

# Postsecondary Education Operating and State Aid Budget Recommendations 2025-2027 Biennium



COMMISSION APPROVED  
OCTOBER 11, 2024



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

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) <sup>(1)</sup>	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		
<b>Continuation Request Total</b>	<b>\$1,065,379,958</b>	<b>\$28,667,241</b>	<b>\$29,535,837</b>	<b>\$58,203,078</b>	<b>\$1,123,583,036</b>		

**New and Expanded**

Institutional Request	2024-25 State Aided Base (estimated) <sup>(1)</sup>	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
<b>New and Expanded Request Total</b>	<b>\$12,805,787</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$6,000,000</b>	<b>\$18,805,787</b>		

**Funding Sources**

Institution Request	2024-25 State Aided Base (estimated) <sup>(1)</sup>	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
<b>Total Funding Sources</b>	<b>\$1,078,185,745</b>	<b>\$31,667,241</b>	<b>\$32,535,837</b>	<b>\$64,203,078</b>	<b>\$1,142,388,823</b>

(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		
<b>Continuation Request Total</b>	<b>\$4,858,805</b>	<b>\$126,122</b>	<b>\$130,458</b>	<b>\$256,580</b>	<b>\$5,115,385</b>		

### 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
<b>Total Funding Sources</b>	<b>\$4,858,805</b>	<b>\$126,122</b>	<b>\$130,458</b>	<b>\$256,580</b>	<b>\$5,115,385</b>

(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
<b>State Aid</b>	<b>\$114,116,711</b>	<b>\$13,886,907</b>	<b>\$5,022,948</b>	<b>\$18,909,855</b>	<b>\$133,026,566</b>		

## 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
<b>Continuation Request Total</b>	<b>\$118,999,084</b>	<b>\$4,834,758</b>	<b>\$3,751,775</b>	<b>\$8,586,533</b>	<b>\$127,585,617</b>		

### 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
<b>New and Expanded Request Total</b>	<b>\$1,657,080</b>	<b>\$640,000</b>	<b>\$515,000</b>	<b>\$1,155,000</b>	<b>\$2,812,080</b>		

### 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
<b>Total Funding Sources</b>	<b>\$119,839,084</b>	<b>\$5,474,758</b>	<b>\$4,266,775</b>	<b>\$9,741,533</b>	<b>\$129,580,617</b>

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



## Introduction

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

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

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

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

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

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

SECTION  
**2**

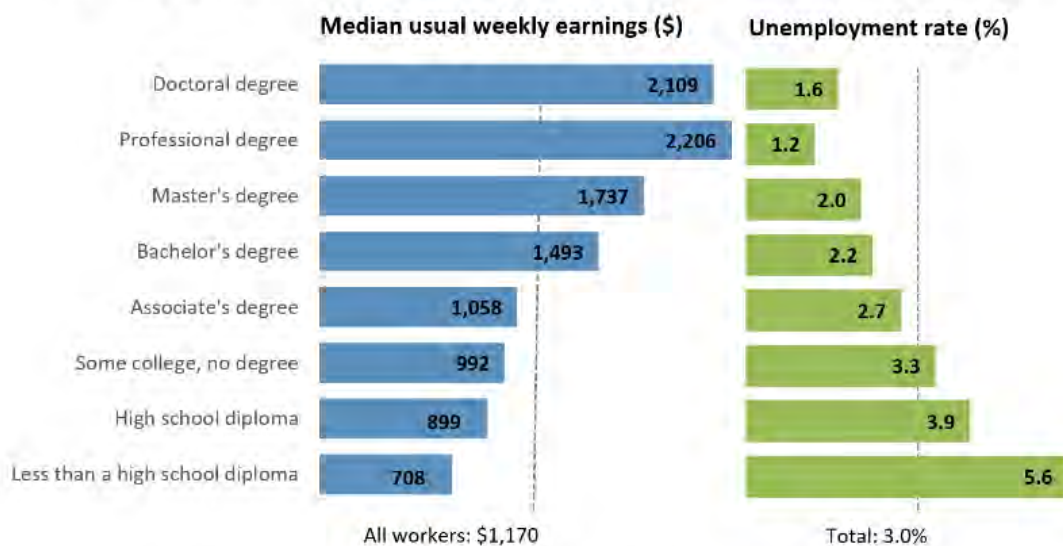
## How Are We Doing?

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

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

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

**Earnings and unemployment rates by educational attainment, 2023**



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://networks.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.

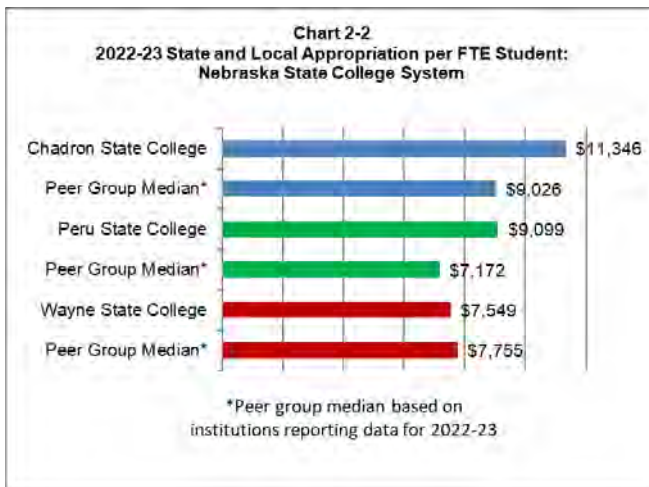
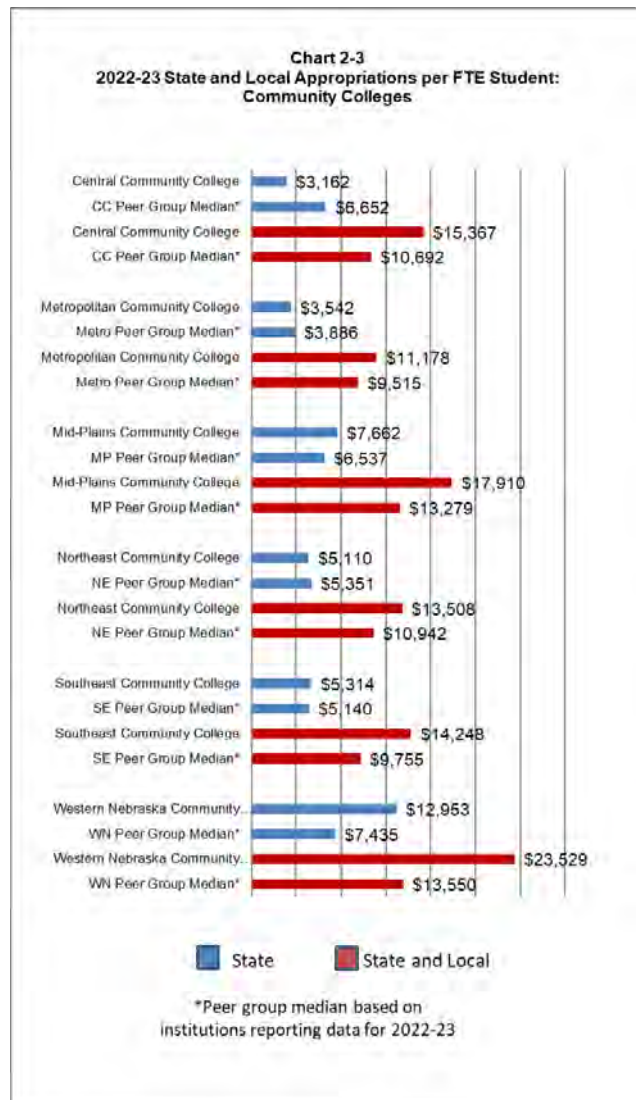
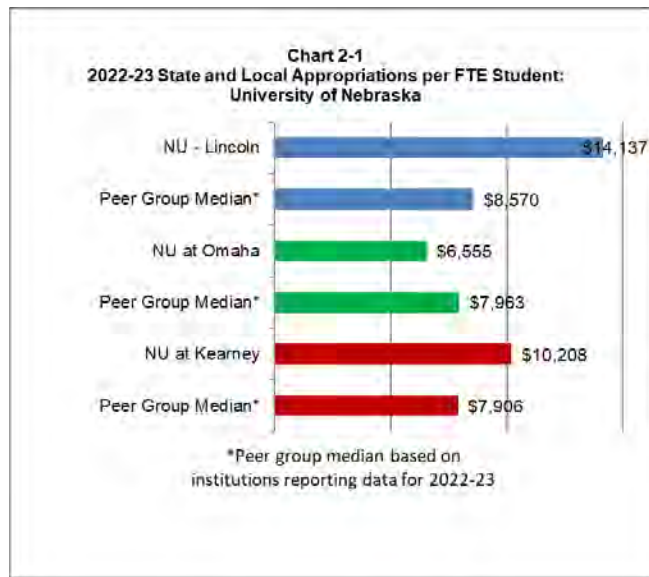
In 2022, 56.5% of Nebraskans aged 25-34 had attained at least a high-quality certificate, defined by the Lumina Foundation as having clear and transparent learning outcomes leading to further education and employment (Lumina Foundation, *A Stronger Nation*). However, Nebraska will not reach the 70% attainment 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 45<sup>th</sup> 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 40<sup>th</sup> 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 10<sup>th</sup> in the country, and in appropriations for higher education per \$1,000 of personal income, for which Nebraska ranked 13<sup>th</sup>. In 2018-19, Nebraska ranked 7<sup>th</sup> for per capita funding and 11<sup>th</sup> 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.

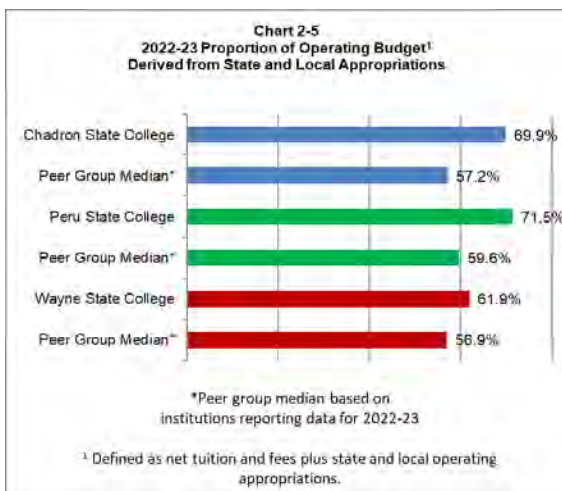
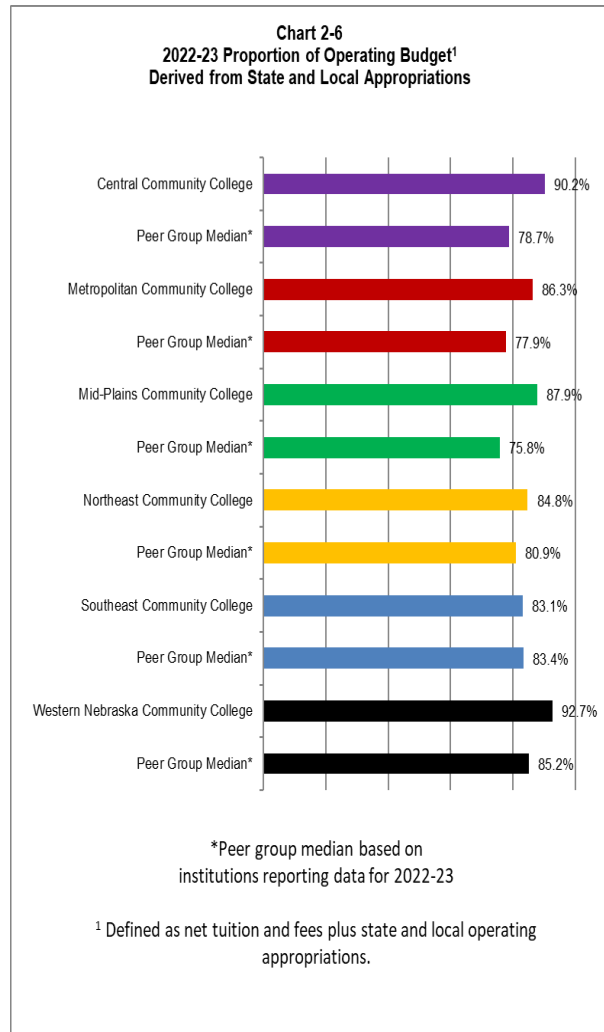
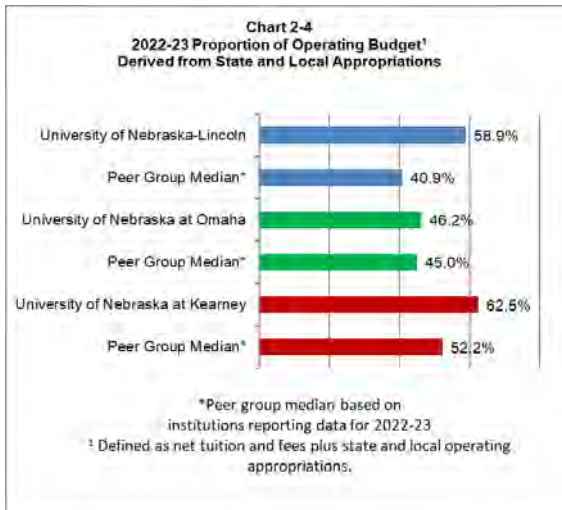


Source: 2024 Tuition, Fees, and College Affordability Report (IPEDS)

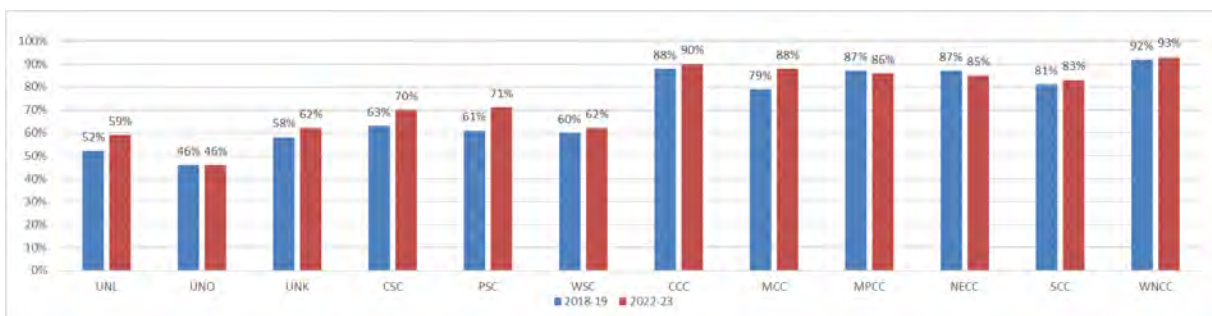
### Students' versus State's Share of Educational Costs (Charts 2-4, 2-5, and 2-6)

- 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**

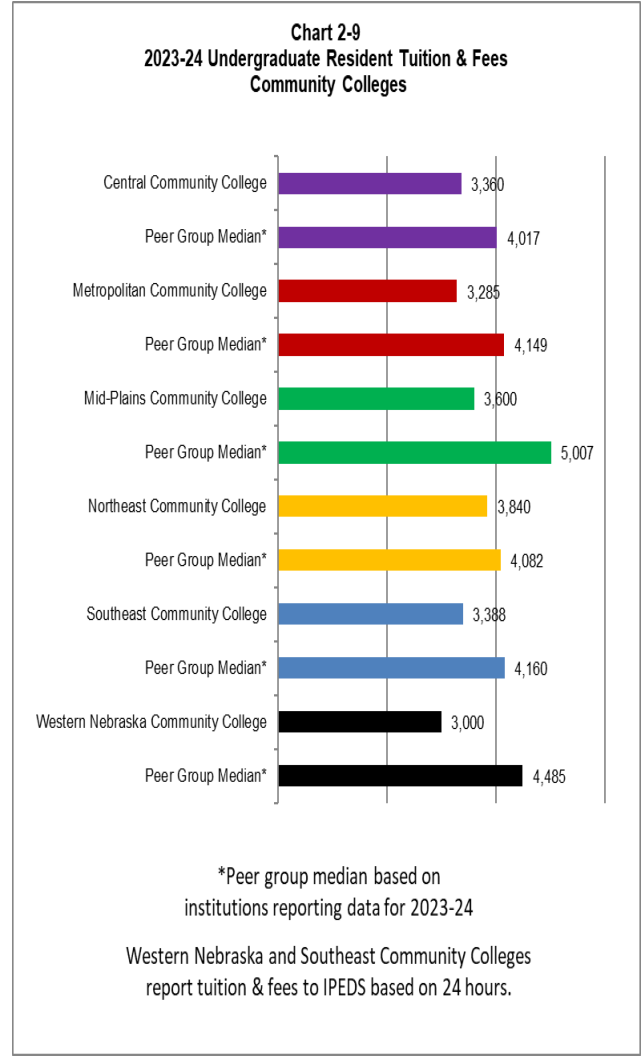
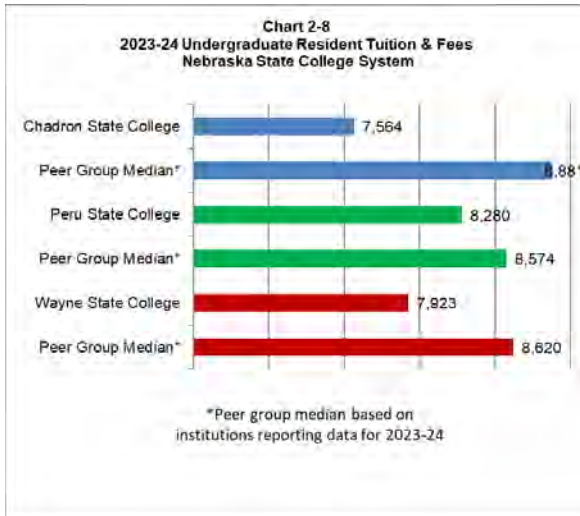
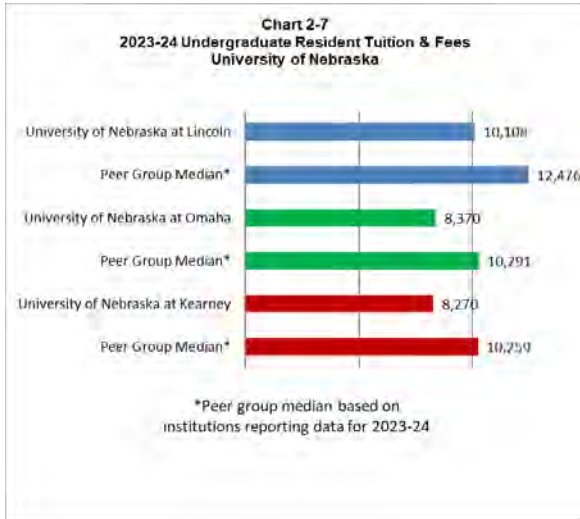


## Higher Education Affordability

***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)

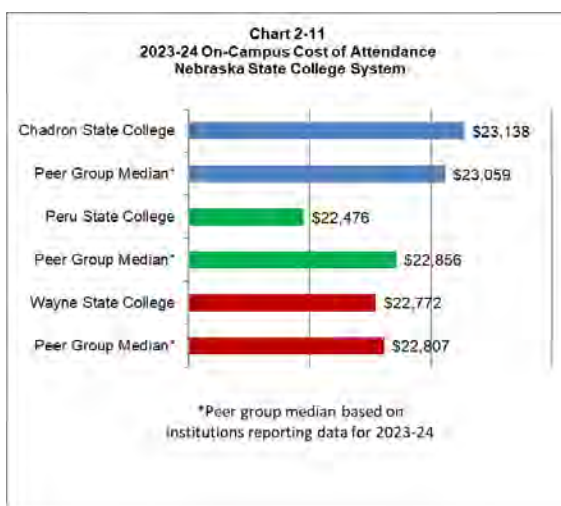
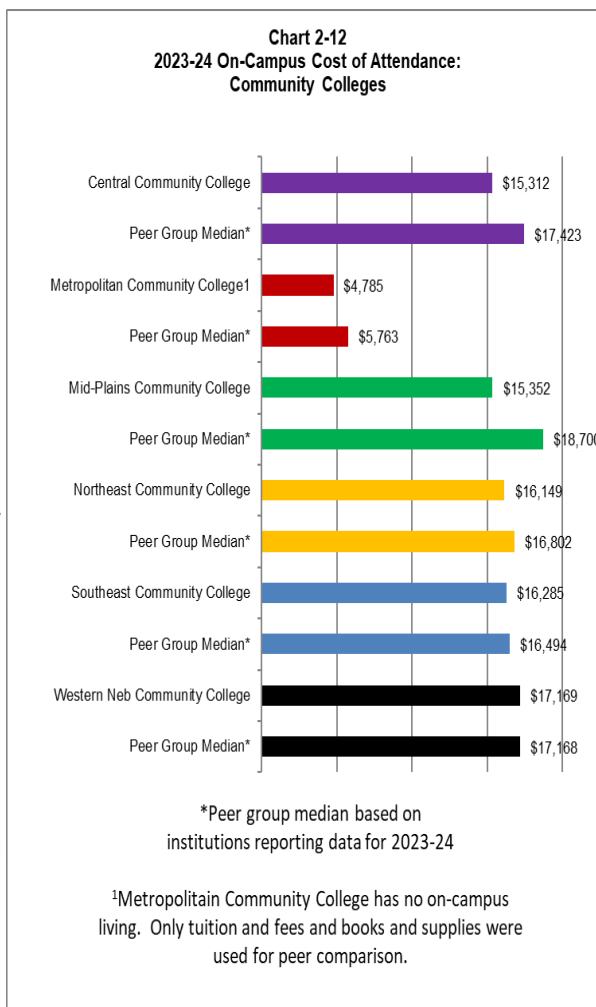
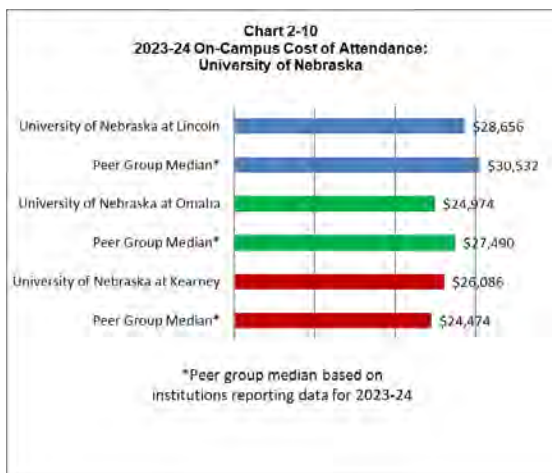
- From 2013-14 to 2023-24, in-district resident undergraduate tuition and mandatory fees for full-time students at all Nebraska public institutions increased. The range was from 24.4% at Central Community College to 44.3% at Chadron State College.
- According to the College Board's *2023 Trends in College 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 31<sup>st</sup> nationally in the amount of state-provided need-based financial aid per full-time undergraduate student, up from 35<sup>th</sup> in 2016-17. (*National Association of State Student Grant & Aid Programs, 53<sup>rd</sup> 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 10<sup>th</sup> 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 87<sup>th</sup> 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 131<sup>st</sup>.
- For 2021-22, federally financed research and development funding at UNMC was \$114.8 million, which ranked UNMC 120<sup>th</sup> while UNL's federally financed research and development funding was \$113.2 million, ranking UNL 122<sup>nd</sup> 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

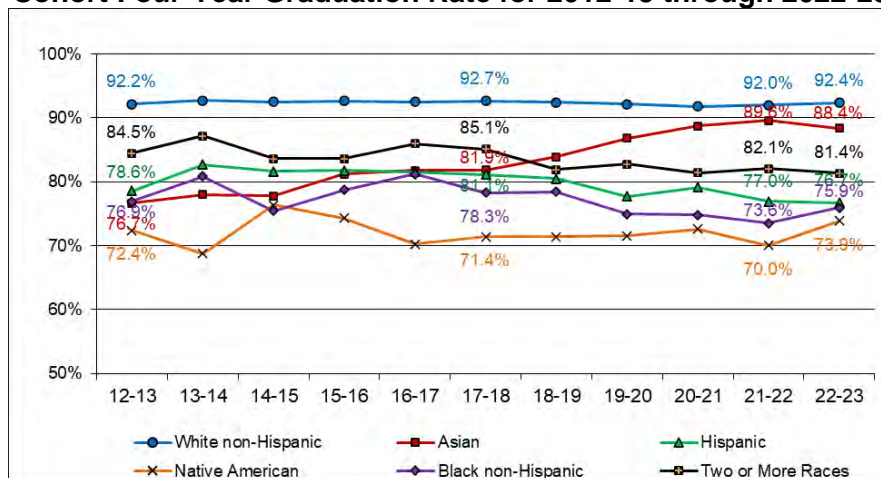
Access, affordability, and completion are important issues in higher education, and the shifting demographics of Nebraska’s children and youth add urgency to them. Projected growth of Nebraska’s white, non-Hispanic population during the next decade will be flat or declining, and ethnic minorities, particularly 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.

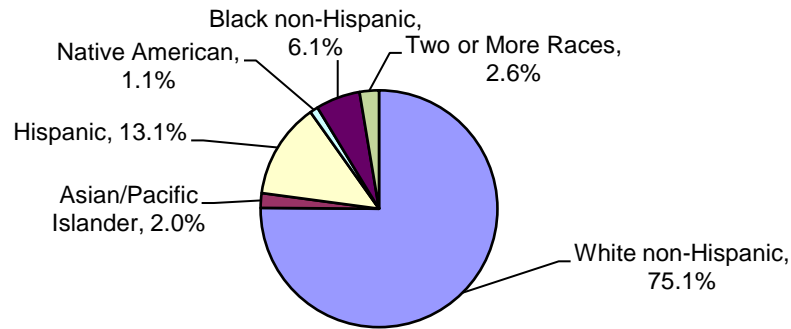
**Chart 1**  
**By Race/Ethnicity Nebraska Public High School**  
**Cohort Four-Year Graduation Rate for 2012-13 through 2022-23**



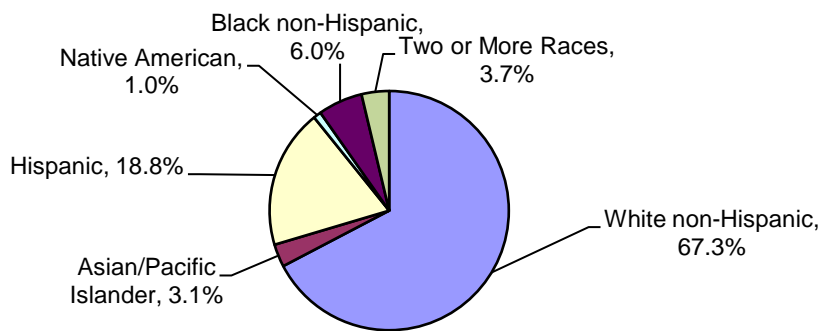
Note. Cohort graduation rates are not shown for Native Hawaiians and other Pacific Islanders. (CCPE, 2024 Nebraska Higher Education Progress Report, page 27)

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

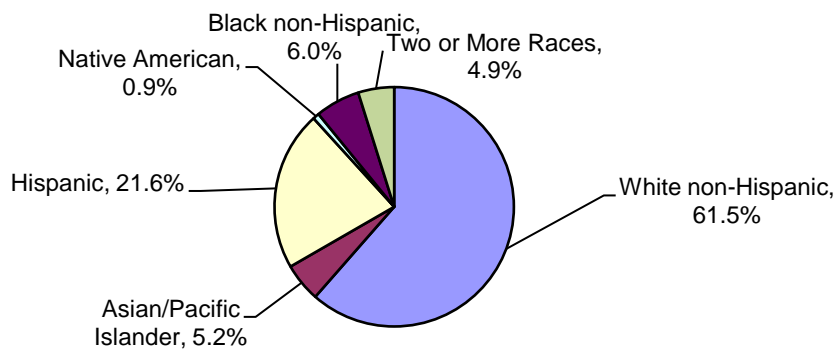
**Actual Percentages of Graduates: 2012-2013**



**Actual Percentages of Graduates: 2022-2023**

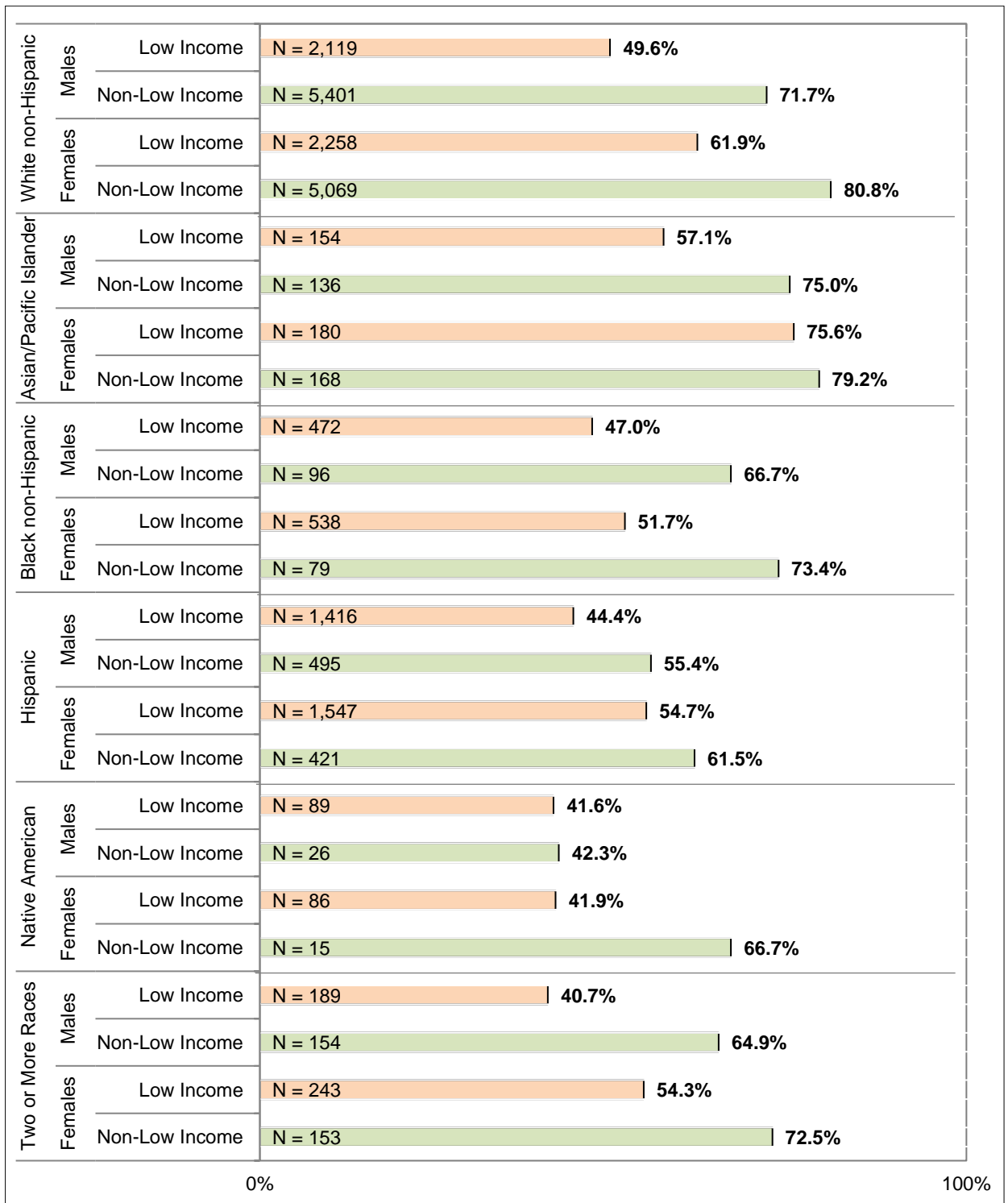


**Projected Percentages of Graduates: 2032-2033**



*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*.

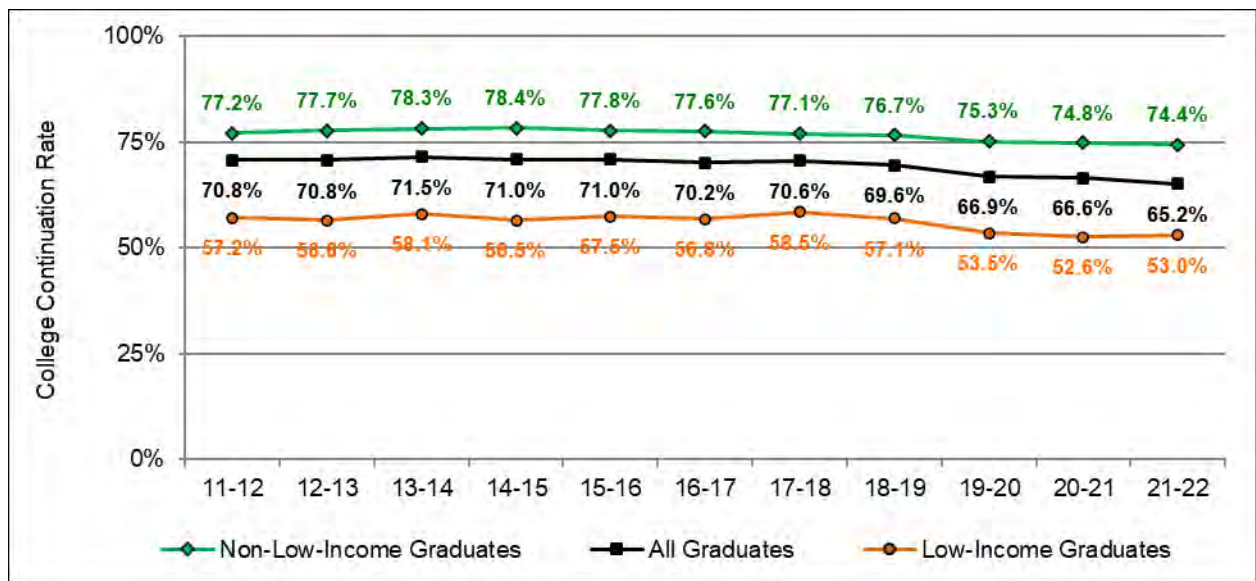
By almost any comparative measure, Nebraska provides less financial aid to support its students from low-income families than do a majority of states. Nebraska ranked 31<sup>st</sup> in the country in need-based financial aid per full-time undergraduate student for the 2021-22 academic year. (*National Association of State Student Grant & Aid Programs, 53<sup>rd</sup> 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**



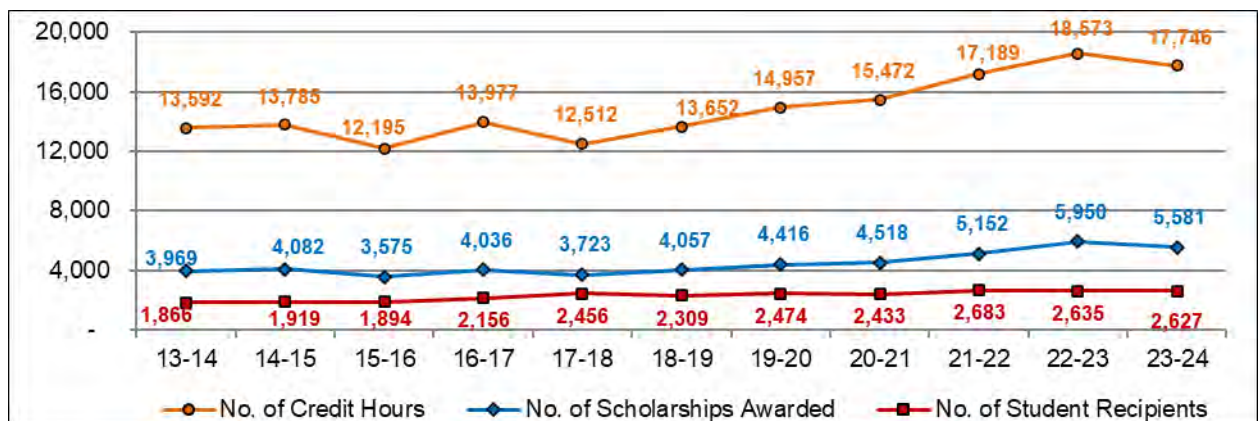
(CCPE, 2024 Nebraska Higher Education Progress Report, page 56)

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)

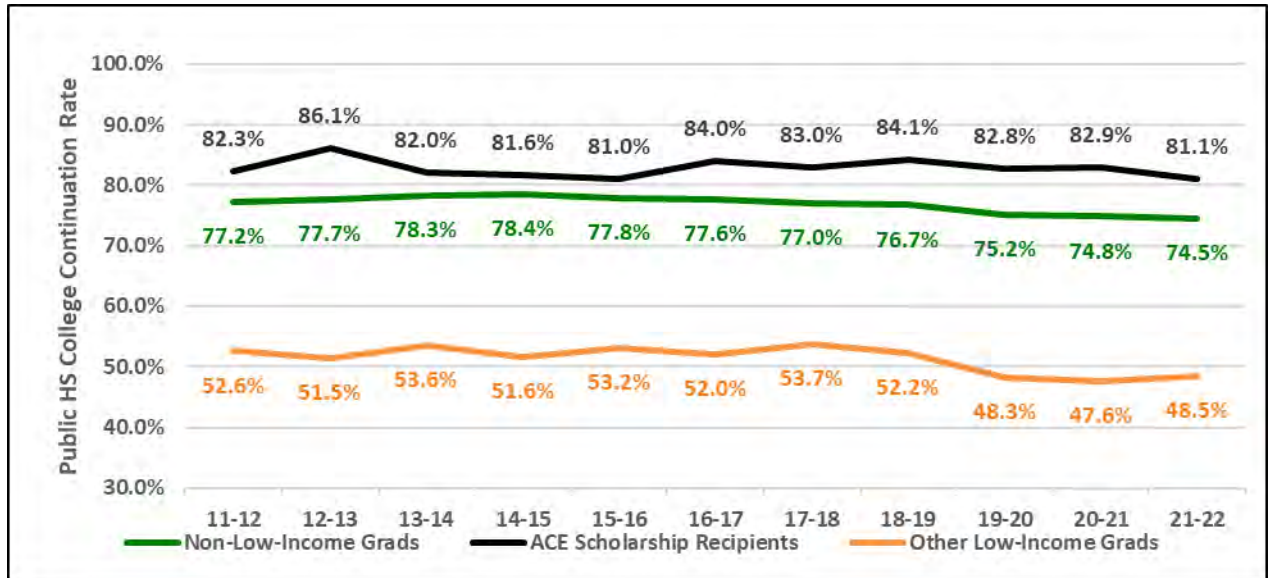
**Chart 5**  
**Growth of the Nebraska Access College Early (ACE) Scholarship Program**  
**Numbers of Student Recipients, ACE Scholarships, and Credit Hours**  
**2013-14 through 2023-24**



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**

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
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	<u>\$66,649</u>	<u>\$133,343</u>	<u>\$162,164</u>	<u>\$104,457</u>	<u>\$106,988</u>
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.

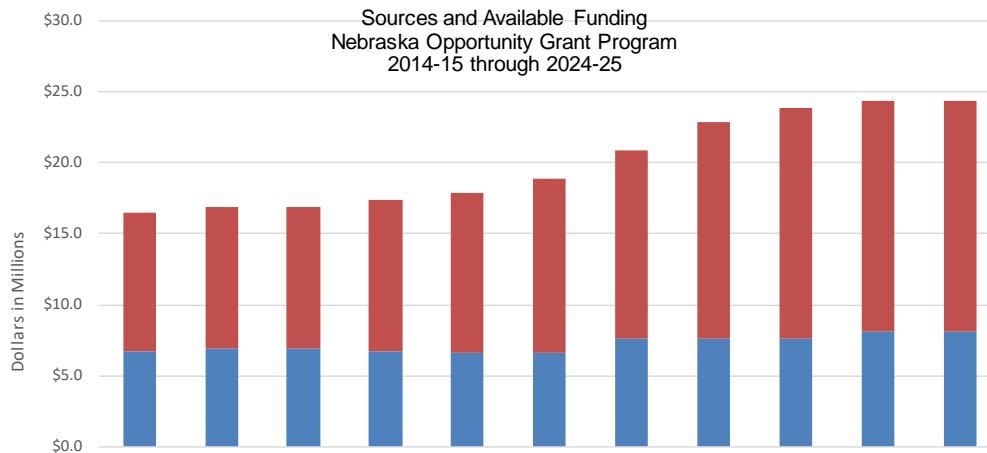
**Four-year Public Insututions**  
Average Full-Time In-State Undergraduate Tuition and Mandatory Fees  
(Unadjusted for Inflation)

	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**



<u>Funding Source</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>10-year Δ</u>
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%

												<u>9-year Δ</u>
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 Recipient	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](http://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%
<b>Nebraska</b>	<b>13.5%</b>	<b>15.9%</b>	<b>15.2%</b>
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)

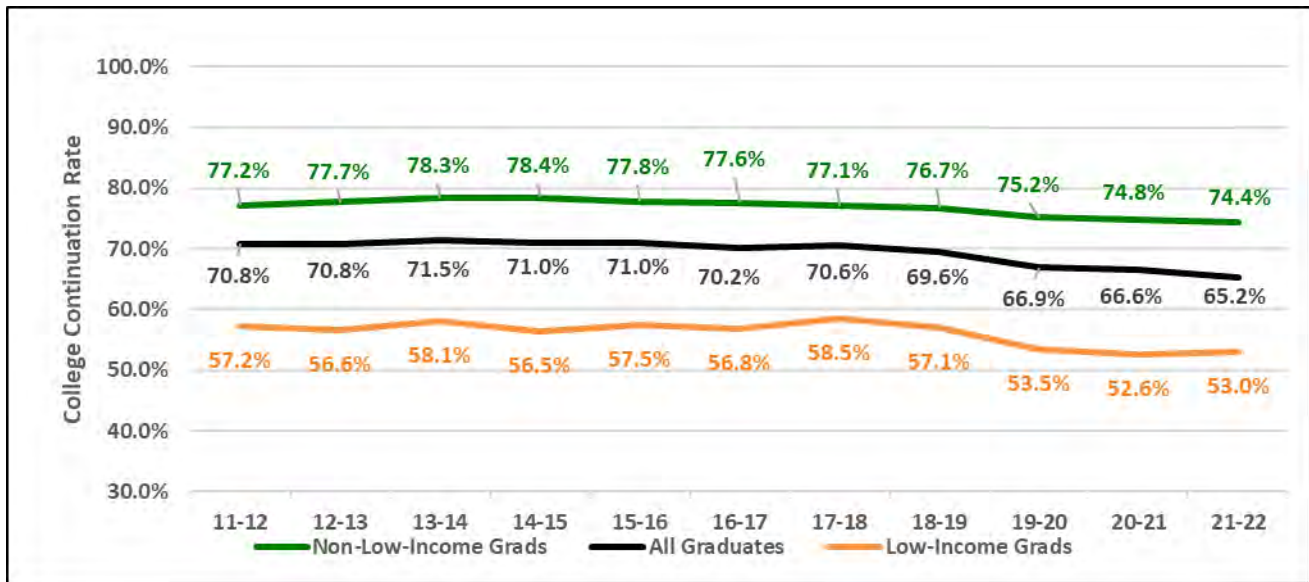
**Participation, Retention, and Completion**

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

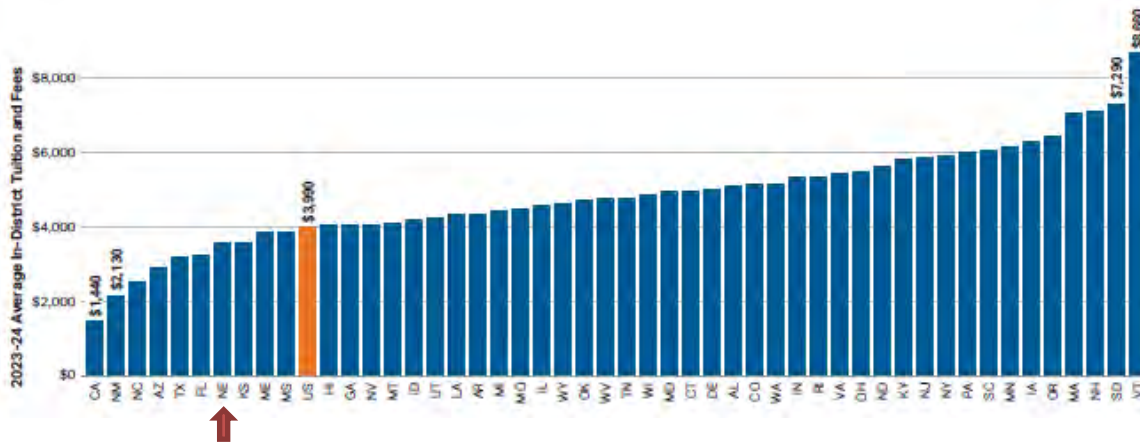
**Recommendations:**

**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.**

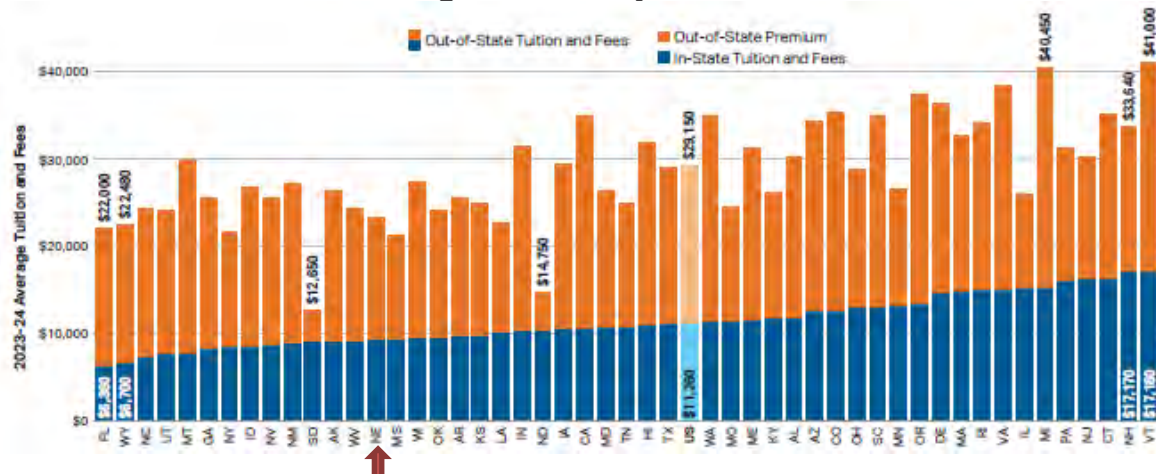
## Continued State Support for Public Postsecondary Institutions

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 40<sup>th</sup> 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 13<sup>th</sup> 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 10<sup>th</sup> 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**

<u>Sector</u>	<u>% Change between FYE 6/30/15 and FYE 6/30/25</u>	<u>FYE 6/30/15</u>		<u>FYE 6/30/25</u>	
		<u>Sector Total</u>	<u>% of Total</u>	<u>Sector Total</u>	<u>% of Total</u>
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%
<b>Total Operating</b>	<b>32.8%</b>	<b>4,090,613,305</b>	<b>100.0%</b>	<b>5,433,660,200</b>	<b>100.0%</b>
Higher Ed Capital Construction		21,739,000		21,303,928	
Non-Higher Ed Capital Construction				0	
<b>Total General Fund</b>		<b>4,112,352,305</b>		<b>5,454,964,128</b>	

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.**



## 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						Commission Recommendation
Institutional Request	2024-25 State Aided Base (estimated) <sup>(1)</sup>	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	
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
<b>Continuation Request Total</b>	<b>\$1,065,379,958</b>	<b>\$28,667,241</b>	<b>\$29,535,837</b>	<b>\$58,203,078</b>	<b>\$1,123,583,036</b>	

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
<b>Total Funding Sources</b>	<b>\$1,065,379,958</b>	<b>\$28,667,241</b>	<b>\$29,535,837</b>	<b>\$58,203,078</b>	<b>\$1,123,583,036</b>

(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						Commission Recommendation
Institutional Request	2024-25 State Aided Base (estimated) <sup>(1)</sup>	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base	
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	
<b>Continuation Request Total</b>	<b>\$4,858,805</b>	<b>\$126,122</b>	<b>\$130,458</b>	<b>\$256,580</b>	<b>\$5,115,385</b>	

Funding Sources					
State Appropriations	\$3,889,738	\$126,122	\$130,458	\$256,580	\$4,146,318
Institutional Funds	\$969,067			\$0	\$969,067
<b>Total Funding Sources</b>	<b>\$4,858,805</b>	<b>\$126,122</b>	<b>\$130,458</b>	<b>\$256,580</b>	<b>\$5,115,385</b>

(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
<b>Continuation Request Total</b>	<b>\$118,999,084</b>	<b>\$4,834,758</b>	<b>\$3,751,775</b>	<b>\$8,586,533</b>	<b>\$127,585,617</b>	

**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
<b>Total Funding Sources</b>	<b>\$118,999,084</b>	<b>\$4,834,758</b>	<b>\$3,751,775</b>	<b>\$8,586,533</b>	<b>\$127,585,617</b>

(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
<b>State Aid</b>	<b>\$114,116,711</b>	<b>\$13,886,907</b>	<b>\$5,022,948</b>	<b>\$18,909,855</b>	<b>\$133,026,566</b>	

## 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 15<sup>th</sup>.

#### **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 15<sup>th</sup>.

#### **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 FLSA 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.

	<b>Miscellaneous <u>Services</u></b>	<b>Supplies and <u>Materials</u></b>
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)**

Institutional Request	New and Expanded				
	2024-25 State Aided Base (estimated) <sup>(1)</sup>	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base
Presidential Scholars	\$1,500,000	\$1,500,000	\$1,500,000	\$3,000,000	\$4,500,000
Research for Nebraska	\$11,305,787	\$1,500,000	\$1,500,000	\$3,000,000	\$14,305,787
<b>New and Expanded Request Total</b>	<b>\$12,805,787</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$6,000,000</b>	<b>\$18,805,787</b>
<b>Funding Sources</b>					
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
<b>Total Funding Sources</b>	<b>\$12,805,787</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$6,000,000</b>	<b>\$18,805,787</b>

Commission Recommendation
Recommends Approval of New General Funds
Recommends Approval of New General Funds

(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**

Institutional Request	New and Expanded				
	2024-25 State Aided Base (estimated) <sup>(1)</sup>	2025-26 Increase to 2024-25	2026-27 Increase to 2025-26	2025-27 Increase to Base Amount	2026-27 State Aided Base
RHOP Scholarship Program	\$1,417,080	\$300,000	\$300,000	\$600,000	\$2,017,080
Grand Island Growing Together Career Scholarship	\$240,000	\$340,000	\$215,000	\$555,000	\$795,000
<b>New and Expanded Request Total</b>	<b>\$1,657,080</b>	<b>\$640,000</b>	<b>\$515,000</b>	<b>\$1,155,000</b>	<b>\$2,812,080</b>
<b>Funding Sources</b>					
State Appropriations	\$840,000	\$640,000	\$515,000	\$1,155,000	\$2,812,080
Institutional Funds	\$817,080			\$0	\$0
<b>Total Funding Sources</b>	<b>\$1,657,080</b>	<b>\$640,000</b>	<b>\$515,000</b>	<b>\$1,155,000</b>	<b>\$2,812,080</b>

Commission Recommendation
Recommends Approval of New General Funds
Recommends Approval of New General Funds

(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

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>10 Year % Change</u>
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

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>10 Year % Change</u>
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.

<b>Appropriations per FTE Student</b>					
	<b><u>2012-13</u></b>	<b><u>2016-17</u></b>	<b><u>2020-21</u></b>	<b><u>2022-23</u></b>	<b><u>10 Year % Change</u></b>
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%
<b>Total</b>	<b>31,336</b>	<b>37,420</b>	<b>45,507</b>	<b>45,350</b>	<b>44.7%</b>

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.

<b>Appropriations per Degree Awarded</b>					
	<b><u>2012-13</u></b>	<b><u>2016-17</u></b>	<b><u>2020-21</u></b>	<b><u>2022-23</u></b>	<b><u>10 Year % Change</u></b>
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%
<b>Total</b>	<b>119,720</b>	<b>132,447</b>	<b>171,311</b>	<b>154,560</b>	<b>29.1%</b>

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.<sup>1</sup> 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.”<sup>2</sup>

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

<sup>2</sup> 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

	<u>Headcount</u>	<u>Total Value</u>	<u>Average Award</u>	<u>Tuition Waivers</u>	<u>Institution</u>	<u>State</u>	<u>Federal</u>	<u>Other</u>	<u>Amount to Nebraska Residents</u>	<u>Tuition Waivers to Nebraska Residents</u>
<b>University of Nebraska-Lincoln</b>										
<u>Academic Aid</u>										
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
<u>Aid for Service</u>										
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
<u>Other Aid</u>										
	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
<b>University of Nebraska at Kearney</b>										
<u>Academic Aid</u>										
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
<u>Aid for Service</u>										
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
<u>Other Aid</u>										
	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
<b>University of Nebraska at Omaha</b>										
<u>Academic Aid</u>										
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
<u>Aid for Service</u>										
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
<u>Other Aid</u>										
	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 87<sup>th</sup> 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.

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>10-year Change</u>
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%
<b>Total</b>	<b>7,169</b>	<b>7,223</b>	<b>7,066</b>	<b>7,090</b>	<b>6,869</b>	<b>6,692</b>	<b>6,639</b>	<b>6,835</b>	<b>7,050</b>	<b>6,976</b>	<b>6,995</b>	<b>-2.4%</b>

*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)					Average Full-Time In-State Undergraduate Tuition and Mandatory Fees				
	<u>2012-13</u>	<u>2017-18</u>	<u>2022-23</u>	<u>10-year Change</u>		<u>2012-13</u>	<u>2017-18</u>	<u>2022-23</u>	<u>10-year Change</u>
CSC	\$6,873	\$8,166	\$11,346	65.1%	CSC	\$5,576	\$6,602	\$7,354	31.9%
CSC Peers	\$5,427	\$7,192	\$9,026	66.3%	CSC Peers	\$6,312	\$7,657	\$8,881	40.7%
PSC	\$5,182	\$5,755	\$9,099	75.6%	PSC	\$5,656	\$7,226	\$7,920	40.0%
PSC Peers	\$5,121	\$6,185	\$7,172	40.1%	PSC Peers	\$5,646	\$7,223	\$8,483	50.2%
WSC	\$6,303	\$7,611	\$7,549	19.8%	WSC	\$5,520	\$6,824	\$7,688	39.3%
WSC Peers	\$5,305	\$5,666	\$7,755	46.2%	WSC Peers	\$6,048	\$7,442	\$8,322	37.6%

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

	<u>2012-13</u>	<u>2017-18</u>	<u>2022-23</u>	<u>10-year Change</u>
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			State Appropriated Dollars and Tuition and Fees per Degree Awarded		
	<u>2020-21</u>	<u>2022-23</u>		<u>2020-21</u>	<u>2022-23</u>
CSC	\$39,686	\$46,250	CSC	\$69,620	\$76,727
CSC Peers	\$24,118	\$27,338	CSC Peers	\$62,014	\$63,251
PSC	\$30,141	\$32,492	PSC	\$57,984	\$54,115
PSC Peers	\$26,032	\$29,089	PSC Peers	\$58,083	\$60,747
WSC	\$28,272	\$30,556	WSC	\$57,587	\$57,712
WSC Peers	\$27,475	\$29,657	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

	<u>Instruction</u>	<u>Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>Total</u>
Chadron	\$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

	<u>Fall 2019</u>	<u>Fall 2020</u>	<u>Fall 2021</u>	<u>Fall 2022</u>	<u>Fall 2023</u>
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%
<b>Total State Colleges</b>	<b>70%</b>	<b>71%</b>	<b>68%</b>	<b>69%</b>	<b>70%</b>

Source: 2024 CCPE Progress Report

### Graduation Rates within 150% of Normal Time

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
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%
<b>Total State Colleges</b>	<b>46%</b>	<b>46%</b>	<b>45%</b>	<b>45%</b>	<b>47%</b>

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."<sup>3</sup> 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.

<sup>3</sup> 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."<sup>4</sup> 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.

<sup>4</sup> 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 state 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

	<u>2013</u>	<u>2015</u>	<u>2017</u>	<u>2019</u>	<u>2021</u>	<u>2023</u>	<u>2-year</u> <u>change</u>	<u>10-year</u> <u>change</u>
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%
<b>Total Community College</b>	<b>42,005</b>	<b>39,107</b>	<b>39,660</b>	<b>39,529</b>	<b>38,584</b>	<b>41,794</b>	<b>8.3%</b>	<b>-0.5%</b>
<b>Total State Colleges</b>	<b>7,581</b>	<b>7,444</b>	<b>6,958</b>	<b>6,940</b>	<b>7,329</b>	<b>7,171</b>	<b>-2.2%</b>	<b>-5.4%</b>
<b>Total University of Nebraska</b>	<b>38,348</b>	<b>39,175</b>	<b>39,598</b>	<b>38,401</b>	<b>37,394</b>	<b>36,577</b>	<b>-2.2%</b>	<b>-4.6%</b>

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.

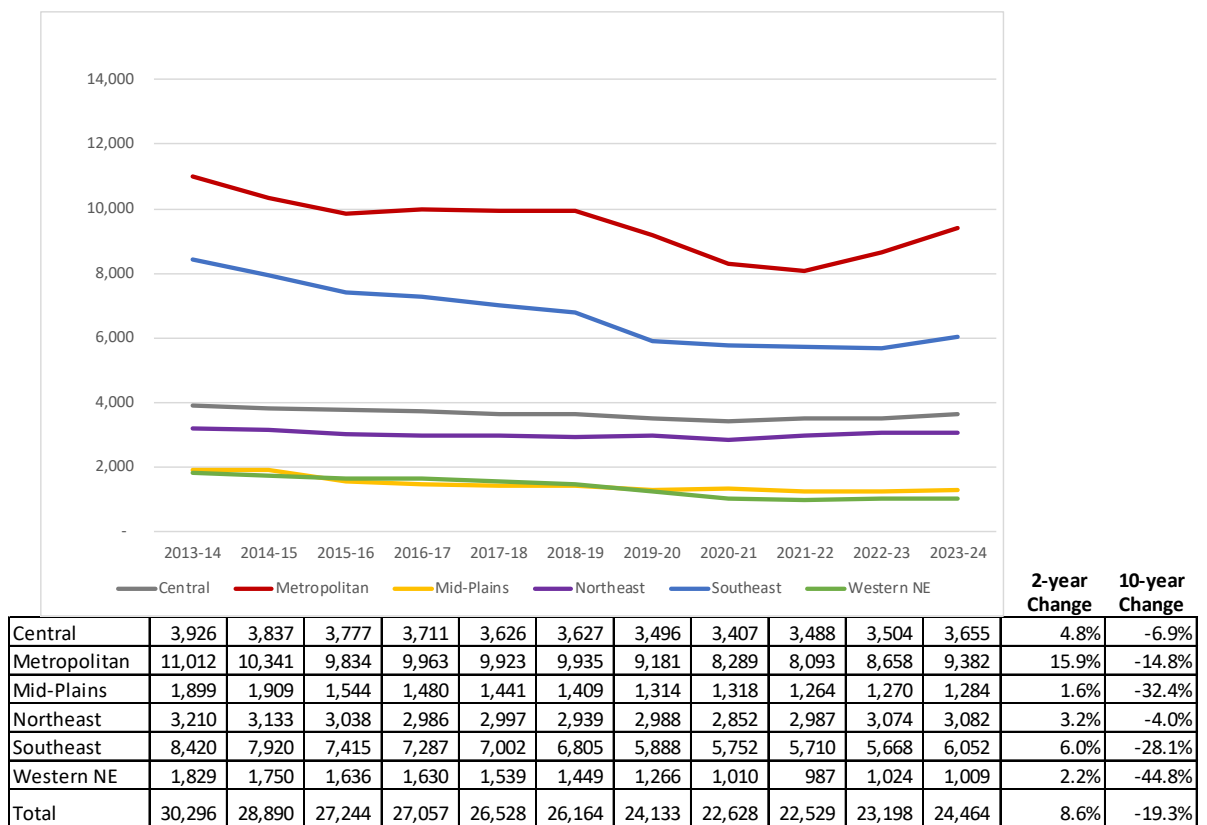
### 12-month Unduplicated Headcount Enrollment - Undergraduate

	<u>2012-13</u>	<u>2014-15</u>	<u>2016-17</u>	<u>2018-19</u>	<u>2020-21</u>	<u>2022-23</u>	<u>2-year</u> <u>change</u>	<u>10-year</u> <u>change</u>
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%
<b>Total Community College</b>	<b>84,583</b>	<b>69,560</b>	<b>62,113</b>	<b>59,720</b>	<b>54,424</b>	<b>56,891</b>	<b>4.5%</b>	<b>-32.7%</b>
<b>Total State Colleges</b>	<b>9,032</b>	<b>9,157</b>	<b>8,970</b>	<b>8,218</b>	<b>9,290</b>	<b>8,983</b>	<b>-3.3%</b>	<b>-0.5%</b>
<b>Total University of Nebraska</b>	<b>42,292</b>	<b>42,779</b>	<b>43,642</b>	<b>43,256</b>	<b>42,367</b>	<b>40,029</b>	<b>-5.5%</b>	<b>-5.4%</b>

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**



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

	<u>2012-13</u>	<u>2014-15</u>	<u>2016-17</u>	<u>2018-19</u>	<u>2020-21</u>	<u>2022-23</u>	<u>2-year</u> <u>change</u>	<u>10-year</u> <u>change</u>
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%
<b>Total Community College</b>	<b>7,705</b>	<b>7,484</b>	<b>6,897</b>	<b>7,950</b>	<b>7,594</b>	<b>7,847</b>	<b>4%</b>	<b>2%</b>

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.

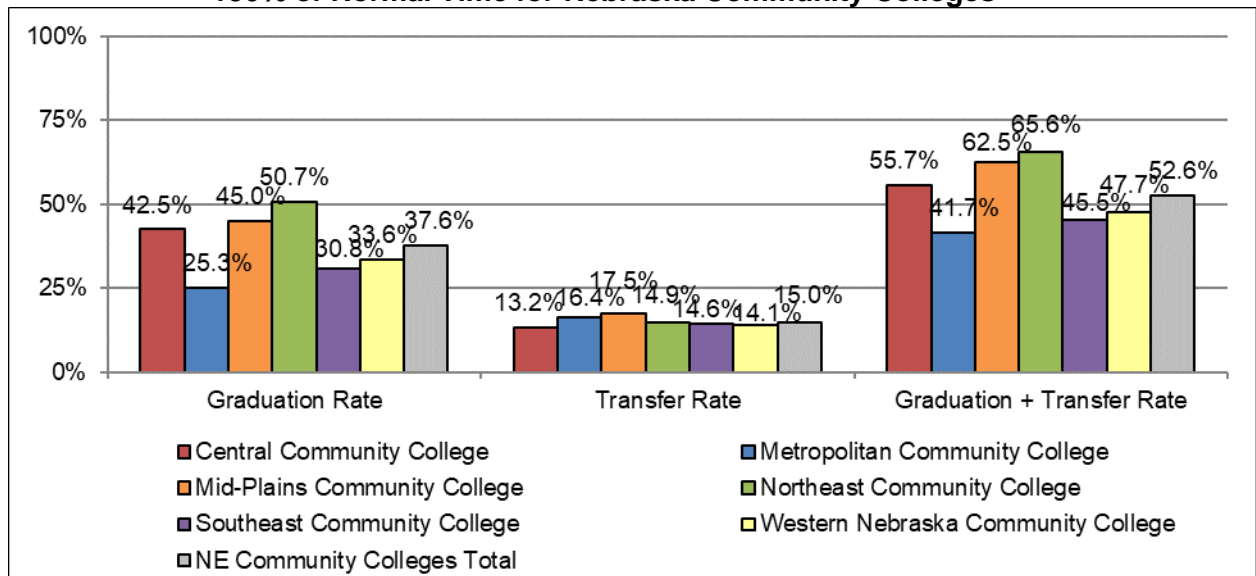
Community College Students that Transferred to Other Institutions

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
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
<b>Total Community College</b>	<b>741</b>	<b>678</b>	<b>755</b>	<b>659</b>	<b>688</b>	<b>595</b>

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 <u>2019</u>	Fall <u>2020</u>	Fall <u>2021</u>	Fall <u>2022</u>	Fall <u>2023</u>
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%
<b>Total NE Comm. Colleges</b>	<b>64%</b>	<b>63%</b>	<b>59%</b>	<b>66%</b>	<b>67%</b>

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

### Graduation Rates within 150% of Normal Time

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
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%
<b>Total NE Comm. Colleges</b>	<b>34%</b>	<b>36%</b>	<b>38%</b>	<b>38%</b>	<b>38%</b>

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%
<b>Total</b>	<b>6,447</b>	<b>6,121</b>	<b>6,050</b>	<b>5,861</b>	<b>5,089</b>	<b>5,357</b>	<b>-16.9%</b>

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%
<b>Total</b>	<b>21%</b>	<b>23%</b>	<b>23%</b>	<b>24%</b>	<b>23%</b>	<b>22%</b>

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 <sup>1</sup>	% 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%
<b>Total</b>	<b>74,334.0</b>	<b>85,527.0</b>	<b>87,049.0</b>	<b>95,286.0</b>	<b>110,160.0</b>	<b>110,948.0</b>	<b>120,645.0</b>	<b>134,692.5</b>	<b>181,332.5</b>	<b>205,038.5</b>	<b>62.3%</b>	<b>763,942.0</b>	<b>26.8%</b>

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

<sup>1</sup> 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**

Community College	2012-13			2020-21			2022-23		
	State & Tuition			State & Tuition			State & Tuition		
	State Funds	Local Tax Funds	Tuition and Fees	State Funds	Local Tax Funds	Tuition and Fees	State Funds	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

	<u>Instruction</u>	<u>Research</u>	<u>Public Service</u>	<u>Academic Support</u>	<u>Student Services</u>	<u>Institutional Support</u>	<u>Total</u>
Central	\$9,448	\$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%
<b>State Aid as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue</b>	<b>30.7%</b>	<b>29.8%</b>	<b>30.5%</b>	<b>29.4%</b>	<b>28.6%</b>	<b>28.7%</b>	<b>29.1%</b>		

**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%
<b>Tuition and Mandatory Fees as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue</b>	<b>26.8%</b>	<b>25.3%</b>	<b>22.5%</b>	<b>20.8%</b>	<b>20.8%</b>	<b>19.0%</b>	<b>17.4%</b>		

**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%
<b>Property Tax Revenue as a % of State Aid, Tuition and Mandatory Fees, and Property Tax Revenue</b>	<b>42.5%</b>	<b>44.9%</b>	<b>46.9%</b>	<b>49.9%</b>	<b>50.6%</b>	<b>52.3%</b>	<b>53.4%</b>		

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	FY2025-26	FY2025-26	FY2026-27	FY2026-27	Cumulative	FY2026-27
	Appropriation	Request	Increase from FY2024-25	Request	Increase from FY2025-26	Increase from FY2024-25	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	FY2025-26	FY2025-26	FY2026-27	FY2026-27	Cumulative	FY2026-27
	Appropriation	Request	Increase from FY2024-25	Request	Increase from FY2025-26	Increase from FY2024-25	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	FY2025-26	FY2025-26	FY2026-27	FY2026-27	Cumulative	FY2026-27
	Appropriation	Request	Increase from FY2024-25	Request	Increase from FY2025-26	Increase from FY2024-25	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

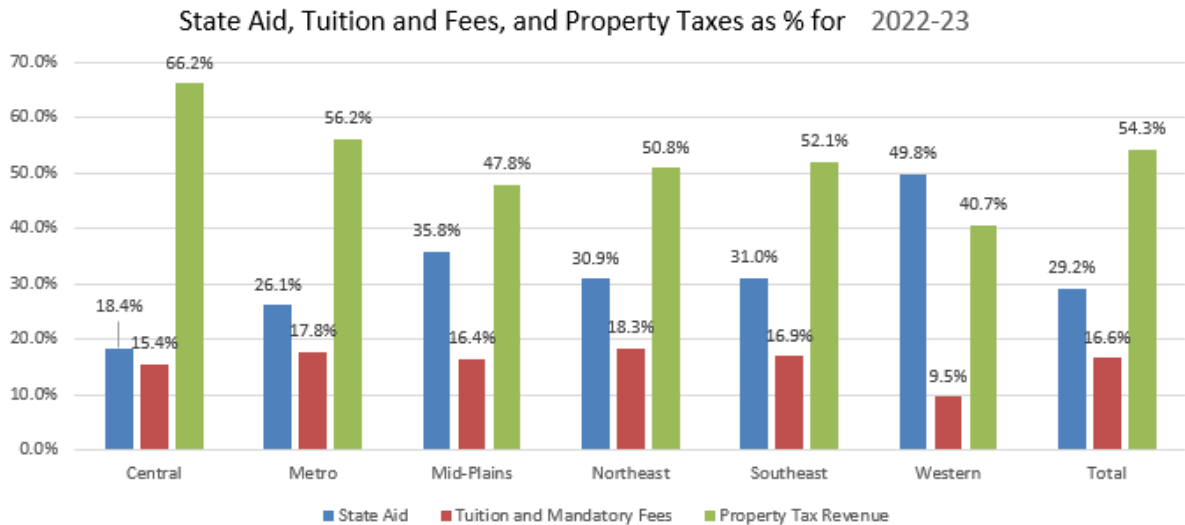
Policy decisions at both the local level and state level affect the amount a student will pay for an education. Keeping student costs affordable is a goal of the *Comprehensive Statewide Plan* and has been a goal of the Legislature, Governor, and community colleges’ boards through policy decisions related 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.

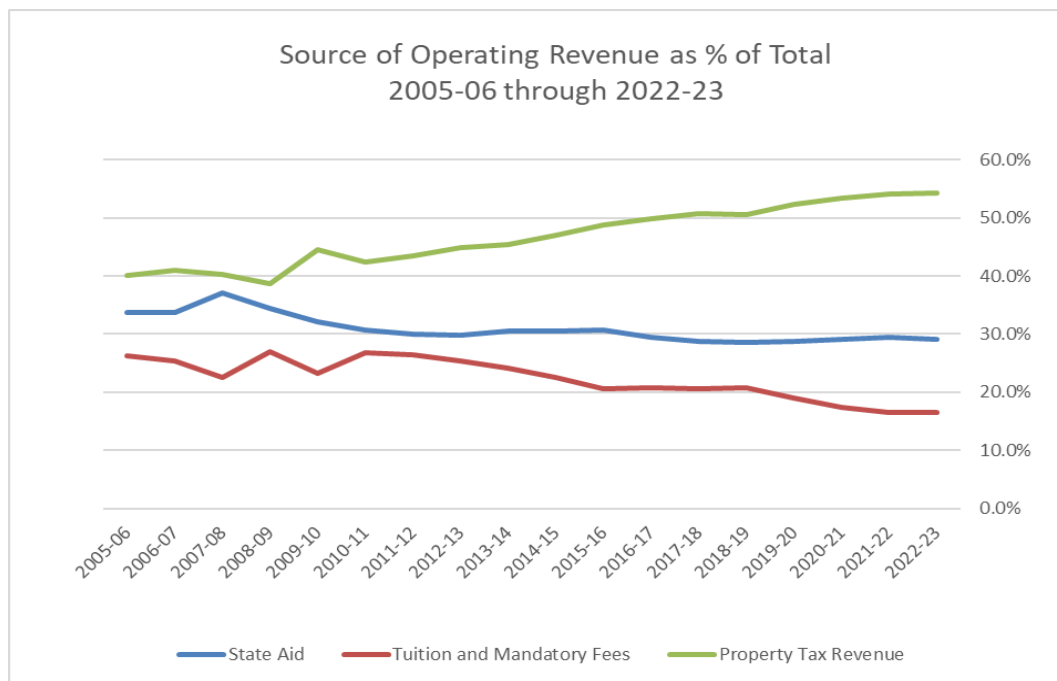
With the passage of LB243 in 2023, the Legislature created the Community College Future Fund (CCFF) to offset the funds lost by the elimination of their ability to levy property taxes for operating costs. For fiscal years after 2024-25, the amount of the prior year distribution is multiplied by the greater 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.

	<u>2024-25</u> (Actual)	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>
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%.

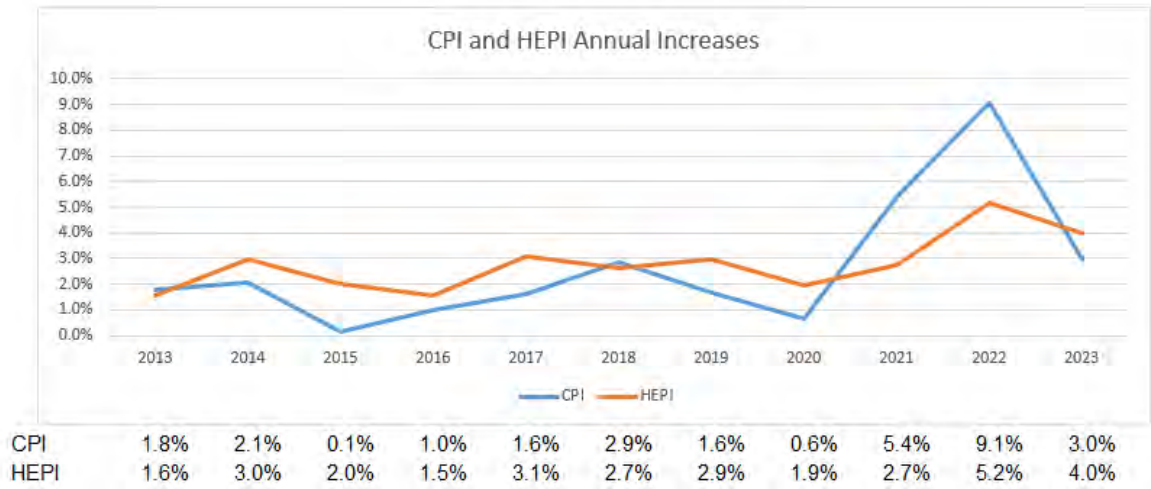


The chart below shows that the community colleges have, for the past eight years, kept tuition at or below the 20% target. However, with state aid remaining at only 30%, well below the target of 40% included in the *Plan*, property tax revenue continued to take on a larger share of the burden to keep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



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**

	<u>CCC</u>	<u>MCC</u>	<u>MPCC</u>	<u>NECC</u>	<u>SCC</u>	<u>WNCC</u>	<u>Total</u>
State Aid	3.3%	2.7%	2.0%	2.2%	1.9%	1.3%	2.2%
Tuition/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 <sup>(1)</sup>**

<u>Fiscal Year</u>	<u>State Aid</u>	<u>Tuition and Mandatory Fees</u>	<u>General Fund Levy Property Tax Revenue <sup>(2)</sup></u>	<u>Subtotal Operating Funds</u>	<u>Miscellaneous Income</u>	<u>Total Revenue</u>
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

<sup>(1)</sup> 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.

<sup>(2)</sup> Amount does not include amounts collected for Capital Improvement or ADA/Hazardous Waste Fund

**Schedule of General Fund Revenues  
% Change from Previous Year**

<u>Fiscal Year</u>	<u>State Aid</u>	<u>Tuition and Mandatory Fees</u>	<u>General Fund Levy Property Tax Revenue</u>	<u>Subtotal Operating Funds</u>	<u>Miscellaneous Income</u>	<u>Total Revenue</u>
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 <sup>1</sup>	% 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	<u>3,339.0</u>	<u>3,506.0</u>	<u>4,528.0</u>	<u>5,766.0</u>	<u>5,014.5</u>	<u>6,108.5</u>	<u>3,811.5</u>	<u>2,292.0</u>	<u>6,245.5</u>	<u>6,393.0</u>	<u>91.5%</u>	<u>22,938.0</u>	<u>27.2%</u>
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

<sup>1</sup> 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	<u>\$66,649</u>	<u>\$133,343</u>	<u>\$162,164</u>	<u>\$104,457</u>	<u>\$106,988</u>
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	ARPA Allocation	State Aid Earmark	Source of Tuition and Fees Waiver	
							Access College Early (ACE) Scholarship <sup>1</sup>	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	<u>6,393.0</u>	<u>\$124</u>	<u>\$792,732</u>	<u>\$498,624</u>	<u>\$191,637</u>	<u>\$104,457</u>	<u>\$74,935</u>	<u>\$127,595</u>
Total	205,038.5		\$18,617,872	\$15,792,657	\$5,000,000	\$3,062,234	\$295,215	\$7,435,208
			<u>\$396,366</u>	See note				
			<u>\$18,221,506</u>					

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.

<sup>1</sup> 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.





## 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
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### **Appendix 2** (page 93) – **College Continuation Rate**

### **Appendix 3** (page 97) – **Expenditures by Functional Category**

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

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## 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.

<b>Year</b>	<b>State Fiscal Support per Capita Ranking</b>	<b>Appropriation per \$1,000 of Personal Income Ranking</b>
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
<b>New England</b>										
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
<b>Mideast</b>										
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
<b>Great Lakes</b>										
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
<b>Plains</b>										
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
<b>Nebraska</b>	<b>762,533,014</b>	<b>841,413,982</b>	<b>868,937,028</b>	<b>896,939,918</b>	<b>3.2%</b>	<b>6.6%</b>	<b>17.6%</b>	<b>38</b>	<b>45</b>	<b>40</b>
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
<b>Southeast</b>										
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
<b>Southwest</b>										
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
<b>Rocky Mountain</b>										
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
<b>Far West</b>										
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
<b>Total, 50 states</b>	<b>92,615,642,914</b>	<b>105,635,393,883</b>	<b>114,734,769,123</b>	<b>126,452,363,684</b>	<b>10.2%</b>	<b>19.7%</b>	<b>36.5%</b>			

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		FY22 Total (\$)	per \$1,000 in Personal Income		FY23 Total (\$)	per \$1,000 in Personal Income		FY24 Total (\$)	per \$1,000 in Personal Income		per \$1,000 in Personal Income	per Capita
		per Capita	per Capita		per Capita	per Capita		per Capita	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	1,508,356,694	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
<b>U.S.</b>	<b>92,615,642,914</b>	<b>5.32</b>	<b>283</b>	<b>105,635,393,883</b>	<b>5.02</b>	<b>318</b>	<b>114,734,769,123</b>	<b>5.30</b>	<b>344</b>	<b>126,452,363,684</b>	<b>5.54</b>	<b>378</b>		

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	\$7,106	\$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:

- 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.
- The U.S. calculation does not include the District of Columbia. Data for the District of Columbia are not available prior to 2011.
- 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.
- The large increase in fiscal year 2023 education appropriations for Alabama is due to a one-time supplemental appropriation.
- Fiscal year 2023 education appropriations include estimated federal stimulus for Kentucky.
- 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.
- 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.
- 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

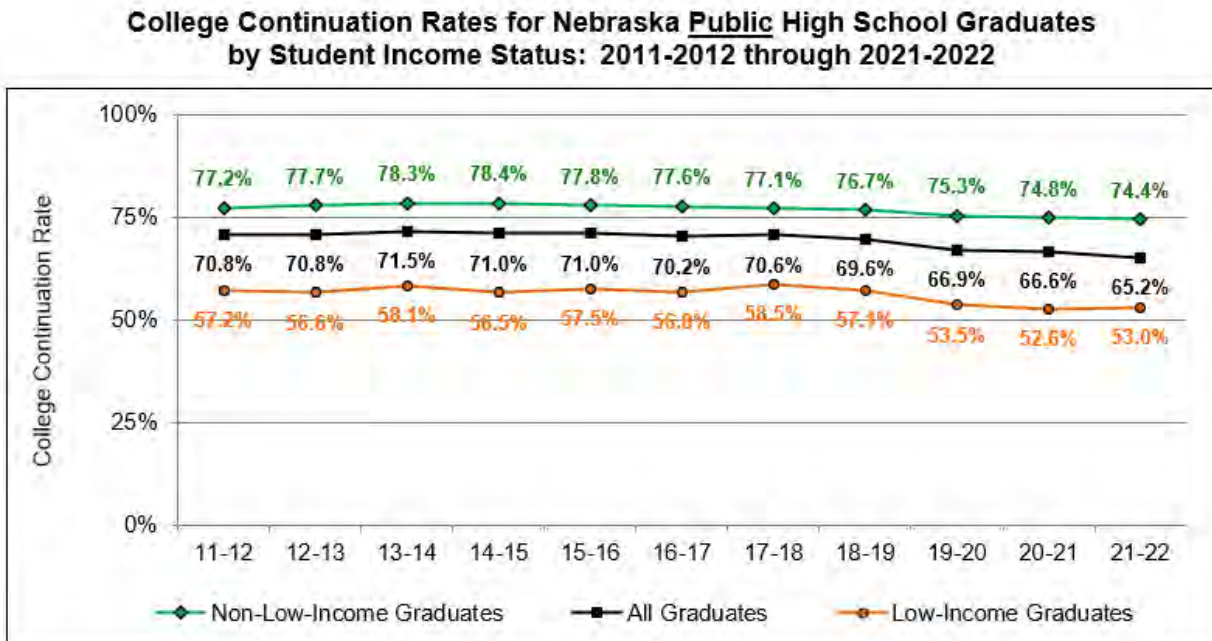




## College Continuation Rates

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.

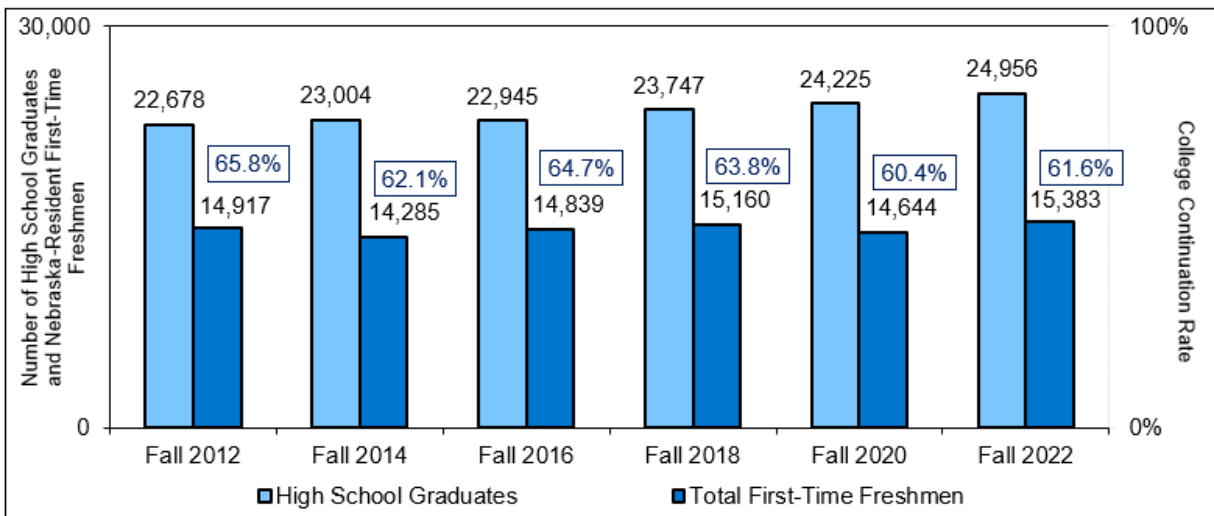


Source: CCPE, 2024 Nebraska Higher Education Progress Report, page 56.

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**



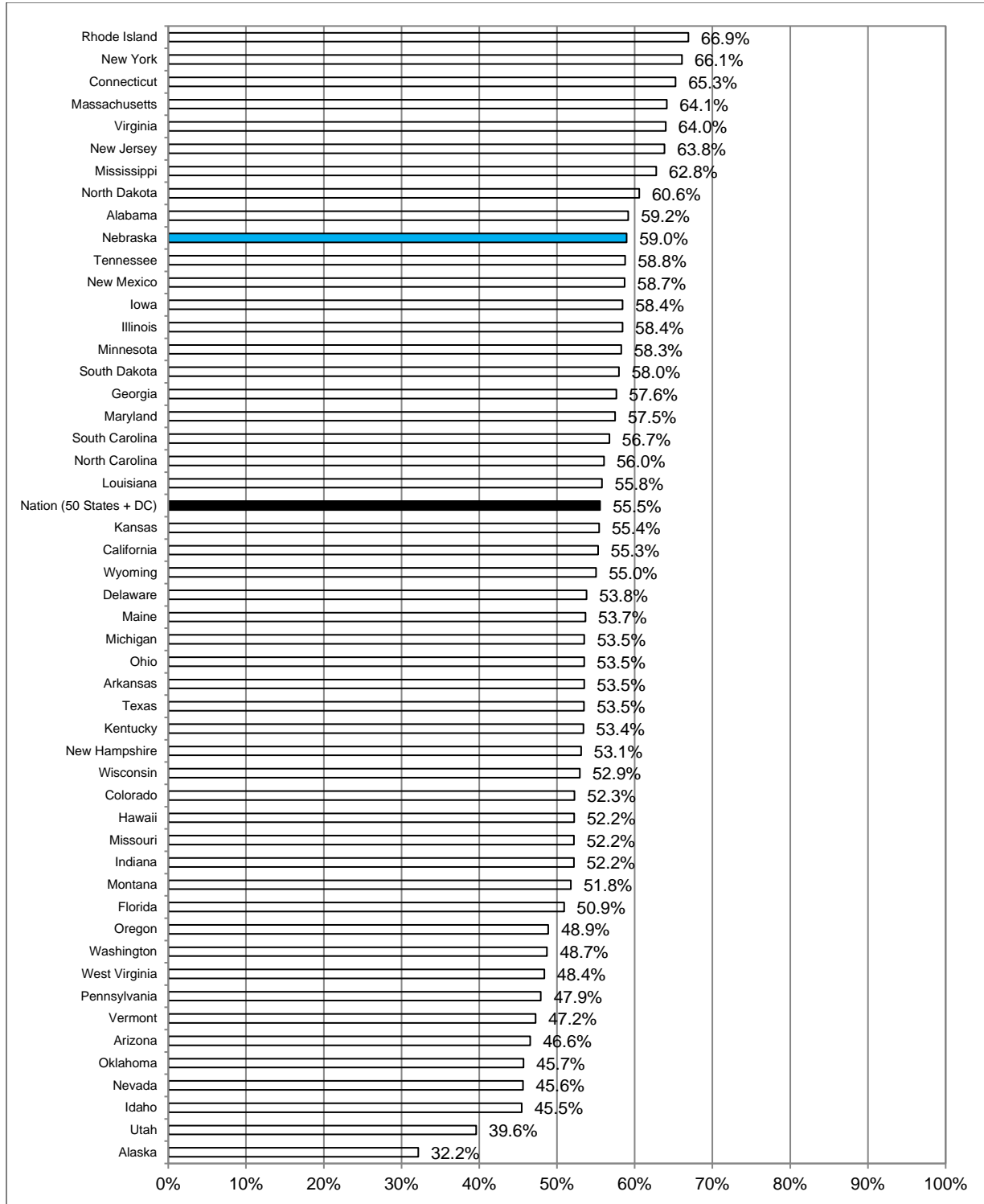
Source: CCPE, 2024 Nebraska Higher Education Progress Report, page 49.

### **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 10<sup>th</sup> 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.**

## 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
<b>265</b>	<b>NE-Nebraska College of Technical Agriculture</b>	<b>\$2,673,812</b>	<b>\$1,368</b>	<b>\$33,429</b>	<b>\$1,511,264</b>	<b>\$839,409</b>	<b>\$69,249</b>	<b>\$1,638,746</b>
	Per FTE	<b>\$10,090</b>	<b>\$5</b>	<b>\$126</b>	<b>\$5,703</b>	<b>\$3,168</b>	<b>\$261</b>	<b>\$6,184</b>
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 Cobleskill	\$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
<b>1,710</b>	<b>Peer Median Per FTE</b>	<b>\$10,424</b>	<b>\$981</b>	<b>\$1,292</b>	<b>\$2,946</b>	<b>\$3,065</b>	<b>\$3,960</b>	<b>\$2,152</b>

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
<b>4,884</b>	<b>NE-University of Nebraska at Kearney</b>	<b>\$52,051,190</b>	<b>\$3,346,689</b>	<b>\$2,374,173</b>	<b>\$10,964,869</b>	<b>\$8,014,388</b>	<b>\$12,387,379</b>	<b>\$10,268,928</b>
	Per FTE	<b>\$10,657</b>	<b>\$685</b>	<b>\$486</b>	<b>\$2,245</b>	<b>\$1,641</b>	<b>\$2,536</b>	<b>\$2,103</b>
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
<b>5,979</b>	<b>Peer Median Per FTE</b>	<b>\$9,644</b>	<b>\$138</b>	<b>\$650</b>	<b>\$2,672</b>	<b>\$2,796</b>	<b>\$2,241</b>	<b>\$2,100</b>

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
<b>21,371</b>	<b>NE-University of Nebraska-Lincoln</b>	<b>\$274,517,187</b>	<b>\$258,712,224</b>	<b>\$108,385,951</b>	<b>\$79,888,143</b>	<b>\$23,266,200</b>	<b>\$65,451,803</b>	<b>\$72,663,278</b>
	Per FTE	<b>\$12,845</b>	<b>\$12,106</b>	<b>\$5,072</b>	<b>\$3,738</b>	<b>\$1,089</b>	<b>\$3,063</b>	<b>\$3,400</b>
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 C	\$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
<b>28,053</b>	<b>Peer Median Per FTE</b>	<b>\$13,724</b>	<b>\$11,301</b>	<b>\$4,738</b>	<b>\$4,553</b>	<b>\$1,906</b>	<b>\$3,239</b>	<b>\$3,464</b>

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
<b>3,493</b>	<b>NE-University of Nebraska Medical Center</b>	<b>\$220,618,039</b>	<b>\$168,192,336</b>	<b>\$17,216,584</b>	<b>\$94,363,301</b>	<b>\$1,140,427</b>	<b>\$63,303,853</b>	<b>\$23,018,239</b>
	Per FTE	<b>\$63,160</b>	<b>\$48,151</b>	<b>\$4,929</b>	<b>\$27,015</b>	<b>\$326</b>	<b>\$18,123</b>	<b>\$6,590</b>
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
<b>28,750</b>	<b>Peer Median Per FTE</b>	<b>\$17,109</b>	<b>\$14,460</b>	<b>\$4,258</b>	<b>\$6,477</b>	<b>\$2,194</b>	<b>\$4,507</b>	<b>\$4,143</b>

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
<b>12,711</b>	<b>NE-University of Nebraska at Omaha</b>	<b>\$136,712,802</b>	<b>\$28,003,552</b>	<b>\$14,437,830</b>	<b>\$28,685,866</b>	<b>\$15,202,917</b>	<b>\$31,232,966</b>	<b>\$19,092,183</b>
	Per FTE	<b>\$10,755</b>	<b>\$2,203</b>	<b>\$1,136</b>	<b>\$2,257</b>	<b>\$1,196</b>	<b>\$2,457</b>	<b>\$1,502</b>
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
<b>11,646</b>	<b>Peer Median Per FTE</b>	<b>\$9,992</b>	<b>\$1,241</b>	<b>\$709</b>	<b>\$2,950</b>	<b>\$2,485</b>	<b>\$2,908</b>	<b>\$1,738</b>

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
<b>1,923</b>	<b>NE-Chadron State College</b>	<b>\$13,478,842</b>	<b>\$71,500</b>	<b>\$374,379</b>	<b>\$4,669,605</b>	<b>\$10,980,552</b>	<b>\$5,364,170</b>	<b>\$16,074,801</b>
	Per FTE	<b>\$7,009</b>	<b>\$37</b>	<b>\$195</b>	<b>\$2,428</b>	<b>\$5,710</b>	<b>\$2,789</b>	<b>\$8,359</b>
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
<b>2,257</b>	<b>Peer Median Per FTE</b>	<b>\$8,072</b>	<b>\$94</b>	<b>\$762</b>	<b>\$1,855</b>	<b>\$3,676</b>	<b>\$2,518</b>	<b>\$1,955</b>

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
<b>1,432</b>	<b>NE-Peru State College</b>	<b>\$8,388,521</b>	<b>\$2,080</b>	<b>\$14,015</b>	<b>\$3,059,762</b>	<b>\$5,444,105</b>	<b>\$5,861,097</b>	<b>\$10,551,688</b>
	Per FTE	<b>\$5,858</b>	<b>\$1</b>	<b>\$10</b>	<b>\$2,137</b>	<b>\$3,802</b>	<b>\$4,093</b>	<b>\$7,368</b>
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
<b>2,064</b>	<b>Peer Median Per FTE</b>	<b>\$7,491</b>	<b>\$114</b>	<b>\$594</b>	<b>\$1,665</b>	<b>\$2,509</b>	<b>\$2,802</b>	<b>\$1,854</b>

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
<b>3,640</b>	<b>NE-Wayne State College</b>	<b>\$24,850,766</b>	<b>\$277,500</b>	<b>\$245,480</b>	<b>\$5,580,422</b>	<b>\$14,382,426</b>	<b>\$8,716,669</b>	<b>\$6,910,358</b>
	Per FTE	<b>\$6,827</b>	<b>\$76</b>	<b>\$67</b>	<b>\$1,533</b>	<b>\$3,951</b>	<b>\$2,395</b>	<b>\$1,898</b>
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
<b>2,257</b>	<b>Peer Median Per FTE</b>	<b>\$7,760</b>	<b>\$85</b>	<b>\$564</b>	<b>\$2,262</b>	<b>\$3,809</b>	<b>\$2,434</b>	<b>\$2,271</b>

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
<b>3,401</b>	<b>NE-Central Community College</b>	<b>\$32,133,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,693,111</b>	<b>\$9,376,194</b>	<b>\$24,976,382</b>	<b>\$6,220,385</b>
	Per FTE	<b>\$9,448</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,144</b>	<b>\$2,757</b>	<b>\$7,344</b>	<b>\$1,829</b>
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
<b>2,986</b>	<b>Peer Median Per FTE</b>	<b>\$6,872</b>	<b>\$0</b>	<b>\$271</b>	<b>\$939</b>	<b>\$2,541</b>	<b>\$3,069</b>	<b>\$1,859</b>

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
<b>8,572</b>	<b>NE-Metropolitan Community College Area</b>	<b>\$75,424,187</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,003,221</b>	<b>\$16,800,945</b>	<b>\$33,970,772</b>	<b>\$20,047,190</b>
	Per FTE	<b>\$8,799</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,034</b>	<b>\$1,960</b>	<b>\$3,963</b>	<b>\$2,339</b>
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
<b>8,053</b>	<b>Peer Median Per FTE</b>	<b>\$6,939</b>	<b>\$0</b>	<b>\$65</b>	<b>\$1,448</b>	<b>\$1,554</b>	<b>\$3,509</b>	<b>\$1,718</b>

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
<b>1,270</b>	<b>NE-Mid-Plains Community College</b>	<b>\$11,853,285</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,387,821</b>	<b>\$2,207,403</b>	<b>\$6,143,333</b>	<b>\$3,139,262</b>
	Per FTE	<b>\$9,333</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,668</b>	<b>\$1,738</b>	<b>\$4,837</b>	<b>\$2,472</b>
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
<b>1,303</b>	<b>Peer Median Per FTE</b>	<b>\$9,004</b>	<b>\$45</b>	<b>\$438</b>	<b>\$1,546</b>	<b>\$3,366</b>	<b>\$4,528</b>	<b>\$2,287</b>

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
<b>3,007</b>	<b>NE-Northeast Community College</b>	<b>\$28,079,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,052,573</b>	<b>\$6,885,634</b>	<b>\$14,225,347</b>	<b>\$4,259,075</b>
	Per FTE	<b>\$9,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,343</b>	<b>\$2,290</b>	<b>\$4,731</b>	<b>\$1,416</b>
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
<b>2,750</b>	<b>Peer Median Per FTE</b>	<b>\$8,085</b>	<b>\$93</b>	<b>\$570</b>	<b>\$1,667</b>	<b>\$2,805</b>	<b>\$3,794</b>	<b>\$1,886</b>

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
<b>5,622</b>	<b>NE-Southeast Community College Area</b>	<b>\$67,709,310</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,441,477</b>	<b>\$8,386,685</b>	<b>\$29,525,244</b>	<b>\$21,120,425</b>
	Per FTE	<b>\$12,044</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,391</b>	<b>\$1,492</b>	<b>\$5,252</b>	<b>\$3,757</b>
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
<b>6,996</b>	<b>Peer Median Per FTE</b>	<b>\$7,609</b>	<b>\$0</b>	<b>\$152</b>	<b>\$1,329</b>	<b>\$1,585</b>	<b>\$3,661</b>	<b>\$1,917</b>

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
<b>1,024</b>	<b>NE-Western Nebraska Community College</b>	<b>\$12,383,229</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,006,337</b>	<b>\$4,530,205</b>	<b>\$9,792,909</b>	<b>\$2,028,147</b>
	Per FTE	<b>\$12,093</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,889</b>	<b>\$4,424</b>	<b>\$9,563</b>	<b>\$1,981</b>
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
<b>1,165</b>	<b>Peer Median Per FTE</b>	<b>\$7,872</b>	<b>\$514</b>	<b>\$957</b>	<b>\$1,845</b>	<b>\$2,392</b>	<b>\$4,832</b>	<b>\$2,523</b>

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
<b>NE-Nebraska College of Technical Agriculture</b>	<b>265</b>	<b>\$5,658,949</b>	<b>\$21,355</b>	<b>\$8,213,808</b>	<b>\$30,996</b>
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
<b>Peer Median</b>	<b>1,710</b>	<b>\$36,350,714</b>	<b>\$23,907</b>	<b>\$42,626,377</b>	<b>\$27,300</b>

(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
<b>NE-University of Nebraska at Kearney</b>	<b>4,884</b>	<b>\$95,600,507</b>	<b>\$19,574</b>	<b>\$124,223,823</b>	<b>\$25,435</b>
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
<b>Peer Median</b>	<b>5,979</b>	<b>\$113,437,364</b>	<b>\$18,622</b>	<b>\$133,760,156</b>	<b>\$24,333</b>

(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
<b>NE-University of Nebraska-Lincoln</b>	<b>21,371</b>	<b>\$831,575,610</b>	<b>\$38,911</b>	<b>\$1,205,842,444</b>	<b>\$56,424</b>
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
<b>Peer Median</b>	<b>28,053</b>	<b>\$1,272,765,331</b>	<b>\$40,704</b>	<b>\$1,583,525,563</b>	<b>\$53,834</b>

(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
<b>NE-University of Nebraska at Omaha</b>	<b>12,711</b>	<b>\$264,394,240</b>	<b>\$20,800</b>	<b>\$312,449,036</b>	<b>\$24,581</b>
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
<b>Peer Median</b>	<b>11,646</b>	<b>\$248,369,211</b>	<b>\$22,397</b>	<b>\$304,278,424</b>	<b>\$27,699</b>

(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
<b>NE-Chadron State College</b>	<b>1,923</b>	<b>\$37,205,108</b>	<b>\$19,347</b>	<b>\$45,858,873</b>	<b>\$23,848</b>
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
<b>Peer Median</b>	<b>2,257</b>	<b>\$51,904,787</b>	<b>\$20,638</b>	<b>\$65,676,664</b>	<b>\$26,898</b>

(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
<b>NE-Peru State College</b>	<b>1,432</b>	<b>\$24,594,688</b>	<b>\$17,175</b>	<b>\$28,680,890</b>	<b>\$20,029</b>
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
<b>Peer Median</b>	<b>2,064</b>	<b>\$36,570,222</b>	<b>\$18,369</b>	<b>\$47,676,375</b>	<b>\$24,489</b>

(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
<b>NE-Wayne State College</b>	<b>3,640</b>	<b>\$56,618,768</b>	<b>\$15,555</b>	<b>\$66,969,990</b>	<b>\$18,398</b>
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
<b>Peer Median</b>	<b>2,257</b>	<b>\$45,757,111</b>	<b>\$18,441</b>	<b>\$54,507,048</b>	<b>\$22,840</b>

(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
<b>NE-Central Community College</b>	<b>3,401</b>	<b>\$81,373,828</b>	<b>\$23,926</b>	<b>\$90,403,700</b>	<b>\$26,582</b>
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
<b>Peer Median</b>	<b>2,986</b>	<b>\$50,827,864</b>	<b>\$16,528</b>	<b>\$57,741,920</b>	<b>\$19,085</b>

(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
<b>NE-Metropolitan Community College Area</b>	<b>8,572</b>	<b>\$164,764,731</b>	<b>\$19,221</b>	<b>\$165,146,435</b>	<b>\$19,266</b>
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
<b>Peer Median</b>	<b>8,053</b>	<b>\$132,501,716</b>	<b>\$14,661</b>	<b>\$143,195,180</b>	<b>\$15,888</b>

(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
<b>NE-Mid-Plains Community College</b>	<b>1,270</b>	<b>\$24,448,531</b>	<b>\$19,251</b>	<b>\$36,010,956</b>	<b>\$28,355</b>
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
<b>Peer Median</b>	<b>1,303</b>	<b>\$25,527,019</b>	<b>\$19,327</b>	<b>\$30,407,789</b>	<b>\$23,601</b>

(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
<b>NE-Northeast Community College</b>	<b>3,007</b>	<b>\$61,347,516</b>	<b>\$20,402</b>	<b>\$67,352,858</b>	<b>\$22,399</b>
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
<b>Peer Median</b>	<b>2,750</b>	<b>\$48,132,132</b>	<b>\$18,781</b>	<b>\$53,952,510</b>	<b>\$22,775</b>

(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
<b>NE-Southeast Community College Area</b>	<b>5,622</b>	<b>\$127,548,328</b>	<b>\$22,687</b>	<b>\$134,575,648</b>	<b>\$23,937</b>
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
<b>Peer Median</b>	<b>6,996</b>	<b>\$139,840,407</b>	<b>\$17,677</b>	<b>\$170,389,091</b>	<b>\$21,120</b>

(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
<b>NE-Western Nebraska Community College</b>	<b>1,024</b>	<b>\$33,691,789</b>	<b>\$32,902</b>	<b>\$35,666,432</b>	<b>\$34,831</b>
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
<b>Peer Median</b>	<b>1,165</b>	<b>\$24,419,673</b>	<b>\$19,474</b>	<b>\$31,569,418</b>	<b>\$23,449</b>

(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 Appropriations		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
<b>NE-Nebraska College of Technical Agriculture</b>	<b>\$4,345,908</b>	<b>\$3,829,164</b>	<b>68</b>	<b>90</b>	<b>\$63,910</b>	<b>\$42,546</b>	<b>265</b>
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
<b>Peer Average</b>	<b>\$15,392,239</b>	<b>\$21,446,025</b>	<b>573</b>	<b>641</b>	<b>\$29,230</b>	<b>\$39,121</b>	<b>1,847</b>

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
<b>NE-University of Nebraska at Kearney</b>	<b>\$48,221,431</b>	<b>\$49,855,065</b>	<b>1,402</b>	<b>1,377</b>	<b>\$34,395</b>	<b>\$36,206</b>	<b>4,884</b>
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
<b>Peer Average</b>	<b>\$46,670,711</b>	<b>\$53,469,451</b>	<b>2,021</b>	<b>2,253</b>	<b>\$22,504</b>	<b>\$23,818</b>	<b>6,357</b>

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
<b>NE-University of Nebraska-Lincoln</b>	<b>\$293,620,142</b>	<b>\$302,126,214</b>	<b>5,869</b>	<b>5,841</b>	<b>\$50,029</b>	<b>\$51,725</b>	<b>21,371</b>
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
<b>Peer Average</b>	<b>\$222,905,357</b>	<b>\$257,851,272</b>	<b>7,900</b>	<b>8,384</b>	<b>\$28,327</b>	<b>\$30,745</b>	<b>28,285</b>

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
<b>NE-University of Nebraska at Omaha</b>	<b>\$81,247,941</b>	<b>\$83,326,292</b>	<b>3,536</b>	<b>3,460</b>	<b>\$22,977</b>	<b>\$24,083</b>	<b>12,711</b>
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
<b>Peer Average</b>	<b>\$76,138,850</b>	<b>\$90,455,525</b>	<b>3,655</b>	<b>3,511</b>	<b>\$19,689</b>	<b>\$24,504</b>	<b>11,612</b>

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
<b>NE-Chadron State College</b>	<b>\$19,207,875</b>	<b>\$21,817,774</b>	<b>484</b>	<b>469</b>	<b>\$39,686</b>	<b>\$46,520</b>	<b>1,923</b>
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
<b>Chadron Peer Average</b>	<b>\$17,558,912</b>	<b>\$20,393,265</b>	<b>775</b>	<b>836</b>	<b>\$24,118</b>	<b>\$27,338</b>	<b>2,773</b>

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
<b>NE-Peru State College</b>	<b>\$10,639,620</b>	<b>\$13,029,413</b>	<b>353</b>	<b>401</b>	<b>\$30,141</b>	<b>\$32,492</b>	<b>1,432</b>
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
<b>Peru Peer Average</b>	<b>\$15,555,953</b>	<b>\$17,121,936</b>	<b>604</b>	<b>592</b>	<b>\$26,032</b>	<b>\$29,089</b>	<b>2,132</b>

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
<b>NE-Wayne State College</b>	<b>\$23,720,427</b>	<b>\$27,478,513</b>	<b>839</b>	<b>899</b>	<b>\$28,272</b>	<b>\$30,566</b>	<b>3,640</b>
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
<b>Wayne Peer Average</b>	<b>\$18,883,573</b>	<b>\$21,628,149</b>	<b>816</b>	<b>912</b>	<b>\$27,475</b>	<b>\$29,657</b>	<b>2,958</b>

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
<b>NE-Central Community College</b>	<b>\$50,771,135</b>	<b>\$52,261,555</b>	<b>2,747</b>	<b>2,788</b>	<b>\$18,482</b>	<b>\$18,745</b>	<b>3,401</b>
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
<b>Peer Average</b>	<b>\$30,096,587</b>	<b>\$32,113,076</b>	<b>1,118</b>	<b>1,257</b>	<b>\$30,877</b>	<b>\$27,466</b>	<b>3,034</b>

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
<b>NE-Metropolitan Community College Area</b>	<b>\$86,295,152</b>	<b>\$95,818,117</b>	<b>1,876</b>	<b>2,022</b>	<b>\$46,000</b>	<b>\$47,388</b>	<b>8,572</b>
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
<b>Peer Average</b>	<b>\$79,527,422</b>	<b>\$86,634,557</b>	<b>3,737</b>	<b>3,844</b>	<b>\$22,672</b>	<b>\$24,748</b>	<b>9,454</b>

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
<b>NE-Mid-Plains Community College</b>	<b>\$20,455,165</b>	<b>\$22,745,949</b>	<b>420</b>	<b>379</b>	<b>\$48,703</b>	<b>\$60,016</b>	<b>1,270</b>
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
<b>Peer Average</b>	<b>\$16,543,542</b>	<b>\$17,294,255</b>	<b>469</b>	<b>489</b>	<b>\$43,630</b>	<b>\$44,869</b>	<b>1,311</b>

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
<b>NE-Northeast Community College</b>	<b>\$39,423,262</b>	<b>\$40,618,032</b>	<b>972</b>	<b>1,025</b>	<b>\$40,559</b>	<b>\$39,627</b>	<b>3,007</b>
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
<b>Peer Average</b>	<b>\$26,669,674</b>	<b>\$29,838,927</b>	<b>1,282</b>	<b>1,329</b>	<b>\$22,819</b>	<b>\$25,024</b>	<b>2,628</b>

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
<b>NE-Southeast Community College Area</b>	<b>\$75,404,790</b>	<b>\$80,105,000</b>	<b>1,330</b>	<b>1,398</b>	<b>\$56,695</b>	<b>\$57,300</b>	<b>5,622</b>
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
<b>Peer Average</b>	<b>\$77,778,008</b>	<b>\$82,485,708</b>	<b>2,921</b>	<b>3,149</b>	<b>\$26,566</b>	<b>\$27,588</b>	<b>7,527</b>

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
<b>NE-Western Nebraska Community College</b>	<b>\$23,373,006</b>	<b>\$24,094,156</b>	<b>249</b>	<b>235</b>	<b>\$93,867</b>	<b>\$102,528</b>	<b>1,024</b>
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
<b>Peer Average</b>	<b>\$15,232,814</b>	<b>\$16,659,571</b>	<b>460</b>	<b>480</b>	<b>\$35,985</b>	<b>\$40,487</b>	<b>1,217</b>

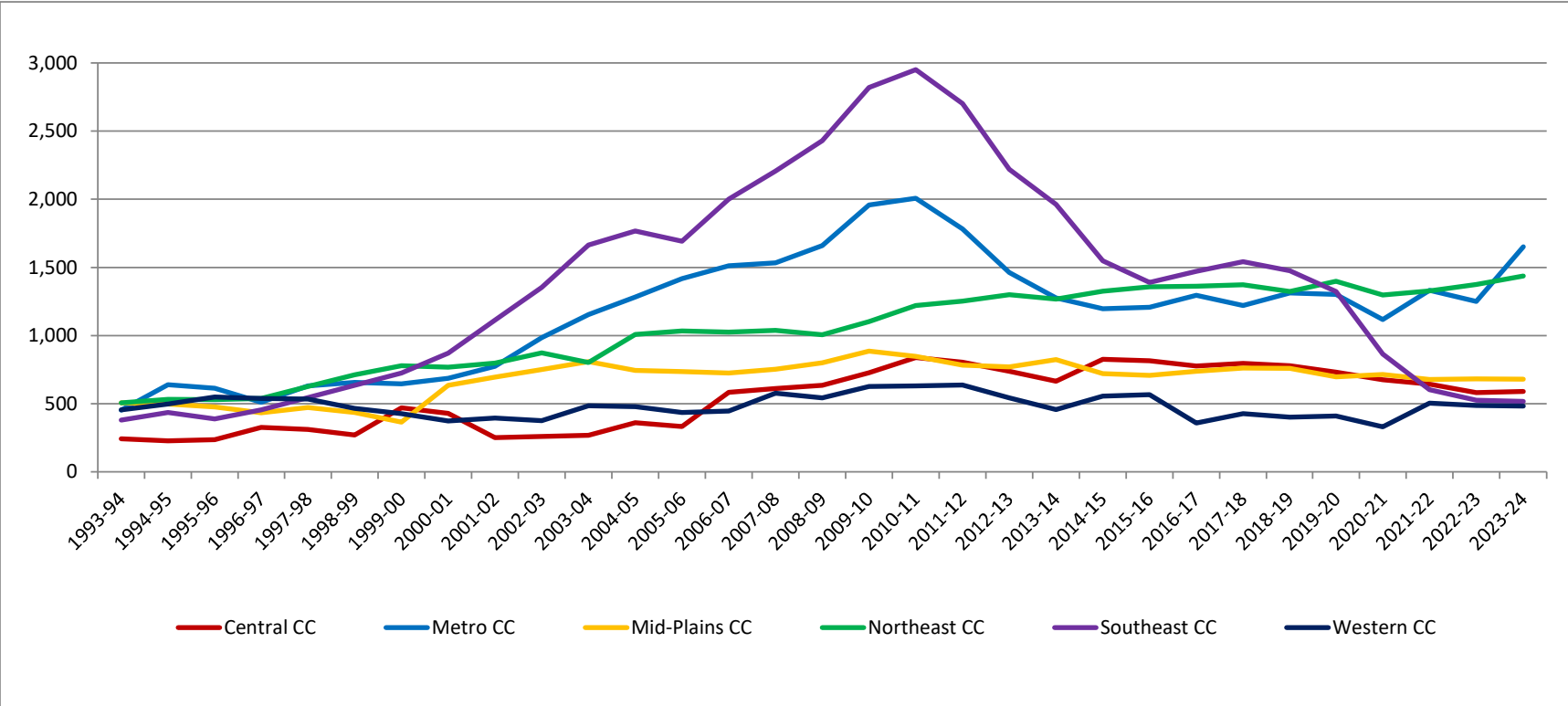
Source: National Center for Educational Statistics, Integrated Postsecondary Education Data System (IPEDS)

## 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
<b>Academic</b>									
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	
<b>Technology</b>									
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%
<b>Total</b>	<b>3,654</b>	<b>9,383</b>	<b>1,284</b>	<b>3,070</b>	<b>6,052</b>	<b>1,010</b>	<b>24,453</b>	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 Reimbursable 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
<b>Academic</b>							
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%
<b>Technology</b>							
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%
<b>Total</b>	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 Reimbursable Educational Units Audit



## State Educational Attainment Goals and Current Attainment

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

Nebraska 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 <sup>1</sup>	
	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%

<sup>1</sup> Associates Degree or Higher plus Certificates/Certifications

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

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

## Peer Groups for Nebraska Community Colleges

**Central Community College**

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

## 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

## Peer Groups for the Nebraska State College System

**Chadron State College**

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

**Peru State College**

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

**Wayne State College**

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

## Peer Groups for the University of Nebraska

**Nebraska College of Technical Agriculture**

153533	Iowa Lakes Community College	Estherville	Iowa
219143	Lake Area Technical College	Watertown	South Dakota
219189	Mitchell Technical College	Mitchell	South Dakota
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

## 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>