195.07)
Other Liabilities	6,915.32	3,544.00	95.1%	(452,023.65)
Due From Fund	-	-	N/A	-
Total Liabilities	**$ 4,228,000.81**	**$ 3,406,995.75**	**24.1%**	**$ (4,948,482.83)**
Fund Balances				
General Funds	$ 22,931,425.48	$ 24,666,735.51	-7.0%	$ 5,217,409.50
Auxiliary Funds	23,436,659.23	22,653,554.12	3.5%	284,454.36
Grants and Contracts	2,962,545.81	6,251,581.14	-52.6%	3,009,007.43
Scholarships and Financial Aid	(103,366.19)	(57,292.67)	80.4%	(3,709,353.14)
Student Loans	7,260.00	7,260.00	0.0%	-
Student Clubs	146,801.16	155,288.85	-5.5%	(781.41)
Other Agencies	98,598.73	125,417.45	-21.4%	(1,110.13)
Capital Improvement	7,898,090.58	12,416,589.17	-36.4%	741,136.38
ADA Hazard	-	-	N/A	-
Restricted Plant	(1,350,240.76)	(2,827,182.96)	-52.2%	531,703.94
Debt Retirement	(1,393,598.76)	(1,346,639.52)	3.5%	-
Total Fund Balance	**$ 54,634,175.28**	**$ 62,045,311.09**	**-11.9%**	**$ 6,072,466.93**
Total Liabilities and Fund Balance	**$ 58,862,176.09**	**$ 65,452,306.84**		**$ 1,123,984.10**

NORTHEAST COMMUNITY COLLEGE
Statement of Changes in Fund Balances-Summary
July 01, 2024 to September 30, 2024

		Current Unrestricted		Current Restricted		Agency		Plant		
		General Funds	Auxiliary Funds	Grants and Contracts	Scholarships and Financial Aid	Student Clubs	Other Agencies	Capital Improvement	Restricted Plant	Debt Retirement
Revenues	Tuition	3,476,495.71	48,549.50							
	Fees	208,843.53	279,523.92					287,109.00		
	Government Appropriations	10,405,455.41						1,672,737.36		
	Grants Contracts and Gifts	20,000.00	18,478.58	4,285,091.56	5,599,760.00		2,050.00			
	Other Income	165,781.25	4,002,647.12	13,087.33		3,363.37	4,038.49	39,379.35		
	Total Revenues	14,276,575.90	4,349,199.12	4,298,178.89	5,599,760.00	3,363.37	6,088.49	1,999,225.71	-	-
Personnel Expense	Salaries and Wages	9,095,788.19	483,101.02	465,102.37	6,361.09		322.95			
	Total Personnel Expense	9,095,788.19	483,101.02	465,102.37	6,361.09	-	322.95	-	-	-
Expense	Operating Expense	4,627,114.94	410,333.73	600,580.32	180.00	173.48	2,280.21	156,731.90	62,766.84	18,607.19
	Supplies and Materials Expense	482,491.81	321,399.52	26,752.67		1,157.25	3,385.96	1,098.63	77,859.76	
	Travel Expense	67,929.93	859.00	13,145.33						
	Capital Outlay Expense	253,341.86	-	230,052.39					199,399.85	
	Plant Related Costs	100,000.00	-					1,829,110.96	1,079,173.76	
	Student Aid Expense	18,306.00	2,060.00		5,709,519.09					
	Other Expense									1,375,000.00
	Auxiliary Cost of Sales and Service		966,414.15							
	Total Expense	5,549,184.54	1,701,066.40	870,530.71	5,709,699.09	1,330.73	5,666.17	1,986,941.49	1,419,200.21	1,393,607.19
Transfers	Mandatory Transfers In			-	6,866.25		-	-	-	-
	Non-mandatory Transfers In	52,408.69	117,000.00			675.00				
	Mandatory Transfers Out	(6,866.25)								
	Non-mandatory Transfers Out	(51,960.66)	(118,123.03)							
	Total Transfers	(6,418.22)	(1,123.03)	-	6,866.25	675.00	-	-	-	-
	Net Increase (Decrease) in Fund Balance	(374,815.05)	2,163,908.67	2,962,545.81	(109,433.93)	2,707.64	99.37	12,284.22	(1,419,200.21)	(1,393,607.19)
	Beginning Fund Balance	23,306,240.53	21,272,750.56	-	6,067.74	144,093.52	98,499.36	7,885,806.36	68,959.45	8.43
	Ending Fund Balance	22,931,425.48	23,436,659.23	2,962,545.81	(103,366.19)	146,801.16	98,598.73	7,898,090.58	(1,350,240.76)	(1,393,598.76)

Northeast Community College

Monthly Budget Status Report - Expenses

As of September 30, 2024

Board of Governors - Expenses:

General Norfolk - Expenses:

	Account	Budgeted Amount	Current Month Actual	Fiscal Year Actual	Encumbrances	Budget Balance	Percent Available
Operating Expenses	Fees, Licenses, and Subscriptions	$0.00	$0.00	$92.99	$0.00	($92.99)	0.00%
	Advertising	750.00	31.43	77.52	491.13	181.35	24.18%
	Memberships and Dues	83,701.00	0.00	0.00	0.00	83,701.00	100.00%
	Printing Costs	200.00	0.00	21.56	0.00	178.44	89.22%
	Postage Expense	35,000.00	0.00	120.96	0.00	34,879.04	99.65%
	Prizes, Awards and Promotional Exp	250.00	0.00	0.00	0.00	250.00	100.00%
	IT License and Maintenance	0.00	7,400.00	7,400.00	0.00	(7,400.00)	0.00%
	Prof Development and Training	5,500.00	0.00	0.00	0.00	5,500.00	100.00%
	Contractual Services	35,438.00	0.00	0.00	36,300.00	(862.00)	(2.43%)
	Rent Expense	250.00	0.00	0.00	0.00	250.00	100.00%
Supplies Expense	Food Expense	$8,500.00	$198.72	$198.72	$7,801.28	$500.00	5.88%
	Supplies	0.00	0.00	45.98	0.00	(45.98)	0.00%
	College Store Charges	100.00	0.00	0.00	0.00	100.00	100.00%
Travel Expense	Employee Travel Expense	$18,000.00	$1,152.54	$2,924.02	$0.00	$15,075.98	83.76%
	Motor Pool	0.00	0.00	204.75	0.00	(204.75)	0.00%
Total Expenditures		**$187,689.00**	**$8,782.69**	**$11,086.50**	**$44,592.41**	**$132,010.09**	**70.33%**

NORTHEAST COMMUNITY COLLEGE

SUMMARY OF PAID BILLS REPORT FOR THE MONTH OF SEPTEMBER 2024

		Amount
General Funds	$	1,598,069.86
Auxiliary Funds		574,128.92
Grants and Contracts		216,375.11
Scholarships and Financial Aid		4,800.00
Student Loans		-
Student Clubs		1,586.86
Other Agencies		19,455.39
Capital Improvement		836,752.88
Restricted Plant		389,593.00
Debt Service		-
Payroll Fund		3,462,492.36
Total:	**$**	**7,103,254.38**

NORTHEAST COMMUNITY COLLEGE

10.2.3

PAID BILLS REPORT FOR THE MONTH OF SEPTEMBER 2024

Vendor	Check #	A/P Doc #	Fund	Organization	Amount
A.E.S. Drone Services	00510205	I0241757	Agriculture Production	Agriculture	1,090.60
AHIMA	00510508	I0233030	Retail Services	Retail Services	(691.76)
		I0233031	Retail Services	Retail Services	(276.00)
		I0233032	Retail Services	Retail Services	(215.88)
		I0233674	Retail Services	Retail Services	(160.00)
		I0233675	Retail Services	Retail Services	(160.00)
		I0233676	Retail Services	Retail Services	(239.88)
		I0242380	Retail Services	Retail Services	4,657.50
		I0242381	Retail Services	Retail Services	1,006.11
AKRS Equipment Solutions Inc	00510291	I0241806	Agriculture Production	Agriculture	3,296.60
		I0241807	Agriculture Production	Agriculture	21.99
	00510405	I0242101	General Norfolk	Grounds	531.65
APH Stores Inc	00510208	I0241749	General Norfolk	Automotive Body	12.08
		I0241750	General Norfolk	Automotive Body	4.17
		I0241751	Applied Technology Repair Parts	Automotive Body	24.95
	00510295	I0242011	General Norfolk	Automotive Body	22.47
		I0242012	General Norfolk	Automotive Body	74.09
	00510510	I0242481	General Norfolk	Automotive Body	128.08
		I0242482	General Norfolk	Automotive Body	38.97
ARI Phoenix Inc	00510298	I0241452	SSC CDL Driving Range	Nondepartmental	52,497.65
Abby Lynn Schademann	!0067420	I0242585	General Norfolk	Development Office	53.49
Adam Potter	!0067416	I0242365	General Norfolk	Soccer Mens	150.00
		I0242638	General Norfolk	Soccer Mens	1,018.69
		I0242638	Mens Soccer Camp	Soccer Mens	1,701.00
		I0242638	General Norfolk		(2,719.69)
Adam Glen Parker	00510372	I0241943	DOL Community Project Truck Driving	Truck Driving Noncredit Reimb	201.40
Adam Jerald Wachter	!0067074	I0241737	General Norfolk	Agriculture	900.47
Affirma LLC	!0067272	I0241998	General Norfolk	Web and Enterprise Systems	602.40
		I0241998	General Norfolk	Web and Enterprise Systems Acad	150.60
Agile Sports Technologies Inc	00510404	I0242102	General Norfolk	Athletics	750.00
		I0242102	General Norfolk	Media Arts	750.00
Alexa Rose Simons	!0067266	I0242213	General Norfolk	Recruiting	128.20
		I0242216	General Norfolk	Recruiting	416.06
		I0242217	General Norfolk	Recruiting	107.10
		I0242223	General Norfolk	Recruiting	426.78
Alexis Marie Huisman	!0067391	I0242564	General Norfolk	Counseling	103.31

Aliyah American Horse	00510207	I0241354	General Norfolk	English General Academic	500.00
Allison Nicole O'Connor	!0067072	I0241726	NE DHHS School Nurse Scholars	Nursing	2,800.00
Allo Communications LLC	00510206	I0241658	College Center Operations	College Center Operations	377.89
		I0241658	General Norfolk	Network and Infrastructure	461.15
		I0241658	General Norfolk	Network and Infrastructure Acad	153.72
Amanda J C Nipp	!0067411	I0242361	General Norfolk	VP of Student Services	150.00
Amanda Nicole Hawthorne	!0067387	I0242562	General Norfolk	Allied Health Ed Noncredit	85.76
Amanda Noel Schultze	!0067423	I0242340	General Norfolk	Volleyball	450.00
		I0242340	General Norfolk		(450.00)
		I0242369	General Norfolk	Volleyball	150.00
Amazon.com LLC	!0067080	I0240359	SSC CDL Driving Range	Nondepartmental	1,044.87
		I0241457	General Norfolk	Baseball	73.98
		I0241475	General Norfolk	Diesel Technology	102.22
		I0241480	General Norfolk	Facility Reservation and Events	33.77
		I0241616	General Norfolk	Maintenance	36.33
		I0241631	Retail Services	Retail Services	55.01
		I0241641	General Norfolk	Baseball	49.99
	!0067170	I0241170	General Norfolk	Athletics	645.99
		I0241203	General Norfolk	Basketball Womens	527.10
		I0241322	SSC CDL Driving Range	Nondepartmental	443.97
		I0241471	General Norfolk	Welding	98.28
		I0241640	General Norfolk	Counseling	467.06
		I0241808	General Norfolk	Library Services	319.50
		I0241809	General Norfolk	Library Services	7.96
		I0241810	General Norfolk	Library Services	195.31
		I0241811	General Norfolk	Service Center	314.83
		I0241811	General Norfolk	Service Center Academic	169.52
		I0241812	General Norfolk	Horticulture	105.43
		I0241813	General Norfolk	Nursing	15.98
		I0241817	Retail Services	Retail Services	401.84
		I0241818	Retail Services	Retail Services	252.32
	!0067273	I0242103	Retail Services	Retail Services	855.45
		I0242104	Retail Services	Retail Services	77.15
		I0242105	Retail Services	Retail Services	131.89
		I0242106	Retail Services	Retail Services	202.70
		I0242107	Retail Services	Retail Services	31.03
		I0242108	General Norfolk	Library Services	179.98
		I0242109	General Norfolk	Electrical Construction and Control	426.11
		I0242110	General Norfolk	Counseling	334.52
		I0242111	General Norfolk	Volleyball	231.83

		I0242112	General Norfolk	Electromechanical	131.88
		I0242113	General Norfolk	Inst Research and Analytics Acad	11.20
		I0242113	General Norfolk	Institutional Research and Analytic	11.20
		I0242114	Scott Schlars	Student Success and Retention	22.40
		I0242115	General Norfolk	Library Services	258.37
		I0242116	Retail Services	Retail Services	700.13
		I0242117	Retail Services	Retail Services	387.52
		I0242118	General Norfolk	Nursing	12.49
		I0242119	General Norfolk	Physical Therapist Assistant	119.90
		I0242120	General Norfolk	Machining and MFG Automation	146.61
		I0242122	General Norfolk	Dean of Applied Technology	22.99
	!0067443	I0242484	General Norfolk	Baseball	(73.98)
		I0242485	General Norfolk	Counseling	9.11
		I0242486	General Norfolk	Electromechanical	1,099.78
		I0242488	Student Services	Student Services Student Activity	507.50
		I0242489	General Norfolk	Nursing	86.40
		I0242490	General Norfolk	Softball	217.95
		I0242491	General Norfolk	Maintenance	160.80
		I0242492	General Norfolk	Union 73	11.98
		I0242493	General Norfolk	Recruiting	27.42
		I0242494	General Norfolk	Allied Health Education Credit	115.66
		I0242494	General Norfolk	Emergency Medical Training	357.71
		I0242494	General Norfolk	Paramedic	240.45
		I0242496	Student Services	Student Services Student Activity	254.13
		I0242497	General Norfolk	Preengineering	238.00
		I0242498	General Norfolk	Custodial Services	84.85
		I0242500	General Norfolk	Maintenance	129.99
		I0242505	General Norfolk	Building Construction	31.07
		I0242505	General Norfolk	Dean of Applied Technology	31.07
		I0242505	General Norfolk	Electrical Construction and Control	31.07
		I0242505	General Norfolk	Electromechanical	31.07
		I0242505	General Norfolk	Heating Ventilation and Air Cond	31.07
		I0242505	General Norfolk	Machining and MFG Automation	31.07
		I0242505	General Norfolk	Plumbing	31.07
		I0242506	General Norfolk	Accounting	26.79
		I0242688	Retail Services	Retail Services	132.15
		I0242689	Retail Services	Retail Services	284.75
		I0242690	Retail Services	Retail Services	19.68
American Heart Association Inc	!0067171	I0241864	Retail Services	Retail Services	290.34
	!0067444	I0242691	Retail Services	Retail Services	41.20

American National Red Cross	00510292	I0241845	Allied Health Nonreimbursable	Allied Health Nonreimbursable	21.00
	00510406	I0242209	Allied Health Nonreimbursable	Allied Health Nonreimbursable	159.60
	00510509	I0242510	Allied Health Nonreimbursable	Allied Health Nonreimbursable	5.52
		I0242511	Allied Health Nonreimbursable	Allied Health Nonreimbursable	1,197.00
American Physical Therapy Association	00510293	I0241914	General Norfolk	Physical Therapist Administration	5,085.00
Amy Jo Woerdemann	!0067078	I0241732	USDA NRCS C2A3 Workforce Training	Development Office	65.71
	!0067168	I0241899	USDA NRCS C2A3 Workforce Training	Development Office	293.68
	!0067270	I0242220	USDA NRCS C2A3 Workforce Training	Development Office	1,194.70
		I0242220	General Norfolk		(1,194.70)
		I0242343	USDA NRCS C2A3 Workforce Training	Development Office	338.93
Andrea Marie Suhr	!0067267	I0242237	Physical Therapy	Student Clubs and Organizations	121.80
Andrew Edward Henkel	00510446	I0242245	Student Services	Stu Serv Student Leadership Assn	250.00
Angela Deanne Thomas	00510500	I0242264	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Angela L Shaffer	!0067425	I0242538	Future Business Leaders of America	Student Clubs and Organizations	22.96
Anthem Sports LLC	00510294	I0240363	General Norfolk	Athletics	2,160.97
Anthony Doyle Beardslee	!0067251	I0242065	General Norfolk	Media Arts	11.76
		I0242065	General Norfolk		(11.76)
		I0242227	General Norfolk	Dean of Business and Humanities	319.56
Anthony Ernest Faust	!0067253	I0242222	General Norfolk	Recruiting	208.90
	!0067378	I0242534	General Norfolk	Recruiting	10.68
Anthony Kent Chambers	!0067373	I0242403	General Norfolk	Operations	150.00
Anwar A Baraf	00510299	I0241941	CCPE Gap Assistance	Financial Aid	177.00
Apple Inc	00510296	I0241819	Retail Services	Retail Services	2,998.00
Applied Connective Technologies LLC	00510297	I0242013	Residence Life	Residence Life	10,958.22
Arkfeld Lock & Security	00510511	I0242545	General Norfolk	Maintenance	19.17
Arthur J Gallagher Risk	00510512	I0242523	General Norfolk	Insurance	769.00
		I0242524	SSC CDL Driving Range	Nondepartmental	1,878.00
Ascend Learning Holdings LLC	!0067274	I0242121	Health and Public Services Aux	Dean of Health & Public Services	145.00
Ashley Alyson Weinrich	!0067269	I0242225	General Norfolk	Agriculture	103.75
Automationdirect.Com Inc	00510409	I0242014	General Norfolk	Electromechanical	5,093.00
		I0242015	General Norfolk	Electrical Construction and Control	2,810.00
		I0242096	General Norfolk	Electromechanical	350.00
	00510513	I0242512	General Norfolk	Electrical Construction and Control	178.00
B & B Cycle Inc	00510410	I0242208	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	295.95
Battle Creek Farmers Cooperative N/S	00510210	I0241794	Agriculture Production	Agriculture	863.25
		I0241797	Agriculture Production	Agriculture	(863.25)
		I0241798	Agriculture Production	Agriculture	721.59
		I0241799	Agriculture Production	Agriculture	345.30
	00510514	I0242518	Transportation Center	Transportation Center	8,997.62
		I0242525	USDA NIFA Rural Tech	Workforce Development Admin	400.00

Bauer Built Inc	00510515	I0242590	Agriculture Production	Agriculture	46.50
Bentson Termite & Pest Control Inc	00510300	I0242016	College Center Operations	College Center Operations	165.00
Bernard J Thyen	!0067434	I0242589	General Norfolk	Agriculture	879.16
Big Red Printing Inc	00510516	I0242546	Student Services	Graduation	138.49
		I0242708	General Norfolk	Dean of Science Tech Ag and Math	58.43
Black Hills Energy	00510211	I0241756	General West Point	Utilities	52.18
	00510517	I0242434	General O'Neill	Utilities	61.26
		I0242457	General Norfolk	Utilities	1,952.74
		I0242458	General Norfolk	Utilities	264.99
		I0242459	General Norfolk	Utilities	202.74
		I0242460	General Norfolk	Utilities	211.63
		I0242461	General Norfolk	Utilities	40.09
		I0242462	General Norfolk	Utilities	23.28
		I0242463	Residence Life	Residence Life	33.55
		I0242464	General Norfolk	Utilities	23.28
		I0242465	General Norfolk	Utilities	179.83
		I0242466	General Norfolk	Utilities	52.80
		I0242467	General Norfolk	Utilities	28.90
		I0242468	Residence Life	Residence Life	19.54
Blue Cross & Blue Shield of Nebraska	00510212	I0241796	General Norfolk		946.62
Board of Regents of University of Nebraska	00510301	I0242017	Livestock Judging	Agriculture	117.50
	00510518	I0242709	General Norfolk	Veterinary Technician	59.00
Bobby Cecil Frost	!0067380	I0242408	General Norfolk	Athletics	150.00
		I0242669	General Norfolk	Athletics	4.99
		I0242669	General Norfolk		(4.99)
Bomgaars Supply Inc	00510213	I0241547	General Norfolk	Veterinary Technician	405.43
		I0241617	General O'Neill	Grounds	15.99
		I0241642	General O'Neill	Grounds	9.99
		I0241643	Agriculture Production	Agriculture	119.95
		I0241644	Agriculture Production	Agriculture	167.43
		I0241645	Agriculture Production	Agriculture	16.99
		I0241646	Applied Technology Repair Parts	Diesel Technology	10.98
	00510412	I0242038	General O'Neill	Grounds	11.18
		I0242081	General O'Neill	Grounds	(15.99)
		I0242082	General O'Neill	Maintenance	15.99
		I0242123	General Norfolk	Maintenance	86.43
	00510519	I0242550	Agriculture Production	Agriculture	71.82
		I0242551	Agriculture Production	Agriculture	49.96
		I0242552	General Norfolk	Agriculture	16.99
		I0242553	Agriculture Production	Agriculture	429.99

		I0242554	Agriculture Production	Agriculture	20.78
		I0242555	Agriculture Production	Agriculture	11.65
		I0242556	General Norfolk	Agriculture	199.99
		I0242565	General Norfolk	Agriculture	(199.99)
		I0242568	General Norfolk	Utility Line On Campus	683.96
		I0242569	General Norfolk	Utility Line On Campus	315.98
		I0242578	General Norfolk	Utility Line On Campus	(52.00)
Bonnie Sue Johnson-Bartee	!0067392	I0242566	General Norfolk	English General Academic	89.01
Border States Industries Inc	00510520	I0242584	General Norfolk	Utility Line On Campus	4,311.80
Bound Tree Medical LLC	00510521	I0242587	General Norfolk	Emergency Medical Training	69.80
		I0242587	General Norfolk	Paramedic	398.28
Bradley Dean Korth	!0067068	I0241712	General Norfolk	Emergency Medical Training	176.88
	!0067257	I0242236	General Norfolk	EMT Paramedic Noncredit Reimb	41.54
Branded Custom Sportswear Inc	!0067081	I0241668	Retail Services	Retail Services	1,351.20
	!0067275	I0242124	Retail Services	Retail Services	1,351.20
		I0242125	Retail Services	Retail Services	(1,351.00)
		I0242126	Retail Services	Retail Services	1,351.20
		I0242127	Retail Services	Retail Services	(1,351.20)
		I0242132	Retail Services	Retail Services	450.40
		I0242133	Retail Services	Retail Services	1,220.80
		I0242134	Retail Services	Retail Services	(1,671.20)
Brandon Alan Eckmann	!0067065	I0241742	General Norfolk	Enterprise Architect	162.94
Brandon E Keller	!0067067	I0241734	General Norfolk	Agriculture	32.95
	!0067396	I0242446	General Norfolk	Agriculture	911.42
Brandon Robert McLean	!0067405	I0242357	General Norfolk	Operations	150.00
Brent Roland Hausmann	!0067255	I0242256	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Brian A Guenther	00510240	I0241639	Agriculture Production	Agriculture	2,925.00
Building Sprinkler Inc	00510522	I0242715	Cafeteria	Cafeteria	63.69
		I0242715	Residence Life	Residence Life	129.31
		I0242716	General Norfolk	Maintenance	333.00
		I0242717	Residence Life	Residence Life	203.00
		I0242718	General Norfolk	Maintenance	193.00
		I0242719	General Norfolk	Maintenance	193.00
		I0242720	General Norfolk	Maintenance	313.00
		I0242721	College of Nursing Operations	College of Nursing Operations	193.00
		I0242722	General Norfolk	Maintenance	313.00
		I0242723	General Norfolk	Maintenance	268.00
		I0242724	General Norfolk	Maintenance	193.00
		I0242728	General Norfolk	Maintenance	193.00
		I0242729	General Norfolk	Maintenance	178.00

		I0242730	General Norfolk	Maintenance	1,781.91
		I0242731	General Norfolk	Maintenance	495.00
		I0242732	General Norfolk	Maintenance	193.00
		I0242733	General Norfolk	Maintenance	528.00
Busco Inc	00510214	I0241655	General Norfolk	Soccer Mens	(105.00)
		I0241655	General Norfolk	Soccer Womens	(105.00)
		I0241656	General Norfolk	Soccer Mens	(100.00)
		I0241656	General Norfolk	Soccer Womens	(100.00)
		I0241752	General Norfolk	Soccer Mens	1,580.00
		I0241753	General Norfolk	Soccer Womens	1,303.00
		I0241754	General Norfolk	Volleyball	5,160.00
		I0241755	General Norfolk	Soccer Mens	3,991.00
	00510302	I0241915	Athletic Boosters	Athletics	1,580.00
	00510413	I0242204	General Norfolk	Volleyball	2,318.00
		I0242205	General Norfolk	Soccer Mens	3,696.00
		I0242205	General Norfolk	Soccer Womens	3,696.00
		I0242206	General Norfolk	Volleyball	1,538.00
		I0242207	General Norfolk	Soccer Mens	1,159.00
	00510523	I0242593	General Norfolk	Soccer Mens	3,687.00
		I0242593	General Norfolk	Soccer Womens	3,687.00
		I0242594	General Norfolk	Volleyball	5,565.00
		I0242595	General Norfolk	Baseball	1,611.00
		I0242596	General Norfolk	Volleyball	6,334.00
		I0242597	General Norfolk	Baseball	2,970.00
Bush Cleaners	00510215	I0241647	College Center Operations	College Center Operations	19.95
		I0241648	General South Sioux	Custodial Services	17.70
	00510414	I0242128	College Center Operations	College Center Operations	8.55
		I0242129	College Center Operations	College Center Operations	8.55
	00510524	I0242591	College Center Operations	College Center Operations	14.25
		I0242592	College Center Operations	College Center Operations	8.55
CDW Government LLC	!0067173	I0241526	General Norfolk	Soccer Womens	625.03
		I0241527	General Norfolk	Soccer Womens	58.71
	!0067277	I0242130	General Norfolk	Graphic Design	10,641.55
	!0067445	I0242598	General Norfolk	Graphic Design	679.80
CI Sport	00510309	I0239694	Retail Services	Retail Services	(11.75)
		I0241820	Retail Services	Retail Services	457.37
	00510419	I0242135	Retail Services	Retail Services	457.97
		I0242136	Retail Services	Retail Services	441.39
		I0242137	Retail Services	Retail Services	971.90
	00510531	I0242692	Retail Services	Retail Services	478.39

		I0242693	Retail Services	Retail Services	452.13
		I0242694	Retail Services	Retail Services	478.47
		I0242695	Retail Services	Retail Services	457.97
		I0242696	Retail Services	Retail Services	451.18
		I0242697	Retail Services	Retail Services	985.74
CIE Norfolk GNS LLC	00510310	I0242018	Agriculture Production	Agriculture	112.32
Caitlyn Nicole Paulick	00510478	I0242259	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Cale Robert Strong	!0067428	I0242372	General Norfolk	Athletics	150.00
		I0242640	General Norfolk	Athletics	10.14
		I0242640	General Norfolk		(10.14)
Campbell-Eberly Insurance LLC	00510216	I0241649	General Norfolk	Insurance	175.00
Campbell-Harner Creations	!0067172	I0242003	USDA NRCS C2A3 Workforce Training	Development Office	4,164.56
	!0067276	I0242345	USDA NRCS C2A3 Workforce Training	Development Office	4,310.99
Capital Business Systems Inc	00510304	I0241823	General Norfolk	Building Construction	306.00
		I0241841	Print Services	Print Services	24.16
		I0241842	Print Services	Print Services	272.15
		I0241843	Print Services	Print Services	6,257.31
	00510305	I0241844	Print Services	Print Services	6,273.75
	00510525	I0242479	Print Services	Print Services	25.00
	00510526	I0242478	Print Services	Print Services	6,273.75
Carhart Lumber Company/Carhart Kitchen & Bath	00510217	I0241762	Residence Life	Residence Life	5,000.00
	00510527	I0242600	House Construction	Building Construction	111.80
		I0242614	House Construction	Building Construction	65.40
Carly Jean Krause	!0067398	I0242079	General Norfolk	Human Resources	140.00
		I0242079	General Norfolk		(140.00)
		I0242418	General Norfolk	Human Resources	150.00
Carol Annette Sibbel	00510494	I0242277	General Norfolk	Board of Governors	105.86
Carolina Biological Supply Company	00510218	I0241618	General Norfolk	Biology and Science	103.22
		I0241677	General Norfolk	Biology and Science	309.92
		I0241764	General Norfolk	Biology and Science	240.04
		I0241765	General Norfolk	Veterinary Technician	2,833.40
	00510306	I0241217	General Norfolk	Biology and Science	1,214.15
		I0241269	General Norfolk	Biology and Science	908.99
	00510415	I0242061	General Norfolk	Biology and Science	102.33
	00510528	I0242603	General Norfolk	Biology and Science	1,089.79
Carrie Anne Williamson	00510290	I0241707	General Norfolk	VP of Educational Services	250.00
Carrie Lynn Holt	00510245	I0241714	General Norfolk	Allied Health Ed Noncredit	127.30
	00510550	I0242563	General Norfolk	Allied Health Ed Noncredit	128.64
Castle Branch Inc	00510307	I0241979	Health and Public Services Aux	Dean of Health & Public Services	4,073.53
	00510416	I0242320	General Norfolk	Compliance	1,258.00

Cellco Partnership	00510529	I0242430	General Norfolk	Agriculture	29.59
		I0242430	General Norfolk	Athletics	270.00
		I0242430	General Norfolk	Grounds	14.80
		I0242430	General Norfolk	Maintenance	157.27
		I0242430	General Norfolk	Marketing	53.70
		I0242430	General Norfolk	Recruiting	176.79
		I0242430	Residence Life	Residence Life	53.70
		I0242430	Retail Services	Retail Services	40.01
		I0242430	General Norfolk	Shipping Receiving Property Ctrl	53.70
		I0242430	General Norfolk	Truck Driving Noncredit Reimb	207.14
		I0242430	General Norfolk	Utility Line Off Campus	135.03
		I0242430	Nebraska Rural Electric Association	Utility Line Off Campus	14.80
Cengage Learning	00510219	I0241635	Retail Services	Retail Services	1,684.12
		I0241636	Retail Services	Retail Services	(1,684.12)
		I0241715	Retail Services	Retail Services	380.94
		I0241716	Retail Services	Retail Services	878.40
		I0241717	Retail Services	Retail Services	5,998.03
Central Plains Center For Service	00510417	I0242229	Central Plains Sch	Financial Aid	1,300.00
Chad Barnhill	00510411	I0241846	General Norfolk	Music	375.00
Chad Elliott Miller	!0067407	I0242080	General Norfolk	Soccer Womens	3,314.63
		I0242080	General Norfolk		(3,314.63)
		I0242358	General Norfolk	Soccer Womens	150.00
Chesterman Co	00510308	I0241853	Retail Services	Retail Services	274.37
	00510418	I0242131	Ag Education Complex Concessions	Agriculture Complex Concessions	413.98
		I0242144	Retail Services	Retail Services	306.55
	00510530	I0242698	Retail Services	Retail Services	226.79
Christine Marie Eisenhauer	00510231	I0241696	General Norfolk	VP of Educational Services	250.00
Christopher Charles Andersen	!0067248	I0242350	General Norfolk	Truck Driving Noncredit Reimb	62.97
Christopher Michael Lyon	00510343	I0241957	General Norfolk	Paramedic	139.36
Christopher R Rutten	!0067418	I0242532	Northeast NE Innovation Studio	Nondepartmental	46.00
		I0242537	USDA NRCS Project Buffalograss	Agriculture	3,008.00
		I0242537	General Norfolk	Allied Health Education Credit	34.00
		I0242537	USDA NRCS C2A3 Workforce Training	Development Office	7,628.62
		I0242537	General Norfolk	Media Arts	22.17
		I0242537	General Norfolk	Network and Infrastructure	3,930.21
		I0242537	General Norfolk	Network and Infrastructure Acad	1,310.07
		I0242537	Transportation Center	Transportation Center	17.00
		I0242537	General Norfolk	VP of Admin Services	2.00
		I0242537	General Norfolk	Web and Enterprise Systems	2.93
		I0242537	General Norfolk	Web and Enterprise Systems Acad	0.73

		I0242537	General Norfolk		(15,955.73)
Cinema Entertainment Corp	00510221	I0241690	Student Services	Student Services Student Activity	504.00
City of Norfolk	!0067446	I0242480	General Norfolk	Utilities	58.72
City of O'Neill	00510222	I0241650	General O'Neill	Utilities	1,023.30
City of South Sioux City	00510223	I0241651	General South Sioux	Utilities	429.57
	00510420	I0242138	College Center Operations	College Center Operations	4,583.49
Coleen Kay Bressler	!0067371	I0242386	General Norfolk	VP of Admin Services	150.00
Colleen S Barnes	!0067154	I0241952	Criminal Justice Association	Student Clubs and Organizations	51.29
	!0067250	I0242233	Phi Theta Kappa	Student Clubs and Organizations	51.81
Columbus Area Chamber of Commerce Inc	00510224	I0241692	General Norfolk	Recruiting	1,000.00
Columbus Learning Center Management Corporation	00510311	I0242067	ECAP-Early College Access Project	Early College	35,300.00
Combined Health Agency Drive	!0067082	I0241693	General Norfolk		85.00
Compass Group USA Inc	00510225	I0241694	General Norfolk	Center for Global Engagment	1,917.50
		I0241695	General Norfolk	Center for Global Engagment	308.25
	00510312	I0241916	Retail Services	Retail Services	64.55
		I0241917	Job Fair	Career Services	178.71
		I0241918	General Norfolk	Allied Health Education Credit	182.87
		I0241918	General Norfolk	Health Information Mgmt Systems	182.87
		I0241918	General Norfolk	Health PE Rec	182.87
		I0241918	General Norfolk	Nursing	182.90
		I0241918	General Norfolk	Paramedic	182.87
		I0241918	General Norfolk	Physical Therapist Assistant	182.87
		I0241919	Cafeteria	Cafeteria	142,629.03
		I0241920	General Norfolk	Athletics	2,698.20
		I0242019	General Norfolk	Recruiting	92.82
	00510532	I0242242	General Norfolk	VP of Admin Services	168.80
		I0242527	General Norfolk	Social Sciences	193.79
		I0242528	Student Services	Stu Serv Student Leadership Assn	45.27
		I0242529	Athletic Boosters	Athletics	545.00
		I0242529	General Norfolk	Human Resources	545.00
		I0242529	General Norfolk	Union 73	545.00
		I0242539	Air Conditioning Club	Student Clubs and Organizations	238.00
		I0242540	General Norfolk	Health Information Mgmt Systems	260.12
		I0242605	General Norfolk	Presidents Office	27.98
		I0242615	General Norfolk	Presidents Office	(27.98)
		I0242616	General Norfolk	Board of Governors	198.72
		I0242617	General Norfolk	Recruiting	70.70
		I0242618	General Norfolk	Recruiting	100.25
		I0242620	General Norfolk	Personnel Development	530.12
Complete Floors Inc	00510533	I0241689	College Center Operations	College Center Operations	23,047.00

Consolidated Electrical Distributors Inc	00510313	I0241552	General Norfolk	Electrical Construction and Control	7,798.05
		I0241552	General Norfolk	Electromechanical	7,798.05
	00510534	I0242623	General Norfolk	Maintenance	245.70
Control Management Inc	00510535	I0242652	SSC CDL Driving Range	Nondepartmental	7,677.20
Cornhusker International Truck	00510422	I0242354	General Norfolk	Utility Line On Campus	42.07
Courtney Kay Nelson	!0067409	I0242530	General Norfolk	Agriculture	243.54
		I0242531	General Norfolk	Agriculture	100.59
Crystal Renee Mcintyre	!0067262	I0242258	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Culligan Water Cond.	00510226	I0241801	College Center Operations	College Center Operations	19.50
Cummins Inc	00510536	I0242654	General Norfolk	Maintenance	2,455.19
		I0242655	Cafeteria	Cafeteria	1,241.60
		I0242655	Residence Life	Residence Life	611.54
		I0242656	General Norfolk	Maintenance	1,633.18
Curtis Dean Wilken	!0067076	I0241678	Agriculture Production	Agriculture	2,900.00
D & D Industries Inc	00510314	I0241767	Agriculture Production	Agriculture	1,600.00
D & H Distributing Company	00510423	I0242145	Retail Services	Retail Services	268.49
D & L Towing and Recovery LLC	00510315	I0241999	Truck Driving Noncredit Reimb	Truck Driving Noncredit Reimb	560.00
D&T Shirtified	00510424	I0242020	Student Services	Healthy Hawks	5,187.50
		I0242139	General Norfolk	Counseling	1,331.25
		I0242146	Retail Services	Retail Services	1,327.50
	00510537	I0242699	Retail Services	Retail Services	1,638.00
Dale Anthony Cannia	00510303	I0241950	General Norfolk	Human Resources	517.24
Danielle Rae Gibson	!0067066	I0241739	General Norfolk	Inst Research and Analytics Acad	307.53
		I0241739	General Norfolk	Institutional Research and Analytic	307.53
	!0067382	I0242410	General Norfolk	Inst Research and Analytics Acad	75.00
		I0242410	General Norfolk	Institutional Research and Analytic	75.00
Darin D Watts	!0067437	I0242377	General Norfolk	Service Center	90.00
		I0242377	General Norfolk	Service Center Academic	60.00
David Leon Cone	!0067376	I0242406	General Norfolk	VP of Technology Services	90.00
		I0242406	General Norfolk	VP of Technology Services Academic	60.00
		I0242671	General Norfolk	Security and Technology Services	50.00
		I0242671	General Norfolk		(50.00)
Delbert J Ames	00510407	I0242270	General Norfolk	Board of Governors	50.92
Denise A Riffey	!0067263	I0242261	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Diane Davies	00510425	I0242272	General Norfolk	Board of Governors	26.80
Diane M Reikofski	!0067417	I0242366	General Norfolk	Presidents Office	150.00
Dietz Well & Pump Company	00510427	I0242305	General Norfolk	Agriculture	9,427.69
		I0242306	General Norfolk	Agriculture	425.00
Dinkel Implement Company	00510316	I0241921	DOL Apprenticeship Building America	Workforce Development Admin	3,000.00
	00510538	I0242658	General Norfolk	Agriculture	(56.00)

		I0242659	General Norfolk	Agriculture	413.48
Dirk Allen Petersen	00510481	I0242275	General Norfolk	Board of Governors	365.96
Doane University	00510429	I0242244	General Norfolk	Golf	750.00
Document Finishing Resources Inc	00510539	I0242062	Print Services	Print Services	304.25
Donovan Howard Ellis	00510432	I0242273	General Norfolk	Board of Governors	50.92
Downs Government Affairs LLC	00510228	I0241768	General Norfolk	Presidents Contingency	1,000.00
DroneDeploy Inc	00510317	I0242022	NSF Urban Ag ATE	Agriculture	2,499.75
Dustin Allan Simonsen	00510582	I0242549	CCPE Gap Assistance	Financial Aid	210.86
Eakes Inc	00510318	I0241852	Retail Services	Retail Services	61.81
		I0241935	General South Sioux	Custodial Services	104.60
		I0241936	General South Sioux	Custodial Services	19.68
		I0241940	General South Sioux	Custodial Services	9.92
		I0241976	Retail Services	Retail Services	194.37
	00510540	I0242660	College Center Operations	College Center Operations	62.50
		I0242700	Retail Services	Retail Services	57.38
Eastern Nebraska Trailer Repair Inc	00510229	I0241769	General Norfolk	Truck Driving Noncredit Reimb	218.51
	00510319	I0242023	General Norfolk	Truck Driving Noncredit Reimb	97.10
		I0242024	General Norfolk	Truck Driving Noncredit Reimb	97.10
		I0242044	General Norfolk	Truck Driving Noncredit Reimb	97.10
		I0242045	General Norfolk	Truck Driving Noncredit Reimb	127.80
Echo Group Inc	00510320	I0242034	General Norfolk	Maintenance	804.40
		I0242035	General Norfolk	Maintenance	64.02
Edward James Lewis	!0067069	I0241733	General Norfolk	Truck Driving Administration	93.95
		I0241733	General Norfolk	Utility Line On Campus	141.40
		I0241735	General Norfolk	Truck Driving Noncredit Reimb	86.32
		I0241735	General Norfolk	Utility Line On Campus	84.84
	!0067162	I0241900	General Norfolk	Utility Line On Campus	56.56
		I0242072	General Norfolk	Truck Driving Noncredit Reimb	851.70
		I0242072	General Norfolk		(851.70)
	!0067402	I0242423	General Norfolk	Truck Driving Administration	86.32
		I0242423	General Norfolk	Utility Line On Campus	84.84
		I0242628	General Norfolk	Truck Driving Noncredit Reimb	50.91
		I0242628	General Norfolk		(50.91)
Egan Supply Company	00510230	I0241652	General Norfolk	Custodial Services	4,142.00
Electrical Engineering & Equipment Company	00510232	I0241663	General Norfolk	Heating Ventilation and Air Cond	1,240.05
		I0241664	General Norfolk	Heating Ventilation and Air Cond	268.49
	00510321	I0241858	General Norfolk	Maintenance	565.67
		I0241859	General Norfolk	Maintenance	69.72
		I0241860	General Norfolk	Maintenance	107.02
		I0241861	General Norfolk	Maintenance	126.31

		I0242025	General Norfolk	Electrical Construction and Control	146.41
	00510430	I0242143	General Norfolk	Electrical Construction and Control	122.32
		I0242147	General Norfolk	Maintenance	237.85
		I0242148	General Norfolk	Maintenance	85.64
		I0242149	General Norfolk	Maintenance	46.92
	00510541	I0242469	General Norfolk	Maintenance	60.21
		I0242470	General Norfolk	Maintenance	390.00
		I0242471	General Norfolk	Maintenance	357.15
		I0242472	General Norfolk	Maintenance	234.60
		I0242473	General Norfolk	Maintenance	33.83
		I0242474	General Norfolk	Maintenance	38.90
		I0242661	General Norfolk	Heating Ventilation and Air Cond	60.12
Elevate Coaching & Development LLC	!0067174	I0242004	USDA NRCS C2A3 Workforce Training	Development Office	7,157.66
Elkhorn Feed Center Inc	00510431	I0242150	General Norfolk	Veterinary Technician	153.33
Elkhorn Rural Public Power	00510233	I0241777	General Norfolk	Utilities	1,354.76
		I0241780	General Norfolk	Utilities	3,780.75
		I0241781	General Norfolk	Utilities	451.60
Ellucian Company LLC	!0067278	I0242151	General Norfolk	Web and Enterprise Systems	31,528.00
		I0242151	General Norfolk	Web and Enterprise Systems Acad	7,882.00
		I0242152	General Norfolk	Web and Enterprise Systems	5,284.00
		I0242152	General Norfolk	Web and Enterprise Systems Acad	1,321.00
		I0242203	General Norfolk	Web and Enterprise Systems	1,627.00
		I0242203	General Norfolk	Web and Enterprise Systems Acad	406.75
Elsa E Sosa-Glasford	00510273	I0241703	General Norfolk	VP of Educational Services	250.00
Elsevier Inc	00510433	I0242157	Retail Services	Retail Services	5,831.28
Elvation Medical LLC	!0067447	I0242653	NE State CTE Funds	VP of Educational Services	34,940.00
Empowered Ways LLC	!0067175	I0242005	USDA NRCS C2A3 Workforce Training	Development Office	2,243.32
		I0242006	USDA NRCS C2A3 Workforce Training	Development Office	1,619.11
		I0242007	USDA NRCS C2A3 Workforce Training	Development Office	2,812.48
		I0242008	USDA NRCS C2A3 Workforce Training	Development Office	1,636.05
Enterprise Holdings Inc	00510322	I0241865	General Norfolk	Web and Enterprise Systems	252.10
		I0241865	General Norfolk	Web and Enterprise Systems Acad	63.03
	00510434	I0242085	General Norfolk	Grants	227.11
	00510542	I0242662	General Norfolk	Agriculture	219.88
Environmental Services Inc	00510234	I0241653	General Norfolk	Major Repair and Renovation	350.00
	00510435	I0242352	Residence Life	Residence Life	374.50
Epco Ltd Inc	00510323	I0242026	Residence Life	Residence Life	422.00
Epica Medical Innovations LLC	!0067083	I0241657	General Norfolk	Veterinary Technician	24,900.00
Eric Daniel Ternus	!0067431	I0242626	General Norfolk	Drafting	159.78
Erin Elizabeth Sharpe	!0067426	I0242342	General Norfolk	Softball	1,866.67

		I0242342	General Norfolk		(1,866.67)
		I0242371	General Norfolk	Softball	150.00
Erin M McCartney Chapter 13 Trustee	00510543	I0242519	General Norfolk		940.00
Far From Normal Supply Inc	00510324	I0241862	Print Services	Print Services	39.81
		I0242027	Print Services	Print Services	140.00
	00510436	I0242154	Print Services	Print Services	1,369.90
Federal Express Corporation	00510236	I0241783	Print Services	Print Services	0.00
		I0241783	Retail Services	Retail Services	13.75
		I0241785	Print Services	Print Services	0.00
		I0241785	Retail Services	Retail Services	277.61
	00510437	I0242162	Print Services	Print Services	0.00
		I0242162	Retail Services	Retail Services	94.10
		I0242355	Print Services	Print Services	0.00
		I0242355	Retail Services	Retail Services	92.43
	00510544	I0242475	Print Services	Print Services	0.00
		I0242475	Retail Services	Retail Services	62.51
Field Roland May	!0067403	I0242356	General Norfolk	Network and Infrastructure	112.50
		I0242356	General Norfolk	Network and Infrastructure Acad	37.50
First National Bank Norfolk	00510325	I0241912	General Norfolk		841.00
	00510545	I0242520	General Norfolk		1,666.66
	00510546	I0242541	General Norfolk		841.00
Fisher Scientific Company LLC	00510237	I0241560	General Norfolk	Biology and Science	833.93
	00510326	I0241402	General Norfolk	Biology and Science	113.86
		I0241403	General Norfolk	Biology and Science	245.11
		I0241562	General Norfolk	Biology and Science	213.69
		I0241863	General Norfolk	Biology and Science	176.80
	00510438	I0242097	General Norfolk	Biology and Science	738.66
Flexible Benefit Administrators Inc.	00510547	I0242664	General Norfolk	Human Resources	405.00
Flood Communications LLC	00510439	I0242210	General Norfolk	Soccer Mens	1,375.00
		I0242210	General Norfolk	Soccer Womens	1,375.00
GNM LLC	00510328	I0242036	General Norfolk	Automotive Technology	371.22
		I0242037	General Norfolk	Automotive Technology	14.19
		I0242039	General Norfolk	Automotive Technology	13.94
	00510440	I0242310	General Norfolk	Automotive Technology	34.70
		I0242311	General Norfolk	Automotive Technology	81.72
		I0242312	General Norfolk	Automotive Technology	40.83
		I0242353	General Norfolk	Utility Line On Campus	14.06
	00510548	I0242665	General Norfolk	Automotive Technology	154.41
GT Marketplace LLC	00510442	I0239434	Retail Services	Retail Services	2,825.14
		I0239435	Retail Services	Retail Services	(2,825.14)

		I0242181	Retail Services	Retail Services	(58.48)
		I0242182	Retail Services	Retail Services	35,590.74
Gage Stetson Weller	!0067438	I0242378	College Center Operations	College Center Operations	150.00
Gerald Paul Guenther	!0067385	I0242412	General Norfolk	Public Relations	150.00
Gill Hauling Inc	00510327	I0242028	College Center Operations	College Center Operations	257.49
		I0242028	General South Sioux	Utilities	109.46
Gina M Holtz	!0067158	I0241901	General West Point	West Point Extended Campus	114.16
	!0067390	I0242415	General West Point	West Point Extended Campus	150.00
		I0242570	General West Point	West Point Extended Campus	171.24
		I0242674	General Norfolk	Extended Campus	226.64
		I0242674	General Norfolk		(226.64)
Gina Marie Krysl	!0067399	I0242090	BHECN Hawks Counseling 83	Counseling	155.00
		I0242090	General Norfolk	Counseling	1,060.95
		I0242090	Northeast Food Pantry	Student Clubs and Organizations	291.00
		I0242090	General Norfolk		(1,506.95)
		I0242581	General Norfolk	Counseling	103.18
Global Equipment Company Inc	00510238	I0241771	General Norfolk	Agriculture	1,750.00
		I0241774	General Norfolk	Truck Driving Noncredit Reimb	2,000.00
GooseChase Adventures Inc	00510329	I0242063	Student Services	Healthy Hawks	500.00
		I0242063	Residence Life	Residence Life	500.00
		I0242063	General Norfolk	Student Life	750.00
		I0242063	Student Activities College Center	Student Services Student Activity	500.00
		I0242063	Student Services	Student Services Student Activity	500.00
		I0242063	General Norfolk	Union 73	500.00
Gordy's Towing & Repair	00510239	I0241790	General Norfolk	Athletics	72.26
	00510441	I0242243	General Norfolk	Grounds	713.77
Griffin M Ryan	00510489	I0242249	Student Services	Stu Serv Student Leadership Assn	125.00
Grossenburg Implement Inc	00510330	I0242053	General Norfolk	Truck Driving Noncredit Reimb	97,000.00
HCI Construction	00510444	I0242307	SSC CDL Driving Range	Nondepartmental	195,486.84
		I0242308	Restr Plant EDA Industrial Bldg	Nondepartmental	71,597.92
HD Supply Facilities Maintenance Ltd	00510244	I0241007	SSC CDL Driving Range	Nondepartmental	593.50
		I0241624	SSC CDL Driving Range	Nondepartmental	(19.00)
		I0241625	SSC CDL Driving Range	Nondepartmental	19.00
		I0241626	SSC CDL Driving Range	Nondepartmental	(9.99)
		I0241627	SSC CDL Driving Range	Nondepartmental	9.99
		I0241628	SSC CDL Driving Range	Nondepartmental	(19.23)
		I0241629	SSC CDL Driving Range	Nondepartmental	19.23
		I0241747	SSC CDL Driving Range	Nondepartmental	99.00
		I0241748	General Norfolk	Custodial Services	3,298.01
	00510331	I0242054	SSC CDL Driving Range	Nondepartmental	395.98

	00510445	I0242056	General Norfolk	Custodial Services	4,134.06
		I0242329	SSC CDL Driving Range	Nondepartmental	55.00
		I0242332	SSC CDL Driving Range	Nondepartmental	(55.00)
	00510549	I0242681	General Norfolk	Custodial Services	865.52
Halanys Milian Auld	!0067070	I0241725	NE DHHS School Nurse Scholars	Nursing	2,800.00
Haley Marie Mattison	!0067260	I0242211	General Norfolk	Recruiting	158.56
Hanesbrands Inc	00510241	I0241622	Retail Services	Retail Services	1,200.00
		I0241623	Retail Services	Retail Services	900.00
	00510443	I0242184	Retail Services	Retail Services	814.72
		I0242185	Retail Services	Retail Services	864.00
Hansen Entertainment LLC	00510242	I0240017	Student Services	Student Services Student Activity	1,600.50
Hartington Telecommunications Co. Inc	00510243	I0241792	General Norfolk	Network and Infrastructure	71.25
		I0241792	General Norfolk	Network and Infrastructure Acad	23.75
Hausmann Construction Inc	!0067279	I0242309	Maclay Building	Nondepartmental	813,735.90
Heartland Business Systems LLC	!0067176	I0241866	General Norfolk	Network and Infrastructure	20,838.15
		I0241866	General Norfolk	Network and Infrastructure Acad	6,946.05
Henry Jacob Goeden	!0067157	I0241955	General Norfolk	Workforce Development Admin	46.90
		I0241955	EDA ARP BBB Robotics Curriculum	Workforce Development Noncredit	187.60
Hobby Lobby Stores Inc	00510332	I0242046	Scott Schlars	Student Success and Retention	116.81
		I0242047	General Norfolk	Athletics	100.40
Hudson Brady Barger	00510209	I0241721	NE DHHS School Nurse Scholars	Nursing	2,800.00
Huse Publishing Company	00510447	I0242176	General Norfolk	Board of Governors	31.43
		I0242338	Residence Life	Residence Life	8.25
		I0242348	General Norfolk	Marketing	2,250.00
Hy-Capacity Inc	00510333	I0241867	Applied Technology Repair Parts	Diesel Technology	206.44
Hy-Vee Inc	00510448	I0242177	Ag Education Complex Concessions	Agriculture Complex Concessions	236.59
		I0242178	Ag Education Complex Concessions	Agriculture Complex Concessions	89.30
		I0242179	General Norfolk	Veterinary Technician	20.50
		I0242180	General Norfolk	Veterinary Technician	(1.34)
IAEI Nebraska Chapter	00510449	I0242246	General Norfolk	Electromechanical	300.00
ICM Distributing Company Inc	00510334	I0241877	Retail Services	Retail Services	166.97
	00510450	I0242186	Retail Services	Retail Services	111.91
Ideal Images Inc	00510335	I0240064	General Norfolk	Softball	1,416.29
		I0241895	General Norfolk	Softball	3,042.12
		I0241896	General Norfolk	Softball	872.74
		I0241959	Retail Services	Retail Services	4,785.94
		I0242029	General Norfolk	Softball	112.48
		I0242030	General Norfolk	Softball	471.46
	00510551	I0242725	Retail Services	Retail Services	1,466.65
Identifix Inc	00510552	I0242687	General Norfolk	Automotive Technology	2,028.00

Intellicom Computer Consulting Inc	00510336	I0242033	General Norfolk	Network and Infrastructure	1,875.00
		I0242033	General Norfolk	Network and Infrastructure Acad	625.00
Interactive Communications International Inc	00510246	I0241680	Retail Services	Retail Services	97.00
		I0241681	Retail Services	Retail Services	121.25
		I0241682	Retail Services	Retail Services	23.75
Intermedia Inc	00510451	I0242031	General Norfolk	Music	161.00
Interplay Learning	!0067280	I0242165	Retail Services	Retail Services	16,500.00
Irontite Products Inc	00510337	I0241582	NE State CTE Funds	VP of Educational Services	20,443.24
Island Sprinkler Supply Company	00510338	I0241802	General Norfolk	Maintenance	196.37
Island Supply Welding Company	00510247	I0241619	General Norfolk	Diesel Technology	66.86
		I0241620	General Norfolk	Welding	240.00
	00510452	I0242183	General Norfolk	Welding	122.20
		I0242315	General Norfolk	Welding	16.60
		I0242316	General Norfolk	Welding	217.40
	00510553	I0242419	General Norfolk	Heating Ventilation and Air Cond	198.90
		I0242420	General Norfolk	Heating Ventilation and Air Cond	88.00
		I0242421	General Norfolk	Heating Ventilation and Air Cond	146.85
J.E. Meuret Grain Co Inc	00510453	I0242043	Agriculture Production	Agriculture	96.72
		I0242187	Agriculture Production	Agriculture	176.15
J.J. Keller & Associates Inc	00510554	I0242707	General Norfolk	Truck Driving Noncredit Reimb	270.41
		I0242726	Retail Services	Retail Services	1,475.64
James Allen Bruegman	!0067372	I0242387	General Norfolk	Maintenance	150.00
Janel Marie Walton	!0067167	I0241958	General Norfolk	Student Success	97.15
Jeanie M Wilken	!0067439	I0242379	General Norfolk	Custodial Services	150.00
Jeffrey Max Scherer	00510492	I0242319	General Norfolk	Board of Governors	48.24
Jerrett Jeffrey Mills	!0067408	I0242087	General Norfolk	Athletics	60.02
		I0242087	General Norfolk	Soccer Mens	24.11
		I0242087	General Norfolk	Soccer Womens	24.11
		I0242087	General Norfolk		(108.24)
		I0242359	General Norfolk	Athletics	150.00
		I0242670	General Norfolk	Soccer Mens	47.37
		I0242670	General Norfolk	Soccer Womens	726.29
		I0242670	General Norfolk		(773.66)
Jessie M Seifert	!0067424	I0242370	General Norfolk	Safety and Security Services	150.00
Jillian Marie Bertsch	!0067368	I0242526	General Norfolk	Tuition Reimbursement	1,059.00
Jomast Corporation	!0067281	I0242188	Concessions	Concessions	46.00
		I0242202	Retail Services	Retail Services	59.12
		I0242238	Retail Services	Retail Services	125.64
		I0242239	Retail Services	Retail Services	75.65
	!0067448	I0242727	Retail Services	Retail Services	77.94

		I0242734	General Norfolk	Teaching and Learning	99.00
	00510248	I0241621	Concessions	Concessions	347.76
		I0241632	Retail Services	Retail Services	161.23
Jonathan Michael Lance	!0067400	I0242583	General Norfolk	Diesel Technology	159.46
Jones & Bartlett Leanring LLC	00510249	I0241633	Retail Services	Retail Services	17,458.50
Joni C Cassidy	!0067155	I0241903	General Norfolk	Recruiting	415.76
Joshua Dean Clark	!0067375	I0242405	General Norfolk	Basketball Mens	150.00
Joshua Paul Springer	00510274	I0241704	General Norfolk	VP of Educational Services	250.00
Julie Catherine Kosch	!0067397	I0242417	General Norfolk	Web and Enterprise Systems	120.00
		I0242417	General Norfolk	Web and Enterprise Systems Acad	30.00
Julie Younkin LLC	!0067177	I0242002	USDA NRCS C2A3 Workforce Training	Development Office	6,375.65
		I0242009	USDA NRCS C2A3 Workforce Training	Development Office	3,593.74
		I0242010	USDA NRCS C2A3 Workforce Training	Development Office	6,100.00
Kaeser & Blair Inc	00510339	I0241961	General Norfolk	Recruiting	923.49
		I0241963	General Norfolk	Admissions	2,135.90
		I0241967	General Norfolk	Recruiting	824.72
	00510454	I0242189	General Norfolk	Recruiting	514.20
		I0242190	General Norfolk	Recruiting	3,573.48
Kaltura Inc	00510555	I0242425	General Norfolk	Teaching and Learning	22,333.32
		I0242426	General Norfolk	Teaching and Learning	9,000.00
Kandyce Louise Charron	00510220	I0241722	General Norfolk	Early Childhood	117.03
Kara S Woehler	!0067077	I0241718	Scott Schlars	Student Success and Retention	77.72
	!0067440	I0242449	Scott Schlars	Student Success and Retention	1,541.73
		I0242449	General Norfolk		(1,541.73)
		I0242629	Scott Schlars	Student Success and Retention	189.36
Katherine A Towler	!0067435	I0242218	College Center Operations	College Center Operations	600.91
		I0242218	General Norfolk		(600.91)
		I0242226	College Center Operations	College Center Operations	102.68
		I0242226	General Norfolk		(102.68)
		I0242375	General South Sioux	South Sioux City Extended Campus	150.00
		I0242579	General South Sioux	South Sioux City Extended Campus	289.03
Kayton International Inc	00510556	I0242543	DOL Apprenticeship Building America	Workforce Development Admin	3,000.00
Kelly Supply Company	00510340	I0241969	Maclay Building	Nondepartmental	114.07
		I0241970	Maclay Building	Nondepartmental	208.66
		I0241971	Maclay Building	Nondepartmental	332.47
		I0241972	Maclay Building	Nondepartmental	(228.82)
		I0241973	General Norfolk	Maintenance	10.11
		I0241974	General Norfolk	Maintenance	19.68
		I0241975	General Norfolk	Maintenance	79.07
	00510455	I0242191	General Norfolk	Agriculture	21.12

		I0242192	General Norfolk	Maintenance	205.94
		I0242193	Cafeteria	Cafeteria	792.42
		I0242194	General Norfolk	Maintenance	24.94
		I0242195	General Norfolk	Maintenance	55.80
		I0242196	General Norfolk	Maintenance	34.46
		I0242303	General Norfolk	Maintenance	12.16
		I0242304	General Norfolk	Maintenance	362.98
	00510557	I0242476	General Norfolk	Maintenance	37.85
Kendall/Hunt Publishing Company	00510456	I0242240	Retail Services	Retail Services	211.20
Kenneth A Wurdinger	!0067441	I0242422	General Norfolk	Information Technology	16.13
Kevin Lee Furstenau	!0067381	I0242409	General Norfolk	Network and Infrastructure	112.50
		I0242409	General Norfolk	Network and Infrastructure Acad	37.50
Keystone Automotive Industries Inc	00510457	I0242198	General Norfolk	Automotive Body	58.00
		I0242199	General Norfolk	Automotive Body	26.05
Kimberly Ann Andersen	!0067249	I0242091	DOL Apprenticeship Building America	Workforce Development Admin	75.00
		I0242091	General Norfolk		(75.00)
		I0242235	DOL Apprenticeship Building America	Workforce Development Admin	218.42
Knights of Ak-Sar-Ben Foundation	00510250	I0241697	General Norfolk	Presidents Contingency	10,000.00
Kortney Ruth Sayers	00510271	I0241701	General Norfolk	VP of Educational Services	250.00
Kory Jon Hildebrand	!0067389	I0242414	General Norfolk	Utility Line Off Campus	150.00
Kratz Services Inc	00510341	I0242001	General O'Neill	Maintenance	673.90
Kristy J Sandman	!0067166	I0241904	General South Sioux	South Sioux City Extended Campus	195.32
Laerdal Medical Corp	00510459	I0242302	Allied Health Reimbursable	Allied Health Ed Noncredit	20,000.00
Lai-Monte Hunter	!0067256	I0242234	General Norfolk	Student Life	57.62
Larry Alan Oetken	!0067164	I0241909	General Norfolk	Utility Line Off Campus	80.00
		I0241909	Nebraska Rural Electric Association	Utility Line Off Campus	1,964.92
	!0067412	I0242362	Nebraska Rural Electric Association	Utility Line Off Campus	150.00
Leading Edge Group LLC	00510460	I0242201	Print Services	Print Services	446.34
Leadskill LC	!0067282	I0242314	USDA NRCS C2A3 Workforce Training	Development Office	8,100.93
Leah A Barrett	!0067367	I0242075	General Norfolk	Presidents Office	2,380.88
		I0242075	General Norfolk		(2,380.88)
		I0242382	General Norfolk	Presidents Office	450.00
Lindsey Dianne Konopasek	!0067160	I0241907	General Norfolk	Recruiting	97.66
Lisa Rae Guenther	!0067386	I0242561	General Norfolk	Early Childhood	367.38
Little Priest Tribal College	00510251	I0241800	General Norfolk	Little Priest Tribal College	10,966.05
Long Lines Siouxland	00510342	I0242032	College Center Operations	College Center Operations	93.95
Loretta Jean Brabec	!0067061	I0241708	General Norfolk	Custodial Services	106.53
	!0067370	I0242385	General Norfolk	Custodial Services	150.00
Lorie Ann Summers	!0067429	I0242588	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	10.00
Lumen Inc	00510252	I0241634	Retail Services	Retail Services	525.00

MBS Textbook Exchange Inc	00510255	I0240378	Retail Services	Retail Services	464.80
		I0240830	Retail Services	Retail Services	47.60
		I0240831	Retail Services	Retail Services	18.02
		I0241368	Retail Services	Retail Services	299.92
	00510462	I0235415	Retail Services	Retail Services	(54.60)
		I0235416	Retail Services	Retail Services	(4,827.89)
		I0235417	Retail Services	Retail Services	(104.00)
		I0235429	Retail Services	Retail Services	(826.15)
		I0235615	Retail Services	Retail Services	(67.60)
		I0235730	Retail Services	Retail Services	(4,735.23)
		I0238342	Retail Services	Retail Services	(130.00)
		I0240732	Retail Services	Retail Services	(6,272.15)
		I0240738	Retail Services	Retail Services	(13.00)
		I0240807	Retail Services	Retail Services	(5,594.07)
		I0240808	Retail Services	Retail Services	(47.13)
		I0240814	Retail Services	Retail Services	(65.00)
		I0240815	Retail Services	Retail Services	(202.80)
		I0240823	Retail Services	Retail Services	7,287.00
		I0240827	Retail Services	Retail Services	12,404.50
		I0240829	Retail Services	Retail Services	(572.69)
		I0242083	Retail Services	Retail Services	(297.50)
		I0242084	Retail Services	Retail Services	27,744.04
MWI Veterinary Supply Company	00510260	I0241730	General Norfolk	Veterinary Technician	2,753.93
		I0241743	General Norfolk	Veterinary Technician	2,224.99
	00510350	I0241925	General Norfolk	Veterinary Technician	118.85
	00510470	I0242160	General Norfolk	Veterinary Technician	138.15
		I0242161	General Norfolk	Veterinary Technician	491.69
		I0242163	General Norfolk	Veterinary Technician	839.00
	00510563	I0242396	General Norfolk	Veterinary Technician	119.37
		I0242397	General Norfolk	Veterinary Technician	8.64
Macmillan Holdings LLC	!0067084	I0241744	Retail Services	Retail Services	1,281.40
Mann Enterprises LLC	!0067178	I0242060	USDA NRCS C2A3 Workforce Training	Development Office	4,916.95
	!0067449	I0242450	USDA NRCS C2A3 Workforce Training	Development Office	4,454.18
Marcus James Clapp	!0067374	I0242404	General Norfolk	Baseball	150.00
		I0242451	General Norfolk	Baseball	128.10
	00510421	I0242230	General Norfolk	Baseball	465.00
Maria Angeles Gonzalez	!0067383	I0242341	General Norfolk	Recruiting	174.54
		I0242341	General Norfolk		(174.54)
		I0242639	General Norfolk	Recruiting	97.66
Marubeni America Corporation	00510253	I0241672	Agriculture Production	Agriculture	1,751.40

		I0241673	Agriculture Production	Agriculture	2,040.00
Matheson Tri-Gas Inc	00510254	I0241789	General Norfolk	Welding	287.37
		I0241791	General Norfolk	Automotive Body	37.69
	00510344	I0241898	General Norfolk	Welding	228.06
	00510461	I0242164	General Norfolk	Welding	10,742.21
Matthew J Svehla	!0067430	I0242094	General Norfolk	Basketball Womens	706.54
		I0242094	General Norfolk		(706.54)
		I0242373	General Norfolk	Basketball Womens	150.00
Matthew S Nelson	!0067071	I0241736	General Norfolk	Utility Line Off Campus	619.03
		I0241740	General Norfolk	Utility Line Off Campus	698.41
	!0067163	I0241906	General Norfolk	Utility Line Off Campus	174.27
	!0067410	I0242360	General Norfolk	Utility Line Off Campus	150.00
		I0242424	General Norfolk	Utility Line Off Campus	575.76
		I0242571	General Norfolk	Utility Line Off Campus	334.50
Matthew Wayne Jones	!0067393	I0242447	General Norfolk	Baseball	169.83
McCrometer Inc	00510558	I0242612	General Norfolk	Maintenance	2,446.46
McGraw Hill LLC	00510256	I0241675	Retail Services	Retail Services	(360.00)
		I0241676	Retail Services	Retail Services	5,040.00
		I0241745	Retail Services	Retail Services	2,684.00
	00510345	I0241977	Retail Services	Retail Services	2,430.00
	00510463	I0240944	Retail Services	Retail Services	3,120.00
		I0242098	Retail Services	Retail Services	(124.80)
		I0242100	Retail Services	Retail Services	124.80
		I0242166	Retail Services	Retail Services	2,350.60
		I0242167	Retail Services	Retail Services	2,875.60
		I0242168	Retail Services	Retail Services	490.00
Mead Lumber Company Inc.	00510559	I0242398	House Construction	Building Construction	1,053.86
		I0242399	General Norfolk	Building Construction	743.55
		I0242502	House Construction	Building Construction	1,443.67
Megan Joyce Wesemann	!0067075	I0241729	NE DHHS School Nurse Scholars	Nursing	2,800.00
Meisinger Oil Company Inc	00510257	I0241793	Applied Technology Repair Parts	Diesel Technology	827.15
Melanie R Thompson	!0067433	I0242374	General Norfolk	VP of Admin Services	150.00
Menards CC	00510258	I0241630	General Norfolk	Custodial Services	209.44
		I0241630	General Norfolk	Grounds	133.44
		I0241630	General Norfolk	Maintenance	1,963.34
		I0241630	Residence Life	Residence Life	262.43
Menards Inc	00510346	I0241804	General Norfolk	Utility Line On Campus	51.13
		I0241850	General Norfolk	Electromechanical	31.84
		I0241851	General Norfolk	Electromechanical	12.50
	00510464	I0242169	House Construction	Building Construction	30.94

		I0242170	House Construction	Building Construction	57.67
Merri Beth Schneider	!0067422	I0242095	General Norfolk	Information Technology	48.12
		I0242095	General O'Neill	O'Neill Extended Campus	640.04
		I0242095	General Norfolk	Teaching and Learning	65.00
		I0242095	General Norfolk		(753.16)
		I0242368	General O'Neill	O'Neill Extended Campus	150.00
Michael A Lechner	!0067259	I0242221	General Norfolk	Agriculture	159.78
	!0067401	I0242544	General Norfolk	Tuition Reimbursement	165.00
Michael J Walkowiak	!0067436	I0242212	General Norfolk	Human Resources	1,940.20
		I0242212	General Norfolk		(1,940.20)
		I0242376	General Norfolk	Human Resources	225.00
		I0242675	General Norfolk	Human Resources	114.30
		I0242675	General Norfolk		(114.30)
Michael James McCarthy	!0067261	I0242224	General Norfolk	Welding	156.78
Michael Joseph Sciandra	!0067265	I0242263	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Michela M Keeler-Strom	!0067395	I0242416	General Norfolk	Dean of Academic Outreach	150.00
		I0242636	General Norfolk	Extended Campus	90.48
Mid City Service	00510465	I0242153	Residence Life	Residence Life	958.92
Mid Iowa Refrigeration Inc	00510560	I0242702	Cafeteria	Cafeteria	622.15
MidAmerican Energy Company	00510347	I0242052	College Center Operations	College Center Operations	39.27
	00510561	I0242439	General South Sioux	Utilities	10.84
Midwest Alarm Company Inc	00510348	I0242059	Restr Plant EDA Industrial Bldg	Nondepartmental	1,548.84
	00510562	I0242400	College Center Operations	College Center Operations	76.85
Miles Publishing	00510466	I0242321	General Norfolk	Marketing	24.00
Misty A. Downing-Grubham	00510227	I0241720	General Norfolk	VP of Educational Services	250.00
Mitchell Repair Information Company LLC	00510467	I0242171	General Norfolk	Automotive Technology	1,231.00
Model Electric Inc	00510468	I0242328	General Norfolk	Maintenance	859.59
Motion Savers Inc	00510259	I0241637	SSC CDL Driving Range	Nondepartmental	8,218.40
Mount Marty College	00510469	I0242247	General Norfolk	Golf	1,260.00
NAU Country Insurance Company	00510352	I0242057	Agriculture Production	Agriculture	2,997.00
NCP Industries LLC	00510471	I0242172	House Construction	Building Construction	858.12
	00510564	I0242401	House Construction	Building Construction	1,327.11
NECC	00510262	I0241659	Retail Services	Retail Services	33.00
		I0241660	Retail Services	Retail Services	205.00
		I0241661	Retail Services	Retail Services	352.00
	00510263	I0241713	General Norfolk	Accounting	11.00
		I0241713	Adult Education HS Equivalency	Adult Education	22.00
		I0241713	General Norfolk	Student Accounts and Cashiering	11.00
		I0241713	General Norfolk	Truck Driving Noncredit Reimb	20.00
		I0241713	General Norfolk	Workforce Development Admin	25.00

	00510357	I0241913	General Norfolk	Baseball	500.00
	00510358	I0241922	Early Childhood Club	Student Clubs and Organizations	810.00
	00510359	I0241923	General Norfolk	Soccer Mens	1,465.00
	00510566	I0242521	General Norfolk	Speech and Debate	128.00
	00510567	I0242522	General Norfolk	Electrical Construction and Control	50.00
		I0242522	General Norfolk	Welding	50.00
NECC Foundation	!0067085	I0241698	General Norfolk		4,562.02
		I0241699	General Norfolk	Development Office	53.49
Nathan Edward Simpson	!0067427	I0242627	General Norfolk	Electrical Construction and Control	178.91
Nathaniel Deida	00510426	I0242254	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
National Council for State Authorization Reciprocity Agrmnt	00510351	I0241924	General Norfolk	Teaching and Learning	4,400.00
Nebraska Assembly of Nursing Deans & Directors	00510353	I0241926	General Norfolk	Nursing	150.00
Nebraska Indian Community College	00510261	I0241709	General Norfolk	NECC and NICC Agreement	47,440.47
Nebraska Library Association	00510354	I0241928	General Norfolk	Library Services	60.00
Nebraska Public Power District	00510355	I0241992	General O'Neill	Utilities	1,194.82
	00510472	I0242330	General Norfolk	Utilities	45.00
		I0242331	General Norfolk	Utilities	45.55
		I0242333	General Norfolk	Utilities	1,963.70
		I0242334	General Norfolk	Utilities	131.77
		I0242335	General Norfolk	Utilities	81,032.07
		I0242336	General Norfolk	Utilities	6,796.31
		I0242337	General Norfolk	Utilities	100.67
	00510565	I0242567	General Norfolk	Utilities	74.72
		I0242575	Residence Life	Residence Life	106.95
		I0242577	General Norfolk	Utilities	87.28
		I0242580	General Norfolk	Utilities	61.17
		I0242582	General Norfolk	Utilities	233.79
Nebraska State College Board of	00510356	I0241931	General Norfolk	Accounting	0.43
		I0241931	General Norfolk	Administrative Professional	0.10
		I0241931	Adult Educ Volunteer Coordinator	Adult Education	99.85
		I0241931	Adult Education IELCE	Adult Education	4.88
		I0241931	Adult Education Regular	Adult Education	3.00
		I0241931	General Norfolk	Allied Health Ed Noncredit	12.81
		I0241931	General Norfolk	Allied Health Education Credit	47.58
		I0241931	General Norfolk	Biology and Science	36.71
		I0241931	General Norfolk	Business Admin Mrktng Mngmt	0.01
		I0241931	College Center Operations	College Center Operations	40.02
		I0241931	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	10.57
		I0241931	General Norfolk	Economics General Academic	0.67
		I0241931	General Norfolk	Education	14.67

		I0241931	General Norfolk	English General Academic	0.09
		I0241931	General Norfolk	English Transitional	0.02
		I0241931	General Norfolk	Health PE Rec	0.01
		I0241931	General Norfolk	Recruiting	3.01
		I0241931	General South Sioux	South Sioux City Extended Campus	66.09
		I0241931	General Norfolk	Testing Services	3.60
		I0241931	General Norfolk	Truck Driving Noncredit Reimb	10.69
		I0241931	General Norfolk	Welding	0.12
		I0241931	General Norfolk	Workforce Development Admin	108.51
		I0241931	General Norfolk	Workforce Development Noncredit	39.38
	00510473	I0242248	College Center Operations	College Center Operations	230.81
		I0242248	General Norfolk	Dean of Academic Outreach	37.64
NebraskaLink Holdings LLC	!0067179	I0241897	College Center Operations	College Center Operations	743.30
		I0241897	General Norfolk	Network and Infrastructure	459.07
		I0241897	General Norfolk	Network and Infrastructure Acad	153.03
Nelnet Business Solutions	00510264	I0241760	General Norfolk	Student Accounts and Cashiering	3,017.19
	00510265	I0241761	General Norfolk	Student Accounts and Cashiering	70.60
		I0241761	General Norfolk	Web and Enterprise Systems	640.00
		I0241761	General Norfolk	Web and Enterprise Systems Acad	160.00
New Pig Corporation	00510360	I0241805	Cafeteria	Cafeteria	430.00
Next Level Resource Partners Inc	00510361	I0241856	Retail Services	Retail Services	4,140.00
Nicole Joy Sedlacek	00510493	I0242276	General Norfolk	Board of Governors	381.90
Niobrara Valley Electric Membership Corporation	00510568	I0242547	USDA NIFA Rural Tech	Workforce Development Admin	600.00
Norfolk Airport Authority	00510475	I0242349	Driver Training Noncredit Non Reimb	Driver Training Noncredit Nonreimb	84.41
Norfolk Area Chamber of Commerce	00510362	I0241930	General Norfolk	Workforce Development Admin	10.00
Norfolk Area United Way Inc	!0067086	I0241700	General Norfolk		193.17
Norfolk Country Club	00510363	I0241933	General Norfolk	Golf	7,500.00
		I0241960	General Norfolk	Presidents Office	14.26
Norfolk Lodge & Suites LLC	00510569	I0242384	General Norfolk	Math Readiness Match	113.00
		I0242435	General O'Neill	O'Neill Extended Campus	113.00
Northeast Iowa Community College	00510364	I0241821	USDA NRCS C2A3 Workforce Training	Development Office	8,950.00
		I0241993	USDA NRCS Cooperative Ag Agreement	Agriculture	4,024.00
O'Neill Fire and Safety Services Inc	00510365	I0241997	General O'Neill	Safety and Security Services	149.95
O'Neill Shopper	00510476	I0242301	General Norfolk	Marketing	709.40
O'Reilly Auto Enterprises LLC	00510366	I0241854	General Norfolk	Automotive Technology	147.06
ODP Business Solutions LLC	00510266	I0241666	Retail Services	Retail Services	108.43
		I0241667	Retail Services	Retail Services	49.14
	00510367	I0241828	Retail Services	Retail Services	102.42
		I0241829	Retail Services	Retail Services	127.93
	00510477	I0242174	Retail Services	Retail Services	210.10

Obert W Dimmitt Jr	00510428	I0242141	General Norfolk	Agriculture	260.00
Okayokayla Inc	00510368	I0241857	Retail Services	Retail Services	4,200.00
Omaha Truck Center Company Inc	00510267	I0241665	General Norfolk	Truck Driving Noncredit Reimb	299.53
	00510369	I0241822	General Norfolk	Truck Driving Noncredit Reimb	990.00
		I0241927	Applied Technology Repair Parts	Diesel Technology	9.87
		I0241929	Applied Technology Repair Parts	Diesel Technology	121.82
	00510570	I0242427	General Norfolk	Truck Driving Noncredit Reimb	2,188.58
		I0242428	General Norfolk	Truck Driving Noncredit Reimb	(2,188.58)
		I0242429	General Norfolk	Truck Driving Noncredit Reimb	2,188.58
		I0242608	Applied Technology Repair Parts	Diesel Technology	581.61
		I0242609	Applied Technology Repair Parts	Diesel Technology	88.64
		I0242610	Applied Technology Repair Parts	Diesel Technology	1,394.38
One Diversified LLC	00510571	I0242503	General Norfolk	Physical Therapist Assistant	4,953.62
Ortmeier Enterprises Inc	00510370	I0241954	General Norfolk	Building Construction	3,171.63
Paige A Parsons	!0067414	I0242533	General Norfolk	Disability Services	102.53
Parisi & Venturini Corp	00510371	I0241847	General Norfolk	Allied Health Ed Noncredit	2,384.00
Parts Town LLC	00510373	I0241824	General Norfolk	Maintenance	393.28
Passageways Inc	00510572	I0242706	General Norfolk	Board of Governors	7,400.00
Pearson	00510268	I0241746	Retail Services	Retail Services	13,823.42
Pens Etc. Inc	00510479	I0242175	Retail Services	Retail Services	27.72
		I0242241	Retail Services	Retail Services	378.88
Peregrine Radiology LLC	00510480	I0242173	Veterinarian Technician Services	Veterinary Technician	100.00
Peters Entertainment	00510374	I0241938	Student Services	Student Services Student Activity	1,900.00
Phillip John Schimonitz	!0067421	I0242586	General Norfolk	Graphic Design	38.86
Plan B LLC	00510269	I0241723	Student Services	Student Services Student Activity	3,625.00
Pomp's Tire Service Inc	00510573	I0242402	General Norfolk	Grounds	152.54
Precision Marketing & Sales Inc	00510482	I0242267	Retail Services	Retail Services	830.45
PrestoSports LLC	00510375	I0241855	General Norfolk	Athletics	225.00
Prime Sanitation	00510376	I0241825	Cafeteria	Cafeteria	507.85
		I0241825	College of Nursing Operations	College of Nursing Operations	169.09
		I0241825	Residence Life	Residence Life	1,375.16
		I0241825	General Norfolk	Utilities	3,860.03
	00510574	I0242613	Residence Life	Residence Life	794.56
Priscila Vinson	!0067268	I0242265	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Putters Jewelry	00510483	I0242326	General Norfolk	Development Office	330.00
Quadient Inc	00510484	I0242327	Print Services	Print Services	274.98
Qwest Corporation	00510485	I0242253	General Norfolk	Network and Infrastructure	160.42
		I0242253	General Norfolk	Network and Infrastructure Acad	53.48
	00510486	I0242260	General Norfolk	Network and Infrastructure	31.34
		I0242260	General Norfolk	Network and Infrastructure Acad	10.45

RBB LLC	00510487	I0242266	General Norfolk	Recruiting	672.21
	00510575	I0242704	General Norfolk	Student Life	219.37
RDO Truck Center Co	00510576	I0242388	Applied Technology Repair Parts	Diesel Technology	362.52
		I0242389	Applied Technology Repair Parts	Diesel Technology	307.82
		I0242390	Applied Technology Repair Parts	Diesel Technology	836.02
		I0242392	Applied Technology Repair Parts	Diesel Technology	(22.10)
		I0242393	Applied Technology Repair Parts	Diesel Technology	103.84
		I0242394	Applied Technology Repair Parts	Diesel Technology	(86.05)
		I0242395	Applied Technology Repair Parts	Diesel Technology	633.14
Regalia Manufacturing Company	00510377	I0241826	Livestock Judging	Agriculture	277.73
Renee Ann Peters	!0067415	I0242364	General Norfolk	Security and Technology Serv Acad	15.00
		I0242364	General Norfolk	Security and Technology Services	135.00
Rentokil North America Inc	00510378	I0241868	General South Sioux	Operations	45.10
		I0241869	General Norfolk	Maintenance	350.00
		I0241870	General Norfolk	Maintenance	64.00
		I0241871	General Norfolk	Maintenance	135.00
		I0241872	Cafeteria	Cafeteria	66.44
		I0241872	Residence Life	Residence Life	134.93
		I0241873	General Norfolk	Maintenance	54.00
		I0241874	College of Nursing Operations	College of Nursing Operations	82.00
		I0241875	General Norfolk	Maintenance	81.00
Revolution Wraps LLC	!0067087	I0241691	General Norfolk	Marketing	3,021.25
		I0241763	General Norfolk	Agriculture	3,664.56
	!0067180	I0242055	LLC Capital Reserve	VP of Admin Services	5,476.97
	!0067283	I0242346	Residence Life	Residence Life	1,538.70
		I0242347	Residence Life	Residence Life	1,307.83
	!0067450	I0242437	General Norfolk	Marketing	194.67
		I0242438	General Norfolk	Recruiting	471.40
		I0242509	General Norfolk	Recruiting	2,804.51
		I0242513	General Norfolk	Recruiting	820.06
Richard David Miller	00510349	I0241942	DOL Community Project Truck Driving	Truck Driving Noncredit Reimb	200.50
Richard Scott Crawford	!0067377	I0242542	General Norfolk	Tuition Reimbursement	1,072.00
Richland Community College	00510488	I0242323	USDA NRCS Cooperative Ag Agreement	Agriculture	956.97
Rocky Mountain Assn of Student Financial Aid Administration	00510379	I0241939	General Norfolk	Personnel Development	375.00
Rogge General Contractors Inc	00510577	I0242504	Northeast NE Innovation Studio	Nondepartmental	26,941.50
Russell Lee Flamig	!0067156	I0241953	Hartington	Hartington	130.65
Safety & Health Council of Greater Omaha	00510270	I0241727	General Norfolk	Electrical Construction and Control	720.00
Sallie Mae Inc	00510490	I0242231	Private and Alternative Stu Loans	Financial Aid	250.00
	00510491	I0242232	Private and Alternative Stu Loans	Financial Aid	250.00
Scantron Corporation	00510578	I0242507	General Norfolk	Agriculture	570.17

School Pride Ltd	00510380	I0241876	General Norfolk	Softball	333.50
Scot Alan Ouderkirk	!0067165	I0241902	General Norfolk	Utility Line Off Campus	726.38
		I0241908	General Norfolk	Utility Line Off Campus	450.81
	!0067413	I0242363	General Norfolk	Utility Line Off Campus	150.00
Scott A Gray	!0067384	I0242411	General Norfolk	VP of Admin Services	150.00
		I0242456	General Norfolk	VP of Admin Services	1,348.06
		I0242456	General Norfolk		(1,348.06)
Scottsbluff Motor Co Inc	00510381	I0241882	General Norfolk	Utility Line Off Campus	114.45
Sea Change Therapy Services	00510579	I0242548	General Norfolk	Social Sciences	300.00
Shared Service Systems Inc	00510580	I0235273	General Norfolk	Nursing	(184.29)
		I0235275	General Norfolk	Nursing	105.45
		I0242515	General Norfolk	Emergency Medical Training	358.80
		I0242515	General Norfolk	Paramedic	478.40
		I0242601	General Norfolk	Nursing	234.96
		I0242602	General Norfolk	Nursing	251.68
		I0242604	General Norfolk	Nursing	219.55
		I0242606	General Norfolk	Nursing	1,470.20
		I0242607	General Norfolk	Nursing	7,128.37
Sharps Compliance Inc	00510581	I0242508	General Norfolk	Safety and Security Services	269.89
Shawn Patrick Sayers	!0067419	I0242064	General Norfolk	Grounds	76.44
		I0242064	General Norfolk		(76.44)
		I0242367	General Norfolk	Grounds	150.00
Shubha Krishnamurthy	!0067161	I0241905	General Norfolk	Information Technology Admin	109.07
	!0067258	I0242228	General Norfolk	Information Technology Admin	267.20
Sid Tool Company Inc	00510495	I0242155	General Norfolk	Machining and MFG Automation	91.26
		I0242159	General Norfolk	Machining and MFG Automation	13.52
Sioux City Night Patrol	!0067284	I0242268	College Center Operations	College Center Operations	837.00
		I0242269	General South Sioux	Safety and Security Services	449.50
		I0242325	General Norfolk	Safety and Security Services	17,996.73
Sioux City Truck Sales Inc	00510382	I0241932	General Norfolk	Truck Driving Noncredit Reimb	314.33
Siouxland Bat Company LLC	00510583	I0242705	College Center Operations	College Center Operations	1,750.00
Softplan Systems Inc	00510272	I0241674	General Norfolk	Building Construction	1,015.00
		I0241674	General West Point	West Point Extended Campus	1,000.00
Sonya Marie King	00510458	I0242257	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
St. Michael's Church	00510275	I0241705	General Norfolk	Recruiting	150.00
Stacy I Dieckman	!0067064	I0241710	General Norfolk	Financial Aid	97.82
Stacy L Axon	!0067153	I0241985	USDA NRCS C2A3 Workforce Training	Development Office	1,685.57
		I0242040	USDA NRCS C2A3 Workforce Training	Development Office	1,592.01
		I0242041	USDA NRCS C2A3 Workforce Training	Development Office	3,155.51
		I0242042	USDA NRCS C2A3 Workforce Training	Development Office	2,792.07

Stacy Lee Schenk	!0067264	I0242262	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Stadium Sports	00510383	I0241883	Retail Services	Retail Services	700.00
		I0241884	Retail Services	Retail Services	2,700.00
Staples Contract & Commercial Inc	!0067181	I0241885	Retail Services	Retail Services	60.00
	!0067285	I0242288	Retail Services	Retail Services	304.65
		I0242289	Retail Services	Retail Services	287.84
State of Nebraska	00510384	I0241878	College Center Operations	College Center Operations	39.00
		I0241879	General Norfolk	Network and Infrastructure	118.12
		I0241879	General Norfolk	Network and Infrastructure Acad	39.38
		I0241880	General Norfolk	Network and Infrastructure	71.62
		I0241880	General Norfolk	Network and Infrastructure Acad	23.88
		I0241881	General Norfolk	Network and Infrastructure	171.79
		I0241881	General Norfolk	Network and Infrastructure Acad	57.26
	00510496	I0242250	General Norfolk	Truck Driving Noncredit Reimb	50.00
		I0242250	General Norfolk	Utility Line On Campus	50.00
	00510584	I0242559	Business and Humanities Auxiliary	Dean of Business and Humanities	10.00
Sterling Computers Corporation	!0067286	I0242278	General Norfolk	Marketing	42.76
		I0242279	General Norfolk	Marketing	1,275.00
Steven M Anderson	00510408	I0242271	General Norfolk	Board of Governors	62.98
Subrena Sue Garner	!0067254	I0242255	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Summit Contracting Inc	00510385	I0242058	Agriculture Production	Agriculture	46.48
	00510585	I0242433	Agriculture Production	Agriculture	1,035.99
Sunny Meadow Medical Clinic P.C.	00510386	I0242049	General Norfolk	Truck Driving Noncredit Reimb	40.00
	00510497	I0242351	CCPE Gap Assistance	Financial Aid	45.00
	00510586	I0242649	Applied Tech Division Aux	Dean of Applied Technology	45.00
		I0242650	Applied Tech Division Aux	Dean of Applied Technology	75.00
TNT Concrete & More LLC	00510501	I0242318	Capital Improvement Norfolk	Nondepartmental	11,776.12
Tami Joann Buttercase	!0067252	I0242252	BHECN PLADC Student Support 362	Behavioral Sciences Vocational	266.66
Taylor Radawn Bockman	!0067369	I0242666	General O'Neill	O'Neill Extended Campus	104.31
TeamDynamix Solutions LLC	00510276	I0241758	General Norfolk	Web and Enterprise Systems	22,238.96
		I0241758	General Norfolk	Web and Enterprise Systems Acad	5,559.74
		I0241759	General Norfolk	Web and Enterprise Systems	3,393.20
		I0241759	General Norfolk	Web and Enterprise Systems Acad	848.30
Teeco Inc	00510387	I0241886	General Norfolk	Information Technology	5.00
		I0241934	General Norfolk	Dean of Academic Outreach	16.25
		I0241937	General Norfolk	Dean of Academic Outreach	23.50
		I0241945	General West Point	West Point Extended Campus	9.00
		I0241947	General West Point	West Point Extended Campus	5.00
		I0241949	General West Point	West Point Extended Campus	5.00
		I0241962	General Norfolk	Dean of Business and Humanities	7.84

		I0241962	General Norfolk	Dean of Health & Public Services	7.83
		I0241962	General Norfolk	Dean of Science Tech Ag and Math	7.83
		I0241964	General Norfolk	Dean of Business and Humanities	1.66
		I0241964	General Norfolk	Dean of Health & Public Services	1.67
		I0241964	General Norfolk	Dean of Science Tech Ag and Math	1.67
		I0241965	General Norfolk	Dean of Business and Humanities	7.84
		I0241965	General Norfolk	Dean of Health & Public Services	7.83
		I0241965	General Norfolk	Dean of Science Tech Ag and Math	7.83
		I0241966	General Norfolk	Agriculture	16.25
		I0241968	General Norfolk	Agriculture	5.00
Terrill Lawrence Cook	!0067063	I0241741	General Norfolk	Truck Driving Noncredit Reimb	251.02
Terry Fredrick Nelson	00510474	I0242274	General Norfolk	Board of Governors	58.96
The Chicago Lumber Company of Omaha	00510388	I0241887	House Construction	Building Construction	97.86
	00510587	I0242711	House Construction	Building Construction	81.44
		I0242712	House Construction	Building Construction	20.00
		I0242713	House Construction	Building Construction	21.97
		I0242714	House Construction	Building Construction	117.35
The Enterprise Publishing Company Inc	00510498	I0242324	General Norfolk	Marketing	29.99
The Goal Kick LLC	00510277	I0240694	General Norfolk	Soccer Womens	1,152.80
The Grind Batting Cages	00510389	I0241827	General Norfolk	Softball	5,130.00
		I0241991	General Norfolk	Softball	660.00
The Lincoln Electric Company	00510278	I0241671	General Norfolk	Welding	1,719.00
The Ridge Golf Association	00510499	I0242251	General Norfolk	Golf	900.00
Thomas Patrick McKeon	!0067404	I0242535	General Norfolk	Utility Line On Campus	299.00
		I0242536	General Norfolk	Utility Line On Campus	159.61
Thompson & Hatfield Drywall	00510279	I0241702	General Norfolk	Major Repair and Renovation	2,730.00
Timberlake Ranch Camps Inc	00510588	I0242560	Student Services	Student Services Student Activity	722.40
Timothy J Fenton	!0067379	I0242407	General Norfolk	Network and Infrastructure	112.50
		I0242407	General Norfolk	Network and Infrastructure Acad	37.50
Todd Michael Pfeil	!0067073	I0241731	General Norfolk	Utility Line Off Campus	926.56
Tony Milenkovich	!0067406	I0242625	General Norfolk	Diesel Technology	159.45
Tonya Sue Hood-Hytrek	!0067159	I0241956	Adult Educ Volunteer Coordinator	Adult Education	74.35
Trane	00510280	I0241662	General Norfolk	Maintenance	2,132.38
	00510502	I0242282	Cafeteria	Cafeteria	1,267.50
		I0242282	College of Nursing Operations	College of Nursing Operations	1,294.50
		I0242282	General Norfolk	Maintenance	13,229.50
		I0242282	Residence Life	Residence Life	788.75
		I0242283	General Norfolk	Maintenance	106.57
Travis Lee Kaup	!0067394	I0242576	General Norfolk	Diesel Technology	160.80
Trentee L Bush	!0067062	I0241738	General Norfolk	Agriculture	106.41

Trevor Alan Bailey	!0067366	I0242573	General Norfolk	Information Technology	37.19
Trisha Dawn Thelander	!0067432	I0242066	General Norfolk	Workforce Development Noncredit	(61.98)
		I0242066	General Norfolk		61.98
		I0242448	General Norfolk	Workforce Development Admin	337.52
TrueDialog Inc.	00510390	I0241830	General Norfolk	Recruiting	745.85
		I0241830	General Norfolk	Student Success	745.84
Ty C Heimes	!0067388	I0242093	General Norfolk	Golf	161.61
		I0242093	General Norfolk		(161.61)
		I0242413	General Norfolk	Golf	150.00
Tyson Fresh Meats	00510281	I0241687	Tyson Sch	Financial Aid	1,000.00
U.S. Bank National Association	00510282	I0241766	General Norfolk	Nondepartmental	140,421.79
Uline Inc	00510392	I0241336	SSC CDL Driving Range	Nondepartmental	434.86
		I0241888	General Norfolk	Custodial Services	735.47
United Parcel Service Inc	!0067088	I0241711	Print Services	Print Services	32.90
		I0241719	Retail Services	Retail Services	715.03
	!0067182	I0241814	Print Services	Print Services	75.69
		I0241815	Retail Services	Retail Services	410.42
	!0067287	I0242197	Retail Services	Retail Services	324.47
		I0242200	Print Services	Print Services	32.90
	!0067451	I0242440	Print Services	Print Services	32.90
		I0242441	Retail Services	Retail Services	205.06
United Way of Siouxland	00510283	I0241706	General Norfolk		10.00
Unity in Action	00510393	I0241944	General Norfolk	Recruiting	50.00
University of Tennessee	00510284	I0241728	General Norfolk	Career Services	250.00
Verne Simmonds Co	00510394	I0241889	General Norfolk	Maintenance	2,662.00
Vernier Software & Technology Inc	00510589	I0242442	General Norfolk	Biology and Science	5,298.16
Veterinary Orthopedic Implants LLC	00510285	I0241615	Retail Services	Retail Services	179.25
Veyra Escudero Rivera	00510235	I0241724	NE DHHS School Nurse Scholars	Nursing	2,800.00
Vibrant Technologies Inc	00510395	I0241803	General Norfolk	Information Technology	1,537.56
Vista Energy Marketing LP	00510396	I0242051	General Norfolk	Utilities	8,939.24
Vital Topco LP	00510286	I0241669	Retail Services	Retail Services	418.47
		I0241670	Retail Services	Retail Services	1,669.32
	00510590	I0242682	Retail Services	Retail Services	31.20
		I0242683	Retail Services	Retail Services	15,822.27
		I0242684	Retail Services	Retail Services	5,143.30
		I0242685	Retail Services	Retail Services	20,950.07
		I0242686	Retail Services	Retail Services	1,871.74
Volkman Plumbing & Heating Inc	00510397	I0241890	General Norfolk	Maintenance	146.00
Voyager Fleet Systems Inc	00510591	I0242701	General Norfolk	Agriculture	45.24
		I0242701	General Norfolk	Building Construction	82.74

		I0242701	General Norfolk	Presidents Office	294.01
		I0242701	Transportation Center	Transportation Center	93.14
		I0242701	General Norfolk	Truck Driving Noncredit Reimb	2,608.46
		I0242701	General Norfolk	Utility Line Off Campus	1,011.90
		I0242701	General Norfolk	Utility Line On Campus	810.31
WJAG Inc	00510506	I0242284	General Norfolk	Marketing	150.00
		I0242285	General Norfolk	Marketing	130.00
	00510599	I0242651	General Norfolk	Marketing	17.00
Wagz Parking Lot Striping LLC	00510398	I0241891	General Norfolk	Grounds	15,744.36
Wal-Mart	00510287	I0241770	College Center Operations	College Center Operations	116.55
		I0241772	Residence Life	Residence Life	559.36
		I0241773	General Norfolk	Teaching and Learning	61.30
		I0241775	General Norfolk	Workforce Development Noncredit	9.34
		I0241776	General South Sioux	South Sioux City Extended Campus	97.00
		I0241778	Scott Schlars	Student Success and Retention	68.21
		I0241779	Student Services	Student Services Student Activity	69.97
		I0241782	General Norfolk	Student Life	249.02
		I0241782	Student Services	Student Services Student Activity	27.30
		I0241784	General Norfolk	Student Life	7.40
		I0241786	General Norfolk	Student Life	157.37
		I0241787	General Norfolk	Career Services	117.26
		I0241788	Residence Life	Residence Life	132.38
Walmsley Hay Company Inc	00510288	I0241638	Agriculture Production	Agriculture	175.00
Warren Garage Door	00510592	I0242431	General Norfolk	Maintenance	243.00
		I0242432	General Norfolk	Maintenance	850.00
Wausa Public Schools Foundation	00510289	I0241688	Education Foundation Sch	Financial Aid	2,000.00
West Point Chamber of Commerce	00510399	I0241948	General Norfolk	Workforce Development Admin	275.00
Western Pathology Consultants	00510400	I0242050	General Norfolk	Truck Driving Noncredit Reimb	32.00
	00510593	I0242647	Applied Tech Division Aux	Dean of Applied Technology	1,536.00
		I0242648	Applied Tech Division Aux	Dean of Applied Technology	256.00
Wichita Water Conditioning Inc	00510401	I0241831	General Norfolk	Maintenance	28.50
		I0241832	College of Nursing Operations	College of Nursing Operations	19.00
		I0241833	General Norfolk	Maintenance	9.50
		I0241834	General Norfolk	Maintenance	19.00
		I0241835	General Norfolk	Maintenance	19.00
		I0241836	General Norfolk	Maintenance	19.00
		I0241837	General Norfolk	Maintenance	95.00
		I0241838	General Norfolk	Maintenance	9.50
		I0241839	Residence Life	Residence Life	19.00
		I0241840	General Norfolk	Maintenance	14.50

		I0241848	General O'Neill	O'Neill Extended Campus	9.50
		I0241849	General O'Neill	O'Neill Extended Campus	47.50
	00510503	I0242286	Cafeteria	Cafeteria	114.00
		I0242287	Residence Life	Residence Life	19.00
		I0242290	General Norfolk	Maintenance	67.00
		I0242291	General Norfolk	Maintenance	9.50
		I0242292	Cafeteria	Cafeteria	104.50
		I0242293	General Norfolk	Maintenance	19.00
		I0242294	General Norfolk	Maintenance	19.00
		I0242295	College of Nursing Operations	College of Nursing Operations	28.50
		I0242296	General Norfolk	Maintenance	43.00
		I0242297	General Norfolk	Maintenance	38.00
		I0242298	General Norfolk	Maintenance	19.00
	00510594	I0242443	Residence Life	Residence Life	38.00
		I0242444	Cafeteria	Cafeteria	104.50
		I0242619	Cafeteria	Cafeteria	95.00
		I0242621	General Norfolk	Maintenance	9.50
		I0242622	General Norfolk	Maintenance	19.00
		I0242635	General Norfolk	Maintenance	33.50
		I0242643	College of Nursing Operations	College of Nursing Operations	28.50
		I0242644	General Norfolk	Maintenance	19.00
		I0242645	Residence Life	Residence Life	28.50
		I0242646	General Norfolk	Maintenance	19.00
	00510595	I0242703	General Norfolk	Maintenance	767.00
Wildcat Manufacturing LLC	00510596	I0242445	General Norfolk	Machining and MFG Automation	1,260.00
Wilkins Architecture Design Planning LLC	00510504	I0242299	Maclay Building	Nondepartmental	10,814.48
	00510597	I0242710	SSC CDL Driving Range	Nondepartmental	20,688.47
Winsupply Norfolk Ne Co	00510402	I0241978	General Norfolk	Maintenance	15.03
		I0241980	General Norfolk	Maintenance	19.84
		I0241981	General Norfolk	Maintenance	28.91
		I0241982	General Norfolk	Maintenance	70.16
		I0241983	General Norfolk	Maintenance	102.43
		I0241984	General Norfolk	Maintenance	28.42
		I0241986	General Norfolk	Maintenance	23.53
		I0241987	General Norfolk	Heating Ventilation and Air Cond	21.13
		I0241988	General Norfolk	Heating Ventilation and Air Cond	25.78
		I0241989	General Norfolk	Heating Ventilation and Air Cond	504.27
		I0241990	General Norfolk	Heating Ventilation and Air Cond	747.61
		I0241994	General Norfolk	Maintenance	371.05
		I0241995	Residence Life	Residence Life	729.13

		I0241996	General Norfolk	Maintenance	1,473.65
	00510505	I0242322	General Norfolk	Maintenance	2,871.00
	00510598	I0242452	General Norfolk	Heating Ventilation and Air Cond	222.16
		I0242453	General Norfolk	Maintenance	117.06
		I0242454	General Norfolk	Maintenance	115.57
		I0242455	General Norfolk	Maintenance	303.95
WorldTech IT LLC	00510403	I0241893	General Norfolk	Network and Infrastructure	24,326.34
		I0241893	General Norfolk	Network and Infrastructure Acad	8,108.78
Zoubek Oil Company	00510507	I0242300	General Norfolk	Shipping Receiving Property Ctrl	30.42
	00510600	I0242611	Agriculture Production	Agriculture	1,078.55
uCertify LLC	00510391	I0241894	Retail Services	Retail Services	5,880.00
AMBER BECK	00206663	S0087422	Student Refunds		2,099.00
Aaliyah Mikelle Jones	00206752	S0087574	Student Refunds		165.00
Abbigail S Jamison	00206749	S0087499	Student Refunds		750.00
Abraham Michael Larson	00206685	S0087375	Student Refunds		1,670.50
Adam Robert Geiger	00206598	S0087315	Student Refunds		250.00
Addison Faith Corr	!0067111	S0087207	Student Refunds		192.00
Adelyn Debora Messenger	!0067340	S0087532	Student Refunds		13.00
Adreian Marie Eads	!0067308	S0087529	Student Refunds		750.00
Adrian Xavier Romero	00206642	S0087325	Student Refunds		200.00
Aidan Lee Young	!0067246	S0087432	Student Refunds		2,257.00
Aidan Michael Russell	!0067144	S0087251	Student Refunds		448.00
Aiden J Norman	00206633	S0087302	Student Refunds		6,250.00
Aileen Sanchez De La Isla	!0067350	S0087484	Student Refunds		750.00
Aja Christyne Synovec	00206652	S0087288	Student Refunds		182.00
Alex Marie Hoferer	00206678	S0087366	Student Refunds		1,552.00
Alexa Rae Cunningham	!0067022	S0087098	Student Refunds		600.00
Alexander Manzo	00206766	S0087573	Student Refunds		507.00
Alexis Jean Lind	!0067033	S0087082	Student Refunds		121.24
Alicia Prososki	!0067138	S0087303	Student Refunds		4,250.00
Alivia Cathleen Gubbels	!0067317	S0087505	Student Refunds		537.00
Allison Nicole O'Connor	!0067041	S0087073	Student Refunds		2,001.50
Allison R Moss	00206627	S0087321	Student Refunds		114.40
Alvin James	!0067218	S0087427	Student Refunds		1,646.00
Alyssa Christine Sullivan	!0067356	S0087497	Student Refunds		750.00
Amber Rose Schurman	00206646	S0087254	Student Refunds		1,404.00
Ana Ajqui Benito	00206515	S0087141	Student Refunds		1,000.00
Andrea Hoffmann	!0067326	S0087443	Student Refunds		13.00
Andrea L Aguilar	00206514	S0087143	Student Refunds		1,976.24
	00206662	S0087405	Student Refunds		192.00

Andreya G Hernandez- Cahill	!0067322	S0087508	Student Refunds	750.00
Angelina Marie Bauer	00206584	S0087250	Student Refunds	319.28
Anna Sendgraff	00206703	S0087408	Student Refunds	2,500.00
Anne Elizabeth Hiatt	!0067027	S0087075	Student Refunds	256.00
Annika Lynn West	!0067243	S0087350	Student Refunds	256.00
April Juliana Guenther	00206744	S0087519	Student Refunds	750.00
Arena Marie Fetty	!0067024	S0087155	Student Refunds	500.00
Arran Kristian Putnam	!0067047	S0087081	Student Refunds	192.00
Ashleigh Elizabeth Nelson	!0067134	S0087223	Student Refunds	128.00
Ashlyn Grace Pedersen	00206693	S0087398	Student Refunds	750.00
Ashtyn Reese Schwartz	00206571	S0087160	Student Refunds	750.00
Aubrey Lynn Dexter-Menke	00206528	S0087085	Student Refunds	384.00
Augustus Michael Laible	00206761	S0087488	Student Refunds	250.00
Austin James Hegemann	00206607	S0087265	Student Refunds	250.00
Autumn Aeris Breukelman	!0067196	S0087390	Student Refunds	500.00
Avery Lynn Vice	00206657	S0087241	Student Refunds	192.00
Axel Tadeo Chavez	!0067018	S0087125	Student Refunds	256.00
Ayanna Marie Higuera	!0067324	S0087564	Student Refunds	750.00
Bailey Hannah Richters	!0067140	S0087277	Student Refunds	2,077.00
Barbara Lynn Topf	00206575	S0087078	Student Refunds	384.00
Benjamin David Stearns	!0067355	S0087456	Student Refunds	750.00
Benjamin Tim-Joseph Grashorn	!0067316	S0087585	Student Refunds	243.00
Blair Michelle Jordan	00206546	S0087109	Student Refunds	487.00
Bobcat of Norfolk	00206522	S0087183	Student Refunds	1,065.00
Brady Cook	!0067201	S0087369	Student Refunds	798.02
Brandie F Smith	!0067353	S0087580	Student Refunds	53.00
Brandon James Rickers	!0067050	S0087176	Student Refunds	1,664.00
Brandon Uriel Garcia-Lupercio	00206534	S0087166	Student Refunds	3,612.41
Brayden Steve Brabec	!0067107	S0087213	Student Refunds	309.00
Breanna Marie Krueger	!0067128	S0087193	Student Refunds	1,000.00
Brennen Michael Heimes	!0067320	S0087516	Student Refunds	600.00
Brett Bridger	00206666	S0087402	Student Refunds	1,500.00
Brissellie Leonor Pacheco	00206775	S0087555	Student Refunds	622.00
Brock Thomas Rahl	00206783	S0087567	Student Refunds	500.00
Brodie Derks Anderson	00206518	S0087167	Student Refunds	1,824.00
Brody John Koopman	!0067219	S0087376	Student Refunds	2,500.00
CHRISTOPHER A PARKER	00206732	S0087481	Student Refunds	889.48
Cade Russell	00206700	S0087430	Student Refunds	195.00
Caden Alex Arens	!0067103	S0087201	Student Refunds	1,873.70
Caden L Steiger	00206706	S0087368	Student Refunds	7.50

	00206793	S0087512	Student Refunds	750.00
Caden R Stankoski	!0067240	S0087379	Student Refunds	1,099.00
Caia J Samuelson	!0067051	S0087134	Student Refunds	1,748.00
Cainan Rogers	!0067142	S0087230	Student Refunds	1,866.00
Caitlin E Haydam	!0067319	S0087536	Student Refunds	163.00
Camden Louis Jansen	00206543	S0087076	Student Refunds	267.51
Cameran Leon Mckirdy	!0067339	S0087514	Student Refunds	750.00
Camrin Joe Palmer	00206776	S0087556	Student Refunds	750.00
Camrynn Nicole Marx	!0067035	S0087120	Student Refunds	250.00
Carl Wayne Taylor	00206709	S0087399	Student Refunds	2,200.40
Carol Ann Nierodzik	00206692	S0087438	Student Refunds	60.00
Carter Meysenburg	00206558	S0087108	Student Refunds	466.27
Carter Duane Boschult	00206725	S0087582	Student Refunds	162.00
Carter Patrick Nebuda	00206561	S0087123	Student Refunds	202.92
Caryanna Marie Rodriguez	!0067234	S0087334	Student Refunds	192.00
Cassalyn Kaye Belt	00206723	S0087373	Student Refunds	768.00
Charlie Frances Price	00206695	S0087342	Student Refunds	500.00
	00206781	S0087475	Student Refunds	750.00
Chase Michael Firenze	00206597	S0087271	Student Refunds	2,034.00
	00206672	S0087384	Student Refunds	1,542.00
Cheyenne Rose Ickler	!0067328	S0087487	Student Refunds	750.00
Cheyenne Sioux Keil	00206614	S0087200	Student Refunds	192.00
Chloe Faye Reynolds	00206786	S0087520	Student Refunds	2,833.00
Christina Marie Brandt	00206524	S0087115	Student Refunds	2,447.40
Christopher Keenan Brown	!0067300	S0087551	Student Refunds	8.00
Cibely Urquidez-Tapia	00206578	S0087122	Student Refunds	250.00
	00206712	S0087381	Student Refunds	1,500.00
Clarissa Valdovinos	!0067359	S0087477	Student Refunds	750.00
Cole Michael Tweten	!0067148	S0087327	Student Refunds	8.02
Cole R Matzner	00206622	S0087233	Student Refunds	256.00
Connor Badyn Cooksley	00206593	S0087304	Student Refunds	1,522.00
Conor Laska	00206618	S0087212	Student Refunds	1,334.76
	00206686	S0087361	Student Refunds	1,541.00
Cooper Sundberg	00206651	S0087238	Student Refunds	1,152.00
Cynthia Lorena Guerra Cabrera	00206675	S0087392	Student Refunds	1,900.00
Dalton Lewandowski	00206552	S0087144	Student Refunds	150.00
Dalton L Noble	00206631	S0087309	Student Refunds	750.00
Dalton Wyatt Clemens	00206733	S0087496	Student Refunds	750.00
Damaris Griselda Chilel-Lopez	00206668	S0087343	Student Refunds	500.00
Dane E Kilday	00206682	S0087352	Student Refunds	2,500.00

DaniKa Jo Burrell	00206590	S0087312	Student Refunds	24.00
Danny Ezequiel Pedro	00206779	S0087575	Student Refunds	750.00
Darrell Eugene Anderson	00206582	S0087311	Student Refunds	80.00
Daveigh Grace Munter-McAfee	!0067040	S0087118	Student Refunds	500.00
Daxton B Behmer	00206585	S0087261	Student Refunds	1,346.30
Delilah Eliza Harper	!0067121	S0087198	Student Refunds	1,246.00
Destiny Kay Lynn Merchant	00206623	S0087197	Student Refunds	160.00
Destiny Rae Helzer	00206746	S0087483	Student Refunds	9.00
Diego Carbajal	00206729	S0087503	Student Refunds	512.00
Diego David Ruvalcaba	00206644	S0087297	Student Refunds	3,030.00
Dillon M Dubbs	!0067203	S0087378	Student Refunds	330.00
Dru Jon Truax	00206577	S0087191	Student Refunds	1,000.00
Dustin Allan Simonsen	00206791	S0087591	Student Refunds	2,200.00
Dylan Lewis Messier	00206689	S0087417	Student Refunds	2,500.00
Dylan Mical Hitz	!0067122	S0087252	Student Refunds	3,698.00
ELIZABETH M GOSHORN	00206529	S0087093	Student Refunds	1,508.70
	00206671	S0087347	Student Refunds	90.30
ELIZABETH WILLIAMS	00206738	S0087518	Student Refunds	2,491.00
Ean Joseph Goodrich	00206601	S0087319	Student Refunds	1,000.00
Edgar Alberto Meza	!0067036	S0087156	Student Refunds	256.50
Edith Romero	!0067236	S0087332	Student Refunds	162.00
Eleuterio Julio Medina	00206768	S0087558	Student Refunds	750.00
Eli Allen Johnston	00206613	S0087278	Student Refunds	414.40
	00206751	S0087559	Student Refunds	750.00
Elijah Diggs Gutierrez	00206736	S0087566	Student Refunds	750.00
Elijah Ryan Williams	!0067364	S0087592	Student Refunds	162.00
Elizabeth Eileen Mousel	!0067341	S0087465	Student Refunds	75.94
Elizabeth Rose Graae	!0067117	S0087282	Student Refunds	192.00
Ella Henrickson	00206608	S0087243	Student Refunds	1,936.00
Ella Josephine Booth	!0067194	S0087377	Student Refunds	509.40
Elmer Marroquin	00206620	S0087237	Student Refunds	14.41
Elyssa Jean Tuttle	!0067055	S0087091	Student Refunds	1,729.04
Elyssa Nicole Cuevas	00206527	S0087090	Student Refunds	384.00
Emily Catharine Meyers	00206770	S0087576	Student Refunds	750.00
Emily Cathleen Fosler	!0067206	S0087412	Student Refunds	534.12
Emily Jo Ramirez	!0067049	S0087105	Student Refunds	4,881.50
Emma Grabowski	00206742	S0087526	Student Refunds	750.00
Emma Danae Green	00206536	S0087088	Student Refunds	101.00
Emma Kay Johansen	00206545	S0087124	Student Refunds	500.00
Emma Lou Baumgart	00206721	S0087504	Student Refunds	750.00

Ethan Michael Emerick	!0067023	S0087152	Student Refunds	148.00
Ethan Mitchell Jones	00206681	S0087382	Student Refunds	300.00
Faith Urwiler	00206795	S0087553	Student Refunds	1,500.00
Finlay Jack Stafford	00206649	S0087292	Student Refunds	3,955.60
Flynn Scott Doescher	00206670	S0087435	Student Refunds	1,065.00
Gabriel Casarrubias	!0067110	S0087256	Student Refunds	328.00
Gabriel Dutton-Mofford	00206737	S0087541	Student Refunds	298.40
Gabrielle L Wieck	00206796	S0087471	Student Refunds	750.00
Gabrielle R Mackey	00206764	S0087450	Student Refunds	500.00
Gage Lee Davenport	!0067113	S0087289	Student Refunds	192.00
Gage Matthew Kment	00206755	S0087586	Student Refunds	275.00
Gage N Osweiler	00206774	S0087589	Student Refunds	162.00
Garet Lord Lockhart	!0067330	S0087506	Student Refunds	440.80
Gavin Eric Van Driel	00206656	S0087248	Student Refunds	1,500.00
Gavin Joseph Yosten	00206580	S0087099	Student Refunds	1,864.81
Grace Anna Reppert-Meiergerd	00206785	S0087509	Student Refunds	751.00
Grace Jo Lindeman	00206553	S0087119	Student Refunds	200.00
Grant Christopher Lander	!0067220	S0087396	Student Refunds	1,088.00
Gretchen J Gonzalez-Lupercio	00206741	S0087562	Student Refunds	750.00
Gwendolyn Thea Graham	!0067118	S0087295	Student Refunds	4,204.00
HEATHER L SEITZ	00206677	S0087419	Student Refunds	443.00
HEIDI A KEIL	00206538	S0087094	Student Refunds	336.00
Hadley Elizabeth Vanness	!0067149	S0087255	Student Refunds	150.00
Hailey A Munoz	!0067343	S0087476	Student Refunds	750.00
Hailey Marie Hunzeker	!0067217	S0087355	Student Refunds	781.50
Hailey Marie Nieman	00206562	S0087159	Student Refunds	1,697.00
Hailey Rose Blank	00206665	S0087344	Student Refunds	600.00
Halanys Milian Auld	!0067037	S0087107	Student Refunds	2,002.50
Halima Ismail Isaak	00206679	S0087436	Student Refunds	60.00
Halle Paige Hanaway	!0067120	S0087234	Student Refunds	378.40
Hanan Abdelallahi	00206581	S0087275	Student Refunds	1,512.24
	00206717	S0087557	Student Refunds	750.00
Hannah Grace Beckenhauer	!0067104	S0087195	Student Refunds	1,326.00
Hannah Jolee Gleason	00206535	S0087179	Student Refunds	654.00
Haylea ReAnn Nolan	00206632	S0087283	Student Refunds	1,323.36
Henry Michael Kumm	00206760	S0087470	Student Refunds	750.00
Holden Lane Moural	!0067133	S0087307	Student Refunds	3,232.00
Holly Diane Lewon	!0067221	S0087333	Student Refunds	650.00
Hope Lilly Borman	!0067106	S0087285	Student Refunds	200.00
	!0067195	S0087424	Student Refunds	192.00

Hudson Blaine Holoch	00206611	S0087280	Student Refunds	204.00
Hudson Brady Barger	00206521	S0087100	Student Refunds	128.00
Hunter Rae Buchanan	00206667	S0087393	Student Refunds	76.41
Ian Amos-James Schulzkump	00206645	S0087219	Student Refunds	56.41
Isaiah Matthew Saldana	!0067349	S0087479	Student Refunds	600.00
Isaiah Thomas Garcia	!0067207	S0087416	Student Refunds	192.00
Ivan Kristian Cabrera	00206592	S0087286	Student Refunds	1,904.35
JENNIFER L ZACH	00206544	S0087157	Student Refunds	1,819.00
Jaci Kailynn Meyers	00206557	S0087132	Student Refunds	1,000.00
	00206624	S0087306	Student Refunds	1,000.00
Jacie Jean Siecke	00206573	S0087121	Student Refunds	500.00
Jackson B Nelson	00206772	S0087527	Student Refunds	1,250.00
Jackson Dean Mazuch	!0067337	S0087588	Student Refunds	1,000.00
Jackson Walker Cooney	00206669	S0087433	Student Refunds	2,500.00
Jacob J Williams	!0067151	S0087232	Student Refunds	160.00
	!0067244	S0087404	Student Refunds	248.07
Jacob Joesph Hochstein	!0067214	S0087372	Student Refunds	2,500.00
Jada Chevelle Grape	00206602	S0087276	Student Refunds	750.00
Jada Therese Kreikemeier	!0067329	S0087445	Student Refunds	7.00
Jaden K Kohl	!0067127	S0087270	Student Refunds	1.00
Jake Edward Bonifas	!0067299	S0087544	Student Refunds	1,507.92
Jalin Z Goodell	!0067315	S0087462	Student Refunds	740.00
James Avery Hancock	!0067212	S0087411	Student Refunds	128.00
James Francis Coughlin	00206734	S0087570	Student Refunds	1,185.40
James Michael Rolf	00206788	S0087495	Student Refunds	1,250.00
Jami Jo Leonard	00206551	S0087072	Student Refunds	1,621.00
Jasmine Erica Sanches	!0067238	S0087338	Student Refunds	4,448.00
Javier Antonio Hernandez	!0067323	S0087515	Student Refunds	1,500.00
Jayda Ann Christensen	!0067200	S0087351	Student Refunds	769.40
Jayden Leigh Fuchs	!0067313	S0087469	Student Refunds	561.50
Jayden Rae Dehning	00206735	S0087563	Student Refunds	3,698.00
Jazman Marie Ellington	00206596	S0087313	Student Refunds	45.00
Jazmine M Walz	!0067150	S0087192	Student Refunds	2,246.61
Jenaya Xitlali Millan	!0067226	S0087371	Student Refunds	192.00
Jenna M Adams	!0067296	S0087500	Student Refunds	13.00
	00206661	S0087359	Student Refunds	625.00
Jeremiah Christopher Reimers	00206640	S0087268	Student Refunds	750.00
Jeremy J Starzec	!0067052	S0087074	Student Refunds	256.00
Jessica Lyn Green	00206603	S0087216	Student Refunds	759.36
Jessica Nicole Crouch	!0067021	S0087096	Student Refunds	254.00

Jillian Adams	!0067102	S0087226	Student Refunds	844.00
Joaquin Ramirez	00206784	S0087565	Student Refunds	750.00
Jocelyn R Brazelton	!0067108	S0087260	Student Refunds	1,675.02
John Jason Fanta	00206739	S0087543	Student Refunds	486.92
Jonathyn I Fosler	00206673	S0087414	Student Refunds	394.00
Jordan Robert Mosel	!0067228	S0087346	Student Refunds	129.60
Jordyn Caryn Siebrandt	00206704	S0087354	Student Refunds	750.00
Joseph Alexander Miller	00206625	S0087204	Student Refunds	170.40
Joseph Everett McCarthy	!0067224	S0087423	Student Refunds	256.00
Joseph Patrick Hatch	00206606	S0087290	Student Refunds	1,225.60
Josie Renae Tomasek	!0067358	S0087472	Student Refunds	750.00
Joslynn Danae Jewell	00206750	S0087525	Student Refunds	759.00
Josue Daniel Morales	00206690	S0087415	Student Refunds	1,373.00
Journee Marie Reeson	00206698	S0087349	Student Refunds	10.00
Juan Manuel Garcia	00206533	S0087139	Student Refunds	107.00
Juan Miguel Contreras Mendoza	!0067020	S0087172	Student Refunds	682.40
Juliana Min Joo Pelan	00206637	S0087203	Student Refunds	1,353.73
	00206780	S0087494	Student Refunds	500.00
Julie Marie Nichols	!0067230	S0087437	Student Refunds	60.00
Justin Horn	!0067124	S0087301	Student Refunds	1,500.00
	!0067216	S0087388	Student Refunds	1,620.00
KELLY L HANSON	00206754	S0087545	Student Refunds	713.00
KRISTY A KNAPP	00206683	S0087362	Student Refunds	3,002.00
Kade Roger Larson	00206617	S0087253	Student Refunds	1,214.00
Kaden Andrew Sukup	!0067241	S0087441	Student Refunds	1,000.00
Kaden Drew Kennedy	00206615	S0087291	Student Refunds	21.00
Kaden Grant Vogl	00206714	S0087428	Student Refunds	128.00
Kadin Buhl	00206589	S0087300	Student Refunds	600.00
Kadyn Jeffery Swanson	!0067357	S0087517	Student Refunds	973.00
Kaitlynn Joy Degon	!0067202	S0087389	Student Refunds	217.00
Kaityn Olivia Cunningham	!0067112	S0087299	Student Refunds	750.00
Kaiya Lanae Bellea Wolfe	00206716	S0087385	Student Refunds	750.00
Kali Lee Adams	00206718	S0087533	Student Refunds	750.00
Kali Malinda Mangelsen	00206765	S0087521	Student Refunds	750.00
Kameron Jace Hughes	00206747	S0087510	Student Refunds	1,250.00
Kammillia Dawn Luebbert	!0067331	S0087454	Student Refunds	500.00
Karol Guadalupe Torres	00206576	S0087170	Student Refunds	1,681.70
	00206653	S0087287	Student Refunds	1,542.00
Karsan Louis Albers	00206516	S0087138	Student Refunds	406.38
Kate Sigrid Rathjen	!0067232	S0087383	Student Refunds	1,170.00

Kathryn E Nelsen	!0067344	S0087534	Student Refunds	1,348.00
Kathryn Rose Novacek	00206634	S0087194	Student Refunds	750.00
Katie M Borg	00206523	S0087145	Student Refunds	250.00
Katie Marie Fisher	!0067205	S0087397	Student Refunds	1,500.00
Katie Paulina Mckee	!0067338	S0087492	Student Refunds	750.00
Kayden Lizzabeth Reece Acuff	00206513	S0087130	Student Refunds	1,728.00
Kayden S Poff	00206566	S0087135	Student Refunds	677.00
Kayla Lynn Emerson	00206530	S0087077	Student Refunds	1,908.40
Kayla Nicole Hansmann-Ramthun	00206745	S0087571	Student Refunds	750.00
Kayleigh Rose Prouty	00206696	S0087364	Student Refunds	106.40
Keaton Hunt	00206542	S0087142	Student Refunds	384.00
	00206748	S0087542	Student Refunds	937.50
Keegan MateaLee Spencer	00206648	S0087281	Student Refunds	106.44
Kelli Hope Tunender	00206655	S0087211	Student Refunds	500.00
Kellsey Lucille Harrold	!0067025	S0087133	Student Refunds	643.12
Kendra Anne Loecker	00206619	S0087215	Student Refunds	3,207.00
Kendrick Brian Schroeder	!0067145	S0087206	Student Refunds	384.00
Kennedy Faith Shores	!0067352	S0087590	Student Refunds	216.00
Khasaih Awsone-Keon Marshall	!0067034	S0087175	Student Refunds	603.00
	!0067335	S0087581	Student Refunds	1,578.00
Kierstin Hailey Pike	!0067345	S0087568	Student Refunds	148.00
	00206565	S0087164	Student Refunds	245.40
Kirk N Spady	!0067354	S0087569	Student Refunds	8.00
Kirsten Lee Cattell	!0067302	S0087461	Student Refunds	750.00
Klayton Donald Bouck	00206726	S0087530	Student Refunds	750.00
Kolby Hansen	00206605	S0087239	Student Refunds	1,245.80
Korbee M Wendt	!0067057	S0087116	Student Refunds	500.00
Kristi Jo Doty	!0067306	S0087444	Student Refunds	8.00
Kristin Suzanne O'Grady	00206773	S0087485	Student Refunds	8.00
Kyah Jean Gray	!0067119	S0087209	Student Refunds	3,192.40
	00206743	S0087501	Student Refunds	3,192.40
Kyle Hubl	!0067030	S0087151	Student Refunds	750.00
Kyleigh Cheyenne Muller	!0067342	S0087561	Student Refunds	250.00
Kyler Gail Peters	00206638	S0087224	Student Refunds	272.92
Kyler James Mosel	!0067229	S0087345	Student Refunds	11.00
Kylie Rae Milligan	!0067038	S0087095	Student Refunds	924.50
LINDSAY N OBRIEN	00206554	S0087168	Student Refunds	680.40
LISA A SMITH	00206555	S0087136	Student Refunds	4,595.00
Lacie Dea Gillaspy	!0067209	S0087363	Student Refunds	192.00
Lacy Lynn Figueroa	!0067312	S0087449	Student Refunds	750.00

Landon Carter Oestreich	!0067042	S0087189	Student Refunds	1,000.00
Landon James Hilliard	!0067028	S0087106	Student Refunds	743.46
Laura Irene Tuma	!0067054	S0087086	Student Refunds	3,698.00
Laura Rose Allende	!0067297	S0087458	Student Refunds	750.00
Lauren Madison Howell	00206612	S0087247	Student Refunds	424.00
Lauren Rose Marker	!0067223	S0087410	Student Refunds	3,216.00
Layne Ebel	!0067204	S0087407	Student Refunds	1,000.00
Layne Aaron Warrior	00206659	S0087267	Student Refunds	1,620.00
Leah Rae Pojar	!0067346	S0087451	Student Refunds	7.00
Leonardo Manuel Hernandez	00206609	S0087320	Student Refunds	625.00
Levi Blake Goshorn	!0067210	S0087348	Student Refunds	70.70
Lexi Yesenia Amezcua	00206719	S0087528	Student Refunds	13.00
Lilian Aracely Duarte	!0067307	S0087584	Student Refunds	384.00
Lillee Dove Schmidt	00206569	S0087169	Student Refunds	250.00
Lillian Weddle	!0067056	S0087113	Student Refunds	384.00
	!0067362	S0087524	Student Refunds	750.00
Lillian Jean Hoerle	!0067029	S0087097	Student Refunds	1,650.00
	!0067123	S0087205	Student Refunds	500.00
Lilly Elaine Allicks	00206517	S0087171	Student Refunds	513.00
Lilly Elaine Bouck	00206727	S0087522	Student Refunds	750.00
Lindsey Jade Hoehne	00206610	S0087263	Student Refunds	256.00
Lizbeth Avalos	!0067014	S0087149	Student Refunds	768.00
Logan Reeg	!0067139	S0087210	Student Refunds	3,438.00
Logan Thomas Rohan	!0067143	S0087225	Student Refunds	192.00
Lucas John Kubr	00206759	S0087552	Student Refunds	128.00
Lucas William Scrivner	00206572	S0087092	Student Refunds	1,352.00
	00206790	S0087478	Student Refunds	648.00
Lucille Ann Williams	00206797	S0087537	Student Refunds	1,594.40
Luis Vazquez	!0067361	S0087498	Student Refunds	750.00
Luis Marciano De Leon-Ortega	00206594	S0087298	Student Refunds	3.08
Lydia Josephine Ketelsen	00206547	S0087161	Student Refunds	304.00
MICHAEL E BLECHER	00206559	S0087110	Student Refunds	4,324.00
Mackinze Marie Buschow	!0067301	S0087455	Student Refunds	211.36
Madelynne Faith Kovarik	00206757	S0087554	Student Refunds	13.00
Madisen Elizabeth Petersen	00206694	S0087439	Student Refunds	36.00
Madison Charlotte McIntire	!0067131	S0087220	Student Refunds	192.00
Madison L Barker	00206720	S0087549	Student Refunds	13.00
Madison Marie Parker	00206777	S0087480	Student Refunds	160.00
Madison Paige Hampton	00206604	S0087199	Student Refunds	106.46
Madison R Moore	!0067227	S0087420	Student Refunds	256.00

Makayla A Enevoldsen	00206531	S0087146	Student Refunds	600.00
Makenna Kay Young	!0067060	S0087087	Student Refunds	245.00
Makenzi Jean Mutum	00206628	S0087322	Student Refunds	350.03
	00206691	S0087353	Student Refunds	2,900.40
	00206771	S0087491	Student Refunds	226.00
Malakai Hakeem Patrick	!0067044	S0087178	Student Refunds	3,556.00
	!0067136	S0087272	Student Refunds	2,523.00
Maria Angela Valle	!0067360	S0087464	Student Refunds	643.00
Maria Del Carmen Arriaza	!0067298	S0087463	Student Refunds	8.00
Maria Elizabeth Wolterman	!0067365	S0087572	Student Refunds	8.00
Mariah Nicole Green	!0067211	S0087418	Student Refunds	192.00
Mariano Rene Marroquin	00206621	S0087244	Student Refunds	51.69
Marisol Montes	!0067039	S0087102	Student Refunds	2,293.00
Marque Lyn Vanfleet	00206713	S0087442	Student Refunds	60.00
Martha Jolette Gaspar	!0067314	S0087531	Student Refunds	750.00
Martina E Becerra	!0067016	S0087126	Student Refunds	768.00
Marylene B Mendez	!0067225	S0087331	Student Refunds	1,789.00
Mason James Puntney	00206639	S0087245	Student Refunds	106.40
Matthew R Bernhardt	!0067105	S0087296	Student Refunds	1,220.00
Max J Lange	00206684	S0087403	Student Refunds	553.00
Mayson R McIntosh	00206556	S0087084	Student Refunds	1,289.20
Megan Ann Maas	!0067130	S0087221	Student Refunds	192.00
	!0067333	S0087460	Student Refunds	13.00
Megan M Cline	00206525	S0087162	Student Refunds	250.00
Melanie Andrade-limon	00206519	S0087184	Student Refunds	415.00
Melina Su Frerichs	00206674	S0087395	Student Refunds	202.00
Melissa Robles	!0067348	S0087236	Student Refunds	331.00
Mia Angel-Lea Secrist	!0067146	S0087326	Student Refunds	1,386.00
	!0067351	S0087513	Student Refunds	750.00
Mic Matthew Sayers	00206701	S0087394	Student Refunds	500.00
Michael Dean Hypes	!0067031	S0087111	Student Refunds	2,931.00
Michael Leonard Lurz	!0067129	S0087293	Student Refunds	1,280.00
	!0067332	S0087587	Student Refunds	768.00
Michael Maxillmilano Arias	!0067193	S0087425	Student Refunds	2,577.00
Michelle Lynn Marks	!0067334	S0087453	Student Refunds	8.00
Miguel A Gonzalez	!0067116	S0087318	Student Refunds	128.00
Mikaela Rose Roberg	00206567	S0087079	Student Refunds	804.80
Mikayla R Kuhn	!0067032	S0087150	Student Refunds	750.00
Miles Lee Wright	00206660	S0087266	Student Refunds	789.40
Miranda Dee Evert	!0067310	S0087459	Student Refunds	750.00

Miranda Elizabeth Farrens	!0067311	S0087452	Student Refunds	200.00
Mohamed Mohamud Awale	00206520	S0087185	Student Refunds	500.00
Montana L Bridger	!0067197	S0087360	Student Refunds	1,000.00
Mya Alyse Hedstrom	00206537	S0087089	Student Refunds	400.00
Nalynn S Rodriguez	!0067141	S0087214	Student Refunds	1,081.00
	!0067235	S0087336	Student Refunds	4,562.00
Nancy Enriquez	!0067309	S0087482	Student Refunds	765.65
Nancy Ann Clinton	!0067303	S0087560	Student Refunds	750.00
Natalia Estella Pajarito	00206636	S0087196	Student Refunds	149.80
Natalie Maciel Rocha-Mendez	00206787	S0087535	Student Refunds	2,721.68
Natalie Renae Pasewalk	00206778	S0087538	Student Refunds	218.00
Natasha Ann Petersen	!0067045	S0087104	Student Refunds	309.00
Nathen Todd Kaup	00206753	S0087502	Student Refunds	750.00
Nevaeh Caelee Ann Brown	!0067198	S0087380	Student Refunds	122.00
Nichole Rose Dahl	!0067305	S0087493	Student Refunds	8.00
Nickeli Moran	00206626	S0087258	Student Refunds	1,000.00
Nickolas James Christiansen	00206731	S0087583	Student Refunds	81.00
Nienhueser & Sons LLC	00206630	S0087323	Student Refunds	1,024.00
Noah Riley Preston	!0067046	S0087117	Student Refunds	1,654.00
Oliver William Begeman	00206722	S0087486	Student Refunds	320.00
Olivia Delilah Dekok	!0067114	S0087257	Student Refunds	305.00
Oscar Dominguez	!0067115	S0087264	Student Refunds	1,500.00
Owen Reed Paulsen	!0067137	S0087218	Student Refunds	3,698.00
Paige Katherine Coates	!0067019	S0087186	Student Refunds	192.00
Parker Slobaszewski	!0067239	S0087401	Student Refunds	250.00
Parker J Reynolds	!0067233	S0087409	Student Refunds	195.00
Paxton Stuart Bartels	00206664	S0087374	Student Refunds	2,998.00
Pray Meh	00206769	S0087511	Student Refunds	13.00
ROSALIE A PETERSON	00206699	S0087406	Student Refunds	3,550.75
	00206789	S0087546	Student Refunds	174.75
Rafe Jonas Peterson	00206564	S0087140	Student Refunds	128.00
Reagan Joe Paben	!0067043	S0087182	Student Refunds	2,482.00
Reese Matthew Hanna	00206676	S0087358	Student Refunds	768.00
Regina Mae Lierman	!0067222	S0087340	Student Refunds	192.00
Robert Richard Pytlik	!0067048	S0087165	Student Refunds	1,359.00
Rose Josephine Cooper-Hoebelheinrich	!0067304	S0087489	Student Refunds	500.00
Ryan Smolek	00206792	S0087550	Student Refunds	750.00
Ryan Lucas Gonzales	00206600	S0087317	Student Refunds	175.00
Rylan Nelson	00206629	S0087229	Student Refunds	450.00
Rylyn Ann Cast	!0067199	S0087391	Student Refunds	455.00

SONYA R WIESER	00206647	S0087240	Student Refunds	332.00
Sadie Shariah Canales	!0067109	S0087269	Student Refunds	448.00
Sage E Brabec	00206587	S0087227	Student Refunds	491.00
Samantha Marino	00206688	S0087370	Student Refunds	2,145.00
Samantha Ann Hobbs	!0067213	S0087341	Student Refunds	40.00
	!0067325	S0087473	Student Refunds	472.14
Samantha Gale Camp	00206728	S0087474	Student Refunds	771.12
Samantha Jo Hupp	!0067125	S0087222	Student Refunds	230.00
Samantha LeeAnn Thuringer	!0067147	S0087246	Student Refunds	1,925.12
	!0067242	S0087365	Student Refunds	3,987.00
Saphire Jade Quintana	00206697	S0087339	Student Refunds	1.54
Sarah Dawn LeSuer	00206763	S0087466	Student Refunds	8.00
Savannah Kay Olson	00206635	S0087259	Student Refunds	660.00
Sayaka Inokuchi Stephens	00206708	S0087426	Student Refunds	823.00
Seth Allen Schaecher	00206702	S0087356	Student Refunds	192.00
Seth Kayleb Stengel	00206707	S0087434	Student Refunds	2,000.00
Seth Lee Williams	!0067245	S0087387	Student Refunds	1,187.00
Shania Lee Johnson	00206680	S0087337	Student Refunds	1,465.00
Shantell Connie Martinez	!0067336	S0087457	Student Refunds	8.00
Shayla Maye Cavalli	00206730	S0087539	Student Refunds	750.00
Shaylyn Lee Safranek	!0067237	S0087386	Student Refunds	2,955.00
Sheila L Garvin	!0067208	S0087429	Student Refunds	192.00
Shelby L Behnk	!0067017	S0087083	Student Refunds	534.00
Shelby Marie Horn	!0067327	S0087467	Student Refunds	750.00
Skyler Allen Heise	!0067026	S0087174	Student Refunds	6,005.00
	!0067321	S0087579	Student Refunds	6,005.00
Sophia A Renner	!0067347	S0087523	Student Refunds	763.00
Stacey Hernandez	00206540	S0087103	Student Refunds	2,193.00
Stephany Rodriguez	00206641	S0087284	Student Refunds	633.40
Steven Ambrosio Hernandez	00206541	S0087129	Student Refunds	3,650.92
Stuart Fire Protection District 8	00206650	S0087324	Student Refunds	1,120.00
TIFFANY F DANCER	00206574	S0087163	Student Refunds	437.00
TIMOTHY M DUTCHER	00206710	S0087413	Student Refunds	1,207.00
Tahnna L Nokes	00206563	S0087158	Student Refunds	250.00
Tanner Dale Kotalik	00206756	S0087578	Student Refunds	990.00
Tanner Lee North	!0067231	S0087421	Student Refunds	64.00
Tate James Krysl	00206550	S0087137	Student Refunds	250.00
Tatiana L Williams	!0067058	S0087154	Student Refunds	600.00
Taylor A Kleinschmit	00206548	S0087180	Student Refunds	88.00
Taylor Jason Wagner	00206715	S0087367	Student Refunds	2,500.00

Teresa A Koch	00206616	S0087262	Student Refunds	704.00
Teri Moreland	!0067132	S0087308	Student Refunds	500.00
	00206560	S0087181	Student Refunds	913.00
Terra Ja Woods	!0067059	S0087153	Student Refunds	304.00
Teya Christine Boyer	00206586	S0087208	Student Refunds	810.00
Thomas Joseph Dredla	00206595	S0087294	Student Refunds	250.00
Thuan Dang Tri Tran	00206654	S0087273	Student Refunds	4,701.00
Tierney Russell	00206643	S0087231	Student Refunds	500.00
Tiffany Nicole Creamer	00206526	S0087177	Student Refunds	6,329.24
Timothy D Jarecki	!0067126	S0087228	Student Refunds	192.00
Tracy Ann Sporleder	00206705	S0087440	Student Refunds	160.00
Tracy Lee Langan	00206762	S0087447	Student Refunds	13.00
Trevor Jeremy Williams	00206579	S0087131	Student Refunds	1,682.00
Tristian R Helzer	00206539	S0087148	Student Refunds	244.00
Trudy Lynn Kramer	00206758	S0087448	Student Refunds	750.00
Ty Augustus Geiger	00206599	S0087316	Student Refunds	250.00
Ty Jeffrey Schroeder	00206570	S0087112	Student Refunds	192.00
Tyler Patrick Throener	00206794	S0087507	Student Refunds	652.00
U.S. Department of Veterans Affairs	00206711	S0087329	Student Refunds	76.80
		S0087330	Student Refunds	506.40
Uziel Cabanas-Zacarias	00206591	S0087305	Student Refunds	1,542.00
Vada Lynn Kruse	00206549	S0087080	Student Refunds	1,279.50
Veyra Escudero Rivera	00206532	S0087127	Student Refunds	118.00
Vincent Lee Garrett	00206740	S0087540	Student Refunds	866.75
Virginia Mary Lundahl	00206687	S0087328	Student Refunds	128.00
WANDA J DALLY	00206658	S0087274	Student Refunds	192.00
Walker Thomas Hochstein	!0067215	S0087357	Student Refunds	936.40
Warnitha Sharie Thompson	!0067053	S0087173	Student Refunds	1,081.00
Waylon K Mcbride	00206767	S0087548	Student Refunds	750.00
Whitney Jean Wilkins	!0067363	S0087490	Student Refunds	750.00
Wiley Felix Ziegler	!0067152	S0087310	Student Refunds	1,262.00
William Joseph Hammock	!0067318	S0087446	Student Refunds	750.00
Wisner Care Center	00206798	S0087593	Student Refunds	384.00
Wristan W Brainard	00206588	S0087242	Student Refunds	1,266.00
Wyatt P Olberding	!0067135	S0087235	Student Refunds	405.00
Xavier Patrick Ragland	00206782	S0087577	Student Refunds	128.00
Yasmin Aurora Andrade	00206583	S0087249	Student Refunds	425.27
Yesenia R Roubideaux Reifel	00206568	S0087101	Student Refunds	1,220.00
Yessica Abigail Barrios Alfaro	!0067015	S0087128	Student Refunds	569.56
Zachary T Bilstein	00206724	S0087547	Student Refunds	623.00

Flexible Benefit Administrators Inc.	02000057	I0242048	125 Plan	Nondepartmental	16,935.16
Total Bills Paid:					**$3,562,287.96**

August 2024 Sales Tax	J0024042	General Fund	59,911.41

Rec Clover Merchant Fees- Aug 2024	J0023994	General Fund	6,181.64
Rec Clover Merchant Fees- Aug 2024	J0023994	General Fund	110.64
Rec Clover Merchant Fees- Aug 2024	J0023994	General Fund	888.47
Shift4 Bkstr Merch Fee- Aug (store)	J0023996	General Fund	7,512.52
Shift4 Bkstr Merch Fee-Aug (online)	J0023997	General Fund	3,844.38
Waste Reduction & Recycle Fee	J0023952	General Fund	25.00
Total General Fund EFT's:			**78,474.06**

Total Debt Service Fund EFT's:	**-**

Child Support BW18	J0023925	Payroll Fund	395.67
Child Support BW19	J0024020	Payroll Fund	395.67
Child Support BW20	J0024084	Payroll Fund	395.67
Child Support MN9	J0024060	Payroll Fund	360.00
Disability Insurance - Aug 2024	J0023956	Payroll Fund	12,315.55
Kansas State Tax - Aug 20224	J0024012	Payroll Fund	604.31
Life Insurance - August 2024	J0023957	Payroll Fund	11,004.11
Merchant Fees - August 2024	J0023995	Payroll Fund	37.01
Nebraska State Tax - Aug 2024	J0024013	Payroll Fund	116,452.12
Payroll Taxes BW19	J0024022	Payroll Fund	68,757.32
Payroll Taxes BW20	J0024082	Payroll Fund	92,026.64
Payroll Taxes MN9	J0024080	Payroll Fund	558,993.51
Payroll Transfer BW19	J0024011	Payroll Fund	247,467.80
Payroll Transfer BW20	J0024074	Payroll Fund	311,620.00
Payroll Transfer MN9	J0024058	Payroll Fund	1,561,800.09
TIAA Cref BW19	J0024018	Payroll Fund	48,781.82
TIAA Cref BW20	J0024083	Payroll Fund	49,540.68
TIAA Cref MN9	J0024081	Payroll Fund	360,079.58
Transfer Cafeteria BW19	J0024021	Payroll Fund	2,134.31
Transfer Cafeteria BW20	J0024085	Payroll Fund	2,134.31
Transfer Cafeteria MN9	J0024059	Payroll Fund	17,196.19
Total Payroll Fund EFT's:			**3,462,492.36**

Total Bills Paid and EFT's:	**7,103,254.38**