Postsecondary Education Operating and State Aid Budget Recommendations

2027-2029 Biennium

COMMITTEE APPROVED
OCTOBER 16, 2026

NEBRASKA
ccpe
COORDINATING COMMISSION
FOR POSTSECONDARY EDUCATION

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

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Table of Contents

Executive Summary 1
Statewide Funding Issues and Initiatives 2
2027-2029 Biennium Institutional Operating Budget and State Aid General Fund Appropriation Request 3
Commission Recommendations – Statewide Funding Initiatives 4
Commission Recommendations – Institutional Requests 5

Section 1: Introduction 9

Section 2: How Are We Doing? 11
Nebraska State Appropriations for Higher Education 13
Higher Education Affordability 16
Higher Education Access 20
Higher Education Retention and Accountability 21

Section 3: General Statewide Funding Issues and Initiatives 25
Providing Financial Aid for Students from Low-Income Families 29
Access College Early (ACE) Program 29
Recommendation 32
Nebraska Opportunity Grant (NOG) 33
Recommendation 37
Continued State Support for Public Postsecondary Institutions 38
Recommendation 40

Section 4: Institutional Budget Request Recommendations 41
Continuation Budget Recommendations 42
New and Expanded Requests 50
University of Nebraska Sector 52
State College Sector 62
Community College Sector 68

Section 5: Appendices 85

Executive Summary

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

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

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

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

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

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

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

Statewide Funding Issues and Initiatives

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

- **Providing Financial Aid for Students from Low-income Families**

  1. Access College Early (ACE) scholarship program

  2. Nebraska Opportunity Grant (NOG)

- **Continued State Support for Public Postsecondary Institutions**

Commission Recommendations on Institutional Budget Requests

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

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

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

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

Strongly Recommends Approval of New General Funds

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

Recommends Approval of New General Funds

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

Recommends Approval of Some New General Funds

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

Recommends Approval of No New General Funds at This Time

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

Recommends Approval of Funding From Other Sources of Revenue

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

No Recommendation Due to Inadequate Information

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

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

Statewide Funding Initiatives - Financial aid for low income students

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

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

University of Nebraska System (excluding NCTA)

Continuation

Institutional Request	2026-27 State Aided Base (estimated)[1]	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
State Accounting Assessment	$810,226	$107,726	$0	$107,726	$917,952	Recommends Approval of New General Funds	44
Core Operations	$680,586,411	$29,924,935	$31,196,745	$61,121,680	$741,708,091	Recommends Approval of New General Funds	44
Other Costs	$456,553,730	$0	$0	$0	$456,553,730		
Continuation Request Total	**$1,137,950,367**	**$30,032,661**	**$31,196,745**	**$61,229,406**	**$1,199,179,773**		

New and Expanded

Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Presidential Scholars	$4,500,000	$1,500,000	$1,500,000	$3,000,000	$7,500,000	Recommends Approval of New General Funds	54
Nebraska Research Initiatives	$11,719,478	$1,500,000	$1,500,000	$3,000,000	$14,719,478	Recommends Approval of New General Funds	57
Biomedical Research Support	$0	$5,000,000	$0	$5,000,000	$5,000,000	Recommends Approval of New General Funds	58
O&M for Ag Tech Incubator facility	$0	$0	$500,000	$500,000	$500,000	Recommends Approval of No New General Funds at This Time	58
Enterprise Resource Planning System	$0	$25,000,000	$30,000,000	$55,000,000	$55,000,000	Recommends Approval of Some New General Funds	58
New and Expanded Request Total	**$16,219,478**	**$33,000,000**	**$33,500,000**	**$66,500,000**	**$82,719,478**		

Funding Sources

Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base
State Appropriations	$704,116,115	$63,032,661	$64,696,745	$127,729,406	$831,845,521
Institutional Funds	$450,053,730	$0	$0	$0	$450,053,730
Total Funding Sources	**$1,154,169,845**	**$63,032,661**	**$64,696,745**	**$127,729,406**	**$1,281,899,251**

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

Nebraska College of Technical Agriculture (NCTA)

Continuation

Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Core Operations	$3,938,360	$167,380	$174,494	$341,874	$4,280,234	Recommends Approval of New General Funds	45
Other Costs	$957,780	$0	$0	$0	$957,780		
Continuation Request Total	**$4,896,140**	**$167,380**	**$174,494**	**$341,874**	**$5,238,014**		

Funding Sources

Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base
State Appropriations	$3,938,360	$167,380	$174,494	$341,874	$4,280,234
Institutional Funds	$957,780	($2,380)	($1,494)	($3,874)	$953,906
Total Funding Sources	**$4,896,140**	**$165,000**	**$173,000**	**$338,000**	**$5,234,140**

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

Nebraska Community Colleges

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

Nebraska State College System

Continuation

Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Salaries and Benefits	$70,424,588	$2,261,264	$2,328,669	$4,589,933	$75,014,521	Recommends Approval of New General Funds	46
Health Benefits	$24,020,948	$600,204	$633,216	$1,233,420	$25,254,368	Recommends Approval of New General Funds	46
Minimum Wage	$0	$41,869	$42,572	$84,441	$84,441	Recommends Approval of New General Funds	47
Utilities	$3,241,739	$129,670	$134,856	$264,526	$3,506,265	Recommends Approval of New General Funds	47
Operating Expenses	$27,704,130	$963,049	$991,940	$1,954,989	$29,659,119	Recommends Approval of New General Funds	48
Technology Investments	$0	$316,514	$54,546	$371,060	$371,060	Recommends Approval of New General Funds	48
Continuation Request Total	**$125,391,405**	**$4,312,570**	**$4,185,799**	**$8,498,369**	**$133,889,774**		

New and Expanded

Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base	Commission Recommendation	Page
Adjunct Pay	$0	$638,149	$0	$638,149	$638,149	Recommends Approval of Some New General Funds	65
Grand Island Growing Together Career Scholarship	$580,000	$515,000	$0	$515,000	$1,095,000	Recommends Approval of New General Funds	66
Statewide Maintenance and Repair Projects	$0	$5,000,000	$0	$5,000,000	$5,000,000	Recommends Approval of New General Funds	67
New and Expanded Request Total	**$580,000**	**$6,153,149**	**$0**	**$6,153,149**	**$6,733,149**		

Funding Sources

Institution Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase from 2026-27	2028-29 Increase from 2027-28	2027-29 Increase from Base Amount	2028-29 State Aided Base
State Appropriations	$77,151,164	$10,465,719	$4,185,799	$14,651,518	$91,802,682
Institutional Funds	$48,820,241	$0	$0	$0	$48,820,241
Total Funding Sources	**$125,971,405**	**$10,465,719**	**$4,185,799**	**$14,651,518**	**$140,622,923**

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

SECTION 1

Introduction

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

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

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

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

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

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

SECTION

2

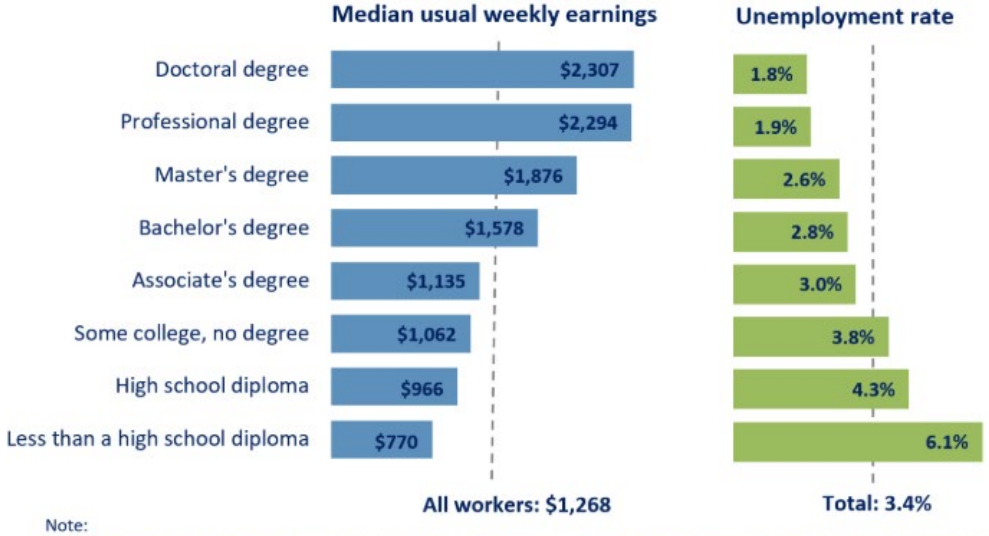
How Are We Doing?

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

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

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

Earnings and Unemployment Rates by Educational Attainment, 2025



Note:
Data are from the Current Population Survey. Data are for persons age 25 and over. Earnings are for full-time wage and salary workers. Annual estimates for 2025 are 11-month averages that exclude October. (Data for October 2025 were not collected due to the federal government shutdown.) As a result, 2025 annual estimates are not strictly comparable with annual averages for other years.
Source: U.S. Bureau of Labor Statistics.
Source: https://www.bls.gov/emp/chart-unemployment-earnings-education.htm, last modified August 27,2026

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

Nebraska Projected Employment Change by Education Level 2022 – 2032

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

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

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

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

Nebraska State Appropriations for Higher Education

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

- Beginning in 2024-25, the community colleges' authority to levy local property taxes for operating costs was replaced with state aid payments from the Community College Levy Reduction program and paid from the Community College Future fund. This fund receives transfers from tax dollars collected and is considered by the commission as a General Fund expenditure. Annual allocation increases to each community college are the greater of 3.5% or the actual increase in the weighted student FTE. For 2026-27, the allocation is $283.5 million.

- For 2026-27, the State appropriated $1.2 billion from the General fund for public higher education operations and aid, including the Community College Levy Reduction program allocation. This represents 21.5% of the state's total General fund appropriation for 2026-27, an increase of 1.2% from 2024-25. Of the $1.2 billion of General fund appropriations for 2026-27, the statutorily required transfers to the Community College Levy Reduction program represents 23.6%.

- For 2025-26, the last year for which national comparisons are available, the State initially provided total support of $1,229,278,901 for public higher education, an increase of 35.6% from 2023-24. This two-year change ranked Nebraska 1st when compared to other states in percentage change and is due to funding the Community College Levy Reduction program beginning in 2024-25. (Appendix 1a)

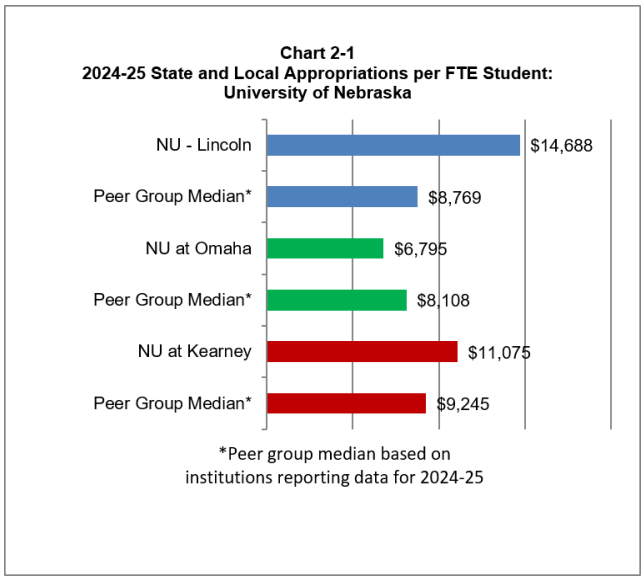
- Over the past five years, the state appropriation for higher education increased by 50.2% while the national average increased 36.2%. Inflation during this five-year period was about 22.9%. The five-year percentage increase ranks Nebraska 10th in the country in increased general support for higher education. But as noted above, a large portion of this increase was due to funding the Community College Levy Reduction program beginning in 2024-25. (Appendix 1a)

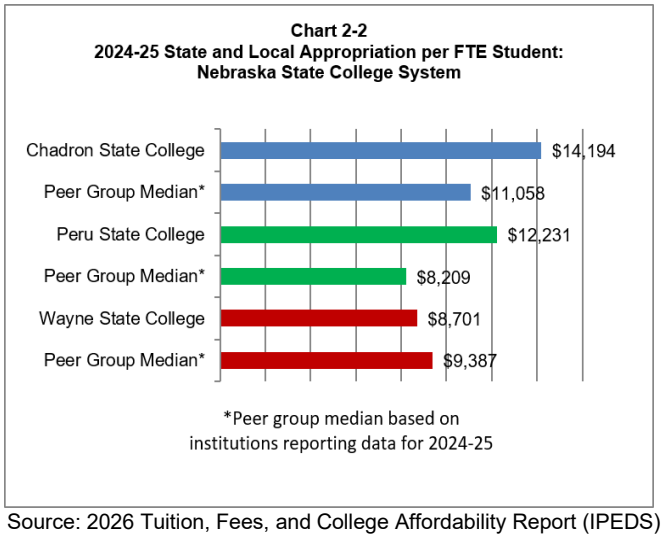
- Nebraska continued to rank high in comparison to other states in 2025-26 appropriations for higher education per capita, for which Nebraska ranked 5th in the country, and in appropriations for higher education per $1,000 of personal income, for which Nebraska also ranked 5th. In 2020-21, Nebraska ranked 7th for per capita funding and 5th in appropriation per $1,000 of personal income. (Appendix 1b)

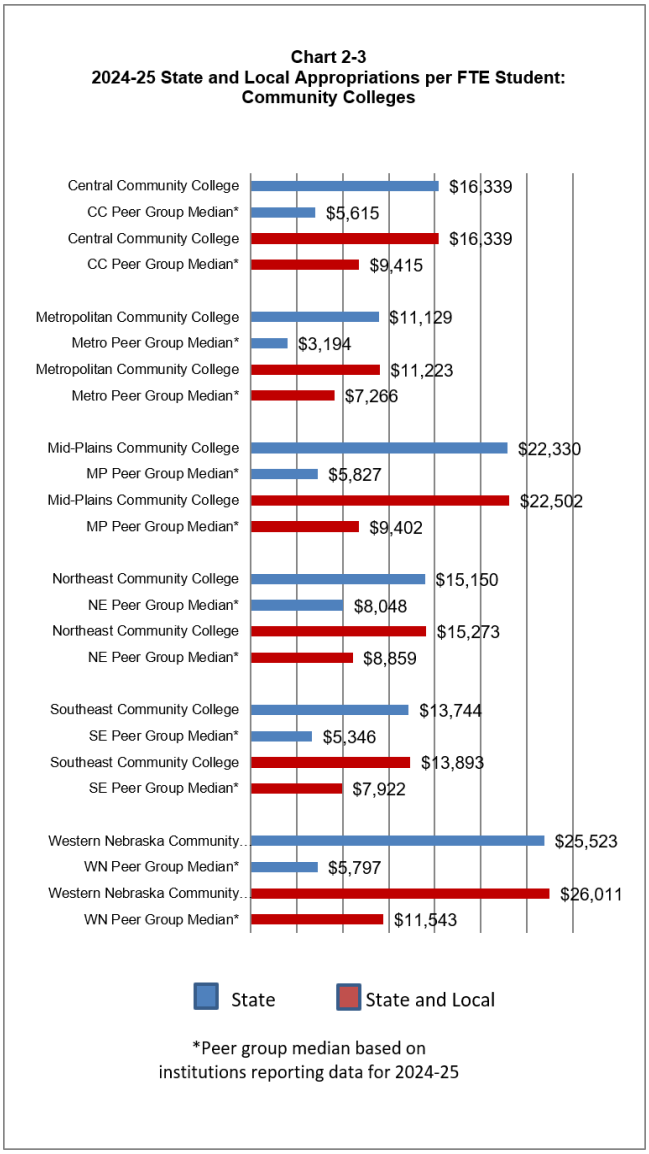
- According to the 2024-25 State Higher Education Finance report, which includes local property taxes, if collected, Nebraska's 2024-25 higher education appropriations per FTE, increased 14.1% since 2014-15 after adjusting to 2025 dollars compared to 28.2% nationally. (Appendix 1c)

- Of the four-year colleges only UNO and Wayne State College are below their Commission-established peer group medians in state appropriation per full-time equivalent (FTE) student. (See Charts 2-1 and 2-2 on the following page)

- For the community college sector, Chart 2-3 shows state appropriations per FTE enrollment as well as state appropriation plus property tax contribution per FTE. In comparison to Commission-established peers, all six community colleges were above their respective peer averages in combined state and local tax appropriations per FTE student.







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

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

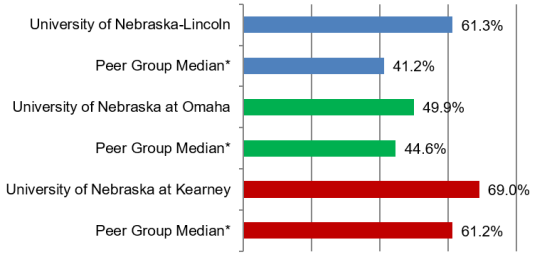
- The state contributed between 49.9% and 69.0% of the cost of students' education at the University of Nebraska-Lincoln (UNL), the University of Nebraska at Omaha (UNO), and the University of Nebraska at Kearney (UNK) in 2024-25. In contrast, peer institutions received an average of 41.2% to 61.2% of students' cost of education from their respective states.

- The state's share of the cost of education at Nebraska State Colleges ranged from 68.1% to 79.3%. The State Colleges' peers received an average of 63.3% of students' cost of education from their states.

- For the four-year public institutions, the state paid the smallest share (49.9%) of students' cost of education at the University of Nebraska at Omaha in 2024-25. Peru State College received the greatest percentage of the cost of their students' education through state funding (79.3%).

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

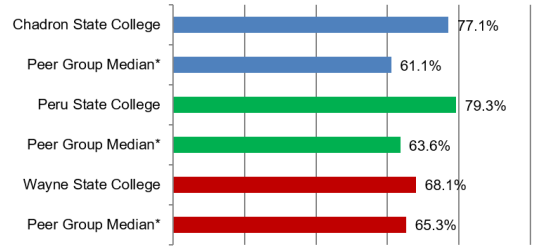
Chart 2-4
2024-25 Proportion of Operating Budget[1]
Derived from State and Local Appropriations



*Peer group median based on institutions reporting data for 2024-25

[1] Defined as net tuition and fees plus state and local operating appropriations.

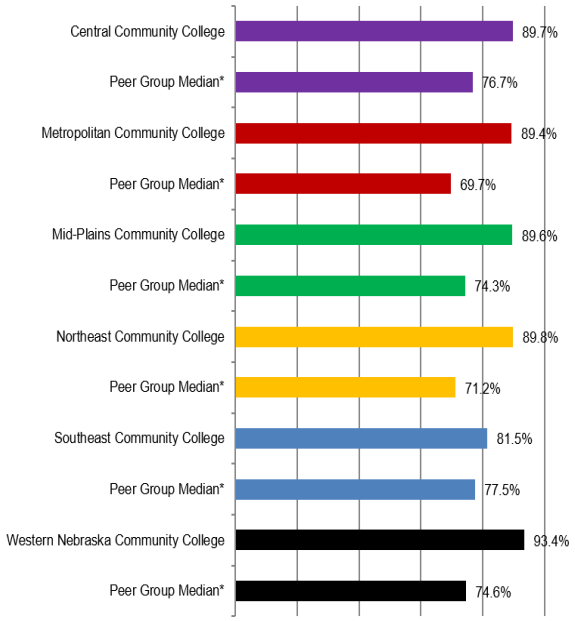
Chart 2-5
2024-25 Proportion of Operating Budget[1]
Derived from State and Local Appropriations



*Peer group median based on institutions reporting data for 2024-25

[1] Defined as net tuition and fees plus state and local operating appropriations.

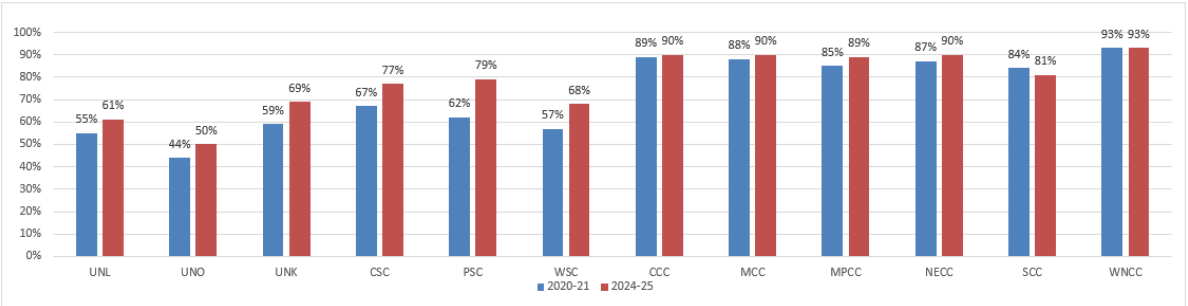
Chart 2-6
2024-25 Proportion of Operating Budget[1]
Derived from State and Local Appropriations



*Peer group median based on institutions reporting data for 2024-25

[1] Defined as net tuition and fees plus state and local operating appropriations.

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



Higher Education Affordability

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

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

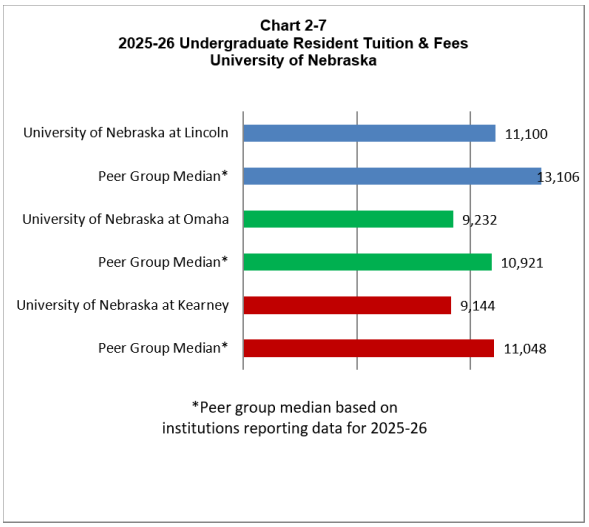
- From 2015-16 to 2025-26, in-district resident undergraduate tuition and mandatory fees for full-time students at all Nebraska public institutions generally increased. The range was from -6.8% at Southeast Community College to 46.8% at Metropolitan Community College.

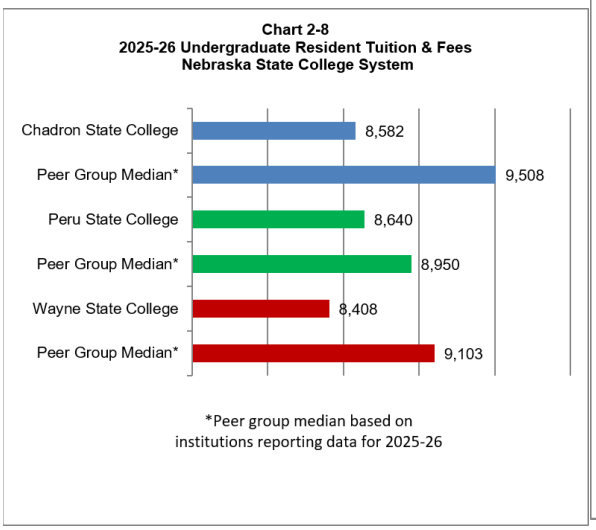
- According to the College Board's *2025 Trends in College Pricing and Student Aid,* the national average inflation-adjusted in-state tuition and fees decreased 9.0% for public four-year institutions and 9.6% for public two-year institutions between 2020-21 and 2025-26. The inflation-adjusted decreases for Nebraska public institutions were 11.6% and 11.2% respectively. (College Board, *Trends in College Pricing and Student Aid*, 2023, pages 14 & 15 and Table CP-5 data file)

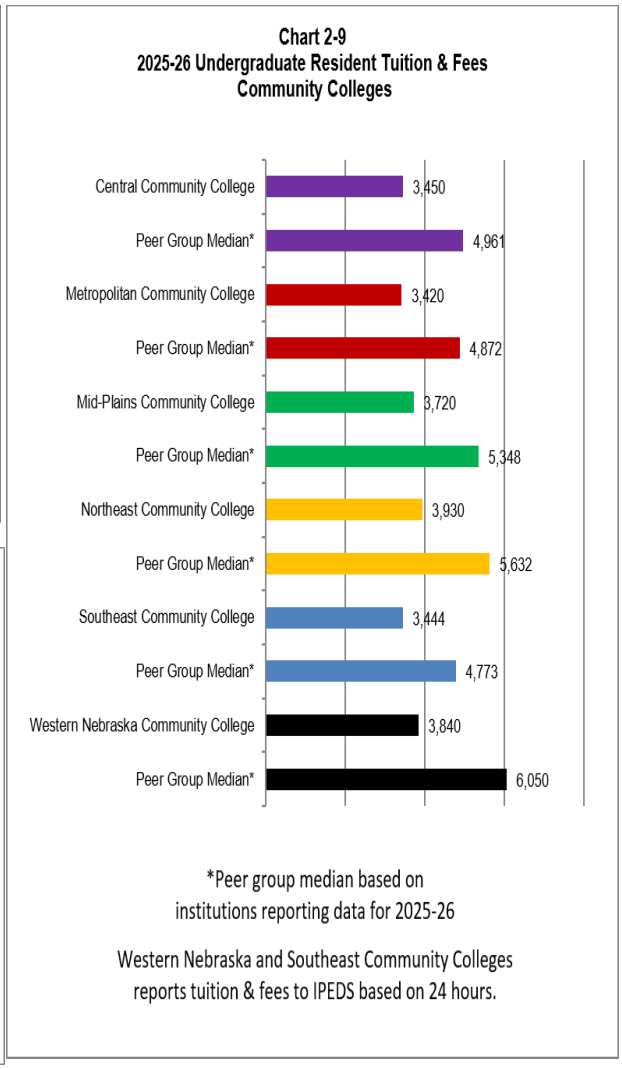
- Tuition and mandatory fees for Nebraska resident undergraduate students are below those charged resident students by the institutions' peers.

- In 2025-26, resident, undergraduate students at Nebraska four-year public institutions, on average, paid $1,967 less than the national undergraduate average of $11,950 for full-time, annual tuition and mandatory fees. (College Board, *Trends in College Pricing and Student Aid*, 2025, page 15 and Table CP-5 data file)

- In 2025-26, Nebraska's community colleges charged resident tuition and mandatory fees, on average, $411 below the national community college annual average of $4,150. However, as shown in Chart 2-9, Nebraska community colleges charged between $3,420 and $3,930 to Nebraska residents. (College Board, *Trends in College Pricing and Student Aid*, 2025 page 14 and Table CP-5 data file*)*



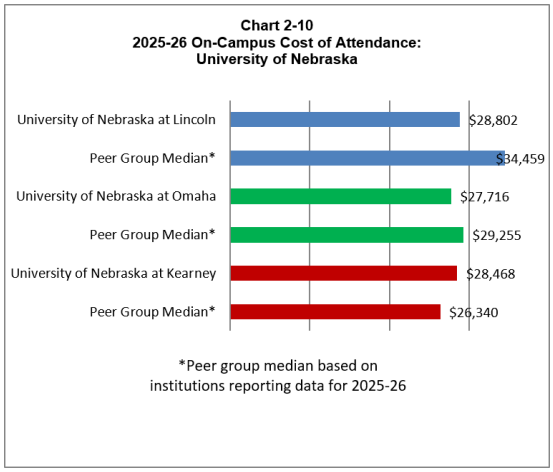


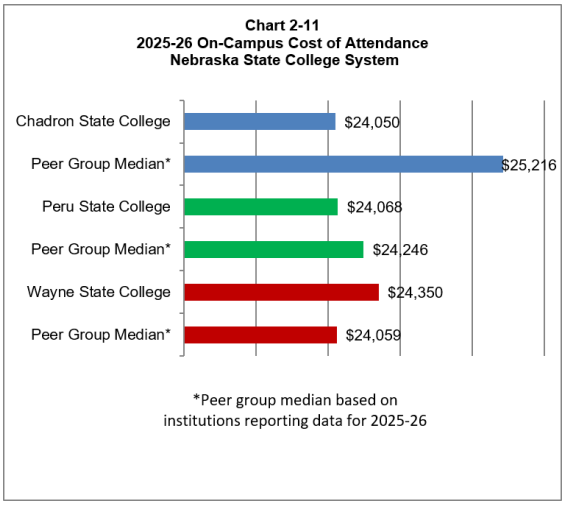


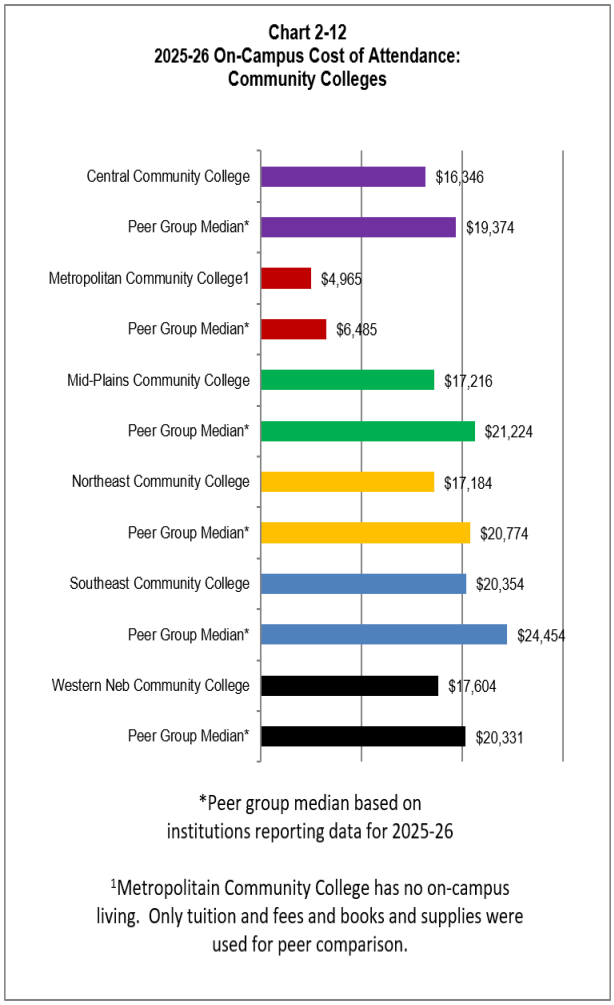
Source: 2026 Tuition, Fees, and College Affordability Report (IPEDS)

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

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







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

Financial Aid for Needy Students

- In 2023-24, Nebraska ranked 35th nationally in the amount of state-provided need-based financial aid per full-time undergraduate student, consistent with 2016-17. (*National Association of State Student Grant & Aid Programs, 53rd Annual Survey Report on State-Sponsored Student Financial Aid, 2023-24 Academic Year, Table 12*)

- For the 2025-26 academic year, CCPE estimates that at least $256.4 million of annual unmet student financial need existed for Nebraska low-income postsecondary education students. (CCPE, *Nebraska Opportunity Grant 2023-24 Year-end Report, page 7*)

- In 2025-26, Nebraska's state grant program assisted 42.9% of eligible recipients. Thirty percent of recipients and their families had incomes below $20,000 annually. Another 23% of recipients were from families with incomes between $20,000 and $39,999 and another 20% from families between $40,000 and $59,999. Approximately 27% of recipients were from families that had incomes over $40,000. (CCPE, *Nebraska Opportunity Grant 2025-26 Year-end Report, pages 10 and 14*)

Student Loan Volume

- In the first quarter of 2005, 12% of Nebraskans had outstanding student loan debt. This increased to a high of 25% in the fourth quarter of June 2013 but has since dropped to 19.6% in the first quarter of 2025. Median student loan debt of Nebraskans has increased steadily since just before the Great Recession, increasing from $20,900 to $33,500 in inflation-adjusted dollars between 2005 and 2025. *(CCPE, 2026 Tuition, Fees, and College Affordability Report)*

- As the table below demonstrates, the net price of attendance after subtracting grant aid is lower for low-income families than for high income families. However, as a share of family income, the net price of attendance is still high for most families, resulting in the need to borrow and work a significant number of hours during the school year.

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

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

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

Community College Transfers (Appendix 6)

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

- Over the same 32-year trend period, the percentage of FTE enrollment in academic transfer programs increased from 12.6% of total enrollment in 1993-94 to 18.9% in 2025-26, an increase of 6.3%. Meanwhile, applied technology's share of enrollment declined 12.0 percentage points, from 56.5% in 1993-94 to 44.5% in 2025-26. A significant portion of academic transfer FTEs are due to the increase in dual enrollment courses being taken by high school students at community colleges.

- During the past 32 years, Foundations Education (also referred to as developmental or remedial education) was 4.6% of total enrollment in 1993-94 and 3.5% in 2025-26. Although the numbers are relatively small (935 in 1993-94 and 952 in 2025-26), the percentage decrease over the 32-year period was 1.1%.

Higher Education Access

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

Higher Education Enrollment & Participation

10-Year Change in Fall Enrollment

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

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

- In fall 2025, the University system had the largest headcount enrollment (49,255), followed by the Community Colleges (47,000).
(CCPE, *2026 Factual Look at Higher Education in Nebraska:* Enrollment, page 1.3)

- Minority enrollment in Nebraska institutions was 30% of total enrollment in fall 2025, with community colleges and nonpublic institutions having the highest minority enrollment as a percentage of their total enrollment. (CCPE, *2026 Factual Look at Higher Education in Nebraska: Enrollment, pages 4.8-4.10*)

- Nebraska's college continuation rate based on Nebraska Department of Education data has fluctuated over the past 10 years, falling from a high of 71.5% in the 2013-14 to 63.5% for the fall of 2023-24. (CCPE, *2026 Nebraska Higher Education Progress Report,* page 55

- For fall 2024, the last year that national comparisons are available using IPEDS data, Nebraska's college continuation rate of 63.9% ranked 7th in the nation.
(Appendix 2)

- In fall 2024, 50.9% of 2024 Nebraska high school graduates attended college at Nebraska institutions, compared to 50.4% in fall 2014. (CCPE, *2026 Nebraska Higher Education Progress Report, page 52)*

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

Higher Education Retention and Accountability

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

Student Retention/Completion (IPEDS)

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

- The retention rate for full-time Nebraska community college students returning for their second year of college was 67.5% in fall 2024. The national average was 64.3%. (CCPE, *2026 Nebraska Higher Education Progress Report,* page 94)

- The retention rate for full-time freshmen at four-year colleges and universities in Nebraska returning for their sophomore year was 81.2% in fall 2024. The national average in 2024 was 82.4%. (CCPE, *2026 Nebraska Higher Education Progress Report,* page 96)

- Nebraska's overall community college graduation rate (defined as graduating within 150% of the normal program length) was 43.7% in 2023-24, with Northeast and Mid-Plains Community College having the highest rates of 55.8% and 53.8% respectively and Metropolitan Community College having the lowest rate at 29.3%. However, many community college students transfer to a four-year institution without graduating from the community college. When these students are included, the graduation/transfer rate at Mid-Plains Community College is 67.6% and at Metropolitan Community College is 43.8%. (CCPE, *2026 Nebraska Higher Education Progress Report,* page 110)

- 150% graduation rates at the University campuses in 2023-24 were 60.7% at NCTA, which offers two-year programs and certificates, 67.0% at UNL, 57.7% at UNK, and 47.1% at UNO. The overall graduation rate for NCTA, UNK, UNL, and UNO increased from 59.5% in 2013-14 to 60.5% in 2023-24, or by 1.0%.
(CCPE, *2026 Nebraska Higher Education Progress Report,* pages 270 and 290)

- The state colleges' six-year graduation rates for 2023-24 were 50.4% at Chadron State College, 37.6% at Peru State College, and 52.1% at Wayne State College. The overall graduation rate for Nebraska State Colleges increased 6.5% from 2013-14 to 2023-24 to 49.2%. (CCPE, *2026 Nebraska Higher Education Progress Report,* pages 270 and 290)

- The nonpublic colleges and universities had some of the highest six-year graduation rates in 2023-24, with Creighton University at 83.4% and thirteen other institutions with rates over 60%. The overall graduation rate increased 6.9%, from 59.9% in 2013-14 to 66.8% in 2023-24. (CCPE, *2026 Nebraska Higher Education Progress Report,* pages 270 and 290)

Degrees Awarded

- Many foundations, state governments, and national higher education associations have issued calls for increasing the proportion of Americans with high-quality degrees and credentials. The legislature, during the 2022 session, adopted an attainment goal that at least 70% of 25 to 34 year-old Nebraskans have a degree, certificate, diploma, or other postsecondary or industry-recognized credential with economic value by 2030. Appendix 7 shows state attainment goals and current level of attainment.

- An estimated 44.3% of Nebraska's working-age adults (25-64 years old) hold at least a post-high school credential, including short-term credentials, and earn at/above wage benchmarks. This compares with a national estimate of 43.6% (*Lumina Report: A Stronger Nation,* 2024)

- Nebraska public, independent, and for-profit colleges and universities awarded 34,296 degrees and other awards in 2024-25. This was an increase of 11.8% over 10 years. Of those degrees, 15,057 were bachelor's degrees, 5,572 were master's degrees, 5,103 were associate's degrees, 6,585 were less-than-four-year certificates, and 1,979 were research/scholarship and professional practice doctoral degrees. (CCPE, *2026 Factual Look at Higher Education in Nebraska, Degrees and Other Awards*, pages 1.2 and 2.4)

- Between 2014-15 and 2024-25, the total number of degrees and awards conferred to white, non-Hispanic students decreased from 23,833 to 23,354, a decrease of 2.0%; to minority students increased from 4,773 to 8,715, an increase of 82.6%; and to foreign students from 1,014 to 1,099, an increase of 8.4% (CCPE, *2026 Factual Look at Higher Education in Nebraska, Degrees and Other Awards, page 4.6*)

- In 2024-25, the highest percentage of degrees were awarded by the public and non-public institutions in the following areas:

Four-year + degrees:	Business, Communication – 25.4% Health – 19.2% STEM – 19.1% Education – 12.7% Social and Behavioral Sciences – 12.2% Arts, Humanities – 9.0% Trades – 2.6%
Less-than-four-years:	Trades – 36.1% STEM – 16.7% Health – 15.7% Business, Communication – 15.6% Arts, Humanities – 11.8% Social and Behavioral Sciences – 2.7% Education – 1.5%

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

Instructional Expenditures per FTE Student (Appendix 3)

- In 2024-25, UNL's expenditures on instruction per FTE student of $12,743 were less than seven of its 10 Commission-established peers.

- In 2024-25, four of the six community colleges' expenditures on instruction per FTE were within $3,000 of the median of their peers. However, Southeast Community College was $3,823 above the median of their peers, and Western Nebraska Community College was $5,026 above the median of their peers.

- In 2024-25, Peru State College's expenditures on instruction per FTE student of $6,392 were less than all but one of their 10 Commission-established peers.

Revenue and Research Dollars (Appendix 4)

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

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

- For 2023-24, federally financed research and development funding for UNL/UNMC was $301.1 million, which ranked UNL/UNMC 62nd among the country's institutions.

State Appropriations per Degree Awarded (Appendix 5)

- One of many possible measures of productivity is a comparison of the dollars allocated to an institution and the number of degrees and certificates it awards.

- Community college state and local appropriated dollars per degree awarded for 2024-25 range from $82,463 at Western Nebraska Community College to $20,383 at Central Community College. When tuition and fee dollars are included, the dollars per degree awarded range from $92,766 at Western Nebraska Community College to $24,583 at Central Community College.

- State college state appropriated dollars per degree awarded for 2024-25 range from $35,474 at Wayne State College to $50,412 at Chadron State College. When tuition and fee dollars are included, the dollars per degree awarded range from $65,244 at Wayne State College to $79,830 at Chadron State College.

- Excluding the Medical Center, University state appropriated dollars per degree awarded for 2024-25 range from $25,124 at the University of Nebraska at Omaha to $57,277 at the University of Nebraska-Lincoln. When tuition and fee dollars are included, the dollars per degree awarded range from $43,276 at the Nebraska College of Technical Agriculture to $123,690 at the University of Nebraska - Lincoln.

SECTION

3

General Statewide Funding Issues and Initiatives

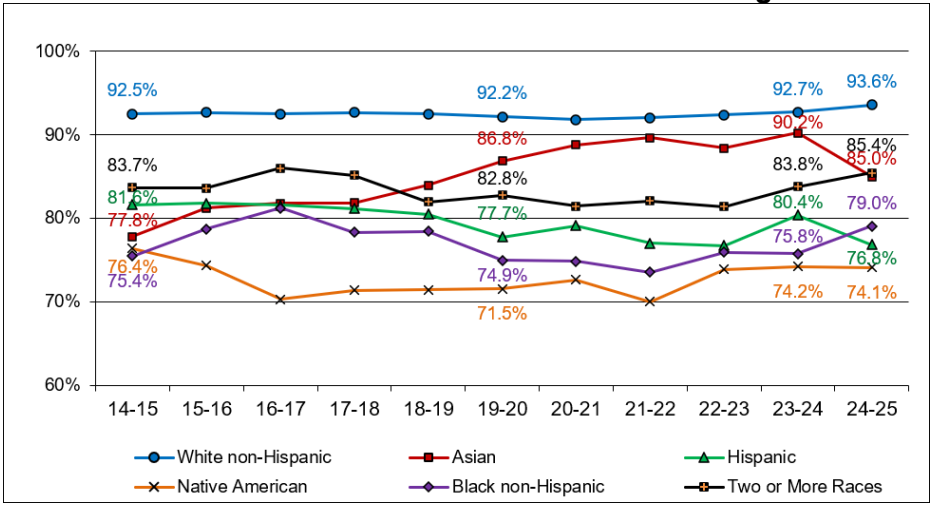
Access, affordability, and completion are important issues in higher education, and the shifting demographics of Nebraska's children and youth add urgency to them. Projected growth of Nebraska's white, non-Hispanic population during the next decade will be flat or declining, and ethnic minorities, particularly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

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

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

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

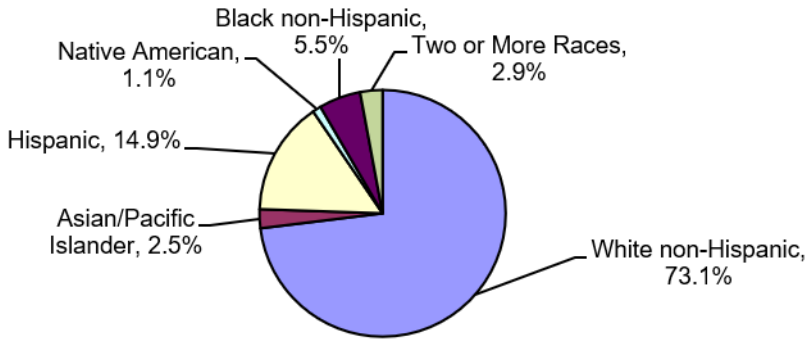
Chart 1
By Race/Ethnicity Nebraska Public High School
Cohort Four-Year Graduation Rate for 2014-15 through 2024-25



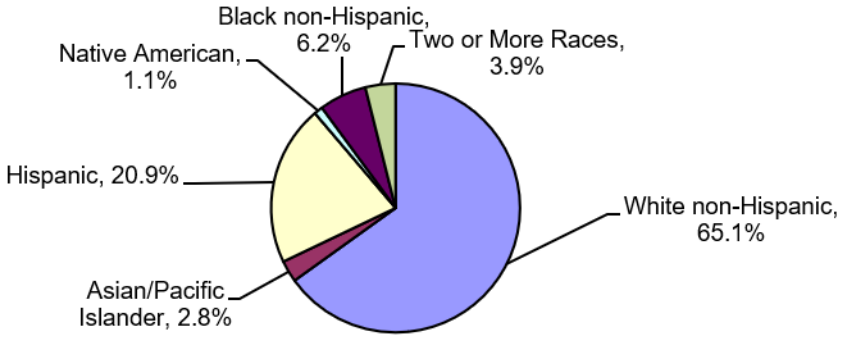
Note. Cohort graduation rates are not shown for Native Hawaiians and other Pacific Islanders.
(CCPE, *2026 Nebraska Higher Education Progress Report*, page 27)

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

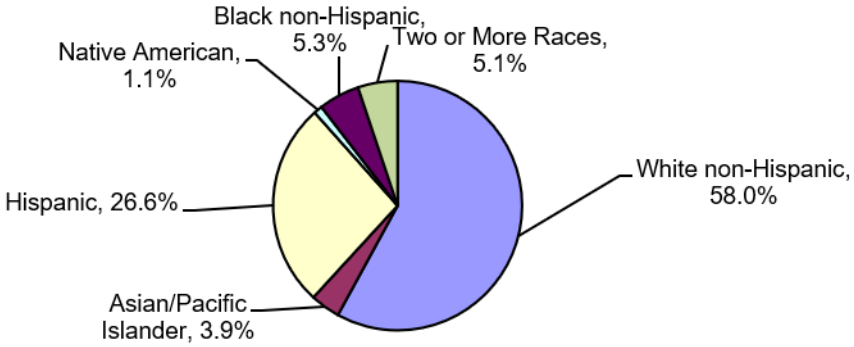
Actual Percentages of Graduates: 2014-2015



Actual Percentages of Graduates: 2024-2025

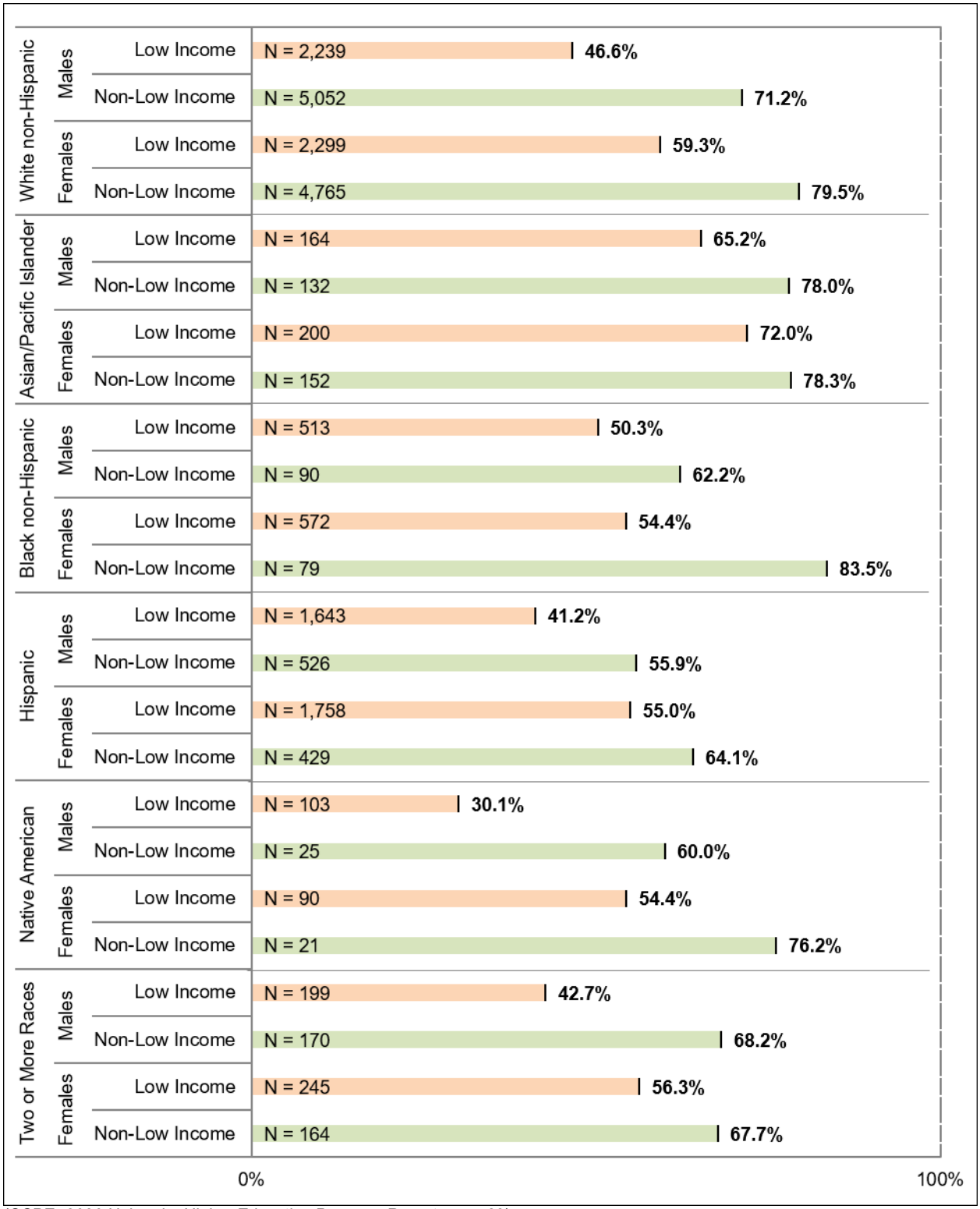


Projected Percentages of Graduates: 2034-2035



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

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



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

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

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

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

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

Providing Financial Aid for Students from Low-income Families

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

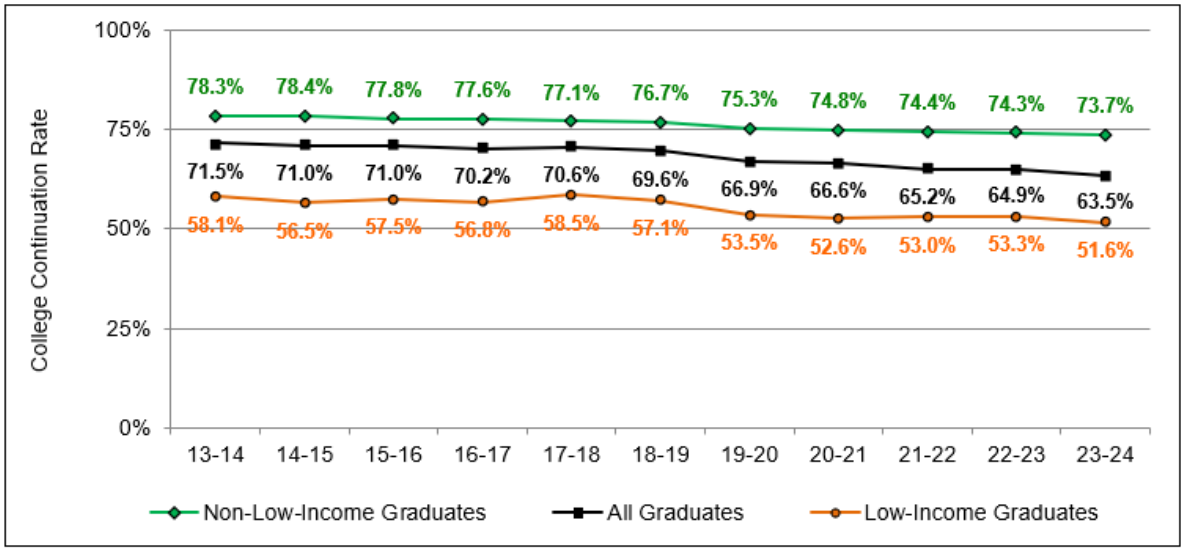
By almost any comparative measure, Nebraska provides less financial aid to support its students from low-income families than do a majority of states. Nebraska ranked 35th in the country in need-based financial aid per full-time undergraduate student for the 2023-24 academic year. (*National Association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

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

Access College Early (ACE) Program

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

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



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

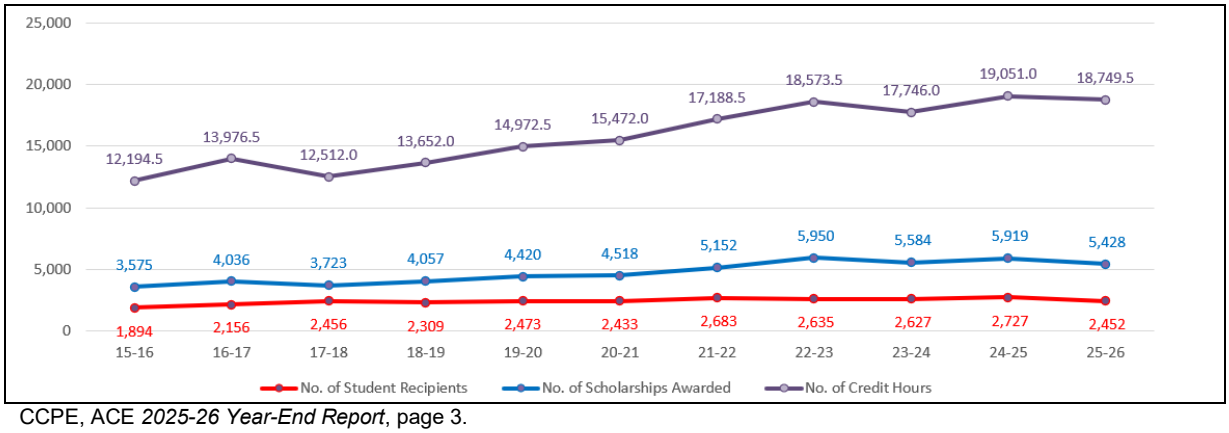
Research on high school students taking college courses while in high school indicates that when academic rigor is increased during high school, college can be completed faster, money is saved, the transition from high school to college is streamlined, students have a head start on their chosen programs,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

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

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

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

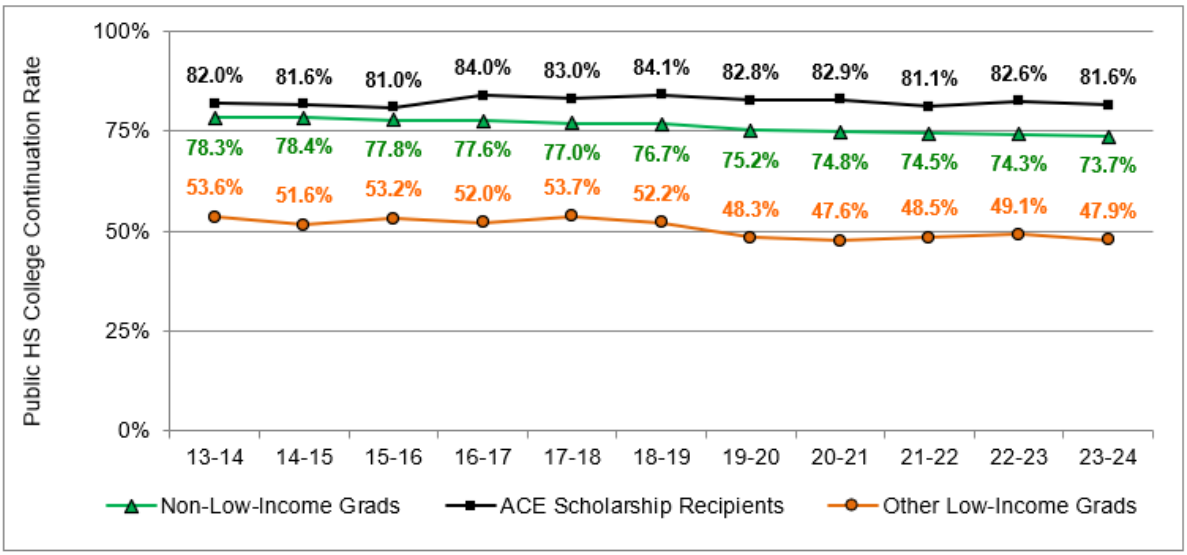
Chart 5
Growth of the Nebraska Access College Early (ACE) Scholarship Program
Numbers of Student Recipients, ACE Scholarships, and Credit Hours
2015–16 through 2025–26



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

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

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



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

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

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

State Aid and ARPA Allocation Earmarked to Reduce Dual Enrollment Tuition

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

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

Recommendation:

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

Nebraska Opportunity Grant (NOG)

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

Chart 7

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

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

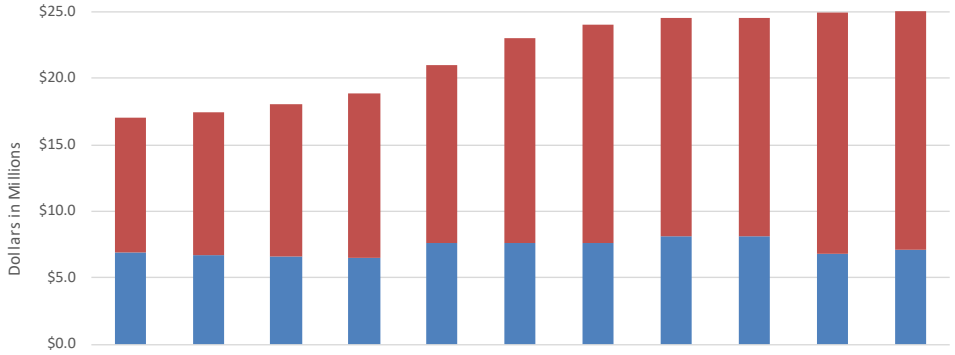
Four-year Public Institutions
Average Full-Time In-State Undergraduate Tuition and Mandatory Fees
(Constant Adjusted Dollars as of July 2025 at the Beginning of the Academic Year)

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

CCPE, *2026 Tuition, Fees, and College Affordability Report*

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

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



Funding Source	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	10-year Δ
Lottery Funds	$10.1	$10.7	$11.4	$12.4	$13.4	$15.4	$16.4	$16.4	$16.4	$18.1	$17.9	77%
General Funds	$6.9	$6.7	$6.6	$6.5	$7.6	$7.6	$7.6	$8.1	$8.1	$6.8	$7.1	3%
Total	$17.0	$17.4	$18.0	$18.9	$21.0	$23.0	$24.0	$24.5	$24.5	$24.9	$25.0	47%
												9-year Δ
Average NOG Award	$1,306	$1,353	$1,410	$1,446	$1,608	$1,721	$1,815	$1,808	$1,823	$1,870	n/a	43%
# of Student Recipients	12,928	12,849	12,753	12,956	13,109	13,188	13,183	13,507	13,386	12,506	n/a	-3%

Where We Stand

- Unmet need, an indicator of insufficient support for Nebraska's Pell-eligible students, was $256.4 million in 2025-26 compared to $177.6 million in 2023-24 and $210.8 million in 2015-16 (Chart 10). (Note: The federal Pell Grants specify the financial criteria that determine eligibility for federal financial aid.) (CCPE, *Nebraska Opportunity Grant, 2025-26 Year-end Report, page 7*)

- In recent years there has been a downward trend in student debt. In the first quarter of 2005, 12% of Nebraskans had outstanding student loan debt. This compares to 13% nationwide. This increased to a high of 25.1% in the fourth quarter of 2013 compared to 22.9% nationwide but has since dropped to 19.6% in the first quarter of 2025 compared to 18.9% nationwide. The average total student loan debt (inflation adjusted) has increased. In the first quarter of 2005, Nebraskans average debt was $20,900 compared to $24,300 nationwide. This increased to a high of $37,800 for Nebraskans in the second quarter of 2020 compared to $42,900 nationwide. It has since decreased in the first quarter of 2025 to $33,500 for Nebraskans, compared to $38,300 nationwide.
  (CCPE, *2026 Tuition, Fees, and College Affordability Report, page 21)*

Pell Grants

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

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

State Financial Aid Comparisons

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

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

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

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

Aid Awards in Comparison to Tuition (Constant Adjusted Dollars)

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

Unmet Need

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

Chart 10
Unmet Need

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

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

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

Increased Tuition, Increased Student Loan Debt

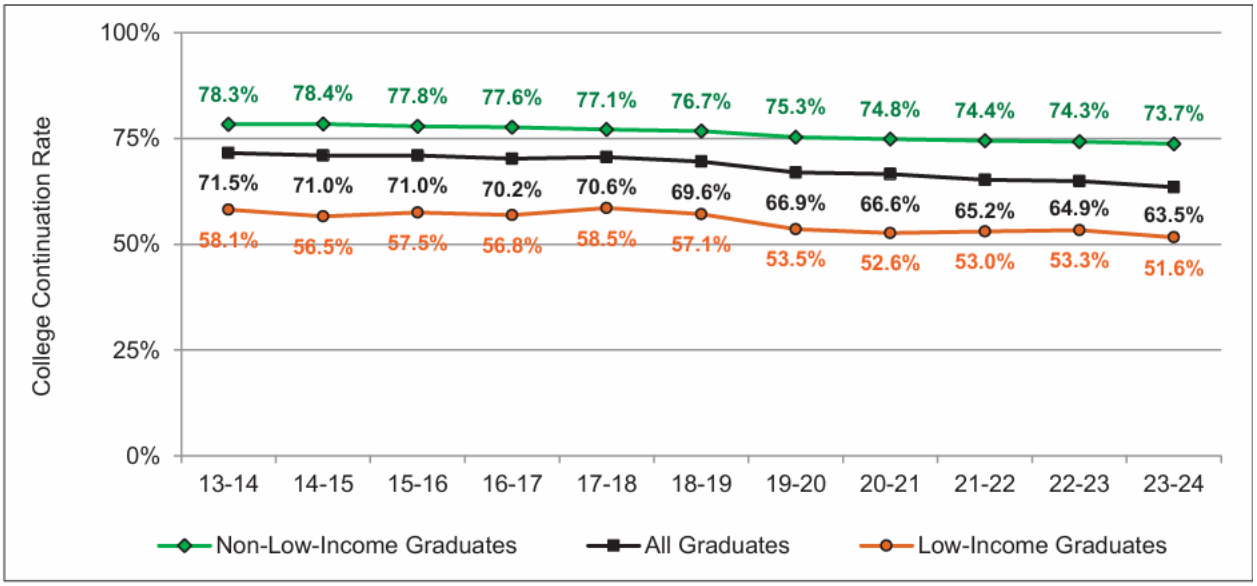
In 2025, Nebraska colleges and university graduates who required loans to attend higher education institutions had amassed on average $33,500 in student loan debt. (CCPE, *2026 Tuition, Fees, and College Affordability Report)*

Participation, Retention, and Completion

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

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

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



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

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

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

Recommendations:

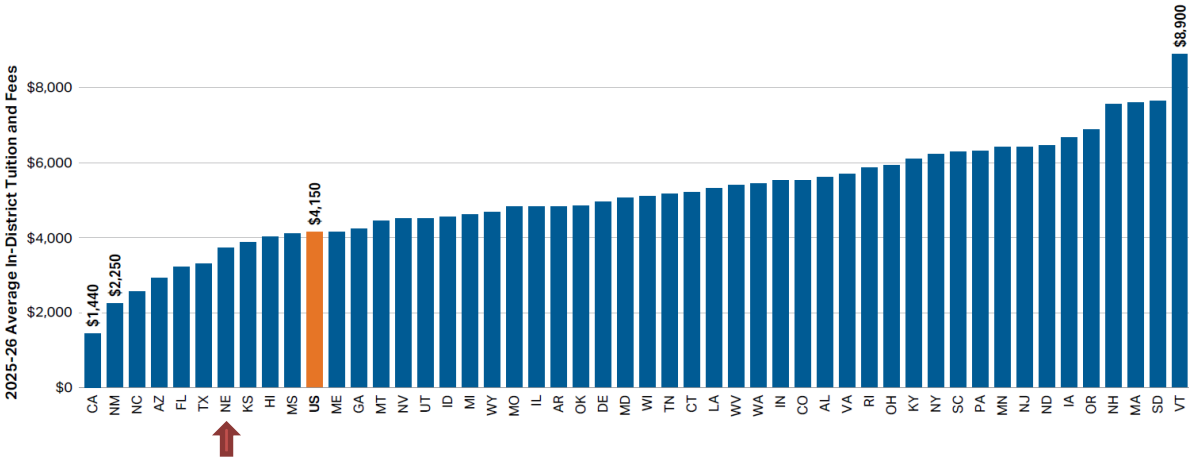
Maintain the total 2026-27 level of General and lottery funding of $24,948,302. Due to the decrease in the amount available from the lottery fund, this will require an increase in General fund appropriations of $2.8 million in 2027-28 and an additional $1.5 million in 2028-29.

Continued State Support for Public Postsecondary Institutions

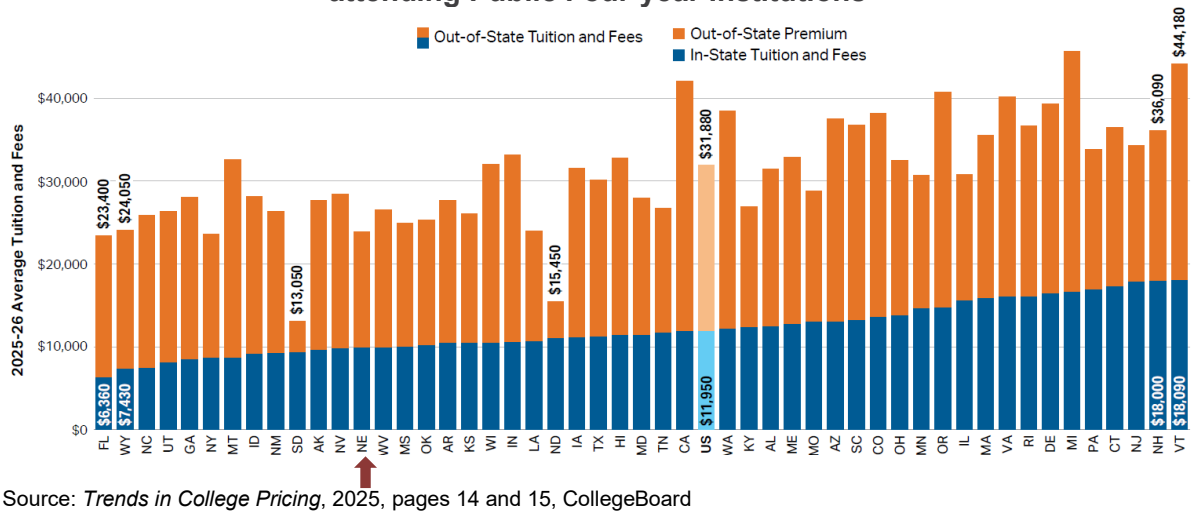
Chapter 4 of the Commission's *Comprehensive Plan* identifies goals and strategies to meet educational needs through exemplary institutions. More specifically, the *Plan* states as a goal that Nebraska will value postsecondary education and support its investment in public postsecondary education through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

Chart 12

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



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



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

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

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

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

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

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

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

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

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

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

Recommendation:

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

SECTION

4

Institutional Budget Request Recommendations

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

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

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

Continuation Budget Recommendations

Overview

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

Continuation Requests and Recommendations

University of Nebraska System (excluding NCTA)

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

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

Nebraska College of Technical Agriculture (NCTA)

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

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

Nebraska State College System

Continuation

Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Salaries and Benefits	$70,424,588	$2,261,264	$2,328,669	$4,589,933	$75,014,521	Recommends Approval of New General Funds
Health Benefits	$24,020,948	$600,204	$633,216	$1,233,420	$25,254,368	Recommends Approval of New General Funds
Minimum Wage		$41,869	$42,572	$84,441	$84,441	Recommends Approval of New General Funds
Utilities	$3,241,739	$129,670	$134,856	$264,526	$3,506,265	Recommends Approval of New General Funds
Operating Expenses	$27,704,130	$963,049	$991,940	$1,954,989	$29,659,119	Recommends Approval of New General Funds
Technology Investments		$316,514	$54,546	$371,060	$371,060	Recommends Approval of New General Funds
Continuation Request Total	**$125,391,405**	**$4,312,570**	**$4,185,799**	**$8,498,369**	**$133,889,774**	
Funding Sources						
State Appropriations	$76,571,164	$4,312,570	$4,185,799	$8,498,369	$85,069,533	
Institutional Funds	$48,820,241	$0	$0	$0	$48,820,241	
Total Funding Sources	**$125,391,405**	**$4,312,570**	**$4,185,799**	**$8,498,369**	**$133,889,774**	

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

Nebraska Community Colleges

Continuation / New and Expanded

Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
State Aid	$106,054,477	$5,000,000	$0	$5,000,000	$111,054,477	Recommends Approval of New General Funds
Dual Enrollment	$8,062,234	$4,000,000	$4,000,000	$8,000,000	$16,062,234	Recommends Approval of New General Funds
State Aid	**$114,116,711**	**$9,000,000**	**$4,000,000**	**$13,000,000**	**$127,116,711**	

University of Nebraska excluding NCTA

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

State Accounting Assessment

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

Analysis:

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

Recommendation:

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

Increase in Core Operations

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

Analysis:

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

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

Recommendation:

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

Nebraska College of Technical Agriculture (NCTA)

Increase in Core Operations

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

Analysis:

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

Recommendation:

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

Nebraska State College System (NSCS)

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

Salaries and Benefits

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

The NSCS has requested, per the Governor's instructions, a 3.0% increase for 2027-28 of $2,261264 and for 2028-29 an additional $2,328,669. Increases based on the results of collective bargaining process will be communicated to the Governor and Legislature once they are known.

Recommendation:

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

Health Insurance

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

Analysis:

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

Recommendation:

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

Minimum Wage

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

Analysis:

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

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

Recommendation:

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

Utilities

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

Analysis:

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

Recommendation:

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

Operating Expenses

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

Analysis:

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

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

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

Recommendation:

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

Technology Investments

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

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

Analysis:

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

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

Recommendation:

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

New and Expanded Requests

Overview

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

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

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

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

The six categories are as follows:

Strongly Recommends Approval of New General Funds

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

Recommends Approval of New General Funds

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

Recommends Approval of Some New General Funds

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

Recommends Approval of No New General Funds at This Time

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

Recommends Approval of Funding from Other Sources of Revenue

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

No Recommendation Due to Inadequate Information

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

University of Nebraska System (excluding NCTA)

	New and Expanded					
Institutional Request	2026-27 State Aided Base (estimated)[1]	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Presidential Scholars	$4,500,000	$1,500,000	$1,500,000	$3,000,000	$7,500,000	Recommends Approval of New General Funds
Nebraska Research Initiatives	$11,719,478	$1,500,000	$1,500,000	$3,000,000	$14,719,478	Recommends Approval of New General Funds
Biomedical Research Support	$0	$5,000,000		$5,000,000	$5,000,000	Recommends Approval of New General Funds
O&M for Ag Tech Incubator facility	$0	$0	$500,000	$500,000	$500,000	Recommends Approval of No New General Funds at This Time
Enterprise Resource Planning System	$0	$25,000,000	$30,000,000	$55,000,000	$55,000,000	Recommends Approval of Some New General Funds
New and Expanded Request Total	**$16,219,478**	**$33,000,000**	**$33,500,000**	**$66,500,000**	**$82,719,478**	
Funding Sources						
State Appropriations	$11,719,478	$33,000,000	$33,500,000	$66,500,000	$78,219,478	
Institutional Funds	$4,500,000				$4,500,000	
Total Funding Sources	**$16,219,478**	**$33,000,000**	**$33,500,000**	**$66,500,000**	**$82,719,478**	

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

Nebraska State College System

	New and Expanded					
Institutional Request	2026-27 State Aided Base (estimated)(1)	2027-28 Increase to 2026-27	2028-29 Increase to 2027-28	2027-29 Increase to Base Amount	2027-29 State Aided Base	Commission Recommendation
Adjunct Pay		$638,149	$0	$638,149	$638,149	Recommends Approval of Some New General Funds
Grand Island Growing Together Career Scholarship	$580,000	$515,000	$0	$515,000	$1,095,000	Recommends Approval of New General Funds
Statewide Maintenance and Repair Projects	$0	$5,000,000	$0	$5,000,000	$5,000,000	Recommends Approval of New General Funds
New and Expanded Request Total	**$580,000**	**$6,153,149**	**$0**	**$6,153,149**	**$6,733,149**	
Funding Sources						
State Appropriations	$580,000	$6,153,149	$0	$6,153,149	$6,733,149	
Institutional Funds				$0	$0	
Total Funding Sources	**$580,000**	**$6,153,149**	**$0**	**$6,153,149**	**$6,733,149**	

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

University of Nebraska

Overview

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

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

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

Fall Headcount

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

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

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

Undergraduate and Graduate FTE Student

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

Integrated Postsecondary Education Data System (IPEDS)

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

Appropriations per FTE Student

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

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

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

Appropriations per Degree Awarded

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

For a comparison with peers, see Appendix 5.

Commission Recommendations for New and Expanded Requests

Presidential Scholars Program

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

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

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

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

Academic Aid	
Need Based	Federal Pell Grant, Nebraska Opportunity Grant, Federal Direct Subsidized Loans
Ability Based	Scholarship for New Nebraskans (in-state tuition for non-residents), Regents' Special Aid
Membership Based	Staff Waivers, Dependent Waivers
Aid for Service	
Need Based	Work Study, Vocational Rehabilitation Grant
Ability Based	Graduate Assistants, Athletic Scholarships
Other Aid	Federal Direct Unsubsidized, Federal Plus Loan, Miscellaneous Scholarships

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

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

University of Nebraska Student Financial Aid – FY2024-25

	Headcount	Total Value	Average Award	Tuition Waivers	Institution	State	Federal	Other	Amount to Nebraska Residents	Tuition Waivers to Nebraska Residents
University of Nebraska-Lincoln										
Academic Aid										
Need Based	18,032	$64,526,565	$3,578	$169,987	$9,316,028	$6,447,297	$48,593,253	$0	$56,668,487	$7,017
Ability Based	18,672	$97,119,999	$5,201	$73,391,299	$0	$0	$129,750	$23,598,950	$47,129,603	$28,671,717
Membership Based	2,076	$11,883,747	$5,724	$10,273,155	$0	$12,600	$1,597,992	$0	$5,396,150	$5,383,550
Aid for Service										
Need Based	416	$1,112,055	$2,673	$0	$0	$0	$1,112,055	$0	$934,126	$0
Ability Based	11,587	$103,213,969	$8,908	$20,646,581	$82,567,388	$0	$0	$0	$61,143,095	$3,599,707
Other Aid	40,504	$127,890,296	$3,157	$18,887,724	$302,633	$116,507	$68,660,924	$39,922,508	$75,464,922	$8,302,851
	91,287	$405,746,631	$29,243	$123,368,746	$92,186,049	$6,576,404	$120,093,974	$63,521,458	$246,736,383	$45,964,842
University of Nebraska at Kearney										
Academic Aid										
Need Based	4,939	$22,259,337	$4,507	$3,000	$1,575,346	$1,938,374	$15,194,859	$3,547,758	$20,284,134	$3,000
Ability Based	3,226	$13,674,955	$4,239	$9,660,621	$109,901	$971,292	$0	$2,933,141	$10,143,196	$6,409,977
Membership Based	903	$3,780,641	$4,187	$2,718,006	$0	$207,809	$332,649	$522,177	$2,348,193	$1,313,205
Aid for Service										
Need Based	162	$351,166	$2,168	$0	$0	$34,776	$316,390	$0	$313,173	$0
Ability Based	831	$4,621,876	$5,562	$1,006,988	$1,177,577	$0	$0	$2,437,311	$2,256,335	$763,716
Other Aid	2,015	$13,212,618	$6,557	$49,826	$0	$0	$13,162,792	$0	$9,877,687	$38,601
	12,076	$57,900,593	$27,219	$13,438,441	$2,862,824	$3,152,251	$29,006,690	$9,440,387	$45,222,718	$8,528,499
University of Nebraska at Omaha										
Academic Aid										
Need Based	17,089	$71,471,770	$4,182	$2,388,493	$6,820,633	$7,004,491	$38,718,118	$16,540,035	$64,778,594	$2,388,493
Ability Based	9,585	$27,174,476	$2,835	$13,027,819	$0	$2,831,462	$0	$11,315,195	$24,478,070	$12,431,453
Membership Based	2,139	$11,661,757	$5,452	$7,728,281	$0	$3,746,876	$186,600	$0	$8,836,834	$4,916,987
Aid for Service										
Need Based	315	$1,985,434	$6,303	$0	$0	$1,505,879	$479,555	$0	$429,339	$0
Ability Based	708	$5,401,665	$7,629	$5,401,665	$0	$0	$0	$0	$1,187,703	$943,487
Other Aid	6,066	$30,811,275	$5,079	$1,161,428	$0	$0	$29,649,847	$0	$24,195,575	$383,149
	35,902	$148,506,377	$31,481	$29,707,686	$6,820,633	$15,088,708	$69,034,120	$27,855,230	$123,906,115	$21,063,569
Total	**139,265**	**612,153,601**		**166,514,873**	**101,869,506**	**24,817,363**	**218,134,784**	**100,817,075**	**415,865,216**	**75,556,910**

Source: CCPE Supplemental Forms

Research for Nebraska (Nebraska Research Initiative (NRI))

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

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

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

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

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

Biomedical Research Support

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

O&M for Ag Tech Incubator Facility

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

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

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

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

Recommendation:

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

Enterprise Resource Planning (ERP) System

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

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

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

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

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

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

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

Nebraska State College System (NSCS)

Overview

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

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

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

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

Undergraduate and Graduate FTE Student

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

Integrated Postsecondary Education Data System (IPEDS)

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

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

Appropriations per FTE (Undergraduate and Graduate)

	2014-15	2019-20	2024-25	10-year Change
CSC	$7,164	$9,418	$14,194	98.1%
CSC Peers	$5,788	$6,919	$11,058	91.1%
PSC	$5,477	$6,317	$12,231	123.3%
PSC Peers	$5,961	$6,335	$8,209	37.7%
WSC	$7,180	$6,919	$8,701	21.2%
WSC Peers	$5,482	$6,353	$9,387	71.2%

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

	2014-15	2019-20	2024-25	10-year Change
CSC	$5,737	$6,948	$8,294	44.6%
CSC Peers	$6,950	$8,179	$8,881	27.8%
PSC	$5,922	$7,704	$8,433	42.4%
PSC Peers	$6,361	$7,723	$8,705	36.9%
WSC	$5,604	$7,205	$8,171	45.8%
WSC Peers	$6,375	$7,871	$8,774	37.6%

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

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

CCPE, 2026 *Tuition, Fees, and College Affordability Report*

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

State Appropriated Dollars per Degree Awarded

	2022-23	2024-25
CSC	$46,520	$50,412
CSC Peers	$27,338	$34,474
PSC	$32,492	$45,945
PSC Peers	$29,089	$34,243
WSC	$30,566	$35,474
WSC Peers	$29,657	$37,771

State Appropriated Dollars and Tuition and Fees per Degree Awarded

	2022-23	2024-25
CSC	$78,445	$79,830
CSC Peers	$63,251	$74,067
PSC	$54,115	$72,738
PSC Peers	$60,919	$69,487
WSC	$57,712	$65,244
WSC Peers	$59,738	$69,795

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

2024-25 Expenditures per FTE by Category

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

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

Full-Time Freshman Retention Rates

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

Source: 2026 CCPE Progress Report, IPEDS

Graduation Rates within 150% of Normal Time

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

Source: 2026 CCPE Progress Report, IPEDS

Commission Recommendations for New and Expanded Requests

Adjunct Pay

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

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

Grand Island Growing Together Career Scholarship Program (Wayne campus)

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

Maintenance & Repair of State-Owned College Facilities

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

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

Community College Sector

Background

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

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

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

- First, any amount appropriated over the base, up to $500,000, is to be allocated to provide aid or grants on a competitive basis to any community college or group of colleges for (1) applied technology and occupational faculty training, instructional equipment upgrades, employee assessment, pre-employment training, employee training, and dislocated worker programs; or (2) programs or activities to enhance student performance, credential completion, retention, foundations education, and the collection, reporting or analysis of student data.

- Second, any amount provided by the Legislature and the Governor over the $87,870,147 base and up to the first $500,000 is to be distributed according to a formula with the following parameters:

    - 25% of available funds are to be divided equally among the community colleges.
    - 45% of available funds are to be divided based on each community college's proportionate share of a three-year average of full-time equivalent (FTE) student enrollment.
    - 30% of available funds are to be divided based on each community college's proportionate share of a three-year average of reimbursable educational units (REUs).

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

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

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

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

Measurements

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

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

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

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

Enrollment

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

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

Fall Headcount Enrollment - Undergraduate

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

Integrated Postsecondary Education Data System (IPEDS)

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

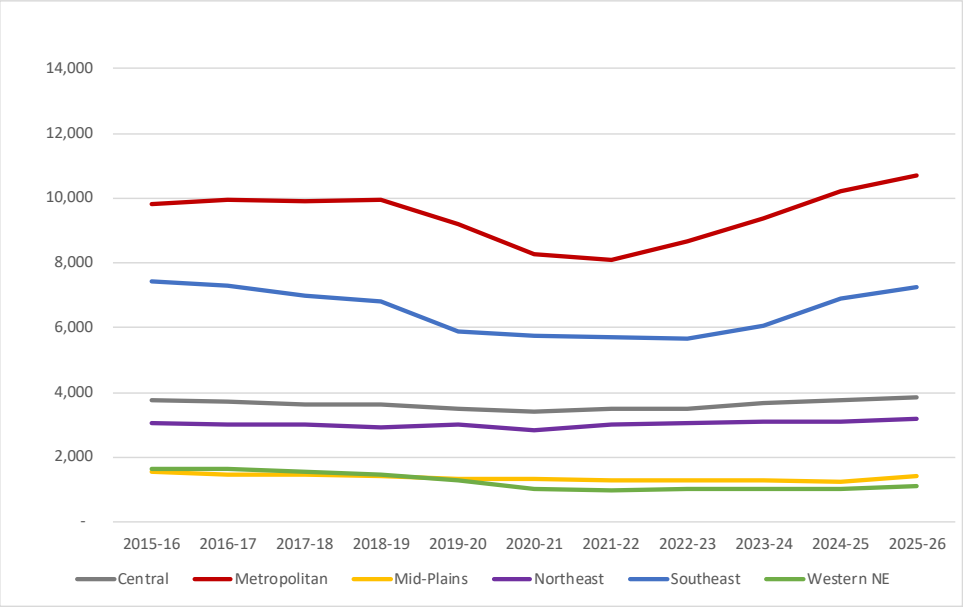
12-month Unduplicated Headcount Enrollment - Undergraduate

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

Integrated Postsecondary Education Data System (IPEDS)

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

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



												2-year Change	10-year Change
Central	3,777	3,711	3,626	3,627	3,496	3,407	3,488	3,504	3,655	3,775	3,853	5.4%	2.0%
Metropolitan	9,834	9,963	9,923	9,935	9,181	8,289	8,093	8,658	9,382	10,205	10,695	14.0%	8.8%
Mid-Plains	1,544	1,480	1,441	1,409	1,314	1,318	1,264	1,270	1,284	1,261	1,396	8.7%	-9.6%
Northeast	3,038	2,986	2,997	2,939	2,988	2,852	2,987	3,074	3,082	3,095	3,170	2.9%	4.3%
Southeast	7,415	7,287	7,002	6,805	5,888	5,752	5,710	5,668	6,052	6,886	7,247	19.7%	-2.3%
Western NE	1,636	1,630	1,539	1,449	1,266	1,010	987	1,024	1,009	1,005	1,107	9.7%	-32.3%
Total	27,244	27,057	26,528	26,164	24,133	22,628	22,529	23,198	24,464	26,227	27,468	12.3%	0.8%

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

Student Progress and Completion

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

Degrees and Certificates Conferred

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

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

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

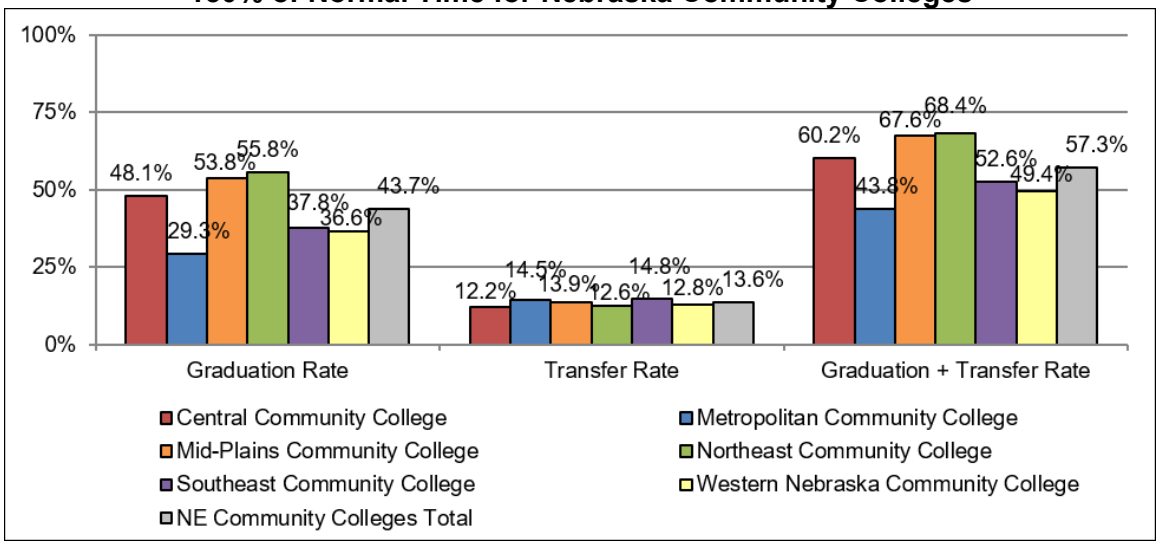
Community College Students that Transferred to Other Institutions

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

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

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

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



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

Full-Time Freshmen Retention Rates

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

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

Graduation Rates within 150% of Normal Time

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

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

Academic Transfer Enrollments

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

FTE Enrollments in Academic Transfer Courses

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

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

Percentage of FTE in Academic Transfer Courses to Total Courses

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

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

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

Dual Enrollment

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

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

Source: Supplemental forms, FTE/REU Audit

Community College Funding and Expenditures

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

Community College Funding per Award

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

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

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

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

2024-25 Expenditures per FTE by Category

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

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

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

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

State Aid per FTE

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

Tuition and Mandatory Fees per FTE

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

Property Tax Revenue per FTE [1]

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

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

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

Community College Request

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

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

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

Community Colleges State Aid Request for the 2027-2029 Biennium

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

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

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

Increase in State Aid Appropriation

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

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

Recommendation:

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

Rationale for the Recommendation

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

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

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

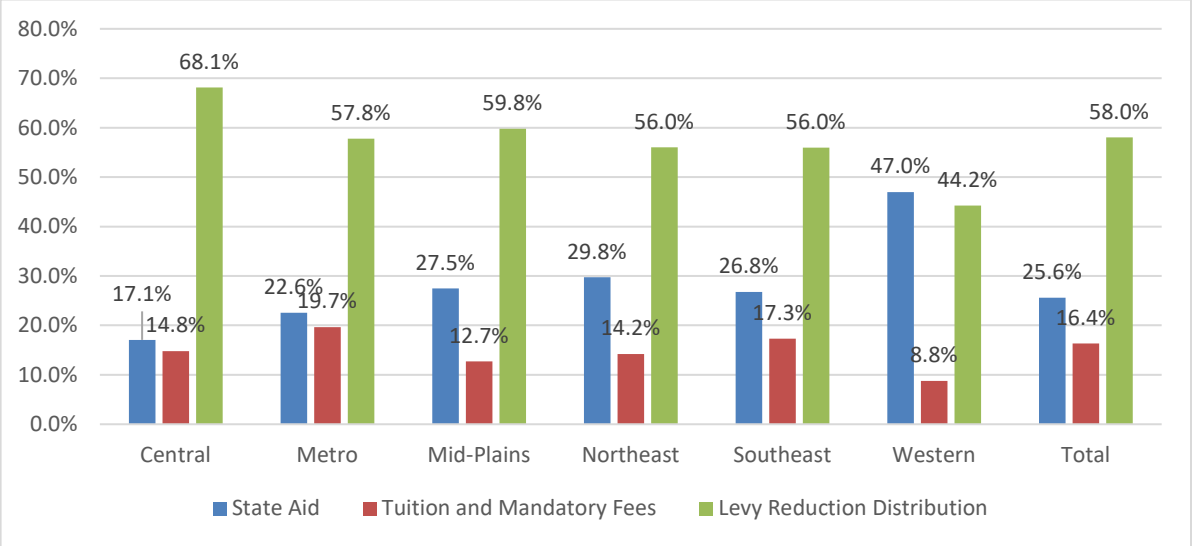
While LB243 created some certainty in the minimum amount of funding the community colleges would receive in lieu of property taxes, this was to the detriment of increases to the Aid to Community Colleges appropriation, which has not had an increase since the first year of the Levy Reduction program in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

Community College Levy Reduction Program
Actual and Estimated Minimum Distribution

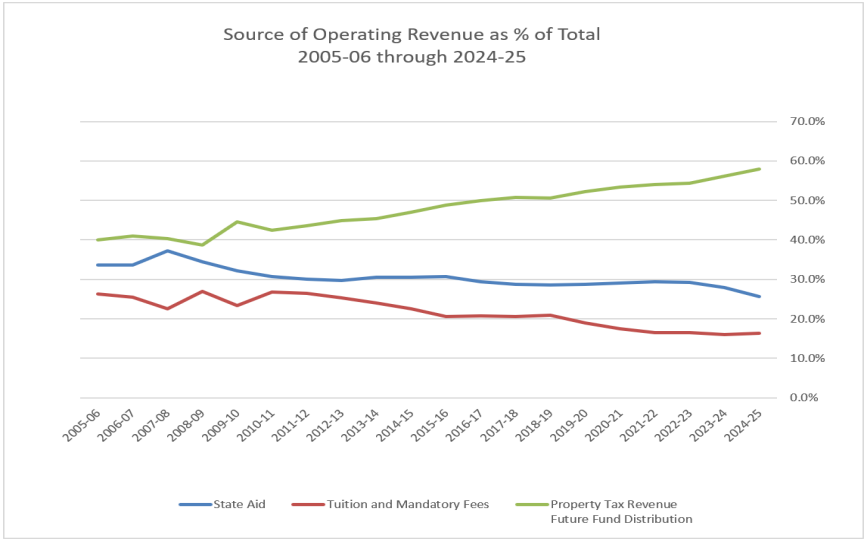
	Property Tax Collections *		Community College Levy Reduction Program				
	Actual	Actual	Actual	Actual	Actual	Estimated	Estimated
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Central	$38,743,071	$41,734,458	$49,146,637	$50,866,769	$52,647,106	$54,489,755	$56,396,896
Metro	$65,453,446	$73,798,721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

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

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



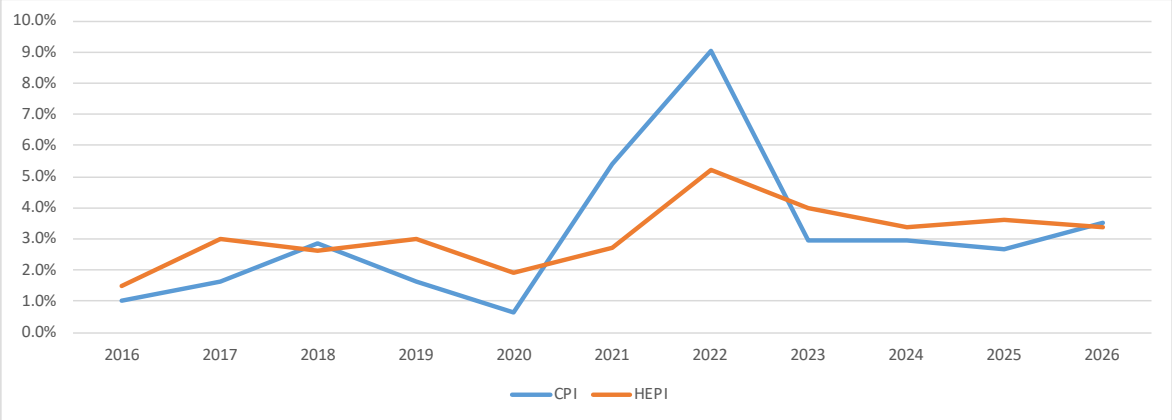
The chart below shows that the community colleges have, for the past 10 years, kept tuition at or below the 20% target.



Analysis:

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

CPI and HEPI Annual Increases



CPI	1.0%	1.6%	2.9%	1.6%	0.6%	5.4%	9.1%	3.0%	3.0%	2.7%	3.5%
HEPI	1.5%	3.0%	2.6%	3.0%	1.9%	2.7%	5.2%	4.0%	3.4%	3.6%	3.4%

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

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

Schedule of General Fund Revenues [1]

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

Schedule of General Fund Revenues [1]
% Change from Previous Year

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

Source: Audited Financial Statements received in November

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

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

Increase in Dual Enrollment Appropriation

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

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

Recommendation:

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

Rationale for the Recommendation:

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

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

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

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

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

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

Source: Supplemental forms, FTE/REU Audit

State Aid Allocation Earmarked to Reduce Dual Enrollment Tuition

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

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

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

					Source of Tuition and Fees Waiver		
	Dual Enrollment Credit Hours	Non-Discounted Tuition & Fees	Dual Enrollment Tuition & Fees	Tuition and Fees Waived or Discounted	State Aid Earmark	Access College Early (ACE) Scholarship[1]	Institutional Funds
CCC	32,676.0	$115	$35	$2,614,080	$1,368,581	$116,644	$1,128,855
MCC	142,125.0	$76	$0	$10,801,500	$3,634,274	$0	$7,167,226
MPCC	13,930.5	$120	$0	$1,671,660	$546,038	$0	$1,125,622
NECC	21,687.5	$131	$0	$2,841,063	$869,600	$0	$1,971,463
SCC	37,581.5	$127	$45	$3,081,683	$1,328,147	$97,153	$1,656,383
WNCC	7,932.0	$128	$0	$1,015,296	$315,595	$1,256	$698,445
Total	255,932.5			$22,025,282	$8,062,234	$215,053	$13,747,995

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

SECTION

5

Appendices

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

1a State Fiscal Support for Higher Education – By State

1b State Fiscal Support per $1,000 Personal Income and Per Capita

1c Public Higher Educational Appropriations per FTE by State

1d State and Other Fiscal Support for Higher Education

Appendix 2 (page 93) – College Continuation Rate

Appendix 3 (page 97) – Expenditures by Functional Category

3a 2024-25 Expenditures by Category per FTE

3b 2024-25 Expenditures per FTE

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

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

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

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

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

State Funding of Higher Education

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

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

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

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

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

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

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

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

SOURCE: State Higher Education Executive Officers Association

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

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

NOTES:

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. State support in 2026 includes estimated two-year sector data for Texas.

SOURCES: State Higher Education Executive Officers Association

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

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

SHEF FY2025, Table 3.2

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

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

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

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

NOTES:

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

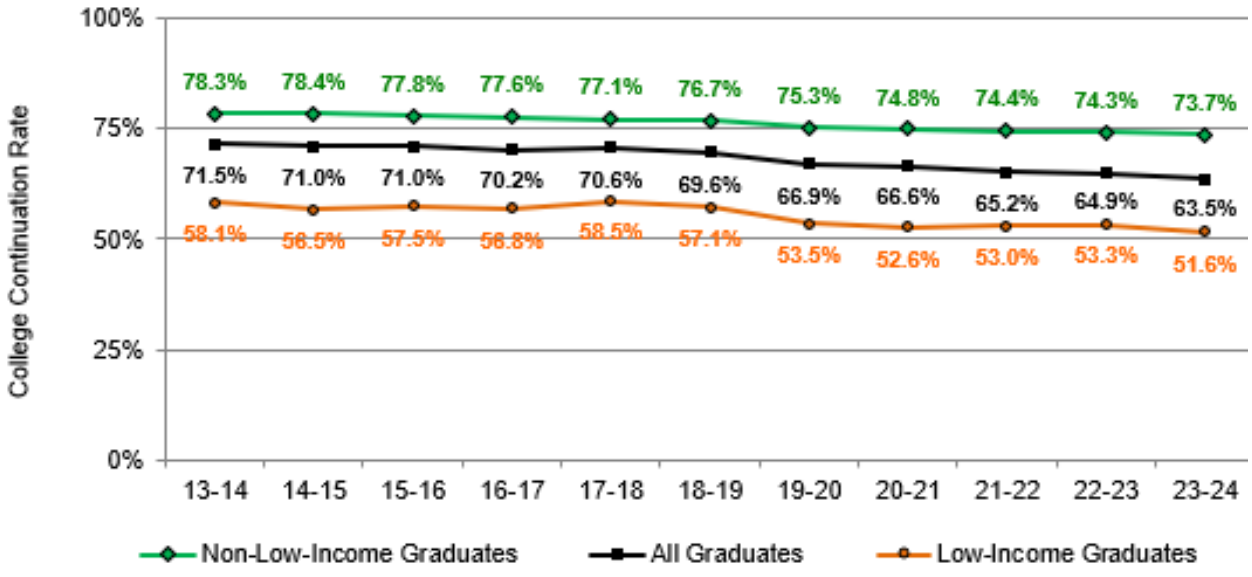
SOURCE: State Higher Education Executive Officers Association

College Continuation Rates

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

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

College Continuation Rates for Nebraska Public High School Graduates by Student Income Status: 2013-2014 through 2023-2024

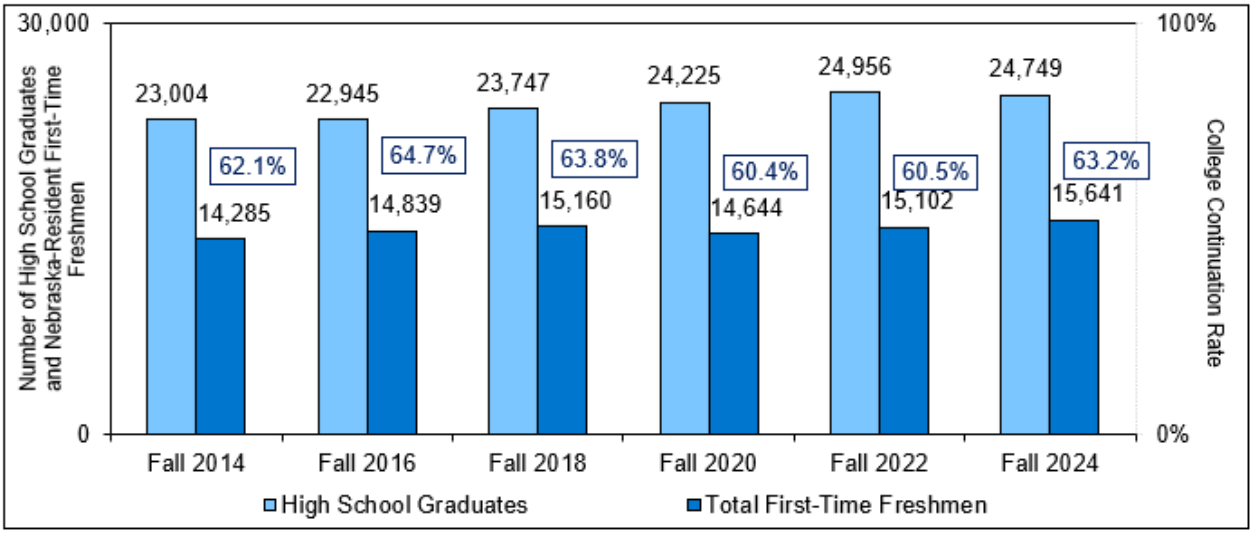


Source: CCPE, *2026 Nebraska Higher Education Progress Report*, page 56.

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

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

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



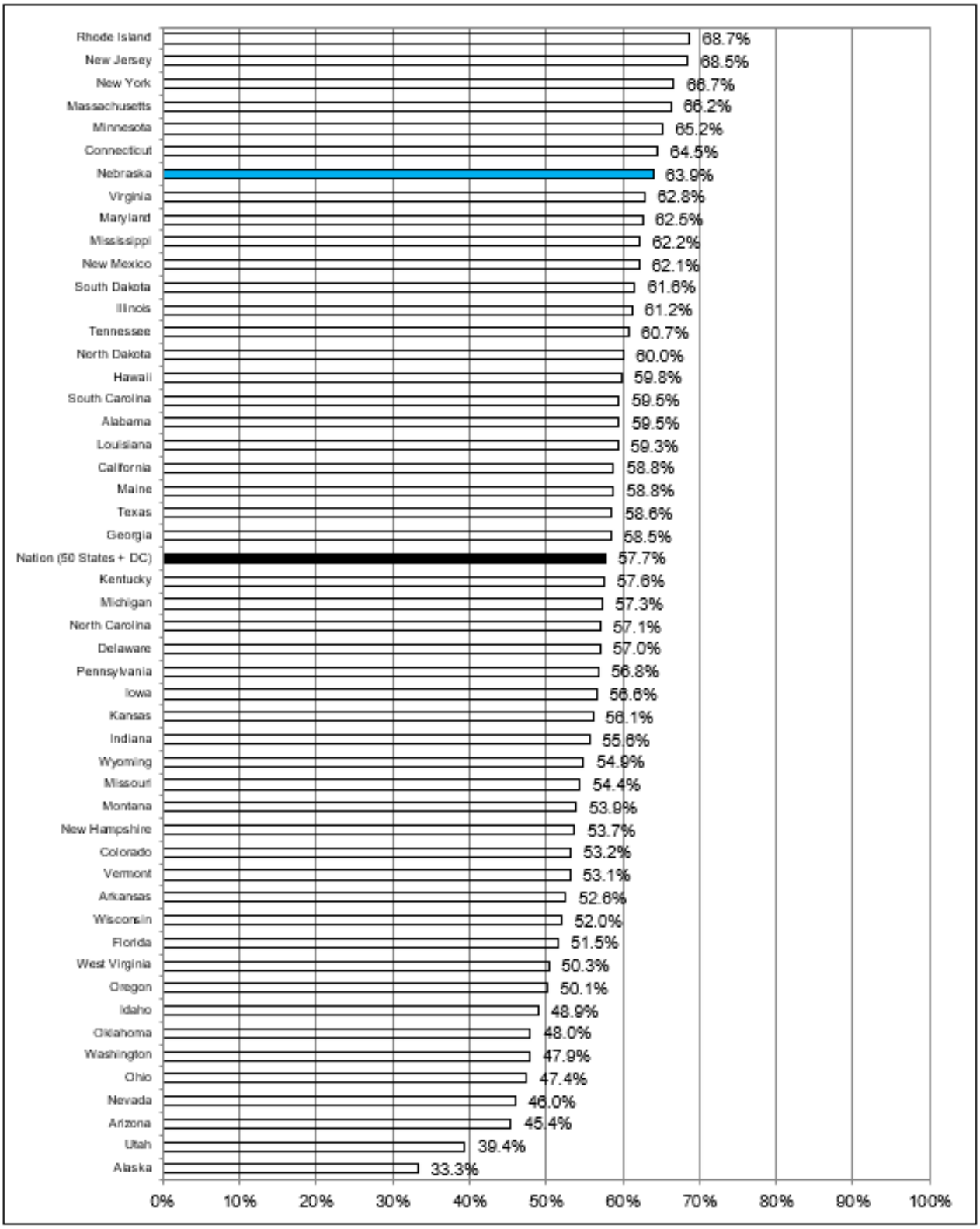
Source: CCPE, *2026 Nebraska Higher Education Progress Report*, page 49.

State-by-State College Continuation Rates

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

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

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



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

2024-25
Expenditures by Functional Category

Nebraska public institutions and their Commission-established peers.

Definitions of categories:

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

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

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

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

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

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

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

Data: National Center for Educational Statistics

Nebraska College of Technical Agriculture
2024-25 Expenditures by Category

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

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

University of Nebraska at Kearney
2024-25 Expenditures by Category

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

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

University of Nebraska-Lincoln
2024-25 Expenditures by Category

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

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

University of Nebraska Medical Center
2024-25 Expenditures by Category

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

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

University of Nebraska at Omaha
2024-25 Expenditures by Category

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

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

Chadron State College
2024-25 Expenditures by Category

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

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

Peru State College
2024-25 Expenditures by Category

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

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

Wayne State College
2024-25 Expenditures by Category

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

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

Central Community College
2024-25 Expenditures by Category

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

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

Metropolitan Community College
2024-25 Expenditures by Category

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

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

Mid-Plains Community College
2024-25 Expenditures by Category

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

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

Northeast Community College
2024-25 Expenditures by Category

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

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

Southeast Community College
2024-25 Expenditures by Category

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

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

Western Nebraska Community College
2024-25 Expenditures by Category

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

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

Nebraska College of Technical Agriculture
2024-25 Expenditures by Category

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

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

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

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

University of Nebraska at Kearney
2024-25 Expenditures by Category

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

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

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

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

University of Nebraska-Lincoln
2024-25 Expenditures by Category

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

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

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

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

University of Nebraska at Omaha
2024-25 Expenditures by Category

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

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

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

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

Chadron State College
2024-25 Expenditures by Category

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

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

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

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

Peru State College
2024-25 Expenditures by Category

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

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

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

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

Wayne State College
2024-25 Expenditures by Category

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

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

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

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

Central Community College
2024-25 Expenditures by Category

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

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

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

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

Metropolitan Community College
2024-25 Expenditures by Category

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

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

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

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

Mid-Plains Community College
2024-25 Expenditures by Category

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

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

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

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

Northeast Community College
2024-25 Expenditures by Category

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

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

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

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

Southeast Community College
2024-25 Expenditures by Category

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

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

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

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

Western Nebraska Community College
2024-25 Expenditures by Category

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

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

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

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

2023-24 UNIVERSITY OF NEBRASKA FEDERALLY-FINANCED R&D EXPENDITURES and TOTAL R&D EXPENDITURES

(latest data available)

Federally Financed Research and Development: 2023-24

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

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

Total Research and Development Expenditures: 2023-24

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

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

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

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

State Appropriated Dollars per Degree Conferred

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

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

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

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

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

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

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

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

Nebraska College of Technical Agriculture Peer Institutions

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

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

University of Nebraska at Kearney Peer Institutions

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

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

University of Nebraska-Lincoln Peer Institutions

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

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

University of Nebraska at Omaha Peer Institutions

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

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

Chadron State College Peer Institutions

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

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

Peru State College Peer Institutions

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

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

Wayne State College Peer Institutions

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

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

Central Community College Peer Institutions

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

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

Metropolitan Community College Peer Institutions

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

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

Mid-Plains Community College Peer Institutions

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

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

Northeast Community College Peer Institutions

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

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

Southeast Community College Peer Institutions

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

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

Western Nebraska Community College Peer Institutions

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

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

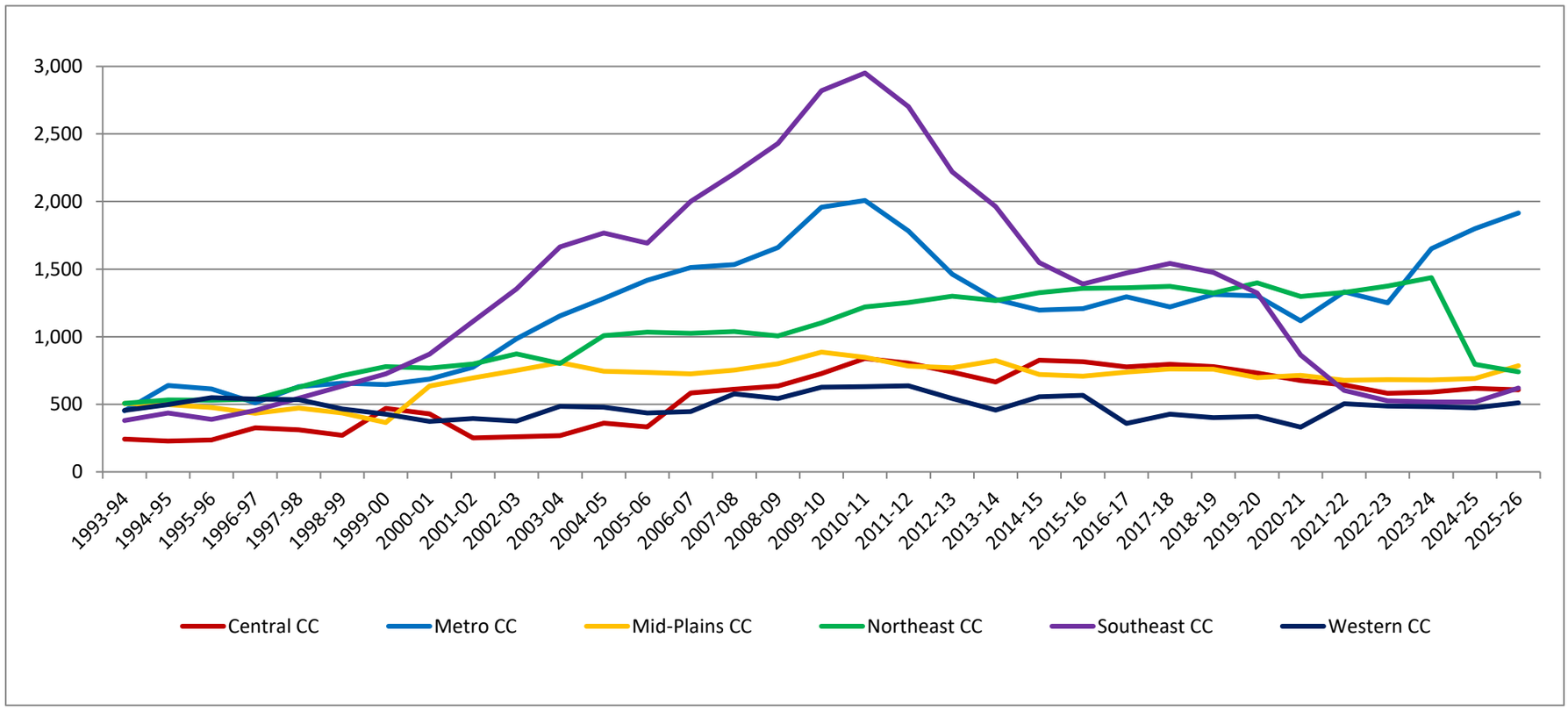
Community College Academic Transfer Enrollments

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

- The total of academic transfer FTE for community colleges has increased from 12.6% in 1993-94 to 18.9% in 2025-26.

- Mid-Plains Community College had the highest percentage (56.3%) of FTEs enrolled in academic transfer courses.

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



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

32-Year Growth Rates for Academic Transfer

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

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

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

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

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

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

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

State Educational Attainment Goals and Current Attainment

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

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

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

State Educational Attainment Goals and Current Attainment

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

[1] Associates Degree or Higher plus Certificates/Certifications

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

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

Commission-Established Peers

Peer Groups for Nebraska Community Colleges

Central Community College

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

Metropolitan Community College Area

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

Mid-Plains Community College

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

Northeast Community College

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

Commission-Established Peers

Peer Groups for Nebraska Community Colleges

Southeast Community College Area

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

Western Nebraska Community College

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

Commission-Established Peers

Peer Groups for the Nebraska State College System

Chadron State College

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

Peru State College

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

Wayne State College

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

Commission-Established Peers

Peer Groups for the University of Nebraska

Nebraska College of Technical Agriculture

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

University of Nebraska at Kearney

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

University of Nebraska-Lincoln

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

University of Nebraska Medical Center

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

Commission-Established Peers

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