

2026-27 COMMUNITY COLLEGE FUTURE FUND ALLOCATION

Neb. Rev. Stat. § 85-1543 LB 243 (2023) SECTION 21

C E R T I F I E D

Calculation of 2026-27 Aid - Greater of 3.5% Increase from Fiscal Year 2025-26 or Actual % Increase in REUs

A	B	C	D	E	F	G	H	I	J	K	L
	Fiscal Year 2025-26 Distribution From prior year	Calculation of Aid Increase Based on 3.5% Increase (Column B * 3.5%)	Calculation of Aid Increase Based on Increase in Reimbursable Educational Units (REUs) ⁽²⁾ (Columns B * H)							Fiscal Year 2026-27 Distribution (Column B + > Column D or Column I)	10 Equal Payments Column K / 10
			FY26 REU	FY25 REU	% increase						
Central Community College Area	\$50,866,769	\$1,780,337	5,220.79	5,123.44	1.900%		\$966,469			\$52,647,106	\$5,264,710.60
Metropolitan Community College Area	\$87,428,279	\$3,059,990	14,000.62	13,608.22	2.880%		\$2,517,934			\$90,488,269	\$9,048,826.90
Mid Plains Community College Area	\$18,738,538	\$655,849	1,748.98	1,602.13	9.170%		\$1,718,324			\$20,456,862	\$2,045,686.20
Northeast Community College Area	\$30,618,795	\$1,071,658	4,427.86	4,287.50	3.270%		\$1,001,235			\$31,690,453	\$3,169,045.30
Southeast Community College Area	\$71,181,055	\$2,491,337	10,006.86	9,573.72	4.520%		\$3,217,384			\$74,398,439	\$7,439,843.90
Western Community College Area	\$12,613,040	\$441,456	1,461.38	1,327.59	10.080%		\$1,271,394			\$13,884,434	\$1,388,443.40
	<u>\$271,446,476</u>	<u>\$9,500,627</u>					<u>\$10,692,740</u>			<u>\$283,565,563</u>	<u>\$28,356,556.30</u>

(2) Source: [Community Colleges' FTE/REU/Dual Enrollment Audits](#)

Neb. Rev. Stat. § 85-1543

(Subsection 1 and 2 only)

Community college areas; distribution of funds; Coordinating Commission for Postsecondary Education; certify amounts; distributions; Community College Future Fund; created; use; investment; property tax; levy authorized, when.

(1) Beginning in fiscal year 2024-25, funds shall be distributed to community college areas as provided in this section in order to offset the funds lost by community college areas due to the elimination of their levy authority under subdivisions (2)(a) and (c) of section 85-1517.

(2) The amount to be distributed to each community college area under this section shall be equal to:

(a) For fiscal year 2024-25, the amount of property taxes levied by such community college area for fiscal year 2023-24 pursuant to subdivisions (2)(a) and (c) of section 85-1517 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, whichever is greater, with such amount then increased by three and one-half percent or the percentage increase in the reimbursable educational units of the community college area, whichever is greater. Such amount shall be calculated by the Coordinating Commission for Postsecondary Education and certified to the community college area and to the budget administrator of the budget division of the Department of Administrative Services by August 15, 2024; and

(b) For fiscal year 2025-26 and each fiscal year thereafter, the amount distributed under this section to such community college area in the prior fiscal year, increased by three and one-half percent or the percentage increase in the reimbursable educational units of the community college area, whichever is greater. Such amount shall be calculated by the Coordinating Commission for Postsecondary Education and certified to the community college area and to the budget administrator of the budget division of the Department of Administrative Services by August 15 of each year.