

***Path Forward***

# 2021-22

Adopted Budget and  
Plan to Administer the  
Budget

**The mission of  
Metropolitan  
Community College  
is to deliver relevant,  
student-centered  
education to a diverse  
community of learners.**

**METROPOLITAN COMMUNITY COLLEGE 2021-22 PROPOSED BUDGET**  
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## **Proposed 2021-22 College Budget**

### **Executive Summary**

Enclosed is the President's Proposed Budget for 2021-22. It is being distributed for your review and consideration. A resolution is on the agenda for the Board of Governors to accept and approve this budget as the Board of Governor's budget on July 27<sup>th</sup>. If desired, the administration is available for additional meetings in August in order to address any questions or concerns that may arise.

College staff prioritized their requests in order to achieve a proposed budget that fits the needs of the College and makes the best use of the available resources. To assure continued community access to quality services, especially due to uncertainties regarding the recovery from the Covid-19 pandemic, the economy and revenue in the coming years, this budget is designed to provide the flexibility needed to effectively respond to emerging opportunities and current challenges.

The budget book is separated into three major sections:

- I. The Introductory Information section includes this Budget Executive Summary, list of Board of Governors, the 2021-22 Mission Achievement Plan (MAP), and the 2021-22 Planning/Budget Calendar.
- II. The Budget Information section includes the detailed proposed budget for all College funds: General, Capital, Auxiliary, and Federal. Detailed information about property taxes, tuition, enrollment, cost centers, equipment, and capital projects are included in this section.
- III. The Other Information section includes reports on Fund Accounting description, the 2021-22 Budget Development Guidelines (Instructions) for Cost Center Managers to use when developing their budget requests, a College History and Profile, Selected Master Plan Data Update Information, Accreditation Executive Summary, MCC Economic Impact, Nebraska Economic Development Report, Heartland 2050 Study, Academic Program Recognition, MCC Annual Facts and Data Notebook, Course Weighting Information, Annual Credit Hours by Prefix, Online Degree Information, Significant State Statutes for the 2021-22 Budget Season, Real Property Valuation Change, Value & Taxes Levied by Taxing Subdivision, Property Valuation by County, State Agency General Fund Appropriations Summary, and a Glossary of Educational Terms used by the College.

The College priorities for the 2021-22 Budget are identified in the 2021-22 Mission Achievement Plan (MAP) found on Page C1 in the Introductory Section.

This budget was built to fund the resuming of full on campus operations and advancing the College's ability to serve our four-county service area in these uncertain times. Highlights of the proposed budget are:

- The expenditure budget for all funds is \$234,552,751, an increase of \$15.9 million or 7.29% from last year. This includes a \$25 million combined increase in Auxiliary and Federal Fund budgets to provide additional room for Federal and State COVID related assistance to students and the College.
- The expenditure budget for the General Fund is \$125,745,851, an increase of \$8.4 million or 7.19%. This increase includes resuming the funding of many positions that were put on hold last year due to reduced on campus operations, significant investments in the trades programs and technology capabilities/security, and a \$1 million increase in student aid.
- Part of the investment in our trades programs includes the staffing and operations of a new 103,956 square foot Automotive Training Center at the South Omaha Campus and new trades training in a provided space in Blair.
- This budget also supports the expansion of access to needed training at other sites.
- Tuition and fees remain the same at \$66 for resident tuition plus a \$5 Capital Fund facility fee for a total of \$71 per quarter credit hour. This equates to a semester rate of \$99.00 tuition and \$7.50 facility fee.
- The proposed property tax rate remains at 9.50 cents per \$100 of valuation, 7.5 cents for the General Fund and 2.0 cents for the Capital Fund. Each cent of levy equates to a tax of \$10 for every \$100,000 of property valuation.
- General Fund state aid revenue is estimated to increase around 3%. Regular state aid is currently scheduled to increase 2% and dual enrollment aid will double.
- In total, General Fund revenues are estimated to increase \$5,133,402 or 4.5%. This increase is greatly aided by \$4 million of budgeted revenue included in Grants and Contracts for anticipated lost revenue recovery from Federal COVID monies.

In summary, times like these especially need the College to step up and help the citizens, businesses and other partners in our service area meet the challenges and opportunities of our new reality. This budget was prepared with that goal. This budget enables the College to achieve its mission to deliver relevant student-centered education to a diverse community of learners by ensuring we have the capacity and flexibility to continuously evolve into the community college that best serves our four-county area.

The approval process for the budget will follow the Resolution Establishing Calendar for Adoption of the 2021-22 Budget that was approved in June 2021. The final vote on the budget will be in September.

In closing, we will be prepared to present and discuss the proposed budget at the July 27<sup>th</sup> Board of Governors' meeting. Please contact the College Administration if you have questions or information requests that will assist your review of the proposed budget.



## METROPOLITAN COMMUNITY COLLEGE BOARD OF GOVERNORS

The Board of Governors at Metropolitan Community College is composed of 11 members elected to four-year terms. The members represent five districts, with one member at large. The board governs the College, sets policy, approves the budget and sets the local College tax levy.



**Brad Ashby**  
**District 2**

2021-2024



**Erin Feichtinger**  
2719 N. 49<sup>th</sup> Ave.  
Omaha, NE 68104  
**District 2**

2019-2022



**Adam Gotschall**  
**District 3**

2021-2024



**Steve Grabowski**

**District 5**

2007-2022



**Ron Hug**

**At Large**

2015-2022



**Phillip Klein**

2231 N. 204<sup>th</sup> Terrace

Elkhorn, NE 68022

**District 1**

2015-2022



**Linda L. McDermitt, Secretary**

15643 Rosewood St. #01

Omaha, NE 68136

**District 1**

2010-2024



**Maureen K. Monahan, Chair**

135 S. 121<sup>st</sup> St.  
Omaha, NE 68154

**District 3**

2019-2022



**Angela Monegain**

**District 4**

2019-2022



**Zach Reinhardt, Asst. Secretary**

**District 4**

2021-2024



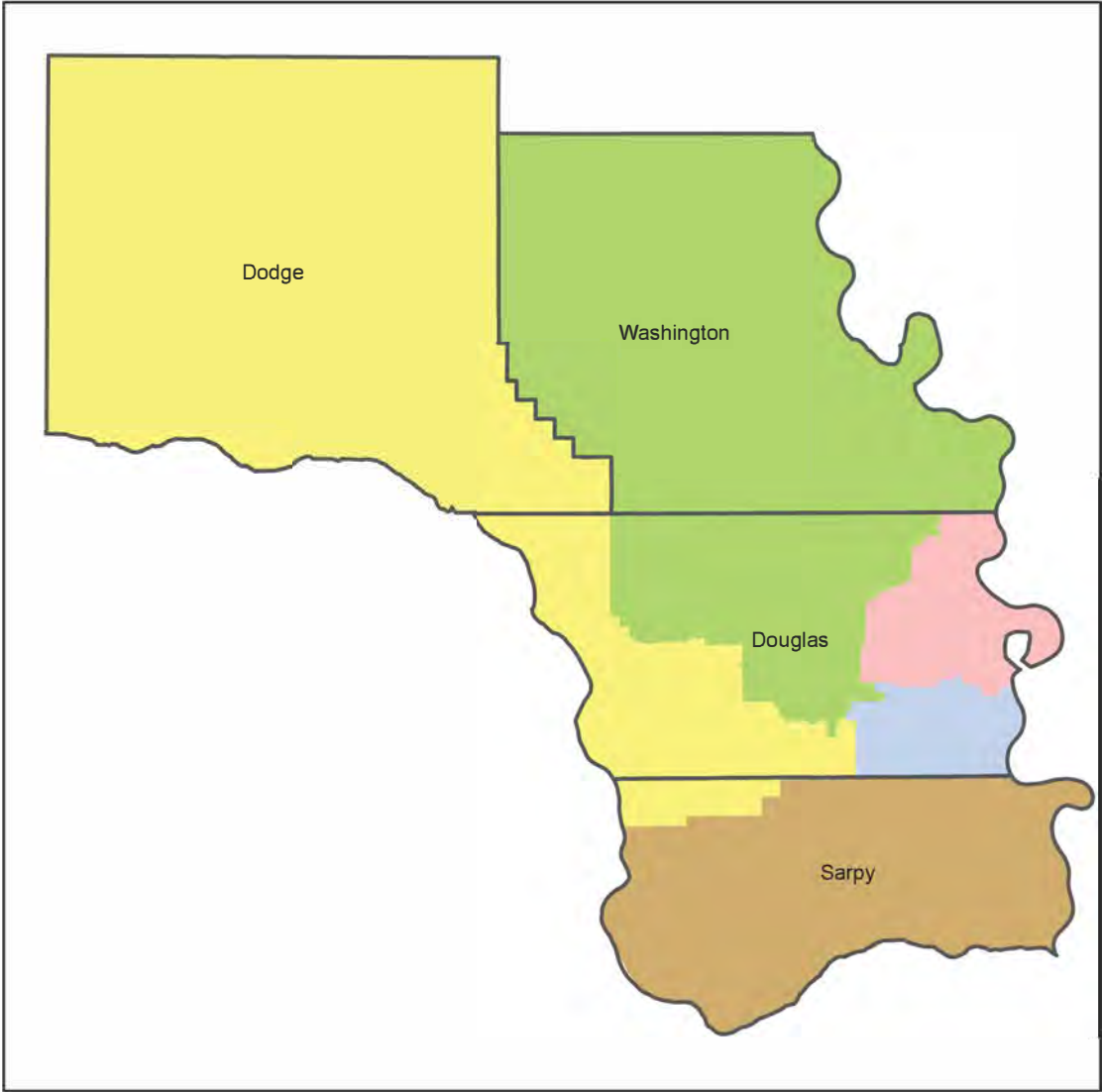
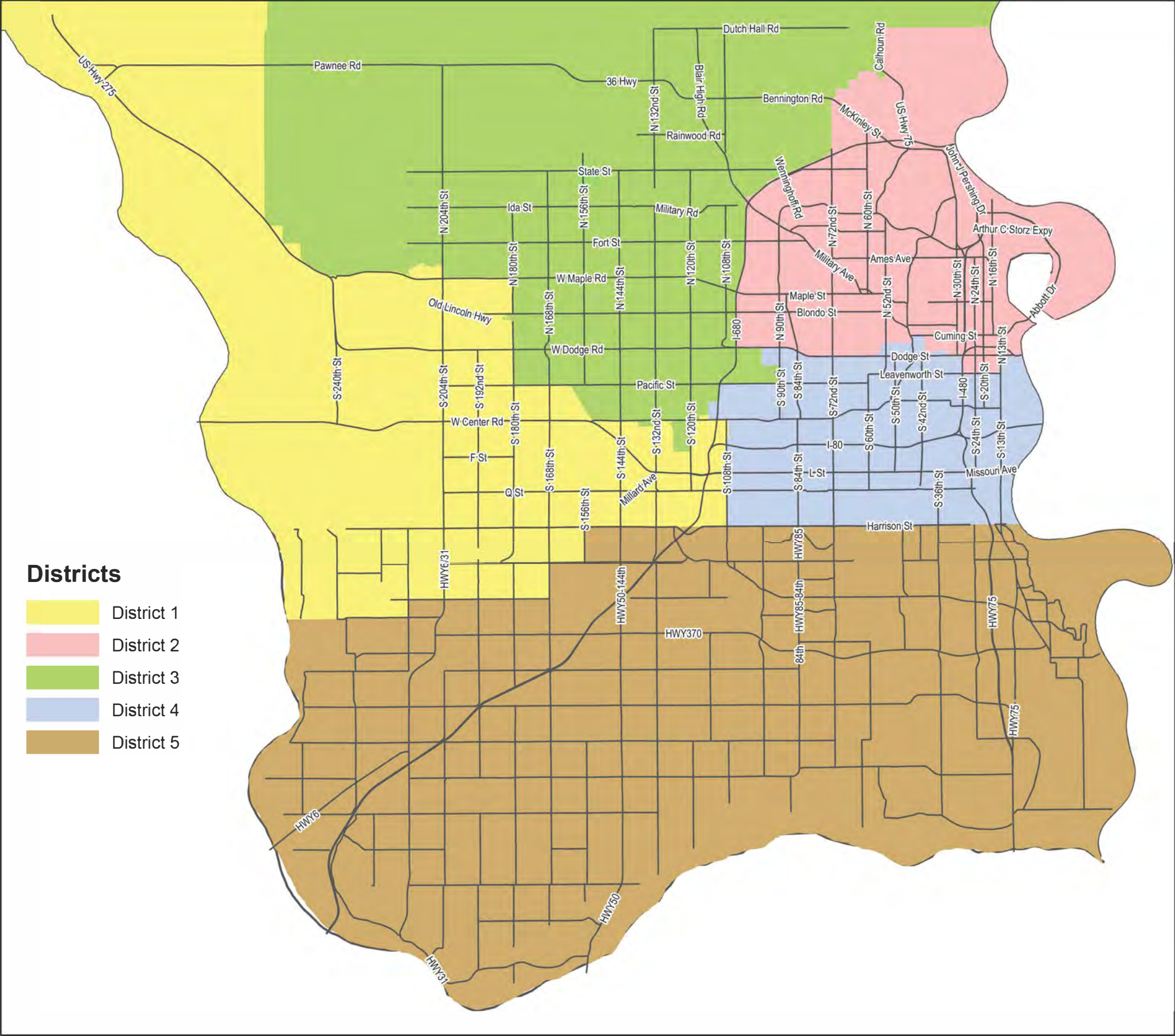
**Fred Uhe, Vice Chair**

**District 5**

July 2019-2024

Districts

- District 1
- District 2
- District 3
- District 4
- District 5





# MISSION ACHIEVEMENT PLAN (MAP) FY2021-22

**Mission: MCC delivers relevant, student-centered education to a diverse community of learners.**

## PRIORITY 1: ADAPT ACADEMIC PARADIGM TO NEW REALITY

### 1A. Objective: Embed Path Forward recommendations into standard operations

- Clarify educational focus areas for inclusion in 2022 catalog
- Strengthen education and career planning for undecided students
- Reduce need for developmental education by increasing supplemental supports
- Finalize assessment academy project in conjunction with HLC accreditation
- Design clear paths to and through programs

### 1B. Objective: Design and expand flexible learning opportunities

- Expand competency-based education practices, especially in Career and Technical Education program areas
- Analyze and scale up high-impact student success practices such as I-Best and First-Year Experience
- Expand scope and delivery of learning opportunities for students of high school age

## PRIORITY 2: CREATE FLUID PATHWAYS FOR OPERATIONS AND SERVICE

### 2A. Objective: Increase virtual capabilities for education and service

- Build high-quality, responsive virtual service system to meet needs of on-campus and online learners
- Examine position descriptions and HR systems for viability of remote work flexibilities
- Maintain and extend sustainable practices, including paperless workflows and virtual meetings

### 2B. Objective: Enhance partnerships with business, industry and community

- Expand community and workforce programming through MCC Express sites and centers
- Expand development of transfer and career partnerships through the Greater Omaha Success Network
- Expand holistic student support systems through community partnerships

## PRIORITY 3: STRENGTHEN COLLEGE OPERATIONS

### 3A. Objective: Develop and execute a strategic enrollment management strategy

- Increase the number of prospective students who move from interest to enrollment with high satisfaction
- Track and report retention in actionable ways
- Broaden student intake approaches to connect prospective students with full range of MCC services

### 3B. Objective: Examine effectiveness of communications and business processes

- Identify, evaluate and streamline all student-facing communications
- Overhaul intranet to enable effective internal communications
- Map and analyze current workflows and business processes
- Improve external communications to better serve community audiences

### 3C. Objective: Cultivate a culture of equity and inclusion

- Conduct equity audits across College service areas
- Increase institutional understanding of equity and inclusion
- Enhance resources to ensure equitable student access and outcomes
- Cultivate systems to foster a sense of belonging for all students, staff and faculty of color

### 3D. Objective: Invest in human capacity

- Expand faculty and staff development systems to improve student outcomes

### 3E. Objective: Foster a culture of student success through effective organizational structure

- Increase opportunities for cross-departmental collaboration

### 3F. Objective: Continue institutional policies that attend to the safety of students and employees and the fiscal health of the College

- Expend COVID relief funds in an impactful way for students
- Review in detail all new and vacant positions prior to listing and hiring
- Suspend international travel in 2021-22 and limit all other travel to what is essential
- Complete South Omaha Campus Expansion project and associated ATC moves
- Continue Fort Omaha Campus Backfill project and implementation of community responsive sites
- Launch Sarpy County vision and planning



## FISCAL YEAR 2021-22 BUDGET CALENDAR

February/March	Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input
February 23rd	Share the proposed budget calendar with the Board of Governors
March 23rd	If requested, discuss status of plans and budget, and review tuition and fees with Board of Governors
March 30th	Open budget system for input
April 27th	If requested, discuss status of plans and budget with Board of Governors
May 7th	Cost center managers finish initial budget input
May 25th	If requested, discuss current draft of plans and budget with Board of Governors
By May 31st	Equipment Budget Focus Group, PC Matching Group and Software Review Committee will complete reviews
June 22nd	If requested, discuss current draft of plans and budget with Board of Governors
June 30th	Deadline for proposed mission achievement plan and adjustments to President's proposed budget
July 27th	Board of Governors receives the executive level mission achievement plan and approves proposed FY 2021-22 budget
August 24th	Public hearing held on the Board of Governors' proposed budget and amendments are considered and approved as necessary
September 14th	Remaining public hearing is held and Board of Governors amends and adopts a final FY 2021-22 budget
September 20th	Adopted budget filed with the State and Counties

**METROPOLITAN COMMUNITY COLLEGE  
BOARD OF GOVERNORS' BUDGET STATEMENT  
2021-22 SYNOPSIS**

<b>1. Total Budget Request</b>	<b>\$ 234,552,751</b>
a. General Operating Fund Request	\$ 125,745,851
b. Capital Improvement Fund Request	\$ 28,806,900
c. Hazardous/Handicapped Fund Request	\$ -
d. Facilities Corporation Fund Request	\$ -
e. Auxiliary Fund Request	\$ 20,000,000
f. Federal Fund Request	\$ 60,000,000

**2. Property Tax Analysis (Cents per \$100)**

	General		Capital	Hazardous/ Handicap	Total
	Per Formula	Additional			
a. Tax Rate	7.5000	N/A	2.00	0.00	9.5000
b. Maximum Legal Limit	11.2500	N/A	2.00	N/A	11.2500
c. % of Legal Limit	66.67%	N/A	100.00%	N/A	84.44%

**3. General Operating Fund Resources**

a. Use of Cash Reserves is	\$7,852,194
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**4. Total Budget Request by Year**

		Total Budget	% Change
Approved	2015-16	232,756,264	25.68%
Approved	2016-17	242,067,469	4.00%
Approved	2017-18	196,280,734	-18.91%
Approved	2018-19	191,872,130	-2.25%
Approved	2019-20	215,726,326	12.43%
Approved	2020-21	218,621,601	1.34%
Requested	2021-22	234,552,751	7.29%

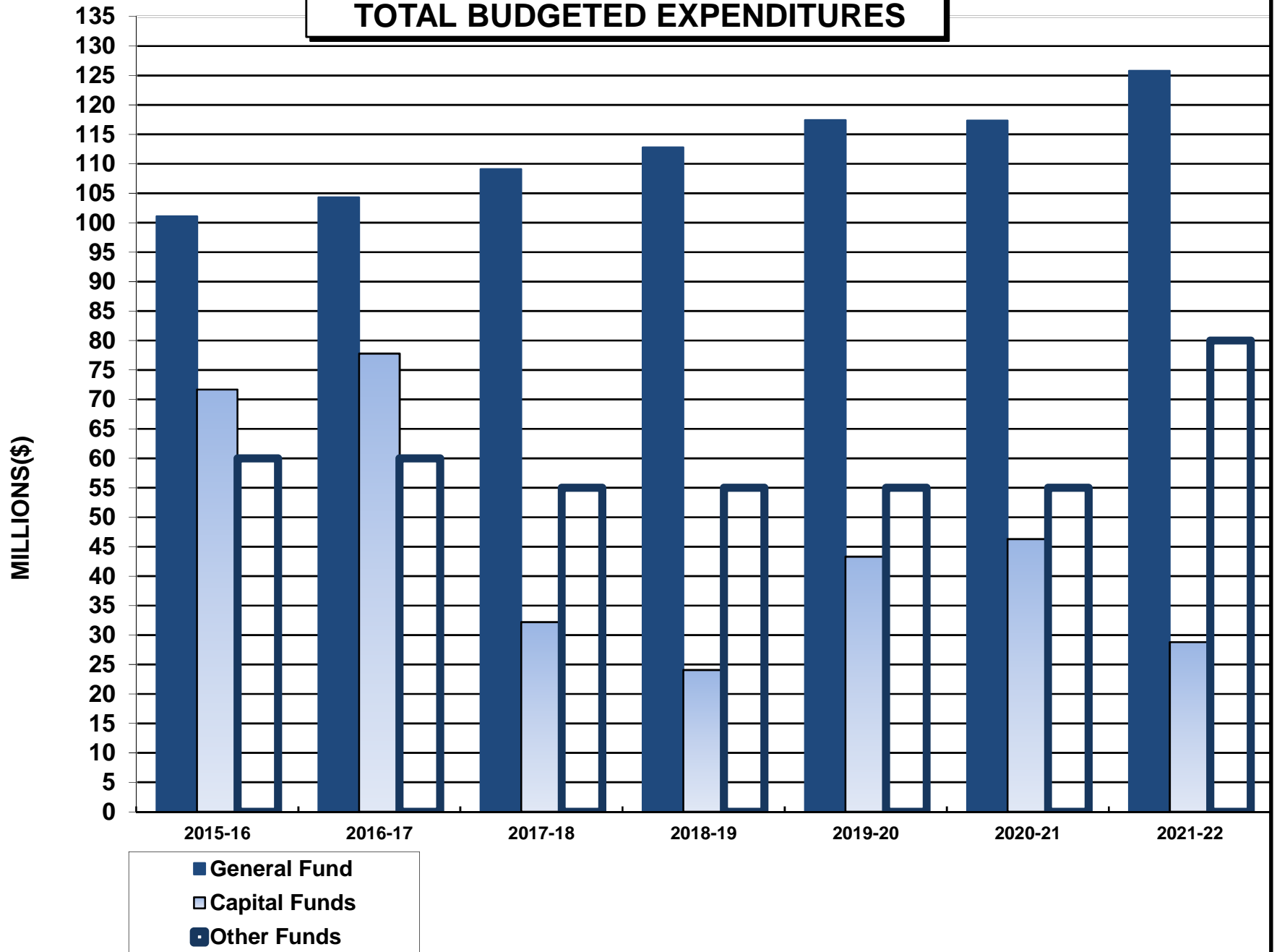
**5. Analysis of General Fund Non-Property Tax Revenue**

	2020-21 Budget	2021-22 Budget	\$ Increase (Decrease)	% Increase (Decrease)
State & Fed Grants & Contracts	\$ 400,000	\$ 4,400,000	\$ 4,000,000	1000.00%
State Aid	28,361,109	29,372,659	1,011,550	3.57%
Local				
Tuition & Fees	26,000,000	23,000,000	(3,000,000)	-11.54%
Investment Interest	400,000	50,000	(350,000)	-87.50%
Other	400,000	600,000	200,000	50.00%
Total Non-Property Tax Revenue	\$ 55,561,109	\$ 57,422,659	\$ 1,861,550	3.35%

# METROPOLITAN COMMUNITY COLLEGE TOTAL ALL FUNDS HISTORICAL BUDGET

<u>EXPENDITURES BY FUND</u>	* * * <u>APPROVED BUDGET - FISCAL YEAR</u> * * *						<u>Budget 2021-22</u>
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	
<b>General</b>	<b>101,076,264</b>	<b>104,295,962</b>	<b>109,090,434</b>	<b>112,794,330</b>	<b>117,415,326</b>	<b>117,314,201</b>	<b>125,745,851</b>
\$ Increase/(Decrease)	3,089,295	3,219,698	4,794,472	3,703,896	4,620,996	(101,125)	8,431,650
% Increase/(Decrease)	3.15%	3.19%	4.60%	3.40%	4.10%	-0.09%	7.19%
% Total Expenditures	43.43%	43.09%	55.58%	58.79%	54.43%	53.66%	53.61%
 <b>Capital Improvement</b>	 <b>71,680,000</b>	 <b>77,771,507</b>	 <b>32,190,300</b>	 <b>24,077,800</b>	 <b>43,311,000</b>	 <b>46,307,400</b>	 <b>28,806,900</b>
\$ Increase/(Decrease)	39,640,448	6,091,507	(45,581,207)	(8,112,500)	19,233,200	2,996,400	(17,500,500)
% Increase/(Decrease)	123.72%	8.50%	-58.61%	-25.20%	79.88%	6.92%	-37.79%
% Total Expenditures	30.80%	32.13%	16.40%	12.55%	20.08%	21.18%	12.28%
 <b>Auxiliary</b>	 <b>15,000,000</b>	 <b>15,000,000</b>	 <b>15,000,000</b>	 <b>15,000,000</b>	 <b>15,000,000</b>	 <b>15,000,000</b>	 <b>20,000,000</b>
\$ Increase/(Decrease)	5,000,000	0	0	0	0	0	5,000,000
% Increase/(Decrease)	50.00%	0.00%	0.00%	0.00%	0.00%	0.00%	33.33%
% Total Expenditures	6.44%	6.20%	7.64%	7.82%	6.95%	6.86%	8.53%
 <b>Federal</b>	 <b>45,000,000</b>	 <b>45,000,000</b>	 <b>40,000,000</b>	 <b>40,000,000</b>	 <b>40,000,000</b>	 <b>40,000,000</b>	 <b>60,000,000</b>
\$ Increase/(Decrease)	0	0	(5,000,000)	0	0	0	20,000,000
% Increase/(Decrease)	0.00%	0.00%	-11.11%	0.00%	0.00%	0.00%	50.00%
% Total Expenditures	19.33%	18.59%	20.38%	20.85%	18.54%	18.30%	25.58%
 <b>TOTAL ALL FUNDS</b>	 <b>232,756,264</b>	 <b>242,067,469</b>	 <b>196,280,734</b>	 <b>191,872,130</b>	 <b>215,726,326</b>	 <b>218,621,601</b>	 <b>234,552,751</b>
\$ Increase/(Decrease)	47,564,295	9,311,205	(45,786,735)	(4,408,604)	23,854,196	2,895,275	15,931,150
% Increase/(Decrease)	25.68%	4.00%	-18.91%	-2.25%	12.43%	1.34%	7.29%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

# METROPOLITAN COMMUNITY COLLEGE TOTAL BUDGETED EXPENDITURES



# METROPOLITAN COMMUNITY COLLEGE PROPERTY TAX HISTORY

CALENDAR YEAR FISCAL YEAR	2015 <u>2015-16</u>	2016 <u>2016-17</u>	2017 <u>2017-18</u>	2018 <u>2018-19</u>	2019 <u>2019-20</u>	2020 <u>2020-21</u>	2021 <u>2021-22</u>
<b>AUGUST CERTIFIED VALUATIONS BY COUNTY</b>							
<b>Douglas</b>	<b>39,038,137,635</b>	<b>40,268,944,370</b>	<b>42,036,416,590</b>	<b>44,225,933,115</b>	<b>47,399,345,255</b>	<b>50,904,393,965</b>	<b>53,627,150,165</b>
% Increase/(Decrease)	3.87%	3.15%	4.39%	5.21%	7.18%	7.39%	5.35%
% Total Valuations	66.83%	66.25%	66.11%	66.04%	66.08%	66.01%	65.85%
<b>Dodge</b>	<b>3,767,024,559</b>	<b>3,939,318,464</b>	<b>4,040,697,807</b>	<b>4,198,959,964</b>	<b>4,346,582,830</b>	<b>4,768,550,275</b>	<b>4,755,492,614</b>
% Increase/(Decrease)	6.50%	4.57%	2.57%	3.92%	3.52%	9.71%	-0.27%
% Total Valuations	6.45%	6.48%	6.35%	6.27%	6.06%	6.18%	5.84%
<b>Sarpy</b>	<b>12,785,158,397</b>	<b>13,565,438,185</b>	<b>14,493,101,695</b>	<b>15,511,549,423</b>	<b>16,801,973,211</b>	<b>18,004,820,382</b>	<b>19,511,266,184</b>
% Increase/(Decrease)	6.58%	6.10%	6.84%	7.03%	8.32%	7.16%	8.37%
% Total Valuations	21.89%	22.32%	22.79%	23.16%	23.42%	23.35%	23.96%
<b>Washington</b>	<b>2,823,102,374</b>	<b>3,006,153,056</b>	<b>3,013,493,699</b>	<b>3,029,313,563</b>	<b>3,180,810,763</b>	<b>3,437,000,380</b>	<b>3,540,368,065</b>
% Increase/(Decrease)	5.49%	6.48%	0.24%	0.52%	5.00%	8.05%	3.01%
% Total Valuations	4.83%	4.95%	4.74%	4.52%	4.43%	4.46%	4.35%
<b>TOTAL VALUATIONS</b>	<b>58,413,422,965</b>	<b>60,779,854,075</b>	<b>63,583,709,791</b>	<b>66,965,756,065</b>	<b>71,728,712,059</b>	<b>77,114,765,002</b>	<b>81,434,277,028</b>
\$ Increase/(Decrease)	2,618,717,069	2,366,431,110	2,803,855,716	3,382,046,274	4,762,955,994	5,386,052,943	4,319,512,026
% Increase/(Decrease)	4.69%	4.05%	4.61%	5.32%	7.11%	7.51%	5.60%
% Total Valuations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

## PROPERTY TAX RATES

<b>General Fund</b>	<b>0.0750</b>	<b>0.0750</b>	<b>0.0750</b>	<b>0.0750</b>	<b>0.0750</b>	<b>0.0750</b>	<b>0.0750</b>
% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Total Rate	78.95%	78.95%	78.95%	78.95%	78.95%	78.95%	78.95%
<b>Capital Fund</b>	<b>0.0200</b>	<b>0.0200</b>	<b>0.0200</b>	<b>0.0200</b>	<b>0.0200</b>	<b>0.0200</b>	<b>0.0200</b>
% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Total Rate	21.05%	21.05%	21.05%	21.05%	21.05%	21.05%	21.05%
<b>TOTAL TAX RATE</b>	<b>0.0950</b>	<b>0.0950</b>	<b>0.0950</b>	<b>0.0950</b>	<b>0.0950</b>	<b>0.0950</b>	<b>0.0950</b>
Rate Increase/(Decrease)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Total Rate	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

## PROPERTY TAX BUDGETED REVENUE (Reduced by Allowance for Collection & Delinquent Account Fees)

<b>General Fund</b>	<b>43,371,967</b>	<b>45,129,042</b>	<b>47,215,626</b>	<b>49,727,047</b>	<b>53,263,895</b>	<b>57,263,439</b>	<b>60,470,998</b>
<b>Capital Fund</b>	<b>11,565,858</b>	<b>12,034,412</b>	<b>12,590,833</b>	<b>13,260,546</b>	<b>14,203,705</b>	<b>15,270,250</b>	<b>16,125,599</b>
<b>Hazard/Handicap Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PROPERTY TAX</b>	<b>54,937,825</b>	<b>57,163,454</b>	<b>59,806,459</b>	<b>62,987,593</b>	<b>67,467,600</b>	<b>72,533,689</b>	<b>76,596,597</b>
\$ Increase/(Decrease)	2,462,904	2,225,629	2,643,005	3,181,134	4,480,007	5,066,089	4,062,908
% Increase/(Decrease)	4.69%	4.05%	4.62%	5.32%	7.11%	7.51%	5.60%



**METROPOLITAN COMMUNITY COLLEGE**  
**PROPERTY TAX HISTORY**  
Tax Rate per \$100 Valuation

<u>Fiscal</u> <u>Year</u>	<u>General</u>	<u>Capital</u>	<u>Sub-Total</u>	<u>Hazardous/ Handicap</u>	<u>Total</u>	<u>Tax on</u> <u>\$100,000 Home</u>
1978/79	0.04900	0.03500	0.08400	0.00000	0.08400	\$84.00
1979/80	0.03660	0.02620	0.06280	0.00000	0.06280	\$62.80
1980/81	0.04590	0.01750	0.06340	0.00000	0.06340	\$63.40
1981/82	0.04920	0.01230	0.06150	0.00000	0.06150	\$61.50
1982/83	0.04910	0.01230	0.06140	0.00000	0.06140	\$61.40
1983/84	0.04910	0.01230	0.06140	0.00000	0.06140	\$61.40
1984/85	0.04890	0.01230	0.06120	0.00000	0.06120	\$61.20
1985/86	0.04630	0.00630	0.05260	0.00000	0.05260	\$52.60
1986/87	0.04940	0.00200	0.05140	0.00000	0.05140	\$51.40
1987/88	0.05540	0.00200	0.05740	0.00000	0.05740	\$57.40
1988/89	0.05540	0.00200	0.05740	0.00000	0.05740	\$57.40
1989/90	0.06450	0.00200	0.06650	0.00000	0.06650	\$66.50
1990/91	0.06420	0.00200	0.06620	0.00000	0.06620	\$66.20
1991/92	0.06700	0.00300	0.07000	0.00000	0.07000	\$70.00
1992/93	0.07260	0.00310	0.07570	0.00160	0.07730	\$77.30
1993/94	0.07150	0.00310	0.07460	0.00210	0.07670	\$76.70
1994/95	0.07260	0.00300	0.07560	0.00200	0.07760	\$77.60
1995/96	0.07250	0.00300	0.07550	0.00200	0.07750	\$77.50
1996/97	0.07250	0.00450	0.07700	0.00050	0.07750	\$77.50
1997/98	0.06680	0.00974	0.07654	0.00049	0.07703	\$77.03
1998/99	0.06300	0.01000	0.07300	0.00100	0.07400	\$74.00
1999/2000	0.02500	0.01000	0.03500	0.00100	0.03600	\$36.00
2000/01	0.01720	0.01000	0.02720	0.00100	0.02820	\$28.20
2001/02	0.05110	0.01000	0.06110	0.00100	0.06210	\$62.10
2002/03	0.05300	0.01000	0.06300	0.00100	0.06400	\$64.00
2003/04	0.05640	0.01000	0.06640	0.00100	0.06740	\$67.40
2004/05	0.05640	0.01000	0.06640	0.00100	0.06740	\$67.40
2005/06	0.05640	0.01000	0.06640	0.00100	0.06740	\$67.40
2006/07	0.05640	0.01000	0.06640	0.00100	0.06740	\$67.40
2007/08	0.06740	0.00000	0.06740	0.00000	0.06740	\$67.40
2008/09	0.06740	0.00000	0.06740	0.00000	0.06740	\$67.40
2009/10	0.08500	0.00000	0.08500	0.00000	0.08500	\$85.00
2010/11	0.07500	0.01000	0.08500	0.00000	0.08500	\$85.00
2011/12	0.07500	0.01000	0.08500	0.00000	0.08500	\$85.00
2012/13	0.07500	0.01000	0.08500	0.00000	0.08500	\$85.00
2013/14	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2014/15	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2015/16	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2016/17	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2017/18	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2018/19	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2019/20	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2020/21	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00
2021/22	0.07500	0.02000	0.09500	0.00000	0.09500	\$95.00

**NEBRASKA COMMUNITY COLLEGE AREAS**  
**TAX LEVY & PROPERTY VALUATION HISTORY - CENTS PER HUNDRED DOLLARS OF VALUATION**

<b>TAX LEVY</b>	<b>CENTRAL</b>	<b>METRO</b>	<b>MID-PLAINS</b>	<b>NORTHEAST</b>	<b>SOUTHEAST</b>	<b>WESTERN</b>	<b>TOTAL WEIGHTED AVG. LEVY</b>
<b>Operating</b>							
FY 98-99 Cents	6.3000	6.3000	7.0000	7.0000	6.4100	7.0000	6.4897
FY 99-00 Cents	2.5640	2.5000	3.2100	3.1940	2.7900	3.1930	2.7444
FY 00-01 Cents	2.4710	1.7200	2.4040	2.4040	2.4000	2.4020	2.1813
FY 01-02 Cents	5.9730	5.1100	5.8080	5.8090	5.8100	5.8040	5.5998
FY 02-03 Cents	6.0000	5.3000	6.0000	6.0000	6.0000	6.0000	5.7584
FY 03-04 Cents	6.9060	5.6400	6.5000	7.1120	6.0000	7.8880	6.2851
FY 04-05 Cents	7.2410	5.6400	7.3000	7.2711	6.0000	9.2950	6.4918
FY 05-06 Cents	7.2960	5.6400	7.7270	7.9620	6.4100	9.8220	6.7206
FY 06-07 Cents	7.1660	5.6400	7.5310	8.0420	6.3400	10.6490	6.7098
FY 07-08 Cents	6.7931	6.7400	7.2351	7.2300	6.8900	7.2351	6.8916
FY 08-09 Cents	7.8665	6.7400	7.6000	8.0000	6.6700	8.0013	7.1705
FY 09-10 Cents	8.6953	8.5000	8.4464	9.3540	6.7600	9.7072	8.2673
FY 10-11 Cents	9.6952	7.5000	7.5818	8.8500	6.0000	8.4821	7.7674
FY 11-12 Cents	9.9450	7.5000	7.5949	8.5253	6.2700	8.3705	7.8496
FY 12-13 Cents	9.9383	7.5000	7.5949	8.5253	6.0200	8.4458	7.8015
FY 13-14 Cents	8.5116	7.5000	7.1955	7.9300	5.6700	8.4456	7.3424
FY 14-15 Cents	8.2959	7.5000	6.5000	7.9000	4.9800	8.1523	7.0837
FY 15-16 Cents	7.2262	7.5000	5.9500	7.2345	5.9400	7.9717	6.9255
FY 16-17 Cents	6.7612	7.5000	5.8903	7.1320	6.4700	7.9637	6.9219
FY 17-18 Cents	6.6802	7.5000	5.6953	7.0925	7.0700	7.5436	7.0025
FY 18-19 Cents	6.8456	7.5000	5.4043	7.5000	7.0700	7.7544	7.0895
FY 19-20 Cents	6.8069	7.5000	5.4043	7.5000	7.3700	8.0405	7.1771
FY 20-21 Cents	6.9217	7.5000	5.4560	7.5000	7.3700	8.0405	7.2139
Tax on \$100,000 Home	\$69.22	\$75.00	\$54.56	\$75.00	\$73.70	\$80.41	\$71.77
<b>Capital</b>							
FY 98-99 Cents	0.9000	1.0000	1.0000	0.9510	0.5000	1.9780	0.9064
FY 99-00 Cents	0.9530	1.0000	1.0000	1.0000	0.5000	1.9190	0.9177
FY 00-01 Cents	0.9980	1.0000	1.0000	1.0000	0.5500	1.8800	0.9385
FY 01-02 Cents	0.9620	1.0000	1.0000	1.0000	0.5500	1.7870	0.9248
FY 02-03 Cents	1.0000	1.0000	1.0000	1.0000	0.5000	1.7270	0.9170
FY 03-04 Cents	1.0000	1.0000	1.0000	1.0000	0.5000	1.6990	0.9096
FY 04-05 Cents	1.0000	1.0000	1.0000	1.0000	0.5500	1.6670	0.9219
FY 05-06 Cents	1.0000	1.0000	1.0000	1.0000	0.5500	1.6400	0.9229
FY 06-07 Cents	1.0000	1.0000	1.0000	1.0000	0.5500	1.6100	0.9174
FY 07-08 Cents	1.0000	0.0000	1.0000	1.0000	0.0000	1.7112	0.4238
FY 08-09 Cents	1.0000	0.0000	1.0000	1.0000	0.5500	1.8484	0.5734
FY 09-10 Cents	1.0000	0.0000	0.1180	0.0000	0.0000	0.7782	0.2304
FY 10-11 Cents	1.0000	1.0000	1.0000	1.0000	0.0000	1.6801	0.7987
FY 11-12 Cents	1.0000	1.0000	1.0000	1.0000	0.0000	1.6554	0.7971
FY 12-13 Cents	1.0000	1.0000	1.0000	1.0000	0.2500	1.5801	0.8490
FY 13-14 Cents	2.0000	2.0000	1.4500	2.0000	1.0000	1.8301	1.7049
FY 14-15 Cents	2.0000	2.0000	1.7000	2.0000	1.0000	1.9010	1.7318
FY 15-16 Cents	1.9528	2.0000	1.6500	2.0000	1.5800	2.0816	1.8648
FY 16-17 Cents	2.0000	2.0000	1.8500	2.0000	1.0500	2.0896	1.7699
FY 17-18 Cents	2.0000	2.0000	1.8500	2.0000	2.0000	2.1379	1.9943
FY 18-19 Cents	2.0000	2.0000	2.0000	2.0000	2.0000	2.1360	2.0071
FY 19-20 Cents	1.7473	2.0000	2.0000	2.0000	2.0000	2.1376	1.9526
FY 20-21 Cents	1.8139	2.0000	2.0000	2.0000	2.0000	2.0000	1.9610
Tax on \$100,000 Home	\$18.14	\$20.00	\$20.00	\$20.00	\$20.00	\$20.00	\$19.53

**NEBRASKA COMMUNITY COLLEGE AREAS**  
**TAX LEVY & PROPERTY VALUATION HISTORY - CENTS PER HUNDRED DOLLARS OF VALUATION**

TAX LEVY	CENTRAL	METRO	MID-PLAINS	NORTHEAST	SOUTHEAST	WESTERN	TOTAL WEIGHTED
<b>ADA/Hazardous Waste Special Levy</b>							
FY 98-99 Cents	0.2500	0.1000	0.0000	0.0000	0.0500	0.0950	0.1001
FY 99-00 Cents	0.1970	0.1000	0.0000	0.0320	0.0500	0.1000	0.0928
FY 00-01 Cents	0.2180	0.1000	0.0000	0.1090	0.0000	0.6600	0.1229
FY 01-02 Cents	0.1080	0.1000	0.0000	0.4200	0.0000	0.1960	0.1066
FY 02-03 Cents	0.0000	0.1000	0.0000	0.0000	0.0500	0.0000	0.0468
FY 03-04 Cents	0.0000	0.1000	0.0000	0.0000	0.0500	0.3750	0.0670
FY 04-05 Cents	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0345
FY 05-06 Cents	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0353
FY 06-07 Cents	0.0000	0.1000	0.0000	0.0000	0.0000	0.0000	0.0352
FY 07-08 Cents	0.2230	0.0000	0.0000	0.0000	0.0000	0.0000	0.0390
FY 08-09 Cents	0.2315	0.0000	0.2455	0.0000	0.0000	0.0000	0.0569
FY 09-10 Cents	0.2322	0.0000	0.2350	0.0000	0.0000	0.0000	0.0582
FY 10-11 Cents	0.5071	0.0000	0.2176	0.0000	0.0000	0.0000	0.1118
FY 11-12 Cents	0.6798	0.0000	0.2045	0.0000	0.0000	0.0000	0.1468
FY 12-13 Cents	0.7500	0.0000	0.0000	0.3000	0.0000	0.0000	0.1837
FY 13-14 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1562
FY 14-15 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1684
FY 15-16 Cents	0.5438	0.0000	0.2000	0.3000	0.0500	0.0000	0.1967
FY 16-17 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1746
FY 17-18 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1702
FY 18-19 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1665
FY 19-20 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1617
FY 20-21 Cents	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.1570
Tax on \$100,000 Home	\$7.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1.62
<b>Total</b>							
FY 98-99 Cents	7.4500	7.4000	8.0000	7.9510	6.9600	9.0730	7.4962
FY 99-00 Cents	3.7140	3.6000	4.2100	4.2260	3.3400	5.2120	3.7549
FY 00-01 Cents	3.6870	2.8200	3.4040	3.5130	2.9500	4.9420	3.2428
FY 01-02 Cents	7.0430	6.2100	6.8080	7.2290	6.3600	7.7870	6.6312
FY 02-03 Cents	7.0000	6.4000	7.0000	7.0000	6.5500	7.7270	6.7222
FY 03-04 Cents	7.9060	6.7400	7.5000	8.1120	6.5500	9.9620	7.2617
FY 04-05 Cents	8.2410	6.7400	8.3000	8.2711	6.5500	10.9620	7.4482
FY 05-06 Cents	8.2960	6.7400	8.7270	8.9620	6.9600	11.4620	7.6788
FY 06-07 Cents	8.1660	6.7400	8.5310	9.0420	6.8900	12.2590	7.6624
FY 07-08 Cents	8.0161	6.7400	8.2351	8.2300	6.8900	8.9463	7.3544
FY 08-09 Cents	9.0980	6.7400	8.8455	9.0000	7.2200	9.8497	7.8008
FY 09-10 Cents	9.9275	8.5000	8.7994	9.3540	6.7600	10.4854	8.5560
FY 10-11 Cents	11.2023	8.5000	8.7994	9.8500	6.0000	10.1622	8.6779
FY 11-12 Cents	11.6248	8.5000	8.7994	9.5253	6.2700	10.0259	8.7935
FY 12-13 Cents	11.6883	8.5000	8.5949	9.8253	6.2700	10.0259	8.8343
FY 13-14 Cents	11.2616	9.5000	8.6455	9.9300	6.6700	10.2757	9.2035
FY 14-15 Cents	11.0459	9.5000	8.2000	9.9000	5.9800	10.0533	8.9839
FY 15-16 Cents	9.7228	9.5000	7.8000	9.5345	7.5700	10.0533	8.9871
FY 16-17 Cents	9.5112	9.5000	7.7403	9.1320	7.5200	10.0533	8.8664
FY 17-18 Cents	9.4302	9.5000	7.5453	9.0925	9.0700	9.6815	9.1670
FY 18-19 Cents	9.5956	9.5000	7.4043	9.5000	9.0700	9.8904	9.2631
FY 19-20 Cents	9.3042	9.5000	7.4043	9.5000	9.3700	10.1781	9.2914
FY 20-21 Cents	9.4856	9.5000	7.4560	9.5000	9.3700	10.0405	9.3320
Tax on \$100,000 Home	\$94.86	\$95.00	\$74.56	\$95.00	\$93.70	\$100.41	\$92.91

**NEBRASKA COMMUNITY COLLEGE AREAS**  
**TAX LEVY & PROPERTY VALUATION HISTORY - CENTS PER HUNDRED DOLLARS OF VALUATION**

TAX LEVY	CENTRAL	METRO	MID-PLAINS	NORTHEAST	SOUTHEAST	WESTERN	TOTAL WEIGHTED
<b>Valuations - per Annual Report from Nebraska Property Assessment Division</b>							<b>Total Valuation</b>
FY 98-99	15,071,774,923	23,611,888,741	5,292,471,097	7,673,301,317	18,680,643,677	4,331,684,638	74,661,764,393
FY 99-00	16,100,362,234	26,437,452,883	5,724,608,042	8,266,928,375	20,299,225,103	4,579,289,792	81,407,866,429
FY 00-01	16,993,136,739	30,285,971,932	6,065,232,374	8,828,119,790	21,369,442,661	4,794,650,805	88,336,554,301
FY 01-02	17,632,466,041	32,246,499,813	6,455,425,709	9,237,867,152	23,231,779,379	5,154,029,945	93,958,068,039
FY 02-03	18,332,296,381	33,874,911,259	6,835,243,628	9,621,464,525	24,104,199,848	5,377,933,187	98,146,048,828
FY 03-04	19,056,786,360	35,665,930,183	7,134,940,561	10,096,264,378	26,553,078,237	5,531,432,367	104,038,432,086
FY 04-05	20,000,311,963	37,622,354,298	7,387,778,999	10,734,859,969	27,538,685,102	5,804,309,104	109,088,299,435
FY 05-06	21,157,858,691	41,053,068,052	7,687,221,327	11,532,984,450	28,629,529,715	6,133,563,596	116,194,225,831
FY 06-07	22,156,829,799	44,054,575,887	8,262,712,264	12,512,760,970	31,671,352,369	6,417,751,066	125,075,982,355
FY 07-08	23,050,329,329	48,071,220,904	8,532,896,859	13,051,027,517	32,647,156,233	6,596,495,559	131,949,126,401
FY 08-09	24,497,997,265	50,078,503,830	9,239,979,693	14,313,081,944	34,373,483,872	7,074,604,592	139,577,651,196
FY 09-10	26,796,880,291	51,770,479,136	10,077,148,219	15,684,865,155	35,469,999,393	7,712,727,555	147,512,099,749
FY 10-11	29,263,065,103	51,978,823,228	10,898,944,550	16,906,309,239	36,609,931,428	8,267,389,105	153,924,462,653
FY 11-12	31,210,958,912	52,887,991,305	11,611,868,224	17,873,435,209	38,366,217,436	8,777,775,379	160,728,246,465
FY 12-13	33,690,150,231	53,564,420,943	12,455,714,790	19,860,556,852	41,265,071,666	9,122,810,227	169,958,724,709
FY 13-14	38,392,201,731	54,477,213,086	13,870,340,034	22,824,457,510	45,138,517,773	9,650,431,780	184,353,161,914
FY 14-15	46,303,050,192	55,835,782,440	16,486,479,732	27,587,282,399	49,285,829,937	10,671,974,797	206,170,399,497
FY 15-16	52,859,053,608	58,497,473,371	19,214,149,795	31,746,241,555	53,615,173,390	11,736,834,061	227,668,925,780
FY 16-17	55,474,876,299	60,908,784,796	20,528,345,210	33,245,129,587	55,651,358,933	12,515,846,552	238,324,341,377
FY 17-18	55,653,472,667	63,749,946,637	21,227,604,534	33,499,052,819	58,081,512,158	12,991,751,320	245,203,340,135
FY 18-19	55,325,708,073	66,955,600,886	20,922,952,875	33,498,224,546	59,475,655,259	13,056,739,923	249,234,881,562
FY 19-20	54,853,553,075	71,691,619,835	20,628,284,210	33,146,499,086	61,062,743,596	13,037,307,529	254,420,007,331
FY 20-21	54,489,687,103	77,149,329,485	20,500,572,518	33,071,881,355	62,027,829,260	13,000,797,768	260,240,097,489
Increase over FY 19-20	-0.66%	7.61%	-0.62%	-0.23%	1.58%	-0.28%	2.29%
% of Total	20.94%	29.65%	7.88%	12.71%	23.83%	5.00%	100.00%

**Table 18 Community Colleges 2020**  
**Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<b><u>Central</u></b>						
ADAMS	3,856,273,818	0.069217	0.022783	0.000000	0.092000	\$ 3,547,799.16
BOONE	1,565,960,138	0.069217	0.022783	0.000000	0.092000	1,440,685.34
BUFFALO	6,400,355,352	0.069217	0.022783	0.000000	0.092000	5,888,332.70
BUTLER	2,391,475,579	0.069217	0.022783	0.000000	0.092000	2,200,160.83
CLAY	2,069,839,654	0.069217	0.022783	0.000000	0.092000	1,904,255.45
COLFAX	1,922,217,879	0.069217	0.022783	0.000000	0.092000	1,768,443.37
DAWSON	3,367,679,894	0.069217	0.022783	0.000000	0.092000	3,098,269.61
FRANKLIN	972,874,680	0.069217	0.022783	0.000000	0.092000	895,046.52
FURNAS	946,318,616	0.069217	0.022783	0.000000	0.092000	870,615.40
GOSPER	852,399,274	0.069217	0.022783	0.000000	0.092000	784,208.67
GREELEY	939,332,622	0.069217	0.022783	0.000000	0.092000	864,187.30
HALL	5,666,604,866	0.069217	0.022783	0.000000	0.092000	5,213,320.82
HAMILTON	2,899,671,599	0.069217	0.022783	0.000000	0.092000	2,667,701.27
HARLAN	967,345,712	0.069217	0.022783	0.000000	0.092000	889,966.90
HOWARD	1,378,796,714	0.069217	0.022783	0.000000	0.092000	1,268,492.94
KEARNEY	1,820,602,907	0.069217	0.022783	0.000000	0.092000	1,674,956.26
MERRICK	1,748,805,849	0.069217	0.022783	0.000000	0.092000	1,608,904.19
NANCE	1,065,933,380	0.069217	0.022783	0.000000	0.092000	980,660.49
NUCKOLLS	1,112,172,827	0.069217	0.022783	0.000000	0.092000	1,023,201.47
PHELPS	2,288,627,460	0.069217	0.022783	0.000000	0.092000	2,105,539.80
PLATTE	5,680,561,884	0.069217	0.022783	0.000000	0.092000	5,226,124.16
POLK	1,784,183,441	0.069217	0.022783	0.000000	0.092000	1,641,451.60
SHERMAN	924,012,682	0.069217	0.022783	0.000000	0.092000	850,093.21
VALLEY	904,966,200	0.069217	0.022783	0.000000	0.092000	832,570.35
WEBSTER	962,674,076	0.069217	0.022783	0.000000	0.092000	885,662.00
<b>CENTRAL Total</b>	<b>54,489,687,103</b>					<b>\$ 50,130,649.81</b>
<b><u>Metropolitan</u></b>						
DODGE	4,766,118,750	0.075000	0.020000	0.000000	0.095000	4,527,832.86
DOUGLAS	50,943,488,085	0.075000	0.020000	0.000000	0.095000	48,396,820.69
SARPY	18,003,273,136	0.075000	0.020000	0.000000	0.095000	17,103,111.96
WASHINGTON	3,436,449,514	0.075000	0.020000	0.000000	0.095000	3,264,631.01
<b>METRO Total</b>	<b>77,149,329,485</b>					<b>\$ 73,292,396.52</b>
<b><u>Mid-Plains</u></b>						
ARTHUR	229,740,977	0.054560	0.020000	0.000000	0.074560	171,295.33
BLAINE	333,148,462	0.054560	0.020000	0.000000	0.074560	248,395.55
CHASE	1,368,051,798	0.054560	0.020000	0.000000	0.074560	1,020,019.87
CHERRY	1,267,169,640	0.054560	0.020000	0.000000	0.074560	944,804.38
CUSTER	3,478,266,385	0.054560	0.020000	0.000000	0.074560	2,593,396.13
DUNDY	874,025,701	0.054560	0.020000	0.000000	0.074560	651,675.49
FRONTIER	850,960,452	0.054560	0.020000	0.000000	0.074560	634,480.79
HAYES	467,491,587	0.054560	0.020000	0.000000	0.074560	348,562.46
HITCHCOCK	702,491,059	0.054560	0.020000	0.000000	0.074560	523,778.71
HOOVER	323,963,786	0.054560	0.020000	0.000000	0.074560	241,547.18
KEITH	1,892,581,711	0.054560	0.020000	0.000000	0.074560	1,411,112.39
LINCOLN	5,030,463,126	0.054560	0.020000	0.000000	0.074560	3,750,737.20
LOGAN	325,374,262	0.054560	0.020000	0.000000	0.074560	242,599.44
LOUP	314,915,120	0.054600	0.020000	0.000000	0.074600	234,927.68
MCPHERSON	296,202,957	0.054560	0.020000	0.000000	0.074560	220,848.66
PERKINS	1,172,793,492	0.054560	0.020000	0.000000	0.074560	874,436.50
RED WILLOW	1,263,445,048	0.054560	0.020000	0.000000	0.074560	942,026.70
THOMAS	309,486,955	0.054560	0.020000	0.000000	0.074560	230,754.07
<b>MID-PLAINS Total</b>	<b>20,500,572,518</b>					<b>\$ 15,285,398.53</b>



**Table 18 Community Colleges 2020**  
**Value, Tax Rates, & Property Taxes Levied**

Community College	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<b><u>Northeast</u></b>						
ANTELOPE	2,425,893,938	0.075000	0.020000	0.000000	0.095000	\$ 2,304,602.64
BOONE	741,787,403	0.075000	0.020000	0.000000	0.095000	704,698.99
BOYD	584,497,744	0.075000	0.020000	0.000000	0.095000	555,274.66
BROWN	831,214,414	0.075000	0.020000	0.000000	0.095000	789,655.48
BURT	1,784,390,229	0.075000	0.020000	0.000000	0.095000	1,695,178.27
CEDAR	2,500,511,534	0.075000	0.020000	0.000000	0.095000	2,375,490.13
CUMING	2,715,705,727	0.075000	0.020000	0.000000	0.095000	2,579,924.32
DAKOTA	1,881,213,724	0.095000	0.000000	0.000000	0.095000	1,787,155.18
DIXON	1,391,435,820	0.075000	0.020000	0.000000	0.095000	1,321,866.10
GARFIELD	440,153,731	0.075000	0.020000	0.000000	0.095000	418,148.10
HOLT	3,122,055,316	0.075000	0.020000	0.000000	0.095000	2,965,965.65
KEYA PAHA	479,014,845	0.075000	0.020000	0.000000	0.095000	455,065.69
KNOX	2,249,934,216	0.075000	0.020000	0.000000	0.095000	2,137,440.77
MADISON	4,252,847,737	0.075000	0.020000	0.000000	0.095000	4,040,223.71
PIERCE	1,911,141,351	0.075000	0.020000	0.000000	0.095000	1,815,587.38
ROCK	658,972,069	0.075000	0.020000	0.000000	0.095000	626,024.94
STANTON	1,575,634,677	0.075000	0.020000	0.000000	0.095000	1,496,854.57
THURSTON	995,345,073	0.075000	0.020000	0.000000	0.095000	945,578.94
WAYNE	1,941,946,630	0.075000	0.020000	0.000000	0.095000	1,844,851.70
WHEELER	588,185,177	0.075000	0.020000	0.000000	0.095000	558,776.92
<b>NORTHEAST Total</b>	<b>33,071,881,355</b>					<b>\$ 31,418,364.14</b>
<b><u>Southeast</u></b>						
CASS	3,801,412,013	0.073700	0.020000	0.000000	0.093700	3,561,923.69
FILLMORE	2,403,673,572	0.073700	0.020000	0.000000	0.093700	2,252,245.58
GAGE	3,131,851,169	0.073700	0.020000	0.000000	0.093700	2,934,546.16
JEFFERSON	1,814,523,119	0.073700	0.020000	0.000000	0.093700	1,700,210.49
JOHNSON	963,994,045	0.073700	0.020000	0.000000	0.093700	903,267.82
LANCASTER	29,360,798,500	0.073700	0.020000	0.000000	0.093700	27,511,105.20
NEMAHA	1,126,977,818	0.073700	0.020000	0.000000	0.093700	1,055,984.99
OTOE	2,389,635,271	0.073700	0.020000	0.000000	0.093700	2,239,088.53
PAWNEE	767,180,377	0.073700	0.020000	0.000000	0.093700	718,849.30
RICHARDSON	1,373,795,438	0.073700	0.020000	0.000000	0.093700	1,287,249.24
SALINE	2,358,058,400	0.073700	0.020000	0.000000	0.093700	2,209,501.40
SAUNDERS	4,122,910,611	0.073700	0.020000	0.000000	0.093700	3,863,184.98
SEWARD	3,152,552,994	0.073700	0.020000	0.000000	0.093700	2,953,954.38
THAYER	1,863,012,669	0.073700	0.020000	0.000000	0.093700	1,745,645.99
YORK	3,397,453,264	0.073700	0.020000	0.000000	0.093700	3,183,425.60
<b>SOUTHEAST Total</b>	<b>62,027,829,260</b>					<b>\$ 58,120,183.35</b>
<b><u>Western</u></b>						
BANNER	277,944,826	0.080405	0.021362	0.000000	0.101767	282,857.18
BOX BUTTE	1,456,358,003	0.080410	0.021360	0.000000	0.101770	1,482,138.79
CHERRY	854,652,697	0.080405	0.021362	0.000000	0.101767	869,756.43
CHEYENNE	1,367,994,255	0.080405	0.021362	0.000000	0.101767	1,392,170.35
DAWES	963,054,205	0.080405	0.021362	0.000000	0.101767	980,073.79
DEUEL	407,517,347	0.080405	0.021362	0.000000	0.101767	414,719.19
GARDEN	762,996,720	0.080405	0.021362	0.000000	0.101767	776,481.10
GRANT	299,648,082	0.080405	0.021362	0.000000	0.101767	304,943.49
KIMBALL	700,668,868	0.080405	0.021362	0.000000	0.101767	713,051.23
MORRILL	1,102,248,208	0.080405	0.021362	0.000000	0.101767	1,121,727.23
SCOTTS BLUFF	3,058,412,928	0.080405	0.021362	0.000000	0.101767	3,112,460.00
SHERIDAN	1,088,836,864	0.080405	0.021362	0.000000	0.101767	1,108,079.88
SIOUX	660,464,765	0.080405	0.021362	0.000000	0.101767	672,137.32
<b>WESTERN Total</b>	<b>13,000,797,768</b>					<b>\$ 13,230,595.98</b>
<b>STATE TOTALS</b>	<b>260,240,097,489</b>					<b>\$ 241,477,588.33</b>

# METROPOLITAN COMMUNITY COLLEGE TUITION AND FEE HISTORY

	Resident Tuition		Non-Resident Tuition		Facility/Tech Fees	Total Full-Time Quarterly Tuition & Fees	
	Per Cr Hour	Full-Time Quarter	Per Cr Hour	Full-Time Quarter	Per Credit Hour	Resident	Non-Resident
1974-75	7.50	112.50	13.50	202.50	1.00	127.50	217.50
1975-76	7.00	105.00	14.00	210.00	1.00	120.00	225.00
1976-77	8.00	120.00	16.00	240.00	1.00	135.00	255.00
1977-78	9.00	135.00	18.00	270.00	1.00	150.00	285.00
1978-79	10.50	157.50	21.00	315.00	1.00	172.50	330.00
1979-80	10.50	157.50	21.00	315.00	1.00	172.50	330.00
1980-81	12.00	180.00	24.00	360.00	1.00	195.00	375.00
1981-82	13.50	202.50	27.00	405.00	0.50	210.00	412.50
1982-83	14.50	217.50	29.00	435.00	0.50	225.00	442.50
1983-84	15.50	232.50	31.00	465.00	0.25	236.25	468.75
1984-85	16.50	247.50	33.00	495.00	0.00	247.50	495.00
1985-86	16.50	247.50	33.00	495.00	0.00	247.50	495.00
1986-87	17.50	262.50	35.00	525.00	0.00	262.50	525.00
1987-88	17.50	262.50	35.00	525.00	0.00	262.50	525.00
1988-89	18.50	277.50	37.00	555.00	0.00	277.50	555.00
1990-91	19.50	292.50	39.00	585.00	0.00	292.50	585.00
1991-92	19.50	292.50	39.00	585.00	0.00	292.50	585.00
1992-93	20.50	307.50	41.00	615.00	0.00	307.50	615.00
1993-94	22.00	330.00	44.00	660.00	0.00	330.00	660.00
1994-95	23.00	345.00	46.00	690.00	0.00	345.00	690.00
1995-96	24.00	360.00	30.00	450.00	0.00	360.00	450.00
1996-97	25.50	382.50	31.88	478.20	2.00	412.50	508.20
1997-98	25.50	382.50	31.88	478.20	2.00	412.50	508.20
1998-99	26.50	397.50	33.00	495.00	2.00	427.50	525.00
1999-2000	26.50	397.50	33.00	495.00	2.00	427.50	525.00
2000-01	28.00	420.00	35.00	525.00	2.00	450.00	555.00
2001-02	29.50	442.50	37.00	555.00	3.00	487.50	600.00
2002-03	31.50	472.50	42.00	630.00	3.00	517.50	675.00
2003-04	33.50	502.50	48.00	720.00	3.00	547.50	765.00
2004-05	35.50	532.50	58.00	870.00	3.00	577.50	915.00
2005-06	38.50	577.50	58.00	870.00	3.00	622.50	915.00
2006-07	40.00	600.00	60.00	900.00	3.00	645.00	945.00
2007-08	41.00	615.00	61.50	922.50	5.00	690.00	997.50
2008-09	43.00	645.00	64.50	967.50	5.00	720.00	1042.50
2009-10	43.00	645.00	64.50	967.50	5.00	720.00	1042.50
2010-11	48.00	720.00	71.50	1072.50	5.00	795.00	1147.50
2011-12	48.00	720.00	71.50	1072.50	5.00	795.00	1147.50
2012-13	51.00	765.00	76.50	1147.50	5.00	840.00	1222.50
2013-14	53.00	795.00	79.50	1192.50	5.00	870.00	1267.50
2014-15	53.00	795.00	79.50	1192.50	5.00	870.00	1267.50
2015-16	56.00	840.00	84.00	1260.00	5.00	915.00	1335.00
2016-17	59.00	885.00	88.50	1327.50	5.00	960.00	1402.50
2017-18	61.00	915.00	91.50	1372.50	5.00	990.00	1447.50
2018-19	64.00	960.00	96.00	1440.00	5.00	1035.00	1515.00
2019-20	64.00	960.00	96.00	1440.00	5.00	1035.00	1515.00
2020-21	66.00	990.00	99.00	1485.00	5.00	1065.00	1560.00
Approved 2021-22	66.00	990.00	99.00	1485.00	5.00	1065.00	1560.00
Approved 2022-23	68.00	1020.00	102.00	1530.00	5.00	1095.00	1605.00

(Full-Time = 15 Credit Hours)

**Miscellaneous Fees:**

Effective 1974-75 through 1980-81: Facilities use fee \$1.00 per credit hour.

Effective 1981-82 through 1982-83: Facilities use fee decreased to \$.50 per credit hour.

Effective 1983-84: Facilities use fee decreased to \$.25 per credit hour.

Effective 1984-85: No facilities use fee.

Effective 1995-96: Non-resident tuition rate lowered.\*

Effective Summer Quarter 1996-97: Free zone raised from 15-21 credit hours to 18-21.

Effective Winter Quarter 1996-97: Tech service fee \$2.00 per credit hour charged.

Effective Fall Quarter 2000-01: Eliminated free zone.

Effective Fall Quarter 2007-08: Eliminated Tech service fee and started facility fee of \$5 per credit hour.

**Activity Fees:**

Prior to 1984: \$1.00 per quarter/per student enrolled in 1-9 cr hours.

\$2.00 per quarter/per student enrolled in 10+ cr hours.

Effective Summer Qtr 1984-85: \$ .00 per quarter/per student enrolled in 1-3 cr hours.

\$1.00 per quarter/per student enrolled in 4-9 cr hours.

\$2.00 per quarter/per student enrolled in 10+ cr hours

Effective Fall Quarter 1984-85: No activity fees.

**NEBRASKA PUBLIC INSTITUTION RATE HISTORY**  
**Resident Tuition Per Semester Hour**

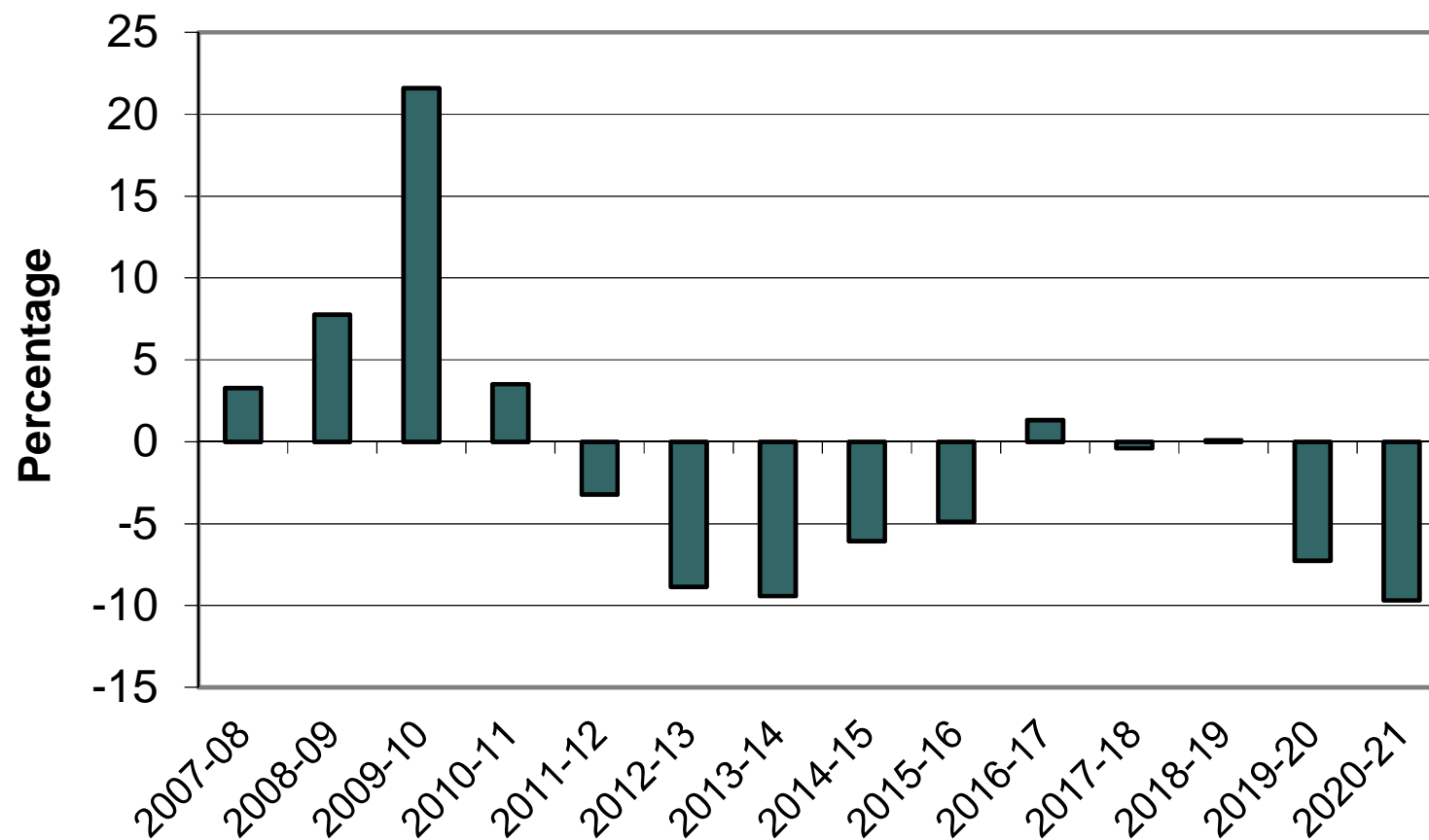
<u>Year</u>	<u>UNL</u>	<u>UNO</u>	<u>UNK</u>	<u>Wayne State</u>	<u>Community Colleges</u>						<u>Metro Semester</u>	<u>Metro Quarter</u>
					<u>Central</u>	<u>Mid-Plains</u>	<u>Northeast</u>	<u>Southeast</u>	<u>Western</u>			
1997-98	78.50	71.50	63.50	57.75	38.60	32.00	38.00	39.75	38.00		38.25	25.50
1998-99	82.75	75.50	67.00	59.50	40.00	40.00	39.50	41.25	39.50		39.75	26.50
1999-2000	87.25	79.75	70.75	62.50	42.00	40.00	41.00	42.75	41.00		39.75	26.50
2000-01	92.00	84.25	74.75	65.75	44.00	42.00	43.00	43.50	43.00		42.00	28.00
2001-02	101.25	92.75	82.25	69.75	45.00	48.00	45.00	45.00	44.00		44.25	29.50
2002-03	111.50	102.00	90.50	76.25	46.00	50.00	47.00	47.25	45.50		47.25	31.50
2003-04	128.25	117.25	104.00	87.00	50.00	52.00	52.00	50.25	47.50		50.25	33.50
2004-05	143.75	131.25	116.50	95.00	54.00	54.00	54.00	54.00	51.00		53.25	35.50
2005-06	151.00	137.75	122.25	97.75	58.00	57.00	57.00	58.50	52.00		57.75	38.50
2006-07	160.00	146.00	129.50	102.50	62.00	59.00	59.00	63.00	54.00		60.00	40.00
2007-08	169.50	154.75	137.25	110.00	66.00	62.00	62.00	67.50	61.00		61.50	41.00
2008-09	179.75	164.00	145.50	116.50	66.00	65.00	64.00	70.50	66.00		64.50	43.00
2009-10	187.00	170.50	151.25	122.50	70.00	67.00	67.00	70.50	68.00		64.50	43.00
2010-11	198.25	180.75	160.25	128.75	74.00	70.00	70.00	72.00	70.00		72.00	48.00
2011-12	208.25	189.75	168.25	135.25	78.00	74.00	73.00	76.50	77.00		72.00	48.00
2012-13	216.00	196.75	174.50	140.00	80.00	77.00	76.00	81.00	80.00		76.50	51.00
2013-14	216.00	196.75	174.50	140.00	80.00	77.00	78.50	83.25	83.00		79.50	53.00
2014-15	216.00	196.75	174.50	140.00	80.00	79.00	82.50	87.75	87.50		79.50	53.00
2015-16	219.75	200.25	177.50	153.00	82.00	81.00	86.00	90.75	91.50		84.00	56.00
2016-17	225.25	205.25	182.00	160.00	84.00	84.00	90.00	92.25	95.00		88.50	59.00
2017-18	237.50	216.25	191.75	172.00	88.00	89.00	94.00	98.25	97.50		91.50	61.00
2018-19	245.00	223.25	198.00	177.00	88.00	92.00	96.00	101.25	100.00		96.00	64.00
2019-20	252.00	229.00	203.00	181.50	90.00	94.00	99.00	102.00	104.00		96.00	64.00
2020-21	259.00	235.00	209.00	186.00	92.00	96.00	105.00	102.00	106.50		99.00	66.00
2021-22	259.00	235.00	209.00		92.00	98.00	105.00	102.00	106.50		99.00 Approved	66.00 Approved
2022-23											102.00 Approved	68.00 Approved

Rev. 04/21/2021

**Nebraska Community College  
Resident Semester Tuition & Fee Comparison  
as of 07/12/21**

	<u>CENTRAL</u>	<u>MID-PLAINS</u>	<u>NORTHEAST</u>	<u>SOUTHEAST</u>	<u>WESTERN</u>	<u>Average without MCC</u>	<u>MCC (converted to semester)</u>	<u>Average Nebraska</u>	<u>IWCC</u>
1 <b><u>Per Semester Hour</u></b>									
2									
3 <b><u>FY 2020-21 Rates</u></b>									
4 Tuition	92.00	96.00	105.00	102.00	106.50	100.30	99.00	100.08	187.00
5 Fees	<u>15.00</u>	<u>16.00</u>	<u>20.00</u>	<u>9.00</u>	<u>17.50</u>	<u>15.50</u>	<u>7.50</u>	<u>14.17</u>	<u>17.00</u>
6 <b>Total Cost</b>	<b>107.00</b>	<b>112.00</b>	<b>125.00</b>	<b>111.00</b>	<b>124.00</b>	<b>115.80</b>	<b>106.50</b>	<b>114.25</b>	<b>204.00</b>
7									
8 <b><u>Increase FY 2021-22</u></b>	Approved	Approved	Approved	Approved	Approved		Approved		Approved
9 Tuition	0.00	2.00	0.00	0.00	0.00	0.40	0.00	0.33	0.00
10 Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3.00</u>	<u>0.00</u>	<u>0.60</u>	<u>0.00</u>	<u>0.50</u>	<u>0.00</u>
11 <b>Total Increase</b>	<b>0.00</b>	<b>2.00</b>	<b>0.00</b>	<b>3.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.83</b>	<b>0.00</b>
12									
13 <b><u>FY 2021-22 Rates</u></b>									
14 Tuition	92.00	98.00	105.00	102.00	106.50	100.70	99.00	100.42	187.00
15 Fees	<u>15.00</u>	<u>16.00</u>	<u>20.00</u>	<u>12.00</u>	<u>17.50</u>	<u>16.10</u>	<u>7.50</u>	<u>14.67</u>	<u>17.00</u>
16 <b>Total per Semester Hour</b>	<b>107.00</b>	<b>114.00</b>	<b>125.00</b>	<b>114.00</b>	<b>124.00</b>	<b>116.80</b>	<b>106.50</b>	<b>115.09</b>	<b>204.00</b>
17									
18 <b><u>Semester Full-Time (15 semester hours):</u></b>									
19									
20 <b><u>FY 2020-21 Rates</u></b>									
21 Tuition	1,380.00	1,440.00	1,575.00	1,530.00	1,597.50	1,504.50	1,485.00	1,501.25	2,805.00
22 Fees	<u>225.00</u>	<u>240.00</u>	<u>300.00</u>	<u>135.00</u>	<u>262.50</u>	<u>232.50</u>	<u>112.50</u>	<u>212.50</u>	<u>255.00</u>
23 <b>Total Cost</b>	<b>1,605.00</b>	<b>1,680.00</b>	<b>1,875.00</b>	<b>1,665.00</b>	<b>1,860.00</b>	<b>1,737.00</b>	<b>1,597.50</b>	<b>1,713.75</b>	<b>3,060.00</b>
24									
25 <b><u>Increase FY 2021-22</u></b>	Approved	Approved	Approved	Approved	Approved		Approved		Approved
26 Tuition	0.00	30.00	0.00	0.00	0.00	6.00	0.00	5.00	0.00
27 Fees	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>45.00</u>	<u>0.00</u>	<u>9.00</u>	<u>0.00</u>	<u>7.50</u>	<u>0.00</u>
28 <b>Total Increase</b>	<b>0.00</b>	<b>30.00</b>	<b>0.00</b>	<b>45.00</b>	<b>0.00</b>	<b>15.00</b>	<b>0.00</b>	<b>12.50</b>	<b>0.00</b>
29									
30 <b><u>FY 2021-22 Rates</u></b>									
31 Tuition	1,380.00	1,470.00	1,575.00	1,530.00	1,597.50	1,510.50	1,485.00	1,506.25	2,805.00
32 Fees	<u>225.00</u>	<u>240.00</u>	<u>300.00</u>	<u>180.00</u>	<u>262.50</u>	<u>241.50</u>	<u>112.50</u>	<u>220.00</u>	<u>255.00</u>
33 <b>Total Cost for Full-Time</b>	<b>1,605.00</b>	<b>1,710.00</b>	<b>1,875.00</b>	<b>1,710.00</b>	<b>1,860.00</b>	<b>1,752.00</b>	<b>1,597.50</b>	<b>1,726.25</b>	<b>3,060.00</b>

## METROPOLITAN COMMUNITY COLLEGE FTE STUDENT ENROLLMENT GROWTH





## Nebraska Community Colleges Reimbursable Enrollment History

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Actual</i>
<b>CENTRAL</b>													
Enrollment	3,821.05	3,949.20	4,431.12	4,611.13	4,555.02	4,214.44	3,926.29	3,837.31	3,777.39	3,710.87	3,625.60	3,627.38	3,496.11
% Incr (Decr) over previous	1.67%	3.35%	12.20%	4.06%	-1.22%	-7.48%	-6.84%	-2.27%	-1.56%	-1.76%	-2.30%	0.05%	-3.62%
% Incr (Decr) since 1997-98	24.35%	28.52%	44.21%	50.07%	48.24%	37.16%	27.78%	24.88%	22.93%	20.77%	17.99%	18.05%	13.78%
% of Total CC Enrollment	12.93%	12.68%	12.55%	12.71%	12.98%	12.95%	12.96%	13.28%	13.86%	13.72%	13.67%	13.86%	14.49%
<b>METRO</b>													
Enrollment	10,164.63	10,951.82	13,317.48	13,786.10	13,343.80	12,159.07	11,011.84	10,341.12	9,833.88	9,963.00	9,923.17	9,934.59	9,180.93
% Incr (Decr) over previous	3.26%	7.74%	21.60%	3.52%	-3.21%	-8.88%	-9.44%	-6.09%	-4.91%	1.31%	-0.40%	0.12%	-7.59%
% Incr (Decr) since 1997-98	53.64%	65.54%	101.30%	108.38%	101.70%	83.79%	66.45%	56.31%	48.64%	50.59%	49.99%	50.16%	38.77%
% of Total CC Enrollment	34.39%	35.17%	37.70%	37.99%	38.03%	37.36%	36.35%	35.79%	36.09%	36.82%	37.41%	37.97%	38.04%
<b>MID-PLAINS</b>													
Enrollment	1,626.97	1,705.03	1,814.05	1,773.28	1,918.98	1,869.98	1,899.20	1,908.75	1,544.08	1,479.59	1,441.37	1,409.49	1,313.93
% Incr (Decr) over previous	-1.92%	4.80%	6.39%	-2.25%	8.22%	-2.55%	1.56%	0.50%	-19.11%	-4.18%	-2.58%	-2.21%	-6.78%
% Incr (Decr) since 1997-98	-0.76%	4.00%	10.65%	8.17%	17.05%	14.07%	15.85%	16.43%	-5.81%	-9.75%	-12.08%	-14.02%	-19.85%
% of Total CC Enrollment	5.50%	5.47%	5.14%	4.89%	5.47%	5.75%	6.27%	6.61%	5.67%	5.47%	5.43%	5.39%	5.44%
<b>NORTHEAST</b>													
Enrollment	3,192.71	3,140.00	3,374.37	3,489.54	3,289.34	3,343.10	3,210.33	3,132.93	3,038.03	2,986.13	2,997.04	2,938.56	2,988.40
% Incr (Decr) over previous	-3.80%	-1.65%	7.46%	3.41%	-5.74%	1.63%	-3.97%	-2.41%	-3.03%	-1.71%	0.37%	-1.95%	1.70%
% Incr (Decr) since 1997-98	14.46%	12.57%	20.97%	25.10%	17.92%	19.85%	15.09%	12.31%	8.91%	7.05%	7.44%	5.35%	7.13%
% of Total CC Enrollment	10.80%	10.08%	9.55%	9.62%	9.37%	10.27%	10.60%	10.84%	11.15%	11.04%	11.30%	11.23%	12.38%
<b>SOUTHEAST</b>													
Enrollment	8,776.33	9,447.12	10,335.19	10,556.20	10,019.72	9,049.09	8,419.52	7,920.21	7,415.30	7,286.84	7,002.41	6,804.63	5,888.46
% Incr (Decr) over previous	1.70%	7.64%	9.40%	2.14%	-5.08%	-9.69%	-6.96%	-5.93%	-6.37%	-1.73%	-3.90%	-2.82%	-13.46%
% Incr (Decr) since 1997-98	30.77%	40.77%	54.00%	57.29%	49.30%	34.84%	25.46%	18.02%	10.49%	8.58%	4.34%	1.39%	-12.26%
% of Total CC Enrollment	29.69%	30.33%	29.26%	29.09%	28.55%	27.80%	27.79%	27.41%	27.22%	26.93%	26.40%	26.01%	24.40%
<b>WESTERN</b>													
Enrollment	1,975.74	1,949.91	2,048.68	2,071.88	1,962.80	1,910.28	1,828.83	1,750.09	1,635.85	1,630.39	1,538.87	1,448.55	1,265.66
% Incr (Decr) over previous	9.64%	-1.31%	5.07%	1.13%	-5.26%	-2.68%	-4.26%	-4.31%	-6.53%	-0.33%	-5.61%	-5.87%	-12.63%
% Incr (Decr) since 1997-98	38.92%	37.10%	44.04%	45.68%	38.01%	34.31%	28.59%	23.05%	15.02%	14.63%	8.20%	1.85%	-11.01%
% of Total CC Enrollment	6.68%	6.26%	5.80%	5.71%	5.59%	5.87%	6.04%	6.06%	6.00%	6.03%	5.80%	5.54%	5.24%
<b>TOTAL</b>													
Enrollment	29,557.43	31,143.08	35,320.89	36,288.13	35,089.66	32,545.96	30,296.01	28,890.41	27,244.53	27,056.82	26,528.46	26,163.20	24,133.49
% Incr (Decr) over previous	1.89%	5.36%	13.41%	2.74%	-3.30%	-7.25%	-6.91%	-4.64%	-5.70%	-0.69%	-1.95%	-1.38%	-7.76%
% Incr (Decr) since 1997-98	32.84%	39.96%	58.74%	63.09%	57.70%	46.27%	36.16%	29.84%	22.44%	21.60%	19.22%	17.58%	8.46%
% of Total CC Enrollment	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**2019-20 Full-Time Equivalent (FTE) Enrollments in Community College Courses by Category**

<u>Category of Courses</u>	<u>Central</u>		<u>Metro</u>		<u>Mid-Plains</u>		<u>Northeast</u>		<u>Southeast</u>		<u>Western</u>		<u>Total</u>	
	<u>FTE</u>	<u>% of Total</u>	<u>FTE</u>	<u>% of Total</u>	<u>FTE</u>	<u>% of Total</u>	<u>FTE</u>	<u>% of Total</u>	<u>FTE</u>	<u>% of Total</u>	<u>FTE</u>	<u>% of Total</u>	<u>FTE</u>	<u>% of Total</u>
Academic Transfer	731	20.9%	1,301	14.2%	698	53.1%	1,399	46.8%	1,323	22.5%	409	32.3%	5,861	24.3%
% of Total Academic Transfer	12%		22%		12%		24%		23%		7%		100%	
Academic Support	363	10.4%	3,301	36.0%	26	2.0%	204	6.8%	857	14.6%	146	11.5%	4,897	20.3%
% of Total Academic Support	7%		67%		1%		4%		18%		3%		100%	
Undeclared/Non-Degree	615	17.6%	205	2.2%	17	1.3%	9	0.3%	366	6.2%	68	5.4%	1,280	5.3%
% of Total Undeclared/NonDeg	48%		16%		1%		1%		29%		5%		100%	
Foundations Education	108	3.1%	713	7.8%	70	5.3%	57	1.9%	217	3.7%	78	6.2%	1,243	5.2%
% of Total Foundatins Educ	9%		57%		6%		5%		17%		6%		100%	
Subtotal: Academic	1,817	52.0%	5,520	60.1%	811	61.7%	1,669	55.9%	2,763	46.9%	701	55.4%	13,281	55.0%
% of Total Academic	14%		42%		6%		13%		21%		5%		100%	
Applied Technology (Class 1)	827	23.7%	1,727	18.8%	277	21.1%	537	18.0%	1,392	23.6%	326	25.8%	5,086	21.1%
% of Total Appl Tech Class 1	16%		34%		5%		11%		27%		6%		100%	
Applied Technology (Class 2)	852	24.4%	1,934	21.1%	226	17.2%	782	26.2%	1,733	29.4%	239	18.9%	5,766	23.9%
% of Total Appl Tech Class 2	15%		34%		4%		14%		30%		4%		100%	
Subtotal: Technology	1,679	48.0%	3,661	39.9%	503	38.3%	1,319	44.1%	3,125	53.1%	565	44.6%	10,852	45.0%
% of Total Technology	15%		34%		5%		12%		29%		5%		100%	
GRAND TOTAL	3,496	100%	9,181	100%	1,314	100%	2,988	100%	5,888	100%	1,266	100%	24,133	100%
% of Total	14%		38%		5%		12%		24%		5%		100%	

Academic Support plus Class 1 & Class 2 Applied Technology Courses	2,042	58.4%	6,962	75.8%	529	40.3%	1,523	51.0%	3,982	67.6%	711	56.2%	15,749	65.3%
% of Total Academic Support plus Class 1 & Class 2 Applied Technology	13%		44%		3%		10%		25%		5%		100%	

Source: CCPE Report, Postsecondary Education Operating and State Aid Budget Recommendations 2021-23 Biennium

Note: Non-foundation academic courses are allocated by declared student major as of the tenth (10th) instructional day to academic transfer, academic support, and undeclared/non-degree.

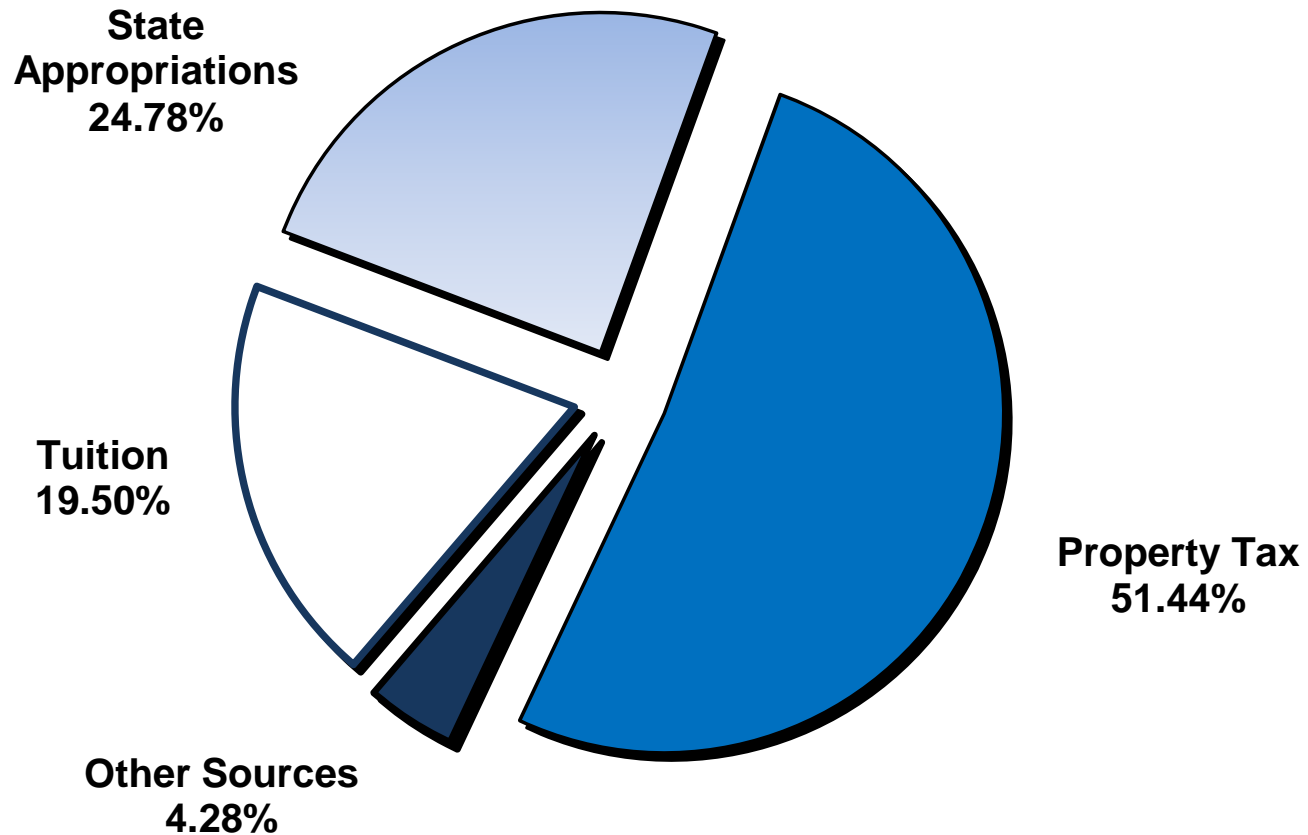
NEBRASKA COMMUNITY COLLEGE CENSUS DATA							
College	County	2000		2010		2020 Est.	
		Population	% of Total	Population	% of Total	Population	% of Total
CCC	Adams	31,151		31,364		31,321	
CCC	Boone / 72%	4,506		3,964		3,669	
CCC	Buffalo	42,259		46,102		50,114	
CCC	Butler	8,767		8,395		7,960	
CCC	Clay	7,039		6,542		6,216	
CCC	Colfax	10,441		10,515		10,587	
CCC	Dawson	24,365		24,326		23,510	
CCC	Franklin	3,574		3,225		2,940	
CCC	Furnas	5,324		4,959		4,653	
CCC	Gosper	2,143		2,044		1,986	
CCC	Greeley	2,714		2,538		2,319	
CCC	Hall	53,534		58,607		61,028	
CCC	Hamilton	9,403		9,124		9,237	
CCC	Harlan	3,786		3,423		3,311	
CCC	Howard	6,567		6,274		6,488	
CCC	Kearney	6,882		6,489		6,652	
CCC	Merrick	8,204		7,845		7,809	
CCC	Nance	4,038		3,735		3,532	
CCC	Nuckolls	5,057		4,500		4,134	
CCC	Phelps	9,747		9,188		9,006	
CCC	Platte	31,662		32,237		33,364	
CCC	Polk	5,639		5,406		5,201	
CCC	Sherman	3,318		3,152		2,986	
CCC	Valley	4,647		4,260		4,103	
CCC	Webster	4,061		3,812		3,419	
	<b>Total CCC</b>	<b>298,828</b>	<b>17.5%</b>	<b>302,026</b>	<b>16.5%</b>	<b>305,545</b>	<b>15.8%</b>
MCC	Dodge	36,160		36,691		36,222	
MCC	Douglas	463,585		517,110		574,332	
MCC	Sarpy	122,595		158,840		188,856	
MCC	Washington	18,780		20,234		20,901	
	<b>Total MCC</b>	<b>641,120</b>	<b>37.5%</b>	<b>732,875</b>	<b>40.1%</b>	<b>820,311</b>	<b>42.3%</b>
MPCC	Arthur	444		460		466	
MPCC	Blaine	583		478		457	
MPCC	Chase	4,068		3,966		3,840	
MPCC	Cherry / 62%	3,812		3,542		3,584	
MPCC	Custer	11,793		10,939		10,626	
MPCC	Dundy	2,292		2,008		1,671	
MPCC	Frontier	3,099		2,756		2,587	
MPCC	Hayes	1,068		967		916	
MPCC	Hitchcock	3,111		2,908		2,773	
MPCC	Hooker	783		736		647	
MPCC	Keith	8,875		8,368		7,983	
MPCC	Lincoln	34,632		36,288		34,347	
MPCC	Logan	774		763		747	
MPCC	Loup	712		632		650	
MPCC	McPherson	533		539		474	
MPCC	Perkins	3,200		2,970		2,867	
MPCC	Red Willow	11,448		11,055		10,627	
MPCC	Thomas	729		647		739	
	<b>Total MPCC</b>	<b>91,956</b>	<b>5.4%</b>	<b>90,022</b>	<b>4.9%</b>	<b>86,001</b>	<b>4.4%</b>

College	County	2000		2010		2020 Est.	
		Population	% of Total	Population	% of Total	Population	% of Total
NECC	Antelope	7,452		6,685		6,264	
NECC	Boone / 28%	1,753		1,541		1,427	
NECC	Boyd	2,438		2,099		1,860	
NECC	Brown	3,525		3,145		2,981	
NECC	Burt	7,791		6,858		6,477	
NECC	Cedar	9,615		8,852		8,414	
NECC	Cuming	10,203		9,139		8,798	
NECC	Dakota	20,253		21,006		20,070	
NECC	Dixon	6,339		6,000		5,596	
NECC	Garfield	1,902		2,049		1,956	
NECC	Holt	11,551		10,435		9,956	
NECC	Keya Paha	983		824		759	
NECC	Knox	9,374		8,701		8,304	
NECC	Madison	35,226		34,876		34,813	
NECC	Pierce	7,857		7,266		7,184	
NECC	Rock	1,756		1,526		1,377	
NECC	Stanton	6,455		6,129		5,880	
NECC	Thurston	7,171		6,940		7,220	
NECC	Wayne	9,851		9,595		9,492	
NECC	Wheeler	886		818		790	
	<b>Total NECC</b>	<b>162,381</b>	<b>9.5%</b>	<b>154,484</b>	<b>8.5%</b>	<b>149,618</b>	<b>7.7%</b>
SECC	Cass	24,334		25,241		26,232	
SECC	Fillmore	6,634		5,890		5,519	
SECC	Gage	22,993		22,311		21,431	
SECC	Jefferson	8,333		7,547		7,099	
SECC	Johnson	4,488		5,217		5,057	
SECC	Lancaster	250,291		285,407		320,650	
SECC	Nemaha	7,576		7,248		7,044	
SECC	Otoe	15,396		15,740		15,965	
SECC	Pawnee	3,087		2,773		2,601	
SECC	Richardson	9,531		8,363		7,791	
SECC	Saline	13,843		14,200		13,987	
SECC	Saunders	19,830		20,780		21,927	
SECC	Seward	16,496		16,750		17,186	
SECC	Thayer	6,055		5,228		4,887	
SECC	York	14,598		13,665		13,511	
	<b>Total SECC</b>	<b>423,485</b>	<b>24.7%</b>	<b>456,360</b>	<b>25.0%</b>	<b>490,887</b>	<b>25.3%</b>
WNCC	Banner	819		690		786	
WNCC	Box Butte	12,158		11,308		10,696	
WNCC	Cherry / 38%	2,336		2,171		2,197	
WNCC	Cheyenne	9,830		9,998		9,111	
WNCC	Dawes	9,060		9,182		8,361	
WNCC	Deuel	2,098		1,941		1,793	
WNCC	Garden	2,292		2,057		1,847	
WNCC	Grant	747		614		630	
WNCC	Kimball	4,089		3,821		3,495	
WNCC	Morrill	5,440		5,042		4,625	
WNCC	Scotts Bluff	36,951		36,970		35,299	
WNCC	Sheridan	6,198		5,469		5,150	
WNCC	Sioux	1,475		1,311		1,200	
	<b>Total WNCC</b>	<b>93,493</b>	<b>5.5%</b>	<b>90,574</b>	<b>5.0%</b>	<b>85,190</b>	<b>4.4%</b>
	<b>State Total</b>	<b>1,711,263</b>	<b>100.0%</b>	<b>1,826,341</b>	<b>100.0%</b>	<b>1,937,552</b>	<b>100.0%</b>

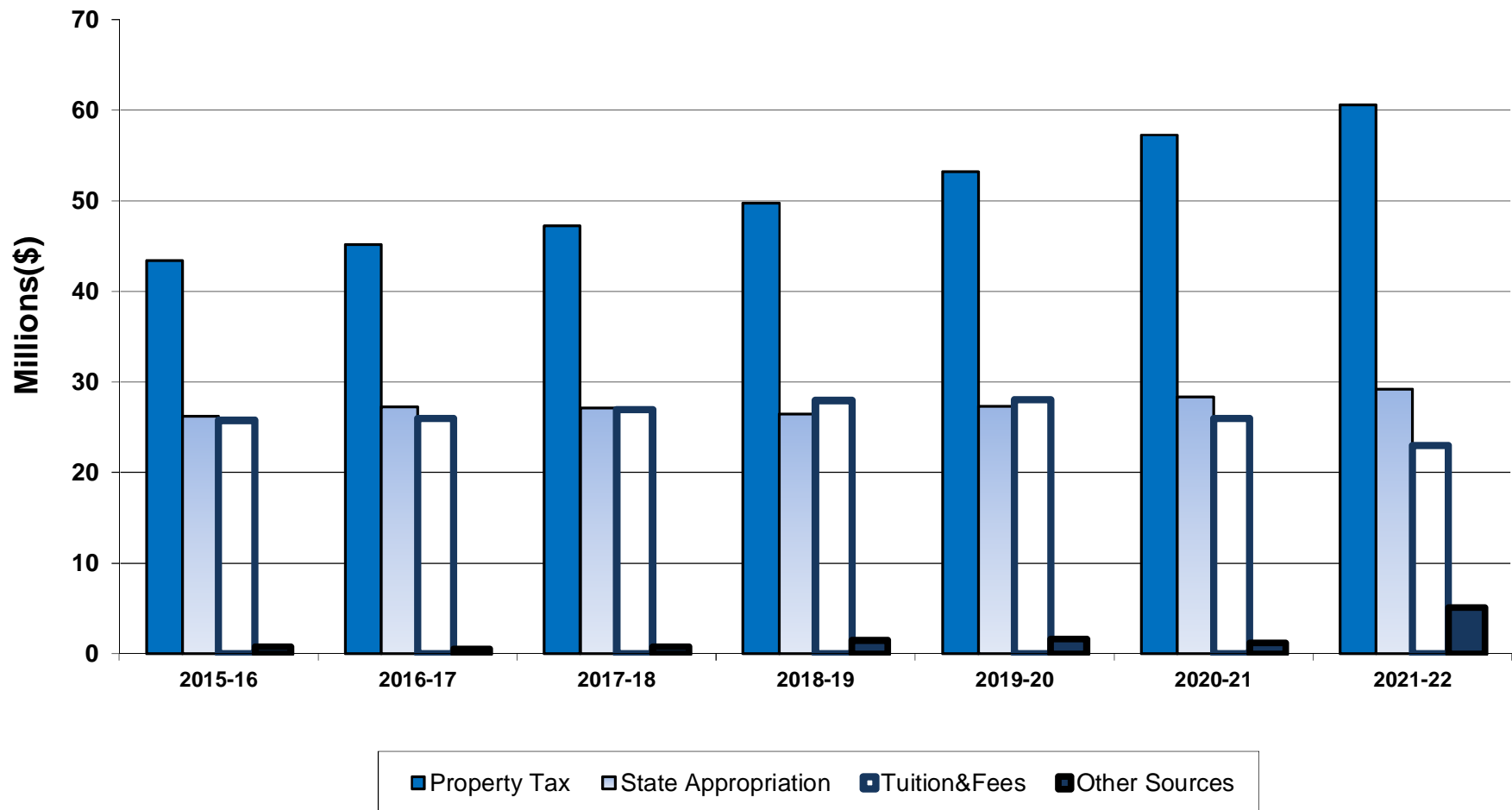
# METROPOLITAN COMMUNITY COLLEGE GENERAL FUND HISTORICAL BUDGET

	* * *	APPROVED BUDGET - FISCAL YEAR					* * *	Budget
<u>REVENUE</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>		<u>2021-22</u>
<b>Property Tax Levy</b>	<b>43,371,967</b>	<b>45,129,042</b>	<b>47,215,626</b>	<b>49,727,047</b>	<b>53,263,895</b>	<b>57,263,439</b>		<b>60,470,998</b>
\$ Increase/(Decrease)	1,944,397	1,757,075	2,086,584	2,511,421	3,536,848	3,999,544		3,207,559
% Increase/(Decrease)	4.69%	4.05%	4.62%	5.32%	7.11%	7.51%		5.60%
% Total Revenue	45.09%	45.62%	46.23%	47.06%	48.34%	50.75%		51.29%
<b>State Appropriations</b>	<b>26,241,293</b>	<b>27,268,710</b>	<b>27,128,926</b>	<b>26,483,917</b>	<b>27,323,390</b>	<b>28,361,109</b>		<b>29,372,659</b>
\$ Increase/(Decrease)	841,053	1,027,417	(139,784)	(645,009)	839,473	1,037,719		1,011,550
% Increase/(Decrease)	3.31%	3.92%	-0.51%	-2.38%	3.17%	3.80%		3.57%
% Total Revenue	27.28%	27.56%	26.56%	25.06%	24.80%	25.14%		24.91%
<b>Tuition &amp; Fees</b>	<b>25,800,000</b>	<b>25,950,000</b>	<b>26,994,785</b>	<b>27,958,718</b>	<b>28,000,000</b>	<b>26,000,000</b>		<b>23,000,000</b>
\$ Increase/(Decrease)	0	150,000	1,044,785	963,933	41,282	(2,000,000)		(3,000,000)
% Increase/(Decrease)	0.00%	0.58%	4.03%	3.57%	0.15%	-7.14%		-11.54%
% Total Revenue	26.82%	26.23%	26.43%	26.46%	25.41%	23.04%		19.51%
<b>Grants and Contracts</b>	<b>350,000</b>	<b>350,000</b>	<b>400,000</b>	<b>500,000</b>	<b>400,000</b>	<b>400,000</b>		<b>4,400,000</b>
\$ Increase/(Decrease)	50,000	0	50,000	100,000	(100,000)	0		4,000,000
% Increase/(Decrease)	16.67%	0.00%	14.29%	25.00%	-20.00%	0.00%		1000.00%
% Total Revenue	0.36%	0.35%	0.39%	0.47%	0.36%	0.35%		3.73%
<b>Investment Income</b>	<b>30,000</b>	<b>30,000</b>	<b>100,000</b>	<b>600,000</b>	<b>800,000</b>	<b>400,000</b>		<b>50,000</b>
\$ Increase/(Decrease)	(30,000)	0	70,000	500,000	200,000	(400,000)		(350,000)
% Increase/(Decrease)	-50.00%	0.00%	233.33%	500.00%	33.33%	-50.00%		-87.50%
% Total Revenue	0.03%	0.03%	0.10%	0.57%	0.73%	0.35%		0.04%
<b>Other Sources</b>	<b>400,000</b>	<b>200,000</b>	<b>300,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>		<b>600,000</b>
\$ Increase/(Decrease)	(100,000)	(200,000)	100,000	100,000	0	0		200,000
% Increase/(Decrease)	-20.00%	-50.00%	50.00%	33.33%	0.00%	0.00%		50.00%
% Total Revenue	0.42%	0.20%	0.29%	0.38%	0.36%	0.35%		0.51%
<b>Total Rev Less Prop Tax</b>	<b>52,821,293</b>	<b>53,798,710</b>	<b>54,923,711</b>	<b>55,942,635</b>	<b>56,923,390</b>	<b>55,561,109</b>		<b>57,422,659</b>
\$ Increase/(Decrease)	761,053	977,417	1,125,001	1,018,924	980,755	(1,362,281)		1,861,550
% Increase/(Decrease)	1.46%	1.85%	2.09%	1.86%	1.75%	-2.39%		3.35%
% Total Revenue	54.91%	54.38%	53.77%	52.94%	51.66%	49.25%		48.71%
<b>TOTAL ALL REVENUE</b>	<b>96,193,260</b>	<b>98,927,752</b>	<b>102,139,337</b>	<b>105,669,682</b>	<b>110,187,285</b>	<b>112,824,548</b>		<b>117,893,657</b>
\$ Increase/(Decrease)	2,705,450	2,734,492	3,211,585	3,530,345	4,517,603	2,637,263		5,069,109
% Increase/(Decrease)	2.89%	2.84%	3.25%	3.46%	4.28%	2.39%		4.49%
% Total Revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%

**METROPOLITAN COMMUNITY COLLEGE  
PROJECTED GENERAL FUND REVENUES BY SOURCE  
2021-22**



## METROPOLITAN COMMUNITY COLLEGE HISTORY OF BUDGETED GENERAL FUND REVENUE

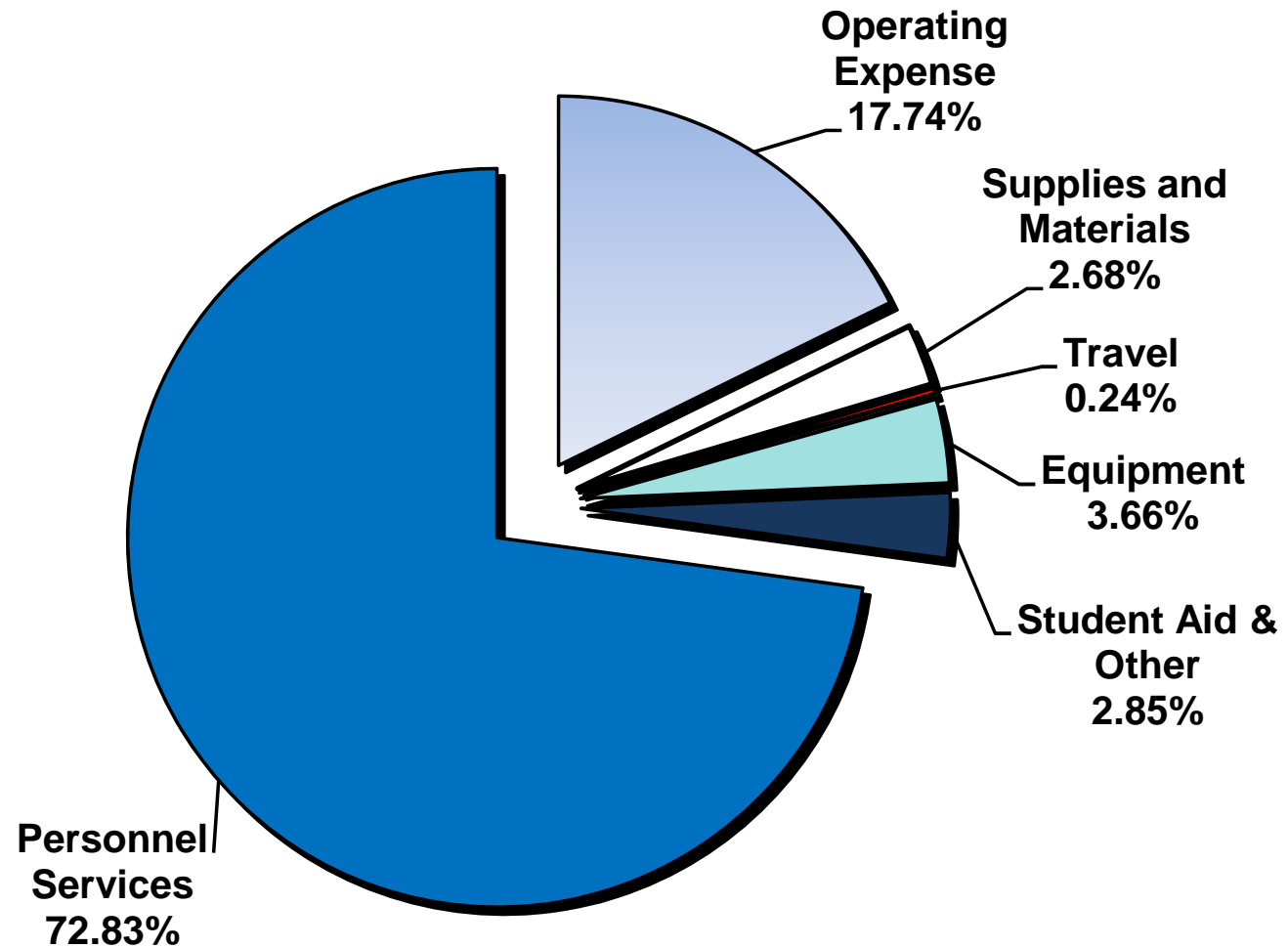


# METROPOLITAN COMMUNITY COLLEGE GENERAL FUND HISTORICAL BUDGET

	* * *	APPROVED BUDGET - FISCAL YEAR					* * *	Budget
<u>EXPENDITURES BY TYPE</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>		<u>2021-22</u>
<b>Personnel Services</b>	<b>74,113,311</b>	<b>76,870,402</b>	<b>81,055,535</b>	<b>83,598,397</b>	<b>88,413,376</b>	<b>88,655,406</b>		<b>91,580,333</b>
\$ Increase/(Decrease)	2,409,722	2,757,091	4,185,133	2,542,862	4,814,979	242,030		2,924,927
% Increase/(Decrease)	3.36%	3.72%	5.44%	3.14%	5.76%	0.27%		3.30%
% Total Expenditures	73.32%	73.70%	74.30%	74.12%	75.30%	75.57%		72.83%
<b>Operating Expense</b>	<b>18,527,220</b>	<b>19,146,587</b>	<b>19,798,393</b>	<b>19,250,569</b>	<b>19,826,325</b>	<b>20,320,830</b>		<b>22,302,126</b>
\$ Increase/(Decrease)	259,963	619,367	651,806	(547,824)	575,756	494,505		1,981,296
% Increase/(Decrease)	1.42%	3.34%	3.40%	-2.77%	2.99%	2.49%		9.75%
% Total Expenditures	18.33%	18.36%	18.15%	17.07%	16.89%	17.32%		17.74%
<b>Supplies and Materials</b>	<b>2,612,338</b>	<b>2,506,489</b>	<b>2,576,629</b>	<b>2,774,216</b>	<b>2,928,380</b>	<b>2,756,725</b>		<b>3,376,508</b>
\$ Increase/(Decrease)	(67,113)	(105,849)	70,140	197,587	154,164	(171,655)		619,783
% Increase/(Decrease)	-2.50%	-4.05%	2.80%	7.67%	5.56%	-5.86%		22.48%
% Total Expenditures	2.58%	2.40%	2.36%	2.46%	2.49%	2.35%		2.68%
<b>Travel</b>	<b>484,425</b>	<b>484,425</b>	<b>510,555</b>	<b>510,555</b>	<b>535,303</b>	<b>292,672</b>		<b>303,778</b>
\$ Increase/(Decrease)	39,038	0	26,130	0	24,748	(242,631)		11,106
% Increase/(Decrease)	8.76%	0.00%	5.39%	0.00%	4.85%	-45.33%		3.79%
% Total Expenditures	0.48%	0.47%	0.47%	0.45%	0.46%	0.25%		0.24%
<b>Equipment</b>	<b>2,734,669</b>	<b>2,683,758</b>	<b>2,540,509</b>	<b>4,051,780</b>	<b>3,103,129</b>	<b>2,704,755</b>		<b>4,599,293</b>
\$ Increase/(Decrease)	445,685	(50,911)	(143,249)	1,511,271	(948,651)	(398,374)		1,894,538
% Increase/(Decrease)	19.47%	-1.86%	-5.34%	59.49%	-23.41%	-12.84%		70.04%
% Total Expenditures	2.71%	2.57%	2.33%	3.59%	2.64%	2.31%		3.66%
<b>Student Aid &amp; Other</b>	<b>2,604,301</b>	<b>2,604,301</b>	<b>2,608,813</b>	<b>2,608,813</b>	<b>2,608,813</b>	<b>2,583,813</b>		<b>3,583,813</b>
\$ Increase/(Decrease)	2,000	0	4,512	0	0	(25,000)		1,000,000
% Increase/(Decrease)	0.08%	0.00%	0.17%	0.00%	0.00%	-0.96%		38.70%
% Total Expenditures	2.58%	2.50%	2.39%	2.31%	2.22%	2.20%		2.85%
<b>TOTAL EXPENDITURES</b>	<b>101,076,264</b>	<b>104,295,962</b>	<b>109,090,434</b>	<b>112,794,330</b>	<b>117,415,326</b>	<b>117,314,201</b>		<b>125,745,851</b>
\$ Increase/(Decrease)	3,089,295	3,219,698	4,794,472	3,703,896	4,620,996	(101,125)		8,431,650
% Increase/(Decrease)	3.15%	3.19%	4.60%	3.40%	4.10%	-0.09%		7.19%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%
<b>FUND BALANCE INCR/(DECR)</b>	<b>(4,883,004)</b>	<b>(5,368,210)</b>	<b>(6,951,097)</b>	<b>(7,124,648)</b>	<b>(7,228,041)</b>	<b>(4,489,653)</b>		<b>(7,852,194)</b>
\$ Increase/(Decrease)	(383,845)	(485,206)	(1,582,887)	(173,551)	(103,393)	2,738,388		(3,362,541)
% Increase/(Decrease)	8.53%	9.94%	29.49%	2.50%	1.45%	-37.89%		74.90%
% Total Expenditures	-4.83%	-5.15%	-6.37%	-6.32%	-6.16%	-3.83%		-6.24%



**METROPOLITAN COMMUNITY COLLEGE  
BUDGETED GENERAL FUND EXPENDITURES BY TYPE  
2021-22**



# METROPOLITAN COMMUNITY COLLEGE GENERAL FUND HISTORICAL AUDITED

	* * *	AUDITED - FISCAL YEAR					* * *	Estimate	Budget
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>			<u>2020-21</u>	<u>2021-22</u>
<b>FUND BAL, beginning</b>	<b>42,522,880</b>	<b>44,755,992</b>	<b>48,772,442</b>	<b>49,103,485</b>	<b>44,063,290</b>			<b>42,139,503</b>	<b>53,988,546</b>
\$ Increase/(Decrease)	2,218,074	2,233,112	4,016,450	331,043	(5,040,195)			(1,923,787)	11,849,043
% Increase/(Decrease)	5.50%	5.25%	8.97%	0.68%	-10.26%			-4.37%	28.12%
% Total Expenditures	45.70%	47.80%	47.92%	44.61%	40.12%			40.19%	42.93%
<b><u>REVENUE</u></b>									
<b>Property Tax Levy</b>	<b>43,593,701</b>	<b>45,367,736</b>	<b>48,215,973</b>	<b>49,304,410</b>	<b>53,398,047</b>			<b>57,934,039</b>	<b>60,470,998</b>
\$ Increase/(Decrease)	1,944,985	1,774,035	2,848,237	1,088,437	4,093,637			4,535,992	2,536,959
% Increase/(Decrease)	4.67%	4.07%	6.28%	2.26%	8.30%			8.49%	4.38%
% Total Revenue	45.75%	46.46%	47.22%	46.94%	49.48%			49.64%	51.29%
<b>State Appropriations</b>	<b>26,547,893</b>	<b>26,069,548</b>	<b>26,511,946</b>	<b>26,483,916</b>	<b>27,323,388</b>			<b>28,361,113</b>	<b>29,372,659</b>
\$ Increase/(Decrease)	1,147,653	(478,345)	442,398	(28,030)	839,472			1,037,725	1,011,546
% Increase/(Decrease)	4.52%	-1.80%	1.70%	-0.11%	3.17%			3.80%	3.57%
% Total Revenue	27.86%	26.70%	25.96%	25.21%	25.32%			24.30%	24.91%
<b>Tuition &amp; Fees</b>	<b>24,353,775</b>	<b>25,322,260</b>	<b>25,903,846</b>	<b>27,527,726</b>	<b>25,963,741</b>			<b>22,717,106</b>	<b>23,000,000</b>
\$ Increase/(Decrease)	(180,211)	968,485	581,586	1,623,880	(1,563,985)			(3,246,635)	282,894
% Increase/(Decrease)	-0.73%	3.98%	2.30%	6.27%	-5.68%			-12.50%	1.25%
% Total Revenue	25.56%	25.93%	25.37%	26.21%	24.06%			19.47%	19.51%
<b>Grants and Contracts</b>	<b>468,446</b>	<b>513,340</b>	<b>495,654</b>	<b>419,356</b>	<b>376,900</b>			<b>7,091,685</b>	<b>4,400,000</b>
\$ Increase/(Decrease)	39,076	44,894	(17,686)	(76,298)	(42,456)			6,714,785	(2,691,685)
% Increase/(Decrease)	9.10%	9.58%	-3.45%	-15.39%	-10.12%			1781.58%	-37.96%
% Total Revenue	0.49%	0.53%	0.49%	0.40%	0.35%			6.08%	3.73%
<b>Investment Income</b>	<b>33,660</b>	<b>121,346</b>	<b>539,393</b>	<b>871,316</b>	<b>438,058</b>			<b>37,489</b>	<b>50,000</b>
\$ Increase/(Decrease)	(1,753)	87,686	418,047	331,923	(433,258)			(400,569)	12,511
% Increase/(Decrease)	-4.95%	260.51%	344.51%	61.54%	-49.72%			-91.44%	33.37%
% Total Revenue	0.04%	0.12%	0.53%	0.83%	0.41%			0.03%	0.04%
<b>Other Sources</b>	<b>279,231</b>	<b>245,309</b>	<b>443,731</b>	<b>433,800</b>	<b>414,420</b>			<b>559,591</b>	<b>600,000</b>
\$ Increase/(Decrease)	(170,044)	(33,922)	198,422	(9,931)	(19,380)			145,171	40,409
% Increase/(Decrease)	-37.85%	-12.15%	80.89%	-2.24%	-4.47%			35.03%	7.22%
% Total Revenue	0.29%	0.25%	0.43%	0.41%	0.38%			0.48%	0.51%
<b>Total Rev Less Prop Tax</b>	<b>51,683,005</b>	<b>52,271,803</b>	<b>53,894,570</b>	<b>55,736,114</b>	<b>54,516,507</b>			<b>58,766,984</b>	<b>57,422,659</b>
\$ Increase/(Decrease)	834,721	588,798	1,622,767	1,841,544	(1,219,607)			4,250,477	(1,344,325)
% Increase/(Decrease)	1.64%	1.14%	3.10%	3.42%	-2.19%			7.80%	-2.29%
% Total Revenue	54.25%	53.54%	52.78%	53.06%	50.52%			50.36%	48.71%
<b>TOTAL ALL REVENUE</b>	<b>95,276,706</b>	<b>97,639,539</b>	<b>102,110,543</b>	<b>105,040,524</b>	<b>107,914,554</b>			<b>116,701,023</b>	<b>117,893,657</b>
\$ Increase/(Decrease)	2,779,706	2,362,833	4,471,004	2,929,981	2,874,030			8,786,469	1,192,634
% Increase/(Decrease)	3.01%	2.48%	4.58%	2.87%	2.74%			8.14%	1.02%
% Total Revenue	100.00%	100.00%	100.00%	100.00%	100.00%			100.00%	100.00%

# METROPOLITAN COMMUNITY COLLEGE GENERAL FUND HISTORICAL AUDITED

	* * * AUDITED - FISCAL YEAR * * *					Estimate
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b><u>EXPENDITURES BY TYPE</u></b>						
<b>Personnel Services</b>	<b>70,815,853</b>	<b>72,663,532</b>	<b>76,741,949</b>	<b>82,645,661</b>	<b>85,583,429</b>	<b>83,458,439</b>
\$ Increase/(Decrease)	1,388,700	1,847,679	4,078,417	5,903,712	2,937,768	(2,124,990)
% Increase/(Decrease)	2.00%	2.61%	5.61%	7.69%	3.55%	-2.48%
% Total Expenditures	76.11%	77.61%	75.40%	75.08%	77.92%	79.60%
<b>Operating Expense</b>	<b>14,651,866</b>	<b>13,780,305</b>	<b>17,251,181</b>	<b>17,791,830</b>	<b>16,860,504</b>	<b>15,695,192</b>
\$ Increase/(Decrease)	597,818	(871,561)	3,470,876	540,649	(931,326)	(1,165,312)
% Increase/(Decrease)	4.25%	-5.95%	25.19%	3.13%	-5.23%	-6.91%
% Total Expenditures	15.75%	14.72%	16.95%	16.16%	15.35%	14.97%
<b>Supplies and Materials</b>	<b>2,446,724</b>	<b>2,443,096</b>	<b>2,814,239</b>	<b>2,997,430</b>	<b>2,762,534</b>	<b>2,421,349</b>
\$ Increase/(Decrease)	61,181	(3,628)	371,143	183,191	(234,896)	(341,185)
% Increase/(Decrease)	2.56%	-0.15%	15.19%	6.51%	-7.84%	-12.35%
% Total Expenditures	2.63%	2.61%	2.77%	2.72%	2.52%	2.31%
<b>Travel</b>	<b>524,112</b>	<b>485,924</b>	<b>504,044</b>	<b>627,763</b>	<b>333,338</b>	<b>37,062</b>
\$ Increase/(Decrease)	72,549	(38,188)	18,120	123,719	(294,425)	(296,276)
% Increase/(Decrease)	16.07%	-7.29%	3.73%	24.55%	-46.90%	-88.88%
% Total Expenditures	0.56%	0.52%	0.50%	0.57%	0.30%	0.04%
<b>Equipment</b>	<b>2,330,947</b>	<b>2,340,590</b>	<b>2,463,217</b>	<b>4,171,477</b>	<b>2,567,506</b>	<b>1,830,963</b>
\$ Increase/(Decrease)	455,867	9,643	122,627	1,708,260	(1,603,971)	(736,543)
% Increase/(Decrease)	24.31%	0.41%	5.24%	69.35%	-38.45%	-28.69%
% Total Expenditures	2.51%	2.50%	2.42%	3.79%	2.34%	1.75%
<b>Student Aid &amp; Other</b>	<b>2,274,092</b>	<b>1,909,642</b>	<b>2,004,870</b>	<b>1,846,558</b>	<b>1,731,030</b>	<b>1,408,975</b>
\$ Increase/(Decrease)	188,553	(364,450)	95,228	(158,312)	(115,528)	(322,055)
% Increase/(Decrease)	9.04%	-16.03%	4.99%	-7.90%	-6.26%	-18.60%
% Total Expenditures	2.44%	2.04%	1.97%	1.68%	1.58%	1.34%
<b>TOTAL EXPENDITURES</b>	<b>93,043,594</b>	<b>93,623,089</b>	<b>101,779,500</b>	<b>110,080,719</b>	<b>109,838,341</b>	<b>104,851,980</b>
\$ Increase/(Decrease)	2,764,668	579,495	8,156,411	8,301,219	(242,378)	(4,986,361)
% Increase/(Decrease)	3.06%	0.62%	8.71%	8.16%	-0.22%	-4.54%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>CHANGE FOR THE YEAR</b>	<b>2,233,112</b>	<b>4,016,450</b>	<b>331,043</b>	<b>(5,040,195)</b>	<b>(1,923,787)</b>	<b>11,849,043</b>
\$ Increase/(Decrease)	15,038	1,783,338	(3,685,407)	(5,371,238)	3,116,408	13,772,830
% Increase/(Decrease)	0.68%	79.86%	-91.76%	-1622.52%	-61.83%	-715.92%
% Total Revenue	2.34%	4.11%	0.32%	-4.80%	-1.78%	10.15%
<b>LESS: Uncollected Property Tax</b>	<b>17,928,601</b>	<b>18,549,294</b>	<b>18,834,934</b>	<b>20,279,696</b>	<b>21,614,336</b>	<b>22,972,445</b>
<b>AVAILABLE FUND BAL, ending</b>	<b>26,827,391</b>	<b>30,223,148</b>	<b>30,268,550</b>	<b>23,783,593</b>	<b>20,525,165</b>	<b>31,016,101</b>

# METROPOLITAN COMMUNITY COLLEGE GENERAL FUND HISTORICAL AUDITED

	* * *	AUDITED - FISCAL YEAR					* * *	Estimate	Budget
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>			<u>2020-21</u>	<u>2021-22</u>
<b><u>EXPENDITURES BY FUNCTION</u></b>									
<b>Instruction</b>	<b>42,310,662</b>	<b>43,250,047</b>	<b>45,069,920</b>	<b>47,983,744</b>	<b>48,183,722</b>			<b>44,765,776</b>	<b>49,608,651</b>
\$ Increase/(Decrease)	643,483	939,385	1,819,873	2,913,824	199,978			(3,417,946)	4,842,875
% Increase/(Decrease)	1.54%	2.22%	4.21%	6.47%	0.42%			-7.09%	10.82%
% Total Expenditures	45.47%	46.20%	44.28%	43.59%	43.87%			42.69%	39.45%
<b>Academic Support</b>	<b>12,200,728</b>	<b>11,341,270</b>	<b>13,634,220</b>	<b>16,327,308</b>	<b>16,089,426</b>			<b>16,120,823</b>	<b>19,388,325</b>
\$ Increase/(Decrease)	1,441,907	(859,458)	2,292,950	2,693,088	(237,882)			31,397	3,267,502
% Increase/(Decrease)	13.40%	-7.04%	20.22%	19.75%	-1.46%			0.20%	20.27%
% Total Expenditures	13.11%	12.11%	13.40%	14.83%	14.65%			15.37%	15.42%
<b>Student Services</b>	<b>8,135,877</b>	<b>8,477,077</b>	<b>9,141,105</b>	<b>10,407,207</b>	<b>10,518,011</b>			<b>10,198,260</b>	<b>11,356,106</b>
\$ Increase/(Decrease)	317,212	341,200	664,028	1,266,102	110,804			(319,751)	1,157,846
% Increase/(Decrease)	4.06%	4.19%	7.83%	13.85%	1.06%			-3.04%	11.35%
% Total Expenditures	8.74%	9.05%	8.98%	9.45%	9.58%			9.73%	9.03%
<b>Institutional Support</b>	<b>18,843,336</b>	<b>18,811,784</b>	<b>20,317,001</b>	<b>21,920,304</b>	<b>21,737,788</b>			<b>20,900,076</b>	<b>28,260,381</b>
\$ Increase/(Decrease)	394,592	(31,552)	1,505,217	1,603,303	(182,516)			(837,712)	7,360,305
% Increase/(Decrease)	2.14%	-0.17%	8.00%	7.89%	-0.83%			-3.85%	35.22%
% Total Expenditures	20.25%	20.09%	19.96%	19.91%	19.79%			19.93%	22.47%
<b>Physical Plant Operation</b>	<b>9,278,899</b>	<b>9,833,269</b>	<b>11,612,384</b>	<b>11,595,598</b>	<b>11,578,364</b>			<b>11,458,070</b>	<b>13,548,575</b>
\$ Increase/(Decrease)	(221,079)	554,370	1,779,115	(16,786)	(17,234)			(120,294)	2,090,505
% Increase/(Decrease)	-2.33%	5.97%	18.09%	-0.14%	-0.15%			-1.04%	18.24%
% Total Expenditures	9.97%	10.50%	11.41%	10.53%	10.54%			10.93%	10.77%
<b>Student Aid and Other</b>	<b>2,274,092</b>	<b>1,909,642</b>	<b>2,004,870</b>	<b>1,846,558</b>	<b>1,731,030</b>			<b>1,408,975</b>	<b>3,583,813</b>
\$ Increase/(Decrease)	191,025	(364,450)	95,228	(158,312)	(115,528)			(322,055)	2,174,838
% Increase/(Decrease)	9.17%	-16.03%	4.99%	-7.90%	-6.26%			-18.60%	154.36%
% Total Expenditures	2.44%	2.04%	1.97%	1.68%	1.58%			1.34%	2.85%
<b>TOTAL EXPENDITURES</b>	<b>93,043,594</b>	<b>93,623,089</b>	<b>101,779,500</b>	<b>110,080,719</b>	<b>109,838,341</b>			<b>104,851,980</b>	<b>125,745,851</b>
\$ Increase/(Decrease)	2,767,140	579,495	8,156,411	8,301,219	(242,378)			(4,986,361)	20,893,871
% Increase/(Decrease)	3.07%	0.62%	8.71%	8.16%	-0.22%			-4.54%	19.93%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%			100.00%	100.00%

**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Area and Expense Type**

Area	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
<b>Academic Affairs</b>				
	51 - PERSONNEL	\$47,882,685	\$46,936,192	-1.98%
	52 - OPERATING	\$1,224,685	\$1,355,043	10.64%
	53 - SUPPLIES	\$1,453,154	\$1,995,510	37.32%
	54 - TRAVEL	\$111,797	\$96,453	-13.72%
	55 - EQUIPMENT	\$559,128	\$2,317,225	314.44%
	56 - STUDENT AID	\$11,018	\$11,018	0.00%
<b>Academic Affairs Total</b>		<b>\$51,242,467</b>	<b>\$52,711,442</b>	<b>2.87%</b>
<b>Board of Governors</b>				
	52 - OPERATING	\$659,200	\$659,200	0.00%
	53 - SUPPLIES	\$4,000	\$4,000	0.00%
	54 - TRAVEL	\$28,000	\$28,000	0.00%
	56 - STUDENT AID	\$1,800,000	\$2,800,000	55.56%
<b>Board of Governors Total</b>		<b>\$2,491,200</b>	<b>\$3,491,200</b>	<b>40.14%</b>
<b>Business Operations</b>				
	51 - PERSONNEL	\$4,356,293	\$4,432,431	1.75%
	52 - OPERATING	\$2,798,666	\$2,205,466	-21.20%
	53 - SUPPLIES	\$35,270	\$35,420	0.43%
	54 - TRAVEL	\$9,150	\$9,050	-1.09%
	55 - EQUIPMENT		\$4,400	N/A
	56 - STUDENT AID	\$767,795	\$767,795	0.00%
<b>Business Operations Total</b>		<b>\$7,967,174</b>	<b>\$7,454,562</b>	<b>-6.43%</b>
<b>Facilities</b>				
	51 - PERSONNEL	\$6,341,926	\$6,880,049	8.49%
	52 - OPERATING	\$5,227,647	\$5,623,519	7.57%
	53 - SUPPLIES	\$834,240	\$854,950	2.48%
	54 - TRAVEL	\$3,500	\$3,500	0.00%
	55 - EQUIPMENT	\$448,970	\$412,105	-8.21%
<b>Facilities Total</b>		<b>\$12,856,283</b>	<b>\$13,774,123</b>	<b>7.14%</b>
<b>President's Area</b>				
	51 - PERSONNEL	\$9,776,857	\$10,887,742	11.36%
	52 - OPERATING	\$3,620,120	\$4,087,180	12.90%
	53 - SUPPLIES	\$100,896	\$122,388	21.30%
	54 - TRAVEL	\$58,825	\$85,425	45.22%
	55 - EQUIPMENT	\$80,957	\$128,815	59.12%
<b>President's Area Total</b>		<b>\$13,637,655</b>	<b>\$15,311,550</b>	<b>12.27%</b>

**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Area and Expense Type**

Area	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
<b>Strategic Initiatives Area</b>				
	51 - PERSONNEL	\$4,308,479	\$4,227,968	-1.87%
	52 - OPERATING	\$874,534	\$1,299,012	48.54%
	53 - SUPPLIES	\$47,650	\$55,050	15.53%
	54 - TRAVEL	\$30,650	\$30,650	0.00%
	55 - EQUIPMENT	\$82,000	\$40,350	-50.79%
	56 - STUDENT AID	\$5,000	\$5,000	0.00%
<b>Strategic Initiatives Area Total</b>		<b>\$5,348,313</b>	<b>\$5,658,030</b>	<b>5.79%</b>
<b>Student Services</b>				
	51 - PERSONNEL	\$7,696,752	\$7,532,983	-2.13%
	52 - OPERATING	\$794,977	\$857,686	7.89%
	53 - SUPPLIES	\$168,500	\$184,025	9.21%
	54 - TRAVEL	\$24,950	\$24,900	-0.20%
	55 - EQUIPMENT	\$56,950	\$88,910	56.12%
<b>Student Services Total</b>		<b>\$8,742,129</b>	<b>\$8,688,504</b>	<b>-0.61%</b>
<b>Technology Services</b>				
	51 - PERSONNEL	\$5,321,399	\$5,696,692	7.05%
	52 - OPERATING	\$4,721,311	\$5,758,962	21.98%
	53 - SUPPLIES	\$47,615	\$49,915	4.83%
	54 - TRAVEL	\$24,700	\$24,700	0.00%
	55 - EQUIPMENT	\$1,381,150	\$1,501,500	8.71%
<b>Technology Services Total</b>		<b>\$11,496,175</b>	<b>\$13,031,769</b>	<b>13.36%</b>
<b>Unallocated Expense Adjustments</b>				
	51 - PERSONNEL	-\$65,964	\$1,940,000	N/A
	52 - OPERATING	-\$280,000	-\$280,000	0.00%
	53 - SUPPLIES	-\$20,000	-\$20,000	0.00%
<b>Unallocated Expense Adjustments Total</b>		<b>-\$365,964</b>	<b>\$1,640,000</b>	<b>N/A</b>
<b>Workforce &amp; Community Education</b>				
	51 - PERSONNEL	\$3,036,979	\$3,046,276	0.31%
	52 - OPERATING	\$679,691	\$736,058	8.29%
	53 - SUPPLIES	\$85,400	\$95,250	11.53%
	54 - TRAVEL	\$1,100	\$1,100	0.00%
	55 - EQUIPMENT	\$95,600	\$105,988	10.87%
<b>Workforce &amp; Community Education Total</b>		<b>\$3,898,770</b>	<b>\$3,984,672</b>	<b>2.20%</b>
<b>Grand Total</b>		<b>\$117,314,201</b>	<b>\$125,745,851</b>	<b>7.19%</b>

**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Expense Type and Area**

Expense Type	Area	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
<b>51 - PERSONNEL</b>				
	Academic Affairs	\$47,882,685	\$46,936,192	-1.98%
	Business Operations	\$4,356,293	\$4,432,431	1.75%
	Facilities	\$6,341,926	\$6,880,049	8.49%
	President's Area	\$9,776,857	\$10,887,742	11.36%
	Strategic Initiatives Area	\$4,308,479	\$4,227,968	-1.87%
	Student Services	\$7,696,752	\$7,532,983	-2.13%
	Technology Services	\$5,321,399	\$5,696,692	7.05%
	Unallocated Expense Adjustments	-\$65,964	\$1,940,000	N/A
	Workforce & Community Education	\$3,036,979	\$3,046,276	0.31%
<b>51 - PERSONNEL Total</b>		<b>\$88,655,406</b>	<b>\$91,580,333</b>	<b>3.30%</b>
<b>52 - OPERATING</b>				
	Academic Affairs	\$1,224,685	\$1,355,043	10.64%
	Board of Governors	\$659,200	\$659,200	0.00%
	Business Operations	\$2,798,666	\$2,205,466	-21.20%
	Facilities	\$5,227,647	\$5,623,519	7.57%
	President's Area	\$3,620,120	\$4,087,180	12.90%
	Strategic Initiatives Area	\$874,534	\$1,299,012	48.54%
	Student Services	\$794,977	\$857,686	7.89%
	Technology Services	\$4,721,311	\$5,758,962	21.98%
	Unallocated Expense Adjustments	-\$280,000	-\$280,000	0.00%
	Workforce & Community Education	\$679,691	\$736,058	8.29%
<b>52 - OPERATING Total</b>		<b>\$20,320,830</b>	<b>\$22,302,126</b>	<b>9.75%</b>
<b>53 - SUPPLIES</b>				
	Academic Affairs	\$1,453,154	\$1,995,510	37.32%
	Board of Governors	\$4,000	\$4,000	0.00%
	Business Operations	\$35,270	\$35,420	0.43%
	Facilities	\$834,240	\$854,950	2.48%
	President's Area	\$100,896	\$122,388	21.30%
	Strategic Initiatives Area	\$47,650	\$55,050	15.53%
	Student Services	\$168,500	\$184,025	9.21%
	Technology Services	\$47,615	\$49,915	4.83%
	Unallocated Expense Adjustments	-\$20,000	-\$20,000	0.00%
	Workforce & Community Education	\$85,400	\$95,250	11.53%
<b>53 - SUPPLIES Total</b>		<b>\$2,756,725</b>	<b>\$3,376,508</b>	<b>22.48%</b>
<b>54 - TRAVEL</b>				
	Academic Affairs	\$111,797	\$96,453	-13.72%
	Board of Governors	\$28,000	\$28,000	0.00%
	Business Operations	\$9,150	\$9,050	-1.09%
	Facilities	\$3,500	\$3,500	0.00%
	President's Area	\$58,825	\$85,425	45.22%
	Strategic Initiatives Area	\$30,650	\$30,650	0.00%
	Student Services	\$24,950	\$24,900	-0.20%
	Technology Services	\$24,700	\$24,700	0.00%
	Workforce & Community Education	\$1,100	\$1,100	0.00%
<b>54 - TRAVEL Total</b>		<b>\$292,672</b>	<b>\$303,778</b>	<b>3.79%</b>

**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Expense Type and Area**

Expense Type	Area	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
<b>55 - EQUIPMENT</b>				
	Academic Affairs	\$559,128	\$2,317,225	314.44%
	Business Operations		\$4,400	N/A
	Facilities	\$448,970	\$412,105	-8.21%
	President's Area	\$80,957	\$128,815	59.12%
	Strategic Initiatives Area	\$82,000	\$40,350	-50.79%
	Student Services	\$56,950	\$88,910	56.12%
	Technology Services	\$1,381,150	\$1,501,500	8.71%
	Workforce & Community Education	\$95,600	\$105,988	10.87%
<b>55 - EQUIPMENT Total</b>		<b>\$2,704,755</b>	<b>\$4,599,293</b>	<b>70.04%</b>
<b>56 - STUDENT AID</b>				
	Academic Affairs	\$11,018	\$11,018	0.00%
	Board of Governors	\$1,800,000	\$2,800,000	55.56%
	Business Operations	\$767,795	\$767,795	0.00%
	Strategic Initiatives Area	\$5,000	\$5,000	0.00%
<b>56 - STUDENT AID Total</b>		<b>\$2,583,813</b>	<b>\$3,583,813</b>	<b>38.70%</b>
<b>Grand Total</b>		<b>\$117,314,201</b>	<b>\$125,745,851</b>	<b>7.19%</b>



**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Area and Cost Center**

Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
Academic Affairs	<b>10000 - INSTRUCTION REPORTING AND RECON</b>				
		51 - PERSONNEL	\$658,585	-\$801,196	-221.65%
		52 - OPERATING	-\$85,000	-\$85,000	0.00%
		53 - SUPPLIES	-\$130,000	-\$130,000	0.00%
		54 - TRAVEL	\$38,169	\$25,000	-34.50%
		55 - EQUIPMENT	-\$154,170		-100.00%
	<b>10000 - INSTRUCTION REPORTING AND RECON T</b>		<b>\$327,584</b>	<b>-\$991,196</b>	<b>-402.58%</b>
	<b>11100 - CULINARY ARTS</b>				
		51 - PERSONNEL	\$1,816,520	\$1,755,816	-3.34%
		52 - OPERATING	\$51,342	\$45,342	-11.69%
		53 - SUPPLIES	\$225,150	\$188,850	-16.12%
		54 - TRAVEL	\$12,500	\$12,500	0.00%
	<b>11100 - CULINARY ARTS Total</b>		<b>\$2,105,512</b>	<b>\$2,002,508</b>	<b>-4.89%</b>
	<b>11200 - HUMANITIES</b>				
		51 - PERSONNEL	\$572,842	\$584,359	2.01%
		52 - OPERATING	\$610	\$610	0.00%
		53 - SUPPLIES	\$450	\$450	0.00%
	<b>11200 - HUMANITIES Total</b>		<b>\$573,902</b>	<b>\$585,419</b>	<b>2.01%</b>
	<b>11250 - SPEECH</b>				
		51 - PERSONNEL	\$561,468	\$572,387	1.94%
	<b>11250 - SPEECH Total</b>		<b>\$561,468</b>	<b>\$572,387</b>	<b>1.94%</b>
	<b>11280 - THEATRE</b>				
		51 - PERSONNEL	\$155,440	\$158,333	1.86%
		52 - OPERATING	\$1,320	\$1,320	0.00%
		56 - STUDENT AID	\$1,305	\$1,305	0.00%
	<b>11280 - THEATRE Total</b>		<b>\$158,065</b>	<b>\$160,958</b>	<b>1.83%</b>
	<b>11300 - READING</b>				
		51 - PERSONNEL	\$537,933	\$645,861	20.06%
		52 - OPERATING	\$5,400	\$5,400	0.00%
		53 - SUPPLIES	\$2,500	\$2,500	0.00%
		54 - TRAVEL	\$600	\$600	0.00%
		55 - EQUIPMENT	\$51,550		-100.00%
	<b>11300 - READING Total</b>		<b>\$597,983</b>	<b>\$654,361</b>	<b>9.43%</b>
	<b>11500 - GLOBAL LANGUAGES</b>				
		51 - PERSONNEL	\$126,704	\$126,704	0.00%
		52 - OPERATING	\$11,760	\$11,760	0.00%
	<b>11500 - GLOBAL LANGUAGES Total</b>		<b>\$138,464</b>	<b>\$138,464</b>	<b>0.00%</b>
	<b>11510 - SPANISH</b>				
		51 - PERSONNEL	\$490,350	\$448,040	-8.63%
		52 - OPERATING	\$1,700	\$1,700	0.00%
		54 - TRAVEL	\$900	\$900	0.00%
	<b>11510 - SPANISH Total</b>		<b>\$492,950</b>	<b>\$450,640</b>	<b>-8.58%</b>
	<b>12100 - AUTOMOTIVE TECH</b>				
		51 - PERSONNEL	\$710,020	\$991,028	39.58%
		52 - OPERATING	\$15,000	\$16,067	7.11%
		53 - SUPPLIES	\$52,000	\$52,000	0.00%
		54 - TRAVEL	\$2,500	\$2,500	0.00%
		55 - EQUIPMENT	\$7,575	\$101,000	1233.33%
	<b>12100 - AUTOMOTIVE TECH Total</b>		<b>\$787,095</b>	<b>\$1,162,595</b>	<b>47.71%</b>
	<b>12110 - TOYOTA T-TEN TECH</b>				
		51 - PERSONNEL	\$266,755	\$277,080	3.87%
		52 - OPERATING	\$1,000	\$1,225	22.50%
		53 - SUPPLIES	\$25,500	\$61,700	141.96%
		55 - EQUIPMENT	\$25,000	\$3,600	-85.60%
	<b>12110 - TOYOTA T-TEN TECH Total</b>		<b>\$318,255</b>	<b>\$343,605</b>	<b>7.97%</b>

**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Area and Cost Center**

Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
Academic Affairs	<b>12150 - DIESEL TECHNOLOGY</b>				
		51 - PERSONNEL	\$368,534	\$439,581	19.28%
		52 - OPERATING	\$8,300	\$13,800	66.27%
		53 - SUPPLIES	\$27,250	\$27,250	0.00%
		55 - EQUIPMENT	\$86,600	\$232,500	168.48%
	<b>12150 - DIESEL TECHNOLOGY Total</b>		<b>\$490,684</b>	<b>\$713,131</b>	<b>45.33%</b>
	<b>12170 - TRUCK DRIVING</b>				
		51 - PERSONNEL	\$601,017	\$812,126	35.13%
		52 - OPERATING	\$46,000	\$113,800	147.39%
		53 - SUPPLIES	\$51,500	\$79,200	53.79%
		55 - EQUIPMENT		\$4,900	N/A
	<b>12170 - TRUCK DRIVING Total</b>		<b>\$698,517</b>	<b>\$1,010,026</b>	<b>44.60%</b>
	<b>12200 - AUTO COLLISION TECHNOLOGY</b>				
		51 - PERSONNEL	\$433,860	\$590,642	36.14%
		52 - OPERATING	\$11,400	\$9,900	-13.16%
		53 - SUPPLIES	\$101,400	\$132,000	30.18%
		54 - TRAVEL	\$200	\$200	0.00%
		55 - EQUIPMENT	\$26,800	\$49,400	84.33%
	<b>12200 - AUTO COLLISION TECHNOLOGY Total</b>		<b>\$573,660</b>	<b>\$782,142</b>	<b>36.34%</b>
	<b>12700 - DRAFT/DESIGN FOR MANUF</b>				
		51 - PERSONNEL	\$146,951	\$117,348	-20.14%
		52 - OPERATING	\$7,550	\$7,450	-1.32%
		53 - SUPPLIES	\$10,500	\$10,500	0.00%
	<b>12700 - DRAFT/DESIGN FOR MANUF Total</b>		<b>\$165,001</b>	<b>\$135,298</b>	<b>-18.00%</b>
	<b>13010 - PRECISION MACH TECH</b>				
		51 - PERSONNEL	\$58,096	\$58,096	0.00%
		52 - OPERATING	\$8,800	\$24,000	172.73%
		53 - SUPPLIES	\$62,500	\$84,500	35.20%
		54 - TRAVEL	\$1,000	\$1,000	0.00%
		55 - EQUIPMENT	\$17,500	\$50,355	187.74%
	<b>13010 - PRECISION MACH TECH Total</b>		<b>\$147,896</b>	<b>\$217,951</b>	<b>47.37%</b>
	<b>13020 - INDUSTRIAL/COMMERCIAL TRADES</b>				
		51 - PERSONNEL	\$385,228	\$364,543	-5.37%
		52 - OPERATING	\$22,250	\$36,770	65.26%
		53 - SUPPLIES	\$35,750	\$31,750	-11.19%
		54 - TRAVEL	\$1,500	\$1,500	0.00%
	<b>13020 - INDUSTRIAL/COMMERCIAL TRADES Total</b>		<b>\$444,728</b>	<b>\$434,563</b>	<b>-2.29%</b>
	<b>13030 - PROCESS OPERATIONS TECHNOLOGY</b>				
		51 - PERSONNEL	\$143,998	\$159,658	10.88%
		52 - OPERATING	\$4,539	\$9,889	117.86%
		53 - SUPPLIES	\$4,000	\$9,225	130.63%
		55 - EQUIPMENT	\$3,000	\$4,750	58.33%
	<b>13030 - PROCESS OPERATIONS TECHNOLOGY T</b>		<b>\$155,537</b>	<b>\$183,522</b>	<b>17.99%</b>
	<b>13050 - ELECTRICAL</b>				
		51 - PERSONNEL	\$585,518	\$591,405	1.01%
		52 - OPERATING	\$28,800	\$5,200	-81.94%
		53 - SUPPLIES	\$59,700	\$62,525	4.73%
		54 - TRAVEL	\$600		-100.00%
		55 - EQUIPMENT		\$600	N/A
	<b>13050 - ELECTRICAL Total</b>		<b>\$674,618</b>	<b>\$659,730</b>	<b>-2.21%</b>
	<b>13055 - ELECTRICAL APPRENTICESHIP</b>				
		51 - PERSONNEL	\$142,469	\$143,899	1.00%
		52 - OPERATING	\$300	\$300	0.00%
		53 - SUPPLIES	\$4,150	\$4,150	0.00%
	<b>13055 - ELECTRICAL APPRENTICESHIP Total</b>		<b>\$146,919</b>	<b>\$148,349</b>	<b>0.97%</b>

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Academic Affairs	<b>13080 - PLUMBING APPRENTICESHIP</b>				
		51 - PERSONNEL	\$123,028	\$124,268	1.01%
		52 - OPERATING	\$1,300	\$500	-61.54%
		53 - SUPPLIES	\$25,300	\$30,300	19.76%
	<b>13080 - PLUMBING APPRENTICESHIP Total</b>		<b>\$149,628</b>	<b>\$155,068</b>	<b>3.64%</b>
	<b>13081 - PRE-APPRENTICESHIP PLUMBING</b>				
		51 - PERSONNEL	\$16,148	\$16,148	0.00%
		52 - OPERATING	\$3,300	\$2,500	-24.24%
		53 - SUPPLIES	\$25,550	\$25,425	-0.49%
		55 - EQUIPMENT	\$1,500	\$1,500	0.00%
	<b>13081 - PRE-APPRENTICESHIP PLUMBING Total</b>		<b>\$46,498</b>	<b>\$45,573</b>	<b>-1.99%</b>
	<b>13100 - CONSTRUCTION TECH</b>				
		51 - PERSONNEL	\$638,965	\$766,405	19.94%
		52 - OPERATING	\$1,900	\$2,800	47.37%
		53 - SUPPLIES	\$71,500	\$142,804	99.73%
		55 - EQUIPMENT	\$56,900	\$13,850	-75.66%
	<b>13100 - CONSTRUCTION TECH Total</b>		<b>\$769,265</b>	<b>\$925,859</b>	<b>20.36%</b>
	<b>13110 - UTILITY LINE TECH</b>				
		51 - PERSONNEL	\$478,463	\$510,988	6.80%
		52 - OPERATING	\$13,100	\$13,100	0.00%
		53 - SUPPLIES	\$41,150	\$42,750	3.89%
		55 - EQUIPMENT		\$307,800	N/A
	<b>13110 - UTILITY LINE TECH Total</b>		<b>\$532,713</b>	<b>\$874,638</b>	<b>64.19%</b>
	<b>13300 - ARCH DRAFTING/DESIGN</b>				
		51 - PERSONNEL	\$267,946	\$255,302	-4.72%
		52 - OPERATING	\$4,300	\$6,280	46.05%
		53 - SUPPLIES	\$2,100	\$1,800	-14.29%
	<b>13300 - ARCH DRAFTING/DESIGN Total</b>		<b>\$274,346</b>	<b>\$263,382</b>	<b>-4.00%</b>
	<b>13400 - DESIGN, INTERACTIVITY &amp; MEDIA ARTS</b>				
		51 - PERSONNEL	\$678,615	\$684,570	0.88%
		52 - OPERATING	\$4,671	\$34,671	642.26%
		53 - SUPPLIES	\$2,300	\$2,300	0.00%
		55 - EQUIPMENT	\$5,600	\$3,000	-46.43%
	<b>13400 - DESIGN, INTERACTIVITY &amp; MEDIA ARTS 1</b>		<b>\$691,186</b>	<b>\$724,541</b>	<b>4.83%</b>
	<b>13401 - ART</b>				
		51 - PERSONNEL	\$673,555	\$562,357	-16.51%
		52 - OPERATING	\$300	\$300	0.00%
		55 - EQUIPMENT		\$12,145	N/A
	<b>13401 - ART Total</b>		<b>\$673,855</b>	<b>\$574,802</b>	<b>-14.70%</b>
	<b>13500 - PHOTOGRAPHY-COMM</b>				
		51 - PERSONNEL	\$626,218	\$639,883	2.18%
		52 - OPERATING	\$2,603	\$2,603	0.00%
		53 - SUPPLIES	\$26,500	\$26,500	0.00%
	<b>13500 - PHOTOGRAPHY-COMM Total</b>		<b>\$655,321</b>	<b>\$668,986</b>	<b>2.09%</b>
	<b>13520 - VIDEO/AUDIO COMMUNICATION ARTS</b>				
		51 - PERSONNEL	\$252,109	\$258,774	2.64%
		52 - OPERATING	\$6,400	\$8,900	39.06%
		53 - SUPPLIES	\$500	\$500	0.00%
		55 - EQUIPMENT	\$5,700	\$28,200	394.74%
	<b>13520 - VIDEO/AUDIO COMMUNICATION ARTS To</b>		<b>\$264,709</b>	<b>\$296,374</b>	<b>11.96%</b>
	<b>13700 - AC/HEATING/REFRIG</b>				
		51 - PERSONNEL	\$530,614	\$546,592	3.01%
		52 - OPERATING	\$5,300	\$3,300	-37.74%
		53 - SUPPLIES	\$21,300	\$44,900	110.80%
		55 - EQUIPMENT	\$8,000	\$5,000	-37.50%
	<b>13700 - AC/HEATING/REFRIG Total</b>		<b>\$565,214</b>	<b>\$599,792</b>	<b>6.12%</b>

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Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
Academic Affairs	<b>13900 - WELDING TECHNOLOGY</b>				
		51 - PERSONNEL	\$880,932	\$1,020,402	15.83%
		52 - OPERATING	\$14,000	\$14,000	0.00%
		53 - SUPPLIES	\$302,000	\$578,000	91.39%
		55 - EQUIPMENT	\$60,000	\$26,000	-56.67%
	<b>13900 - WELDING TECHNOLOGY Total</b>		<b>\$1,256,932</b>	<b>\$1,638,402</b>	<b>30.35%</b>
	<b>14100 - PRACTICAL NURSING</b>				
		51 - PERSONNEL	\$39,831	\$39,831	0.00%
		52 - OPERATING	\$3,775	\$3,775	0.00%
		53 - SUPPLIES	\$5,900	\$5,900	0.00%
		54 - TRAVEL	\$300	\$300	0.00%
	<b>14100 - PRACTICAL NURSING Total</b>		<b>\$49,806</b>	<b>\$49,806</b>	<b>0.00%</b>
	<b>14110 - MEDICAL ASSISTING PROGRAM</b>				
		51 - PERSONNEL	\$239,045	\$238,741	-0.13%
		52 - OPERATING	\$11,000	\$15,900	44.55%
		53 - SUPPLIES	\$7,500	\$4,000	-46.67%
		54 - TRAVEL	\$975	\$650	-33.33%
		55 - EQUIPMENT		\$390	N/A
	<b>14110 - MEDICAL ASSISTING PROGRAM Total</b>		<b>\$258,520</b>	<b>\$259,681</b>	<b>0.45%</b>
	<b>14300 - RESP CARE TECHNOLOGY</b>				
		51 - PERSONNEL	\$545,720	\$558,310	2.31%
		52 - OPERATING	\$22,050	\$22,050	0.00%
		53 - SUPPLIES	\$6,500	\$6,500	0.00%
		55 - EQUIPMENT	\$3,600	\$11,300	213.89%
	<b>14300 - RESP CARE TECHNOLOGY Total</b>		<b>\$577,870</b>	<b>\$598,160</b>	<b>3.51%</b>
	<b>14400 - DENTAL ASSISTING</b>				
		51 - PERSONNEL	\$88,858	\$92,255	3.82%
		52 - OPERATING	\$12,400	\$12,400	0.00%
		53 - SUPPLIES	\$12,640	\$12,640	0.00%
		54 - TRAVEL	\$850	\$850	0.00%
	<b>14400 - DENTAL ASSISTING Total</b>		<b>\$114,748</b>	<b>\$118,145</b>	<b>2.96%</b>
	<b>14800 - ASSOC SCIENCE NURSNG</b>				
		51 - PERSONNEL	\$946,663	\$984,600	4.01%
		52 - OPERATING	\$66,565	\$11,395	-82.88%
		53 - SUPPLIES	\$10,500	\$10,500	0.00%
		54 - TRAVEL	\$400	\$400	0.00%
		55 - EQUIPMENT	\$2,138	\$66,486	3009.73%
	<b>14800 - ASSOC SCIENCE NURSNG Total</b>		<b>\$1,026,266</b>	<b>\$1,073,381</b>	<b>4.59%</b>
	<b>15100 - EARLY CHILDHOOD ED</b>				
		51 - PERSONNEL	\$359,939	\$341,990	-4.99%
		52 - OPERATING	\$50	\$50	0.00%
		53 - SUPPLIES	\$1,300	\$1,300	0.00%
	<b>15100 - EARLY CHILDHOOD ED Total</b>		<b>\$361,289</b>	<b>\$343,340</b>	<b>-4.97%</b>
	<b>15200 - HUMAN SER/CHEM DEPEN</b>				
		51 - PERSONNEL	\$432,223	\$402,807	-6.81%
		52 - OPERATING	\$1,500	\$1,500	0.00%
		53 - SUPPLIES	\$1,500	\$1,500	0.00%
	<b>15200 - HUMAN SER/CHEM DEPEN Total</b>		<b>\$435,223</b>	<b>\$405,807</b>	<b>-6.76%</b>
	<b>15400 - CRIMINAL JUSTICE</b>				
		51 - PERSONNEL	\$636,689	\$516,351	-18.90%
		52 - OPERATING	\$1,100	\$1,100	0.00%
		53 - SUPPLIES	\$1,100	\$1,100	0.00%
		54 - TRAVEL	\$1,500	\$1,500	0.00%
	<b>15400 - CRIMINAL JUSTICE Total</b>		<b>\$640,389</b>	<b>\$520,051</b>	<b>-18.79%</b>

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Academic Affairs	<b>15500 - SIGN LANGUAGE SKILLS</b>				
		51 - PERSONNEL	\$43,060	\$35,525	-17.50%
		52 - OPERATING	\$3,980	\$3,980	0.00%
		53 - SUPPLIES	\$750	\$750	0.00%
	<b>15500 - SIGN LANGUAGE SKILLS Total</b>		<b>\$47,790</b>	<b>\$40,255</b>	<b>-15.77%</b>
	<b>15700 - SOCIAL SCIENCES</b>				
		51 - PERSONNEL	\$3,680,720	\$3,538,906	-3.85%
		52 - OPERATING	\$6,650	\$6,650	0.00%
		53 - SUPPLIES	\$4,600	\$4,600	0.00%
		54 - TRAVEL	\$5,000	\$5,000	0.00%
	<b>15700 - SOCIAL SCIENCES Total</b>		<b>\$3,696,970</b>	<b>\$3,555,156</b>	<b>-3.84%</b>
	<b>15800 - COMMUNICATIONS</b>				
		51 - PERSONNEL	\$3,526,547	\$3,562,119	1.01%
		52 - OPERATING	\$9,253	\$9,253	0.00%
		56 - STUDENT AID	\$1,963	\$1,963	0.00%
	<b>15800 - COMMUNICATIONS Total</b>		<b>\$3,537,763</b>	<b>\$3,573,335</b>	<b>1.01%</b>
	<b>15900 - INTERIOR DESIGN</b>				
		51 - PERSONNEL	\$148,649	\$151,706	2.06%
		52 - OPERATING	\$6,935	\$6,935	0.00%
	<b>15900 - INTERIOR DESIGN Total</b>		<b>\$155,584</b>	<b>\$158,641</b>	<b>1.96%</b>
	<b>16100 - ACCOUNTING</b>				
		51 - PERSONNEL	\$1,121,200	\$999,409	-10.86%
		52 - OPERATING	\$7,685	\$7,685	0.00%
		53 - SUPPLIES	\$650	\$650	0.00%
		54 - TRAVEL	\$1,500	\$1,500	0.00%
	<b>16100 - ACCOUNTING Total</b>		<b>\$1,131,035</b>	<b>\$1,009,244</b>	<b>-10.77%</b>
	<b>16200 - MANAGEMENT</b>				
		51 - PERSONNEL	\$1,813,903	\$1,729,492	-4.65%
		52 - OPERATING	\$14,762	\$16,762	13.55%
		53 - SUPPLIES	\$3,550	\$3,550	0.00%
		54 - TRAVEL	\$7,000	\$7,000	0.00%
	<b>16200 - MANAGEMENT Total</b>		<b>\$1,839,215</b>	<b>\$1,756,804</b>	<b>-4.48%</b>
	<b>16250 - ENTREPRENEURSHIP</b>				
		51 - PERSONNEL	\$213,482	\$219,259	2.71%
		52 - OPERATING	\$1,625	\$2,525	55.38%
		54 - TRAVEL	\$1,200	\$1,200	0.00%
	<b>16250 - ENTREPRENEURSHIP Total</b>		<b>\$216,307</b>	<b>\$222,984</b>	<b>3.09%</b>
	<b>16800 - HEALTH INFO MANAGEMENT</b>				
		51 - PERSONNEL	\$547,712	\$419,853	-23.34%
		52 - OPERATING	\$7,765	\$7,815	0.64%
		54 - TRAVEL	\$754	\$754	0.00%
	<b>16800 - HEALTH INFO MANAGEMENT Total</b>		<b>\$556,231</b>	<b>\$428,422</b>	<b>-22.98%</b>
	<b>16810 - HEALTH INFORMATION TECHNOLOGY</b>				
		51 - PERSONNEL	\$1,721	\$1,721	0.00%
	<b>16810 - HEALTH INFORMATION TECHNOLOGY Total</b>		<b>\$1,721</b>	<b>\$1,721</b>	<b>0.00%</b>
	<b>16830 - HEALTH DATA INFO MANAGEMENT</b>				
		51 - PERSONNEL	\$310,665	\$312,452	0.58%
		52 - OPERATING	\$3,130	\$3,130	0.00%
		53 - SUPPLIES	\$500	\$500	0.00%
	<b>16830 - HEALTH DATA INFO MANAGEMENT Total</b>		<b>\$314,295</b>	<b>\$316,082</b>	<b>0.57%</b>
	<b>16900 - LEGAL STUDIES</b>				
		51 - PERSONNEL	\$296,169	\$299,260	1.04%

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Academic Affairs	<u>16900 - LEGAL STUDIES</u>	52 - OPERATING	\$25,254	\$25,254	0.00%
		53 - SUPPLIES	\$1,200	\$1,200	0.00%
	<u>16900 - LEGAL STUDIES Total</u>		<u>\$322,623</u>	<u>\$325,714</u>	<u>0.96%</u>
	<u>17100 - CIVIL ENGINEERING</u>	51 - PERSONNEL	\$154,941	\$166,686	7.58%
		52 - OPERATING	\$3,560	\$2,850	-19.94%
		53 - SUPPLIES	\$5,750	\$6,425	11.74%
		54 - TRAVEL	\$150		-100.00%
		55 - EQUIPMENT	\$34,125	\$43,395	27.16%
	<u>17100 - CIVIL ENGINEERING Total</u>		<u>\$198,526</u>	<u>\$219,356</u>	<u>10.49%</u>
	<u>17200 - COMPUTER SCIENCE</u>	51 - PERSONNEL	\$3,338,057	\$3,312,975	-0.75%
		52 - OPERATING	\$11,787	\$31,351	165.99%
		53 - SUPPLIES	\$13,043	\$6,775	-48.06%
		55 - EQUIPMENT		\$26,878	N/A
	<u>17200 - COMPUTER SCIENCE Total</u>		<u>\$3,362,886</u>	<u>\$3,377,979</u>	<u>0.45%</u>
	<u>17215 - INFO TECH DATA CENTER</u>	52 - OPERATING	\$317,521	\$317,521	0.00%
		55 - EQUIPMENT		\$1,000,000	N/A
	<u>17215 - INFO TECH DATA CENTER Total</u>		<u>\$317,521</u>	<u>\$1,317,521</u>	<u>314.94%</u>
	<u>17300 - GEOGRAPHY</u>	51 - PERSONNEL	\$471,619	\$447,614	-5.09%
		52 - OPERATING	\$300	\$300	0.00%
		53 - SUPPLIES	\$1,000	\$1,000	0.00%
		54 - TRAVEL	\$1,499	\$1,499	0.00%
	<u>17300 - GEOGRAPHY Total</u>		<u>\$474,418</u>	<u>\$450,413</u>	<u>-5.06%</u>
	<u>17600 - HORTICULTURE, LAND SYSTEMS &amp; MANAGEMENT</u>	51 - PERSONNEL	\$525,444	\$562,901	7.13%
		52 - OPERATING	\$13,662	\$17,907	31.07%
		53 - SUPPLIES	\$40,500	\$46,000	13.58%
		54 - TRAVEL	\$1,850	\$1,850	0.00%
		55 - EQUIPMENT	\$12,500	\$12,500	0.00%
	<u>17600 - HORTICULTURE, LAND SYSTEMS &amp; MANAC</u>		<u>\$593,956</u>	<u>\$641,158</u>	<u>7.95%</u>
	<u>17700 - MATHEMATICS</u>	51 - PERSONNEL	\$2,830,418	\$2,795,570	-1.23%
		52 - OPERATING	\$5,633	\$5,633	0.00%
		53 - SUPPLIES	\$1,000	\$1,000	0.00%
		54 - TRAVEL	\$4,000	\$4,000	0.00%
	<u>17700 - MATHEMATICS Total</u>		<u>\$2,841,051</u>	<u>\$2,806,203</u>	<u>-1.23%</u>
	<u>17800 - BIOLOGY</u>	51 - PERSONNEL	\$1,891,078	\$1,938,675	2.52%
		52 - OPERATING	\$5,723	\$18,653	225.93%
		53 - SUPPLIES	\$14,500	\$18,952	30.70%
		54 - TRAVEL	\$2,000	\$1,000	-50.00%
		55 - EQUIPMENT	\$3,600	\$60,400	1577.78%
	<u>17800 - BIOLOGY Total</u>		<u>\$1,916,901</u>	<u>\$2,037,680</u>	<u>6.30%</u>
	<u>17802 - CHEMISTRY</u>	51 - PERSONNEL	\$674,709	\$616,730	-8.59%
		52 - OPERATING	\$4,600	\$3,400	-26.09%
		53 - SUPPLIES	\$18,752	\$61,100	225.83%
		54 - TRAVEL	\$1,000	\$1,000	0.00%
		55 - EQUIPMENT	\$5,000	\$8,700	74.00%
	<u>17802 - CHEMISTRY Total</u>		<u>\$704,061</u>	<u>\$690,930</u>	<u>-1.87%</u>
	<u>17804 - PHYSICS</u>	51 - PERSONNEL	\$243,061	\$248,588	2.27%

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Academic Affairs	17804 - PHYSICS	52 - OPERATING	\$1,043	\$1,043	0.00%
		53 - SUPPLIES	\$1,900	\$3,700	94.74%
	17804 - PHYSICS Total		\$246,004	\$253,331	2.98%
	17806 - SCIENCE				
		51 - PERSONNEL	\$43,060	\$43,060	0.00%
	17806 - SCIENCE Total		\$43,060	\$43,060	0.00%
	17809 - SCIENCE SUPPORT				
		53 - SUPPLIES	\$51,000	\$56,000	9.80%
	17809 - SCIENCE SUPPORT Total		\$51,000	\$56,000	9.80%
	18400 - EMERGENCY MEDICAL TECHNICIAN				
		51 - PERSONNEL	\$984,410	\$984,772	0.04%
		52 - OPERATING	\$34,000	\$41,500	22.06%
		53 - SUPPLIES	\$46,000	\$77,345	68.14%
		55 - EQUIPMENT	\$117,980	\$38,411	-67.44%
	18400 - EMERGENCY MEDICAL TECHNICIAN Total		\$1,182,390	\$1,142,028	-3.41%
	18401 - CPR				
		51 - PERSONNEL	\$15	\$15	0.00%
	18401 - CPR Total		\$15	\$15	0.00%
	18405 - CERTIFIED NURSING ASSISTANT				
		51 - PERSONNEL	\$325,300	\$334,340	2.78%
		52 - OPERATING	\$550	\$550	0.00%
	18405 - CERTIFIED NURSING ASSISTANT Total		\$325,850	\$334,890	2.77%
	18500 - FIRE SCIENCE				
		51 - PERSONNEL	\$231,072	\$234,607	1.53%
		52 - OPERATING	\$20,500	\$25,500	24.39%
		53 - SUPPLIES	\$41,419	\$41,419	0.00%
		55 - EQUIPMENT	\$107,730	\$153,500	42.49%
	18500 - FIRE SCIENCE Total		\$400,721	\$455,026	13.55%
	19200 - ENGLISH-SECOND LANG.				
		51 - PERSONNEL	\$616,178	\$629,263	2.12%
		52 - OPERATING	\$6,050	\$6,050	0.00%
		53 - SUPPLIES	\$1,100	\$1,100	0.00%
		54 - TRAVEL	\$300	\$300	0.00%
		55 - EQUIPMENT	\$39,600		-100.00%
	19200 - ENGLISH-SECOND LANG. Total		\$663,228	\$636,713	-4.00%
	19400 - WORKPLACE SKILLS				
		51 - PERSONNEL	\$197,629	\$200,353	1.38%
		52 - OPERATING	\$220	\$220	0.00%
		53 - SUPPLIES	\$500	\$500	0.00%
		54 - TRAVEL	\$800	\$800	0.00%
	19400 - WORKPLACE SKILLS Total		\$199,149	\$201,873	1.37%
	19410 - RE-ENTRY - CORRECTIONS				
		51 - PERSONNEL	\$112,983	\$115,344	2.09%
		52 - OPERATING		\$500	N/A
		53 - SUPPLIES		\$3,000	N/A
	19410 - RE-ENTRY - CORRECTIONS Total		\$112,983	\$118,844	5.19%
	42200 - APPRENTICESHIP				
		51 - PERSONNEL	\$2,456	\$2,456	0.00%
	42200 - APPRENTICESHIP Total		\$2,456	\$2,456	0.00%
	71110 - VP LEARNING/ACADEMIC AFFAIRS				
		51 - PERSONNEL	\$570,597	\$546,787	-4.17%
		52 - OPERATING	\$21,395	\$20,895	-2.34%
		53 - SUPPLIES	\$4,100	\$3,000	-26.83%



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Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
Academic Affairs	71110 - VP LEARNING/ACAI	54 - TRAVEL	\$1,800	\$900	-50.00%
	71110 - VP LEARNING/ACADEMIC AFFAIRS Total		\$597,892	\$571,582	-4.40%
	71130 - AREA LEARNING/ACADEMIC AFFAIRS				
		51 - PERSONNEL	\$1,050,938	\$1,022,085	-2.75%
		52 - OPERATING	\$118,563	\$123,563	4.22%
		53 - SUPPLIES	\$4,000	\$4,000	0.00%
	71130 - AREA LEARNING/ACADEMIC AFFAIRS To		\$1,173,501	\$1,149,648	-2.03%
	71131 - ASSESSMENT OF STUDENT LEARNING				
		51 - PERSONNEL	\$50,207	\$70,207	39.84%
		52 - OPERATING	\$18,750	\$18,750	0.00%
		53 - SUPPLIES	\$100	\$100	0.00%
	71131 - ASSESSMENT OF STUDENT LEARNING T		\$69,057	\$89,057	28.96%
	71132 - CURRICULUM DESIGN STUDIO				
		51 - PERSONNEL	\$38,877	\$42,952	10.48%
		52 - OPERATING	\$103,310	\$115,020	11.33%
		53 - SUPPLIES	\$1,750	\$1,750	0.00%
		55 - EQUIPMENT	\$18,300	\$5,500	-69.95%
	71132 - CURRICULUM DESIGN STUDIO Total		\$162,237	\$165,222	1.84%
	71140 - INSTITUTE FOR CULTURAL CONNECTIONS				
		51 - PERSONNEL		\$0	
		52 - OPERATING	\$200	\$200	0.00%
	71140 - INSTITUTE FOR CULTURAL CONNECTION		\$200	\$200	0.00%
	72225 - DEAN HUMANITIES & THE ARTS				
		51 - PERSONNEL	\$286,953	\$288,423	0.51%
		52 - OPERATING	\$16,490	\$16,490	0.00%
		53 - SUPPLIES	\$5,500	\$5,500	0.00%
		54 - TRAVEL	\$600	\$600	0.00%
		56 - STUDENT AID	\$7,750	\$7,750	0.00%
	72225 - DEAN HUMANITIES & THE ARTS Total		\$317,293	\$318,763	0.46%
	72230 - DEAN SOCIAL SCIENCES				
		51 - PERSONNEL	\$250,255	\$248,434	-0.73%
		52 - OPERATING	\$16,699	\$16,699	0.00%
		53 - SUPPLIES	\$24,350	\$21,550	-11.50%
		54 - TRAVEL	\$2,000	\$2,000	0.00%
	72230 - DEAN SOCIAL SCIENCES Total		\$293,304	\$288,683	-1.58%
	72235 - DEAN OF BUSINESS				
		51 - PERSONNEL	\$216,521	\$220,947	2.04%
		52 - OPERATING	\$3,170	\$3,170	0.00%
		53 - SUPPLIES	\$400	\$400	0.00%
		54 - TRAVEL	\$500	\$500	0.00%
	72235 - DEAN OF BUSINESS Total		\$220,591	\$225,017	2.01%
	72237 - DEAN OF INFORMATION TECHNOLOGY				
		51 - PERSONNEL	\$150,647	\$153,733	2.05%
	72237 - DEAN OF INFORMATION TECHNOLOGY T		\$150,647	\$153,733	2.05%
	72240 - ASSOCIATE DEAN OF INDUSTRIAL TECH				
		51 - PERSONNEL	\$354,215	\$359,186	1.40%
		52 - OPERATING	\$4,000	\$4,000	0.00%
		53 - SUPPLIES	\$9,600	\$9,600	0.00%
		54 - TRAVEL	\$6,500	\$6,500	0.00%
		55 - EQUIPMENT	\$1,000		-100.00%
	72240 - ASSOCIATE DEAN OF INDUSTRIAL TECH		\$375,315	\$379,286	1.06%
	72241 - ASSOCIATE DEAN OF CONSTRUCTION ED				
		51 - PERSONNEL	\$111,661	\$113,618	1.75%
		52 - OPERATING	\$10,450	\$10,450	0.00%



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Academic Affairs	<u>72241 - ASSOCIATE DEAN OF CONSTRUCTION</u>	53 - SUPPLIES	\$10,700	\$12,700	18.69%
		54 - TRAVEL	\$1,000	\$1,800	80.00%
	<u>72241 - ASSOCIATE DEAN OF CONSTRUCTION EI</u>		\$133,811	\$138,568	3.56%
	<u>72245 - DEAN OF CAREER AND TECH EDUCATION</u>				
		51 - PERSONNEL	\$683,142	\$787,490	15.27%
		52 - OPERATING	\$3,750	\$4,890	30.40%
		53 - SUPPLIES	\$7,000	\$7,800	11.43%
		55 - EQUIPMENT	\$4,000	\$3,600	-10.00%
	<u>72245 - DEAN OF CAREER AND TECH EDUCATION</u>		\$697,892	\$803,780	15.17%
	<u>72250 - DEAN OF HEALTH CAREERS</u>				
		51 - PERSONNEL	\$477,222	\$452,453	-5.19%
		52 - OPERATING	\$6,350	\$6,650	4.72%
		54 - TRAVEL	\$800	\$800	0.00%
	<u>72250 - DEAN OF HEALTH CAREERS Total</u>		\$484,372	\$459,903	-5.05%
	<u>72255 - DEAN MATH &amp; NATURAL SCIENCES</u>				
		51 - PERSONNEL	\$223,306	\$227,807	2.02%
		52 - OPERATING	\$800	\$800	0.00%
		53 - SUPPLIES	\$16,500	\$15,000	-9.09%
		54 - TRAVEL	\$1,500	\$1,500	0.00%
	<u>72255 - DEAN MATH &amp; NATURAL SCIENCES Total</u>		\$242,106	\$245,107	1.24%
	<u>72270 - DEAN OF CULINARY ARTS &amp; HORTICULTURE</u>				
		51 - PERSONNEL	\$137,984	\$140,916	2.12%
	<u>72270 - DEAN OF CULINARY ARTS &amp; HORTICULTURE</u>		\$137,984	\$140,916	2.12%
	<u>75700 - AVP, ACADEMIC SUCCESS</u>				
		51 - PERSONNEL	\$49,940	\$50,594	1.31%
		52 - OPERATING	\$5,050	\$4,850	-3.96%
		53 - SUPPLIES	\$8,000	\$5,000	-37.50%
		54 - TRAVEL	\$3,300	\$3,300	0.00%
		55 - EQUIPMENT	\$8,000	\$600	-92.50%
	<u>75700 - AVP, ACADEMIC SUCCESS Total</u>		\$74,290	\$64,344	-13.39%
	<u>82101 - TUTORING</u>				
		51 - PERSONNEL	\$140,333	\$142,862	1.80%
		52 - OPERATING	\$660	\$660	0.00%
		53 - SUPPLIES	\$2,500	\$2,500	0.00%
		54 - TRAVEL	\$600	\$600	0.00%
		55 - EQUIPMENT		\$6,975	N/A
	<u>82101 - TUTORING Total</u>		\$144,093	\$153,597	6.60%
	<u>84100 - LEARNING CENTER</u>				
		51 - PERSONNEL	\$977,621	\$1,041,624	6.55%
		52 - OPERATING	\$32,060	\$37,160	15.91%
		53 - SUPPLIES	\$10,100	\$10,400	2.97%
		54 - TRAVEL	\$3,050	\$3,050	0.00%
		55 - EQUIPMENT		\$16,740	N/A
	<u>84100 - LEARNING CENTER Total</u>		\$1,022,831	\$1,108,974	8.42%
	<u>84110 - MATH CENTER</u>				
		51 - PERSONNEL	\$372,541	\$376,941	1.18%
		53 - SUPPLIES	\$500	\$725	45.00%
		54 - TRAVEL	\$500	\$500	0.00%
		55 - EQUIPMENT		\$17,250	N/A
	<u>84110 - MATH CENTER Total</u>		\$373,541	\$395,416	5.86%
	<u>84120 - WRITING CENTER</u>				
		51 - PERSONNEL	\$141,170	\$141,170	0.00%
		52 - OPERATING	\$915	\$1,000	9.29%
		53 - SUPPLIES	\$1,600	\$1,600	0.00%
		54 - TRAVEL	\$200	\$200	0.00%

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Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
Academic Affairs	84120 - WRITING CENTER Total		\$143,885	\$143,970	0.06%
	92212 - PERS DEV - FACULTY				
	51 - PERSONNEL	\$34,448	\$8,028	-76.70%	
	52 - OPERATING	\$33,200	\$30,172	-9.12%	
	53 - SUPPLIES	\$1,250	\$3,000	140.00%	
	54 - TRAVEL	\$400	\$400	0.00%	
	92212 - PERS DEV - FACULTY Total		\$69,298	\$41,600	-39.97%
Academic Affairs Total		\$51,242,467	\$52,711,442	2.87%	
Board of Gov	51000 - BOARD OF GOVERNORS				
	52 - OPERATING	\$659,200	\$659,200	0.00%	
	53 - SUPPLIES	\$4,000	\$4,000	0.00%	
	54 - TRAVEL	\$28,000	\$28,000	0.00%	
	56 - STUDENT AID	\$1,800,000	\$2,800,000	55.56%	
	51000 - BOARD OF GOVERNORS Total		\$2,491,200	\$3,491,200	40.14%
	Board of Gov Total		\$2,491,200	\$3,491,200	40.14%
Business Operations	61110 - COLLEGE BUSINESS OFFICER				
	51 - PERSONNEL	\$401,537	\$426,709	6.27%	
	52 - OPERATING	\$15,600	\$15,600	0.00%	
	53 - SUPPLIES	\$1,100	\$1,100	0.00%	
	54 - TRAVEL	\$2,200	\$2,200	0.00%	
	61110 - COLLEGE BUSINESS OFFICER Total		\$420,437	\$445,609	5.99%
	61120 - ACCOUNTING SERVICES				
	51 - PERSONNEL	\$463,707	\$358,054	-22.78%	
	52 - OPERATING	\$57,500	\$56,800	-1.22%	
	53 - SUPPLIES	\$1,300	\$1,300	0.00%	
	54 - TRAVEL	\$2,400	\$2,400	0.00%	
	61120 - ACCOUNTING SERVICES Total		\$524,907	\$418,554	-20.26%
	61130 - STUDENT FINANCIAL SERVICES				
	51 - PERSONNEL	\$573,543	\$610,283	6.41%	
	52 - OPERATING	\$251,600	\$251,600	0.00%	
	53 - SUPPLIES	\$3,000	\$3,000	0.00%	
	54 - TRAVEL	\$2,150	\$2,150	0.00%	
	61130 - STUDENT FINANCIAL SERVICES Total		\$830,293	\$867,033	4.42%
	61150 - FOUNDATION&GRANTS ACCOUNTING				
	51 - PERSONNEL	\$178,408	\$204,292	14.51%	
	52 - OPERATING	\$800	\$18,300	2187.50%	
	53 - SUPPLIES	\$650	\$650	0.00%	
	61150 - FOUNDATION&GRANTS ACCOUNTING To		\$179,858	\$223,242	24.12%
	61160 - FOUNDATION ACCOUNTING				
	51 - PERSONNEL	\$201,164	\$195,266	-2.93%	
	52 - OPERATING	\$3,350	\$3,350	0.00%	
	53 - SUPPLIES	\$400	\$550	37.50%	
	54 - TRAVEL	\$100		-100.00%	
	55 - EQUIPMENT		\$1,800	N/A	
	61160 - FOUNDATION ACCOUNTING Total		\$205,014	\$200,966	-1.97%
62210 - PURCH/ACCOUNTS PAYABLE					
51 - PERSONNEL	\$377,727	\$369,675	-2.13%		
52 - OPERATING	\$16,600	\$16,600	0.00%		
53 - SUPPLIES	\$6,050	\$6,050	0.00%		
54 - TRAVEL	\$300	\$300	0.00%		
62210 - PURCH/ACCOUNTS PAYABLE Total		\$400,677	\$392,625	-2.01%	

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Business Operations	<u>62220 - CENTRAL STORES</u>				
		51 - PERSONNEL	\$404,468	\$418,853	3.56%
		52 - OPERATING	\$17,359	\$17,359	0.00%
		53 - SUPPLIES	\$9,400	\$9,400	0.00%
		54 - TRAVEL	\$2,000	\$2,000	0.00%
		55 - EQUIPMENT		\$2,600	N/A
	<u>62220 - CENTRAL STORES Total</u>		<u>\$433,227</u>	<u>\$450,212</u>	<u>3.92%</u>
	<u>62230 - AREA WIDE COLL SVCS</u>				
		52 - OPERATING	\$2,400,000	\$1,790,000	-25.42%
	<u>62230 - AREA WIDE COLL SVCS Total</u>		<u>\$2,400,000</u>	<u>\$1,790,000</u>	<u>-25.42%</u>
	<u>84202 - MILITARY/VETERANS SERVICES</u>				
		51 - PERSONNEL	\$321,831	\$330,258	2.62%
		52 - OPERATING	\$500	\$500	0.00%
	<u>84202 - MILITARY/VETERANS SERVICES Total</u>		<u>\$322,331</u>	<u>\$330,758</u>	<u>2.61%</u>
	<u>85300 - FINANCIAL AID</u>				
		51 - PERSONNEL	\$1,433,908	\$1,519,041	5.94%
		52 - OPERATING	\$35,357	\$35,357	0.00%
		53 - SUPPLIES	\$13,370	\$13,370	0.00%
		56 - STUDENT AID	\$767,795	\$767,795	0.00%
	<u>85300 - FINANCIAL AID Total</u>		<u>\$2,250,430</u>	<u>\$2,335,563</u>	<u>3.78%</u>
<b>Business Operations Total</b>			<b>\$7,967,174</b>	<b>\$7,454,562</b>	<b>-6.43%</b>
Facilities	<u>62243 - SUSTAINABILITY OPERATIONS</u>				
		51 - PERSONNEL	\$38,585	\$39,360	2.01%
		52 - OPERATING	\$10,100	\$148,150	1366.83%
	<u>62243 - SUSTAINABILITY OPERATIONS Total</u>		<u>\$48,685</u>	<u>\$187,510</u>	<u>285.15%</u>
	<u>63410 - FACILITIES MANAGEMENT</u>				
		51 - PERSONNEL	\$792,210	\$815,096	2.89%
		52 - OPERATING	\$28,050	\$26,740	-4.67%
		53 - SUPPLIES	\$13,250	\$13,250	0.00%
		54 - TRAVEL	\$1,000	\$1,000	0.00%
		55 - EQUIPMENT	\$152,400	\$150,000	-1.57%
	<u>63410 - FACILITIES MANAGEMENT Total</u>		<u>\$986,910</u>	<u>\$1,006,086</u>	<u>1.94%</u>
	<u>63420 - FACILITIES PLANNING &amp; CONSTRUCTION</u>				
		51 - PERSONNEL	\$266,424	\$206,575	-22.46%
		52 - OPERATING	\$79,650	\$29,650	-62.77%
		53 - SUPPLIES	\$3,100	\$3,100	0.00%
		55 - EQUIPMENT	\$8,000		-100.00%
	<u>63420 - FACILITIES PLANNING &amp; CONSTRUCTION</u>		<u>\$357,174</u>	<u>\$239,325</u>	<u>-32.99%</u>
	<u>63510 - UTILITIES</u>				
		52 - OPERATING	\$2,143,000	\$2,304,780	7.55%
	<u>63510 - UTILITIES Total</u>		<u>\$2,143,000</u>	<u>\$2,304,780</u>	<u>7.55%</u>
	<u>63520 - RENT &amp; CAM</u>				
		52 - OPERATING	\$630,000	\$642,300	1.95%
	<u>63520 - RENT &amp; CAM Total</u>		<u>\$630,000</u>	<u>\$642,300</u>	<u>1.95%</u>
	<u>63610 - VEHICLE MAINTENANCE</u>				
		51 - PERSONNEL	\$184,374	\$193,279	4.83%
		52 - OPERATING	\$5,085	\$5,460	7.37%
		53 - SUPPLIES	\$5,850	\$5,850	0.00%
		54 - TRAVEL	\$300	\$300	0.00%
		55 - EQUIPMENT	\$3,175	\$8,500	167.72%
	<u>63610 - VEHICLE MAINTENANCE Total</u>		<u>\$198,784</u>	<u>\$213,389</u>	<u>7.35%</u>

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Facilities	<b>63612 - BLDG MAINTENANCE</b>				
		51 - PERSONNEL	\$2,200,008	\$2,493,595	13.34%
		52 - OPERATING	\$1,029,212	\$1,009,660	-1.90%
		53 - SUPPLIES	\$446,330	\$471,550	5.65%
		54 - TRAVEL	\$1,250	\$1,250	0.00%
		55 - EQUIPMENT	\$210,570	\$155,270	-26.26%
	<b>63612 - BLDG MAINTENANCE Total</b>		<b>\$3,887,370</b>	<b>\$4,131,325</b>	<b>6.28%</b>
	<b>63613 - CUSTODIAL SERVICES</b>				
		51 - PERSONNEL	\$2,109,727	\$2,384,303	13.01%
		52 - OPERATING	\$636,060	\$781,944	22.94%
		53 - SUPPLIES	\$157,190	\$155,020	-1.38%
		54 - TRAVEL	\$950	\$950	0.00%
		55 - EQUIPMENT	\$21,800	\$14,335	-34.24%
	<b>63613 - CUSTODIAL SERVICES Total</b>		<b>\$2,925,727</b>	<b>\$3,336,552</b>	<b>14.04%</b>
	<b>63615 - GROUNDS DEPARTMENT</b>				
		51 - PERSONNEL	\$611,666	\$606,148	-0.90%
		52 - OPERATING	\$625,755	\$618,480	-1.16%
		53 - SUPPLIES	\$181,020	\$178,680	-1.29%
		55 - EQUIPMENT	\$53,025	\$84,000	58.42%
	<b>63615 - GROUNDS DEPARTMENT Total</b>		<b>\$1,471,466</b>	<b>\$1,487,308</b>	<b>1.08%</b>
	<b>63800 - ENVIR HEALTH/SAFETY</b>				
		51 - PERSONNEL	\$99,984	\$101,970	1.99%
		52 - OPERATING	\$39,235	\$40,255	2.60%
		53 - SUPPLIES	\$27,500	\$27,500	0.00%
	<b>63800 - ENVIR HEALTH/SAFETY Total</b>		<b>\$166,719</b>	<b>\$169,725</b>	<b>1.80%</b>
	<b>72243 - SUSTAINABILITY ACADEMIC SUPPORT</b>				
		51 - PERSONNEL	\$38,948	\$39,723	1.99%
		52 - OPERATING	\$1,500	\$16,100	973.33%
	<b>72243 - SUSTAINABILITY ACADEMIC SUPPORT T</b>		<b>\$40,448</b>	<b>\$55,823</b>	<b>38.01%</b>
Facilities Total			<b>\$12,856,283</b>	<b>\$13,774,123</b>	<b>7.14%</b>
President's Area	<b>52100 - PRESIDENT'S OFFICE</b>				
		51 - PERSONNEL	\$692,096	\$782,203	13.02%
		52 - OPERATING	\$296,936	\$387,950	30.65%
		53 - SUPPLIES	\$4,150	\$3,650	-12.05%
		54 - TRAVEL	\$3,450	\$8,650	150.72%
	<b>52100 - PRESIDENT'S OFFICE Total</b>		<b>\$996,632</b>	<b>\$1,182,453</b>	<b>18.64%</b>
	<b>52106 - SPECIAL COLLEGE PROJECT - PATHWAYS</b>				
		52 - OPERATING		\$37,000	N/A
		54 - TRAVEL		\$16,000	N/A
	<b>52106 - SPECIAL COLLEGE PROJECT - PATHWAYS Total</b>			<b>\$53,000</b>	<b>N/A</b>
	<b>52120 - EQUITY AND DIVERSITY</b>				
		51 - PERSONNEL	\$216,349	\$193,137	-10.73%
		52 - OPERATING	\$12,750	\$12,750	0.00%
		54 - TRAVEL	\$300	\$300	0.00%
	<b>52120 - EQUITY AND DIVERSITY Total</b>		<b>\$229,399</b>	<b>\$206,187</b>	<b>-10.12%</b>
	<b>52130 - LEGAL/LABOR NEGOTIATIONS</b>				
		51 - PERSONNEL	\$170,513	\$173,981	2.03%
		52 - OPERATING	\$8,776	\$8,776	0.00%
		53 - SUPPLIES	\$600	\$600	0.00%
		54 - TRAVEL	\$2,500	\$2,500	0.00%
	<b>52130 - LEGAL/LABOR NEGOTIATIONS Total</b>		<b>\$182,389</b>	<b>\$185,857</b>	<b>1.90%</b>

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Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
President's Area	<b>52150 - HUMAN RESOURCES</b>				
		51 - PERSONNEL	\$1,030,959	\$1,335,833	29.57%
		52 - OPERATING	\$143,200	\$155,650	8.69%
		53 - SUPPLIES	\$4,500	\$4,900	8.89%
		54 - TRAVEL	\$1,750	\$1,450	-17.14%
		55 - EQUIPMENT		\$2,000	N/A
	<b>52150 - HUMAN RESOURCES Total</b>		<b>\$1,180,409</b>	<b>\$1,499,833</b>	<b>27.06%</b>
	<b>52200 - MARKETING, BRAND &amp; COMMUNICATION</b>				
		51 - PERSONNEL	\$895,719	\$983,298	9.78%
		52 - OPERATING	\$2,090,297	\$2,187,496	4.65%
		53 - SUPPLIES	\$4,000	\$4,000	0.00%
		54 - TRAVEL	\$7,000	\$7,000	0.00%
		55 - EQUIPMENT	\$800		-100.00%
	<b>52200 - MARKETING, BRAND &amp; COMMUNICATION</b>		<b>\$2,997,816</b>	<b>\$3,181,794</b>	<b>6.14%</b>
	<b>52207 - MARKETING-ADVERTISING CONTROL</b>				
		52 - OPERATING	\$180,000	\$180,000	0.00%
	<b>52207 - MARKETING-ADVERTISING CONTROL Total</b>		<b>\$180,000</b>	<b>\$180,000</b>	<b>0.00%</b>
	<b>52208 - SPECIAL EVENTS</b>				
		51 - PERSONNEL	\$414,610	\$494,571	19.29%
		52 - OPERATING	\$75,400	\$122,400	62.33%
		53 - SUPPLIES	\$5,800	\$5,800	0.00%
		54 - TRAVEL	\$1,300	\$300	-76.92%
		55 - EQUIPMENT	\$21,057	\$80,000	279.92%
	<b>52208 - SPECIAL EVENTS Total</b>		<b>\$518,167</b>	<b>\$703,071</b>	<b>35.68%</b>
	<b>52301 - FOUNDATION</b>				
		51 - PERSONNEL	\$517,159	\$476,012	-7.96%
		52 - OPERATING	\$65,075	\$69,410	6.66%
		53 - SUPPLIES	\$5,625	\$5,625	0.00%
		54 - TRAVEL	\$6,300	\$6,000	-4.76%
		55 - EQUIPMENT		\$10,000	N/A
	<b>52301 - FOUNDATION Total</b>		<b>\$594,159</b>	<b>\$567,047</b>	<b>-4.56%</b>
	<b>52400 - EXTERNAL RELATIONS</b>				
		52 - OPERATING	\$103,000	\$103,000	0.00%
	<b>52400 - EXTERNAL RELATIONS Total</b>		<b>\$103,000</b>	<b>\$103,000</b>	<b>0.00%</b>
	<b>52405 - COMMUNITY RELATIONS</b>				
		52 - OPERATING	\$28,125	\$28,125	0.00%
	<b>52405 - COMMUNITY RELATIONS Total</b>		<b>\$28,125</b>	<b>\$28,125</b>	<b>0.00%</b>
	<b>62310 - PUBLIC SAFETY</b>				
		51 - PERSONNEL	\$2,527,661	\$2,671,429	5.69%
		52 - OPERATING	\$161,737	\$205,834	27.26%
		53 - SUPPLIES	\$52,046	\$71,638	37.64%
		54 - TRAVEL	\$2,225	\$2,225	0.00%
		55 - EQUIPMENT	\$41,600	\$30,015	-27.85%
	<b>62310 - PUBLIC SAFETY Total</b>		<b>\$2,785,269</b>	<b>\$2,981,141</b>	<b>7.03%</b>
	<b>76310 - Youth Forward Academy</b>				
		51 - PERSONNEL		\$83,228	N/A
		52 - OPERATING		\$3,000	N/A
		53 - SUPPLIES		\$2,000	N/A
	<b>76310 - Youth Forward Academy Total</b>			<b>\$88,228</b>	<b>N/A</b>
	<b>82009 - GRADUATION</b>				
		52 - OPERATING	\$37,100	\$37,100	0.00%
		53 - SUPPLIES	\$4,100	\$4,100	0.00%
	<b>82009 - GRADUATION Total</b>		<b>\$41,200</b>	<b>\$41,200</b>	<b>0.00%</b>

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Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
President's Area	<b>82102 - SINGLE PARENT/HOMEMAKERS</b>				
		51 - PERSONNEL	\$85,479	\$87,190	2.00%
		52 - OPERATING	\$800	\$800	0.00%
		53 - SUPPLIES	\$100	\$100	0.00%
		54 - TRAVEL	\$100	\$100	0.00%
	<b>82102 - SINGLE PARENT/HOMEMAKERS Total</b>		<b>\$86,479</b>	<b>\$88,190</b>	<b>1.98%</b>
	<b>85010 - DISABILITY SUPPORT SERVICES</b>				
		51 - PERSONNEL	\$763,197	\$797,444	4.49%
		52 - OPERATING	\$32,100	\$34,600	7.79%
		53 - SUPPLIES	\$5,025	\$5,025	0.00%
		54 - TRAVEL	\$10,800	\$10,800	0.00%
		55 - EQUIPMENT	\$12,700		-100.00%
	<b>85010 - DISABILITY SUPPORT SERVICES Total</b>		<b>\$823,822</b>	<b>\$847,869</b>	<b>2.92%</b>
	<b>85350 - SCHOLARSHIP &amp; FINANCIAL ASSISTANCE</b>				
		51 - PERSONNEL	\$302,315	\$308,311	1.98%
		52 - OPERATING	\$5,000	\$7,000	40.00%
	<b>85350 - SCHOLARSHIP &amp; FINANCIAL ASSISTANCE Total</b>		<b>\$307,315</b>	<b>\$315,311</b>	<b>2.60%</b>
	<b>85500 - EDUCATION ADVOCACY COUNSELING</b>				
		51 - PERSONNEL	\$758,884	\$779,930	2.77%
		52 - OPERATING	\$52,140	\$57,890	11.03%
		53 - SUPPLIES	\$1,500	\$1,500	0.00%
		54 - TRAVEL	\$18,300	\$19,300	5.46%
	<b>85500 - EDUCATION ADVOCACY COUNSELING Total</b>		<b>\$830,824</b>	<b>\$858,620</b>	<b>3.35%</b>
	<b>88390 - TRIO</b>				
		51 - PERSONNEL		\$69,943	N/A
	<b>88390 - TRIO Total</b>			<b>\$69,943</b>	<b>N/A</b>
	<b>88391 - SSS TRIO</b>				
		51 - PERSONNEL		\$0	
		52 - OPERATING	\$3,000	\$3,000	0.00%
	<b>88391 - SSS TRIO Total</b>		<b>\$3,000</b>	<b>\$3,000</b>	<b>0.00%</b>
	<b>88397 - TRIO</b>				
		51 - PERSONNEL	\$80,703		-100.00%
	<b>88397 - TRIO Total</b>		<b>\$80,703</b>		<b>-100.00%</b>
	<b>91210 - INTERNATIONAL ED</b>				
		51 - PERSONNEL	\$168,250	\$172,087	2.28%
		52 - OPERATING	\$75,074	\$73,574	-2.00%
		53 - SUPPLIES	\$7,700	\$7,700	0.00%
		54 - TRAVEL	\$2,700	\$2,700	0.00%
	<b>91210 - INTERNATIONAL ED Total</b>		<b>\$253,724</b>	<b>\$256,061</b>	<b>0.92%</b>
	<b>91211 - SPEAKERS BUREAU</b>				
		51 - PERSONNEL	\$1,000	\$1,000	0.00%
		52 - OPERATING	\$3,000	\$3,000	0.00%
	<b>91211 - SPEAKERS BUREAU Total</b>		<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>
	<b>92210 - PLANNING</b>				
		51 - PERSONNEL	\$328,452	\$363,060	10.54%
		52 - OPERATING	\$66,000	\$152,000	130.30%
		53 - SUPPLIES	\$1,000	\$1,000	0.00%
		54 - TRAVEL	\$1,000	\$7,000	600.00%
		55 - EQUIPMENT	\$1,800	\$3,300	83.33%
	<b>92210 - PLANNING Total</b>		<b>\$398,252</b>	<b>\$526,360</b>	<b>32.17%</b>
	<b>92211 - TRAINING AND DEVELOPMENT</b>				
		51 - PERSONNEL	\$190,161	\$194,490	2.28%
		52 - OPERATING	\$73,645	\$108,860	47.82%

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President's Area	92211 - TRAINING AND DEV	53 - SUPPLIES	\$2,100	\$2,100	0.00%	
		54 - TRAVEL	\$350	\$350	0.00%	
		55 - EQUIPMENT	\$3,000	\$3,500	16.67%	
	92211 - TRAINING AND DEVELOPMENT Total		\$269,256	\$309,300	14.87%	
	92213 - RESEARCH	51 - PERSONNEL	\$446,552	\$658,028	47.36%	
		52 - OPERATING	\$71,930	\$71,930	0.00%	
		53 - SUPPLIES	\$1,250	\$1,250	0.00%	
		54 - TRAVEL	\$200	\$200	0.00%	
		92213 - RESEARCH Total	\$519,932	\$731,408	40.67%	
	92214 - GRANTS DEV/MGMT	51 - PERSONNEL	\$186,798	\$262,567	40.56%	
		52 - OPERATING	\$35,035	\$36,035	2.85%	
		53 - SUPPLIES	\$1,400	\$1,400	0.00%	
		54 - TRAVEL	\$550	\$550	0.00%	
		92214 - GRANTS DEV/MGMT Total	\$223,783	\$300,552	34.31%	
	President's Area Total			\$13,637,655	\$15,311,550	12.27%
	Strategic Initiatives Area					
	82103 - VETERANS CENTER	51 - PERSONNEL	\$84,133	\$85,722	1.89%	
		53 - SUPPLIES	\$6,000	\$6,000	0.00%	
55 - EQUIPMENT			\$4,800	N/A		
82103 - VETERANS CENTER Total		\$90,133	\$96,522	7.09%		
86200 - OUTREACH	51 - PERSONNEL	\$694,946	\$733,024	5.48%		
	52 - OPERATING	\$185,500	\$207,450	11.83%		
	53 - SUPPLIES	\$14,000	\$14,000	0.00%		
	54 - TRAVEL	\$16,700	\$16,700	0.00%		
	55 - EQUIPMENT	\$14,800		-100.00%		
	56 - STUDENT AID	\$5,000	\$5,000	0.00%		
	86200 - OUTREACH Total	\$930,946	\$976,174	4.86%		
86201 - CENTRAL RECORDS	51 - PERSONNEL	\$562,038	\$644,092	14.60%		
	52 - OPERATING	\$18,130	\$47,880	164.09%		
	53 - SUPPLIES	\$15,000	\$15,000	0.00%		
	54 - TRAVEL	\$650	\$650	0.00%		
	55 - EQUIPMENT	\$11,200		-100.00%		
	86201 - CENTRAL RECORDS Total	\$607,018	\$707,622	16.57%		
86202 - CENTRAL REGISTRATION	51 - PERSONNEL	\$1,139,983	\$1,005,147	-11.83%		
	52 - OPERATING	\$48,300	\$35,500	-26.50%		
	53 - SUPPLIES	\$4,400	\$10,300	134.09%		
	54 - TRAVEL	\$2,500	\$2,500	0.00%		
	55 - EQUIPMENT	\$44,000	\$15,200	-65.45%		
	86202 - CENTRAL REGISTRATION Total	\$1,239,183	\$1,068,647	-13.76%		
86210 - ENROLLMENT SERVICES ADMIN	51 - PERSONNEL	\$233,418	\$154,207	-33.94%		
	52 - OPERATING	\$81,950	\$241,950	195.24%		
	53 - SUPPLIES	\$500	\$500	0.00%		
	54 - TRAVEL	\$6,300	\$6,300	0.00%		
	86210 - ENROLLMENT SERVICES ADMIN Total	\$322,168	\$402,957	25.08%		
88800 - CWE K-12 PARTNERSHIPS	51 - PERSONNEL	\$503,637	\$475,174	-5.65%		
	52 - OPERATING	\$192,620	\$205,829	6.86%		



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Strategic Initiatives Area	88800 - CWE K-12 PARTNERSHIPS	53 - SUPPLIES	\$2,750	\$4,250	54.55%	
		54 - TRAVEL	\$4,000	\$4,000	0.00%	
		55 - EQUIPMENT	\$12,000	\$20,350	69.58%	
	88800 - CWE K-12 PARTNERSHIPS Total		\$715,007	\$709,603	-0.76%	
	91110 - VP FOR STRATEGIC INITIATIVES	51 - PERSONNEL	\$464,518	\$454,008	-2.26%	
		52 - OPERATING	\$70,700	\$270,700	282.89%	
		91110 - VP FOR STRATEGIC INITIATIVES Total		\$535,218	\$724,708	35.40%
	93320 - INSTR DESIGN SERVICES	51 - PERSONNEL	\$618,270	\$669,058	8.21%	
		93320 - INSTR DESIGN SERVICES Total		\$618,270	\$669,058	8.21%
	93322 - IDS SUPPORT/DESIGN SRVCS	51 - PERSONNEL	\$7,536	\$7,536	0.00%	
		52 - OPERATING	\$277,334	\$289,703	4.46%	
		53 - SUPPLIES	\$5,000	\$5,000	0.00%	
		54 - TRAVEL	\$500	\$500	0.00%	
		93322 - IDS SUPPORT/DESIGN SRVCS Total		\$290,370	\$302,739	4.26%
		Strategic Initiatives Area Total			\$5,348,313	\$5,658,030
	Student Services	71133 - COOP/SERVICE LEARNING	51 - PERSONNEL	\$30,800	\$30,800	0.00%
71133 - COOP/SERVICE LEARNING Total			\$30,800	\$30,800	0.00%	
76201 - CAREER SERVICES		51 - PERSONNEL	\$125,147	\$121,812	-2.66%	
		52 - OPERATING	\$80,450	\$22,650	-71.85%	
		53 - SUPPLIES	\$750	\$750	0.00%	
		76201 - CAREER SERVICES Total		\$206,347	\$145,212	-29.63%
82000 - VP CAMPUS/STUDENT AFFAIRS		51 - PERSONNEL	\$474,072	\$571,455	20.54%	
		52 - OPERATING	\$100,985	\$110,985	9.90%	
		53 - SUPPLIES	\$8,500	\$8,500	0.00%	
		54 - TRAVEL	\$12,300	\$12,300	0.00%	
		82000 - VP CAMPUS/STUDENT AFFAIRS Total		\$595,857	\$703,240	18.02%
82100 - CAMPUS/CENTER STUDENT SERVICES		51 - PERSONNEL	\$1,649,507	\$1,728,919	4.81%	
		52 - OPERATING	\$21,796	\$26,346	20.88%	
		53 - SUPPLIES	\$25,400	\$37,575	47.93%	
		54 - TRAVEL	\$8,700	\$8,950	2.87%	
		55 - EQUIPMENT	\$19,700	\$9,700	-50.76%	
		82100 - CAMPUS/CENTER STUDENT SERVICES Total		\$1,725,103	\$1,811,490	5.01%
82150 - CAREER AND ACADEMIC SERVICES		51 - PERSONNEL	\$887,772	\$976,890	10.04%	
		52 - OPERATING	\$3,600	\$6,500	80.56%	
		53 - SUPPLIES	\$11,500	\$10,000	-13.04%	
		54 - TRAVEL	\$200	\$200	0.00%	
		55 - EQUIPMENT	\$1,600	\$2,400	50.00%	
		82150 - CAREER AND ACADEMIC SERVICES Total		\$904,672	\$995,990	10.09%
82160 - COLLEGE SUCCESS NAVIGATORS		51 - PERSONNEL	\$398,752	\$406,944	2.05%	
		52 - OPERATING		\$26,100	N/A	
		53 - SUPPLIES	\$400	\$400	0.00%	
		54 - TRAVEL	\$750	\$750	0.00%	
		82160 - COLLEGE SUCCESS NAVIGATORS Total		\$399,902	\$434,194	8.58%



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Student Services	82200 - TESTING CENTER				
		51 - PERSONNEL	\$740,180	\$630,234	-14.85%
		52 - OPERATING	\$34,886	\$77,450	122.01%
		53 - SUPPLIES	\$2,000	\$2,000	0.00%
		55 - EQUIPMENT		\$11,700	N/A
	82200 - TESTING CENTER Total		\$777,066	\$721,384	-7.17%
	82300 - ADVISING				
		51 - PERSONNEL	\$1,896,088	\$1,782,997	-5.96%
		52 - OPERATING	\$119,375	\$105,500	-11.62%
		53 - SUPPLIES	\$1,000	\$1,000	0.00%
	82300 - ADVISING Total		\$2,016,463	\$1,889,497	-6.30%
	84300 - CAMPUS/CENTER ADMINISTRATION				
		51 - PERSONNEL	\$237,489	\$242,580	2.14%
		52 - OPERATING	\$5,500	\$5,500	0.00%
		53 - SUPPLIES	\$3,500	\$3,500	0.00%
		54 - TRAVEL	\$600	\$600	0.00%
		55 - EQUIPMENT	\$24,050	\$56,620	135.43%
	84300 - CAMPUS/CENTER ADMINISTRATION Total		\$271,139	\$308,800	13.89%
	85100 - INTERPRETER SERVICES				
		51 - PERSONNEL	\$187,644	\$192,541	2.61%
		52 - OPERATING	\$16,175	\$69,895	332.12%
		53 - SUPPLIES	\$1,400	\$800	-42.86%
		54 - TRAVEL	\$1,100	\$1,200	9.09%
		55 - EQUIPMENT	\$5,000	\$8,490	69.80%
	85100 - INTERPRETER SERVICES Total		\$211,319	\$272,926	29.15%
	86205 - INTERNATIONAL STUDENT SERVICES				
		51 - PERSONNEL	\$188,422	\$166,716	-11.52%
		52 - OPERATING	\$4,042	\$2,692	-33.40%
		53 - SUPPLIES	\$1,900	\$950	-50.00%
		54 - TRAVEL	\$400		-100.00%
	86205 - INTERNATIONAL STUDENT SERVICES Total		\$194,764	\$170,358	-12.53%
	93340 - CENTR ACQ PROC				
		51 - PERSONNEL	\$133,391	\$57,232	-57.09%
		52 - OPERATING	\$47,950	\$45,650	-4.80%
		53 - SUPPLIES	\$5,900	\$4,000	-32.20%
	93340 - CENTR ACQ PROC Total		\$187,241	\$106,882	-42.92%
	93360 - LIBRARIES				
		51 - PERSONNEL	\$747,488	\$623,863	-16.54%
		52 - OPERATING	\$360,218	\$358,418	-0.50%
		53 - SUPPLIES	\$106,250	\$114,550	7.81%
		54 - TRAVEL	\$900	\$900	0.00%
		55 - EQUIPMENT	\$6,600		-100.00%
	93360 - LIBRARIES Total		\$1,221,456	\$1,097,731	-10.13%
Student Services Total			\$8,742,129	\$8,688,504	-0.61%
Technology Services	13405 - VISUAL ARTS LAB SUPPORT				
		51 - PERSONNEL	\$78,088	\$79,657	2.01%
		52 - OPERATING	\$1,300	\$1,300	0.00%
	13405 - VISUAL ARTS LAB SUPPORT Total		\$79,388	\$80,957	1.98%
	56100 - TECHNOLOGY SERVICES ADMIN				
		51 - PERSONNEL		\$16,148	N/A
		52 - OPERATING	\$67,650	\$152,100	124.83%
	53 - SUPPLIES		\$2,000	N/A	

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Technology Services	56100 - TECHNOLOGY SERVICES	54 - TRAVEL	\$4,500	\$4,500	0.00%
	56100 - TECHNOLOGY SERVICES ADMIN Total		\$72,150	\$174,748	142.20%
	56200 - IT NETWORK SERVICES				
		51 - PERSONNEL	\$2,058,691	\$2,131,551	3.54%
		52 - OPERATING	\$2,456,905	\$2,828,605	15.13%
		53 - SUPPLIES	\$9,140	\$9,140	0.00%
		54 - TRAVEL	\$17,500	\$17,500	0.00%
		55 - EQUIPMENT	\$650		-100.00%
	56200 - IT NETWORK SERVICES Total		\$4,542,886	\$4,986,796	9.77%
	56201 - AUDIO/VISUAL MAINT				
		51 - PERSONNEL	\$5,383	\$11,842	119.99%
		52 - OPERATING	\$133,000	\$137,000	3.01%
		53 - SUPPLIES	\$1,500	\$4,000	166.67%
		55 - EQUIPMENT	\$550,000	\$631,500	14.82%
	56201 - AUDIO/VISUAL MAINT Total		\$689,883	\$784,342	13.69%
	56202 - STUDENT EMAIL				
		52 - OPERATING	\$32,000	\$32,000	0.00%
	56202 - STUDENT EMAIL Total		\$32,000	\$32,000	0.00%
	56300 - HELP DESK				
		51 - PERSONNEL	\$469,085	\$462,608	-1.38%
		52 - OPERATING	\$34,000	\$33,000	-2.94%
		53 - SUPPLIES	\$14,725	\$14,725	0.00%
		54 - TRAVEL	\$2,000	\$2,000	0.00%
	56300 - HELP DESK Total		\$519,810	\$512,333	-1.44%
	56301 - WEB DEVELOPMENT				
		51 - PERSONNEL	\$172,448	\$175,970	2.04%
		52 - OPERATING	\$6,793	\$14,943	119.98%
		54 - TRAVEL	\$200	\$200	0.00%
	56301 - WEB DEVELOPMENT Total		\$179,441	\$191,113	6.50%
	56302 - IT SUPPORT SERVICES				
		51 - PERSONNEL	\$1,168,472	\$1,245,595	6.60%
		52 - OPERATING	\$15,950	\$25,950	62.70%
		53 - SUPPLIES	\$3,900	\$3,900	0.00%
		55 - EQUIPMENT	\$807,500	\$815,000	0.93%
	56302 - IT SUPPORT SERVICES Total		\$1,995,822	\$2,090,445	4.74%
	56400 - IT-TELECOMMUNICATIONS				
		51 - PERSONNEL	\$198,112	\$201,868	1.90%
		52 - OPERATING	\$683,463	\$757,063	10.77%
		53 - SUPPLIES	\$8,100	\$8,100	0.00%
		54 - TRAVEL	\$500	\$500	0.00%
		55 - EQUIPMENT	\$20,000	\$55,000	175.00%
	56400 - IT-TELECOMMUNICATIONS Total		\$910,175	\$1,022,531	12.34%
	56500 - SECURITY RISK & COMPLIANCE				
		52 - OPERATING		\$373,201	N/A
	56500 - SECURITY RISK & COMPLIANCE Total			\$373,201	N/A
	61140 - IT APPLICATION TECHNOLOGIES				
		51 - PERSONNEL	\$1,171,120	\$1,371,453	17.11%
		52 - OPERATING	\$1,290,250	\$1,403,800	8.80%
		53 - SUPPLIES	\$10,250	\$8,050	-21.46%
		55 - EQUIPMENT	\$3,000		-100.00%
	61140 - IT APPLICATION TECHNOLOGIES Total		\$2,474,620	\$2,783,303	12.47%
Technology Services Total			\$11,496,175	\$13,031,769	13.36%

**Metropolitan Community College**  
**Proposed Plan to Administer the General Fund Budget**  
**By Area and Cost Center**

Area	Cost Center	Expense Type	FY 2020-21 Original	FY 2021-22 Proposed	% Increase (Decrease)
<b>Unallocated Expense Adjustments</b>					
	<u>99999 - UNALLOCATED EXPENSE ADJUSTMENTS</u>				
		51 - PERSONNEL	-\$65,964	\$1,940,000	N/A
		52 - OPERATING	-\$280,000	-\$280,000	0.00%
		53 - SUPPLIES	-\$20,000	-\$20,000	0.00%
	<u>99999 - UNALLOCATED EXPENSE ADJUSTMENTS Total</u>		<u>-\$365,964</u>	<u>\$1,640,000</u>	<u>N/A</u>
<b>Unallocated Expense Adjustments Total</b>			<b>-\$365,964</b>	<b>\$1,640,000</b>	<b>N/A</b>
<b>Workforce &amp; Community Education</b>					
	<u>19300 - ESL/GED PREP/TESTING</u>				
		51 - PERSONNEL	\$146,103	\$192,012	31.42%
		52 - OPERATING	\$31,850	\$45,100	41.60%
		53 - SUPPLIES	\$9,500	\$9,500	0.00%
		55 - EQUIPMENT	\$36,600	\$36,000	-1.64%
	<u>19300 - ESL/GED PREP/TESTING Total</u>		<u>\$224,053</u>	<u>\$282,612</u>	<u>26.14%</u>
	<u>19500 - MCC EXPRESS</u>				
		51 - PERSONNEL	\$6,836	\$6,836	0.00%
	<u>19500 - MCC EXPRESS Total</u>		<u>\$6,836</u>	<u>\$6,836</u>	<u>0.00%</u>
	<u>41300 - CONTINUING EDUCATION</u>				
		51 - PERSONNEL	\$183,732	\$185,469	0.95%
		52 - OPERATING	\$157,488	\$171,288	8.76%
		53 - SUPPLIES	\$20,900	\$30,750	47.13%
		54 - TRAVEL	\$300	\$300	0.00%
		55 - EQUIPMENT		\$24,988	N/A
	<u>41300 - CONTINUING EDUCATION Total</u>		<u>\$362,420</u>	<u>\$412,795</u>	<u>13.90%</u>
	<u>42100 - WORKFORCE INNOVATION DIVISION</u>				
		51 - PERSONNEL	\$637,606	\$653,308	2.46%
		52 - OPERATING	\$481,803	\$509,150	5.68%
		53 - SUPPLIES	\$52,000	\$52,000	0.00%
		55 - EQUIPMENT	\$59,000	\$45,000	-23.73%
	<u>42100 - WORKFORCE INNOVATION DIVISION Total</u>		<u>\$1,230,409</u>	<u>\$1,259,458</u>	<u>2.36%</u>
	<u>72220 - ASSOC VP WORKFORCE AND IT INNOVATION</u>				
		51 - PERSONNEL	\$1,158,943	\$1,128,543	-2.62%
		52 - OPERATING	\$7,250	\$9,220	27.17%
		53 - SUPPLIES	\$3,000	\$3,000	0.00%
		54 - TRAVEL	\$800	\$800	0.00%
	<u>72220 - ASSOC VP WORKFORCE AND IT INNOVATION Total</u>		<u>\$1,169,993</u>	<u>\$1,141,563</u>	<u>-2.43%</u>
	<u>73000 - BUSINESS &amp; TRNG SRVCS ADMIN</u>				
		51 - PERSONNEL	\$230,778	\$235,524	2.06%
	<u>73000 - BUSINESS &amp; TRNG SRVCS ADMIN Total</u>		<u>\$230,778</u>	<u>\$235,524</u>	<u>2.06%</u>
	<u>75100 - CONTINUING EDUCATION</u>				
		51 - PERSONNEL	\$588,162	\$564,856	-3.96%
	<u>75100 - CONTINUING EDUCATION Total</u>		<u>\$588,162</u>	<u>\$564,856</u>	<u>-3.96%</u>
	<u>75300 - AE/REGULAR</u>				
		51 - PERSONNEL	\$84,819	\$79,728	-6.00%
		52 - OPERATING	\$1,300	\$1,300	0.00%
	<u>75300 - AE/REGULAR Total</u>		<u>\$86,119</u>	<u>\$81,028</u>	<u>-5.91%</u>
<b>Workforce &amp; Community Education Total</b>			<b>\$3,898,770</b>	<b>\$3,984,672</b>	<b>2.20%</b>
<b>Grand Total</b>			<b>\$117,314,201</b>	<b>\$125,745,851</b>	<b>7.19%</b>

**Metropolitan Community College**  
**Revised and Proposed Plan to Administer the General Fund Budget**  
**By Area and Expense Type**

Area	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
<b>Academic Affairs</b>				
	51 - PERSONNEL	\$47,882,685	\$47,882,685	\$46,936,192
	52 - OPERATING	\$1,224,685	\$1,224,685	\$1,355,043
	53 - SUPPLIES	\$1,453,154	\$1,453,154	\$1,995,510
	54 - TRAVEL	\$111,797	\$111,797	\$96,453
	55 - EQUIPMENT	\$559,128	\$559,128	\$2,317,225
	56 - STUDENT AID	\$11,018	\$11,018	\$11,018
<b>Academic Affairs Total</b>		<b>\$51,242,467</b>	<b>\$51,242,467</b>	<b>\$52,711,442</b>
<b>Board of Governors</b>				
	52 - OPERATING	\$659,200	\$659,200	\$659,200
	53 - SUPPLIES	\$4,000	\$4,000	\$4,000
	54 - TRAVEL	\$28,000	\$28,000	\$28,000
	56 - STUDENT AID	\$1,800,000	\$1,800,000	\$2,800,000
<b>Board of Governors Total</b>		<b>\$2,491,200</b>	<b>\$2,491,200</b>	<b>\$3,491,200</b>
<b>Business Operations</b>				
	51 - PERSONNEL	\$4,356,293	\$4,356,293	\$4,432,431
	52 - OPERATING	\$2,798,666	\$2,798,666	\$2,205,466
	53 - SUPPLIES	\$35,270	\$35,270	\$35,420
	54 - TRAVEL	\$9,150	\$9,150	\$9,050
	55 - EQUIPMENT			\$4,400
	56 - STUDENT AID	\$767,795	\$767,795	\$767,795
<b>Business Operations Total</b>		<b>\$7,967,174</b>	<b>\$7,967,174</b>	<b>\$7,454,562</b>
<b>Facilities</b>				
	51 - PERSONNEL	\$6,341,926	\$6,341,926	\$6,880,049
	52 - OPERATING	\$5,227,647	\$5,227,647	\$5,623,519
	53 - SUPPLIES	\$834,240	\$834,240	\$854,950
	54 - TRAVEL	\$3,500	\$3,500	\$3,500
	55 - EQUIPMENT	\$448,970	\$448,970	\$412,105
<b>Facilities Total</b>		<b>\$12,856,283</b>	<b>\$12,856,283</b>	<b>\$13,774,123</b>
<b>President's Area</b>				
	51 - PERSONNEL	\$9,776,857	\$9,776,857	\$10,887,742
	52 - OPERATING	\$3,620,120	\$3,622,230	\$4,087,180
	53 - SUPPLIES	\$100,896	\$98,785	\$122,388
	54 - TRAVEL	\$58,825	\$58,825	\$85,425
	55 - EQUIPMENT	\$80,957	\$80,957	\$128,815
<b>President's Area Total</b>		<b>\$13,637,655</b>	<b>\$13,637,655</b>	<b>\$15,311,550</b>

**Metropolitan Community College**  
**Revised and Proposed Plan to Administer the General Fund Budget**  
**By Area and Expense Type**

Area	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
<b>Strategic Initiatives Area</b>				
	51 - PERSONNEL	\$4,308,479	\$4,308,479	\$4,227,968
	52 - OPERATING	\$874,534	\$874,534	\$1,299,012
	53 - SUPPLIES	\$47,650	\$47,650	\$55,050
	54 - TRAVEL	\$30,650	\$30,650	\$30,650
	55 - EQUIPMENT	\$82,000	\$82,000	\$40,350
	56 - STUDENT AID	\$5,000	\$5,000	\$5,000
<b>Strategic Initiatives Area Total</b>		<b>\$5,348,313</b>	<b>\$5,348,313</b>	<b>\$5,658,030</b>
<b>Student Services</b>				
	51 - PERSONNEL	\$7,696,752	\$7,696,752	\$7,532,983
	52 - OPERATING	\$794,977	\$794,977	\$857,686
	53 - SUPPLIES	\$168,500	\$168,500	\$184,025
	54 - TRAVEL	\$24,950	\$24,950	\$24,900
	55 - EQUIPMENT	\$56,950	\$56,950	\$88,910
<b>Student Services Total</b>		<b>\$8,742,129</b>	<b>\$8,742,129</b>	<b>\$8,688,504</b>
<b>Technology Services</b>				
	51 - PERSONNEL	\$5,321,399	\$5,321,399	\$5,696,692
	52 - OPERATING	\$4,721,311	\$4,721,311	\$5,758,962
	53 - SUPPLIES	\$47,615	\$47,615	\$49,915
	54 - TRAVEL	\$24,700	\$24,700	\$24,700
	55 - EQUIPMENT	\$1,381,150	\$1,381,150	\$1,501,500
<b>Technology Services Total</b>		<b>\$11,496,175</b>	<b>\$11,496,175</b>	<b>\$13,031,769</b>
<b>Unallocated Expense Adjustments</b>				
	51 - PERSONNEL	-\$65,964	-\$65,964	\$1,940,000
	52 - OPERATING	-\$280,000	-\$280,000	-\$280,000
	53 - SUPPLIES	-\$20,000	-\$20,000	-\$20,000
<b>Unallocated Expense Adjustments Total</b>		<b>-\$365,964</b>	<b>-\$365,964</b>	<b>\$1,640,000</b>
<b>Workforce &amp; Community Education</b>				
	51 - PERSONNEL	\$3,036,979	\$3,036,979	\$3,046,276
	52 - OPERATING	\$679,691	\$679,691	\$736,058
	53 - SUPPLIES	\$85,400	\$85,400	\$95,250
	54 - TRAVEL	\$1,100	\$1,100	\$1,100
	55 - EQUIPMENT	\$95,600	\$95,600	\$105,988
<b>Workforce &amp; Community Education Total</b>		<b>\$3,898,770</b>	<b>\$3,898,770</b>	<b>\$3,984,672</b>
<b>Grand Total</b>		<b>\$117,314,201</b>	<b>\$117,314,201</b>	<b>\$125,745,851</b>

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
<b>Academic Affairs</b>					
12100	AUTOMOTIVE TECH			\$101,000	\$40,450
313965	Chrysler Automotive Program Plus ToolKit	1	ARW		\$7,000
313966	Tire Pressure Management System Tool	1	SOC	\$1,000	
313967	PICO Automotive Oscilloscope	6	ARW		\$6,600
313968	PC Notebook	6	ARW		\$13,200
313969	HVAC Trainer	1	ARW		\$13,650
313970	Vehicle Inventory	1	SOC	\$100,000	
12110	TOYOTA T-TEN TECH			\$3,600	\$12,000
313973	Toyota Service Toolkit	1	ARW		\$12,000
313975	PicoScope Pressure Transducer	1	SOC	\$3,600	
12150	DIESEL TECHNOLOGY			\$232,500	
313715	Field Service Truck	1	ATC	\$100,000	
313718	Student Tool Box Set	15	ATC	\$112,500	
313723	Trainer	4	ATC	\$20,000	
12170	TRUCK DRIVING			\$4,900	
313624	Fuel Tank	1	ATC	\$4,900	
12200	AUTO COLLISION TECHNOLOGY			\$49,400	
313632	Auto Body Nut and Bolt Assortment	1	ATC	\$7,500	
313633	Battery Powered Ratchet and Kit	20	ATC	\$13,000	
313635	Misc. Tool	20	ATC	\$20,000	
313637	Infrared Hand Held Dryer	2	ATC	\$2,400	
313638	Jet Shrinker/Stretchers	1	ATC	\$1,200	
313639	Advanced Driver Assistance System Honda Target	1	ATC	\$2,500	
313640	Advanced Driver Assistance System GM Target	1	ATC	\$800	
313641	Advanced Driver Assistance System Ford Target	1	ATC	\$1,000	
313643	Paint Gun Hanger	1	ATC	\$1,000	
12700	DRAFT/DESIGN FOR MANUF				\$32,008
321268	Laptop	24	ARW		\$28,008
321269	Laptop Charging Cart	1	ARW		\$4,000
13010	PRECISION MACH TECH			\$50,355	\$43,850
313937	Power Drawbar	4	SOC	\$3,200	
313938	Drill Bit Sharpener	1	SOC	\$4,125	
313939	CAT 40 Preset Tool	1	SOC	\$16,030	
313940	ER 32 Collet	1	SOC	\$4,000	
313941	Surface Plate	1	SOC	\$3,000	
313942	Precision Machine Lab Supply	1	SOC	\$20,000	
321265	Sharp Lathe w/ Tooling	1	ARW		\$28,000
321266	Bridgeport Mill	1	ARW		\$15,850
13020	INDUSTRIAL/COMMERCIAL TRADES				\$71,311
313947	Amatrol Motor Control Trainer	2	ARW		\$23,620
313979	Automation Trainer	1	ARW		\$47,691
13030	PROCESS OPERATIONS TECHNOLOGY			\$4,750	
313932	Control Signal Generator	1	SOC	\$700	
313933	Refrigerant Recovery Unit	1	SOC	\$1,000	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
313934	Chlorofluorocarbon Trainer	1	SOC	\$2,000	
313935	Digital Multimeter	3	SOC	\$1,050	
	13050 ELECTRICAL			\$600	
313977	Band Saw	2	FOC	\$600	
	13081 PRE-APPRENTICESHIP PLUMBING			\$1,500	
313738	Metal Stud Hole Punch	1	FOC	\$1,500	
	13100 CONSTRUCTION TECH			\$13,850	\$91,486
313593	Battery Replacement	20	FOC	\$2,000	
313594	Industrial Car Dolly	4	FOC	\$2,000	
313595	Drywall Cart	2	FOC	\$1,000	
313596	Surveying Equipment	3	ARW		\$30,676
313598	Cordless Circular Saw	3	FOC	\$1,050	
313599	Pneumatic Narrow Crown Stapler	2	FOC	\$800	
313600	Oscilating Saw	4	FOC	\$1,000	
313602	Cordless Back Vacuum	1	FOC	\$1,500	
313604	Pallet Jack	3	FOC	\$4,500	
313668	Surveying Equipment	3	ARW		\$60,810
	13110 UTILITY LINE TECH			\$307,800	
313647	Hurtman Dummy-A	2	ATC	\$3,600	
313648	Misc. Tool	1	ATC	\$3,000	
313649	Aux. Arm	6	ATC	\$3,000	
313650	Stringing Dolly	1	ATC	\$1,000	
313651	John Deere 6x4 Gator	2	ATC	\$40,000	
314011	Bucket Truck	1	ATC	\$150,000	
314013	Transformer Trainer	12	ATC	\$67,200	
314014	Stringer Trailer	2	ATC	\$40,000	
	13400 DESIGN, INTERACTIVITY & MEDIA ARTS			\$3,000	
313815	iPad Pro	1	ARW	\$1,550	
313816	Printer - Spec Req	1	ARW	\$1,200	
313817	Roll Media Adapter	1	ARW	\$250	
	13401 ART			\$12,145	
313765	Klopfenstein Steel Art Easel	5	FOC	\$2,645	
313766	Spectrum Basic Horizontal Taboret	10	FOC	\$2,100	
313767	Sewing Machine	1	FOC	\$1,000	
313846	PC Notebook	2	EVC	\$6,400	
	13520 VIDEO/AUDIO COMMUNICATION ARTS			\$28,200	
313822	Gimbal Pro Combo w/Case	2	EVC	\$2,400	
313824	Pocket Gimbal	2	EVC	\$500	
313826	Mobile 3 Smartphone Gimbal	2	EVC	\$200	
313828	24 Inch Motorized Slider	1	EVC	\$2,200	
313830	8 Inch Motorized Slider	1	EVC	\$500	
313832	Cinema Lens	1	EVC	\$4,600	
313835	19 Inch Monitor Recorder	1	EVC	\$2,600	
313836	Audio Control Surface	1	EVC	\$8,500	
313840	Camera Kit	1	EVC	\$5,000	
313842	Microphone	1	EVC	\$200	
313844	Mic Stand and Boom	6	EVC	\$300	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
313845	Podcasting Recording Equipment	1	EVC	\$1,200	
	13700 AC/HEATING/REFRIG			\$5,000	
313334	Combustion Analyzer	2	FOC	\$2,000	
313336	Laser Belt Alignment Jig	1	FOC	\$2,000	
313338	Bearing Heater	1	FOC	\$1,000	
	13900 WELDING TECHNOLOGY			\$26,000	\$45,000
313959	Tube Bender	1	SOC	\$4,000	
313960	Welder	10	ARW		\$45,000
313961	Welding Camera	1	SOC	\$10,000	
313962	Tube Copper	2	SOC	\$12,000	
	14110 MEDICAL ASSISTING PROGRAM			\$390	
313678	IV/Venipuncture Stand	2	SOC	\$234	
313679	IV/Venipuncture Stand	3	SOC	\$156	
	14300 RESP CARE TECHNOLOGY			\$11,300	
313534	High Flow Nasal Cannula Set Up	1	SOC	\$2,500	
313535	Tracheostomy Mannequin	1	SOC	\$1,500	
313537	BiPAP Unit Upgrade	1	SOC	\$2,500	
313539	Oxygen Analyzer	4	SOC	\$4,800	
	14800 ASSOC SCIENCE NURSNG			\$66,486	
312019		1	SOC	\$55,170	
313669	Table	4	SOC	\$220	
313671	IV Simulation Arm	4	SOC	\$3,096	
313673	Birthing Simulator	1	SOC	\$8,000	
	17100 CIVIL ENGINEERING			\$43,395	
313661	Surveying Equipment	3	FOC	\$33,825	
313665	Surveying Equipment	3	FOC	\$9,570	
	17200 COMPUTER SCIENCE			\$26,878	\$39,688
313855	PC Notebook - Spec Req	8	ARW		\$18,792
313857	Monitor	8	ARW		\$2,152
313858	Virtual Reality Headset	8	ARW		\$3,584
313859	Virtual Reality Link Cable	8	ARW	\$632	
313860	iPad Tablet	20	ARW		\$6,580
313861	Tablet	20	ARW		\$8,580
313862	Mobile Phone Test Device	12	ARW	\$1,908	
313863	Mobile Phone Test Device	12	ARW	\$1,572	
313867	Cisco Hardware	12	ARW	\$539	
313868	Server Other	2	ARW	\$34	
313869	Cisco Hardware	20	ARW	\$1,000	
313870	Cisco Hardware	20	ARW	\$220	
313871	Cisco Hardware	12	ARW	\$588	
313872	Cisco Hardware	30	ARW	\$179	
313873	Cisco Hardware	2	ARW	\$84	
313874	Camcorder	1	ARW	\$850	
313875	Camcorder	1	ARW	\$300	
313876	Live Streaming Video System	1	ARW	\$3,197	
313877	iPad Pro	1	ARW	\$899	
313878	Apple Pencil	1	ARW	\$129	



**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
313879	Monitor	2	ARW	\$700	
313880	HDMI Recorder	1	ARW	\$545	
313881	Live-Streaming Control Pad	1	ARW	\$250	
313882	Podcasting Microphone Audio Recording	1	ARW	\$99	
313883	Monitor Headphone	1	ARW	\$50	
313884	Studio Boom Arm	1	ARW	\$100	
313885	Lighting	3	ARW	\$135	
313887	PC Notebook - Spec Req	8	ARW	\$4,000	
313888	Single Board PC	200	ARW	\$7,000	
313889	Single Board PC	10	ARW	\$1,870	
17215	INFO TECH DATA CENTER			\$1,000,000	
313864	Server	1	FOC	\$1,000,000	
17600	HORTICULTURE, LAND SYSTEMS & MANAGEMENT			\$12,500	
313922	John Deere Gator	1	FOC	\$12,500	
17800	BIOLOGY			\$60,400	
313899	Compound Microscope	25	FOC	\$50,000	
313900	Vernier Interface, Charging Station, Probe	12	FOC	\$6,000	
313912	Digital Microscopy Camera	1	SOC	\$400	
313913	Crushed Ice Machine	1	SOC	\$4,000	
17802	CHEMISTRY			\$8,700	
313905	Organic Distillation Rack	2	EVC	\$3,000	
313906	Organic Lab Equipment	1	EVC	\$5,000	
313911	Water Bath	1	SOC	\$700	
18400	EMERGENCY MEDICAL TECHNICIAN			\$38,411	
313538	PC Notebook	7	SOC	\$11,900	
313542	Metal Shelf Unit	1	SOC	\$600	
313675	Remote Presenter	4	SOC	\$66	
313676	Test Scanner	1	SOC	\$1,095	
313677	Flexible Stretcher	4	SOC	\$904	
313684	Prosthetic Chest Piece	4	SOC	\$711	
313691	Simulation Manikin	1	SOC	\$12,000	
313692	Infant Airway Management Trainer	2	SOC	\$1,250	
313695	Laerdal Advanced Life Support Baby Manikin	2	SOC	\$4,400	
313705	iPad	5	SOC	\$3,750	
313706	Community Emergency Response Team Backpack	20	SOC	\$1,200	
313708	Pelvic Binder	4	SOC	\$536	
18500	FIRE SCIENCE			\$153,500	\$45,000
313361	Pickup	1	ARW	\$44,000	
313362	Student Bunker Gear	10	ARW	\$15,750	
313363	Pro Air Pak	6	ARW	\$46,200	
313482	Lion Smart Rescue Mannequin	1	ARW	\$2,800	
313519	Firefighter Training Simulator	1	ARW		\$45,000
313578	PC Notebook	2	ARW	\$2,600	
313579	Web Camera	2	ARW	\$400	
313580	PC Microphone	2	ARW	\$400	
313745	Explorer Post Gear & Inventory Trailer	1	ARW	\$9,850	
313746	Explorer Post PPE	20	ARW	\$31,500	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
	71132 CURRICULUM DESIGN STUDIO			\$5,500	
313456	PC Notebook - Spec Req	1	ARW	\$2,500	
313457	iPad	5	ARW	\$3,000	
	72245 DEAN OF CAREER AND TECH EDUCATION			\$3,600	
313617	iPad	3	ARW	\$3,600	
	75700 AVP, ACADEMIC SUCCESS			\$600	
313446	Printer - Spec Req	1	ARW	\$600	
	82101 TUTORING			\$6,975	
313838	PC Notebook	5	ARW	\$6,975	
	84100 LEARNING CENTER			\$16,740	
313848	PC Notebook	12	ARW	\$16,740	
	84110 MATH CENTER			\$17,250	
313892	Chair - Classroom Ht. Adj.	15	ARW	\$2,250	
313916	PC Notebook - Spec Req	10	ARW	\$15,000	
<b>Academic Affairs Total</b>				<b>\$2,317,225</b>	<b>\$420,793</b>

### Business Operations

	61160 FOUNDATION ACCOUNTING			\$1,800	
313403	PC Notebook	1	ARW	\$1,800	
	62220 CENTRAL STORES			\$2,600	
313243	Lamination Machine	1	ARW	\$1,000	
313244	Convertible Cart	2	ARW	\$1,000	
313253	Pallet Jack	1	ARW	\$600	
<b>Business Operations Total</b>				<b>\$4,400</b>	

### Facilities

	63410 FACILITIES MANAGEMENT			\$150,000	
313142	College-Wide Furniture/User Equipment	1	ARW	\$150,000	
	63610 VEHICLE MAINTENANCE			\$8,500	
313143	Misc. Small Tool	10	ARW	\$1,000	
313221	Air Hydraulic Press	1	ARW	\$5,000	
313222	Jump Start Unit	1	ARW	\$1,000	
313223	Diagnostic Scanner	1	ARW	\$1,200	
313224	Two Ton Hoist	1	ARW	\$300	
	63612 BLDG MAINTENANCE			\$155,270	
313144	Misc. Small Tool	50	ARW	\$5,000	
313145	Misc. Small Tool	10	FOC	\$1,000	
313146	Misc. Small Tool	10	EVC	\$1,000	
313147	Misc. Small Tool	10	SOC	\$1,000	
313148	Misc. Small Tool	4	FRC	\$400	
313154	Ethernet Cable Qualifier/Test Kit	1	ARW	\$1,720	
313155	Pipe Vise	1	ARW	\$600	
313156	Hand Truck	2	ARW	\$600	
313157	Compact Reciprocating Saw Kit	2	ARW	\$1,050	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
313158	Vehicle	1	ARW	\$45,000	
313171	Scissor Lift	1	SOC	\$60,000	
313173	Laser Distance Meter	1	ARW	\$250	
313174	Cutter Machine	1	ARW	\$600	
313176	Flammable Cabinet	2	ARW	\$3,000	
313177	Fluke Thermal Multimeter	2	ARW	\$2,400	
313178	Core Drill Package w/Water Collection System	1	ARW	\$7,000	
313179	Vacuum System	1	ARW	\$1,500	
313180	Laser Level	1	ARW	\$700	
313181	Battery Load Tester	1	ARW	\$500	
313182	Primex Clock Receiver	1	SOC	\$2,700	
313183	Printer - Spec Req	1	ARW	\$1,500	
313190	Two Way Radio	2	ARW	\$1,400	
313191	Portable Bandsaw	2	ARW	\$1,200	
313195	Folding Chair	200	FOC	\$3,000	
313212	Concrete Vibrator	1	ARW	\$500	
313213	Oscillating Spindle Sander	1	ARW	\$600	
313214	Scroll Saw	1	ARW	\$1,200	
313215	Joiner Set	1	ARW	\$1,700	
313216	Miter Saw	1	ARW	\$700	
313217	Door Installation Tool	1	ARW	\$500	
313218	Mobile Bar and Pipe Rack	1	ARW	\$850	
313219	Hand Truck w/Platform	1	ARW	\$500	
313220	Work Platform	1	ARW	\$3,200	
313260	Two Way Radio	2	SOC	\$1,400	
313261	Ladder	1	SOC	\$1,000	
63613	CUSTODIAL SERVICES			\$14,335	
313167	Two-Way Radio	2	EVC	\$1,400	
313169	Cordless Backpack Vacuum	1	EVC	\$800	
313184	Two Way Radio	4	FOC	\$2,800	
313186	Vacuum	4	FOC	\$3,000	
313187	Hand Blower	1	FOC	\$275	
313192	Cordless Backpack Vacuum	2	SOC	\$900	
313193	Cordless Vacuum	1	SOC	\$1,000	
313203	Cordless Upright Vacuum	1	FRC	\$1,960	
313206	Two Way Radio	2	SOC	\$1,400	
313257	Vacuum	1	SOC	\$800	
63615	GROUNDS DEPARTMENT			\$84,000	
313149	Misc. Small Tool	15	FOC	\$1,500	
313150	Misc. Small Tool	5	EVC	\$500	
313151	Misc. Small Tool	5	SOC	\$500	
313160	Backpack Blower	2	FOC	\$1,000	
313161	Water Reel	1	FOC	\$15,000	
313162	Snow Blower	1	FOC	\$4,500	
313163	Gator	2	FOC	\$38,000	
313164	Western Snow Plow	1	FOC	\$11,000	
313198	Rotary Mower	1	EVC	\$6,000	
313199	Landscape Rake	1	EVC	\$1,500	
313200	Utility Trailer	1	EVC	\$3,000	
313207	Sprinkler Controller Upgrade	1	EVC	\$1,500	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
			<b>Facilities Total</b>	\$412,105	
<b>President's Area</b>					
52150	HUMAN RESOURCES			\$2,000	
313923	Chair - Std Office	1	ARW	\$2,000	
52208	SPECIAL EVENTS			\$80,000	
313997	Other Furniture	1	ARW	\$20,000	
314005	Replacement Light	1	ARW	\$60,000	
52301	FOUNDATION			\$10,000	
313377	PC Other	5	ARW	\$10,000	
62310	PUBLIC SAFETY			\$30,015	
313387	Video Camera	9	ARW	\$13,005	
313388	Video Camera	6	ARW	\$8,010	
313994	Camera	3	ARW	\$9,000	
92210	PLANNING			\$3,300	
313663	PC Notebook	1	ARW	\$300	
313664	PC Notebook - Upgrade	1	ARW	\$3,000	
92211	TRAINING AND DEVELOPMENT			\$3,500	
313732	Printer - Spec Req	1	ARW	\$3,500	
			<b>President's Area Total</b>	\$128,815	
<b>Strategic Initiatives Area</b>					
82103	VETERANS CENTER			\$4,800	
313460	Printer	1	ARW	\$1,200	
313462	PC Notebook	2	ARW	\$3,600	
86202	CENTRAL REGISTRATION			\$15,200	
313252	Wireless Headset	22	ARW	\$8,800	
313270	Refrigerator	1	ARW	\$800	
313271	Laptop Stand	30	ARW	\$1,200	
313463	Webcam	22	ARW	\$4,400	
88800	CWE K-12 PARTNERSHIPS			\$20,350	
313417	PC Notebook	1	ARW	\$1,800	
313420	PC Notebook	1	ARW	\$1,800	
313421	Other AV	2	ARW	\$250	
313423	PC Desktop	1	ARW	\$1,500	
313424	Tabletop Room Video Conference System	1	ARW	\$4,700	
313425	Video Conference System	1	ARW	\$10,000	
313426	Office Furniture Other	1	ARW	\$300	
			<b>Strategic Initiatives Area Total</b>	\$40,350	
<b>Student Services</b>					
82100	CAMPUS/CENTER STUDENT SERVICES			\$9,700	
313284	Webcam	4	EVC	\$500	
313285	PC Desktop	3	EVC	\$3,300	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
313360	Laptop Charger	70	SEC	\$3,500	
314004	Chair - Std Office	4	SOC	\$2,400	
	82150 CAREER AND ACADEMIC SERVICES			\$2,400	
313497	Monitor	12	FOC	\$2,400	
	82200 TESTING CENTER			\$11,700	
313851	Chair - Classroom Ht. Adj.	26	ARW	\$11,700	
	84300 CAMPUS/CENTER ADMINISTRATION			\$56,620	
313286	Chair - Classroom Stack	32	EVC	\$9,600	
313287	Table - 18x60	5	EVC	\$2,750	
313288	Table - 18x60	1	EVC	\$2,500	
313289	Chair - Classroom Stack	28	EVC	\$8,400	
313290	Table - 18x60	1	EVC	\$550	
313291	Classroom Furniture	1	EVC	\$2,500	
313292	Chair - Classroom Stack	34	EVC	\$11,220	
313293	Classroom Furniture	1	EVC	\$2,500	
313294	Chair - Classroom Ht. Adj.	1	EVC	\$450	
313295	Chair - Classroom Stack	40	EVC	\$13,200	
313296	Chair - Classroom Ht. Adj.	1	EVC	\$450	
313297	Classroom Furniture	1	EVC	\$2,500	
	85100 INTERPRETER SERVICES			\$8,490	
313603	Speech Generating Device	3	ARW	\$8,490	
<b>Student Services Total</b>				<b>\$88,910</b>	

### Technology Services

	56201 AUDIO/VISUAL MAINT			\$631,500	
313298	Projector	1	ARW	\$50,000	
313299	Other AV - New Equipment	1	ARW	\$50,000	
313301	Other AV - Upgrades	8	ARW	\$240,000	
313307	Other AV - Owl	15	ARW	\$13,500	
313310	Other AV - Zoom Room	9	ARW	\$135,000	
313313	Other AV - Digital Sign Players	60	ARW	\$60,000	
313314	Other AV - Zoom Production Room	1	ARW	\$5,000	
313320	Other AV - Crestron Air Media Device	50	ARW	\$60,000	
313984	Other AV - DSS Stations	10	ARW	\$15,000	
313986	Other AV-Zoom Compatible Headset	100	ARW	\$3,000	
	56302 IT SUPPORT SERVICES			\$815,000	
313273	PC Replacement w/Virtual Desktop Infrastructure	300	ARW	\$150,000	
313274	Virtual Desktop Infrastructure Laptop Replacement	200	ARW	\$145,000	
313275	PC Notebook	150	ARW	\$300,000	
313278	MAC Replacement	50	ARW	\$160,000	
313279	iPad Lifecycle Replacement	150	ARW	\$60,000	
	56400 IT-TELECOMMUNICATIONS			\$55,000	
313316	Phone Replacement	160	ARW	\$40,000	
313487	Headset	500	ARW	\$15,000	
<b>Technology Services Total</b>				<b>\$1,501,500</b>	

**Metropolitan Community College**  
**General Fund and Perkins Equipment Request**  
**2021-22 Budget**

ID	Description	Quantity	Loc	General Fund	Perkins
<b>Workforce &amp; Community Education</b>					
	19300 ESL/GED PREP/TESTING			\$36,000	
313517	PC Notebook - Upgrade	20	FOC	\$36,000	
	41300 CONTINUING EDUCATION			\$24,988	
313525	PC Desktop - Spec Req	6	MXN	\$9,000	
313526	Monitor	6	MXN	\$1,794	
313527	Microphone	6	MXN	\$780	
313528	Webcam	6	MXN	\$714	
313530	Chair - Executive	6	MXN	\$1,200	
313788	Drone	20	DO	\$3,500	
313789	Personal Computer Kit	20	MXN	\$8,000	
	42100 WORKFORCE INNOVATION DIVISION			\$45,000	
313756	Printer - Spec Req	2	ARW	\$15,000	
313761	Fiber Laser Cutter	1	ARW	\$30,000	
<b>Workforce &amp; Community Education Total</b>				\$105,988	
				\$4,599,293	\$420,793
<b>Grand Total</b>					<b>\$5,020,086</b>

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B43

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Academic Affairs	<b>10000 - INSTRUCTION REPORTING AND RECON</b>		
		51 - PERSONNEL	\$41,000
	<b>10000 - INSTRUCTION REPORTING AND RECON Total</b>		<b>\$41,000</b>
	<b>11100 - CULINARY ARTS</b>		
		51 - PERSONNEL	\$127,572
		52 - OPERATING	\$11,000
	<b>11100 - CULINARY ARTS Total</b>		<b>\$138,572</b>
	<b>11250 - SPEECH</b>		
		54 - TRAVEL	\$900
	<b>11250 - SPEECH Total</b>		<b>\$900</b>
	<b>11280 - THEATRE</b>		
		52 - OPERATING	\$13,000
		54 - TRAVEL	\$400
	<b>11280 - THEATRE Total</b>		<b>\$13,400</b>
	<b>11300 - READING</b>		
		51 - PERSONNEL	\$27,000
	<b>11300 - READING Total</b>		<b>\$27,000</b>
	<b>11510 - SPANISH</b>		
		53 - SUPPLIES	\$500
	<b>11510 - SPANISH Total</b>		<b>\$500</b>
	<b>12100 - AUTOMOTIVE TECH</b>		
		51 - PERSONNEL	\$6,000
		52 - OPERATING	\$4,850
	<b>12100 - AUTOMOTIVE TECH Total</b>		<b>\$10,850</b>
	<b>12110 - TOYOTA T-TEN TECH</b>		
		53 - SUPPLIES	\$500
		54 - TRAVEL	\$5,000
	<b>12110 - TOYOTA T-TEN TECH Total</b>		<b>\$5,500</b>
	<b>12150 - DIESEL TECHNOLOGY</b>		
		51 - PERSONNEL	\$77,000
		52 - OPERATING	\$14,500
	<b>12150 - DIESEL TECHNOLOGY Total</b>		<b>\$91,500</b>
	<b>12170 - TRUCK DRIVING</b>		
		51 - PERSONNEL	\$4,500
		52 - OPERATING	\$29,200
	<b>12170 - TRUCK DRIVING Total</b>		<b>\$33,700</b>
	<b>12200 - AUTO COLLISION TECHNOLOGY</b>		
		51 - PERSONNEL	\$93,000
		52 - OPERATING	\$4,200
		54 - TRAVEL	\$500
	<b>12200 - AUTO COLLISION TECHNOLOGY Total</b>		<b>\$97,700</b>
	<b>12700 - DRAFT/DESIGN FOR MANUF</b>		
		51 - PERSONNEL	\$42,500
		52 - OPERATING	\$2,250
		53 - SUPPLIES	\$2,500
	<b>12700 - DRAFT/DESIGN FOR MANUF Total</b>		<b>\$47,250</b>

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B44

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Academic Affairs	<b>13010 - PRECISION MACH TECH</b>		
		51 - PERSONNEL	\$8,000
		52 - OPERATING	\$4,000
	<b>13010 - PRECISION MACH TECH Total</b>		<b>\$12,000</b>
	<b>13020 - INDUSTRIAL/COMMERCIAL TRADES</b>		
		51 - PERSONNEL	\$8,000
		52 - OPERATING	\$500
	<b>13020 - INDUSTRIAL/COMMERCIAL TRADES Total</b>		<b>\$8,500</b>
	<b>13050 - ELECTRICAL</b>		
		51 - PERSONNEL	\$2,800
		52 - OPERATING	\$6,000
		55 - EQUIPMENT	\$3,500
	<b>13050 - ELECTRICAL Total</b>		<b>\$12,300</b>
	<b>13055 - ELECTRICAL APPRENTICESHIP</b>		
		51 - PERSONNEL	\$1,200
	<b>13055 - ELECTRICAL APPRENTICESHIP Total</b>		<b>\$1,200</b>
	<b>13080 - PLUMBING APPRENTICESHIP</b>		
		51 - PERSONNEL	\$1,200
		52 - OPERATING	\$3,000
	<b>13080 - PLUMBING APPRENTICESHIP Total</b>		<b>\$4,200</b>
	<b>13081 - PRE-APPRENTICESHIP PLUMBING</b>		
		51 - PERSONNEL	\$7,500
		52 - OPERATING	\$500
	<b>13081 - PRE-APPRENTICESHIP PLUMBING Total</b>		<b>\$8,000</b>
	<b>13100 - CONSTRUCTION TECH</b>		
		52 - OPERATING	\$7,000
		53 - SUPPLIES	\$100
		55 - EQUIPMENT	\$18,000
	<b>13100 - CONSTRUCTION TECH Total</b>		<b>\$25,100</b>
	<b>13110 - UTILITY LINE TECH</b>		
		51 - PERSONNEL	\$71,000
		52 - OPERATING	\$3,200
	<b>13110 - UTILITY LINE TECH Total</b>		<b>\$74,200</b>
	<b>13300 - ARCH DRAFTING/DESIGN</b>		
		53 - SUPPLIES	\$300
	<b>13300 - ARCH DRAFTING/DESIGN Total</b>		<b>\$300</b>
	<b>13400 - DESIGN, INTERACTIVITY &amp; MEDIA ARTS</b>		
		51 - PERSONNEL	\$225,413
		52 - OPERATING	\$99,479
		53 - SUPPLIES	\$500
	<b>13400 - DESIGN, INTERACTIVITY &amp; MEDIA ARTS Total</b>		<b>\$325,392</b>
	<b>13401 - ART</b>		
		51 - PERSONNEL	\$114,163
		52 - OPERATING	\$11,300
		53 - SUPPLIES	\$6,775
		54 - TRAVEL	\$500
	<b>13401 - ART Total</b>		<b>\$132,738</b>
	<b>13500 - PHOTOGRAPHY-COMM</b>		
		51 - PERSONNEL	\$12,000



Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center

B45

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Academic Affairs	13500 - PHOTOGRAPHY-COMM	52 - OPERATING	\$60,000
	13500 - PHOTOGRAPHY-COMM Total		\$72,000
	13520 - VIDEO/AUDIO COMMUNICATION ARTS		
		51 - PERSONNEL	\$72,000
		52 - OPERATING	\$4,000
	13520 - VIDEO/AUDIO COMMUNICATION ARTS Total		\$76,000
	13700 - AC/HEATING/REFRIG		
		52 - OPERATING	\$6,500
		53 - SUPPLIES	\$8,500
		54 - TRAVEL	\$600
		55 - EQUIPMENT	\$10,000
	13700 - AC/HEATING/REFRIG Total		\$25,600
	13900 - WELDING TECHNOLOGY		
		51 - PERSONNEL	\$35,720
		52 - OPERATING	\$14,500
		54 - TRAVEL	\$1,500
		55 - EQUIPMENT	\$80,000
	13900 - WELDING TECHNOLOGY Total		\$131,720
	14100 - PRACTICAL NURSING		
		52 - OPERATING	\$400
	14100 - PRACTICAL NURSING Total		\$400
	14110 - MEDICAL ASSISTING PROGRAM		
		51 - PERSONNEL	\$9,000
	14110 - MEDICAL ASSISTING PROGRAM Total		\$9,000
	14300 - RESP CARE TECHNOLOGY		
		51 - PERSONNEL	\$8,600
		52 - OPERATING	\$16,100
	14300 - RESP CARE TECHNOLOGY Total		\$24,700
	14400 - DENTAL ASSISTING		
		52 - OPERATING	\$6,000
	14400 - DENTAL ASSISTING Total		\$6,000
	14800 - ASSOC SCIENCE NURSNG		
		52 - OPERATING	\$1,950
	14800 - ASSOC SCIENCE NURSNG Total		\$1,950
	15100 - EARLY CHILDHOOD ED		
		51 - PERSONNEL	\$95,413
		52 - OPERATING	\$500
		53 - SUPPLIES	\$1,000
	15100 - EARLY CHILDHOOD ED Total		\$96,913
	15700 - SOCIAL SCIENCES		
		51 - PERSONNEL	\$95,413
	15700 - SOCIAL SCIENCES Total		\$95,413
	15800 - COMMUNICATIONS		
		52 - OPERATING	\$5,500
	15800 - COMMUNICATIONS Total		\$5,500
	15900 - INTERIOR DESIGN		
		52 - OPERATING	\$150
		53 - SUPPLIES	\$500

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B46

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Academic Affairs	15900 - INTERIOR DESIGN	55 - EQUIPMENT	\$10,000
	15900 - INTERIOR DESIGN Total		\$10,650
	16100 - ACCOUNTING		
		51 - PERSONNEL	\$199,618
		52 - OPERATING	\$500
	16100 - ACCOUNTING Total		\$200,118
	16200 - MANAGEMENT		
		51 - PERSONNEL	\$178,118
		52 - OPERATING	\$5,500
	16200 - MANAGEMENT Total		\$183,618
	16250 - ENTREPRENEURSHIP		
		51 - PERSONNEL	\$27,500
		52 - OPERATING	\$500
	16250 - ENTREPRENEURSHIP Total		\$28,000
	16800 - HEALTH INFO MANAGEMENT		
		51 - PERSONNEL	\$232,018
		52 - OPERATING	\$0
	16800 - HEALTH INFO MANAGEMENT Total		\$232,018
	16900 - LEGAL STUDIES		
		51 - PERSONNEL	\$14,680
		52 - OPERATING	\$500
	16900 - LEGAL STUDIES Total		\$15,180
	17200 - COMPUTER SCIENCE		
		51 - PERSONNEL	\$246,774
	17200 - COMPUTER SCIENCE Total		\$246,774
	17600 - HORTICULTURE, LAND SYSTEMS & MANAGEMENT		
		52 - OPERATING	\$4,000
	17600 - HORTICULTURE, LAND SYSTEMS & MANAGEMENT Total		\$4,000
	17700 - MATHEMATICS		
		51 - PERSONNEL	\$194,826
	17700 - MATHEMATICS Total		\$194,826
	17802 - CHEMISTRY		
		51 - PERSONNEL	\$95,413
	17802 - CHEMISTRY Total		\$95,413
	18400 - EMERGENCY MEDICAL TECHNICIAN		
		54 - TRAVEL	\$1,000
		55 - EQUIPMENT	\$29,750
	18400 - EMERGENCY MEDICAL TECHNICIAN Total		\$30,750
	18401 - CPR		
		51 - PERSONNEL	\$20,750
		53 - SUPPLIES	\$1,000
	18401 - CPR Total		\$21,750
	18405 - CERTIFIED NURSING ASSISTANT		
		53 - SUPPLIES	\$6,500
	18405 - CERTIFIED NURSING ASSISTANT Total		\$6,500
	18500 - FIRE SCIENCE		
		52 - OPERATING	\$10,000

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B47

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Academic Affairs	18500 - FIRE SCIENCE	55 - EQUIPMENT	\$15,500
	18500 - FIRE SCIENCE Total		\$25,500
	19400 - WORKPLACE SKILLS		
		51 - PERSONNEL	\$10,000
		52 - OPERATING	\$150
	19400 - WORKPLACE SKILLS Total		\$10,150
	71110 - VP LEARNING/ACADEMIC AFFAIRS		
		52 - OPERATING	\$5,500
	71110 - VP LEARNING/ACADEMIC AFFAIRS Total		\$5,500
	71130 - AREA LEARNING/ACADEMIC AFFAIRS		
		51 - PERSONNEL	\$137,161
		52 - OPERATING	\$64,000
	71130 - AREA LEARNING/ACADEMIC AFFAIRS Total		\$201,161
	71140 - INSTITUTE FOR CULTURAL CONNECTIONS		
		52 - OPERATING	\$21,250
		53 - SUPPLIES	\$500
		54 - TRAVEL	\$500
	71140 - INSTITUTE FOR CULTURAL CONNECTIONS Total		\$22,250
	72225 - DEAN HUMANITIES & THE ARTS		
		51 - PERSONNEL	\$25,000
		52 - OPERATING	\$12,700
	72225 - DEAN HUMANITIES & THE ARTS Total		\$37,700
	72235 - DEAN OF BUSINESS		
		52 - OPERATING	\$900
	72235 - DEAN OF BUSINESS Total		\$900
	72240 - ASSOCIATE DEAN OF INDUSTRIAL TECH		
		52 - OPERATING	\$2,500
	72240 - ASSOCIATE DEAN OF INDUSTRIAL TECH Total		\$2,500
	72241 - ASSOCIATE DEAN OF CONSTRUCTION ED		
		51 - PERSONNEL	\$15,000
		52 - OPERATING	\$7,000
		53 - SUPPLIES	\$500
	72241 - ASSOCIATE DEAN OF CONSTRUCTION ED Total		\$22,500
	72245 - DEAN OF CAREER AND TECH EDUCATION		
		51 - PERSONNEL	\$3,000
		52 - OPERATING	\$6,000
		53 - SUPPLIES	\$500
	72245 - DEAN OF CAREER AND TECH EDUCATION Total		\$9,500
	72250 - DEAN OF HEALTH CAREERS		
		51 - PERSONNEL	\$34,893
		52 - OPERATING	\$400
		53 - SUPPLIES	\$6,500
	72250 - DEAN OF HEALTH CAREERS Total		\$41,793
	72270 - DEAN OF CULINARY ARTS & HORTICULTURE		
		52 - OPERATING	\$2,000
		53 - SUPPLIES	\$1,000
		54 - TRAVEL	\$1,000
	72270 - DEAN OF CULINARY ARTS & HORTICULTURE Total		\$4,000

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B48

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Academic Affairs	<u>75700 - AVP, ACADEMIC SUCCESS</u>		
		51 - PERSONNEL	\$81,200
	<u>75700 - AVP, ACADEMIC SUCCESS Total</u>		<u>\$81,200</u>
	<u>82101 - TUTORING</u>		
		52 - OPERATING	\$294
		54 - TRAVEL	\$200
	<u>82101 - TUTORING Total</u>		<u>\$494</u>
	<u>84120 - WRITING CENTER</u>		
		51 - PERSONNEL	\$86,944
		52 - OPERATING	\$4,500
	<u>84120 - WRITING CENTER Total</u>		<u>\$91,444</u>
	<u>92212 - PERS DEV - FACULTY</u>		
		52 - OPERATING	\$5,500
	<u>92212 - PERS DEV - FACULTY Total</u>		<u>\$5,500</u>
Academic Affairs Total			\$3,488,687
Business Operations	<u>61110 - COLLEGE BUSINESS OFFICER</u>		
		52 - OPERATING	\$100,000
	<u>61110 - COLLEGE BUSINESS OFFICER Total</u>		<u>\$100,000</u>
	<u>61150 - FOUNDATION&amp;GRANTS ACCOUNTING</u>		
		52 - OPERATING	\$600
		53 - SUPPLIES	\$50
		54 - TRAVEL	\$1,125
	<u>61150 - FOUNDATION&amp;GRANTS ACCOUNTING Total</u>		<u>\$1,775</u>
	<u>61160 - FOUNDATION ACCOUNTING</u>		
		52 - OPERATING	\$600
		54 - TRAVEL	\$700
	<u>61160 - FOUNDATION ACCOUNTING Total</u>		<u>\$1,300</u>
	<u>62210 - PURCH/ACCOUNTS PAYABLE</u>		
		52 - OPERATING	\$2,000
		54 - TRAVEL	\$1,300
	<u>62210 - PURCH/ACCOUNTS PAYABLE Total</u>		<u>\$3,300</u>
	<u>84202 - MILITARY/VETERANS SERVICES</u>		
		54 - TRAVEL	\$1,000
	<u>84202 - MILITARY/VETERANS SERVICES Total</u>		<u>\$1,000</u>
	<u>85300 - FINANCIAL AID</u>		
		51 - PERSONNEL	\$15,000
		52 - OPERATING	\$3,385
		54 - TRAVEL	\$1,000
	<u>85300 - FINANCIAL AID Total</u>		<u>\$19,385</u>
Business Operations Total			\$126,760
Facilities	<u>62243 - SUSTAINABILITY OPERATIONS</u>		
		52 - OPERATING	\$55,850
		53 - SUPPLIES	\$51,800
		54 - TRAVEL	\$2,100
	<u>62243 - SUSTAINABILITY OPERATIONS Total</u>		<u>\$109,750</u>

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B49

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Facilities	63410 - FACILITIES MANAGEMENT		
		51 - PERSONNEL	\$92,379
		55 - EQUIPMENT	\$2,000
	63410 - FACILITIES MANAGEMENT Total		\$94,379
	63420 - FACILITIES PLANNING & CONSTRUCTION		
		51 - PERSONNEL	\$67,815
		52 - OPERATING	\$148,700
		53 - SUPPLIES	\$1,200
		54 - TRAVEL	\$5,300
	63420 - FACILITIES PLANNING & CONSTRUCTION Total		\$223,015
	63610 - VEHICLE MAINTENANCE		
		52 - OPERATING	\$1,000
	63610 - VEHICLE MAINTENANCE Total		\$1,000
	63612 - BLDG MAINTENANCE		
		51 - PERSONNEL	\$126,838
		52 - OPERATING	\$676,800
		53 - SUPPLIES	\$67,000
	63612 - BLDG MAINTENANCE Total		\$870,638
	63613 - CUSTODIAL SERVICES		
		51 - PERSONNEL	\$72,000
		52 - OPERATING	\$110,800
		55 - EQUIPMENT	\$7,600
	63613 - CUSTODIAL SERVICES Total		\$190,400
	63615 - GROUNDS DEPARTMENT		
		51 - PERSONNEL	\$48,000
		52 - OPERATING	\$518,480
		53 - SUPPLIES	\$87,000
	63615 - GROUNDS DEPARTMENT Total		\$653,480
	63800 - ENVIR HEALTH/SAFETY		
		52 - OPERATING	\$47,400
		53 - SUPPLIES	\$9,250
		54 - TRAVEL	\$200
	63800 - ENVIR HEALTH/SAFETY Total		\$56,850
	72243 - SUSTAINABILITY ACADEMIC SUPPORT		
		52 - OPERATING	\$28,875
		53 - SUPPLIES	\$1,100
		54 - TRAVEL	\$2,900
	72243 - SUSTAINABILITY ACADEMIC SUPPORT Total		\$32,875
Facilities Total		\$2,232,387	
President's Area	52100 - PRESIDENT'S OFFICE		
		52 - OPERATING	\$150
	52100 - PRESIDENT'S OFFICE Total		\$150
	52105 - SPECIAL COLLEGE PROJECTS		
		52 - OPERATING	\$500,000
	52105 - SPECIAL COLLEGE PROJECTS Total		\$500,000
	52120 - EQUITY AND DIVERSITY		
		51 - PERSONNEL	\$500
		52 - OPERATING	\$29,675

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B50

Area	Cost Center	Expense Type	FY 2021-22 Proposed
President's Area	52120 - EQUITY AND DIVERSITY	53 - SUPPLIES	\$4,000
		54 - TRAVEL	\$4,800
	52120 - EQUITY AND DIVERSITY Total		\$38,975
	52150 - HUMAN RESOURCES		
		51 - PERSONNEL	\$30,000
		52 - OPERATING	\$30,000
	52150 - HUMAN RESOURCES Total		\$60,000
	52200 - MARKETING, BRAND & COMMUNICATION		
		51 - PERSONNEL	\$60,321
		52 - OPERATING	\$108,000
		54 - TRAVEL	\$13,000
	52200 - MARKETING, BRAND & COMMUNICATION Total		\$181,321
	52208 - SPECIAL EVENTS		
		51 - PERSONNEL	\$750
		52 - OPERATING	\$10,000
	52208 - SPECIAL EVENTS Total		\$10,750
	52301 - FOUNDATION		
		51 - PERSONNEL	\$1,500
		52 - OPERATING	\$22,750
		54 - TRAVEL	\$5,100
	52301 - FOUNDATION Total		\$29,350
	52304 - EMPLOYEE INVOLVEMENT		
		52 - OPERATING	\$10,000
	52304 - EMPLOYEE INVOLVEMENT Total		\$10,000
	62310 - PUBLIC SAFETY		
		55 - EQUIPMENT	\$15,000
	62310 - PUBLIC SAFETY Total		\$15,000
	82102 - SINGLE PARENT/HOMEMAKERS		
		52 - OPERATING	\$2,000
	82102 - SINGLE PARENT/HOMEMAKERS Total		\$2,000
	85010 - DISABILITY SUPPORT SERVICES		
		51 - PERSONNEL	\$400
		52 - OPERATING	\$4,680
		53 - SUPPLIES	\$750
		54 - TRAVEL	\$7,100
	85010 - DISABILITY SUPPORT SERVICES Total		\$12,930
	85500 - EDUCATION ADVOCACY COUNSELING		
		52 - OPERATING	\$4,368
	85500 - EDUCATION ADVOCACY COUNSELING Total		\$4,368
	91210 - INTERNATIONAL ED		
		54 - TRAVEL	\$2,000
	91210 - INTERNATIONAL ED Total		\$2,000
	92213 - RESEARCH		
		51 - PERSONNEL	\$72,809
		52 - OPERATING	\$58,000
		54 - TRAVEL	\$300
	92213 - RESEARCH Total		\$131,109
President's Area Total			\$997,953

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B51

Area	Cost Center	Expense Type	FY 2021-22 Proposed
<b>Strategic Initiatives Area</b>			
	<b>82103 - VETERANS CENTER</b>		
		51 - PERSONNEL	\$20,000
		52 - OPERATING	\$22,600
		53 - SUPPLIES	\$600
		54 - TRAVEL	\$6,522
		55 - EQUIPMENT	\$2,100
		56 - STUDENT AID	\$5,000
	<b>82103 - VETERANS CENTER Total</b>		<b>\$56,822</b>
	<b>86200 - OUTREACH</b>		
		51 - PERSONNEL	\$70,720
	<b>86200 - OUTREACH Total</b>		<b>\$70,720</b>
	<b>86201 - CENTRAL RECORDS</b>		
		52 - OPERATING	\$3,000
		54 - TRAVEL	\$4,000
	<b>86201 - CENTRAL RECORDS Total</b>		<b>\$7,000</b>
	<b>86202 - CENTRAL REGISTRATION</b>		
		51 - PERSONNEL	\$27,915
	<b>86202 - CENTRAL REGISTRATION Total</b>		<b>\$27,915</b>
	<b>86210 - ENROLLMENT SERVICES ADMIN</b>		
		51 - PERSONNEL	\$92,741
	<b>86210 - ENROLLMENT SERVICES ADMIN Total</b>		<b>\$92,741</b>
	<b>88800 - CWE K-12 PARTNERSHIPS</b>		
		51 - PERSONNEL	\$92,741
		52 - OPERATING	\$65,000
		54 - TRAVEL	\$3,000
	<b>88800 - CWE K-12 PARTNERSHIPS Total</b>		<b>\$160,741</b>
	<b>91110 - VP FOR STRATEGIC INITIATIVES</b>		
		51 - PERSONNEL	\$64,824
		52 - OPERATING	\$317,585
		53 - SUPPLIES	\$500
		54 - TRAVEL	\$2,700
	<b>91110 - VP FOR STRATEGIC INITIATIVES Total</b>		<b>\$385,609</b>
	<b>93320 - INSTR DESIGN SERVICES</b>		
		51 - PERSONNEL	\$500
		52 - OPERATING	\$2,000
		54 - TRAVEL	\$1,000
	<b>93320 - INSTR DESIGN SERVICES Total</b>		<b>\$3,500</b>
	<b>93322 - IDS SUPPORT/DESIGN SRVCS</b>		
		52 - OPERATING	\$2,500
	<b>93322 - IDS SUPPORT/DESIGN SRVCS Total</b>		<b>\$2,500</b>
<b>Strategic Initiatives Area Total</b>			<b>\$807,548</b>
<b>Student Services</b>			
	<b>71133 - COOP/SERVICE LEARNING</b>		
		53 - SUPPLIES	\$200
		54 - TRAVEL	\$425
	<b>71133 - COOP/SERVICE LEARNING Total</b>		<b>\$625</b>
	<b>82000 - VP CAMPUS/STUDENT AFFAIRS</b>		

Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center

B52

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Student Services	82000 - VP CAMPUS/STUDENT AFFI	52 - OPERATING	\$59,000
		54 - TRAVEL	\$10,000
	82000 - VP CAMPUS/STUDENT AFFAIRS Total		\$69,000
	82100 - CAMPUS/CENTER STUDENT SERVICES		
		51 - PERSONNEL	\$13,798
		52 - OPERATING	\$12,250
		53 - SUPPLIES	\$0
		54 - TRAVEL	\$200
	82100 - CAMPUS/CENTER STUDENT SERVICES Total		\$26,248
	82200 - TESTING CENTER		
		51 - PERSONNEL	\$159,999
		52 - OPERATING	\$54,686
		54 - TRAVEL	\$1,000
	82200 - TESTING CENTER Total		\$215,685
	82300 - ADVISING		
		51 - PERSONNEL	\$55,000
		52 - OPERATING	\$41,000
		53 - SUPPLIES	\$1,000
		54 - TRAVEL	\$300
	82300 - ADVISING Total		\$97,300
	84300 - CAMPUS/CENTER ADMINISTRATION		
		52 - OPERATING	\$11,800
		53 - SUPPLIES	\$1,000
		54 - TRAVEL	\$2,000
	84300 - CAMPUS/CENTER ADMINISTRATION Total		\$14,800
	85100 - INTERPRETER SERVICES		
		51 - PERSONNEL	\$20,000
		52 - OPERATING	\$150,000
	85100 - INTERPRETER SERVICES Total		\$170,000
	86205 - INTERNATIONAL STUDENT SERVICES		
		51 - PERSONNEL	\$27,139
		52 - OPERATING	\$500
	86205 - INTERNATIONAL STUDENT SERVICES Total		\$27,639
	93340 - CENTR ACQ PROC		
		51 - PERSONNEL	\$54,324
		52 - OPERATING	\$2,500
		54 - TRAVEL	\$200
	93340 - CENTR ACQ PROC Total		\$57,024
	93360 - LIBRARIES		
		51 - PERSONNEL	\$179,042
		52 - OPERATING	\$1,900
		54 - TRAVEL	\$300
	93360 - LIBRARIES Total		\$181,242
Student Services Total			\$859,563
Technology Services	13405 - VISUAL ARTS LAB SUPPORT		
		52 - OPERATING	\$8,000
		53 - SUPPLIES	\$15,000
		54 - TRAVEL	\$100
	13405 - VISUAL ARTS LAB SUPPORT Total		\$23,100



**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B53

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Technology Services	<b>17205 - COMPUTER LAB SUPPORT</b>		
		52 - OPERATING	\$1,000
		53 - SUPPLIES	\$3,500
	<b>17205 - COMPUTER LAB SUPPORT Total</b>		<b>\$4,500</b>
	<b>56100 - TECHNOLOGY SERVICES ADMIN</b>		
		51 - PERSONNEL	\$0
		52 - OPERATING	\$17,100
		54 - TRAVEL	\$0
	<b>56100 - TECHNOLOGY SERVICES ADMIN Total</b>		<b>\$17,100</b>
	<b>56200 - IT NETWORK SERVICES</b>		
		51 - PERSONNEL	\$26,000
		52 - OPERATING	\$1,886,240
		53 - SUPPLIES	\$5,000
		54 - TRAVEL	\$30,000
		55 - EQUIPMENT	\$4,900
	<b>56200 - IT NETWORK SERVICES Total</b>		<b>\$1,952,140</b>
	<b>56201 - AUDIO/VISUAL MAINT</b>		
		51 - PERSONNEL	\$7,500
		52 - OPERATING	\$56,500
		53 - SUPPLIES	\$2,400
		54 - TRAVEL	\$3,000
	<b>56201 - AUDIO/VISUAL MAINT Total</b>		<b>\$69,400</b>
	<b>56202 - STUDENT EMAIL</b>		
		52 - OPERATING	\$125,000
	<b>56202 - STUDENT EMAIL Total</b>		<b>\$125,000</b>
	<b>56300 - HELP DESK</b>		
		51 - PERSONNEL	\$25,000
		52 - OPERATING	\$74,600
		53 - SUPPLIES	\$500
		54 - TRAVEL	\$3,500
	<b>56300 - HELP DESK Total</b>		<b>\$103,600</b>
	<b>56301 - WEB DEVELOPMENT</b>		
		52 - OPERATING	\$122,500
	<b>56301 - WEB DEVELOPMENT Total</b>		<b>\$122,500</b>
	<b>56302 - IT SUPPORT SERVICES</b>		
		51 - PERSONNEL	\$4,000
		52 - OPERATING	\$155,110
		53 - SUPPLIES	\$15,000
		54 - TRAVEL	\$3,000
		55 - EQUIPMENT	\$613,000
	<b>56302 - IT SUPPORT SERVICES Total</b>		<b>\$790,110</b>
	<b>56400 - IT-TELECOMMUNICATIONS</b>		
		51 - PERSONNEL	\$1,500
		52 - OPERATING	\$179,500
		54 - TRAVEL	\$4,000
	<b>56400 - IT-TELECOMMUNICATIONS Total</b>		<b>\$185,000</b>
	<b>56500 - SECURITY RISK &amp; COMPLIANCE</b>		
		52 - OPERATING	\$64,200
		54 - TRAVEL	\$996
	<b>56500 - SECURITY RISK &amp; COMPLIANCE Total</b>		<b>\$65,196</b>

**Metropolitan Community College  
Contingency General Fund Budget Request  
By Area and Cost Center**

B54

Area	Cost Center	Expense Type	FY 2021-22 Proposed
Technology Services			
	<u>61140 - IT APPLICATION TECHNOLOGIES</u>		
		51 - PERSONNEL	\$5,000
		52 - OPERATING	\$140,000
		54 - TRAVEL	\$3,500
	<u>61140 - IT APPLICATION TECHNOLOGIES Total</u>		<u>\$148,500</u>
Technology Services Total			\$3,606,146
Workforce & Community Education			
	<u>19300 - ESL/GED PREP/TESTING</u>		
		54 - TRAVEL	\$11,400
	<u>19300 - ESL/GED PREP/TESTING Total</u>		<u>\$11,400</u>
	<u>19500 - MCC EXPRESS</u>		
		51 - PERSONNEL	\$11,000
		52 - OPERATING	\$110,000
		53 - SUPPLIES	\$1,900
		54 - TRAVEL	\$600
	<u>19500 - MCC EXPRESS Total</u>		<u>\$123,500</u>
	<u>41300 - CONTINUING EDUCATION</u>		
		51 - PERSONNEL	\$2,500
		52 - OPERATING	\$140,450
		54 - TRAVEL	\$1,000
	<u>41300 - CONTINUING EDUCATION Total</u>		<u>\$143,950</u>
	<u>42100 - WORKFORCE INNOVATION DIVISION</u>		
		51 - PERSONNEL	\$96,249
		52 - OPERATING	\$10,000
	<u>42100 - WORKFORCE INNOVATION DIVISION Total</u>		<u>\$106,249</u>
	<u>72220 - ASSOC VP WORKFORCE AND IT INNOVATION</u>		
		51 - PERSONNEL	\$185,349
	<u>72220 - ASSOC VP WORKFORCE AND IT INNOVATION Total</u>		<u>\$185,349</u>
	<u>75100 - CONTINUING EDUCATION</u>		
		51 - PERSONNEL	\$5,000
		52 - OPERATING	\$6,000
		53 - SUPPLIES	\$3,000
		54 - TRAVEL	\$500
	<u>75100 - CONTINUING EDUCATION Total</u>		<u>\$14,500</u>
Workforce & Community Education Total			\$584,948
Grand Total			\$12,703,992

**Metropolitan Community College**  
**Contingency General Fund Equipment Request 2021-22 Budget**

ID	Description	Quantity	General Fund:
<b>Academic Affairs</b>			
	13050 ELECTRICAL		\$3,500
313605	Small Hand Tool	20	\$2,000
313978	Impact Driver	10	\$1,500
	13100 CONSTRUCTION TECH		\$18,000
313592	Tool Replacement	1	\$5,000
313597	Small Handheld Tool	1	\$10,000
313601	Dust Collector	2	\$3,000
	13700 AC/HEATING/REFRIG		\$10,000
313333	HVAC Unit	5	\$10,000
	13900 WELDING TECHNOLOGY		\$80,000
313963	Welder	10	\$80,000
	15900 INTERIOR DESIGN		\$10,000
313847	Furniture	20	\$10,000
	18400 EMERGENCY MEDICAL TECHNICIAN		\$29,750
313681	Sim Rig Training system	1	\$29,750
	18500 FIRE SCIENCE		\$15,500
313365	Water Rescue Boat	1	\$15,500
<b>Academic Affairs Total</b>			<b>\$166,750</b>
<b>Facilities</b>			
	63410 FACILITIES MANAGEMENT		\$2,000
313225	Color Printer	1	\$2,000
	63613 CUSTODIAL SERVICES		\$7,600
313168	Carpet Extractor	1	\$4,600
313170	Low Speed Floor Machine	1	\$1,000
313185	Washer/Dryer	1	\$2,000
<b>Facilities Total</b>			<b>\$9,600</b>
<b>President's Area</b>			
	62310 PUBLIC SAFETY		\$15,000
313383	Video Camera	8	\$12,000
313389	Video Camera	2	\$3,000
<b>President's Area Total</b>			<b>\$15,000</b>
<b>Strategic Initiatives Area</b>			
	82103 VETERANS CENTER		\$2,100
313459	Veteran-Themed Artwork	6	\$2,100
<b>Strategic Initiatives Area Total</b>			<b>\$2,100</b>
<b>Technology Services</b>			
	56200 IT NETWORK SERVICES		\$4,900
313300	Height-Adjustable Standing Desk	6	\$3,600
313302	Chair - Std Office	2	\$1,300
	56302 IT SUPPORT SERVICES		\$613,000
313276	PC Notebook	150	\$300,000

**Metropolitan Community College**  
**Contingency General Fund Equipment Request 2021-22 Budget**

ID	Description	Quantity	General Fund:
313277	PC Desktop	100	\$180,000
313280	Monitor, Dock, Keyboard, and Mouse	300	\$105,000
313281	Printer	35	\$28,000
Technology Services Total			\$617,900
Report Total			\$811,350

# METROPOLITAN COMMUNITY COLLEGE CAPITAL FUND HISTORICAL BUDGET

	* * *	* * *	* * *	* * *	* * *	* * *	
<b>REVENUE</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>Budget 2021-22</b>
<b>Property Tax Levy</b>	<b>11,565,858</b>	<b>12,034,412</b>	<b>12,590,833</b>	<b>13,260,546</b>	<b>14,203,705</b>	<b>15,270,250</b>	<b>16,125,599</b>
\$ Increase/(Decrease)	518,507	468,554	556,421	669,713	943,159	1,066,545	855,349
% Increase/(Decrease)	4.69%	4.05%	4.62%	5.32%	7.11%	7.51%	5.60%
% Total Revenue	26.45%	33.44%	40.15%	58.67%	59.60%	59.24%	53.71%
<b>Tuition &amp; Fees</b>	<b>2,319,068</b>	<b>2,115,626</b>	<b>2,144,034</b>	<b>2,100,000</b>	<b>2,250,000</b>	<b>1,800,000</b>	<b>1,600,000</b>
\$ Increase/(Decrease)	(67,619)	(203,442)	28,408	(44,034)	150,000	(450,000)	(200,000)
% Increase/(Decrease)	-2.83%	-8.77%	1.34%	-2.05%	7.14%	-20.00%	-11.11%
% Total Revenue	5.30%	5.88%	6.84%	9.29%	9.44%	6.98%	5.33%
<b>Investment Income &amp; Other</b>	<b>29,845,000</b>	<b>21,840,063</b>	<b>16,625,000</b>	<b>7,241,000</b>	<b>7,380,000</b>	<b>8,705,000</b>	<b>12,300,000</b>
\$ Increase/(Decrease)	24,075,000	(8,004,937)	(5,215,063)	(9,384,000)	139,000	1,325,000	3,595,000
% Increase/(Decrease)	417.24%	-26.82%	-23.88%	-56.45%	1.92%	17.95%	41.30%
% Total Revenue	68.25%	60.68%	53.01%	32.04%	30.96%	33.77%	40.97%
<b>TOTAL REVENUE</b>	<b>43,729,926</b>	<b>35,990,101</b>	<b>31,359,867</b>	<b>22,601,546</b>	<b>23,833,705</b>	<b>25,775,250</b>	<b>30,025,599</b>
\$ Increase/(Decrease)	24,525,888	(7,739,825)	(4,630,234)	(8,758,321)	1,232,159	1,941,545	4,250,349
% Increase/(Decrease)	127.71%	-17.70%	-12.87%	-27.93%	5.45%	8.15%	16.49%
% Total Revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>EXPENDITURES</b>	<b>71,680,000</b>	<b>77,771,507</b>	<b>32,190,300</b>	<b>24,077,800</b>	<b>43,311,000</b>	<b>46,307,400</b>	<b>28,806,900</b>
\$ Increase/(Decrease)	39,640,448	6,091,507	(45,581,207)	(8,112,500)	19,233,200	2,996,400	(17,500,500)
% Increase/(Decrease)	123.72%	8.50%	-58.61%	-25.20%	79.88%	6.92%	-37.79%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>NET BUDGETED RESERVE INCR/(DECR) FOR THE YEAR</b>	<b>(27,950,074)</b>	<b>(41,781,406)</b>	<b>(830,433)</b>	<b>(1,476,254)</b>	<b>(19,477,295)</b>	<b>(20,532,150)</b>	<b>1,218,699</b>
\$ Increase/(Decrease)	(15,114,560)	(13,831,332)	40,950,973	(645,821)	(18,001,041)	(1,054,855)	21,750,849
% Increase/(Decrease)	117.76%	49.49%	-98.01%	77.77%	1219.37%	5.42%	-105.94%
% Total Expenditures	-38.99%	-53.72%	-2.58%	-6.13%	-44.97%	-44.34%	4.23%

# METROPOLITAN COMMUNITY COLLEGE CAPITAL FUND HISTORICAL AUDITED

	* * *	* * *	* * *	* * *	* * *		
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Estimate 2020-21</u>	<u>Budget 2021-22</u>
<b>TOTAL FUND BAL, beg of year</b>	<b>31,493,197</b>	<b>37,212,178</b>	<b>18,388,650</b>	<b>35,342,609</b>	<b>41,233,681</b>	<b>42,138,251</b>	<b>35,163,808</b>
\$ Increase/(Decrease)	6,628,707	5,718,981	(18,823,528)	16,953,959	5,891,072	904,570	(6,974,443)
% Increase/(Decrease)	26.66%	18.16%	-50.58%	92.20%	16.67%	2.19%	-16.55%
% Total Expenditures	62.75%	63.54%	159.75%	242.90%	169.67%	143.15%	122.07%
<b><u>REVENUE</u></b>							
<b>Property Tax Levy</b>	<b>11,622,465</b>	<b>12,056,966</b>	<b>12,847,365</b>	<b>13,137,541</b>	<b>14,227,817</b>	<b>15,441,559</b>	<b>16,125,599</b>
\$ Increase/(Decrease)	521,081	434,501	790,399	290,176	1,090,276	1,213,742	684,040
% Increase/(Decrease)	4.69%	3.74%	6.56%	2.26%	8.30%	8.53%	4.43%
% Total Revenue	20.79%	30.34%	45.13%	64.27%	56.45%	68.75%	53.71%
<b>Tuition &amp; Fees</b>	<b>2,115,553</b>	<b>2,081,586</b>	<b>2,062,928</b>	<b>2,019,458</b>	<b>1,886,114</b>	<b>1,617,601</b>	<b>1,600,000</b>
\$ Increase/(Decrease)	(130,014)	(33,967)	(18,658)	(43,470)	(133,344)	(268,513)	(17,601)
% Increase/(Decrease)	-5.79%	-1.61%	-0.90%	-2.11%	-6.60%	-14.24%	-1.09%
% Total Revenue	3.78%	5.24%	7.25%	9.88%	7.48%	7.20%	5.33%
<b>Investment Income &amp; Other</b>	<b>42,170,008</b>	<b>25,607,255</b>	<b>13,554,212</b>	<b>5,284,269</b>	<b>9,092,521</b>	<b>5,402,158</b>	<b>12,300,000</b>
\$ Increase/(Decrease)	33,844,515	(16,562,753)	(12,053,043)	(8,269,943)	3,808,252	(3,690,363)	6,897,842
% Increase/(Decrease)	406.52%	-39.28%	-47.07%	-61.01%	72.07%	-40.59%	127.69%
% Total Revenue	75.43%	64.43%	47.62%	25.85%	36.07%	24.05%	40.97%
<b>TOTAL REVENUE</b>	<b>55,908,026</b>	<b>39,745,807</b>	<b>28,464,505</b>	<b>20,441,268</b>	<b>25,206,452</b>	<b>22,461,318</b>	<b>30,025,599</b>
\$ Increase/(Decrease)	34,235,582	(16,162,219)	(11,281,302)	(8,023,237)	4,765,184	(2,745,134)	7,564,281
% Increase/(Decrease)	157.97%	-28.91%	-28.38%	-28.19%	23.31%	-10.89%	33.68%
% Total Revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b><u>EXPENDITURES</u></b>	<b>50,189,045</b>	<b>58,569,335</b>	<b>11,510,548</b>	<b>14,550,196</b>	<b>24,301,882</b>	<b>29,435,761</b>	<b>28,806,900</b>
\$ Increase/(Decrease)	35,145,308	8,380,290	(47,058,787)	3,039,648	9,751,686	5,133,879	(628,861)
% Increase/(Decrease)	233.62%	16.70%	-80.35%	26.41%	67.02%	21.13%	-2.14%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<b>NET INCREASE FOR THE YEAR</b>	<b>5,718,981</b>	<b>(18,823,528)</b>	<b>16,953,957</b>	<b>5,891,072</b>	<b>904,570</b>	<b>(6,974,443)</b>	<b>1,218,699</b>
\$ Increase/(Decrease)	(909,726)	(24,542,509)	35,777,485	(11,062,885)	(4,986,502)	(7,879,013)	8,193,142
% Increase/(Decrease)	-13.72%	-429.14%	-190.07%	-65.25%	-84.65%	-871.02%	-117.47%
% Total Expenditures	11.39%	-32.14%	147.29%	40.49%	3.72%	-23.69%	4.23%
<b>LESS: Uncollected Property Tax</b>	<b>4,819,179</b>	<b>4,953,471</b>	<b>5,029,907</b>	<b>5,415,526</b>	<b>6,006,790</b>	<b>6,131,540</b>	<b>6,450,240</b>
<b>AVAILABLE FUND BAL, ending</b>	<b>32,392,999</b>	<b>13,435,179</b>	<b>30,312,700</b>	<b>35,818,155</b>	<b>36,131,461</b>	<b>29,032,268</b>	<b>29,932,267</b>

**Metropolitan Community College  
Five-Year Facilities Plan Summary  
August 2021 Update**

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<b>Five-Year Total Activity</b>
<b>Beginning Available Funds</b>	<b>29,032,268</b>	<b>29,932,267</b>	<b>19,789,473</b>	<b>15,251,362</b>	<b>12,463,137</b>	<b>29,032,268</b>
<b><u>Collections/Revenue</u></b>						
Property Tax (Two Cent Levy)	15,806,899	16,281,106	16,769,539	17,272,625	17,790,804	83,920,974
Facilities Fee (\$5 per Credit Hour)	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
Other Income (Lease & Interest)	400,000	400,000	400,000	400,000	400,000	2,000,000
Donations	11,900,000	7,500,000	12,500,000	12,500,000	12,500,000	56,900,000
<b>Total Collections/Revenue</b>	<b>29,706,899</b>	<b>25,781,106</b>	<b>31,269,539</b>	<b>31,772,625</b>	<b>32,290,804</b>	<b>150,820,974</b>
<b>Total Available Funds</b>	<b>58,739,167</b>	<b>55,713,373</b>	<b>51,059,012</b>	<b>47,023,987</b>	<b>44,753,942</b>	<b>179,853,242</b>
<b><u>Expenditures</u></b>						
Applied Technology Center	1,500,000	-	-	-	-	1,500,000
Elkhorn Valley Campus	900,000	4,500,000	1,450,000	400,000	-	7,250,000
Fort Omaha Campus	15,841,900	4,423,900	6,157,650	5,960,850	2,711,050	35,095,350
Fremont Area Center	100,000	300,000	-	-	-	400,000
Sarpy Center	200,000	900,000	-	-	-	1,100,000
South Omaha Campus	5,965,000	4,200,000	-	-	-	10,165,000
Area Wide & Other Initiatives	7,400,000	21,600,000	28,200,000	28,200,000	28,200,000	113,600,000
<b>Total Expenditures</b>	<b>31,906,900</b>	<b>35,923,900</b>	<b>35,807,650</b>	<b>34,560,850</b>	<b>30,911,050</b>	<b>169,110,350</b>
Paid By Other Funds*	3,100,000	-	-	-	-	3,100,000
<b>Net Capital Fund Expenditures</b>	<b>28,806,900</b>	<b>35,923,900</b>	<b>35,807,650</b>	<b>34,560,850</b>	<b>30,911,050</b>	<b>166,010,350</b>
<b>Ending Available Funds</b>	<b>29,932,267</b>	<b>19,789,473</b>	<b>15,251,362</b>	<b>12,463,137</b>	<b>13,842,892</b>	<b>13,842,892</b>

**Metropolitan Community College  
Detail of the Five-Year Facilities Plan  
July 2021 Update**

<u>Description</u>	<u>Requested</u>	<u>*****</u>	<u>Projected Capital Projects</u>		<u>*****</u>	<u>Five-Year</u>
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Total Activity</u>
<b><u>Applied Technology Center</u></b>						
Repurpose Old Auto Collision Space	1,500,000					1,500,000
<b>Total Applied Technology Center</b>	<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b><u>Elkhorn Valley Campus</u></b>						
Replace Boilers & Pumps	200,000					200,000
Parking Lots & Driveway Replacement		3,000,000				3,000,000
Replace Exterior Doors & Windows			200,000	400,000		600,000
Replace HVAC Loop System			1,250,000			1,250,000
Replace Fire Alarm System		750,000				750,000
Tree Removal Along Roadbeds	500,000					500,000
Add Generator for Life Safety		750,000				750,000
Create Sound Control in Room 416	200,000					200,000
<b>Total Elkhorn Valley Campus</b>	<b>900,000</b>	<b>4,500,000</b>	<b>1,450,000</b>	<b>400,000</b>	<b>-</b>	<b>7,250,000</b>
<b><u>Fort Omaha Campus</u></b>						
Upgrade asphalt streets and parking lots and sewers.		500,000	500,000	500,000		1,500,000
Building 6 Upgrade First Floor	500,000					500,000
Buildings 8 and 10 Elevator Upgrade	200,000					200,000
Building 10 HVAC, Power and Fire Alarms*	2,500,000					2,500,000
Building 10 Exterior Area Improvements	1,500,000	500,000				2,000,000
Building 10 Digital Express	4,650,000					4,650,000
Building 10 Finishing	1,850,000					1,850,000
Building 21 Boiler Replacement	100,000					100,000
Building 22 Roof Installation over Mechanical Units			400,000	400,000		800,000
Building 22 MUD Culinary Theater Upgrade*	200,000					200,000
Building 22 Central Control Room, Video Broadcasting, and Recording*	200,000					200,000
Building 26 Upgrade and Construction of New Facility			600,000	800,000		1,400,000
Building 30 Exterior Upgrade			750,000	750,000		1,500,000
Several Buildings Upgrade Windows & Gutters		400,000	400,000			800,000
Tuck Point Several Buildings	100,000					100,000
Lifecycle Roof Replacements			800,000	800,000		1,600,000
Several Buildings Replace Carpets, Paint, Electrical	100,000	200,000				300,000
Exterior Building Repairs	100,000	100,000				200,000
Conversion of System Software/Hardware for EMS	300,000					300,000
Roof Enclosure of Trade Vehicle/Equipment	800,000					800,000
Certificate of Participation Payment	2,741,900	2,723,900	2,707,650	2,710,850	2,711,050	13,595,350
<b>Total Fort Omaha Campus</b>	<b>15,841,900</b>	<b>4,423,900</b>	<b>6,157,650</b>	<b>5,960,850</b>	<b>2,711,050</b>	<b>35,095,350</b>



**Metropolitan Community College  
Detail of the Five-Year Facilities Plan  
July 2021 Update**

<u>Description</u>	<u>Requested</u>	<u>*****</u>	<u>Projected Capital Projects</u>		<u>*****</u>	<u>Five-Year</u>
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Total Activity</u>
<b><u>Fremont Area Center</u></b>						
Exterior Window Upgrade		300,000				300,000
EMS Software/Hardware Upgrade	100,000					100,000
<b>Total Fremont Area Center</b>	<b>100,000</b>	<b>300,000</b>	-	-	-	<b>400,000</b>
<b><u>Sarpy Center</u></b>						
Update Fire Alarm System		300,000				300,000
Replace Sections of Parking Lot (MCC Share)		400,000				400,000
Replace Flat Roofs (MCC Share)	200,000					200,000
Replace Carpet (MCC Share)		200,000				200,000
<b>Total Sarpy Center</b>	<b>200,000</b>	<b>900,000</b>	-	-	-	<b>1,100,000</b>
<b><u>South Omaha Campus</u></b>						
Automotive Training Center		1,000,000				1,000,000
Upgrade Old Automotive Space	500,000	500,000				1,000,000
Upgrade Bus Route Concrete		900,000				900,000
Mechanical Upgrades		300,000				300,000
Digital Express Pilot	350,000					350,000
CAM Building Central Control Room, Video Broadcasting, and Recording*	200,000					200,000
Conversion of System Software/Hardware for EMS	300,000	300,000				600,000
Old Ed Babe Gomez Concrete Rework	150,000					150,000
Wayfinding and Signage	600,000					600,000
Retaining Wall Construction/Landscaping Under Bridge		1,200,000				1,200,000
Lease/Purchase Payments	3,865,000					3,865,000
<b>Total South Omaha Campus</b>	<b>5,965,000</b>	<b>4,200,000</b>	-	-	-	<b>10,165,000</b>
<b><u>Area Wide &amp; Other Initiatives</u></b>						
Other Renovations Required to Support Operations	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	6,000,000
Other Building/Grounds Capital Maintenance	800,000	800,000	800,000	800,000	800,000	4,000,000
Sustainability Energy Planning	200,000	100,000				300,000
Virtual Campus Initiatives	2,500,000	2,500,000	1,200,000	1,200,000	1,200,000	8,600,000
College Master Facility Planning Initiatives	500,000	15,000,000	25,000,000	25,000,000	25,000,000	90,500,000
Land Initiatives	1,500,000	1,000,000				2,500,000
Parking Lot Additions	700,000	1,000,000				1,700,000
<b>Total Area Wide</b>	<b>7,400,000</b>	<b>21,600,000</b>	<b>28,200,000</b>	<b>28,200,000</b>	<b>28,200,000</b>	<b>113,600,000</b>
<b>Total Expenditures</b>	<b>31,906,900</b>	<b>35,923,900</b>	<b>35,807,650</b>	<b>34,560,850</b>	<b>30,911,050</b>	<b>169,110,350</b>



## Advancing the Promise

### THE NEED:

According to the Nebraska Department of Economic Development, eleven unique industries play to the state's strengths and have the potential to give a competitive advantage within the global economy. Manufacturing, the second largest economic driver in the state, anticipates a 7.1 percent increase in the number of jobs, which range from operators, programmers and machinists to molders, shapers and casters. This growth will include new positions, as well as an increasing demand for manufacturing technicians, skilled with advanced technologies such as robotics and automated production systems.

In the multi-county Omaha region, the automotive sector employs around 6,000 individuals, providing quality career pathways in both automotive technology and collision repair. As we move toward 2025, expected growth in the automotive sector is around 3 percent, however, 40 percent of the current workforce is at or near retirement. These retirements will create a significant demand for new automotive technicians. As in other industries, the automotive workforce will increasingly rely on advanced technologies for workplace success.

### OUR RESPONSE:

To meet this growing need, MCC is taking steps to prepare the workforce for these important advanced manufacturing and automotive services opportunities by establishing two new centers for specialized training on the MCC South Omaha Campus. This two-phase project will provide our community with the facilities, outreach, instruction and services to successfully on-ramp a diverse population into college and career pathways. The new centers will provide specialized, state-of-the-art training in advanced manufacturing and automotive training, along with student-responsive services. Services include college and career readiness preparation and a one-stop dedicated to on-ramping veterans and military students into technician education and career pathways.

# Expanded and Updated Facilities

## PHASE I:

Renovate the Industrial Training Center, for 51,000 square feet dedicated to state-of-the-art training in advanced manufacturing and a support services one-stop, including services for veterans and military students.

Expanded and updated facilities will house programs and classes for mechanical drafting technology, precision machine technology, welding, and industrial/commercial trades, which includes electrical/mechanical maintenance technology, and manufacturing, power and process operations technology. The new spaces will include classrooms and labs outfitted with advanced technologies, creating a center of excellence for training in advanced manufacturing.

The ITC provides an effective framework for building out the facilities needed for the new Center for Advanced Manufacturing. In addition to state-of-the-art manufacturing equipment, the renovated facilities will incorporate mechanical, electrical and plumbing systems that support instructional equipment; lighting and furnishings designed for specific learning activities; security and information technologies that support facility operations and are integrated with college-wide systems; and barrier-free, inclusive learning environments.

Recognizing the tremendous opportunity to bring students onto pathways for high-demand careers in manufacturing, MCC will incorporate renovated space within the Center for Advanced Manufacturing to serve as a welcoming one-stop center for resources and student services, including veterans and military students. The proposed one-stop will include a comfortable convening and study spot and enhanced career services focused on manufacturing.

## PHASE II:

Construct a new 102,000 square-foot facility designed specifically for industry-responsive, Automotive Technology and Automotive Collision training.

Phase II will construct a new 102,000 square-foot automotive training center, designed specifically for high quality training for automotive technology and automotive collision technicians. The new facility will co-locate two existing programs currently spread between two campuses. All vehicle work areas will be designed with safety in mind, enabling both the efficient and safe movement of vehicles.

In addition to specialized automotive instructional labs and classrooms, the new facility will provide other student-responsive spaces and services. A combined student lounge and “showroom” will be a key feature, welcoming students and allowing the ability to show off program projects, new vehicles, or components provided by industry partners.

In the new, two-story facility, vehicle bays will be more generous than currently available, providing space surrounding each vehicle for multiple students to be working simultaneously. Visual technology will be incorporated in these labs to better view small components when a large group of students is gathered. With room to expand to add other regional partners, the facility will initially feature a classroom and lab bays dedicated to the Toyota T-TEN (Technician Training and Education Network) partnership.

All labs will mimic the technology, resources and operations currently used in industry, with spaces adaptable to ongoing changes in automotive products and services. The new facilities will provide for the integration of electronics and computer science components, as cars become increasingly technology rich. Spaces will be equipped with industry standard equipment such as vehicle lifts and paint booths, with workbenches and power to accommodate tablets or computers, to mimic industry accommodations for diagnostics and service needs. Specialty labs for specific areas within each program, such as aluminum work, welding and electronics will be located nearby.

## South Omaha Campus Construction Project Update

07/27/2021

### **Program Overview**

MCC is taking steps to position itself as local industry's leading partner in preparing a workforce for advanced manufacturing opportunities, providing facilities and instructional systems to meet this growing need on MCC's South Omaha Campus (SOC). MCC's Center for Advanced Manufacturing (CAM) will house a comprehensive instructional offering of manufacturing practices, processes and systems. In addition to Welding, Precision Machine, Mechanical Drafting/Design, Industrial Electrical/Mechanical, the center will house a new degree option in Advanced Manufacturing, developing well-rounded, entry-level technicians. An additional enhancement to MCC's South Omaha Campus (SOC) involves the construction of a new Automotive Building to house Auto Collision and Automotive Technology programs. The 108,000 square-foot facility has 36 bays for hands-on learning as well as specialty labs and classrooms. This initiative will provide our community with facilities, instruction and services to meet the growing demand for a tech savvy workforce.

### **Phase I: CAM Project**

#### **Construction**

All construction under the General Contractor for the Center for Advanced Manufacturing is complete. All current warranty items have been addressed. All remaining pieces of equipment that have been installed.

### **Phase II: Automotive Facility**

#### **Construction**

The most recent OAC meeting was held on June 24<sup>th</sup>. All of the original contract work is complete. A certificate of occupancy has been obtained for the project. The College now has beneficial use of the facility. There are only a few minor punch list items remaining and the contractor is diligently working to finish them. Most of the furniture has been installed. Owner provided tools and equipment are being installed and organized by the staff. The facility will be ready for classes for the fall semester.

### **Milestone Schedule (see attached)**

#### **Phase I: CAM Project**

Notice to Proceed – Jan 14, 2019

Completion Priority Areas – July 2019

Complete Remainder – July 2020

#### **Phase II: Automotive Facility**

Construction Document completion – June 2019

Site Package bids opened June 18<sup>th</sup>

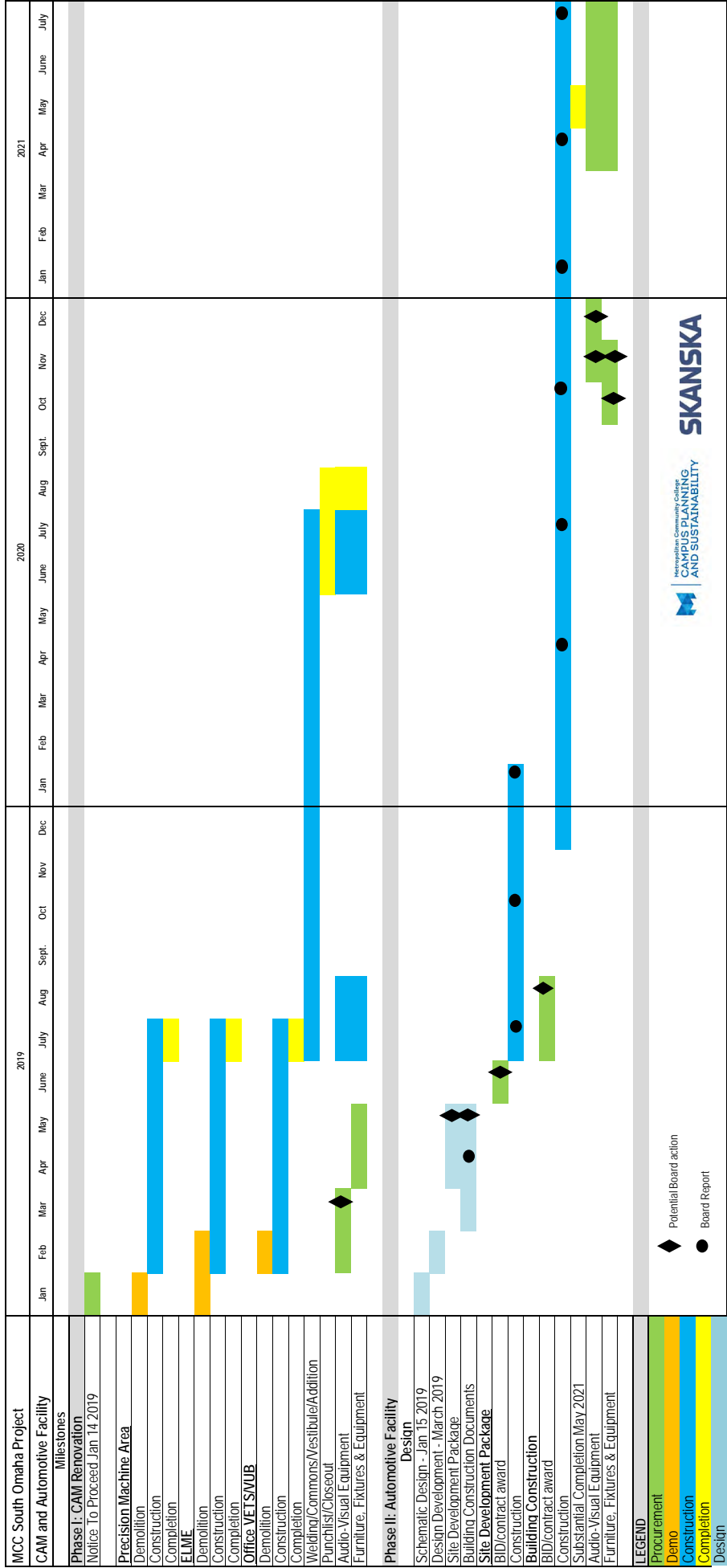
Bldg. Package bids opened July 31<sup>st</sup>

Construction started – August 2019

Substantial completion – May 2021

### **Outstanding Issues**

None at this Time



# 1 | MASTER PLAN SUMMARY

## Introduction

Metropolitan Community College (MCC) directed the development of the *2010 Master Plan Update for Campuses and Centers* (Master Plan Update) in partnership with the Board of Governors, the Office of the President, and committees comprised of students, faculty, staff, administrators, community members, and stakeholders. This Master Plan Update builds upon the *2003 Master Plan for Campuses* and positions MCC for smart and sustainable growth of space and facilities to efficiently accommodate its growing population over the next 10 years and beyond. This plan is also built upon the key objectives of the MCC Mission Statement outlined in the *Mission Achievement Plan*:

- Serve the community.
- Create a quality learning environment that promotes student success.
- Encourage lifelong education.
- Support personal and professional enrichment and training.
- Stimulate economic and workforce development.
- Provide a transferable path to baccalaureate institutions.

## Context for the Master Plan Update

MCC embarked on the Master Plan Update with several contextual issues that formed a foundation for the physical development of the plan.

### Unprecedented Enrollment Growth

The Master Plan Update comes at a unique time in history. On the heels of one of the greatest economic downturns our country has ever experienced, community colleges across the United States are experiencing unprecedented growth. With a 2009 fall enrollment of over 17,000 and a 1-year growth of nearly 13%, MCC, like other institutions that welcomed students during the economic downturn, is experiencing a period of the largest enrollment growth in the institution's history. The goal of this master planning process was to build a framework for growth at all campuses and centers.

### Sustainability

At a time when sustainability trends have found their way into mainstream culture, MCC is poised to be on the front end of developing a holistic and integrated approach to institutional environmental sustainability. In response to the admirable sustainability path already forged by MCC leadership, this Master Plan Update unifies solid planning recommendations with quantifiable and defensible sustainability targets in the following categories:

- |                  |   |
|------------------|---|
| • Energy         | • Food                                    |
| • Water          | • Stuff (Materials, Waste, and Recycling) |
| • Transportation | • Curriculum                              |



### Need for Immediate Planning Solutions and a Long-Term Vision

There is a shortfall of space at many of MCC's campuses and centers. Enrollment projections for the 10-year plan horizon indicate additional space needs at each campus and center based on a 2% average participation rate as the population in the service area of Douglas, Sarpy, Dodge, and Washington Counties continues to increase.

The most widely used state guidelines to measure physical capacities at higher education institutions suggest that a desirable range for classroom utilization is 30 room hours per week with 60% of the student stations occupied on average. MCC is operating at an average of 34 room hours per week with 67% of the student stations occupied. In the college's current state, there is very little opportunity to explore new programs without taking on substantial off-site real estate costs. Additionally, only 1.57% of the four-county service area population attends MCC, compared to a 2.42% market penetration that other Nebraska community colleges have in their service areas. Much of this difference may be due to the lack of available space to serve a larger student population.

The Master Plan Update analysis and planning process has uncovered an inefficiency in MCC's delivery of education. Findings indicate that several programs are not geographically located in proximity to where students reside. This issue will escalate if programs continue to grow at their current locations. The JJR team utilized a geographic information system (GIS) mapping platform to link MCC enrollment data to the Douglas County database in order to suggest the most efficient and appropriate growth solutions for MCC. The graphical mapping output was used to visually answer specific questions essential to the master plan vision, including:

- How many students from each zip code are attending each campus or center?
- How many students from each zip code are attending each program?

Several foundational planning recommendations of the Master Plan Update were based on data gathered through the GIS mapping output, revolving around the creation of centers of specialization within the MCC system.





## Program Migration to Create Centers of Specialization

The Master Plan Update is built upon the premise of system-wide program migration in order to reduce facility redundancy and improve the effectiveness of MCC's delivery of education to the community. The Master Plan Update enhances general education opportunities at all locations while creating several centers of specialization among MCC's three campuses. Locating the Culinary Arts and Management program at the Fort Omaha Campus is a successful example of implementing a center of specialization. The Master Plan Update will not only build upon and enhance this center of specialization, but will also identify similar opportunities at MCC.

## Applied Technology

Due to high projected space needs and dispersed program locations throughout the four-county area, consolidating the Applied Technology programs is an essential first move for improving efficiencies in the delivery of education at MCC. The Applied Technology programs should migrate to locations that are more proximate to where students enrolled in these programs reside. Students in these programs should also have adequate access to transit. In looking at the existing MCC campuses and centers, the institution does not own property large enough to house all of the Applied Technology programs at one location. Creation



of the Applied Technology Center (ATC) in 2007 was essential for MCC, providing a permanent shared location for several Applied Technology programs for the first time in MCC's history. At the time of this plan, the center is so successful that it is out of space, and expanding the center is not considered advantageous because of its location and lack of transit connection.

The JJR team, in conjunction with input from the master planning committees, has developed a strategy to migrate the construction-related Applied Technology programs to the Fort Omaha Campus and transportation-related Applied Technology programs to the South Omaha Campus.



Elkhorn Valley Campus

## Construction-Related Applied Technologies at the Fort Omaha Campus

Construction-related Applied Technology programs should migrate to new state-of-the-art facilities on the south side of the Fort Omaha Campus. This facility is envisioned to bring job-specific Applied Technology training programs to North Omaha, in closer proximity to transit and to where the majority of Applied Technology students reside. MCC projects more than 1,300 students in the consolidated Applied Technology programs, including the following offerings:

- Air Conditioning, Refrigeration and Heating Technology
- Construction Technology
- Electrical Apprenticeship
- Electrical Technology
- Industrial and Commercial Trades
- Plumbing Apprenticeship
- Sustainable Energy Technology





## Transportation-Related Applied Technologies at the South Omaha Campus

The South Omaha Campus is home to several of the transportation-related Applied Technology programs. The plan recommends migrating the Auto Collision Technology program from ATC to a new facility on the South Omaha Campus. This will increase efficiency in the delivery of education through shared use of space, resources, and faculty consolidation to one location. Migration of the construction-related Applied Technology programs (Electrical Apprenticeship/Technology, Industrial and Commercial Trades, Plumbing Apprenticeship, and Construction Technology) from the South Omaha Campus to the Fort Omaha Campus will provide necessary expansion space for future growth.

## Elkhorn Valley Campus as a Center of Specialization for the Arts

The Elkhorn Valley Campus is home to the majority of Visual Arts programs. Based on the results of an evaluation by the JJR team of where students enrolled in the Visual Arts programs reside, the Master Plan Update recommends that MCC strengthen the Elkhorn Valley Campus as a center of specialization for the arts. Additional classrooms, laboratories, and office space can be placed in newly constructed buildings and renovated space vacated by the Air Conditioning, Refrigeration and Heating Technology program. MCC should continue to offer Languages and Visual Arts opportunities at all of the campuses and centers as part of the enhanced general education model.

## ATC and Sarpy as Improved Centers

Maintain Utility Line Technician and CDL-A Truck Driving programs at the ATC. Relocate transportation- and construction-related Applied Technology programs to the Fort Omaha and South Omaha Campuses to provide space for additional general education courses.

In the short term, expand the Sarpy Center building to the north to ensure that the center will be viable for general education purposes within the 10-year plan horizon and beyond. Since demographic trends identify Sarpy County as one of the fastest growing counties in the region, MCC should immediately search for land for a future campus as part of the long-term expansion strategy.

## Housing and Student Life

While housing is not critical to the mission of MCC, the topic was an important consideration as part of the Master Plan Update planning process because MCC's campuses and centers are so deeply ingrained in their surrounding communities. MCC should:

- Encourage market-rate off-campus housing adjacent to campuses and centers.
- Pursue opportunities for an on-campus housing partnership between the Fremont Area Center and Midland Lutheran College.
- Consider option for apartment-style housing at the Fort Omaha Campus.
- Enhance student amenities space at each campus and center.
- Re-examine the housing arrangement at the Fort Omaha Campus within the context of the college's capacity to provide campus food service for residential students at current collegiate standards.



Sarpy Center



Fremont Area Center



Applied Technology Center

## IMPLEMENTATION PLAN

The Updated Master Plan for Campuses and Centers provides some general recommendations regarding the direction MCC should take in the next five to ten years related to facility development. The Board of Governors' resolution passed in September 2010 authorized the president to use the philosophy and core values of the Master Plan Update for Campuses and Centers as the guiding principles to efficiently and cost effectively begin to implement the short term recommendations and projects identified in the Plan in preparation for later implementation of long range improvements and acquisitions.

As a result, MCC hired the architects and planners at JJR and BCDM to help staff and faculty dive into a more focused view of the Updated Master Plan for Campuses and Centers, specifically at the Elkhorn Valley and Fort Omaha campuses. This was an opportunity to have additional conversations regarding the plan's recommendations in an effort to identify priorities, opportunities and future campus needs while providing some cost estimates that will be needed for both fundraising and physical development.

The following items were recommended in the Master Plan Update for Campuses and Centers and they have been completed:

- ◊ Moved the Board of Governors to the Mule Barn
- ◊ Created a temporary outreach center in Building 7
- ◊ Created an on-campus housing partnership with Midland University in Fremont
- ◊ Developed a parking lot at Elkhorn
- ◊ Implemented a carpooling program, including reserving more spaces in high quality locations for carpoolers
- ◊ Expanded the "Pass to Class" program to include ESL/GED students
- ◊ Obtained a conditional use permit to construct new, planned buildings at the Fort Omaha Campus
- ◊ Implement Single Stream Recycling at all MCC locations

The following items were recommended in the Master Plan Update for Campuses and Centers and MCC has begun implementation:

- ◊ Rezone the Elkhorn Valley Campus
- ◊ Finalize control of the Army buildings on the South end of the Fort Omaha Campus
- ◊ Maintain DOT right-of-way along 30th and Sorenson
- ◊ Replace incandescent fixtures with compact fluorescent or more efficient LED light fixtures
- ◊ Finish retrofitting existing plumbing fixtures with low-flow aerator fixtures
- ◊ Encourage bicycle community through infrastructure enhancements that include dedicated cyclist commuter lanes and convenient bicycle parking and storage on and adjacent to campuses and centers
- ◊ Ensure a range of transportation options to all campuses and centers
- ◊ Implement composting of organic waste at appropriate locations across MCC Campuses and Centers
- ◊ Establish a bicycle-sharing program

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## STUDY RECOMMENDATIONS

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- Food
- Water
- Stuff (Materials, Waste, and Recycling)
- Transportation
- Curriculum

[View the Sustainability section of the Facilities Master Plan](#)

### Need for Immediate Planning Solutions and a Long-Term Vision

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## ELKHORN VALLEY CAMPUS



### Program Migration

Migration of programs away from the Elkhorn Valley Campus to reduce redundancy and improve efficiency of the delivery of education results in a net "gain" of space that can be renovated for development of future programs. MCC can retrofit an additional 10,500 gross square feet (gsf) at the Elkhorn Valley Campus for classroom space by moving the Architectural Drafting, Civil Engineering and Air Conditioning, Refrigeration and Heating Technology(HVAC/R) programs to the Fort Omaha Campus, to be collocated with similar construction-related Applied Technology programs. Facilities Management should be relocated to a new building on campus so that MCC can retrofit the 14,000 gsf of expansion space to classroom space, bringing the total future space needed after the migration of programs to 95,500 gsf.

### Elkhorn Valley as an Opportunity for Growth

Immediate investment in the Elkhorn Valley Campus is essential to ensure that MCC can capitalize on future development anticipated adjacent to the campus. The area will continue to grow, and MCC must be prepared to welcome prospective students to a 21st century learning environment. Additional regional assets, including an 80-acre City regional park directly east of the campus, will provide opportunities for shared recreation and a potential partnership opportunity for the City and MCC to develop a parkway that will link the campus at North 204th Street with the newly constructed Methodist Women's Hospital at North 192nd Street. A bridge over a small segment of the proposed 60-acre lake, which is part of the regional park plan, is essential to the development of this parkway.

Additional opportunities to connect the campus to the Elkhorn community were considered during the Master Plan Update planning process, including a partnership with the City to develop a shared library and a possible transit connection to downtown Elkhorn 1½ miles away. The Elkhorn Valley Campus has the potential to become a gateway to Omaha as one of the westernmost iconic features along West Dodge Road. The campus currently turns its back to both North 204th Street and West Dodge Road. Future development should address the opportunity to gain more visibility from these two adjacent roads that carry a significant amount of traffic.

Existing surrounding land uses that will support future development include retail and light industrial west of North 204th Street, single-family residential in all directions, and a public high school to the north. Circulation at the Elkhorn Valley Campus is dominated by the automobile. The campus is served by two large surface parking lots. The Main Lot is adjacent to the Elkhorn Valley Campus building, and the Lower Lot is southeast of the Main Lot and is separated from the Main Lot by the entry drive. These two lots provide a combined total of



900 parking spaces(2009). In general, automobile routes are separated from pedestrian routes with considerable success; however, pedestrian/vehicular conflicts do occur between the Lower Lot and the building, and adjacent to the service and loading dock on the southeast side of the building.

### **Space Needs Analysis**

The Elkhorn Valley Campus building is approaching capacity from a utilization perspective. With enrollments expecting to increase by 35% over the 10-year plan horizon, the building will no longer be able to serve the needs of all students. The space needs analysis outlined an overall deficit of approximately 38,000 asf (60,000gross square feet) of space at the 2009 fall base year. As the Elkhorn Valley Campus grows over the 10-year plan horizon, the space needs analysis projects that the campus will have a 75,000 asf (120,000 gross square feet) deficit in space including unfinished expansion space currently used by Facilities Management.

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## FORT OMAHA CAMPUS



### Program Migration

The Master Plan Update is built upon a series of strategic programmatic moves encouraging MCC to be more effective in the delivery of education. The Fort Omaha Campus is anticipated to grow at a faster rate than forecasted by the space needs analysis because of the addition of programs initiated by the strategic consolidation of the construction-related Applied Technology programs. In order to reduce redundancy and improve efficiency, and based on specific recommendations from the College and Community Advisory Committees, the following programs have been planned for migration to the Fort Omaha Campus:

- Air Conditioning, Refrigeration and Heating Technology
- Construction Technology
- Electrical Apprenticeship
- Electrical Technology
- Industrial and Commercial Trades
- Plumbing Apprenticeship

### Making a Campus at the Fort

During one of the College Advisory Committee meetings early in the analysis phase of the Master Plan Update, the question was asked: "Is it a Fort, or is it a Campus?" The planning concept for the Fort Omaha Campus revolves around resolution of this issue. At the broadest sense, the physical plan for the campus builds upon the trend already begun by MCC with the construction of the Institute for the Culinary Arts (ICA) and the renovation of the Mule Barn as classroom and meeting space. New campus buildings south of, but adjacent to, the historic Fort Omaha Campus will allow for the creation of a walkable and appropriately-scaled pedestrian campus anchored by two campus quadrangles. One iconic open space runs east-west and terminates at a renovated academic resource center in Building 30. The second iconic open space runs north-south and terminates at a re-imagined mixed use edge that links the campus to the North Omaha community.

### Academics South; Support Services North

The existing historic buildings can be preserved and utilized more appropriately as office, guest house, and outreach space by migrating academic functions to the south side of the Fort Omaha Campus. Additional larger footprint buildings on the north side of the campus should be reserved for community outreach, developmental education, administrative, and Facilities Management space. These functions are beneficial to the community and essential to the operations of the campus, but not essential to the day-to-day workings of the student-

oriented walkable campus on the south side of campus.

### **Parade Ground**

The beautiful tree-lined Parade Ground, will be enhanced with active recreation and ephemeral performance uses.

### **Space Needs Analysis**

At the Fort Omaha Campus, the space needs analysis outlined an overall deficit of approximately 23,000 asf (37,000 gsf) of space at the 2009 fall base year. The largest existing deficit occurs among academic offices and services. As the Fort Omaha Campus grows over the 10-year plan horizon, the space needs analysis projects that the campus will have a 45,000 asf (72,000 gsf) deficit in space.

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## OTHER LOCATIONS



### Applied Technology Center

Migration of programs away from the ATC will result in a net "gain" of space that can be renovated into additional general education classrooms at the ATC. After the migration of the Auto Collision Technology and Construction Technology programs away from the ATC, the 10-year plan horizon space needs analysis shows a 2,500 gross square feet surplus, positioning the ATC to become a multidisciplinary center that gives the CDL-A Truck Driving, Diesel Service Technology, and Utility Line Technician students more access to general education classes.

### South Omaha Campus

The South Omaha Campus has undergone a substantial physical transformation in the last several years due to a solid planning vision and dedication by MCC to implement the 2002 vision.

The migration of Construction Technology, Electrical Apprenticeship, Electrical Technology, Industrial and Commercial Trades and Plumbing Apprenticeship from the South Omaha Campus to the Fort Omaha Campus should free up some space that can be used for future program growth. Additionally, the Auto Collision Technology program is considered a candidate for migration from the Applied Technology Center to the South Omaha Campus. If implemented, it is recommended that this program should be located in a new facility adjacent to the Automotive Technology program in the Mahoney Building.

### Sarpy County

The Sarpy Center is close to capacity, and additional facilities space and parking will be needed in the near future to accommodate enrollment growth. The building was designed for potential expansion to the north. If the building is expanded, additional parking will be an integral component of the expansion, located north of the existing surface lots.

Because of anticipated growth, there is a concern that future expansion on the site of the Sarpy Center can only accommodate enough space to meet demand in the 10-year plan horizon. Additional growth beyond 10 years will need to be accommodated at a different location.

### Fremont Area Center

With the opening of the third floor of the Fremont Area Center in 2010, MCC is well positioned to serve enrollment growth within the 10-year plan horizon. Recent investment in the Fremont Area Center has positioned MCC to maintain an important presence in Fremont for many years to come. There is, however, a parking shortage at the Fremont Area Center. MCC must pursue immediate transportation demand management (TDM) strategies to meet the needs of growing enrollment.

Long-term opportunities for the development of the Fremont Area Center should include additional partnerships with Midland University. Located within a 10-minute walk from the Fremont Area Center, the currently underutilized resources at Midland University can provide opportunities for additional academic, recreation, and residential space for MCC.

### **Future Growth**

The *2010 Master Plan Update for Campuses and Centers* was intended to provide a collection of ideas about how MCC can accommodate future growth. These ideas establish a flexible framework for coordinating physical change on a campus. The quality of the physical environment has a tremendous influence on the image of an institution, and as such, the master plan serves as a foundation for shaping the campus fabric in support of its academic mission and vision. A master plan is a composite document of principles, goals, objectives, ideas, and recommendations, and the graphic maps that support and illustrate these concepts. A master plan is used as a long-range tool that can adapt and flexibly respond to future changes. The flexibility of the plan will allow MCC to continue to evaluate additional strategies for growth, including the addition of the Washington County Center.

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## Building Square Footage Listing

Siteld	BuildingId	BuildingName	GrossArea	SqFt Owned by Others	Net
MCC-AT	ATC-CNST	CONSTRUCTION TECHNOLOGY	7,564		
MCC-AT	ATC-MAIN	APPLIED TECHNOLOGY CENTER	42,725		
MCC-AT	ATC-UTIL	UTILITY LINE	2,160		
MCC-EV	EVC	ELKHORN	122,493		
MCC-FD	FRC	FREMONT DOWNTOWN	42,156		
MCC-FO	FOC1	FOUNDATION	2,257		
MCC-FO	FOC10	CLASSROOMS	79,282		
MCC-FO	FOC11A	DOUGLAS COUNTY HIST. LIBRARY	6,833		
MCC-FO	FOC11B	CROOK HOUSE HIST. MUSEUM	9,094		
MCC-FO	FOC12	GUEST HOUSE	10,056		
MCC-FO	FOC13	PRESIDENT'S HOUSE	7,584		
MCC-FO	FOC14	GUEST HOUSE	8,850		
MCC-FO	FOC15	OFFICES	8,850		
MCC-FO	FOC16	OFFICES	11,390		
MCC-FO	FOC17	OFFICES	14,985		
MCC-FO	FOC18	OFFICES	1,968		
MCC-FO	FOC19	GUEST HOUSE	7,058		
MCC-FO	FOC2	MIS/ITS/CENTRAL REG	8,820		
MCC-FO	FOC20	FACILITIES MANAGEMENT	19,529		
MCC-FO	FOC21	CLASSROOM/OFFICES/BOARD ROOM	18,267		
MCC-FO	FOC22	INSTITUTE FOR CULINARY ARTS	43,154		
MCC-FO	FOC23	CAREER ACADEMICS SKILLS CENTER	74,301		
MCC-FO	FOC24	CENTER FOR ADVANCED & EMERGING TECH	63,397		
MCC-FO	FOC25	CONSTRUCTION EDUCATION CENTER	94,480		
MCC-FO	FOC26	WELDING/MASONRY	5,608		
MCC-FO	FOC27	GREENHOUSE	3,868		
MCC-FO	FOC27A	GREENHOUSE	1,440		
MCC-FO	FOC29	HORITICULTURE	5,949		
MCC-FO	FOC3	OFFICES	4,704		
MCC-FO	FOC30	ADMINISTRATION	33,363		
MCC-FO	FOC32	HR OFFICES	2,436		
MCC-FO	FOC33	UTILITIES	3,748		
MCC-FO	FOC34	BOOKER BLG	30,871		
MCC-FO	FOC4	OFFICES	4,622		
MCC-FO	FOC5	OFFICES/CLASSROOM	12,878		
MCC-FO	FOC6	CLASSROOMS	12,570		
MCC-FO	FOC7	OFFICES/CLASSROOMS	7,898		
MCC-FO	FOC8	RE-ENTRY/CLASSROOMS	23,339		
MCC-FO	FOC9	OFFICES/CLASSROOMS	14,663		
MCC-SC	SRP	SARPY CENTER	66,070	26,900	
<b>NEW</b>	<b>MCC-SO</b>	<b>AUT</b>	<b>AUTOMOTIVE TECHNOLOGY CENTER</b>		
			<b>103,956</b>		
MCC-SO	CAM	CENTER FOR ADVANCED MANUFACTURING	62,968		
MCC-SO	CON	CONNECTOR HUB	87,004		
MCC-SO	LIB	LIBRARY	20,888	12951	
MCC-SO	MHY	MAHONEY	118,102		
MCC-SO	SOC-MNT	MAINTENANCE	5,000		
			<hr/>	<hr/>	
			1,339,198	39,851	<b>1,299,347</b>
			Other		
			Rental Space		
MCC-EX	MXS	MCC EXPRESS	10,780		
MCC-EX	MXN	MCC NORTH EXPRESS	9,850		
MCC-CE	CENS	CENTRAL STORES/DUPLICATING	6,483		
			DO Space		
			11,621		
			Makerspace		
			6,120		

**Metropolitan Community College**  
**Revised and Proposed Plan to Administer the Auxiliary Fund Budget**

Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
<b>02 - STATE GRANTS</b>					
	<b>01800 - NEBR OPPORTUNITY GRANT</b>				
		56 - STUDENT AID	\$894,101	\$894,101	\$821,813
	<b>01800 - NEBR OPPORTUNITY GRANT Total</b>		<b>\$894,101</b>	<b>\$894,101</b>	<b>\$821,813</b>
	<b>13152 - UNL &amp; BEAVERS TRUST CAT MOBILE EQUIPMENT SIMULATOR</b>				
		51 - PERSONNEL	\$72,800	\$72,800	\$52,500
		52 - OPERATING	\$40,825	\$40,825	
	<b>13152 - UNL &amp; BEAVERS TRUST CAT MOBILE EQUIPMENT SIMULATOR To</b>		<b>\$113,625</b>	<b>\$113,625</b>	<b>\$52,500</b>
	<b>19410 - RE-ENTRY - CORRECTIONS</b>				
		51 - PERSONNEL	\$413,407	\$413,407	\$413,407
		52 - OPERATING	\$14,000	\$14,000	\$14,000
		53 - SUPPLIES	\$6,132	\$6,132	\$6,132
		54 - TRAVEL	\$7,125	\$7,125	\$7,125
		56 - STUDENT AID	\$219,336	\$219,336	\$219,336
	<b>19410 - RE-ENTRY - CORRECTIONS Total</b>		<b>\$660,000</b>	<b>\$660,000</b>	<b>\$660,000</b>
	<b>42100 - WORKFORCE INNOVATION DIVISION</b>				
		51 - PERSONNEL			\$54,838
		52 - OPERATING	\$99,400	\$99,400	
		56 - STUDENT AID	\$894,600	\$894,600	\$526,582
	<b>42100 - WORKFORCE INNOVATION DIVISION Total</b>		<b>\$994,000</b>	<b>\$994,000</b>	<b>\$581,420</b>
	<b>52108 - DOUGLAS COUNTY CARES</b>				
		52 - OPERATING			\$274,462
	<b>52108 - DOUGLAS COUNTY CARES Total</b>				<b>\$274,462</b>
	<b>85360 - NEBRASKA CAREER SCHOLARSHIPS</b>				
		56 - STUDENT AID			\$328,000
	<b>85360 - NEBRASKA CAREER SCHOLARSHIPS Total</b>				<b>\$328,000</b>
	<b>91230 - INTERTRIBAL POWWOW</b>				
		52 - OPERATING			\$5,870
	<b>91230 - INTERTRIBAL POWWOW Total</b>				<b>\$5,870</b>
<b>02 - STATE GRANTS Total</b>			<b>\$2,661,726</b>	<b>\$2,661,726</b>	<b>\$2,724,065</b>
<b>03 - PRIVATE GRANTS</b>					
	<b>17754 - NE MATH READINESS</b>				
		51 - PERSONNEL	\$16,550	\$16,550	
	<b>17754 - NE MATH READINESS Total</b>		<b>\$16,550</b>	<b>\$16,550</b>	
	<b>17758 - NOYCE</b>				
		51 - PERSONNEL			\$3,768
		52 - OPERATING	\$50,464	\$50,464	\$76,765
	<b>17758 - NOYCE Total</b>		<b>\$50,464</b>	<b>\$50,464</b>	<b>\$80,533</b>
	<b>42150 - UNMC MED TECH PIPELINE</b>				
		52 - OPERATING	\$3,000	\$3,000	\$3,100
		53 - SUPPLIES			\$4,000
		56 - STUDENT AID	\$19,680	\$19,680	\$15,580
	<b>42150 - UNMC MED TECH PIPELINE Total</b>		<b>\$22,680</b>	<b>\$22,680</b>	<b>\$22,680</b>
	<b>76300 - GATEWAY TO COLLEGE</b>				
		51 - PERSONNEL	\$319,271	\$319,271	
		52 - OPERATING	\$47,450	\$47,450	\$365,016
		53 - SUPPLIES	\$6,500	\$6,500	
		54 - TRAVEL	\$10,500	\$10,500	
		56 - STUDENT AID	\$85,000	\$85,000	
	<b>76300 - GATEWAY TO COLLEGE Total</b>		<b>\$468,721</b>	<b>\$468,721</b>	<b>\$365,016</b>
	<b>78031 - JFF SUBAWARD: H1-B</b>				
		51 - PERSONNEL			\$75,958
		52 - OPERATING			\$40,557
		53 - SUPPLIES			\$4,766
		54 - TRAVEL			\$1,500
	<b>78031 - JFF SUBAWARD: H1-B Total</b>				<b>\$122,781</b>

**Metropolitan Community College**  
**Revised and Proposed Plan to Administer the Auxiliary Fund Budget**

Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
03 - PRIVATE GRANTS	82100 - CAMPUS/CENTER STUDENT SERVICES				
		51 - PERSONNEL			\$5,201
	82100 - CAMPUS/CENTER STUDENT SERVICES Total				\$5,201
	85510 - OPPORTUNITY YOUTH COMMUNITY LIASON				
		51 - PERSONNEL	\$60,000	\$60,000	\$60,000
	85510 - OPPORTUNITY YOUTH COMMUNITY LIASON Total		\$60,000	\$60,000	\$60,000
	85511 - FOOD BANK MOU				
		52 - OPERATING	\$9,800	\$9,800	
	85511 - FOOD BANK MOU Total		\$9,800	\$9,800	
03 - PRIVATE GRANTS Total			\$628,215	\$628,215	\$656,211
04 - MCCF PRIVATE PASS THRU					
	11310 - I BEST EXPANSION				
		52 - OPERATING	\$5,000	\$5,000	\$5,000
	11310 - I BEST EXPANSION Total		\$5,000	\$5,000	\$5,000
	12105 - JENSEN TIRE: AUTOMOTIVE				
		52 - OPERATING			\$50,000
	12105 - JENSEN TIRE: AUTOMOTIVE Total				\$50,000
	12201 - COLLEGE NOW				
		56 - STUDENT AID			\$30,850
	12201 - COLLEGE NOW Total				\$30,850
	13306 - RICHARD BROOKE-HS CAREER ACADEMY				
		56 - STUDENT AID			\$4,707
	13306 - RICHARD BROOKE-HS CAREER ACADEMY Total				\$4,707
	17750 - MODULAR MATH-KIEWIT				
		52 - OPERATING	\$90,000	\$90,000	\$9,124
	17750 - MODULAR MATH-KIEWIT Total		\$90,000	\$90,000	\$9,124
	19410 - RE-ENTRY - CORRECTIONS				
		51 - PERSONNEL	\$56,033	\$56,033	\$66,226
		52 - OPERATING	\$6,794	\$6,794	\$8,134
	19410 - RE-ENTRY - CORRECTIONS Total		\$62,827	\$62,827	\$74,360
	19411 - RE-ENTRY SHERWOOD				
		51 - PERSONNEL	\$56,033	\$56,033	\$56,033
		52 - OPERATING	\$6,794	\$6,794	\$6,794
	19411 - RE-ENTRY SHERWOOD Total		\$62,827	\$62,827	\$62,827
	19414 - GOOGLE.ORG IMPACT				
		51 - PERSONNEL	\$8,333	\$8,333	\$25,000
		52 - OPERATING			\$712
		53 - SUPPLIES	\$2,120	\$2,120	
		54 - TRAVEL	\$217	\$217	
		55 - EQUIPMENT	\$20,300	\$20,300	
		56 - STUDENT AID	\$41,563	\$41,563	\$124,459
	19414 - GOOGLE.ORG IMPACT Total		\$72,533	\$72,533	\$150,171
	19415 - RE-ENTRY MUTUAL OF OMAHA				
		52 - OPERATING			\$25,000
	19415 - RE-ENTRY MUTUAL OF OMAHA Total				\$25,000
	19510 - TRANSITIONAL LEARNING COMMUNITY				
		52 - OPERATING	\$25,000	\$25,000	\$25,000
	19510 - TRANSITIONAL LEARNING COMMUNITY Total		\$25,000	\$25,000	\$25,000
	19511 - ADULT ED-SW				
		52 - OPERATING	\$50,000	\$50,000	\$50,000
	19511 - ADULT ED-SW Total		\$50,000	\$50,000	\$50,000
	19515 - ADULT ED: HOLLAND FOUNDATION				
		52 - OPERATING			\$33,426
	19515 - ADULT ED: HOLLAND FOUNDATION Total				\$33,426



**Metropolitan Community College**  
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Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
04 - MCCF PRIVATE PASS THRU	19516 - ADULT ED: SHERWOOD				
		51 - PERSONNEL	\$97,055	\$97,055	
		52 - OPERATING	\$5,445	\$5,445	
	19516 - ADULT ED: SHERWOOD Total		\$102,500	\$102,500	
	19517 - ADULT ED: SHERWOOD				
		51 - PERSONNEL	\$97,055	\$97,055	\$199,934
		52 - OPERATING	\$5,455	\$5,455	\$11,216
	19517 - ADULT ED: SHERWOOD Total		\$102,510	\$102,510	\$211,150
	19518 - MCC EXPRESS & RE-ENTRY SCOTT				
		51 - PERSONNEL	\$315,336	\$315,336	
		52 - OPERATING	\$21,500	\$21,500	\$415,852
		53 - SUPPLIES	\$10,000	\$10,000	
		56 - STUDENT AID	\$48,225	\$48,225	
	19518 - MCC EXPRESS & RE-ENTRY SCOTT Total		\$395,061	\$395,061	\$415,852
	19522 - FNB: MCC EXPRESS				
		52 - OPERATING	\$10,303	\$10,303	\$60,000
	19522 - FNB: MCC EXPRESS Total		\$10,303	\$10,303	\$60,000
	19524 - SHERWOOD: INSTRUCTIONAL SUPPORT				
		51 - PERSONNEL	\$188,956	\$188,956	\$98,750
	19524 - SHERWOOD: INSTRUCTIONAL SUPPORT Total		\$188,956	\$188,956	\$98,750
	19525 - ADULT ED: DOLLAR GENERAL				
		52 - OPERATING			\$5,000
	19525 - ADULT ED: DOLLAR GENERAL Total				\$5,000
	41310 - HUBBARD SPEAKER SERIES				
		52 - OPERATING	\$20,000	\$20,000	\$20,200
	41310 - HUBBARD SPEAKER SERIES Total		\$20,000	\$20,000	\$20,200
	78033 - SHERWOOD EARN & LEARN				
		51 - PERSONNEL	\$57,500	\$57,500	
	78033 - SHERWOOD EARN & LEARN Total		\$57,500	\$57,500	
	78034 - SHERWOOD EARN & LEARN				
		51 - PERSONNEL	\$57,500	\$57,500	\$59,225
	78034 - SHERWOOD EARN & LEARN Total		\$57,500	\$57,500	\$59,225
	86400 - COLLEGE SUCCESS NAVIGATOR-KIEWIT				
		51 - PERSONNEL	\$50,000	\$50,000	\$50,000
	86400 - COLLEGE SUCCESS NAVIGATOR-KIEWIT Total		\$50,000	\$50,000	\$50,000
	86501 - COLLEGE SUCCESS-SCOTT				
		51 - PERSONNEL	\$76,426	\$76,426	\$78,719
	86501 - COLLEGE SUCCESS-SCOTT Total		\$76,426	\$76,426	\$78,719
	88010 - THREE ZACHS				
		51 - PERSONNEL			\$51,729
		52 - OPERATING	\$123,988	\$123,988	\$48,841
	88010 - THREE ZACHS Total		\$123,988	\$123,988	\$100,570
	88012 - EARLY CAREER NAVIGATOR PROGRAM				
		52 - OPERATING			\$200,000
	88012 - EARLY CAREER NAVIGATOR PROGRAM Total				\$200,000
	88401 - JETTON: SCIENCE OF A SPHERE				
		52 - OPERATING			\$2,538
	88401 - JETTON: SCIENCE OF A SPHERE Total				\$2,538
	91246 - BSNF POW WOW				
		52 - OPERATING	\$9,705	\$9,705	
	91246 - BSNF POW WOW Total		\$9,705	\$9,705	
	91248 - BSNF POW WOW				
		52 - OPERATING			\$10,000
	91248 - BSNF POW WOW Total				\$10,000
	91250 - WHITEMORE POW WOW				
		52 - OPERATING			\$3,000
	91250 - WHITEMORE POW WOW Total				\$3,000
04 - MCCF PRIVATE PASS THRU Total			\$1,562,636	\$1,562,636	\$1,835,469

**Metropolitan Community College**  
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Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
<b>21 - CONTINUING EDUCATION</b>					
	<b>41300 - CONTINUING EDUCATION</b>				
		51 - PERSONNEL	\$144,902	\$144,902	\$145,653
		52 - OPERATING	\$109,270	\$109,270	\$137,770
		53 - SUPPLIES	\$18,700	\$18,700	\$26,200
		54 - TRAVEL	\$500	\$500	\$500
		56 - STUDENT AID	\$3,000	\$3,000	\$3,000
	<b>41300 - CONTINUING EDUCATION Total</b>		<b>\$276,372</b>	<b>\$276,372</b>	<b>\$313,123</b>
	<b>42240 - COLLEGE FOR KIDS</b>				
		51 - PERSONNEL	\$108,324	\$108,324	\$282,414
		52 - OPERATING	\$58,000	\$58,000	\$64,200
		53 - SUPPLIES	\$12,000	\$12,000	\$15,500
		54 - TRAVEL	\$2,000	\$2,000	\$3,000
		55 - EQUIPMENT			\$14,460
	<b>42240 - COLLEGE FOR KIDS Total</b>		<b>\$180,324</b>	<b>\$180,324</b>	<b>\$379,574</b>
	<b>75100 - CONTINUING EDUCATION</b>				
		51 - PERSONNEL	\$286,598	\$286,598	\$363,026
	<b>75100 - CONTINUING EDUCATION Total</b>		<b>\$286,598</b>	<b>\$286,598</b>	<b>\$363,026</b>
<b>21 - CONTINUING EDUCATION Total</b>			<b>\$743,294</b>	<b>\$743,294</b>	<b>\$1,055,723</b>
<b>22 - STATE - PASS THRU FED</b>					
	<b>01002 - ACE SCHOLARSHIP</b>				
		56 - STUDENT AID	\$35,000	\$35,000	\$35,000
	<b>01002 - ACE SCHOLARSHIP Total</b>		<b>\$35,000</b>	<b>\$35,000</b>	<b>\$35,000</b>
	<b>42104 - SNAP EMPLOYMENT &amp; TRAINING</b>				
		51 - PERSONNEL			\$141,221
		52 - OPERATING			\$56,190
		56 - STUDENT AID			\$446,094
	<b>42104 - SNAP EMPLOYMENT &amp; TRAINING Total</b>				<b>\$643,505</b>
	<b>75300 - AE/REGULAR</b>				
		51 - PERSONNEL	\$498,228	\$498,228	\$521,944
		52 - OPERATING			\$60,688
		53 - SUPPLIES	\$49,778	\$49,778	
	<b>75300 - AE/REGULAR Total</b>		<b>\$548,006</b>	<b>\$548,006</b>	<b>\$582,632</b>
	<b>75304 - AE COORDINATION</b>				
		51 - PERSONNEL			\$37,147
	<b>75304 - AE COORDINATION Total</b>				<b>\$37,147</b>
	<b>75305 - IELCE</b>				
		51 - PERSONNEL	\$54,752	\$54,752	\$57,592
		53 - SUPPLIES	\$9,678	\$9,678	\$9,678
	<b>75305 - IELCE Total</b>		<b>\$64,430</b>	<b>\$64,430</b>	<b>\$67,270</b>
	<b>75314 - NDE SPECIAL STATE APPROPRIATION</b>				
		52 - OPERATING	\$183,665	\$183,665	
	<b>75314 - NDE SPECIAL STATE APPROPRIATION Total</b>		<b>\$183,665</b>	<b>\$183,665</b>	
<b>22 - STATE - PASS THRU FED Total</b>			<b>\$831,101</b>	<b>\$831,101</b>	<b>\$1,365,554</b>
<b>31 - AUXILIARY</b>					
	<b>04100 - STUDENT LIFE</b>				
		52 - OPERATING	\$15,850	\$15,850	\$15,850
		53 - SUPPLIES	\$20,900	\$20,900	\$20,900
	<b>04100 - STUDENT LIFE Total</b>		<b>\$36,750</b>	<b>\$36,750</b>	<b>\$36,750</b>

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Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
31 - AUXILIARY	05100 - VENDING				
		52 - OPERATING	\$75,000	\$75,000	\$75,000
	05100 - VENDING Total		\$75,000	\$75,000	\$75,000
	05600 - AUXILIARY PROJECTS				
		52 - OPERATING	\$6,956,021	\$6,956,021	\$11,017,684
	05600 - AUXILIARY PROJECTS Total		\$6,956,021	\$6,956,021	\$11,017,684
	11281 - GREAT PLAINS THEATER CONFERENCE				
		51 - PERSONNEL	\$89,898	\$89,898	
	11281 - GREAT PLAINS THEATER CONFERENCE Total		\$89,898	\$89,898	
	13050 - ELECTRICAL				
		53 - SUPPLIES	\$20,000	\$20,000	\$20,000
	13050 - ELECTRICAL Total		\$20,000	\$20,000	\$20,000
	52106 - SPECIAL COLLEGE PROJECT - PATHWAYS				
		52 - OPERATING	\$70,000	\$70,000	\$70,000
	52106 - SPECIAL COLLEGE PROJECT - PATHWAYS Total		\$70,000	\$70,000	\$70,000
	62310 - PUBLIC SAFETY				
		55 - EQUIPMENT	\$38,100	\$38,100	
	62310 - PUBLIC SAFETY Total		\$38,100	\$38,100	
	82100 - CAMPUS/CENTER STUDENT SERVICES				
		52 - OPERATING	\$60,000	\$60,000	\$60,000
		53 - SUPPLIES	\$10,000	\$10,000	\$10,000
	82100 - CAMPUS/CENTER STUDENT SERVICES Total		\$70,000	\$70,000	\$70,000
31 - AUXILIARY Total			\$7,355,769	\$7,355,769	\$11,289,434
32 - CENTRAL STORES					
	05300 - CENTRAL STORES				
		53 - SUPPLIES	\$20,000	\$20,000	\$20,000
	05300 - CENTRAL STORES Total		\$20,000	\$20,000	\$20,000
32 - CENTRAL STORES Total			\$20,000	\$20,000	\$20,000
33 - PRINTING & DUPL CENTER					
	62221 - PRINTING CENTER-AUX				
		53 - SUPPLIES	\$50,000	\$50,000	\$50,000
	62221 - PRINTING CENTER-AUX Total		\$50,000	\$50,000	\$50,000
33 - PRINTING & DUPL CENTER Total			\$50,000	\$50,000	\$50,000
41 - AUX ENTERPRISES					
	17230 - FAB LAB				
		53 - SUPPLIES	\$25,000	\$25,000	\$25,000
	17230 - FAB LAB Total		\$25,000	\$25,000	\$25,000
	18403 - OFD CONTRACT				
		51 - PERSONNEL	\$78,226	\$78,226	
	18403 - OFD CONTRACT Total		\$78,226	\$78,226	
	78032 - NATIONAL CAREER READINESS CERTIFICATION				
		51 - PERSONNEL	\$150,758	\$150,758	
		52 - OPERATING	\$56,412	\$56,412	\$180,441
	78032 - NATIONAL CAREER READINESS CERTIFICATION Total		\$207,170	\$207,170	\$180,441
41 - AUX ENTERPRISES Total			\$310,396	\$310,396	\$205,441
42 - FOOD ARTS					
	11101 - CATERING				
		51 - PERSONNEL	\$247,390	\$247,390	\$236,704
		52 - OPERATING	\$11,500	\$11,500	\$11,500
		53 - SUPPLIES	\$130,000	\$130,000	\$130,000
		54 - TRAVEL	\$5,000	\$5,000	\$5,000
	11101 - CATERING Total		\$393,890	\$393,890	\$383,204
	11102 - SAGE BISTRO				
		51 - PERSONNEL	\$26,074	\$26,074	
		52 - OPERATING	\$3,800	\$3,800	\$3,800
		53 - SUPPLIES	\$176,800	\$176,800	\$176,800
	11102 - SAGE BISTRO Total		\$206,674	\$206,674	\$180,600
	11105 - CULINARY PROF DEVELOPMENT				
		51 - PERSONNEL	\$8,647	\$8,647	\$8,647
		53 - SUPPLIES	\$1,927	\$1,927	\$1,927
	11105 - CULINARY PROF DEVELOPMENT Total		\$10,574	\$10,574	\$10,574
42 - FOOD ARTS Total			\$611,138	\$611,138	\$574,378

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Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
<b>44 - HORTICULTURE</b>					
	<u>17600 - HORTICULTURE, LAND SYSTEMS&amp;MANAGEMENT</u>				
		53 - SUPPLIES	\$5,000	\$5,000	\$5,000
	<u>17600 - HORTICULTURE, LAND SYSTEMS&amp;MANAGEMENT Total</u>		<u>\$5,000</u>	<u>\$5,000</u>	<u>\$5,000</u>
<b>44 - HORTICULTURE Total</b>			<b>\$5,000</b>	<b>\$5,000</b>	<b>\$5,000</b>
<b>46 - AUX AUTO/COLLISION/DIESEL</b>					
	<u>12150 - DIESEL TECHNOLOGY</u>				
		53 - SUPPLIES	\$6,000	\$6,000	\$6,000
	<u>12150 - DIESEL TECHNOLOGY Total</u>		<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>
<b>46 - AUX AUTO/COLLISION/DIESEL Total</b>			<b>\$6,000</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>48 - AUXILIARY MOTOR POOL</b>					
	<u>63610 - VEHICLE MAINTENANCE</u>				
		52 - OPERATING	\$14,000	\$14,000	\$12,000
		53 - SUPPLIES	\$35,000	\$35,000	\$35,000
	<u>63610 - VEHICLE MAINTENANCE Total</u>		<u>\$49,000</u>	<u>\$49,000</u>	<u>\$47,000</u>
<b>48 - AUXILIARY MOTOR POOL Total</b>			<b>\$49,000</b>	<b>\$49,000</b>	<b>\$47,000</b>
<b>81 - STUDENT AGENCY</b>					
	<u>04100 - STUDENT LIFE</u>				
		52 - OPERATING	\$5,800	\$5,800	\$5,800
		53 - SUPPLIES	\$60,850	\$60,850	\$60,850
	<u>04100 - STUDENT LIFE Total</u>		<u>\$66,650</u>	<u>\$66,650</u>	<u>\$66,650</u>
	<u>04149 - BE KIND CLUB</u>				
		53 - SUPPLIES	\$1,500	\$1,500	\$1,500
	<u>04149 - BE KIND CLUB Total</u>		<u>\$1,500</u>	<u>\$1,500</u>	<u>\$1,500</u>
	<u>04150 - 7 THUNDERS</u>				
		52 - OPERATING	\$200	\$200	\$200
		53 - SUPPLIES	\$1,300	\$1,300	\$1,300
	<u>04150 - 7 THUNDERS Total</u>		<u>\$1,500</u>	<u>\$1,500</u>	<u>\$1,500</u>
	<u>04151 - IT ETHICAL HACKING CLUB</u>				
		52 - OPERATING	\$500	\$500	\$500
		53 - SUPPLIES	\$1,000	\$1,000	\$1,000
	<u>04151 - IT ETHICAL HACKING CLUB Total</u>		<u>\$1,500</u>	<u>\$1,500</u>	<u>\$1,500</u>
	<u>04152 - LEADERSHIP CONNECTION CLUB</u>				
		53 - SUPPLIES	\$1,500	\$1,500	\$1,500
	<u>04152 - LEADERSHIP CONNECTION CLUB Total</u>		<u>\$1,500</u>	<u>\$1,500</u>	<u>\$1,500</u>
	<u>04300 - PHI THETA KAPPA</u>				
		52 - OPERATING	\$27,925	\$27,925	\$27,925
		53 - SUPPLIES	\$12,600	\$12,600	\$12,600
		54 - TRAVEL	\$6,100	\$6,100	\$6,100
	<u>04300 - PHI THETA KAPPA Total</u>		<u>\$46,625</u>	<u>\$46,625</u>	<u>\$46,625</u>
	<u>04510 - KAPPA BETA DELTA</u>				
		53 - SUPPLIES	\$3,000	\$3,000	\$3,000
	<u>04510 - KAPPA BETA DELTA Total</u>		<u>\$3,000</u>	<u>\$3,000</u>	<u>\$3,000</u>
	<u>04600 - STDT ACT - MULTICULTURAL</u>				
		52 - OPERATING	\$9,300	\$9,300	\$9,300
		53 - SUPPLIES	\$1,200	\$1,200	\$1,200
	<u>04600 - STDT ACT - MULTICULTURAL Total</u>		<u>\$10,500</u>	<u>\$10,500</u>	<u>\$10,500</u>
	<u>11109 - CULINARY-STUDENT FOCUS</u>				
		52 - OPERATING	\$10,000	\$10,000	\$10,000
	<u>11109 - CULINARY-STUDENT FOCUS Total</u>		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
<b>81 - STUDENT AGENCY Total</b>			<b>\$142,775</b>	<b>\$142,775</b>	<b>\$142,775</b>
<b>92 - CULINARY CORPORATION</b>					
	<u>11101 - CATERING</u>				
		52 - OPERATING	\$180	\$180	\$180
		53 - SUPPLIES	\$9,820	\$9,820	\$9,820
	<u>11101 - CATERING Total</u>		<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
	<u>11102 - SAGE BISTRO</u>				
		52 - OPERATING	\$1,950	\$1,950	\$1,950
		53 - SUPPLIES	\$11,000	\$11,000	\$11,000
	<u>11102 - SAGE BISTRO Total</u>		<u>\$12,950</u>	<u>\$12,950</u>	<u>\$12,950</u>
<b>92 - CULINARY CORPORATION Total</b>			<b>\$22,950</b>	<b>\$22,950</b>	<b>\$22,950</b>
<b>Grand Total</b>			<b>\$15,000,000</b>	<b>\$15,000,000</b>	<b>\$20,000,000</b>

# Metropolitan Community College

## Revised and Proposed Plan to Administer the Federal Fund Budget

Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
51 - FEDERAL TITLE IV					
	01000 - FED. STUDENT GRANTS				
		51 - PERSONNEL	\$544,554	\$544,554	\$508,624
		56 - STUDENT AID	\$20,595,279	\$20,595,279	\$20,558,209
	01000 - FED. STUDENT GRANTS Total		\$21,139,833	\$21,139,833	\$21,066,833
	52105 - SPECIAL COLLEGE PROJECTS				
		56 - STUDENT AID	\$1,453,591	\$1,453,591	\$15,526,013
	52105 - SPECIAL COLLEGE PROJECTS Total		\$1,453,591	\$1,453,591	\$15,526,013
51 - FEDERAL TITLE IV Total			\$22,593,424	\$22,593,424	\$36,592,846
52 - FEDERAL DEPT OF ED					
	52105 - SPECIAL COLLEGE PROJECTS				
		52 - OPERATING	\$2,386,421	\$2,386,421	\$13,545,822
		55 - EQUIPMENT			\$3,100,000
	52105 - SPECIAL COLLEGE PROJECTS Total		\$2,386,421	\$2,386,421	\$16,645,822
	52107 - STRENGTHENING INSTITUTIONS (SIP)				
		52 - OPERATING	\$285,679	\$285,679	\$493,080
	52107 - STRENGTHENING INSTITUTIONS (SIP) Total		\$285,679	\$285,679	\$493,080
	82304 - TITLE III-ADVISING FY19-20				
		51 - PERSONNEL	\$162,626	\$162,626	
		52 - OPERATING	\$56,355	\$56,355	
	82304 - TITLE III-ADVISING FY19-20 Total		\$218,981	\$218,981	
	82305 - TITLE III-ADVISING				
		51 - PERSONNEL			\$35,370
		52 - OPERATING			\$27,562
	82305 - TITLE III-ADVISING Total				\$62,932
	88380 - HEARTLAND CAMP				
		51 - PERSONNEL	\$7,065	\$7,065	
	88380 - HEARTLAND CAMP Total		\$7,065	\$7,065	
	88390 - TRIO				
		51 - PERSONNEL			\$66,664
		52 - OPERATING			\$63,015
	88390 - TRIO Total				\$129,679
	88391 - SSS TRIO				
		51 - PERSONNEL			\$258,319
		52 - OPERATING			\$71,891
	88391 - SSS TRIO Total				\$330,210
	88397 - TRIO				
		51 - PERSONNEL	\$84,536	\$84,536	
		52 - OPERATING	\$29,698	\$29,698	
		53 - SUPPLIES	\$17,711	\$17,711	
	88397 - TRIO Total		\$131,945	\$131,945	
	88407 - UPWARD BOUND MATH & SCIENCE				
		51 - PERSONNEL	\$52,000	\$52,000	
		52 - OPERATING	\$47,100	\$47,100	
	88407 - UPWARD BOUND MATH & SCIENCE Total		\$99,100	\$99,100	
	88408 - UPWARD BOUND MATH & SCIENCE (UBMS)				
		51 - PERSONNEL	\$156,000	\$156,000	\$76,355
		52 - OPERATING	\$59,652	\$59,652	\$47,826
	88408 - UPWARD BOUND MATH & SCIENCE (UBMS) Tot		\$215,652	\$215,652	\$124,181

# Metropolitan Community College

## Revised and Proposed Plan to Administer the Federal Fund Budget

Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
52 - FEDERAL DEPT OF ED					
	<u>88409 - UPWARD BOUND MATH &amp;</u>				
		51 - PERSONNEL			\$191,290
		52 - OPERATING			\$31,911
	<u>88409 - UPWARD BOUND MATH &amp; Total</u>				<u>\$223,201</u>
	<u>88412 - VETERANS UPWARD BOUND</u>				
		51 - PERSONNEL	\$54,715	\$54,715	
		52 - OPERATING	\$13,956	\$13,956	
	<u>88412 - VETERANS UPWARD BOUND Total</u>				<u>\$68,671</u>
	<u>88413 - VETERANS UPWARD BOUND (VUB)</u>				
		51 - PERSONNEL	\$180,270	\$180,270	\$46,276
		52 - OPERATING	\$49,760	\$49,760	\$3,426
	<u>88413 - VETERANS UPWARD BOUND (VUB) Total</u>				<u>\$49,702</u>
	<u>88414 - VETERANS UPWARD BOUND</u>				
		51 - PERSONNEL			\$208,923
		52 - OPERATING			\$29,158
	<u>88414 - VETERANS UPWARD BOUND Total</u>				<u>\$238,081</u>
<b>52 - FEDERAL DEPT OF ED Total</b>			<b>\$3,643,544</b>	<b>\$3,643,544</b>	<b>\$18,296,888</b>
53 - FED INDIRECT VOC EDUC					
	<u>10000 - INSTRUCTION REPORTING AND RECON</u>				
		55 - EQUIPMENT	\$154,170	\$154,170	
	<u>10000 - INSTRUCTION REPORTING AND RECON Total</u>				<u>\$154,170</u>
	<u>11300 - READING</u>				
		55 - EQUIPMENT	\$45,000	\$45,000	
	<u>11300 - READING Total</u>				<u>\$45,000</u>
	<u>12100 - AUTOMOTIVE TECH</u>				
		55 - EQUIPMENT			\$40,450
	<u>12100 - AUTOMOTIVE TECH Total</u>				<u>\$40,450</u>
	<u>12110 - TOYOTA T-TEN TECH</u>				
		55 - EQUIPMENT	\$38,000	\$38,000	\$12,000
	<u>12110 - TOYOTA T-TEN TECH Total</u>				<u>\$38,000</u>
	<u>12150 - DIESEL TECHNOLOGY</u>				
		55 - EQUIPMENT	\$154,000	\$154,000	
	<u>12150 - DIESEL TECHNOLOGY Total</u>				<u>\$154,000</u>
	<u>12700 - DRAFT/DESIGN FOR MANUF</u>				
		55 - EQUIPMENT	\$18,000	\$18,000	\$32,008
	<u>12700 - DRAFT/DESIGN FOR MANUF Total</u>				<u>\$18,000</u>
	<u>13010 - PRECISION MACH TECH</u>				
		55 - EQUIPMENT	\$15,000	\$15,000	\$43,850
	<u>13010 - PRECISION MACH TECH Total</u>				<u>\$15,000</u>
	<u>13020 - INDUSTRIAL/COMMERIAL TRADES</u>				
		55 - EQUIPMENT			\$71,311
	<u>13020 - INDUSTRIAL/COMMERIAL TRADES Total</u>				<u>\$71,311</u>
	<u>13100 - CONSTRUCTION TECH</u>				
		55 - EQUIPMENT			\$91,486
	<u>13100 - CONSTRUCTION TECH Total</u>				<u>\$91,486</u>

# Metropolitan Community College

## Revised and Proposed Plan to Administer the Federal Fund Budget

Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
53 - FED INDIR	13900 - WELDING TECHNOLOGY				
		55 - EQUIPMENT	\$54,000	\$54,000	\$45,000
	13900 - WELDING TECHNOLOGY Total		\$54,000	\$54,000	\$45,000
	14300 - RESP CARE TECHNOLOGY				
		55 - EQUIPMENT	\$35,000	\$35,000	
	14300 - RESP CARE TECHNOLOGY Total		\$35,000	\$35,000	
	17200 - COMPUTER SCIENCE				
		55 - EQUIPMENT			\$39,688
	17200 - COMPUTER SCIENCE Total				\$39,688
	18500 - FIRE SCIENCE				
		55 - EQUIPMENT			\$45,000
	18500 - FIRE SCIENCE Total				\$45,000
	39059 - PERKINS CAREER SERVICES				
		51 - PERSONNEL	\$109,375	\$109,375	\$85,500
		52 - OPERATING	\$8,900	\$8,900	\$32,600
		53 - SUPPLIES			\$9,815
	39059 - PERKINS CAREER SERVICES Total		\$118,275	\$118,275	\$127,915
53 - FED INDIRECT VOC EDUC Total			\$631,445	\$631,445	\$548,708
54 - FEDERAL MISC	17210 - NE GENCYBER ADVANCED CAMP				
		52 - OPERATING			\$12,885
	17210 - NE GENCYBER ADVANCED CAMP Total				\$12,885
	17211 - NE GEN CYBER GRANT				
		52 - OPERATING	\$38,928	\$38,928	
	17211 - NE GEN CYBER GRANT Total		\$38,928	\$38,928	
	19418 - CAREERS LIFE DOJ				
		51 - PERSONNEL			\$245,841
		52 - OPERATING			\$193,504
		53 - SUPPLIES			\$26,465
		54 - TRAVEL			\$20,946
	19418 - CAREERS LIFE DOJ Total				\$486,756
	42103 - NEBRASKA WORKFORCE RETRAINING INITIATIVE				
		52 - OPERATING	\$1,016,960	\$1,016,960	
		56 - STUDENT AID	\$5,762,900	\$5,762,900	
	42103 - NEBRASKA WORKFORCE RETRAINING INITIAT		\$6,779,860	\$6,779,860	
	65238 - EDA				
		55 - EQUIPMENT	\$178,822	\$178,822	
	65238 - EDA Total		\$178,822	\$178,822	
	74002 - NSF: ADVANCE TECH ED				
		51 - PERSONNEL	\$105,696	\$105,696	
		52 - OPERATING	\$219,585	\$219,585	\$130,134
		53 - SUPPLIES	\$8,540	\$8,540	
		54 - TRAVEL	\$7,702	\$7,702	
		56 - STUDENT AID	\$74,766	\$74,766	\$50,764
	74002 - NSF: ADVANCE TECH ED Total		\$416,289	\$416,289	\$180,898
54 - FEDERAL MISC Total			\$7,413,899	\$7,413,899	\$680,539

**Metropolitan Community College**  
**Revised and Proposed Plan to Administer the Federal Fund Budget**

Fund	Cost Center	Expense Type	FY 2020-21 Original	FY 2020-21 Revised	FY 2021-22 Proposed
59 - EST TITLE IV					
	81110 - GRANT CONTINGENCY				
		53 - SUPPLIES	\$5,717,688	\$5,717,688	\$3,881,019
	81110 - GRANT CONTINGENCY Total		\$5,717,688	\$5,717,688	\$3,881,019
59 - EST TITLE IV Total			\$5,717,688	\$5,717,688	\$3,881,019
Grand Total			\$40,000,000	\$40,000,000	\$60,000,000



**2021-2022**  
**STATE OF NEBRASKA**  
**COMMUNITY COLLEGE BUDGET FORM**

Metropolitan Community College

This budget is for the Period JULY 1, 2021 through JUNE 30, 2022

**Upon Filing, the Entity Certifies the Information Submitted on this Form to be Correct:**

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$	77,362,562.97	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	77,362,562.97	<b>Total Personal and Real Property Tax Required</b>

\$ 81,434,277,028.00 **Total Certified Valuation (All Counties)**  
*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Outstanding Bonded Indebtedness as of JULY 1, 2021

\$	-	Principal
\$	-	Interest
\$	-	<b>Total Bonded Indebtedness</b>

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2020 through June 30, 2021?

☒

YES

☐

NO

*If YES, Please submit Interlocal Agreement Report by September 20th.*

**County Clerk's Use ONLY**

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2020 through June 30, 2021?

☒

YES

☐

NO

*If YES, Please submit Trade Name Report by September 20th.*

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

**Telephone:** (402) 471-2111 **FAX:** (402) 471-3301

**Website:** [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Jeff.Schreier@nebraska.gov](mailto:Jeff.Schreier@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2021**

**Submit budget to:**

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk

Adopted Budget E1

# Metropolitan Community College

Line No.	TOTAL ALL FUNDS	Actual 2019 - 2020 (Column 1)	Actual 2020 - 2021 (Column 2)	Adopted Budget 2021 - 2022 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 743,542.00	\$ 5,973,063.00	\$ 24,211,411.00
3	Investments	\$ 70,962,943.00	\$ 63,000,682.00	\$ 46,998,660.00
4	County Treasurer's Balance	\$ 25,695,221.00	\$ 27,385,352.00	\$ 29,103,985.00
5	<b>Subtotal of Beginning Balances</b> (Lines 2 thru 4)	<b>\$ 97,401,706.00</b>	<b>\$ 96,359,097.00</b>	<b>\$ 100,314,056.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 67,625,864.00	\$ 73,375,598.00	\$ 76,596,597.00
7	Federal Receipts	\$ 20,174,022.00	\$ 21,469,640.00	\$ 60,000,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid (Sections 85-1536 to 85-1537)	\$ 27,323,388.00	\$ 28,361,113.00	\$ 29,372,659.00
10	State Receipts: Other	\$ 3,079,102.00	\$ 7,677,682.00	\$ 4,273,619.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 42,450,355.00	\$ 40,436,076.00	\$ 57,676,381.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available</b> (Lines 5 thru 16)	<b>\$ 258,054,437.00</b>	<b>\$ 267,679,206.00</b>	<b>\$ 328,233,312.00</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 133,599,022.00	\$ 134,341,804.00	\$ 197,611,305.00
20	Capital Improvements (Real Property/Improvements)	\$ 24,301,882.00	\$ 29,435,761.00	\$ 28,806,900.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 3,794,436.00	\$ 3,587,585.00	\$ 8,134,546.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers</b> (Lines 19 thru 28)	<b>\$ 161,695,340.00</b>	<b>\$ 167,365,150.00</b>	<b>\$ 234,552,751.00</b>
30	<b>Balance Forward/Cash Reserve</b> (Line 17 - Line 29)	<b>\$ 96,359,097.00</b>	<b>\$ 100,314,056.00</b>	<b>\$ 93,680,561.00</b>
31	Cash Reserve Percentage			47%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 76,596,597.00
		County Treasurer's Commission at 1% of Line 6		\$ 765,965.97
		<b>Total Property Tax Requirement</b>		<b>\$ 77,362,562.97</b>

Adopted Budget E2

Metropolitan Community College

To Assist the County For Levy Setting Purposes

Cash Reserve Funds

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your Community College needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 61,075,707.98
Capital Fund	\$ 16,286,854.99
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
<b>Total Tax Request</b>	<b>** \$ 77,362,562.97</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Capital	\$ 36,382,507.00
_____	_____
_____	_____
_____	_____
<b>Total Special Reserve Funds</b>	<b>\$ 36,382,507.00</b>
<b>Total Cash Reserve</b>	<b>\$ 93,680,561.00</b>
<b>Remaining Cash Reserve</b>	<b>\$ 57,298,054.00</b>
<b>Remaining Cash Reserve %</b>	<b>29%</b>

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

*If no official address, please provide address where correspondence should be sent*

NAME	Metropolitan Community College
ADDRESS	PO Box 3777
CITY & ZIP CODE	Omaha, NE 68103
TELEPHONE	
WEBSITE	www.mccneb.edu

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Maureen Monahan	Brenda Schumacher	Brenda Schumacher
TITLE /FIRM NAME	Chairperson	College Business Officer	College Business Officer
TELEPHONE	531-622-2415	531-622-2406	531-622-2406
EMAIL ADDRESS		bschumacher@mccneb.edu	bschumacher@mccneb.edu

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

- ☐ Board Chairperson
- ☐ Clerk / Treasurer / Superintendent / Other
- ☒ Preparer

# Metropolitan Community College

## 2021-2022 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	77,362,562.97
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
State Aid (Community College Aid Act)	(4)	\$	29,372,659.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Page 4, Line (11))		\$	- (6)
<b>LESS:</b> Amount Spent During 2020-2021		\$	- (7)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(10)	<b>\$ 106,735,221.97</b>
-----------------------------------	------	--------------------------

### Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	-	(11)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
Agrees to Line (8).	\$	-	(12)
Allowable Capital Improvements	(13)	\$	-
Bonded Indebtedness	(14)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Interlocal Agreements/Joint Public Agency Agreements	(16)	\$	2,024,256.00
Judgments	(17)		
Refund of Property Taxes to Taxpayers	(18)		
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(20)	<b>\$ 2,024,256.00</b>
---------------------------------	------	------------------------

<b>TOTAL RESTRICTED FUNDS</b> <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b> <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i>	<b>\$ 104,710,965.97</b>
---	--------------------------

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the Supporting Schedule.

Metropolitan Community College

**LID COMPUTATION FORM FOR FISCAL YEAR 2021-2022**

**2020-2021 Restricted Funds Authority** (Base Amount) = Line (8) from last year's Lid Form 125,058,547.76  
(1)

**CURRENT YEAR ALLOWABLE INCREASES**

**1 BASE LIMITATION PERCENT INCREASE (2.5%)** 2.50 %  
(2)

**2 ALLOWABLE GROWTH % INCREASE OVER 2.5%**

2021 Reimbursable FTE Student Enrollment	<u>8,289.45</u>	
	(A)	
LESS: 2020 Reimbursable FTE Student Enrollment	<u>9,180.93</u>	
	(B)	
Subtotal = Line (A) <b>MINUS</b> Line (B)	<u>(891.48)</u>	
	(C)	
% of Population Growth = Line (C) / Line (B)	<u>(9.71) %</u>	
	(D)	

Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5% - %  
(3)

**3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** 1.00 %  
(4)

9	/	11	=	81.82	%
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body	

**Please attach a copy of the Board minutes approving the increase.**

**4 SPECIAL ELECTION - VOTER APPROVED % INCREASE**                     %  
(5)

**Please Attach Ballot Sample and Election Results**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 4,377,049.17  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 129,435,596.93  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 104,710,965.97  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 24,724,630.96  
(10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.**

**The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.**

## Levy Limit Form

**Metropolitan Community College**

Total Personal and Real Property Tax Request		\$ 77,362,562.97
		(1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ )	
	(A)	
Preexisting lease-purchase contracts approved prior to <b><u>July 1, 1998</u></b>	( _____ )	
	(B)	
Bonded Obligations entered into prior to January 1 1997 or Public Facilities Construction bonds	( _____ )	
	(C)	
Accessibility Barrier/Abatement Hazard Funds	( _____ )	
	(D)	
Total Exclusions	( \$ _____ )	
	(2)	
Personal and Real Property Tax Request subject to Levy Limit	\$ 77,362,562.97	
	(3)	
2021 Valuation (Per the County Assessor)	\$ 81,434,277,028.00	
	(4)	
Total Levy for Levy Limit Compliance ( <i>Shall Not Exceed 11.25 Cents</i> ) [Line (3) Divided By Line (4) Times 100]	0.095000	
	(5)	
Capital Improvements/Bond Sinking Funds	( \$ 16,286,854.99 )	
	(E)	
Calculated Capital Improvements/Bond Sinking Funds Levy ( <i>Shall Not Exceed 2 Cents</i> ) [Line (E) <b>Divided By</b> Line (4) <b>Times</b> 100]	0.020000	
	(6)	
Calculated General Fund Levy [Line (5) minus Line (6)]	0.075000	
	(7)	
Calculated Accessibility Barrier/Abatement Hazard Funds Levy [Line (D) <b>Divided By</b> Line (4) <b>Times</b> 100] ( <i>Shall Not Exceed 3/4 of one cent</i> )	0.000000	
	(8)	

**Note : Levy Limits established by State Statute Section 85-1517 & 77-3442:**

Community College - Calculated pursuant to the Community College Foundation and Equalization Aid Act (State Statute 85-1517) . - 11.25 Cents Includes up to 2 Cents for Capital Improvements/Bond Sinking Funds.

**PLUS** Accessibility Barrier/Abatement Hazard Funds as defined in State Statute 79-10,110 as allowed by State Statute 85-1517. Shall not exceed .75 Cents.

**PLUS** Public Facilities Construction and Finance Act bonds as defined in State Statute 72-2308

**Attach supporting documentation if a vote was held to exceed the levy limit.**

Metropolitan Community College

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 24 day of August 2021, at 6:15 o'clock P.M., at Metropolitan Community College, Fort Omaha Campus, Bldg 21, Mule Barn, 32nd Street and Sorensen Parkway for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2019-2020 Actual Disbursements & Transfers	\$ 161,695,340.00
2020-2021 Actual Disbursements & Transfers	\$ 167,365,150.00
2021-2022 Proposed Budget of Disbursements & Transfers	\$ 234,552,751.00
2021-2022 Necessary Cash Reserve	\$ 93,800,486.00
2021-2022 Total Resources Available	\$ 328,353,237.00
Total 2021-2022 Personal & Real Property Tax Requirement	\$ 77,629,458.50
Unused Budget Authority Created For Next Year	\$ 24,602,063.43
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 77,629,458.50
Personal and Real Property Tax Required for Bonds	\$ -

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 14 day of September 2021, at 6:30 o'clock P.M., at Metropolitan Community College, Fort Omaha Campus, Bldg 21, Mule Barn, 32nd Street and Sorensen Parkway for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2020	2021	Change
Operating Budget	218,621,601.00	234,552,751.00	7.29%
Property Tax Request	\$ 73,259,026.74	\$ 77,629,458.50	5.97%
Valuation	77,114,765,002	81,715,221,206	5.97%
Tax Rate	0.095000	0.095000	0.00%
Tax Rate if Prior Tax Request was at Current Valuation	0.089652		



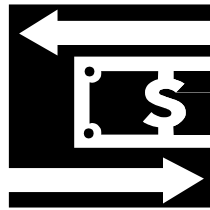
## METROPOLITAN COMMUNITY COLLEGE

### FUND ACCOUNTING

To ensure observance of limitations and restrictions placed on the use of resources available to the College, College accounts are maintained in accordance with the principles of fund accounting. This is the procedure whereby resources are classified for accounting and reporting purposes into funds according to the primary activities and objectives specified.

- a.     General Fund  
The General Fund is used to account for all revenues and expenditures for current general operations. Instruction is the primary program; and academic support, student services, institutional support, and physical plant operations are support activities.
- b.     Continuing Education Fund  
This fund is used to account for the revenues and expenditures related to non-reimbursable non-credit courses.
- c.     Auxiliary Fund  
These funds are used to account for self-supporting services rendered to students and staff.
- d.     Federal Funds  
These funds are used to record revenues and expenditures for specific federal grants, including student financial aid awards.
- e.     Restricted Fund--Other Funds  
These funds are used to record revenue and expenditures for state and other monies received, the use of which is restricted.
- f.     Capital Improvement/Building Fund  
This fund is used to record income and expenditures for the acquisition and improvement of sites and facilities.
- g.     Hazardous Material Abatement/Handicapped Accessibility Fund  
This fund is used to record income and expenditures for the acquisition of hazardous material abatement and handicapped accessibility material.
- h.     Agency Funds  
These are used to record funds which are held and disbursed by the College as a custodian or fiscal agent for the Metropolitan Community College Foundation, student organizations, or other agencies.

# **2021-22 Budget Development Guidelines**



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## FY 2021-22 MESSAGE TO COST CENTER MANAGERS

Looking forward to MCC's annual budget process, we will center our attention to resource allocation plans that align with the [FY 2021-22 Mission Achievement Plan \(MAP\)](#) as we move into a year of recovery from the uncertainty and disruption of FY 2020-21.

Recovery is defined as the regaining or returning of something. Last year we worked diligently transitioning to a place of safety for students, faculty, and staff, while discovering newly found ways to serve our students and the community. This coming year is a time for regaining or returning to a physical state of safety for all, and our focus will remain on service and students, applying what we have learned from the past year.

The 2021-22 MAP continues to be simple and straightforward to align our strategic energies on students and basic college operations, while focusing on the following three College priorities for the next fiscal year:

- Priority 1: Adapt academic paradigm to new reality
- Priority 2: Create fluid pathways for operations and service
- Priority 3: Strengthen basic college operations

Each of these College priorities has identified objectives which should guide your budget development; use the complete MAP document as you plan the next phase of service to students. Specifically, think about Objective 3F, *expend COVID relief funds in an impactful way for students*. As you complete your budget input, make sure to use the activity field on the request screen if you feel an item may be covered by COVID (HEERF) funds.

Our resources will again need to be carefully allocated, so we will continue to have an extra emphasis on making sure cost center goals and the need for budget requests are properly based on the College priorities and objectives. Your area leadership or supervisor will provide further guidance to help align cost center plans and budget with the MAP.

*Please make this an inclusive process by ensuring that everyone you represent has quality opportunities to understand and participate in development of their cost center summary goals and budget requests. It is the quality of our collective efforts that will determine MCC's ability to achieve "great" outcomes.*

Other introductory budget development guidance will be provided by the Business Office. The due date for initial completion of cost center summaries and input of budget requests is May 7<sup>th</sup>. The cost center summary and budget system (CollegeSuite) will function basically the same as last year and should now be accessible remotely. If you have system questions or feedback, please contact Pauline Laughlin or Brenda Schumacher.

## FY 2021-22 Other Introductory Budget Guidance

As was shared in the FY 2021-22 Message to Cost Center Managers, there will continue to be an extra emphasis this budget cycle on making sure cost center goals and the need for budget requests are properly based on the College Priorities and Objectives. As your goals and budget input are reviewed, common underlying questions will be, “How will what you are doing or plan to do help the College impact safety, enrollment and educational completion in a way that best serves our four counties?”

The budget, besides estimating revenues and expenditures, provides a responsible level of contingency protection and flexibility. Note that budget is simply an initial resource allocation plan. Just because a request makes it into the College’s adopted budget does not guarantee the actual request for funds will be approved. Resource planning and utilization decisions are made based on what best serves the College’s mission in light of current circumstances.

See the Budget Development Guidelines for basic budget input instructions and related information. The link to these guidelines and to the budget system can be found on the [Budget Development](#) page.

Also Note:

### **Budget Calendar**

Initial budget input deadline is May 7<sup>th</sup>. The Budget Calendar follows this document.

### **MCC’s Mission Achievement Plan (MAP) priorities**

See [MCC’s FY 2021-22 MAP](#) document for “Plan” Priorities. Each of these Priorities has at least one Objective. Any budget request that is directly related to an Objective should be connected to that Objective by selecting the related Objective number/letter in the budget system Initiative field when inputting the request.

### **Cost Center Summary**

A Cost Center Summary should be completed for each General Fund cost center. Information in the header is automatically filled and information in Primary Functions of the Cost Center has been rolled from FY 2020-21. Primary functions should be updated as necessary and the sections related to goals, variances and staffing needs should be completed.

### **“Need” Priority**

It is important to understand the difference between “Need” priorities versus “Plan” Priorities. “Need” priority is the assigned “need” of each of your budget requests which you select from a dropdown in the priority field when inputting each request in the budget system. This “need” priority should be based on how important and certain this resource need is given MCC’s MAP and your related cost center goals. If you assign an “A” priority to a budget request, be ready to explain why it is a “must have” item.

## FY 2021-22 Other Introductory Budget Guidance

It is helpful for planning and awareness purposes if you input contingency ('must have if' use "AC"; 'should have if' use "BC") and lower priority ('should have' use "B"; 'nice to have' use "C") requests.

### **Activity Dropdown**

As you are thinking about various budget requests, consider if you believe that Federal COVID (HEERF) funds could be used for this request. If so, select COVID related from the activity dropdown box.

### **New Full-time and Part-time Regular Personnel Requests**

All requested positions require thorough justification when submitted. Note that these requests are not funded in the budget until the President approves inclusion for budget purposes (would still need actual approval when the position is requisitioned). Please do not budget for "standard" furniture, equipment or software needs of requested positions.

### **Part-Time Temporary Employees (PTT) and Employee Overtime**

Requests for PTT funding requires an individual budget request line for each PTT position, with the HR# or NEW noted in the description field preceding the position title (each existing position must have a Part-Time Temporary Request To Hire Form on file with HR). HR is doing a review of PTT positions and given the impact of working remote, expect more guidance soon. Requests for overtime monies will be closely reviewed, so provide reasonably detailed descriptions and comments to help justify your need.

### **Part-Time Credit and Non-Credit Instruction**

Part-time credit and non-credit instruction budget requests should be based on current year actual expenditures appropriately adjusted for the anticipated impact of distancing, planned changes in course sections/delivery and changes in full-time faculty.

### **Non-Teaching Instructor Cost**

For the first time, this should be budgeted for in the appropriate object code. More guidance on this will be provided soon.

### **Advertising and Printing/Publishing**

With few exceptions, advertising (5210) and printing/publishing (5280) needs should be discussed with Public Affairs to establish a plan and budget estimates. Remember, advertising includes sponsorships, tradeshow/event booth rentals and swag (giveaway) items in addition to traditional advertising (print, TV, radio, online).

### **Copier Costs**

In most cases, cost center managers should budget two cents per copy in object code 5275 – R&M Copier Equipment. This per copy charge covers everything except paper.

## FY 2021-22 Other Introductory Budget Guidance

### Software and Web Processing Services

Requests for software and web processing services in object code 5297 (note that object code 5298 is no longer used) will be reviewed by the Software Review Group, so provide reasonably detailed descriptions and comments to help justify need.

### Equipment

All equipment requests (for budget, always use object code 5500) will be reviewed by the Equipment Budget Focus Group and any PC related items will also be reviewed by the PC Matching Group, so provide reasonably detailed descriptions and comments to help justify your need. Please do not budget for “standard” furniture and equipment (e.g. desk, chair, PC) for replacement or new personnel, as this is coordinated college-wide.

### Facility Needs

If you are making a budget request that will require facility or infrastructure work, make sure you forward the appropriate work order/request form to Facilities and note this in your budget request.

Included below are additional points to consider before entering budget requests:

- Your 2020-21 General Fund budget requests, except for equipment, have been “rolled over” into 2021-22.
- When entering descriptions and comments, make sure your statements are brief yet clearly explain the item requested.
- A list of object codes with descriptions is provided in the Budget Development Guidelines appendix.
- The PC Matching Group continues to identify and request normal replacements/upgrades for all PCs, so you should only make a budget request for a PC when you have a special operational need (you have higher needs due to special software requirements or the nature of your work). This group will also review all PC related printer and equipment requests.

## FISCAL YEAR 2021-22 BUDGET CALENDAR

February/March	Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input
February 23rd	Share the proposed budget calendar with the Board of Governors
March 23rd	If requested, discuss status of plans and budget, and review tuition and fees with Board of Governors
March 30 <sup>th</sup>	Open budget system for input
April 27th	If requested, discuss status of plans and budget with Board of Governors
May 7th	Cost center managers finish initial budget input
May 25th	If requested, discuss current draft of plans and budget with Board of Governors
By May 31st	Equipment Budget Focus Group, PC Matching Group and Software Review Committee will complete reviews
June 22nd	If requested, discuss current draft of plans and budget with Board of Governors
June 30th	Deadline for proposed mission achievement plan and adjustments to President's proposed budget
July 27th	Board of Governors receives the executive level mission achievement plan and approves proposed FY 2021-22 budget
August 24th	Public hearing held on the Board of Governors' proposed budget and amendments are considered and approved as necessary
September 14th	Remaining public hearing is held and Board of Governors amends and adopts a final FY 2021-22 budget
September 20th	Adopted budget filed with the State and Counties



**Mission:** MCC delivers relevant, student-centered education to a diverse community of learners.

<b>PRIORITY 1: ADAPT ACADEMIC PARADIGM TO NEW REALITY</b>
<b>1A. Objective: Embed Path Forward recommendations into standard operations</b>
<ul style="list-style-type: none"> <li>Clarify educational focus areas for inclusion in 2022 catalog</li> <li>Strengthen education and career planning for undecided students</li> <li>Reduce need for developmental education by increasing supplemental supports</li> <li>Finalize assessment academy project in conjunction with HLC accreditation</li> <li>Design clear paths to and through programs</li> </ul>
<b>1B. Objective: Design and expand flexible learning opportunities</b>
<ul style="list-style-type: none"> <li>Expand competency-based education practices, especially in Career and Technical Education program areas</li> <li>Analyze and scale up high-impact student success practices such as I-Best and First-Year Experience</li> <li>Expand scope and delivery of learning opportunities for students of high school age</li> </ul>
<b>PRIORITY 2: CREATE FLUID PATHWAYS FOR OPERATIONS AND SERVICE</b>
<b>2A. Objective: Increase virtual capabilities for education and service</b>
<ul style="list-style-type: none"> <li>Build high quality, responsive virtual service system to meet needs of on-campus and online learners</li> <li>Examine position descriptions and HR systems for viability of remote work flexibilities</li> <li>Maintain and extend sustainable practices, including paperless workflows and virtual meetings</li> </ul>
<b>2B. Objective: Enhance partnerships with business, industry and community</b>
<ul style="list-style-type: none"> <li>Expand community and workforce programming through MCC Express sites and centers</li> <li>Expand development of transfer and career partnerships through the Greater Omaha Success Network</li> <li>Expand holistic student support systems through community partnerships</li> </ul>
<b>PRIORITY 3: STRENGTHEN COLLEGE OPERATIONS</b>
<b>3A. Objective: Develop and execute a strategic enrollment management strategy</b>
<ul style="list-style-type: none"> <li>Increase the number of prospective students who move from interest to enrollment with high satisfaction</li> <li>Track and report retention in actionable ways</li> <li>Broaden student intake approaches to connect prospective students with full range of MCC services</li> </ul>
<b>3B. Objective: Examine effectiveness of communications and business processes</b>
<ul style="list-style-type: none"> <li>Identify, evaluate and streamline all student-facing communications</li> <li>Overhaul intranet to enable effective internal communications</li> <li>Map and analyze current workflows and business processes</li> <li>Improve external communications to better serve community audiences</li> </ul>
<b>3C. Objective: Cultivate a culture of equity and inclusion</b>
<ul style="list-style-type: none"> <li>Conduct equity audits across college service areas</li> <li>Increase institutional understanding of equity and inclusion</li> <li>Enhance resources to ensure equitable student access and outcomes</li> <li>Cultivate systems to foster a sense of belonging for all students, staff and faculty of color</li> </ul>
<b>3D. Objective: Invest in human capacity</b>
<ul style="list-style-type: none"> <li>Expand faculty and staff development systems to improve student outcomes</li> </ul>
<b>3E. Objective: Foster a culture of student success through effective organizational structure</b>
<ul style="list-style-type: none"> <li>Increase opportunities for cross-departmental collaboration</li> </ul>
<b>3F. Objective: Continue institutional policies that attend to the safety of students and employees and the fiscal health of the College</b>
<ul style="list-style-type: none"> <li>Expend COVID relief funds in an impactful way for students</li> <li>Review in detail all new and vacant positions prior to listing and hiring</li> <li>Suspend international travel in 2021-22 and limit all other travel to what is essential</li> <li>Complete South Omaha Expansion project and associated ATC moves</li> <li>Continue Fort Omaha Backfill project and implementation of community responsive sites</li> <li>Launch Sarpy County vision and planning</li> </ul>

The MCC Budget input screens are located on the Internet.

## Accessing the Budget through My Way Portal

1. Log in to **My Way**.
2. Click on **Budget** link located under **College Links**.



3. Click on **Budget System, Reports and Area/Cost Center MAPs**.

## Budget Development

- ➔ [Budget System, Reports and Cost Center Summaries](#)
- [View Cost Center Summaries](#)
- [MCC's FY 2019-20 Areas of Strategic Focus](#)
- [Budget Development Guidelines](#)
- [Position Description Questionnaire](#)
- [Facilities Work Request](#)

The following forms are to be used by all employees who are not cost center managers:

- [Equipment/Furniture Request Form](#)
- [Miscellaneous Request Form](#)

The **College Suite** screen opens (might have to sign-in).

## Announcements

### *Original FYE22 Budget Development Timeline*

## Upcoming Events

Event	Event Date
Cabinet members work with their areas to draft updated mission achievement plans to help guide budget input	February - March
Share the proposed budget calendar with the Board of Governors	02/23/21
Open budget system for input	03/30/21
Cost center managers finish initial budget input	05/07/21
Equipment Budget Focus Group, PC Matching Group and Software Review Committee will meet	By May 31st
Deadline for proposed mission achievement plan and adjustments to President's proposed budget	06/30/21
Board of Governors receives and accepts the proposed FY 2021-22 budget	07/27/21
Public hearing held on the Board of Governors' proposed budget and amendments are considered and approved as necessary	08/24/21
Remaining public hearing held and Board of Governors amends and adopts a final FY 2021-22 budget	09/14/21
Adopted budget filed with the State and Counties	09/20/21

4. Most of the budget information will be entered in the **Request Screen**.

❖ **NOTE:** If you have any difficulties logging on, call Pauline Laughlin – 622-2403, if she is not available then call Gordon Jensen – 622-2394.

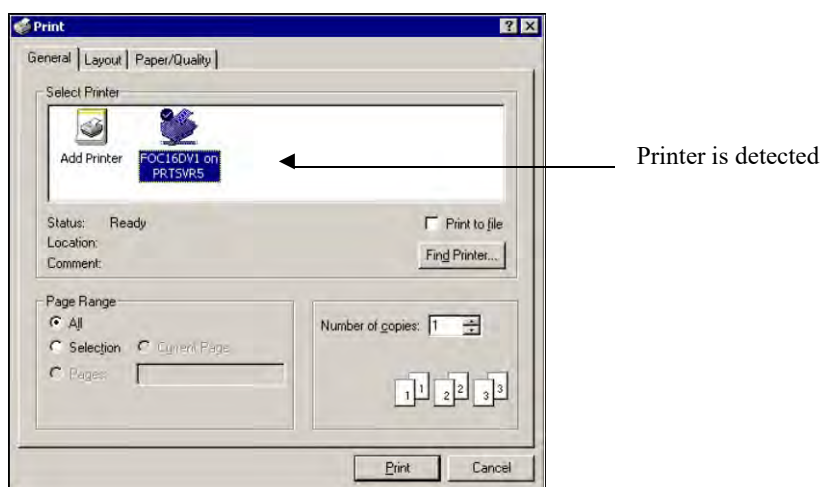
## General Navigation Instructions

*The following are general tips and techniques you may find useful to navigate within the budget screens. Refer to these when you need assistance.*

1. To return to the Main Menu:
  - a. Click **File** and **Close** located on the Title Bar.



2. Check to see if a printer is detected by the system:
  - a. On the Menu Bar, click on **File** and **Print ...**



- b. If there is no printer listed, double-click on **Add Printer** to add a *network* printer.
    - c. Follow the Wizard steps.
- ❖ If you need assistance with the printer, call the Help Desk.

You **must** use a *network* printer.

3. Expand/collapse items:
  - a. Click on the + to expand an item.
  - b. Click on the - to collapse an item.
  - or-
  - c. Click on **Expand/Collapse** and **Expand all** (all items will be expanded).

4. Delete a row of information:
  - a. Click on the + to expand an item and press **Delete**.

5169	OVERTIME		\$1,500.00	\$2,700.00	\$1,637.73	\$2,346.83	\$2,434.19
<b>Budget Detail</b>							
Add new Budget Detail				Refresh			
Item Description	Qty	Unit Cost	Subtotal	Priority	Activity	Initiative	PCS
Winter Holiday Break 1		\$500.00	\$500.00	A - Must Have	N/A	Not Assigned	Edit Delete Detail
Corporate Cup	1	\$1,000.00	\$1,000.00	A - Must Have	N/A	Not Assigned	Edit Delete Detail

5. Keyboard shortcuts:
  - a. To move from left to right through the columns, press the <Tab> key.
  - b. To move back (right to left), press <Shift>+<Tab>.
6. To enter data into a new field, or to modify any record, use the mouse to click the field that you want to enter or modify.
7. Some fields may have drop-down lists.

Item Description	Qty	Unit Cost	Subtotal	Priority	Activity	Initiative	PCS
Item Description:				Priority: A - Must Have	Activity: N/A	Initiative: Not Assigned	PCS:
Quantity:							
Unit Cost:							
SubTotal:							
Update		Cancel					

- a. Click the **down arrow** to display the list.
8. Some items will have a checkmark ✓ in the **Locked** checkbox, signifying this item cannot be changed/edited.

5563	IT EQUIPMENT GE \$1,000	<input checked="" type="checkbox"/>
------	-------------------------	-------------------------------------

If a "locked" item is selected, a new item cannot be added.

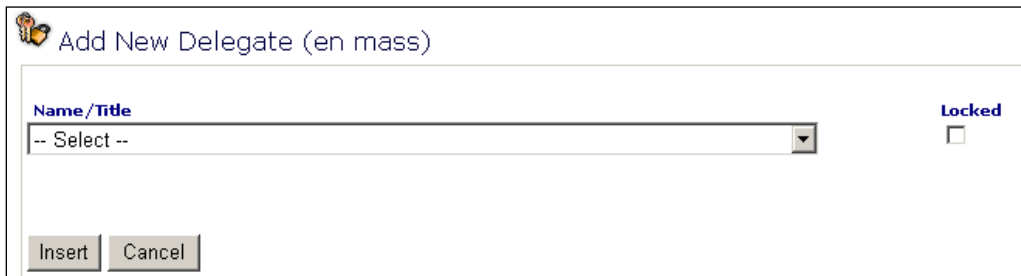
9. Assign Delegates to give others permission for budget input.  
When a person has been assigned as a *delegate*, they have the same logon privileges as a Cost Center Manager.


Add a new delegate to a specific fund/location/cost center:

- a. On the main screen, go to **Utilities** and click on **Assign Delegate**
- b. Click on the + to expand an item
- c. Select a name from the drop-down list

Add a new delegate to all your fund/location/cost centers:

- d. On the main screen, go to **Utilities** and click on **Assign Delegate**
- e. On the Menu Bar, click on **Tools** and select **Add Delegate (en mass)**
- f. A dialog box opens



- g. Enter a name
- h. Click .

❖ **NOTE:** If you assign a delegate to **all** items (en mass), the delegate will have to be removed individually from each fund/location/cost center.

## General Budget Requests

### Interdepartmental Charges (Chargebacks)

*You must budget for the following chargeback items: (See Appendix)*

*Central Stores*

*Copier Use*

*Duplicating Center*

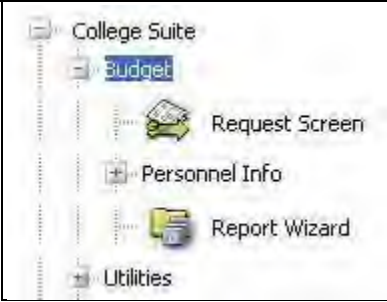
*Foodservice*


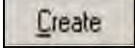

*Graphic Arts*

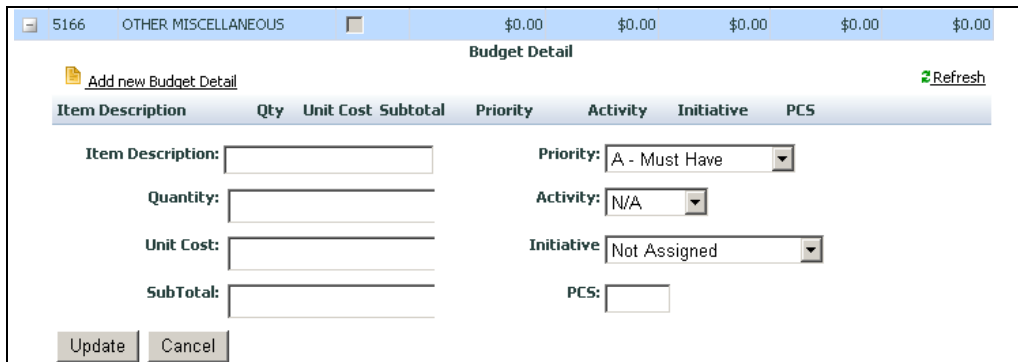
*Instructional Design Services*

*Mailroom (limited to a few select cost centers)*

*Motor Vehicle Use*

<p>1. Click on the <b>+</b> to expand <b>Budget</b>.</p>	
<p>2. Click on <b>Request Screen</b>.</p>	
<p>3. To modify a current budget detail request:</p>	<ul style="list-style-type: none"> <li>• Expand the object code (click <b>+</b>)</li> <li>• Click <b>Edit</b> on the item you want to modify.</li> </ul> <div data-bbox="440 1318 1369 1497" style="border: 1px solid black; height: 85px; margin: 10px 0;"></div> <ul style="list-style-type: none"> <li>• Make the necessary changes</li> </ul>

<p>4. To add a new object code within fund, location, cost center:</p>	<ul style="list-style-type: none"> <li>Click on  <a href="#">Add new General Ledger</a></li> <li>A <b>New Account</b> dialog box opens</li> </ul> <div data-bbox="492 294 1425 464" style="border: 1px solid black; height: 80px; width: 100%;"></div> <ul style="list-style-type: none"> <li>Click the drop-down arrow to make a selection</li> <li>Click </li> </ul>
<p>5. To add a new line for a new budget request:</p>	<ul style="list-style-type: none"> <li>Click on an object code  <a href="#">Add new Budget Detail</a></li> <li>Click</li> </ul>
<p>6. The <b>Budget Detail</b> Screen opens.</p>	



<p>7. <b>Item Description</b></p>	<p>Enter description of the item you are requesting.</p>
<p>8. <b>Quantity</b></p>	<p>Enter the quantity. (If there is no quantity, type <b>1</b>)</p>
<p>9. <b>Unit Cost</b></p>	<p>Enter the unit cost. (Do not type commas or dollar signs. E.g. if amount is \$175, type <b>175</b>; if amount is \$2,150.75, type <b>2150.75</b>)</p>
<p>10. <b>Subtotal</b></p>	<p>Automatically calculated.</p>



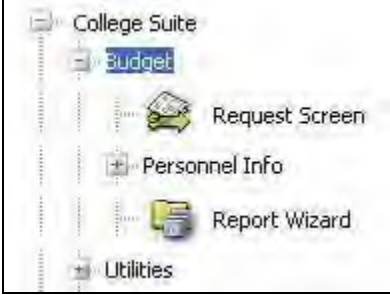
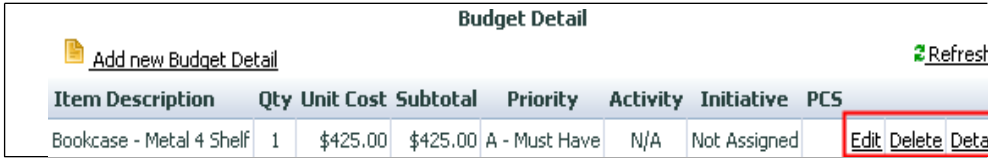

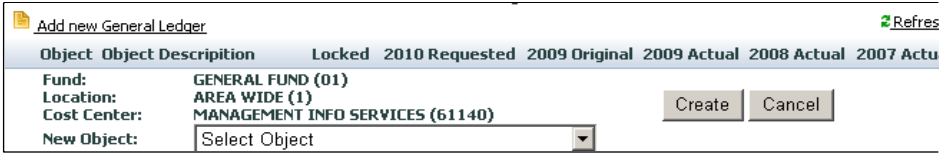
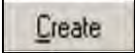
11. <b>Priority</b>	Select a priority from the drop-down list. <ul style="list-style-type: none"><li>• A – Must Have</li><li>• AC – Must Have If</li><li>• AS – Admin Shared</li><li>• B – Should Have</li><li>• BC – Should Have If</li><li>• C – Nice To Have</li><li>• F – Facilities</li><li>• FF – Future Facilities</li><li>• G – Grant/Gift Request</li><li>• D – Delete (will not be included in request amounts)</li><li>• P – Perkins</li><li>• U – Undecided (allows user to identify requests they are stillquestioning)</li><li>• S – Shared Pool</li></ul>												
12. <b>Activity</b>	Defaults to N/A  (This is available for users to track projects or special work. If you have something you would like to track in one or more of your cost centers, please call Gordon Jensen to get an activity set up for selection.)												
13. <b>Initiative</b>	Defaults to N/A  If this budget request is related to a key goal or strategic focus, select the												
14. <b>Detail</b>	<div><div><div>Budget Detail</div><table><thead><tr><th>BudgetRequestID</th><th>GeneralLedger</th><th>ItemDesc</th><th>Quantity</th><th>UnitCost</th><th>Subtotal</th></tr></thead><tbody><tr><td>142269</td><td>011611405166</td><td>&lt;&lt; Add Detail Description &gt;&gt;</td><td>1</td><td>\$0.00</td><td>\$0.00</td></tr></tbody></table><div>Comments:<div></div></div><div>Update Cancel</div></div></div> <div><div>Update</div><p>Enter comments, if desired.</p><p>Click .</p></div>	BudgetRequestID	GeneralLedger	ItemDesc	Quantity	UnitCost	Subtotal	142269	011611405166	<< Add Detail Description >>	1	\$0.00	\$0.00
BudgetRequestID	GeneralLedger	ItemDesc	Quantity	UnitCost	Subtotal								
142269	011611405166	<< Add Detail Description >>	1	\$0.00	\$0.00								


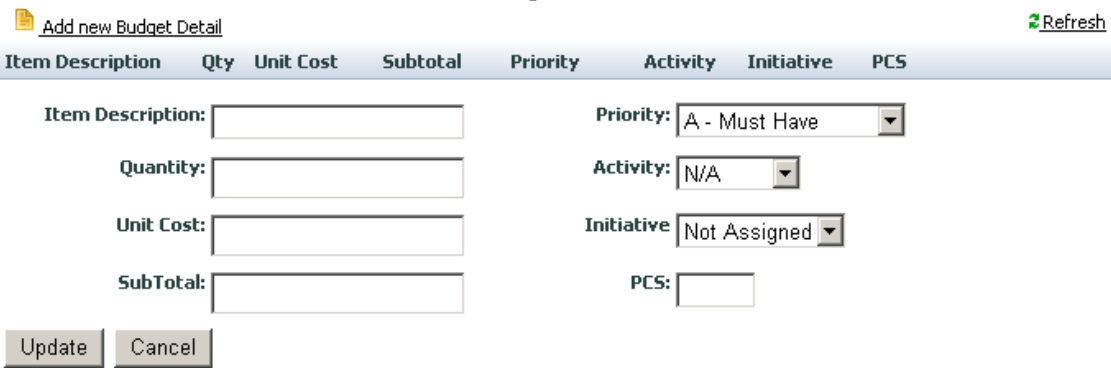
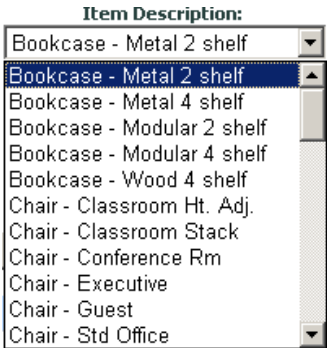
## Equipment Budget Request

*All budget requests for equipment are requested using object code **5500**.*

*All equipment requests will be reviewed by the Equipment Budget Focus Group. The Equipment Budget Focus Group will review your requests for completeness of information, standard pricing and justification for non-standard requests. Please ensure that justification for non-standard prices is provided in the “Justification” field. (The “Justification” field is found by clicking on the **Other** button.)*

*Standard pricing available in Appendix, Page 33.*

<p>1. Click on the <b>+</b> to expand <b>Budget</b></p>	
<p>2. Click on <b>Request Screen</b></p>	
<p>3. To modify a current budget detail request:</p>	<ul style="list-style-type: none"> <li>Expand the <b>5500</b> object code (click <b>+</b>)</li> <li>Click <b>Edit</b> or <b>Detail</b> on the item you want to modify.</li> </ul>  <ul style="list-style-type: none"> <li>Make the necessary changes</li> </ul>
<p>4. If you need to add the <b>5500</b> object code:</p>	<ul style="list-style-type: none"> <li>Click on  <u>Add new General Ledger</u></li> <li>A <b>New Account</b> dialog box opens</li> </ul>  <ul style="list-style-type: none"> <li>Click the drop-down arrow to make a selection</li> <li>Click </li> </ul>

5. To add a new budget item:	<ul style="list-style-type: none"> <li>Click on the <b>5500</b> object code</li> <li>Click  <a href="#">Add new Budget Detail</a></li> </ul>
6. The <b>Budget Detail</b> grid opens	
	
7. <b>Item Description</b>	<p>Select an item from the drop-down list.</p> 
8. <b>Quantity</b>	<p>Enter the quantity. (If there is no quantity, type <b>1</b>)</p>
9. <b>Unit Cost</b>	<p>For most items an amount is automatically entered. If this item is not standard or no default amount is provided, enter the unit cost. (Do not type commas or dollar signs. E.g. if amount is \$175, type <b>175</b>; if amount is \$2,150.75, type <b>2150.75</b>)</p>
10. <b>Subtotal</b>	<p>Subtotal is automatically calculated.</p>
11. <b>Priority</b>	<p>Select a priority from the drop-down list.</p> <ul style="list-style-type: none"> <li>A – Must Have</li> <li>AC – Must Have If</li> <li>AS – Admin Shared</li> <li>B – Should Have</li> <li>BC – Should Have If</li> <li>C – Nice To Have</li> <li>D – Delete</li> <li>F – Facilities</li> <li>FF – Future Facilities</li> <li>G – Grant/Gift Request</li> <li>P – Perkins</li> <li>U – Undecided</li> <li>S – Shared</li> </ul>

<b>12. Activity</b>	<p>Defaults to N/A</p> <p>(This is available for users to track projects or special work. If you have something you would like to track in one or more of your cost centers, please call Gordon Jensen to get an activity set up for selection.)</p>
<b>13. Initiative</b>	<p>Defaults to N/A</p> <p>If this budget request is related to a key goal or strategic focus, select the appropriate strategic focus from the drop-down in the Initiative field.</p>
<b>14. Detail</b>	<p>Click <b>Detail</b> to enter the specific description and additional information. Justification <b><u>must be</u></b> provided in the <i>Justification</i> field.</p> <div data-bbox="457 590 1252 1024"> </div> <div data-bbox="457 1062 609 1094"> <b>Description</b> </div> <div data-bbox="457 1167 592 1199"> <b>Need Date</b> </div> <div data-bbox="457 1209 625 1241"> <b>Add/Replace</b> </div> <div data-bbox="457 1278 735 1310"> <b>If Replace is selected:</b> </div> <div data-bbox="457 1640 565 1671"> <b>Campus</b> </div> <div data-bbox="457 1709 570 1740"> <b>Building</b> </div> <div data-bbox="457 1778 534 1810"> <b>Room</b> </div> <div data-bbox="457 1881 524 1913"> Click </div> <div data-bbox="550 1860 643 1892"> Update </div> <div data-bbox="873 1062 1425 1818"> <ul style="list-style-type: none"> <li>• Use for further description or if an "other" item was selected from <b>Detail Description</b></li> <li>• Enter the month/year the item is needed</li> <li>• Select from the drop-down list whether you are adding or replacing equipment</li> <li>• By Inventory #, for every item being replaced, enter the MCC inventory number (e.g. 033366, 03367, etc.)</li> <li>• By Disposition, select an option from the drop-down menu: <ul style="list-style-type: none"> <li>• Central Stores (release to College)</li> <li>• Other (note what is being done in the Comments section)</li> <li>• Transfer (note what is being done in the Comments section)</li> </ul> </li> <li>• Select a campus from the drop-down menu</li> <li>• Enter the name/number of the building (if applicable)</li> <li>• Enter the room number (if applicable)</li> </ul> </div>

## Personnel Requests

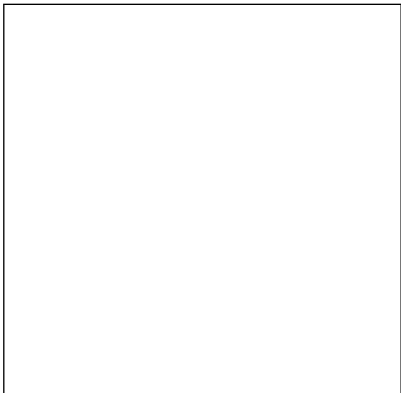



### Requests for New Regular Full-time or Part-time Regular Personnel

*The requests for new positions are made through the Organization screen. The Organization screen should only be used for **NEW** full-time and part-time regular personnel requests.*

*Supervisors must have completed position descriptions and estimated wage/salary for the position before completing their budget request.*

*If approved, the supervisor will need to work with HR to officially classify the position.*

*Input information for new personnel as follows:*

<p>1. Click on <b>Organization</b> (located under <b>Personnel Info</b>).</p>	 <ul style="list-style-type: none"> <li>• This lists all the people who report to the Cost Center Manager.</li> <li>• Click on an individual name to see budget information.</li> </ul>
<p>2. On the left side of the screen, click on the name to whom the new position will report.</p>	<p>If the following dialog box appears, click  and click on a name on the left side to which the new position will report.</p> 
<p>3. On the Menu Bar, click on <b>Positions</b> and <b>Add New Position</b>.</p>	

4. A **New Position** dialog box opens.

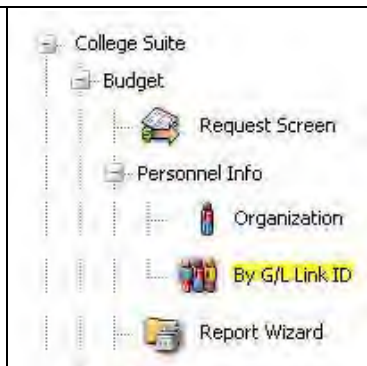
- Type the new position.
- Click **Insert**.

5. On the left side of the screen, click the + to see the new position name.
6. The **New Position Detail** form appears.

- Fill out the form.
- Click **Update**.

*View information for Personnel as follows:*

1. Click on **Personnel**  
(located under **Personnel**)



- Shows where each position is being funded

## Requests for Existing Full-time and Regular Part-time Personnel

***NOTE:** Compensation and fringe benefits are calculated by the Budget Office.*

*If any of the existing regular full-time or part-time positions in your Cost Center(s) will end or be moved to another Cost Center, location or fund, please forward this information to Gordon Jensen by e-mail.*

## Pivot Tables

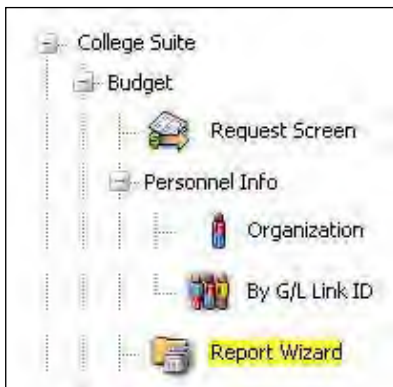
*A Pivot Table is an interactive table that you can use to quickly summarize data. You can rotate its rows and columns to see different summaries of the source data, filter the data by displaying different pages, or display the details for areas of interest.*

*If you are interested in learning how to use pivot tables, training is available. Contact Gordon Jensen 622-2394 or Pauline Laughlin – 622-2403.*

## Print Reports

**\*Google Chrome is the preferred browser to run reports.**

1. Click on **Report Wizard**



2. The report request screen opens.

☐ Include Regular Personnel Object Codes  
☒ Included Items Only

User:   
 Position:   
 FYE:


Fund:   
 Location:   
 Cost Center:   
 Object:


**Budget Reports:**

**Display Report**

- Click the **down arrows** to display the lists.
- Make sure you are on the correct **FYE**.
- Choose from the list of **Budget Reports**.
- Click, **Display Report**.



3. On the menu bar,  
click  to  
print.

<div>     1 / 1 Main Report 100% </div>							
<div> 01 - GENERAL FUND 2009 Budget Equipment Detail Gahan, Michael - DIRECTOR, MANAGEMENT INFORMATION SERVICES (0000031) Monday, March 3, 2008 12:01:29 PM </div>							
Equip ID	Description	Building & Room	Add/Replace	Priority	Qty	Unit Cost	Total
01 - GENERAL FUND							\$115,230
1 - AREA WIDE							
55 - EQUIPMENT 01 1 61140 - MANAGEMENT INFO SERVICES (AREA WIDE)							\$115,230
142261	Other	Building FOC2 - Room	Add	B	1	\$50,000.00	\$50,000
<i>Specific Description: Document Imaging</i> <i>Justification: Currently the only document imaging at the College is in Central Records and it is a very limited system. We are looking at a College-wide solution, that will interface with Colleague and will not only support Central Records, but Human Resources, the Business Office and other departments as well.</i>							
142262	Other	Building FOC2 - Room		B	1	\$25,000.00	\$25,000
<i>Specific Description: Schedule25</i> <i>Justification:</i>							
142263	Other	Add		B	1	\$40,000.00	\$40,000
<i>Specific Description: FRx Financial Reporting</i> <i>Justification: This system will allow the Business Office to offer more detail budget/actual financial reporting and analysis to Cost Center Managers. Input from Cost Center Managers have indicated they did not have enough information to manage their budgets throughout the year.</i>							
142266	Bookcase - Metal 2 shelf			A	1	\$230.00	\$230
<i>Specific Description:</i> <i>Justification:</i>							

## Appendix

### General Ledger Number Structure

An example of a General Ledger Number – 01-1-52304-5120

01	Fund
1	Location
52304	Cost Center number
5120	Object code

#### **Fund**

01	General
02	State Grants
03	Private Grants
04	Private Grants via MCCF
05	Federal Grants via MCCF
07	MCCF Mini Grants
21	Con Ed
22	Federal Grants via State
31	Student Clubs
3x	Auxiliary
4x	Auxiliary
5x	
51	Federal- Student Financial Aid
52	Federal-US Dept. of Education
53	Carl Perkins Grant
54	Federal-Misc.
55	Federal-US Dept. of Labor
56	Federal-Misc.
71	Cap Acquisition

#### **Location**

1	Area wide
2	Fort Omaha Campus
3	Elkhorn Valley Campus
4	South Omaha Campus
5	Fremont Center
6	Sarpy Center
7	Bellevue/Offutt
8	Applied Technology Center
9	Washington County Technology Center
A	South Express Center
B	Do Space
C	Master Craft
D	Sarpy Campus
E	MCC Express Center North
F	Maker Space

#### **Cost Center**

A cost center number has been assigned to you.

#### **Object Code**

See Appendix, Pages 24-30

## Object Codes

### Descriptive Chart of Object Codes for Expenditures

All object codes which begin with a “5” are used to record expenditures.

**Note:** Personnel Service object codes that are marked with an “\*”, are budgeted by the Business Office based on established positions. These marked object codes are referred to as screened objects in the Budget Request System, as cost center managers will not enter budget amounts for these objects.

**Note:** Object codes marked with an “R” are restricted to specific cost centers.

#### PERSONNEL SERVICES

Object codes used to record salary, wage and benefit costs for College Personnel. These object codes are restricted to payments made through the College’s HR/Payroll system.

	<u>OBJECT CODE</u>	<u>OBJECT CODE NAME</u>	<u>DESCRIPTION</u>
*	<b>5101</b>	INSTRUCTOR - FT	Salaries to FT instructors for their regular credit contracts.
	<b>5102</b>	INSTR –OVERLOAD	Salaries to FT instructors for credit assignments beyond their annual loads (usually paid in Spring term).
	<b>5103</b>	INSTR—FT—PT CR CONTRACT	Salaries to FT instructors for PT credit contracts.
	<b>5104</b>	INSTR—PT CREDIT	Salaries to PT instructors for credit contracts.
	<b>5105</b>	INSTR—PT NON-CREDIT	Salaries to instructors teaching non-credit courses. Generally restricted to Continuing Ed and Workforce Development Institute.
	<b>5106</b>	INSTR—SUMMER FT CREDIT	Salaries to FT instructors for summer credit contracts.
	<b>5107</b>	INSTR—SUMMER PT CREDIT	Salaries to PT instructors for summer credit contracts.
	<b>5110</b>	INSTR SUBST/SABB REPL	Salaries to PT instructors for substitution or sabbatical replacements.
	<b>5112</b>	<b>INSTR-FT NON-TEACHING</b>	Full-time faculty in-load releases (FTFT) for all non-teaching assignments
	<b>5113</b>	<b>INSTR-FTPT NON-TEACHING</b>	Not in-load non-teaching assignment pay for full-time faculty (FTPT)
	<b>5114</b>	<b>INSTR-PTPT NON-TEACHING</b>	Non-teaching assignment pay for adjuncts (PTPT)
*	<b>5115</b>	COUNSELORS—FT	Salaries to FT counselors.
*	<b>5120</b>	ADMINISTRATORS	Salaries to FT administrators.
*	<b>5121</b>	PROFESSIONAL	Salaries to FT professionals.

	<b>5125</b>	ADMIN INTERN	Wages to interns for admin support.
*	<b>5140</b>	CLASSIFIED	Wages to FT classified staff.
*	<b>5142</b>	INSTRUCTIONAL ASSISTANT	Wages to FT instructional assistants.
*	<b>5150</b>	OP/MAINT/PSA/IT TECH	Wages to staff on the Operations & Maintenance, Public Safety and IT salary schedule.
*	<b>5160</b>	PT REGULAR	Wages to part-time regular personnel.
	<b>5165</b>	PT TEMPORARY	Wages to temporary employees paid through the payroll system.
	<b>5169</b>	OVERTIME	Overtime and premium wage payments.
R	<b>5170</b>	WORKSTUDY	Wages to students on Federal College Work Study Program.
*	<b>5180</b>	F.I.C.A.	Required employer matching payroll taxes.
*	<b>5185</b>	RETIREMENT	Retirement program.
*	<b>5186</b>	HEALTH INSURANCE	Group health insurance.
*	<b>5187</b>	LIFE INSURANCE	Group life and accident insurance.
*	<b>5188</b>	L.T.D. INSURANCE	Group long-term disability insurance.
R	<b>5191</b>	AWARDS	Payments for service awards.
*	<b>5192</b>	UNEMPLOYMENT INSURANCE	Reimbursement to the State of Nebraska unemployment compensation plan.

GENERAL OPERATING EXPENSES

The following group of operating expense accounts is used to record payments for services or service-related costs for the operation of the College:

	<b>5209</b>	ALT. LEARNING PROMOTION	Promotion of telecourses (restricted to Marketing & PR).
	<b>5210</b>	ADVERTISING	Print, voice and video advertising, excluding advertisements for College employment opportunities and telecourses.
	<b>5211</b>	POSTAGE	U.S. postal services, including postage meter expense, other mail delivery services (UPS, Federal Express), post office box rental, stamps, postal registries and postal insurance fees.
	<b>5212</b>	COMMUNICATIONS/PHONE	Voice and data telecommunication and other related services (excludes equipment purchases and maintenance). Includes cell phone usage.
R	<b>5213</b>	EMPLOYEE ADVERTISING	Advertising for College employment/recruiting opportunities.
R	<b>5216</b>	COLLEGE CATALOG	Printing of the College catalog (restricted to Marketing & PR).
R	<b>5217</b>	INSURANCE	Insurance premiums for physical damage insurance on property, liability coverage and surety bonds. Also includes payments for uninsured losses and deductibles.
R	<b>5219</b>	BOOK BINDING	Book binding (restricted to Library).
R	<b>5220</b>	LIBRARY SUBSCRIPTIONS	Library subscriptions (restricted to Library).
	<b>5221</b>	DUES & SUBSCRIPTIONS	Institutional dues, subscriptions and memberships.
	<b>5222</b>	CONFERENCES/MEETINGS	Registration fees for conferences/meetings and approved expenditures for internal meetings.  <b>Other internal meeting costs should be charged to more descriptive object codes; e.g. rent of facilities, supplies, travel or contractual services.</b>
	<b>5223</b>	GED APPLICATION FEES	GED application fees
	<b>5224</b>	TRAINING REGISTRATION FEES	Fees for training events.

R	5225	EMPLOYEE RELOCATION	Personnel relocation costs, including meals, lodging, moving of household goods and mileage. Relocation expenses are restricted to the extent authorized by College policy.
R	5226	CANDIDATE RECRUITMENT	Recruitment of academic, administrative, managerial and professional personnel.
R	5231	ELECTRICITY	Electricity (restricted to Facilities Mgmt.).
R	5232	NAT GAS/WATER/SEWER	Natural gas, water and sewer and other consumable energy commodities (restricted to Facilities Mgmt.).
R	5240	RENT—REAL PROPERTY	Rental space for classrooms, offices and storage.
	5254	RENT—EQUIPMENT & OTHER	Rental or lease of all office furniture, equipment, computer or communications equipment. .
	5259	MEDIA LICENSE FEES	Films, leasing of TV programs and other audio-visual media for classroom use, broadcasting or alternative delivery.
	5260	R & M REAL PROPERTY	Repair and maintenance services of contracted materials and labor for buildings. Use for fees and permits. Do not include costs or services for renovation projects that change the structure of the building.
	5265	TEMP HELP AGENCY	Any temp help that is contracted through a third party, like a temp agency.
	5272	R & M VEHICLES	Repair and maintenance services for vehicles.
	5273	R & M OTHER EQUIPMENT	Repair and maintenance services for office furniture, office equipment, machines, and all other equipment. Excludes copiers and vehicles.
	5275	R & M COPIER EQUIPMENT	Allocation of copier expenses based on actual use. Repair and maintenance services for copier equipment (includes maintenance agreements).
	5280	PUBLISHING	Publishing of brochures and the class schedule.
R	5281	ELECTION COSTS	Cost of elections for Board of Governors.
R	5288	RECOGNITION EXPENSE	Nominal plaques and miscellaneous recognition supplies (restricted to HR and Staff Development).
	5289	NON-EMPLOYEE TRAVEL	Consultant travel expense, separate from consulting fees. All reimbursements must be supported by original detailed receipts for actual expenses incurred. Includes all Student Travel expenses. Travel expenses not supported by original detailed receipts will be coded to Object Code 5299.

<b>R 5291</b>	<b>LEGAL SERVICES</b>	Legal counsel, court costs, and notary, appraisal and witness fees.
<b>R 5292</b>	<b>BANK SERVICE CHARGES</b>	Bank service charges, including bank card processing and discount fees.
<b>5293</b>	<b>CONTRACT INSTRUCTION</b>	Contracted instruction. Restricted for use to approved independent contractors. These payments are subject to IRS Form 1099 MISC reporting. Cannot be used to pay individuals via the College HR/Payroll system.
<b>5294</b>	<b>ARCHITECTS FEES</b>	Professional services performed by architects.
<b>R 5295</b>	<b>ACCOUNTING/AUDITING</b>	Professional accounting and auditing services.
<b>5296</b>	<b>MANAGEMENT CONSULTING FEES</b>	Fees for management consultants.
<b>5297</b>	<b>SOFTWARE &amp; WEB PROCESSING</b>	Software purchasing and licensing use fees. (Software is not a supply). Other processing services that are hosted externally (cloud based).
<b>5299</b>	<b>OTHER CONTRACTUAL SERVICES</b>	Miscellaneous contractual services not specifically classified elsewhere. These payments are subject to IRS Form 1099Misc. reporting. Includes payments to temporary employment agencies for contracted temporary staff.

OPERATING SUPPLIES

*Object codes used to record payments for the acquisition of consumable supplies and materials necessary for the operations of the College. Furniture and equipment beyond what would be considered office supplies, should be coded to account group 55XX - equipment.*

<b>5310</b>	<b>OFFICE SUPPLIES</b>	General office supplies used in department offices, including paper, forms, publications, printer ribbons, -small equipment items costing less than \$100 per unit, and other general supplies.
		Note: Use Object 5540 for bulk purchases of small equipment items (less than \$100 per unit) when purchase total exceeds \$1,000. e.g. 50 chairs @ \$70.
<b>5320</b>	<b>CLASSROOM SUPPLIES</b>	Supplies and repair parts used for instruction, educational and recreational programs, including instruction and teaching aids, and books.
<b>5322</b>	<b>TESTING SUPPLIES</b>	Supplies for testing.
<b>5330</b>	<b>CUSTODIAL SUPPLIES</b>	Supplies for custodial use.
<b>5331</b>	<b>UNIFORMS</b>	Uniforms for College staff.
<b>5341</b>	<b>SAFETY PROJECTS</b>	Safety supplies.
<b>5351</b>	<b>LIBRARY MATERIALS</b>	Books, publications and films, museum materials, and specimens for inclusion in a library collection (restricted to Library).
<b>5360</b>	<b>MAINTENANCE SUPPLIES</b>	Materials and supply items used for repair and maintenance of property and buildings. Do not use for construction or renovation projects that change the structure of a building.
<b>5370</b>	<b>GROUNDS SUPPLIES</b>	Supplies used to maintain grounds.
<b>5380</b>	<b>VEHICLE/EQUIP SUPPLIES</b>	Miscellaneous vehicle supplies.
<b>5381</b>	<b>.GASOLINE</b>	
<b>5382</b>	<b>DIESEL FUEL</b>	
<b>5383</b>	<b>NATURAL GAS FOR VEHICLES</b>	
<b>5384</b>	<b>PROPANE</b>	
<b>R 5395</b>	<b>RESALE MERCHANDISE</b>	Merchandise for resale (restricted to Auxiliaries).



TRAVEL

Object codes used to record the cost of travel by College personnel.

<b>5410</b>	<b>TRAVEL—LOCAL</b>	Travel between the campuses and centers and on approved business within the four-county area.
<b>5413</b>	<b>TRAVEL—COLLEGE VEHICLE</b>	College vehicle usage.
<b>5430</b>	<b>TRAVEL—LONG DISTANCE</b>	Travel overnight and beyond the four-county area. Includes meals, lodging, airfare and miscellaneous Expenses.

CAPITAL OUTLAY

Object codes used to record furniture and equipment purchases. All requested furniture and equipment is budgeted for in object code 5500, but must be recorded in the appropriate object code when purchased.

	<b>5500</b>	<b>BUDGETED CAPITAL ASSETS</b>	Used for budget only. <b>Do not use to record actual expenditures.</b>
<b>R</b>	<b>5510</b>	<b>LAND &amp; SITE IMPROVEMENTS</b>	Land and also building site prep, grading, fill, utilities lines, drainage systems, etc. that will not be exhausted over time.
<b>R</b>	<b>5511</b>	<b>LAND IMPROVEMENTS</b>	Major land improvements include construction of interior roads, parking lots, fencing, and are exhaustible over time. Project #s must be used to identify separate improvement projects.
<b>R</b>	<b>5521</b>	<b>BUILDINGS &amp; BUILDING IMPROVEMENTS</b>	Construction of new buildings, structures and renovation projects that change the structure of a building. Includes services and materials that become a permanent part of the structure and cannot be removed. Project #s must be used to identify separate buildings or projects.
	<b>5530</b>	<b>CAPITALIZED EQUIPMENT</b>	Movable furniture and equipment with a cost greater than or equal to \$5,000 per unit.
	<b>5540</b>	<b>NON-CAPITALIZED EQUIPMENT</b>	Movable furniture and equipment with a cost greater than \$100 per unit but less than \$5,000 per unit. Also use Object 5540 for bulk purchases of small equipment items (less than \$100 per unit) when purchase total exceeds \$1,000. e.g. 50 chairs @ \$70.

## Interdepartmental Charges

Interdepartmental Charges (also referred to as “charge backs”) are defined as items or services performed by a College department for the benefit of another College department.

<b>Central Stores</b>	Stocks only copier supplies and items printed with the Metropolitan Community College logo (letterhead, miscellaneous College forms, notepads, folders, etc.). Most computer supplies, computer and copier paper, and miscellaneous office supplies should be purchased directly through Office Depot Business Services Division or designated vendors. This includes paper for departmental and shared copy machines and printers. <b>Cost center managers should build these direct purchases into their budget requests.</b>
<b>Copier Use</b>	Allocations to each cost center will be based on a "cost per copy" charge of two cents to cover all costs associated with the copier except for paper. If several cost centers utilize the same area copier, each will be charged a percentage of the estimated usage. <b>Cost center managers, with the help of the Business Office, will need to budget for their copier usage in object code 5275.</b>
<b>Duplicating Center</b>	There will be a charge for all jobs taken to the Duplicating Center. A Duplicating Request Form is required before any work will be done. Cost centers will be charged appropriately. It is especially important for grants and other special funded projects to go through the Duplicating Center in order to accumulate cost information. An auxiliary cost center was established for the Duplicating Center. Paper supplies and maintenance of the copiers in the Duplicating Center are offset by the charges to cost centers for duplicating jobs. <b>Cost center managers should build duplicating expense into their budget requests.</b>
<b>Culinary Services</b>	Procedures are in place for Culinary Services to charge Cost centers for services provided. <b>Cost center managers should budget for these expenses.</b>
<b>Graphic Arts</b>	Procedures are in place for Graphic Arts to charge cost centers for services provided. <b>Cost center managers should budget for these expenses.</b>
<b>Instructional Design Services</b>	Procedures are in place to charge cost centers for services provided. Cost center managers should budget for these expenses.
<b>Mailroom</b>	Costs are allocated to individual cost centers based upon completed mailing request forms accompanying mailings of over 100 pieces. Cost center managers should budget for these expenses.

**Motor Vehicle Pool**

Many college-owned “specific use” vehicles (Public Safety, Central Stores, etc.) will be charged directly to the cost center/area that uses them.

Repair, maintenance, fuel and replacement costs of college-owned “general use” vehicles will be charged to an auxiliary cost center and will be offset by charges to user cost centers at the rate of \$0.56 per mile. Cost center managers are responsible for budgeting for this college vehicle use charge.

**Grant Charge Backs**

There will be a charge back for new telephone instruments and installation of voice, video, or data cable necessary for setup of grant related projects. The cost of installing voice communications is \$600. This cost covers the cost of the telephone instrument and the telephone switch port. A cost is also being assessed for installation of new voice, video and data jacks. The cost per jack (one jack connection is required for device such as a computer, printer, telephone or fax machine) is \$110. This figure was derived from costs associated with labor and parts. Cost center managers should budget for these expenses.

## Equipment/Furniture Cost Estimates

<b><u>Equipment Type</u></b>	<b><u>Cost</u></b>
Bookcase - Metal 2 shelf	\$450
Bookcase - Metal 3 shelf	\$500
Bookcase - Metal 4 shelf	\$600
Bookcase - Metal 5 shelf	\$700
Bookcase - Wood 4 shelf	\$1,050
Bookcase - Wood 5 shelf	\$1,250
Chair - Classroom Ht. Adj. w/out arms	\$450
Chair - Classroom Stack w/out arms	\$300
Chair - Conference Rm	\$450
Chair - Executive	\$850
Chair - Guest	\$350
Chair - Std Office	\$850
Desk - Wood U-Shaped	\$4,550
Desk - Metal w/return	\$1,150
Desk - Wood	\$2,050
Desk - Wood w/return	\$4,050
File - Metal Lateral 2 drw	\$650
File - Metal Lateral 3 drw	\$750
File - Metal Lateral 4 drw	\$850
File - Metal Lateral 5 drw	\$950
File - Wood Lateral 4 drw	\$2,150
File - Metal Overhead 48"	\$550
File - Metal Vertical 4 drw	\$450
File - Metal Vertical 5 drw	\$550
Keyboard Tray	\$400
PC Desktop	\$1,100
PC Notebook - New	\$1,800
Storage Cabinet	\$860
Table - 18x60	\$550
Table - 24x60 Flip Top	\$650
Table - Computer 30x72 no-power	\$800
Table - Conference Round 36"	\$500
Table - Conference 10"	\$1,250

## **HISTORY OF MCC**

Metropolitan Community College (MCC) is a comprehensive, full-service public community college supported by the taxpayers of Dodge, Douglas, Sarpy and Washington counties. Its mission is to deliver relevant, student-centered education to a diverse community of learners.

The present community college system in Nebraska started in 1971 when the Nebraska Legislature created eight technical community college areas across the state. One of these new areas was called the Eastern Nebraska Technical Community College Area, which encompassed Dodge, Douglas, Sarpy and Washington counties. An area vocational technical school operated by the Omaha Board of Education already served part of this area.

Metropolitan Community College was created in 1974 when the Legislature consolidated the original eight technical community college areas into six. That year, the programs, personnel, assets and liabilities of the former Omaha Nebraska Technical Community College Area merged with the Eastern Nebraska Technical Community College Area under a new name stipulated by amended legislative statutes: the Metropolitan Technical Community College Area. In 1992, the Nebraska Legislature voted to change the College's name to Metropolitan Community College Area.

MCC is currently one of the fastest growing postsecondary institutions in Nebraska. Three state-of-the-art buildings, the Construction Education Center, Center for Advanced and Emerging Technologies and the Career and Academics Skills Center, are now open on the Fort Omaha Campus. MCC North Express opened at the Highlander Accelerator project near 30<sup>th</sup> and Parker streets and offers a mix of continuing education, workforce training and outreach services. One of South Omaha Campus' newest buildings, the Center for Advanced Manufacturing, is complete and the new Automotive Training Center is nearing completion and will open for classes in Fall 2021. The addition and enhancement of instructional facilities are geared specifically to prepare students for success in college and workforce in the four-county area for years to come.

### **ACCREDITATION HISTORY**

During MCC's accreditation history, evaluation teams have visited the College seven times, and MCC has submitted three special reports since it applied for candidacy in 1974.

- MCC had its first evaluation visit in December 1974, which resulted in candidacy status approval in April 1975.
- In November 1976, the College hosted a biennial visit and was approved for continuing candidacy status and for moving toward accreditation.

- After the initial accreditation visit in November 1978, MCC was granted accreditation for five years in April 1979; however, a mandated focused visit was scheduled in 1980-81 to fulfill the requirements of initial accreditation.
- Based on the April 1981 mandatory focused visit, the visiting team thought the College had not yet resolved issues raised earlier: developing a long-range master plan and reducing the Board of Governors' involvement in administrative matters. A follow-up focused visit was scheduled for the following year.
- In March 1982, the visiting team conducted a focused visit and concluded that the College had addressed the master planning concern but had not fully addressed the concern about board involvement in administrative matters. Because of this, the next comprehensive visit was moved forward one academic year to Spring 1983.
- In March 1983, the first evaluation visit for continued accreditation occurred. The commission stipulated that the College submit a five-year status report in 1987-88.
- In October 1992, a second evaluation visit for continued accreditation occurred. The visiting team recommended a ten-year continuing accreditation status with the next scheduled visit occurring in 2002-03; however, the College was required to provide a detailed description of its institutional program for the assessment of student academic achievement during 1995-96.
- In May 1996, the college submitted the requested report, which was subsequently approved.
- In October 2002, the evaluation team from the Higher Learning Commission returned and "enthusiastically and unanimously" recommended another ten years of accreditation. The College was asked to prepare a progress report due in 2005 on assessing student achievement and integrating the assessment into curricula development, relevant planning and budgeting processes.
- In May 2013, MCC's institutional accreditation was reaffirmed by the Higher Learning Commission through the 2022-2023 academic year.

## **MCC CAMPUS LOCATIONS**

Metropolitan Community College's (MCC) campuses and centers are as diverse as its students. Our campuses change from urban to suburban settings. All campuses provide a complete array of programs and services. Students can access most of our programs and services at the four conveniently located centers.

### **Applied Technology Center**

10407 State St., Omaha, NE 68122

Opened summer 2007, the Applied Technology Center is home to a number of MCC's trades programs. The space was acquired to accommodate growth in both MCC enrollment and in the trades programs themselves. The new location allows ample space for the special classroom and lab facility needs of trades programs such as Diesel Truck Driving, Utility Line Technician and Diesel Service Technology.

### **Elkhorn Valley Campus**

North 204th Street & West Dodge Road, Elkhorn, NE 68022

The Elkhorn Valley Campus opened in 1980 and is located at 204th Street and West Dodge Road. EVC provides educational experiences for western Douglas County and portions of Dodge and Washington counties.

As a single building on a 51-acre site, the Elkhorn Valley Campus is a full-service facility offering classrooms, four computer and visual arts labs, library services, instruction, public safety, counseling, student services, a career network center and technical support to staff and students. Enrollment at this campus continues to increase as the city of Omaha expands toward the west.

### **Gallery of Art and Design at Elkhorn Valley Campus**

In Fall 2008, the Gallery of Art and Design opened at the Elkhorn Valley Campus. The 1,100 square foot space is dedicated to exhibiting the works of visual arts faculty and students. Exhibitions change throughout the year, and admission is free.

### **Do Space**

7205 Dodge St., Omaha, NE 68114

Together with our partners at the non-profit Community Information Trust, MCC houses a modern training center that brings the best of today's technology to central Omaha utilizing the second floor of Do Space. Flexible, active learning opportunities are offered for all types of learners, including older adults, job seekers, incumbent workers, emerging entrepreneurs, parents with young children, teens and college-bound students. Do Space is a technology library, a digital workshop and an innovation playground.

### **Fort Omaha Campus**

5300 N. 30th St., Omaha, NE 68111

Tucked away minutes from the North Freeway to the south and I-680 to the north is the historic Fort Omaha Campus on 30th and Fort streets, an instructional facility with 82,000 square feet of modern classroom, lab and student-dedicated space which opened in 1984. Obtained from the federal government in 1975, the campus is the oldest of the college system and serves as the second highest-attendance site for students.

The majority of administrative and maintenance staff provide area-wide services from this location. The campus sits on 73 acres of land and contains 32 buildings, which encompass 377,701 square feet of space.

The buildings and grounds are maintained in the original 19th century architectural theme, yet the classrooms and offices have been upgraded to accommodate new technology and educational needs of the 21st century. Opened in 2010, the Institute for the Culinary arts added 35,000 square feet of state-of-the-art classroom and meeting space to the campus, including the Sage Student Bistro that offers a fine dining experience to the community and on-the-job training for culinary arts students.

In Fall 2017, the Career and Academic Skills Center, Center for Advanced and Emerging Technology, and Construction Education Center opened on the Fort Omaha Campus.

**Fremont Area Center**

835 N. Broad St., Fremont, NE 68025

The Fremont Area Center serving Dodge County opened in 1986 in a leased location. Since 2007, the fast-growing location has been located in a former junior high school building and offers 11 classrooms, student services, computer labs, a state-of-the-art certified nursing assistant lab. Additionally, the center anchors the Data Center Management program; a data center lab connects students both physically and digitally to courses. The Data Center Career Academy gives high school students the opportunity to tackle special topics in IT.

**MCC North Express**

2112 N. 30<sup>th</sup> St., Omaha, NE 68111 (Highlander Accelerator Building, third floor)

MCC North Express encompasses more than 9,000 square feet on the third floor of the community Accelerator building. The learning center is strategically positioned in the middle of the neighborhood, enabling students and community members the ability to have educational resources close by. Services provided are purposefully designed as stepping stones to initiate next steps toward college or a career.

**MCC South Express at Vinton Square**

3002 S. 24th St., Omaha, NE 68108 (Vinton Square)

As a one-stop-shop for Adult Education services at the neighborhood level, MCC Express addresses a critical need for GED, English-as-a-Second Language (ESL) and transition services in Omaha. Opened in 2012, MCC Express aims to help individuals master basic skills, set educational and career goals and access occupational programming or employment. In addition to traditional Adult Education classes, MCC Express offers special programs and support services individualized and streamlined to fit the needs of each student. This more personalized approach is meant to increase students' abilities to persist, master course content and attain their educational goals.

**Sarpy Center**

9110 Giles Road, La Vista, NE 68128-3081

The Sarpy Center and La Vista Public Library is a partnership between Metropolitan Community College and the city of La Vista to combine resources to serve students, city library users and the community. The Sarpy Center opened in 1999 and is located at 91st and Giles Road in the heart of one of the fastest-growing counties in Nebraska.

The Sarpy Center offers an array of general education/academic transfer and career education courses. A one-stop student services area provides personalized service and attention to help students get started and stay on track to reach their educational goals. Outstanding faculty dedicated to teaching help create a positive, supportive learning environment for students.



**South Omaha Campus**

South 27th & Q Streets, Omaha, NE 68107

Nebraska State Legislator Eugene T. Mahoney had an active interest in the revitalization of South Omaha and the creation of jobs and job training in the former packing plant area. He was responsible for passage of legislation funding the College's purchase of land in the earlier developed stockyard area. In 1975, the College purchased the site which is currently the South Omaha Campus. The Mahoney building, named after State Legislator Mahoney, opened in 1978. The College's Industrial Training Center was constructed in 1979 with a federal grant under the Federal Government's Economic Development Act of 1976. Construction on the Connector building began in December 2005 and the building was opened to students in July 2007. The South Omaha Campus consists of three buildings located on 40 acres in the heart of south Omaha at 27th and Q Street. The Mahoney and Center for Advanced Manufacturing (CAM) buildings house many credit and specialized programs. The Connector building, a two-level building, houses Student Affairs (registration, financial aid, testing, and career services), Book Store, Writing, Math and the Learning and Tutoring Centers, Food Court and Metro bus hub. A joint library venture at South Omaha Campus with the City of Omaha opened in 2008.



# Metropolitan Community College

Master Plan Data Update | June 2014

The enclosed material is excerpts from the complete report. The complete report is available at  
[2014 Master Plan Data Update](#)

# Metropolitan Community College Historical Enrollment

Population by County	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Change 2000-2012
Dodge	36,160	36,019	35,822	35,815	35,786	35,834	35,856	35,911	35,872	35,740	36,663	36,706	36,427	0.74%
Douglas	463,585	467,928	471,445	475,799	480,904	486,497	491,408	495,947	502,032	503,249	518,665	524,976	531,265	14.60%
Sarpy	122,595	126,017	129,033	131,933	135,522	139,094	142,467	146,315	150,467	153,561	159,703	162,598	165,853	35.29%
Washington	18,780	19,087	19,175	19,359	19,402	19,626	19,799	19,924	19,812	19,982	20,268	20,259	20,252	7.84%
<b>Total</b>	<b>641,120</b>	<b>649,051</b>	<b>655,475</b>	<b>662,906</b>	<b>671,614</b>	<b>681,051</b>	<b>689,530</b>	<b>698,097</b>	<b>708,183</b>	<b>712,532</b>	<b>735,299</b>	<b>744,539</b>	<b>753,797</b>	<b>17.58%</b>
MCC Fall Enrollment	11,534	11,704	12,253	12,838	12,961	13,237	14,098	14,804	15,055	17,003	18,523	18,518	17,376	<b>50.65%</b>
Enrollment as percent of population	1.8%	1.8%	1.9%	1.9%	1.9%	1.9%	2.0%	2.1%	2.1%	2.4%	2.5%	2.5%	2.3%	28.13%

Percent of Sarpy County population to four counties was 2000 = 19.1%  
 In 2010, percent increased to 22%  
 By 2020, 23.8%

Sources: US Census Bureau Population & Housing Counts, American Community Survey; MCC fall enrollment records

# Population Projections for Service Area

Population Projections for Dodge, Douglas, Sarpy, and Washington Counties: 2012-2030

County	Census 2010	Census 2012 (est.)	Projected				Percent Change 2020-2030	Percent Change 2012-2030	Fall 2013 Enrollment
			2015	2020	2025	2030			
Dodge	36,691	36,427	36,625	37,367	38,377	39,673	6.2%	8.9%	619
Douglas	517,110	531,265	532,354	550,918	567,702	583,538	5.9%	9.8%	9,510
Sarpy	158,840	165,853	174,201	191,540	208,441	224,709	17.3%	35.5%	3,026
Washington	20,234	20,252	23,053	25,140	27,460	30,024	19.4%	48.3%	266
Total	732,875	753,797	766,233	804,965	841,980	877,944	9.1%	16.5%	13,421

Sources: US Census Bureau (2012 population data) and Nebraska Department of Economic Development (2015-2030 projections)

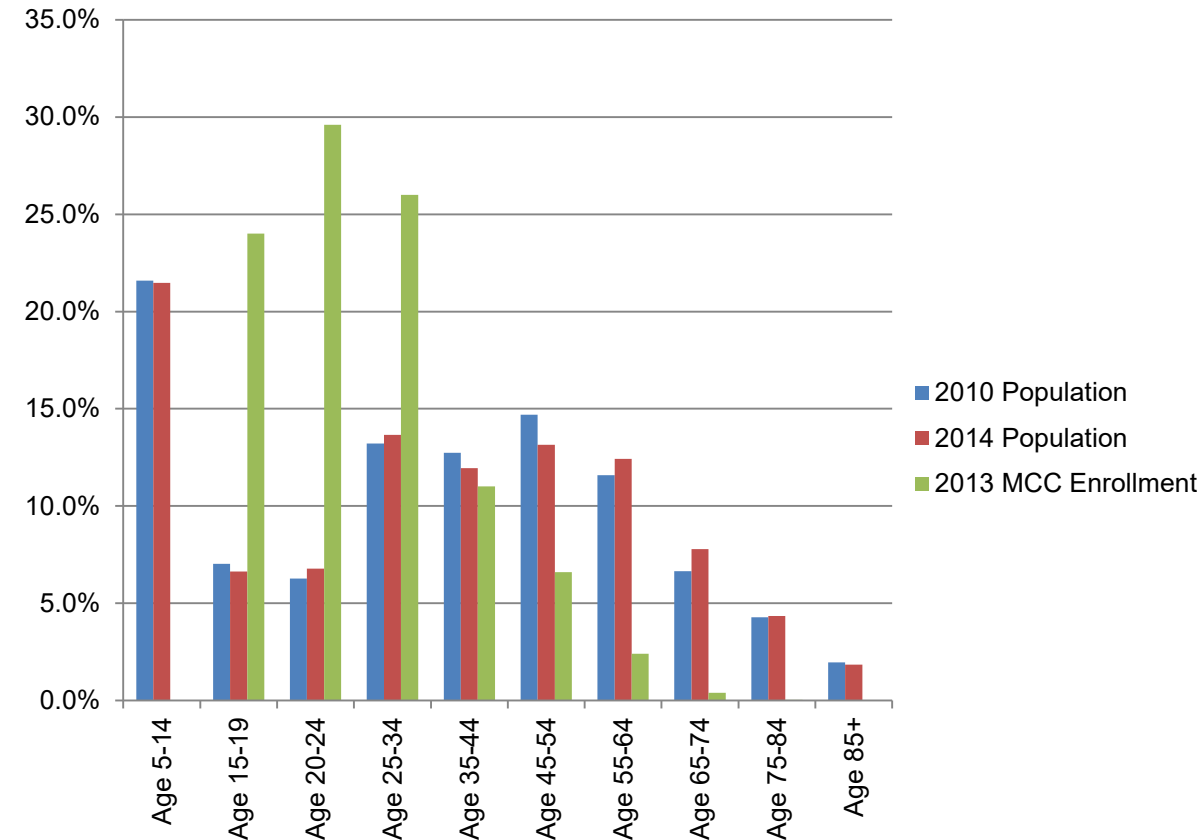
Douglas County Population growth between 2000-2010 was 11.9%



# Service Area Population and Enrollment by Age Group

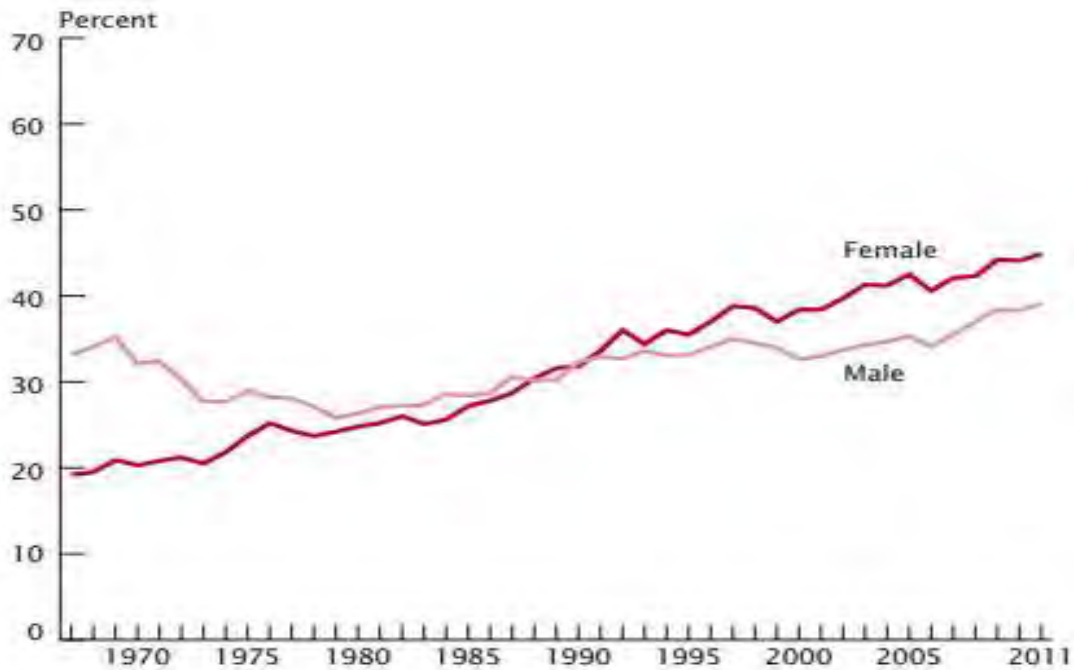
**Four County Population by Age Group**

Age	2010	2014	MCC Enrollment	Percent Enrolled
Age 0-4	7.2%	7.6%	-	0
Age 5-14	14.4%	13.9%	14	0.1%
Age 15-19	7.0%	6.6%	3195	23.8%
Age 20-24	6.3%	6.8%	3979	29.6%
Age 25-34	13.2%	13.7%	3495	26.0%
Age 35-44	12.7%	12.0%	1475	11.0%
Age 45-54	14.7%	13.2%	880	6.6%
Age 55-64	11.6%	12.4%	328	2.4%
Age 65-74	6.6%	7.8%	50	0.4%
Age 75-84	4.3%	4.4%	5	0.0%
Age 85+	2.0%	1.9%	0	0.0%
<b>Median Age</b>	<b>36.9</b>	<b>36.3</b>	<b>13421</b>	<b>100%</b>

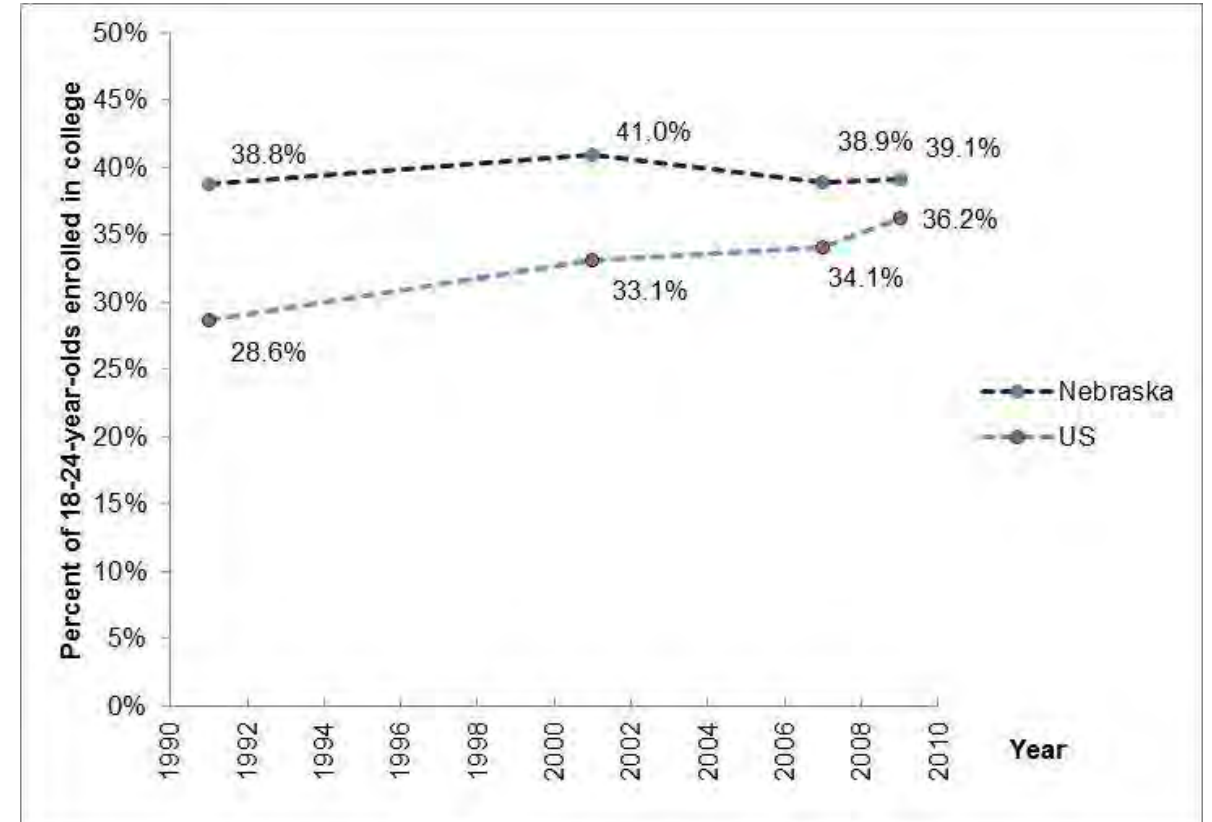


# State and National College Enrollments

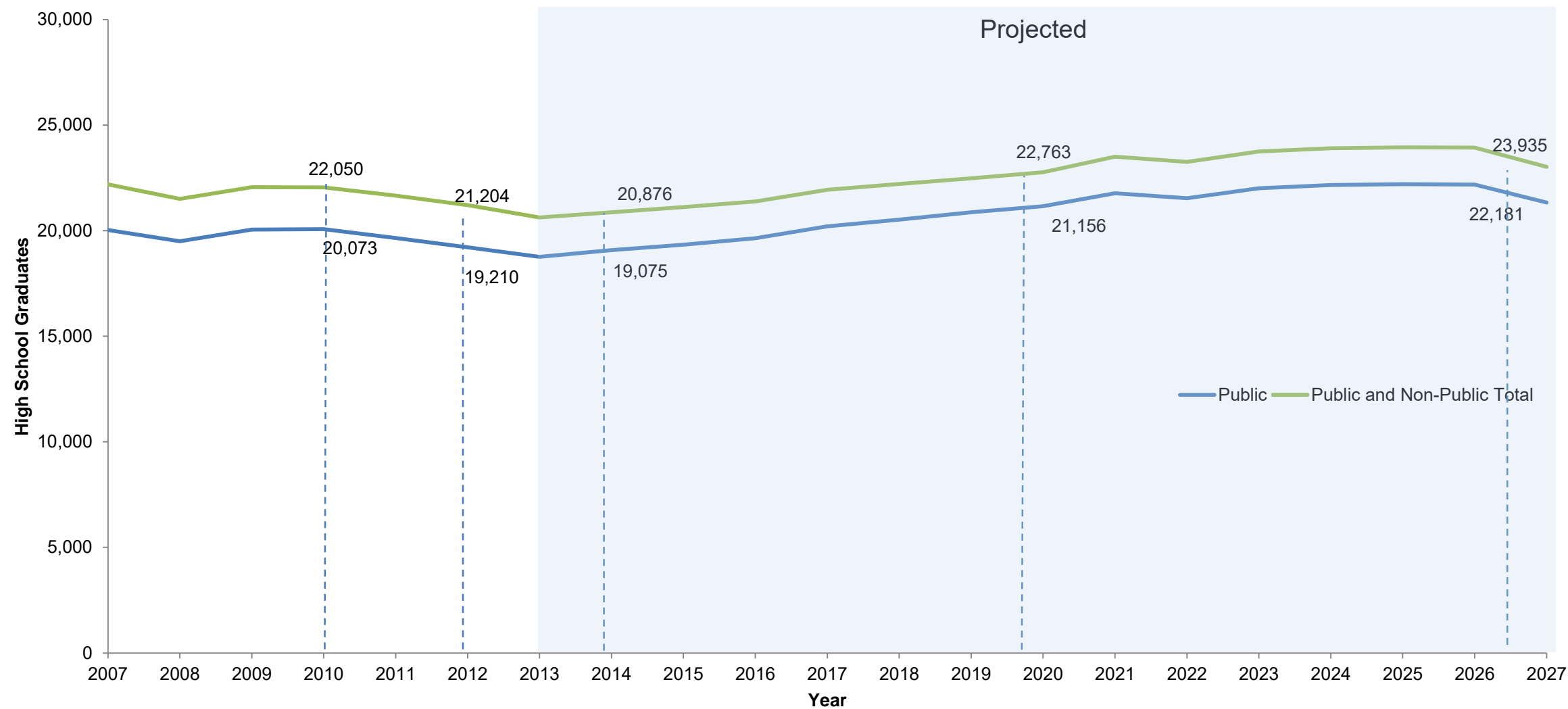
Percentage of 18- to 24-year-olds enrolled in college: 1967-2011



College Enrollment: Nebraska and US Comparison



# Nebraska High School Graduates Projections



Source: WICHE, Knocking at the College Door (2012) Projections

# DOL Omaha Consortium Long-Term Industry Projections

Omaha Consortium	2010 Annual Employment	2020 Projected Employment	Change in Employment	Percent Change (%)	Compound Annual Growth Rate (%)
Education and Health Services	94,083	109,044	14,961	15.9%	1.5%
Professional and Business Services	62,993	74,729	11,736	18.6%	1.7%
Trade, Transportation, and Utilities	87,444	95,922	8,478	9.7%	0.9%
Construction	19,878	25,236	5,358	27.0%	2.4%
Leisure and Hospitality	36,962	40,497	3,535	9.6%	0.9%
Financial Activities	39,736	42,074	2,338	5.9%	0.6%
Manufacturing	26,203	27,889	1,686	6.4%	0.6%
Other Services (Except Government)	15,919	17,132	1,213	7.6%	0.7%
Information	10,680	11,361	681	6.4%	0.6%
Government	21,980	22,574	594	2.7%	0.3%
Natural Resources and Mining	3,795	3,724	-71	-1.9%	-0.2%
<b>Totals</b>	<b>419,673</b>	<b>470,182</b>	<b>50,509</b>	<b>12.0%</b>	<b>1.1%</b>

Source: Nebraska Department of Labor, 2010-2020 Long-term, Occupational, & Industry Projections



# Omaha Consortium Long-Term Employment Projections, 2010-2020

Omaha Consortium Projections	2010 Annual Employment	2020 Projected Employment	Growth Openings	Replacement Openings	Total	Change in Employment	Percent Change
Office and Administrative Support	75,915	81,089	6,064	16,819	22,883	5,174	6.8%
Sales and Related	50,853	54,897	4,044	15,076	19,120	4,044	8.0%
Food Preparation and Serving Related	33,640	37,019	3,462	12,441	15,903	3,379	10.0%
Transportation and Material Moving	35,912	41,108	5,220	8,797	14,017	5,196	14.5%
Healthcare Practitioners and Technical	27,550	31,815	4,265	5,439	9,704	4,265	15.5%
Business and Financial Operations	26,960	30,990	4,053	5,626	9,679	4,030	15.0%
Construction and Extraction	21,855	26,079	4,226	4,978	9,204	4,224	19.3%
Education, Training, and Library	27,612	30,998	3,386	5,776	9,162	3,386	12.3%
Personal Care and Service	16,591	19,235	2,644	4,082	6,726	2,644	15.9%
Production	21,660	23,247	1,853	4,735	6,588	1,587	7.3%
Computer and Mathematical	17,822	21,039	3,217	3,235	6,452	3,217	18.1%
Installation, Maintenance, and Repair	17,642	19,650	2,010	4,026	6,036	2,008	11.4%
Management	18,863	20,316	1,537	3,889	5,426	1,453	7.7%
Building and Grounds Cleaning and Maintenance	13,805	15,538	1,740	2,492	4,232	1,733	12.6%
Healthcare Support	10,980	13,163	2,183	1,582	3,765	2,183	19.9%
Arts, Design, Entertainment, Sports, and Media	8,769	9,569	830	2,300	3,130	800	9.1%
Protective Service	7,104	7,953	849	1,982	2,831	849	12.0%
Community and Social Service	6,158	7,411	1,253	1,359	2,612	1,253	20.4%
Architecture and Engineering	6,086	6,744	669	1,309	1,978	658	10.8%
Life, Physical, and Social Science	2,746	3,136	390	795	1,185	390	14.2%
Farming, Fishing, and Forestry	2,261	2,169	14	681	695	-92	-4.1%
Legal	2,768	2,883	158	480	638	115	4.2%
<b>Totals</b>	<b>453,552</b>	<b>506,048</b>	<b>54,067</b>	<b>107,899</b>	<b>161,966</b>	<b>52,496</b>	<b>11.6%</b>

Source: Nebraska Department of Labor, 2010-2020 Long-term, Occupational, & Industry Projections

# EMSI: Regional Industry Sector Concentration

NAICS Code	Industry Sector	2013 Location Quotient	2023 Location Quotient
55	Management of Companies and Enterprises	1.66	1.68
48-49	Transportation and Warehousing	1.50	1.52
52	Finance and Insurance	1.36	1.32
71	Arts, Entertainment, and Recreation	1.20	1.23
51	Information	1.19	1.20
23	Construction	1.08	1.13
62	Health Care and Social Assistance	1.06	1.04
44-45	Retail Trade	1.05	1.04
61	Educational Services (Private)	0.98	0.97
90	Government	0.97	0.98
56	Administrative and Support and Waste Management and Remediation Services	0.93	0.92
72	Accommodation and Food Services	0.92	0.90
42	Wholesale Trade	0.92	0.88
54	Professional, Scientific, and Technical Services	0.91	0.91
31-33	Manufacturing	0.88	0.95
81	Other Services (except Public Administration)	0.87	0.87
53	Real Estate and Rental and Leasing	0.80	0.81
22	Utilities	0.68	0.67
11	Agriculture, Forestry, Fishing and Hunting	0.62	0.55
Source: EMSI 2013.4 Class of Worker Data			

LQ: Location Quotient is used to show relative employment concentration of a given industry against the national average for the same industry

1.0 – Equilibrium of regional and national

Greater than 1.0 – region has a comparative advantage

**Higher Learning Commission**  
**North Central Association**  
**Executive Summary of the Final Report**  
**Metropolitan Community College**  
**5/6/2013**

**1 – Mission**

The institution's mission is clear and articulated publicly; it guides the institution's operations

Rating

Met

After careful review of the College's mission statement, course documents, and printed college marketing material the team found that MCC mission statement is clearly articulated. The site visit team did note and discuss with administration that the mission statement is clear and articulate, but consideration should be given to shortening the actual statement. A wide range of public materials were reviewed and the mission statement was found to be included and articulated to the college community, prospective students, and the public.

**2 – Integrity: Ethical and Responsible Conduct**

Rating

Met

It is apparent that the College operates with integrity in all aspects of its operations. It was noted that the College's strategic planning/budgeting process is an extremely collaborative process that allows for faculty/staff input at all levels. The process is structured so that strategic and financial aspects are reviewed frequently and updated on a regular basis. The College should be commended for its planning process.

**3 – Teaching and Learning: Quality, Resources, and Support**

Rating

Met

After careful and thoughtful review of the College's teaching and learning process, the College was found to be in compliance. It is clear that the College provides faculty/staff resources and support for the teaching and learning process. It should be noted that the collaborative nature and the culture of the institution provide quality learning opportunities for its students.

**4 – Teaching and Learning: Evaluation and Improvement****Rating**

Met

MCC has a systematic approach for review of program offerings. Programs are reviewed on a biennial basis, providing quality and financial information to the administration and Board of Governors. The College demonstrates commitment to quality through an ongoing assessment process. In addition, the College has an identified approach to student retention, but careful review of that process should be completed and formalized.

**5 – Resources, Planning, and Institutional Effectiveness****Rating**

Met

The College should be commended for its systematic approach to institutional planning and resource utilization. The College is continually reviewing and updating its strategic planning and budget review to ensure that resources provide quality teaching and learning experiences for its students.

**Summary of Commission Review**

Year of Last Comprehensive Evaluation: 2002-2003

Year for Next Comprehensive Evaluation: 2012 – 2013

Team Recommendation: 2022 - 2023



# Analysis of the Economic Impact and Return on Investment of Education

THE ECONOMIC VALUE OF  
METROPOLITAN COMMUNITY COLLEGE

April 2018

A photograph of four students in a manufacturing or engineering lab. They are wearing hard hats and safety glasses, looking at a large wooden model of a mechanical part on a workbench. The background shows industrial equipment and blue lighting.

## EXECUTIVE SUMMARY

 Emsi

## Executive summary

Metropolitan Community College (MCC) creates value in many ways. The college plays a key role in helping students increase their employability and achieve their individual potential. It provides students with the skills they need to have fulfilling and prosperous careers. Further, it supplies an environment for students to meet new people, increase their self-confidence, and promote their overall health and well-being.

The value of MCC influences both the lives of students and the regional economy. The college serves a range of industries in the MCC Four County Service Area, supports local businesses, and benefits society as a whole in Nebraska from an expanded economy and improved quality of life. The benefits created by MCC even extend to the state and local government through increased tax revenues and public sector savings.

This study investigates the economic impacts created by MCC on the business community and the benefits that the college generates in return for the investments made by its key stakeholder groups—students, taxpayers, and society. The region the college serves is defined as the MCC Four

County Service Area and consists of Dodge, Douglas, Sarpy, and Washington Counties. The following two analyses are presented:

- **Economic impact analysis**
- **Investment analysis**

All results reflect student and financial data for fiscal year (FY) 2015-16. Impacts on the regional business community are reported under the economic impact analysis. Results are measured in terms of added income. The returns on investment to students, taxpayers, and society are reported under the investment analysis. Both analyses are described more fully in the following sections.





## Economic impact analysis

MCC promotes economic growth in the MCC Four County Service Area in a variety of ways. The college is an employer and buyer of goods and services, and the living expenses of students benefit local businesses. In addition, MCC is a primary source of education to the MCC Four County Service Area residents and a supplier of trained workers to regional industries.

### OPERATIONS SPENDING IMPACT

MCC is an important employer in the MCC Four County Service Area. In FY 2015-16, the college employed 1,782 full-time and part-time faculty and staff. Of these, 89% lived in the MCC Four County Service Area. Total payroll at MCC was \$75.4 million, much of which was spent in the region for groceries, rent, dining out, clothing, and other household expenses.

MCC is itself a large-scale buyer of goods and services. In FY 2015-16, the college spent \$74.8 million to cover its expenses for facilities, professional services, and supplies.

MCC added \$93.1 million in income to the region during the analysis year as a result of its day-to-day operations. This figure represents the college's payroll, the multiplier effects generated by the spending of the college and its employees, and a downward adjustment to account for funding that the college received from state and local sources. The \$93.1 million in added income is equivalent to supporting 2,009 jobs.

### CONSTRUCTION SPENDING IMPACT

MCC commissioned contractors to build or renovate a number of facilities during the analysis year. The quick infusion of income and jobs that occurred in the regional economy as a result of this construction spending is only considered short-term due to the one-time nature of construction projects. Nonetheless, the construction spending had a substantial impact on the regional economy in FY 2015-16, equal to \$16.8 million in added income for the MCC Four County Service Area, which is equivalent to supporting 205 jobs.

### STUDENT SPENDING IMPACT

Around 9% of students attending MCC originated from outside the region in FY 2015-16, and some of these students relocated to the MCC Four County Service Area to attend MCC. These students would not have come to the region if the

**TABLE 1:** Impacts created by MCC in FY 2015-16

ADDED INCOME	JOBS
<b>\$93.1 million</b>	<b>2,009</b>
Operations spending impact	
<b>\$16.8 million</b>	<b>205</b>
Construction spending impact	
<b>\$34.4 million</b>	<b>811</b>
Student spending impact	
<b>\$1.1 billion</b>	<b>15,242</b>
Alumni impact	
<b>\$1.2 billion</b>	<b>18,268</b>
Total impact	

college did not exist. In addition, a number of in-region students would have left the area for other educational opportunities if not for the existence of MCC. While attending the college, these relocated and retained students spent \$67.8 million to purchase groceries, rent accommodation, pay for transportation, and so on. A significant portion of these expenditures occurred in the region, generating \$34.4 million in added income in the regional economy during the analysis year, which is equivalent to supporting 811 jobs.

## ALUMNI IMPACT

The education and training MCC provides for regional residents results in the greatest impact. Since the college was established, students have studied at MCC and entered the regional workforce with new skills. Today, thousands of former students are employed in the MCC Four County Service Area.

During the analysis year, past and present students of MCC generated \$1.1 billion in added income for the region. This figure represents the higher earnings that students earned during the year, the increased output of the businesses that employed the students, and the multiplier effects that occurred as students and their employers spent money at other businesses. This \$1.1 billion in added income is equivalent to supporting 15,242 jobs.

## TOTAL IMPACT

The overall impact of MCC on the local business community during the analysis year amounted to \$1.2 billion in added income, equal to the sum of the operations spending impact, the construction spending impact, the student spending impact, and the alumni impact. The \$1.2 billion in added income was equal to approximately 2.3% of the GRP of the MCC Four County Service Area. By comparison, this contribution that the college provides on its own is larger than the entire Accommodation & Food Services industry in the region.

The total impact is also expressed in terms of the jobs supported by the added income; they are calculated by jobs-to-sales ratios specific to each industry. Overall, the \$1.2 billion impact supports 18,268 jobs. For perspective, this means that one out of every 31 jobs in the MCC Four County Service Area is supported by the activities of MCC and its students.

A portion of the total \$1.2 billion is broken out into an industry-by-industry impact ordered by added income. Table 2 outlines the top industries impacted by MCC. Because industries have different jobs-to-sales ratios, the associated jobs supported by MCC differ by impact. Nonetheless, these are impacts that would not have been generated without the college's presence.

**TABLE 2:** Top industries impacted by MCC

TOTAL INCOME (MILLIONS)	JOBS
<b>\$165.4</b>	<b>2,964</b>
Health Care & Social Assistance	
<b>\$100.8</b>	<b>1,206</b>
Construction	
<b>\$90.3</b>	<b>947</b>
Government, Non-Education	
<b>\$80.4</b>	<b>455</b>
Finance & Insurance	
<b>\$77.0</b>	<b>1,096</b>
Professional & Technical Services	
<b>\$699.0</b>	<b>11,600</b>
All other industries	
<b>\$1,212.9</b>	<b>18,268</b>
Total impact	



## Investment analysis

Investment analysis is the process of evaluating total costs and measuring these against total benefits to determine whether or not a proposed venture will be profitable. If benefits outweigh costs, then the investment is worthwhile. If costs outweigh benefits, then the investment will lose money and is considered unprofitable. This study considers MCC as an investment from the perspectives of students, taxpayers, and society. The backdrop for the analysis is the entire Nebraska economy.

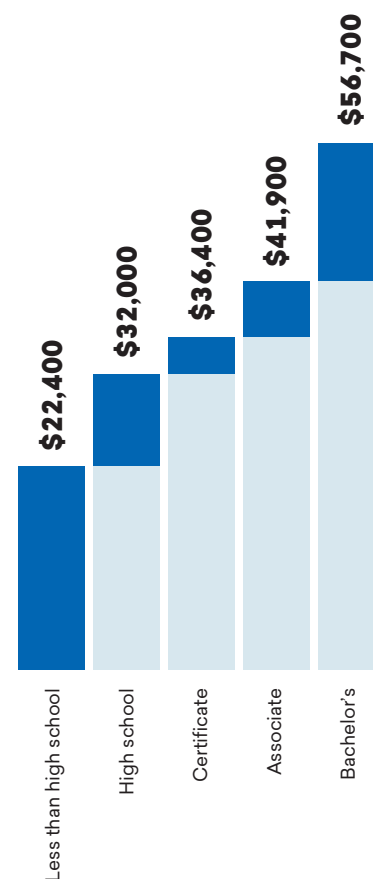
### STUDENT PERSPECTIVE

In FY 2015-16, MCC served 25,982 credit students and 10,941 non-credit students. In order to attend college, students paid for tuition, fees, books, and supplies. They also took out loans and will incur interest on those loans. Additionally, students gave up money that they would have otherwise earned had they been working instead of attending college. The total investment made by MCC's students for FY 2015-16 amounted to a present value of \$151.3 million, equal to \$31.2 million in out-of-pocket expenses (including future principal and interest paid on student loans) plus \$120.1 million in forgone time and money.

In return for their investment, MCC's students will receive a stream of higher future earnings that will continue to grow through their working lives. As shown in Figure 1, mean earnings levels at the midpoint of the average-aged worker's career increase as people achieve higher levels of education. For example, the average associate degree completer from MCC will see an increase in earnings of \$9,900 each year compared to someone with a high school diploma or equivalent working in Nebraska. Over a working lifetime, this increase in earnings amounts to an undiscounted value of approximately \$396,000 in higher earnings.

The present value of the higher future earnings that MCC's students will receive over their working careers is \$566.6 million. Dividing this value by the \$151.3 million in present value student costs yields a benefit-cost ratio of 3.7. In other words, for every \$1 students invest in MCC in the form of out-of-pocket expenses and forgone time and money, they receive a cumulative of \$3.70 in higher future earnings. The average annual rate of return for students is 13.7%. This is an impressive return, especially when compared to the 30-year average 10.1% return to the U.S. stock market (Figure 2).

**FIGURE 1:** Average earnings by education level at career midpoint in Nebraska



Source: Emsi complete employment data.

## TAXPAYER PERSPECTIVE

MCC generates more in tax revenue than it takes. These benefits to taxpayers consist primarily of taxes that the state and local government will collect from the added revenue created in the state. As MCC students earn more, they will make higher tax payments. Employers will also make higher tax payments as they increase their output and purchase more supplies and services. By the end of the FY 2015-16 students' working careers, the state and local government will have collected a present value of \$282.1 million in added taxes.

Benefits to taxpayers consist of the savings generated by the improved lifestyles of students and the proportionally reduced government expenditures. Education is statistically correlated with a variety of lifestyle changes that generate taxpayer savings across three main categories: 1) health, 2) crime, and 3) unemployment. Improved health habits lower the students' demand for national health care services. Students are also less likely to commit crimes, so the demand for law enforcement and criminal justice services is reduced (study references are available in the main report). Students are also more employable, so the demand for welfare and unemployment benefits, such as earnings assistance and welfare benefits, is reduced. For a list of study references to these statistical benefits, please contact the college for a copy of the main report. All of these benefits will generate a present value of \$13.3 million in savings to state and local taxpayers.

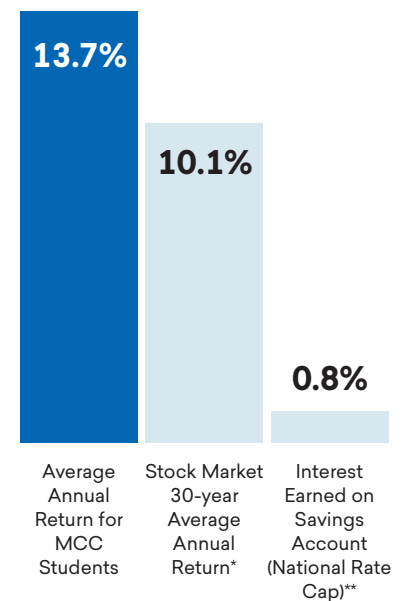
Total benefits to taxpayers equal \$295.4 million, equal to the sum of the added taxes and public sector savings. Comparing this to the taxpayer costs of \$83.7 million—equal to the funding that MCC received from the state and local government during the analysis year—yields a benefit-cost ratio of 3.5. This means that for every \$1 of public money invested in MCC, taxpayers receive a cumulative value of \$3.50 over the course of the students' working lives. The average annual rate of return is 8.9%, a solid investment that compares favorably with other long-term investments in both the private and public sectors.

## SOCIAL PERSPECTIVE

Society as a whole within Nebraska benefits from the presence of MCC in two major ways. The first and largest benefit that society receives is an increased state economic base. As discussed in the previous section, the higher student earnings and increased business output occurs across the state. This raises prosperity in Nebraska and expands the economic base for society as a whole.

Benefits to society also consist of the savings generated by the improved lifestyles of students. Similar to the taxpayer section above, education is statistically correlated with a variety of lifestyle changes that generate social savings. Note that these costs are avoided by the consumers, and are distinct from the costs avoided by taxpayers outlined above. Health savings include avoided medical costs associated with smoking, alcoholism, obesity, drug abuse, and mental disorders. Crime savings include reduced security expenditures and insurance administration, lower victim

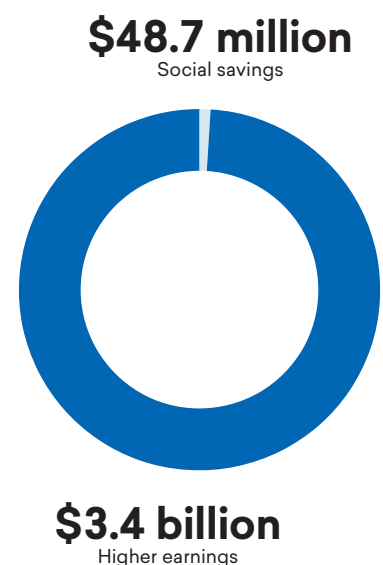
**FIGURE 2:** Student rate of return



\* Forbes' S&P 500, 1987-2016.

\*\* FDIC.gov, 7-2017.

**FIGURE 3:** Present value of higher earnings and social savings in Nebraska



costs, and reduced criminal justice system expenditures. Unemployment savings include the reduced employer contributions towards unemployment claims. For a list of study references to these statistical benefits, please contact the college for a copy of the main report.

Figure 3 shows the present value of the higher earnings and social savings that will occur in Nebraska over the working lifetime of the FY 2015-16 student population at MCC. Higher earnings amount to a present value of \$3.4 billion due to the increased lifetime earnings of students and associated increases in business output. Social savings amount to \$48.7 million, the sum of health, crime, and unemployment savings in Nebraska. Altogether, total benefits to society equal \$3.4 billion (in present value terms).

Society invested a present value of \$284.7 million for FY 2015-16 MCC educations. This includes all expenditures by MCC, all student expenditures, and all student opportunity costs. For every dollar of this investment, society as a whole in Nebraska will receive a cumulative value of \$11.90 in benefits, equal to the \$3.4 billion in benefits divided by the \$284.7 million in costs. These benefits will occur for as long as MCC's FY 2015-16 students remain employed in the state workforce.

## SUMMARY OF INVESTMENT ANALYSIS RESULTS

Table 3 presents the results of the investment analysis for all three of MCC's major stakeholder groups—students, taxpayers, and society. As shown, students receive great value for their educational investment. At the same time, the investment made by state and local taxpayers to the college creates a wide range of benefits to society and returns more to government budgets than it costs.

**TABLE 3:** Summary of investment analysis results

	STUDENT PERSPECTIVE	TAXPAYER PERSPECTIVE	SOCIAL PERSPECTIVE
Present value benefits (thousands)	<b>\$566,575</b>	<b>\$295,388</b>	<b>\$3,399,809</b>
Costs (thousands)	<b>\$151,309</b>	<b>\$83,683</b>	<b>\$284,681</b>
<b>Net present value (thousands)</b>	<b>\$415,265</b>	<b>\$211,705</b>	<b>\$3,115,128</b>
Benefit-cost ratio	<b>3.7</b>	<b>3.5</b>	<b>11.9</b>
Rate of return	<b>13.7%</b>	<b>8.9%</b>	<b>N/A*</b>

\* The rate of return is not reported for the social perspective because the beneficiaries of the investment are not necessarily the same as the original investors.



# Analysis of the Economic Impact and Return on Investment of Education

THE ECONOMIC VALUE OF  
METROPOLITAN COMMUNITY COLLEGE

April 2018

# MAIN REPORT

The Emsi logo, consisting of a stylized bar chart icon followed by the word 'Emsi' in a bold, sans-serif font.

Emsi

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## Acknowledgments

Emsi gratefully acknowledges the excellent support of the staff at Metropolitan Community College in making this study possible. Special thanks go to Mr. Randy Schmailzl, President, who approved the study, and to Tracy McTavish Mlady, Institutional Effectiveness Director, who collected much of the data and information requested. Any errors in the report are the responsibility of Emsi and not of any of the above-mentioned individuals.



## Preface

Emsi, a CareerBuilder company, is a leading provider of economic impact studies and labor market data to educational institutions, workforce planners, and regional developers in the U.S. and internationally. Since 2000, Emsi has completed over 1,800 economic impact studies for educational institutions in four countries. Along the way we have worked to continuously update and improve our methodologies to ensure that they conform to best practices.

The new model reflects changes to the calculation of the alternative education variable. This variable addresses the counterfactual scenario of what would have occurred if the institution did not exist. Those students that would have obtained a similar education elsewhere and worked in the region, regardless of the institution under analysis, are excluded from the impact. The previous model measured the distance between institutions and the associated differences in tuition prices to determine the change in the students' demand for education. In the current model, we assume 15% of the institution's students would find alternative education opportunities and remain in or return to the region. A sensitivity analysis of this adjustment is presented in Chapter 4.

This model reflects several changes related to how the investment analysis results are calculated for students, taxpayers, and society. One significant change was adding the taxable portion of the spending impacts to the first year of the taxpayer analysis. Another primary change was extending the estimated amount of time it takes workforce/professional development students to find employment after leaving college. Previously, it was assumed that 100% of these students would find employment immediately after leaving the institution. In order to reflect the job market more accurately, that number has been reduced to 75% of students find employment immediately after leaving their institution.

This model also reflects updates made to the Mincer Function, a function used to calculate students' change

in income as they gain more experience throughout their working lives. As part of updating the Mincer, the age at which students reach their career midpoint in earnings was updated. We have also made the Mincer more specific in that it is now state specific and thus accounts for state conditions (rather than national, which is what it was previously). Further, we have also made the Mincer specific to students' education levels.

This model, as with previous versions, has various external data inputs which reflect the most current economic activity and data. These data include (but are not limited to): the taxpayer discount rate; the student discount rate; the consumer savings rate; the consumer price index; national health expenditures; state and local industry earnings as a percent of total industry earnings; income tax brackets and sales tax by state; and unemployment, migration, and life tables. All data sets are maintained quarterly, although most updates occur only once a year.

These and other changes mark a considerable upgrade to the Emsi economic impact model. Our hope is that these improvements will provide a better product to our clients – reports that are more transparent and streamlined, methodology that is more comprehensive and robust, and findings that are more relevant and meaningful to today's audiences.

While this report is useful in demonstrating the current value of Metropolitan Community College (MCC), it is not intended for comparison with MCC's previous study conducted by Emsi in 2013. Due to the extent of the changes to Emsi's model since 2013, differences between results from the 2013 study and the present study do not necessarily indicate changes in the value of MCC. We encourage our readers to approach Emsi directly with any questions or comments they may have about the study. This will allow Emsi to continue to improve its model and keep the public dialogue open about the positive impacts of education.

# Executive Summary

This report assesses the impact of Metropolitan Community College (MCC) on the regional economy and the benefits generated by the college for students, taxpayers, and society. The results of this study show that MCC creates a positive net impact on the regional economy and generates a positive return on investment for students, taxpayers, and society.

## ECONOMIC IMPACT ANALYSIS

During the analysis year, MCC spent **\$75.4 million** on payroll and benefits for **1,782** full-time and part-time employees, and spent another **\$74.8 million** on goods and services to carry out its day-to-day operations. This initial round of spending creates more spending across other businesses throughout the regional economy, resulting in the commonly referred to multiplier effects. This analysis estimates the net economic impact of MCC that directly takes into account the fact that state and local dollars spent on MCC could have been spent elsewhere in the region if not directed towards MCC and would have created impacts regardless. We account for this by estimating the impacts that would have been created from the alternative spending and subtracting the alternative impacts from the spending impacts of MCC.

This analysis shows that in fiscal year (FY) 2015-16, operations and construction spending of MCC, together with

the spending from its students and alumni, generated **\$1.2 billion** in added income to the MCC Four County Service Area economy. The additional income of **\$1.2 billion** created by MCC is equal to approximately **2.3%** of the total gross regional product (GRP) of the MCC Four County Service Area, and is equivalent to supporting **18,268** jobs. For perspective, this means that one out of every 31 jobs in the MCC Four County Service Area is supported by the activities of MCC and its students.

### Operations spending impact

Payroll and benefits to support day-to-day operations of MCC amounted to \$75.4 million. The net impact of operations spending toward the college in the MCC Four County Service Area during the analysis year was approximately **\$93.1 million** in added income, which is equivalent to supporting **2,009** jobs.

### Construction spending impact

MCC spends millions of dollars on construction each year to maintain its facilities, create additional capacities, and meet its growing educational demands. While the amount varies from year to year, these quick infusions of income and jobs have a substantial impact on the regional economy. In FY 2015-16, the construction spending of MCC created **\$16.8 million** in added income, which is equivalent to supporting **205** jobs.

### Student spending impact

Around 9% of students attending MCC originated from outside the region. Some of these students relocated to the MCC Four County Service Area to attend MCC. In addition,

#### IMPORTANT NOTE

When reviewing the impacts estimated in this study, it's important to note that it reports impacts in the form of added income rather than sales. Sales includes all of the intermediary costs associated with producing goods and services. Income, on the other hand, is a net measure that excludes these intermediary costs and is synonymous with gross regional product (GRP) and value added. For this reason, it is a more meaningful measure of new economic activity than sales.



tion, some students are residents of the MCC Four County Service Area who would have left the region if not for the existence of MCC. The money that these students spent toward living expenses in the MCC Four County Service Area is attributable to MCC.

The expenditures of relocated and retained students in the region during the analysis year added approximately **\$34.4 million** in income for the MCC Four County Service Area economy, which is equivalent to supporting **811** jobs.

### Alumni impact

Over the years, students gained new skills, making them more productive workers, by studying at MCC. Today, thousands of these former students are employed in the MCC Four County Service Area.

The accumulated impact of former students currently employed in the MCC Four County Service Area workforce amounted to **\$1.1 billion** in added income to the MCC Four County Service Area economy, which is equivalent to supporting **15,242** jobs.

## INVESTMENT ANALYSIS

Investment analysis is the practice of comparing the costs and benefits of an investment to determine whether or not it is profitable. This study considers MCC as an investment from the perspectives of students, taxpayers, and society.

### Student perspective

Students invest their own money and time in their education to pay for tuition, books, and supplies. Many take out student loans to attend the college, which they will pay back over time. While some students were employed while attending the college, students overall forewent earnings that they would have generated had they been in full employment

instead of learning. Summing these direct outlays, opportunity costs, and future student loan costs yields a total of **\$151.3 million** in present value student costs.

In return, students will receive a present value of **\$566.6 million** in increased earnings over their working lives. This translates to a return of **\$3.70** in higher future earnings for every \$1 that students pay for their education at MCC. The corresponding annual rate of return is **13.7%**.

### Taxpayer perspective

Taxpayers provided **\$83.7 million** of state and local funding to MCC in FY 2015-16. In return, taxpayers will receive an estimated present value of **\$282.1 million** in added tax revenue stemming from the students' higher lifetime earnings and the increased output of businesses. Savings to the public sector add another estimated **\$13.3 million** in benefits due to a reduced demand for government-funded social services in Nebraska. For every tax dollar spent on educating students attending MCC, taxpayers will receive an average of **\$3.50** in return over the course of the students' working lives. In other words, taxpayers enjoy an annual rate of return of **8.9%**.

### Social perspective

Nebraska as a whole spent an estimated **\$284.7 million** on educations obtained at MCC in FY 2015-16. This includes the college's expenditures, student expenses, and student opportunity costs. In return, the state of Nebraska will receive an estimated present value of **\$3.4 billion** in added state revenue over the course of the students' working lives. Nebraska will also benefit from an estimated **\$48.7 million** in present value social savings related to reduced crime, lower welfare and unemployment, and increased health and well-being across the state. For every dollar society invests in educations from MCC, an average of **\$11.90** in benefits will accrue to Nebraska over the course of the students' careers.

# Introduction

Metropolitan Community College (MCC), established in 1974, has today grown to serve 25,982 credit and 10,941 non-credit students. The college is led by Mr. Randy Schmailzl. The college's service region, for the purpose of this report, consists of Dodge, Douglas, Sarpy, and Washington Counties.

While MCC affects its region in a variety of ways, many of them difficult to quantify, this study is concerned with considering its economic benefits. The college naturally helps students achieve their individual potential and develop the knowledge, skills, and abilities they need to have fulfilling and prosperous careers. However, the value of MCC consists of more than simply influencing the lives of students. The college's program offerings supply employers with workers to make their businesses more productive. The expenditures of the college, its employees, and students support the regional economy through the output and employment generated by regional vendors. The benefits created by the college extend as far as the state treasury in terms of the increased tax receipts and decreased public sector costs generated by students across the state.

This report assesses the impact of MCC as a whole on the regional economy and the benefits generated by the college for students, taxpayers, and society. The approach is twofold. We begin with an economic impact analysis of the college on the MCC Four County Service Area economy. To derive results, we rely on a specialized Multi-Regional Social Accounting Matrix (MR-SAM) model to calculate the added income created in the MCC Four County Service Area economy as a result of increased consumer spending and the added knowledge, skills, and abilities of students. Results of the economic impact analysis are broken out according to the following impacts: 1) impact of the col-

lege's day-to-day operations, 2) impact of its construction spending, 3) impact of student spending, and 4) impact of alumni who are still employed in the MCC Four County Service Area workforce.

The second component of the study measures the benefits generated by MCC for the following stakeholder groups: students, taxpayers, and society. For students, we perform an investment analysis to determine how the money spent by students on their education performs as an investment over time. The students' investment in this case consists of their out-of-pocket expenses, the cost of interest incurred on student loans, and the opportunity cost of attending the college as opposed to working. In return for these investments, students receive a lifetime of higher earnings. For taxpayers, the study measures the benefits to state taxpayers in the form of increased tax revenues and public sector savings stemming from a reduced demand for social services. Finally, for society, the study assesses how the students' higher earnings and improved quality of life create benefits throughout Nebraska as a whole.

The study uses a wide array of data that are based on several sources, including the FY 2015-16 academic and financial reports from MCC; industry and employment data from the Bureau of Labor Statistics and Census Bureau; outputs of Emsi's impact model and MR-SAM model; and a variety of published materials relating education to social behavior.

## CHAPTER 1:

# Profile of Metropolitan Community College and the Economy

Metropolitan Community College (MCC) is a comprehensive community college based in Omaha, Nebraska. Serving the state's largest city, MCC is the state's largest community college, with an enrollment of over 36,000 credit and non-credit students in 2017. It serves a four-county region from its network of nine campuses, centers, and "express" locations.

MCC was established in 1971 as Metropolitan Technical College, from the consolidation of eight pre-existing technical colleges in the Omaha metropolitan region. It became a community college in 1992, reflecting its expanded offerings. Since then the college has expanded to include a total of nine campuses and other locations, including campuses in Fort Omaha, South Omaha, and Elkhorn, as well as centers in Bellevue, La Vista, and Fremont. The college also offers classes at Offutt Air Force Base, and other offsite locations. The recently added "express" locations provide a "mini-campus" experience at two locations in downtown Omaha.

Today, MCC students participate in classes pursuing degrees and certificates in over 100 different programs and subjects. Most MCC students are attending in pursuit of a transfer degree to continue a four-year degree at a university. But the college also offers a wide variety of technical and vocational programs: construction training, IT degrees, healthcare, human services, and much more. For shorter term training there are also workforce development classes and many other non-credit and personal enrichment programs.

## MCC EMPLOYEE AND FINANCE DATA

The study uses two general types of information: 1) data collected from the college and 2) regional economic data obtained from various public sources and Emsi's propri-

etary data modeling tools.<sup>1</sup> This section presents the basic underlying information from MCC used in this analysis and provides an overview of the MCC Four County Service Area economy.

### Employee data

Data provided by MCC include information on faculty and staff by place of work and by place of residence. These data appear in Table 1.1. As shown, MCC employed 771 full-time and 1,011 part-time faculty and staff, including student workers, in FY 2015-16. Of these, 99% worked in the region and 89% lived in the region. These data are used to isolate the portion of the employees' payroll and household expenses that remains in the regional economy.

**TABLE 1.1:** Employee data, FY 2015-16

Full-time faculty and staff	771
Part-time faculty and staff	1,011
<b>Total faculty and staff</b>	<b>1,782</b>
% of employees that work in the region	99%
% of employees that live in the region	89%

Source: Data supplied by MCC.

<sup>1</sup> See Appendix 4 for a detailed description of the data sources used in the Emsi modeling tools.

## Revenues

Table 1.2 shows the college's annual revenues by funding source – a total of \$134 million in FY 2015-16. As indicated, tuition and fees comprised 14% of total revenue, and revenues from local, state, and federal government sources comprised another 78%. All other revenue (i.e., auxiliary rev-

**TABLE 1.2:** Revenue by source, FY 2015-16

FUNDING SOURCE	TOTAL	% OF TOTAL
Tuition and fees	\$18,269,139	14%
Local government	\$50,624,774	38%
State government*	\$33,058,706	25%
Federal government	\$21,633,042	16%
All other revenue	\$10,366,294	8%
<b>Total revenues</b>	<b>\$133,951,955</b>	<b>100%</b>

\* Revenue from state and local government includes capital appropriations.  
Source: Data supplied by MCC.

**TABLE 1.3:** Expenses by function, FY 2015-16

EXPENSE ITEM	TOTAL	% OF TOTAL
Employee salaries, wages, and benefits	\$75,414,559	51%
Capital depreciation	\$6,512,037	4%
Construction	\$33,323,815	22%
All other expenditures	\$34,950,589	23%
<b>Total expenses</b>	<b>\$150,201,000</b>	<b>100%</b>

Source: Data supplied by MCC.

**TABLE 1.4:** Breakdown of student headcount and CHE production by education level, FY 2015-16

CATEGORY	HEADCOUNT	TOTAL CHEs	AVERAGE CHEs
Associate degree graduates	1,129	25,759	22.8
Certificate graduates	143	4,112	28.8
Continuing students	22,355	389,278	17.4
Dual credit students	2,355	25,064	10.6
Personal enrichment students	9,805	7,439	0.8
Workforce and all other students	1,136	0	0.0
<b>Total, all students</b>	<b>36,923</b>	<b>451,652</b>	<b>12.2</b>
<b>Total, less personal enrichment students</b>	<b>27,118</b>	<b>444,213</b>	<b>16.4</b>

Source: Data supplied by MCC.

enue, sales and services, interest, and donations) comprised the remaining 8%. These data are critical in identifying the annual costs of educating the student body from the perspectives of students, taxpayers, and society.

## Expenditures

The combined payroll at MCC, including student salaries and wages, amounted to \$75.4 million. This was equal to 51% of the college's total expenses for FY 2015-16. Other expenditures, including capital depreciation, construction, and purchases of supplies and services, made up \$74.8 million. These budget data appear in Table 1.3.

## Students

MCC served 25,982 students taking courses for credit and 10,941 non-credit students in FY 2015-16. These numbers represent unduplicated student headcounts. The breakdown of the student body by gender was 46% male and 54% female. The breakdown by ethnicity was 61% white, 32% minority, and 7% unknown. The students' overall average age was 27 years old.<sup>2</sup> An estimated 78% of students remain in the MCC Four County Service Area after finishing their time at MCC, and the remaining 22% settle outside the state.<sup>3</sup>

Table 1.4 summarizes the breakdown of the student population and their corresponding awards and credits by education level. In FY 2015-16, MCC served 1,129 associate degree graduates and 143 certificate graduates. Another 22,355 students enrolled in courses for credit but did not complete a degree during the reporting year. The college offered dual credit courses to high schools, serving a total of 2,355 students over the course of the year. The college also served 9,805 personal enrichment students enrolled in non-credit courses. Students not allocated to the other categories – including non-degree-seeking workforce students – comprised the remaining 1,136 students.

We use credit hour equivalents (CHEs) to track the educational workload of the students. One CHE is equal to 10 contact hours of classroom instruction per semester. In the analysis, we exclude the CHE production of personal enrichment students under the assumption that they do

2 Unduplicated headcount, gender, ethnicity, and age data provided by MCC.

3 Settlement data provided by MCC.

not attain knowledge, skills, and abilities that will increase their earnings. The average number of CHEs per student (excluding personal enrichment students) was 16.4.

## THE MCC FOUR COUNTY SERVICE AREA ECONOMY

MCC serves a region referred to as the MCC Four County Service Area in Nebraska.<sup>4</sup> Since the college was first established, it has been serving the MCC Four County Service Area by enhancing the workforce, providing local residents with easy access to higher education opportunities, and

4 The following counties comprise the MCC Four County Service Area: Dodge, Douglas, Sarpy, and Washington.

preparing students for highly-skilled, technical professions. Table 1.5 summarizes the breakdown of the regional economy by major industrial sector, with details on labor and non-labor income. Labor income refers to wages, salaries, and proprietors' income. Non-labor income refers to profits, rents, and other forms of investment income. Together, labor and non-labor income comprise the region's total income, which can also be considered as the region's gross regional product (GRP).

As shown in Table 1.5, the total income, or GRP, of the MCC Four County Service Area is approximately \$52.3 billion, equal to the sum of labor income (\$30 billion) and non-labor income (\$22.2 billion). In Chapter 2, we use the total added income as the measure of the relative impacts of the college on the regional economy.

**TABLE 1.5:** Labor and non-labor income by major industry sector in the MCC Four County Service Area, 2016\*

INDUSTRY SECTOR	LABOR INCOME (MILLIONS)	NON-LABOR INCOME (MILLIONS)	TOTAL INCOME (MILLIONS)†	% OF TOTAL INCOME	SALES (MILLIONS)
Agriculture, Forestry, Fishing, & Hunting	\$122	\$56	\$179	0.3%	\$500
Mining	\$14	\$32	\$46	<0.1%	\$73
Utilities	\$62	\$209	\$272	0.5%	\$418
Construction	\$1,808	\$854	\$2,662	5.1%	\$4,890
Manufacturing	\$1,898	\$2,369	\$4,266	8.2%	\$14,495
Wholesale Trade	\$1,539	\$1,733	\$3,272	6.3%	\$4,629
Retail Trade	\$1,787	\$955	\$2,742	5.2%	\$4,449
Transportation & Warehousing	\$1,489	\$869	\$2,357	4.5%	\$4,825
Information	\$1,002	\$1,047	\$2,049	3.9%	\$4,190
Finance & Insurance	\$3,170	\$2,954	\$6,125	11.7%	\$10,742
Real Estate & Rental & Leasing	\$907	\$1,635	\$2,542	4.9%	\$5,590
Professional & Technical Services	\$2,528	\$478	\$3,007	5.8%	\$4,463
Management of Companies & Enterprises	\$1,927	\$368	\$2,295	4.4%	\$3,999
Administrative & Waste Services	\$1,632	\$443	\$2,075	4.0%	\$3,340
Educational Services, Private	\$491	\$56	\$546	1.0%	\$884
Health Care & Social Assistance	\$3,607	\$342	\$3,949	7.6%	\$6,833
Arts, Entertainment, & Recreation	\$237	\$112	\$350	0.7%	\$652
Accommodation & Food Services	\$756	\$366	\$1,122	2.1%	\$2,214
Other Services (except Public Administration)	\$686	\$5,655	\$6,341	12.1%	\$8,569
Government, Non-Education	\$2,557	\$1,608	\$4,166	8.0%	\$20,456
Government, Education	\$1,813	\$109	\$1,921	3.7%	\$2,170
<b>Total</b>	<b>\$30,034</b>	<b>\$22,249</b>	<b>\$52,283</b>	<b>100.0%</b>	<b>\$108,381</b>

\* Data reflect the most recent year for which data are available. Emsi data are updated quarterly.

† Numbers may not add due to rounding.

Source: Emsi.

Table 1.6 provides the breakdown of jobs by industry in the MCC Four County Service Area. Among the region's non-government industry sectors, the Health Care & Social Assistance sector is the largest employer, supporting 66,569 jobs or 11.8% of total employment in the region. The second largest employer is the Retail Trade sector, supporting 56,811 jobs or 10.1% of the region's total employment. Altogether, the region supports 563,809 jobs.<sup>5</sup>

Table 1.7 and Figure 1.1, on the next page, present the mean earnings by education level in the MCC Four County Service Area and the state of Nebraska at the midpoint of the average-aged worker's career. These numbers are derived from Emsi's complete employment data on average earnings per worker in the region and the state.<sup>6</sup> The numbers are then weighted by the college's demographic profile. As shown, students have the potential to earn more as they achieve higher levels of education compared to maintaining a high school diploma. Students who achieve an associate degree from MCC can expect approximate wages of \$41,900 per year within the MCC Four County Service Area, approximately \$9,900 more than someone with a high school diploma.

5 Job numbers reflect Emsi's complete employment data, which includes the following four job classes: 1) employees that are counted in the Bureau of Labor Statistics' Quarterly Census of Employment and Wages (QCEW), 2) employees that are not covered by the federal or state unemployment insurance (UI) system and are thus excluded from QCEW, 3) self-employed workers, and 4) extended proprietors.

6 Wage rates in the Emsi MR-SAM model combine state and federal sources to provide earnings that reflect complete employment in the state, including proprietors, self-employed workers, and others not typically included in regional or state data, as well as benefits and all forms of employer contributions. As such, Emsi industry earnings-per-worker numbers are generally higher than those reported by other sources.

**TABLE 1.6:** Jobs by major industry sector in the MCC Four County Service Area, 2016\*

INDUSTRY SECTOR	TOTAL JOBS	% OF TOTAL
Agriculture, Forestry, Fishing, & Hunting	3,293	0.6%
Mining	254	<0.1%
Utilities	360	<0.1%
Construction	32,925	5.8%
Manufacturing	31,526	5.6%
Wholesale Trade	19,247	3.4%
Retail Trade	56,811	10.1%
Transportation & Warehousing	26,960	4.8%
Information	13,194	2.3%
Finance & Insurance	42,498	7.5%
Real Estate & Rental & Leasing	21,897	3.9%
Professional & Technical Services	35,996	6.4%
Management of Companies & Enterprises	16,590	2.9%
Administrative & Waste Services	38,574	6.8%
Educational Services, Private	14,478	2.6%
Health Care & Social Assistance	66,569	11.8%
Arts, Entertainment, & Recreation	12,040	2.1%
Accommodation & Food Services	37,612	6.7%
Other Services (except Public Administration)	26,641	4.7%
Government, Non-Education	34,068	6.0%
Government, Education	32,273	5.7%
<b>Total</b>	<b>563,809</b>	<b>100.0%</b>

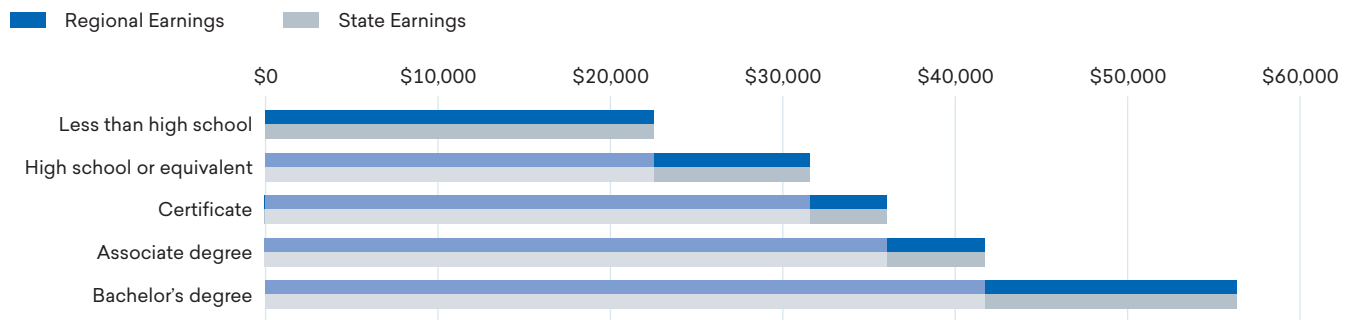
\* Data reflect the most recent year for which data are available. Emsi data are updated quarterly.

Source: Emsi complete employment data.

**TABLE 1.7:** Expected earnings by education level at the midpoint of a MCC student's working career

EDUCATION LEVEL	REGIONAL EARNINGS	DIFFERENCE FROM NEXT LOWEST DEGREE	STATE EARNINGS	DIFFERENCE FROM NEXT LOWEST DEGREE
Less than high school	\$22,400	n/a	\$22,400	n/a
High school or equivalent	\$32,000	\$9,600	\$32,000	\$9,600
Certificate	\$36,400	\$4,400	\$36,400	\$4,400
Associate degree	\$41,900	\$5,500	\$41,900	\$5,500
Bachelor's degree	\$56,700	\$14,800	\$56,700	\$14,800

Source: Emsi complete employment data.

**FIGURE 1.1:** Expected earnings by education level at a MCC student's career midpoint



## CHAPTER 2:

## Economic Impacts on the MCC Four County Service Area Economy

MCC impacts the MCC Four County Service Area economy in a variety of ways. The college is an employer and buyer of goods and services. It attracts monies that otherwise would not have entered the regional economy through its day-to-day operations, and construction activities, and the expenditures of its students. Further, it provides students with the knowledge, skills, and abilities they need to become productive citizens and add to the overall output of the region.

In this section we estimate the following economic impacts of MCC: 1) the day-to-day operations spending impact; 2) the construction spending impact; 3) the student spending impact; and 4) the alumni impact, measuring the income added in the region as former students expand the regional economy's stock of human capital.

When exploring each of these economic impacts, we consider the following hypothetical question:

**How would economic activity change in the MCC Four County Service Area if MCC and all its alumni did not exist in FY 2015-16?**

Each of the economic impacts should be interpreted according to this hypothetical question. Another way to think about the question is to realize that we measure net impacts, not gross impacts. Gross impacts represent an upper-bound estimate in terms of capturing all activity stemming from the college; however, net impacts reflect a truer measure since they demonstrate what would not have existed in the regional economy if not for the college.

Economic impact analyses use different types of impacts to estimate the results. The impact focused on in this study assesses the change in income. This measure is similar to the commonly used gross regional product (GRP). Income may be further broken out into the **labor income impact**, also known as earnings, which assesses the change in employee compensation; and the **non-labor income impact**, which

assesses the change in business profits. Together, labor income and non-labor income sum to total income.

Another way to state the impact is in terms of **jobs**, a measure of the number of full- and part-time jobs that would be required to support the change in income. Finally, a frequently used measure is the **sales impact**, which comprises the change in business sales revenue in the economy as a result of increased economic activity. It is important to bear in mind, however, that much of this sales revenue leaves the regional economy through intermediary transactions and costs.<sup>7</sup> All of these measures – added labor and non-labor income, total income, jobs, and sales – are used to estimate the economic impact results presented in this section. The analysis breaks out the impact measures into different components, each based on the economic effect that caused the impact. The following is a list of each type of effect presented in this analysis:

- The **initial effect** is the exogenous shock to the economy caused by the initial spending of money, whether to pay for salaries and wages, purchase goods or services, or cover operating expenses.
- The initial round of spending creates more spending in the economy, resulting in what is commonly known as the **multiplier effect**. The multiplier effect comprises

<sup>7</sup> See Appendix 3 for an example of the intermediary costs included in the sales impact but not in the income impact.



the additional activity that occurs across all industries in the economy and may be further decomposed into the following three types of effects:

- The **direct effect** refers to the additional economic activity that occurs as the industries affected by the initial effect spend money to purchase goods and services from their supply chain industries.
- The **indirect effect** occurs as the supply chain of the initial industries creates even more activity in the economy through their own inter-industry spending.
- The **induced effect** refers to the economic activity created by the household sector as the businesses affected by the initial, direct, and indirect effects raise salaries or hire more people.

The terminology used to describe the economic effects listed above differs slightly from that of other commonly used input-output models, such as IMPLAN. For example, the initial effect in this study is called the “direct effect” by IMPLAN, as shown in the table below. Further, the term “indirect effect” as used by IMPLAN refers to the combined direct and indirect effects defined in this study. To avoid confusion, readers are encouraged to interpret the results presented in this section in the context of the terms and definitions listed above. Note that, regardless of the effects used to decompose the results, the total impact measures are analogous.

Emsi	Initial	Direct	Indirect	Induced
IMPLAN	Direct	Indirect		Induced

Multiplier effects in this analysis are derived using Emsi’s MR-SAM input-output model that captures the intercon-

nection of industries, government, and households in the region. The Emsi MR-SAM contains approximately 1,000 industry sectors at the highest level of detail available in the North American Industry Classification System (NAICS) and supplies the industry-specific multipliers required to determine the impacts associated with increased activity within a given economy. For more information on the Emsi MR-SAM model and its data sources, see Appendix 4.

## OPERATIONS SPENDING IMPACT

Faculty and staff payroll is part of the region’s total earnings, and the spending of employees for groceries, apparel, and other household expenditures helps support regional businesses. The college itself purchases supplies and services, and many of its vendors are located in the MCC Four County Service Area. These expenditures create a ripple effect that generates still more jobs and higher wages throughout the economy.

Table 2.1 presents college non-construction expenditures for the following three categories: 1) salaries, wages, and benefits, 2) capital depreciation, and 3) all other expenditures (including purchases for supplies and services). The first step in estimating the multiplier effects of the college’s operational expenditures is to map these categories of expenditures to the approximately 1,000 industries of the Emsi MR-SAM model. Assuming that the spending patterns of college personnel approximately match those of the average consumer, we map salaries, wages, and benefits to spending on industry outputs using national household expenditure coefficients supplied by Emsi’s national SAM. Approximately 99% of MCC employees work in the MCC Four County Service Area (see Table 1.1), and therefore we

**TABLE 2.1:** MCC expenses by function, FY 2015-16

EXPENSE CATEGORY	TOTAL EXPENDITURES (THOUSANDS)	IN-REGION EXPENDITURES (THOUSANDS)	OUT-OF-REGION EXPENDITURES (THOUSANDS)
Employee salaries, wages, and benefits	\$75,415	\$74,660	\$754
Capital depreciation	\$6,512	\$5,840	\$672
All other expenditures	\$34,951	\$22,467	\$12,484
<b>Total</b>	<b>\$116,877</b>	<b>\$102,967</b>	<b>\$13,910</b>

Source: Data supplied by MCC and the Emsi impact model.

consider 99% of the salaries, wages, and benefits. For the other two expenditure categories (i.e., capital depreciation and all other expenditures), we assume the college's spending patterns approximately match national averages and apply the national spending coefficients for NAICS 611210 (Junior Colleges).<sup>8</sup> Capital depreciation is mapped to the construction sectors of NAICS 611210 and the college's remaining expenditures to the non-construction sectors of NAICS 611210.

We now have three vectors of expenditures for MCC: one for salaries, wages, and benefits; another for capital items; and a third for the college's purchases of supplies and services. The next step is to estimate the portion of these expenditures that occur inside the region. The expenditures occurring outside the region are known as leakages. We estimate in-region expenditures using regional purchase coefficients (RPCs), a measure of the overall demand for the commodities produced by each sector that is satisfied by regional suppliers, for each of the approximately 1,000 industries in the MR-SAM model.<sup>9</sup> For example, if 40% of the demand for NAICS 541211 (Offices of Certified Public Accountants) is satisfied by regional suppliers, the RPC for that industry is 40%. The remaining 60% of the demand for NAICS 541211 is provided by suppliers located outside the region. The three vectors of expenditures are multiplied, industry by industry, by the corresponding RPC to arrive

at the in-region expenditures associated with the college. See Table 2.1 for a break-out of the expenditures that occur in-region. Finally, in-region spending is entered, industry by industry, into the MR-SAM model's multiplier matrix, which in turn provides an estimate of the associated multiplier effects on regional labor income, non-labor income, total income, sales, and jobs.

Table 2.2 presents the economic impact of college operations spending. The people employed by MCC and their salaries, wages, and benefits comprise the initial effect, shown in the top row of the table in terms of labor income, non-labor income, total added income, sales, and jobs. The additional impacts created by the initial effect appear in the next four rows under the section labeled multiplier effect. Summing the initial and multiplier effects, the gross impacts are \$107.7 million in labor income and \$30.8 million in non-labor income. This comes to a total impact of \$138.5 million in total added income associated with the spending of the college and its employees in the region. This is equivalent to 2,552 jobs.

The \$138.5 million in gross impact is often reported by researchers as the total impact. We go a step further to arrive at a net impact by applying a counterfactual scenario, i.e., what would have happened if a given event – in this case, the expenditure of in-region funds on MCC – had not occurred. MCC received an estimated 64% of its funding from sources within the MCC Four County Service Area. These monies came from the tuition and fees paid

<sup>8</sup> See Appendix 1 for a definition of NAICS.

<sup>9</sup> See Appendix 4 for a description of Emsi's MR-SAM model.

**TABLE 2.2:** Impact of MCC operations spending, FY 2015-16

	LABOR INCOME (THOUSANDS)	NON-LABOR INCOME (THOUSANDS)	TOTAL INCOME (THOUSANDS)	SALES (THOUSANDS)	JOBS
<b>Initial effect</b>	<b>\$74,660</b>	<b>\$0</b>	<b>\$74,660</b>	<b>\$116,877</b>	<b>1,764</b>
<b>MULTIPLIER EFFECT</b>					
Direct effect	\$7,844	\$6,040	\$13,884	\$28,307	177
Indirect effect	\$2,875	\$2,381	\$5,256	\$11,349	68
Induced effect	\$22,344	\$22,335	\$44,678	\$73,532	542
<b>Total multiplier effect</b>	<b>\$33,063</b>	<b>\$30,755</b>	<b>\$63,819</b>	<b>\$113,188</b>	<b>788</b>
<b>Gross impact (initial + multiplier)</b>	<b>\$107,724</b>	<b>\$30,755</b>	<b>\$138,479</b>	<b>\$230,065</b>	<b>2,552</b>
Less alternative uses of funds	-\$22,057	-\$23,277	-\$45,334	-\$71,079	-544
<b>Net impact</b>	<b>\$85,667</b>	<b>\$7,478</b>	<b>\$93,145</b>	<b>\$158,986</b>	<b>2,009</b>

Source: Emsi impact model.

by resident students, from the auxiliary revenue and donations from private sources located within the region, from state and local taxes, and from the financial aid issued to students by state and local government. We must account for the opportunity cost of this in-region funding. Had other industries received these monies rather than MCC, income impacts would have still been created in the economy. In economic analysis, impacts that occur under counterfactual conditions are used to offset the impacts that actually occur in order to derive the true impact of the event under analysis.

We estimate this counterfactual by simulating a scenario where in-region monies spent on the college are instead spent on consumer goods and savings. This simulates the in-region monies being returned to the taxpayers and being spent by the household sector. Our approach is to establish the total amount spent by in-region students and taxpayers on MCC, map this to the detailed industries of the MR-SAM model using national household expenditure coefficients, use the industry RPCs to estimate in-region spending, and run the in-region spending through the MR-SAM model's multiplier matrix to derive multiplier effects. The results of this exercise are shown as negative values in the row labeled less alternative uses of funds in Table 2.2.

The total net impacts of the college's operations are equal to the gross impacts less the impacts of the alternative use of funds – the opportunity cost of the state and local money. As shown in the last row of Table 2.2, the total net impact is approximately \$85.7 million in labor income and \$7.5 million in non-labor income. This sums together to

\$93.1 million in total added income and is equivalent to 2,009 jobs. These impacts represent new economic activity created in the regional economy solely attributable to the operations of MCC.

## CONSTRUCTION SPENDING IMPACT

In this section we estimate the economic impact of the construction spending of MCC. Because construction funding is separate from operations funding in the budgeting process, it is not captured in the operations spending impact estimated earlier. However, like the operations spending, the construction spending creates subsequent rounds of spending and multiplier effects that generate still more jobs and income throughout the region. During FY 2015-16, MCC spent a total of \$33.3 million on various construction projects.

The methodology used here is similar to that used when estimating the impact of capital spending under the operations spending impact. Assuming MCC construction spending approximately matches national construction spending patterns of junior colleges, we map MCC construction spending to the construction industries of the Emsi MR-SAM model. Next, we use the RPCs to estimate the portion of this spending that occur in-region. Finally, the in-region spending is run through the multiplier matrix to estimate the direct, indirect and induced effects. Because construction is so labor intensive, the non-labor income

**TABLE 2.3:** Impact of construction spending of MCC, FY 2015-16

	LABOR INCOME (THOUSANDS)	NON-LABOR INCOME (THOUSANDS)	TOTAL INCOME (THOUSANDS)	SALES (THOUSANDS)	JOBS
<b>Initial effect</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,324</b>	<b>0</b>
<b>MULTIPLIER EFFECT</b>					
Direct effect	\$11,050	\$5,218	\$16,268	\$29,883	200
Indirect effect	\$2,628	\$1,241	\$3,869	\$7,107	47
Induced effect	\$5,574	\$2,632	\$8,205	\$15,073	101
<b>Gross impact</b>	<b>\$19,252</b>	<b>\$9,091</b>	<b>\$28,342</b>	<b>\$85,387</b>	<b>348</b>
Less alternative uses of funds	-\$5,612	-\$5,898	-\$11,510	-\$18,195	-142
<b>Net impact</b>	<b>\$13,640</b>	<b>\$3,193</b>	<b>\$16,833</b>	<b>\$67,192</b>	<b>205</b>

Source: Emsi impact model.

impact is relatively small.

To account for the opportunity cost of any in-region construction money, we estimate the impacts of a similar alternative uses of funds as found in the operations spending impacts. This is done by simulating a scenario where in-region monies spent on construction are instead spent on consumer goods. These impacts are then subtracted from the gross construction spending impacts. Again, since construction is so labor intensive, most of the added income stems from labor income as opposed to non-labor income.

Table 2.3 presents the impacts of MCC construction spending during FY 2015-16. Note the initial effect is purely a sales effect, so there is no initial change in labor or non-labor income. The FY 2015-16 MCC construction spending creates a net total short-run impact of \$13.6 million in labor income and \$3.2 million in non-labor income. This is equal to \$16.8 million in added income – the equivalent of supporting 205 jobs – for the MCC Four County Service Area.

## STUDENT SPENDING IMPACT

Both in-region and out-of-region students contribute to the student spending impact of MCC; however, not all of these students can be counted towards the impact. Of the in-region students, only those students who were retained, or who would have left the region to seek education elsewhere had they not attended MCC, are measured. Students who would have stayed in the region anyway are not counted towards the impact since their monies would have been added to the MCC Four County Service Area economy regardless of MCC. In addition, only the out-of-region students who relocated to the MCC Four County Service Area to attend MCC are measured. Students who commute from outside the region or take courses online are not counted towards the student spending impact because they are not adding money from living expenses to the region.

While there were 33,492 students attending MCC who originated from the MCC Four County Service Area, not all of them would have remained in the region if not for the existence of MCC. We apply a conservative assumption that 10% of these students would have left the MCC Four County Service Area for other education opportunities if

MCC did not exist.<sup>10</sup> Therefore, we recognize that the in-region spending of 3,349 students retained in the region is attributable to MCC. These students, called retained students, spent money at businesses in the region for groceries, accommodation, transportation, and so on.

Relocated students are also accounted for in MCC's student spending impact. An estimated 2,951 students came from outside the region and lived off campus while attending MCC in FY 2015-16. The off-campus expenditures of out-of-region students supported jobs and created new income in the regional economy.<sup>11</sup>

The average costs for students appear in the first section of Table 2.4, equal to \$10,755 per student. Note that this table excludes expenses for books and supplies, since many of these monies are already reflected in the operations impact

**TABLE 2.4:** Average student costs and total sales generated by relocated and retained students in the MCC Four County Service Area, FY 2015-16

Room and board	\$8,505
Personal expenses	\$1,398
Transportation	\$852
<b>Total expenses per student</b>	<b>\$10,755</b>
Number of students that were retained	3,349
Number of students that relocated	2,951
Gross retained student sales	\$36,020,646
Gross relocated student sales	\$31,734,348
<b>Total gross off-campus sales</b>	<b>\$67,754,994</b>
Wages and salaries paid to student workers*	\$30,898
<b>Net off-campus sales</b>	<b>\$67,724,096</b>

\* This figure reflects only the portion of payroll that was used to cover the living expenses of resident and non-resident student workers who lived in the region.

Source: Student costs and wages supplied by MCC. The number of relocated and retained students who lived in the region off-campus while attending is derived by Emsi from the student origin data and in-term residence data supplied by MCC. The data is based on all students.

10 See Section 4.5 for a sensitivity analysis of the retained student variable.

11 Online students and students who commuted to the MCC Four County Service Area from outside the region are not considered in this calculation because it is assumed their living expenses predominantly occurred in the region where they resided during the analysis year. We recognize that not all online students live outside the region, but keep the assumption given data limitations.

discussed in the previous section. We multiply the \$10,755 in annual costs by the 6,300 students who either were retained or relocated to the region because of MCC and lived in-region but off-campus. This provides us with an estimate of their total spending. Altogether, off-campus spending of relocated and retained students generated gross sales of \$67.8 million. This figure, once net of the monies paid to student workers, yields net off-campus sales of \$67.7 million, as shown in the bottom row of Table 2.4.

Estimating the impacts generated by the \$67.7 million in student spending follows a procedure similar to that of the operations impact described above. We distribute the \$67.7 million in sales to the industry sectors of the MR-SAM model, apply RPCs to reflect in-region spending, and run the net sales figures through the MR-SAM model to derive multiplier effects.

Table 2.5 presents the results. Unlike the previous subsections, the initial effect is purely sales-oriented and there is no change in labor or non-labor income. The impact of relocated and retained student spending thus falls entirely under the multiplier effect. The total impact of student spending is \$19.6 million in labor income and \$14.7 million in non-labor income. This sums together to \$34.4 million in total added income and is equivalent to 811 jobs. These values represent the direct effects created at the businesses patronized by the students, the indirect effects created by the supply chain of those businesses, and the effects of the increased spending of the household sector throughout the regional economy as a result of the direct and indirect effects.

## ALUMNI IMPACT

In this section, we estimate the economic impacts stemming from the added labor income of alumni in combination with their employers' added non-labor income. This impact is based on the number of students who have attended MCC throughout its history. We then use this total number to consider the impact of those students in the single FY 2015-16. Former students who achieved a degree as well as those who may not have finished their degree or did not take courses for credit are considered alumni.

While MCC creates an economic impact through its operations, construction, and student spending, the greatest economic impact of MCC stems from the added human capital – the knowledge, creativity, imagination, and entrepreneurship – found in its alumni. While attending MCC, students receive experience, education, and the knowledge, skills, and abilities that increase their productivity and allow them to command a higher wage once they enter the workforce. But the reward of increased productivity does not stop there. Talented professionals make capital more productive too (e.g., buildings, production facilities, equipment). The employers of MCC alumni enjoy the fruits of this increased productivity in the form of additional non-labor income (i.e., higher profits).

The methodology here differs from the previous impacts in one fundamental way. Whereas the previous spending impacts depend on an annually renewed injection of new sales into the regional economy, the alumni impact is the result of years of past instruction and the associated accumulation of human capital. The initial effect of alumni is

**TABLE 2.5:** Student spending impact, FY 2015-16

	LABOR INCOME (THOUSANDS)	NON-LABOR INCOME (THOUSANDS)	TOTAL INCOME (THOUSANDS)	SALES (THOUSANDS)	JOBS
<b>Initial effect</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$67,724</b>	<b>0</b>
<b>MULTIPLIER EFFECT</b>					
Direct effect	\$10,239	\$7,685	\$17,925	\$31,045	423
Indirect effect	\$3,138	\$2,333	\$5,471	\$9,579	128
Induced effect	\$6,267	\$4,700	\$10,967	\$18,858	259
<b>Total multiplier effect</b>	<b>\$19,644</b>	<b>\$14,718</b>	<b>\$34,362</b>	<b>\$59,482</b>	<b>811</b>
<b>Total impact (initial + multiplier)</b>	<b>\$19,644</b>	<b>\$14,718</b>	<b>\$34,362</b>	<b>\$127,206</b>	<b>811</b>

Source: Emsi impact model.



comprised of two main components. The first and largest of these is the added labor income of MCC's former students. The second component of the initial effect is comprised of the added non-labor income of the businesses that employ former students of MCC.

We begin by estimating the portion of alumni who are employed in the workforce. To estimate the historical employment patterns of alumni in the region, we use the following sets of data or assumptions: 1) settling-in factors to determine how long it takes the average student to settle into a career;<sup>12</sup> 2) death, retirement, and unemployment rates from the National Center for Health Statistics, the Social Security Administration, and the Bureau of Labor Statistics; and 3) state migration data from the Census Bureau. The result is the estimated portion of alumni from each previous year who were still actively employed in the region as of FY 2015-16.

The next step is to quantify the skills and human capital that alumni acquired from the college. We use the students' production of CHEs as a proxy for accumulated human capital. The average number of CHEs completed per student in FY 2015-16 was 16.4. To estimate the number of CHEs present in the workforce during the analysis year, we use the college's historical student headcount over the past 30 years, from FY 1986-87 to FY 2015-16.<sup>13</sup> We multiply the 16.4 average CHEs per student by the headcounts that we estimate are still actively employed from each of the previous years.<sup>14</sup> Students who enroll at the college more than one year are counted at least twice in the historical enrollment data. However, CHEs remain distinct regardless of when and by whom they were earned, so there is no duplication in the CHE counts. We estimate there are approximately 7.6 million CHEs from alumni active in the workforce.

Next, we estimate the value of the CHEs, or the skills and human capital acquired by MCC alumni. This is done using

- 12 Settling-in factors are used to delay the onset of the benefits to students in order to allow time for them to find employment and settle into their careers. In the absence of hard data, we assume a range between one and three years for students who graduate with a certificate or a degree, and between one and five years for returning students.
- 13 We apply a 30-year time horizon because the data on students who attended MCC prior to FY 1986-87 is less reliable, and because most of the students served more than 30 years ago had left the regional workforce by FY 2015-16.
- 14 This assumes the average credit load and level of study from past years is equal to the credit load and level of study of students today.

the incremental added labor income stemming from the students' higher wages. The incremental added labor income is the difference between the wage earned by MCC alumni and the alternative wage they would have earned had they not attended MCC. Using the regional incremental earnings, credits required, and distribution of credits at each level of study, we estimate the average value per CHE to equal \$128. This value represents the regional average incremental increase in wages that alumni of MCC received during the analysis year for every CHE they completed.

Because workforce experience leads to increased productivity and higher wages, the value per CHE varies depending on the students' workforce experience, with the highest value applied to the CHEs of students who had been employed the longest by FY 2015-16, and the lowest value per CHE applied to students who were just entering the workforce. More information on the theory and calculations behind the value per CHE appears in Appendix 5. In determining the amount of added labor income attributable to alumni, we multiply the CHEs of former students in each year of the historical time horizon by the corresponding average value per CHE for that year, and then sum the products together. This calculation yields approximately \$975.3 million in gross labor income from increased wages received by former students in FY 2015-16 (as shown in Table 2.6).

The next two rows in Table 2.6 show two adjustments used to account for counterfactual outcomes. As discussed above, counterfactual outcomes in economic analysis represent what would have happened if a given event had

**TABLE 2.6:** Number of CHEs in workforce and initial labor income created in the MCC Four County Service Area, FY 2015-16

Number of CHEs in workforce	7,622,538
Average value per CHE	\$128
<b>Initial labor income, gross</b>	<b>\$975,256,195</b>
<b>COUNTERFACTUALS</b>	
Percent reduction for alternative education opportunities	15%
Percent reduction for adjustment for labor import effects	50%
<b>Initial labor income, net</b>	<b>\$414,483,883</b>

Source: Emsi impact model.

not occurred. The event in question is the education and training provided by MCC and subsequent influx of skilled labor into the regional economy. The first counterfactual scenario that we address is the adjustment for alternative education opportunities. In the counterfactual scenario where MCC does not exist, we assume a portion of MCC alumni would have received a comparable education elsewhere in the region or would have left the region and received a comparable education and then returned to the region. The incremental added labor income that accrues to those students cannot be counted towards the added labor income from MCC alumni. The adjustment for alternative education opportunities amounts to a 15% reduction of the \$975.3 million in added labor income.<sup>15</sup> This means that 15% of the added labor income from MCC alumni would have been generated in the region anyway, even if the college did not exist. For more information on the alternative education adjustment, see Appendix 6.

The other adjustment in Table 2.6 accounts for the importation of labor. Suppose MCC did not exist and in consequence there were fewer skilled workers in the region. Businesses could still satisfy some of their need for skilled labor by recruiting from outside the MCC Four County Service Area. We refer to this as the labor import effect. Lacking information on its possible magnitude, we assume 50% of the jobs that students fill at regional businesses could have been filled by workers recruited from outside the region if the college did not exist.<sup>16</sup> Consequently, the gross labor income must be adjusted to account for the importation of this labor, since it would have happened regardless of the presence of the college. We conduct a sensitivity analysis for this assumption in Section 4. With the 50% adjustment, the net added labor income added to the economy comes to \$414.5 million, as shown in Table 2.6.

The \$414.5 million in added labor income appears under the initial effect in the labor income column of Table 2.7. To this we add an estimate for initial non-labor income. As discussed earlier in this section, businesses that employ former students of MCC see higher profits as a result of the increased productivity of their capital assets. To estimate this additional income, we allocate the initial increase in

labor income (\$414.5 million) to the six-digit NAICS industry sectors where students are most likely to be employed. This allocation entails a process that maps completers in the region to the detailed occupations for which those completers have been trained, and then maps the detailed occupations to the six-digit industry sectors in the MR-SAM model.<sup>17</sup> Using a crosswalk created by National Center for Education Statistics (NCES) and the Bureau of Labor Statistics, we map the breakdown of the region's completers to the approximately 700 detailed occupations in the Standard Occupational Classification (SOC) system. Finally, we apply a matrix of wages by industry and by occupation from the MR-SAM model to map the occupational distribution of the \$414.5 million in initial labor income effects to the detailed industry sectors in the MR-SAM model.<sup>18</sup>

Once these allocations are complete, we apply the ratio of non-labor to labor income provided by the MR-SAM model for each sector to our estimate of initial labor income. This computation yields an estimated \$152.5 million in added non-labor income attributable to the college's alumni. Summing initial labor and non-labor income together provides the total initial effect of alumni productivity in the MCC Four County Service Area economy, equal to approximately \$567 million. To estimate multiplier effects, we convert the industry-specific income figures generated through the initial effect to sales using sales-to-income ratios from the MR-SAM model. We then run the values through the MR-SAM's multiplier matrix.

Table 2.7, on the next page, shows the multiplier effects of alumni. Multiplier effects occur as alumni generate an increased demand for consumer goods and services through the expenditure of their higher wages. Further, as the industries where alumni are employed increase their output, there is a corresponding increase in the demand for input from the industries in the employers' supply chain. Together, the incomes generated by the expansions in business input purchases and household spending constitute the multiplier effect of the increased productivity of

15 For a sensitivity analysis of the alternative education opportunities variable, see Section 4.

16 A similar assumption is used by Walden (2014) in his analysis of the Cooperating Raleigh Colleges.

17 Completer data comes from the Integrated Postsecondary Education Data System (IPEDS), which organizes program completions according to the Classification of Instructional Programs (CIP) developed by the National Center for Education Statistics (NCES).

18 For example, if the MR-SAM model indicates that 20% of wages paid to workers in SOC 51-4121 (Welders) occur in NAICS 332313 (Plate Work Manufacturing), then we allocate 20% of the initial labor income effect under SOC 51-4121 to NAICS 332313.

**TABLE 2.7:** Alumni impact, FY 2015-16

	LABOR INCOME (THOUSANDS)	NON-LABOR INCOME (THOUSANDS)	TOTAL INCOME (THOUSANDS)	SALES (THOUSANDS)	JOBS
<b>Initial effect</b>	<b>\$414,484</b>	<b>\$152,539</b>	<b>\$567,023</b>	<b>\$1,261,830</b>	<b>7,973</b>
<b>MULTIPLIER EFFECT</b>					
Direct effect	\$86,028	\$33,540	\$119,568	\$237,768	1,705
Indirect effect	\$31,060	\$11,867	\$42,926	\$84,442	634
Induced effect	\$254,600	\$84,472	\$339,071	\$661,531	4,931
<b>Total multiplier effect</b>	<b>\$371,687</b>	<b>\$129,878</b>	<b>\$501,566</b>	<b>\$983,742</b>	<b>7,270</b>
<b>Total impact (initial + multiplier)</b>	<b>\$786,171</b>	<b>\$282,418</b>	<b>\$1,068,589</b>	<b>\$2,245,572</b>	<b>15,242</b>

Source: Emsi impact model.

the college's alumni. The final results are \$371.7 million in added labor income and \$129.9 million in added non-labor income, for an overall total of \$501.6 million in multiplier effects. The grand total of the alumni impact thus comes to \$1.1 billion in total added income, the sum of all initial and multiplier labor and non-labor income effects. This is equivalent to 15,242 jobs.

## TOTAL IMPACT OF MCC

The total economic impact of MCC on the MCC Four County Service Area can be generalized into two broad types of impacts. First, on an annual basis, MCC generates a flow of spending that has a significant impact on the MCC Four County Service Area economy. The impacts of this spending are captured by the operations, construction, and student spending impacts. While not insignificant, these

impacts do not capture the true purpose of MCC. The basic mission of MCC is to foster human capital. Every year, a new cohort of MCC former students adds to the stock of human capital in the MCC Four County Service Area, and a portion of alumni continues to add to the MCC Four County Service Area economy. Table 2.8 displays the grand total impacts of MCC on the MCC Four County Service Area economy in FY 2015-16. For context, the percentages of MCC compared to the total labor income, total non-labor income, combined total income, sales, and jobs in the MCC Four County Service Area, as presented in Table 1.5 and Table 1.6, are included. The total added value of MCC is equivalent to 2.3% of the GRP of the MCC Four County Service Area. For perspective, this means that one out of every 31 jobs in the MCC Four County Service Area is supported by the activities of MCC and its students.

These impacts, stemming from spending related to the

**TABLE 2.8:** Total impact of MCC, FY 2015-16

	LABOR INCOME (THOUSANDS)	NON-LABOR INCOME (THOUSANDS)	TOTAL INCOME (THOUSANDS)	SALES (THOUSANDS)	JOBS
Operations spending	\$85,667	\$7,478	\$93,145	\$158,986	2,009
Construction spending	\$13,640	\$3,193	\$16,833	\$67,192	205
Student spending	\$19,644	\$14,718	\$34,362	\$127,206	811
Alumni	\$786,171	\$282,418	\$1,068,589	\$2,245,572	15,242
<b>Total impact</b>	<b>\$905,122</b>	<b>\$307,807</b>	<b>\$1,212,929</b>	<b>\$2,598,956</b>	<b>18,268</b>
% of the MCC Four County Service Area economy	3.0%	1.4%	2.3%	2.4%	3.2%



college and its students, spread throughout the regional economy and affect individual industry sectors. Table 2.9 displays the total impact of MCC on industry sectors based on their two-digit NAICS code. The table shows the total impact of operations, construction, students, and alumni as shown in Table 2.8, broken down by industry sector

using processes outlined earlier in this chapter. By showing the impact on individual industry sectors, it is possible to see in finer detail where MCC has the greatest impact. For example, MCC's impact for the Health Care & Social Assistance industry sector was 2,964 jobs in FY 2015-16.

**TABLE 2.9:** Total impact of MCC by industry, FY 2015-16

INDUSTRY SECTOR	LABOR INCOME (THOUSANDS)	NON-LABOR INCOME (THOUSANDS)	TOTAL INCOME (THOUSANDS)	SALES (THOUSANDS)	JOBS
Agriculture, Forestry, Fishing, & Hunting	\$5,183	\$1,605	\$6,787	\$22,776	141
Mining	\$278	\$598	\$876	\$1,404	5
Utilities	\$2,354	\$7,870	\$10,224	\$15,984	14
Construction	\$70,699	\$30,132	\$100,831	\$221,489	1,206
Manufacturing	\$29,303	\$33,941	\$63,244	\$190,880	480
Wholesale Trade	\$15,426	\$17,361	\$32,787	\$46,405	200
Retail Trade	\$25,789	\$14,696	\$40,485	\$68,282	679
Transportation & Warehousing	\$16,581	\$12,716	\$29,298	\$58,942	262
Information	\$20,567	\$20,727	\$41,293	\$85,922	289
Finance & Insurance	\$36,889	\$43,519	\$80,408	\$146,148	455
Real Estate & Rental & Leasing	\$10,201	\$25,022	\$35,223	\$76,470	253
Professional & Technical Services	\$63,008	\$13,949	\$76,957	\$118,429	1,096
Management of Companies & Enterprises	\$54,671	\$10,443	\$65,113	\$113,441	471
Administrative & Waste Services	\$29,017	\$7,416	\$36,434	\$58,169	649
Educational Services, Private	\$59,953	\$6,912	\$66,865	\$110,557	1,705
Health Care & Social Assistance	\$150,533	\$14,870	\$165,403	\$294,881	2,964
Arts, Entertainment, & Recreation	\$6,393	\$2,933	\$9,326	\$18,214	305
Accommodation & Food Services	\$29,230	\$19,873	\$49,103	\$144,537	1,501
Other Services (except Public Administration)	\$25,788	\$625	\$26,413	\$54,713	1,060
Government, Non-Education	\$73,936	\$16,354	\$90,291	\$506,501	947
Government, Education	\$179,322	\$6,246	\$185,568	\$244,812	3,588
<b>Total impact</b>	<b>\$905,122</b>	<b>\$307,807</b>	<b>\$1,212,929</b>	<b>\$2,598,956</b>	<b>18,268</b>

Source: Emsi impact model.

## CHAPTER 3:

## Investment Analysis

The benefits generated by MCC affect the lives of many people. The most obvious beneficiaries are the college's students; they give up time and money to go to the college in return for a lifetime of higher wages and improved quality of life. But the benefits do not stop there. As students earn more, communities and citizens throughout Nebraska benefit from an enlarged economy and a reduced demand for social services. In the form of increased tax revenues and public sector savings, the benefits of education extend as far as the state and local government.

Investment analysis is the process of evaluating total costs and measuring these against total benefits to determine whether or not a proposed venture will be profitable. If benefits outweigh costs, then the investment is worthwhile. If costs outweigh benefits, then the investment will lose money and is thus considered infeasible. In this section, we consider MCC as a worthwhile investment from the perspectives of students, taxpayers, and society.

### STUDENT PERSPECTIVE

To enroll in postsecondary education, students pay money for tuition and forego monies that otherwise they would have earned had they chosen to work instead of learn. From the perspective of students, education is the same as an investment; i.e., they incur a cost, or put up a certain amount of money, with the expectation of receiving benefits in return. The total costs consist of the monies that students pay in the form of tuition and fees and the opportunity costs of foregone time and money. The benefits are the higher earnings that students receive as a result of their education.

### Calculating student costs

Student costs consist of three main items: direct outlays, opportunity costs, and future principal and interest costs incurred from student loans. Direct outlays include tuition and fees, equal to \$18.3 million from Table 1.2. Direct outlays

also include the cost of books and supplies. On average, full-time students spent \$1,350 each on books and supplies during the reporting year.<sup>19</sup> Multiplying this figure times the number of full-time equivalents (FTEs) produced by MCC in FY 2015-16<sup>20</sup> generates a total cost of \$13.3 million for books and supplies.

In order to pay the cost of tuition, many students had to take out loans. These students not only incur the cost of tuition from the college but also incur the interest cost of taking out loans. In FY 2015-16, students received a total of \$7.2 million in federal loans to attend MCC.<sup>21</sup> Students pay back these loans along with interest over the span of several years in the future. Since students pay off these loans over time, they receive no initial cost during the analysis year. Hence, to avoid double counting, the \$7.2 million in federal loans is subtracted from the costs incurred by students in FY 2015-16.

In addition to the cost of tuition, books, and supplies, students also experience an opportunity cost of attending college during the analysis year. Opportunity cost is the most difficult component of student costs to estimate. It

<sup>19</sup> Based on the data supplied by MCC.

<sup>20</sup> A single FTE is equal to 45 CHEs, so there were 9,871 FTEs produced by students in FY 2015-16, equal to 451,652 CHEs divided by 30 (excluding personal enrichment students).

<sup>21</sup> Due to data limitations, only federal loans are considered in this analysis. The interest incurred from private and other types of loans is excluded from this analysis.

measures the value of time and earnings foregone by students who go to the college rather than work. To calculate it, we need to know the difference between the students' full earning potential and what they actually earn while attending the college.

We derive the students' full earning potential by weighting the average annual earnings levels in Table 1.7 according to the education level breakdown of the student population when they first enrolled.<sup>22</sup> However, the earnings levels in Table 1.7 reflect what average workers earn at the midpoint of their careers, not while attending the college. Because of this, we adjust the earnings levels to the average age of the student population (27) to better reflect their wages at their current age.<sup>23</sup> This calculation yields an average full earning potential of \$23,321 per student.

In determining how much students earn while enrolled in postsecondary education, an important factor to consider is the time that they actually spend on postsecondary education, since this is the only time that they are required to give up a portion of their earnings. We use the students' CHE production as a proxy for time, under the assumption that the more CHEs students earn, the less time they have to work, and, consequently, the greater their foregone earnings. Overall, students attending MCC earned an average of 16.4 CHEs per student (excluding personal enrichment students), which is approximately equal to 36% of a full academic year.<sup>24</sup> We thus include no more than \$8,489 (or 36%) of the students' full earning potential in the opportunity cost calculations.

Another factor to consider is the students' employment status while enrolled in postsecondary education. Based on data supplied by the college, approximately 84% of students are employed. For the 16% that are not working, we assume that they are either seeking work or planning to seek work once they complete their educational goals (with the exception of personal enrichment students, who are not included in this calculation). By choosing to enroll, therefore, non-working students give up everything that they can potentially earn during the academic year (i.e.,

the \$8,489). The total value of their foregone earnings thus comes to \$36.8 million.

Working students are able to maintain all or part of their earnings while enrolled. However, many of them hold jobs that pay less than statistical averages, usually because those are the only jobs they can find that accommodate their course schedule. These jobs tend to be at entry level, such as restaurant servers or cashiers. To account for this, we assume that working students hold jobs that pay 58% of what they would have earned had they chosen to work full-time rather than go to college.<sup>25</sup> The remaining 42% comprises the percent of their full earning potential that they forego. Obviously this assumption varies by person; some students forego more and others less. Since we do not know the actual jobs that students hold while attending, the 42% in foregone earnings serves as a reasonable average.

Working students also give up a portion of their leisure time in order to attend higher education institutions. According to the Bureau of Labor Statistics American Time Use Survey, students forego up to 0.5 hours of leisure time per day.<sup>26</sup> Assuming that an hour of leisure is equal in value to an hour of work, we derive the total cost of leisure by multiplying the number of leisure hours foregone during the academic year by the average hourly pay of the students' full earning potential. For working students, therefore, their total opportunity cost comes to \$94.7 million, equal to the sum of their foregone earnings (\$82 million) and foregone leisure time (\$12.7 million).

Thus far we have discussed student costs during the analysis year. However, recall that students take out student loans to attend college during the year, which they will have to pay back over time. The amount they will be paying in the future must be a part of their decision to attend the college today. Students who take out loans are not only required to pay back the principal of the loan but to also pay back a certain amount in interest. The first step in calculating students' loan interest cost is to determine the payback

22 This is based on the number of students who reported their entry level of education to MCC. Emsi provided estimates in the event that the data was not available from the college.

23 Further discussion on this adjustment appears in Appendix 5.

24 Equal to 16.4 CHEs divided by 45, the assumed number of CHEs in a full-time academic year.

25 The 58% assumption is based on the average hourly wage of jobs commonly held by working students divided by the national average hourly wage. Occupational wage estimates are published by the Bureau of Labor Statistics (see [http://www.bls.gov/oes/current/oes\\_nat.htm](http://www.bls.gov/oes/current/oes_nat.htm)).

26 Bureau of Labor Statistics. "Charts by Topic: Leisure and Sports Activities." *American Time Use Survey*. Last modified December 2016. Accessed January 2017. <http://www.bls.gov/TUS/CHARTS/LEISURE.HTM>.

time for the loans. The \$7.2 million in loans was awarded to 1,968 students, averaging \$3,644 per student in the analysis year. However, this figure represents only one year of loans. Because loan payback time is determined by total indebtedness, we make an assumption that since MCC is a two-year college, students will be indebted twice that amount, or \$7,287 on average. According to the U.S. Department of Education, this level of indebtedness will take 10 years to pay back under the standard repayment plan.<sup>27</sup>

This indebtedness calculation is used solely to estimate the loan payback period. Students will be paying back the principal amount of \$7.2 million over time. After taking into consideration the time value of money, this means that students will pay off a discounted present value of \$5.6 million in principal over the 10 years. In order to calculate interest, we only consider interest on the federal loans awarded to students in FY 2015-16. Using the student discount rate of 4.3%<sup>28</sup> as our interest rate, we calculate that students will pay a total discounted present value of \$1.4 million in interest on student loans throughout the first 10 years of their working lifetime. The stream of these future interest costs together with the stream of loan payments is included in the costs of Column 5 of Table 3.2.

The steps leading up to the calculation of student costs appear in Table 3.1. Direct outlays amount to \$24.1 million, the sum of tuition and fees (\$18.3 million) and books and supplies (\$13.3 million) less federal loans received (\$7.2 million) and \$300.9 thousand in direct outlays of personal enrichment students (those students are excluded from the cost calculations). Opportunity costs for working and non-working students amount to \$120.1 million, excluding \$11.4 million in offsetting residual aid that is paid directly to students.<sup>29</sup> Finally, we have the present value of future student loan costs, amounting to \$7.1 million between prin-

**TABLE 3.1:** Present value of student costs, FY 2015-16 (thousands)

<b>DIRECT OUTLAYS</b>	
Tuition and fees	\$18,269
Less federal loans received	-\$7,171
Books and supplies	\$13,326
Less direct outlays of personal enrichment students	-\$301
<b>Total direct outlays</b>	<b>\$24,124</b>
<b>OPPORTUNITY COSTS IN FY 2015-16</b>	
Earnings foregone by non-working students	\$36,834
Earnings foregone by working students	\$81,992
Value of leisure time foregone by working students	\$12,712
Less residual aid	-\$11,413
<b>Total opportunity costs</b>	<b>\$120,125</b>
<b>FUTURE STUDENT LOAN COSTS (PRESENT VALUE)</b>	
Student loan principal	\$5,649
Student loan interest	\$1,412
<b>Total present value student loan costs</b>	<b>\$7,060</b>
<b>Total present value student costs</b>	<b>\$151,309</b>

Source: Based on data supplied by MCC and outputs of the Emsi impact model.

cipal and interest. Summing direct outlays, opportunity costs, and future student loan costs together yields a total of \$151.3 million in present value student costs.

## Linking education to earnings

Having estimated the costs of education to students, we weigh these costs against the benefits that students receive in return. The relationship between education and earnings is well documented and forms the basis for determining student benefits. As shown in Table 1.7, state mean earnings levels at the midpoint of the average-aged worker's career increase as people achieve higher levels of education. The differences between state earnings levels define the incremental benefits of moving from one education level to the next.

A key component in determining the students' return on investment is the value of their future benefits stream; i.e., what they can expect to earn in return for the investment

27 Repayment period based on total education loan indebtedness, U.S. Department of Education, 2017. Accessed February 2017. <https://studentaid.ed.gov/sa/repay-loans/understand/plans/standard>.

28 The student discount rate is derived from the baseline forecasts for the 10-year discount rate published by the Congressional Budget Office. See the Congressional Budget Office, Student Loan and Pell Grant Programs - March 2012 Baseline, Congressional Budget Office Publications, last modified March 13, 2012, accessed July 2013, [http://www.cbo.gov/sites/default/files/cbofiles/attachments/43054\\_StudentLoanPellGrantPrograms.pdf](http://www.cbo.gov/sites/default/files/cbofiles/attachments/43054_StudentLoanPellGrantPrograms.pdf).

29 Residual aid is the remaining portion of scholarship or grant aid distributed directly to a student after the college applies tuition and fees.

they make in education. We calculate the future benefits stream to the college's FY 2015-16 students first by determining their average annual increase in earnings, equal to \$46.1 million. This value represents the higher wages that accrues to students at the midpoint of their careers and is calculated based on the marginal wage increases of the CHEs that students complete while attending the college. Using the state of Nebraska earnings, the marginal wage increase per CHE is \$156. For a full description of the methodology used to derive the \$46.1 million, see Appendix 5.

The second step is to project the \$46.1 million annual increase in earnings into the future, for as long as students remain in the workforce. We do this using the Mincer function to predict the change in earnings at each point in an individual's working career.<sup>30</sup> The Mincer function originated from Mincer's seminal work on human capital (1958). The function estimates earnings using an individual's years of education and post-schooling experience. While some have criticized Mincer's earnings function, it is still upheld in recent data and has served as the foundation for a variety of research pertaining to labor economics. Card (1999 and 2001) addresses a number of these criticisms using U.S.-based research over the last three decades and concludes that any upward bias in the Mincer parameters is on the order of 10% or less. We use state-specific and education level-specific Mincer coefficients. To account for any upward bias, we incorporate a 10% reduction in our projected earnings, otherwise known as the ability bias. With the \$46.1 million representing the students' higher earnings at the midpoint of their careers, we apply scalars from the Mincer function to yield a stream of projected future benefits that gradually increase from the time students enter the workforce, peak shortly after the career midpoint, and then dampen slightly as students approach retirement at age 67. This earnings stream appears in Column 2 of Table 3.2, on the next page.

As shown in Table 3.2, the \$46.1 million in gross higher earnings occurs around Year 22, which is the approximate midpoint of the students' future working careers given the average age of the student population and an assumed retirement age of 67. In accordance with the Mincer function, the gross higher earnings that accrues to students

in the years leading up to the midpoint is less than \$46.1 million and the gross higher earnings in the years after the midpoint is greater than \$46.1 million.

The final step in calculating the students' future benefits stream is to net out the potential benefits generated by students who are either not yet active in the workforce or who leave the workforce over time. This adjustment appears in Column 3 of Table 3.2 and represents the percentage of the FY 2015-16 student population that will be employed in the workforce in a given year. Note that the percentages in the first five years of the time horizon are relatively lower than those in subsequent years. This is because many students delay their entry into the workforce, either because they are still enrolled at the college or because they are unable to find a job immediately upon graduation. Accordingly, we apply a set of "settling-in" factors to account for the time needed by students to find employment and settle into their careers. As discussed in Section 2, settling-in factors delay the onset of the benefits by one to three years for students who graduate with a certificate or a degree and by one to five years for degree-seeking students who do not complete during the analysis year.

Beyond the first five years of the time horizon, students will leave the workforce for any number of reasons, whether death, retirement, or unemployment. We estimate the rate of attrition using the same data and assumptions applied in the calculation of the attrition rate in the economic impact analysis of Section 2.<sup>31</sup> The likelihood of leaving the workforce increases as students age, so the attrition rate is more aggressive near the end of the time horizon than in the beginning. Column 4 of Table 3.2 shows the net higher earnings to students after accounting for both the settling-in patterns and attrition.

## Return on investment to students

Having estimated the students' costs and their future benefits stream, the next step is to discount the results to the present to reflect the time value of money. For the student

30 Appendix 5 provides more information on the Mincer function and how it is used to predict future earnings growth.

31 See the discussion of the alumni impact in Section 2. The main sources for deriving the attrition rate are the National Center for Health Statistics, the Social Security Administration, and the Bureau of Labor Statistics. Note that we do not account for migration patterns in the student investment analysis because the higher earnings that students receive as a result of their education will accrue to them regardless of where they find employment.

**TABLE 3.2:** Projected benefits and costs, student perspective

YEAR	GROSS HIGHER EARNINGS TO STUDENTS (MILLIONS)	% ACTIVE IN WORKFORCE*	NET HIGHER EARNINGS TO STUDENTS (MILLIONS)	STUDENT COSTS (MILLIONS)	NET CASH FLOW (MILLIONS)
0	\$16.8	5%	\$0.9	\$144.2	-\$143.4
1	\$17.9	10%	\$1.8	\$0.9	\$0.9
2	\$19.2	18%	\$3.4	\$0.9	\$2.5
3	\$20.4	34%	\$6.9	\$0.9	\$6.0
4	\$21.7	59%	\$12.7	\$0.9	\$11.8
5	\$23.0	96%	\$22.1	\$0.9	\$21.2
6	\$24.4	96%	\$23.4	\$0.9	\$22.5
7	\$25.8	96%	\$24.7	\$0.9	\$23.8
8	\$27.2	96%	\$26.0	\$0.9	\$25.2
9	\$28.6	96%	\$27.4	\$0.9	\$26.5
10	\$30.1	96%	\$28.7	\$0.9	\$27.9
11	\$31.5	95%	\$30.1	\$0.0	\$30.1
12	\$33.0	95%	\$31.4	\$0.0	\$31.4
13	\$34.4	95%	\$32.8	\$0.0	\$32.8
14	\$35.8	95%	\$34.1	\$0.0	\$34.1
15	\$37.2	95%	\$35.4	\$0.0	\$35.4
16	\$38.6	95%	\$36.6	\$0.0	\$36.6
17	\$40.0	95%	\$37.8	\$0.0	\$37.8
18	\$41.3	94%	\$39.0	\$0.0	\$39.0
19	\$42.6	94%	\$40.1	\$0.0	\$40.1
20	\$43.9	94%	\$41.1	\$0.0	\$41.1
21	\$45.0	93%	\$42.1	\$0.0	\$42.1
22	\$46.1	93%	\$42.9	\$0.0	\$42.9
23	\$47.2	93%	\$43.7	\$0.0	\$43.7
24	\$48.2	92%	\$44.4	\$0.0	\$44.4
25	\$49.1	92%	\$45.1	\$0.0	\$45.1
26	\$49.9	91%	\$45.6	\$0.0	\$45.6
27	\$50.6	91%	\$46.0	\$0.0	\$46.0
28	\$51.2	90%	\$46.3	\$0.0	\$46.3
29	\$51.8	90%	\$46.4	\$0.0	\$46.4
30	\$52.2	89%	\$46.5	\$0.0	\$46.5
31	\$52.5	88%	\$46.4	\$0.0	\$46.4
32	\$52.7	88%	\$46.2	\$0.0	\$46.2
33	\$52.9	87%	\$45.9	\$0.0	\$45.9
34	\$52.9	86%	\$45.5	\$0.0	\$45.5
35	\$52.8	85%	\$45.0	\$0.0	\$45.0
36	\$52.6	84%	\$44.3	\$0.0	\$44.3
37	\$52.3	83%	\$43.5	\$0.0	\$43.5
38	\$51.9	82%	\$42.6	\$0.0	\$42.6
39	\$51.4	81%	\$41.5	\$0.0	\$41.5
<b>Present value</b>			<b>\$566.6</b>	<b>\$151.3</b>	<b>\$415.3</b>
Internal rate of return					13.7%
Benefit-cost ratio					3.7
Payback period (no. of years)					10.1

\* Includes the "settling-in" factors and attrition.

Source: Emsi impact model.



perspective we assume a discount rate of 4.3% (see below). Because students tend to rely upon debt to pay for their educations – i.e. they are negative savers – their discount rate is based upon student loan interest rates.<sup>32</sup> In Section 4, we conduct a sensitivity analysis of this discount rate. The present value of the benefits is then compared to student costs to derive the investment analysis results, expressed in terms of a benefit-cost ratio, rate of return, and payback period. The investment is feasible if returns match or exceed the minimum threshold values; i.e., a benefit-cost ratio greater than 1, a rate of return that exceeds the discount rate, and a reasonably short payback period.

In Table 3.2, the net higher earnings of students yield a cumulative discounted sum of approximately \$566.6 million, the present value of all of the future earnings increments (see the bottom section of Column 4). This may also be interpreted as the gross capital asset value of the students' higher earnings stream. In effect, the aggregate FY 2015-16 student body is rewarded for its investment in MCC with a capital asset valued at \$566.6 million.

### DISCOUNT RATE

The discount rate is a rate of interest that converts future costs and benefits to present values. For example, \$1,000 in higher earnings realized 30 years in the future is worth much less than \$1,000 in the present. All future values must therefore be expressed in present value terms in order to compare them with investments (i.e., costs) made today. The selection of an appropriate discount rate, however, can become an arbitrary and controversial undertaking. As suggested in economic theory, the discount rate should reflect the investor's opportunity cost of capital, i.e., the rate of return one could reasonably expect to obtain from alternative investment schemes. In this study we assume a 4.5% discount rate from the student perspective and a 1.4% discount rate from the perspective of taxpayers and society.

The students' cost of attending the college is shown in Column 5 of Table 3.2, equal to a present value of \$151.3 million. Note that costs occur only in the single analysis year and are thus already in current year dollars. Comparing the cost with the present value of benefits yields a student benefit-cost ratio of 3.7 (equal to \$566.6 million in benefits divided by \$151.3 million in costs).

Another way to compare the same benefits stream and associated cost is to compute the rate of return. The rate of return indicates the interest rate that a bank would have to pay a depositor to yield an equally attractive stream of future payments.<sup>33</sup> Table 3.2 shows students of MCC earning average returns of 13.7% on their investment of time and money. This is a favorable return compared, for example, to approximately 1% on a standard bank savings account, or 10% on stocks and bonds (30-year average return).

Note that returns reported in this study are real returns, not nominal. When a bank promises to pay a certain rate of interest on a savings account, it employs an implicitly nominal rate. Bonds operate in a similar manner. If it turns out that the inflation rate is higher than the stated rate of return, then money is lost in real terms. In contrast, a real rate of return is on top of inflation. For example, if inflation is running at 3% and a nominal percentage of 5% is paid, then the real rate of return on the investment is only 2%. In Table 3.2, the 13.7% student rate of return is a real rate. With an inflation rate of 2.3% (the average rate reported over the past 20 years as per the U.S. Department of Commerce, Consumer Price Index), the corresponding nominal rate of return is 16.0%, higher than what is reported in Table 3.2.

The payback period is defined as the length of time it takes

32 The student discount rate is derived from the baseline forecasts for the 10-year Treasury rate published by the Congressional Budget Office. See the Congressional Budget Office, "Table 4. Projection of Borrower Interest Rates: CBO's January 2017 Baseline," *Congressional Budget Office Publications, CBO's January 2017 Baseline Projections for the Student Loan Program*, last modified January 25, 2017, accessed February 2017, <https://www.cbo.gov/sites/default/files/recurringdata/51310-2017-01-studentloan.pdf>.

33 Rates of return are computed using the familiar internal rate-of-return calculation. Note that, with a bank deposit or stock market investment, the depositor puts up a principal, receives in return a stream of periodic payments, and then recovers the principal at the end. Someone who invests in education, on the other hand, receives a stream of periodic payments that include the recovery of the principal as part of the periodic payments, but there is no principal recovery at the end. These differences notwithstanding comparable cash flows for both bank and education investors yield the same internal rate of return.

to entirely recoup the initial investment.<sup>34</sup> Beyond that point, returns are what economists would call pure costless rent. As indicated in Table 3.2, students at MCC see, on average, a payback period of 10.1 years on their foregone earnings and out-of-pocket costs.

## TAXPAYER PERSPECTIVE

From the taxpayer perspective, the pivotal step here is to hone in on the public benefits that specifically accrue to state and local government. For example, benefits resulting from earnings growth are limited to increased state and local tax payments. Similarly, savings related to improved health, reduced crime, and fewer welfare and unemployment claims, discussed below, are limited to those received strictly by state and local government. In all instances, benefits to private residents, local businesses, or the federal government are excluded.

### Growth in state tax revenues

As a result of their time at MCC, students earn more because of the skills they learned while attending the college, and businesses earn more because student skills make capital more productive (buildings, machinery, and everything else). This in turn raises profits and other business property income. Together, increases in labor and non-labor (i.e., capital) income are considered the effect of a skilled workforce. These in turn increase tax revenues since state and local government is able to apply tax rates to higher earnings.

Estimating the effect of MCC on increased tax revenues begins with the present value of the students' future earnings stream, which is displayed in Column 4 of Table 3.2. To this we apply a multiplier derived from Emsi's MR-SAM model to estimate the added labor income created in the state as students and businesses spend their higher earnings.<sup>35</sup> As labor income increases, so does non-labor income,

which consists of monies gained through investments. To calculate the growth in non-labor income, we multiply the increase in labor income by a ratio of the Nebraska gross state product to total labor income in the state. We also include the spending impacts discussed in Section 2 that were created in FY 2015-16 from the operations and construction spending of the college and student spending. To each of these, we apply the prevailing tax rates so we capture only the tax revenues attributable to state and local government from this additional revenue.

Not all of these tax revenues may be counted as benefits to the state, however. Some students leave the state during the course of their careers, and the higher earnings they receive as a result of their education leaves the state with them. To account for this dynamic, we combine student settlement data from the college with data on migration patterns from the Census Bureau to estimate the number of students who will leave the state workforce over time.

We apply another reduction factor to account for the students' alternative education opportunities. This is the same adjustment that we use in the calculation of the alumni impact in Section 2 and is designed to account for the counterfactual scenario where MCC does not exist. The assumption in this case is that any benefits generated by students who could have received an education even without the college cannot be counted as new benefits to society. For this analysis, we assume an alternative education variable of 15%, meaning that 15% of the student population at the college would have generated benefits anyway even without the college. For more information on the alternative education variable, see Appendix 6.

We apply a final adjustment factor to account for the "shutdown point" that nets out benefits that are not directly linked to the state and local government costs of supporting the college. As with the alternative education variable discussed under the alumni impact, the purpose of this adjustment is to account for counterfactual scenarios. In this case, the counterfactual scenario is where state and local government funding for MCC did not exist and MCC had to derive the revenue elsewhere. To estimate this shutdown point, we apply a sub-model that simulates the students' demand curve for education by reducing state and local support to zero and progressively increasing student tuition and fees. As student tuition and fees increase, enrollment declines.

34 Payback analysis is generally used by the business community to rank alternative investments when safety of investments is an issue. Its greatest drawback is it does not take into account of the time value of money. The payback period is calculated by dividing the cost of the investment by the net return per period. In this study, the cost of the investment includes tuition and fees plus the opportunity cost of time; it does not take into account student living expenses or interest on loans.

35 For a full description of the Emsi MR-SAM model, see Appendix 4.



For MCC, the shutdown point adjustment is 0%, meaning that the college could not operate without taxpayer support. As such, no reduction applies. For more information on the theory and methodology behind the estimation of the shutdown point, see Appendix 8.

After adjusting for attrition, alternative education opportunities, and the shutdown point, we calculate the present value of the future added tax revenues that occur in the state, equal to \$282.1 million. Recall from the discussion of the student return on investment that the present value represents the sum of the future benefits that accrue each year over the course of the time horizon, discounted to current year dollars to account for the time value of money. Given that the stakeholder in this case is the public sector, we use the discount rate of 0.7%. This is the real treasury interest rate recommended by the Office of Management and Budget (OMB) for 30-year investments, and in Section 4, we conduct a sensitivity analysis of this discount rate.<sup>36</sup>

### Government savings

In addition to the creation of higher tax revenues to the state and local government, education is statistically associated with a variety of lifestyle changes that generate social savings, also known as external or incidental benefits of education. These represent the avoided costs to the government that otherwise would have been drawn from public resources absent the education provided by MCC. Government savings appear in Table 3.3 and break down into three main categories: 1) health savings, 2) crime savings, and 3) welfare and unemployment savings. Health savings include avoided medical costs that would have otherwise been covered by state and local government. Crime savings consist of avoided costs to the justice system (i.e., police protection, judicial and legal, and corrections). Welfare and unemployment benefits comprise avoided costs due to the reduced number of social assistance and unemployment insurance claims.

The model quantifies government savings by calculating the probability at each education level that individuals will have poor health, commit crimes, or claim welfare and

**TABLE 3.3:** Present value of added tax revenue and government savings (thousands)

<b>Added tax revenue</b>	<b>\$282,085</b>
<b>GOVERNMENT SAVINGS</b>	
Health-related savings	\$7,823
Crime-related savings	\$5,343
Welfare/unemployment-related savings	\$136
<b>Total government savings</b>	<b>\$13,303</b>
<b>Total taxpayer benefits</b>	<b>\$295,388</b>

Source: Emsi impact model.

unemployment benefits. Deriving the probabilities involves assembling data from a variety of studies and surveys analyzing the correlation between education and health, crime, welfare, and unemployment at the national and state level. We spread the probabilities across the education ladder and multiply the marginal differences by the number of students who achieved CHEs at each step. The sum of these marginal differences counts as the upper bound measure of the number of students who, due to the education they received at the college, will not have poor health, commit crimes, or claim welfare and unemployment benefits. We dampen these results by the ability bias adjustment discussed earlier in the student perspective section and in Appendix 5 to account for factors (besides education) that influence individual behavior. We then multiply the marginal effects of education times the associated costs of health, crime, welfare, and unemployment.<sup>37</sup> Finally, we apply the same adjustments for attrition and alternative education to derive the net savings to the government.

Table 3.3 displays all benefits to taxpayers. The first row shows the added tax revenues created in the state, equal to \$282.1 million, from students' higher earnings, increases in non-labor income, and spending impacts. A breakdown in government savings by health, crime, and welfare/unemployment-related savings appears next. These total to \$13.3 million. The sum of the social savings and the added income in the state is \$295.4 million, as shown in the bottom row of Table 3.3. These savings continue to accrue in the future as long as the FY 2015-16 student population of MCC remains

<sup>36</sup> Office of Management and Budget. "Circular A-94 Appendix C." *Real Interest Rates on Treasury Notes and Bonds of Specified Maturities (in Percent)*. Last modified November 2016. Accessed January 2017. [https://obamawhitehouse.archives.gov/omb/circulars\\_a094/a94\\_appx-c](https://obamawhitehouse.archives.gov/omb/circulars_a094/a94_appx-c).

<sup>37</sup> For a full list of the data sources used to calculate the social externalities, see the Resources and References section. See also Appendix 4 for a more in-depth description of the methodology.

**TABLE 3.4:** Projected benefits and costs, taxpayer perspective

YEAR	BENEFITS TO TAXPAYERS (MILLIONS)	STATE AND LOCAL GOV'T COSTS (MILLIONS)	NET CASH FLOW (MILLIONS)
0	\$22.3	\$83.7	-\$61.4
1	\$0.4	\$0.0	\$0.4
2	\$0.8	\$0.0	\$0.8
3	\$1.5	\$0.0	\$1.5
4	\$2.8	\$0.0	\$2.8
5	\$4.9	\$0.0	\$4.9
6	\$5.2	\$0.0	\$5.2
7	\$5.5	\$0.0	\$5.5
8	\$5.8	\$0.0	\$5.8
9	\$6.1	\$0.0	\$6.1
10	\$6.4	\$0.0	\$6.4
11	\$6.8	\$0.0	\$6.8
12	\$7.1	\$0.0	\$7.1
13	\$7.4	\$0.0	\$7.4
14	\$7.7	\$0.0	\$7.7
15	\$8.1	\$0.0	\$8.1
16	\$8.4	\$0.0	\$8.4
17	\$8.7	\$0.0	\$8.7
18	\$9.0	\$0.0	\$9.0
19	\$9.2	\$0.0	\$9.2
20	\$9.5	\$0.0	\$9.5
21	\$9.8	\$0.0	\$9.8
22	\$10.0	\$0.0	\$10.0
23	\$10.2	\$0.0	\$10.2
24	\$10.4	\$0.0	\$10.4
25	\$10.6	\$0.0	\$10.6
26	\$10.7	\$0.0	\$10.7
27	\$10.8	\$0.0	\$10.8
28	\$10.9	\$0.0	\$10.9
29	\$10.9	\$0.0	\$10.9
30	\$11.0	\$0.0	\$11.0
31	\$11.0	\$0.0	\$11.0
32	\$10.9	\$0.0	\$10.9
33	\$10.9	\$0.0	\$10.9
34	\$10.8	\$0.0	\$10.8
35	\$10.6	\$0.0	\$10.6
36	\$10.5	\$0.0	\$10.5
37	\$10.3	\$0.0	\$10.3
38	\$10.0	\$0.0	\$10.0
39	\$9.8	\$0.0	\$9.8
<b>Present value</b>	<b>\$295.4</b>	<b>\$83.7</b>	<b>\$211.7</b>
Internal rate of return			8.9%
Benefit-cost ratio			3.5
Payback period (no. of years)			14.1

Source: Emsi impact model.

in the workforce.

### Return on investment to taxpayers

Taxpayer costs are reported in Table 3.4, on the next page, and come to \$83.7 million, equal to the contribution of state and local government to MCC. In return for their public support, taxpayers are rewarded with an investment benefit-cost ratio of 3.5 ( $= \$295.4 \text{ million} \div \$83.7 \text{ million}$ ), indicating a profitable investment.

At 8.9%, the rate of return to state and local taxpayers is favorable. Given that the stakeholder in this case is the public sector, we use the discount rate of 0.7%, the real treasury interest rate recommended by the Office of Management and Budget for 30-year investments.<sup>38</sup> This is the return governments are assumed to be able to earn on generally safe investments of unused funds, or alternatively, the interest rate for which governments, as relatively safe borrowers, can obtain funds. A rate of return of 0.7% would mean that the college just pays its own way. In principle, governments could borrow monies used to support MCC and repay the loans out of the resulting added taxes and reduced government expenditures. A rate of return of 8.9%, on the other hand, means that MCC not only pays its own way, but also generates a surplus that the state and local government can use to fund other programs. It is unlikely that other government programs could make such a claim.

## SOCIAL PERSPECTIVE

Nebraska benefits from the education that MCC provides through the earnings that students create in the state and through the savings that they generate through their improved lifestyles. To receive these benefits, however, members of society must pay money and forego services that they otherwise would have enjoyed if MCC did not exist. Society's investment in MCC stretches across a number of investor groups, from students to employers to taxpayers. We weigh the benefits generated by MCC to these investor groups against the total social costs of

38 Office of Management and Budget. "Circular A-94 Appendix C." *Real Interest Rates on Treasury Notes and Bonds of Specified Maturities (in Percent)*. Last modified November 2016. Accessed January 2017. [https://obamawhitehouse.archives.gov/omb/circulars\\_a094/a94\\_appx-c](https://obamawhitehouse.archives.gov/omb/circulars_a094/a94_appx-c).

### BEEKEEPER ANALOGY

Beekeepers provide a classic example of positive externalities (sometimes called "neighborhood effects"). The beekeeper's intention is to make money selling honey. Like any other business, receipts must at least cover operating costs. If they don't, the business shuts down.

But from society's standpoint there is more. Flowers provide the nectar that bees need for honey production, and smart beekeepers locate near flowering sources such as orchards. Nearby orchard owners, in turn, benefit as the bees spread the pollen necessary for orchard growth and fruit production. This is an uncompensated external benefit of beekeeping, and economists have long recognized that society might actually do well to subsidize positive externalities such as beekeeping.

Educational institutions are like beekeepers. While their principal aim is to provide education and raise people's earnings, in the process an array of external benefits are created. Students' health and lifestyles are improved, and society indirectly benefits just as orchard owners indirectly benefit from beekeepers. Aiming at a more complete accounting of the benefits generated by education, the model tracks and accounts for many of these external social benefits.

generating those benefits. The total social costs include all MCC expenditures, all student expenditures (including interest on student loans) less tuition and fees, and all student opportunity costs, totaling a present value of \$284.7 million.

On the benefits side, any benefits that accrue to Nebraska as a whole – including students, employers, taxpayers, and anyone else who stands to benefit from the activities of MCC – are counted as benefits under the social perspective. We group these benefits under the following broad headings: 1) increased earnings in the state, and 2) social externalities stemming from improved health, reduced crime, and reduced unemployment in the state (see the Beekeeper Analogy box for a discussion of externalities). Both of these benefits components are described more fully in the following sections.

### Growth in state economic base

In the process of absorbing the newly-acquired skills of

students that attend MCC, not only does the productivity of Nebraska's workforce increase, but so does the productivity of its physical capital and assorted infrastructure. Students earn more because of the skills they learned while attending the college, and businesses earn more because student skills make capital more productive (buildings, machinery, and everything else). This in turn raises profits and other business property income. Together, increases in labor and non-labor (i.e., capital) income are considered the effect of a skilled workforce.

Estimating the effect of MCC on the state's economic base follows the same process used when calculating increased tax revenues in the taxpayer perspective. However, instead of looking at just the tax revenue portion, we include all of the added earnings and business output. We again factor in student attrition and alternative education opportunities. The shutdown point does not apply to the growth of the economic base because the social perspective captures not only the state and local taxpayer support to the college, but also the support from the students and other non-governmental sources.

After adjusting for attrition and alternative education opportunities, we calculate the present value of the future added income that occurs in the state, equal to \$3.4 billion. Recall from the discussion of the student and taxpayer return on investment that the present value represents the sum of the future benefits that accrue each year over the course of the time horizon, discounted to current year dollars to account for the time value of money. As stated in the taxpayer perspective, given that the stakeholder in this case is the public sector, we use the discount rate of 0.7%.

## Social savings

Similar to the government savings discussed above, society as a whole sees savings due to external or incidental benefits of education. These represent the avoided costs that otherwise would have been drawn from private and public resources absent the education provided by MCC. Social benefits appear in Table 3.5 and break down into three main categories: 1) health savings, 2) crime savings, and 3) welfare and unemployment savings. These are similar to the categories from the taxpayer perspective above, although health savings now also include lost productivity and other effects associated with smoking, alcoholism, obesity, mental

illness, and drug abuse. In addition to avoided costs to the justice system, crime savings also consist of avoided victim costs and benefits stemming from the added productivity of individuals who otherwise would have been incarcerated. Welfare and unemployment benefits comprise avoided costs due to the reduced number of social assistance and unemployment insurance claims.

Table 3.5 displays the results of the analysis. The first row shows the increased economic base in the state, equal to \$3.4 billion, from students' higher earnings and their multiplier effects, increases in non-labor income, and spending impacts. Social savings appear next, beginning with a breakdown of savings related to health. These savings amount to a present value of \$42.1 million, including savings due to a reduced demand for medical treatment and

**TABLE 3.5:** Present value of the future increased economic base and social savings in the state (thousands)

<b>Increased economic base</b>	<b>\$3,351,149</b>
<b>SOCIAL SAVINGS</b>	
<b>Health</b>	
Smoking	\$22,829
Alcoholism	\$2,108
Obesity	\$14,081
Mental illness	\$1,775
Drug abuse	\$1,314
<b>Total health savings</b>	<b>\$42,107</b>
<b>Crime</b>	
Criminal Justice System savings	\$5,215
Crime victim savings	\$286
Added productivity	\$915
<b>Total crime savings</b>	<b>\$6,416</b>
<b>Welfare/unemployment</b>	
Welfare savings	\$85
Unemployment savings	\$52
<b>Total welfare/unemployment savings</b>	<b>\$136</b>
<b>Total social savings</b>	<b>\$48,660</b>
<b>Total, increased economic base + social savings</b>	<b>\$3,399,809</b>

Source: Emsi impact model.

social services, improved worker productivity and reduced absenteeism, and a reduced number of vehicle crashes and fires induced by alcohol or smoking-related incidents. Crime savings amount to \$6.4 million, including savings associated with a reduced number of crime victims, added worker productivity, and reduced expenditures for police and law enforcement, courts and administration of justice, and corrective services. Finally, the present value of the savings related to welfare and unemployment amount to \$136.4 thousand, stemming from a reduced number of persons in need of earnings assistance. All told, social savings amounted to \$48.7 million in benefits to communities and citizens in Nebraska.

The sum of the social savings and the increased state economic base is \$3.4 billion, as shown in the bottom row of Table 3.5. These savings accrue in the future as long as the FY 2015-16 student population of MCC remains in the workforce.

### Return on investment to society

Table 3.6, on the next page, presents the stream of benefits accruing to the Nebraska society and the total social costs of generating those benefits. Comparing the present value of the benefits and the social costs, we have a benefit-cost ratio of 11.9. This means that for every dollar invested in an education from MCC, whether it is the money spent on day-to-day operations of the college or money spent by students on tuition and fees, an average of \$11.90 in benefits will accrue to society in Nebraska.<sup>39</sup>

### With and without social savings

Earlier in this chapter, social benefits attributable to education (reduced crime, lower welfare, lower unemployment, and improved health) were defined as externalities that are incidental to the operations of MCC. Some would question the legitimacy of including these benefits in the calculation

**TABLE 3.7:** Taxpayer and social perspectives with and without social savings

	INCLUDING SOCIAL SAVINGS	EXCLUDING SOCIAL SAVINGS
TAXPAYER PERSPECTIVE		
Net present value (thousands)	\$211,705	\$198,402
Benefit-cost ratio	3.5	3.4
Internal rate of return	8.9%	8.4%
Payback period (no. of years)	14.1	14.7
SOCIAL PERSPECTIVE		
Net present value (thousands)	\$3,115,128	\$3,066,468
Benefit-cost ratio	11.9	11.8

Source: Emsi impact model.

of rates of return to education, arguing that only the tangible benefits (higher earnings) should be counted. Table 3.4 and Table 3.6 are inclusive of social benefits reported as attributable to MCC. Recognizing the other point of view, Table 3.7 shows rates of return for both the taxpayer and social perspectives exclusive of social benefits. As indicated, returns are still above threshold values (a benefit-cost ratio greater than 1.0 and a rate of return greater than 0.7%), confirming that taxpayers receive value from investing in MCC.

## CONCLUSION

This section has shown that the education provided by MCC is an attractive investment to students with rates of return that exceed alternative investment opportunities. At the same time, the presence of the college expands the state economy and creates a wide range of positive social benefits that accrue to taxpayers and society in general within Nebraska.

<sup>39</sup> The rate of return is not reported for the social perspective because the beneficiaries of the investment are not necessarily the same as the original investors.

**TABLE 3.6:** Projected benefits and costs, social perspective

YEAR	BENEFITS TO SOCIETY (MILLIONS)	SOCIAL COSTS (MILLIONS)	NET CASH FLOW (MILLIONS)
0	\$289.8	\$276.2	\$13.6
1	\$4.7	\$0.9	\$3.8
2	\$9.0	\$0.9	\$8.2
3	\$18.4	\$0.9	\$17.5
4	\$34.0	\$0.9	\$33.1
5	\$59.0	\$0.9	\$58.1
6	\$62.4	\$0.9	\$61.5
7	\$65.8	\$0.9	\$64.9
8	\$69.2	\$0.9	\$68.3
9	\$72.7	\$0.9	\$71.8
10	\$76.2	\$0.9	\$75.3
11	\$79.7	\$0.0	\$79.7
12	\$83.2	\$0.0	\$83.2
13	\$86.6	\$0.0	\$86.6
14	\$90.0	\$0.0	\$90.0
15	\$93.4	\$0.0	\$93.4
16	\$96.6	\$0.0	\$96.6
17	\$99.7	\$0.0	\$99.7
18	\$102.7	\$0.0	\$102.7
19	\$105.6	\$0.0	\$105.6
20	\$108.3	\$0.0	\$108.3
21	\$110.7	\$0.0	\$110.7
22	\$113.0	\$0.0	\$113.0
23	\$115.1	\$0.0	\$115.1
24	\$116.9	\$0.0	\$116.9
25	\$118.5	\$0.0	\$118.5
26	\$119.8	\$0.0	\$119.8
27	\$120.8	\$0.0	\$120.8
28	\$121.6	\$0.0	\$121.6
29	\$122.0	\$0.0	\$122.0
30	\$122.2	\$0.0	\$122.2
31	\$122.0	\$0.0	\$122.0
32	\$121.5	\$0.0	\$121.5
33	\$120.7	\$0.0	\$120.7
34	\$119.6	\$0.0	\$119.6
35	\$118.1	\$0.0	\$118.1
36	\$116.3	\$0.0	\$116.3
37	\$114.3	\$0.0	\$114.3
38	\$111.9	\$0.0	\$111.9
39	\$109.2	\$0.0	\$109.2
<b>Present value</b>	<b>\$3,399.8</b>	<b>\$284.7</b>	<b>\$3,115.1</b>
Benefit-cost ratio			11.9

Source: Emsi impact model.

## CHAPTER 4:

## Sensitivity Analysis

Sensitivity analysis measures the extent to which a model's outputs are affected by hypothetical changes in the background data and assumptions. This is especially important when those variables are inherently uncertain. This analysis allows us to identify a plausible range of potential results that would occur if the value of any of the variables is in fact different from what was expected. In this chapter we test the sensitivity of the model to the following input factors: 1) the alternative education variable, 2) the labor import effect variable, 3) the student employment variables, 4) the discount rate, and 5) the retained student variable.

### ALTERNATIVE EDUCATION VARIABLE

The alternative education variable (15%) accounts for the counterfactual scenario where students would have to seek a similar education elsewhere absent the publicly-funded college in the region. Given the difficulty in accurately specifying the alternative education variable, we test the sensitivity of the taxpayer and social investment analysis results to its magnitude. Variations in the alternative education assumption are calculated around base case results listed in the middle column of Table 4.1. Next, the model brackets the base case assumption on either side with a

plus or minus 10%, 25%, and 50% variation in assumptions. Analyses are then redone introducing one change at a time, holding all other variables constant. For example, an increase of 10% in the alternative education assumption (from 15% to 17%) reduces the taxpayer perspective rate of return from 8.9% to 8.7%. Likewise, a decrease of 10% (from 15% to 14%) in the assumption increases the rate of return from 8.9% to 9.0%.

Based on this sensitivity analysis, the conclusion can be drawn that MCC investment analysis results from the taxpayer and social perspectives are not very sensitive to relatively large variations in the alternative education vari-

**TABLE 4.1:** Sensitivity analysis of alternative education variable, taxpayer and social perspective

% VARIATION IN ASSUMPTION	-50%	-25%	-10%	BASE CASE	10%	25%	50%
Alternative education variable	8%	11%	14%	<b>15%</b>	17%	19%	23%
TAXPAYER PERSPECTIVE							
Net present value (millions)	\$238	\$225	\$217	<b>\$212</b>	\$206	\$199	\$186
Rate of return	9.7%	9.3%	9.0%	<b>8.9%</b>	8.7%	8.4%	8.0%
Benefit-cost ratio	3.8	3.7	3.6	<b>3.5</b>	3.5	3.4	3.2
SOCIAL PERSPECTIVE							
Net present value (millions)	\$3,415	\$3,265	\$3,175	<b>\$3,115</b>	\$3,055	\$2,965	\$2,815
Benefit-cost ratio	13.0	12.5	12.2	<b>11.9</b>	11.7	11.4	10.9



able. As indicated, results are still above their threshold levels (net present value greater than 0, benefit-cost ratio greater than 1, and rate of return greater than the discount rate of 0.7%), even when the alternative education assumption is increased by as much as 50% (from 15% to 23%). The conclusion is that although the assumption is difficult to specify, its impact on overall investment analysis results for the taxpayer and social perspective is not very sensitive.

### LABOR IMPORT EFFECT VARIABLE

The labor import effect variable only affects the alumni impact calculation in Table 2.7. In the model we assume a labor import effect variable of 50%, which means that 50% of the region's labor demands would have been satisfied without the presence of MCC. In other words, businesses that hired MCC students could have substituted some of these workers with equally-qualified people from outside the region had there been no MCC students to hire. Therefore, we attribute only the remaining 50% of the initial labor income generated by increased alumni productivity to the college.

Table 4.2 presents the results of the sensitivity analysis for the labor import effect variable. As explained earlier, the assumption increases and decreases relative to the base case of 50% by the increments indicated in the table. Alumni productivity impacts attributable to MCC, for example, range from a high of \$1.6 billion at a -50% variation to a low of \$534.3 million at a +50% variation from the base case assumption. This means that if the labor import effect variable increases, the impact that we claim as attributable to alumni decreases. Even under the most conservative assumptions, the alumni impact on the MCC Four County Service Area economy still remains sizeable.

### STUDENT EMPLOYMENT VARIABLES

Student employment variables are difficult to estimate because many students do not report their employment status or because colleges generally do not collect this kind of information. Employment variables include the following: 1) the percentage of students that are employed while attending the college and 2) the percentage of earnings that working students receive relative to the earnings they would have received had they not chosen to attend the college. Both employment variables affect the investment analysis results from the student perspective.

Students incur substantial expense by attending MCC because of the time they spend not gainfully employed. Some of that cost is recaptured if students remain partially (or fully) employed while attending. It is estimated that 84% of students who reported their employment status are employed, based on data provided by MCC. This variable is tested in the sensitivity analysis by changing it first to 100% and then to 0%.

The second student employment variable is more difficult to estimate. In this study we estimate that students that are working while attending the college earn only 58%, on average, of the earnings that they statistically would have received if not attending MCC. This suggests that many students hold part-time jobs that accommodate their MCC attendance, though it is at an additional cost in terms of receiving a wage that is less than what they otherwise might make. The 58% variable is an estimation based on the average hourly wages of the most common jobs held by students while attending college relative to the average hourly wages of all occupations in the U.S. The model captures this difference in wages and counts it as part of the opportunity cost of time. As above, the 58% estimate is tested in the sensitivity analysis by changing it to 100% and then to 0%.

**TABLE 4.2:** Sensitivity analysis of labor import effect variable

% VARIATION IN ASSUMPTION	-50%	-25%	-10%	BASE CASE	10%	25%	50%
Labor import effect variable	25%	38%	45%	50%	55%	63%	75%
Alumni impact (millions)	\$1,603	\$1,336	\$1,175	\$1,069	\$962	\$801	\$534



The changes generate results summarized in Table 4.3, with A defined as the percent of students employed and B defined as the percent that students earn relative to their full earning potential. Base case results appear in the shaded row; here the assumptions remain unchanged, with A equal to 84% and B equal to 58%. Sensitivity analysis results are shown in non-shaded rows. Scenario 1 increases A to 100% while holding B constant, Scenario 2 increases B to 100% while holding A constant, Scenario 3 increases both A and B to 100%, and Scenario 4 decreases both A and B to 0%.

- **Scenario 1:** Increasing the percentage of students employed (A) from 84% to 100%, the net present value, internal rate of return, and benefit-cost ratio improve to \$434 million, 14.8%, and 4.3, respectively, relative to base case results. Improved results are attributable to a lower opportunity cost of time; all students are employed in this case.
- **Scenario 2:** Increasing earnings relative to statistical averages (B) from 58% to 100%, the net present value, internal rate of return, and benefit-cost ratio results improve to \$497.1 million, 22.3%, and 8.2, respectively, relative to base case results; a strong improvement, again attributable to a lower opportunity cost of time.
- **Scenario 3:** Increasing both assumptions A and B to 100% simultaneously, the net present value, internal rate of return, and benefit-cost ratio improve yet further to \$531.6 million, 33.7%, and 16.2, respectively, relative to base case results. This scenario assumes that all students are fully employed and earning full salaries (equal to statistical averages) while attending classes.
- **Scenario 4:** Finally, decreasing both A and B to 0%

reduces the net present value, internal rate of return, and benefit-cost ratio to \$316.5 million, 9.4%, and 2.3, respectively, relative to base case results. These results are reflective of an increased opportunity cost; none of the students are employed in this case.<sup>40</sup>

It is strongly emphasized in this section that base case results are very attractive in that results are all above their threshold levels. As is clearly demonstrated here, results of the first three alternative scenarios appear much more attractive, although they overstate benefits. Results presented in Chapter 3 are realistic, indicating that investments in MCC generate excellent returns, well above the long-term average percent rates of return in stock and bond markets.

## DISCOUNT RATE

The discount rate is a rate of interest that converts future monies to their present value. In investment analysis, the discount rate accounts for two fundamental principles: 1) the time value of money, and 2) the level of risk that an investor is willing to accept. Time value of money refers to the value of money after interest or inflation has accrued over a given length of time. An investor must be willing to forego the use of money in the present to receive compensation for it in the future. The discount rate also addresses the investors' risk preferences by serving as a proxy for the minimum rate of return that the proposed risky asset must be expected to yield before the investors will be persuaded to invest in

40 Note that reducing the percent of students employed to 0% automatically negates the percent they earn relative to full earning potential, since none of the students receive any earnings in this case.

**TABLE 4.3:** Sensitivity analysis of student employment variables

% VARIATION IN ASSUMPTION	NET PRESENT VALUE (MILLIONS)	INTERNAL RATE OF RETURN	BENEFIT-COST RATIO
<b>Base case: A = 84%, B = 58%</b>	<b>\$415.3</b>	<b>13.7%</b>	<b>3.7</b>
Scenario 1: A = 100%, B = 58%	\$434.0	14.8%	4.3
Scenario 2: A = 84%, B = 100%	\$497.1	22.3%	8.2
Scenario 3: A = 100%, B = 100%	\$531.6	33.7%	16.2
Scenario 4: A = 0%, B = 0%	\$316.5	9.4%	2.3

Note: A = percent of students employed; B = percent earned relative to statistical averages

**TABLE 4.4:** Sensitivity analysis of discount rate

% VARIATION IN ASSUMPTION	-50%	-25%	-10%	BASE CASE	10%	25%	50%
<b>STUDENT PERSPECTIVE</b>							
Discount rate	2.1%	3.2%	3.9%	<b>4.3%</b>	4.7%	5.4%	6.4%
Net present value (millions)	\$711	\$543	\$462	<b>\$415</b>	\$373	\$317	\$302
Benefit-cost ratio	5.7	4.6	4.1	<b>3.7</b>	3.5	3.1	3.0
<b>TAXPAYER PERSPECTIVE</b>							
Discount rate	0.4%	0.5%	0.6%	<b>0.7%</b>	0.8%	0.9%	1.1%
Net present value (millions)	\$235	\$223	\$216	<b>\$212</b>	\$207	\$201	\$191
Benefit-cost ratio	3.8	3.7	3.6	<b>3.5</b>	3.5	3.4	3.3
<b>SOCIAL PERSPECTIVE</b>							
Discount rate	0.4%	0.5%	0.6%	<b>0.7%</b>	0.8%	0.9%	1.1%
Net present value (millions)	\$3,372	\$3,241	\$3,165	<b>\$3,115</b>	\$3,067	\$2,996	\$2,882
Benefit-cost ratio	12.8	12.4	12.1	<b>11.9</b>	11.8	11.5	11.1

it. Typically, this minimum rate of return is determined by the known returns of less risky assets where the investors might alternatively consider placing their money.

In this study, we assume a 4.3% discount rate for students and a 0.7% discount rate for society and taxpayers.<sup>41</sup> Similar to the sensitivity analysis of the alternative education variable, we vary the base case discount rates for students, taxpayers, and society on either side by increasing the discount rate by 10%, 25%, and 50%, and then reducing it by 10%, 25%, and 50%. Note that, because the rate of return and the payback period are both based on the undiscounted cash flows, they are unaffected by changes in the discount rate. As such, only variations in the net present value and the benefit-cost ratio are shown for students, taxpayers, and society in Table 4.4.

As demonstrated in the table, an increase in the discount rate leads to a corresponding decrease in the expected returns, and vice versa. For example, increasing the student discount rate by 50% (from 4.3% to 6.4%) reduces the

students' benefit-cost ratio from 3.7 to 3.0. Conversely, reducing the discount rate for students by 50% (from 4.3% to 2.1%) increases the benefit-cost ratio from 3.7 to 5.7. The sensitivity analysis results for society and taxpayers show the same inverse relationship between the discount rate and the benefit-cost ratio, with the variance in results being the greatest under the social perspective (from a 12.8 benefit-cost ratio at a -50% variation from the base case, to an 11.1 benefit-cost ratio at a 50% variation from the base case).

## RETAINED STUDENT VARIABLE

The retained student variable only affects the student spending impact calculation in Table 4.5, on the next page. For this analysis, we assume a retained student variable of 10%, which means that 10% of MCC's students who originated from the MCC Four County Service Area would have left the region for other opportunities, whether that be education or employment, if MCC did not exist. The money these retained students spent in the region for accommodation and other personal and household expenses is attributable to MCC.

Table 4.5 presents the results of the sensitivity analysis for the retained student variable. The assumption increases

<sup>41</sup> These values are based on the baseline forecasts for the 10-year Treasury rate published by the Congressional Budget Office and the real treasury interest rates recommended by the Office of Management and Budget for 30-year investments. See the Congressional Budget Office "Table 4. Projection of Borrower Interest Rates: CBO's January 2017 Baseline" and the Office of Management and Budget "Circular A-94 Appendix C."

**TABLE 4.5:** Sensitivity analysis of retained student variable

% VARIATION IN ASSUMPTION	-50%	-25%	-10%	BASE CASE	10%	25%	50%
Retained student variable	5%	8%	9%	<b>10%</b>	11%	13%	15%
Student spending impact (thousands)	\$25,228	\$29,795	\$32,536	<b>\$34,362</b>	\$36,189	\$38,929	\$43,497

and decreases relative to the base case of 10% by the increments indicated in the table. The student spending impact is recalculated at each value of the assumption, holding all else constant. Student spending impacts attributable to MCC range from a high of \$43.5 million when the retained student variable is 15% to a low of \$25.2 million when the

retained student variable is 5%. This means as the retained student variable decreases, the student spending attributable to MCC decreases. Even under the most conservative assumptions, the student spending impact on the MCC Four County Service Area economy remains substantial.

## CHAPTER 5:

## Conclusion

While MCC's value to the MCC Four County Service Area is larger than simply its economic impact, understanding the dollars and cents value is an important asset to understanding the college's value as a whole. In order to fully assess MCC's value to the regional economy, this report has evaluated the college from the perspectives of economic impact analysis and investment analysis.

From an economic impact perspective, we calculated that MCC generates a total economic impact of \$1.2 billion in total added income for the regional economy. This represents the sum of several different impacts, including the college's operations spending impact (\$93.1 million), construction spending impact (\$16.8 million), student spending impact (\$34.4 million), and alumni impact (\$1.1 billion). This impact means that MCC is responsible for 18,268 jobs in the MCC Four County Service Area. For perspective, this means that one out of every 31 jobs in the MCC Four County Service Area is supported by the activities of MCC and its students.

Since MCC's activity represents an investment by various parties, including students, taxpayers, and society as a whole, we also considered the college as an investment to see the value it provides to these investors. For each dollar invested by students, taxpayers, and society, MCC offers a benefit of \$3.70, \$3.50, and \$11.90, respectively.

Modeling the impact of the college is subject to many factors, the variability of which we considered in our sensitivity analysis. With this variability accounted for, we present the findings of this study as a robust picture of the economic value of MCC.

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## Appendix 1: Glossary of Terms

**Alternative education** A “with” and “without” measure of the percent of students who would still be able to avail themselves of education if the college under analysis did not exist. An estimate of 10%, for example, means that 10% of students do not depend directly on the existence of the college in order to obtain their education.

**Alternative use of funds** A measure of how monies that are currently used to fund the college might otherwise have been used if the college did not exist.

**Asset value** Capitalized value of a stream of future returns. Asset value measures what someone would have to pay today for an instrument that provides the same stream of future revenues.

**Attrition rate** Rate at which students leave the workforce due to out-migration, unemployment, retirement, or death.

**Benefit-cost ratio** Present value of benefits divided by present value of costs. If the benefit-cost ratio is greater than 1, then benefits exceed costs, and the investment is feasible.

**Credit hour equivalent** Credit hour equivalent, or CHE, is defined as 15 contact hours of education if on a semester system, and 10 contact hours if on a quarter system. In general, it requires 450 contact hours to complete one full-time equivalent, or FTE.

**Demand** Relationship between the market price of education and the volume of education demanded (expressed in terms of enrollment). The law of the downward-sloping demand curve is related to the fact that enrollment increases only if the price (tuition and fees) is lowered, or conversely, enrollment decreases if price increases.

**Discounting** Expressing future revenues and costs in present value terms.

**Economics** Study of the allocation of scarce resources among alternative and competing ends. Economics is not normative (what ought to be done), but positive (describes what is, or how people are likely to behave in response to economic changes).

**Elasticity of demand** Degree of responsiveness of the quantity of education demanded (enrollment) to changes in market prices (tuition and fees). If a decrease in fees increases total revenues, demand is elastic. If it decreases total revenues, demand is inelastic. If total revenues remain the same, elasticity of demand is unitary.

**Externalities** Impacts (positive and negative) for which there is no compensation. Positive externalities of education include improved social behaviors such as lower crime, reduced welfare and unemployment, and improved health. Educational institutions do not receive compensation for these benefits, but benefits still occur because education is statistically proven to lead to improved social behaviors.

**Gross regional product** Measure of the final value of all goods and services produced in a region after netting out the cost of goods used in production. Alternatively, gross regional product (GRP) equals the combined incomes of all factors of production; i.e., labor, land and capital. These include wages, salaries, proprietors' incomes, profits, rents, and other. Gross regional product is also sometimes called value added or added income.

**Initial effect** Income generated by the initial injection of monies into the economy through the payroll of the college and the higher earnings of its students.

**Input-output analysis** Relationship between a given set of demands for final goods and services and the implied amounts of manufactured inputs, raw materials, and labor that this requires. When educational institutions pay wages and salaries and spend money for supplies in the region, they also generate earnings in all sectors of the economy, thereby increasing the demand for goods and services and jobs. Moreover, as students enter or rejoin the workforce with higher skills, they earn higher salaries and wages. In turn, this generates more consumption and spending in other sectors of the economy.

**Internal rate of return** Rate of interest that, when used to discount cash flows associated with investing in education, reduces its net present value to zero (i.e., where the present

value of revenues accruing from the investment are just equal to the present value of costs incurred). This, in effect, is the breakeven rate of return on investment since it shows the highest rate of interest at which the investment makes neither a profit nor a loss.

**Earnings (labor income)** Income that is received as a result of labor; i.e., wages.

**Multiplier effect** Additional income created in the economy as the college and its students spend money in the region. It consists of the income created by the supply chain of the industries initially affected by the spending of the college and its students (i.e., the direct effect), income created by the supply chain of the initial supply chain (i.e., the indirect effect), and the income created by the increased spending of the household sector (i.e., the induced effect).

**NAICS** The North American Industry Classification System (NAICS) classifies North American business establishment in order to better collect, analyze, and publish statistical data related to the business economy.

**Net cash flow** Benefits minus costs, i.e., the sum of revenues accruing from an investment minus costs incurred.

**Net present value** Net cash flow discounted to the present. All future cash flows are collapsed into one number, which, if positive, indicates feasibility. The result is expressed as a monetary measure.

**Non-labor income** Income received from investments, such as rent, interest, and dividends.

**Opportunity cost** Benefits foregone from alternative B once a decision is made to allocate resources to alternative A. Or, if individuals choose to attend college, they forego earnings that they would have received had they chose instead to work full-time. Foregone earnings, therefore, are the “price tag” of choosing to attend college.

**Payback period** Length of time required to recover an investment. The shorter the period, the more attractive the investment. The formula for computing payback period is:

$$\text{Payback period} = \frac{\text{cost of investment}}{\text{net return per period}}$$

## Appendix 2: Frequently Asked Questions (FAQs)

This appendix provides answers to some frequently asked questions about the results.

### What is economic impact analysis?

Economic impact analysis quantifies the impact from a given economic event – in this case, the presence of a college – on the economy of a specified region.

### What is investment analysis?

Investment analysis is a standard method for determining whether or not an existing or proposed investment is economically viable. This methodology is appropriate in situations where a stakeholder puts up a certain amount of money with the expectation of receiving benefits in return, where the benefits that the stakeholder receives are distributed over time, and where a discount rate must be applied in order to account for the time value of money.

### Do the results differ by region, and if so, why?

Yes. Regional economic data are drawn from Emsi's proprietary MR-SAM model, the Census Bureau, and other sources to reflect the specific earnings levels, jobs numbers, unemployment rates, population demographics, and other key characteristics of the region served by the college. Therefore, model results for the college are specific to the given region.

### Are the funds transferred to the college increasing in value, or simply being re-directed?

Emsi's approach is not a simple "rearranging of the furniture" where the impact of operations spending is essentially a restatement of the level of funding received by the college. Rather, it is an impact assessment of the additional income created in the region as a result of the college spending on payroll and other non-pay expenditures, net of any impacts that would have occurred anyway if the college did not exist.

### How does my college's rates of return compare to that of other institutions?

In general, Emsi discourages comparisons between institutions since many factors, such as regional economic conditions, institutional differences, and student demographics are outside of the college's control. It is best to compare the rate of return to the discount rates of 4.3% (for students) and 0.7% (for society and taxpayers), which can also be seen as the opportunity cost of the investment (since these stakeholder groups could be spending their time and money in other investment schemes besides education). If the rate of return is higher than the discount rate, the stakeholder groups can expect to receive a positive return on their educational investment.

Emsi recognizes that some institutions may want to make comparisons. As a word of caution, if comparing to an institution that had a study commissioned by a firm other than Emsi, then differences in methodology will create an "apples to oranges" comparison and will therefore be difficult. The study results should be seen as unique to each institution.

### Emsi conducted an economic impact study for my college a few years ago. Why have results changed?

Emsi, a CareerBuilder company, is a leading provider of economic impact studies and labor market data to educational institutions, workforce planners, and regional developers in the U.S. and internationally. Since 2000, Emsi has completed over 1,700 economic impact studies for educational institutions in four countries. Along the way we have worked to continuously update and improve our methodologies to ensure that they conform to best practices and stay relevant in today's economy. The present study reflects

the latest version of our model, representing the most up-to-date theory, practices, and data for conducting economic impact and investment analyses. Many of our former assumptions have been replaced with observed data, and we have researched the latest sources in order to update the background data used in our model. Additionally, changes in the data the college provides to Emsi can influence the results of the study.

### **Net Present Value (NPV): How do I communicate this in laymen's terms?**

Which would you rather have: a dollar right now or a dollar 30 years from now? That most people will choose a dollar now is the crux of net present value. The preference for a dollar today means today's dollar is therefore worth more than it would be in the future (in most people's opinion). Because the dollar today is worth more than a dollar in 30 years, the dollar 30 years from now needs to be adjusted to express its worth today. Adjusting the values for this "time value of money" is called discounting and the result of adding them all up after discounting each value is called net present value.

### **Internal Rate of Return (IRR): How do I communicate this in laymen's terms?**

Using the bank as an example, an individual needs to decide between spending all of their paycheck today and putting it into savings. If they spend it today, they know what it is worth: \$1 = \$1. If they put it into savings, they need to know that there will be some sort of return to them for spending those dollars in the future rather than now. This is why banks offer interest rates and deposit interest earnings. This makes it so an individual can expect, for example, a 3% return in the future for money that they put into savings now.

### **Total Economic Impact: How do I communicate this in laymen's terms?**

Big numbers are great, but putting it into perspective can be a challenge. To add perspective, find an industry with roughly the same "% of GRP" as your college (Table 1.5). This percentage represents its portion of the total gross regional product in the region (similar to the nationally recognized gross domestic product but at a regional level). This allows the college to say that their single brick and mortar campus does just as much for the Northeast Service Area as the entire Utilities industry, for example. This powerful statement can help put the large total impact number into perspective.

## Appendix 3: Example of Sales versus Income

Emsi's economic impact study differs from many other studies because we prefer to report the impacts in terms of income rather than sales (or output). Income is synonymous with value added or gross regional product (GRP). Sales include all the intermediary costs associated with producing goods and services. Income is a net measure that excludes these intermediary costs:

### **Income = Sales – Intermediary Costs**

For this reason, income is a more meaningful measure of new economic activity than reporting sales. This is evidenced by the use of gross domestic product (GDP) – a measure of income – by economists when considering the economic growth or size of a country. The difference is GRP reflects a region and GDP a country.

To demonstrate the difference between income and sales,

let us consider an example of a baker's production of a loaf of bread. The baker buys the ingredients such as eggs, flour, and yeast for \$2.00. He uses capital such as a mixer to combine the ingredients and an oven to bake the bread and convert it into a final product. Overhead costs for these steps are \$1.00. Total intermediary costs are \$3.00. The baker then sells the loaf of bread for \$5.00.

The sales amount of the loaf of bread is \$5.00. The income from the loaf of bread is equal to the sales amount less the intermediary costs:

$$\text{Income} = \$5.00 - \$3.00 = \$2.00$$

In our analysis, we provide context behind the income figures by also reporting the associated number of jobs. The impacts are also reported in sales and earnings terms for reference.



## Appendix 4: Emsi MR-SAM

Emsi's MR-SAM represents the flow of all economic transactions in a given region. It replaces Emsi's previous input-output (IO) model, which operated with some 1,000 industries, four layers of government, a single household consumption sector, and an investment sector. The old IO model was used to simulate the ripple effects (i.e., multipliers) in the regional economy as a result of industries entering or exiting the region. The MR-SAM model performs the same tasks as the old IO model, but it also does much more. Along with the same 1,000 industries, government, household and investment sectors embedded in the old IO tool, the MR-SAM exhibits much more functionality, a greater amount of data, and a higher level of detail on the demographic and occupational components of jobs (16 demographic cohorts and about 750 occupations are characterized).

This appendix presents a high-level overview of the MR-SAM. Additional documentation on the technical aspects of the model is available upon request.

### DATA SOURCES FOR THE MODEL

The Emsi MR-SAM model relies on a number of internal and external data sources, mostly compiled by the federal government. What follows is a listing and short explanation of our sources. The use of these data will be covered in more detail later in this appendix.

**Emsi Data** are produced from many data sources to produce detailed industry, occupation, and demographic jobs and earnings data at the local level. This information (especially sales-to-jobs ratios derived from jobs and earnings-to-sales ratios) is used to help regionalize the national matrices as well as to disaggregate them into more detailed industries than are normally available.

**BEA Make and Use Tables (MUT)** are the basis for input-output models in the U.S. The make table is a matrix that describes the amount of each commodity made by each industry in a given year. Industries are placed in the rows

and commodities in the columns. The use table is a matrix that describes the amount of each commodity used by each industry in a given year. In the use table, commodities are placed in the rows and industries in the columns. The BEA produces two different sets of MUTs, the benchmark and the summary. The benchmark set contains about 500 sectors and is released every five years, with a five-year lag time (e.g., 2002 benchmark MUTs were released in 2007). The summary set contains about 80 sectors and is released every year, with a two-year lag (e.g., 2010 summary MUTs were released in late 2011/early 2012). The MUTs are used in the Emsi MR-SAM model to produce an industry-by-industry matrix describing all industry purchases from all industries.

**BEA Gross Domestic Product by State (GSP)** describes gross domestic product from the value added (also known as added income) perspective. Value added is equal to employee compensation, gross operating surplus, and taxes on production and imports, less subsidies. Each of these components is reported for each state and an aggregate group of industries. This dataset is updated once per year, with a one-year lag. The Emsi MR-SAM model makes use of this data as a control and pegs certain pieces of the model to values from this dataset.

**BEA National Income and Product Accounts (NIPA)** cover a wide variety of economic measures for the nation, including gross domestic product (GDP), sources of output, and distribution of income. This dataset is updated periodically throughout the year and can be between a month and several years old depending on the specific account. NIPA data are used in many of the Emsi MR-SAM processes as both controls and seeds.

**BEA Local Area Income (LPI)** encapsulates multiple tables with geographies down to the county level. The following two tables are specifically used: CA05 (Personal income and earnings by industry) and CA91 (Gross flow of earnings). CA91 is used when creating the commuting submodel and CA05 is used in several processes to help with place-of-work and place-of-residence differences, as well as to

calculate personal income, transfers, dividends, interest, and rent.

**Bureau of Labor Statistics Consumer Expenditure Survey** (CEX) reports on the buying habits of consumers along with some information as to their income, consumer unit, and demographics. Emsi utilizes this data heavily in the creation of the national demographic by income type consumption on industries.

**Census of Government's** (CoG) state and local government finance dataset is used specifically to aid breaking out state and local data that is reported in the MUTs. This allows Emsi to have unique production functions for each of its state and local government sectors.

**Census' OnTheMap** (OTM) is a collection of three datasets for the census block level for multiple years. **Origin-Destination** (OD) offers job totals associated with both home census blocks and a work census block. **Residence Area Characteristics** (RAC) offers jobs totaled by home census block. **Workplace Area Characteristics** (WAC) offers jobs totaled by work census block. All three of these are used in the commuting submodel to gain better estimates of earnings by industry that may be counted as commuting. This dataset has holes for specific years and regions. These holes are filled with Census' Journey-to-Work described later.

**Census' Current Population Survey** (CPS) is used as the basis for the demographic breakout data of the MR-SAM model. This set is used to estimate the ratios of demographic cohorts and their income for the three different income categories (i.e., wages, property income, and transfers).

**Census' Journey-to-Work** (JtW) is part of the 2000 Census and describes the amount of commuting jobs between counties. This set is used to fill in the areas where OTM does not have data.

**Census' American Community Survey** (ACS) **Public Use Microdata Sample** (PUMS) is the replacement for Census' long form and is used by Emsi to fill the holes in the CPS data.

**Oak Ridge National Lab (ORNL) County-to-County Distance Matrix** (Skim Tree) contains a matrix of distances and network impedances between each county via vari-

ous modes of transportation such as highway, railroad, water, and combined highway-rail. Also included in this set are minimum impedances utilizing the best combination of paths. The ORNL distance matrix is used in Emsi's gravitational flows model that estimates the amount of trade between counties in the country.

## OVERVIEW OF THE MR-SAM MODEL

Emsi's MR-SAM modeling system is a comparative static model in the same general class as RIMS II (Bureau of Economic Analysis) and IMPLAN (Minnesota Implan Group). The MR-SAM model is thus not an econometric model, the primary example of which is PolicyInsight by REMI. It relies on a matrix representation of industry-to-industry purchasing patterns originally based on national data which are regionalized with the use of local data and mathematical manipulation (i.e., non-survey methods). Models of this type estimate the ripple effects of changes in jobs, earnings, or sales in one or more industries upon other industries in a region.

The Emsi MR-SAM model shows final equilibrium impacts – that is, the user enters a change that perturbs the economy and the model shows the changes required to establish a new equilibrium. As such, it is not a dynamic model that shows year-by-year changes over time (as REMI's does).

### National SAM

Following standard practice, the SAM model appears as a square matrix, with each row sum exactly equaling the corresponding column sum. Reflecting its kinship with the standard Leontief input-output framework, individual SAM elements show accounting flows between row and column sectors during a chosen base year. Read across rows, SAM entries show the flow of funds into column accounts (also known as receipts or the appropriation of funds by those column accounts). Read down columns, SAM entries show the flow of funds into row accounts (also known as expenditures or the dispersal of funds to those row accounts).

The SAM may be broken into three different aggregation layers: broad accounts, sub-accounts, and detailed accounts. The broad layer is the most aggregate and will be



covered first. Broad accounts cover between one and four sub-accounts, which in turn cover many detailed accounts. This appendix will not discuss detailed accounts directly because of their number. For example, in the industry broad account, there are two sub-accounts and over 1,000 detailed accounts.

### Multi-regional aspect of the MR-SAM

Multi-regional (MR) describes a non-survey model that has the ability to analyze the transactions and ripple effects (i.e., multipliers) of not just a single region, but multiple regions interacting with each other. Regions in this case are made up of a collection of counties.

Emsi's multi-regional model is built off of gravitational flows, assuming that the larger a county's economy, the more influence it will have on the surrounding counties' purchases and sales. The equation behind this model is essentially the same that Isaac Newton used to calculate the gravitational pull between planets and stars. In Newton's equation, the masses of both objects are multiplied, then divided by the distance separating them and multiplied by a constant. In Emsi's model, the masses are replaced with the supply of a sector for one county and the demand for that same sector from another county. The distance is replaced with an impedance value that takes into account the distance, type of roads, rail lines, and other modes of transportation. Once this is calculated for every county-to-county pair, a set of mathematical operations is performed to make sure all counties absorb the correct amount of supply from every county and the correct amount of demand from every county. These operations produce more than 200 million data points.

## COMPONENTS OF THE EMSI MR-SAM MODEL

The Emsi MR-SAM is built from a number of different components that are gathered together to display information whenever a user selects a region. What follows is a description of each of these components and how each is created. Emsi's internally created data are used to a great extent throughout the processes described below, but its creation is not described in this appendix.

### County earnings distribution matrix

The county earnings distribution matrices describe the earnings spent by every industry on every occupation for a year – i.e., earnings by occupation. The matrices are built utilizing Emsi's industry earnings, occupational average earnings, and staffing patterns.

Each matrix starts with a region's staffing pattern matrix which is multiplied by the industry jobs vector. This produces the number of occupational jobs in each industry for the region. Next, the occupational average hourly earnings per job are multiplied by 2,080 hours, which converts the average hourly earnings into a yearly estimate. Then the matrix of occupational jobs is multiplied by the occupational annual earnings per job, converting it into earnings values. Last, all earnings are adjusted to match the known industry totals. This is a fairly simple process, but one that is very important. These matrices describe the place-of-work earnings used by the MR-SAM.

### Commuting model

The commuting sub-model is an integral part of Emsi's MR-SAM model. It allows the regional and multi-regional models to know what amount of the earnings can be attributed to place-of-residence vs. place-of-work. The commuting data describe the flow of earnings from any county to any other county (including within the counties themselves). For this situation, the commuted earnings are not just a single value describing total earnings flows over a complete year, but are broken out by occupation and demographic. Breaking out the earnings allows for analysis of place-of-residence and place-of-work earnings. These data are created using Bureau of Labor Statistics' OnTheMap dataset, Census' Journey-to-Work, BEA's LPI CA91 and CA05 tables, and some of Emsi's data. The process incorporates the cleanup and disaggregation of the OnTheMap data, the estimation of a closed system of county inflows and outflows of earnings, and the creation of finalized commuting data.

### National SAM

The national SAM as described above is made up of several different components. Many of the elements discussed are filled in with values from the national Z matrix – or industry-to-industry transaction matrix. This matrix is built from BEA

data that describe which industries make and use what commodities at the national level. These data are manipulated with some industry standard equations to produce the national Z matrix. The data in the Z matrix act as the basis for the majority of the data in the national SAM. The rest of the values are filled in with data from the county earnings distribution matrices, the commuting data, and the BEA's National Income and Product Accounts.

One of the major issues that affect any SAM project is the combination of data from multiple sources that may not be consistent with one another. Matrix balancing is the broad name for the techniques used to correct this problem. Emsi uses a modification of the “diagonal similarity scaling” algorithm to balance the national SAM.

### **Gravitational flows model**

The most important piece of the Emsi MR-SAM model is the gravitational flows model that produces county-by-county regional purchasing coefficients (RPCs). RPCs estimate

how much an industry purchases from other industries inside and outside of the defined region. This information is critical for calculating all IO models.

Gravity modeling starts with the creation of an impedance matrix that values the difficulty of moving a product from county to county. For each sector, an impedance matrix is created based on a set of distance impedance methods for that sector. A distance impedance method is one of the measurements reported in the Oak Ridge National Laboratory's County-to-County Distance Matrix. In this matrix, every county-to-county relationship is accounted for in six measures: great-circle distance, highway impedance, rail miles, rail impedance, water impedance, and highway-rail-highway impedance. Next, using the impedance information, the trade flows for each industry in every county are solved for. The result is an estimate of multi-regional flows from every county to every county. These flows are divided by each respective county's demand to produce multi-regional RPCs.

## Appendix 5: Value per Credit Hour Equivalent and the Mincer Function

Two key components in the analysis are 1) the value of the students' educational achievements, and 2) the change in that value over the students' working careers. Both of these components are described in detail in this appendix.

### VALUE PER CHE

Typically, the educational achievements of students are marked by the credentials they earn. However, not all students who attended MCC in the 2015-16 analysis year obtained a degree or certificate. Some returned the following year to complete their education goals, while others took a few courses and entered the workforce without graduating. As such, the only way to measure the value of the students' achievement is through their credit hour equivalents, or CHEs. This approach allows us to see the benefits to all students who attended the college, not just those who earned a credential.

To calculate the value per CHE, we first determine how many CHEs are required to complete each education level. For example, assuming that there are 30 CHEs in an academic year, a student generally completes 60 CHEs in order to move from a high school diploma to an associate degree, another 60 CHEs to move from an associate degree to a bachelor's degree, and so on. This progression of CHEs generates an education ladder beginning at the less than high school level and ending with the completion of a doctoral degree, with each level of education representing a separate stage in the progression.

The second step is to assign a unique value to the CHEs in the education ladder based on the wage differentials presented in Table 1.7.<sup>42</sup> For example, the difference in regional

earnings between a high school diploma and an associate degree is \$9,900. We spread this \$9,900 wage differential across the 60 CHEs that occur between a high school diploma and an associate degree, applying a ceremonial "boost" to the last CHE in the stage to mark the achievement of the degree.<sup>43</sup> We repeat this process for each education level in the ladder.

Next we map the CHE production of the FY 2015-16 student population to the education ladder. Table 1.4 provides information on the CHE production of students attending MCC, broken out by educational achievement. In total, students completed 444,213 CHEs during the analysis year, excluding personal enrichment students. We map each of these CHEs to the education ladder depending on the students' education level and the average number of CHEs they completed during the year. For example, bachelor's degree graduates are allocated to the stage between the associate degree and the bachelor's degree, and the average number of CHEs they completed informs the shape of the distribution curve used to spread out their total CHE production within that stage of the progression.

The sum product of the CHEs earned at each step within the education ladder and their corresponding value yields the students' aggregate annual increase in income ( $\Delta E$ ), as shown in the following equation:

$$\Delta E = \sum_{i=1}^n e_i h_i \quad \text{where } i \in 1, 2, \dots, n$$

and  $n$  is the number of steps in the education ladder,  $e_i$  is the marginal earnings gain at step  $i$ , and  $h_i$  is the number of CHEs completed at step  $i$ .

outlined in this appendix will use regional earnings; however, the same methodology is followed for the investment analysis when state earnings are used.

<sup>42</sup> The value per CHE is different between the economic impact analysis and the investment analysis. The economic impact analysis uses the region as its background and, therefore, uses regional earnings to calculate value per CHE while the investment analysis uses the state as its backdrop and, therefore, uses state earnings. The methodology

<sup>43</sup> Economic theory holds that workers that acquire education credentials send a signal to employers about their ability level. This phenomenon is commonly known as the sheepskin effect or signaling effect. The ceremonial boosts applied to the achievement of degrees in the Emsi impact model are derived from Jaeger and Page (1996).

Table A5.1 displays the result for the students' aggregate annual increase in income ( $\Delta E$ ), a total of \$46.1 million. By dividing this value by the students' total production of 444,213 CHEs during the analysis year, we derive an overall value of \$104 per CHE.

**TABLE A5.1:** Aggregate annual increase in income of students and value per CHE

Aggregate annual increase in income	\$46,146,172
Total credit hour equivalents (CHEs) in FY 2015-16*	444,213
<b>Value per CHE</b>	<b>\$104</b>

\* Excludes the CHE production of personal enrichment students.  
Source: Emsi impact model.

## MINCER FUNCTION

The \$104 value per CHE in Table A5.1 only tells part of the story, however. Human capital theory holds that earnings levels do not remain constant; rather, they start relatively low and gradually increase as the worker gains more experience. Research also shows that the earnings increment between educated and non-educated workers grows through time. These basic patterns in earnings over time were originally identified by Jacob Mincer, who viewed the lifecycle earnings distribution as a function with the key elements being earnings, years of education, and work experience, with age serving as a proxy for experience.<sup>44</sup> While some have criticized Mincer's earnings function, it is still upheld in recent data and has served as the foundation for a variety of research pertaining to labor economics. Those critical of the Mincer function point to several unobserved factors such as ability, socioeconomic status, and family background that also help explain higher earnings. Failure to account for these factors results in what is known as an "ability bias." Research by Card (1999 and 2001) suggests that the benefits estimated using Mincer's function are biased upwards by 10% or less. As such, we reduce the estimated benefits by 10%. We use state-specific and education level-specific Mincer coefficients.

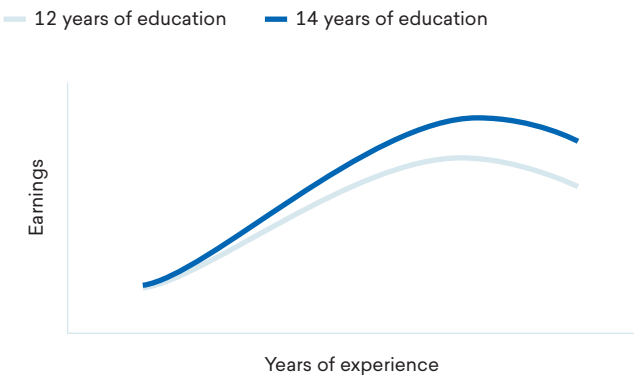
44 See Mincer (1958 and 1974).

Figure A5.1 illustrates several important points about the Mincer function. First, as demonstrated by the shape of the curves, an individual's earnings initially increase at an increasing rate, then increase at a decreasing rate, reach a maximum somewhere well after the midpoint of the working career, and then decline in later years. Second, individuals with higher levels of education reach their maximum earnings at an older age compared to individuals with lower levels of education (recall that age serves as a proxy for years of experience). And third, the benefits of education, as measured by the difference in earnings between education levels, increase with age.

In calculating the alumni impact in Section 2, we use the slope of the curve in Mincer's earnings function to condition the \$104 value per CHE to the students' age and work experience. To the students just starting their career during the analysis year, we apply a lower value per CHE; to the students in the latter half or approaching the end of their careers we apply a higher value per CHE. The original \$104 value per CHE applies only to the CHE production of students precisely at the midpoint of their careers during the analysis year.

In Section 3 we again apply the Mincer function, this time to project the benefits stream of the FY 2015-16 student population into the future. Here too the value per CHE is lower for students at the start of their career and higher near the end of it, in accordance with the scalars derived from the slope of the Mincer curve illustrated in Figure A5.1.

**FIGURE A5.1:** Lifecycle change in earnings, 12 years versus 14 years of education



## Appendix 6: Alternative Education Variable

In a scenario where the college did not exist, some of its students would still be able to avail themselves of an alternative comparable education. These students create benefits in the region even in the absence of the college. The alternative education variable accounts for these students and is used to discount the benefits we attribute to the college.

Recall this analysis considers only relevant economic information regarding the college. Considering the existence of various other academic institutions surrounding the college, we have to assume that a portion of the students could find alternative educations and either remain in or return to the region. For example, some students may participate in online programs while remaining in the region. Others may attend an out-of-region institution and return to the region upon completing their studies. For these students – who would have found an alternative education and produced benefits in the region regardless of the presence

of the college – we discount the benefits attributed to the college. An important distinction must be made here: the benefits from students who would find alternative educations outside the region and not return to the region are not discounted. Because these benefits would not occur in the region without the presence of the college, they must be included.

In the absence of the college, we assume 15% of the college's students would find alternative education opportunities and remain in or return to the region. We account for this by discounting the alumni impact, the benefits to taxpayers, and the benefits to society in the region in sections 2 and 3 by 15%. In other words, we assume 15% of the benefits created by the college's students would have occurred anyways in the counterfactual scenario where the college did not exist. A sensitivity analysis of this adjustment is presented in chapter 4.

## Appendix 7: Overview of Investment Analysis Measures

The appendix provides context to the investment analysis results using the simple hypothetical example summarized in Table A7.1 below. The table shows the projected benefits and costs for a single student over time and associated investment analysis results.<sup>45</sup>

Assumptions are as follows:

- Benefits and costs are projected out 10 years into the future (Column 1).
- The student attends the college for one year, and the cost of tuition is \$1,500 (Column 2).
- Earnings foregone while attending the college for one year (opportunity cost) come to \$20,000 (Column 3).
- Together, tuition and earnings foregone cost sum to

\$21,500. This represents the out-of-pocket investment made by the student (Column 4).

- In return, the student earns \$5,000 more per year than he otherwise would have earned without the education (Column 5).
- The net cash flow (NCF) in Column 6 shows higher earnings (Column 5) less the total cost (Column 4).
- The assumed going rate of interest is 4%, the rate of return from alternative investment schemes for the use of the \$21,500.

Results are expressed in standard investment analysis terms, which are as follows: the net present value, the internal rate of return, the benefit-cost ratio, and the payback period. Each of these is briefly explained below in the context of the cash flow numbers presented in Table A7.1.

<sup>45</sup> Note that this is a hypothetical example. The numbers used are not based on data collected from an existing college.

**TABLE A7.1:** Example of the benefits and costs of education for a single student

1	2	3	4	5	6
YEAR	TUITION	OPPORTUNITY COST	TOTAL COST	HIGHER EARNINGS	NET CASH FLOW
1	\$1,500	\$20,000	\$21,500	\$0	-\$21,500
2	\$0	\$0	\$0	\$5,000	\$5,000
3	\$0	\$0	\$0	\$5,000	\$5,000
4	\$0	\$0	\$0	\$5,000	\$5,000
5	\$0	\$0	\$0	\$5,000	\$5,000
6	\$0	\$0	\$0	\$5,000	\$5,000
7	\$0	\$0	\$0	\$5,000	\$5,000
8	\$0	\$0	\$0	\$5,000	\$5,000
9	\$0	\$0	\$0	\$5,000	\$5,000
10	\$0	\$0	\$0	\$5,000	\$5,000
<b>Net present value</b>			<b>\$21,500</b>	<b>\$35,753</b>	<b>\$14,253</b>
Internal rate of return					18%
Benefit-cost ratio					1.7
Payback period					4.2 years



## NET PRESENT VALUE

The student in Table A7.1 can choose either to attend college or to forego post-secondary education and maintain his present employment. If he decides to enroll, certain economic implications unfold. Tuition and fees must be paid, and earnings will cease for one year. In exchange, the student calculates that with post-secondary education, his earnings will increase by at least the \$5,000 per year, as indicated in the table.

The question is simple: Will the prospective student be economically better off by choosing to enroll? If he adds up higher earnings of \$5,000 per year for the remaining nine years in Table A7.1, the total will be \$45,000. Compared to a total investment of \$21,500, this appears to be a very solid investment. The reality, however, is different. Benefits are far lower than \$45,000 because future money is worth less than present money. Costs (tuition plus earnings foregone) are felt immediately because they are incurred today, in the present. Benefits, on the other hand, occur in the future. They are not yet available. All future benefits must be discounted by the going rate of interest (referred to as the discount rate) to be able to express them in present value terms.<sup>46</sup>

Let us take a brief example. At 4%, the present value of \$5,000 to be received one year from today is \$4,807. If the \$5,000 were to be received in year 10, the present value would reduce to \$3,377. Put another way, \$4,807 deposited in the bank today earning 4% interest will grow to \$5,000 in one year; and \$3,377 deposited today would grow to \$5,000 in 10 years. An “economically rational” person would, therefore, be equally satisfied receiving \$3,377 today or \$5,000 10 years from today given the going rate of interest of 4%. The process of discounting – finding the present value of future higher earnings – allows the model to express values on an equal basis in future or present value terms.

The goal is to express all future higher earnings in present value terms so that they can be compared to investments

incurred today (in this example, tuition plus earnings foregone). As indicated in Table A7.1 the cumulative present value of \$5,000 worth of higher earnings between years 2 and 10 is \$35,753 given the 4% interest rate, far lower than the undiscounted \$45,000 discussed above.

The net present value of the investment is \$14,253. This is simply the present value of the benefits less the present value of the costs, or  $\$35,753 - \$21,500 = \$14,253$ . In other words, the present value of benefits exceeds the present value of costs by as much as \$14,253. The criterion for an economically worthwhile investment is that the net present value is equal to or greater than zero. Given this result, it can be concluded that, in this case, and given these assumptions, this particular investment in education is very strong.

## INTERNAL RATE OF RETURN

The internal rate of return is another way of measuring the worth of investing in education using the same cash flows shown in Table A7.1. In technical terms, the internal rate of return is a measure of the average earning power of money used over the life of the investment. It is simply the interest rate that makes the net present value equal to zero. In the discussion of the net present value above, the model applies the going rate of interest of 4% and computes a positive net present value of \$14,253. The question now is what the interest rate would have to be in order to reduce the net present value to zero. Obviously it would have to be higher – 18.0% in fact, as indicated in Table A7.1. Or, if a discount rate of 18.0% were applied to the net present value calculations instead of the 4%, then the net present value would reduce to zero.

What does this mean? The internal rate of return of 18.0% defines a breakeven solution – the point where the present value of benefits just equals the present value of costs, or where the net present value equals zero. Or, at 18.0%, higher earnings of \$5,000 per year for the next nine years will earn back all investments of \$21,500 made plus pay 18.0% for the use of that money (\$21,500) in the meantime. Is this a good return? Indeed, it is. If it is compared to the 4% going rate of interest applied to the net present value calculations, 18.0% is far higher than 4%. It may be concluded, therefore, that the

<sup>46</sup> Technically, the interest rate is applied to compounding – the process of looking at deposits today and determining how much they will be worth in the future. The same interest rate is called a discount rate when the process is reversed – determining the present value of future earnings.

investment in this case is solid. Alternatively, comparing the 18.0% rate of return to the long-term 10% rate or so obtained from investments in stocks and bonds also indicates that the investment in education is strong relative to the stock market returns (on average).

## BENEFIT-COST RATIO

The benefit-cost ratio is simply the present value of benefits divided by present value of costs, or  $\$35,753 \div \$21,500 = 1.7$  (based on the 4% discount rate). Of course, any change in the discount rate would also change the benefit-cost ratio. Applying the 18.0% internal rate of return discussed above would reduce the benefit-cost ratio to 1.0, the breakeven solution where benefits just equal costs. Applying a discount rate higher than the 18.0% would reduce the ratio to lower than 1.0, and the investment would not be feasible.

The 1.7 ratio means that a dollar invested today will return a cumulative \$1.70 over the ten-year time period.

## PAYBACK PERIOD

This is the length of time from the beginning of the investment (consisting of tuition and earnings foregone) until higher future earnings give a return on the investment made. For the student in Table A7.1, it will take roughly 4.2 years of \$5,000 worth of higher earnings to recapture his investment of \$1,500 in tuition and the \$20,000 in earnings foregone while attending the college. Higher earnings that occur beyond 4.2 years are the returns that make the investment in education in this example economically worthwhile. The payback period is a fairly rough, albeit common, means of choosing between investments. The shorter the payback period, the stronger the investment.



## Appendix 8: Shutdown Point

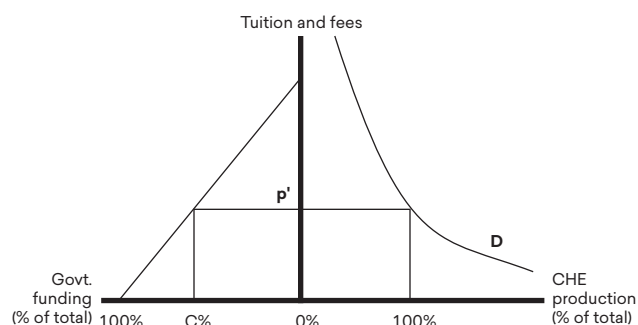
The investment analysis in Chapter 3 weighs the benefits generated by the college against the state and local taxpayer funding that the college receives to support its operations. An important part of this analysis is factoring out the benefits that the college would have been able to generate anyway, even without state and local taxpayer support. This adjustment is used to establish a direct link between what taxpayers pay and what they receive in return. If the college is able to generate benefits without taxpayer support, then it would not be a true investment.<sup>47</sup>

The overall approach includes a sub-model that simulates the effect on student enrollment if the college loses its state and local funding and has to raise student tuition and fees in order to stay open. If the college can still operate without state and local support, then any benefits it generates at that level are discounted from total benefit estimates. If the simulation indicates that the college cannot stay open, however, then benefits are directly linked to costs, and no discounting applies. This appendix documents the underlying theory behind these adjustments.

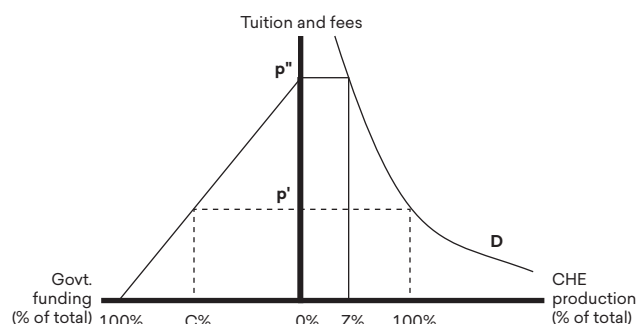
### STATE AND LOCAL GOVERNMENT SUPPORT VERSUS STUDENT DEMAND FOR EDUCATION

Figure A8.1 presents a simple model of student demand and state and local government support. The right side of the graph is a standard demand curve (D) showing student enrollment as a function of student tuition and fees. Enrollment is measured in terms of total credit hour equivalents (CHEs) and expressed as a percentage of the college's current CHE production. Current student tuition and fees are represented by  $p'$ , and state and local government

**FIGURE A8.1:** Student demand and government funding by tuition and fees



**FIGURE A8.2:** CHE production and government funding by tuition and fees



support covers C% of all costs. At this point in the analysis, it is assumed that the college has only two sources of revenues: 1) student tuition and fees and 2) state and local government support.

Figure A8.2 shows another important reference point in the model – where state and local government support is 0%, student tuition and fees are increased to  $p''$ , and CHE production is at Z% (less than 100%). The reduction in CHEs reflects the price elasticity of the students' demand for education, i.e., the extent to which the students' decision to attend the college is affected by the change in tuition and fees. Ignoring for the moment those issues concerning the college's minimum operating scale (considered below in the section called "Shutdown Point"), the implication for the investment analysis is that benefits to state and local

<sup>47</sup> Of course, as a public training provider, the college would not be permitted to continue without public funding, so the situation in which it would lose all state support is entirely hypothetical. The purpose of the adjustment factor is to examine the college in standard investment analysis terms by netting out any benefits it may be able to generate that are not directly linked to the costs of supporting it.

government must be adjusted to net out the benefits that the college can provide absent state and local government support, represented as Z% of the college's current CHE production in Figure A8.2.

To clarify the argument, it is useful to consider the role of enrollment in the larger benefit-cost model. Let B equal the benefits attributable to state and local government support. The analysis derives all benefits as a function of student enrollment, measured in terms of CHEs produced. For consistency with the graphs in this appendix, B is expressed as a function of the percent of the college's current CHE production. Equation 1 is thus as follows:

$$1) \quad B = B(100\%)$$

This reflects the total benefits generated by enrollments at their current levels.

Consider benefits now with reference to Z. The point at which state and local government support is zero nonetheless provides for Z% (less than 100%) of the current enrollment, and benefits are symbolically indicated by the following equation:

$$2) \quad B = B(Z\%)$$

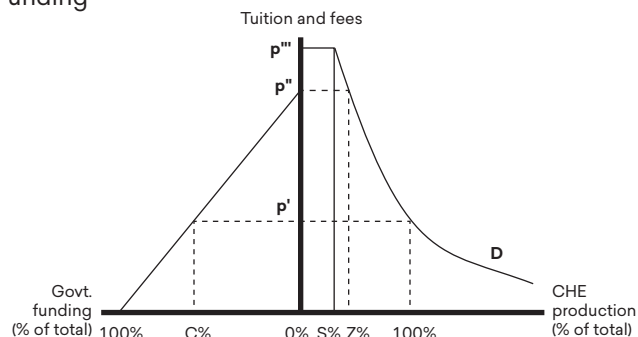
Inasmuch as the benefits in equation 2 occur with or without state and local government support, the benefits appropriately attributed to state and local government support are given by equation 3 as follows:

$$3) \quad B = B(100\%) - B(Z\%)$$

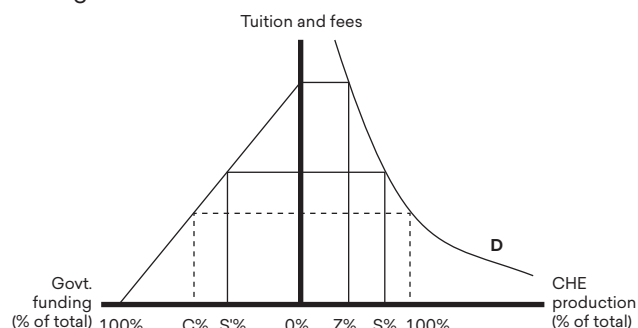
## CALCULATING BENEFITS AT THE SHUTDOWN POINT

Colleges and universities cease to operate when the revenue they receive from the quantity of education demanded is insufficient to justify their continued operations. This is commonly known in economics as the shutdown point.<sup>48</sup> The shutdown point is introduced graphically in Figure A8.3 as S%. The location of point S% indicates that the college

**FIGURE A8.3:** Shutdown Point after Zero Government Funding



**FIGURE A8.4:** Shutdown Point before Zero Government Funding



can operate at an even lower enrollment level than Z% (the point at which the college receives zero state and local government funding). State and local government support at point S% is still zero, and student tuition and fees have been raised to p'''. State and local government support is thus credited with the benefits given by equation 3, or  $B = B(100\%) - B(Z\%)$ . With student tuition and fees still higher than p''', the college would no longer be able to attract enough students to keep the doors open, and it would shut down.

Figure A8.4 illustrates yet another scenario. Here the shutdown point occurs at a level of CHE production greater than Z% (the level of zero state and local government support), meaning some minimum level of state and local government support is needed for the college to operate at all. This minimum portion of overall funding is indicated by S% on the left side of the chart, and as before, the shutdown point is indicated by S% on the right side of chart. In this case, state and local government support is appropriately credited with all the benefits generated by the college's CHE production, or  $B = B(100\%)$ .

<sup>48</sup> In the traditional sense, the shutdown point applies to firms seeking to maximize profits and minimize losses. Although profit maximization is not the primary aim of colleges and universities, the principle remains the same, i.e., that there is a minimum scale of operation required in order for colleges and universities to stay open.

# Appendix 9: Social Externalities

Education has a predictable and positive effect on a diverse array of social benefits. These, when quantified in dollar terms, represent significant social savings that directly benefit society communities and citizens throughout the region, including taxpayers. In this appendix we discuss the following three main benefit categories: 1) improved health, 2) reductions in crime, and 3) reductions in welfare and unemployment.

It is important to note that the data and estimates presented here should not be viewed as exact, but rather as indicative of the positive impacts of education on an individual's quality of life. The process of quantifying these impacts requires a number of assumptions to be made, creating a level of uncertainty that should be borne in mind when reviewing the results.

## HEALTH

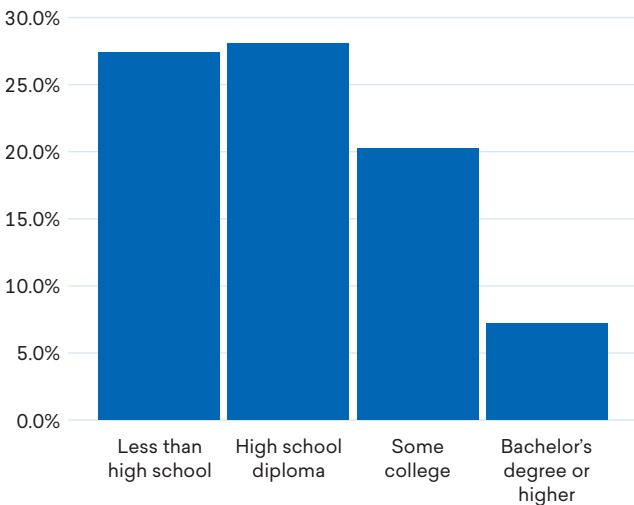
Statistics clearly show the correlation between increases in education and improved health. The manifestations of this are found in five health-related variables: smoking, alcoholism, obesity, mental illness, and drug abuse. There are other health-related areas that link to educational attainment, but these are omitted from the analysis until we can invoke adequate (and mutually exclusive) databases and are able to fully develop the functional relationships between them.

### Smoking

Despite a marked decline over the last several decades in the percentage of U.S. residents that smoke, a sizeable percentage of the U.S. population still uses tobacco. The negative health effects of smoking are well documented in the literature, which identifies smoking as one of the most serious health issues in the U.S.

Figure A9.1 shows the prevalence of cigarette smoking among adults aged 25 years and over, based on data pro-

**FIGURE A9.1:** Prevalence of smoking among U.S. adults by education level

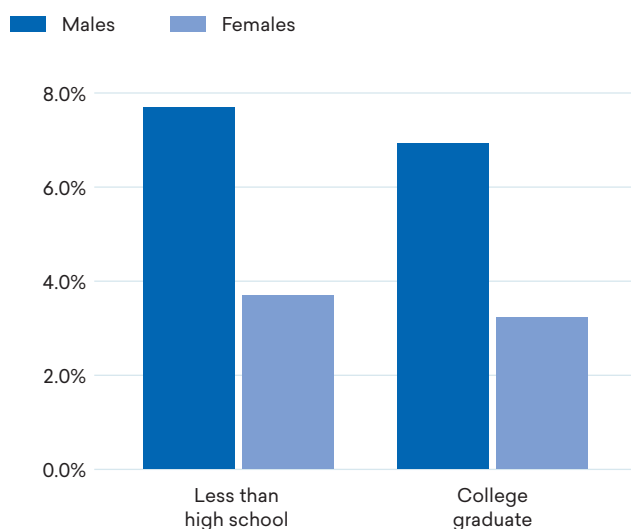


vided by the National Health Interview Survey.<sup>49</sup> As indicated, the percent of persons who smoke begins to decline beyond the level of high school education.

The Centers for Disease Control and Prevention (CDC) reports the percentage of adults who are current smokers by state.<sup>50</sup> We use this information to create an index value by which we adjust the national prevalence data on smoking to each state. For example, 20.0% of Nebraska' adults were smokers in 2011, relative to 21.2% for the nation. We thus apply a scalar of 0.9 to the national probabilities of smoking in order to adjust them to the state of Nebraska.

49 Centers for Disease Control and Prevention, "Table 61. Age-adjusted prevalence of current cigarette smoking among adults aged 25 and over, by sex, race, and education level: United States, selected years 1974-2011," National Health Interview Survey, 2011.

50 Centers for Disease Control and Prevention, "Adults who are current smokers" in "Tobacco Use - 2011," Behavioral Risk Factor Surveillance System Prevalence and Trends Data, accessed August 2013, <http://apps.nccd.cdc.gov/brfss/list.asp?cat=TU&yr=2011&qkey=8161&state=All>.

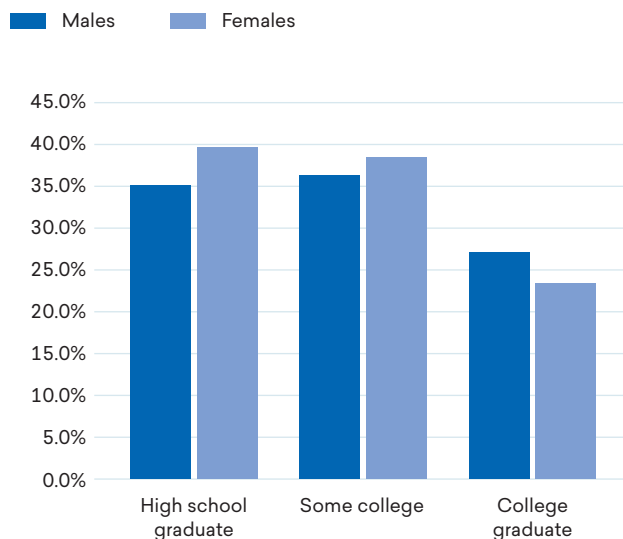
**FIGURE A9.2:** Prevalence of alcohol dependence or abuse by sex and education level

### Alcohol abuse

Alcoholism is difficult to measure and define. There are many patterns of drinking, ranging from abstinence to heavy drinking. Alcohol abuse is riddled with social costs, including healthcare expenditures for treatment, prevention, and support; workplace losses due to reduced worker productivity; and other effects.

Figure A9.2 compares the percent of males and females aged 26 and older that abuse or depend on alcohol at the less than high school level to the prevalence rate of alcoholism among college graduates, based on data supplied by the Substance Abuse and Mental Health Services Administration (SAMHSA).<sup>51</sup> These statistics give an indication of the correlation between education and the reduced probability of alcoholism. As indicated, alcohol dependence or abuse falls from a 7.7% prevalence rate among males with less than a high school diploma to a 6.9% prevalence rate among males with a college degree. Similarly, alcohol dependence or abuse among females ranges from a 3.7% prevalence rate at the less than high school level to a 3.3% prevalence rate at the college graduate level.

51 Substance Abuse and Mental Health Services Administration, "Table 5.7B - Substance Dependence or Abuse in the Past Year among Persons Aged 26 or Older, by Demographic Characteristics: Percentages, 2010 and 2011," Center for Behavioral Health Statistics and Quality, National Survey on Drug Use and Health, 2010 and 2011.

**FIGURE A9.3:** Prevalence of obesity by education level

### Obesity

The rise in obesity and diet-related chronic diseases has led to increased attention on how expenditures relating to obesity have increased in recent years. The average cost of obesity-related medical conditions is calculated using information from the *Journal of Occupational and Environmental Medicine*, which reports incremental medical expenditures and productivity losses due to excess weight.<sup>52</sup> The CDC also reports the prevalence of obesity among adults by state.<sup>53</sup>

Data for Figure A9.3 was provided by the National Center for Health Statistics which shows the prevalence of obesity among adults aged 20 years and over by education and sex.<sup>54</sup> As indicated, college graduates are less likely to be obese than individuals with a high school diploma. However, the prevalence of obesity among males with some

52 Eric A. Finkelstein, Marco da Costa DiBonaventura, Somali M. Burgess, and Brent C. Hale, "The Costs of Obesity in the Workplace," *Journal of Occupational and Environmental Medicine* 52, no. 10 (October 2010): 971-976.

53 Centers for Disease Control and Prevention, "Adult Obesity Facts," Overweight and Obesity, accessed August 2013, <http://www.cdc.gov/obesity/data/adult.html#Prevalence>.

54 Cynthia L. Ogden, Molly M. Lamb, Margaret D. Carroll, and Katherine M. Flegal, "Figure 3. Prevalence of obesity among adults aged 20 years and over, by education, sex, and race and ethnicity: United States 2005-2008" in "Obesity and Socioeconomic Status in Adults: United States 2005-2008," NCHS data brief no. 50, Hyattsville, MD: National Center for Health Statistics, 2010.

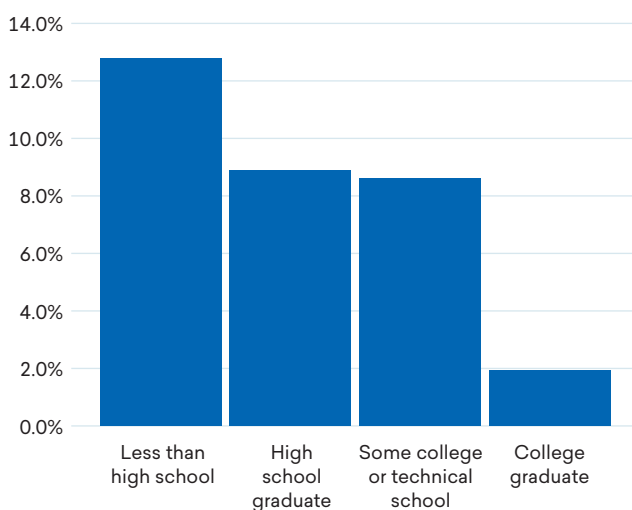
college is actually greater than males with no more than a high school diploma. In general, though, obesity tends to decline with increasing levels of education.

### Mental illness

Capturing the full economic cost of mental disorders is problematic because many of the costs are hidden or difficult to detach from others externalities, such as drug abuse or alcoholism. For this reason, this study only examines the costs of absenteeism caused by depression in the workplace. Figure A9.4 summarizes the prevalence of self-reported frequent mental distress among adults by education level, based on data supplied by the CDC.<sup>55</sup> As shown, people with higher levels of education are less likely to suffer from mental illness, with the prevalence of mental illness being the highest among people with less than a high school diploma.

55 Centers for Disease Control and Prevention, "Table 1. Number of respondents to a question about mental health and percentage who self-reported frequent mental distress (FMD), by demographic characteristics -- United States, Behavioral Risk Factor Surveillance System, 1993-1996" in "Self-Reported Frequent Mental Distress Among Adults -- United States, 1993-1996." *Morbidity and Mortality Weekly Report* 47, no. 16 (May 1998): 325-331.

**FIGURE A9.4:** Prevalence of frequent mental distress by education level



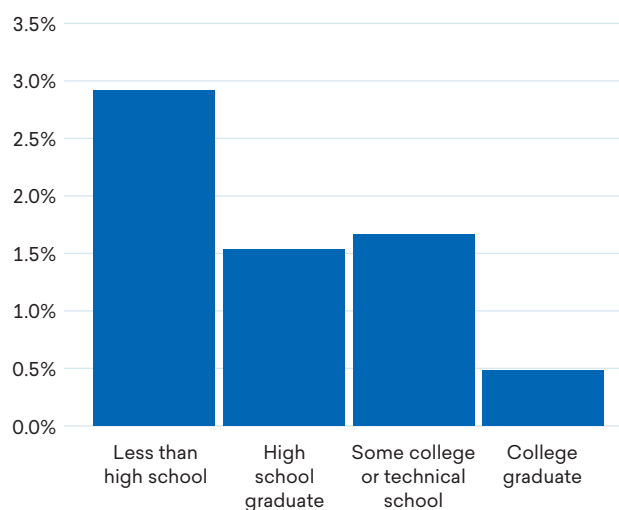
### Drug abuse

The burden and cost of illicit drug abuse is enormous in our society, but little is known about potential costs and effects at a population level. What is known is that the rate of people abusing drugs is inversely proportional to their education level. The higher the education level, the less likely a person is to abuse or depend on illicit drugs. The probability that a person with less than a high school diploma will abuse drugs is 2.9%, nearly six times greater than the probability of drug abuse for college graduates (0.5%). This relationship is presented in Figure A9.5 based on data supplied by SAMHSA.<sup>56</sup> Health costs associated with illegal drug use are also available from SAMSHA, with costs to state and local government representing 48% of the total cost related to illegal drug use.<sup>57</sup>

56 Substance Abuse and Mental Health Services Administration, National Survey on Drug Use and Health, 2010 and 2011.

57 Substance Abuse and Mental Health Services Administration. "Table A.2. Spending by Payer: Levels and Percent Distribution for Mental Health and Substance Abuse (MHSA), Mental Health (MH), Substance Abuse (SA), Alcohol Abuse (AA), Drug Abuse (DA), and All-Health, 2005" in *National Expenditures for Mental Health Services & Substance Abuse Treatment, 1986 - 2005*. DHHS Publication No. (SMA) 10-4612. Rockville, MD: Center for Mental Health Services and Center for Substance Abuse Treatment, Substance Abuse and Mental Health Services Administration, 2010.

**FIGURE A9.5:** Prevalence of illicit drug dependence or abuse by education level



## CRIME

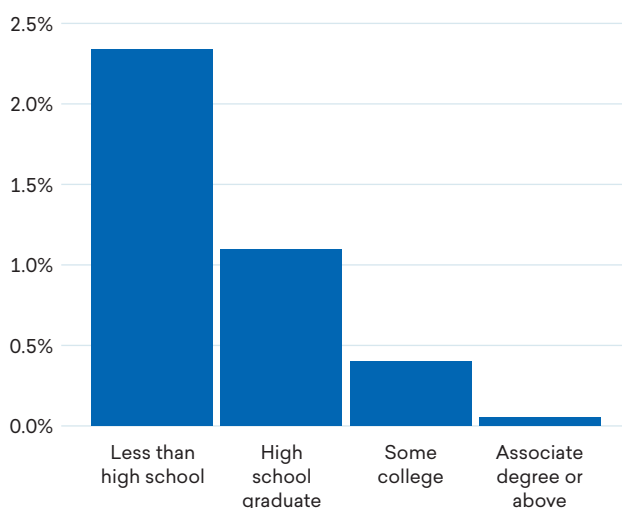
As people achieve higher education levels, they are statistically less likely to commit crimes. The analysis identifies the following three types of crime-related expenses: 1) criminal justice expenditures, including police protection, judicial and legal, and corrections, 2) victim costs, and 3) productivity lost as a result of time spent in jail or prison rather than working.

Figure A9.6 displays the probability that an individual will be incarcerated by education level. Data are derived from the breakdown of the inmate population by education level in federal, state, and local prisons as provided by the Bureau of Justice Statistics,<sup>58</sup> divided by the total adult population. As indicated, incarceration drops on a sliding scale as education levels rise.

Victim costs comprise material, medical, physical, and emotional losses suffered by crime victims. Some of these costs are hidden, while others are available in various databases. Estimates of victim costs vary widely, attributable to differences in how the costs are measured. The lower end of the

58 Caroline Wolf Harlow. "Table 1. Educational attainment for State and Federal prison inmates, 1997 and 1991, local jail inmates, 1996 and 1989, probationers, 1995, and the general population, 1997" in "Education and Correctional Populations." Bureau of Justice Statistics Special Report, January 2003, NCJ 195670. Accessed August 2013. <http://bjs.ojp.usdoj.gov/index.cfm?ty=pbdetail&iid=814>.

**FIGURE A9.6:** Incarceration rates by education level



scale includes only tangible out-of-pocket costs, while the higher end includes intangible costs related to pain and suffering (McCollister et al., 2010).

Yet another measurable benefit is the added economic productivity of people who are gainfully employed, all else being equal, and not incarcerated. The measurable productivity benefit is simply the number of additional people employed multiplied by the average income of their corresponding education levels.

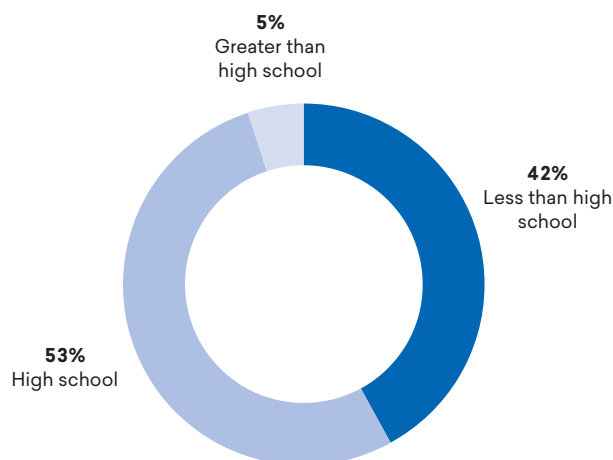
## WELFARE AND UNEMPLOYMENT

Statistics show that as education levels increase, the number of welfare and unemployment applicants declines. Welfare and unemployment claimants can receive assistance from a variety of different sources, including Temporary Assistance for Needy Families (TANF), Supplemental Nutrition Assistance Program (SNAP), Medicaid, Supplemental Security Income (SSI), and unemployment insurance.<sup>59</sup>

Figure A9.7 relates the breakdown of TANF recipients by education level, derived from data supplied by the U.S.

59 Medicaid is not considered in the analysis for welfare because it overlaps with the medical expenses in the analyses for smoking, alcoholism, obesity, mental illness, and drug abuse. We also exclude any welfare benefits associated with disability and age.

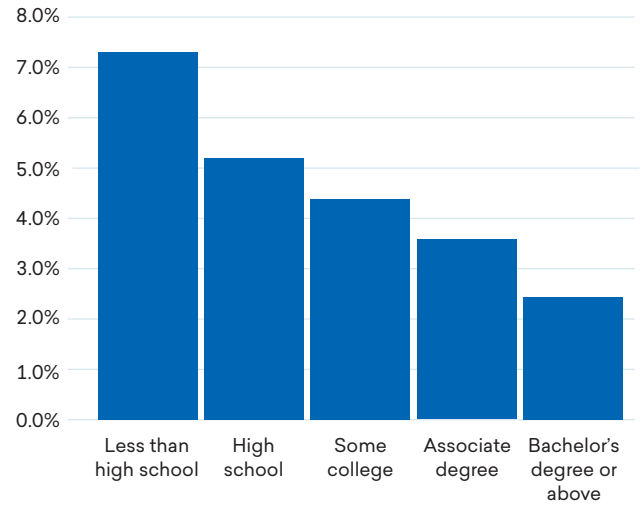
**FIGURE A9.7:** Breakdown of TANF recipients by education level



Department of Health and Human Services.<sup>60</sup> As shown, the demographic characteristics of TANF recipients are weighted heavily towards the less than high school and high school categories, with a much smaller representation of individuals with greater than a high school education.

Unemployment rates also decline with increasing levels of education, as illustrated in Figure A9.8. These data are supplied by the Bureau of Labor Statistics.<sup>61</sup> As shown, unemployment rates range from 7.4% for those with less than a high school diploma to 2.5% for those at the bachelor's degree level or higher.

**FIGURE A9.8:** Unemployment by education level



60 U.S. Department of Health and Human Services, Office of Family Assistance, "Table 10:26 - Temporary Assistance for Needy Families - Active Cases: Percent Distribution of TANF Adult Recipients by Educational Level, FY 2009" in Temporary Assistance for Needy Families Program Ninth Report to Congress, 2012.

61 Bureau of Labor Statistics, "Table 7. Employment status of the civilian noninstitutional population 25 years and over by educational attainment, sex, race, and Hispanic or Latino ethnicity." Current Population Survey, Labor Force Statistics. Accessed August 2013. <http://www.bls.gov/cps/cpsaat07.pdf>.





APRIL 2018

# FACT SHEET

## The Economic Value of Metropolitan Community College

Metropolitan Community College (MCC) creates a significant positive impact on the business community and generates a return on investment to its major stakeholder groups—students, taxpayers, and society. Using a two-pronged approach that involves an economic impact analysis and an investment analysis, this study calculates the benefits received by each of these groups. Results of the analysis reflect fiscal year (FY) 2015-16.

### IMPACTS CREATED BY MCC IN FY 2015-16

ADDED INCOME	JOBS
<b>\$93.1 million</b>	<b>2,009</b>
Operations spending impact	
<b>\$16.8 million</b>	<b>205</b>
Construction spending impact	
<b>\$34.4 million</b>	<b>811</b>
Student spending impact	
<b>\$1.1 billion</b>	<b>15,242</b>
Alumni impact	
<b>\$1.2 billion</b>	<b>18,268</b>
Total impact	

### IMPACT ON BUSINESS COMMUNITY

During the analysis year, MCC and its students added **\$1.2 billion** in income to the MCC Four County Service Area economy, approximately equal to **2.3%** of the region's total gross regional product (GRP). By comparison, this impact from the college is larger than the entire Accommodation & Food Services industry in the region. The economic impacts of MCC break down as follows:

#### Operations spending impact

- MCC employed 1,782 full-time and part-time employees in FY 2015-16. Payroll amounted to **\$75.4 million**, much of which was spent in the MCC Four County Service Area to purchase groceries, clothing, and other household goods and services. The college spent another **\$74.8 million** to support its day-to-day operations.
- The net impact of college payroll and expenses in the MCC Four County Service Area during the analysis year was approximately **\$93.1 million** in income.

#### Construction spending impact

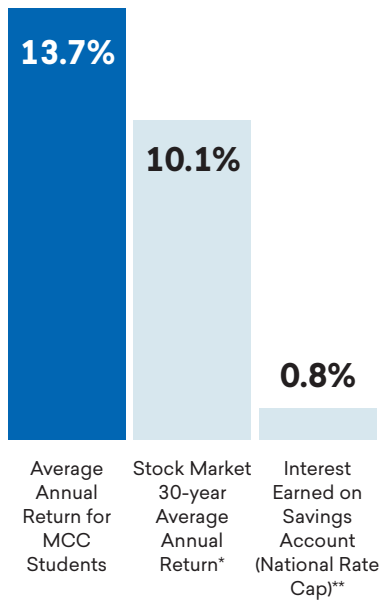
- MCC commissioned contractors to build or renovate its facilities during the analysis year, generating a short-term infusion of spending and jobs in the regional economy.
- The net impact of MCC's construction spending in FY 2015-16 was **\$16.8 million** in added income for the MCC Four County Service Area.

#### Student spending impact

- Around **9%** of students attending MCC originated from outside the region. Some of these students relocated to the MCC Four County Service Area. In addition, a number of students would have left the region if not for MCC. These relocated and retained students spent money on groceries, transportation, rent, and so on at regional businesses.



## STUDENT RATE OF RETURN



\* Forbes' S&P 500, 1987-2016.

\*\* FDIC.gov, 7-2017.

- The expenditures of relocated and retained students during the analysis year added approximately **\$34.4 million** in income to the MCC Four County Service Area economy.

### Alumni impact

- Over the years, students have studied at MCC and entered or re-entered the workforce with newly-acquired skills. Today, thousands of these former students are employed in the MCC Four County Service Area.
- The accumulated contribution of former students currently employed in the regional workforce amounted to **\$1.1 billion** in added income during the analysis year.

## RETURN ON INVESTMENT TO STUDENTS, TAXPAYERS, AND SOCIETY

### Student perspective

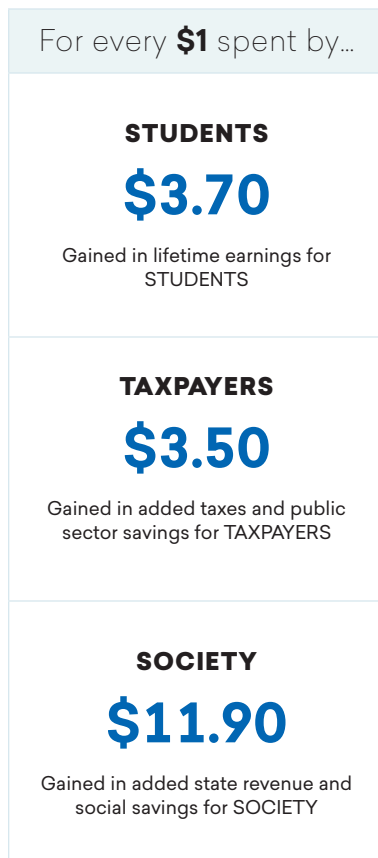
- MCC's FY 2015-16 students paid a total present value of **\$31.2 million** to cover the cost of tuition, fees, supplies, and interest on student loans. They also forwent **\$120.1 million** in money that they would have earned had they been working instead of learning.
- In return for the monies invested in the college, students will receive a present value of **\$566.6 million** in increased earnings over their working lives. This translates to a return of **\$3.70** in higher future earnings for every \$1 that students invest in their education. The average annual return for students is **13.7%**.

### Taxpayer perspective

- In FY 2015-16, state and local taxpayers in Nebraska paid **\$83.7 million** to support the operations of MCC. The net present value of the added tax revenue stemming from the students' higher lifetime earnings and the increased output of businesses amounts to **\$282.1 million** in benefits to taxpayers. Savings to the public sector add another **\$13.3 million** in benefits due to a reduced demand for government-funded services in Nebraska.
- Dividing benefits to taxpayers by the associated costs yields a **3.5** benefit-cost ratio, i.e., every \$1 in costs returns \$3.50 in benefits. The average annual return on investment for taxpayers is **8.9%**.

### Social perspective

- The economic base in Nebraska will grow by **\$3.4 billion** over the course of the students' working lives. Society will also benefit from **\$48.7 million** in present value social savings related to reduced crime, lower unemployment, and increased health and well-being across the state.
- For every dollar that society spent on MCC FY 2015-16 educations, society will receive a cumulative value of **\$11.90** in benefits, for as long as the FY 2015-16 student population at MCC remains active in the state workforce.



## Conclusion

The results of this study demonstrate that MCC creates value from multiple perspectives. The college benefits local businesses by increasing consumer spending in the region and supplying a steady flow of qualified, trained workers into the workforce. It enriches the lives of students by raising their lifetime earnings and helping them achieve their individual potential. It benefits state and local taxpayers through increased tax receipts across the state and a reduced demand for government-supported social services. Finally, it benefits society as a whole in Nebraska by creating a more prosperous economy and generating a variety of savings through the improved lifestyles of students.

### ABOUT THE STUDY

Data and assumptions used in the study are based on several sources, including the FY 2015-16 academic and financial reports from MCC, industry and employment data from the U.S. Bureau of Labor Statistics and U.S. Census Bureau, outputs of Emsi's Multi-Regional Social Accounting Matrix model, and a variety of studies and surveys relating education to social behavior. The study applies a conservative methodology and follows standard practice using only the most recognized indicators of investment effectiveness and economic impact. For a full description of the data and approach used in the study, please contact the college for a copy of the main report.



Emsi, a CareerBuilder company, is a leading provider of economic impact studies and labor market data to educational institutions, workforce planners, and regional developers in the U.S. and internationally. Since 2000, Emsi has completed over 1,800 economic impact studies for educational institutions in four countries. Visit [www.economicmodeling.com](http://www.economicmodeling.com) for more information about Emsi's products and services.

# **Nebraska Economic Development Task Force 2019 Report**

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# 1. Executive Summary

Strong economic development policies promote good jobs, growing businesses, and thriving communities. Recognizing economic development as a priority, the Nebraska Unicameral Legislature established the Economic Development Task Force (EDTF). The EDTF is tasked with making recommendations to the legislature regarding economic development in the state.

The task force identified two priorities in 2019: a. workforce development and b. the opportunity to update Nebraska's tax incentive program.

Specifically, regarding workforce development, the Task Force found that the Nebraska Chamber of Commerce has identified workforce development as a top priority<sup>1</sup>. Blueprint Nebraska, a statewide initiative involving thousands of Nebraska stakeholders in business, community services, and education found the same<sup>2</sup>.

Specifically, regarding tax incentives, the current tax incentive program, Nebraska Advantage, expires on December 31, 2020. Many see this as a once in a decade opportunity to update economic development policy for the state.

This report focuses on these two priority areas. The EDTF offers the following summary of our priority findings and recommendations:

- a. Workforce Development: Nebraskans have strong work ethic and the state as a whole has a low unemployment rate. At the same time, our state faces a mismatch between available workers and the skills needed by employers. Specific shortage areas include: information technology, science, technology, engineering, and math, building trades, and more.
  - i. Recommendation: Support a longitudinal data system to identify gaps in our education and training system, respond to those needs, and build on strengths.

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<sup>1</sup> "Chamber of Commerce, state senators, spotlight need for workforce development"  
[https://journalstar.com/legislature/chamber-of-commerce-state-senators-spotlight-need-for-workforce-development/article\\_8bda968a-84ba-5fe0-b8cb-f49a82e469a5.html](https://journalstar.com/legislature/chamber-of-commerce-state-senators-spotlight-need-for-workforce-development/article_8bda968a-84ba-5fe0-b8cb-f49a82e469a5.html)

<sup>2</sup> [https://blueprint-nebraska.org/wp-content/uploads/2019/07/BlueprintNE\\_Summary.pdf](https://blueprint-nebraska.org/wp-content/uploads/2019/07/BlueprintNE_Summary.pdf)

- ii. Recommendation: Invest in apprenticeship programs aligned with high demand skills and industries.
  - iii. Recommendation: Develop a career-education scholarship program for students pursuing careers in high demand, high skill, high wage jobs.
  - iv. Recommendation: Retain young Nebraskans with needed skill sets through student loan repayment initiatives.
- b. Tax Incentives: The Nebraska Legislature's Performance Audit Committee has identified challenges in the current tax incentive program. A new tax incentive program should take recommendations from previous analysis regarding wages and state investments.
- i. Recommendation: Promote job quality by clarifying expectations of wages and benefits provided by employers receiving incentives.
  - ii. Recommendation: Provide clarity and transparency regarding investments in tax incentive programs and balance tax incentives with other budget priorities.

## 2. Statutory Guidance and Committee Makeup

The Nebraska Legislature declared that economic development is vitally important to the well-being of the State of Nebraska, and that the state would benefit from a coordinated approach to legislation addressing economic development.

As such the Nebraska Economic Development Task Force was created in 2017 and established in statute per 50-435. The task force was directed to “Monitor analysis and policy development in all aspects of economic development in Nebraska. The Task Force shall also discuss long-range strategic plans to improve economic development within the state.” The task force is further directed statutorily: “The task force shall annually identify economic development priorities and electronically submit a report to the Legislature on or before December 31, 2017, and on or before each December 31 thereafter.” This report fulfills the statutorily required obligation.

The members of the committee included the following:

Chairperson of the Appropriations Committee: Senator John Stinner

Chairperson of the Banking, Commerce, and Insurance Committee: Senator Matt Williams

Chairperson of the Urban Affairs Committee: Senator Justin Wayne

Chairperson of the Revenue Committee: Senator Lou Ann Linehan

Chairperson of the Planning Committee: Senator Tony Vargas

Chairperson of the Education Committee: Senator Mike Groene

Chairperson of the Business and Labor Committee: Senator Matt Hansen

At Large: Senator Kate Bolz, Senator Dan Quick, Senator John Arch

Committee Chair: Senator Kate Bolz

Committee Vice Chair: Senator John Arch

### 3. Previous Reports and Prior Recommendations

Numerous studies have provided analysis and recommendations about the economic growth and competitiveness of our state. This includes: “Nebraska’s Next Economy,” SRI International and the Nebraska Department of Economic Development, “Nebraska Statewide Story,” Accelerate Nebraska, The Nebraska Economic Development Task Force Report 2018, “Nebraska Economic Insight and Outlook,” Nebraska Department of Labor, “Growing the Good Life” Blueprint Nebraska, and ‘Investing for Nebraska’s Future,” the Center for Regional Economic Competitiveness. These reports are referenced in Appendix A and informed the work of the committee.

The 2019 EDTF chose to focus on two of the priorities previously identified in the 2018 report. The two priorities from the 2018 report selected for further analysis were priority number 1: workforce development and priority number 6: discussion of tax incentive programs.



## 4. Committee Process

The Economic Development Task Force completed research over the 2019 interim.

Activities included:

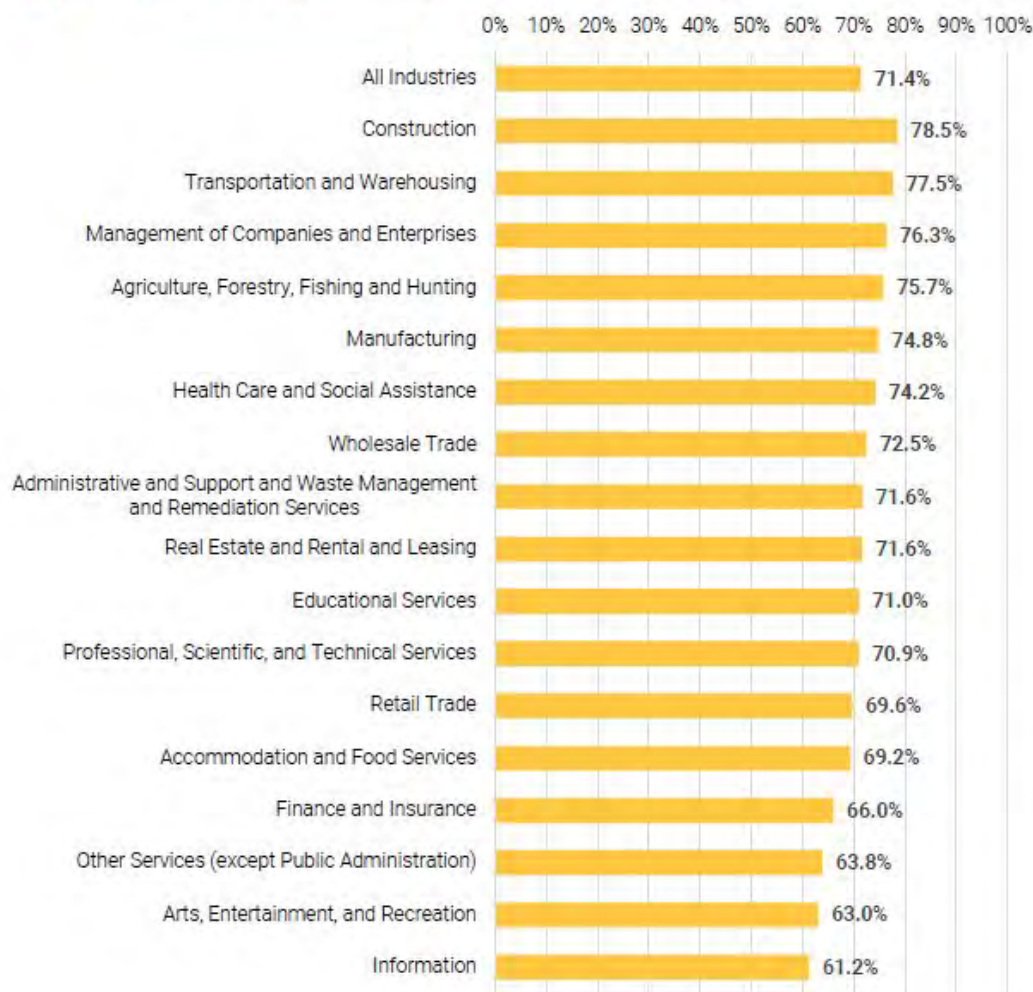
- Review of existing research including previous reports and reports (see Appendix A.)
- Participation in intensive policy review sessions regarding Blueprint Nebraska, Workforce Policy, and Tax Incentive Policy.
- Discussion with stakeholders and experts, including, but not limited to: The University of Nebraska, the AFL-CIO, the Nebraska Community College Association, Blueprint Nebraska, the State Chamber of Commerce, the Omaha Chamber of Commerce, the Lincoln Chamber of Commerce, workers, Accelerate Nebraska, the Pew Charitable Trust, the Center for Regional Economic Competitiveness, the Nebraska Department of Labor, Northeast Nebraska Community College, Open Sky Policy Institute, and the Nebraska Appleseed Center for Law in the Public Interest.
- Participation in the LR 192 hearing to discuss priority issues.
- Development of the final report and recommendations.

## 5. Workforce Development Findings

Several findings informed the EDTF regarding workforce development policy. Priority findings include:

- a. Nebraska employers have difficulty finding workers in numerous industries for reasons including lack of applicants, need for additional skills, and lack of work experience.

**Figure 16.1** Difficulty Finding Workers by Industry



Nebraska Department of Labor, "Nebraska Hiring and Training Needs Report," June 2019

**Table 5** Reasons for Difficulty Finding Workers

Reasons for Difficulty	Statewide	Columbus	Fremont	Grand Island	Hastings	Keamey	Lincoln	Nebraska City	Norfolk	North Platte	Omaha	O'Neill	Scottsbluff	Valentine
Not enough applicants	73.4%	78.8%	74.0%	69.9%	76.0%	79.4%	74.1%	74.5%	71.9%	69.6%	48.4%	90.9%	74.5%	93.7%
Lack of work experience	46.1%	39.0%	44.3%	49.7%	53.7%	44.0%	43.2%	45.7%	45.4%	48.5%	31.8%	57.1%	50.6%	56.6%
Poor work history	43.9%	38.7%	41.0%	50.1%	50.3%	47.8%	44.8%	30.9%	38.5%	43.3%	26.2%	62.0%	42.4%	59.7%
Lack occupation specific skills	42.4%	35.9%	48.7%	39.8%	41.4%	35.4%	45.7%	38.3%	39.1%	38.6%	28.8%	57.1%	40.5%	59.8%
Wage demands too high	32.0%	30.0%	33.5%	31.5%	30.3%	32.9%	30.0%	35.1%	38.4%	25.2%	23.6%	41.6%	24.7%	37.1%
Unavailable for required shifts	28.3%	29.2%	28.4%	26.0%	23.3%	30.3%	33.5%	25.5%	35.5%	19.4%	19.5%	33.3%	21.2%	34.0%
Failed background check/drug screen	20.2%	15.0%	18.9%	19.7%	15.6%	20.6%	23.3%	17.0%	16.6%	22.0%	14.4%	24.8%	24.2%	25.9%
Lack of required licenses/certificates	11.8%	8.9%	20.6%	11.9%	12.7%	11.9%	10.2%	13.8%	10.2%	12.2%	7.0%	21.1%	12.6%	19.4%
Lack of required education	10.5%	8.2%	16.4%	11.3%	13.7%	10.7%	9.7%	7.4%	11.0%	9.3%	5.6%	17.7%	10.7%	17.6%
Language barrier	5.2%	8.4%	3.5%	8.8%	5.0%	6.2%	4.8%	12.8%	4.2%	6.0%	3.4%	5.7%	3.0%	3.7%
Applicants are overqualified	4.4%	2.8%	4.3%	4.7%	3.9%	3.7%	4.3%	3.2%	5.0%	5.9%	3.7%	6.1%	4.5%	3.6%
Citizenship/work authorization	3.7%	5.1%	2.9%	3.0%	4.2%	3.9%	2.3%	3.2%	4.6%	1.6%	3.2%	8.8%	3.0%	6.5%
Other	2.4%	3.2%	4.5%	15.9%	18.3%	16.9%	4.9%	5.3%	3.3%	15.0%	6.7%	4.9%	11.7%	8.9%

Businesses were also asked why they faced challenges finding workers for the specific occupations they have recently hired or have tried to hire. This follow-up question was only asked when firms indicated that workers in an occupation were difficult to find. Table 5 displays the percentage of respondents, for all occupations, who reported a reason for difficulty finding workers.

More than 73% of Nebraska businesses that reported having difficulty finding workers for a specific job said that not receiving enough applicants was a reason why the search was challenging. Businesses also frequently said a lack of work experience (46.1%) was a reason that they had difficulty hiring for that occupation, followed by a poor work history (43.9%) and a lack of occupation specific skills (42.4%). On the other hand, very few businesses reported that the difficulty in finding workers was due to a language barrier (5.2%), or overqualification (4.4%), and only 3.7% of businesses reported citizenship/work authorization as a challenge.

Nebraska Department of Labor, "Nebraska Hiring and Training Needs Report," June 2019

b. Nebraska communities are specifically concerned with attracting young workers to sustain and grow the future of the state.

According to Blueprint Nebraska: "Nebraska also has difficulty retaining and attracting young talent. Ranked #39 among all states, Nebraska recorded one of the lowest growth rates (0.5%) for the population 25-29-years old, 2013-2018.<sup>15</sup> Nebraska is losing people in the war for talent to other states. In 2018, the state lost about 3,300 residents to other states<sup>3</sup>."

c. Nebraska has an annual "workforce deficit" of 24,600 per year<sup>4</sup>.

<sup>3</sup> Blueprint Nebraska, "Growing the Good Life," 2019

<sup>4</sup> Aksarben Foundation,

<https://www.aksarben.org/wp-content/uploads/2019/10/Aksarben-Workforce-Development-Conference-Presentation-2019.pdf>

## NEBRASKA'S ANNUAL SUPPLY OF WORKERS

	NEBRASKA'S ENROLLMENT	GRADUATES EACH YEAR	ESTIMATED NEW WORKERS	
HIGH SCHOOLS	104,000	26,000	7,800	<sup>1</sup>
COMMUNITY COLLEGES	85,000	8,000	7,200	<sup>2</sup>
COLLEGE UNDERGRADUATES	70,000	15,000	10,500	<sup>3</sup>
	<b>239,000</b>	<b>49,000</b>	<b>25,500</b>	

AT LEAST 20% OF THESE NEW WORKERS ARE ALREADY ACCOUNTED FOR IN THE WORKFORCE: -5,100

NET NEW WORKERS: 20,400

ANNUAL DEMAND FOR NEW WORKERS: 45,000

**ANNUAL WORKERS DEFICIT: 24,600**

<sup>1</sup> There are graduating seniors with jobs and already accounted for in the workforce.  
<sup>2</sup> Many students attending community colleges leave job and already accounted for in the workforce.  
 Approximately 60% of graduates from community colleges will obtain employment in other states.  
<sup>3</sup> Approximately 20% of graduates from 4-year institutions.

19 FIRST ANNUAL AKSARBEN STAKEHOLDERS MEETING



Aksarben Foundation, 2019

## 6. Tax Incentive Findings

The Pew Charitable Trust<sup>5</sup> has identified national best practices in tax incentive programs. According to Pew, state tax incentives should: target high-impact businesses, maximize value for companies and the state, respond to economic conditions, and protect the state budget.

The EDTF focused on two of these best practices: a. maximizing value for companies and the state and b. protecting the state budget.

a. Regarding maximizing value for companies and the state, the EDTF found that further discussion of wage levels and benefits expectations would be beneficial to ongoing tax incentive conversations. The Center for Regional Economic Competitiveness “Investing for Nebraska’s Future” report reflects the following:

“Nebraska Advantage should support high wage companies. At a minimum, if other reforms are not possible, Nebraska Advantage should raise wage thresholds to a standard that is higher than the area average wage. CREC’s research found few, if any, companies currently using Nebraska Advantage that paid their workers less than the state’s average wage, so none saw any concern about raising wage thresholds to meet a standard of 110% of area wages. Furthermore, there is legitimate concern about allowing Nebraska Advantage to subsidize companies that offer wages that might drag down the state’s average or who may be paying so little that their workers require further public subsidy (such as TANF recipients, etc.). The benefits to the state from establishing some type of “above average” wage is that it both helps secure “good jobs” for Nebraskans and ensures a greater overall economic impact for the state from the program.”

b. The Nebraska Unicameral Legislature’s Performance Audit report on tax incentives reflects on best practices regarding protecting the state budget:

“Comparing the Advantage Act to The Pew Charitable Trusts recommendations, we found that the Advantage Act has some fiscal protections in place, including performance-based incentives and a recapture provision should a company not meet its obligation. It does not, however, cap how much the program can cost each year or require lawmakers to pay for incentives through budget appropriations, which could have prevented the program from increasing beyond the state’s expectations.”<sup>6</sup>

<sup>5</sup> <https://www.pewtrusts.org/en/projects/economic-development-tax-incentives>

<sup>6</sup> [https://nebraskalegislature.gov/pdf/reports/audit/advantageact\\_2019.pdf](https://nebraskalegislature.gov/pdf/reports/audit/advantageact_2019.pdf)



## 7. Recommendations

The Economic Development Task Force makes the following recommendations:

### **a. Develop a statewide longitudinal data system.**

The EDTF encourages the Nebraska Legislature to fund the planning and development of a P-20 longitudinal data system. In the long-term, this could help target resources and focus data analysis on assessing student progress and employment success.

A longitudinal data system would allow Nebraska stakeholders to, among many other benefits:

- Provide workforce outcomes data to postsecondary institutions to drive program improvement and tailor student recruitment efforts.
- Guide students on what courses to take in high school and college in order to be successful in specific jobs.
- Provide comprehensive data about student and workforce results to policymakers to inform decisions and resource allocation.
- Track workforce outcomes in order to better align our programs with demands in the labor market.
- Track student outcomes by race and ethnicity, gender, and income in order to identify and close educational attainment gaps. And
- Identify the long term return on investment from early education programs.

The Nebraska Statewide Workforce and Educational Reporting System (NSWERS) is envisioned as a comprehensive, sustainable, robust data system serving the needs of the people of Nebraska. It would give policymakers and others the information needed to assess what we're doing well, where we need to improve and what's happening to our students as they move from pre-K, to elementary school, to middle and high school, through college and into the workforce. NSWERS would be hosted at the University of Nebraska, overseen by an executive council and staffed by a small team of researchers, data analysts and other support staff. An advisory committee of external individuals could help guide the team's work, ensuring that NSWERS is meeting the data needs of the diverse stakeholders we serve.

The EDTF recommends that the Nebraska Legislature fund the planning and development of the NSWERS system.

**b. Create a career education scholarship program.**

The State of Nebraska provides the Nebraska Opportunity Grant (NOG) to students who meet certain qualifications. Qualifications include being a Nebraska resident, attending Nebraska postsecondary institutions, and having a minimum expected family contribution. NOG scholarships allow for any qualifying student to pursue any course of study at a qualifying institution. Nebraska funds only approximately 37% of demand<sup>7</sup>.

The EDTF proposes the development of a NOG H3 scholarship program. Such a program would provide scholarships for students that qualify for but do not receive funding for NOG and are pursuing an H3 career (high demand, high skill, high wage). An ideal version of the program would include a matching dollar requirement from businesses and/or philanthropic interests in the state.

**c. Support apprenticeships.**

The benefits of apprenticeship programs are significant. When apprenticeships are connected to higher education and degree programs or partnerships with training programs that are valued in a particular industry (like construction), apprentices can earn money while they earn a degree or certification and come out debt-free. Further, employers can use apprentices to fill in-demand jobs and build a long-term employment relationship.

Legislative support for apprenticeships can reduce the shortage of highly skilled workers, encourage employers to hire and train apprentices, encourage non-traditional workers to engage in in-demand trades, and engage young people through pre-apprentice programs.

The EDTF recommends additional funding to provide technical assistance to employers establishing or expanding apprenticeship and pre-apprenticeship programs, including assisting prospective employers through the registered apprenticeship process, coordinating resources and assisting employers in recruitment, and facilitating collaboration with institutions of higher education. Funding should also be provided for grants to employers for equipment, curriculum, staff development, start up costs and to employees for tuition assistance, and stipends for books, tools, or supplies.

**d. Retain individuals who have participated in Nebraska educational programs.**

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<sup>7</sup> <https://ccpe.nebraska.gov/nebraska-opportunity-grant-nog>

The Rural Health Systems and Professional Incentive Act provides loan repayment assistance to medical professionals serving health care shortage areas. The act requires a match between state funds and funding from the community in which the health care provider serves. Loan repayment is tied to years of service in the community. The EDTF recommends fully funding this program and expanding the concept to include a broader range of professions determined to be in demand and in service to the public good by the community that provides the matching dollars.

**e. Learn from previous research regarding tax incentive programs.**

Numerous studies have been completed regarding Nebraska's tax incentive policies. The EDTF recommends taking lessons learned from previous analysis in this area. Specifically, the EDTF recommends wage thresholds above the average, ensuring that incentives go to full time jobs, and ensuring that sufficient health insurance and other benefits are provided to employees of businesses receiving incentives. Additionally, the EDTF recommends fiscal protections in including performance-based incentives and recapture provisions. Further, "fiscal guide rails" should be put into place to allow policymakers to monitor and manage the overall fiscal impact of tax incentive programs to the state and balance other budget needs.



## Appendix A: Source Material

<p>“Nebraska’s Next Economy,” SRI International, Nebraska Department of Economic Development, 2016  <a href="http://opportunity.nebraska.gov/files/govsummit/Nebrasikas_Next_Economy_Analysis_and_Recommendations_web.pdf">http://opportunity.nebraska.gov/files/govsummit/Nebrasikas_Next_Economy_Analysis_and_Recommendations_web.pdf</a></p>
<p>“Nebraska Statewide Story,” Prepared for Accelerate Nebraska, 2016 / “State of Education in Nebraska” report, 2018 <a href="https://acceleratene.org/portfolio/">https://acceleratene.org/portfolio/</a></p>
<p>“Nebraska Economic Development Task Force 2017 Report, Nebraska Legislature Economic Development Task Force, 2017 <a href="https://nebraskalegislature.gov/pdf/reports/committee/select_special/econdev/econdev_2017.pdf">https://nebraskalegislature.gov/pdf/reports/committee/select_special/econdev/econdev_2017.pdf</a></p>
<p>“Nebraska Economic Insight and Outlook,” Nebraska Department of Labor, 2017 / Statewide WIOA Performance Report <a href="https://networks.nebraska.gov/admin/gsipub/htmlarea/uploads/EconInsight_Outlook.pdf">https://networks.nebraska.gov/admin/gsipub/htmlarea/uploads/EconInsight_Outlook.pdf</a></p>
<p>“Investing for Nebraska’s Future,” Center for Regional Economic Competitiveness, 2018</p>
<p>Blueprint Nebraska, 2019 <a href="https://blueprint-nebraska.org/">https://blueprint-nebraska.org/</a></p>
<p>Prosper Lincoln, 2016  <a href="https://vipasuite.com/resources/dyn/files/75444280zf954ed4/fn/Make+it+Work+For+Lincoln.pdf">https://vipasuite.com/resources/dyn/files/75444280zf954ed4/fn/Make+it+Work+For+Lincoln.pdf</a></p>
<p>Coordinating Commission for Post-Secondary Education, 2018 <a href="https://ccpe.nebraska.gov/">https://ccpe.nebraska.gov/</a></p>
<p>Platte Institute, 2018 <a href="https://www.platteinstitute.org/Library/DocLib/2018-OLR-Review-1.pdf">https://www.platteinstitute.org/Library/DocLib/2018-OLR-Review-1.pdf</a></p>
<p>“Nebraska Statewide Hiring and Training Needs Report,” 2019, Nebraska Department of Labor and Nebraska Labor Availability Report, 2019  <a href="https://networks.nebraska.gov/admin/gsipub/htmlarea/uploads/NebraskaHiringTraining2019.pdf">https://networks.nebraska.gov/admin/gsipub/htmlarea/uploads/NebraskaHiringTraining2019.pdf</a> /  <a href="https://networks.nebraska.gov/admin/gsipub/htmlarea/uploads/NebraskaLaborAvail2019.pdf">https://networks.nebraska.gov/admin/gsipub/htmlarea/uploads/NebraskaLaborAvail2019.pdf</a></p>
<p>Washington IBEST Nationally Recognized Model  <a href="https://www.sbctc.edu/colleges-staff/programs-services/i-best/">https://www.sbctc.edu/colleges-staff/programs-services/i-best/</a></p>
<p>No Worker Left Behind / National Conference of State Legislatures  <a href="https://www.michigan.gov/documents/nwlb/NWLB_Fact_Sheet_Final_203216_7.pdf">https://www.michigan.gov/documents/nwlb/NWLB_Fact_Sheet_Final_203216_7.pdf</a> /  <a href="http://www.ncsl.org/documents/fiscal/workforcefinal01.pdf">http://www.ncsl.org/documents/fiscal/workforcefinal01.pdf</a></p>
<p>Higher Education for Higher Standards, Tennessee SAILS, <a href="http://higherforhigherstandards.org/scalingsails/">http://higherforhigherstandards.org/scalingsails/</a>  Tennessee Board of Regents <a href="https://www.tbr.edu/academics/sails">https://www.tbr.edu/academics/sails</a></p>
<p>New Jersey Labor and Workforce Development / National Conference of State Legislatures  <a href="https://www.nj.gov/treasury/omb/publications/11budget/pdf/62.pdf">https://www.nj.gov/treasury/omb/publications/11budget/pdf/62.pdf</a></p>
<p>Working Poor Families Project  <a href="http://www.workingpoorfamilies.org/wp-content/uploads/2012/03/WPFP-Spring-2014-Brief.pdf">http://www.workingpoorfamilies.org/wp-content/uploads/2012/03/WPFP-Spring-2014-Brief.pdf</a></p>
<p>Georgetown Center on Education and the Workforce, <a href="https://cew.georgetown.edu/cew-reports/certificates/">https://cew.georgetown.edu/cew-reports/certificates/</a></p>

# Heartland 2050: Omaha-Council Bluffs Values and Priorities Quantitative Study

Prepared for Fregonese Associates

January 28, 2014

WITH INNOVA  
RESEARCH W  
UNDERSTAND  
**ENGAGE THE**  
MINDS OF PE  
MATTER MOS  
ACHIEVING Y

About three in four see their quality of life in the Omaha-Council Bluffs Region as positive and increasing. While slightly less, the majority say the region is on the right track.

### Quality of Life in the Future

78%

23%

Increasing Decreasing

18-34 yr olds most likely to believe quality will increase.

### Direction of Their Own Community

22%

19%

60%

■ Right direction  
■ Wrong track  
■ Not sure

### Quality of Life in the Region: Positives vs. Negatives

71%

29%

Positive Negative

BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q320. Thinking about the quality of life that will be here for you or your friends' children and grandchildren, do you see their quality of life in the Omaha-Council Bluffs region increasing or decreasing in the future?

Q330. On another subject, do you feel things in your own community today are going in the right direction or do you feel things have pretty seriously gotten off on the wrong track?

Q335. Thinking of all the positive and negative aspects about the quality of life here in the Omaha-Council Bluffs region, what percentage of things would you classify as positive? What percentage is negative?

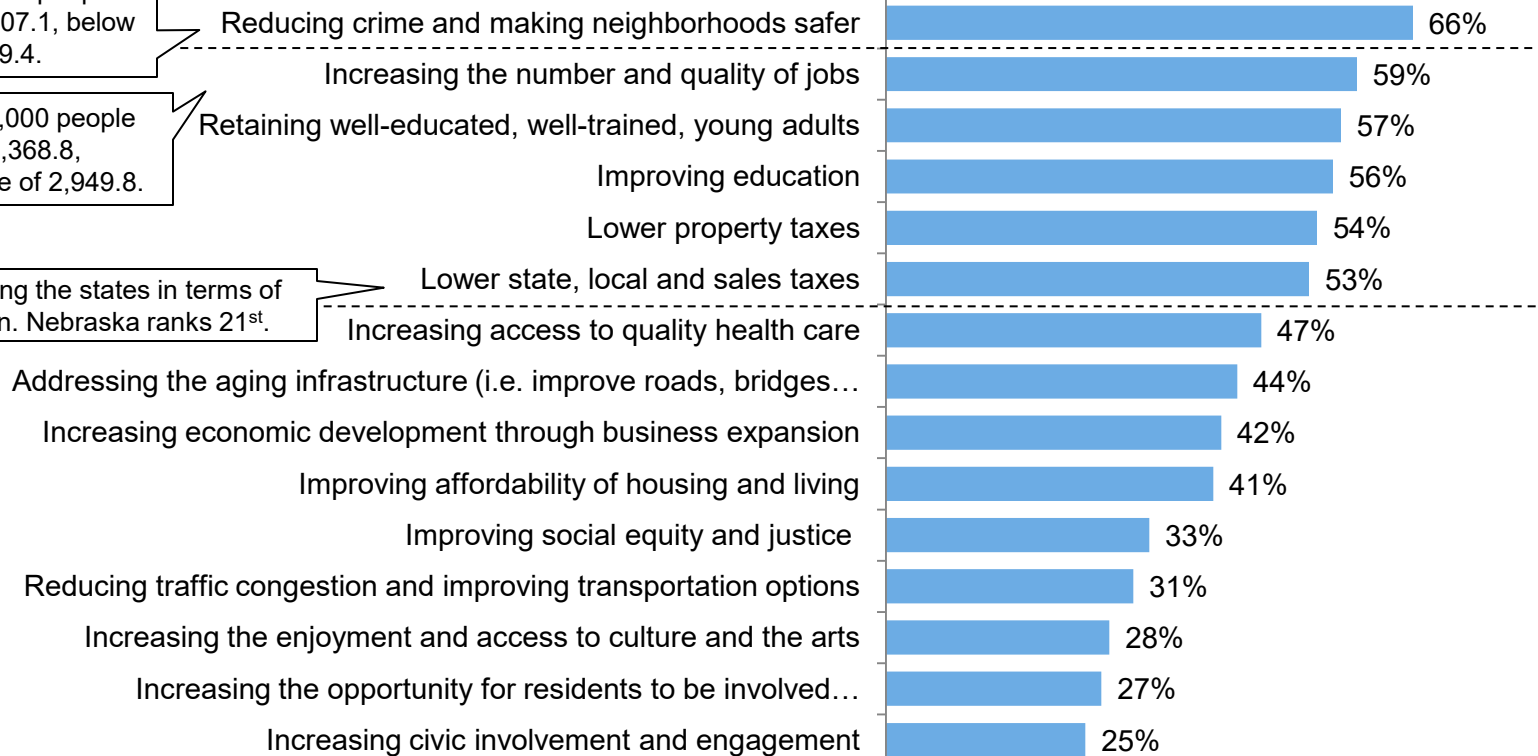
# Reducing crime is the most important issue to the region with two thirds giving it high priority. Jobs, young adult retention, education and taxes also rise to the top.

## Top 2 Box Importance (Rated 9/10 on 10 pt. scale)

Violent crime per 100,000 people in the Omaha MSA is 407.1, below the MSA average of 409.4.

Property crime per 100,000 people in the Omaha MSA is 3,368.8, above the MSA average of 2,949.8.

Iowa ranks 24<sup>th</sup> among the states in terms of state/local tax burden. Nebraska ranks 21<sup>st</sup>.



### Greater Importance To:

Jobs: those with high school education or less (71%)

Education: those residing in Iowa (73%)

Property taxes/State, local & sales taxes: those 55+ (63%)

H3

BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q350 Please rate each of the following issues where 1 means "Not at all important to the future of the region" and 10 means "Extremely important priority for the future of the region":

# Values-Based Strategic Hinge

There is a “strategic hinge”  
which exists, linking the  
attributes and benefits of life in  
the Omaha–Council Bluffs  
Region to the people



*Reason*  
*Emotion*



Identifying the rational and  
emotional drivers of this hinge is  
the purpose of “values” research.

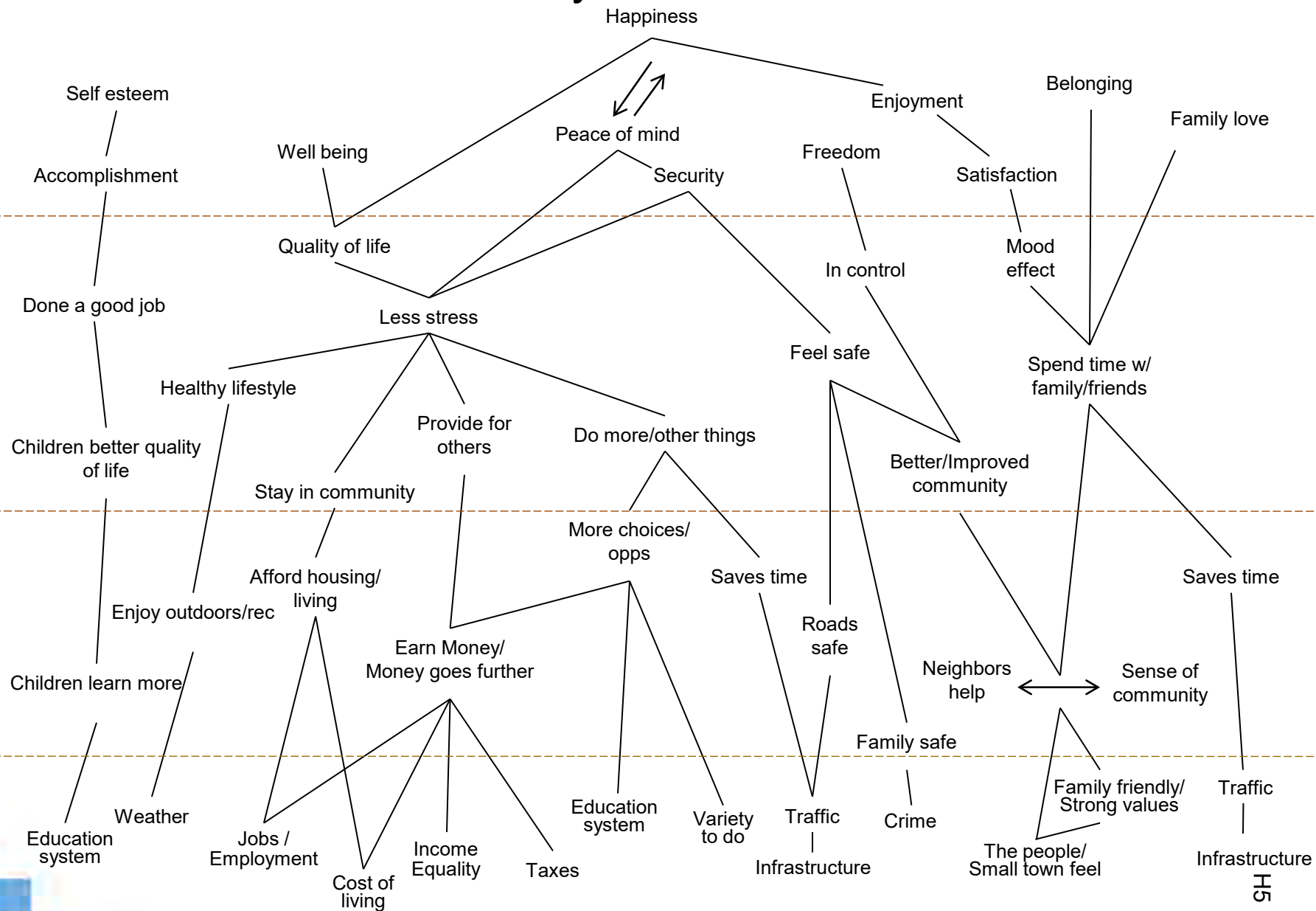
# Omaha-Council Bluffs Pathways

VALUES

EMOTIONS

BENEFITS

ATTRIBUTES



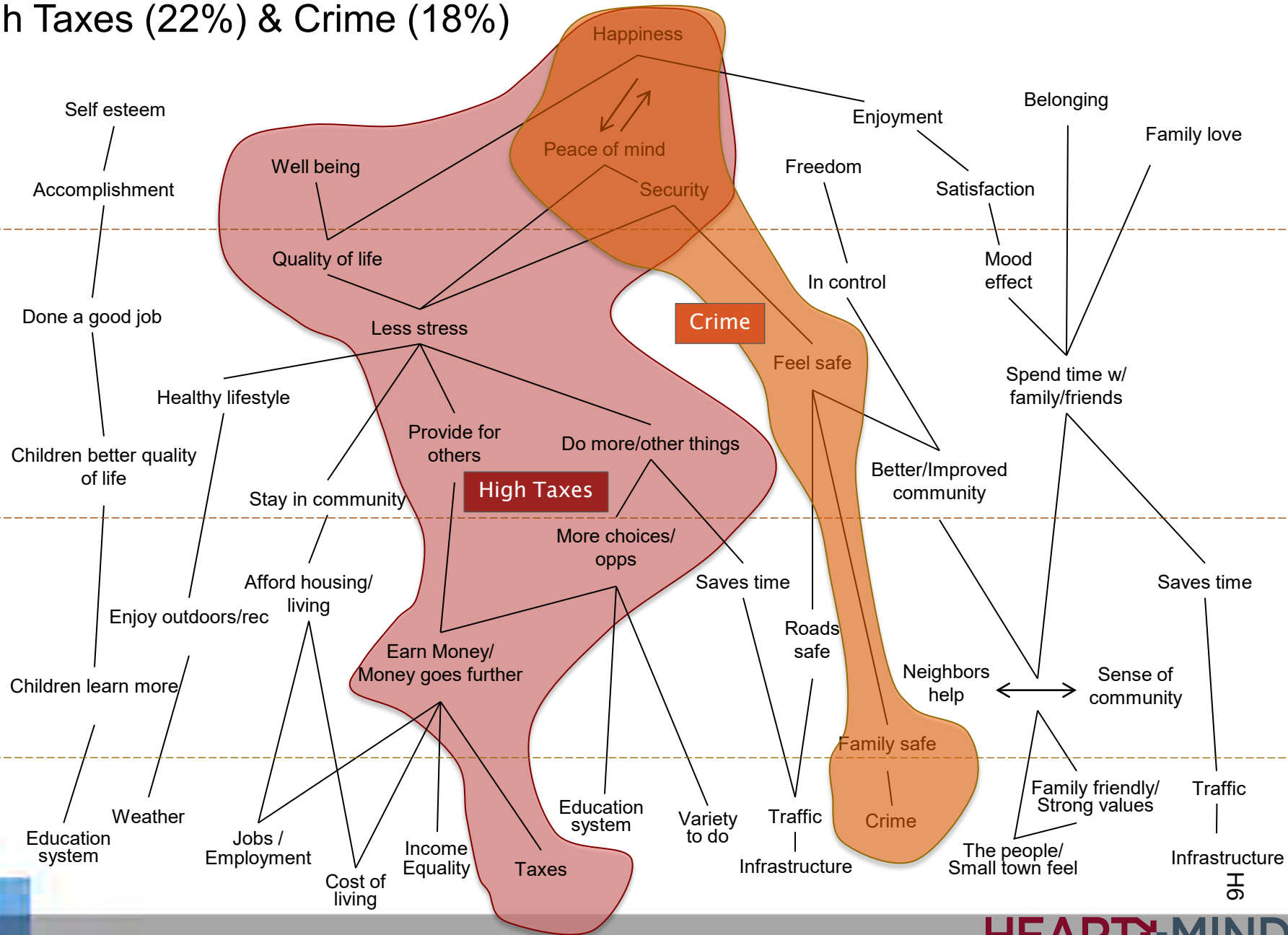
# Omaha-Council Bluffs Values: High Taxes (22%) & Crime (18%)

VALUES

EMOTIONS

BENEFITS

ATTRIBUTES

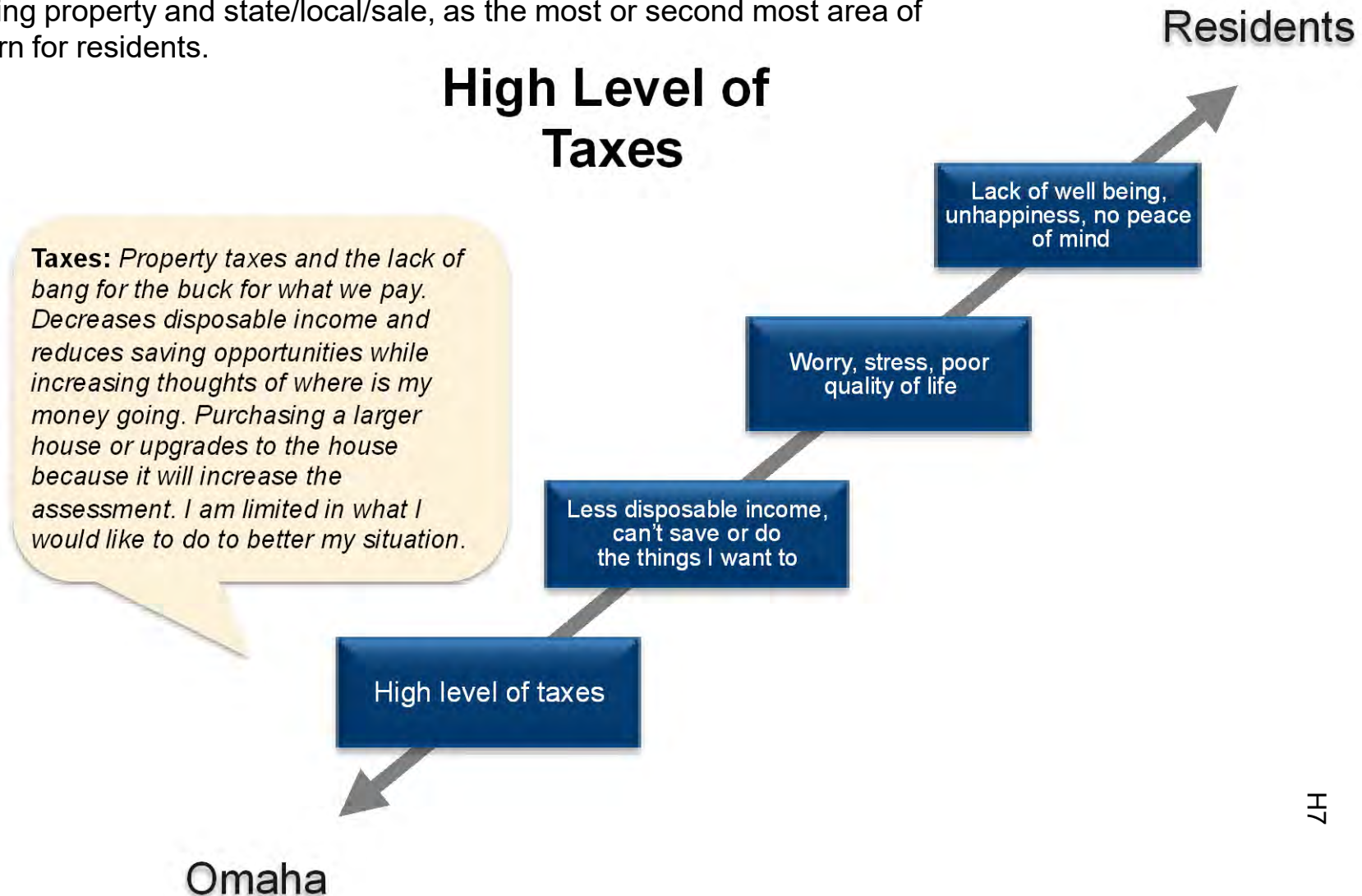




# Executive Summary

## Omaha-Council Bluffs Resident Values

Nearly a quarter (22%) of respondents identified the high level of taxes, including property and state/local/sale, as the most or second most area of concern for residents.

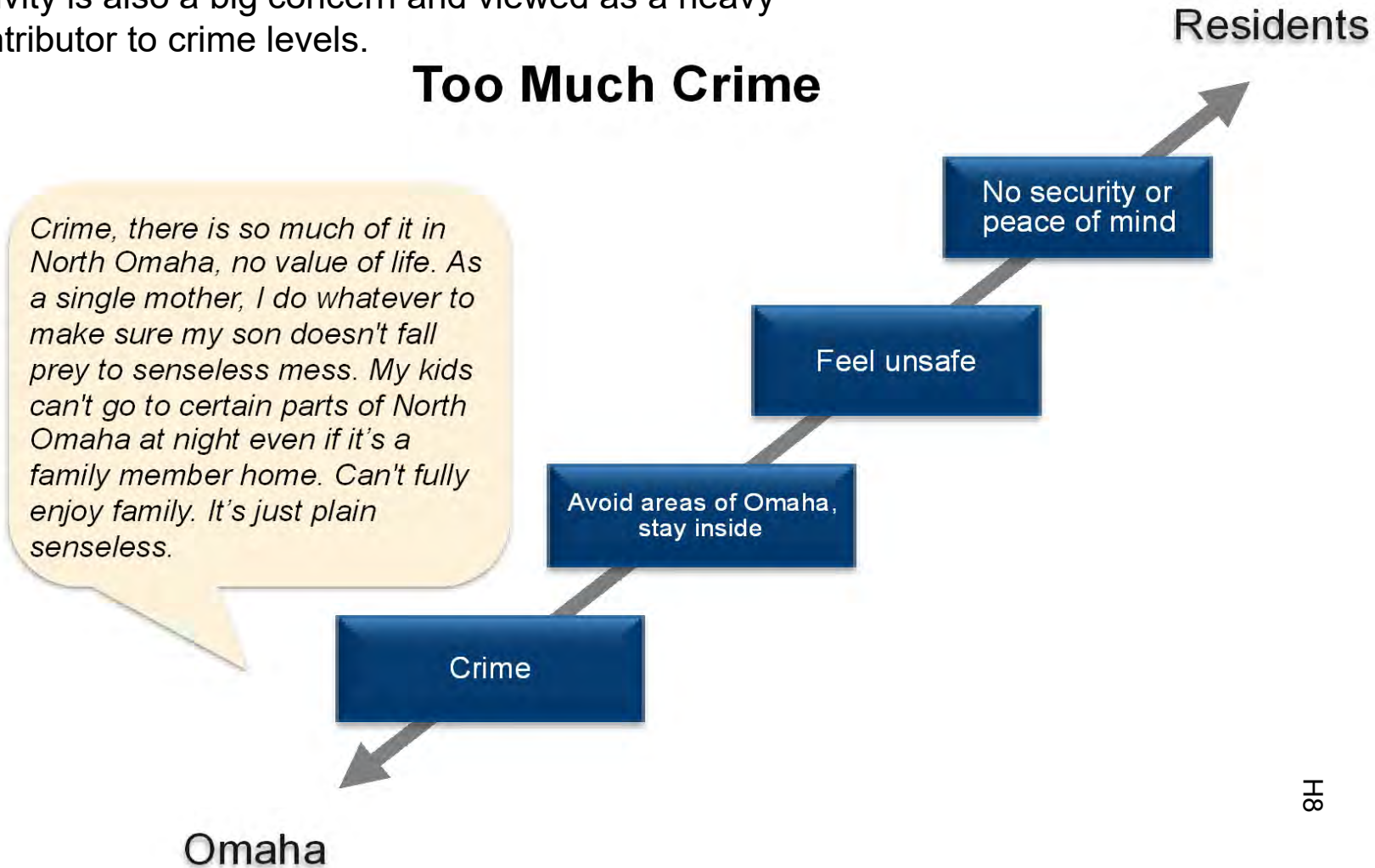




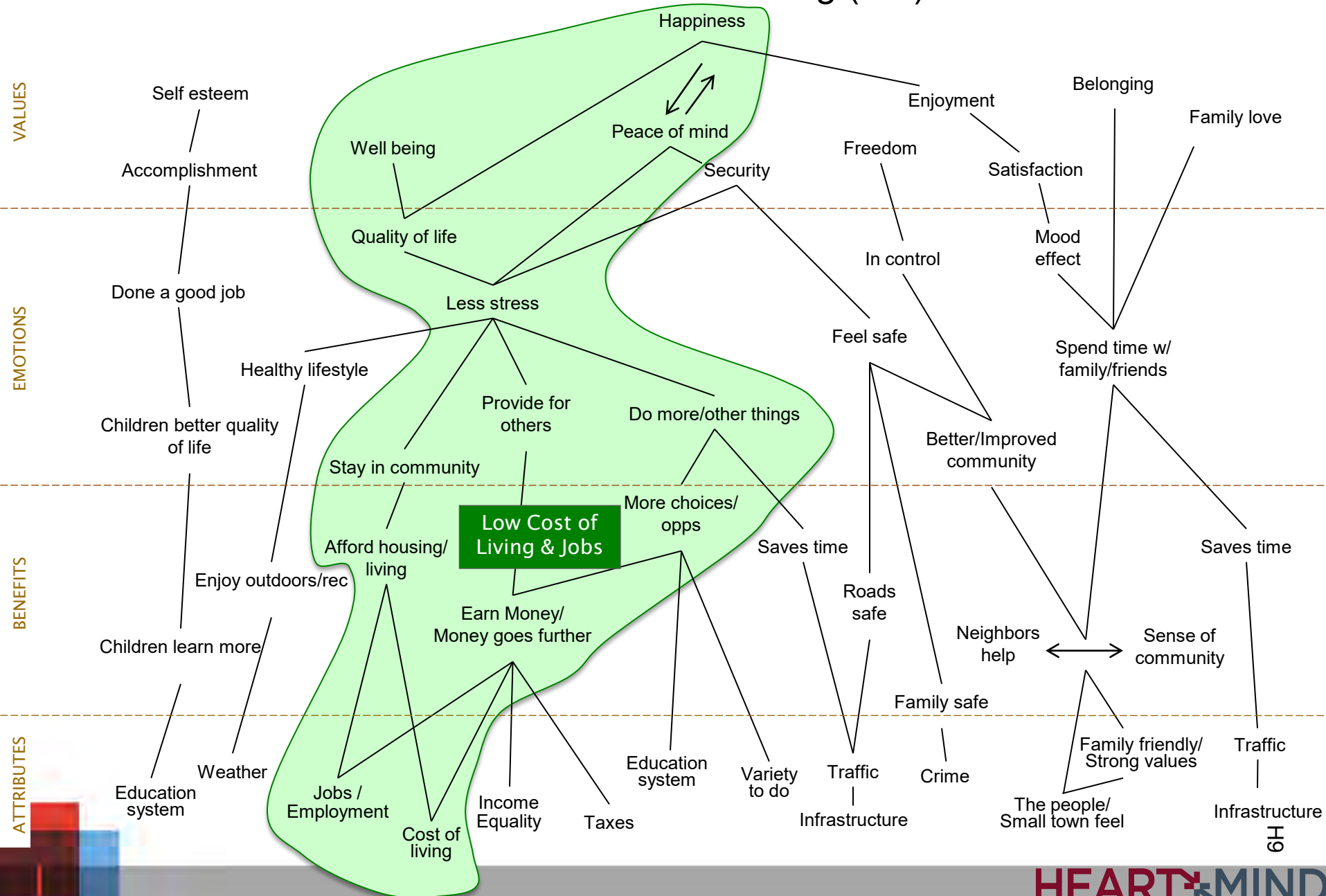
# Executive Summary

## Omaha-Council Bluffs Resident Values

- Nearly one-in-five (18%) identified crime as a major factor impacting quality of life in Omaha-Council Bluffs. Gang activity is also a big concern and viewed as a heavy contributor to crime levels.



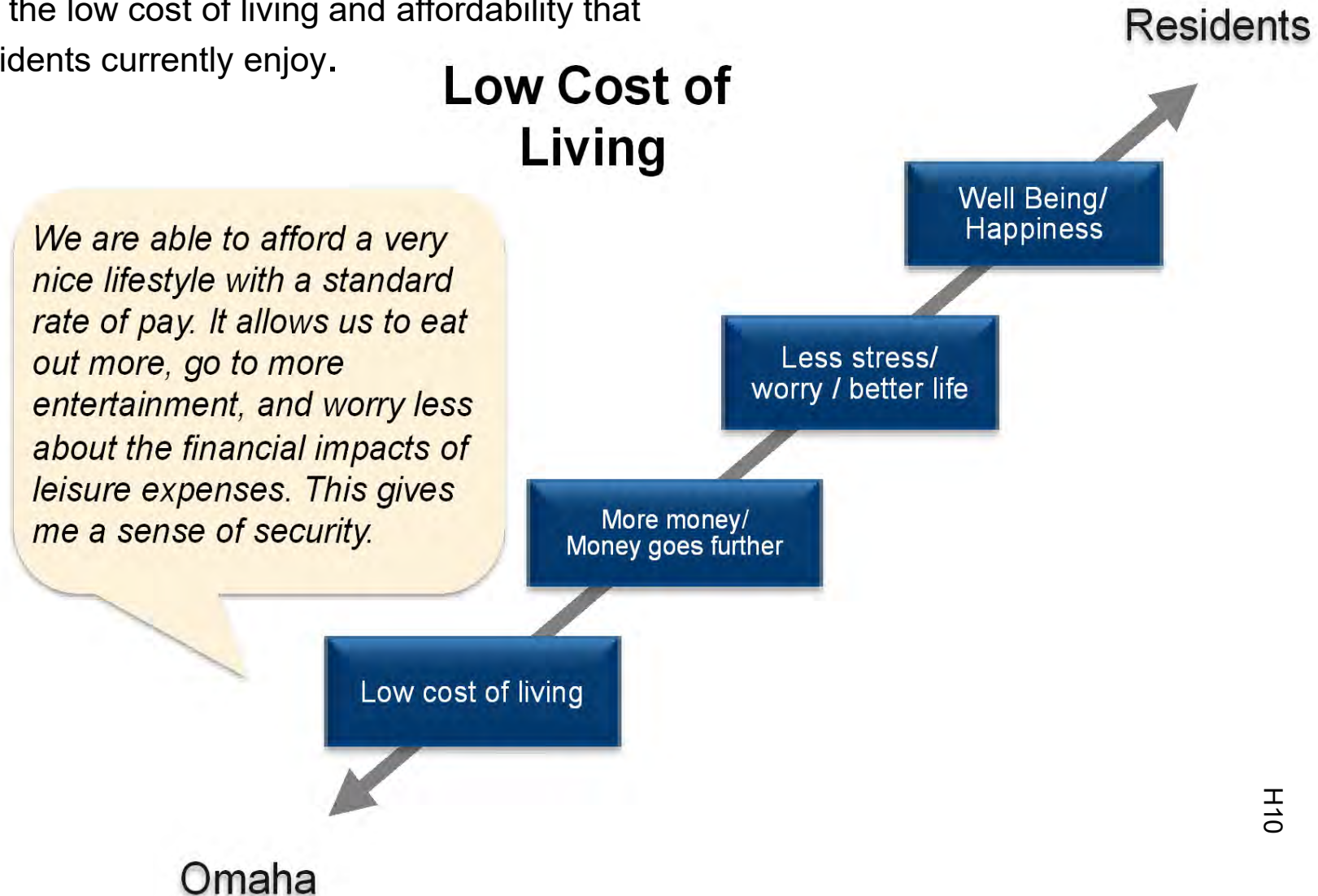
## Omaha-Council Bluffs Values: Low Cost of Living (9%)



# Executive Summary

## Omaha-Council Bluffs Resident Values

- Key values to protect and promote are derived from the the low cost of living and affordability that residents currently enjoy.



Region residents prefer growth strategies focused on centralizing jobs and shopping close to residence, encouraging a range of housing options and infusing existing cities and towns.

Agreement with Growth Strategies	% Agree
Locating new jobs and shopping close to where people live	81%
Encourage a range of housing options that meet the needs and budgets of residents*	81%
Locating new growth in the existing cities and towns	80%
Invest in new roadways and road improvements	78%
Investing in areas of poverty to reduce crime	75%
Making it convenient to walk or bike to neighborhood stores, businesses, and schools	75%
Reinvesting in the Region's Main Streets and Downtowns	68%
Providing more public transportation options	62%
Locate new growth along major transportation corridors (i.e. I-80/I-29, Dodge Street, etc.)	61%

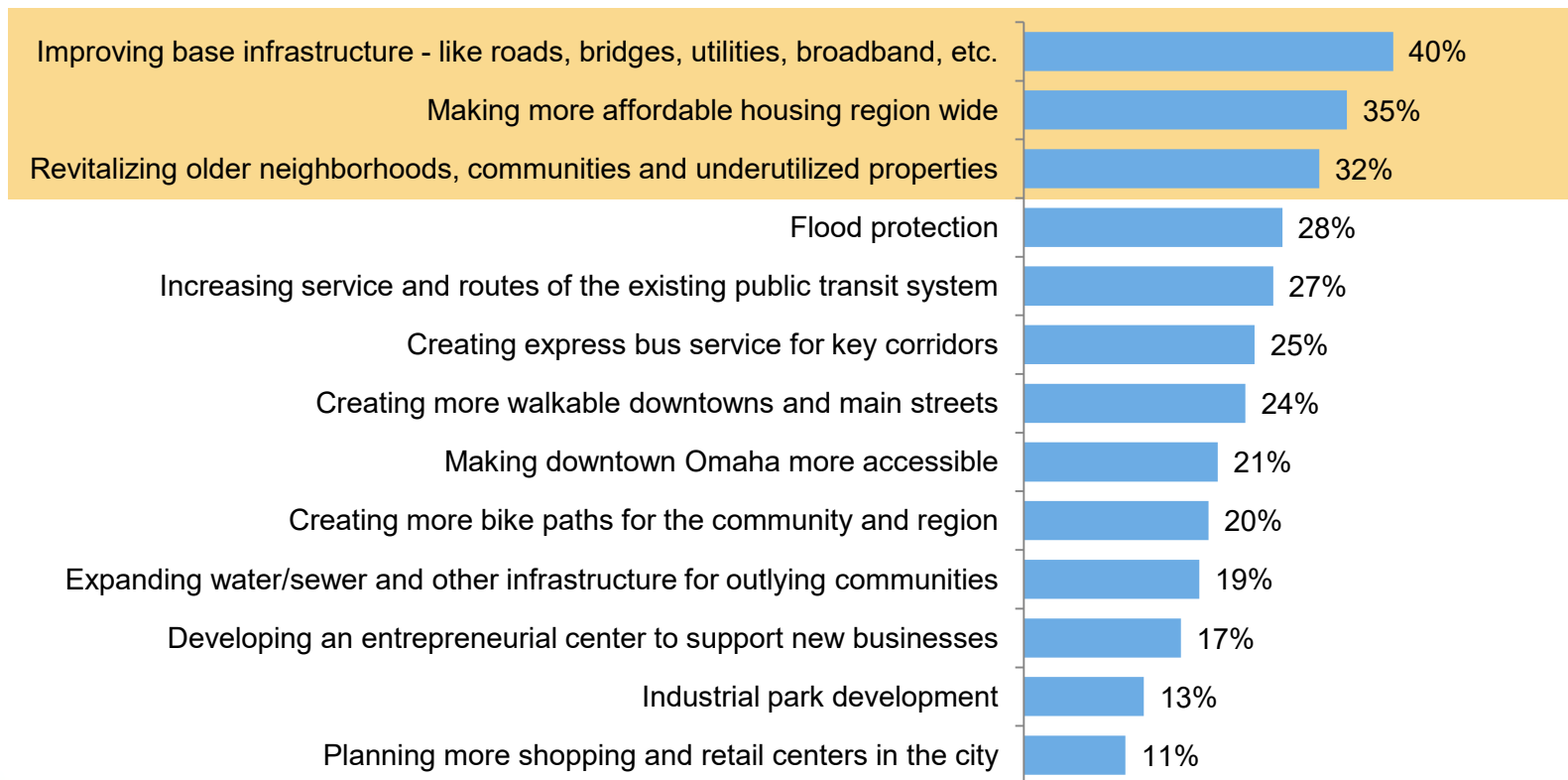
\* Iowa residents more strongly agree with strategy encouraging range of housing options (94%)

BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q760 How much do you agree or disagree with the following growth strategies for the Omaha-Council Bluffs region? Please note that these strategies are not mutually exclusive.

# Making improvements to existing elements, such as infrastructure and communities, is important for future growth in the region.

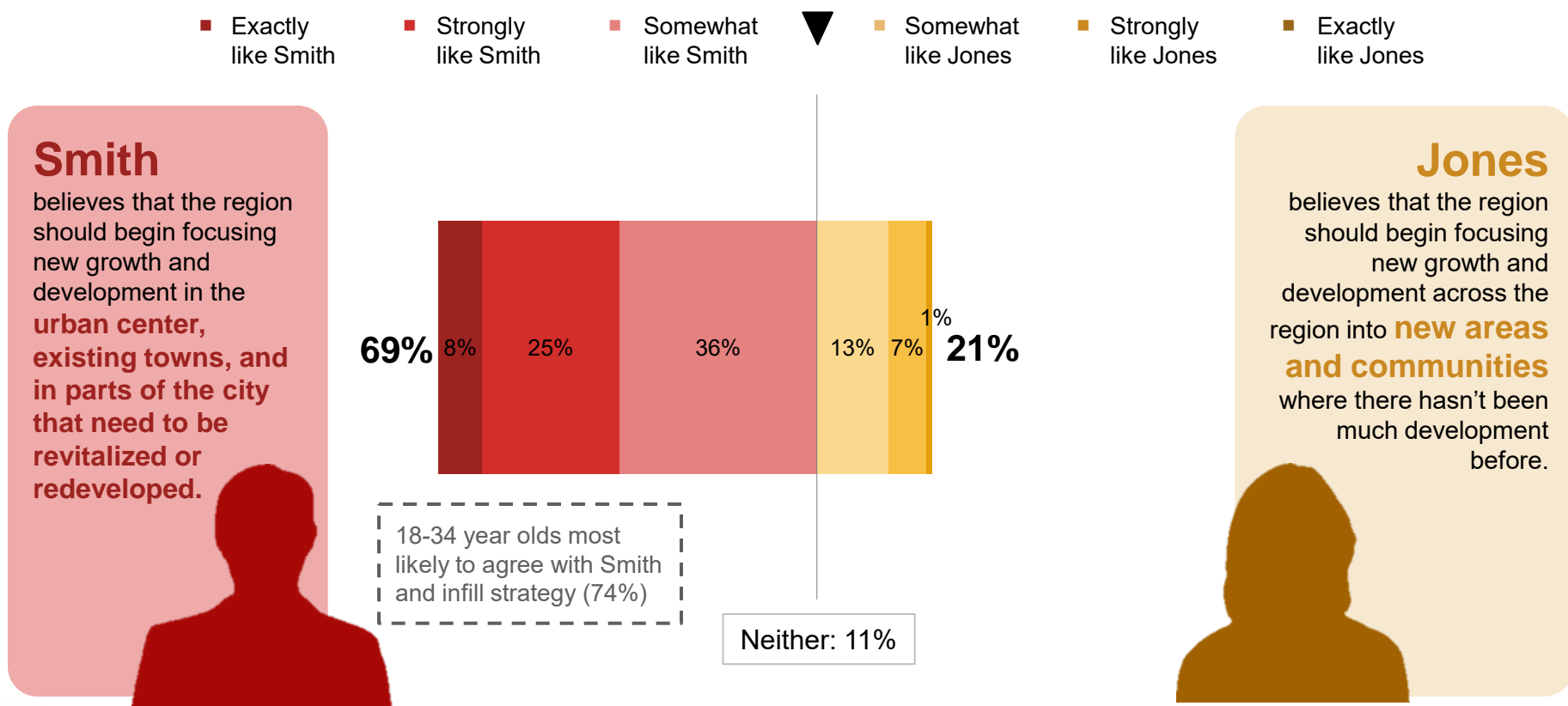
## Top 2 Box Importance (Rated 9/10 on 10 pt. scale)



BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q765. Thinking about the projects, renovations, new elements, or considerations for future growth and development of the Omaha-Council Bluffs region, please tell me how important each of the following is for the region. Please use a scale where a 1 means "not at all important" and a 10 means "extremely important."

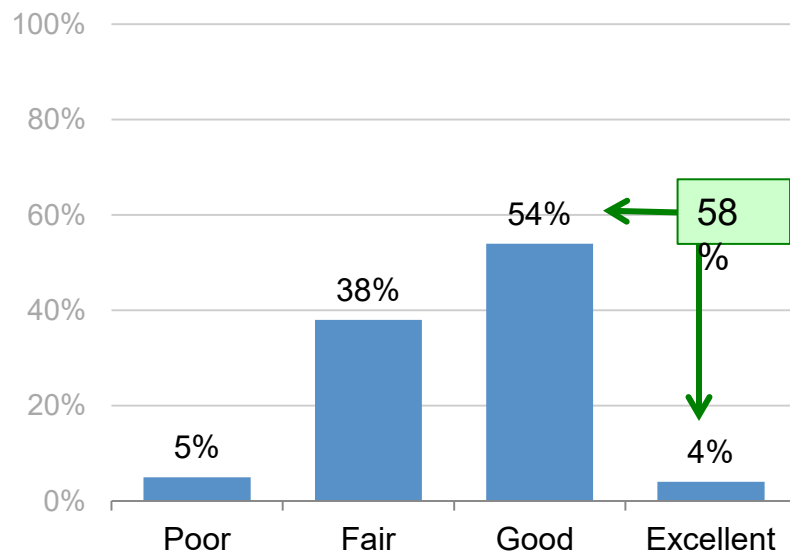
# Three times as many residents prefer infill of existing areas over new growth in outlying communities.





Nearly all believe having a plan for regional growth in the region is important. More than half feel the Omaha-Council Bluffs region has preformed 'good' or 'excellent' in this area.

**Importance of Having a Vision or a Long Range Plan for Growth in the Region – Top 2 Box (Extremely/Very Important)**



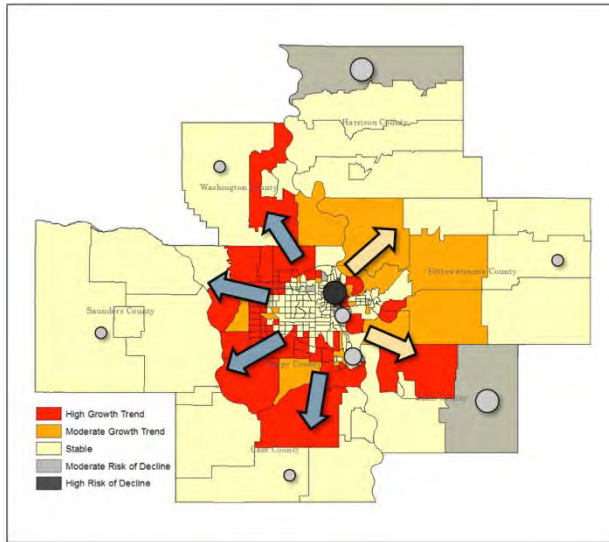
BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q800. How important is it that Omaha-Council Bluffs region have a vision or a long range plan for growth in the region?

Q805. How would you rate the performance of Omaha-Council Bluffs region when it comes to planning and preparing for growth in the region?

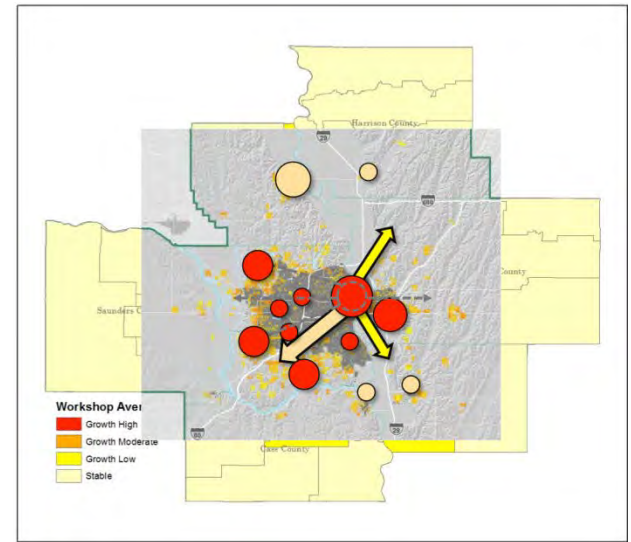
## Scenario A

In Scenario A, we will continue to grow and decline much the same as we have in the recent past. **Areas of the urban core will continue to lose population, as westward expansion continues** in Douglas and Sarpy counties.



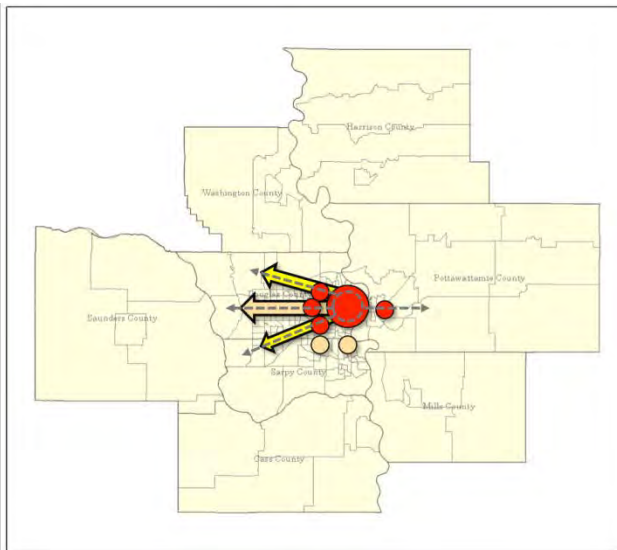
## Scenario B

In scenario B, the **highest growth occurs in central Omaha and Council Bluffs, and over 40% of new growth takes place in existing urban and suburban areas**, making efficient use of road and water infrastructure.



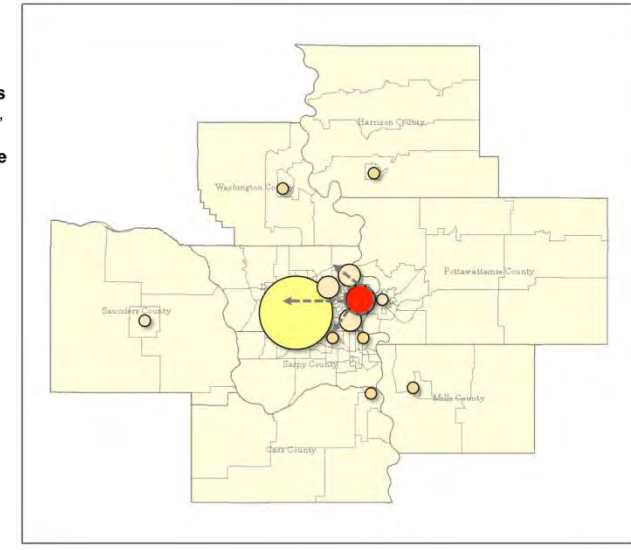
## Scenario C

In Scenario C, **population and employment growth are focused in the core, revitalizing North, South and Midtown Omaha and Council Bluffs**. Sarpy County and western Douglas County see some moderate growth. The region makes significant transit investment to serve the bustling central city.



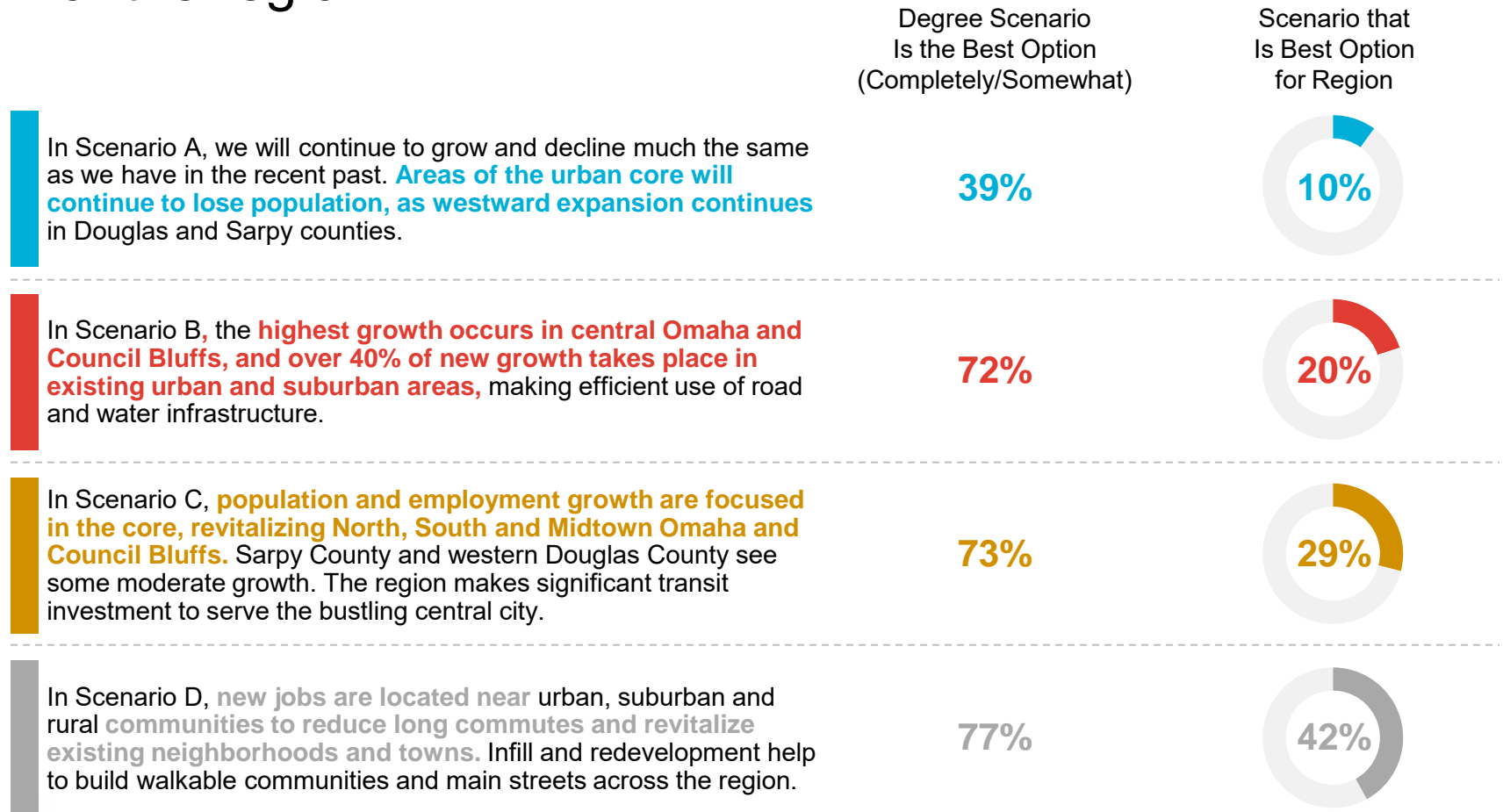
## Scenario D

In Scenario D, **new jobs are located near urban, suburban and rural communities to reduce long commutes and revitalize existing neighborhoods and towns**. Infill and redevelopment help to build walkable communities and main streets across the region.





Though scenarios B, C, and D are all rated highly, when forced to choose only one, Scenario D is most preferred for the region.



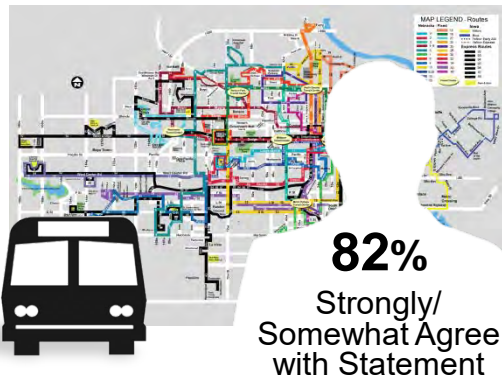
BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q810. Please read the four scenarios presented below. To what degree do you feel this represents the best option for the Omaha Council-Bluffs region?

Q815. Of the four options presented, which **one** do you feel represents the best option for the Omaha Council-Bluffs region?

While most agree that investing in regional transportation is important, a majority believe funds allocated for public transportation should be kept the same or increased only somewhat.

**“Investing in regional transportation is an important priority for our region.”**



BASE: ALL QUALIFIED RESPONDENTS (N=400)

Q920. To what extent do you agree with the statement: Investing in regional transportation is an important priority for our region?

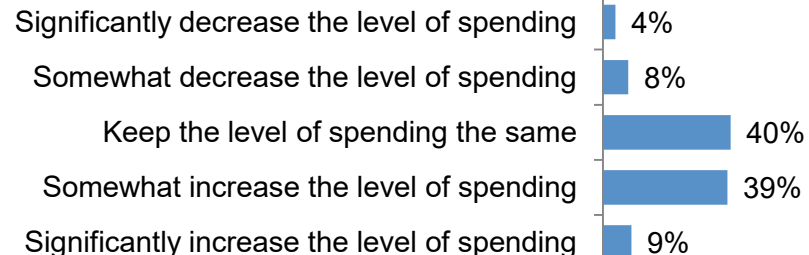
Q930. Thinking about just one part of the transportation picture... Do you support or oppose the allocation of your local tax dollars toward the expansion and improvement of public transportation services in your community?

Q935. Thinking about your own local public transportation, what level of spending do you believe should be allocated for the improvement of public transportation services and access for the local system where you live?

### Support or Oppose Allocation of Local Tax Dollars Toward Public Transportation Services



### Level of Spending that Should Be Allocated for Public Transportation Services



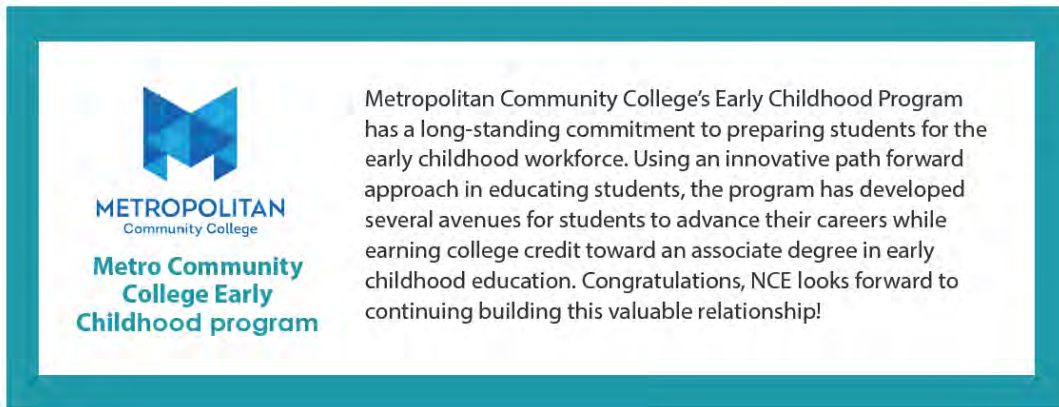


## MCC Academic Program Recognition

The MCC Early Childhood Education program was honored at the 2021 Nebraska Career Education (NCE) Conference in June 2021. The program received the Outstanding Postsecondary Career and Technical Education (CTE) Program Award for exemplary student success.

Below is an excerpt from the NCE Conference awards program.

### Outstanding Postsecondary CTE Program Award



# MCC Facts at a Glance:

A snapshot of annual data for the year 2019-20

Metropolitan Community College delivers relevant, student-centered education to a diverse community of learners in Douglas, Sarpy, Washington, and Dodge Counties in Nebraska. This year at MCC:

**22,659**

Unique students were enrolled for credit

**412,038**

Credit hours were attempted through the year

**1,271**

Faculty members, both full- and part-time, are dedicated to student learning

**650**

Full- and part-time staff members work to support the mission of the college

**\$64**

per credit hour cost for Nebraska residents (\$96 for nonresidents)

**88,406**

Noncredit contact hours were completed at the college

**1 in 3**

MCC students attended full-time; (during the summer term this was 1 in 5)

**8,640**

New students started their studies at the college

MCC students represent a diverse population of learners, with a broad range of backgrounds and educational and career interests.

**26**

is the average age of an MCC student; most between 16 and 35.



**55%**

Slightly more than half of MCC's students are female

**32%**

of MCC students identify as members of racial/ethnic minority groups



■ White - 53%  
■ Black/African American - 10%  
■ Hispanic - 14%  
■ Asian - 3%  
■ More than One Race - 4%  
■ Some Other Race - 1%  
■ Unknown - 14%



**49%**

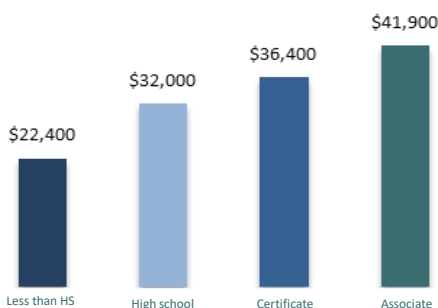
Almost half of students were in academic transfer programs, close to 4 of 10 (39%) were in career/technical programs; some (12%) were undecided

The long-term economic effect of completing a degree is unquestionable, and includes an impact on the students as well as the community.

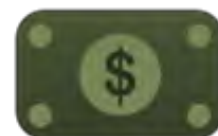


**1,546**

Graduates received degrees at MCC in 2019-20



Graduates from MCC can expect their income to increase as a result of their degrees, as shown by the average salary by education level at career midpoint



**\$396,000**

Approximate increase in earnings over a career that an MCC graduate can expect, compared to a high school graduate

For information on campus locations, contact phone numbers, available programs of study, or other information please visit: [www.mccneb.edu](http://www.mccneb.edu)

**Metropolitan Community College  
2019/20 Annual Data Notebook**

**Enrollment (data is based on the section census date)**

**Credit** courses are courses that apply to a degree, certificate, or specialist diploma awarded by Metropolitan Community College or meet prerequisites for college level classes. (Credit for developmental courses does not apply toward a degree, but satisfies prerequisites for courses in degree programs.)

**Noncredit** refers to programs and courses that are not awarded college academic credit.

**Unduplicated Headcount (by term)** counts each student only once during the term. If a student enrolled in more than one term during the year they are counted for each term they are enrolled.

**Duplicated Headcount** counts each student for every course taken. Seatcount is a term also associated with duplicated headcount.

**UNDULICATED HEADCOUNT (by term)**

Location	2019-20		2018-19		2017-18		2016-17		2015-16	
	Headcount	% Change	Headcount	% Change	Headcount	% Change	Headcount	% Change	Headcount	% Change
Fort Omaha	7,504	-12.4%	8,566	10.4%	7,756	34.3%	5,777	8.6%	5,321	-25.8%
South Omaha	8,018	-22.3%	10,318	-10.4%	11,510	-12.3%	13,122	7.8%	12,173	-7.6%
Elkhorn Valley	5,144	-15.6%	6,097	-3.3%	6,307	-11.1%	7,097	7.1%	6,626	-21.5%
Sarpy	1,668	-24.6%	2,212	-11.7%	2,506	-11.4%	2,830	-0.8%	2,853	0.9%
Fremont Area Center	481	-20.4%	604	9.2%	553	-12.5%	632	-5.5%	669	-27.6%
ATC	863	-0.7%	869	1.9%	853	-9.4%	941	22.5%	768	-10.1%
WCC	0	N/A	0	N/A	0	N/A	0	-100.0%	24	-4.0%
MCC Express	0	N/A	0	N/A	0	N/A	0	-100.0%	13	-76.4%
Bellevue East/West/University	44	-22.8%	57	-21.9%	73	15.9%	63	-23.2%	82	-1.2%
Offutt	0	N/A	0	-100.0%	3	-70.0%	10	-44.4%	18	38.5%
Online	14,885	3.1%	14,436	3.9%	13,893	-3.8%	14,439	16.2%	12,421	-12.3%
Other Locations	5,767	13.6%	5,078	8.6%	4,677	26.0%	3,711	12.4%	3,301	142.7%
<b>TOTAL CREDIT</b>	44,374	-8.0%	48,237	0.2%	48,131	-1.0%	48,622	0.5%	48,395	-1.4%
Noncredit	4,106	-67.0%	12,448	2.4%	12,152	-5.0%	11,419	-10.8%	12,797	35.5%
<b>GRAND TOTAL</b>	48,480	-20.1%	60,685	0.7%	60,283	-1.5%	60,041	-1.9%	61,192	4.5%

**DUPLICATED HEADCOUNT**

Location	2019-20		2018-19		2017-18		2016-17		2015-16	
	Headcount	% Change	Headcount	% Change	Headcount	% Change	Headcount	% Change	Headcount	% Change
Fort Omaha	14,754	-14.3%	17,216	27.9%	16,056	45.3%	13,457	21.8%	11,051	-23.0%
South Omaha	16,290	-22.6%	21,035	-26.9%	23,264	-7.3%	28,768	14.6%	25,102	-12.9%
Elkhorn Valley	10,897	-14.4%	12,725	-21.2%	13,176	-4.0%	16,147	17.7%	13,721	-13.5%
Sarpy	3,432	-24.4%	4,539	-20.3%	5,118	-10.6%	5,693	-0.5%	5,724	-19.1%
Fremont Area Center	690	-24.9%	919	-18.7%	880	-28.7%	1,131	-8.3%	1,234	-28.4%
ATC	2,102	-4.7%	2,206	-4.7%	2,009	-4.8%	2,316	9.8%	2,110	11.6%
WCC	0	N/A	0	N/A	0	-100.0%	0	-100.0%	28	-49.1%
MCC Express	0	N/A	0	N/A	0	-100.0%	0	-100.0%	20	-71.8%
Bellevue East/West/University	60	-3.2%	62	-7.5%	85	-5.6%	67	-25.6%	90	-1.1%
Offutt	0	N/A	0	-100.0%	4	-81.8%	11	-50.0%	22	15.8%
Online	28,321	5.2%	26,923	1.7%	26,478	14.9%	26,473	14.9%	23,044	-15.8%
Other Locations	11,115	17.3%	9,474	38.3%	8,358	45.0%	6,850	18.8%	5,765	110.1%
<b>TOTAL CREDIT</b>	87,661	-7.8%	95,099	-5.8%	95,428	-0.4%	100,913	5.3%	95,800	-4.3%
Noncredit	5,954	-74.0%	22,927	4.5%	25,480	32.8%	21,934	14.3%	19,190	5.5%
<b>GRAND TOTAL</b>	93,615	-20.7%	118,026	-3.9%	120,908	12.9%	122,847	14.7%	107,101	-9.4%

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**Credit/Contact Hours**

**Credit Hour** is the unit used in giving credit for a course and usually determines the number of hours per week the student is in class.

**Contact Hour** refers to the amount of time a noncredit student is in the classroom.

**CREDIT/CONTACT HOURS**

Location	2019-20		2018-19		2017-18		2016-17		2015-16	
	Hours	% Change	Hours	% Change	Hours	% Change	Hours	% Change	Hours	% Change
Fort Omaha	69,913.00	-13.3%	80,604.00	8.1%	74,547.50	36.5%	54,616.50	1.6%	53,734.00	-14.3%
South Omaha	78,186.50	-22.1%	100,333.00	-8.9%	110,087.50	-12.8%	126,203.50	0.8%	125,211.50	-6.3%
Elkhorn Valley	51,082.00	-14.2%	59,551.50	-3.1%	61,482.50	-11.9%	69,803.50	-0.5%	70,160.00	-5.3%
Sarpy	15,712.50	-25.2%	20,995.50	-11.1%	23,621.00	-10.5%	26,404.50	-8.9%	28,969.00	-11.4%
Fremont Area Center	3,169.50	-23.5%	4,142.00	5.5%	3,924.50	-18.5%	4,813.00	-20.0%	6,014.50	-24.8%
ATC	9,704.50	-6.4%	10,367.00	7.2%	9,674.00	-10.5%	10,812.50	7.5%	10,057.50	10.1%
WCC	0.00	N/A	0.00	N/A	0.00	N/A	0.00	-100.0%	102.50	-54.2%
MCC Express	0.00	N/A	0.00	N/A	0.00	N/A	0.00	-100.0%	117.00	-63.4%
Bellevue East/West/University	284.00	-0.9%	286.50	-32.7%	425.50	25.0%	340.50	-14.3%	397.50	-11.5%
Offutt	0.00	N/A	0.00	-100.0%	18.00	-63.6%	49.50	-50.0%	99.00	15.8%
Online	129,614.50	5.4%	123,005.50	1.6%	121,116.50	-0.1%	121,186.00	2.0%	118,752.50	-5.2%
Other Locations	52,633.00	17.4%	44,839.50	14.3%	39,246.00	22.7%	31,978.00	17.9%	27,122.50	118.7%
<b>TOTAL CREDIT</b>	410,299.50	-7.6%	444,124.50	0.0%	444,143.00	-0.5%	446,207.50	1.2%	440,737.50	-4.0%
Noncredit Total	56,852.00	-61.3%	146,796.50	11.2%	132,001.00	15.6%	114,194.10	2.3%	111,595.30	30.9%

**FTE**

**Full Time Equivalent.** One FTE is equal to 45 credit hours of credit instruction or 900 noncredit contact hours.

**FTE**

Location	2019-20		2018-19		2017-18		2016-2017		2015-16	
	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change	FTE	% Change
Fort Omaha	1553.62	-13%	1,791.20	8.1%	1,656.61	38.7%	1,213.70	1.6%	1,194.09	-14.3%
South Omaha	1737.48	-22%	2,229.62	-8.9%	2,446.39	-12.1%	2,804.52	0.8%	2,782.48	-6.3%
Elkhorn Valley	1135.16	-14%	1,323.37	-3.1%	1,366.28	-12.4%	1,551.19	-0.5%	1,559.11	-5.3%
Sarpy	349.17	-25%	466.57	-11.1%	524.91	-18.5%	586.77	-8.9%	643.76	-11.4%
Fremont Area Center	70.43	-23%	92.04	5.5%	87.21	-34.7%	106.96	-20.0%	133.66	-24.8%
ATC	215.66	-6%	230.38	7.2%	214.98	-3.8%	240.28	7.5%	223.50	10.1%
WCC	0.00	N/A	0.00	N/A	0.00	-100.0%	0.00	-100.0%	2.28	-54.2%
MCC Express	0.00	N/A	0.00	N/A	0.00	-100.0%	0.00	-100.0%	2.60	N/A
Bellevue East/West/University	6.31	-1%	6.37	-32.7%	9.46	7.0%	7.57	-14.3%	8.83	-11.5%
Offutt	0.00	N/A	0.00	-100.0%	0.40	-81.8%	1.10	-50.0%	2.20	15.8%
Online	2880.32	5%	2,733.46	1.6%	2,691.48	2.0%	2,693.02	2.0%	2,638.94	-5.2%
Other Locations	1169.62	17%	996.43	14.3%	872.13	44.7%	710.62	17.9%	602.72	118.7%
<b>TOTAL CREDIT</b>	9117.77	-8%	9,869.43	0.0%	9,869.84	0.8%	9,915.72	1.2%	9,794.17	-4.0%
Noncredit	63.17	-61%	163.11	11.2%	146.67	18.3%	126.88	2.3%	123.99	30.9%
<b>GRAND TOTAL</b>	9180.94	-8%	10,032.54	0.2%	10,016.51	1.0%	10,042.60	1.3%	9,918.16	-3.7%

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**Student Profile**

**Average Age** represents the collective average age of full- and part-time students for the term.

**AVERAGE STUDENT AGE**

Location	2019-20		2018-19		2017-18		2016-17		2015-16	
	Age	% Change	Age	% Change	Age	% Change	Age	% Change	Age	% Change
Fort Omaha	26.9	-2.9%	27.7	2.6%	27.0	-10.6%	28.2	-6.6%	30.2	4.5%
South Omaha	26.6	-1.5%	27.0	4.2%	25.9	-9.1%	27.0	-5.3%	28.5	4.4%
Elkhorn Valley	24.3	0.0%	24.3	2.1%	23.8	-10.9%	25.5	-4.5%	26.7	3.1%
Sarpy	24.2	-4.0%	25.2	4.1%	24.2	-11.4%	26.1	-4.4%	27.3	6.2%
Fremont Area Center	19.5	-5.3%	20.6	-4.2%	21.5	-10.8%	23.3	-3.3%	24.1	6.6%
ATC	27.3	-2.2%	27.9	8.1%	25.8	-12.2%	28.1	-4.4%	29.4	4.3%
WCC	0.0	N/A	0.0	0.0%	0.0	0.0%	0.0	0.0%	28.6	0.0%
Bellevue East/West/University	17.3	0.0%	17.3	0.0%	17.3	-3.9%	17.7	-1.7%	18.0	-34.1%
Offutt	0.0	N/A	0.0	-100.0%	22.5	-17.3%	24.5	-9.9%	27.2	5.4%
Online	26.9	-0.7%	27.1	-1.1%	27.4	-6.2%	27.7	-5.1%	29.2	1.4%
Other Locations	20.3	3.6%	19.6	3.2%	19.0	-10.4%	20.2	-4.7%	21.2	1.9%
<b>AVERAGE STUDENT AGE</b>	25.4	-0.8%	25.6	0.4%	25.5	-8.6%	26.5	-5.0%	27.9	1.8%

**STUDENT GENDER**

Location	2019-20		2018-19		2017-18		2016-17		2015-16	
	% Male	% Female	% Male	% Female	% Male	% Female	% Male	% Female	% Male	% Female
Fort Omaha	54.5%	45.4%	52.9%	47.0%	40.7%	59.3%	40.7%	59.3%	39.9%	59.9%
South Omaha	45.2%	54.7%	46.1%	53.8%	52.4%	47.6%	52.4%	47.6%	52.0%	47.6%
Elkhorn Valley	43.6%	56.3%	45.1%	54.9%	48.2%	51.8%	48.2%	51.8%	47.9%	52.1%
Sarpy	48.4%	51.3%	48.6%	51.4%	47.6%	52.4%	47.6%	52.4%	45.6%	54.7%
Fremont Area Center	39.3%	53.4%	46.2%	53.8%	50.6%	49.4%	50.6%	49.4%	42.7%	56.8%
ATC	92.9%	6.8%	92.2%	7.7%	93.5%	6.5%	93.5%	6.5%	93.0%	6.6%
WCC	0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	58.3%	41.7%
MCC Express	0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	68.8%	38.5%
Bellevue East/West/University	43.2%	56.8%	49.1%	50.9%	33.3%	66.7%	33.3%	66.7%	31.5%	69.1%
Offutt	0%	0%	0.0%	0.0%	70.0%	30.0%	70.0%	30.0%	16.7%	16.7%
Online	37.7%	62.3%	36.2%	63.7%	35.0%	65.0%	35.0%	65.0%	35.2%	64.9%
Other Locations	45.6%	53.1%	49.3%	50.2%	51.1%	48.9%	51.1%	48.9%	51.6%	48.8%
<b>GRAND TOTAL</b>	45.1%	54.6%	45.5%	54.4%	45.6%	54.4%	45.6%	54.4%	45.2%	54.6%

Percentages based on unduplicated headcount by term



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**STUDENT ETHNICITY**

Location	Asian	%	Black or African American	%	White	%	Hispanic-Latino	%	American Indian-Alaskan Native	%
Fort Omaha	311	3.6%	1,394	16.3%	3,367	39.3%	1,053	12.3%	38	1%
South Omaha	370	3.6%	976	9.5%	3,116	30.2%	1,969	19.1%	41	1%
Elkhorn Valley	152	2.5%	229	3.8%	3,134	51.4%	547	9.0%	15	0%
Sarpy	47	2.1%	76	3.4%	1,050	47.5%	171	7.7%	6	0%
Fremont Area Center	1	0.2%	2	0.3%	352	58.3%	87	14.4%	1	0%
ATC	13	1.5%	73	8.4%	567	65.2%	89	10.2%	0	0%
WCC	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0%
MCC Express	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0%
Bellevue East/West/University	0	0.0%	0	0.0%	31	54.4%	6	10.5%	0	0%
Offutt	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0%
Online	434	3.0%	1,224	8.5%	8,945	62.0%	1,686	11.7%	57	1%
Other Locations	214	4.2%	467	9.2%	3,224	63.5%	699	13.8%	29	0%
<b>TOTAL CREDIT</b>	<b>1,542</b>	<b>3.2%</b>	<b>4,441</b>	<b>9.2%</b>	<b>23,786</b>	<b>49.3%</b>	<b>6,307</b>	<b>13.1%</b>	<b>187</b>	<b>2%</b>

Location	Native Hawaiian-Pacific Island	%	Two or More Races	%	Other Race/Ethnicities	%	Not Reported	%	Total	Total Minority
Fort Omaha	3	0.0%	328	3.8%	0	0.0%	1,010	11.8%	7,504	3,127
South Omaha	12	0.1%	324	3.1%	3	0.0%	1,207	11.7%	8,018	3,692
Elkhorn Valley	5	0.1%	213	3.5%	1	0.0%	848	13.9%	5,144	1,161
Sarpy	6	0.3%	69	3.1%	0	0.0%	243	11.0%	1,668	375
Fremont Area Center	0	0.0%	10	1.7%	0	0.0%	28	4.6%	481	101
ATC	4	0.5%	17	2.0%	0	0.0%	100	11.5%	863	196
WCC	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0
MCC Express	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0
Bellevue East/West/University	0	0.0%	3	5.3%	0	0.0%	4	7.0%	44	9
Offutt	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0
Online	20	0.1%	617	4.3%	2	0.0%	1,900	13.2%	14,885	4,038
Other Locations	8	0.2%	200	3.9%	3	0.1%	923	18.2%	5,767	1,617
<b>TOTAL CREDIT</b>	<b>58</b>	<b>0.1%</b>	<b>1,781</b>	<b>3.7%</b>	<b>9</b>	<b>0.0%</b>	<b>6,263</b>	<b>13.0%</b>	<b>44,374</b>	<b>14,316</b>

Percentages based on unduplicated headcount by term



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**Full-time/Part-time Student**

Any student enrolled in 12 or more credit hours per quarter is considered a full-time student. A student enrolled in fewer than 12 credit hours is considered a part-time student.

**CREDIT FULL-TIME/PART-TIME STATUS**

Location	2019-20		2018-19		2017-18		2016-17		2015-16	
	%FT	%PT	%FT	%PT	%FT	%PT	%FT	%PT	%FT	%PT
Fort Omaha	33.5%	66.5%	30.3%	69.7%	31.0%	69.0%	48.9%	51.1%	46.9%	53.1%
South Omaha	36.9%	63.1%	35.5%	64.5%	37.3%	62.7%	49.7%	50.3%	49.2%	50.8%
Elkhorn Valley	40.3%	59.7%	36.7%	63.3%	39.7%	60.3%	52.8%	47.2%	52.6%	47.4%
Sarpy	27.2%	72.8%	29.5%	70.5%	30.8%	69.2%	48.3%	51.7%	45.6%	54.4%
Fremont Area Center	7.7%	92.3%	13.4%	86.6%	15.0%	85.0%	30.5%	69.5%	34.4%	65.6%
ATC	45.7%	54.3%	45.5%	54.5%	46.4%	53.6%	49.3%	50.7%	49.7%	50.3%
WCC	0%	0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Bellevue East/West/University	0%	0%	0.0%	0.0%	0.0%	0.0%	3.2%	96.8%	15.4%	84.6%
Offutt	0%	0%	3.5%	96.5%	2.7%	97.3%	20.0%	80.0%	3.7%	96.3%
Online	0%	0%	25.4%	74.6%	0.0%	100.0%	41.9%	58.1%	11.1%	88.9%
Other Locations	28.0%	72.0%	26.6%	73.4%	26.3%	73.7%	25.7%	74.3%	40.9%	59.1%
<b>TOTAL CREDIT</b>	33.4%	66.6%	30.4%	69.6%	23.9%	76.1%	45.5%	54.5%	31.8%	68.2%

Percentages based on unduplicated headcount by term

**2019-20 NEW AND RETURNING CREDIT STUDENTS BY TERM**

Location	Summer		Fall		Winter		Spring	
	%New	%Return	%New	%Return	%New	%Return	%New	%Return
Fort Omaha	2.0%	98.0%	25.0%	75.0%	8.5%	91.5%	9.2%	90.8%
South Omaha	6.1%	93.9%	25.1%	74.9%	10.8%	89.2%	11.4%	88.6%
Elkhorn Valley	0.0%	100.0%	31.1%	68.9%	9.1%	90.9%	10.8%	89.2%
Sarpy	0.0%	100.0%	39.6%	60.4%	6.5%	93.5%	8.2%	91.8%
Fremont Area Center	0.0%	100.0%	60.8%	39.2%	34.6%	65.4%	20.8%	79.2%
ATC	0.0%	100.0%	30.4%	69.6%	7.2%	92.8%	10.9%	89.1%
WCC	0.0%	0%	0.0%	0%	0%	0%	0%	0%
MCC Express	0.0%	0%	0.0%	0%	0%	0%	0%	0%
Bellevue East/West/University	0.0%	0%	85.7%	14.3%	70.3%	29.7%	0%	0%
Offutt	0.0%	0%	0.0%	0%	0%	0%	0%	0%
Online	1.2%	98.8%	20.6%	79.4%	12.9%	87.1%	12.9%	87.1%
Other Locations	0.4%	99.6%	54.1%	45.9%	23.5%	76.5%	13.2%	86.8%

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**2019/20 AVERAGE CREDIT HOUR LOAD BY TERM**

<b>Location</b>	<b>Summer</b>	<b>Fall</b>	<b>Winter</b>	<b>Spring</b>
Fort Omaha	6.7	8.2	8.0	7.8
South Omaha	6.9	8.3	8.2	8.0
Elkhorn Valley	6.5	8.5	8.2	8.0
Sarpy	5.5	7.3	7.0	6.6
Fremont Area Center	5.3	6.5	5.9	5.5
ATC	8.7	10.9	10.4	9.7
WCC	0.0	0.0	0.0	0.0
MCC Express	0.0	0.0	0.0	0.0
Bellevue East/West/University	0.0	4.8	4.6	0.0
Offutt	0.0	0.0	0.0	0.0
Online	6.8	7.1	7.1	7.1
Other Locations	4.9	9.8	7.8	5.1
<b>AVERAGE</b>	<b>8.0</b>	<b>9.9</b>	<b>9.3</b>	<b>9.3</b>

**2019-20 AUDITED CREDIT HOURS BY DEPARTMENT BY WEIGHT**

Subject	SubjectDesc	Division	Credit Hour Course Weighting				Total	FTE	REU	Total Credit Hours
			0	1	1_5	2				Per Audit
ACCT	Accounting	BU	-	-	7475	364.5	7,839.50	174.21	49.42	7,839.50
ARCH	Architectural Design Technolog	CN	-	103.5	-	1071	1,174.50	26.10	49.90	1,174.50
ARTS	Art	HM	-	2992.5	3139.5	-	6,132.00	136.27	80.45	6,132.00
AUTB	Auto Collision Technology	AT	-	-	162	1408.5	1,570.50	34.90	63.32	1,570.50
AUTT	Automotive Technology	IN	-	1004	-	2314	3,318.00	73.73	125.16	3,318.00
BIOS	Biology	MS	-	19381	-	-	19,381.00	430.69	430.69	19,381.00
BSAD	Business Management	BU	-	-	11721	-	11,721.00	260.47	52.09	11,721.00
CFOT	Critical Facilities Operations	CN	-	-	-	-	-	-	-	-
CHEM	Chemistry	MS	-	7381	-	-	7,381.00	164.02	164.02	7,381.00
CHIN	Chinese	HM	-	135	-	-	135.00	3.00	3.00	135.00
CHRM	Culinary, Hosp., Rsrch., Mgmt.	CA	-	414	1192.5	3312	4,918.50	109.30	161.70	4,918.50
CNST	Construction and Building Scie	CN	-	257.5	2179	2790	5,226.50	116.14	139.41	5,226.50
CRIM	Criminal Justice	HE	-	-	7353	-	7,353.00	163.40	32.68	7,353.00
DENT	Dental Assisting	HE	-	-	-	-	-	-	-	-
DESL	Diesel Technology	AT	-	-	18	2504	2,522.00	56.04	111.37	2,522.00
DIMA	Design, Interactivity & Media	HM	-	94.5	-	4743	4,837.50	107.50	212.90	4,837.50
DRAF	Mechanical Drafting Technology	IN	-	-	-	1269	1,269.00	28.20	56.40	1,269.00
ECED	Early Childhood Education	SS	-	-	3549	-	3,549.00	78.87	15.77	3,549.00
ECON	Economics	BU	-	5895	-	-	5,895.00	131.00	131.00	5,895.00
EDUC	Education	SS	-	545.5	-	-	545.50	12.12	12.12	545.50
ELAP	Electrical Apprenticeship	CN	-	-	27	1701	1,728.00	38.40	75.72	1,728.00
ELME	Electrical Mechanical Maint	CN	-	-	76	991.5	1,067.50	23.72	44.40	1,067.50
ELTR	Electrical Technology	CN	-	-	396	3384	3,780.00	84.00	152.16	3,780.00
EMSP	Emergency Medical Services Pro	HE	-	455	3919	-	4,374.00	97.20	27.53	4,374.00
ENGL	English	ER	-	41779.5	-	-	41,779.50	928.43	928.43	41,779.50
ENGR	Pre-Engineering	MS	-	54	-	-	54.00	1.20	1.20	54.00
ENTR	Entrepreneurship	BU	-	-	2074.5	-	2,074.50	46.10	9.22	2,074.50
ESLX	English As a Second Language	ER	-	4738.5	-	-	4,738.50	105.30	105.30	4,738.50
FASH	Fashion Design	HM	-	-	366.5	-	366.50	8.14	1.63	366.50
FINA	Finance	BU	-	5782.5	1269	-	7,051.50	156.70	134.14	7,051.50
FIST	Fire Science Technology	HE	-	-	2135.5	-	2,135.50	47.46	9.49	2,135.50
FREN	French	HM	-	1632	-	-	1,632.00	36.27	36.27	1,632.00
GEOG	Geography	SS	-	6723	-	-	6,723.00	149.40	149.40	6,723.00
GERM	German	HM	-	823.5	-	-	823.50	18.30	18.30	823.50

Subject	SubjectDesc	Division	0	1	1_5	2	Total	FTE	REU	Per Audit
HDIM	Health Data & Info. Mgmt	HE	-	-	1178.5	-	1,178.50	26.19	5.24	1,178.50
HIMS	Health Info. Mgmt. Systems	IE	-	927	6496.5	-	7,423.50	164.97	49.47	7,423.50
HIST	History	SS	-	13189.5	-	-	13,189.50	293.10	293.10	13,189.50
HITP	Health Information Technology	IE	-	-	486	-	486.00	10.80	2.16	486.00
HLSM	Horticulture, Land Syste & Mgt	CA	-	-	1993	-	1,993.00	44.29	8.86	1,993.00
HLTH	Health	HE	-	936	4717	-	5,653.00	125.62	41.76	5,653.00
HMRL	Human Relations	SS	-	13797	-	-	13,797.00	306.60	306.60	13,797.00
HMSV	Human Services	BU	-	-	5457.5	-	5,457.50	121.28	24.26	5,457.50
HUMS	Humanities	HM	-	1804.5	-	-	1,804.50	40.10	40.10	1,804.50
HVAC	Heating, AC and Refrigeration	CN	-	-	20	2881	2,901.00	64.47	128.13	2,901.00
INCT	Industrial & Commercial Trades	IN	-	175.5	90	27	292.50	6.50	5.50	292.50
INFO	Information Technology	IE	-	-	508.5	33634	34,142.50	758.72	1,497.10	34,142.50
INSU	Insurance	BU	-	-	-	-	-	-	-	-
INTD	Interior Design	HM	-	-	1757	-	1,757.00	39.04	7.81	1,757.00
JAPN	Japanese	HM	-	549	-	-	549.00	12.20	12.20	549.00
LANG	Languages and Interpretation	HM	-	335	-	-	335.00	7.44	7.44	335.00
LAWS	Legal Studies	BU	-	-	2417.5	-	2,417.50	53.72	10.74	2,417.50
MATH	Mathematics	MS	-	45586	-	-	45,586.00	1,013.02	1,013.02	45,586.00
MDST	Medical Assisting	HE	-	-	1646.5	-	1,646.50	36.59	7.32	1,646.50
MUSC	Music	HM	-	994.5	-	-	994.50	22.10	22.10	994.50
NURS	Nursing	HE	-	-	344	3815	4,159.00	92.42	171.08	4,159.00
ORNT	Orientation	IE	-	-	-	-	-	-	-	-
PHIL	Philosophy	HM	-	6327	-	-	6,327.00	140.60	140.60	6,327.00
PHOT	Photography	HM	-	-	-	2679	2,679.00	59.53	119.07	2,679.00
PHYS	Physics	MS	-	1889	-	-	1,889.00	41.98	41.98	1,889.00
PLAP	Plumbing Apprenticeship	CN	-	-	77	1872	1,949.00	43.31	83.54	1,949.00
PLBG	Plumbing Tech	CN	-	-	-	432	432.00	9.60	19.20	432.00
POLS	Political Science	SS	-	2173.5	-	-	2,173.50	48.30	48.30	2,173.50
PRMA	Precision Machine Tech.	IN	-	116	135	1397	1,648.00	36.62	65.27	1,648.00
PROT	Process Operations Technology	IN	-	180	-	704	884.00	19.64	35.29	884.00
PSYC	Psychology	SS	-	17653.5	-	-	17,653.50	392.30	392.30	17,653.50
RDLS	Reading and Learning Skills	ER	-	9805.5	-	-	9,805.50	217.90	217.90	9,805.50
REES	Real Estate	BU	-	-	1561.5	-	1,561.50	34.70	6.94	1,561.50
RESP	Respiratory Care Technology	HE	-	81	57	1243.5	1,381.50	30.70	57.32	1,381.50
SCET	Civil Engineering Technology	CN	-	-	220.5	1917	2,137.50	47.50	86.18	2,137.50
SCIE	Science	MS	-	1178.5	-	-	1,178.50	26.19	26.19	1,178.50
SLIS	Sign Language Studies	HM	-	618	-	-	618.00	13.73	13.73	618.00
SOCI	Sociology	SS	-	10498.5	-	-	10,498.50	233.30	233.30	10,498.50
SOWK	Social Work	SS	-	414	144	-	558.00	12.40	9.84	558.00

Subject	SubjectDesc	Division	0	1	1_5	2	Total	FTE	REU	Per Audit
SPAN	Spanish	HM	-	6735	-	-	6,735.00	149.67	149.67	6,735.00
SPCH	Speech	HM	-	9540	-	-	9,540.00	212.00	212.00	9,540.00
THEA	Theatre	HM	-	864	253.5	-	1,117.50	24.83	20.33	1,117.50
TTEN	Automotive Technology - Toyota	IN	-	-	-	500	500.00	11.11	22.22	500.00
UTIL	Utility Line Technician	AT	-	-	-	3535	3,535.00	78.56	157.11	3,535.00
VACA	Video/Audio Communication Arts	HM	-	400.5		1684.5	2,085.00	46.33	83.77	2,085.00
WELD	Welding	IN	-	11	467	3024	3,502.00	77.82	136.72	3,502.00
WIDX	Workforce Innovation Division	WI	-	-	4.5	283.5	288.00	6.40	12.62	288.00
WORK	Workplace Skills	LW	-	763.5	-	-	763.50	16.97	16.97	763.50
Total			-	247,734.0	77,084.5	85,481.0	410,299.50	9,117.77	9,646.95	410,299.50

# **COURSE WEIGHTING DECISION RULES AND DATA REPORTING**

## **I. EXCERPTS FROM STATE STATUTE**

1. General Academic Transfer courses intended by the offering institution for transfer into a baccalaureate program are weighted at 1.0.
2. Academic support courses are general education academic course offerings which may be necessary to support an applied technology or occupational program and are weighted at 1.0.
3. Class 1 Applied Technology or Occupational courses which require the use of equipment, facilities, or instructional methods easily adaptable for use in general academic transfer classroom or laboratory are weighted at 1.5.
4. Class 2 Applied Technology or Occupational courses which require the use of specialized equipment, facilities, or instructional methods not easily adaptable for use in a general academic transfer classroom or laboratory are weighted at 2.0.

## **II. EXCERPTS FROM STATEWIDE AGREEMENT**

1. Place each course in one of the three groups of courses: general academic transfer, general academic support, or applied technology or occupational as identified in the Definition of Terms.
2. Classify each applied technology or occupational course as either Class 1 or Class 2 as defined in the Definition of Terms.
3. Weight each course: 1.0 for general academic transfer, academic support, and foundations education, 1.5 for Class 1 applied technology or occupational and 2.0 for Class 2 applied technology or occupational as set forth in the Definition of Terms.
4. All similar courses statewide will be weighted the same.
5. All exceptions will be reviewed by the Commission and Advisory Committee with the final decision made by the Commission.
6. New programs and courses not covered by Section III, Course Weighting Illustrations and Exceptions will be reviewed by the Chief Academic Officers for weighting prior to submission to the Coordinating Commission.
7. Courses may vary from the generally established weighting of a discipline (see Section III, Course Weighting Illustrations and Exceptions) and exceptions will be updated annually after review by the Commission and Advisory Committee.
8. Independent/Directed Study, Practicum, and Special Topics courses carry the same weight as other similar courses in the discipline.

9. Co-op/OJT courses carry the same weight as other similar courses in the discipline.
10. Courses using computers to teach the content will be weighted at the discipline level. An exception to this is if additional software is purchased that is required for instruction. These courses will be weighted at 2.0.
11. Courses taught via telecommunications revert to the normal course weight.
12. Courses must maintain a lab contact/credit hour ratio consistent with their weighting classification.
13. If there is a question on rounding figures when weighting courses, the figure should be rounded down.
14. Credit courses are to be offered at .50 credit or higher, increments of .25 are allowed above .50 credit.

### **III. COURSE WEIGHTING ILLUSTRATIONS AND EXCEPTIONS**

#### **Applicable to All Reimbursable Courses**

Do not list a lab course in any category that does not have credit hours (or that has zero credit hours) attached.

#### **A. 1.0 Academic Transfer and Academic Support Courses**

Definition: Courses for the awareness, preparation, and support of academic courses that will transfer to a senior institution. Such as:

1. Remedial and developmental courses (Basic Skills)
2. Career Assessment, Career Planning, and Counseling
3. General College Transfer
  - a. Written Communication
  - b. Consumer Home Economics and Nutrition
  - c. Economics
  - d. Education
  - e. English and Speech
  - f. Engineering
  - g. Fine Arts
  - h. Health, First Aid, and CPR
  - i. Languages
  - j. Math
  - k. Performing Arts
  - l. Physical Education and Recreation
  - m. Public Administration
  - n. Science
    - 1) Life
    - 2) Physical
    - 3) Social
  - o. Journalism
  - p. Sign Language
  - q. Library and Information Services

4. General Academic Support courses for Applied Technology or Occupational programs which require little or no special equipment and/or facilities other than those generally used in a transfer course.
  - a. Personal Finance
  - b. Courses such as:
    - 1) Occupational Safety and Health
    - 2) Safety Code
    - 3) English as a Second Language (non-federally funded)
    - 4) Academic related courses (General Education) as listed above in #3
  - c. Refresher, renewal, recertification, update, or train the trainer
5. All science courses are weighted 1.0 as academic transfer or academic support courses. Any laboratory hours associated with science courses are converted to credit hours based on one credit hour for a minimum of twenty quarter or thirty semester hours of laboratory work per term of enrollment.
6. Some courses that are eligible for transfer but that have a high technical component and a corresponding program area can be listed in the program area and assigned the weight for that area. For example, Theater: Stagecraft and Lighting would be listed in CIP 50.0502 (Technical Theatre/Theatre Design and Technology); Arts: 3-D Design would be listed in CIP 50.0402 (Commercial and Advertising Art); both with 1.5 weight.

#### **B. 1.5 Class 1 – Applied Technology and Occupational Courses**

Definition: Applied technology or occupational courses which generally use a limited amount of specialized equipment.

1. Generally includes courses from the following programs:
  - a. Agribusiness
  - b. Building/Property Maintenance
  - c. Business Administration/Entrepreneurship
  - d. Child Care/Early Childhood Education
  - e. Criminal Justice/Law Enforcement
  - f. Environmental Lab Technician/Biological Studies
  - g. Family and Consumer Science—Related Occupations, includes social work and human services
  - h. Fire Technology – Emergency Medical Services/Paramedic; Advanced Life Support
  - i. Geriatric Aide – Care Staff Member – Nursing Assistant (CNA), Medication Aid (CMA)
  - j. Health Information Management Services (includes medical transcription)
  - k. Horticulture
  - l. Hotel/Motel Management
  - m. Human Resource Management
  - n. Interior Design
  - o. Janitorial and Housekeeping
  - p. Legal Services/Paralegal/Ethics for a specific occupation or field
  - q. Logistics and Material Management
  - r. Medical Assistant
  - s. Parts
  - t. Parts Distribution



- u. Pharmacy Technician
  - v. Polysomnography
  - w. Railroad Operations
  - x. Secretarial Science – Administrative Assistant
  - y. Statistical Process Control (SPC)
  - z. Technical Theatre Production Design
  - aa. Travel/Reservations
2. Co-op/work experience will carry the same weight as the program is generally assigned.
  3. Independent study, practicum, and special topics will have the same weight as the course and/or program they duplicate.
  4. Courses with the following topics from the programs in item III. C. are listed below. These are discrete topics/courses which require little or no special equipment.
    - a. Blueprint Reading
    - b. Code and/or Law
    - c. Estimating
    - d. License Preparation, Certification, and Licensing Examination (excluding welding)
    - e. Nutrition (not designed as an academic transfer course)
    - f. Pharmacology
    - g. Terminology

### **C. 2.0 Class II – Applied Technology and Occupational Courses**

Definition: Applied technology or occupational courses which are generally very expensive and utilize specialized equipment and may require special facility accommodations.

1. Generally includes courses from the following programs:

Agriculture Mechanics	Information Technology Mechanics
Air Conditioning and Heating	(all areas)
Aviation Maintenance	Manufacturing Engineering
Audio/Recording Technology	Technology
Auto Body	Medical Lab Technician
Automotive Technology	Physical Therapist Assistant
Broadcast Engineering	Truck Driving
Building Construction	Nursing/Health Occupations
Civil Engineering Technician	Occupational Therapy Assistant
Commercial Photography	Office Technology
Computer Applications (includes Microsoft Suite, Quick Books, Adobe, AutoCAD, etc.)	Ophthalmic
Construction Trades	Plumbing
Dental Assistant/Hygiene/Lab	Printing Technology
Diesel Technology	Production Based Agriculture
Drafting	Production Based Horticulture
Electronic, Electricity, Electromechanical	Radio and Television
Electronic Imaging/Graphics/ Design	Radiology Technician
	Renewable Energy
	Respiratory Therapy

Food Service Management/Culinary  
Arts  
Machine Tool  
Industrial Technology

Surgical Technology  
Transportation/Material Moving  
Utility Line  
Veterinarian/Animal Health  
Video Production  
Welding/Welding Certification

2. Co-op/work experience will carry the same weight as the program is generally assigned.
3. Independent study, practicum, and special topics will have the same weight as the course and/or program they duplicate.
4. Includes courses from the 1.0 or 1.5 categories which are identical to those courses taught in programs/courses with 2.0 weighting factor. Example: Art classes such as Photography.
5. Includes computer courses that are taught in a Computer Lab and require a software license. Pertains to similar courses taught on-line.

#### **D. Courses Not Reimbursable (not all inclusive)**

- Courses where a third party is paid directly by the student such as ed2go courses.
- Ticket Dismissal (STOP) courses or other courses taken in-lieu of payment of fine or as required by court order
- Basic driver's education and motorcycle safety courses (does not include advanced, specialized training such as CDL courses or driver's education courses provided to a business for their employees)
- Test prep courses designed primarily for high school students (ACT, SAT, etc.)
- Staff development courses where the college pays an instructor to provide training and staff participation is considered part of work hours; staff is paid for the hours spent in a staff development course.

## **COLLECTION AND REPORTING OF DATA**

Data for use in computations for the Community College Aid Act shall be supplied to the Coordinating Commission for Postsecondary Education. The source of data is:

- A. The Audited Statement of Reimbursable Full-Time Equivalent Student Enrollment and Reimbursable Educational Units due August 10.
  1. Two years of Reimbursable Full-Time Equivalent Student Enrollment.
  2. Two years of Reimbursable Educational Units.
  3. Three-year average of Reimbursable Full-Time Equivalent Student enrollment.
  4. Three-year average of Reimbursable Educational Units.

**ANNUAL CREDIT HOURS BY PREFIX 2016-17 THROUGH 2020-21**  
(Audited Figures)

								PERCENT CHANGE	
PREFIX		AA	16-17	17-18	18-19	19-20	20-21*	20-21 VS 19-20	20-21 VS 16-17
ACCT	Accounting	BU	9,475.50	9,040.50	8,943.50	7,839.50	7,095.00	-9.5%	-25.1%
ARAB	Arabic	HM	0.00	0.00	0.00	0.00	0.00	N/A	N/A
ARCH	Architectural Design Technology	AT	2,093.00	1,359.50	1,634.00	1,174.50	1,674.00	42.5%	-20.0%
ARTS	Art	HM	6,526.00	6,149.50	6,633.50	6,132.00	5,590.50	-8.8%	-14.3%
AUTB	Auto Collision Estimating	AT	1,770.00	1,725.00	1,926.00	1,570.50	1,506.00	-4.1%	-14.9%
AUTT	Automotive Technology	AT	3,207.00	3,245.50	3,670.00	3,318.00	2,970.00	-10.5%	-7.4%
AVES	Avenue Scholars Study	LW	0.00	0.00	0.00	0.00	0.00	N/A	N/A
BIOS	Biology	MS	20,590.00	21,029.00	20,873.00	19,381.00	17,916.50	-7.6%	-13.0%
BSAD	Business Management	BU	15,246.00	14,416.50	13,797.00	11,721.00	11,712.00	-0.1%	-23.2%
CFOT	Critical Facilities Operations	AT	18.00	0.00	49.00	0.00	0.00	N/A	-100.0%
CHEM	Chemistry	MS	8,165.00	7,396.00	8,179.50	7,381.00	6,247.00	-15.4%	-23.5%
CHIN	Chinese	HM	75.00	75.00	120.00	135.00	172.50	27.8%	130.0%
CHRM	Culinary, Hospitality, Research & Mgmt.	CA	5,138.50	5,491.00	4,974.00	4,918.50	3,653.50	-25.7%	-28.9%
CNST	Construction Technology	AT	3,197.00	4,696.00	5,772.50	5,226.50	5,942.00	13.7%	85.9%
CRIM	Criminal Justice	HE	8,487.00	8,212.50	8,325.00	7,353.00	5,827.50	-20.7%	-31.3%
DENT	Dental Assisting	HE	773.50	707.00	657.00	0.00	0.00	N/A	-100.0%
DESL	Diesel Technology	AT	3,225.00	2,897.50	3,302.00	2,522.00	3,366.50	33.5%	4.4%
DIMA	Design, Interactivity & Media	HM	3,591.00	3,951.00	4,495.50	4,837.50	4,698.00	-2.9%	30.8%
DRAF	Mechanical Design Technology	AT	1,107.00	1,314.00	1,134.00	1,269.00	1,386.00	9.2%	25.2%
ECED	Early Childhood Educator	SS	4,711.50	4,296.00	4,257.00	3,549.00	3,003.00	-15.4%	-36.3%
ECON	Economics	BU	7,299.00	6,412.50	6,264.00	5,895.00	4,675.50	-20.7%	-35.9%
EDUC	Education	SS	857.00	821.50	669.50	545.50	814.50	49.3%	-5.0%
ELAP	Electrical Apprenticeship	AT	1,473.00	1,554.00	1,636.00	1,728.00	1,803.00	4.3%	22.4%
ELME	Electrical Technician	CN	0.00	0.00	907.50	1,067.50	1,428.00	33.8%	N/A
ELEC	Electronics Technology	IE	0.00	0.00	0.00	0.00	0.00	N/A	N/A
ELTR	Electrical Technology	AT	2,571.00	3,005.00	3,374.50	3,780.00	3,423.50	-9.4%	33.2%
EMSP	Emergency Medical Services Pro	HE	5,706.00	5,535.50	5,380.00	4,374.00	3,538.00	-19.1%	-38.0%
ENGL	English	ER	47,197.50	48,057.00	46,197.00	41,779.50	35,211.00	-15.7%	-25.4%
ENGR	Pre-Engineering	MS	144.00	198.00	99.00	54.00	72.00	33.3%	-50.0%
ENTR	Entrepreneurship	BU	2,146.50	2,241.00	2,128.50	2,074.50	1,804.50	-13.0%	-15.9%
ESLX	English-as-a-Second Language	ER	9,084.00	7,012.50	6,106.50	4,738.50	2,775.00	-41.4%	-69.5%
FASH	Fashion Design	HM	180.00	337.50	369.50	366.50	284.00	-22.5%	57.8%
FINA	Finance	BU	4,646.50	5,647.00	6,792.50	7,051.50	6,130.00	-13.1%	31.9%
FIST	Fire Science Technology	HE	2,367.50	2,192.50	2,346.50	2,135.50	2,217.00	3.8%	-6.4%
FREN	French	HM	1,662.00	1,695.00	1,947.00	1,632.00	1,441.50	-11.7%	-13.3%
GEOG	Geography	SS	7,600.50	7,219.50	6,844.50	6,723.00	5,947.50	-11.5%	-21.7%
GERM	German	HM	742.50	840.00	705.00	823.50	610.50	-25.9%	-17.8%
HCIA	Healthcare Information & Admin	IE	0.00	0.00	0.00	0.00	0.00	N/A	N/A
HDIM	Health Data and Information Management	IE	507.00	666.00	737.00	1,178.50	1,165.00	-1.1%	129.8%
HIMS	Health Information Management Systems	IE	10,328.50	9,218.50	9,670.00	7,423.50	9,327.50	25.6%	-9.7%
HIST	History	SS	14,746.50	14,076.00	14,368.50	13,189.50	13,927.50	5.6%	-5.6%
HITP	Health Information Technology	IE	711.00	697.50	450.00	486.00	0.00	-100.0%	-100.0%
HLSM	Horticulture, Land Systems & Mgt	CA	2,592.00	2,879.50	2,527.00	1,993.00	2,252.00	13.0%	-13.1%
HLTH	Health	HE	5,177.00	5,552.00	6,092.50	5,653.00	5,317.00	-5.9%	2.7%
HMLR	Human Relations	SS	18,202.50	16,776.00	15,142.50	13,797.00	9,544.50	-30.8%	-47.6%
HMSV	Human Services	BU	4,872.50	4,652.00	5,576.50	5,457.50	5,284.50	-3.2%	8.5%
HUMS	Humanities	HM	2,457.00	2,155.50	2,043.00	1,804.50	2,245.50	24.4%	-8.6%
HVAC	AC, Refrig, Heating Technology	AT	1,670.00	2,555.50	3,356.00	2,901.00	2,762.00	-4.8%	65.4%
INCT	Industrial and Commercial Trades	AT	2,492.50	2,029.50	439.50	292.50	668.00	128.4%	-73.2%
INFO	Information Technology	IE	36,432.50	38,056.00	36,698.00	34,142.50	30,355.00	-11.1%	-16.7%
INSU	Insurance	BU	31.50	4.50	36.00	0.00	0.00	N/A	-100.0%
INTD	Interior Design	HM	1,617.00	1,979.00	1,860.00	1,757.00	2,078.50	18.3%	28.5%
JAPN	Japanese	HM	534.00	535.50	504.00	549.00	360.00	-34.4%	-32.6%
LANG	Languages and Interpretation	HM	282.00	276.50	288.00	335.00	526.50	57.2%	86.7%
LAWS	Legal Assisting	BU	2,056.50	2,670.00	2,338.50	2,417.50	2,695.50	11.5%	31.1%
MATH	Math	MS	51,382.50	51,171.00	46,338.50	45,586.00	38,293.50	-16.0%	-25.5%
MDST	Certified Medical Assisting	HE	630.00	741.50	1,456.00	1,646.50	669.00	-59.4%	6.2%
MUSC	Music	HM	778.50	1,048.50	976.50	994.50	1,296.00	30.3%	66.5%
NURS	Nursing	HE	3,982.50	4,335.00	4,395.00	4,159.00	3,935.50	-5.4%	-1.2%
ORNT	Orientation	IE	0.00	638.00	0.00	0.00	0.00	N/A	N/A
PHED	Physical Education	SS	0.00	0.00	0.00	0.00	0.00	N/A	N/A
PHIL	Philosophy	HM	7,699.50	6,651.00	7,047.00	6,327.00	4,639.50	-26.7%	-39.7%
PHOT	Photography	HM	3,233.50	3,346.50	3,001.50	2,679.00	2,350.00	-12.3%	-27.3%
PHYS	Physics	MS	1,216.00	1,427.50	1,795.00	1,889.00	1,520.00	-19.5%	25.0%
PLAP	Plumbing Apprenticeship	AT	1,780.50	2,226.50	1,927.50	1,949.00	2,219.00	13.9%	24.6%
PLBG	Plumbing		113.50	215.00	366.50	432.00	531.00	22.9%	367.8%
POLS	Political Science	SS	1,764.00	1,539.00	2,011.50	2,173.50	2,668.50	22.8%	51.3%
PRMA	Precision Machine Technology	AT	1,392.00	1,818.00	1,913.00	1,648.00	1,511.00	-8.3%	8.5%

**ANNUAL CREDIT HOURS BY PREFIX 2016-17 THROUGH 2020-21**  
**(Audited Figures)**

PREFIX		AA						PERCENT CHANGE	
			16-17	17-18	18-19	19-20	20-21*	20-21 VS 19-20	20-21 VS 16-17
PROT	Process Ops Tech/Power Plt Ops	AT	587.00	902.00	869.50	884.00	1,048.50	18.6%	78.6%
PSYC	Psychology	SS	19,561.50	18,423.00	19,080.00	17,653.50	17,559.00	-0.5%	-10.2%
RDL5	Reading & Learning Skills	ER	7,123.50	7,393.50	9,445.50	9,805.50	5,629.50	-42.6%	-21.0%
REES	Real Estate	BU	1,246.50	1,507.50	1,372.50	1,561.50	1,701.00	8.9%	36.5%
RESP	Respiratory Care Technology	HE	1,334.50	1,240.50	1,234.50	1,381.50	1,321.50	-4.3%	-1.0%
ROTC	Reserve Officer Training	SS	0.00	0.00	0.00	0.00	0.00	N/A	N/A
SCET	Civil Engineering Technology	AT	805.00	1,397.50	1,772.50	2,137.50	1,222.00	-42.8%	51.8%
SCIE	Science	MS	1,194.50	1,395.00	1,412.50	1,178.50	1,320.00	-16.6%	10.5%
SLIS	Sign Language Skills	HM	846.00	798.00	768.00	618.00	766.50	-19.5%	-9.4%
SNRG	Sustainable Energy	AT	0.00	0.00	0.00	0.00	0.00	N/A	N/A
SOCI	Sociology	SS	14,026.50	12,568.50	12,127.50	10,498.50	8,905.50	-13.4%	-36.5%
SOWK	Social Work	SS	508.50	400.50	481.50	558.00	711.00	15.9%	39.8%
SPAN	Spanish	HM	6,840.00	6,026.00	7,174.50	6,735.00	6,687.00	-0.7%	-2.2%
SPCH	Speech	HM	10,044.00	10,593.00	10,260.00	9,540.00	7,861.50	-17.6%	-21.7%
THEA	Theatre	HM	1,591.50	1,167.00	1,258.00	1,117.50	861.50	-22.9%	-45.9%
T TEN	Toyota	AT	0.00	0.00	0.00	500.00	624.00	24.8%	N/A
UTIL	Utility Line Technician	AT	2,461.00	2,861.00	3,065.00	3,535.00	3,059.50	-13.5%	24.3%
VACA	Video/Audio Communication Arts	HM	1,519.50	1,792.50	2,310.00	2,085.00	1,681.50	-19.4%	10.7%
WELD	Welding Technology	AT	4,848.50	4,944.00	4,856.00	3,502.00	4,486.00	28.1%	-7.5%
WIDX	Prototype Design	WI	0.00	0.00	504.00	288.00	382.50	32.8%	N/A
WORK	Workplace Skills	LW	1,914.00	2,026.50	2,268.00	763.50	777.50	1.8%	-59.4%
TOTAL			446,207.50	444,143.00	444,124.50	410,299.50	369,683.00	-9.9%	-17.1%
*Not Audited									

## **Metropolitan Community College Online Degrees**

Looking for instruction at times convenient to you? Online classes at Metropolitan Community College provide the flexibility of setting your own weekly schedule. Study and learn at times that fit into your busy life. Online courses are held during regular quarter starting dates: September, December, March and June. Dedicated faculty provides quality instruction through this learning option.

### **Associate Degrees**

- Accounting (ACAAS)
- Business
  - Business Management Generalist (BGAAS)
  - Business Transfer (BSTAA)
- Business Administrative Professional Associate in Applied Science Degree (APAAS)
- Computer Technology Transfer
  - Management Information Systems (CTMAS)
  - Computer Science (CTSAS)
- Criminal Justice
  - Corrections (CJCNO)
  - Law Enforcement (CJLEO)
- General Studies/Academic Transfer (GSAAS)
- Health Data and Information Management (HDIAS)
- Health Information Management Systems
  - Medical Office Management (HIMO1)
- Information Technology
  - Computer Programming (ITCPO)
  - Cyber Security (ITCSO)
  - Database Management and Data Analysis (ITDA1)
  - Desktop Support Specialist (ITDSI)
  - Server Administration (ITSAO)
  - Front End Web Development (ITWD1)
  - Full-Stack Web Development (ITFSW)
- Office Administrative Professional (OAPAS)

### **Certificates of Achievement**

- Accounting
  - Bookkeeping (BKPCE)
- Business Management
  - Financial Planning (BMPC1)
  - Financial Studies (BMFCE)
  - Management Specialist (BMSCE)
- Health Information Management
  - Health Information Management Systems – Medical Office Assistant (HIACE)

- Information Technology Technician
  - Business Intelligence Systems (ITBIS)
  - Computer Programming (ITCPC)
  - Server Technician (ITSRO)
- Language Interpretation (LGICE)
- Office Administrative Professional (OAPCE)
- Public Health (PBHCE)

### **Career Certificates/Special Certifications**

- Creative Writing Certificate (CWRCC)
- Customer Service Representative (PSCSD)
- Financial Studies (BMFCC)
- General Management (BMGCC)
- Global Perspectives (GLPCC)
- Health Information Technology (HITSD)
- Immigration Laws, Policies and Procedures (IPPCC)
- Information Technology Technician (ITTCA)
- Instructional Technology and Design (ITDCC)
- Office Administrative Professional (OAPCC)
- Real Estate Professional (REPCC)

**Metropolitan Community College**  
**Online Credit Hours by Subject**  
**2013-14 through 2019-20**

<u>Prefix</u>	<u>Subject</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>6-Year Increase</u>
ACCT	Accounting	4,136.00	3,970.50	4,069.50	4,649.00	4,824.00	4,960.00	5,151.00	24.5%
ARAB	Arabic	75.00	0.00	0.00	0.00	0.00	0.00	0.00	-100.0%
ARCH	Architecture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ARTS	Art	1,651.50	1,741.50	1,836.00	1,993.50	1,782.00	1,899.00	2,286.00	38.4%
AUTB	Auto Collision	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
AUTT	Automotive	0.00	0.00	0.00	0.00	0.00	0.00	1,004.00	N/A
BIOS	Biology	3,171.00	3,471.00	3,733.50	3,258.00	3,339.00	3,430.50	3,799.50	19.8%
BSAD	Business Management	7,177.50	7,060.50	7,111.50	6,997.50	7,257.00	6,961.50	6,861.00	-4.4%
CFOT	Critical Facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
CHEM	Chemistry	0.00	720.00	720.00	714.00	606.00	582.00	762.00	N/A
CHIN	Chinese	120.00	30.00	135.00	75.00	75.00	120.00	135.00	12.5%
CHRM	Culinary	587.00	588.50	638.50	507.50	558.00	506.00	495.50	-15.6%
CNST	Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
CRIM	Criminal Justice	4,077.00	4,266.00	3,487.50	3,091.50	3,460.50	3,654.00	3,168.00	-22.3%
DENT	Dental Assisting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
DESL	Diesel	0.00	0.00	0.00	0.00	0.00	72.00	0.00	N/A
DIMA	Design Interactivity and Media Arts	0.00	0.00	4.50	90.00	99.00	81.00	252.00	N/A
DRAF	Manufacturing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ECED	Early Childhood Educator	3,168.00	3,381.00	2,701.50	2,758.50	2,505.00	2,479.50	2,295.00	-27.6%
ECON	Economics	3,150.00	3,145.50	3,114.00	3,271.50	2,961.00	3,222.00	3,397.50	7.9%
EDUC	Education	172.50	202.50	191.00	217.00	209.50	237.50	194.50	12.8%
ELAP	Electrical Apprenticeship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ELME	Electrical Mechanical Maint	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ELTR	Electrical Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
EMSP	Emergency Medical Services Pro	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ENGL	English	9,144.00	9,400.50	8,955.00	9,400.50	9,436.50	9,036.00	9,274.50	1.4%
ENGR	Pre-Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ENTR	Entrepreneurship	1,336.50	985.50	1,300.50	1,053.00	1,066.50	1,062.00	1,044.00	-21.9%
ESLX	English As a Second Language	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
FASH	Fashion Design	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
FINA	Finance	2,330.50	2,537.00	2,634.00	2,792.50	3,055.00	3,260.00	3,325.50	42.7%
FIST	Fire Science Technology	256.00	302.00	246.00	283.00	267.00	196.00	240.00	-6.3%
FREN	French	1,104.00	1,249.50	1,090.50	1,276.50	1,089.00	1,285.50	985.50	-10.7%
GEOG	Geography	3,829.50	4,194.00	3,721.50	3,859.50	3,757.50	3,741.00	4,342.50	13.4%
GERM	German	345.00	322.50	367.50	435.00	442.50	450.00	487.50	41.3%
HCIA	Healthcare Information & Admin	290.00	329.00	311.00	0.00	0.00	0.00	0.00	-100.0%
HDIM	Health Data & Information Mgmt	0.00	0.00	0.00	507.00	666.00	737.00	1,178.50	N/A
HIMS	Health Info Mgmt Systems	8,181.00	7,272.00	6,106.50	5,769.00	5,598.00	5,914.50	4,485.00	-45.2%
HIST	History	5,364.00	5,355.00	4,963.50	5,157.00	4,572.00	4,693.50	5,035.50	-6.1%
HITP	Health Information Technology	1,300.50	819.00	760.50	711.00	697.50	450.00	486.00	-62.6%
HLSM	Horticulture, Land Syste & Mgt	0.00	0.00	0.00	0.00	0.00	291.00	213.50	N/A
HLTH	Health	1,120.50	990.00	873.00	873.00	1,464.00	1,332.00	1,359.00	21.3%
HMRL	Human Relations	4,797.00	4,756.50	4,891.50	4,927.50	4,689.00	4,815.00	4,495.50	-6.3%
HMSV	Human Services	1,397.50	1,282.50	1,148.50	976.50	1,314.00	1,440.00	1,728.00	23.6%
HUMS	Humanities	1,548.00	1,453.50	1,359.00	1,327.50	1,318.50	1,291.50	1,206.00	-22.1%
HVAC	Heating, AC and Refrigeration	0.00	0.00	0.00	0.00	0.00	0.00	9.00	N/A
INCT	Industrial and Commercial Trades	0.00	0.00	18.00	0.00	0.00	0.00	0.00	N/A
INFO	Information Technology	14,753.00	13,657.00	13,808.00	14,118.50	15,977.50	17,120.50	17,992.50	22.0%
INSU	Insurance	175.50	103.50	94.50	31.50	4.50	36.00	0.00	-100.0%
INTD	Interior Design	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
JAPN	Japanese	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
LANG	Language	279.00	288.00	265.50	279.00	274.50	288.00	333.00	19.4%
LAWs	Legal Assistant	198.00	103.50	229.50	490.50	787.50	639.00	1,017.00	413.6%
LIBR	Library Tech Assistant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
MATH	Mathematics	10,261.50	9,662.00	9,738.50	9,214.50	8,978.50	7,945.00	9,808.00	-4.4%
MDST	Medical Assisting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
MUSC	Music	1,003.50	769.50	612.00	580.50	657.00	612.00	634.50	-36.8%
NURS	Nursing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
ORNT	Orientation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
PHIL	Philosophy	4,041.00	4,243.50	4,104.00	4,180.50	3,631.50	3,910.50	4,162.50	3.0%
PHOT	Photography	0.00	0.00	0.00	0.00	0.00	0.00	66.00	N/A
PHYS	Physics	135.00	72.50	90.00	32.50	77.50	55.00	122.50	-9.3%
PLAP	Plumbing Apprenticeship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
PLBG	Plumbing Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
POLS	Political Science	1,602.00	1,413.00	1,084.50	1,102.50	981.00	1,039.50	1,224.00	-23.6%
PRMA	Precision Machine Technology	0.00	0.00	0.00	0.00	0.00	0.00	24.00	N/A
PROT	Process Operations Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
PSYC	Psychology	7,803.00	7,668.00	7,240.50	7,933.50	7,546.50	8,037.00	8,514.00	9.1%
RDLS	Reading & Learning Skills	432.00	364.00	145.00	355.50	378.00	459.00	877.50	103.1%
REES	Real Estate	1,008.00	1,030.50	1,053.00	877.50	1,170.00	940.50	1,102.50	9.4%
RESP	Respiratory Care Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
SCET	Civil Engineering Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
SCIE	Science	1,420.50	1,165.50	1,095.00	1,150.50	1,365.00	1,390.50	1,174.50	-17.3%
SLIS	Sign Language	0.00	0.00	0.00	90.00	0.00	0.00	0.00	N/A
SOCI	Sociology	6,673.50	6,534.00	5,967.00	6,016.50	5,404.50	5,575.50	5,422.50	-18.7%
SOWK	Social Work	256.50	274.50	324.00	508.50	400.50	481.50	558.00	117.5%
SPAN	Spanish	4,210.50	4,069.50	4,054.50	4,311.00	3,810.00	3,400.50	3,459.00	-17.8%
SPCH	Speech	2,070.00	2,245.50	1,818.00	2,322.00	2,029.50	2,313.00	2,848.50	37.6%
THEA	Theatre	310.50	274.50	387.00	441.00	391.50	405.00	427.50	37.7%
UTIL	Utility Line Technician	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
VACA	Video/Audio Communication Arts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
WELD	Welding	0.00	0.00	0.00	0.00	0.00	0.00	45.00	N/A
WIDX	Workforce Innovation Division	0.00	0.00	0.00	0.00	0.00	0.00	0.00	N/A
WORK	Workplace Skills	313.50	330.00	157.50	193.50	142.50	157.50	105.00	-66.5%
TOTAL		126,776.00	124,094.00	118,757.00	121,201.00	121,116.50	123,005.50	129,614.50	2.2%

Significant State Statutes

For the

2021-2022

Budget Season



# SIGNIFICANT STATE STATUTES

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# NEBRASKA BUDGET ACT

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## **13-501            Act, how cited**

Sections 13-501 to 13-513 shall be known and may be cited as the Nebraska Budget Act.

## **13-502            Purpose of act; applicability**

(1) The purpose of the Nebraska Budget Act is to require governing bodies of this state to which the act applies to follow prescribed budget practices and procedures and make available to the public pertinent information pertaining to the financial requirements and expectations of such governing bodies so that intelligent and informed support, opposition, criticism, suggestions, or observations can be made by those affected.

(2) The act shall not apply to governing bodies which have a budget of less than five thousand dollars per year.

(3) The act shall not apply to proprietary functions of municipalities for which a separate budget has been approved by the city council or village board as provided in the Municipal Proprietary Function Act.

(4) The Nebraska Budget Act shall not apply to any governing body for any fiscal year in which the governing body will not have a property tax request or receive state aid as defined in section 13-518.

(5) The act shall not apply to any public power district or public power and irrigation district organized pursuant to Chapter 70, article 6, to any rural power district organized pursuant to Chapter 70, article 8, or to any agency created pursuant to sections 18-2426 to 18-2434.

## **13-503            Terms, defined**

For purposes of the Nebraska Budget Act, unless the context otherwise requires:

(1) Governing body means the governing body of any county agricultural society, elected county fair board, joint airport authority formed under the Joint Airport Authorities Act, city or county airport authority, bridge commission created pursuant to section 39-868, cemetery district, city, village, municipal county, community college, community redevelopment authority, county, drainage or levee district, educational service unit, rural or suburban fire protection district, historical society, hospital district, irrigation district, learning community, natural resources district, nonprofit county historical association or society for which a tax is levied under subsection (1) of section 23-355.01, public building commission, railroad transportation safety district, reclamation district, road improvement district, rural water district, school district, sanitary and improvement district, township, offstreet parking district, transit authority, metropolitan utilities district, Educational Service Unit Coordinating Council, and political subdivision with the authority to have a property tax request, with the authority to levy a toll, or that receives state aid;

(2) Levying board means any governing body which has the power or duty to levy a tax;

(3) Fiscal year means the twelve-month period used by each governing body in determining and carrying on its financial and taxing affairs;

(4) Tax means any general or special tax levied against persons, property, or business for public purposes as provided by law but shall not include any special assessment;

(5) Auditor means the Auditor of Public Accounts;

(6) Cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund;

# NEBRASKA BUDGET ACT

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(7) Public funds means all money, including nontax money, used in the operation and functions of governing bodies. For purposes of a county, city, or village which has a lottery established under the Nebraska County and City Lottery Act, only those net proceeds which are actually received by the county, city, or village from a licensed lottery operator shall be considered public funds, and public funds shall not include amounts awarded as prizes;

(8) Adopted budget statement means a proposed budget statement which has been adopted or amended and adopted as provided in section 13-506. Such term shall include additions, if any, to an adopted budget statement made by a revised budget which has been adopted as provided in section 13-511;

(9) Special reserve fund means any special fund set aside by the governing body for a particular purpose and not available for expenditure for any other purpose. Funds created for (a) the retirement of bonded indebtedness, (b) the funding of employee pension plans, (c) the purposes of the Political Subdivisions Self-Funding Benefits Act, (d) the purposes of the Local Option Municipal Economic Development Act, (e) voter-approved sinking funds, or (f) statutorily authorized sinking funds;

(10) Biennial period means the two fiscal years comprising a biennium commencing in odd-numbered or even-numbered years used by a city, village, or natural resources district in determining and carrying on its financial and taxing affairs; and

(11) Biennial budget means (a) a budget by a city of the primary or metropolitan class that adopts a charter provision providing for a biennial period to determine and carry on the city's financial and taxing affairs, (b) a budget by a city of the first or second class or village that provides for a biennial period to determine and carry on the city's or village's financial and taxing affairs, or (c) a budget by a natural resources district that provides for a biennial period to determine and carry on the natural resources district's financial and taxing affairs.

## **13-504 Proposed budget statement; contents; corrections; cash reserve; limitation**

(1) Each governing body shall annually or biennially, as the case may be, prepare a proposed budget statement on forms prescribed and furnished by the auditor. The proposed budget statement shall be made available to the public by the political subdivision prior to publication of the notice of the hearing on the proposed budget statement pursuant to section 13-506. A proposed budget statement shall contain the following information, except as provided by state law:

(a) For the immediately preceding fiscal year or biennial period, the revenue from all sources, including motor vehicle taxes, other than revenue received from personal and real property taxation, allocated to the funds and separately stated as to each such source: The unencumbered cash balance at the beginning and end of the year or biennial period; the amount received by taxation of personal and real property; and the amount of actual expenditures;

(b) For the current fiscal year or biennial period, actual and estimated revenue from all sources, including motor vehicle taxes, allocated to the funds and separately stated as to each such source: The actual unencumbered cash balance available at the beginning of the year or biennial period; the amount received from personal and real property taxation; and the amount of actual and estimated expenditures, whichever is applicable. Such statement shall contain the cash reserve for each fiscal year or biennial period and shall note whether or not such reserve is encumbered. Such cash reserve projections shall be based upon the actual experience of prior years or biennial periods. The cash reserve shall not exceed fifty percent of the total budget adopted exclusive of capital outlay items;

(c) For the immediately ensuing fiscal year or biennial period, an estimate of revenue from all sources, including motor vehicle taxes, other than revenue to be received from taxation of personal and real property, separately stated as to each such source: The actual or estimated unencumbered cash balances, whichever is applicable, to be available at the beginning of the year or biennial period; the amounts proposed to be expended during the year or biennial period; and the amount of cash reserve, based on actual experience of prior years or biennial periods, which

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cash reserve shall not exceed fifty percent of the total budget adopted exclusive of capital outlay items;

(d) A statement setting out separately the amount sought to be raised from the levy of a tax on the taxable value of real property (i) for the purpose of paying the principal or interest on bonds issued by the governing body and (ii) for all other purposes;

(e) A uniform summary of the proposed budget statement, including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act, and a grand total of all funds maintained by the governing body; and

(f) For municipalities, a list of the proprietary functions which are not included in the budget statement. Such proprietary functions shall have a separate budget statement which is approved by the city council or village board as provided in the Municipal Proprietary Function Act; and

(g) For school districts and educational service units, a separate identification and description of all current and future costs to the school district or educational service unit which are reasonably anticipated as a result of any contract, and any adopted amendments thereto, for superintendent services to be rendered to such school district or administrator services to be rendered to such educational service unit.

(2) The actual or estimated unencumbered cash balance required to be included in the budget statement by this section shall include deposits and investments of the political subdivision as well as any funds held by the county treasurer for the political subdivision and shall be accurately stated on the proposed budget statement.

(3) The political subdivision shall correct any material errors in the budget statement detected by the auditor or by other sources.

## **13-505            Proposed budget statement; estimated expenditures; unencumbered balances; estimated income**

The estimated expenditures plus the required cash reserve for the ensuing fiscal year or biennial period less all estimated and actual unencumbered balances at the beginning of the year or biennial period and less the estimated income from all sources, including motor vehicle taxes, other than taxation of personal and real property shall equal the amount to be received from taxes, and such amount shall be shown on the proposed budget statement pursuant to section 13-504. The amount to be raised from taxation of personal and real property, as determined above, plus the estimated revenue from other sources, including motor vehicle taxes, and the unencumbered balances shall equal the estimated expenditures, plus the necessary required cash reserve, for the ensuing year or biennial period.

## **13-506            Proposed budget statement; notice; hearing; adoption; certify to board; exceptions; file with auditor**

(1) Each governing body shall each year or biennial period conduct a public hearing on its proposed budget statement. Notice of place and time of such hearing, together with a summary of the proposed budget statement, shall be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the governing body's jurisdiction. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing. When the total operating budget, not including reserves, does not exceed ten thousand dollars per year or twenty thousand dollars per biennial period, the proposed budget summary may be posted at the governing body's principal headquarters. After such hearing, the proposed budget statement shall be adopted, or amended and adopted as amended, and a written record shall be kept of such hearing. The amount to be received from personal and real property taxation shall be certified to the levying board after the proposed budget statement is adopted or is amended and adopted as amended. If the levying board represents more than one county, a member or a representative of the governing board shall, upon the written request of any represented county, appear and present its budget at the hearing of the requesting county. The certification of the amount to be received from personal and real property taxation shall specify separately (a) the amount to be applied to the

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payment of principal or interest on bonds issued by the governing body and (b) the amount to be received for all other purposes. If the adopted budget statement reflects a change from that shown in the published proposed budget statement, a summary of such changes shall be published within twenty calendar days after its adoption in the manner provided in this section, but without provision for hearing, setting forth the items changed and the reasons for such changes.

(2) Upon approval by the governing body, the budget shall be filed with the auditor. The auditor may review the budget for errors in mathematics, improper accounting, and noncompliance with the Nebraska Budget Act or sections 13-518 to 13-522. If the auditor detects such errors, he or she shall immediately notify the governing body of such errors. The governing body shall correct any such error as provided in section 13-511. Warrants for the payment of expenditures provided in the budget adopted under this section shall be valid notwithstanding any errors or noncompliance for which the auditor has notified the governing body.

## **13-507            Levy increase; indicate on budget statement**

When a levy increase has been authorized by vote of the electors, the adopted budget statement shall indicate the amount of the levy increase.

## **13-508            Adopted budget statement; final adjusted valuation; levy**

(1) After publication and hearing thereon and within the time prescribed by law, each governing body shall file with and certify to the levying board or boards on or before September 20 of each year or September 20 of the final year of a biennial period and file with the auditor a copy of the adopted budget statement which complies with sections 13-518 to 13-522 or 79-1023 to 79-1030, together with the amount of the tax required to fund the adopted budget, setting out separately (a) the amount to be levied for the payment of principal or interest on bonds issued by the governing body and (b) the amount to be levied for all other purposes. Proof of publication shall be attached to the statements. For fiscal years prior to fiscal year 2017-18, learning communities shall also file a copy of such adopted budget statement with member school districts on or before September 1 of each year. If the prime rate published by the Federal Reserve Board is ten percent or more at the time of the filing and certification required under this subsection, the governing body, in certifying the amount required, may make allowance for delinquent taxes not exceeding five percent of the amount required plus the actual percentage of delinquent taxes for the preceding tax year or biennial period and for the amount of estimated tax loss from any pending or anticipated litigation which involves taxation and in which tax collections have been or can be withheld or escrowed by court order. For purposes of this section, anticipated litigation shall be limited to the anticipation of an action being filed by a taxpayer who or which filed a similar action for the preceding year or biennial period which is still pending. Except for such allowances, a governing body shall not certify an amount of tax more than one percent greater or lesser than the amount determined under section 13-505.

(2) Each governing body shall use the certified taxable values as provided by the county assessor pursuant to section 13-509 for the current year in setting or certifying the levy. Each governing body may designate one of its members to perform any duty or responsibility required of such body by this section.

## **13-509            County assessor; certify taxable value; when**

(1) On or before August 20 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable real and personal property subject to the applicable levy. The certification shall be provided to the governing body or board (a) by mail if requested by the governing body or board, (b) electronically, or (c) by listing such certification on the county assessor's web site.

(2) Current taxable value for real property shall mean the value established by the county assessor and equalized by the county board of equalization and the Tax Equalization and Review Commission. Current taxable value for tangible personal property shall mean the net book value reported by the taxpayer and certified by the county assessor.

(3) The valuation of any real and personal property annexed by a political subdivision on or after August 1 shall be considered in the taxable valuation of the annexing political subdivision the following year.

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## **13-509.01      Cash balance; expenditure authorized; limitation**

On and after the first day of its fiscal year in 1993 and of each succeeding year or on or after the first day of its biennial period and until the adoption of the budget by a governing body in September, the governing body may expend any balance of cash on hand for the current expenses of the political subdivision governed by the governing body. Except as provided in section 13-509.02, such expenditures shall not exceed an amount equivalent to the total amount expended under the last budget in the equivalent period of the prior budget year or biennial period. Such expenditures shall be charged against the appropriations for each individual fund or purpose as provided in the budget when adopted.

## **13-509.02      Cash balance; expenditure limitation; exceeded; when; section, how construed**

The restriction on expenditures in section 13-509.01 may be exceeded upon the express finding of the governing body of the political subdivision that expenditures beyond the amount authorized are necessary to enable the political subdivision to meet its statutory duties and responsibilities. The finding and approval of the expenditures in excess of the statutory authorization shall be adopted by the governing body of the political subdivision in open public session of the governing body. Expenditures authorized by this section shall be charged against appropriations for each individual fund or purpose as provided in the budget when adopted, and nothing in this section shall be construed to authorize expenditures by the political subdivision in excess of that authorized by any other statutory provision.

## **13-510            Emergency; transfer of funds; violation; penalty**

Whenever during the current fiscal year or biennial period it becomes apparent to a governing body that due to unforeseen emergencies there is temporarily insufficient money in a particular fund to meet the requirements of the adopted budget of expenditures for that fund, the governing body may by a majority vote, unless otherwise provided by state law, transfer money from other funds to such fund. No expenditure during any fiscal year or biennial period shall be made in excess of the amounts indicated in the adopted budget statement, except as authorized in section 13-511, or by state law. Any officer or officers of any governing body who obligates funds contrary to the provisions of this section shall be guilty of a Class V misdemeanor.

## **13-511            Revision of adopted budget statement; when; supplemental funds; hearing; notice; warrants; issuance; correction.**

(1) Unless otherwise provided by law, whenever during the current fiscal year or biennial period it becomes apparent to a governing body that (a) there are circumstances which could not reasonably have been anticipated at the time the budget for the current year or biennial period was adopted, (b) the budget adopted violated sections 13-518 to 13-522, such that the revenue of the current fiscal year or biennial period for any fund thereof will be insufficient, additional expenses will be necessarily incurred, or there is a need to reduce the budget requirements to comply with sections 13-518 to 13-522, or (c) the governing body has been notified by the auditor of a mathematical or accounting error or noncompliance with the Nebraska Budget Act, such governing body may propose to revise the previously adopted budget statement and shall conduct a public hearing on such proposal. The public hearing requirement shall not apply to emergency expenditures pursuant to section 81-829.51.

(2) Notice of the time and place of the hearing shall be published at least four calendar days prior to the date set for hearing in a newspaper of general circulation within the governing body's jurisdiction. For purposes of such notice, the four calendar days shall include the day of publication but not the day of hearing. Such published notice shall set forth (a) the time and place of the hearing, (b) the amount in dollars of additional or reduced money required and for what purpose, (c) a statement setting forth the nature of the unanticipated circumstances and, if the budget requirements are to be increased, the reasons why the previously adopted budget of expenditures cannot be reduced during the remainder of the current year or biennial period to meet the need for additional money in that manner, (d) a copy of the summary of the originally adopted budget previously published, and (e) a copy of the summary of the proposed revised budget.

(3) At such hearing any taxpayer may appear or file a written statement protesting any application for additional money. A written record shall be kept of all such hearings.

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(4) Upon conclusion of the public hearing on the proposed revised budget and approval of the proposed revised budget by the governing body, the governing body shall file with the county clerk of the county or counties in which such governing body is located, with the learning community coordinating council for fiscal years prior to fiscal year 2017-18 for school districts that are members of learning communities, and with the auditor, a copy of the revised budget, as adopted. The governing body may then issue warrants in payment for expenditures authorized by the adopted revised budget. Such warrants shall be referred to as registered warrants and shall be repaid during the next fiscal year or biennial period from funds derived from taxes levied therefor.

(5) Within thirty calendar days after the adoption of the budget under section 13-506, a governing body may, or within thirty calendar days after notification of an error by the auditor, a governing body shall, correct an adopted budget which contains a clerical, mathematical, or accounting error which does not affect the total amount budgeted by more than one percent or increase the amount required from property taxes. No public hearing shall be required for such a correction. After correction, the governing body shall file a copy of the corrected budget with the county clerk of the county or counties in which such governing body is located and with the auditor. The governing body may then issue warrants in payment for expenditures authorized by the budget.

## **13-512      Budget statement; taxpayer; contest; basis; procedure**

A taxpayer upon whom a tax will be imposed as a result of the action of a governing body in adopting a budget statement may contest the validity of the budget statement adopted by the governing body by filing an action in the district court of the county in which the governing body is situated. Such action shall be based either upon a violation of or a failure to comply with the provisions and requirements of the Nebraska Budget Act by the governing body. In response to such action, the governing body shall be required to show cause why the budget statement should not be ordered set aside, modified, or changed. The action shall be tried to the court without a jury and shall be given priority by the district court over other pending civil litigation, and by the appellate court on appeal, to the extent possible and feasible to expedite a decision. Such action shall be filed within thirty days after the adopted budget statement is required to be filed by the governing body with the levying board. If the district court finds that the governing body has violated or failed to comply with the requirements of the act, the court shall, in whole or in part, set aside, modify, or change the adopted budget statement or tax levy as the justice of the case may require. The district court's decision may be appealed to the Court of Appeals.

The remedy provided in this section shall not be exclusive but shall be in addition to any other remedy provided by law.

## **13-513      Auditor; request information**

- (1) The auditor shall, on or before August 1 each year, request information from each governing body in a form prescribed by the auditor regarding (a) trade names, corporate names, or other business names under which the governing body operates and (b) agreements to which the governing body is a party under the Interlocal Cooperation Act and the Joint Public Agency Act. Each governing body shall provide such information to the auditor on or before September 20.
- (2) Information requested pursuant to this section that is not received by the auditor on or before September 20 shall be delinquent. The auditor shall notify the political subdivision by facsimile transmission, email, or first-class mail of such delinquency. Beginning on the day that such notification is sent, the auditor may assess the political subdivision a late fee of twenty dollars per day for each calendar day the requested information remains delinquent. The total late fee assessed to a political subdivision under this section shall not exceed two thousand dollars per delinquency.
- (3) The auditor shall remit to the State Treasurer for credit to the Auditor of Public Accounts Cash Fund a remedial fee sufficient to reimburse the direct costs of administering and enforcing this section, but such remedial fee shall not exceed one hundred dollars from any late fee received under this section. The auditor shall remit any late fee amount in excess of one hundred dollars received under this section to the State Treasurer to be distributed in accordance with Article VII, section 5, of the Constitution of Nebraska.
- (4) If a political subdivision fails to provide the information requested under this section on or before September 20, the auditor may, at his or her discretion, audit such political subdivision. The expense of such audit shall be paid by the political subdivision.

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## 13-518      **Terms, defined**

For purposes of sections 13-518 to 13-522:

- (1) Allowable growth means (a) for governmental units other than community colleges, the percentage increase in taxable valuation in excess of the base limitation established under section 77-3446, if any, due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increase the value of such property, and any increase in valuation due to annexation and any personal property valuation over the prior year and (b) for community colleges, the percentage increase in excess of the base limitation, if any, in full-time equivalent students from the second year to the first year preceding the year for which the budget is being determined;
- (2) Capital improvements means (a) acquisition of real property or (b) acquisition, construction, or extension of any improvements on real property;
- (3) Governing body has the same meaning as in section 13-503;
- (4) Governmental unit means every political subdivision which has authority to levy a property tax or authority to request levy authority under section 77-3443 except sanitary and improvement districts which have been in existence for five years or less and school districts;
- (5) Qualified sinking fund means a fund or funds maintained separately from the general fund to pay for acquisition or replacement of tangible personal property with a useful life of five years or more which is to be undertaken in the future but is to be paid for in part or in total in advance using periodic payments into the fund. The term includes sinking funds under subdivision (13) of section 35-508 for firefighting and rescue equipment or apparatus;
- (6) Restricted funds means (a) property tax, excluding any amounts refunded to taxpayers, (b) payments in lieu of property taxes, (c) local option sales taxes, (d) motor vehicle taxes, (e) state aid, (f) transfers of surpluses from any user fee, permit fee, or regulatory fee if the fee surplus is transferred to fund a service or function not directly related to the fee and the costs of the activity funded from the fee, (g) any funds excluded from restricted funds for the prior year because they were budgeted for capital improvements but which were not spent and are not expected to be spent for capital improvements, (h) the tax provided in sections 77-27,223 to 77-27,227 beginning in the second fiscal year in which the county will receive a full year of receipts, and (i) any excess tax collections returned to the county under section 77-1776. Funds received pursuant to the nameplate capacity tax levied under section 14 of this act for the first five years after a renewable energy generation facility has been commissioned are nonrestricted funds; and
- (7) State aid means:
  - (a) For all governmental units, state aid paid pursuant to sections 60-3,202 and 77-3523 and reimbursement provided pursuant to section 77-1239;
  - (b) For municipalities, state aid to municipalities paid pursuant to sections 18-2605, 39-2501 to 39-2520, 60-3,190, and 77-27,139.04 and insurance premium tax paid to municipalities;
  - (c) For counties, state aid to counties paid pursuant to sections 60-3,184 to 60-3,190, insurance premium tax paid to counties, and reimbursements to counties from funds appropriated pursuant to section 29-3933;
  - (d) For community colleges, (i) for fiscal year 2010-11, 2011-12 and 2012-13, state aid to community colleges paid pursuant to section 90-517 and (ii) for fiscal year 2013-2014 and each fiscal year thereafter, state aid to community colleges paid pursuant to the Community College Aid Act;
  - (e) For educational service units, state aid appropriated under sections 79-1241.01 and 79-1241.03; and
  - (f) For local public health departments as defined in section 71-1626, state aid as distributed under section 71-1628.08.



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### **13-519            Governmental unit; adoption of budget; limitations; additional increases authorized; procedure**

(1) (a) Subject to subdivisions (1) (b) and (c) of this section, for all fiscal years beginning on or after July 1, 1998, no governmental unit shall adopt a budget containing a total of budgeted restricted funds more than the last prior year's total of budgeted restricted funds plus allowable growth plus the basic allowable growth percentage of the base limitation established under section 77-3446. For the second fiscal year in which a county will receive a full year of receipts from the tax imposed in sections 77-27,223 to 77-27,227, the prior year's total of restricted funds shall be the prior year's total of restricted funds plus the total receipts from the tax imposed in sections 77-27,223 to 77-27,227 in the prior year. If a governmental unit transfers the financial responsibility of providing a service financed in whole or in part with restricted funds to another governmental unit or the state, the amount of restricted funds associated with providing the service shall be subtracted from the last prior year's total of budgeted restricted funds for the previous provider and may be added to the last prior year's total of restricted funds for the new provider. For governmental units that have consolidated, the calculations made under this section for consolidating units shall be made based on the combined total of restricted funds, population, or full-time equivalent students of each governmental unit. (b) For all fiscal years beginning on or after July 1, 2008, educational service units may exceed the limitations of subdivision (1)(a) of this section to the extent that one hundred ten percent of the needs for the educational service unit calculated pursuant to section 79-1241.03 exceeds the budgeted restricted funds allowed pursuant to subdivision (1)(a) of this section. (c) For fiscal year 2017-2018, the last prior year's total of restricted funds for counties shall be the last prior year's total of restricted funds less the last prior year's restricted funds budgeted by counties under sections 39-2501 to 39-2520, plus the last prior year's amount of restricted funds budgeted by counties under sections 39-2501 to 39-2520 to be used for capital improvements.

(2) A governmental unit may exceed the limit provided in subdivision (1) (a) of this section for a fiscal year by up to an additional one percent upon the affirmative vote of at least seventy-five percent of the governing body.

(3) A governmental unit may exceed the applicable allowable growth percentage otherwise prescribed in this section by an amount approved by a majority of legal voters voting on the issue at a special election called for such purpose upon the recommendation of the governing body or upon the receipt by the county clerk or election commissioner of a petition requesting an election signed by at least five percent of the legal voters of the governmental unit. The recommendation of the governing body or the petition of the legal voters shall include the amount and percentage by which the governing body would increase its budgeted restricted funds for the ensuing year over and above the current year's budgeted restricted funds. The county clerk or election commissioner shall call for a special election on the issue within thirty days after the receipt of such governing body recommendation or legal voter petition. The election shall be held pursuant to the Election Act, and all costs shall be paid by the governing body. The issue may be approved on the same question as a vote to exceed the levy limits provided in section 77-3444.

(4) In lieu of the election procedures in subsection (3) of this section, any governmental unit may exceed the allowable growth percentage otherwise prescribed in this section by an amount approved by a majority of legal voters voting at a meeting of the residents of the governmental unit, called after notice is published in a newspaper of general circulation in the governmental unit at least twenty days prior to the meeting. At least ten percent of the registered voters residing in the governmental unit shall constitute a quorum for purposes of taking action to exceed the allowable growth percentage. If a majority of the registered voters present at the meeting vote in favor of exceeding the allowable growth percentage, a copy of the record of that action shall be forwarded to the Auditor of Public Accounts along with the budget documents. The issue to exceed the allowable growth percentage may be approved at the same meeting as a vote to exceed the limits or final levy allocation provided in section 77-3444.

### **13-520            Limitations; not applicable to certain restricted funds**

The limitations in section 13-519 shall not apply to

(1) restricted funds budgeted for capital improvements,

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(2) restricted funds expended from a qualified sinking fund for acquisition or replacement of tangible personal property with a useful life of five years or more,

(3) restricted funds pledged to retire bonded indebtedness, used by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport, or used to pay other financial instruments that are approved and agreed to before July 1, 1999, in the same manner as bonds by a governing body created under section 35-501,

(4) restricted funds budgeted in support of a service which is the subject of an agreement or a modification of an existing agreement whether operated by one of the parties to the agreement or by an independent joint entity or joint public agency,

(5) restricted funds budgeted to pay for repairs to infrastructure damaged by a natural disaster which is declared a disaster emergency pursuant to the Emergency Management Act,

(6) restricted funds budgeted to pay for judgments, except judgments or orders from the Commission of Industrial Relations, obtained against a governmental unit which require or obligate a governmental unit to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of a governmental unit, or

(7) the dollar amount by which restricted funds budgeted by a natural resources district to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed its restricted funds budgeted to administer and implement ground water management activities and integrated management activities for FY2003-04.

### **13-521            Governmental unit; unused restricted funds; authority to carry forward**

A governmental unit may choose not to increase its total of restricted funds by the full amount allowed by law in a particular year. In such cases, the governmental unit may carry forward to future budget years the amount of unused restricted funds authority. The governmental unit shall calculate its unused restricted funds authority and submit an accounting of such amount with the budget documents for that year. Such unused restricted funds authority may then be used in later years for increases in the total of restricted funds allowed by law. Any unused budget authority existing on April 8, 1998, by reason of any prior law may be used for increases in restricted funds authority.

### **13-522            Noncompliance with budget limitations; Auditor of Public Accounts; State Treasurer; duties**

The Auditor of Public Accounts shall prepare budget documents to be submitted by governmental units which calculate the restricted funds authority for each governmental unit. Each governmental unit shall submit its calculated restricted funds authority with its budget documents at the time the budgets are due to the Auditor of Public Accounts. If the Auditor of Public Accounts determines from the budget documents that a governmental unit is not complying with the budget limits provided in sections 13-518 to 13-522, he or she shall notify the governing body of his or her determination and notify the State Treasurer of the noncompliance. The State Treasurer shall then suspend distribution of state aid allocated to the governmental unit until such sections are complied with. The funds shall be held for six months until the governmental unit complies, and if the governmental unit complies within the six-month period, it shall receive the suspended funds, but after six months, if the governmental unit fails to comply, the suspended funds shall be forfeited and shall be redistributed to other recipients of the state aid or, in the case of homestead exemption reimbursement, returned to the General Fund.

### **29-3933           Request for reimbursement; requirements**

(1) Any county which intends to request reimbursement for a portion of its expenditures for its indigent defense system must comply with this section.

(2) In order to assist the Commission on Public Advocacy in its budgeting process for determining future reimbursement amounts, after July 1, 2002, and before July 15, 2002, and for each year thereafter in which the county intends to seek reimbursement for a portion of its expenditures for indigent defense services in

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felony cases for the next fiscal year, the county shall present to the Commission on Public Advocacy (a) a plan, in a format approved by the commission, describing how the county intends to provide indigent defense services in felony cases, (b) a statement of intent declaring that the county intends to comply with the standards set by the commission for felony cases and that the county intends to apply for reimbursement, and (c) a projection of the total dollar amount of expenditures for that county's indigent defense services in felony cases for the next fiscal year.

(3) The commission may conduct whatever investigation is necessary and may require certifications by key individuals in the criminal justice system, in order to determine if the county is in compliance with the standards. If a county is certified by the commission as having met the standards established by the commission for felony cases, the county shall be eligible for reimbursement according to the following schedule and procedures: The county clerk of the county seeking reimbursement may submit, on a quarterly basis, a certified request to the commission, for reimbursement from funds appropriated by the Legislature, for an amount equal to one-fourth of the county's actual expenditures for indigent defense services in felony cases.

(4) Upon certification by the county clerk of the amount of the expenditures, and a determination by the commission that the request is in compliance with the standards set by the commission for felony cases, the commission shall quarterly authorize an amount of reimbursement to the county as set forth in this section.

(5) If the appropriated funds are insufficient in any quarter to meet the amount needed for full payment of all county reimbursements for net expenditures that are certified for that quarter, the commission shall pay the counties their pro rata share of the remaining funds based upon the percentage of the county's certified request in comparison to the total certified requests for that quarter.

(6) For purposes of section 13-519, for any year in which a county first seeks reimbursement from funds appropriated by the Legislature or has previously qualified for reimbursement and is seeking additional reimbursement for improving its indigent criminal defense program, the last prior year's total of restricted funds shall be the last prior year's total of restricted funds plus any increased amount budgeted for indigent defense services that is required to develop a plan and meet the standards necessary to qualify for reimbursement of expenses from funds appropriated by the Legislature.

## SETTING THE LEVY

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### **77-1601      County tax levy; by whom made; when; what included; correction of clerical error; procedure**

(1) The county board of equalization shall each year, on or before October 15, levy the necessary taxes for the current year if within the limit of the law. The levy shall include an amount for operation of all functions of county government and shall also include all levies necessary to fund tax requests certified under section 77-1601.02 that are authorized as provided in sections 77-3442 to 77-3444.

(2) On or before November 5, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by an entity otherwise authorized to certify a tax request under section 77-1601.02. The county board of equalization shall hold a public hearing to determine what adjustment to the levy is proper, legal, or necessary. Notice shall be provided to the governing body of each political subdivision affected by the error. Notice of the hearing as required by section 84-1411 shall include the following: (a) The time and place of the hearing, (b) the dollar amount at issue, and (c) a statement setting forth the nature of the error.

(3) Upon the conclusion of the hearing, the county board of equalization shall issue a corrected levy if it determines that an error was made in the original levy which warrants correction. The county board of equalization shall then order (a) the county assessor, county clerk, and county treasurer to revise assessment books, unit valuation ledgers, tax statements, and any other tax records to reflect the correction made and (b) the recertification of the information provided to the Property Tax Administrator pursuant to section 77-1613.01.

### **77-1601.02      Property tax request; procedure**

(1) The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the county board of equalization in section 77-1601 unless the governing body of the county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college passes by a majority vote a resolution or ordinance setting the tax request at a different amount. Such resolution or ordinance shall only be passed after a special public hearing called for such purpose is held and after notice is published in a newspaper of general circulation in the area of the political subdivision at least five days prior to the hearing. The hearing notice shall contain the following information: The dollar amount of the prior year's tax request and the property tax rate that was necessary to fund that tax request; the property tax rate that would be necessary to fund last year's tax request if applied to the current year's valuation; and the proposed dollar amount of the tax request for the current year and the property tax rate that will be necessary to fund that tax request. Any resolution setting a tax request under this section shall be certified and forwarded to the county clerk on or before October 13 of the year for which the tax request is to apply.

(2) Any levy which is not in compliance with this section and section 77-1601 shall be construed as an unauthorized levy under section 77-1606.

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## **72-2307      Taxes authorized**

Any qualified public agency which has issued bonds in accordance with the Public Facilities Construction and Finance Act shall levy and collect taxes on all the taxable property within the territory of the qualified public agency, in addition to all other taxes, for the purpose of paying the principal and interest of such bonds as the principal and interest become due. Taxes levied for such purposes shall not be subject to the limitations in section 77-3442. The levying of taxes to pay such bonds for any county shall be subject to the constitutional limitation upon levying taxes by a county.

## **77-3442      Property tax levies; maximum levy; exceptions**

(1) Property tax levies for the support of local governments for fiscal years beginning on or after July 1, 1998, shall be limited to the amounts set forth in this section except as provided in section 77-3444.

(2) (a) Except as provided in subdivisions (2)(b) and (2) (e) of this section, school districts and multiple-district school systems may levy a maximum levy of one dollar and five cents per one hundred dollars of taxable valuation of property subject to the levy.

(b) For each fiscal year prior to fiscal year 2017-18, learning communities may levy a maximum levy for the general fund budgets of member school districts of ninety-five cents per one hundred dollars of taxable valuation of property subject to the levy. The proceeds from the levy pursuant to this subdivision shall be distributed pursuant to section 79-1073.

(c) Except as provided in subdivision (2)(e) of this section, for each fiscal year prior to fiscal year 2017-18, school districts that are members of learning communities may levy for purposes of such districts' general fund budget and special building funds a maximum combined levy of the difference of one dollar and five cents on each one hundred dollars of taxable property subject to the levy minus the learning community levy pursuant to subdivision (2)(b) of this section for such learning community.

(d) Excluded from the limitations in subdivisions (2) (a) and (2) (c) of this section are (i) amounts levied to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to September 1, 2017, (ii) amounts levied by a school district otherwise at the maximum levy pursuant to subdivision (2)(a) of this section to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to subsection (3) of section 11 of this act that are not otherwise included in an exclusion pursuant to subdivision (2)(d) of this section, (iii) amounts levied by a school district otherwise at the maximum levy pursuant to subdivision (2)(a) of this section to pay for seventy-five percent of the current and future sums agreed to be paid to certificated employees in exchange for a voluntary termination of employment occurring between September 1, 2017, and August 31, 2018, as a result of a collective bargaining agreement in force and effect on the operative date of this section that are not otherwise included in an exclusion pursuant to subdivision (2)(d) of this section, (iv) amounts levied by a school district otherwise at the maximum levy pursuant to subdivision (2)(a) of this section to pay for fifty percent of the current and future sums agreed to be paid to certificated employees in exchange for a voluntary termination of employment occurring between September 1, 2018, and August 31, 2019, as a result of a collective bargaining agreement in force and effect on the operative date of this section that are not otherwise included in an exclusion pursuant to subdivision (2)(d) of this section, (v) amounts levied by a school district otherwise at the maximum levy pursuant to subdivision (2)(a) of this section to pay for twenty-five percent of the current and future sums agreed to be paid to certificated employees in exchange for a voluntary termination of employment occurring between September 1, 2019, and August 31, 2020, as a result of a collective bargaining agreement in force and effect on the operative date of this section that are not otherwise included in an exclusion pursuant to subdivision (2)(d) of this section, (vi) amounts levied in compliance with section 79-10,110 and 79-10,110.02, and (vii) amounts levied to pay for special building funds and sinking funds established for projects commenced prior to April 1, 1996, for construction, expansion, or alteration of school district buildings. For purposes of this subsection, commenced means any action taken by the school board on the record which commits the board to expend district funds in planning, constructing, or carrying out the project.

(e) Federal aid school districts may exceed the maximum levy prescribed by subdivision (2) (a) or (2) (c) of this section only to the extent necessary to qualify to receive federal aid pursuant to Title VIII of Public

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Law 103-382, as such title existed on September 1, 2001. For purposes of this subdivision, federal aid school district means any school district which receives ten percent or more of the revenue for its general fund budget from federal government sources pursuant to Title VIII of Public Law 103-382, as such title existed on September 1, 2001.

(f) For each fiscal year, learning communities may levy a maximum levy of one-half cent on each one hundred dollars of taxable property subject to the levy for elementary learning center facilities, and for up to fifty percent of the estimated cost for focus school or program capital projects approved by the learning community coordinating council pursuant to section 79-2111.

(g) For each fiscal year, learning communities may levy a maximum levy of one and one-half cents on each one hundred dollars of taxable property subject to the levy for early childhood education programs for children in poverty, for elementary learning center employees, for contracts with other entities or individuals who are not employees of the learning community for elementary learning center programs and services, and for pilot projects, except that no more than ten percent of such levy may be used for elementary learning center employees.

(3) For each fiscal year, community college areas may levy the levies provided in subdivisions (2)(a) through (c) of section 85-1517, in accordance with the provisions of such subdivisions. A community college area may exceed the levy provided in subdivision (2)(b) of section 85-1517 by the amount necessary to retire general obligation bonds assumed by the community college area or issued pursuant to section 85-1515 according to the terms of such bonds or for any obligation pursuant to section 85-1535 entered into prior to January 1, 1997.

(4) (a) Natural resources districts may levy a maximum levy of four and one-half cents per one hundred dollars of taxable valuation of property subject to the levy.

(b) Natural resources districts shall also have the power and authority to levy a tax equal to the dollar amount by which their restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed their restricted funds budgeted to administer and implement ground water management activities and integrated management activities for FY2003-04, not to exceed one cent on each one hundred dollars of taxable valuation annually on all of the taxable property within the district.

(c) In addition, natural resources districts located in a river basin, subbasin, or reach that has been determined to be fully appropriated pursuant to section 46-714 or designated as overappropriated pursuant to section 46-713 by the Department of Natural Resources shall also have the power and authority to levy a tax equal to the dollar amount by which their restricted funds budgeted to administer and implement ground water management activities and integrated management activities under the Nebraska Ground Water Management and Protection Act exceed their restricted funds budgeted to administer and implement ground water management activities and integrated management activities for FY2005-06, not to exceed three cents on each one hundred dollars of taxable valuation on all of the taxable property within the district for fiscal year 2006-07 and each fiscal year thereafter through fiscal year 2017-18.

(5) Any educational service unit authorized to levy a property tax pursuant to section 79-1225 may levy a maximum levy of one and one-half cents per one hundred dollars of taxable valuation of property subject to the levy.

(6) (a) Incorporated cities and villages which are not within the boundaries of a municipal county may levy a maximum levy of forty-five cents per one hundred dollars of taxable valuation of property subject to the levy plus an additional five cents per one hundred dollars of taxable valuation to provide financing for the municipality's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201, museum pursuant to section 51-501, visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or statue, memorial, or monument pursuant to section 80-202.

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(b) Incorporated cities and villages which are within the boundaries of a municipal county may levy a maximum levy of ninety cents per one hundred dollars of taxable valuation of property subject to the levy. The maximum levy shall include amounts paid to a municipal county for county services, amounts levied to pay for sums to support a library pursuant to section 51-201, a museum pursuant to section 51-501, a visiting community nurse, home health nurse, or home health agency pursuant to section 71-1637, or a statue, memorial, or monument pursuant to section 80-202.

(7) Sanitary and improvement districts which have been in existence for more than five years may levy a maximum levy of forty cents per one hundred dollars of taxable valuation of property subject to the levy, and sanitary and improvement districts which have been in existence for five years or less shall not have a maximum levy. Unconsolidated sanitary and improvement districts which have been in existence for more than five years and are located in a municipal county may levy a maximum of eighty-five cents per hundred dollars of taxable valuation of property subject to the levy.

(8) Counties may levy or authorize a maximum levy of fifty cents per one hundred dollars of taxable valuation of property subject to the levy, except that five cents per one hundred dollars of taxable valuation of property subject to the levy may only be levied to provide financing for the county's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. The maximum levy shall include amounts levied to pay for sums to support a library pursuant to section 51-201 or museum pursuant to section 51-501. The county may allocate up to fifteen cents of its authority to other political subdivisions subject to allocation of property tax authority under subsection (1) of section 77-3443 and not specifically covered in this section to levy taxes as authorized by law which do not collectively exceed fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property. The county may allocate to one or more other political subdivisions subject to allocation of property tax authority by the county under subsection (1) of section 77-3443 some or all of the county's five cents per one hundred dollars of valuation authorized for support of an agreement or agreements to be levied by the political subdivision for the purpose of supporting that political subdivision's share of revenue required under an agreement or agreements executed pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act. If an allocation by a county would cause another county to exceed its levy authority under this section, the second county may exceed the levy authority in order to levy the amount allocated.

(9) Municipal counties may levy or authorize a maximum levy of one dollar per one hundred dollars of taxable valuation of property subject to the levy. The municipal county may allocate levy authority to any political subdivision or entity subject to allocation under section 77-3443.

(10) Beginning July 1, 2016, rural and suburban fire protection districts may levy a maximum levy of ten and one-half cents per one hundred dollars of taxable valuation of property subject to the levy if (a) such district is located in a county that had a levy pursuant to subsection (8) of this section in the previous year of at least forty cents per one hundred dollars of taxable valuation of property subject to the levy or (b) for any rural or suburban fire protection district that has a levy request pursuant to section 77-3443 in the previous year, the county board of the county in which the greatest portion of the valuation of such district is located did not authorize any levy authority to such district in the previous year.

(11) Property tax levies (a) for judgments, except judgments or orders from the Commission of Industrial Relations, obtained against a political subdivision which require or obligate a political subdivision to pay such judgment, to the extent such judgment is not paid by liability insurance coverage of a political subdivision, (b) for preexisting lease-purchase contracts approved prior to July 1, 1998, (c) for bonds as defined in section 10-134 approved according to law and secured by a levy on property except as provided in section 44-4317 for bonded indebtedness issued by educational service units and school districts, and (d) for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport are not included in the levy limits established by this section.

(12) The limitations on tax levies provided in this section are to include all other general or special levies provided by law. Notwithstanding other provisions of law, the only exceptions to the limits in this section are those provided by or authorized by sections 77-3442 to 77-3444.

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(13) Tax levies in excess of the limitations in this section shall be considered unauthorized levies under section 77-1606 unless approved under section 77-3444.

(14) For purposes of sections 77-3442 to 77-3444, political subdivision means a political subdivision of this state and a county agricultural society.

(15) For school districts that file a binding resolution on or before May 9, 2008, with the county assessors, county clerks, and county treasurers for all counties in which the school district has territory pursuant to subsection (7) of section 79-458, if the combined levies, except levies for bonded indebtedness approved by the voters of the school district and levies for the refinancing of such bonded indebtedness, are in excess of the greater of (a) one dollar and twenty cents per one hundred dollars of taxable valuation of property subject to the levy or (b) the maximum levy authorized by a vote pursuant to section 77-3444, all school district levies, except levies for bonded indebtedness approved by the voters of the school district and levies for the refinancing of such bonded indebtedness, shall be considered unauthorized levies under section 77-1606.

**77-3443      Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy**

(1) All political subdivisions, other than (a) school districts, community colleges, natural resources districts, educational service units, cities, villages, counties, municipal counties, rural and suburban fire protection districts that have levy authority pursuant to subsection (10) of section 77-3442, and sanitary and improvement districts and (b) political subdivisions subject to municipal allocation under subsection (2) of this section, may levy taxes as authorized by law which are authorized by the county board of the county or the council of a municipal county in which the greatest portion of the valuation is located, which are counted in the county or municipal county levy limit provided in section 77-3442, and which do not collectively total more than fifteen cents per one hundred dollars of taxable valuation on any parcel or item of taxable property for all governments for which allocations are made by the municipality, county, or municipal county, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport. The county board or council shall review and approve or disapprove the levy request of all political subdivisions subject to this subsection. The county board or council may approve all or a portion of the levy request and may approve a levy request that would allow the requesting political subdivision to levy a tax at a levy greater than that permitted by law. The county board of a county or the council of a municipal county which contains a transit authority created pursuant to section 14-1803 shall allocate no less than three cents per one hundred dollars of taxable property within the city or municipal county subject to the levy to the transit authority if requested by such authority. For any political subdivision subject to this subsection that receives taxes from more than one county or municipal county, the levy shall be allocated only by the county or municipal county in which the greatest portion of the valuation is located. The county board of equalization shall certify all levies by October 15 to insure that the taxes levied by political subdivisions subject to this subsection do not exceed the allowable limit for any parcel or item of taxable property. The levy allocated by the county or municipal county may be exceeded as provided in section 77-3444.

(2) All city airport authorities established under the Cities Airport Authorities Act, community redevelopment authorities established under the Community Development Law, transit authorities established under the Transit Authority Law, and offstreet parking districts established under the Offstreet Parking District Act may be allocated property taxes as authorized by law which are authorized by the city, village, or municipal county and are counted in the city or village levy limit or municipal county levy limit provided by section 77-3442, except that such limitation shall not apply to property tax levies for preexisting lease-purchase contracts approved prior to July 1, 1998, for bonded indebtedness approved according to law and secured by a levy on property, and for payments by a public airport to retire interest-free loans from the Department of Aeronautics in lieu of bonded indebtedness at a lower cost to the public airport. For offstreet parking districts established under the Offstreet Parking District Act, the tax shall be counted in the allocation by the city proportionately, by dividing the total taxable valuation of the taxable property within the district by the total taxable valuation of the taxable property within the city multiplied by the levy of the district. The city council of a city which has created a transit authority pursuant to section 14-1803 or the council of a



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municipal county which contains a transit authority shall allocate no less than three cents per one hundred dollars of taxable property subject to the levy to the transit authority if requested by such authority. The city council, village board, or council shall review and approve or disapprove the levy request of the political subdivisions subject to this subsection. The city council, village board, or council may approve all or a portion of the levy request and may approve a levy request that would allow a levy greater than that permitted by law. The levy allocated by the municipality or municipal county may be exceeded as provided in section 77-3444.

(3) On or before August 1, all political subdivisions subject to county, municipal, or municipal county levy authority under this section shall submit a preliminary request for levy allocation to the county board, city council, village board, or council that is responsible for levying such taxes. The preliminary request of the political subdivision shall be in the form of a resolution adopted by a majority vote of members present of the political subdivision's governing body. The failure of a political subdivision to make a preliminary request shall preclude such political subdivision from using procedures set forth in section 77-3444 to exceed the final levy allocation as determined in subsection (4) of this section.

(4) Each county board, city council, village board, or council shall (a) adopt a resolution by a majority vote of members present which determines a final allocation of levy authority to its political subdivisions and (b) forward a copy of such resolution to the chairperson of the governing body of each of its political subdivisions. No final levy allocation shall be changed after September 1 except by agreement between both the county board, city council, village board, or council which determined the amount of the final levy allocation and the governing body of the political subdivision whose final levy allocation is at issue.

## **77-3444      Authority to exceed maximum levy; procedure**

(1) A political subdivision may exceed the limits provided in section 77-3442 or a final levy allocation determination as provided in section 77-3443 by an amount not to exceed a maximum levy approved by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters. A vote to exceed the limits provided in section 77-3442 or a final levy allocation as provided in section 77-3443 must be approved prior to October 10 of the fiscal year which is to be the first to exceed the limits or final levy allocation. The governing body of the political subdivision may call for the submission of the issue to the voters (a) by passing a resolution calling for exceeding the limits or final levy allocation by a vote of at least two-thirds of the members of the governing body and delivering a copy of the resolution to the county clerk or election commissioner of every county which contains all or part of the political subdivision or (b) upon receipt of a petition by the county clerk or election commissioner of every county containing all or part of the political subdivision requesting an election signed by at least five percent of the registered voters residing in the political subdivision. The resolution or petition shall include the amount of levy which would be imposed in excess of the limits provided in section 77-3442 or the final levy allocation as provided in section 77-3443 and the duration of the excess levy authority. The excess levy authority shall not have a duration greater than five years. Any resolution or petition calling for a special election shall be filed with the county clerk or election commissioner no later than thirty days prior to the date of the election, and the time of publication and providing a copy of the notice of election required in section 32-802 shall be no later than twenty days prior to the election. The county clerk or election commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least thirty days after receipt of the resolution or petition. The election shall be held pursuant to the Election Act. For petitions filed with the county clerk or election commissioner on or after May 1, 1998, the petition shall be in the form as provided in sections 32-628 to 32-631. Any excess levy authority approved under this section shall terminate pursuant to its terms, on a vote of the governing body of the political subdivision to terminate the authority to levy more than the limits, at the end of the fourth fiscal year following the first year in which the levy exceeded the limit or the final levy allocation, or as provided in subsection (4) of this section, whichever is earliest. A governing body may pass no more than one resolution calling for an election pursuant to this section during any one calendar year. Only one election may be held in any one calendar year pursuant to a petition initiated under this section.

(2) The ballot question may include any terms and conditions set forth in the resolution or petition and shall include the following: "Shall (name of political subdivision) be allowed to levy a property tax not to exceed . . . . . cents per one hundred dollars of taxable valuation in excess of the limits prescribed by law until fiscal year . . . . . for the purposes of (general operations; building construction, remodeling,

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or site acquisition; or both general operations and building construction, remodeling, or site acquisition)?". If a majority of the votes cast upon the ballot question are in favor of such tax, the county board shall authorize a tax in excess of the limits in section 77-3442 or the final levy allocation in section 77-3443 but such tax shall not exceed the amount stated in the ballot question. If a majority of those voting on the ballot question are opposed to such tax, the governing body of the political subdivision shall not impose such tax.

(3) In lieu of the election procedures in subsection (1) of this section, any political subdivision subject to section 77-3443 and villages may approve a levy in excess of the limits in section 77-3442 or the final levy allocation provided in section 77-3443 for a period of one year at a meeting of the residents of the political subdivision or village, called after notice is published in a newspaper of general circulation in the political subdivision or village at least twenty days prior to the meeting. At least ten percent of the registered voters residing in the political subdivision or village shall constitute a quorum for purposes of taking action to exceed the limits or final levy allocation. A record shall be made of the registered voters residing in the political subdivision or village who are present at the meeting. The method of voting at the meeting shall protect the secrecy of the ballot. If a majority of the registered voters present at the meeting vote in favor of exceeding the limits or final levy allocation, a copy of the record of that action shall be forwarded to the county board prior to October 10 and the county board shall authorize a levy as approved by the residents for the year. If a majority of the registered voters present at the meeting vote against exceeding the limits or final allocation, the limit or allocation shall not be exceeded and the political subdivision shall have no power to call for an election under subsection (1) of this section.

(4) A political subdivision, may rescind or modify a previously approved excess levy authority prior to its expiration by a majority of registered voters voting on the issue in a primary, general, or special election at which the issue is placed before the registered voters. A vote to rescind or modify must be approved prior to October 10 of the fiscal year for which it is to be effective. The governing body of the political subdivision may call for the submission of the issue to the voters (a) by passing a resolution calling for the rescission or modification by a vote of at least two-thirds of the members of the governing body and delivering a copy of the resolution to the county clerk or election commissioner of every county which contains all or part of the political subdivision or (b) upon receipt of a petition by the county clerk or election commissioner of every county containing all or part of the political subdivision requesting an election signed by at least five percent of the registered voters residing in the political subdivision. The resolution or petition shall include the amount and the duration of the previously approved excess levy authority and a statement that either such excess levy authority will be rescinded or such excess levy authority will be modified. If the excess levy authority will be modified, the amount and duration of such modification shall be stated. The modification shall not have a duration greater than five years. The county clerk or election commissioner shall place the issue on the ballot at an election as called for in the resolution or petition which is at least thirty days after receipt of the resolution or petition, and the time of publication and providing a copy of the notice of election required in section 32-802 shall be no later than twenty days prior to the election. The election shall be held pursuant to the Election Act.

(5) For purposes of this section, when the political subdivision is a sanitary and improvement district, registered voter means a person qualified to vote as provided in section 31-735. Any election conducted under this section for a sanitary and improvement district shall be conducted and counted as provided in sections 31-735 to 31-735.06.

(6) For purposes of this section, when the political subdivision is a school district or a multiple-district school system, registered voter includes persons qualified to vote for the members of the school board of the school district which is voting to exceed the maximum levy limits pursuant to this section.

### **86-416      Service agreement provisions; special tax; procedure**

(1) Notwithstanding any other provision of Nebraska law, any city, county, village, public power district, or fire protection district may enter into a service agreement with any joint entity created pursuant to the Interlocal Cooperation Act or any joint public agency created pursuant to the Joint Public Agency Act which owns or operates or proposes to own or operate any public safety communication project for obtaining communication services, including the use or right to use real or personal property included in any such

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project. This subsection shall not be construed to authorize any service agreements that conflict with the provisions for the sale or lease of dark fiber pursuant to sections 86-574 to 86-578.

(2) Any such service agreement may provide for the following:

- (a) The payment of fixed or variable periodic amounts for service or the right to obtain service, including the use or right to use real or personal property;
- (b) That such service agreement may extend for a term of years as determined by the governing body of the city, county, village, public power district, or fire protection district and be binding upon such city, county, village, public power district, or fire protection district over such term of years;
- (c) That fixed or variable periodic amounts payable may be determined based upon any of the following factors:
  - (i) Operating, maintenance, and management expenses, including renewals and replacements for facilities and equipment;
  - (ii) Amounts payable with respect to debt service on bonds or other obligations, including margins of coverage if deemed appropriate; and
  - (iii) Amounts necessary to build or maintain operating reserves, capital reserves, and debt service reserves;
- (d) That any such service agreement may require payment to be made in the agreed fixed or variable periodic amounts irrespective of whether such public safety communication project or regional communication system is completed or operational and notwithstanding any suspension, interruption, interference, reduction, or curtailment of the services of such project or system; and
- (e) Such other provisions as the parties to the service agreement deem appropriate in connection with providing and obtaining public safety communication service, including the acquisition of real and personal property, the construction of facilities, and the operation, maintenance, and management of services, property, and facilities.

(3) In order to provide for the payments due under such service agreement:

- (a) Any city, county, village, or fire protection district may provide that payments may be made from a special tax levied for such purpose upon all taxable property within such city, county, village, or fire protection district, if determined appropriate by the governing body by a vote of three-fourths of the members of the governing body, if there are four or more members of such body, or by a vote of two-thirds of the members of the governing body, if there are less than four members of such body. The special tax shall for all purposes of Nebraska law, including limitations upon tax levies, budgets, revenue, and expenditures of public funds, have the same status as a tax levied for the purpose of paying the bonded indebtedness of such city, county, village, or fire protection district; and
- (b) Any public power district may pledge the revenue of the district, subject to any existing pledges made for bonded indebtedness or borrowings from the United States or any other party and existing conditions relating to issuance of additional bonds or other indebtedness, and, if deemed appropriate by the governing body, the service agreement may have the status of revenue bond indebtedness issued pursuant to sections 70-631 to 70-635.

**Nebraska Department of Revenue, Property Assessment Division**  
**2020 to 2021 Real Property Value Percentage Change by County as of 3-30-2021**

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
1 Adams	4.54%	3.10%	3.36%	-2.12%	6.77%	4.10%	-3.86%	0.94%	-0.54%
2 Antelope	6.31%	4.62%	10.42%	0.50%	10.41%	-4.37%	0.07%	1.71%	0.46%
3 Arthur	1.12%	0.73%	0.15%	-4.30%	138.84%	0.68%	5.04%	4.67%	4.60%
4 Banner	0.93%	0.82%	1.55%	0.00%	1.28%	1.98%	-2.79%	-3.35%	-3.38%
5 Blaine	2.76%	-0.89%	-0.66%	-0.66%	-1.71%	0.73%	3.06%	2.96%	2.78%
6 Boone	4.52%	3.39%	1.62%	0.93%	2.37%	-0.08%	-2.27%	-0.98%	-1.26%
7 Box Butte	5.21%	4.71%	5.34%	3.30%	6.08%	12.65%	0.08%	2.92%	2.47%
8 Boyd	3.66%	1.13%	0.09%	-2.61%	1.91%	9.17%	-0.34%	0.53%	-0.01%
9 Brown	33.40%	32.13%	7.02%	4.19%	3.09%	4.24%	6.24%	11.25%	10.54%
10 Buffalo	2.08%	0.81%	-0.37%	-1.49%	5.26%	-6.21%	-5.69%	-0.65%	-1.60%
11 Burt	6.59%	5.32%	8.07%	7.14%	7.49%	0.59%	-2.17%	-0.08%	-0.40%
12 Butler	0.51%	-1.19%	3.28%	1.53%	46.90%	24.26%	-2.42%	0.13%	-1.03%
13 Cass	13.07%	11.41%	30.24%	27.85%	2.36%	161.36%	0.03%	11.90%	10.59%
14 Cedar	1.87%	0.71%	1.28%	-0.49%	1.07%	-2.85%	0.28%	0.76%	0.24%
15 Chase	0.40%	-0.64%	2.26%	-0.08%	2.03%	2.79%	1.54%	1.35%	1.02%
16 Cherry	2.93%	2.08%	3.96%	1.34%	1.66%	-4.04%	0.01%	0.55%	0.27%
17 Cheyenne	7.38%	6.33%	-3.77%	-4.17%	-3.50%	9.16%	-0.41%	1.88%	1.43%
18 Clay	-1.09%	-2.05%	2.62%	0.92%	9.27%	17.32%	-0.45%	0.15%	-0.16%
19 Colfax	5.83%	5.07%	-0.38%	-0.91%	26.81%	-4.93%	-1.27%	0.58%	0.11%
20 Cuming	11.41%	10.21%	1.42%	0.64%	19.42%	-6.51%	-1.65%	0.63%	0.29%
21 Custer	5.04%	3.76%	-0.41%	-0.52%	5.49%	1.20%	-2.74%	-1.26%	-1.46%
22 Dakota	8.34%	8.24%	5.44%	4.25%	-0.20%	74.49%	-0.04%	5.40%	5.08%
23 Dawes	3.94%	3.26%	0.29%	0.21%	2.51%	-7.77%	-1.66%	0.89%	0.45%
24 Dawson	2.49%	2.05%	2.83%	2.38%	1.32%	0.91%	-2.09%	0.17%	-0.16%
25 Deuel	6.05%	4.80%	16.46%	0.33%	12.43%	-0.33%	-10.39%	-3.99%	-5.73%
26 Dixon	8.23%	7.74%	0.21%	0.17%	0.23%	0.63%	0.44%	1.77%	1.62%
27 Dodge	7.95%	6.95%	10.07%	6.95%	7.65%	1.07%	-1.42%	4.65%	3.65%
28 Douglas	7.20%	5.84%	3.11%	2.23%	208.22%	-6.52%	-2.37%	5.91%	4.70%
29 Dundy	19.82%	19.06%	-0.30%	-0.36%	2.57%	59.84%	0.41%	2.05%	1.95%
30 Fillmore	2.08%	1.12%	6.39%	0.40%	-0.26%	-1.67%	0.05%	0.65%	0.15%
31 Franklin	1.76%	1.35%	2.47%	2.18%	1.57%	0.10%	-0.13%	0.08%	-0.06%
32 Frontier	6.40%	5.69%	2.80%	0.22%	14.80%	-0.21%	-0.06%	0.95%	0.73%
33 Furnas	14.10%	13.62%	13.19%	10.95%	-0.16%	2.63%	-2.66%	1.05%	0.79%
34 Gage	3.78%	2.33%	3.78%	1.19%	8.78%	8.36%	1.59%	2.71%	1.96%
35 Garden	2.41%	1.70%	0.57%	0.03%	5.51%	-3.75%	1.20%	1.34%	1.10%
36 Garfield	11.15%	9.92%	1.95%	-0.10%	6.79%	5.90%	-3.12%	0.67%	0.23%
37 Gosper	4.73%	3.39%	0.67%	0.11%	0.69%	8.01%	3.14%	3.53%	3.20%
38 Grant	3.87%	0.83%	0.44%	0.44%	-0.85%	-5.97%	6.96%	6.50%	6.13%
39 Greeley	4.58%	1.67%	4.20%	-0.41%	1.57%	-0.68%	-0.11%	0.44%	0.00%
40 Hall	6.10%	4.56%	9.33%	6.28%	60.31%	9.08%	-0.14%	5.57%	3.98%
41 Hamilton	4.43%	2.45%	2.79%	0.17%	3.19%	2.03%	0.01%	1.36%	0.64%
42 Harlan	6.11%	4.25%	2.50%	-0.22%	6.06%	16.33%	0.01%	1.49%	0.93%
43 Hayes	1.01%	-0.60%	2.11%	0.71%	1.93%	-0.22%	5.84%	5.13%	4.98%
44 Hitchcock	7.33%	6.98%	8.26%	7.86%	20.80%	-0.21%	0.02%	-0.31%	-0.46%
45 Holt	3.81%	2.67%	0.84%	0.28%	3.32%	-1.77%	-10.85%	-7.94%	-8.20%
46 Hooker	21.93%	14.81%	4.90%	0.35%	14.63%	-14.77%	-0.14%	2.04%	1.12%
47 Howard	5.00%	3.23%	17.93%	15.06%	1.90%	3.77%	-1.42%	1.17%	0.58%
48 Jefferson	3.99%	2.61%	3.11%	0.06%	0.67%	-0.54%	0.31%	1.36%	0.69%
49 Johnson	3.36%	1.76%	0.38%	-0.24%	11.94%	-18.21%	0.23%	0.28%	-0.12%
50 Kearney	5.82%	4.57%	7.72%	5.99%	-0.85%	-1.89%	-0.02%	1.76%	1.33%
51 Keith	4.87%	3.44%	8.68%	7.40%	17.34%	35.26%	-5.28%	1.48%	0.72%
52 Keya Paha	1.10%	-0.28%	0.00%	0.00%	6.08%	-0.05%	-0.01%	0.06%	-0.03%
53 Kimball	4.54%	3.99%	3.83%	-1.43%	1.13%	-7.77%	-0.04%	-0.32%	-1.44%

**Nebraska Department of Revenue, Property Assessment Division**  
**2020 to 2021 Real Property Value Percentage Change by County as of 3-30-2021**

County	Residential & Recreational & AgResid % change	Resid & Rec & AgResid % change excl. growth	Commercial & Industrial % change	Commercial & Industrial % change excl. growth	AgOutbldg & FarmsiteLand % change	AgOutbldg & FarmsiteLand % change excl. growth	Total Agricultural Land % change	Total Real Property % change	Total Real Property % change excl. growth
54 Knox	4.04%	1.96%	-0.06%	-2.29%	18.86%	3.96%	-1.95%	-0.38%	-0.88%
55 Lancaster	12.37%	10.75%	10.48%	6.78%	-6.99%	-10.85%	-0.13%	11.22%	9.17%
56 Lincoln	1.70%	1.14%	0.52%	-1.57%	12.08%	20.35%	2.43%	2.10%	1.52%
57 Logan	-2.13%	-3.04%	-0.35%	-0.44%	0.64%	2.55%	9.35%	8.09%	7.98%
58 Loup	3.72%	1.65%	13.07%	12.42%	1.14%	-3.46%	0.00%	0.72%	0.31%
59 Madison	4.00%	2.79%	4.25%	0.88%	14.71%	0.53%	1.72%	3.28%	2.04%
60 McPherson	3.09%	-0.42%	0.10%	0.10%	0.08%	2.24%	8.77%	8.40%	8.23%
61 Merrick	7.42%	5.62%	2.46%	1.87%	17.57%	0.13%	-0.90%	1.92%	1.23%
62 Morrill	2.90%	1.87%	3.06%	0.36%	1.60%	0.50%	-0.09%	0.69%	0.28%
63 Nance	3.61%	2.07%	4.91%	1.83%	-3.92%	-0.82%	0.08%	0.94%	0.38%
64 Nemaha	1.80%	1.48%	-0.89%	-1.19%	17.32%	-2.22%	6.25%	4.71%	4.51%
65 Nuckolls	3.57%	1.45%	3.47%	1.59%	2.20%	-0.29%	1.62%	1.95%	1.54%
66 Otoe	6.75%	5.68%	2.51%	1.32%	11.71%	-0.58%	-0.29%	2.53%	2.05%
67 Pawnee	6.24%	5.17%	1.52%	0.08%	61.34%	0.70%	1.50%	2.04%	1.84%
68 Perkins	9.81%	8.75%	4.33%	-0.09%	8.67%	0.04%	-3.97%	-1.49%	-2.00%
69 Phelps	1.74%	1.39%	1.99%	0.75%	1.99%	0.20%	-2.07%	-0.91%	-1.10%
70 Pierce	6.31%	5.49%	-0.83%	-7.58%	15.71%	3.61%	1.12%	2.35%	1.73%
71 Platte	10.04%	8.14%	4.28%	0.09%	-0.63%	5.01%	-0.59%	4.90%	3.14%
72 Polk	1.20%	1.11%	23.32%	23.32%	-0.56%	7.77%	-0.69%	0.36%	0.33%
73 Red Willow	5.27%	3.90%	1.34%	1.13%	8.59%	4.44%	-0.24%	1.84%	1.27%
74 Richardson	6.07%	5.41%	0.71%	0.29%	0.33%	0.09%	1.68%	2.38%	2.15%
75 Rock	5.38%	4.88%	2.64%	1.81%	1.17%	6.68%	-0.01%	0.62%	0.56%
76 Saline	7.11%	5.91%	7.36%	0.13%	1.65%	0.95%	-0.84%	2.01%	1.11%
77 Sarpy	7.60%	5.01%	8.27%	3.00%	1.44%	-1.82%	1.85%	7.63%	4.42%
78 Saunders	8.26%	4.63%	21.86%	20.27%	5.68%	20.98%	-2.15%	4.03%	2.26%
79 ScottsBluff	5.74%	5.26%	1.52%	-0.32%	4.70%	-0.05%	-0.06%	3.70%	3.00%
80 Seward	5.11%	3.19%	5.59%	2.30%	15.68%	7.73%	-2.84%	1.13%	-0.03%
81 Sheridan	9.07%	8.96%	4.70%	4.32%	-2.04%	3.90%	2.86%	4.03%	3.97%
82 Sherman	6.14%	4.72%	9.64%	7.58%	0.48%	0.27%	0.03%	1.42%	1.02%
83 Sioux	0.37%	0.15%	0.00%	0.00%	2.42%	-1.00%	0.00%	0.06%	-0.01%
84 Stanton	4.20%	3.06%	3.36%	-1.69%	15.23%	-11.42%	2.90%	2.82%	2.13%
85 Thayer	11.26%	10.02%	2.16%	1.16%	20.62%	7.34%	-1.53%	0.62%	0.34%
86 Thomas	6.21%	6.03%	7.55%	0.63%	1.68%	1.39%	9.34%	8.76%	8.47%
87 Thurston	1.95%	0.84%	8.64%	3.84%	0.09%	1.83%	-0.03%	0.57%	0.24%
88 Valley	7.84%	6.92%	5.91%	2.28%	-1.82%	0.17%	-3.06%	-0.30%	-0.72%
89 Washington	6.64%	5.03%	6.24%	3.96%	0.77%	4.54%	0.02%	4.68%	3.46%
90 Wayne	4.85%	3.47%	3.52%	0.75%	-1.76%	0.03%	-0.02%	1.39%	0.81%
91 Webster	2.33%	1.54%	61.34%	39.91%	26.98%	32.96%	5.88%	7.76%	7.03%
92 Wheeler	0.36%	-0.72%	181.46%	0.00%	4.38%	0.14%	-0.12%	0.96%	-0.14%
93 York	3.73%	2.83%	0.90%	0.62%	0.08%	-1.13%	-4.82%	-2.13%	-2.55%
<b>State Totals</b>	<b>7.58%</b>	<b>6.05%</b>	<b>5.59%</b>	<b>3.13%</b>	<b>8.80%</b>	<b>4.84%</b>	<b>-0.76%</b>	<b>4.17%</b>	<b>3.02%</b>

## 2020 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>State Population:</b>	<b>1,826,341</b>
<b>Personal Property Returns</b>	<b>99,530</b>
Residential & Recreational Records:	709,768
Commercial, Indust., & Mineral Records:	77,577
Agricultural Records:	303,308
<b>Total Taxable Real Property Records:</b>	<b>1,090,653</b>

<b>Taxable Agland Acres:</b>	
Irrigated	9,350,477.80
Dryland	10,005,780.55
Grassland	25,605,180.22
Wasteland	731,637.54
Other	228,271.42
<b>Total Acres</b>	<b>45,921,347.53</b>

	<b>Taxing Subdivision:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$51,022,678,144	\$19,721,932	0.0387	0.43%
B	MISCELLANEOUS DISTRICTS	652,228,168,957	175,820,587	0.0270	3.87%
C	FIRE DISTRICTS	151,912,916,049	55,148,802	0.0363	1.21%
D	EDUCATIONAL SERVICE UNITS	260,240,097,492	38,889,187	0.0149	0.86%
E	NATURAL RESOURCE DISTRICTS	260,240,097,494	78,394,869	0.0301	1.73%
F	COMMUNITY COLLEGE	260,240,097,489	241,477,588	0.0928	5.32%
G	COUNTY	260,240,097,486	748,690,781	0.2877	16.48%
H	CITY OR VILLAGE	113,120,330,626	481,977,874	0.4261	10.61%
I	SCHOOL DISTRICTS *	260,240,097,537	2,701,590,618	1.0381	59.48%
	<b>STATE TOTAL COUNTY</b>	<b>\$260,240,097,486</b>	<b>\$4,541,712,238</b>	<b>1.7452</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

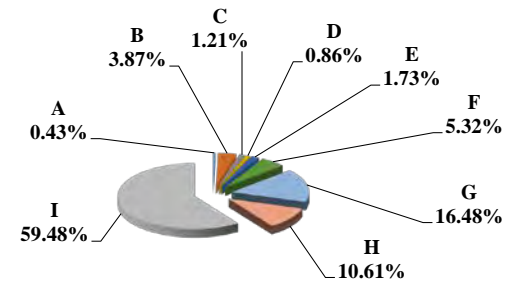
	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$5,788,529,786	\$89,176,927	1.5406	1.96%
B	PUBLIC SERVIC ENTITIES	2,928,463,999	49,402,987	1.6870	1.09%
C	COMMERCIAL & INDUST. EQUIP.	6,934,467,907	130,784,669	1.8860	2.88%
D	AGRIC. MACHINERY & EQUIP.	3,400,825,847	44,171,026	1.2988	0.97%
E	AG-OUTBLDG & FARM SITE LAND	3,887,001,311	50,737,843	1.3053	1.12%
F	AGRICULTURAL LAND	89,039,572,364	1,149,885,313	1.2914	25.32%
G	COMMERCIAL, INDUST., & MINERAL	39,124,279,388	808,492,131	2.0665	17.80%
H	RESIDENTIAL **	109,136,956,883	2,219,061,354	2.0333	48.86%
	<b>STATE TOTAL COUNTY</b>	<b>\$260,240,097,486</b>	<b>\$4,541,712,238</b>	<b>1.7452</b>	<b>100.00%</b>

	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$5,788,529,786	2.22%
B	PUBLIC SERVIC ENTITIES	2,928,463,999	1.13%
C	COMMERCIAL & INDUST. EQUIP.	6,934,467,907	2.66%
D	AGRIC. MACHINERY & EQUIP.	3,400,825,847	1.31%
E	AG-OUTBLDG & FARM SITE LAND	3,887,001,311	1.49%
F	AGRICULTURAL LAND	89,039,572,364	34.21%
G	COMMERCIAL, INDUST., & MINERAL	39,124,279,388	15.03%
H	RESIDENTIAL **	109,136,956,883	41.94%
	<b>STATE TOTAL COUNTY</b>	<b>\$260,240,097,486</b>	<b>100.00%</b>

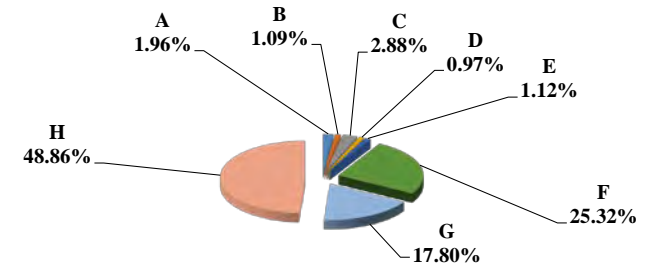
\*\* Residential includes ag-dwelling & farm home site land.

## STATE TOTAL

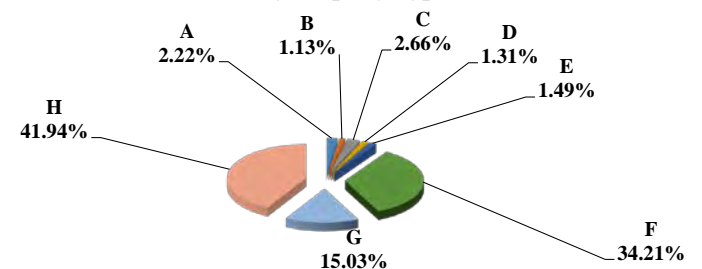
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type





## 2020 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Fremont, NE</b>	<b>Taxable Agland Acres:</b>
<b>County Population:</b>	<b>36,691</b>	Irrigated 112,503.95
<b>Personal Property Returns</b>	<b>1,711</b>	Dryland 151,106.09
Residential & Recreational Records:	14,637	Grassland 15,958.79
Commercial, Indust., & Mineral Records:	1,705	Wasteland 16,932.14
Agricultural Records:	4,318	Other 0.00
<b>Total Taxable Real Property Records:</b>	<b>20,660</b>	<b>Total Acres 296,500.97</b>

	<b>Taxing Subdivision:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,610,790,184	\$2,012,096	0.0771	2.57%
B	MISCELLANEOUS DISTRICTS	5,067,620,892	642,589	0.0127	0.82%
C	FIRE DISTRICTS	2,650,317,199	1,088,951	0.0411	1.39%
D	EDUCATIONAL SERVICE UNITS	4,766,118,749	714,928	0.0150	0.91%
E	NATURAL RESOURCE DISTRICTS	4,766,118,752	1,461,437	0.0307	1.87%
F	COMMUNITY COLLEGE	4,766,118,750	4,527,833	0.0950	5.79%
G	COUNTY	4,766,118,749	10,919,316	0.2291	13.95%
H	CITY OR VILLAGE	2,276,812,887	7,883,239	0.3462	10.07%
I	SCHOOL DISTRICTS *	4,766,118,754	49,005,939	1.0282	62.62%
	<b>DODGE COUNTY</b>	<b>\$4,766,118,749</b>	<b>\$78,256,327</b>	<b>1.6419</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$122,731,795	\$1,948,498	1.5876	2.49%
B	PUBLIC SERVIC ENTITIES	38,423,933	630,202	1.6401	0.81%
C	COMMERCIAL & INDUST. EQUIP.	342,591,959	6,430,262	1.8769	8.22%
D	AGRIC. MACHINERY & EQUIP.	45,744,351	579,397	1.2666	0.74%
E	AG-OUTBLDG & FARM SITE LAND	54,101,105	686,053	1.2681	0.88%
F	AGRICULTURAL LAND	1,626,470,396	21,102,572	1.2974	26.97%
G	COMMERCIAL, INDUST., & MINERAL	630,548,905	11,934,604	1.8927	15.25%
H	RESIDENTIAL **	1,905,506,305	34,944,738	1.8339	44.65%
	<b>DODGE COUNTY</b>	<b>\$4,766,118,749</b>	<b>\$78,256,327</b>	<b>1.6419</b>	<b>100.00%</b>

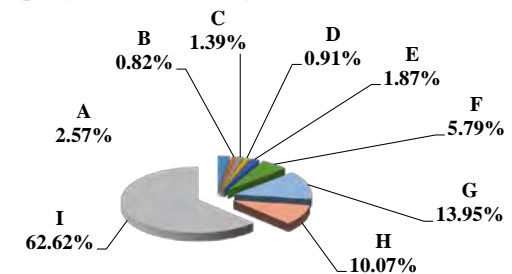
	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$122,731,795	2.58%
B	PUBLIC SERVIC ENTITIES	38,423,933	0.81%
C	COMMERCIAL & INDUST. EQUIP.	342,591,959	7.19%
D	AGRIC. MACHINERY & EQUIP.	45,744,351	0.96%
E	AG-OUTBLDG & FARM SITE LAND	54,101,105	1.14%
F	AGRICULTURAL LAND	1,626,470,396	34.13%
G	COMMERCIAL, INDUST., & MINERAL	630,548,905	13.23%
H	RESIDENTIAL **	1,905,506,305	39.98%
	<b>DODGE COUNTY</b>	<b>\$4,766,118,749</b>	<b>100.00%</b>

\*\* Residential includes ag-dwelling & farm home site land.

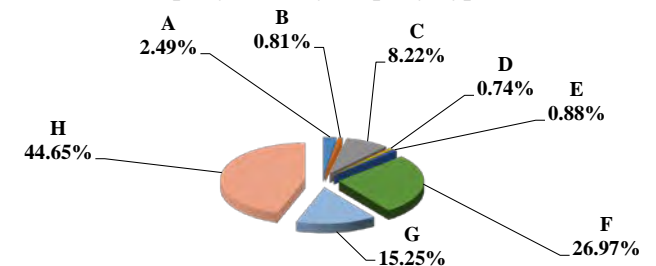
## 27 DODGE COUNTY

<b>2020 Levels of Value</b>	
Residential:	97%
Commercial:	95%
Agricultural:	73%
Ag Special Value:	0%

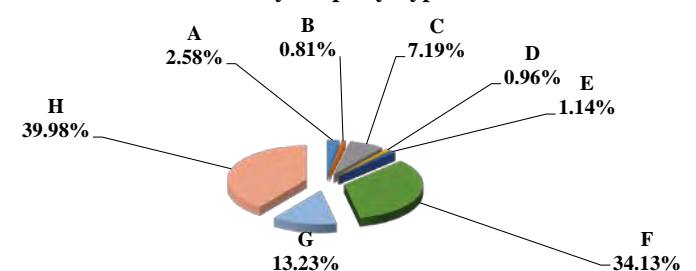
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



## 2020 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Omaha, NE</b>	<b>Taxable Aground Acres:</b>
<b>County Population:</b>	<b>517,110</b>	Irrigated 10,751.00
<b>Personal Property Returns</b>	<b>10,307</b>	Dryland 44,415.00
Residential & Recreational Records:	186,880	Grassland 12,338.00
Commercial, Indust., & Mineral Records:	12,161	Wasteland 2,798.00
Agricultural Records:	1,716	Other 1,066.00
<b>Total Taxable Real Property Records:</b>	<b>200,757</b>	<b>Total Acres 71,368.00</b>

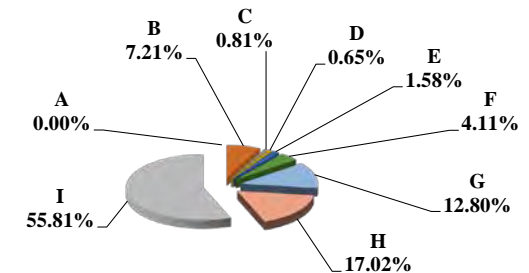
## 28 DOUGLAS COUNTY

<b>2020 Levels of Value</b>	
Residential:	95%
Commercial:	94%
Agricultural:	73%
Ag Special Value:	73%

	<b>Taxing Subdivision:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	156,256,709,225	84,880,140	0.0543	7.21%
C	FIRE DISTRICTS	9,798,898,240	9,539,033	0.0973	0.81%
D	EDUCATIONAL SERVICE UNITS	50,943,488,085	7,642,010	0.0150	0.65%
E	NATURAL RESOURCE DISTRICTS	50,943,488,085	18,589,264	0.0365	1.58%
F	COMMUNITY COLLEGE	50,943,488,085	48,396,821	0.0950	4.11%
G	COUNTY	50,943,488,085	150,583,897	0.2956	12.80%
H	CITY OR VILLAGE	41,592,565,550	200,285,378	0.4815	17.02%
I	SCHOOL DISTRICTS *	50,943,488,085	656,549,541	1.2888	55.81%
	<b>DOUGLAS COUNTY</b>	<b>\$50,943,488,085</b>	<b>\$1,176,466,083</b>	<b>2.3094</b>	<b>100.00%</b>

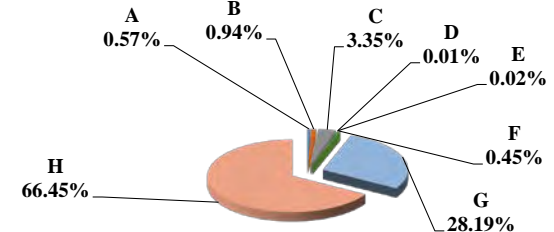
\* Includes Learning Community and all School Bonds

**Property Taxes Levied by Local Governments**



	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$310,286,285	\$6,738,545	2.1717	0.57%
B	PUBLIC SERVIC ENTITIES	496,367,765	11,106,770	2.2376	0.94%
C	COMMERCIAL & INDUST. EQUIP.	1,750,603,330	39,409,815	2.2512	3.35%
D	AGRIC. MACHINERY & EQUIP.	9,554,200	168,210	1.7606	0.01%
E	AG-OUTBLDG & FARM SITE LAND	15,787,905	288,900	1.8299	0.02%
F	AGRICULTURAL LAND	296,527,625	5,294,934	1.7856	0.45%
G	COMMERCIAL, INDUST., & MINERAL	14,535,497,200	331,697,013	2.2820	28.19%
H	RESIDENTIAL **	33,528,863,775	781,761,893	2.3316	66.45%
	<b>DOUGLAS COUNTY</b>	<b>\$50,943,488,085</b>	<b>\$1,176,466,083</b>	<b>2.3094</b>	<b>100.00%</b>

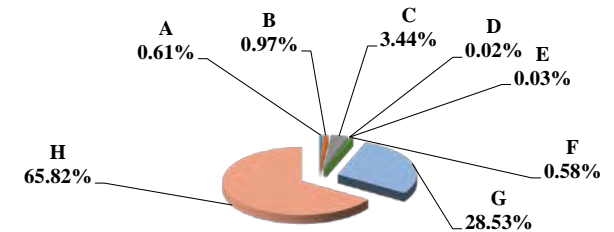
**Property Taxes by Property Type**



	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$310,286,285	0.61%
B	PUBLIC SERVIC ENTITIES	496,367,765	0.97%
C	COMMERCIAL & INDUST. EQUIP.	1,750,603,330	3.44%
D	AGRIC. MACHINERY & EQUIP.	9,554,200	0.02%
E	AG-OUTBLDG & FARM SITE LAND	15,787,905	0.03%
F	AGRICULTURAL LAND	296,527,625	0.58%
G	COMMERCIAL, INDUST., & MINERAL	14,535,497,200	28.53%
H	RESIDENTIAL **	33,528,863,775	65.82%
	<b>DOUGLAS COUNTY</b>	<b>\$50,943,488,085</b>	<b>100.00%</b>

\*\* Residential includes ag-dwelling & farm home site land.

**Value by Property Type**





## 2020 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Papillion, NE</b>	<b>Taxable Agland Acres:</b>
<b>County Population:</b>	<b>158,840</b>	Irrigated 4,982.50
<b>Personal Property Returns</b>	<b>3,293</b>	Dryland 54,983.84
Residential & Recreational Records:	61,650	Grassland 15,786.38
Commercial, Indust., & Mineral Records:	3,077	Wasteland 3,651.80
Agricultural Records:	1,923	Other 778.12
<b>Total Taxable Real Property Records:</b>	<b>66,650</b>	<b>Total Acres 80,182.64</b>

	<b>Taxing Subdivision:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	34,325,657,978	41,574,903	0.1211	10.12%
C	FIRE DISTRICTS	8,817,598,122	9,807,134	0.1112	2.39%
D	EDUCATIONAL SERVICE UNITS	18,003,273,132	2,700,496	0.0150	0.66%
E	NATURAL RESOURCE DISTRICTS	18,003,273,136	6,569,399	0.0365	1.60%
F	COMMUNITY COLLEGE	18,003,273,136	17,103,112	0.0950	4.16%
G	COUNTY	18,003,273,136	53,451,669	0.2969	13.02%
H	CITY OR VILLAGE	9,301,006,298	51,053,346	0.5489	12.43%
I	SCHOOL DISTRICTS *	18,003,273,133	228,382,893	1.2686	55.62%
	<b>SARPY COUNTY</b>	<b>\$18,003,273,136</b>	<b>\$410,642,953</b>	<b>2.2809</b>	<b>100.00%</b>

\* Includes Learning Community and all School Bonds

	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$32,462,327	\$614,262	1.8922	0.15%
B	PUBLIC SERVIC ENTITIES	78,962,181	1,623,057	2.0555	0.40%
C	COMMERCIAL & INDUST. EQUIP.	453,115,307	9,597,482	2.1181	2.34%
D	AGRIC. MACHINERY & EQUIP.	10,483,020	191,100	1.8230	0.05%
E	AG-OUTBLDG & FARM SITE LAND	71,759,162	1,240,712	1.7290	0.30%
F	AGRICULTURAL LAND	309,575,353	5,378,244	1.7373	1.31%
G	COMMERCIAL, INDUST., & MINERAL	4,441,003,462	96,991,246	2.1840	23.62%
H	RESIDENTIAL **	12,605,912,324	295,006,850	2.3402	71.84%
	<b>SARPY COUNTY</b>	<b>\$18,003,273,136</b>	<b>\$410,642,953</b>	<b>2.2809</b>	<b>100.00%</b>

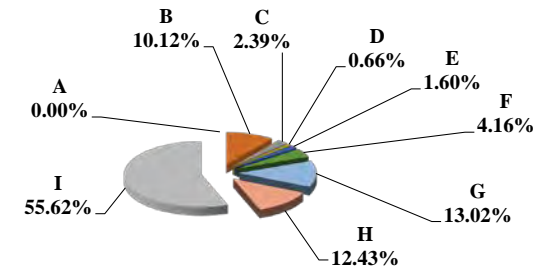
	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$32,462,327	0.18%
B	PUBLIC SERVIC ENTITIES	78,962,181	0.44%
C	COMMERCIAL & INDUST. EQUIP.	453,115,307	2.52%
D	AGRIC. MACHINERY & EQUIP.	10,483,020	0.06%
E	AG-OUTBLDG & FARM SITE LAND	71,759,162	0.40%
F	AGRICULTURAL LAND	309,575,353	1.72%
G	COMMERCIAL, INDUST., & MINERAL	4,441,003,462	24.67%
H	RESIDENTIAL **	12,605,912,324	70.02%
	<b>SARPY COUNTY</b>	<b>\$18,003,273,136</b>	<b>100.00%</b>

\*\* Residential includes ag-dwelling & farm home site land.

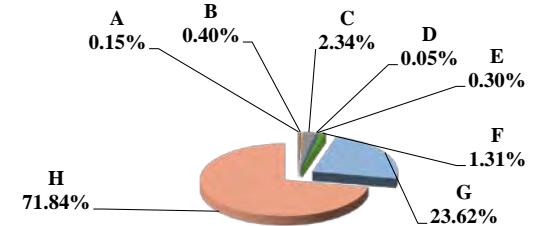
## 77 SARPY COUNTY

<b>2020 Levels of Value</b>	
Residential:	96%
Commercial:	93%
Agricultural:	70%
Ag Special Value:	70%

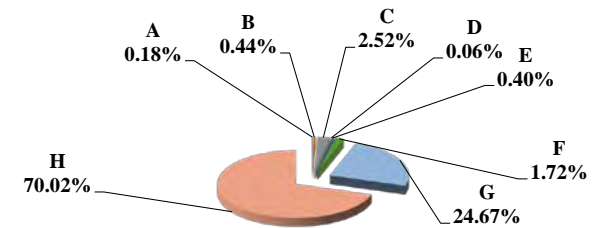
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



## 2020 Value & Taxes Levied by Taxing Subdivision & by Property Type

<b>County Seat:</b>	<b>Blair, NE</b>	<b>Taxable Agland Acres:</b>	
<b>County Population:</b>	<b>20,234</b>	Irrigated	16,777.75
<b>Personal Property Returns</b>	<b>948</b>	Dryland	151,216.13
Residential & Recreational Records:	7,116	Grassland	26,053.63
Commercial, Indust., & Mineral Records:	755	Wasteland	17,938.36
Agricultural Records:	4,638	Other	1,604.69
<b>Total Taxable Real Property Records:</b>	<b>12,509</b>	<b>Total Acres</b>	<b>213,590.56</b>

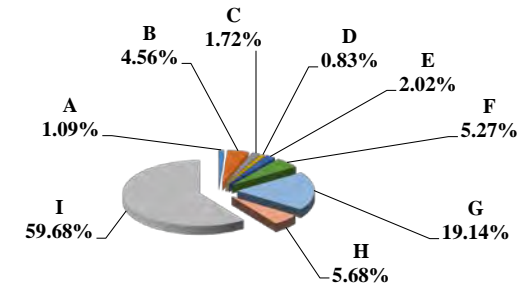
## 89 WASHINGTON COUNTY

<b>2020 Levels of Value</b>	
Residential:	94%
Commercial:	100%
Agricultural:	72%
Ag Special Value:	72%

	<b>Taxing Subdivision:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	TOWNSHIPS	\$2,799,872,475	\$674,138	0.0241	1.09%
B	MISCELLANEOUS DISTRICTS	14,641,101,795	2,828,303	0.0193	4.56%
C	FIRE DISTRICTS	2,756,033,099	1,068,313	0.0388	1.72%
D	EDUCATIONAL SERVICE UNITS	3,436,449,512	515,469	0.0150	0.83%
E	NATURAL RESOURCE DISTRICTS	3,436,449,514	1,253,961	0.0365	2.02%
F	COMMUNITY COLLEGE	3,436,449,514	3,264,631	0.0950	5.27%
G	COUNTY	3,436,449,514	11,864,836	0.3453	19.14%
H	CITY OR VILLAGE	857,177,449	3,519,760	0.4106	5.68%
I	SCHOOL DISTRICTS *	3,436,449,513	36,989,383	1.0764	59.68%
	<b>WASHINGTON COUNTY</b>	<b>\$3,436,449,514</b>	<b>\$61,978,794</b>	<b>1.8036</b>	<b>100.00%</b>

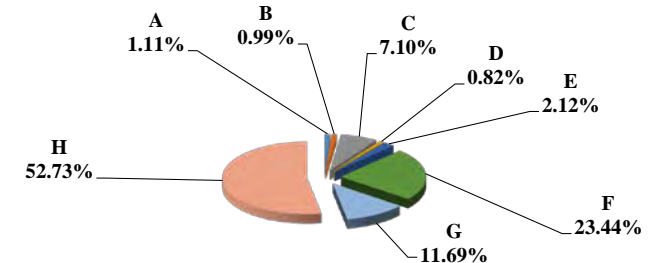
\* Includes Learning Community and all School Bonds

Property Taxes Levied by Local Governments



	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>2020 TAXES</b>	<b>Average Tax Rate</b>	<b>Taxes % of Total</b>
A	RAILROADS	\$38,966,607	\$686,910	1.7628	1.11%
B	PUBLIC SERVIC ENTITIES	32,079,140	612,705	1.9100	0.99%
C	COMMERCIAL & INDUST. EQUIP.	253,197,083	4,400,759	1.7381	7.10%
D	AGRIC. MACHINERY & EQUIP.	30,582,979	509,151	1.6648	0.82%
E	AG-OUTBLDG & FARM SITE LAND	77,662,210	1,313,243	1.6910	2.12%
F	AGRICULTURAL LAND	882,959,240	14,528,149	1.6454	23.44%
G	COMMERCIAL, INDUST., & MINERAL	388,051,655	7,247,052	1.8675	11.69%
H	RESIDENTIAL **	1,732,950,600	32,680,825	1.8858	52.73%
	<b>WASHINGTON COUNTY</b>	<b>\$3,436,449,514</b>	<b>\$61,978,794</b>	<b>1.8036</b>	<b>100.00%</b>

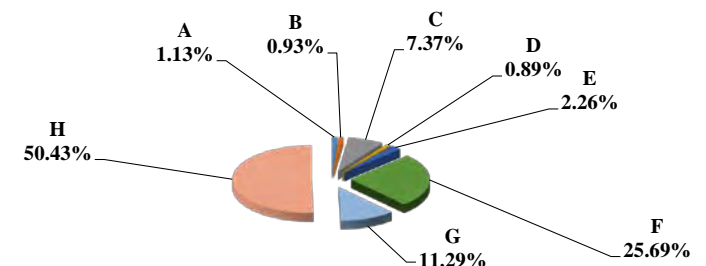
Property Taxes by Property Type



	<b>Property Type:</b>	<b>2020 VALUE</b>	<b>Value % of Total</b>
A	RAILROADS	\$38,966,607	1.13%
B	PUBLIC SERVIC ENTITIES	32,079,140	0.93%
C	COMMERCIAL & INDUST. EQUIP.	253,197,083	7.37%
D	AGRIC. MACHINERY & EQUIP.	30,582,979	0.89%
E	AG-OUTBLDG & FARM SITE LAND	77,662,210	2.26%
F	AGRICULTURAL LAND	882,959,240	25.69%
G	COMMERCIAL, INDUST., & MINERAL	388,051,655	11.29%
H	RESIDENTIAL **	1,732,950,600	50.43%
	<b>WASHINGTON COUNTY</b>	<b>\$3,436,449,514</b>	<b>100.00%</b>

\*\* Residential includes ag-dwelling & farm home site land.

Value by Property Type

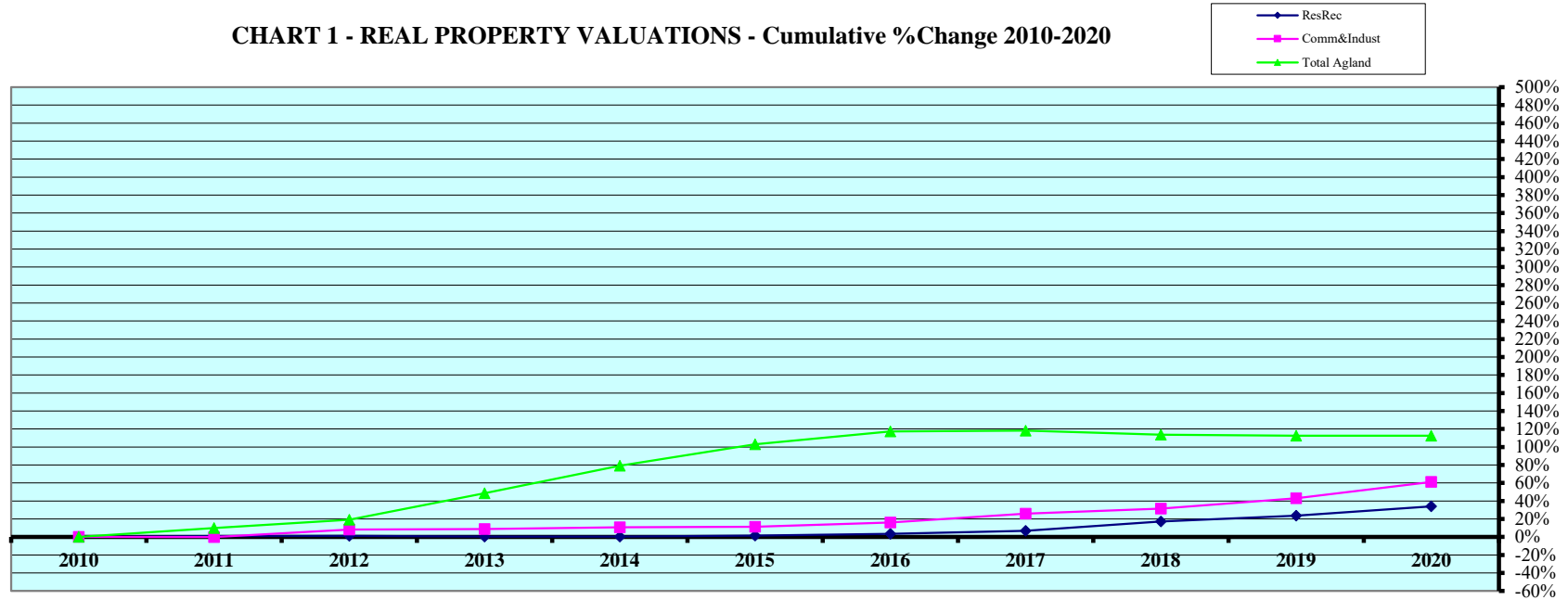


**Table 7 2020 Taxable Value, Property Taxes Levied, and Average Property Tax Rate by County**

County No. & Name	Total Value	Property Taxes Levied <sup>1</sup>	Average Tax Rate	County No. & Name	Total Value	Property Taxes Levied <sup>1</sup>	Average Tax Rate
1 ADAMS	3,856,273,818	\$ 63,386,524.02	1.6437%	48 JEFFERSON	1,814,523,119	\$ 28,390,531.62	1.5646%
2 ANTELOPE	2,425,893,938	27,977,902.75	1.1533%	49 JOHNSON	963,994,045	14,190,148.48	1.4720%
3 ARTHUR	229,740,977	2,952,041.76	1.2849%	50 KEARNEY	1,820,602,907	25,239,577.58	1.3863%
4 BANNER	277,944,826	4,210,166.96	1.5147%	51 KEITH	1,892,581,711	25,537,605.32	1.3494%
5 BLAINE	333,148,462	3,321,642.60	0.9970%	52 KEYA PAHA	479,014,845	3,753,727.26	0.7836%
6 BOONE	2,307,747,541	23,100,620.58	1.0010%	53 KIMBALL	700,668,868	12,205,629.57	1.7420%
7 BOX BUTTE	1,456,358,003	24,708,037.84	1.6966%	54 KNOX	2,249,934,216	27,918,152.95	1.2408%
8 BOYD	584,497,744	6,955,656.94	1.1900%	55 LANCASTER	29,360,798,500	576,383,372.14	1.9631%
9 BROWN	831,214,414	11,556,584.22	1.3903%	56 LINCOLN	5,030,463,126	84,672,197.96	1.6832%
10 BUFFALO	6,400,355,352	108,858,340.57	1.7008%	57 LOGAN	325,374,262	4,134,454.66	1.2707%
11 BURT	1,784,390,229	26,300,617.18	1.4739%	58 LOUP	314,915,120	3,399,351.26	1.0794%
12 BUTLER	2,391,475,579	31,200,386.08	1.3046%	59 MADISON	4,252,847,737	71,846,205.76	1.6894%
13 CASS	3,801,412,013	70,206,141.48	1.8468%	60 MCPHERSON	296,202,957	3,243,665.14	1.0951%
14 CEDAR	2,500,511,534	27,869,464.76	1.1146%	61 MERRICK	1,748,805,849	24,100,694.58	1.3781%
15 CHASE	1,368,051,798	16,360,883.46	1.1959%	62 MORRILL	1,102,248,208	18,359,351.30	1.6656%
16 CHERRY	2,121,822,335	23,058,962.38	1.0868%	63 NANCE	1,065,933,380	13,597,880.76	1.2757%
17 CHEYENNE	1,367,994,255	25,277,278.64	1.8478%	64 NEMAHA	1,126,977,818	16,982,943.56	1.5069%
18 CLAY	2,069,839,654	27,377,224.10	1.3227%	65 NUCKOLLS	1,112,172,827	14,648,162.88	1.3171%
19 COLFAX	1,922,217,879	29,333,622.46	1.5260%	66 OTOE	2,389,635,271	41,291,080.75	1.7279%
20 CUMING	2,715,705,727	31,213,636.84	1.1494%	67 PAWNEE	767,180,377	10,215,679.92	1.3316%
21 CUSTER	3,478,266,385	43,371,559.96	1.2469%	68 PERKINS	1,172,793,492	13,258,019.92	1.1305%
22 DAKOTA	1,881,213,724	33,988,995.54	1.8068%	69 PHELPS	2,288,627,460	30,977,946.20	1.3536%
23 DAWES	963,054,205	16,447,760.42	1.7079%	70 PIERCE	1,911,141,351	23,318,678.34	1.2201%
24 DAWSON	3,367,679,894	54,931,412.16	1.6311%	71 PLATTE	5,680,561,884	77,581,228.60	1.3657%
25 DEUEL	407,517,347	6,166,372.78	1.5132%	72 POLK	1,784,183,441	21,731,741.57	1.2180%
26 DIXON	1,391,435,820	19,510,591.52	1.4022%	73 RED WILLOW	1,263,445,048	19,814,197.64	1.5683%
27 DODGE	4,766,118,749	78,256,327.10	1.6419%	74 RICHARDSON	1,373,795,438	20,809,827.82	1.5148%
28 DOUGLAS	50,943,488,085	1,176,466,082.68	2.3094%	75 ROCK	658,972,069	7,615,714.11	1.1557%
29 DUNDY	874,025,701	9,109,601.44	1.0423%	76 SALINE	2,358,058,400	36,052,399.80	1.5289%
30 FILLMORE	2,403,673,572	27,006,111.45	1.1235%	77 SARPY	18,003,273,136	410,642,952.98	2.2809%
31 FRANKLIN	972,874,680	13,513,562.76	1.3890%	78 SAUNDERS	4,122,910,611	66,216,264.94	1.6061%
32 FRONTIER	850,960,452	11,103,765.80	1.3049%	79 SCOTTS BLUFF	3,058,412,928	63,395,124.78	2.0728%
33 FURNAS	946,318,616	14,594,687.46	1.5423%	80 SEWARD	3,152,552,994	44,276,294.98	1.4045%
34 GAGE	3,131,851,169	53,140,748.27	1.6968%	81 SHERIDAN	1,088,836,864	16,523,629.00	1.5175%
35 GARDEN	762,996,720	8,203,745.92	1.0752%	82 SHERMAN	924,012,682	12,075,615.94	1.3069%
36 GARFIELD	440,153,731	6,881,102.14	1.5633%	83 SIOUX	660,464,765	7,181,585.02	1.0874%
37 GOSPER	852,399,274	10,679,839.88	1.2529%	84 STANTON	1,575,634,677	22,611,234.76	1.4351%
38 GRANT	299,648,082	2,911,337.56	0.9716%	85 THAYER	1,863,012,669	18,988,867.12	1.0193%
39 GREELEY	939,332,622	11,632,345.22	1.2384%	86 THOMAS	309,486,955	3,620,073.11	1.1697%
40 HALL	5,666,604,866	110,345,536.78	1.9473%	87 THURSTON	995,345,073	15,587,163.66	1.5660%
41 HAMILTON	2,899,671,599	36,072,709.28	1.2440%	88 VALLEY	904,966,200	14,757,682.57	1.6307%
42 HARLAN	967,345,712	13,199,993.98	1.3646%	89 WASHINGTON	3,436,449,514	61,978,794.34	1.8036%
43 HAYES	467,491,587	5,697,321.74	1.2187%	90 WAYNE	1,941,946,630	27,571,920.68	1.4198%
44 HITCHCOCK	702,491,059	9,760,643.76	1.3894%	91 WEBSTER	962,674,076	14,083,297.34	1.4629%
45 HOLT	3,122,055,316	41,130,466.02	1.3174%	92 WHEELER	588,185,177	5,782,005.06	0.9830%
46 HOOKER	323,963,786	3,125,106.88	0.9646%	93 YORK	3,397,453,264	43,222,174.98	1.2722%
47 HOWARD	1,378,796,714	19,453,925.58	1.4109%				
<b>STATE TOTALS</b>				<b>260,240,097,486</b>	<b>\$ 4,541,712,238.41</b>	<b>1.7452%</b>	

<sup>1</sup> Property taxes levied include the portion of taxes reimbursed by the state for homestead exemptions, personal property exemptions and real property tax credit.

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	1,366,478,670	'--	'--	'--	391,335,735	'--	'--	'--	765,765,430	'--	--	--
2011	1,379,781,385	13,302,715	0.97%	0.97%	390,797,075	-538,660	-0.14%	-0.14%	842,566,945	76,801,515	10.03%	10.03%
2012	1,381,731,993	1,950,608	0.14%	1.12%	423,677,895	32,880,820	8.41%	8.26%	912,851,530	70,284,585	8.34%	19.21%
2013	1,371,816,357	-9,915,636	-0.72%	0.39%	425,945,575	2,267,680	0.54%	8.84%	1,137,161,285	224,309,755	24.57%	48.50%
2014	1,370,479,222	-1,337,135	-0.10%	0.29%	433,124,692	7,179,117	1.69%	10.68%	1,371,344,790	234,183,505	20.59%	79.08%
2015	1,386,872,444	16,393,222	1.20%	1.49%	435,380,937	2,256,245	0.52%	11.26%	1,554,199,505	182,854,715	13.33%	102.96%
2016	1,414,873,356	28,000,912	2.02%	3.54%	454,428,792	19,047,855	4.37%	16.12%	1,663,137,560	108,938,055	7.01%	117.19%
2017	1,459,884,366	45,011,010	3.18%	6.84%	492,885,293	38,456,501	8.46%	25.95%	1,671,142,440	8,004,880	0.48%	118.23%
2018	1,601,638,654	141,754,288	9.71%	17.21%	514,664,905	21,779,612	4.42%	31.51%	1,636,928,981	-34,213,459	-2.05%	113.76%
2019	1,689,052,262	87,413,608	5.46%	23.61%	559,808,147	45,143,242	8.77%	43.05%	1,626,779,024	-10,149,957	-0.62%	112.44%
2020	1,830,981,916	141,929,654	8.40%	33.99%	630,548,905	70,740,758	12.64%	61.13%	1,626,470,396	-308,628	-0.02%	112.40%

Rate Annual %chg: Residential & Recreational **2.97%**

Commercial & Industrial **4.89%**

Agricultural Land **7.82%**

Cnty# **27**  
County **DODGE**

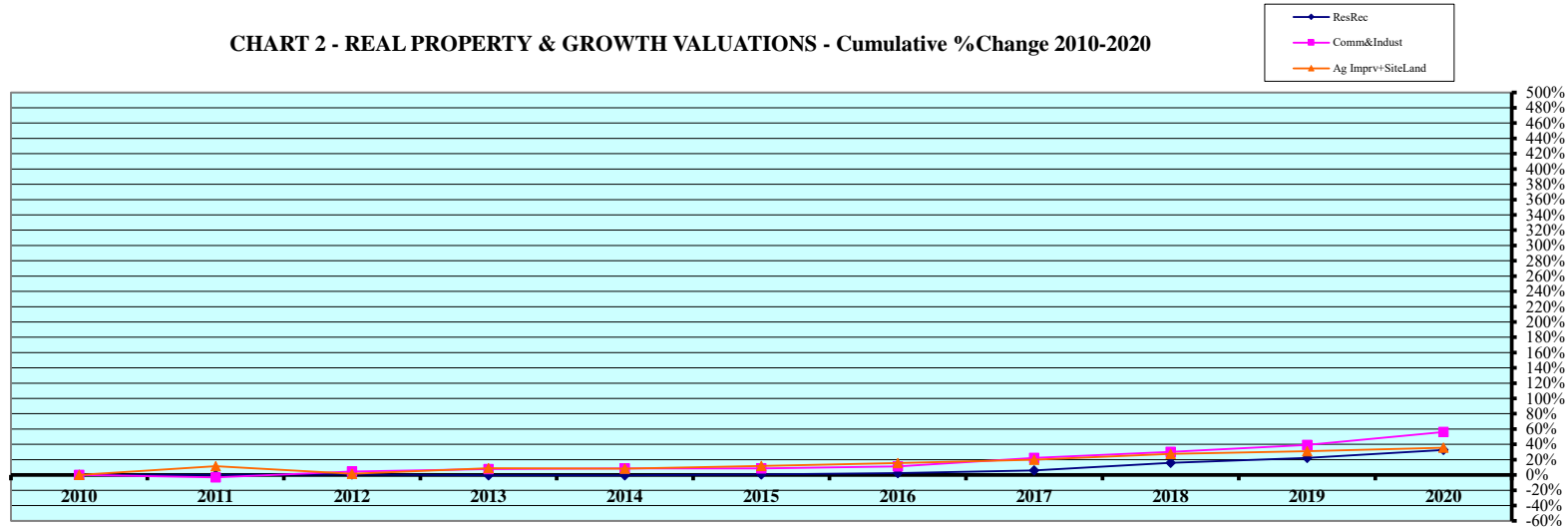
**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2021

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	1,366,478,670	8,949,205	0.65%	1,357,529,465	1.00%	1.00%	391,335,735	4,119,690	1.05%	387,216,045	1.00%	1.00%
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	0.13%	0.13%	390,797,075	11,886,265	3.04%	378,910,810	-3.18%	-3.18%
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	0.63%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	4.35%
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	-0.47%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	7.60%
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	-0.40%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	8.39%
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	0.73%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	8.61%
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	2.43%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	11.11%
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	5.86%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	22.26%
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	15.87%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	30.10%
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	22.38%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	39.14%
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	32.65%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	56.14%
Rate Ann%chg	2.97%				Resid & Recreat w/o growth		4.89%				C & I w/o growth	
					2.12%						2.18%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2010	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	89,320,090	1.00%	1.00%
2011	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	102,112,795	11.37%	11.37%
2012	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-11.46%	1.44%
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	8.74%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	8.21%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	11.62%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	15.47%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	19.96%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	27.59%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	30.97%
2020	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	35.59%
Rate Ann%chg	1.39%		7.28%		3.44%		Ag Imprv+Site w/o growth	
							-0.02%	

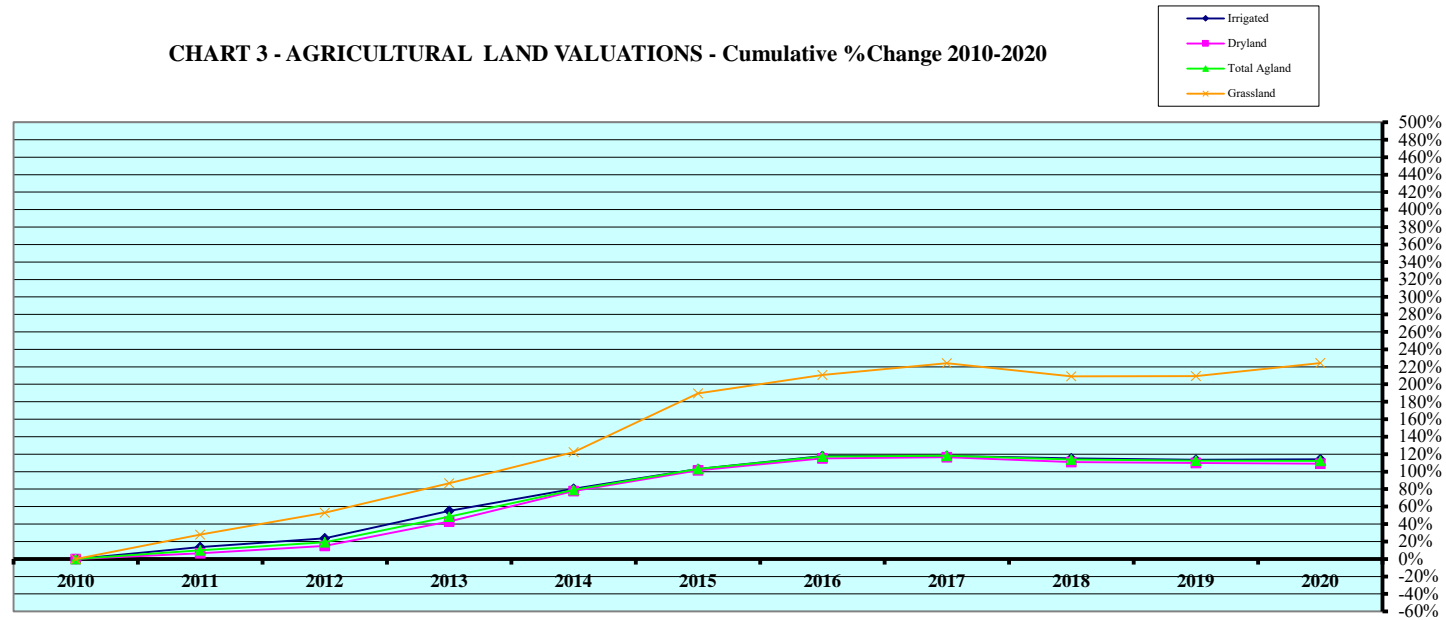
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2010 - 2020 CTL  
Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 27  
County DODGE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	326,434,345	--	--	--	423,729,445	--	--	--	12,024,135	--	--	--
2011	371,392,425	44,958,080	13.77%	13.77%	451,237,440	27,507,995	6.49%	6.49%	15,368,175	3,344,040	27.81%	27.81%
2012	404,140,780	32,748,355	8.82%	23.80%	486,953,540	35,716,100	7.92%	14.92%	18,404,395	3,036,220	19.76%	53.06%
2013	505,841,985	101,701,205	25.16%	54.96%	605,214,585	118,261,045	24.29%	42.83%	22,438,980	4,034,585	21.92%	86.62%
2014	588,419,045	82,577,060	16.32%	80.26%	752,632,635	147,418,050	24.36%	77.62%	26,735,525	4,296,545	19.15%	122.35%
2015	663,305,925	74,886,880	12.73%	103.20%	853,206,640	100,574,005	13.36%	101.36%	34,810,565	8,075,040	30.20%	189.51%
2016	710,830,785	47,524,860	7.16%	117.76%	912,279,035	59,072,395	6.92%	115.30%	37,371,940	2,561,375	7.36%	210.81%
2017	711,863,945	1,033,160	0.15%	118.07%	917,601,565	5,322,530	0.58%	116.55%	38,975,160	1,603,220	4.29%	224.14%
2018	702,370,888	-9,493,057	-1.33%	115.16%	893,445,978	-24,155,587	-2.63%	110.85%	37,169,587	-1,805,573	-4.63%	209.12%
2019	697,640,482	-4,730,406	-0.67%	113.72%	889,064,064	-4,381,914	-0.49%	109.82%	37,212,499	42,912	0.12%	209.48%
2020	698,723,609	1,083,127	0.16%	114.05%	885,906,867	-3,157,197	-0.36%	109.07%	38,992,926	1,780,427	4.78%	224.29%

Rate Ann.%chg: Irrigated **7.91%** Dryland **7.65%** Grassland **12.48%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	3,467,530	--	--	--	109,975	--	--	--	765,765,430	--	--	--
2011	4,560,285	1,092,755	31.51%	31.51%	8,620	-101,355	-92.16%	-92.16%	842,566,945	76,801,515	10.03%	10.03%
2012	3,199,105	-1,361,180	-29.85%	-7.74%	153,710	145,090	1683.18%	39.77%	912,851,530	70,284,585	8.34%	19.21%
2013	3,281,035	81,930	2.56%	-5.38%	384,700	230,990	150.28%	249.81%	1,137,161,285	224,309,755	24.57%	48.50%
2014	3,220,695	-60,340	-1.84%	-7.12%	336,890	-47,810	-12.43%	206.33%	1,371,344,790	234,183,505	20.59%	79.08%
2015	2,616,695	-604,000	-18.75%	-24.54%	259,680	-77,210	-22.92%	136.13%	1,554,199,505	182,854,715	13.33%	102.96%
2016	2,625,300	8,605	0.33%	-24.29%	30,500	-229,180	-88.25%	-72.27%	1,663,137,560	108,938,055	7.01%	117.19%
2017	2,665,170	39,870	1.52%	-23.14%	36,600	6,100	20.00%	-66.72%	1,671,142,440	8,004,880	0.48%	118.23%
2018	2,893,838	228,668	8.58%	-16.54%	1,048,690	1,012,090	2765.27%	853.57%	1,636,928,981	-34,213,459	-2.05%	113.76%
2019	2,861,979	-31,859	-1.10%	-17.46%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	112.44%
2020	2,846,994	-14,985	-0.52%	-17.90%	0	0		-100.00%	1,626,470,396	-308,628	-0.02%	112.40%

Cnty# **27**  
County **DODGE**

Rate Ann.%chg: Total Agric Land **7.82%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	326,693,570	110,034	2,969			424,191,695	159,269	2,663			81,700,995	133,333	613		
2011	371,301,130	113,510	3,271	10.17%	10.17%	450,455,800	154,831	2,909	9.24%	9.24%	89,688,965	135,300	663	8.18%	9.46%
2012	404,169,350	114,408	3,533	8.00%	18.99%	486,383,770	153,888	3,161	8.64%	18.67%	89,574,800	130,628	686	3.44%	13.24%
2013	506,218,125	114,703	4,413	24.93%	48.64%	606,166,635	153,550	3,948	24.90%	48.22%	97,239,960	127,646	762	11.09%	25.80%
2014	589,662,670	114,674	5,142	16.51%	73.19%	753,827,690	153,224	4,920	24.62%	84.72%	128,539,130	127,483	1,008	32.36%	66.50%
2015	644,239,050	114,806	5,612	9.13%	89.00%	796,096,775	152,986	5,204	5.77%	95.38%	149,636,865	127,257	1,176	16.62%	94.17%
2016	710,687,500	114,928	6,184	10.20%	108.28%	913,265,290	152,916	5,972	14.77%	124.24%	164,929,515	127,713	1,291	9.83%	113.25%
2017	712,758,320	114,669	6,216	0.52%	109.35%	913,905,485	152,631	5,988	0.26%	124.82%	174,353,050	127,360	1,369	6.01%	126.06%
2018	706,688,540	113,268	6,239	0.37%	110.14%	893,780,385	152,103	5,876	-1.86%	120.63%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	700,902,078	112,310	6,241	0.03%	110.20%	891,573,591	151,838	5,872	-0.07%	120.47%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	700,009,345	112,504	6,222	-0.30%	109.57%	890,467,352	151,106	5,893	0.36%	121.26%	39,388,127	15,959	2,468	91.44%	302.79%

Rate Annual %chg Average Value/Acre:

7.68%

8.27%

14.95%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	3,571,610	17,025	210			109,975	111	994			766,615,605	301,159	2,546		
2011	3,276,990	16,836	195	-7.22%	-7.22%	109,975	111	994	0.00%	0.00%	840,435,655	300,776	2,794	9.77%	9.77%
2012	3,133,730	13,230	237	21.69%	12.90%	0	0				911,581,070	296,961	3,070	9.86%	20.59%
2013	3,282,885	13,529	243	2.45%	15.66%	0	0				911,581,070	297,296	3,828	24.71%	50.39%
2014	3,219,245	13,735	234	-3.41%	11.72%	0	0				1,373,292,005	297,098	4,622	20.75%	81.59%
2015	3,201,525	13,792	232	-0.96%	10.65%	0	5	0		-100.00%	1,473,742,010	297,157	4,959	7.29%	94.83%
2016	2,620,360	14,293	183	-21.02%	-12.62%	30,500	5	6,100		513.85%	1,663,696,990	297,755	5,587	12.66%	119.50%
2017	2,623,795	14,340	183	-0.20%	-12.79%	36,600	6	6,100	0.00%	513.85%	1,668,066,995	297,783	5,602	0.25%	120.05%
2018	2,951,615	17,080	173	-5.55%	-17.63%	0	0				1,640,868,535	298,518	5,497	-1.87%	115.93%
2019	2,881,372	17,218	167	-3.16%	-20.23%	0	0				1,634,211,367	298,051	5,483	-0.25%	115.40%
2020	2,872,526	16,932	170	1.37%	-19.13%	0	0				1,632,737,350	296,501	5,507	0.43%	116.33%

27  
DODGE

Rate Annual %chg Average Value/Acre:

8.02%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4



**CHART 5 - 2020 County and Municipal Valuations by Property Type**

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
36,691	DODGE	388,336,310	47,404,926	113,750,802	1,824,936,588	435,264,216	195,284,689	6,045,328	1,626,470,396	74,524,389	54,101,105	0	4,766,118,749
cnty sectorvalue % of total value:		8.15%	0.99%	2.39%	38.29%	9.13%	4.10%	0.13%	34.13%	1.56%	1.14%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	378,810	385,531	85,377	19,326,474	3,367,059	0	0	53,463	0	0	0	23,596,714
1.67%	%sector of county sector	0.10%	0.81%	0.08%	1.06%	0.77%			0.00%				0.50%
	%sector of municipality	1.61%	1.63%	0.36%	81.90%	14.27%			0.23%				100.00%
26,399	FREMONT	256,856,984	8,527,242	22,241,979	1,265,749,206	368,310,506	113,145,361	0	55,229	0	0	0	2,034,886,507
71.95%	%sector of county sector	66.14%	17.99%	19.55%	69.36%	84.62%	57.94%		0.00%				42.69%
	%sector of municipality	12.62%	0.42%	1.09%	62.20%	18.10%	5.56%		0.00%				100.00%
832	HOOPER	1,141,297	2,227,465	172,930	34,410,531	4,040,284	0	0	8,093	0	0	0	42,000,600
2.27%	%sector of county sector	0.29%	4.70%	0.15%	1.89%	0.93%			0.00%				0.88%
	%sector of municipality	2.72%	5.30%	0.41%	81.93%	9.62%			0.02%				100.00%
325	INGLEWOOD	926,256	5,386	2,085	14,433,919	3,497,498	0	0	31,953	112,421	28,224	0	19,037,742
0.89%	%sector of county sector	0.24%	0.01%	0.00%	0.79%	0.80%			0.00%	0.15%	0.05%		0.40%
	%sector of municipality	4.87%	0.03%	0.01%	75.82%	18.37%			0.17%	0.59%	0.15%		100.00%
369	NICKERSON	692,143	174,485	546,264	5,420,131	1,168,950	288,345	0	62,064	0	0	0	8,352,382
1.01%	%sector of county sector	0.18%	0.37%	0.48%	0.30%	0.27%	0.15%		0.00%				0.18%
	%sector of municipality	8.29%	2.09%	6.54%	64.89%	14.00%	3.45%		0.74%				100.00%
1,212	NORTH BEND	1,642,755	2,385,843	3,814,014	60,570,360	6,205,917	4,406,485	46,110	22,750	0	0	0	79,094,234
3.30%	%sector of county sector	0.42%	5.03%	3.35%	3.32%	1.43%	2.26%	0.76%	0.00%				1.66%
	%sector of municipality	2.08%	3.02%	4.82%	76.58%	7.85%	5.57%	0.06%	0.03%				100.00%
857	SCRIBNER	1,977,894	609,010	134,867	31,725,685	6,900,370	0	0	0	0	0	0	41,347,826
2.34%	%sector of county sector	0.51%	1.28%	0.12%	1.74%	1.59%							9.50%
	%sector of municipality	4.78%	1.47%	0.33%	76.73%	16.69%							100.00%
300	SNYDER	2,197,229	301,484	66,764	8,785,729	1,972,319	2,229,525	0	417,461	0	0	0	15,970,511
0.82%	%sector of county sector	0.57%	0.64%	0.06%	0.48%	0.45%	1.14%		0.21%				8.18%
	%sector of municipality	13.76%	1.89%	0.42%	55.01%	12.35%	13.96%		2.61%				100.00%
230	UEHLING	74,566	607,755	686,910	8,201,466	819,048	0	0	0	0	0	0	10,389,745
0.63%	%sector of county sector	0.02%	1.28%	0.60%	0.45%	0.19%							0.64%
	%sector of municipality	0.72%	5.85%	6.61%	78.94%	7.88%							100.00%
103	WINSLOW	48,868	278,962	620,612	1,132,440	49,862	5,882	0	0	0	0	0	2,136,626
0.28%	%sector of county sector	0.01%	0.59%	0.55%	0.06%	0.01%	0.00%						0.04%
	%sector of municipality	2.29%	13.06%	29.05%	53.00%	2.33%	0.28%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
31,239	Total Municipalities	265,936,802	15,503,163	28,371,802	1,449,755,941	396,331,813	120,075,598	46,110	651,013	112,421	28,224	0	2,276,812,887
85.14%	%all municip.sectors of cnty	68.48%	32.70%	24.94%	79.44%	91.06%	61.49%	0.76%	0.04%	0.15%	0.05%		47.77%

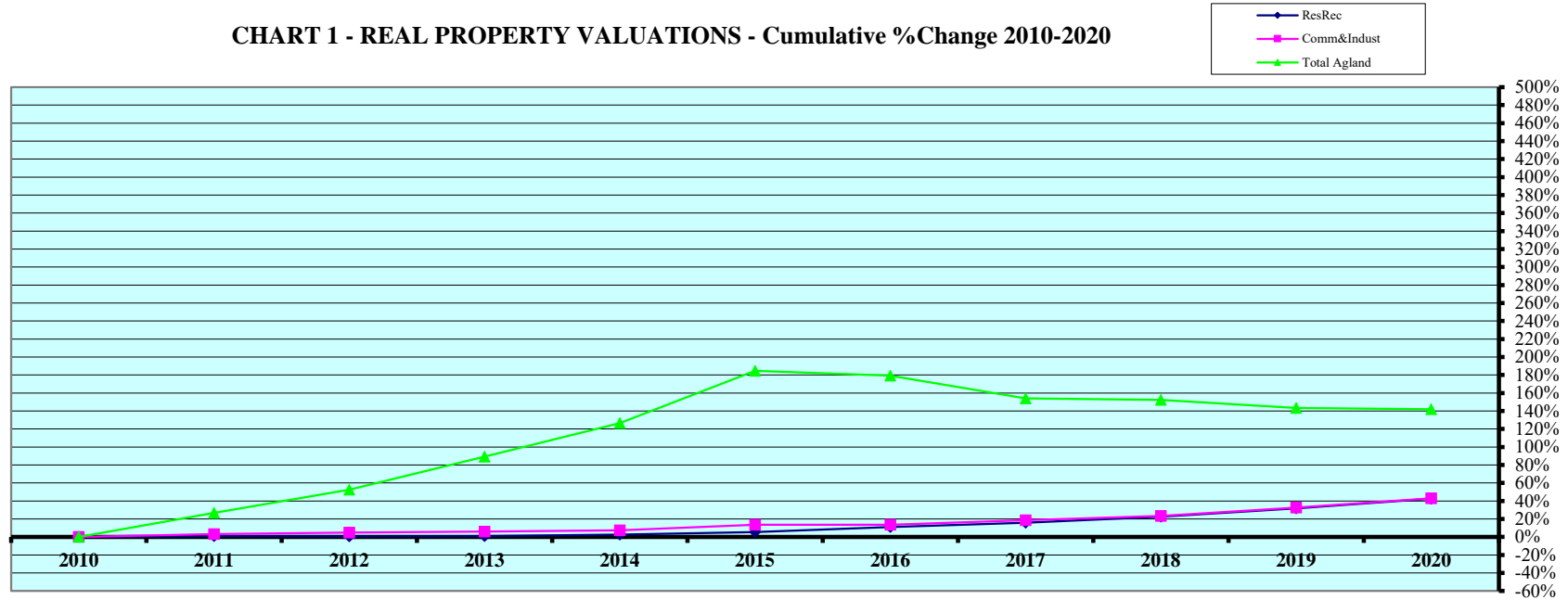
Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

**CHART 5**

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	23,357,958,765	--	--	--	10,167,981,076	--	--	--	122,567,670	--	--	--
2011	23,561,524,665	203,565,900	0.87%	0.87%	10,480,161,220	312,180,144	3.07%	3.07%	155,326,940	32,759,270	26.73%	26.73%
2012	23,521,427,240	-40,097,425	-0.17%	0.70%	10,659,051,460	178,890,240	1.71%	4.83%	187,042,400	31,715,460	20.42%	52.60%
2013	23,557,998,585	36,571,345	0.16%	0.86%	10,766,152,275	107,100,815	1.00%	5.88%	232,090,335	45,047,935	24.08%	89.36%
2014	23,965,713,535	407,714,950	1.73%	2.60%	10,913,051,020	146,898,745	1.36%	7.33%	277,828,465	45,738,130	19.71%	126.67%
2015	24,603,062,715	637,349,180	2.66%	5.33%	11,559,524,765	646,473,745	5.92%	13.69%	348,919,630	71,091,165	25.59%	184.68%
2016	25,934,559,760	1,331,497,045	5.41%	11.03%	11,536,581,930	-22,942,835	-0.20%	13.46%	342,296,320	-6,623,310	-1.90%	179.27%
2017	27,080,489,080	1,145,929,320	4.42%	15.94%	12,058,729,945	522,148,015	4.53%	18.60%	311,376,460	-30,919,860	-9.03%	154.04%
2018	28,620,913,935	1,540,424,855	5.69%	22.53%	12,546,703,885	487,973,940	4.05%	23.39%	309,189,210	-2,187,250	-0.70%	152.26%
2019	30,760,081,725	2,139,167,790	7.47%	31.69%	13,492,260,315	945,556,430	7.54%	32.69%	298,176,000	-11,013,210	-3.56%	143.27%
2020	33,302,138,735	2,542,057,010	8.26%	42.57%	14,535,497,200	1,043,236,885	7.73%	42.95%	296,527,625	-1,648,375	-0.55%	141.93%

Rate Annual %chg: Residential & Recreational **3.61%**

Commercial & Industrial **3.64%**

Agricultural Land **9.24%**

Cnty# **28**  
County **DOUGLAS**

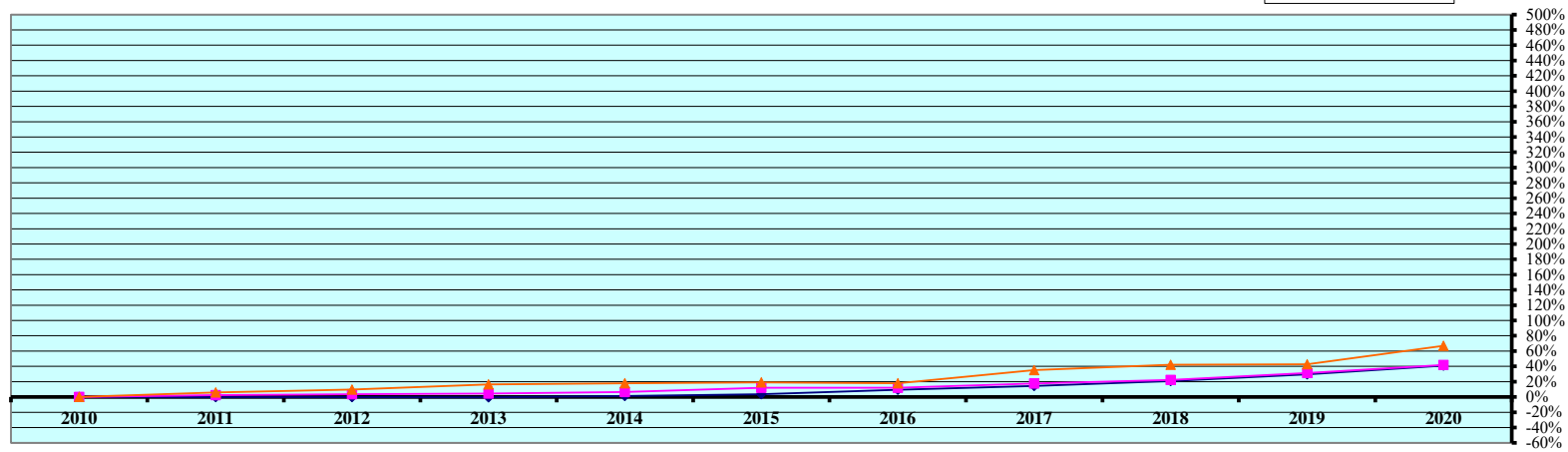
**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2021

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	23,357,958,765	296,667,562	1.27%	23,061,291,203	1.00%	-0.14%	10,167,981,076	128,535,711	1.26%	10,039,445,365	2.35%	2.35%
2011	23,561,524,665	235,554,955	0.88%	23,325,969,710	-1.05%	-0.19%	10,480,161,220	73,430,620	0.70%	10,406,730,600	0.52%	3.61%
2012	23,521,427,240	207,552,140	0.88%	23,313,875,100	-1.18%	-0.49%	10,659,051,460	124,091,280	1.16%	10,534,960,180	-0.33%	4.49%
2013	23,557,998,585	313,369,580	1.32%	23,244,629,005	0.39%	1.25%	10,766,152,275	142,130,900	0.89%	10,624,021,375	0.46%	6.37%
2014	23,965,713,535	315,387,400	1.32%	23,650,326,135	1.00%	3.63%	10,913,051,020	97,071,400	0.89%	10,815,979,620	4.50%	12.16%
2015	24,603,062,715	396,625,600	1.57%	24,206,437,115	3.76%	9.29%	11,559,524,765	155,055,920	1.34%	11,404,468,845	-1.39%	12.11%
2016	25,934,559,760	407,526,690	1.24%	25,527,033,070	3.13%	14.50%	11,536,581,930	137,451,664	0.80%	11,399,130,266	3.69%	17.65%
2017	27,080,489,080	417,539,700	1.46%	26,745,393,680	4.15%	20.74%	12,058,729,945	118,773,500	0.95%	11,962,563,245	3.06%	22.23%
2018	28,620,913,935	460,985,540	1.50%	28,203,374,235	5.86%	29.72%	12,546,703,885	143,856,900	1.07%	12,427,930,385	6.39%	31.28%
2019	30,760,081,725	373,300,200	1.12%	30,299,096,185	7.05%	40.97%	13,492,260,315	112,174,170	0.77%	13,348,403,415	6.90%	41.85%
2020	33,302,138,735			32,928,838,535			14,535,497,200			14,423,323,030		
Rate Ann%chg	3.61%	Resid & Recreat w/o growth				2.30%	3.64%	C & I w/o growth				2.62%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2010	132,976,204	11,066,400	144,042,604	1,324,052	0.92%	142,718,552	1.00%	1.00%
2011	141,732,620	11,762,900	153,495,520	917,170	0.60%	152,578,350	5.93%	5.93%
2012	146,804,130	11,816,410	158,620,540	636,670	0.40%	157,983,870	2.92%	9.68%
2013	152,688,245	17,272,305	169,960,550	2,126,100	1.25%	167,834,450	5.81%	16.52%
2014	154,062,530	17,294,705	171,357,235	1,583,400	0.92%	169,773,835	-0.11%	17.86%
2015	155,824,755	17,244,705	173,069,460	1,480,100	0.86%	171,589,360	0.14%	19.12%
2016	158,302,535	16,904,820	175,207,355	5,600,762	3.20%	169,606,593	-2.00%	17.75%
2017	179,716,220	16,604,045	196,320,265	1,756,100	0.89%	194,564,165	11.05%	35.07%
2018	190,518,355	16,414,095	206,932,450	1,997,000	0.97%	204,935,450	4.39%	42.27%
2019	191,819,510	15,338,435	207,157,945	1,747,600	0.84%	205,410,345	-0.74%	42.60%
2020	226,725,040	15,787,905	242,512,945	2,102,000	0.87%	240,410,945	16.05%	66.90%
Rate Ann%chg	5.48%	3.62%	5.35%	Ag Imprv+Site w/o growth			4.34%	

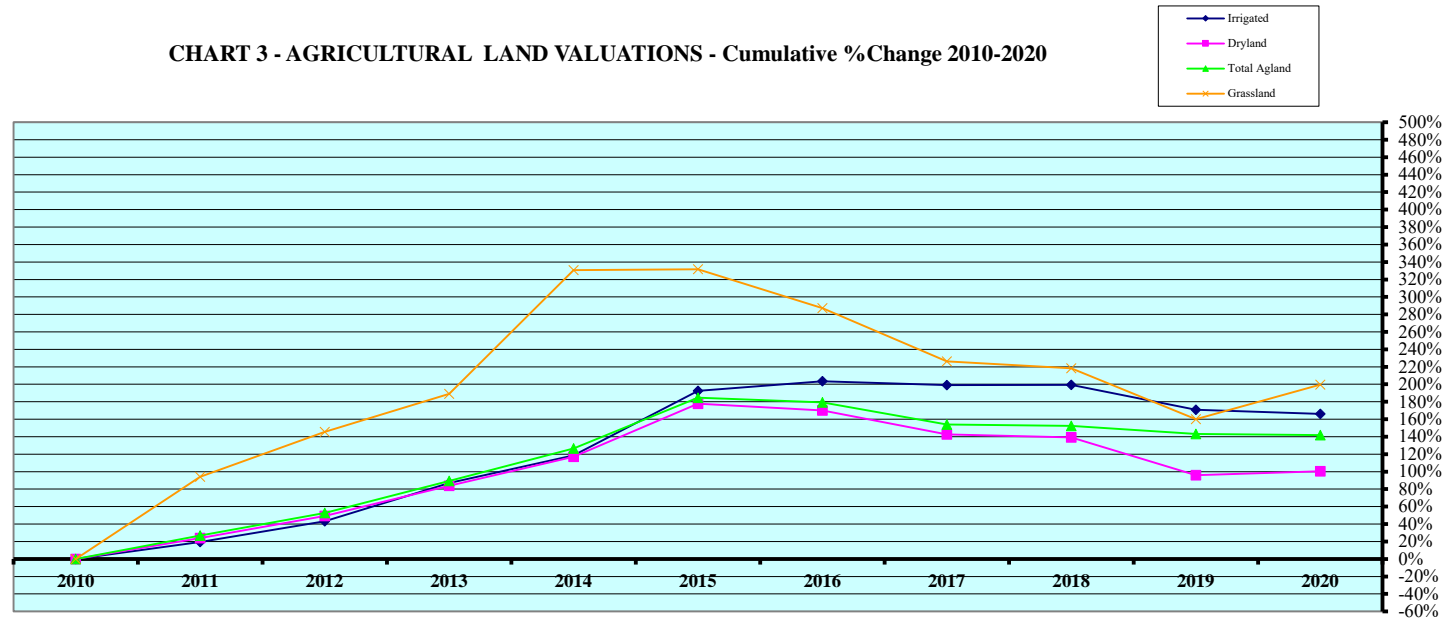
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2010 - 2020 CTL  
Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 28  
County DOUGLAS

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	20,622,590	'--	'--	'--	92,972,180	'--	'--	'--	6,411,040	'--	--	'--
2011	24,651,345	4,028,755	19.54%	19.54%	115,159,965	22,187,785	23.86%	23.86%	12,450,825	6,039,785	94.21%	94.21%
2012	29,524,560	4,873,215	19.77%	43.17%	138,791,430	23,631,465	20.52%	49.28%	15,746,410	3,295,585	26.47%	145.61%
2013	38,555,170	9,030,610	30.59%	86.96%	170,985,450	32,194,020	23.20%	83.91%	18,529,905	2,783,495	17.68%	189.03%
2014	45,064,390	6,509,220	16.88%	118.52%	201,790,805	30,805,355	18.02%	117.04%	27,603,385	9,073,480	48.97%	330.56%
2015	60,310,500	15,246,110	33.83%	192.45%	258,286,990	56,496,185	28.00%	177.81%	27,673,770	70,385	0.25%	331.66%
2016	62,580,840	2,270,340	3.76%	203.46%	251,142,275	-7,144,715	-2.77%	170.13%	24,825,020	-2,848,750	-10.29%	287.22%
2017	61,689,300	-891,540	-1.42%	199.13%	225,530,255	-25,612,020	-10.20%	142.58%	20,922,890	-3,902,130	-15.72%	226.36%
2018	61,722,200	32,900	0.05%	199.29%	222,452,800	-3,077,455	-1.36%	139.27%	20,407,680	-515,210	-2.46%	218.32%
2019	55,834,770	-5,887,430	-9.54%	170.75%	182,278,950	-40,173,850	-18.06%	96.06%	16,664,745	-3,742,935	-18.34%	159.94%
2020	54,884,080	-950,690	-1.70%	166.14%	186,277,525	3,998,575	2.19%	100.36%	19,208,515	2,543,770	15.26%	199.62%

Rate Ann.%chg:

Irrigated

10.28%

Dryland

7.20%

Grassland

11.60%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	139,220	'--	'--	'--	2,422,640	'--	'--	'--	122,567,670	'--	'--	'--
2011	148,690	9,470	6.80%	6.80%	2,916,115	493,475	20.37%	20.37%	155,326,940	32,759,270	26.73%	26.73%
2012	149,420	730	0.49%	7.33%	2,830,580	-85,535	-2.93%	16.84%	187,042,400	31,715,460	20.42%	52.60%
2013	149,340	-80	-0.05%	7.27%	3,870,470	1,039,890	36.74%	59.76%	232,090,335	45,047,935	24.08%	89.36%
2014	338,770	189,430	126.84%	143.33%	3,031,115	-839,355	-21.69%	25.12%	277,828,465	45,738,130	19.71%	126.67%
2015	344,540	5,770	1.70%	147.48%	2,303,830	-727,285	-23.99%	-4.90%	348,919,630	71,091,165	25.59%	184.68%
2016	376,260	31,720	9.21%	170.26%	3,371,925	1,068,095	46.36%	39.18%	342,296,320	-6,623,310	-1.90%	179.27%
2017	398,910	22,650	6.02%	186.53%	2,835,105	-536,820	-15.92%	17.03%	311,376,460	-30,919,860	-9.03%	154.04%
2018	390,870	-8,040	-2.02%	180.76%	4,215,660	1,380,555	48.70%	74.01%	309,189,210	-2,187,250	-0.70%	152.26%
2019	333,640	-57,230	-14.64%	139.65%	43,063,895	38,848,235	921.52%	1677.56%	298,176,000	-11,013,210	-3.56%	143.27%
2020	336,375	2,735	0.82%	141.61%	35,821,130	-7,242,765	-16.82%	1378.60%	296,527,625	-1,648,375	-0.55%	141.93%

Cnty#  
County

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DOUGLAS

Rate Ann.%chg:

Total Agric Land

9.24%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	20,576,430	10,938	1,881			93,373,917	52,033	1,795			81,700,995	133,333	613		
2011	24,770,700	9,908	2,500	32.89%	32.89%	115,969,290	48,337	2,399	33.70%	33.70%	89,688,965	135,300	663	8.18%	9.46%
2012	29,835,036	9,946	3,000	19.99%	59.46%	139,373,087	48,083	2,899	20.82%	61.53%	89,574,800	130,628	686	3.44%	13.24%
2013	38,655,014	10,172	3,800	26.67%	102.00%	172,908,528	48,030	3,600	24.20%	100.61%	97,239,960	127,646	762	11.09%	25.80%
2014	44,612,858	10,082	4,425	16.45%	135.22%	204,618,617	47,059	4,348	20.78%	142.30%	128,539,130	127,483	1,008	32.36%	66.50%
2015	60,488,055	10,612	5,700	28.81%	203.00%	262,761,564	46,714	5,625	29.36%	213.45%	149,636,865	127,257	1,176	16.62%	94.17%
2016	62,546,660	10,677	5,858	2.77%	211.40%	254,892,390	46,052	5,535	-1.60%	208.44%	164,929,515	127,713	1,291	9.83%	113.25%
2017	61,864,105	10,801	5,727	-2.23%	204.45%	229,371,835	45,249	5,069	-8.42%	182.48%	174,353,050	127,360	1,369	6.01%	126.06%
2018	62,006,495	10,833	5,724	-0.06%	204.27%	233,861,165	46,511	5,028	-0.81%	180.20%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	60,602,465	10,759	5,633	-1.60%	199.41%	224,694,895	46,033	4,881	-2.92%	172.01%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	62,951,460	10,751	5,855	3.96%	211.26%	212,304,955	44,415	4,780	-2.07%	166.37%	21,970,965	12,338	1,781	38.12%	190.61%

Rate Annual %chg Average Value/Acre:

12.02%

10.29%

11.26%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	191,673	3,479	55			2,928,871	4,864	602			122,051,583	76,929	1,587		
2011	173,868	3,002	58	5.12%	5.12%	5,148,705	5,212	988	64.03%	64.03%	155,421,671	75,397	2,061	29.93%	29.93%
2012	151,909	3,038	50	-13.66%	-9.24%	4,566,560	5,167	884	-10.53%	46.76%	186,629,081	75,331	2,477	20.18%	56.15%
2013	149,059	2,981	50	0.00%	-9.24%	6,096,556	5,204	1,172	32.56%	94.55%	186,629,081	75,360	3,081	24.35%	94.18%
2014	442,011	2,947	150	199.99%	172.28%	8,017,520	5,502	1,457	24.38%	141.99%	279,201,990	74,553	3,745	21.56%	136.05%
2015	438,676	2,925	150	0.00%	172.29%	7,777,560	5,328	1,460	0.17%	142.39%	352,950,530	74,531	4,736	26.45%	198.49%
2016	429,955	2,866	150	0.00%	172.29%	7,646,475	5,192	1,473	0.90%	144.58%	344,435,810	73,769	4,669	-1.40%	194.30%
2017	406,420	2,709	150	0.00%	172.28%	4,418,555	4,847	912	-38.10%	51.39%	314,304,375	72,260	4,350	-6.84%	174.16%
2018	444,535	2,968	150	-0.16%	171.84%	7,587,525	2,256	3,363	268.90%	458.47%	322,598,695	71,782	4,494	3.32%	183.27%
2019	431,915	2,926	148	-1.42%	167.97%	536,850	1,144	469	-86.05%	-22.08%	306,606,065	73,866	4,151	-7.64%	161.63%
2020	418,705	2,798	150	1.37%	171.64%	707,495	1,066	664	41.44%	10.21%	298,353,580	71,368	4,180	0.71%	163.50%

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DOUGLAS

Rate Annual %chg Average Value/Acre:

10.17%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

**CHART 5 - 2020 County and Municipal Valuations by Property Type**

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
517,110	DOUGLAS	1,760,157,530	382,903,040	423,751,010	33,302,138,735	12,273,834,805	2,261,662,395	0	296,527,625	226,725,040	15,787,905	0	50,943,488,085
cnty sectorvalue % of total value:		3.46%	0.75%	0.83%	65.37%	24.09%	4.44%		0.58%	0.45%	0.03%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,458	BENNINGTON	1,533,590	478,750	421,155	127,536,300	13,786,000	8,528,700	0	0	0	0	0	152,284,495
0.28%	%sector of county sector		0.09%	0.13%	0.10%	0.38%	0.11%						0.30%
	%sector of municipality	1.01%	0.31%	0.28%	83.75%	9.05%	5.60%						100.00%
459,959	OMAHA	1,612,609,540	355,817,915	362,064,470	24,732,864,100	11,328,532,315	2,059,555,395	0	0	0	0	0	40,451,443,735
88.95%	%sector of county sector	91.62%	92.93%	85.44%	74.27%	92.30%	91.06%						79.40%
	%sector of municipality	3.99%	0.88%	0.90%	61.14%	28.01%	5.09%						100.00%
5,943	RALSTON	8,972,560	1,767,290	1,985,160	312,830,580	83,208,100	30,500,600	0	0	0	0	0	439,264,290
1.15%	%sector of county sector	0.51%	0.46%	0.47%	0.94%	0.68%	1.35%						0.86%
	%sector of municipality	2.04%	0.40%	0.45%	71.22%	18.94%	6.94%						100.00%
2,408	VALLEY	59,389,140	4,112,825	18,936,095	281,998,450	44,747,780	41,056,200	0	52,200	0	0	0	450,292,690
0.47%	%sector of county sector	3.37%	1.07%	4.47%	0.85%	0.36%	1.82%		0.02%				0.88%
	%sector of municipality	13.19%	0.91%	4.21%	62.63%	9.94%	9.12%		0.01%				100.00%
848	WATERLOO	10,437,550	880,195	2,843,975	43,845,200	18,793,120	22,480,300	0	0	0	0	0	99,280,340
0.16%	%sector of county sector	0.59%	0.23%	0.67%	0.13%	0.15%	0.99%						0.19%
	%sector of municipality	10.51%	0.89%	2.86%	44.16%	18.93%	22.64%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
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0		0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
470,616	Total Municipalities	1,692,942,380	363,056,975	386,250,855	25,499,074,630	11,489,067,315	2,162,121,195	0	52,200	0	0	0	41,592,565,550
91.01%	%all municip.sectors of cnty	96.18%	94.82%	91.15%	76.57%	93.61%	95.60%		0.02%				81.64%

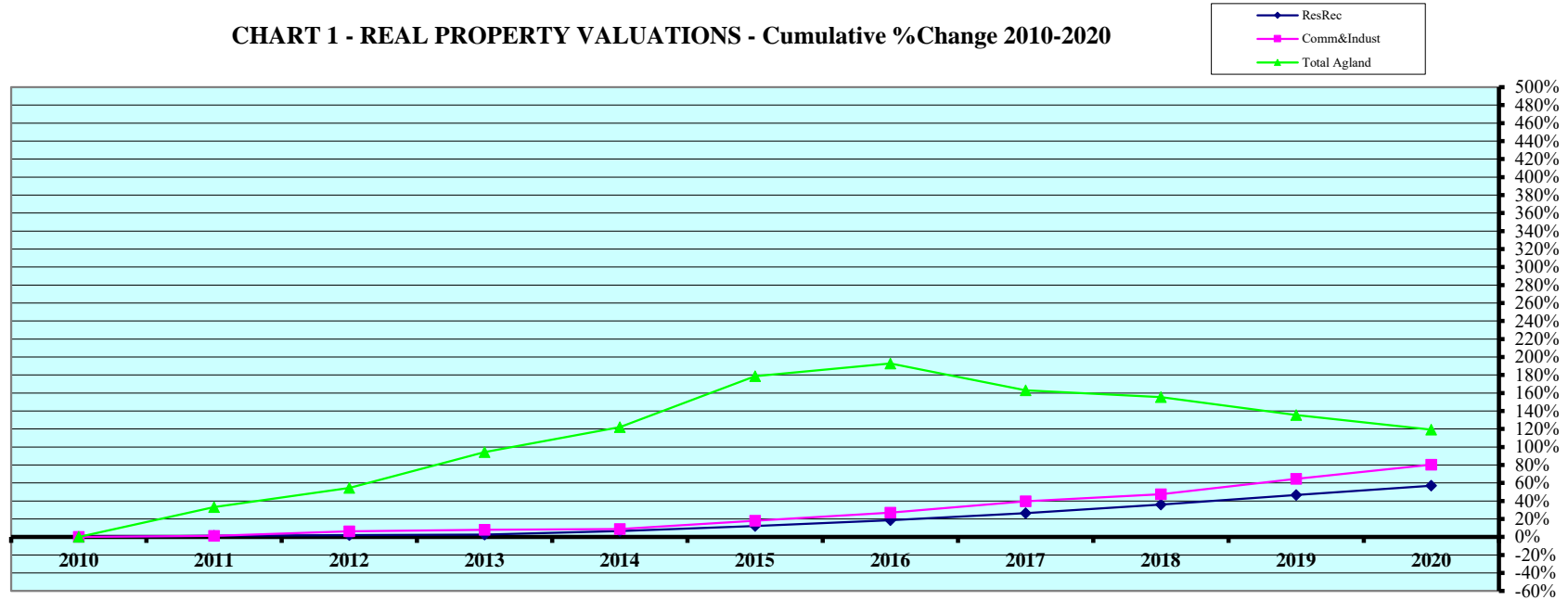
**28 DOUGLAS**

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

**CHART 5**

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	7,873,412,894	'--	'--	'--	2,462,232,923	'--	'--	'--	141,193,520	'--	--	--
2011	7,969,265,775	95,852,881	1.22%	1.22%	2,493,146,998	30,914,075	1.26%	1.26%	188,021,499	46,827,979	33.17%	33.17%
2012	8,028,648,157	59,382,382	0.75%	1.97%	2,613,727,280	120,580,282	4.84%	6.15%	218,007,575	29,986,076	15.95%	54.40%
2013	8,078,097,700	49,449,543	0.62%	2.60%	2,659,770,921	46,043,641	1.76%	8.02%	274,278,197	56,270,622	25.81%	94.26%
2014	8,397,346,693	319,248,993	3.95%	6.65%	2,681,265,360	21,494,439	0.81%	8.90%	313,572,688	39,294,491	14.33%	122.09%
2015	8,840,328,734	442,982,041	5.28%	12.28%	2,906,139,280	224,873,920	8.39%	18.03%	393,525,850	79,953,162	25.50%	178.71%
2016	9,339,896,340	499,567,606	5.65%	18.63%	3,128,766,492	222,627,212	7.66%	27.07%	413,475,449	19,949,599	5.07%	192.84%
2017	9,967,061,475	627,165,135	6.71%	26.59%	3,440,327,629	311,561,137	9.96%	39.72%	371,318,498	-42,156,951	-10.20%	162.99%
2018	10,717,403,599	750,342,124	7.53%	36.12%	3,627,932,524	187,604,895	5.45%	47.34%	360,553,352	-10,765,146	-2.90%	155.36%
2019	11,545,635,682	828,232,083	7.73%	46.64%	4,049,744,275	421,811,751	11.63%	64.47%	332,368,669	-28,184,683	-7.82%	135.40%
2020	12,356,898,145	811,262,463	7.03%	56.94%	4,441,003,462	391,259,187	9.66%	80.36%	309,575,353	-22,793,316	-6.86%	119.26%

Rate Annual %chg: Residential & Recreational **4.61%**

Commercial & Industrial **6.08%**

Agricultural Land **8.17%**

Cnty# **77**  
County **SARPY**

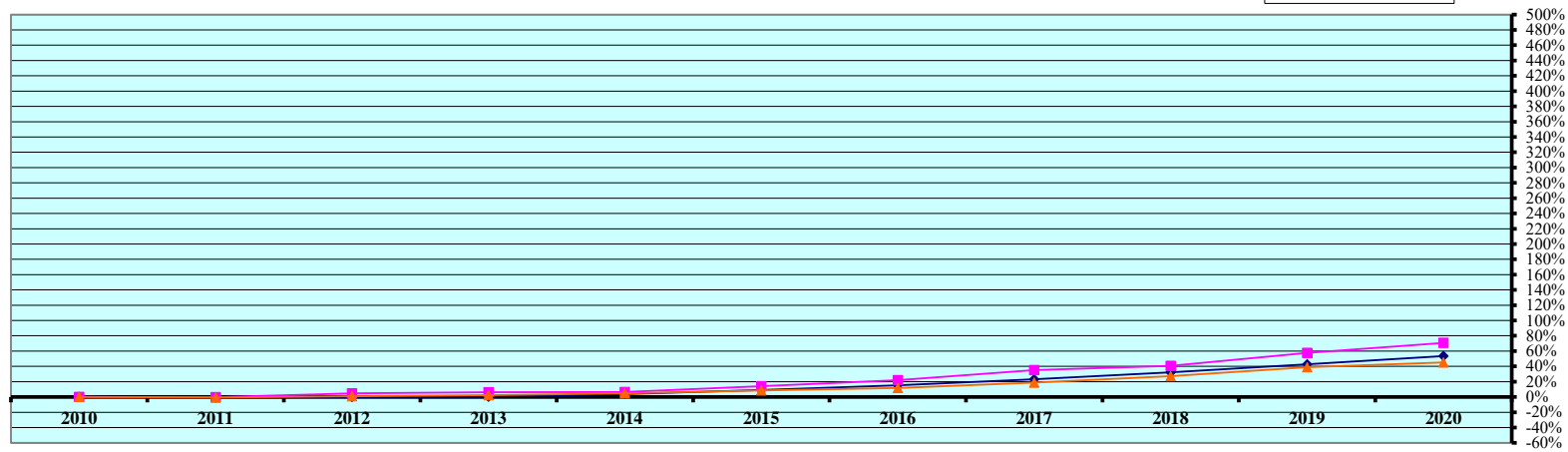
**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2021

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	7,873,412,894	178,277,097	2.26%	7,695,135,797	---	---	2,462,232,923	64,985,911	2.64%	2,397,247,012	---	---
2011	7,969,265,775	169,444,635	2.13%	7,799,821,140	-0.93%	-0.93%	2,493,146,998	39,213,239	1.57%	2,453,933,759	-0.34%	-0.34%
2012	8,028,648,157	153,388,564	1.91%	7,875,259,593	-1.18%	0.02%	2,613,727,280	35,840,888	1.37%	2,577,886,392	3.40%	4.70%
2013	8,078,097,700	177,382,524	2.20%	7,900,715,176	-1.59%	0.35%	2,659,770,921	44,359,727	1.67%	2,615,411,194	0.06%	6.22%
2014	8,397,346,693	229,970,674	2.74%	8,167,376,019	1.11%	3.73%	2,681,265,360	59,860,679	2.23%	2,621,404,681	-1.44%	6.46%
2015	8,840,328,734	239,632,508	2.71%	8,600,696,226	2.42%	9.24%	2,906,139,280	94,168,827	3.24%	2,811,970,453	4.87%	14.20%
2016	9,339,896,340	253,905,995	2.72%	9,085,990,345	2.78%	15.40%	3,128,766,492	127,302,828	4.07%	3,001,463,664	3.28%	21.90%
2017	9,967,061,475	262,988,131	2.64%	9,704,073,344	3.90%	23.25%	3,440,327,629	114,307,546	3.32%	3,326,020,083	6.30%	35.08%
2018	10,717,403,599	300,180,511	2.80%	10,417,223,088	4.52%	32.31%	3,627,932,524	161,063,082	4.44%	3,466,869,442	0.77%	40.80%
2019	11,545,635,682	311,622,494	2.70%	11,234,013,188	4.82%	42.68%	4,049,744,275	167,810,185	4.14%	3,881,934,090	7.00%	57.66%
2020	12,356,898,145	273,218,148	2.21%	12,083,679,997	4.66%	53.47%	4,441,003,462	238,121,785	5.36%	4,202,881,677	3.78%	70.69%
Rate Ann%chg	4.61%			Resid & Recreat w/o growth	2.05%		6.08%			C & I w/o growth	2.77%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2010	131,275,048	82,429,585	213,704,633	4,038,418	1.89%	209,666,215	---	---
2011	137,201,413	79,927,245	217,128,658	4,904,898	2.26%	212,223,760	-0.69%	-0.69%
2012	140,042,187	82,019,519	222,061,706	6,345,786	2.86%	215,715,920	-0.65%	0.94%
2013	140,691,543	81,873,581	222,565,124	3,567,282	1.60%	218,997,842	-1.38%	2.48%
2014	189,117,341	40,011,471	229,128,812	5,173,049	2.26%	223,955,763	0.62%	4.80%
2015	201,044,072	42,784,033	243,828,105	12,130,612	4.98%	231,697,493	1.12%	8.42%
2016	194,123,487	51,529,858	245,653,345	7,045,555	2.87%	238,607,790	-2.14%	11.65%
2017	205,619,810	53,916,910	259,536,720	5,680,646	2.19%	253,856,074	3.34%	18.79%
2018	240,700,956	61,408,023	302,108,979	30,450,756	10.08%	271,658,223	4.67%	27.12%
2019	235,680,092	71,208,444	306,888,536	9,806,643	3.20%	297,081,893	-1.66%	39.02%
2020	249,014,179	71,759,162	320,773,341	10,584,634	3.30%	310,188,707	1.08%	45.15%
Rate Ann%chg	6.61%	-1.38%	4.15%			Ag Imprv+Site w/o growth	0.43%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2010 - 2020 CTL  
Growth Value; 2010-2020 Abstract of Asmnt Rpt.

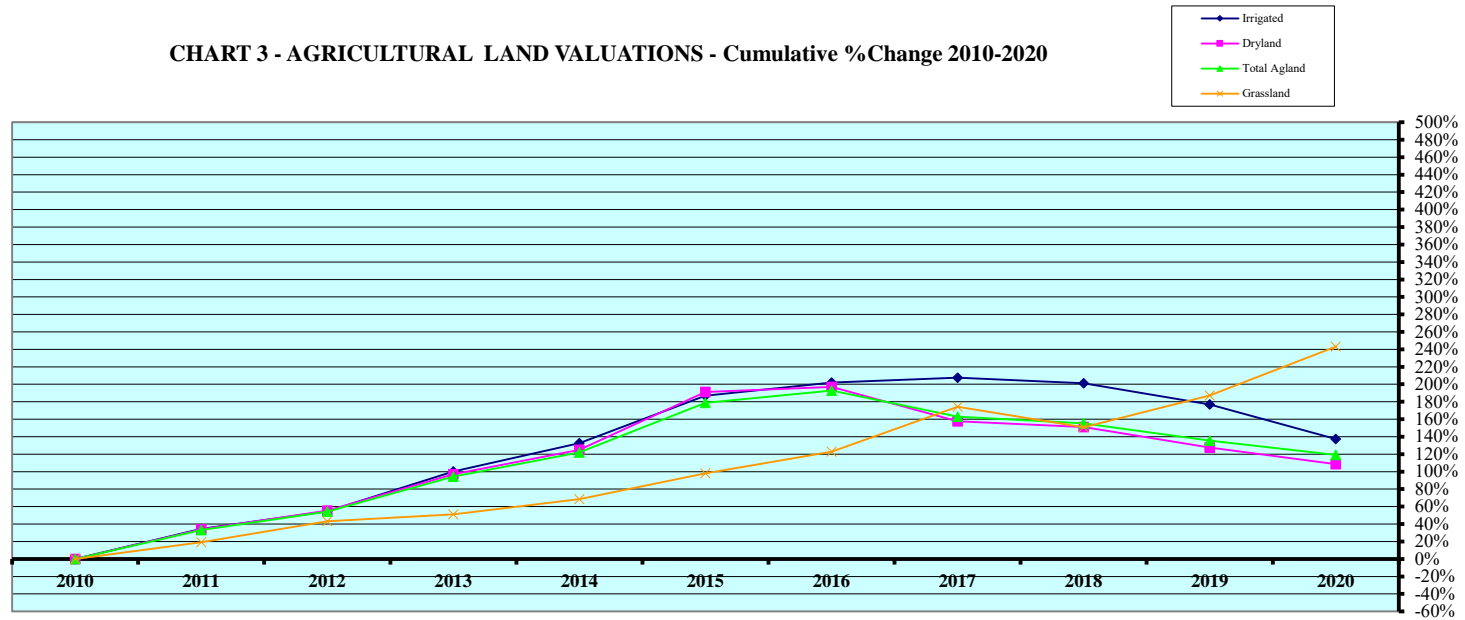
Cnty# 77  
County SARPY

CHART 2

NE Dept. of Revenue, Property Assessment Division



CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	12,160,414	--	--	--	120,247,372	--	--	--	8,553,169	--	--	--
2011	16,357,989	4,197,575	34.52%	34.52%	161,230,776	40,983,404	34.08%	34.08%	10,198,214	1,645,045	19.23%	19.23%
2012	18,804,970	2,446,981	14.96%	54.64%	186,721,951	25,491,175	15.81%	55.28%	12,250,963	2,052,749	20.13%	43.23%
2013	24,325,303	5,520,333	29.36%	100.04%	236,744,227	50,022,276	26.79%	96.88%	12,925,791	674,828	5.51%	51.12%
2014	28,289,408	3,964,105	16.30%	132.64%	270,501,966	33,757,739	14.26%	124.95%	14,416,318	1,490,527	11.53%	68.55%
2015	34,879,581	6,590,173	23.30%	186.83%	350,251,289	79,749,323	29.48%	191.28%	16,935,953	2,519,635	17.48%	98.01%
2016	36,717,610	1,838,029	5.27%	201.94%	357,150,905	6,899,616	1.97%	197.01%	19,062,223	2,126,270	12.55%	122.87%
2017	37,403,421	685,811	1.87%	207.58%	309,907,712	-47,243,193	-13.23%	157.73%	23,457,867	4,395,644	23.06%	174.26%
2018	36,634,127	-769,294	-2.06%	201.26%	301,921,118	-7,986,594	-2.58%	151.08%	21,443,959	-2,013,908	-8.59%	150.71%
2019	33,661,997	-2,972,130	-8.11%	176.82%	273,530,072	-28,391,046	-9.40%	127.47%	24,563,201	3,119,242	14.55%	187.18%
2020	28,849,171	-4,812,826	-14.30%	137.24%	250,769,551	-22,760,521	-8.32%	108.54%	29,346,204	4,783,003	19.47%	243.10%

Rate Ann.%chg: Irrigated 9.02%

Dryland 7.63%

Grassland 13.12%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	232,078	--	--	--	487	--	--	--	141,193,520	--	--	--
2011	232,772	694	0.30%	0.30%	1,748	1,261	258.93%	258.93%	188,021,499	46,827,979	33.17%	33.17%
2012	228,037	-4,735	-2.03%	-1.74%	1,654	-94	-5.38%	239.63%	218,007,575	29,986,076	15.95%	54.40%
2013	281,436	53,399	23.42%	21.27%	1,440	-214	-12.94%	195.69%	274,278,197	56,270,622	25.81%	94.26%
2014	362,254	80,818	28.72%	56.09%	2,742	1,302	90.42%	463.04%	313,572,688	39,294,491	14.33%	122.09%
2015	441,923	79,669	21.99%	90.42%	(8,982,896)	-8,985,638	-327703.79%	-1844637.17%	393,525,850	79,953,162	25.50%	178.71%
2016	560,186	118,263	26.76%	141.38%	(15,475)	8,967,421		-3277.62%	413,475,449	19,949,599	5.07%	192.84%
2017	547,717	-12,469	-2.23%	136.01%	1,781	17,256		265.71%	371,318,498	-42,156,951	-10.20%	162.99%
2018	570,497	22,780	4.16%	145.82%	(16,349)	-18,130	-1017.97%	-3457.08%	360,553,352	-10,765,146	-2.90%	155.36%
2019	612,227	41,730	7.31%	163.80%	1,172	17,521		140.66%	332,368,669	-28,184,683	-7.82%	135.40%
2020	608,970	-3,257	-0.53%	162.40%	1,457	285	24.32%	199.18%	309,575,353	-22,793,316	-6.86%	119.26%

Cnty# 77  
County SARPY

Rate Ann.%chg: Total Agric Land 8.17%



**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	12,163,083	6,199	1,962			120,454,355	66,915	1,800			81,700,995	133,333	613		
2011	16,096,181	6,225	2,586	31.78%	31.78%	161,822,610	66,365	2,438	35.46%	35.46%	89,688,965	135,300	663	8.18%	9.46%
2012	19,101,517	6,365	3,001	16.05%	52.93%	186,903,468	66,047	2,830	16.06%	57.20%	89,574,800	130,628	686	3.44%	13.24%
2013	24,610,506	6,218	3,958	31.90%	101.72%	237,499,823	65,864	3,606	27.42%	100.31%	97,239,960	127,646	762	11.09%	25.80%
2014	28,579,366	6,205	4,606	16.36%	134.71%	270,556,847	65,343	4,141	14.83%	130.02%	128,539,130	127,483	1,008	32.36%	66.50%
2015	34,872,071	6,205	5,620	22.02%	186.40%	352,713,171	64,867	5,438	31.32%	202.06%	149,636,865	127,257	1,176	16.62%	94.17%
2016	37,866,157	6,325	5,987	6.53%	205.11%	368,135,968	63,899	5,761	5.95%	220.05%	164,929,515	127,713	1,291	9.83%	113.25%
2017	37,403,421	6,374	5,868	-1.99%	199.05%	313,351,946	62,299	5,030	-12.70%	179.41%	174,353,050	127,360	1,369	6.01%	126.06%
2018	36,959,456	6,288	5,878	0.16%	199.54%	303,375,929	60,293	5,032	0.04%	179.52%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	37,522,999	6,394	5,869	-0.16%	199.08%	281,434,665	58,891	4,779	-5.02%	165.48%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	28,841,701	4,983	5,789	-1.36%	195.00%	251,261,996	54,984	4,570	-4.38%	153.86%	32,687,950	15,786	2,071	60.61%	237.92%

Rate Annual %chg Average Value/Acre:

11.42%

9.76%

12.95%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	215,420	2,693	80			2,067,799	6,666	310			141,501,867	89,672	1,578		
2011	222,083	2,725	81	1.87%	1.87%	2,448,525	6,635	369	18.97%	18.97%	188,245,520	89,034	2,114	33.99%	33.99%
2012	229,787	2,819	82	0.03%	1.90%	2,928,203	6,642	441	19.46%	42.12%	218,447,128	89,043	2,453	16.03%	55.47%
2013	281,959	2,777	102	24.56%	26.92%	3,098,465	6,725	461	4.51%	48.53%	218,447,128	88,788	3,100	26.38%	96.48%
2014	353,000	2,906	121	19.63%	51.83%	3,616,350	6,364	568	23.34%	83.20%	313,817,984	87,894	3,570	15.16%	126.26%
2015	443,642	2,926	152	24.81%	89.50%	3,891,598	6,486	600	5.58%	93.42%	404,927,757	87,589	4,623	29.48%	192.97%
2016	439,706	2,887	152	0.47%	90.38%	111,048	1,107	100	-83.28%	-67.66%	425,670,799	86,620	4,914	6.30%	211.42%
2017	537,157	3,544	152	-0.50%	89.43%	1,675	384	4	-95.65%	-98.59%	374,711,143	85,548	4,380	-10.87%	177.57%
2018	538,277	3,548	152	0.10%	89.62%	1,675	538	3	-28.67%	-99.00%	362,394,723	83,415	4,344	-0.81%	175.32%
2019	513,441	3,368	152	0.50%	90.57%	2,638	446	6	90.00%	-98.09%	340,416,320	81,454	4,179	-3.80%	164.85%
2020	555,984	3,652	152	-0.14%	90.31%	47,001	778	60	921.80%	-80.53%	313,394,632	80,183	3,909	-6.48%	147.69%

77  
SARPY

Rate Annual %chg Average Value/Acre:

9.49%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

**CHART 5 - 2020 County and Municipal Valuations by Property Type**

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
158,840	SARPY	463,598,327	63,239,205	48,185,303	12,336,418,472	2,830,079,479	1,610,923,983	20,479,673	309,575,353	249,014,179	71,759,162	0	18,003,273,136
cnty sectorvalue % of total value:		2.58%	0.35%	0.27%	68.52%	15.72%	8.95%	0.11%	1.72%	1.38%	0.40%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
58,878	BELLEVUE	58,929,478	12,951,419	8,662,644	3,305,387,401	907,018,091	78,322,798	0	0	0	0	0	4,371,271,831
37.07%	%sector of county sector	12.71%	20.48%	17.98%	26.79%	32.05%	4.86%						24.28%
	%sector of municipality	1.35%	0.30%	0.20%	75.62%	20.75%	1.79%						100.00%
4,905	GRETN	20,094,169	1,499,409	590,908	277,724,731	85,271,242	56,047,834	0	23,790	0	0	0	441,252,083
3.09%	%sector of county sector	4.33%	2.37%	1.23%	2.25%	3.01%	3.48%		0.01%				2.45%
	%sector of municipality	4.55%	0.34%	0.13%	62.94%	19.32%	12.70%		0.01%				100.00%
16,638	LA VISTA	68,082,962	7,431,152	1,651,360	818,889,704	530,851,424	327,868,470	0	0	0	0	0	1,754,775,072
10.47%	%sector of county sector	14.69%	11.75%	3.43%	6.64%	18.76%	20.35%						9.75%
	%sector of municipality	3.88%	0.42%	0.09%	46.67%	30.25%	18.68%						100.00%
23,889	PAPILLION	103,015,778	8,128,081	1,415,508	1,562,692,196	566,606,965	376,517,500	0	0	0	0	0	2,618,376,028
15.04%	%sector of county sector	22.22%	12.85%	2.94%	12.67%	20.02%	23.37%						14.54%
	%sector of municipality	3.93%	0.31%	0.05%	59.68%	21.64%	14.38%						100.00%
1,529	SPRINGFIELD	3,987,357	196,651	80,787	86,044,957	13,484,348	11,537,184	0	0	0	0	0	115,331,284
0.96%	%sector of county sector	0.86%	0.31%	0.17%	0.70%	0.48%	0.72%						0.64%
	%sector of municipality	3.46%	0.17%	0.07%	74.61%	11.69%	10.00%						100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
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	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
105,839	Total Municipalities	254,109,744	30,206,712	12,401,207	6,050,738,989	2,103,232,070	850,293,786	0	23,790	0	0	0	9,301,006,298
66.63%	%all municip.sectors of cnty	54.81%	47.77%	25.74%	49.05%	74.32%	52.78%		0.01%				51.66%

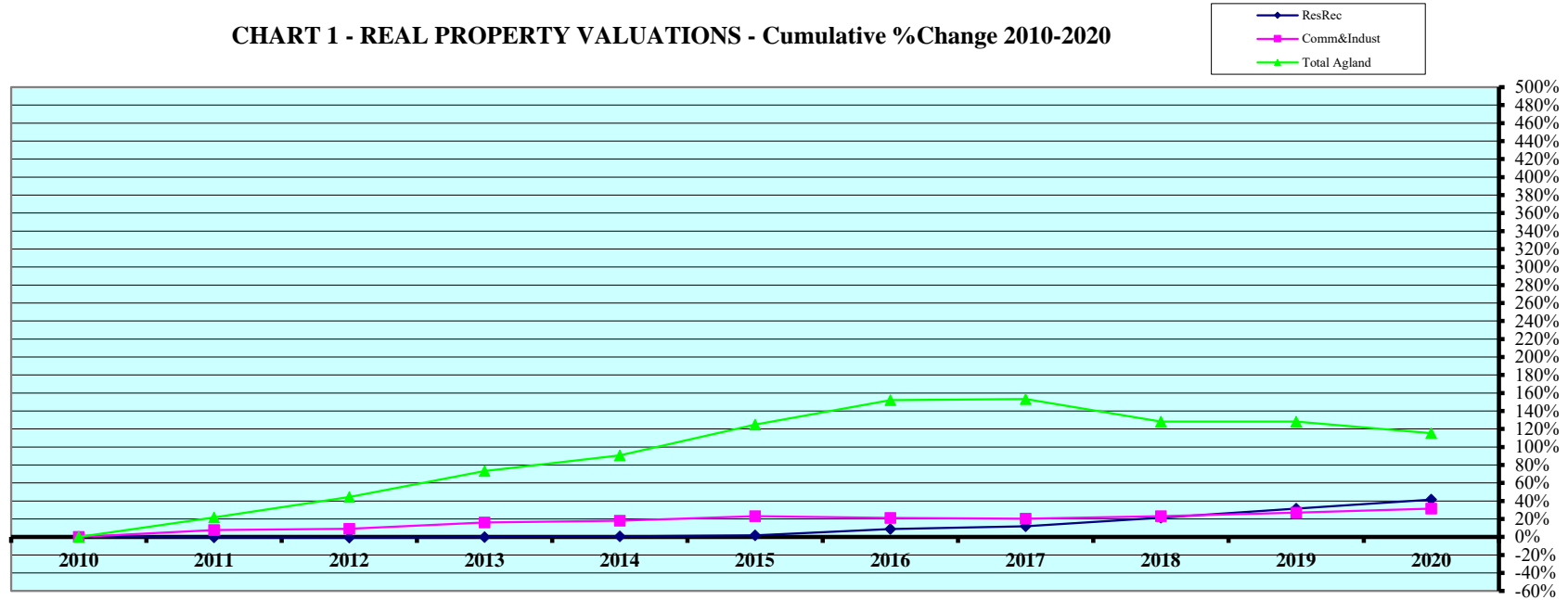
77 SARPY

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	904,894,250	--	--	--	295,139,665	--	--	--	410,188,920	--	--	--
2011	900,627,350	-4,266,900	-0.47%	-0.47%	317,911,790	22,772,125	7.72%	7.72%	498,667,065	88,478,145	21.57%	21.57%
2012	897,670,450	-2,956,900	-0.33%	-0.80%	321,680,535	3,768,745	1.19%	8.99%	592,533,520	93,866,455	18.82%	44.45%
2013	902,909,865	5,239,415	0.58%	-0.22%	342,798,585	21,118,050	6.56%	16.15%	710,537,205	118,003,685	19.92%	73.22%
2014	911,254,315	8,344,450	0.92%	0.70%	348,647,960	5,849,375	1.71%	18.13%	782,480,890	71,943,685	10.13%	90.76%
2015	920,078,520	8,824,205	0.97%	1.68%	363,225,290	14,577,330	4.18%	23.07%	922,466,665	139,985,775	17.89%	124.89%
2016	983,191,105	63,112,585	6.86%	8.65%	357,651,290	-5,574,000	-1.53%	21.18%	1,033,561,635	111,094,970	12.04%	151.97%
2017	1,013,206,740	30,015,635	3.05%	11.97%	354,991,435	-2,659,855	-0.74%	20.28%	1,039,139,720	5,578,085	0.54%	153.33%
2018	1,097,806,380	84,599,640	8.35%	21.32%	363,198,145	8,206,710	2.31%	23.06%	936,660,795	-102,478,925	-9.86%	128.35%
2019	1,189,464,040	91,657,660	8.35%	31.45%	374,764,395	11,566,250	3.18%	26.98%	935,894,395	-766,400	-0.08%	128.16%
2020	1,280,247,090	90,783,050	7.63%	41.48%	388,051,555	13,287,160	3.55%	31.48%	882,959,240	-52,935,155	-5.66%	115.26%

Rate Annual %chg: Residential & Recreational **3.53%**

Commercial & Industrial **2.77%**

Agricultural Land **7.97%**

Cnty# **89**  
County **WASHINGTON**

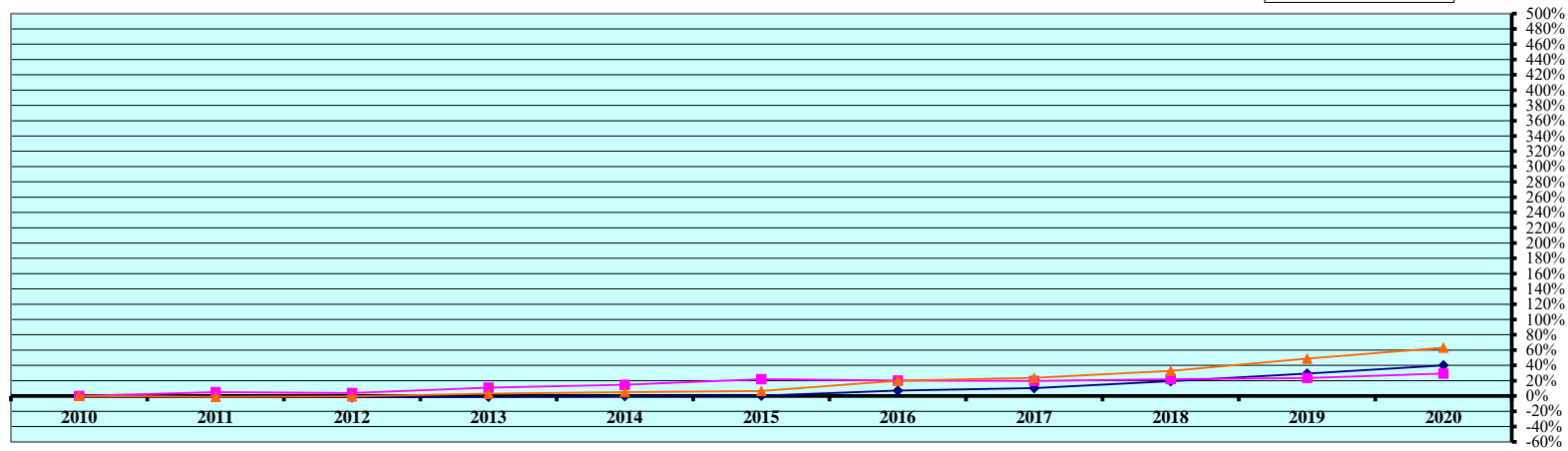
**CHART 1**

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 03/01/2021

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	904,894,250	10,646,920	1.18%	894,247,330	1.18%	1.18%	295,139,665	11,865,775	4.02%	283,273,890	4.02%	4.02%
2011	900,627,350	7,577,406	0.84%	893,049,944	-1.31%	-1.31%	317,911,790	8,005,805	2.52%	309,905,985	5.00%	5.00%
2012	897,670,450	7,413,301	0.83%	890,257,149	-1.15%	-1.62%	321,680,535	15,207,630	4.73%	306,472,905	-3.60%	3.84%
2013	902,909,865	7,640,845	0.85%	895,269,020	-0.27%	-1.06%	342,798,585	15,899,155	4.64%	326,899,430	1.62%	10.76%
2014	911,254,315	8,974,000	0.98%	902,280,315	-0.07%	-0.29%	348,647,960	9,937,205	2.85%	338,710,755	-1.19%	14.76%
2015	920,078,520	11,588,138	1.26%	908,490,382	-0.30%	0.40%	363,225,290	3,559,400	0.98%	359,665,890	3.16%	21.86%
2016	983,191,105	15,494,546	1.58%	967,696,559	5.18%	6.94%	357,651,290	2,879,310	0.81%	354,771,980	-2.33%	20.20%
2017	1,013,206,740	15,029,820	1.48%	998,176,920	1.52%	10.31%	354,991,435	1,956,205	0.55%	353,035,230	-1.29%	19.62%
2018	1,097,806,380	18,134,870	1.65%	1,079,671,510	6.56%	19.31%	363,198,145	2,926,400	0.81%	360,271,745	1.49%	22.07%
2019	1,189,464,040	20,228,591	1.70%	1,169,235,449	6.51%	29.21%	374,764,395	10,768,515	2.87%	363,995,880	0.22%	23.33%
2020	1,280,247,090	13,640,239	1.07%	1,266,606,851	6.49%	39.97%	388,051,555	6,153,675	1.59%	381,897,880	1.90%	29.40%
Rate Ann%chg	3.53%			Resid & Recreat w/o growth	2.32%		2.77%			C & I w/o growth	0.50%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2010	264,906,385	53,760,950	318,667,335	5,520,260	1.73%	313,147,075	1.73%	1.73%
2011	268,355,470	51,339,880	319,695,350	4,376,340	1.37%	315,319,010	-1.05%	-1.05%
2012	269,127,505	52,324,675	321,452,180	4,862,155	1.51%	316,590,025	-0.97%	-0.65%
2013	278,074,080	53,728,460	331,802,540	3,331,920	1.00%	328,470,620	2.18%	3.08%
2014	284,613,485	54,641,955	339,255,440	4,888,760	1.44%	334,366,680	0.77%	4.93%
2015	291,564,305	55,958,805	347,523,110	8,165,890	2.35%	339,357,220	0.03%	6.49%
2016	331,971,735	58,462,460	390,434,195	8,119,840	2.08%	382,314,355	10.01%	19.97%
2017	338,200,555	56,126,895	394,327,450	287,170	0.07%	394,040,280	0.92%	23.65%
2018	373,213,140	57,665,510	430,878,650	7,809,250	1.81%	423,069,400	7.29%	32.76%
2019	405,020,400	80,453,810	485,474,210	11,370,940	2.34%	474,103,270	10.03%	48.78%
2020	452,703,510	77,662,210	530,365,720	10,493,003	1.98%	519,872,717	7.09%	63.14%
Rate Ann%chg	5.50%	3.75%	5.23%			Ag Imprv+Site w/o growth	3.63%	

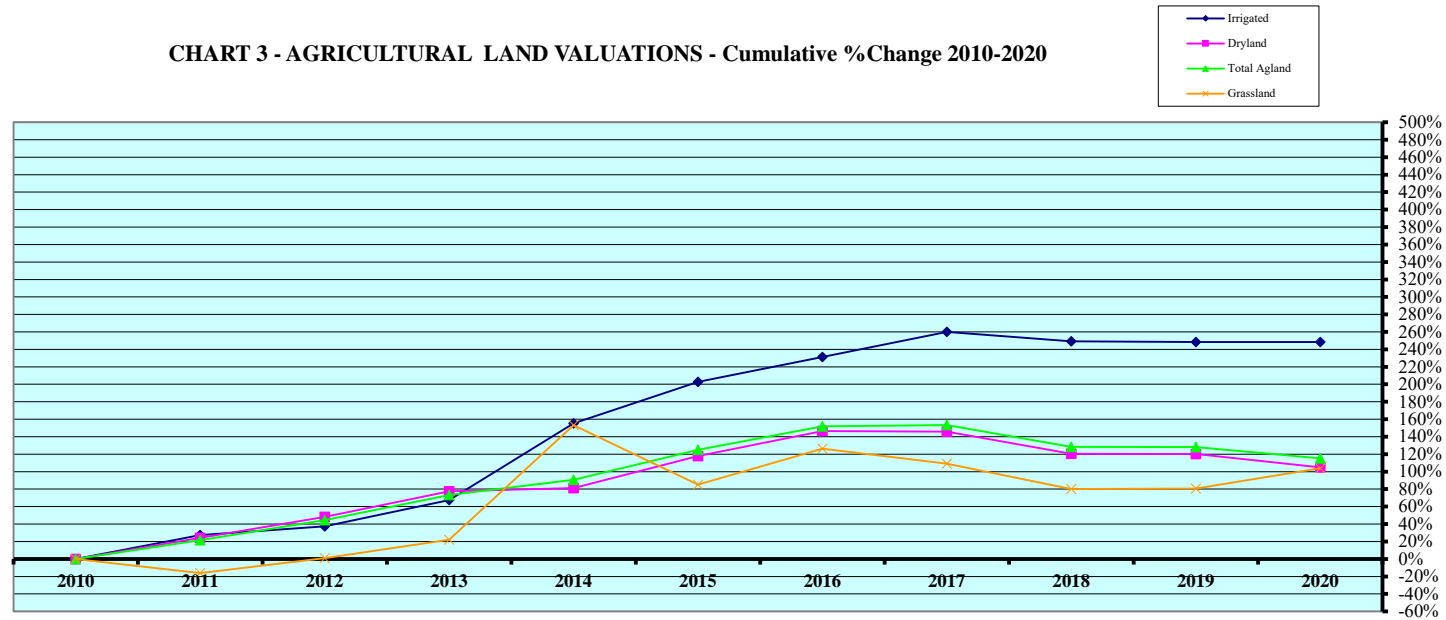
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.  
Sources:  
Value; 2010 - 2020 CTL  
Growth Value; 2010-2020 Abstract of Asmnt Rpt.

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CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	24,986,875	'--	'--	'--	357,252,090	'--	'--	'--	27,803,830	'--	--	'--
2011	31,824,060	6,837,185	27.36%	27.36%	443,405,730	86,153,640	24.12%	24.12%	23,317,345	-4,486,485	-16.14%	-16.14%
2012	34,303,350	2,479,290	7.79%	37.29%	529,800,680	86,394,950	19.48%	48.30%	28,056,660	4,739,315	20.33%	0.91%
2013	41,842,845	7,539,495	21.98%	67.46%	634,316,105	104,515,425	19.73%	77.55%	33,929,415	5,872,755	20.93%	22.03%
2014	63,794,145	21,951,300	52.46%	155.31%	647,551,865	13,235,760	2.09%	81.26%	70,404,750	36,475,335	107.50%	153.22%
2015	75,643,835	11,849,690	18.57%	202.73%	778,065,965	130,514,100	20.16%	117.79%	51,437,940	-18,966,810	-26.94%	85.00%
2016	82,762,680	7,118,845	9.41%	231.22%	880,470,510	102,404,545	13.16%	146.46%	62,926,145	11,488,205	22.33%	126.32%
2017	89,943,175	7,180,495	8.68%	259.96%	878,471,210	-1,999,300	-0.23%	145.90%	58,139,895	-4,786,250	-7.61%	109.11%
2018	87,224,070	-2,719,105	-3.02%	249.08%	787,935,535	-90,535,675	-10.31%	120.55%	50,081,025	-8,058,870	-13.86%	80.12%
2019	87,081,700	-142,370	-0.16%	248.51%	787,129,535	-806,000	-0.10%	120.33%	50,258,940	177,915	0.36%	80.76%
2020	87,071,440	-10,260	-0.01%	248.47%	732,157,245	-54,972,290	-6.98%	104.94%	56,678,505	6,419,565	12.77%	103.85%

Rate Ann.%chg: Irrigated 13.30% Dryland 7.44% Grassland 7.38%

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	136,090	'--	'--	'--	10,035	'--	'--	'--	410,188,920	'--	'--	'--
2011	113,220	-22,870	-16.81%	-16.81%	6,710	-3,325	-33.13%	-33.13%	498,667,065	88,478,145	21.57%	21.57%
2012	371,700	258,480	228.30%	173.13%	1,130	-5,580	-83.16%	-88.74%	592,533,520	93,866,455	18.82%	44.45%
2013	447,710	76,010	20.45%	228.98%	1,130	0	0.00%	-88.74%	710,537,205	118,003,685	19.92%	73.22%
2014	724,035	276,325	61.72%	432.03%	6,095	4,965	439.38%	-39.26%	782,480,890	71,943,685	10.13%	90.76%
2015	17,317,180	16,593,145	2291.76%	12624.80%	1,745	-4,350	-71.37%	-82.61%	922,466,665	139,985,775	17.89%	124.89%
2016	7,402,300	-9,914,880	-57.25%	5339.27%	0	-1,745	-100.00%	-100.00%	1,033,561,635	111,094,970	12.04%	151.97%
2017	7,836,610	434,310	5.87%	5658.40%	4,748,830	4,748,830	47222.67%	42403.29%	1,039,139,720	5,578,085	0.54%	153.33%
2018	7,154,960	-681,650	-8.70%	5157.52%	4,265,205	-483,625	-10.18%	41830.19%	936,660,795	-102,478,925	-9.86%	128.35%
2019	7,216,525	61,565	0.86%	5202.76%	4,207,695	-57,510	-1.35%	459.09%	935,894,395	-766,400	-0.08%	128.16%
2020	6,995,945	-220,580	-3.06%	5040.68%	56,105	-4,151,590	-98.67%		882,959,240	-52,935,155	-5.66%	115.26%

Cnty# 89  
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Rate Ann.%chg: Total Agric Land 7.97%

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	25,154,705	10,658	2,360			357,572,750	170,514	2,097			81,700,995	133,333	613		
2011	31,927,745	11,342	2,815	19.27%	19.27%	444,076,800	175,343	2,533	20.77%	20.77%	89,688,965	135,300	663	8.18%	9.46%
2012	37,184,035	11,209	3,317	17.85%	40.56%	530,464,615	174,597	3,038	19.96%	44.88%	89,574,800	130,628	686	3.44%	13.24%
2013	41,474,835	10,884	3,811	14.87%	61.46%	633,452,135	173,946	3,642	19.86%	73.66%	97,239,960	127,646	762	11.09%	25.80%
2014	63,357,540	14,200	4,462	17.09%	89.05%	645,681,195	152,684	4,229	16.13%	101.66%	128,539,130	127,483	1,008	32.36%	66.50%
2015	76,256,890	14,199	5,371	20.37%	127.56%	775,676,915	152,682	5,080	20.13%	142.26%	149,636,865	127,257	1,176	16.62%	94.17%
2016	83,008,920	14,377	5,774	7.50%	144.63%	877,725,940	152,445	5,758	13.33%	174.56%	164,929,515	127,713	1,291	9.83%	113.25%
2017	89,943,175	15,547	5,785	0.20%	145.11%	876,001,815	152,268	5,753	-0.08%	174.34%	174,353,050	127,360	1,369	6.01%	126.06%
2018	87,224,035	16,762	5,204	-10.05%	120.47%	786,284,795	151,674	5,184	-9.89%	147.21%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	87,201,460	16,759	5,203	0.00%	120.47%	784,969,635	151,561	5,179	-0.09%	146.98%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	87,750,555	16,778	5,230	0.51%	121.60%	726,957,710	151,216	4,807	-7.18%	129.25%	55,692,640	26,054	2,138	65.80%	248.85%

Rate Annual %chg Average Value/Acre:

8.28%

8.65%

13.31%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	138,315	1,174	118			7,796,565	8,221	948			410,409,325	211,942	1,936		
2011	109,290	1,041	105	-10.88%	-10.88%	11,294,480	12,114	932	-1.69%	-1.69%	499,139,430	212,732	2,346	21.17%	21.17%
2012	158,400	1,174	135	28.56%	14.57%	15,142,610	12,669	1,195	28.19%	26.02%	597,338,410	212,843	2,806	19.61%	44.93%
2013	447,470	2,063	217	60.72%	84.14%	18,533,245	12,818	1,446	20.97%	52.45%	597,338,410	212,857	3,341	19.04%	72.52%
2014	722,255	2,682	269	24.18%	128.66%	23,878,630	14,418	1,656	14.54%	74.62%	782,460,980	212,902	3,675	10.01%	89.79%
2015	17,813,915	16,555	1,076	299.58%	813.70%	13,932,335	3,171	4,393	165.27%	363.22%	923,671,440	213,078	4,335	17.95%	123.86%
2016	7,390,045	16,583	446	-58.58%	278.41%	3,291,440	600	5,482	24.79%	478.07%	1,034,107,530	212,973	4,856	12.01%	150.75%
2017	7,839,185	17,519	447	0.41%	279.95%	3,280,440	594	5,520	0.68%	482.02%	1,034,886,550	212,851	4,862	0.13%	151.08%
2018	7,137,700	17,765	402	-10.21%	241.16%	7,200,810	1,621	4,442	-19.53%	368.35%	937,776,970	213,776	4,387	-9.78%	126.54%
2019	7,154,685	17,807	402	0.00%	241.17%	7,165,940	1,613	4,443	0.02%	368.43%	936,659,305	213,878	4,379	-0.17%	126.16%
2020	6,974,095	17,938	389	-3.24%	230.12%	7,170,485	1,605	4,468	0.58%	371.15%	884,545,485	213,591	4,141	-5.44%	113.86%

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WASHINGTON

Rate Annual %chg Average Value/Acre:

7.90%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

**CHART 5 - 2020 County and Municipal Valuations by Property Type**

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
20,234	WASHINGTON	283,780,062	31,579,300	39,466,447	1,275,736,860	179,703,010	208,348,545	4,510,230	882,959,240	452,703,510	77,662,210	100	3,436,449,514
cnty sectorvalue % of total value:		8.26%	0.92%	1.15%	37.12%	5.23%	6.06%	0.13%	25.69%	13.17%	2.26%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
1,243	ARLINGTON	290,260	626,462	825,063	79,427,860	5,016,475	0	0	0	0	0	0	86,186,120
6.14%	%sector of county sector	0.10%	1.98%	2.09%	6.23%	2.79%							2.51%
	%sector of municipality	0.34%	0.73%	0.96%	92.16%	5.82%							100.00%
7,990	BLAIR	15,831,747	16,009,729	9,067,041	451,749,130	137,258,470	6,660,825	0	0	0	0	100	636,577,042
39.49%	%sector of county sector	5.58%	50.70%	22.97%	35.41%	76.38%	3.20%					100.00%	18.52%
	%sector of municipality	2.49%	2.51%	1.42%	70.97%	21.56%	1.05%					0.00%	100.00%
908	FORT CALHOUN	2,159,599	427,713	18,318	69,327,375	11,631,250	7,010,660	0	0	0	0	0	90,574,915
4.49%	%sector of county sector	0.76%	1.35%	0.05%	5.43%	6.47%	3.36%						2.64%
	%sector of municipality	2.38%	0.47%	0.02%	76.54%	12.84%	7.74%						100.00%
268	HERMAN	196,991	598,148	132,461	9,010,405	1,518,155	0	0	0	0	0	0	11,456,160
1.32%	%sector of county sector	0.07%	1.89%	0.34%	0.71%	0.84%							0.33%
	%sector of municipality	1.72%	5.22%	1.16%	78.65%	13.25%							100.00%
361	KENNARD	501,219	437,177	1,413,891	19,795,805	812,775	0	0	0	0	0	0	22,960,867
1.78%	%sector of county sector	0.18%	1.38%	3.58%	1.55%	0.45%							0.67%
	%sector of municipality	2.18%	1.90%	6.16%	86.22%	3.54%							100.00%
150	WASHINGTON	88,523	986	426	9,111,640	220,770	0	0	0	0	0	0	9,422,345
0.74%	%sector of county sector	0.03%	0.00%	0.00%	0.71%	0.12%							0.27%
	%sector of municipality	0.94%	0.01%	0.00%	96.70%	2.34%							100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
10,920	Total Municipalities	19,068,339	18,100,215	11,457,200	638,422,215	156,457,895	13,671,485	0	0	0	0	100	857,177,449
53.97%	%all municip.sectors of cnty	6.72%	57.32%	29.03%	50.04%	87.06%	6.56%					100.00%	24.94%

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Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division      NE Dept. of Revenue, Property Assessment Division      Prepared as of 03/01/2021

**CHART 5**

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL      NE Dept. of Revenue, Property Assessment Division      Prepared as of 03/01/2021

**State of Nebraska**  
**Agency General Fund Appropriations Summary**

As of 107th Legislature, 2021 Session

Ag#	Agency Name	FY 2020-21 Appropriation	FY 2021-22 Annual \$ Chg	FY 2021-22 Annual % Chg	FY 2021-22 Appropriation	FY 2022-23 Annual \$ Chg	FY 2022-23 Annual % Chg	FY 2022-23 Appropriation	FY 2022-23 \$ Chg v FY 2020-21	FY 2022-23 % Chg v FY 2020-21
003	<b>Legislative Council</b>									
	Agency Operations	21,749,920	2,642,087	12.15%	24,392,007	-665,989	-2.73%	23,726,018	1,976,098	9.09%
	<b>Legislative Council Total</b>	<b>21,749,920</b>	<b>2,642,087</b>	<b>12.15%</b>	<b>24,392,007</b>	<b>-665,989</b>	<b>-2.73%</b>	<b>23,726,018</b>	<b>1,976,098</b>	<b>9.09%</b>
005	<b>Supreme Court</b>									
	Agency Operations	200,285,673	-4,359,039	-2.18%	195,926,634	5,309,589	2.71%	201,236,223	950,550	0.47%
	<b>Supreme Court Total</b>	<b>200,285,673</b>	<b>-4,359,039</b>	<b>-2.18%</b>	<b>195,926,634</b>	<b>5,309,589</b>	<b>2.71%</b>	<b>201,236,223</b>	<b>950,550</b>	<b>0.47%</b>
007	<b>Governor</b>									
	Agency Operations	2,102,805	40,904	1.95%	2,143,709	140,957	6.58%	2,284,666	181,861	8.65%
	<b>Governor Total</b>	<b>2,102,805</b>	<b>40,904</b>	<b>1.95%</b>	<b>2,143,709</b>	<b>140,957</b>	<b>6.58%</b>	<b>2,284,666</b>	<b>181,861</b>	<b>8.65%</b>
	Agency Operations	152,437	1,448	0.95%	153,885	1,501	0.98%	155,386	2,949	1.93%
	<b>Lt. Governor Total</b>	<b>152,437</b>	<b>1,448</b>	<b>0.95%</b>	<b>153,885</b>	<b>1,501</b>	<b>0.98%</b>	<b>155,386</b>	<b>2,949</b>	<b>1.93%</b>
009	<b>Secretary of State</b>									
	Agency Operations	2,316,283	-214,191	-9.25%	2,102,092	11,972	0.57%	2,114,064	-202,219	-8.73%
	<b>Secretary of State Total</b>	<b>2,316,283</b>	<b>-214,191</b>	<b>-9.25%</b>	<b>2,102,092</b>	<b>11,972</b>	<b>0.57%</b>	<b>2,114,064</b>	<b>-202,219</b>	<b>-8.73%</b>
010	<b>Auditor</b>									
	Agency Operations	2,641,806	360,880	13.66%	3,002,686	86,516	2.88%	3,089,202	447,396	16.94%
	<b>Auditor Total</b>	<b>2,641,806</b>	<b>360,880</b>	<b>13.66%</b>	<b>3,002,686</b>	<b>86,516</b>	<b>2.88%</b>	<b>3,089,202</b>	<b>447,396</b>	<b>16.94%</b>
011	<b>Attorney General</b>									
	Agency Operations	6,606,854	421,190	6.38%	7,028,044	124,037	1.76%	7,152,081	545,227	8.25%
	<b>Attorney General Total</b>	<b>6,606,854</b>	<b>421,190</b>	<b>6.38%</b>	<b>7,028,044</b>	<b>124,037</b>	<b>1.76%</b>	<b>7,152,081</b>	<b>545,227</b>	<b>8.25%</b>
012	<b>Treasurer</b>									
	Agency Operations	1,171,439	20,364	1.74%	1,191,803	27,692	2.32%	1,219,495	48,056	4.10%
	State Aid	3,379,472	-1,379,472	-40.82%	2,000,000	0	0.00%	2,000,000	-1,379,472	-40.82%
	<b>Treasurer Total</b>	<b>4,550,911</b>	<b>-1,359,108</b>	<b>-29.86%</b>	<b>3,191,803</b>	<b>27,692</b>	<b>0.87%</b>	<b>3,219,495</b>	<b>-1,331,416</b>	<b>-29.26%</b>



**State of Nebraska**  
**Agency General Fund Appropriations Summary**

As of 107th Legislature, 2021 Session

Ag#	Agency Name	FY 2020-21 Appropriation	FY 2021-22 Annual \$ Chg	FY 2021-22 Annual % Chg	FY 2021-22 Appropriation	FY 2022-23 Annual \$ Chg	FY 2022-23 Annual % Chg	FY 2022-23 Appropriation	FY 2022-23 \$ Chg v FY 2020-21	FY 2022-23 % Chg v FY 2020-21
<b>013</b>	<b>Education</b>									
	Agency Operations	26,389,318	865,857	3.28%	27,255,175	204,603	0.75%	27,459,778	1,070,460	4.06%
	ACT Funding	0	1,500,000	0.00%	1,500,000	0	0.00%	1,500,000	1,500,000	0.00%
	Adult Basic Education	214,664	0	0.00%	214,664	0	0.00%	214,664	0	0.00%
	Early Childhood Programs	8,619,357	2,500,000	29.00%	11,119,357	0	0.00%	11,119,357	2,500,000	29.00%
	Early Childhood Provider Aid	169,000	0	0.00%	169,000	0	0.00%	169,000	0	0.00%
	ESU Core Services/Technology	13,332,322	0	0.00%	13,332,322	0	0.00%	13,332,322	0	0.00%
	ESU Distance Education	281,654	0	0.00%	281,654	0	0.00%	281,654	0	0.00%
	High Ability Learners	2,342,962	0	0.00%	2,342,962	0	0.00%	2,342,962	0	0.00%
	High School Equivalency Program	750,000	0	0.00%	750,000	0	0.00%	750,000	0	0.00%
	Learning Community	470,000	0	0.00%	470,000	0	0.00%	470,000	0	0.00%
	Nuturing Health Behaviors	400,000	0	0.00%	400,000	0	0.00%	400,000	0	0.00%
	School Breakfast	617,898	0	0.00%	617,898	0	0.00%	617,898	0	0.00%
	School Lunch	392,032	0	0.00%	392,032	0	0.00%	392,032	0	0.00%
	Special Education	231,079,770	2,310,798	1.00%	233,390,568	2,333,906	1.00%	235,724,474	4,644,704	2.01%
	Summer Food Service	90,000	0	0.00%	90,000	0	0.00%	90,000	0	0.00%
	TEEOSA State Aid	1,020,866,321	-5,950,545	-0.58%	1,014,915,776	24,224,183	2.39%	1,039,139,959	18,273,638	1.79%
	Textbook Loans	465,500	1,000,000	214.82%	1,465,500	0	0.00%	1,465,500	1,000,000	214.82%
	Vocational Rehabilitation Aid	1,249,289	-1,200,000	-96.05%	49,289	0	0.00%	49,289	-1,200,000	-96.05%
	<b>Education Total</b>	<b>1,307,730,087</b>	<b>1,026,110</b>	<b>0.08%</b>	<b>1,308,756,197</b>	<b>26,762,692</b>	<b>2.04%</b>	<b>1,335,518,889</b>	<b>27,788,802</b>	<b>2.12%</b>
<b>014</b>	<b>Public Service Commission</b>									
	Agency Operations	2,269,242	19,836,542	874.15%	22,105,784	37,483	0.17%	22,143,267	19,874,025	875.80%
	<b>Public Service Commission Total</b>	<b>2,269,242</b>	<b>19,836,542</b>	<b>874.15%</b>	<b>22,105,784</b>	<b>37,483</b>	<b>0.17%</b>	<b>22,143,267</b>	<b>19,874,025</b>	<b>875.80%</b>
<b>015</b>	<b>Parole Board</b>									
	Agency Operations	8,124,998	150,383	1.85%	8,275,381	109,591	1.32%	8,384,972	259,974	3.20%
	<b>Parole Board Total</b>	<b>8,124,998</b>	<b>150,383</b>	<b>1.85%</b>	<b>8,275,381</b>	<b>109,591</b>	<b>1.32%</b>	<b>8,384,972</b>	<b>259,974</b>	<b>3.20%</b>
<b>016</b>	<b>Revenue</b>									
	Agency Operations	28,992,188	-143,447	-0.49%	28,848,741	197,584	0.68%	29,046,325	54,137	0.19%
	Homestead Exemption	103,100,000	1,200,000	1.16%	104,300,000	5,300,000	5.08%	109,600,000	6,500,000	6.30%
	<b>Revenue Total</b>	<b>132,092,188</b>	<b>1,056,553</b>	<b>0.80%</b>	<b>133,148,741</b>	<b>5,497,584</b>	<b>4.13%</b>	<b>138,646,325</b>	<b>6,554,137</b>	<b>4.96%</b>

**State of Nebraska**  
**Agency General Fund Appropriations Summary**

As of 107th Legislature, 2021 Session

Ag#	Agency Name	FY 2020-21 Appropriation	FY 2021-22 Annual \$ Chg	FY 2021-22 Annual % Chg	FY 2021-22 Appropriation	FY 2022-23 Annual \$ Chg	FY 2022-23 Annual % Chg	FY 2022-23 Appropriation	FY 2022-23 \$ Chg v FY 2020-21	FY 2022-23 % Chg v FY 2020-21
<b>018</b>	<b>Agriculture</b>									
	Agency Operations	5,799,169	169,733	2.93%	5,968,902	118,962	1.99%	6,087,864	288,695	4.98%
	State Aid	0	300,000	0.00%	300,000	0	0.00%	300,000	300,000	0.00%
	Riparian Vegetation Aid	706,000	0	0.00%	706,000	0	0.00%	706,000	0	0.00%
	<b>Agriculture Total</b>	<b>6,505,169</b>	<b>469,733</b>	<b>7.22%</b>	<b>6,974,902</b>	<b>118,962</b>	<b>1.71%</b>	<b>7,093,864</b>	<b>588,695</b>	<b>9.05%</b>
<b>021</b>	<b>Fire Marshal</b>									
	Agency Operations	4,345,277	53,251	1.23%	4,398,528	120,447	2.74%	4,518,975	173,698	4.00%
	<b>Fire Marshal Total</b>	<b>4,345,277</b>	<b>53,251</b>	<b>1.23%</b>	<b>4,398,528</b>	<b>120,447</b>	<b>2.74%</b>	<b>4,518,975</b>	<b>173,698</b>	<b>4.00%</b>
<b>023</b>	<b>Labor</b>									
	Agency Operations	657,218	12,347	1.88%	669,565	7,968	1.19%	677,533	20,315	3.09%
	<b>Labor Total</b>	<b>657,218</b>	<b>12,347</b>	<b>1.88%</b>	<b>669,565</b>	<b>7,968</b>	<b>1.19%</b>	<b>677,533</b>	<b>20,315</b>	<b>3.09%</b>
<b>025</b>	<b>HHSS</b>									
	Agency Operations	251,533,219	1,213,093	0.48%	252,746,312	3,050,314	1.21%	255,796,626	4,263,407	1.69%
	Aid to Aging	11,722,579	0	0.00%	11,722,579	0	0.00%	11,722,579	0	0.00%
	Behavioral Health Aid	72,206,614	5,750,102	7.96%	77,956,716	2,548,495	3.27%	80,505,211	8,298,597	11.49%
	Bridge to Independence Aid	0	1,281,202	0.00%	1,281,202	0	0.00%	1,281,202	1,281,202	0.00%
	Child Welfare Aid	172,174,830	5,896,435	3.42%	178,071,265	3,438,894	1.93%	181,510,159	9,335,329	5.42%
	Children's Health Insurance	23,778,754	-502,818	-2.11%	23,275,936	3,157,326	13.56%	26,433,262	2,654,508	11.16%
	Developmental Disabilities Aid	157,255,751	378,777	0.24%	157,634,528	10,100,482	6.41%	167,735,010	10,479,259	6.66%
	Health Aid	6,364,407	512,789	8.06%	6,877,196	0	0.00%	6,877,196	512,789	8.06%
	Medicaid	921,250,222	-21,317,089	-2.31%	899,933,133	51,902,377	5.77%	951,835,510	30,585,288	3.32%
	Medical Student Assistance	680,723	1,500,000	220.35%	2,180,723	0	0.00%	2,180,723	1,500,000	220.35%
	Public Assistance	86,756,257	1,193,905	1.38%	87,950,162	1,205,843	1.37%	89,156,005	2,399,748	2.77%
	Public Health Aid	7,783,060	2,031,000	26.10%	9,814,060	1,500,000	15.28%	11,314,060	3,531,000	45.37%
	<b>HHSS Total</b>	<b>1,711,506,416</b>	<b>-2,062,604</b>	<b>-0.12%</b>	<b>1,709,443,812</b>	<b>76,903,731</b>	<b>4.50%</b>	<b>1,786,347,543</b>	<b>74,841,127</b>	<b>4.37%</b>
<b>028</b>	<b>Veterans Affairs</b>									
	Agency Operations	27,182,314	4,723,574	17.38%	31,905,888	3,345,719	10.49%	35,251,607	8,069,293	29.69%
	<b>Veterans Affairs Total</b>	<b>27,182,314</b>	<b>4,723,574</b>	<b>17.38%</b>	<b>31,905,888</b>	<b>3,345,719</b>	<b>10.49%</b>	<b>35,251,607</b>	<b>8,069,293</b>	<b>29.69%</b>

**State of Nebraska**  
**Agency General Fund Appropriations Summary**

As of 107th Legislature, 2021 Session

Ag#	Agency Name	FY 2020-21 Appropriation	FY 2021-22 Annual \$ Chg	FY 2021-22 Annual % Chg	FY 2021-22 Appropriation	FY 2022-23 Annual \$ Chg	FY 2022-23 Annual % Chg	FY 2022-23 Appropriation	FY 2022-23 \$ Chg v FY 2020-21	FY 2022-23 % Chg v FY 2020-21
<b>029</b>	<b>Natural Resources</b>									
	Agency Operations	10,577,369	443,410	4.19%	11,020,779	-47,983	-0.44%	10,972,796	395,427	3.74%
	Water & Soil Conservation	1,806,112	0	0.00%	1,806,112	0	0.00%	1,806,112	0	0.00%
	<b>Natural Resources Total</b>	<b>12,383,481</b>	<b>443,410</b>	<b>3.58%</b>	<b>12,826,891</b>	<b>-47,983</b>	<b>-0.37%</b>	<b>12,778,908</b>	<b>395,427</b>	<b>3.19%</b>
<b>031</b>	<b>Military Dept</b>									
	Agency Operations	4,549,812	9,298	0.20%	4,559,110	39,878	0.87%	4,598,988	49,176	1.08%
	State Aid	60,240,974	-55,240,974	-91.70%	5,000,000	0	0.00%	5,000,000	-55,240,974	-91.70%
	Military Tuition Assistance	718,609	134,184	18.67%	852,793	0	0.00%	852,793	134,184	18.67%
	<b>Military Dept Total</b>	<b>65,509,395</b>	<b>-55,097,492</b>	<b>-84.11%</b>	<b>10,411,903</b>	<b>39,878</b>	<b>0.38%</b>	<b>10,451,781</b>	<b>-55,057,614</b>	<b>-84.05%</b>
<b>032</b>	<b>Ed Lands &amp; Funds</b>									
	Agency Operations	376,041	47,887	12.73%	423,928	8,578	2.02%	432,506	56,465	15.02%
	<b>Ed Lands &amp; Funds Total</b>	<b>376,041</b>	<b>47,887</b>	<b>12.73%</b>	<b>423,928</b>	<b>8,578</b>	<b>2.02%</b>	<b>432,506</b>	<b>56,465</b>	<b>15.02%</b>
<b>033</b>	<b>Game and Parks</b>									
	Agency Operations	11,864,115	149,249	1.26%	12,013,364	130,770	1.09%	12,144,134	280,019	2.36%
	Niobrara Council	42,011	7,989	19.02%	50,000	0	0.00%	50,000	7,989	19.02%
	<b>Game and Parks Total</b>	<b>11,906,126</b>	<b>157,238</b>	<b>1.32%</b>	<b>12,063,364</b>	<b>130,770</b>	<b>1.08%</b>	<b>12,194,134</b>	<b>288,008</b>	<b>2.42%</b>
<b>034</b>	<b>Library Commission</b>									
	Agency Operations	2,668,610	69,881	2.62%	2,738,491	22,361	0.82%	2,760,852	92,242	3.46%
	State Aid	1,281,837	44,167	3.45%	1,326,004	41,057	3.10%	1,367,061	85,224	6.65%
	<b>Library Commission Total</b>	<b>3,950,447</b>	<b>114,048</b>	<b>2.89%</b>	<b>4,064,495</b>	<b>63,418</b>	<b>1.56%</b>	<b>4,127,913</b>	<b>177,466</b>	<b>4.49%</b>
<b>035</b>	<b>Liquor Commission</b>									
	Agency Operations	5,031,106	-2,896,379	-57.57%	2,134,727	-296,892	-13.91%	1,837,835	-3,193,271	-63.47%
	<b>Liquor Commission Total</b>	<b>5,031,106</b>	<b>-2,896,379</b>	<b>-57.57%</b>	<b>2,134,727</b>	<b>-296,892</b>	<b>-13.91%</b>	<b>1,837,835</b>	<b>-3,193,271</b>	<b>-63.47%</b>
<b>036</b>	<b>Racing &amp; Gaming Commission</b>									
	Agency Operations	475,000	-475,000	-100.00%	0	0	0.00%	0	-475,000	-100.00%
	<b>Racing &amp; Gaming Commission Total</b>	<b>475,000</b>	<b>-475,000</b>	<b>-100.00%</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>-475,000</b>	<b>-100.00%</b>

**State of Nebraska**  
**Agency General Fund Appropriations Summary**

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Ag#	Agency Name	FY 2020-21 Appropriation	FY 2021-22 Annual \$ Chg	FY 2021-22 Annual % Chg	FY 2021-22 Appropriation	FY 2022-23 Annual \$ Chg	FY 2022-23 Annual % Chg	FY 2022-23 Appropriation	FY 2022-23 \$ Chg v FY 2020-21	FY 2022-23 % Chg v FY 2020-21
046	<b>Corrections</b>									
	Agency Operations	198,279,053	46,747,389	23.58%	245,026,442	11,035,811	4.50%	256,062,253	57,783,200	29.14%
	Vocational and Life Skills Aid	4,000,000	0	0.00%	4,000,000	0	0.00%	4,000,000	0	0.00%
	<b>Corrections Total</b>	<b>202,279,053</b>	<b>46,747,389</b>	<b>23.11%</b>	<b>249,026,442</b>	<b>11,035,811</b>	<b>4.43%</b>	<b>260,062,253</b>	<b>57,783,200</b>	<b>28.57%</b>
047	<b>Educational Television</b>									
	Agency Operations	10,338,327	218,708	2.12%	10,557,035	192,650	1.82%	10,749,685	411,358	3.98%
	<b>Educational Television Total</b>	<b>10,338,327</b>	<b>218,708</b>	<b>2.12%</b>	<b>10,557,035</b>	<b>192,650</b>	<b>1.82%</b>	<b>10,749,685</b>	<b>411,358</b>	<b>3.98%</b>
048	<b>Postsecondary Coord.</b>									
	Agency Operations	1,357,959	22,917	1.69%	1,380,876	25,531	1.85%	1,406,407	48,448	3.57%
	Access College Early Program	1,100,000	150,000	13.64%	1,250,000	250,000	20.00%	1,500,000	400,000	36.36%
	Nebraska Opportunity Grant Prog.	7,593,430	0	0.00%	7,593,430	0	0.00%	7,593,430	0	0.00%
	<b>Postsecondary Coord. Total</b>	<b>10,051,389</b>	<b>172,917</b>	<b>1.72%</b>	<b>10,224,306</b>	<b>275,531</b>	<b>2.69%</b>	<b>10,499,837</b>	<b>448,448</b>	<b>4.46%</b>
050	<b>State Colleges/Board</b>									
	Agency Operations	55,527,357	1,911,711	3.44%	57,439,068	1,803,775	3.14%	59,242,843	3,715,486	6.69%
	Nebraska Career Scholarships	1,000,000	1,000,000	100.00%	2,000,000	1,000,000	50.00%	3,000,000	2,000,000	200.00%
	<b>State Colleges/Board Total</b>	<b>56,527,357</b>	<b>2,911,711</b>	<b>5.15%</b>	<b>59,439,068</b>	<b>2,803,775</b>	<b>4.72%</b>	<b>62,242,843</b>	<b>5,715,486</b>	<b>10.11%</b>
051	<b>University of Nebraska</b>									
	Agency Operations	614,435,633	13,607,014	2.21%	628,042,647	12,700,054	2.02%	640,742,701	26,307,068	4.28%
	Nebraska Career Scholarships	2,000,000	2,000,000	100.00%	4,000,000	2,000,000	50.00%	6,000,000	4,000,000	200.00%
	<b>University of Nebraska Total</b>	<b>616,435,633</b>	<b>15,607,014</b>	<b>2.53%</b>	<b>632,042,647</b>	<b>14,700,054</b>	<b>2.33%</b>	<b>646,742,701</b>	<b>30,307,068</b>	<b>4.92%</b>
054	<b>Historical Society</b>									
	Agency Operations	4,628,669	1,290,267	27.88%	5,918,936	-663,059	-11.20%	5,255,877	627,208	13.55%
	<b>Historical Society Total</b>	<b>4,628,669</b>	<b>1,290,267</b>	<b>27.88%</b>	<b>5,918,936</b>	<b>-663,059</b>	<b>-11.20%</b>	<b>5,255,877</b>	<b>627,208</b>	<b>13.55%</b>
057	<b>Oil &amp; Gas Commission</b>									
	Agency Operations	0	200,000	0.00%	200,000	-25,000	-12.50%	175,000	175,000	0.00%
	<b>Oil &amp; Gas Commission Total</b>	<b>0</b>	<b>200,000</b>	<b>0.00%</b>	<b>200,000</b>	<b>-25,000</b>	<b>-12.50%</b>	<b>175,000</b>	<b>175,000</b>	<b>0.00%</b>
064	<b>State Patrol</b>									
	Agency Operations	52,738,132	14,784,772	28.03%	67,522,904	2,227,526	3.30%	69,750,430	17,012,298	32.26%
	<b>State Patrol Total</b>	<b>52,738,132</b>	<b>14,784,772</b>	<b>28.03%</b>	<b>67,522,904</b>	<b>2,227,526</b>	<b>3.30%</b>	<b>69,750,430</b>	<b>17,012,298</b>	<b>32.26%</b>

**State of Nebraska**  
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065	<b>DAS</b>									
	Agency Operations	10,634,258	-1,629,808	-15.33%	9,004,450	99,878	1.11%	9,104,328	-1,529,930	-14.39%
	<b>DAS Total</b>	<b>10,634,258</b>	<b>-1,629,808</b>	<b>-15.33%</b>	<b>9,004,450</b>	<b>99,878</b>	<b>1.11%</b>	<b>9,104,328</b>	<b>-1,529,930</b>	<b>-14.39%</b>
067	<b>Equal Opprtunity Comm.</b>									
	Agency Operations	1,287,346	30,487	2.37%	1,317,833	21,898	1.66%	1,339,731	52,385	4.07%
	<b>Equal Opprtunity Comm. Total</b>	<b>1,287,346</b>	<b>30,487</b>	<b>2.37%</b>	<b>1,317,833</b>	<b>21,898</b>	<b>1.66%</b>	<b>1,339,731</b>	<b>52,385</b>	<b>4.07%</b>
068	<b>Latino-American Comm.</b>									
	Agency Operations	262,746	5,539	2.11%	268,285	4,275	1.59%	272,560	9,814	3.74%
	<b>Latino-American Comm. Total</b>	<b>262,746</b>	<b>5,539</b>	<b>2.11%</b>	<b>268,285</b>	<b>4,275</b>	<b>1.59%</b>	<b>272,560</b>	<b>9,814</b>	<b>3.74%</b>
069	<b>Arts Council</b>									
	Agency Operations	625,007	12,893	2.06%	637,900	9,951	1.56%	647,851	22,844	3.65%
	Aid to the Arts	905,346	0	0.00%	905,346	0	0.00%	905,346	0	0.00%
	Cultural District Aid	0	1,000,000	0.00%	1,000,000	0	0.00%	1,000,000	1,000,000	0.00%
	Museum of Nebraska Art Aid	0	0	0.00%	0	7,500,000	0.00%	7,500,000	7,500,000	0.00%
	<b>Arts Council Total</b>	<b>1,530,353</b>	<b>1,012,893</b>	<b>66.19%</b>	<b>2,543,246</b>	<b>7,509,951</b>	<b>295.29%</b>	<b>10,053,197</b>	<b>8,522,844</b>	<b>556.92%</b>
070	<b>Foster Care Review Office</b>									
	Agency Operations	1,981,200	42,069	2.12%	2,023,269	29,227	1.44%	2,052,496	71,296	3.60%
	CASA Aid	0	500,000	0.00%	500,000	0	0.00%	500,000	500,000	0.00%
	<b>Foster Care Review Office Total</b>	<b>1,981,200</b>	<b>542,069</b>	<b>27.36%</b>	<b>2,523,269</b>	<b>29,227</b>	<b>1.16%</b>	<b>2,552,496</b>	<b>571,296</b>	<b>28.84%</b>
072	<b>Economic Development</b>									
	Agency Operations	6,082,223	6,339,009	104.22%	12,421,232	-43,952	-0.35%	12,377,280	6,295,057	103.50%
	Business Innovation Act	5,770,352	8,000,000	138.64%	13,770,352	1,000,000	7.26%	14,770,352	9,000,000	155.97%
	Development District Aid	700,000	300,000	42.86%	1,000,000	0	0.00%	1,000,000	300,000	42.86%
	Nebraska Career Scholarships	1,000,000	2,000,000	200.00%	3,000,000	2,000,000	66.67%	5,000,000	4,000,000	400.00%
	Youth Talent Initiative	250,000	0	0.00%	250,000	0	0.00%	250,000	0	0.00%
	<b>Economic Development Total</b>	<b>13,802,575</b>	<b>16,639,009</b>	<b>120.55%</b>	<b>30,441,584</b>	<b>2,956,048</b>	<b>9.71%</b>	<b>33,397,632</b>	<b>19,595,057</b>	<b>141.97%</b>
076	<b>Indian Affairs</b>									
	Agency Operations	241,161	5,486	2.27%	246,647	4,366	1.77%	251,013	9,852	4.09%
	<b>Indian Affairs Total</b>	<b>241,161</b>	<b>5,486</b>	<b>2.27%</b>	<b>246,647</b>	<b>4,366</b>	<b>1.77%</b>	<b>251,013</b>	<b>9,852</b>	<b>4.09%</b>
077	<b>Industrial Relations</b>									

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077	Agency Operations	309,318	-1,897	-0.61%	307,421	3,812	1.24%	311,233	1,915	0.62%
	<b>Industrial Relations Total</b>	<b>309,318</b>	<b>-1,897</b>	<b>-0.61%</b>	<b>307,421</b>	<b>3,812</b>	<b>1.24%</b>	<b>311,233</b>	<b>1,915</b>	<b>0.62%</b>
078	<b>Crime Commission</b>									
	Agency Operations	5,103,302	601,652	11.79%	5,704,954	101,684	1.78%	5,806,638	703,336	13.78%
	County Justice Reinvestment Grants	480,000	0	0.00%	480,000	0	0.00%	480,000	0	0.00%
	County Juvenile Services Aid	6,048,000	-250,000	-4.13%	5,798,000	0	0.00%	5,798,000	-250,000	-4.13%
	Crime Stoppers	12,919	0	0.00%	12,919	0	0.00%	12,919	0	0.00%
	Crime Victims' Reparations	19,200	0	0.00%	19,200	0	0.00%	19,200	0	0.00%
	Juvenile Services Aid	564,300	0	0.00%	564,300	0	0.00%	564,300	0	0.00%
	Victim/Witness Assistance	50,457	0	0.00%	50,457	0	0.00%	50,457	0	0.00%
	Violence Prevention Grants	591,160	0	0.00%	591,160	0	0.00%	591,160	0	0.00%
	<b>Crime Commission Total</b>	<b>12,869,338</b>	<b>351,652</b>	<b>2.73%</b>	<b>13,220,990</b>	<b>101,684</b>	<b>0.77%</b>	<b>13,322,674</b>	<b>453,336</b>	<b>3.52%</b>
081	<b>Blind/Visually Impaired</b>									
	Agency Operations	1,634,396	72,954	4.46%	1,707,350	50,847	2.98%	1,758,197	123,801	7.57%
	Blind/Visually Impaired Aid	311,790	0	0.00%	311,790	0	0.00%	311,790	0	0.00%
	<b>Blind/Visually Impaired Total</b>	<b>1,946,186</b>	<b>72,954</b>	<b>3.75%</b>	<b>2,019,140</b>	<b>50,847</b>	<b>2.52%</b>	<b>2,069,987</b>	<b>123,801</b>	<b>6.36%</b>
082	<b>Deaf/Hard of Hearing</b>									
	Agency Operations	1,051,593	24,466	2.33%	1,076,059	15,153	1.41%	1,091,212	39,619	3.77%
	<b>Deaf/Hard of Hearing Total</b>	<b>1,051,593</b>	<b>24,466</b>	<b>2.33%</b>	<b>1,076,059</b>	<b>15,153</b>	<b>1.41%</b>	<b>1,091,212</b>	<b>39,619</b>	<b>3.77%</b>
083	<b>Community Colleges</b>									
	Aid to Community Colleges	102,558,339	2,071,167	2.02%	104,629,506	2,112,590	2.02%	106,742,096	4,183,757	4.08%
	Dual Enrollment Aid	1,000,000	1,015,583	101.56%	2,015,583	1,046,651	51.93%	3,062,234	2,062,234	206.22%
	<b>Community Colleges Total</b>	<b>103,558,339</b>	<b>3,086,750</b>	<b>2.98%</b>	<b>106,645,089</b>	<b>3,159,241</b>	<b>2.96%</b>	<b>109,804,330</b>	<b>6,245,991</b>	<b>6.03%</b>
084	<b>Environment and Energy</b>									
	Agency Operations	3,716,744	1,110,249	29.87%	4,826,993	35,572	0.74%	4,862,565	1,145,821	30.83%
	State Aid	0	100,000	0.00%	100,000	0	0.00%	100,000	100,000	0.00%
	<b>Environment and Energy Total</b>	<b>3,716,744</b>	<b>1,210,249</b>	<b>32.56%</b>	<b>4,926,993</b>	<b>35,572</b>	<b>0.72%</b>	<b>4,962,565</b>	<b>1,245,821</b>	<b>33.52%</b>

**State of Nebraska**  
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085	<b>Retirement Board</b>									
	Class V School Employees Retirement	8,517,917	-8,129	-0.10%	8,509,788	190,212	2.24%	8,700,000	182,083	2.14%
	Judges Retirement	348,794	1,078,925	309.33%	1,427,719	103,281	7.23%	1,531,000	1,182,206	338.94%
	Patrol Retirement	4,112,870	-30,846	-0.75%	4,082,024	617,976	15.14%	4,700,000	587,130	14.28%
	School Employees Retirement	41,860,351	1,174,065	2.80%	43,034,416	865,584	2.01%	43,900,000	2,039,649	4.87%
	<b>Retirement Board Total</b>	<b>54,839,932</b>	<b>2,214,015</b>	<b>4.04%</b>	<b>57,053,947</b>	<b>1,777,053</b>	<b>3.11%</b>	<b>58,831,000</b>	<b>3,991,068</b>	<b>7.28%</b>
087	<b>Acct &amp; Disclosure</b>									
	Agency Operations	618,170	-18,365	-2.97%	599,805	11,107	1.85%	610,912	-7,258	-1.17%
	<b>Acct &amp; Disclosure Total</b>	<b>618,170</b>	<b>-18,365</b>	<b>-2.97%</b>	<b>599,805</b>	<b>11,107</b>	<b>1.85%</b>	<b>610,912</b>	<b>-7,258</b>	<b>-1.17%</b>
090	<b>African American Comm.</b>									
	Agency Operations	127,500	131,262	102.95%	258,762	3,837	1.48%	262,599	135,099	105.96%
	<b>African American Comm. Total</b>	<b>127,500</b>	<b>131,262</b>	<b>102.95%</b>	<b>258,762</b>	<b>3,837</b>	<b>1.48%</b>	<b>262,599</b>	<b>135,099</b>	<b>105.96%</b>
093	<b>Tax Equal/Review</b>									
	Agency Operations	899,242	17,830	1.98%	917,072	18,259	1.99%	935,331	36,089	4.01%
	<b>Tax Equal/Review Total</b>	<b>899,242</b>	<b>17,830</b>	<b>1.98%</b>	<b>917,072</b>	<b>18,259</b>	<b>1.99%</b>	<b>935,331</b>	<b>36,089</b>	<b>4.01%</b>

**State General Fund Appropriations Total by Type**

Agency Operations	1,599,741,549	108,669,926	6.79%	1,708,411,475	39,748,860	2.33%	1,748,160,335	148,418,786	9.28%
State Aid	3,103,384,206	-37,948,785	-1.22%	3,065,435,421	124,438,857	4.06%	3,189,874,278	86,490,072	2.79%
Capital Construction	38,625,661	2,900,515	7.51%	41,526,176	-3,354,566	-8.08%	38,171,610	-454,051	-1.18%
<b>General Fund Total</b>	<b>4,741,751,416</b>	<b>73,621,656</b>	<b>1.55%</b>	<b>4,815,373,072</b>	<b>160,833,151</b>	<b>3.34%</b>	<b>4,976,206,223</b>	<b>234,454,807</b>	<b>4.94%</b>



## GLOSSARY OF EDUCATIONAL TERMS

### Academic Advisors

Academic advisors work with students to identify career and educational goals. Academic Advisors engage students in designing and implementing an education plan focused on program completion. Academic Advisors are also responsible for understanding and interpreting College policies and for helping to facilitate a student's success.

### Academic Counselor

Academic Counselors assist students who need to strengthen their basic skills in reading, writing, and/or math, and students who are English language learners.

### Accreditation

In the United States, schools and colleges voluntarily seek accreditation from non-governmental bodies. An institutional accrediting agency evaluates an entire educational organization in terms of its mission and the agency's standards or criteria. It accredits the organization as a whole. Besides assessing formal educational activities, it evaluates such things as governance and administration, financial stability, admissions and student services, institutional resources, student learning, institutional effectiveness, and relationships with internal and external constituencies. MCC is accredited by the Higher Learning Commission (HLC). Accreditation makes it possible to transfer completed courses to most other institutions.

### Adult Education (AE)

AE is a program sponsored jointly by the Nebraska State Department of Education and Metropolitan Community College. The student is offered the opportunity to develop basic skills in reading, writing and mathematics.

### Advocacy Counselors

Provide services tailored to address nonacademic concerns, complex academic or financial situations, personal and emotional well-being or crisis, that may be affecting a student's success academically. They provide support, intervention, and referrals to community resources.

### Applied Technology Course

Course offerings in an instructional program intended to prepare individuals for immediate entry into a specific occupation or career, within the skilled trades. The term "occupational course" is often used in the same context.

### Apprenticeship

MCC offers a four-year apprenticeship training program in electrical and plumbing trades.

### Articulation

Term used to describe the courses taught at MCC that the four-year institution will accept because the content is the same. An Articulation Agreement is an officially approved agreement between two institutions, which allows students to apply credits earned at one institution toward advanced

standing, entry or transfer into a specific program at the other institution. Agreements can approve a course to transfer as equivalent to another course, or approve an entire associate degree to transfer to a specific four-year program. Such agreements help students make smooth transitions from one institution to another by minimizing duplication of coursework.

### Assessment Services

A basic skills assessment program is available on each campus. The student participates in basic skills assessment in reading, English, science and mathematics.

### Attrition

Withdrawal from an institution without formal completion.

### Awards

MCC awards certificates and degrees upon successful completion of a course of study:

#### Certificate of Achievement

A certificate is awarded for a program of study that is at least 48 credit hours in length.

#### Career Certificate

Represents a structured sequence of courses that may be completed in a relatively short period of time – single term to multiple terms.

#### Degree

The associate degree is offered to a student completing a two-year program of study. MCC offers Associate in Arts (AA) degrees, Associate in Science degrees (AS), and Associate in Applied Science (AAS) degrees.

### Blackboard

A comprehensive and flexible e-Learning software platform that delivers a complete course management system.

### Blended Course

Combines elements of online, videoconferencing and on-campus learning, with on-campus time reserved for active learning and application. Splits online and on-campus time as course content dictates.

### Board of Governors Scholarship for GED Graduates

A two-year full-tuition scholarship is awarded each year to two graduating General Education Development (GED) students from Metropolitan Community College and other Adult Education programs in MCC's four-county service area.

### Board of Governors Scholarship for Graduating Seniors

Public and private high schools in the four-county community college area can present a two-year full tuition scholarship to a graduating senior.

### Board of Governors Special Recognition Scholarship

The Board of Governors of the Metropolitan Community College Area established the Special Recognition Scholarships valued at \$1,000 and no more than eleven scholarships are awarded each fiscal year. The scholarship is to be used only for tuition and mandatory fees at Metropolitan Community College.

### Canvas

A comprehensive and flexible e-Learning software platform that delivers a complete course management system.



**Career Academy**

Designed to provide high school juniors and seniors with opportunities to explore various career fields and get a jumpstart on their post-secondary education.

**Career Services**

A wide range of career, employment and support services are available at the College's Elkhorn Valley, Fort Omaha and South Omaha campuses. Career Services staff members provide individualized assistance to people in making career decisions, seeking employment opportunities, and upgrading skills to retain employment.

**College for Kids**

A summer enrichment program for children ages 3-12 for the purpose of introducing children and their parents to the college environment and providing a service to the constituents of MCC's four-county area.

**College for Teens**

A summer enrichment program for children ages 12-17 for the purpose of introducing teenagers and their parents to the college environment and providing a service to the constituents of MCC's four-county area.

**CollegeNOW!**

CollegeNOW! is a program specifically designed for high school students to jumpstart their college education with discounted tuition. High school students who enroll in CollegeNOW! classes receive a 50 percent tuition discount.

**College Success Navigator**

The College Success Navigator (CSN) provides proactive, ongoing, individualized support designed to help students persist and successfully complete their education and career goals.

**Community College**

An educational institution operating and offering programs pursuant to Nebraska Statutes Sections 85-1501 to 85-1540.

**Contact Center**

The contact center is a multifaceted knowledge base available to help with students questions.

**Contact Hours**

Refers to the amount of time a student is in the classroom. Seattime is another term used to define contact hours.

**Continuing Education**

The Continuing Education department offers non-credit technology, enrichment, recreational and career-oriented courses at College campuses and centers, cooperating schools, community centers, businesses and other local facilities.

**Co-requisite**

Requirements to enter selected courses have been established. A co-requisite course is a course that is required to be taken in conjunction with another course.

**Course Description**

This is a statement found in the College catalog which identifies the content of a specific course.

**Course Number**

This number identifies a specific course, such as MATH 1220 (Business Mathematics).

**Course Objectives**

Each course offered in the college has defined objectives which all faculty have agreed make-up the essentials of the course. These objectives are part of the syllabus distributed at the beginning of each class. Individual instructors may determine how to best assess the extent to which students have mastered these objectives: tests, homework assignments, presentations, research projects.

**Course Section**

This number, an example shown here as "1A", identifies a specific class such as BSAD 1000-1A (Introduction to Business at Elkhorn Valley on Monday, Wednesday and Friday [MWF] from 10:00 AM to 10:50 AM)

**Course Subject**

This four letter code identifies the area of study, such as English (ENGL).

**Credit**

Courses that apply to a degree or certificate awarded by Metropolitan Community College or meet pre-requisites for college level courses (Credit for developmental courses does not apply toward a degree, but satisfies pre-requisites for courses in degree programs.)

**Credit Hour**

This is a unit used in giving credit for a course and usually determines the number of hours per week the student is in class.

**Course Weight**

A number assigned by the state to each credit and noncredit course for funding purposes.

- 0.0 = **Nonreimbursable** programs, are those that are not reimbursed with state funding, e.g. recreational, leisure
- 1.0 = **General Education** programs, a series of core requirements for each program including courses in communication, critical thinking, information literacy, numeracy, scientific inquiry and social cultural awareness
- 1.5 = **Career Education** programs e.g. Human Services, Criminal Justice, Child Care
- 2.0 = **Technical Education** programs e.g., Information Technology, Nursing, Welding, Autobody Technology

**Degrees**

See Awards

**Development**

Institutional efforts to bring in external financial resources to supplement college budgets. This includes private donations, in-kind gifts, and public/private grants.

**Duplicated Headcount**

Duplicated headcount counts each student for every course taken. Headcount and Seatcount are also terms associated with duplicated headcount. Unduplicated headcount counts each student only once.

**Disability Support Services (DSS)**

DSS counselors are available on each campus to serve the needs of students with disabilities.

**Dual Enrollment**

Partnership between MCC and high school districts throughout the greater Omaha area. Dual enrollment allows high school students to earn both high school and college credit at same time. MCC credits earned may transfer to other college or university which accepts MCC credits. Courses are taught in the individual high school classroom by high school teachers that meet the MCC faculty requirements.

**Expected Family Contribution (EFC)**

Based on the Federal Application for Federal Student Aid (FAFSA), the EFC is used to determine the applicant's eligibility for federal, state, and institutional student aid and is determined by the US Department of Education.

**Elective**

An elective class permits the student to select a course of his/her choice to apply toward program requirements.

**English as a Second Language Classes (ESL)**

MCC's English as a Second Language (ESL) program offers both credit and non-credit learning options for the student who needs to develop his/her English language proficiency. Both credit and non-credit classes are offered to provide a sequenced program of instruction.

**Enrollment Navigator (EN)**

Enrollment Navigator (EN) provides individualized guidance to students, assisting them through the complexities of the College environment. Connects students to services and resources, tracking progress up to 3 quarters of enrollment. The EN collaborates with internal stakeholders to assist the student as necessary and make certain they are on track with their individualized plan.

**F-1 International Students**

F-1 international students are non-immigrants pursuing a full course of study towards a specific educational or professional objective at an academic institution in the U.S., as designated by the Department of Homeland Security (DHS).

**Federal PLUS Loan**

This loan program is designed to assist the parent(s) who wants to borrow money to help pay for the educational expenses for each child who is a dependent undergraduate student. The student must be enrolled for at least six (6) credit hours.

**Federal Stafford Student Loan Program (FSSSL)**

This federal program provides low interest loan(s) to the student from lenders such as banks, credit unions, or savings and loan associations.

**Federal Supplemental Education Opportunity Grant (FSEOG)**

Students with exceptional financial need are eligible to be awarded this grant. Priority is given to the student who is eligible for a Federal Pell Grant.

**Federal Work Study (FWS)**

The Federal Work-Study program provides part time employment for the eligible student. Work study positions are located both on- and off-campus.

**Flipped Classroom**

An instructional strategy that reverses the traditional educational arrangement by delivering traditional lecture materials and tests, often online, outside of the classroom and moves activities, including those that may have traditionally been considered homework, into the classroom.

**Full-time Student**

Any student enrolled in 12 or more quarter credit hours per quarter is considered a full-time student. A student enrolled in fewer than 12 quarter credit hours is considered a part-time student.

**FTE**

Full-Time Equivalent. One FTE is equal to 45 credit hours of instruction.

**Gateway to College Program**

Gateway to College provides students who have not been successful in the high school environment the opportunity for a fresh start on a college campus.

**General Education Development (GED)**

These classes prepare the adult for the GED examination, which is a nationally standardized test of high school equivalency for adults.

**General Education Requirements**

A series of core requirements that must be completed by every student that completes a degree at MCC.

**Grade Point Average (GPA)**

This is the cumulative, numerical average of the grades the student has received. The range may be from a low of 0.0 to a high of 4.0.

**Grading System**

An alphabetical representation of academic achievement:

- A – Excellent
- B – Above Average
- C – Average
- D – Below Average
- F – Failed
- I – Incomplete
- P – Pass
- R – Re-enroll
- V – Audit
- W – Withdrawal
- Z – No Grade Reported
- CV – No Grade Issued due to COVID-19

**Headcount**

A measure of enrollment. Unduplicated counts each student only once during the term. Duplicated counts each student for every course taken. Headcount and Seatcount are also terms associated with duplicated headcount.

**Hybrid**

This is an alternative instructional delivery mode combining online technology and face-to-face interaction in a classroom. Typically the mix of online and on campus contact between the instructor and the students is 50/50.

**Independent Study**

Independent study allows a student to pursue, for credit, subject areas of interest outside of the existing College course structure.

**Internship**

This is work related to the student's program of study for which s/he receives college credit. The internship is generally taken near the end of a program of study.

**Kickstart Online Institute**

Kickstart Online Institute (KSOI) is a series of MCC general education courses that are scheduled for college-ready high school students ready to kickstart their college degrees while still in high school. All instructors are Nebraska Department of Education certified. KSOI courses count toward most MCC degrees, are transferable, and may count toward high school credit.

**Learning Management System**

Software application used to plan, implement, and assess a specific learning process. It provides an instructor with a way to create and deliver content, monitor student participation, and assess student performance.

**Lifelong Learning**

A process or system through which individuals are able and willing to learn at all stages of life, from preschool years through old age.

**Major**

A major indicates a specific group of classes needed to complete a certificate or degree program. It is also referred to as the program of study.

**Math Centers**

Math Centers provide specialized drop-in math assistance, tutorial software and preparation for math placement exams and are available to all students taking MCC math classes.

**MyWay**

Formerly known as WebAdvisor, MyWay is MCC's online service that is available to students to access the following:

- Register for credit and non-credit classes
- View grades and class schedule
- Request official transcripts
- Drop classes
- Change address
- Obtain account summary by term
- Make a payment
- View and print degree audit
- Online courses

**Nebraska State Grant (NSG)**

Nebraska residents with exceptional financial need are eligible to be awarded this grant. The student must also be eligible for a Federal Pell Grant.

**Noncredit**

Refers to programs and courses that are not awarded college academic credit.

**Non-Resident**

An individual who does not qualify for the resident tuition rate and is not an international student is considered a non-resident and his/her assessed tuition is according to the non-resident schedule.

**Online Courses**

Coursework, assignments and testing are all completed online via the Internet. Students can complete their coursework at the time of day and a place convenient to them.

**Option**

A degree or certificate option is a specialization within a program. A degree or certificate is awarded for the program, not the option.

**Part-Time Student**

Any student enrolled in fewer than 12 quarter credit hours is considered a part-time student. A student enrolled in 12 or more quarter credit hours is considered a full-time student.

**Pell Grant**

This Federal program provides a direct grant to the student to help pay college costs. Amounts awarded to the student depend on the cost of education, financial need and student's enrollment status.

**Persistence**

A standard measure of attrition. The degree to which a student persists in attaining her/his educational goal.

**Prerequisite**

Requirements to enter selected courses have been established. The student must complete these requirements before enrolling in the course.

**Program of Study**

A program of study indicates a specific group of classes needed to complete a certificate or degree program. It is also referred to as the major.

**Quarter**

This is one of four periods of instruction offered at MCC: Summer (SS), Fall (FA), Winter (WI) and Spring (SP). Each quarter is approximately 11 weeks in length.

**Remote Course**

Offers synchronous delivery of course content through live video conferencing during scheduled class times.

**Resident**

A student qualifies to register for resident tuition rates at Metropolitan Community College if s/he meets one of the following criteria:

- Has a Nebraska mailing address (PO Box not acceptable).
- Is a minor whose parents or legal guardian have a Nebraska mailing address (PO Box not acceptable).
- Is married to a spouse who has a Nebraska mailing address (PO Box not acceptable).

- Has attended or graduated from a Nebraska secondary school during the school year immediately prior to registration at MCC.

### **Retention**

A student is “retained” when they return the following term (term-to-term retention) or the following academic year (year-to-year retention).

### **Seatcount**

A measure of duplicated headcount. Duplicated counts each student for every course taken.

### **Single Parent Homemaker Services**

Located at the Fort Omaha Campus, Single Parent/Homemaker provides a wide range of special support services, workshops and personal assistance to single parents, single pregnant women and displaced homemakers.

### **Special Assistance Grant (SAG)**

This grant is designed to pay tuition and provide an allowance for mandatory fees, books, and supplies for the underemployed/unemployed student who has financial need as determined by the Financial Aid and Veteran Services Office. The recipient may only enroll in one class or less than six (6) quarter credit hours.

### **Tenth Day**

State aid enrollment is computed using as a cutoff date the tenth (10<sup>th</sup>) day of instruction (business day) of each term. Tenth day data is not the same as audited or year-end data and should be interpreted as a snapshot of the term.

### **Term**

This is one of four periods of instruction offered at MCC: Summer (SS), Fall (FA), Winter (WI) and Spring (SP). Also known as quarter, each term is approximately 11 weeks in length. The student must register and pay for each term s/he attends. The academic year begins with Fall term.

### **Transcript**

An official record of the grades earned in an institution.

### **Transfer**

The conveyance of a student's credits from one institution to another.

### **TRIO Services**

Specialized TRIO Services counselors are assigned to each campus to provide assistance and support to the student from a low-income, first generation, disabled or educationally disadvantaged background. Program objectives help the student address educational deficiencies and overcome barriers of higher education.

### **Tutoring**

Subject-oriented instruction is offered through the learning centers, math centers and writing centers by certified tutors.

### **Unduplicated Headcount**

Unduplicated counts each student only once during the term. Duplicated counts each student for every course taken. Headcount and Seatcount are also terms associated with duplicated headcount.

### **Vocational Education**

Training for a specific vocation in industry or trade. Often referred to as “Applied Technology” education.

### **Work Study Programs**

The programs are campus-based financial aid programs funded by the federal and state governments and by the institution.

### **Writing Centers**

The Writing Centers provide specialized writing assistance. They are open to all students enrolled in the College in either credit or non-credit classes.

## General Use Acronyms

**A-to-B** Associate to Bachelor  
**AA** Associate in Arts  
**AAS** Associate in Applied Science  
**AE** Adult Education  
**AC** Academic Council  
**AC** Administrative Computing  
**ACBSP** Accreditation Council for Business Schools and Programs  
**ACFEF** American Culinary Federation Education Foundation Accrediting Commission  
**AFI** Adjunct Faculty Institute  
**ARELLO** Association of Real Estate License Law Officials  
**AT** Dean's Office, Applied Technology  
**BGTG** Board of Governors Tuition Grant  
**BGTS** Board of Governors Tuition Scholarship  
**BOG** Board of Governors  
**BU** Dean's Office, Business and Human Services  
**CA** Dean's Office, Culinary Arts and Horticulture  
**CAD** Computer-Aided Drafting  
**CCPE** Coordinating Commission for Postsecondary Education (Nebraska)  
**CDS** Curriculum Design Studio  
**CFOT** Critical Facilities Operations Technology  
**CHRIE** Council on Hotel, Restaurant and Institutional Education  
**CSHSE** Council for Standards in Human Service Education  
**CN** Dean's Office, Construction Education  
**DSS** Disability Support Services  
**ECH** Equivalent Credit Hour  
**ER** Dean's Office, English, English as a Second Language, and Reading  
**ESL** English as a Second Language  
**FA** Fall Quarter  
**FAFSA** Federal Application for Financial Student Aid  
**FAM** Financial Administrative Management  
**FERPA** Family Educational Rights and Privacy Act  
**FIG** Faculty Information Guide  
**FSEOG** Federal Supplemental Education Opportunity Grant  
**FSSL** Federal Stafford Student Loan Program  
**FTE** Full-time Equivalent  
**FWS** Federal Work Study  
**GED** General Education Development  
**GeoWeb** Electronic Library Catalog  
**GUI** Graphical User Interface  
**HDIM** Health Data and Information Management  
**HE** Dean's Office, Health and Public Services  
**HLC** Higher Learning Commission  
**HM** Dean's Office, Humanities and Visual Arts  
**HR** Human Resources  
**HYB** Hybrid Class  
**I/IE** International/Intercultural Education  
**IE** Dean's Office, Information Technology and E-Learning  
**IDS** Instructional Design Services

**INS** Immigration and Naturalization Services  
**ITS** Information Technology Services  
**LW** Dean's Office, Literacy and Workplace Skills  
**MCC** Metropolitan Community College  
**MCCGI** Metropolitan Community College Graduation Initiative  
**MS** Dean's Office, Math and Natural Sciences  
**NATEF** National Automotive Technicians Education Foundation  
**NCEC** Nebraska Correctional Education Centers  
**NFI** New Faculty Institute  
**OAC** Outcomes Assessment Committee  
**PA** Performance Appraisal  
**PDR** Professional Development Report  
**PM** Procedures Memorandums  
**PS** Public Safety  
**REU** Reimbursable Educational Unit  
**SOS** Student Online Services  
**SP** Spring Quarter  
**SS** Summer Quarter  
**SS** Student Services  
**SS** Dean's Office, Social Sciences  
**TrEC** Transitional Education Center  
**WI** Winter Quarter

## Campuses, Buildings and Sites

**ATC** Applied Technology Center  
**BVC** Bellevue/Offutt Center  
**CAET** Center for Advanced and Emerging Technology  
**CAM** Center for Advanced Manufacturing  
**CASC** Career and Academic Skills Center  
**CEC** Construction Education Center  
**CON** Connector Building—South Omaha Campus  
**DO** Digital Space—72<sup>nd</sup> & Dodge  
**EVC** Elkhorn Valley Campus  
**FRC** Fremont Center  
**FOC** Fort Omaha Campus  
**ICA** Institute for the Culinary Arts—Fort Omaha Campus  
**ITC** Industrial Training Center—South Omaha Campus  
**MHY** Mahoney Building—South Omaha Campus  
**MXN** MCC North Express—Highlander Accelerator Bldg, 3<sup>rd</sup> floor  
**MXS** MCC Express—24<sup>th</sup> & Vinton  
**OFT** Offutt Air Force Base  
**SCC** Swanson Conference Center—Fort Omaha Campus  
**SOC** South Omaha Campus  
**SRP** Sarpy Center