

CERTIFIED

30% of such amount divided based on each community college area's proportionate share of three-year average reimbursable educational units (per Note 3 of FTE/REU audit)					State Aid allocation	Dual Enrollment allocation	To be allocated from FY2026-27 appropriation (1)	10 equal installments
30%	FY26	FY25	FY24	Average				
779,301.03	5,220.79	5,123.44	4,967.34	5,103.86	10,476,927.50	1,317,299.10	11,794,226.60	1,179,422.66
2,047,668.10	14,000.62	13,608.22	12,623.40	13,410.75	29,216,221.60	3,656,541.10	32,872,762.70	3,287,276.27
254,357.76	1,748.98	1,602.13	1,646.46	1,665.86	9,360,751.40	521,113.40	9,881,864.80	988,186.48
660,970.45	4,427.86	4,287.50	4,271.28	4,328.88	14,710,350.70	868,809.20	15,579,159.90	1,557,915.99
1,429,187.82	10,006.86	9,573.72	8,499.88	9,360.15	29,101,552.20	1,392,621.00	30,494,173.20	3,049,417.32
208,813.82	1,461.38	1,327.59	1,313.78	1,367.58	12,938,673.60	305,850.20	13,244,523.80	1,324,452.38
5,380,298.98	36,866.49	35,522.60	33,322.14	35,237.08	105,804,477.00	8,062,234.00	113,866,711.00	11,386,671.10
5,380,299.00				152.68856	No Adjustment Needed	No Adjustment Needed	No Adjustment Needed	113,866,711.00

Northeast Allocation	14,710,350.70			
Northeast Community College Area	12,336,969.00	747,263.75	965,147.47	
Little Priest Tribal College				
Nebraska Indian Community College				
	<u>12,336,969.00</u>	<u>747,263.75</u>	<u>965,147.47</u>	

(119,420.36)	4,192.96	13,929,959.80
174,450.08	52.51	174,450.10
605,940.76	182.39	605,940.80
660,970.48	4,427.86	14,710,350.70
(2)		Allocation Amounts Agree

(2) Amount may not agree with Northeast's 30% calculation due to rounding of To be allocated from FY2026-27 appropriation column.

Source: FTE/REU Audits <https://ccpe.nebraska.gov/data-collection>

	FY2025 - 26	FY2026 - 27
<u>GENERAL FUND</u>	<u>119,116,711</u>	<u>114,116,711</u>
GENERAL FUND	119,116,711	114,116,711
<u>PROGRAM TOTAL</u>	<u>119,116,711</u>	<u>114,116,711</u>
PROGRAM TOTAL	119,116,711	114,116,711

For purposes of this section, dual enrollment course means a course delivered to high school students for whom credit shall be reported on the student's postsecondary educational institution transcript. It is the intent of the Legislature that amounts distributed to each community college area in proportion to enrollment in dual credit courses be applied to support discounting of tuition assessed for enrollment in such courses.

Source: FTE/REU/Dual Enrollment Audits