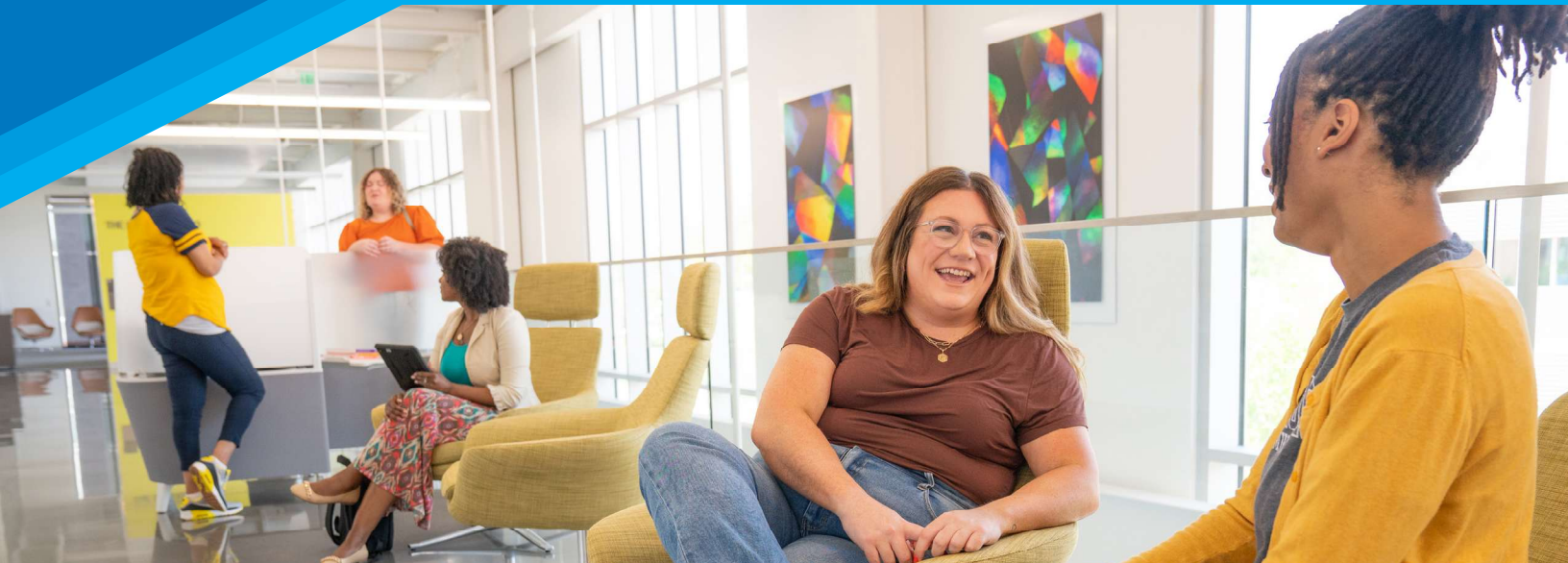


FY2027 PROPOSED BUDGET



METROPOLITAN
Community College

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

METROPOLITAN COMMUNITY COLLEGE

FY2026–27 PROPOSED BUDGET AND PLAN

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METROPOLITAN
Community College

INTRODUCTORY INFORMATION

Proposed FY2026-27 College Budget

Executive Summary

Enclosed for your review and consideration is the President's Proposed Budget for Fiscal Year 2026–27. A resolution to accept and approve this budget as the Board of Governors' proposed budget for the remainder of the budget review process is included on the July 28, 2026, Board of Governors meeting agenda.

Between March and June 2026, College leadership carefully evaluated and prioritized funding requests from cost center managers across the institution. The resulting proposed budget aligns available resources with Metropolitan Community College's strategic priorities while maintaining fiscal responsibility and long-term sustainability.

Particular emphasis was placed on advancing the goals outlined in the College's Mission Achievement Plan (MAP), including Student Success, Workforce Development, Institutional Excellence, and Future Sustainability and Growth.

The budget document is organized into three major sections:

I. Introductory Information

This section includes the Executive Summary, Board of Governors roster, FY2026–27 Mission Achievement Plan (MAP).

II. Budget & Financial Information

This section presents the FY2026–27 Planning and Budget Calendar and detailed proposed budgets for all College funds, including the General Fund, Restricted/Federal Fund, Auxiliary Fund, and Capital Fund. It also includes information related to property taxes, tuition and enrollment, organizational budgets, equipment purchases, and capital projects.

III. Supporting Information

This section provides supplemental information, including descriptions of the College's accounting funds, FY2026–27 Budget Development Guidelines, College History and Profile, property valuation and tax information by county and subdivision, and a glossary of educational and financial terms.

Highlights of the Proposed Budget

- The total expenditure budget for all funds is **\$270,310,738**, representing an increase of **\$2,909,551 (1.09%)** compared to the prior year. This includes expenditures from the General Fund, Restricted/Federal Fund, Auxiliary Fund and Capital Fund.

- Projected General Fund revenues are **\$163,949,949**, an increase of **\$15,439,596 (10.4%)** over the prior year.
- Consistent with changes in state funding implemented in the prior fiscal year, MCC is not proposing a General Fund property tax levy. Revenue previously generated through the General Fund levy will continue to be replaced by the Community College Future Fund. The proposed Capital Fund property tax levy remains at **\$0.0200 per \$100 of taxable valuation**, equivalent to **\$20.00 annually on a \$100,000 property valuation**.
- Property tax revenue for the Capital Fund is projected at approximately **\$23,590,345**.
- Capital Fund expenditures during FY2026–27 will primarily support the development of the new Sarpy County Campus, major facility improvement and modernization projects, and deferred maintenance needs identified through the College’s Long-Range Facilities Plan. These investments are intended to maintain and enhance the College’s physical infrastructure while supporting future growth and student success.
- FY2026–27 will be a year of significant progress for the College as it advances several major strategic initiatives. Key priorities include the groundbreaking and development of the First Responders Building at the Sarpy County Campus, planning for future phases of the campus, strengthening community and industry partnerships, and securing funding to support long-term growth.
- The College will also continue its enterprise modernization efforts through the implementation of Workday Student, including numerous system integrations and ongoing optimization of the Workday Finance and Human Capital Management platforms to enhance operational efficiency, data integrity, and the student and employee experience.

The budget approval process will continue according to the FY2026–27 Budget Adoption Calendar, culminating with final Board action in September 2026.

We look forward to presenting and discussing the proposed budget at the Board of Governors meeting on July 28, 2026. Please contact College Administration with any questions or requests for additional information during your review of the proposed budget.

FY2026–27 QUICK SUMMARY

Key Budget Metric	FY2026–27
Total Budget	\$270.3 Million
General Fund Revenue	\$163.9 Million
Restricted Fund Budget	\$43.9 Million
Auxiliary Fund Budget	\$7.1 Million
Capital Fund Property Tax Revenue	\$23.6 Million
Tuition Rate	\$72 per Credit Hour
Property Tax Levy	\$0.0200 per \$100 Valuation

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.

The table below lists each member.



Phillip Klein
District 1 (2015-2026)



Linda L. McDermitt
Treasurer
District 1 (2010-2028)



Tammy L. Wright
District 2 (2023-2026)



Jessica Powell
District 2 (2025-2028)



Ralph Kleinsmith
District 3 (2025-2028)



Maureen K. Monahan
Secretary
District 3 (2019-2026)



Martha Bruckner
District 4 (2023-2026)



Zach Reinhardt
Chair
District 4 (2021-2028)



Theresa Love-Hug
Assistant Secretary
District 5 (2023-2026)

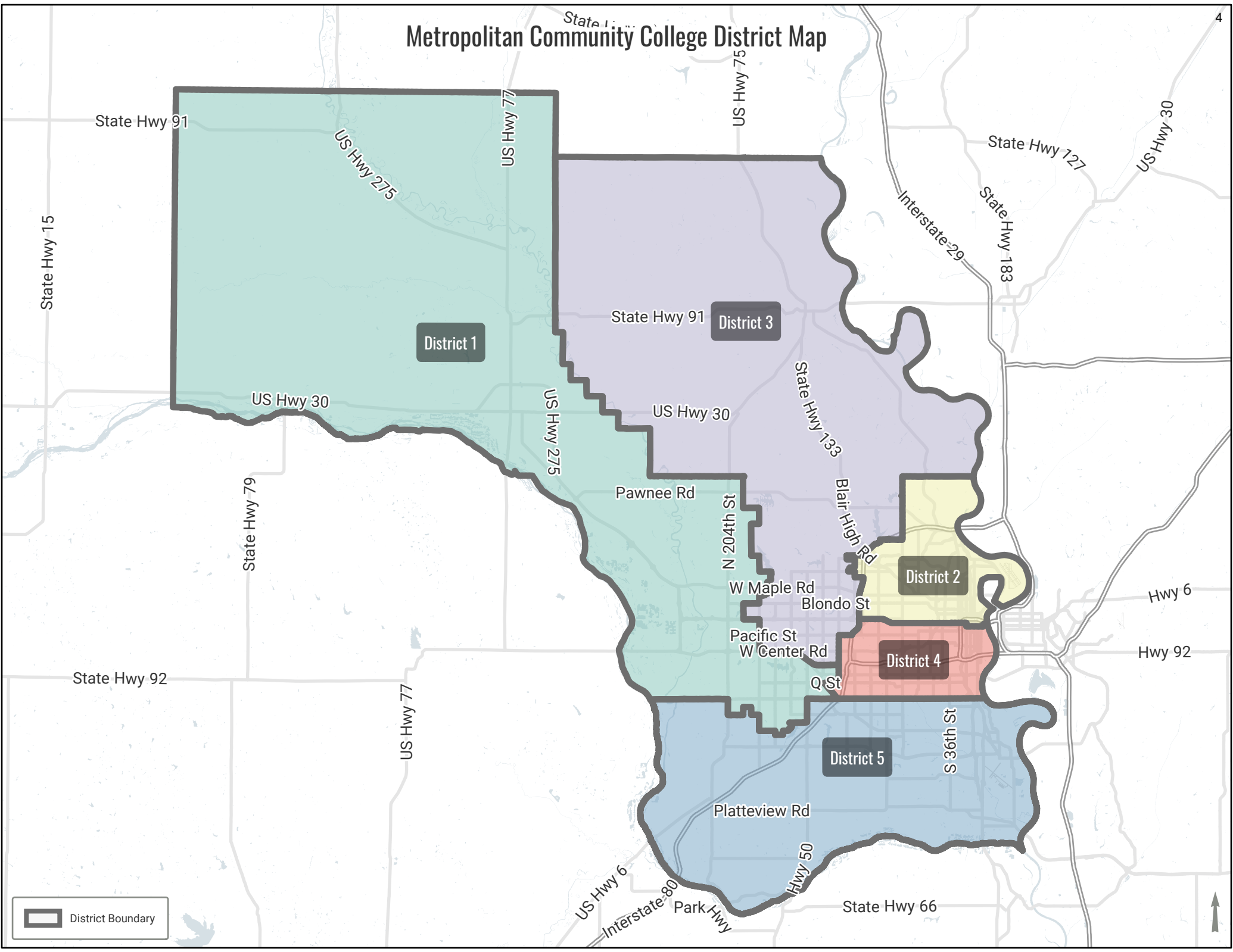


Fred Uhe
Vice Chair
District 5 (July, 2019-2028)



Kristen DuPree
At Large (2023-2026)

Metropolitan Community College District Map



MCC Facts at a Glance

A snapshot of annual data for the 2024-25 academic year



METROPOLITAN
Community College

5

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, in credit-bearing programs:

25,363

Unique students were enrolled for credit throughout the year

10,502

New students started their studies at the college

714

Full- and part-time staff members worked to support the mission of the college

899

Faculty members, both full- and part-time, were dedicated to student learning

\$70

per credit hour was the standard tuition cost for Nebraska residents

457,362

credit hours were attempted through the year

About
1 in 4

MCC students attended full-time

Nearly
40%

of those attending MCC were dual-enrolled high school students

MCC students represent a diverse population of learners, with a broad range of backgrounds and educational goals and career interests.

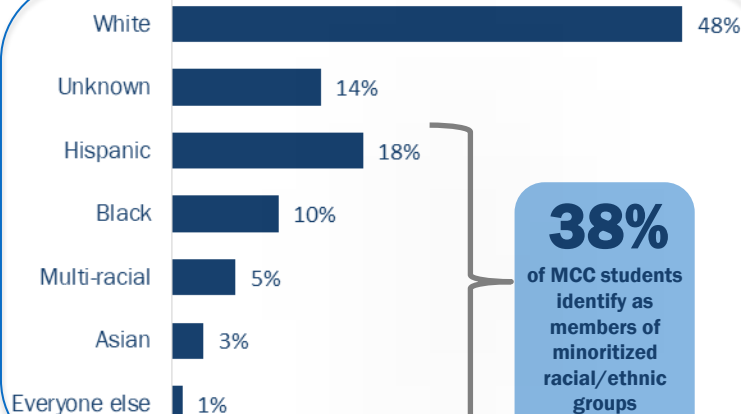
23.1

Average age of an MCC student (with most between the ages of 14 and 33 years)

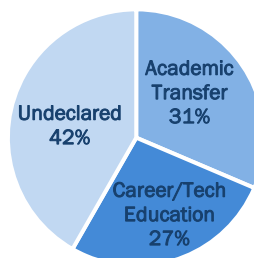


52%

Slightly more than half of MCC's students were female



A large proportion of students were undeclared, and most of these were high school students; about a third were in Academic Transfer programs, about a quarter in Career/Technical Education (CTE).



About
1 in 4 students took their courses primarily online in 2024-25



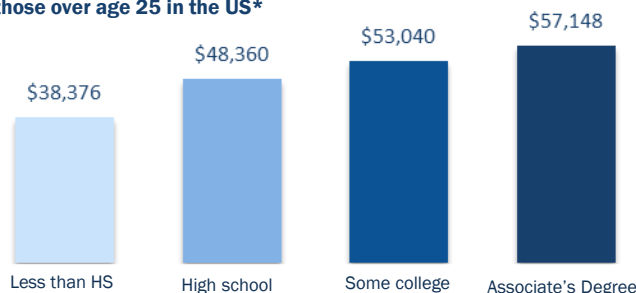
The economic effects of completing a degree is well-documented, and includes an impact on the students as well as the community.



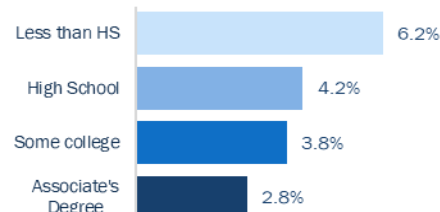
2275

Graduates received degrees at MCC in 2024-25

Graduates from MCC can expect their income to increase as a result of their degrees, as shown by the median full time annual earnings for those over age 25 in the US*



In addition, as education levels increase, unemployment rates decrease – recent figures show associate degree holders have unemployment rates below the average of 3.3%





Metropolitan Community College

Mission Achievement Plan (MAP) 2027-2029

MCC Is Committed to Student Success

Strategic Intent

Provide all students with access to the academic, personal, and financial support needed to enroll, persist, and succeed.

➤ Proactive, Holistic Student Support

- Develop Student Success Teams to provide proactive, personalized outreach aligned to key student milestones.
- Create an onboarding framework to provide support from first inquiry through day-one readiness to reduce friction and confusion for prospective students.
- Formalize partnerships with community organizations to address non-academic barriers such as transportation, childcare, food insecurity, and housing.

➤ Pathway to Career Connection

- Launch experiential learning and embedded work-based learning opportunities within each academic and workforce program to assist students in choosing the right path.

➤ Access and Affordability

- Ensure students have access to financial support opportunities through scholarships, student aid, and Workforce Pell to reduce barriers to enrollment and persistence.

MCC Is Committed to Workforce Development

Strategic Intent

Develop a unified, stackable credential ecosystem that intentionally integrates credit programs, dual enrollment, lifelong learning, and online offerings into pathways that promote continuous learning, career mobility, and long-term advancement.

➤ Educational Partnerships

- Strengthen dual enrollment and credential college partnerships to expand offerings aligned to career pathways, ensuring smoother transitions from high school to postsecondary education.
- Through the Momentum program, provide robust systems and tools to help transfer students transition successfully to a four-year degree.
- Invest in and strengthen lifelong community programs to address the educational and social needs of a diverse community through responsive and sustainable programming.

➤ Employer and Industry Partnerships

- Implement a centralized employer engagement framework to streamline internal coordination of employer connections with the College.

➤ Workforce Legislation

- Strengthen and unify MCC's response to federal workforce legislation by expanding student access to funding, increasing opportunity through coordinated WIOA partnerships, and building seamless pathways that support education-to-employment outcomes.



Metropolitan Community College

Mission Achievement Plan (MAP) 2027-2029

MCC Is Committed to Institutional Excellence

Strategic Intent

Modernize and strengthen internal systems and capacity to efficiently attract, enroll, and retain students while also supporting faculty and staff retention.

➤ Academic Excellence

- Strengthen systematic learning assessment processes to ensure quality and support continuous program improvement across all modes of learning.
- Conduct comprehensive program reviews to evaluate the viability, quality, and future direction of all academic and workforce programs.
- Develop and maintain accurate and effective program maps to provide an optimal path for student completion in both credit, non-credit, and workforce education.
- Build a fully supported, accessible online and hybrid delivery model to expand access and strengthen student success in flexible learning environments.

➤ Operational Excellence

- Modernize college-wide technologies, business processes, and governance structures to support a culture of continuous improvement.
- Invest in professional development, leadership growth, and recognition for faculty and staff to strengthen institutional culture and employee retention.

MCC Is Committed to Future Sustainability and Growth

Strategic Intent

MCC will strive for long-term financial stability, responsibly grow its physical and digital footprint, and integrate sustainable practices that support students, staff, and the region.

➤ Proactive Facilities Planning

- Develop a phased roadmap for implementation of the Sarpy County Campus that defines land use, aligns with academic and workforce priorities, formalizes governance structure, and includes cost estimates, funding scenarios, and partnership opportunities.
- Maximize the space utilization of our existing facilities by focusing on standardized course offerings, workforce and community scheduling, and external event usage.
- Advance priority initiatives outlined in the 2023 Facilities Long Range Plan framework.

➤ Long-Term Financial Stability and Resource Development

- Engage in multi-year financial planning, diversify revenue sources, and allocate available capital with strategic priorities to maintain affordability and long-term institutional health.
- Leverage enterprise technology investments to standardize processes, strengthen internal controls, and enable scalable, student-centered operations.

➤ Sustainability and Resiliency

- Update MCC's Sustainability Master Plan to incorporate environmentally responsible and fiscally sustainable practices into facilities, operations, and planning to reduce long-term costs and environmental impact while supporting student and staff well-being.



METROPOLITAN
Community College

BUDGET & FINANCIAL INFORMATION

PRELIMINARY FISCAL YEAR 2026-2027 (FY27) BUDGET CALENDAR

(Subject to revision based on changes in state funding or other events)

January-February	Executive Team and College Cabinet draft updated Mission Achievement Plan (strategic plan) to guide budget development
February 24	Share proposed budget calendar with Board of Governors
March 1	Budget process begins for Vice President verticals, aided by Financial Planning & Analysis (FP&A)
April 1	Initial budget information submitted by Vice Presidents
April-May	FP&A, Budget Steering Committee, and Vice Presidents review and adjust initial proposed budget in draft form
May 29	Initial proposed budget is finalized
June 23	Share resolution authorizing College President to continue to operate the College under the FY26 budget until the FY27 budget is approved.
June 30	Deadline for proposed Mission Achievement Plan (strategic plan) and adjustments to President's budget
July 28	Board of Governors reviews and accepts proposed FY27 budget statement
DATE TBD	Deadline for Nebraska Coordinating Commission for Postsecondary Education to certify/notify MCC of amount of state aid it will be receiving from the Community College Future Fund for General Fund (§ 85-1543). If Future Funds are less than required by statute, additional levy will be considered to offset shortfall, in addition to the levy for capital related purposes.

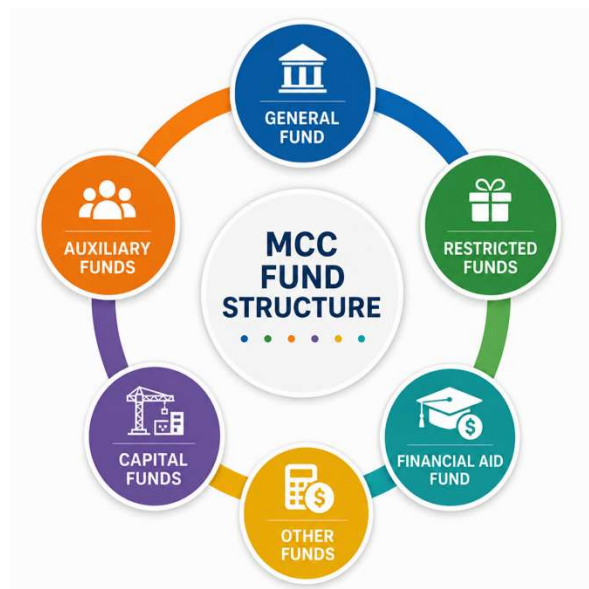
August 25	First of two required public hearings held on the Board of Governors proposed budget statement. At the regular Board meeting following public hearing, additional 1% restricted funds authority and any required budget amendments are considered and approved by resolutions as necessary (§ 13-506 et seq). Can also move the consideration of the 1% restricted funds authority to the September meeting.
September 22	If the College's property tax request does not increase by more than the statutory "allowable growth percentage," the second of two required public hearings is held. Subsequently, at its regular meeting, the Board of Governors will adopt, or amend and adopt, a final FY27 budget, property tax requirement, levy and property tax request (§§ 13-506, 13-508), and if necessary, a separate resolution to approve the additional 1% restricted funds authority (§ 13-519(2)) if it was not approved at the August meeting.
On or before September 30	Adopted budget statement and property tax requirements certified and filed with the State Auditor and County levying boards pursuant to § 13-508
Within 20 days after adoption of budget	If the adopted statement reflects a change from that shown in the notice approved and published, a summary of such change(s) is to be published in the <i>Omaha World-Herald</i> pursuant to § 13-506. The Affidavit of Publication regarding the notice of changes is to be sent to the counties and to the State Auditor.
On or before October 15	Resolution setting property tax request under Property Tax Request Act to be certified and forwarded to County Clerks pursuant to § 77-1632(5) or § 77-1633(5), depending on whether the allowable growth percentage is exceeded



Summary of Funds

MCC utilizes fund accounting to ensure resources are used in accordance with legal, donor, grant, and operational requirements. Funds are classified based on the purpose and restrictions associated with the revenue source and related expenditures.

MCC Fund Structure Overview



One Sentence Summary

Fund Type	Purpose
General Fund	Supports the College's core instructional and operational activities.
Restricted Fund	Supports activities funded by externally restricted grants, contracts, and gifts.
Auxiliary Fund	Supports self-sustaining business-type operations.
Financial Aid Fund	Supports privately funded scholarships and related student financial assistance awarded to eligible students.
Capital Fund	Supports facilities, infrastructure, and major capital investments.
Other Funds	Supports debt service, plant investment, and institution-wide accounting activities.

Budget Model (Division Hierarchy)



Pat Crisler
Chief of Staff

Executive
Operations



28

Cost Centers



Bob Goeman
Vice President

Information
Technology



11

Cost Centers



Missy Beber
Vice President

Human
Resources



2

Cost Centers



Tom McDonnell
Vice President

Academic
Affairs



102

Cost Centers



Nate Barry
Vice President

Strategic
Initiatives



24

Cost Centers



Gary Girard
Vice President

Community &
Workforce
Education



17

Cost Centers



Maria Vazquez
Vice President

Student
Affairs



26

Cost Centers



Gina Doeble
Vice President

Finance &
Administration



24

Cost Centers



Summary of Spending Categories

Spending Categories classify and organize College expenditures based on the nature of the goods or services being purchased. This structure supports budget development, procurement, financial reporting, and compliance monitoring. Categories are organized hierarchically, with parent categories representing broad expense groups and child categories providing more detailed classifications for specific types of expenditures.

The College's spending categories are organized into four primary expense groups: Personnel Expenses, Contractual Services, Operating Expenses, and Capital Expenditures. Additional categories classified under Institutional Use support accounting, reporting, reconciliation, and regulatory requirements and are generally not used for departmental budgeting.

❖ PERSONNEL EXPENSES	• Wages • Employee Benefits
❖ Contractual Services	• Professional & Contracted • Repairs • Software • Space & Rental
❖ OPERATING EXPENSES	• Contingency • Depreciation & Amortization • Dues & Subscriptions • Insurance & Risk Management • Small Equipment (Less than \$5,000) • Student Financial Aid & Support • Supplies • Travel & Transportation • Utilities & Communications • Other Expenses
❖ CAPITAL EXPENDITURES	• Project Expenses • Furniture & Equipment (Over \$5,000)
❖ INSTITUTIONAL USE	

**METROPOLITAN COMMUNITY COLLEGE
BOARD OF GOVERNORS' BUDGET STATEMENT
2026-27 SYNOPSIS**

1. Total Budget Request **\$ 270,310,738**

a. General Operating Fund Request	\$ 169,549,949
b. Capital Improvement Fund Request	\$ 49,641,062
c. Hazardous/Handicapped Fund Request	\$ -
d. Facilities Corporation Fund Request	\$ -
e. Auxiliary Fund Request	\$ 7,162,945
f. Restricted Fund	\$ 43,956,782

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

	General		Capital	Hazardous/ Handicap	Total
	Per Formula	Additional			
a. Tax Rate	0.0000	N/A	2.00	0.00	2.0000
b. Maximum Legal Limit	11.2500	N/A	2.00	N/A	13.2500
c. % of Legal Limit	N/A	N/A	100.00%	N/A	15.09%

3. General Operating Fund Resources

a. Use of Cash Reserves is	\$5,600,000
----------------------------	-------------

4. Total Budget Request by Year

		Total Budget	% Change
Approved	2021-22	234,552,751	7.29%
Approved	2022-23	235,171,349	0.26%
Approved	2023-24	266,120,536	13.16%
Approved	2024-25	274,906,501	3.30%
Adopted	2025-26	267,401,187	-2.73%
Proposed	2026-27	270,310,738	1.09%

5. Analysis of General Fund Non-Property Tax Revenue

	2025-26 Budget	2026-27 Budget	\$ Increase (Decrease)	% Increase (Decrease)
State & Fed Grants & Contracts	\$ 500,000	\$ 300,000	\$ (200,000)	-40.00%
Community College Aid Act	\$ 27,368,944	\$ 29,235,391	\$ 1,866,447	6.82%
Community College Future Fund	\$ 87,428,279	\$ 94,256,428	\$ 6,828,149	7.81%
Dual Enrollment	\$ 3,500,000	\$ 3,634,274	\$ 134,274	3.84%
Tuition & Fees	\$ 27,063,130	\$ 29,354,021	\$ 2,290,891	8.46%
Investment Interest	\$ 2,200,000	\$ 2,719,835	\$ 519,835	23.63%
Other	\$ 450,000	\$ 450,000	\$ -	0.00%
Enrollment Contingency	\$ -	\$ 4,000,000	\$ 4,000,000	100.00%
Total Non-Property Tax Revenue	\$ 148,510,353	\$ 163,949,949	\$ 15,439,596	10.40%

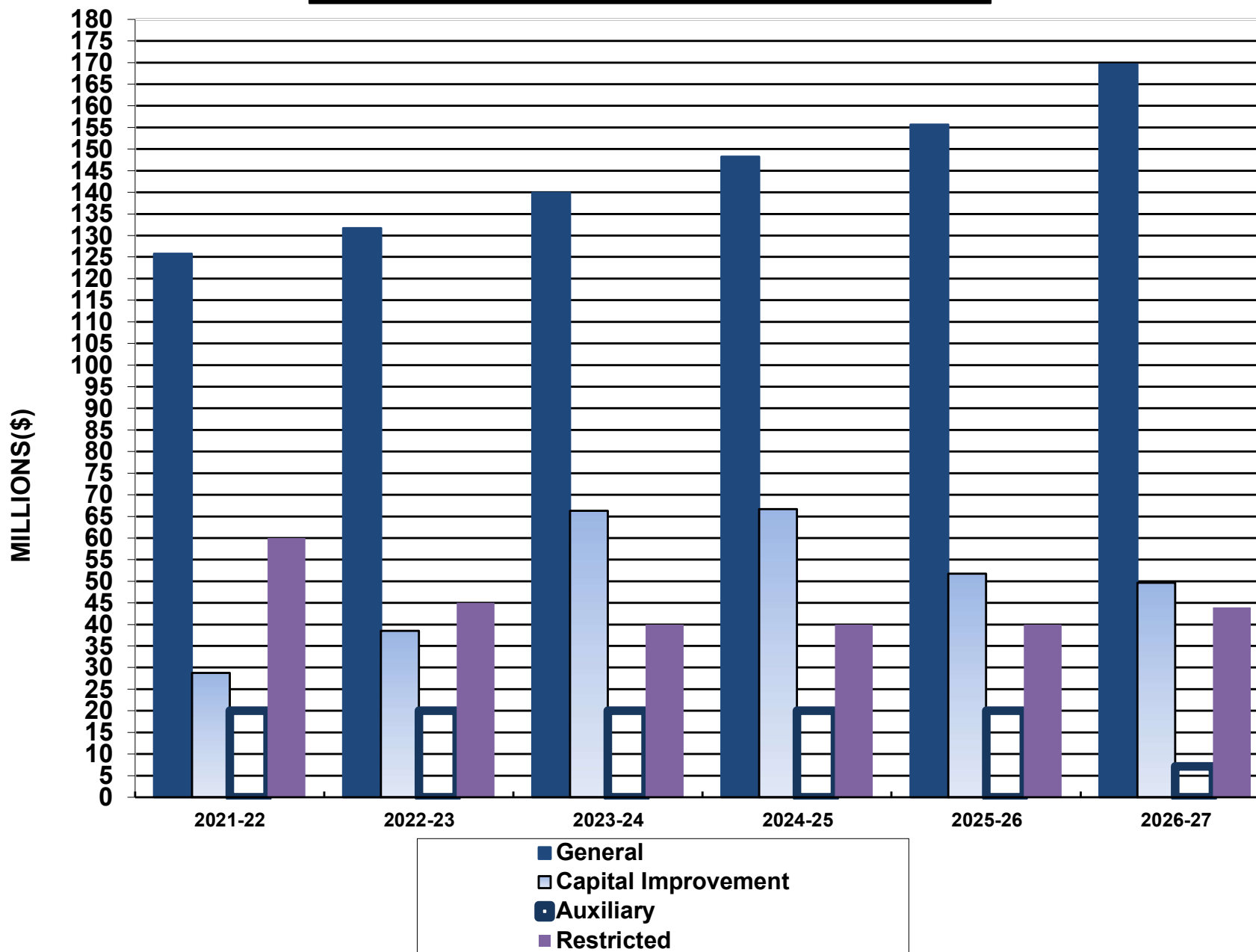
METROPOLITAN COMMUNITY COLLEGE GENERAL FUND HISTORICAL BUDGET

<u>REVENUE</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Budget 2026-27</u>
Property Tax Levy	60,470,998	65,561,503	73,920,010	0	0	0
\$ Increase/(Decrease)	3,207,559	5,090,505	8,358,507	(73,920,010)	0	0
% Increase/(Decrease)	5.60%	8.42%	12.75%	-100.00%	0.00%	0.00%
% Total Revenue	51.29%	51.82%	55.52%	0.00%	0.00%	0.00%
State Aid Appropriation	29,372,659	30,364,671	31,165,360	113,144,189	118,297,223	127,126,093
\$ Increase/(Decrease)	1,011,550	992,012	800,689	81,978,829	5,153,034	8,828,870
% Increase/(Decrease)	3.57%	3.38%	2.64%	263.04%	4.55%	7.46%
% Total Revenue	24.91%	24.00%	23.41%	78.30%	79.66%	77.54%
Tuition & Fees	23,000,000	25,200,000	26,000,000	28,301,005	27,063,130	29,354,021
\$ Increase/(Decrease)	(3,000,000)	2,200,000	800,000	2,301,005	(1,237,875)	2,290,891
% Increase/(Decrease)	-11.54%	9.57%	3.17%	8.85%	-4.37%	8.46%
% Total Revenue	19.51%	19.92%	19.53%	19.59%	18.22%	17.90%
Grants and Contracts	4,400,000	4,750,000	500,000	500,000	500,000	300,000
\$ Increase/(Decrease)	4,000,000	350,000	(4,250,000)	0	0	(200,000)
% Increase/(Decrease)	1000.00%	7.95%	-89.47%	0.00%	0.00%	-40.00%
% Total Revenue	3.73%	3.75%	0.38%	0.35%	0.34%	0.18%
Investment Income	50,000	50,000	1,100,000	2,100,000	2,200,000	2,719,835
\$ Increase/(Decrease)	(350,000)	0	1,050,000	1,000,000	100,000	519,835
% Increase/(Decrease)	-87.50%	0.00%	2100.00%	90.91%	4.76%	23.63%
% Total Revenue	0.04%	0.04%	0.83%	1.45%	1.48%	1.66%
Other Sources	600,000	600,000	450,000	450,000	450,000	450,000
\$ Increase/(Decrease)	200,000	0	(150,000)	0	0	0
% Increase/(Decrease)	50.00%	0.00%	-25.00%	0.00%	0.00%	0.00%
% Total Revenue	0.51%	0.47%	0.34%	0.31%	0.30%	0.27%
Enrollment Contingency	0	0	0	0	0	4,000,000
\$ Increase/(Decrease)	0	0	0	0	0	4,000,000
% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Total Revenue	0.00%	0.00%	0.00%	0.00%	0.00%	2.44%
Total Rev Less Prop Tax	57,422,659	60,964,671	59,215,360	144,495,194	148,510,353	163,949,949
\$ Increase/(Decrease)	1,861,550	3,542,012	(1,749,311)	85,279,834	4,015,159	15,439,596
% Increase/(Decrease)	3.35%	6.17%	-2.87%	144.02%	2.78%	10.40%
% Total Revenue	48.71%	48.18%	44.48%	100.00%	100.00%	100.00%
TOTAL ALL REVENUE	117,893,657	126,526,174	133,135,370	144,495,194	148,510,353	163,949,949
\$ Increase/(Decrease)	5,069,109	8,632,517	6,609,196	11,359,824	4,015,159	15,439,596
% Increase/(Decrease)	4.49%	7.32%	5.22%	8.53%	2.78%	10.40%
% Total Revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
 Revenue net of Student Aid	 114,309,844	 122,945,361	 129,554,557	 139,914,381	 143,929,540	 160,180,335
	4,069,109	8,635,517	6,609,196	10,359,824	4,015,159	16,250,795
	3.69%	7.55%	5.38%	8.00%	2.87%	11.29%

**METROPOLITAN COMMUNITY COLLEGE
TOTAL ALL FUNDS HISTORICAL BUDGET**

<u>EXPENDITURES BY FUND</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Budget 2026-27</u>
General	125,745,851	131,672,449	139,834,636	148,236,851	155,667,537	169,549,949
\$ Increase/(Decrease)	8,431,650	5,926,598	8,162,187	8,402,215	7,430,686	13,882,412
% Increase/(Decrease)	7.19%	4.71%	6.20%	6.01%	5.01%	8.92%
% Total Expenditures	53.61%	55.99%	52.55%	53.92%	58.21%	62.72%
 Capital Improvement	 28,806,900	 38,498,900	 66,285,900	 66,669,650	 51,733,650	 49,641,062
\$ Increase/(Decrease)	(17,500,500)	9,692,000	27,787,000	383,750	(14,936,000)	(2,092,588)
% Increase/(Decrease)	-37.79%	33.64%	72.18%	0.58%	-22.40%	-4.04%
% Total Expenditures	12.28%	16.37%	24.91%	24.25%	19.35%	18.36%
 Auxiliary	 20,000,000	 20,000,000	 20,000,000	 20,000,000	 20,000,000	 7,162,945
\$ Increase/(Decrease)	5,000,000	0	0	0	0	(12,837,055)
% Increase/(Decrease)	33.33%	0.00%	0.00%	0.00%	0.00%	-64.19%
% Total Expenditures	8.53%	8.50%	7.52%	7.28%	7.48%	2.65%
 Restricted	 60,000,000	 45,000,000	 40,000,000	 40,000,000	 40,000,000	 43,956,782
\$ Increase/(Decrease)	20,000,000	(15,000,000)	(5,000,000)	0	0	3,956,782
% Increase/(Decrease)	50.00%	-25.00%	-11.11%	0.00%	0.00%	9.89%
% Total Expenditures	25.58%	19.13%	15.03%	14.55%	14.96%	16.26%
 TOTAL ALL FUNDS	 234,552,751	 235,171,349	 266,120,536	 274,906,501	 267,401,187	 270,310,738
\$ Increase/(Decrease)	15,931,150	618,598	30,949,187	8,785,965	(7,505,314)	2,909,551
% Increase/(Decrease)	7.29%	0.26%	13.16%	3.30%	-2.73%	1.09%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

METROPOLITAN COMMUNITY COLLEGE TOTAL BUDGETED EXPENDITURES



**METROPOLITAN COMMUNITY COLLEGE
GENERAL FUND HISTORICAL BUDGET**

<u>EXPENDITURES BY TYPE</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>Budget 2026-2027</u>
Personnel Services	88,655,406	91,580,333	96,666,449	98,830,940	105,811,171	112,010,693	116,222,741
\$ Increase/(Decrease)	242,030	2,924,927	5,086,116	2,164,491	6,980,231	6,199,522	4,212,048
% Increase/(Decrease)	0.27%	3.30%	5.55%	2.24%	7.06%	5.86%	3.76%
% Total Expenditures	75.57%	72.83%	73.41%	70.68%	71.38%	71.96%	68.55%
Operating Expense	20,034,242	21,960,471	23,094,467	26,658,493	27,580,113	30,345,372	37,258,063
\$ Increase/(Decrease)	494,505	1,926,229	1,133,996	3,564,026	921,620	2,765,259	6,912,691
% Increase/(Decrease)	2.49%	9.75%	5.12%	15.46%	-1.07%	9.01%	22.78%
% Total Expenditures	17.08%	17.46%	17.54%	19.06%	18.61%	19.49%	21.97%
Supplies	2,756,725	3,376,508	3,648,569	4,050,088	4,634,961	4,931,571	4,600,412
\$ Increase/(Decrease)	(171,655)	619,783	272,061	401,519	584,873	296,610	(331,159)
% Increase/(Decrease)	-5.86%	22.48%	8.06%	11.00%	14.44%	1.17%	-6.72%
% Total Expenditures	2.34%	2.68%	2.76%	2.89%	3.12%	3.16%	2.70%
Travel & Transportation	292,672	303,778	422,768	449,200	447,066	832,522	1,139,038
\$ Increase/(Decrease)	(242,631)	11,106	118,990	26,432	(2,134)	385,456	306,516
% Increase/(Decrease)	-45.33%	3.79%	39.17%	6.25%	-0.48%	-0.93%	36.82%
% Total Expenditures	0.25%	0.24%	0.32%	0.32%	0.30%	0.53%	0.67%
Furniture & Equipment	2,704,755	4,599,293	3,909,323	5,855,065	5,982,727	1,616,566	1,255,082
\$ Increase/(Decrease)	(1,347,025)	1,894,538	(689,970)	1,945,742	127,662	(4,366,161)	(361,484)
% Increase/(Decrease)	-12.84%	70.04%	-15.00%	49.77%	2.18%	-20.60%	-22.36%
% Total Expenditures	2.31%	3.66%	2.97%	4.19%	4.04%	1.04%	0.74%
Student Financial Aid & Support	2,583,813	3,583,813	3,580,813	3,580,813	4,580,813	4,580,813	3,769,614
\$ Increase/(Decrease)	(25,000)	1,000,000	(3,000)	0	1,000,000	0	(811,199)
% Increase/(Decrease)	-0.96%	38.70%	-0.08%	0.00%	27.93%	0.00%	-17.71%
% Total Expenditures	2.20%	2.85%	2.72%	2.56%	3.09%	2.94%	2.22%
Contingency	286,588	341,655	350,060	410,037	(800,000)	1,350,000	5,305,000
\$ Increase/(Decrease)	(2,322,225)	55,067	8,405	59,977	(1,210,037)	2,150,000	3,955,000
% Increase/(Decrease)	-89.01%	19.21%	2.46%	17.13%	-295.10%	-268.75%	292.96%
% Total Expenditures	0.24%	0.27%	0.27%	0.29%	-0.54%	0.87%	3.13%
TOTAL EXPENDITURES	117,314,201	125,745,851	131,672,449	139,834,636	148,236,851	155,667,537	169,549,949
\$ Increase/(Decrease)	(101,125)	8,431,650	5,926,598	8,162,187	8,402,215	7,430,686	13,882,412
% Increase/(Decrease)	-0.09%	7.19%	4.71%	6.20%	6.01%	5.01%	8.92%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
FUND BALANCE INCR/(DECR)	(4,489,653)	(7,852,194)	(5,146,275)	(6,699,266)	(3,741,657)	(7,157,184)	(5,600,000)
\$ Increase/(Decrease)	2,738,388	(3,362,541)	2,705,919	(1,552,991)	2,957,609	(3,415,527)	1,557,184
% Increase/(Decrease)	-37.89%	74.90%	-34.46%	30.18%	-44.15%	91.28%	-21.76%
% Total Expenditures	-3.83%	-6.24%	-3.91%	-4.79%	-2.52%	-4.60%	-3.30%

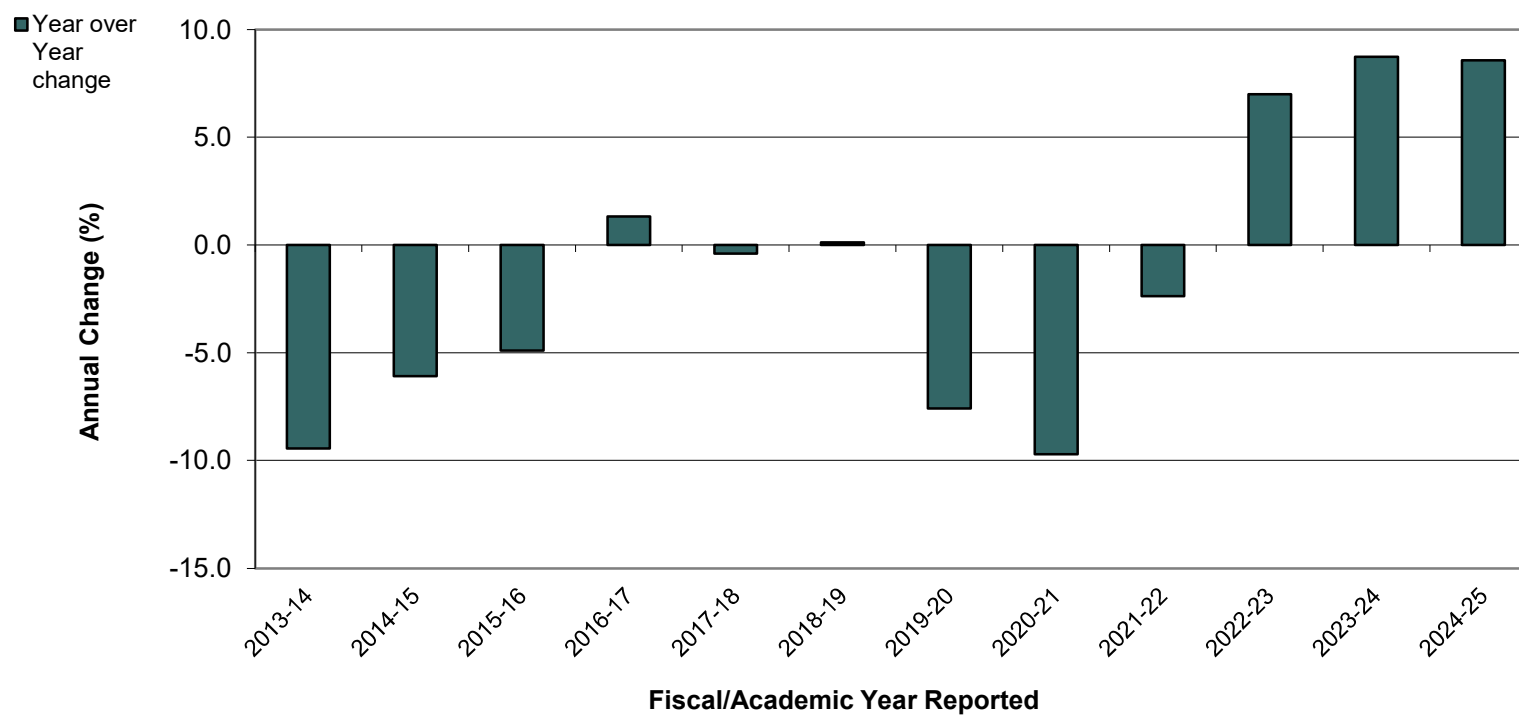
Nebraska Community College Resident Semester Tuition & Fee Comparison (\$)

as of 05/29/2026

	CENTRAL	MID-PLAINS	NORTHEAST	SOUTHEAST	WESTERN	Average without MCC	MCC- Quarter	MCC - Semester equivalent	Average Nebraska	IWCC
Per Semester Hour										
FY 2025-26 Rates										
Tuition	99	108	110	105	109.5	106.3	71	106.5	106.08	214
Fees	16	16	21	20	18.5	18.3	5	7.5	16.5	17
Total Cost	115	124	131	125	128	124.6	76	114	122.58	231
Increase FY 2026-27	TBD	TBD	TBD	TBD	TBD	TBD			TBD	TBD
Tuition							1	1.5	1.5	0
Fees							0	0	0.5	0
Total Increase							1	1.5	2	0
FY 2026-27 Rates	TBD	TBD	TBD	TBD	TBD	TBD			TBD	TBD
Tuition							72	108		
Fees							5	7.5		
Total per Semester Hour	TBD	TBD	TBD	TBD	TBD	TBD	77	115.5	TBD	TBD
Semester Full-Time (15 semester hours):										
FY 2025-26 Rates										
Tuition	1485	1620	1650	1575	1642.5	1594.5	710	1597.5	1591.25	3210
Fees	240	240	315	300	277.5	274.5	50	112.5	247.5	255
Total Cost	1725	1860	1965	1875	1920	1869	760	1710	1838.75	3465
Increase FY 2026-27	TBD	TBD	TBD	TBD	TBD	TBD			TBD	TBD
Tuition							10	22.5		0
Fees							0	0		0
Total Increase							10	22.5		0
FY 2026-27 Rates	TBD	TBD	TBD	TBD	TBD	TBD			TBD	TBD
Tuition							720	1620		
Fees							50	112.5		
Total Cost for Full-Time	TBD	TBD	TBD	TBD	TBD	TBD	770	1732.5	TBD	TBD

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

METROPOLITAN COMMUNITY COLLEGE YEAR-OVER-YEAR CHANGE IN FTE STUDENT ENROLLMENT (%)



Each bar represents the percentage change in FTE student enrollment compared with the previous academic year.

**Percentage Change in Full-Time Equivalent (FTE) Enrollments
in Community College Courses by Category 1993-94 through 2024-25**

Category of Courses	Central	Metro	Mid-Plains	Northeast	Southeast	Western	Total
Academic							
Academic Transfer	142.4%	266.2%	34.3%	183.4%	36.0%	5.9%	110.7%
Academic Support	-25.4%	-6.7%	-70.7%	-63.2%	146.1%	-77.3%	9.8%
Undeclared/Non-degree	155.1%	207.5%	-86.5%	-78.2%	-24.60%	-99.3%	78.5%
Foundations Education	-67.2%	-32.6%	-65.9%	100.0%	427%	41.0%	-11.3%
Subtotal: Academic	58.5%	59.4%	-17.80%	53.6%	87.2%	-17.1%	48.6%
Technology							
Applied Technology (Class 1)	14.50%	64.5%	-17.80%	1.6%		-2.3%	17.2%
Applied Technology (Class 2)	-12.8%	33.7%	-53.6%	2.7%	-31.1%	-43.9%	-11.1%
Subtotal: Technology	0.0%	46.40%	-39.1%	2.20%	21.80%	-30.9%	0.0%
Total	23.1%	53.3%	-27.60%	25.1%	9.1%	-23.1%	21.2%

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

Metropolitan Community College - General Fund
Proposed FY 26-27 Operating Budget by Account (\$)

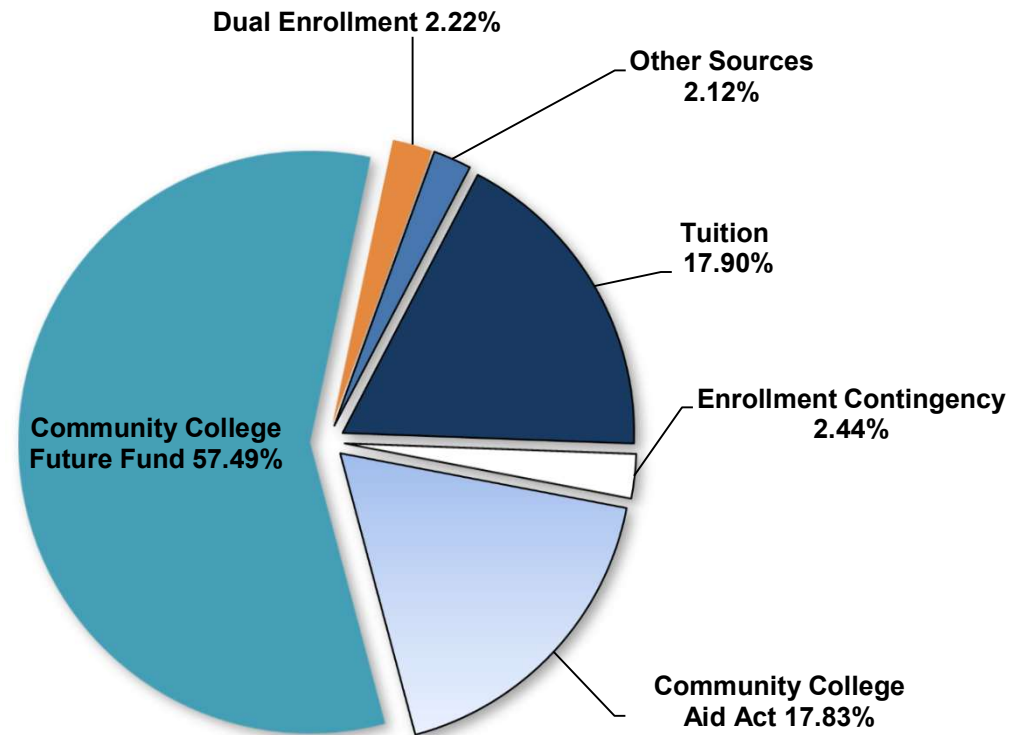
Revenue	FY25-26 Budget	FY26-27 Budget	Change Amount	Change Percent
Community College Aid Act	27,368,944	29,235,391	1,866,447	6.8%
Community College Future Fund	87,428,279	94,256,428	6,828,149	7.8%
Dual Enrollment	3,500,000	3,634,274	134,274	3.8%
Tuition & Fees	27,063,130	29,354,021	2,290,891	8.5%
Investment Income	2,200,000	2,719,835	519,835	23.6%
Other Sources	450,000	450,000	-	0.0%
Grants & Contracts (Indirect Revenue)	500,000	300,000	(200,000)	-40.0%
Enrollment Contingency Revenue	-	4,000,000	4,000,000	0.0%
Use of College Reserves	7,157,184	5,600,000	(1,557,184)	-21.8%
Total Revenue	155,667,537	169,549,949	13,882,412	8.9%

Personnel Expenses	FY25-26 Budget	FY26-27 Budget	Change Amount	Change Percent
Wages	87,813,530	89,821,463	2,007,933	2.3%
Employee Benefits	24,197,163	26,401,278	2,204,115	9.1%
Total Personnel Expenses	112,010,693	116,222,741	4,212,048	3.8%

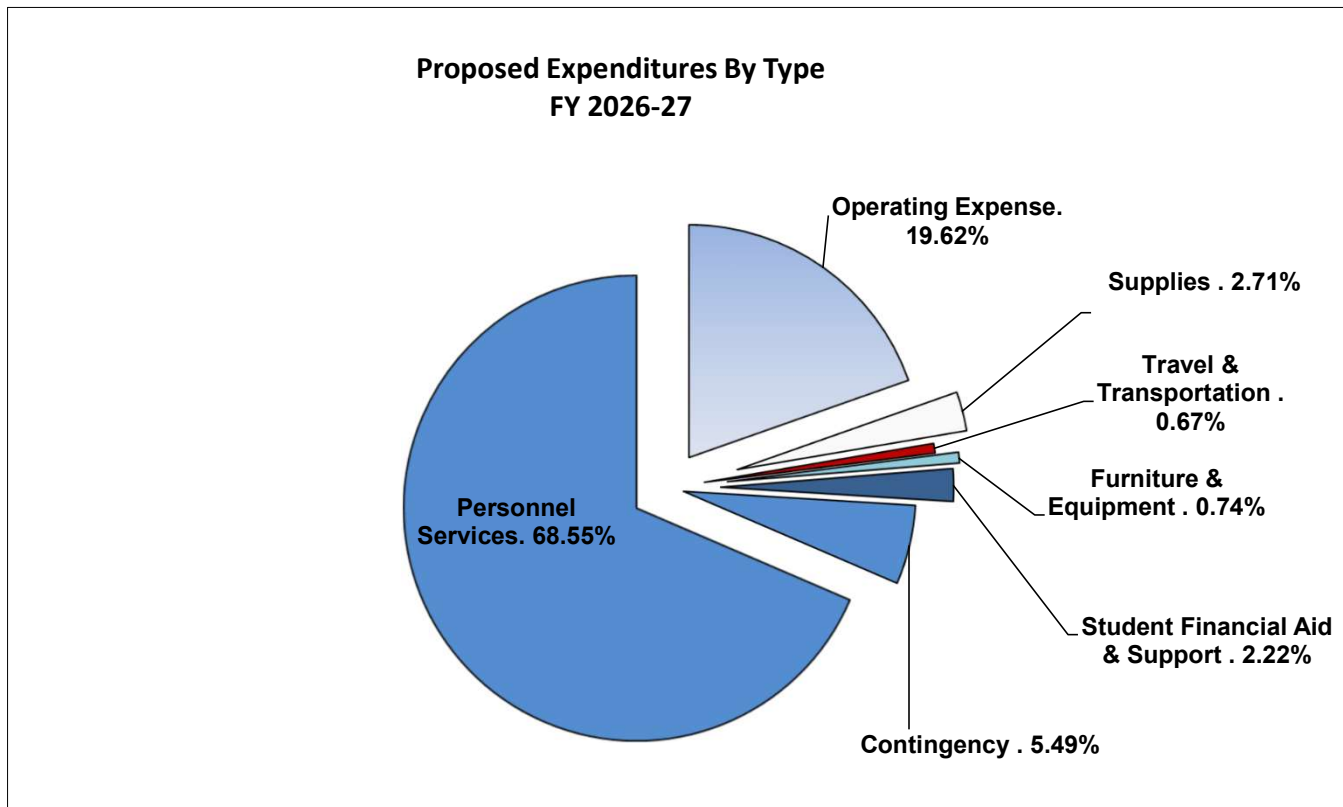
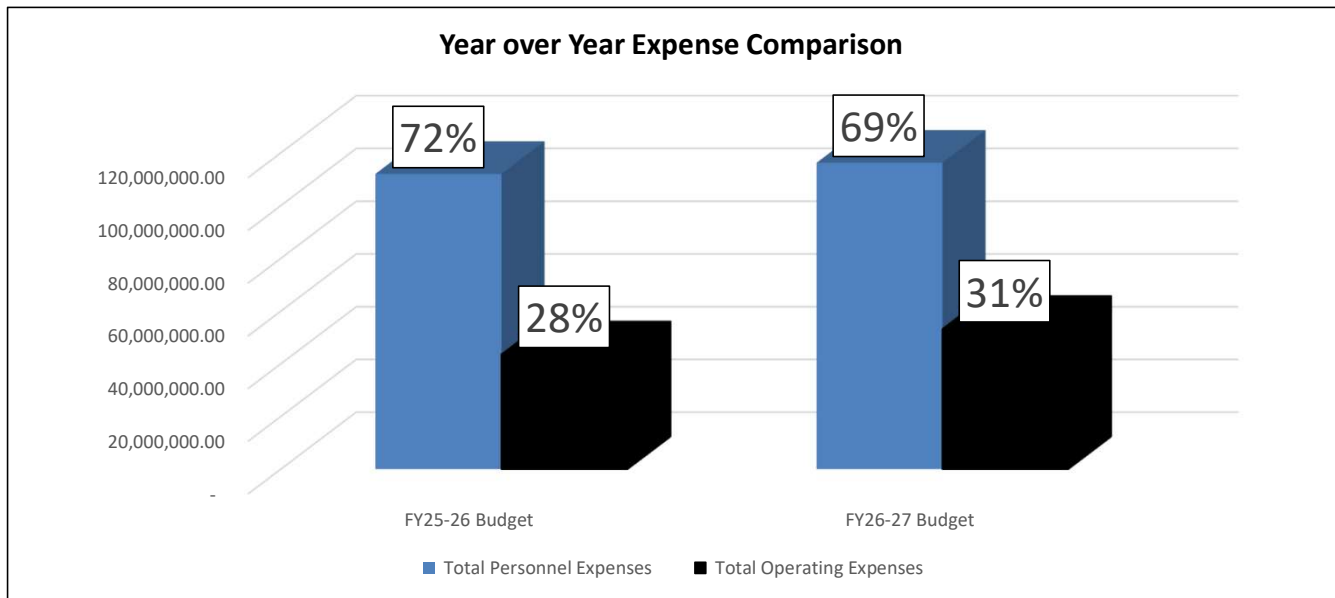
Operating Expenses	FY25-26 Budget	FY26-27 Budget	Change Amount	Change Percent
Dues & Subscriptions	879,818	940,322	60,504	6.9%
Furniture & Equipment	1,616,566	1,255,082	(361,484)	-22.4%
Insurance & Risk Management	3,106,545	2,421,703	(684,842)	-22.0%
Professional & Contract Services	9,795,285	12,284,806	2,489,521	25.4%
Project Expenses	5,000	180,000	175,000	3500.0%
Repairs	2,729,830	3,408,027	678,197	24.8%
Small Equipment	3,126,375	3,869,227	742,852	23.8%
Software	4,583,184	8,357,349	3,774,165	82.3%
Space & Rental	2,154,588	1,599,600	(554,988)	-25.8%
Student Financial Aid & Support (Transfer to Fund 5)	4,580,813	3,769,614	(811,199)	-17.7%
Supplies	4,931,571	4,600,412	(331,159)	-6.7%
Travel & Transportation	832,522	1,139,038	306,516	36.8%
Utilities & Communications	3,159,202	3,024,802	(134,400)	-4.3%
Other Expenses	805,545	1,172,227	366,682	45.5%
Contingency	1,350,000	1,305,000	(45,000)	-3.3%
Enrollment Contingency	-	4,000,000	4,000,000	0.0%
Total Operating Expenses	43,656,844	53,327,208	9,670,364	22.2%
Total Expenses	155,667,537	169,549,949	13,882,412	26%

Fiscal Year	Total Personnel Expenses	Total Operating Expenses	Personnel %	Operating %
FY25-26 Budget	112,010,693	43,656,844	72%	28%
FY26-27 Budget	116,222,741	53,327,208	69%	31%

**METROPOLITAN COMMUNITY COLLEGE
PROJECTED GENERAL FUND REVENUES BY SOURCE
2026-27**

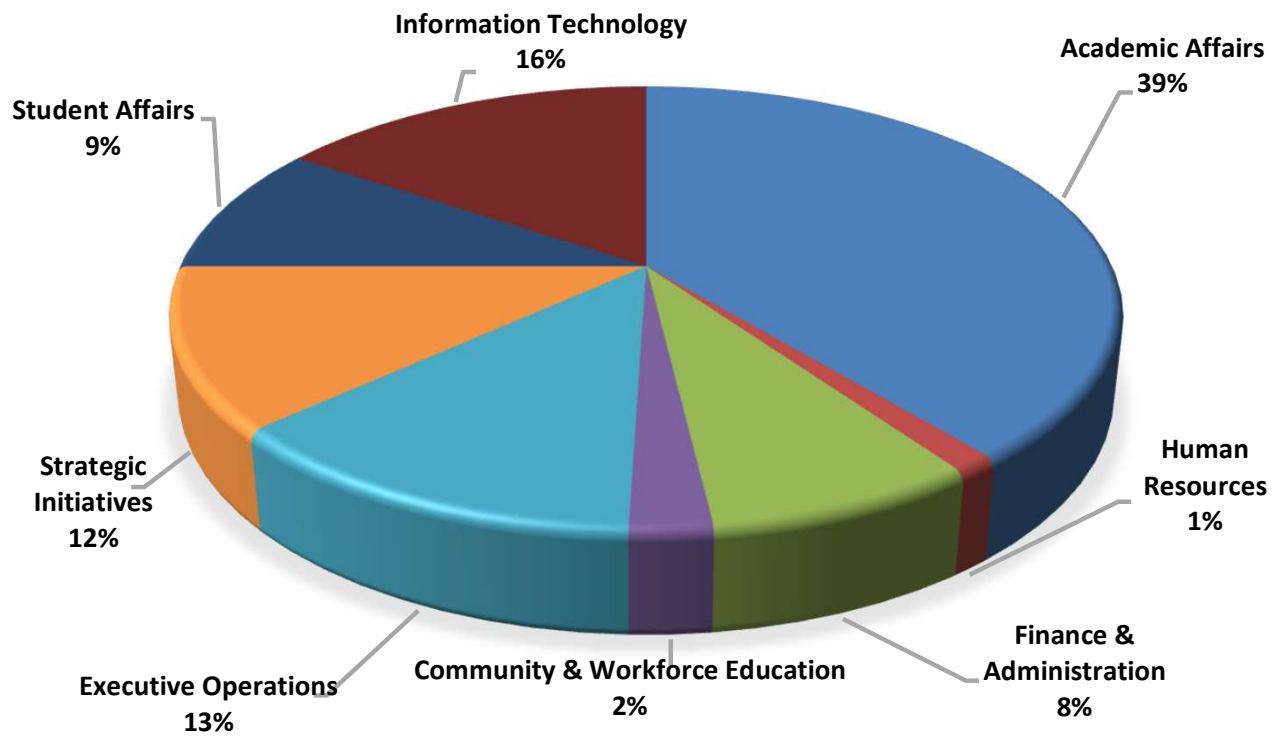


Metropolitan Community College
Proposed FY 26-27 General Fund Operating Budget



**Metropolitan Community College
Proposed Plan to Administer the General Fund Budget by Division**

Division	FY 2026-27 Budget -Proposed
Academic Affairs	\$66,145,153
Human Resources	\$2,092,422
Finance & Administration	\$13,332,106
Community & Workforce Education	\$4,042,122
Executive Operations	\$21,589,659
Strategic Initiatives	\$19,947,439
Student Affairs	\$15,984,814
Information Technology	\$26,416,235
Total Expenditures	\$169,549,949



MCC Restricted Funds Summary

	A	B	C	D
	Revenue	FY26 Budget	FY27 Proposed Budget	increase / decrease
1	Sources of Funds			
2	Private Contracts and Agreements	25,000	5,000	(20,000)
3	Non-Federal Grant Funded Programs	7,571,101	7,296,676	(274,425)
4	Federal Grant Funded Programs	32,403,899	36,655,106	4,251,207
5	Transfer In - From Fund 1	-	3,769,614	3,769,614
6	Total Funds Available	40,000,000	47,726,396	7,726,396
7				
8	Personnel Expenses			
9	Wages	4,145,463	4,228,665	83,202
10	Fringe	1,141,583	1,149,796	8,213
11	Total Personnel Expenses	5,287,046	5,378,461	91,415
12				
13	Operating Expenses			
14	Contingency	7,539,847	8,000,000	460,153
15	Dues & Subscriptions	11,500	14,250	2,750
16	Furniture & Equipment	427,962	1,030,673	602,711
17	Professional & Contract Services	2,667,249	2,982,827	315,578
18	Repairs	100,000	100,000	-
19	Small Equipment	32,000	86,800	54,800
20	Software	40,000	40,000	-
21	Space & Rental	1,000	-	(1,000)
22	Student Financial Aid & Support	23,270,725	29,296,235	6,025,510
23	Supplies	502,966	531,817	28,851
24	Travel & Transportation	119,705	265,333	145,628
25	Total Operating expenses	34,712,953	42,347,935	7,634,982
26				
27	Total Expenses	40,000,000	47,726,396	7,726,396
28				
29	Net Increase/ Decrease	0	0	(0)

MCC Restricted Funds – FY27 Budget Summary

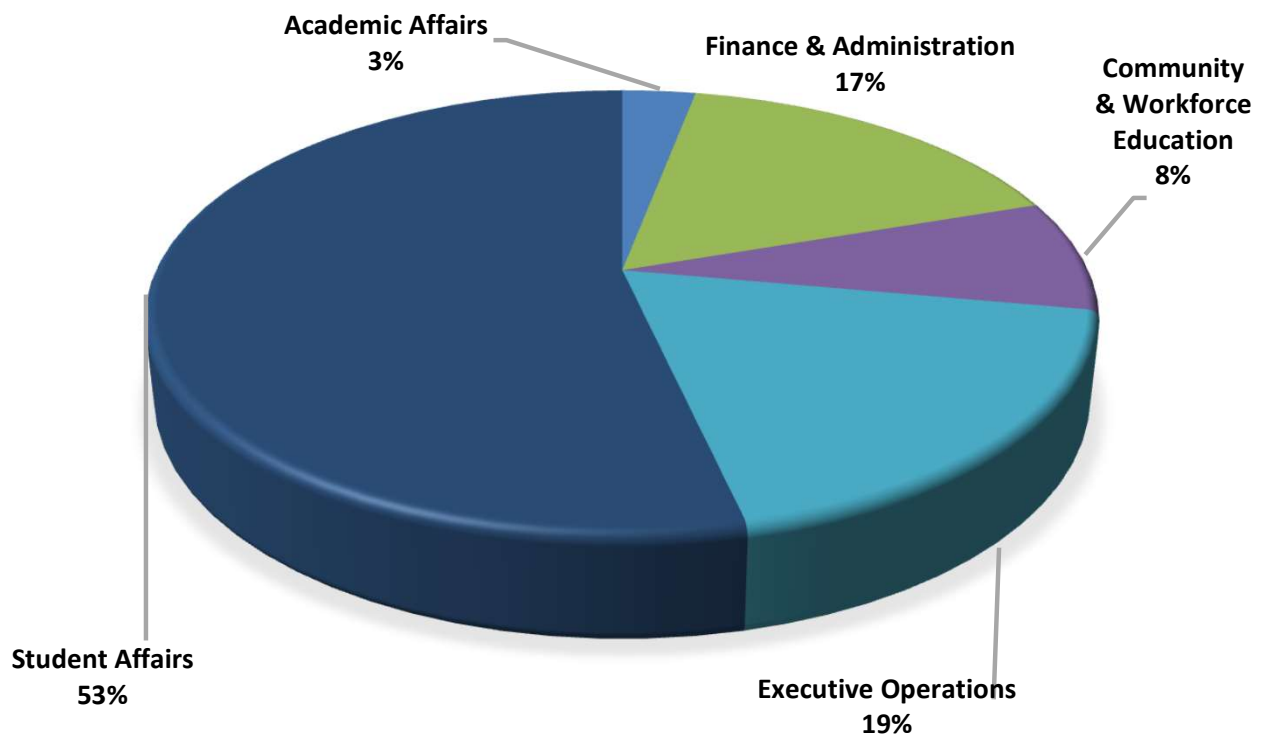
	A	B	C	D
	Fund 2 – Restricted Grants & Program Support	Revenue	Personnel	Non-Personnel
1	02-1-12140 CCPE ARPA Powersports Technology	18,000	-	18,000
2	02-1-15801 Creative Writing Forum	5,500	-	5,500
3	02-1-42100 GAP	617,188	542,747	74,441
4	03-1-13520 TKN	5,000	-	5,000
5	03-1-76300 Gateway to College GTC	239,948	-	239,948
6	04-1-12105 Jensen Grant	54,999	-	54,999
7	04-1-12201 Sherwood College NOW	79,874	-	79,874
8	04-1-19415 MOOF 180 RAP NCCW	50,000	25,000	25,000
9	04-1-19509 A296245 Adult Ed	35,000	-	35,000
10	04-1-19517 Sherwood ABE	367,000	357,321	9,679
11	04-1-19521 FNBO Impact Grant CWE	25,000	-	25,000
12	04-1-42246 PKF STEM Bootcamp	24,927	-	24,927
13	04-1-82165 Scott Jr Pathways	605,659	90,548	515,111
14	112150 Diesel Technology	146,250	-	146,250
15	112170 Truck Driving	150,000	-	150,000
16	113050 Electrical	50,000	-	50,000
17	113300 Architectural Design Technology	80,000	-	80,000
18	113900 Welding Technology	64,000	-	64,000
19	118500 Fire Science	354,500	-	354,500
20	180 RAP - Ooh de Lally	244,256	244,256	-
21	22-1-17814 NEBP Eclipse Ballooning Project	250	-	250
22	52-1-88402 DOE UBMS	309,505	309,505	-
23	52-1-88417 DOE VUB	309,505	309,505	-
24	54-1-62312 DOJ LEMHWA	66,719	66,719	-
25	BNSF 35th Annual Intertribal Powwow	5,200	-	5,200
26	DOJ Safer Outcomes	95,000	-	95,000
27	Gene Haas Precision Machine Tech Scholarships	28,000	-	28,000
28	GRT-00000206 NSCF NeMAC CWE	1,451,823	376,876	1,074,947
29	GRT-00000228 Sherwood UPenn	101,369	101,369	-
30	Hawks 180 RAP	605,871	-	605,871
31	HN African American Cotillion	2,300	-	2,300
32	LCC ABE	73,879	73,879	-
33	NACCE Pitch Competition	41,767	28,561	13,206
34	NDCS NCRC	400,000	-	400,000
35	NDOE AEC ABE	37,263	-	37,263
36	NDOE Perkins Revision Skill Up	100,000	100,000	-
37	NDOE Rule 82 HS Equivalency Asst ABE	247,289	247,289	-
38	NDOE State Leadership	30,000	-	30,000
39	NSF ATE Biotech	140,372	12,372	128,000
40	OneWorld CWE	67,545	67,545	-
41	PKF NMRP MyLabMath Access Codes	6,000	-	6,000
42	SWS 180 RAP Omaha Award	782,300	782,300	-
43	USDE TRIO SSS	877,718	701,636	176,082
44	Whitmore 34th Powwow	3,500	-	3,500
45	William & Ruth Scott Foundations	114,420	114,420	-
46	04-1-86400 Peter Kiewit Foundation	50,000	50,000	-
47	Access to Child Care Services at MCC	500,000	-	500,000
48	CEC/CAET Expansion for Construction Trades	1,000,000	-	1,000,000
49	Nebraska Talent Pathways (NTP)	1,000,000	-	1,000,000

MCC Restricted Funds – FY27 Budget Summary

	A	B	C	D
	Fund 2 – Restricted Grants & Program Support	Revenue	Personnel	Non-Personnel
51	NSF TechAccess: AI Ready America Grant	116,667		116,667
52	Operational Excellence	1,542,807		1,542,807
53	Pell-Powered Pathways (P3)	3,671,526		3,671,526
54	Rural Health	169,000		169,000
55	GRT-00000229 NDHHS Rural Health Transformation 2026-27	101,369	101,369	-
56	Grand Total	17,266,065	4,703,217	12,562,848
57				
58	Fund 5 – Restricted Financial Aid & Scholarship	Revenue	Personnel	Non-Personnel
59	02-1-01800 Nebraska Opportunity Grant	1,160,864	-	1,160,864
60	04-1-82104 A8893130 Momentum	84,749	84,749	
61	04-1-82166 SWS Walter Scott, Jr. Summer Bridge	18,413	18,413	
62	22-1-42122 NDHHS SNAP	485,852		485,852
63	51-1-01000 Federal Student Grants	23,430,104	481,844	22,948,260
64	GRT-00000218 PFK Success Navigator	50,000	50,000	
65	Kiewit College Success Nav	5,238	5,238	
66	CCPE ARPA Career Forward	8,000	-	8,000
67	Institutional Scholarship (Transfer from Fund 1)	5,217,111	35,000	5,182,111
71	Grand Total	30,460,331	675,244	29,785,087
72				
73	Restricted Fund Total	Revenue	Personnel	Non-Personnel
74	Fund 2 – Restricted Grants & Program Support	17,266,065	4,703,217	12,562,848
75	Fund 5 – Restricted Financial Aid & Scholarship	30,460,331	675,244	29,785,087
76	Grand Total	47,726,396	5,378,461	42,347,935

**Metropolitan Community College
Proposed Plan to Administer the Restricted Fund Budget by Division**

Division	FY 2026-27 Budget -Proposed
Academic Affairs	\$1,428,943
Human Resources	\$0
Finance & Administration	\$8,000,000
Community & Workforce Education	\$3,876,995
Executive Operations	\$8,872,726
Strategic Initiatives	\$0
Student Affairs	\$25,547,732
Information Technology	\$0
Total Expenditures	\$47,726,396



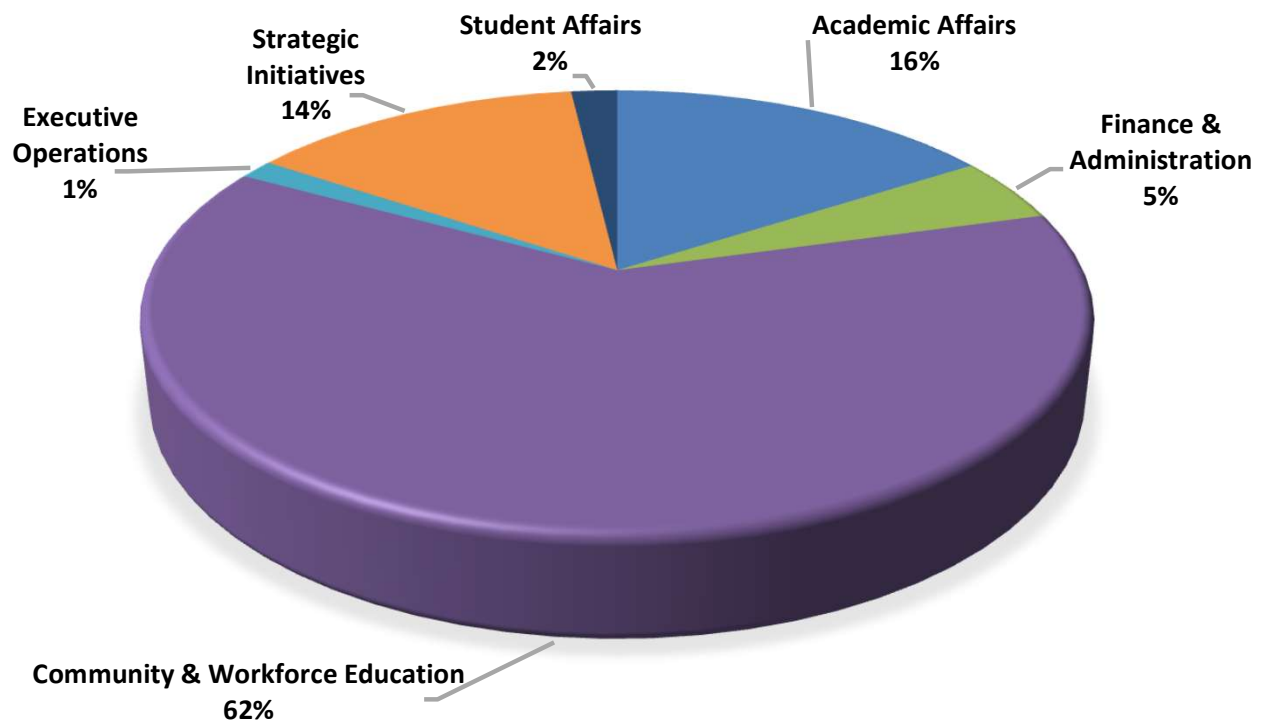
MCC Auxiliary Funds Summary			
A	B	C	D
Revenue	FY26 Budget	FY27 Proposed Budget	increase / decrease
Sources of Funds			
Bookstore Commission	-	300,000	300,000
Non-Credit Programming	1,704,955	4,412,226	2,707,271
Vending Income	75,000	121,000	46,000
Taxable Sales and Miscellaneous Income	1,342,108	1,455,767	113,659
Library Billings	-	873,952	873,952
Auxiliary Contingency	16,877,937	-	(16,877,937)
Total Funds Available	20,000,000	7,162,945	(12,837,055)
Personnel Expenses			
Wages	2,446,458	2,252,220	(194,238)
Fringe	360,079	535,807	175,728
Total Personnel Expenses	2,806,537	2,788,027	(18,510)
Operating Expenses			
Contingency	11,297,761	-	(11,297,761)
Dues & Subscriptions	359,930	359,630	(300)
Furniture & Equipment	225,800	55,800	(170,000)
Institutional Use	87,200	143,450	56,250
Insurance & Risk Management	87,000	-	(87,000)
Professional & Contract Services	1,127,200	1,093,210	(33,990)
Repairs	170,085	90,950	(79,135)
Small Equipment	22,000	22,500	500
Software	407,115	405,070	(2,045)
Space & Rental	434,300	465,752	31,452
Student Financial Aid & Support	1,583,000	310,000	(1,273,000)
Supplies	951,426	776,571	(174,855)
Travel & Transportation	214,386	213,486	(900)
Utilities & Communications	216,260	220,000	3,740
Other Expenses	10,000	10,000	-
Total Operating expenses	17,193,463	4,166,419	(13,027,044)
Total Expenses	20,000,000	6,954,446	(13,045,554)
Net Increase/ Decrease	-	208,499	208,499

MCC FY27 Budget - Auxillary

	A	B	C	D	E	F	G
	Funds Type	Revenue	Transfer In	Personnel	Non-Personnel	Transfer Out	Net Profit
1							
2	121 Continuing Education	4,452,226		2,310,537	2,022,940		118,749
3	131 Auxiliary -Vending	121,000		-	121,000	(81,250)	50,000
4	131 Auxiliary -Bookstore	300,000		-	250,000	(40,000)	10,000
5	131 Auxiliary -Miscellaneous	479,490		-	439,740	(10,000)	29,750
6	132 Central Stores-Auxiliary	20,000			20,000		-
7	133 Copy Center-Auxiliary	50,000			50,000		-
8	141 Auxiliary Enterprises	57,380			57,380		-
9	142 Inst Culinary Arts-Auxiliary	613,517		289,490	324,027		-
10	148 Motor Pool-Auxiliary	41,000			41,000		-
11	181 Student Activities	131,250	131,250		131,250		-
12	184 Segment Units agency	873,952		188,000	685,952		-
13	192 MCC Culinary Corp	23,130			23,130		-
14	Total	7,162,945	131,250	2,788,027	4,166,419	(131,250)	208,499

**Metropolitan Community College
Proposed Plan to Administer the Auxiliary Fund Budget by Division**

Division	FY 2026-27 Budget -Proposed
Academic Affairs	\$1,106,137
Human Resources	\$0
Finance & Administration	\$331,250
Community & Workforce Education	\$4,333,477
Executive Operations	\$98,832
Strategic Initiatives	\$953,500
Student Affairs	\$131,250
Information Technology	\$0
Total Expenditures	\$6,954,446



MCC Capital Funds Summary			
A	B	C	D
Revenue	FY26 Budget	FY27 Proposed Budget	increase / decrease
Sources of Funds			
Property Tax Levy	22,821,372	23,590,345	768,973
Tuition & Fees	1,800,000	2,399,998	599,998
Investment Income & Other	14,000,000	14,636,961	636,961
Use of Fund Balances / Reserves		9,013,758	9,013,758
	-		-
Total Funds Available	38,621,372	49,641,062	11,019,690
Furniture & Equipment	1,455,000	1,320,000	(135,000)
Project Expenses	49,568,650	47,621,062	(1,947,588)
Professional & Contract Services	320,000	260,000	(60,000)
Repairs	200,000	100,000	(100,000)
Utilities & Communications	190,000	340,000	150,000
Total Capital Expenditures	51,733,650	49,641,062	(2,092,588)
Net Increase/ Decrease	(13,112,278)	-	13,112,278

A

B

C

D

Revenue

FY26 Budget

FY27 Proposed Budget

increase / decrease

Sources of Funds

Property Tax Levy

22,821,372

23,590,345

768,973

Tuition & Fees

1,800,000

2,399,998

599,998

Investment Income & Other

14,000,000

14,636,961

636,961

Use of Fund Balances / Reserves

9,013,758

9,013,758

-

-

Total Funds Available

38,621,372

49,641,062

11,019,690

Furniture & Equipment

1,455,000

1,320,000

(135,000)

Project Expenses

49,568,650

47,621,062

(1,947,588)

Professional & Contract Services

320,000

260,000

(60,000)

Repairs

200,000

100,000

(100,000)

Utilities & Communications

190,000

340,000

150,000

Total Capital Expenditures

51,733,650

49,641,062

(2,092,588)

Net Increase/ Decrease

(13,112,278)

-

13,112,278

METROPOLITAN COMMUNITY COLLEGE CAPITAL FUND HISTORICAL BUDGET

<u>REVENUE</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Budget 2026-27</u>
Property Tax Levy	16,125,599	17,483,067	19,712,003	21,440,422	22,821,372	23,590,345
\$ Increase/(Decrease)	855,349	1,357,468	2,228,936	1,728,419	1,380,950	768,973
% Increase/(Decrease)	5.60%	8.42%	12.75%	8.77%	6.44%	3.37%
% Total Revenue	53.71%	75.74%	55.74%	57.57%	59.09%	58.07%
Tuition & Fees	1,600,000	1,600,000	1,650,000	1,800,000	1,800,000	2,399,998
\$ Increase/(Decrease)	(200,000)	0	50,000	150,000	0	599,998
% Increase/(Decrease)	-11.11%	0.00%	3.13%	9.09%	0.00%	33.33%
% Total Revenue	5.33%	6.93%	4.67%	4.83%	4.66%	5.91%
Investment Income & Other	12,300,000	4,000,000	14,000,000	14,000,000	14,000,000	14,636,961
\$ Increase/(Decrease)	3,595,000	(8,300,000)	10,000,000	0	0	636,961
% Increase/(Decrease)	41.30%	-67.48%	250.00%	0.00%	0.00%	4.55%
% Total Revenue	40.97%	17.33%	39.59%	37.59%	36.25%	36.03%
TOTAL REVENUE	30,025,599	23,083,067	35,362,003	37,240,422	38,621,372	40,627,304
\$ Increase/(Decrease)	4,250,349	(6,942,532)	12,278,936	1,878,419	1,380,950	2,005,932
% Increase/(Decrease)	16.49%	-23.12%	53.19%	5.31%	3.71%	5.19%
% Total Revenue	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>EXPENDITURES</u>	28,806,900	38,498,900	66,285,900	66,669,650	51,733,650	49,641,062
\$ Increase/(Decrease)	(17,500,500)	9,692,000	27,787,000	383,750	(14,936,000)	(2,092,588)
% Increase/(Decrease)	-37.79%	33.64%	72.18%	0.58%	-22.40%	-4.04%
% Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
NET BUDGETED RESERVE INCR/(DECR) FOR THE YEAR	1,218,699	(15,415,833)	(30,923,897)	(29,429,228)	(13,112,278)	(9,013,758)
\$ Increase/(Decrease)	21,750,849	(15,415,833)	(30,923,897)	(29,429,228)	(13,112,278)	(9,013,758)
% Increase/(Decrease)	-105.94%	-1364.94%	100.60%	-4.83%	-55.44%	0.00%
% Total Expenditures	4.23%	-40.04%	-46.65%	-44.14%	-25.35%	-18.16%

Metropolitan Community College Five-Year Facilities Plan Summary July 2026 Update
Five-Year

	2026-27	2027-28	2028-29	2029-30	2030-31	Total Activity
Beginning Available Funds	9,013,758	0	0	0	0	9,013,758
<u>Collections/Revenue</u>						
Property Tax (Two Cent Levy)	23,590,345	24,298,056	25,026,997	25,777,807	26,551,141	125,244,347
Facilities Fee (\$5 per Credit Hour)	2,399,998	2,399,998	2,399,998	2,399,998	2,399,998	11,999,990
Other Income (Lease & Interest)	400,000	400,000	400,000	400,000	400,000	2,000,000
Investment Income	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Other Income (Sale of Tower)	3,500,000					3,500,000
Donations/ Financing	9,736,961	26,571,136	35,040,105	23,161,295	17,685,360	112,194,857
Total Collections/Revenue	40,627,304	54,669,190	63,867,100	52,739,100	48,036,500	259,939,194
Total Available Funds	49,641,062	54,669,190	63,867,100	52,739,100	48,036,500	268,952,952
<u>Expenditures</u>						
Applied Technology Center	205,000	136,000	400,000	1,500,000	1,600,000	3,841,000
Elkhorn Valley Campus	1,250,000	1,007,340	2,500,000	500,000	500,000	5,757,340
Fort Omaha Campus	6,094,150	5,790,850	5,747,100	6,019,100	8,516,500	32,167,700
Fremont Area Center	3,400	-	-		600,000	603,400
Sarpy Campus	21,000,000	30,000,000	36,500,000	21,500,000	13,500,000	122,500,000
Sarpy Center	230,000	209,000	200,000	200,000	300,000	1,139,000
South Omaha Campus	1,574,500	806,000	300,000	300,000	300,000	3,280,500
Area Wide & Other Initiatives	10,900,000	14,700,000	16,200,000	20,700,000	20,700,000	83,200,000
FY26 Carry Forward Projects	6,364,012					6,364,012
IT Capital	2,020,000	2,020,000	2,020,000	2,020,000	2,020,000	10,100,000
Total Expenditures	49,641,062	54,669,190	63,867,100	52,739,100	48,036,500	268,952,952
Net Capital Fund Expenditures	49,641,062	54,669,190	63,867,100	52,739,100	48,036,500	268,952,952
Ending Available Funds	0	0	0	0	0	0

Metropolitan Community College		Detail Five-Year Facilities Plan						
	Projected Capital Projects							Five-Year
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031		Total Activity	
<u>Applied Technology Center</u>								
Retention Pond	150,000	0	0	0	0		150,000	
RTU2 Replacement	0	36,000	0	0	0		36,000	
Floor Hydraulic Lift Removal/Fill Void	55000	0	0	0	0		55,000	
A & E Design Fees	0	100,000	400,000	1,500,000	1,600,000		3,600,000	
Total Applied Technology Center	205,000	136,000	400,000	1,500,000	1,600,000		3,841,000	
<u>Elkhorn Valley Campus</u>								
Parking Lots and Perimeter Development	100,000	200,000	1,000,000	500,000	500,000		2,300,000	
EVC ERU	0	80,340	0	0	0		80,340	
Replace Exterior Windows	0	250,000	250,000	0	0		500,000	
Prairieland Development	0	150,000	150,000	0	0		300,000	
Replace Water Main Loop (tie into new 12")	850,000	0	0	0	0		850,000	
Biotech Lab	300,000	0	0	0	0		300,000	
Lobby EVC	0	77,000	0	0	0		77,000	
Bus Shelter	0	250,000	0	0	0		250,000	
Site Renovations	0	0	1,000,000	0	0		1,000,000	
A&E Design Fees	0	0	100,000	0	0		100,000	
Total Elkhorn Valley Campus	1,250,000	1,007,340	2,500,000	500,000	500,000		5,757,340	
<u>Fort Omaha Campus</u>								
Parking Lots	200,000	500,000	500,000	500,000	500,000		2,200,000	
Repair Concrete at building 7 location	125,000	0	0	0	0		125,000	
Repair Drive Between Buildings 4 and 5	150,000	0	0	0	0		150,000	
Infrastructure study - Water/Sewer evaluation phase 1	100,000	150,000					250,000	
Building 2 Floor Wall Stat replacement	13,500	0	0	0	0		13,500	
Building 8 AHU return duct replacement	85,000	0	0	0	0		85,000	
Building 17 Cabinet Unit Heater Replacement	180,000	180,000	0	0	0		360,000	
Building 20 Vehicle Exhaust System (code issue)	19,000	0	0	0	0		19,000	
Building 20 Welding Fume Extractor	18,000	0	0	0	0		18,000	
Building 27 Swamp Cooler replacement	26,000	0	0	0	0		26,000	
Building 22 Air Handler Exterior Insulation	220,000	0	0	0	0		220,000	
Building 22 Flat Roof repairs	100,000	0	0	0	0		100,000	
Building 23 Bookstore Renovation	0	250,000	0	0	0		250,000	
Building 24 / 25 Connection	400,000	500,000	1,000,000	0	0		1,900,000	
Building 26 Upgrade	0	0	0	250,000	250,000		500,000	
Building 30 Exterior Renovations (continuation of 25/26 budget)	200,000		0	0	0		200,000	
Lifecycle Windows and Gutter Replacements	400,000	400,000	400,000	400,000	400,000		2,000,000	
Tuck Point Buildings	150,000	100,000	100,000	100,000	100,000		550,000	
Lifecycle Roof Replacements	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		5,000,000	
Land Acquisition	0	0	0	1,000,000	3,500,000		4,500,000	
Certificated of Participation Payment	2,707,650	2,710,850	2,747,100	2,769,100	2,766,500		13,701,200	
Total Fort Omaha Campus	6,094,150	5,790,850	5,747,100	6,019,100	8,516,500		32,167,700	
<u>Fremont Area Center</u>								
Exterior Window Upgrade	0	0	0	0	300,000		300,000	
Boiler Room CO detection	3,400	0	0	0	0		3,400	
Restroom Upgrades	0	0	0	0	300,000		300,000	
Total Fremont Area Center	3,400	0	0	0	600,000		603,400	

Metropolitan Community College		Detail Five-Year Facilities Plan					
	Projected Capital Projects						Five-Year
	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031		Total Activity
Sarpy Center							
Update Fire Alarm System (MCC Share)	0	0	0	0	300,000		300,000
Heat Loop Ethylene to Propylene	20,000	0	0	0	0		20,000
Tower Intake media	10,000	0	0	0	0		10,000
Thermostats, T500's		9,000					9,000
Replace Sections of Parking Lot (MCC Share)	0	100,000	200,000	200,000	0		500,000
Update Classrooms and Workspaces	200,000	100,000	0	0	0		300,000
Total Sarpy Center	230,000	209,000	200,000	200,000	300,000		1,139,000
Sarpy County Campus							
Grading	500,000	0	0	0	0		500,000
Roadbed Design and Construction	6,000,000	1,000,000	0	0	0		7,000,000
Campus Infrastructure	3,000,000	1,000,000	0	0	0		4,000,000
Exterior Campus Signage	500,000	1,000,000	500,000	500,000	0		2,500,000
First Responders District Development	500,000	5,000,000	5,000,000	2,000,000	0		12,500,000
Transportation District Development (Diesel)	5,000,000	10,000,000	20,000,000	10,000,000	5,000,000		50,000,000
Facilities and Maintenance	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000		5,500,000
College and Student Admin	0	5,000,000	5,000,000	5,000,000	5,000,000		20,000,000
Central Utility Plant	1,000,000	3,000,000	3,000,000	1,000,000	0		8,000,000
A&E Design Fees	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000		5,500,000
General Campus Development	2,000,000	2,000,000	1,000,000	1,000,000	1,000,000		7,000,000
Total Sarpy Campus	21,000,000	30,000,000	36,500,000	21,500,000	13,500,000		122,500,000
South Omaha Campus							
Structural Roof Analysis - Mahoney	100,000	0	0	0	0		100,000
SOTC road concrete replacement (west side of Mahoney)	350,000	0	0	0	0		350,000
Boiler Room CO Detection	12,500	0	0	0	0		12,500
South Omaha Mahoney Water System Plant equipment replacement	210,000	0	0	0	0		210,000
SOC Chiller #2 Mahoney replacement	0	256,000	0	0	0		256,000
SOC Chiller #3 replacement	200,000		0	0	0		200,000
Mahoney RTU replacement	175,000	0	0	0	0		175,000
Mahoney Buffer Tank	27,000	0	0	0	0		27,000
Bookstore Renovations	0	250,000	0	0	0		250,000
Parking Lot Replacements	300,000	300,000	300,000	300,000	300,000		1,500,000
Facilities Storage Building (continued from 25/26 budget)	200,000	0	0	0	0		200,000
Total South Omaha Campus	1,574,500	806,000	300,000	300,000	300,000		3,280,500
Area Wide & Other Initiatives							
AW Utility Monitoring System	200,000	200,000	200,000	200,000	200,000		1,000,000
Re-Entry Expansion at OCC	200,000	1,000,000	2,500,000				3,700,000
Renovations Required to Support Operations	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000		7,500,000
Catastrophic Loss Events	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000		10,000,000
Facilities - Presidential Contingency	7,000,000	10,000,000	10,000,000	17,000,000	17,000,000		61,000,000
Total Area Wide	10,900,000	14,700,000	16,200,000	20,700,000	20,700,000		83,200,000
Budget with FY 26 Roll Over							
Facilities Pickup Truck (ordered in March 26)	\$ 80,000						80,000
Chilled Water Loop Repair/Insulate	\$ 400,000						400,000

Metropolitan Community College		Detail Five-Year Facilities Plan									
		Projected Capital Projects								Five-Year	
		2026-2027		2027-2028		2028-2029		2029-2030		2030-2031	<u>Total Activity</u>
Site 7 Freight Farm		\$ 100,000									100,000
EVC exterior sign		\$ 100,000									100,000
FOC Bldg. 1 Boiler		\$ 110,000									110,000
Mahoney Auto Exhaust		\$ 325,000									325,000
Facilities Pickup Truck (ordered in March 26)		\$ 80,000									80,000
SOC Storage Building		\$ 80,000									80,000
ATC Retention Pond		\$ 125,000									125,000
EVC Biotech		\$ 556,857									556,857
FOC Bldg. 30		\$ 407,155									407,155
Sarpy Campus		\$ 4,000,000									4,000,000
Total Budget With FY 26 Roll Over		\$ 6,364,012									6,364,012
Total Expenditures		47,621,062		52,649,190		61,847,100		50,719,100		46,016,500	258,852,952

METROPOLITAN COMMUNITY COLLEGE PROPERTY TAX HISTORY

CALENDAR YEAR FISCAL YEAR	2021 <u>2021-22</u>	2022 <u>2022-23</u>	2023 <u>2023-24</u>	2024 <u>2024-25</u>	2025 <u>2025-26</u>	Estimated 2026 <u>2026-27</u>
<u>AUGUST CERTIFIED VALUATIONS BY COUNTY</u>						
Douglas	53,627,150,165	57,761,043,520	64,805,907,475	69,643,523,170	74,053,752,540	77,948,979,924
% Increase/(Decrease)	5.35%	7.71%	12.20%	7.46%	6.33%	5.26%
% Total Valuations	65.85%	65.42%	65.10%	64.32%	64.26%	65.42%
Dodge	4,755,492,614	5,054,168,369	5,541,398,972	6,311,070,615	6,538,523,054	6,538,523,054
% Increase/(Decrease)	-0.27%	6.28%	9.64%	13.89%	3.60%	0.00%
% Total Valuations	5.84%	5.72%	5.57%	5.83%	5.67%	5.49%
Sarpy	19,511,266,184	21,675,911,497	24,831,380,000	27,637,944,740	29,604,010,697	29,604,010,697
% Increase/(Decrease)	8.37%	11.09%	14.56%	11.30%	7.11%	0.00%
% Total Valuations	23.96%	24.55%	24.94%	25.53%	25.69%	24.85%
Washington	3,540,368,065	3,798,368,111	4,366,927,520	4,681,593,258	5,051,644,494	5,051,644,494
% Increase/(Decrease)	3.01%	7.29%	14.97%	7.21%	7.90%	0.00%
% Total Valuations	4.35%	4.30%	4.39%	4.32%	4.38%	4.24%
TOTAL VALUATIONS	81,434,277,028	88,289,491,497	99,545,613,967	108,274,131,783	115,247,930,784	119,143,158,168
\$ Increase/(Decrease)	4,319,512,026	6,855,214,469	11,256,122,470	8,728,517,816	6,973,799,001	3,895,227,384
% Increase/(Decrease)	5.60%	8.42%	12.75%	8.77%	6.44%	3.38%
% Total Valuations	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

PROPERTY TAX RATES

General Fund	0.0750	0.0750	0.0750	0.0000	0.0000	0.0000
% Increase/(Decrease)	0.00%	0.00%	0.00%	-100.00%	0.00%	0.00%
% Total Rate	78.95%	78.95%	78.95%	0.00%	0.00%	0.00%
Capital Fund	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
% Increase/(Decrease)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
% Total Rate	21.05%	21.05%	21.05%	100.00%	100.00%	100.00%
TOTAL TAX RATE	0.0950	0.0950	0.0950	0.0200	0.0200	0.0200
Rate Increase/(Decrease)	0.00000	0.00000	0.00000	-0.07500	0.00000	0.00000
% Increase/(Decrease)	0.00%	0.00%	0.00%	-78.95%	0.00%	0.00%
% Total Rate	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

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

General Fund	60,470,998	65,561,503	73,920,010	0	0	0
Capital Fund	16,125,599	17,483,067	19,712,003	21,440,422	22,821,372	23,590,345
TOTAL PROPERTY TAX	76,596,597	83,044,570	93,632,013	21,440,422	22,821,372	23,590,345
\$ Increase/(Decrease)	4,062,908	6,447,973	10,587,443	(72,191,591)	1,380,950	768,973
% Increase/(Decrease)	5.60%	8.42%	12.75%	-77.10%	6.44%	3.37%

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
ADA/Hazardous Waste Special Levy							
Total							
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
FY 21-22 Cents	8.4553	9.5000	7.4560	9.4000	9.3700	10.1653	9.1172
FY 22-23 Cents	8.4553	9.5000	7.4560	9.4000	9.3700	10.1653	9.1219
FY 23-24 Cents	8.9212	9.5000	7.4626	9.0000	9.3700	9.8914	9.1620
FY 24-25 Cents	2.1978	2.0000	2.0000	2.0000	2.0000	1.9639	2.0380
FY 25-26 Cents	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tax on \$100,000 Home	\$21.98	\$20.00	\$20.00	\$20.00	\$20.00	\$19.64	\$20.38

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
Valuations - per Annual Report from Nebraska Property Assessment Division							Total Valuation
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
FY 21-22	55,344,366,060	81,456,942,808	20,831,302,132	33,337,701,355	66,074,861,731	13,278,679,810	270,323,853,896
FY 22-23	57,683,944,899	88,351,399,964	21,684,570,066	34,912,512,710	68,963,303,096	13,754,586,187	285,350,316,922
FY 23-24	62,861,658,387	99,661,341,689	23,353,357,759	38,118,528,337	79,150,084,827	14,857,025,554	318,001,996,553
FY 24-25	69,357,873,208	108,304,049,877	25,329,443,506	42,822,085,640	84,085,115,721	16,032,866,228	345,931,434,180
FY 25-26							
Increase over FY 23-24	10%	9%	8%	12%	6%	8%	9%
% of Total	20%	31%	7%	12%	24%	5%	100%

Table 18 Community Colleges 2025
Value, Tax Rates, & Property Taxes Levied

Community College	County Name	College Value	General Fund Rate	Other Rate	Bond Rate	Total College Rate	College Taxes Levied
<i>Central</i>	ADAMS	5,592,040,118	0.000000	0.020000	0.000000	0.020000	1,118,410
	BOONE	2,458,883,220	0.000000	0.020000	0.000000	0.020000	491,778
	BUFFALO	8,762,698,417	0.000000	0.020000	0.000000	0.020000	1,752,546
	BUTLER	3,376,437,955	0.000000	0.020000	0.000000	0.020000	675,290
	CLAY	2,868,939,357	0.000000	0.020000	0.000000	0.020000	573,790
	COLFAX	2,713,190,420	0.000000	0.020000	0.000000	0.020000	542,640
	DAWSON	4,755,203,291	0.000000	0.020000	0.000000	0.020000	951,043
	FRANKLIN	1,219,939,087	0.000000	0.020000	0.000000	0.020000	243,989
	FURNAS	1,412,470,027	0.000000	0.020000	0.000000	0.020000	282,495
	GOSPER	1,287,047,051	0.000000	0.020000	0.000000	0.020000	257,410
	GREELEY	1,328,527,101	0.000000	0.020000	0.000000	0.020000	265,706
	HALL	8,103,389,466	0.000000	0.020000	0.000000	0.020000	1,620,680
	HAMILTON	3,994,409,331	0.000000	0.020000	0.000000	0.020000	798,883
	HARLAN	1,474,790,802	0.000000	0.020000	0.000000	0.020000	294,959
	HOWARD	1,791,238,453	0.000000	0.020000	0.000000	0.020000	358,249
	KEARNEY	2,672,511,855	0.000000	0.019802	0.000000	0.019802	529,211
	MERRICK	2,382,814,033	0.000000	0.020000	0.000000	0.020000	476,564
	NANCE	1,384,256,101	0.000000	0.020000	0.000000	0.020000	276,852
	NUCKOLLS*	1,437,509,265	0.000000	0.200000	0.000000	0.200000	2,875,019
	PHELPS	3,177,646,171	0.000000	0.020000	0.000000	0.020000	635,531
	PLATTE	7,833,908,126	0.000000	0.020000	0.000000	0.020000	1,566,788
	POLK	2,521,077,864	0.000000	0.020000	0.000000	0.020000	504,217
	SHERMAN	1,314,221,307	0.000000	0.020000	0.000000	0.020000	262,845
	VALLEY	1,352,882,158	0.000000	0.020000	0.000000	0.020000	270,578
	WEBSTER	1,387,408,367	0.000000	0.020000	0.000000	0.020000	277,483
Total Central		76,603,439,343					17,902,956
<i>Metropolitan</i>	DODGE	6,671,931,375	0.000000	0.020000	0.020000	0.020000	1,334,390
	DOUGLAS	74,397,994,050	0.000000	0.020000	0.020000	0.020000	14,879,610
	SARPY	29,612,470,770	0.000000	0.020000	0.020000	0.020000	5,922,492
	WASHINGTON	5,049,731,350	0.000000	0.020000	0.020000	0.020000	1,009,950
Total Metropolitan		115,732,127,545					23,146,441
<i>Mid-Plains</i>	ARTHUR	285,756,777	0.000000	0.020000	0.000000	0.020000	57,152
	BLAINE	384,674,070	0.000000	0.020000	0.000000	0.020000	76,935
	CHASE	1,863,892,962	0.000000	0.020000	0.000000	0.020000	372,779
	CHERRY	1,856,517,167	0.000000	0.020000	0.000000	0.020000	371,306
	CUSTER	3,873,477,362	0.000000	0.020000	0.000000	0.020000	774,697
	DUNDY	1,084,896,987	0.000000	0.020000	0.000000	0.020000	216,980
	FRONTIER	1,241,135,777	0.000000	0.020000	0.000000	0.020000	248,228
	HAYES	686,006,260	0.000000	0.020000	0.000000	0.020000	137,202
	HITCHCOCK	949,694,553	0.000000	0.020000	0.000000	0.020000	189,940
	HOOVER	464,293,692	0.000000	0.020000	0.000000	0.020000	92,859
	KEITH	2,726,927,497	0.000000	0.020000	0.000000	0.020000	545,388
	LINCOLN	6,634,736,498	0.000000	0.020000	0.000000	0.020000	1,326,950
	LOGAN	415,976,343	0.000000	0.020000	0.000000	0.020000	83,195
	LOUP	448,145,168	0.000000	0.020000	0.000000	0.020000	89,629
	MCPHERSON	419,772,296	0.000000	0.020000	0.000000	0.020000	83,955
	PERKINS	1,729,157,535	0.000000	0.020000	0.000000	0.020000	345,832
	RED WILLOW	1,791,032,655	0.000000	0.020000	0.000000	0.020000	358,208
	THOMAS	413,167,046	0.000000	0.020000	0.000000	0.020000	82,634
Total Mid-Plains		27,269,260,645					5,453,868

2026-2027
STATE OF NEBRASKA
COMMUNITY COLLEGE BUDGET FORM

Metropolitan Community College

This budget is for the Period JULY 1, 2026 through JUNE 30, 2027

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:

\$	23,828,631.07	Property Taxes for Non-Bond Purposes
		Principal and Interest on Bonds
\$	23,828,631.07	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of JULY 1, 2026

\$	-	Principal
\$	-	Interest
\$	-	Total Bonded Indebtedness

\$ 119,143,158,168.00 **Total Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor **MUST** be attached)

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, 2025 through June 30, 2026?



YES



NO

If YES, Please submit Interlocal Agreement Report by September 30th.

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, 2025 through June 30, 2026?



YES



NO

If YES, Please submit Trade Name Report by September 30th.

APA Contact Information

Auditor of Public Accounts
 PO Box 98917
 Lincoln, NE 68509

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

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2026

Submit budget to:

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

Metropolitan Community College

Line No.	TOTAL ALL FUNDS	Actual 2024 - 2025 (Column 1)	Actual 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 17,626,085.00	\$ 65,806,238.79	\$ 69,997,237.37
3	Investments	71,997,336.00	39,998,716.93	39,998,716.93
4	County Treasurer's Balance	36,043,070.00	8,439,584.28	5,749,097.56
5	Subtotal of Beginning Balances (Lines 2 thru 4)	125,666,491.00	114,244,540.00	115,745,051.86
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	23,487,704.80	23,083,777.19	23,590,345.00
7	Federal Receipts	29,754,894.79	19,023,208.00	37,803,118.00
8	State Receipts: Motor Vehicle Pro-Rate	-	-	-
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	113,144,189.00	121,931,496.40	127,126,093.00
10	State Receipts: Other	3,541,257.47	4,941,845.21	6,453,664.00
11	State Receipts: Property Tax Credit	-	-	
12	Local Receipts: Nameplate Capacity Tax	-	-	-
13	Local Receipts: In Lieu of Tax	-	-	-
14	Local Receipts: Other	38,292,976.14	45,878,833.00	69,737,518.00
15	Transfers In Of Surplus Fees	-	-	-
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	-	-	-
17	Total Resources Available (Lines 5 thru 16)	333,887,513.20	329,103,699.80	380,455,789.86
18	Disbursements & Transfers:			
19	Operating Expenses	185,189,147.80	187,479,242.68	218,328,121.00
20	Capital Improvements (Real Property/Improvements)	30,839,195.83	21,995,475.91	49,641,062.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	3,614,629.57	3,883,929.35	2,341,555.00
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	Total Disbursements & Transfers (Lines 19 thru 28)	219,642,973.20	213,358,647.94	270,310,738.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	114,244,540.00	115,745,051.86	110,145,051.86
31	Cash Reserve Percentage			50%
PROPERTY TAX RECAP		Tax from Line 6		23,590,345.00
		County Treasurer's Commission - 1% of Total Taxes Collected		238,286.07
		Total Property Tax Requirement		\$ 23,828,631.07

Metropolitan Community College

To Assist the County For Levy Setting Purposes

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.

<u>Property Tax Request by Fund:</u>	<u>Expected Levy **</u>	<u>Property Tax Request</u>
General Fund	0.000000	\$ -
Bond Fund	0.000000	\$ -
Capital Improvement Fund	0.000000	
Capital Fund	0.020000	\$ 23,828,631.07
_____ Fund	0.000000	
_____ Fund	0.000000	
Total Tax Request	<u>0.020000</u>	* \$ 23,828,631.07

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

*Levy Formula : Property Tax Request / Taxable Valuation * 100*
(levies are expressed per \$100 of taxable valuation)

Cash Reserve Funds

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.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
Capital	\$ 69,480,464.47
_____	_____
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ 69,480,464.47
Total Cash Reserve	\$ 110,145,051.86
Remaining Cash Reserve	\$ 40,664,587.39
Remaining Cash Reserve %	19%

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	Zach Reinhardt	Gina Doeble	Ayele Vossah
TITLE /FIRM NAME	Chairperson	Vice President for Finance and Administration & CFO	Director of Financial Planning & Analysis
TELEPHONE	402-301-4755	531-622-2480	531-622-2408
EMAIL ADDRESS	zreinhardt@mccneb.edu	gdoeble@mccneb.edu	advossah@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
2026-2027 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	23,828,631.07
Motor Vehicle Pro-Rate	(2)		-
In-Lieu of Tax Payments	(3)		-
State Aid (Community College Aid Act)	(4)		127,126,093.00
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)		-
LESS: Amount Spent During 2025-2026	(7)		-
LESS: 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)		-

TOTAL RESTRICTED FUNDS (A)	(10)	150,954,724.07
-----------------------------------	------	-----------------------

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(11)	-
LESS: 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>)	(12)	-
Agrees to Line (8).	(13)	-
Allowable Capital Improvements	(14)	-
Bonded Indebtedness	(15)	-
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(16)	-
Interlocal Agreements/Joint Public Agency Agreements	(17)	3,405,486.00
Judgments	(18)	-
Refund of Property Taxes to Taxpayers	(19)	-
Repairs to Infrastructure Damaged by a Natural Disaster	(20)	-

TOTAL LID EXCEPTIONS (B)	(20)	3,405,486.00
---------------------------------	------	---------------------

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i>	\$ 147,549,238.07
---	--------------------------

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 2026-2027

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form

172,075,541.36
(1)

CURRENT YEAR ALLOWABLE INCREASES**1 BASE LIMITATION PERCENT INCREASE (2.5%)**

2.50 %

(2)

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2026 Reimbursable FTE Student Enrollment 10,694.65

(A)

LESS: 2025 Reimbursable FTE Student Enrollment 10,205.15

(B)

Subtotal = Line (A) MINUS Line (B) 489.50

(C)

% of Population Growth = Line (C) / Line (B) 4.80 %

(D)

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

2.30 %

(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

- %

(4)

<u> </u>	/	<u> </u>	=	<u>0.00</u>	%
# of Board Members voting		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body	
"Yes" for Increase					

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)

4.80 %

(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)

8,259,625.99

(7)

Total Restricted Funds Authority = Line (1) + Line (7)

180,335,167.35

(8)

Less: Restricted Funds from Lid Supporting Schedule

147,549,238.07

(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)

32,785,929.28

(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.

Metropolitan Community College

2026-2027 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
------------------------------------	-----------------

Total - Must agree to Line 11 on Lid Support Page 4

\$	-
----	---

Metropolitan Community College

2026-2027 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request \$ 23,828,631.07
 (From Cover Page - Page 1) (1)

Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond
 Sinking Funds (§ 85-1517(2)(b)) \$ 23,828,631.07
(2)

Bonded Obligations entered into prior to January 1, 1997
 or Public Facilities construction bonds \$ -
(2a)

2026 Total Certified Valuation from County Assessor \$ 119,143,158,168.00
 ("Total Taxable Value" from Assessor Certification) (2b)

Calculated Capital Improvement/Bond Sinking Fund Levy
 subject to levy limit (Line 2 minus Line 2a Divided by Line
 2b Times 100) 0.020000 Line 2c Cannot
(2c) Exceed 2 cents

Personal and Real Property Tax Request subject to limit in § 85-1517(2)(a) \$ -
 (Line 1 minus Line 2) (3)

Calculation of Levy Authority § 85-1517(2)(a)**Aid through Community College Futures Fund (§ 85-1543)**

(Complete Line 4 if levy authority under this section was approved by the Board of Governors)

Shortfall in appropriations as certified by Coordinating Commission for Postsecondary
 Education \$ -
 Must attach minutes documenting approval of this levy authority by the Board of Governors (4)

Aid through Community Colleges Aid Act (§ 85-2238)

(Complete Lines 5a - 5b if levy authority under this section was approved by the Board of Governors)

2026-2027 Community College Aid as certified by
 Coordinating Commission for Postsecondary Education \$ -
(5a)

2025-2026 Community College Aid \$ -
(5b)

2022-2023 Community College Aid \$ -
(5c)

Levy Authority to provide sufficient funding under § 85-2238 \$ -
 (Greater of Line 5b or 5c minus Line 5a, unless that results in a negative number,
 then zero) (6)

Must attach minutes documenting approval of this levy authority by the Board of Governors

TOTAL LEVY AUTHORITY pursuant to § 85-1517(2)(a) \$ -
 (Line 4 plus Line 6) **MUST be greater than or equal to Line 3** (7)

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 _____ day of _____ 2026, at _____ o'clock _____, at _____ 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.

2024-2025 Actual Disbursements & Transfers	\$ 219,642,973.20
2025-2026 Actual Disbursements & Transfers	\$ 213,358,647.94
2026-2027 Proposed Budget of Disbursements & Transfers	\$ 270,310,738.00
2026-2027 Necessary Cash Reserve	\$ 110,145,051.86
2026-2027 Total Resources Available	\$ 380,455,789.86
Total 2026-2027 Personal & Real Property Tax Requirement	\$ 23,828,631.07
Unused Budget Authority Created For Next Year	\$ 32,785,929.28

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 23,828,631.07
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 77-1632, that the governing body will meet on the _____ day of _____ 2026, at _____ o'clock _____, at _____ for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	267,401,187.00	270,310,738.00	1.09%
Property Tax Request	\$ 23,049,586.00	\$ 23,828,631.07	3.38%
Valuation	115,247,930,784	119,143,158,168	3.38%
Tax Rate	0.020000	0.020000	0.00%
Tax Rate if Prior Tax Request was at Current Valuation	0.019346		

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Metropolitan Community College

SUBDIVISION NAME

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

Metropolitan Community College

Metro Community College

Metropolitan Community College Facilities Corporation

Metropolitan Community College Culinary Corporation

MCC



METROPOLITAN
Community College

SUPPORTING INFORMATION

COLLEGE HISTORY & PROFILE

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. A separate vocational technical school operated by the Omaha Board of Education already served part of this area.

MCC 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.

Since that time, two types of expansion initiatives have enabled the College to adapt to the needs of its students and local employers. First, public-private funding partnerships, along with strong industry support, made possible state-of-the-art facilities that serve as centers of excellence across an array of career fields. Opening in 2009, the nationally renowned Institute for the Culinary Arts was the first such regional center of excellence to be constructed. The Construction Education Center and Center for Advanced and Emerging Technologies on the Fort Omaha Campus, and the Center for Advanced Manufacturing and Automotive Training Center on the South Omaha Campus followed in 2017 and 2021, respectively, and all stand as top-in-class facilities designed to grow with their respective industries into the future. Meanwhile, an array of community-based locations brings accessible, affordable education to local neighborhoods. Three MCC Express locations offer workforce training, English language instruction, GED, and other noncredit programs, while an array of MCC locations in Omaha's Millwork Commons and the Yates Illuminates building offer niche programs designed to meet the needs of learners from all generations.

With the 2023 update of its ten-year Facilities Long-Range Plan, MCC is poised to extend these proven models through program improvements and campus expansions. Most notably, at its October 2024 meeting, the Board of Governors approved the addition of a fourth full-service campus, to be located in rapidly growing Sarpy County, on a roughly 148-acre site at the intersection of Highways 50 and 370. Foundational work is expected to continue through 2026 as community and stakeholder input is sought to plan the array of program offerings, student services, and amenities to be offered at the site.

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 (HLC) returned and "enthusiastically and unanimously" recommended another ten years of accreditation. The College was asked to prepare a progress report due in 2005 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 HLC through the 2022-23 academic year. MCC was one of only thirteen HLC member institutions to pilot the new Open Pathway accreditation process.
- In June of 2017, the College submitted its first assurance argument under the new HLC Open Pathway process. The HLC gave the College "criterion met" on all criteria except for two (4b and 4c), which were met with concerns. Criterion 4b and 4c are related to learning outcomes assessment and data analysis. The College completed an interim report in 2019, which was accepted.
- In 2018, MCC joined the HLC Assessment Academy to improve learning outcomes assessment and to fulfill the HLC requirement that the College engage in a quality improvement initiative as part of the Open Pathway accreditation process. Improvement to general education assessment, co-curricular assessment, and assessment of dual credit courses were the focus of the Assessment Academy work.
- In October of 2022, HLC completed its ten-year comprehensive site visit, which resulted in another ten-year full accreditation. The next scheduled Reaffirmation of Accreditation visit is scheduled for the 2032-33 academic year.

MCC CAMPUS AND CENTER LOCATIONS

MCC's campuses and centers are as diverse as its students. Campuses and sites range from urban to suburban settings. All campuses provide a complete array of programs and services, while centers are focused on areas of specialization or needs of their unique communities.

Applied Technology Center

10407 State Street, Omaha, NE 68122

The Applied Technology Center opened in 2007 and 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 location accommodates the special classroom and lab facility needs of trades programs such as CDL-A Truck Driving, Utility Line Technician, and Diesel Technology.

Elkhorn Valley Campus

829 N. 204th St., Elkhorn, NE 68022

The Elkhorn Valley Campus (EVC) opened in 1980. EVC provides educational experiences for western Douglas County and portions of Dodge and Washington counties. As a single building on a 51-acre site, EVC is a full-service facility offering both credit and noncredit instruction in classrooms as well as science, computer, and visual arts labs, library services, police, student services, and technical support to staff and students. Located within the campus is the Gallery of Art and Design, a 1,100-square-foot space dedicated to exhibiting the works of visual arts faculty and students. Exhibitions change throughout the year and admission is free. Opening in 2026 is a state-of-the-art Biotechnology lab, planned with numerous local industry partners.

Fort Omaha Campus

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

Located minutes from the North Freeway to the south and I-680 to the north is the historic Fort Omaha Campus. Obtained from the federal government in 1975, the campus is the oldest campus and serves as the second highest-enrollment site for credit and noncredit students, programs and services.

The majority of administrative and maintenance staff provide area-wide services from this location. The campus sits on 73 acres of land and contains 34 buildings, which encompass 377,701 square feet of space. Five of the buildings serve as instructional space, while others provide unique programs and services to the community. Historical buildings are maintained in the original 19th century architectural theme while new state-of-the-art buildings provide learning experiences infused with new technology and equipment to meet the educational needs of the 21st century.

Fremont Area Center and Community-Based Offerings

835 N. Broad St., Fremont, NE 68025

The Fremont Area Center serving Dodge County opened in 1986 in a leased store-front location. The center moved to its current home in 2007, housed in a former junior high school building. The center offers 11 classrooms, student services, computer labs, and a state-of-the-art certified nursing assistant lab. In fall of 2024, Fremont Public Schools and Metropolitan Community College celebrated the opening of a joint Career and Technical Education Center. Adjacent to Fremont High School, the new facility offers hands-on education through concurrent enrollment courses during the school day. MCC extends the opportunity to adult learners during evenings and weekends. This collaborative model sets a new national standard for providing career and technical education through partnership and careful stewardship of taxpayer funds.

MCC at Makerspace1141 N. 11th St., Omaha, NE 68102

Arts that have been lost through generations are found again at MCC at Makerspace. Courses that embody the spirit of exploration, artistic creativity, and discovery, such as upholstery, ceramics, weaving, spinning, engraving, and sewing are offered in this creative workspace, located in what was once a manufacturing and warehousing district in north downtown Omaha.

MCC at The Ashton1106 N. 12th St., Omaha, NE 68102

MCC at The Ashton opened its doors in 2021 in the heart of Millwork Commons, a collaborative community designed to inspire and support the work of innovators and creators by providing engaging spaces to work, live, connect, and explore. The Ashton building is a hub for community growth, art, design, entrepreneurship, innovation, and technology. With a focus on new and small business training, MCC's credit and noncredit offerings at The Ashton provide the foundation for continuous economic growth and progress.

MCC at The Mastercraft1111 N. 13th St., Omaha, NE 68102

Once a bustling furniture factory, the Mastercraft building has been reimagined as office and community space for more than 50 startups, nonprofit organizations, creatives, and other entrepreneurial businesses. The Mastercraft is a place people come together to work, collaborate, and connect. MCC at The Mastercraft offers a multitude of noncredit offerings, including remodeling and repair workshops and community do-it-yourself projects.

MCC at Yates Illuminates3260 Davenport Street, Omaha, NE 68131

Tucked inside the Gifford Park neighborhood on 32nd and Davenport is the Yates Community Center. The recently renovated, century-old, 30,000-square-foot structure offers classrooms, offices and multi-purpose spaces, a commercial kitchen, and an auditorium with a stage. In 2022 MCC proudly joined a coalition of organizations working together to offer services and educational opportunities for the diverse community it serves. MCC focuses activities within Yates Illuminates on adult education, lifelong learning for people over 50, College for Kids, and many other continuing education opportunities. A unique Freight Farm on site serves as the hub of MCC urban agriculture training, while also serving as a source for collegewide student food supports.

MCC Digital Express5300 N. 30th St., Bldg. 10, Omaha, NE 68111

In 2022 MCC Digital Express opened in Building 10 on the Fort Omaha Campus. Designed to be a welcoming community resource, the unique space is open to the public and provides access to free digital resources and public meeting spaces. In partnership with iFixOmaha, the on-site "Reboot Central" offers tech support and repair services for personal devices at little to no cost.

MCC North Express2112 N. 30th 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 Accelerator building, strategically positioned in the middle of the growing Highlander neighborhood, enabling students and community members to have educational resources close by. Services are purposefully designed as stepping stones to initiate the next steps toward college or a career, with a special emphasis on adult education.

MCC Sarpy Center

9110 Giles Road, La Vista, NE 68128

The MCC Sarpy Center and La Vista Public Library is a partnership between MCC and the City of La Vista to combine resources to serve students, city library users, and the community. The MCC Sarpy Center opened in 1999 and is located in the heart of one of the fastest-growing counties in Nebraska. The MCC Sarpy Center currently offers an array of early college, general education/academic transfer, and continuing education courses for learners across the lifelong learning continuum. A new emphasis on lifelong STEM education is under development.

MCC South Express

3002 S. 24th St., Omaha, NE 68108

As a one-stop-shop for Adult Education services at the neighborhood level, MCC South Express addresses a critical need for GED, English language instruction, and college/career transition services. Opened in 2012, MCC South 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 South Express offers special programs and support services individualized and streamlined to fit the needs of each student. This personalized approach is designed to increase students' abilities to persist, master course content, and attain their educational goals.

Sarpy County Campus

Southeast Corner of Hwy. 50 and Hwy. 370, Sarpy County, NE

On June 26, 2025, MCC hosted a ceremonial groundbreaking for the future home of the Sarpy County Campus, which will be the College's fourth full-service campus and the first permanent campus added to the MCC service area since 1980. Identified program areas currently under consideration for the 144-acre site include, but are not limited to, a First Responder Education and Training Center and Advanced Dieseland Logistics. "The Sarpy County Campus will be completed the 'MCC Way' – partnering with local and regional employers, K-12 educators, nonprofits, philanthropic leaders, and the broader community to shape a campus that prepares students for the possibilities of tomorrow," according to College President Randy Schmailzl.

South Omaha Campus

2909 Edward Babe Gomez Avenue, Omaha, NE 68107

In 1975 the College purchased the site which is currently the South Omaha Campus. It consists of four buildings located on 40 acres in the heart of South Omaha. It has the largest and most diverse enrollment of MCC locations and offers a full array of both credit and noncredit programs and services.

In the 1970s Nebraska State Senator 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 previously developed stockyard area. The Mahoney building, named after Senator 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 opened to students in July 2007. The Connector building is home to a unique partnership with the Omaha Public Library and Metro Area Transit.

In 2021, the former Industrial Training Center was revitalized and reopened as the Center for Advanced Manufacturing, complete with state-of-the-art labs and equipment. The renovated location also boasts a welcome center for veterans and military-connected students. In addition, the College launched a new 100,000-square-foot Automotive Training Center on the east end of campus the same year.

ANNUAL CREDIT HOURS BY PREFIX 2021-22 THROUGH 2025-26
(Audited Figures)

						PERCENT CHANGE	
	21-22	22-23	23-24	24-25	25-26*	25-26 VS 24-25	25-26 VS 21-22
Accounting	8,346.00	9,550.50	10,636.50	11,721.00	11,235.00	-4.1%	34.6%
Advanced Manufacturing			1,343.50	1,109.50	1,194.00	7.6%	N/A
Arabic	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Architectural Design Technology	1,386.00	1,656.00	2,548.50	1,948.50	1,986.00	1.9%	43.3%
Art	5,800.50	6,541.50	6,766.50	6,753.50	7,048.00	4.4%	21.5%
Auto Collision Estimating	1,755.00	2,517.00	2,277.00	3,375.00	3,534.00	4.7%	101.4%
Automotive Technology	5,068.00	5,706.00	6,717.00	6,986.00	6,308.00	-9.7%	24.5%
Avenue Scholars Study	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Biology	16,533.50	15,835.50	17,091.50	21,654.00	23,120.00	6.8%	39.8%
Business Management	7,954.50	8,782.50	9,823.50	10,731.00	10,425.00	-2.9%	31.1%
Critical Facilities Operations	0.00	13.50	18.00	67.50	54.00	-20.0%	N/A
Chemistry	5,601.00	4,998.00	7,192.50	8,338.00	8,877.00	6.5%	58.5%
Chinese	202.50	82.50	82.50	82.50	82.50	0.0%	-59.3%
Culinary, Hospitality, Research & Mgmt	4,404.50	4,908.00	4,770.50	0.00	1.00	N/A	-100.0%
Construction Technology	6,338.50	7,882.50	8,693.00	9,820.50	10,536.50	7.3%	66.2%
Communication	0.00	9,045.00	10,147.50	11,079.00	11,457.00	3.4%	N/A
Criminal Justice	4,558.50	5,094.00	5,350.50	6,655.50	6,565.50	-1.4%	44.0%
Culinary Arts				3,777.50	3,532.50	-6.5%	N/A
Dental Assisting	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Diesel Technology	3,009.00	3,605.50	3,409.50	3,828.50	3,564.00	-6.9%	18.4%
Design, Interactivity & Media	5,356.00	4,824.00	5,445.00	5,832.00	5,269.50	-9.6%	-1.6%
Mechanical Design Technology	1,224.00	1,584.00	1,048.50	1,287.00	1,170.00	-9.1%	-4.4%
Early Childhood Educator	3,123.00	2,980.50	2,392.50	2,494.50	2,608.50	4.6%	-16.5%
Economics	4,293.00	5,269.50	5,517.00	6,304.50	7,024.50	11.4%	63.6%
Education	711.00	1,003.50	1,458.00	1,539.00	1,476.00	-4.1%	107.6%
Electrical Apprenticeship	2,000.00	1,618.00	1,769.00	1,985.00	1,853.00	-6.6%	-7.4%
Electrical Technician	2,488.00	2,554.50	3,014.50	2,842.50	2,965.00	4.3%	19.2%
Electronics Technology	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Electrical Technology	3,779.00	4,600.00	5,140.50	5,452.50	5,941.00	9.0%	57.2%
Emergency Medical Services Pro	3,108.50	2,851.00	2,861.00	3,845.50	3,806.50	-1.0%	22.5%

ANNUAL CREDIT HOURS BY PREFIX 2021-22 THROUGH 2025-26

(Audited Figures)

	21-22	22-23	23-24	24-25	25-26*	PERCENT CHANGE	
						25-26 VS 24-25	25-26 VS 21-22
English	31,092.00	32,067.00	37,137.00	40,195.50	43,903.50	9.2%	41.2%
Pre-Engineering	0.00	0.00	5.00	3.00	0.00	-100.0%	N/A
Entrepreneurship	1,786.50	2,128.50	2,029.50	1,665.00	1,755.00	5.4%	-1.8%
English-as-a-Second Language	3,250.50	4,911.00	5,224.50	5,851.50	6,972.00	19.1%	114.5%
Exploratory Studies	5,634.00	6,736.50	8,725.50	8,982.00	10,233.00	13.9%	81.6%
Fashion Design	162.00	273.00	285.00	373.50	418.50	12.0%	158.3%
Finance	7,434.00	9,211.50	9,670.50	11,911.50	11,992.50	0.7%	61.3%
Fire Science Technology	2,442.00	3,019.00	3,060.50	3,386.00	3,142.50	-7.2%	28.7%
French	1,230.00	1,159.50	1,393.50	1,288.50	1,216.50	-5.6%	-1.1%
Geography	5,257.50	5,199.00	5,044.50	6,687.00	6,873.00	2.8%	30.7%
German	691.50	649.50	846.00	720.00	826.50	14.8%	19.5%
Healthcare Information & Admin	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Health Data and Information Management	950.00	1,036.00	842.00	1,329.50	1,889.00	42.1%	98.8%
Health Information Management Systems	9,076.50	8,583.50	8,736.50	10,307.50	11,161.50	8.3%	23.0%
History	12,802.50	12,703.50	13,621.50	14,247.00	16,335.00	14.7%	27.6%
Health Information Technology	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Horticulture, Land Systems & Mgt	2,043.00	2,025.00	2,062.50	1,906.00	2,008.00	5.4%	-1.7%
Health	4,656.50	4,772.50	5,184.00	5,605.50	6,628.50	18.2%	42.3%
Human Relations	8,302.50	9,360.00	10,899.00	11,515.50	12,546.00	8.9%	51.1%
Human Services	4,448.50	4,253.00	4,471.50	4,798.50	4,870.50	1.5%	9.5%
Humanities	1,867.50	1,980.00	2,650.50	3,064.50	3,082.50	0.6%	65.1%
AC, Refrig, Heating Technology	3,654.50	3,891.50	4,180.50	4,545.00	4,333.50	-4.7%	18.6%
Industrial and Commercial Trades	550.00	652.00	0.00	0.00	0.00	N/A	-100.0%
Information Technology	27,368.50	27,803.50	31,889.50	31,508.50	26,674.00	-15.3%	-2.5%
Insurance	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Interior Design	1,754.50	2,041.50	1,849.00	1,875.50	1,714.50	-8.6%	-2.3%
Japanese	526.50	513.00	463.50	529.50	466.50	-11.9%	-11.4%
Languages and Interpretation	630.00	432.50	375.50	195.50	137.00	-29.9%	-78.3%
Legal Assisting	2,596.00	2,317.50	2,560.50	2,286.00	2,637.00	15.4%	1.6%
Math	37,775.00	42,470.00	40,928.50	45,072.00	53,582.50	18.9%	41.8%

ANNUAL CREDIT HOURS BY PREFIX 2021-22 THROUGH 2025-26

(Audited Figures)

						PERCENT CHANGE	
	21-22	22-23	23-24	24-25	25-26*	25-26 VS 24-25	25-26 VS 21-22
Mopar Career Automotive				431.00	748.00	73.5%	N/A
Certified Medical Assisting	701.00	910.50	1,047.50	1,221.50	1,199.50	-1.8%	71.1%
Manufacturing			2,329.00	2,253.50	2,695.50	19.6%	N/A
Management	2,016.00	2,556.00	3,033.00	3,424.50	3,384.00	-1.2%	67.9%
Marketing	2,182.50	2,965.50	3,609.00	4,428.00	4,846.50	9.5%	122.1%
Music	1,143.00	1,341.00	1,260.00	1,381.50	1,651.50	19.5%	44.5%
Nursing	3,941.00	3,965.50	4,102.50	4,982.50	4,941.00	-0.8%	25.4%
Orientation	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Physical Education	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Philosophy	4,144.50	4,315.50	4,779.00	5,395.50	5,850.00	8.4%	41.2%
Photography	2,160.00	2,269.00	2,215.00	2,611.00	2,359.00	-9.7%	9.2%
Physics	1,539.50	1,680.50	1,539.00	1,748.50	1,822.00	4.2%	18.4%
Plumbing Apprenticeship	2,224.00	2,559.50	2,336.00	2,428.00	2,655.50	9.4%	19.4%
Plumbing Technology	630.00	648.00	720.00	603.00	522.00	-13.4%	-17.1%
Political Science	2,205.00	2,254.50	2,461.50	2,515.50	3,069.00	22.0%	39.2%
Precision Machine Technology	2,200.00	2,556.00	2,624.00	2,244.00	1,809.00	-19.4%	-17.8%
Process Ops Tech/Power Plt Ops	1,527.00	2,206.50	0.00	0.00	0.00	N/A	-100.0%
Powersports & Power Equip Tech			562.50	1,503.50	1,485.50	-1.2%	N/A
Psychology	16,438.50	15,210.00	17,802.00	20,223.00	21,964.50	8.6%	33.6%
Reading & Learning Skills	198.00	0.00	0.00	0.00	0.00	N/A	-100.0%
Real Estate	2,016.00	2,092.50	2,106.00	1,984.50	2,452.50	23.6%	21.7%
Respiratory Care Technology	1,101.00	1,134.00	1,308.00	1,284.00	1,405.50	9.5%	27.7%
Reserve Officer Training	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Civil Engineering Technology	1,742.50	2,362.50	2,941.00	2,347.50	2,229.00	-5.0%	27.9%
Science	1,268.00	896.00	1,122.50	1,212.50	1,024.00	-15.5%	-19.2%
Sign Language Skills	768.00	936.00	750.00	906.00	786.00	-13.2%	2.3%
Sustainable Energy	0.00	0.00	0.00	0.00	0.00	N/A	N/A
Sociology	8,383.50	7,713.00	7,686.00	8,478.00	9,495.00	12.0%	13.3%

ANNUAL CREDIT HOURS BY PREFIX 2021-22 THROUGH 2025-26
(Audited Figures)

	21-22	22-23	23-24	24-25	25-26*	PERCENT CHANGE	
						25-26 VS 24-25	25-26 VS 21-22
Social Work	576.00	558.00	558.00	688.50	814.50	18.3%	41.4%
Spanish	6,244.50	7,653.00	8,409.00	8,224.50	8,664.00	5.3%	38.7%
Speech	7,231.50	40.50	0.00	0.00	0.00	N/A	-100.0%
Theatre	801.50	626.50	847.50	791.50	970.50	22.6%	21.1%
Toyota	731.00	780.00	859.00	1,030.00	898.00	-12.8%	22.8%
Utility Line Technician	2,917.00	3,070.50	3,063.00	2,911.50	3,159.00	8.5%	8.3%
Video/Audio Communication Arts	1,806.00	1,725.00	1,731.00	2,004.00	1,929.00	-3.7%	6.8%
Welding Technology	6,063.00	6,213.00	6,605.00	6,718.00	6,729.00	0.2%	11.0%
Prototype Design	400.50	378.00	0.00	0.00	0.00	N/A	-100.0%
Workplace Skills	783.00	425.00	308.50	381.00	213.00	-44.1%	-72.8%
TOTAL	361,105.00	385,734.00	418,364.50	455,715.50	478,804.50	5.1%	32.6%
*Not Audited							
FTE	8,024.60	8,571.87	9,296.99	10,127.01	10,640.10		

SIGNIFICANT STATE STATUTES

Nebraska Budget Act

- 13-501 Act, how cited.
- 13-502 Purpose of act; applicability.
- 13-503 Terms, defined.
- 13-504 Proposed budget statement; contents; corrections; cash reserve; limitation.
- 13-505 Proposed budget statement; estimated expenditures; unencumbered balances; estimated income.
- 13-506 Proposed budget statement; notice; contents; hearing; adoption; certify to board; file with auditor; school district; duties.
- 13-507 Levy increase; indicate on budget statement.
- 13-508 Adopted budget statement; certified taxable valuation; levy.
- 13-509 County assessor; certify taxable value; when; annexation of property; governing body; duties.
- 13-509.1... Cash balance; expenditure authorized; limitation.
- 13-509.2... Cash balance; expenditure limitation; exceeded; when; section, how construed.
- 13-510 Emergency; transfer of funds; violation; penalty.
- 13-511 Revision of adopted budget statement; when; supplemental funds; hearing; notice; warrants; issuance; correction.
- 13-512 Budget statement; taxpayer; contest; basis; procedure.
- 13-513 Auditor; request information; late fee; failure to provide information; auditor powers.

Budget Limitations

- 13-518 Terms, defined.
- 13-519 Governmental unit; adoption of budget; limitations; additional increases authorized; procedure.
- 13-520 Limitations; not applicable to certain restricted funds.
- 13-521 Governmental unit; unused restricted funds; authority to carry forward.
- 13-522 Noncompliance with budget limitations; Auditor of Public Accounts; State Treasurer; duties.
- 29-3933.... Request for reimbursement; requirements.

Setting the Levy

- 77-1601.... County tax levy; by whom made; when; what included; correction of clerical error; procedure.
- 77-1632.... Property tax request; procedure; public hearing; resolution or ordinance; contents.

Limitation on Property Taxes

- 77-2307.... Repealed. Laws 1996, LB1274, § 57.
- 77-3442.... Property tax levies; maximum levy; exceptions.
- 77-3443.... Other political subdivisions; levy limit; levy request; governing body; duties; allocation of levy.
- 77-3444.... Authority to exceed maximum levy; procedure.
- 86-416 Service agreement provisions; special tax; procedure.

Community College Tax Rebate

- LB873 Change provisions relating to corporate and individual income taxes, taxation of social security benefits, and property tax credits

Nebraska Department of Revenue, Property Assessment Division
2025 to 2026 Real Property Value Percentage Change by County as of 4-6-2026

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	6.83%	5.64%	9.34%	5.76%	-0.39%	-1.17%	4.87%	6.37%	5.25%
2 Antelope	5.98%	4.23%	14.36%	12.83%	3.96%	-2.65%	-0.31%	1.67%	1.12%
3 Arthur	36.28%	31.71%	0.99%	0.99%	4.37%	3.49%	0.00%	2.51%	2.19%
4 Banner	1.47%	1.19%	1.94%	0.01%	0.82%	0.28%	5.34%	3.92%	3.86%
5 Blaine	8.97%	8.20%	28.73%	28.73%	-2.14%	-3.03%	5.11%	5.27%	5.18%
6 Boone	13.47%	12.38%	14.17%	13.55%	1.94%	1.65%	0.51%	2.75%	2.58%
7 Box Butte	9.26%	8.92%	1.84%	0.97%	5.27%	4.70%	4.00%	5.79%	5.53%
8 Boyd	17.15%	14.64%	11.39%	8.44%	3.64%	1.36%	6.78%	7.79%	7.43%
9 Brown	6.61%	6.00%	7.26%	3.66%	-0.11%	-6.14%	8.56%	7.78%	7.21%
10 Buffalo	6.06%	4.80%	3.15%	0.26%	6.54%	-3.84%	10.68%	6.87%	5.57%
11 Burt	7.23%	5.73%	3.38%	2.03%	-13.73%	-15.23%	1.64%	2.58%	2.10%
12 Butler	6.84%	5.27%	7.91%	0.88%	3.20%	-3.08%	5.80%	5.98%	5.18%
13 Cass	5.20%	3.99%	3.20%	2.36%	7.48%	6.42%	3.97%	4.72%	3.92%
14 Cedar	6.85%	5.01%	4.09%	1.64%	4.77%	-0.38%	3.24%	3.89%	3.39%
15 Chase	6.81%	5.52%	0.37%	-1.41%	-5.58%	-6.41%	6.29%	5.52%	5.12%
16 Cherry	12.53%	11.11%	7.17%	6.38%	15.38%	5.11%	4.62%	6.14%	5.72%
17 Cheyenne	14.56%	14.14%	1.83%	1.83%	3.41%	-1.32%	8.71%	9.71%	9.45%
18 Clay	10.71%	8.69%	-1.40%	-2.26%	3.83%	-0.08%	5.13%	5.65%	5.19%
19 Colfax	19.98%	19.79%	32.79%	32.79%	-1.10%	-1.31%	2.36%	9.09%	9.03%
20 Cuming	8.80%	7.76%	0.56%	-0.81%	16.95%	13.89%	7.46%	7.84%	7.39%
21 Custer	4.80%	4.69%	6.24%	5.48%	-1.09%	-1.46%	10.87%	8.88%	8.79%
22 Dakota	6.24%	5.28%	15.60%	10.58%	0.57%	-0.80%	-0.32%	5.96%	4.51%
23 Dawes	6.84%	6.07%	24.26%	23.42%	5.37%	-2.73%	4.27%	7.41%	6.82%
24 Dawson	8.81%	7.66%	10.75%	6.81%	13.18%	8.43%	7.71%	8.97%	8.06%
25 Deuel	3.09%	2.09%	-0.10%	-0.32%	6.49%	1.21%	15.77%	10.52%	10.06%
26 Dixon	1.76%	0.95%	6.59%	1.21%	2.03%	0.24%	2.71%	2.70%	2.28%
27 Dodge	5.29%	4.59%	5.52%	3.98%	9.21%	4.39%	14.86%	8.49%	7.81%
28 Douglas	5.40%	4.21%	6.92%	5.60%	1.31%	-1.67%	6.57%	5.79%	4.57%
29 Dundy	1.86%	1.24%	17.45%	16.52%	39.23%	-5.82%	3.53%	5.23%	2.59%
30 Fillmore	10.31%	8.35%	0.38%	-0.05%	10.08%	5.89%	10.07%	9.55%	9.19%
31 Franklin	9.28%	8.50%	4.40%	1.63%	1.72%	0.31%	6.32%	6.46%	6.21%
32 Frontier	4.06%	2.94%	0.43%	0.29%	0.90%	0.34%	6.28%	5.43%	5.20%
33 Furnas	8.70%	7.80%	1.70%	-2.58%	-9.88%	-12.29%	7.02%	6.39%	5.89%
34 Gage	14.46%	13.61%	24.56%	22.76%	11.21%	7.68%	4.06%	9.57%	9.05%
35 Garden	6.55%	4.80%	3.25%	0.04%	2.26%	2.26%	0.02%	0.99%	0.66%
36 Garfield	10.91%	8.26%	12.44%	8.43%	11.77%	4.58%	5.11%	6.96%	6.00%
37 Gosper	2.52%	1.02%	8.68%	6.88%	17.29%	12.65%	13.25%	10.16%	9.66%
38 Grant	52.32%	48.50%	14.41%	14.41%	10.70%	8.28%	4.64%	8.53%	8.20%
39 Greeley	3.96%	2.51%	24.50%	21.20%	1.99%	0.52%	6.66%	6.39%	6.08%
40 Hall	5.61%	4.48%	8.30%	-0.60%	-8.55%	-16.48%	6.50%	6.31%	3.53%
41 Hamilton	10.12%	8.56%	6.03%	0.42%	2.75%	2.26%	4.67%	6.15%	5.28%
42 Harlan	2.15%	0.61%	-0.27%	-1.79%	-1.41%	-3.61%	7.39%	5.52%	5.05%
43 Hayes	13.24%	12.21%	1.00%	0.06%	-3.01%	-5.27%	4.60%	4.97%	4.82%
44 Hitchcock	6.03%	5.59%	4.86%	1.10%	-0.50%	-2.96%	17.12%	11.29%	10.83%
45 Holt	25.03%	23.19%	5.31%	3.20%	2.01%	0.26%	9.29%	11.03%	10.65%
46 Hooker	35.24%	31.21%	13.97%	6.02%	9.54%	-10.81%	0.07%	6.05%	4.89%
47 Howard	4.47%	3.23%	28.01%	26.08%	2.93%	2.21%	16.13%	11.90%	11.37%
48 Jefferson	8.57%	7.83%	0.14%	-0.17%	-0.62%	-2.68%	2.93%	3.68%	3.39%
49 Johnson	13.84%	12.48%	50.61%	42.90%	30.36%	24.74%	10.32%	13.07%	12.31%
50 Kearney	9.94%	8.99%	8.86%	2.50%	0.27%	0.27%	1.89%	3.98%	3.48%
51 Keith	8.71%	6.89%	1.34%	-3.56%	0.86%	-2.99%	1.03%	5.46%	4.11%
52 Keya Paha	8.84%	8.47%	21.44%	21.44%	3.52%	-2.30%	9.24%	9.14%	8.96%
53 Kimball	8.93%	7.83%	5.16%	0.04%	49.45%	40.61%	7.80%	7.17%	5.48%

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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	10.16%	8.85%	6.39%	0.33%	12.39%	0.15%	15.91%	14.26%	13.40%
55 Lancaster	5.26%	3.84%	7.48%	4.45%	-0.80%	-2.53%	-0.75%	5.51%	3.76%
56 Lincoln	7.95%	6.70%	6.67%	3.22%	6.66%	2.61%	8.01%	7.78%	6.65%
57 Logan	4.38%	2.53%	0.94%	-0.02%	2.25%	-1.53%	7.04%	6.69%	6.47%
58 Loup	36.05%	33.01%	11.15%	3.93%	-1.35%	-7.31%	10.23%	14.86%	14.09%
59 Madison	4.32%	3.25%	7.67%	4.51%	5.70%	1.46%	0.27%	3.55%	2.43%
60 McPherson	3.77%	3.44%	-2.43%	-2.88%	7.26%	-8.07%	0.89%	1.08%	0.91%
61 Merrick	11.23%	9.85%	1.12%	0.47%	11.92%	10.41%	7.75%	8.56%	8.02%
62 Morrill	5.93%	5.59%	-8.94%	-9.10%	-1.25%	-1.25%	0.00%	0.76%	0.67%
63 Nance	5.87%	3.70%	5.14%	4.63%	2.95%	0.05%	12.01%	10.48%	10.00%
64 Nemaha	6.70%	5.85%	10.37%	7.12%	64.26%	19.34%	6.41%	8.10%	6.62%
65 Nuckolls	2.78%	0.55%	0.91%	-0.80%	2.54%	-2.06%	5.37%	4.75%	4.25%
66 Otoe	15.21%	13.89%	25.96%	25.47%	16.66%	14.94%	5.49%	10.89%	10.30%
67 Pawnee	30.09%	27.78%	65.89%	0.44%	41.37%	30.24%	1.98%	9.75%	6.42%
68 Perkins	4.02%	3.54%	0.78%	0.06%	0.39%	-0.22%	4.21%	3.91%	3.79%
69 Phelps	5.35%	4.21%	1.79%	-0.50%	-12.99%	-13.84%	14.19%	10.62%	10.17%
70 Pierce	10.37%	8.57%	0.98%	-0.12%	24.65%	21.71%	5.85%	7.08%	6.56%
71 Platte	7.28%	5.86%	8.09%	3.01%	0.94%	0.36%	1.52%	5.01%	3.71%
72 Polk	6.21%	4.94%	5.05%	2.40%	0.71%	-3.47%	1.08%	2.22%	1.78%
73 Red Willow	3.98%	3.11%	3.95%	3.10%	11.18%	11.18%	3.06%	3.50%	3.03%
74 Richardson	9.94%	9.48%	-0.68%	-2.55%	20.69%	12.64%	4.42%	5.71%	5.31%
75 Rock	4.78%	3.89%	30.10%	29.98%	2.22%	-0.43%	1.47%	2.09%	1.96%
76 Saline	3.37%	3.37%	14.70%	14.44%	-0.08%	-0.14%	8.47%	6.83%	6.81%
77 Sarpy	5.40%	3.37%	10.07%	7.27%	11.17%	11.17%	7.04%	6.59%	4.40%
78 Saunders	12.09%	9.53%	4.81%	2.09%	20.73%	18.27%	10.66%	11.36%	9.77%
79 ScottsBluff	5.49%	5.07%	6.88%	1.95%	23.89%	23.37%	3.38%	5.65%	4.45%
80 Seward	6.19%	5.01%	5.87%	-1.99%	9.78%	-0.01%	14.78%	10.51%	9.33%
81 Sheridan	5.87%	4.49%	0.49%	0.27%	1.73%	-5.43%	2.45%	3.01%	2.52%
82 Sherman	1.07%	0.30%	0.00%	-2.42%	1.11%	-1.57%	12.45%	9.66%	9.37%
83 Sioux	11.55%	9.80%	6.02%	2.23%	2.85%	0.12%	15.39%	14.31%	13.96%
84 Stanton	11.52%	11.06%	1.65%	-0.26%	-9.98%	-13.82%	5.73%	6.66%	6.40%
85 Thayer	8.82%	7.67%	2.41%	-0.18%	12.78%	1.62%	7.61%	7.80%	7.21%
86 Thomas	3.76%	2.18%	2.23%	0.33%	1.22%	-3.84%	2.98%	3.06%	2.65%
87 Thurston	8.26%	6.87%	8.91%	4.53%	16.67%	15.30%	11.68%	11.22%	10.87%
88 Valley	7.44%	6.60%	2.35%	1.84%	-7.53%	-14.35%	16.11%	12.32%	11.92%
89 Washington	4.83%	3.84%	9.02%	8.82%	5.73%	-11.47%	4.74%	5.52%	4.53%
90 Wayne	8.92%	7.27%	4.47%	3.75%	2.48%	0.93%	-1.32%	1.34%	0.91%
91 Webster	16.91%	16.62%	35.19%	30.25%	19.92%	15.56%	7.69%	10.63%	10.24%
92 Wheeler	4.85%	4.05%	3.96%	1.18%	0.00%	0.00%	0.00%	0.43%	0.33%
93 York	2.86%	2.18%	-0.63%	-4.20%	2.64%	0.35%	4.31%	3.45%	2.88%
State Totals	6.28%	4.95%	7.66%	5.07%	6.16%	1.81%	6.06%	6.41%	5.30%

2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat: 0
 County Population: 1,961,504
 Residential & Recreational Records: 745,364
 Commercial, Indust., & Mineral Records: 80,042
 Agricultural Records: 307,459
 Total Taxable Real Property Records: 1,132,865

Taxable Agland Acres:
 Irrigated 9,431,753.38
 Dryland 9,885,464.04
 Grassland 25,566,104.04
 Wasteland 683,605.02
 Other 217,348.08
 Total Acres 45,784,274.56

94 STATE TOTAL COUNTY

2025 Levels of Value

Residential:
 Commercial:
 Agricultural:
 Ag Special Value:

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$58,604,156,473	\$23,263,826	0.0397	0.42%
B	MISCELLANEOUS DISTRICTS	1,004,075,074,377	298,960,273	0.0298	5.35%
C	FIRE DISTRICTS	218,500,892,431	83,115,611	0.0380	1.49%
D	EDUCATIONAL SERVICE UNITS	379,118,936,082	55,010,398	0.0145	0.98%
E	NATURAL RESOURCE DISTRICTS	379,118,936,071	98,362,090	0.0259	1.76%
F	COMMUNITY COLLEGE	379,118,936,071	78,581,799	0.0207	1.41%
G	COUNTY	379,118,936,070	975,404,479	0.2573	17.46%
H	CITY OR VILLAGE	168,859,374,138	653,061,843	0.3867	11.69%
I	SCHOOL DISTRICTS *	379,118,936,108	3,321,609,205	0.8761	59.45%
	STATE TOTAL COUNTY	\$379,118,936,070	\$5,587,369,523	1.4738	100.00%

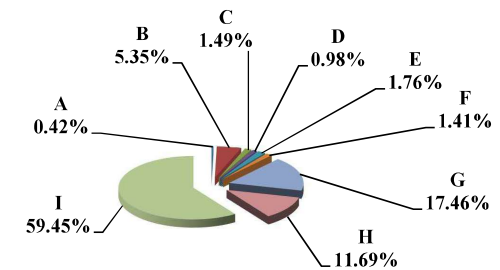
* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$6,309,464,693	\$80,669,019	1.2785	1.44%
B	PUBLIC SERVIC ENTITIES	3,615,452,142	53,638,630	1.4836	0.96%
C	COMMERCIAL & INDUST. EQUIP.	8,934,074,479	142,674,917	1.5970	2.55%
D	AGRIC. MACHINERY & EQUIP.	5,507,137,622	57,704,567	1.0478	1.03%
E	AG-OUTBLDG & FARM SITE LAND	5,556,018,276	58,774,872	1.0579	1.05%
F	AGRICULTURAL LAND	121,009,108,212	1,246,164,699	1.0298	22.30%
G	COMMERCIAL, INDUST., & MINERAL	54,044,620,260	944,777,066	1.7481	16.91%
H	RESIDENTIAL **	174,143,060,386	3,002,965,751	1.7244	53.75%
	STATE TOTAL COUNTY	\$379,118,936,070	\$5,587,369,523	1.4738	100.00%

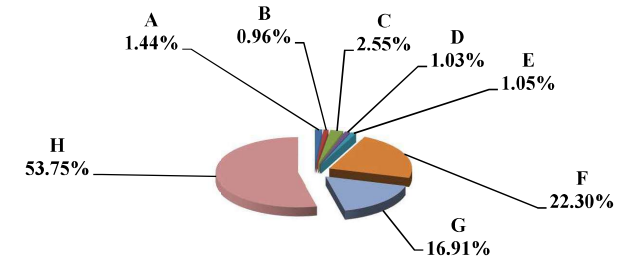
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$6,309,464,693	1.66%
B	PUBLIC SERVIC ENTITIES	3,615,452,142	0.95%
C	COMMERCIAL & INDUST. EQUIP.	8,934,074,479	2.36%
D	AGRIC. MACHINERY & EQUIP.	5,507,137,622	1.45%
E	AG-OUTBLDG & FARM SITE LAND	5,556,018,276	1.47%
F	AGRICULTURAL LAND	121,009,108,212	31.92%
G	COMMERCIAL, INDUST., & MINERAL	54,044,620,260	14.26%
H	RESIDENTIAL **	174,143,060,386	45.93%
	STATE TOTAL COUNTY	\$379,118,936,070	100.00%

** Residential includes ag-dwelling & farm home site land.

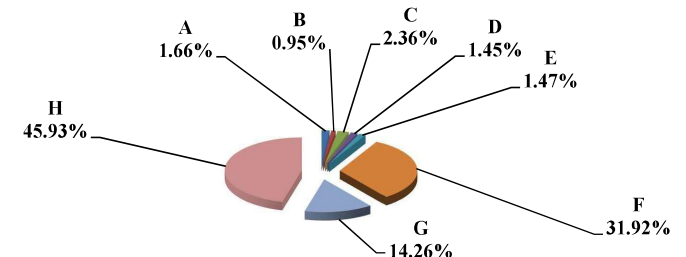
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Fremont, NE	Taxable Agland Acres:	
County Population:	37,167	Irrigated	113,243.48
Residential & Recreational Records:	14,638	Dryland	150,080.87
Commercial, Indust., & Mineral Records:	1,833	Grassland	16,082.44
Agricultural Records:	4,419	Wasteland	8,460.89
Total Taxable Real Property Records:	20,890	Other	271.39
		Total Acres	288,139.07

27 DODGE COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	94%
Agricultural:	72%
Ag Special Value:	--

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,546,074,202	\$1,949,965	0.0550	2.17%
B	MISCELLANEOUS DISTRICTS	8,077,404,238	1,329,013	0.0165	1.48%
C	FIRE DISTRICTS	3,613,883,949	1,881,077	0.0521	2.09%
D	EDUCATIONAL SERVICE UNITS	6,671,931,373	1,000,787	0.0150	1.11%
E	NATURAL RESOURCE DISTRICTS	6,671,931,373	1,442,279	0.0216	1.60%
F	COMMUNITY COLLEGE	6,671,931,375	1,334,390	0.0200	1.48%
G	COUNTY	6,671,931,375	14,727,024	0.2207	16.39%
H	CITY OR VILLAGE	3,332,366,366	9,557,078	0.2868	10.63%
I	SCHOOL DISTRICTS *	6,671,931,379	56,653,741	0.8491	63.04%
	DODGE COUNTY	\$6,671,931,375	\$89,875,353	1.3471	100.00%

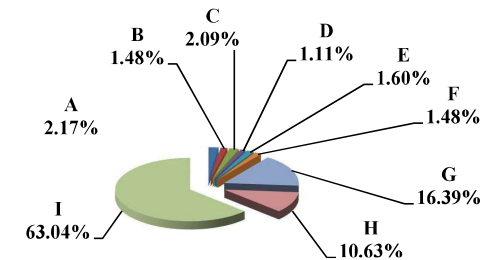
* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$134,880,237	\$1,714,370	1.2710	1.91%
B	PUBLIC SERVIC ENTITIES	58,931,729	784,049	1.3304	0.87%
C	COMMERCIAL & INDUST. EQUIP.	245,252,181	3,803,317	1.5508	4.23%
D	AGRIC. MACHINERY & EQUIP.	78,373,184	782,033	0.9978	0.87%
E	AG-OUTBLDG & FARM SITE LAND	123,339,605	1,235,563	1.0018	1.37%
F	AGRICULTURAL LAND	1,958,208,012	19,644,489	1.0032	21.86%
G	COMMERCIAL, INDUST., & MINERAL	990,208,779	15,594,274	1.5748	17.35%
H	RESIDENTIAL **	3,082,737,648	46,317,257	1.5025	51.53%
	DODGE COUNTY	\$6,671,931,375	\$89,875,353	1.3471	100.00%

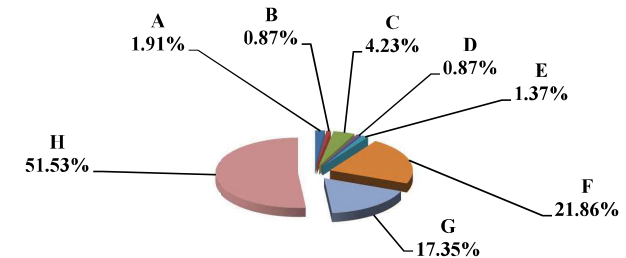
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$134,880,237	2.02%
B	PUBLIC SERVIC ENTITIES	58,931,729	0.88%
C	COMMERCIAL & INDUST. EQUIP.	245,252,181	3.68%
D	AGRIC. MACHINERY & EQUIP.	78,373,184	1.17%
E	AG-OUTBLDG & FARM SITE LAND	123,339,605	1.85%
F	AGRICULTURAL LAND	1,958,208,012	29.35%
G	COMMERCIAL, INDUST., & MINERAL	990,208,779	14.84%
H	RESIDENTIAL **	3,082,737,648	46.20%
	DODGE COUNTY	\$6,671,931,375	100.00%

** Residential includes ag-dwelling & farm home site land.

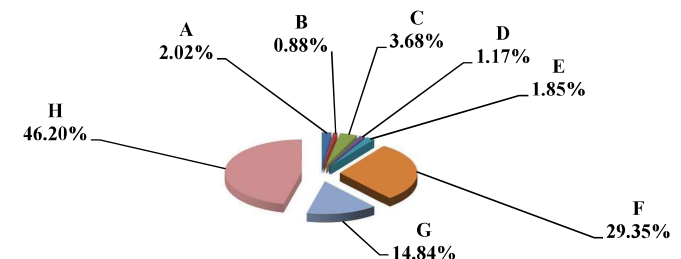
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Omaha, NE	Taxable Agland Acres:	
County Population:	584,526	Irrigated	11,333.11
Residential & Recreational Records:	194,907	Dryland	38,724.08
Commercial, Indust., & Mineral Records:	12,533	Grassland	12,132.61
Agricultural Records:	1,641	Wasteland	1,716.50
Total Taxable Real Property Records:	209,081	Other	2,657.25
		Total Acres	66,563.55

28 DOUGLAS COUNTY

2025 Levels of Value

Residential:	93%
Commercial:	95%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	231,225,708,330	156,976,949	0.0679	10.35%
C	FIRE DISTRICTS	16,821,038,560	13,126,842	0.0780	0.87%
D	EDUCATIONAL SERVICE UNITS	74,397,994,050	11,160,226	0.0150	0.74%
E	NATURAL RESOURCE DISTRICTS	74,397,994,050	22,579,801	0.0304	1.49%
F	COMMUNITY COLLEGE	74,397,994,050	14,879,610	0.0200	0.98%
G	COUNTY	74,397,994,050	216,193,165	0.2906	14.26%
H	CITY OR VILLAGE	58,369,701,465	258,267,222	0.4425	17.03%
I	SCHOOL DISTRICTS *	74,397,994,050	823,147,378	1.1064	54.29%
	DOUGLAS COUNTY	\$74,397,994,050	\$1,516,331,191	2.0381	100.00%

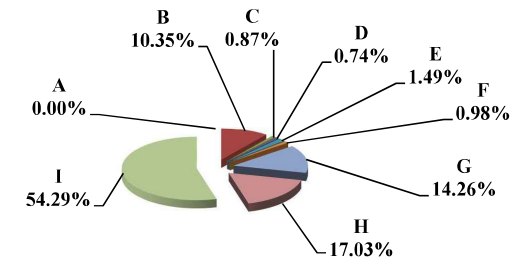
* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$334,108,375	\$6,508,894	1.9481	0.43%
B	PUBLIC SERVIC ENTITIES	615,889,955	12,457,554	2.0227	0.82%
C	COMMERCIAL & INDUST. EQUIP.	2,158,993,720	43,324,807	2.0067	2.86%
D	AGRIC. MACHINERY & EQUIP.	15,740,700	233,582	1.4839	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,441,015	488,111	1.5525	0.03%
F	AGRICULTURAL LAND	364,359,930	5,521,852	1.5155	0.36%
G	COMMERCIAL, INDUST., & MINERAL	18,049,733,405	366,051,553	2.0280	24.14%
H	RESIDENTIAL **	52,827,726,950	1,081,744,840	2.0477	71.34%
	DOUGLAS COUNTY	\$74,397,994,050	\$1,516,331,191	2.0381	100.00%

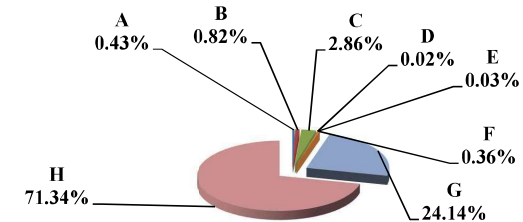
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$334,108,375	0.45%
B	PUBLIC SERVIC ENTITIES	615,889,955	0.83%
C	COMMERCIAL & INDUST. EQUIP.	2,158,993,720	2.90%
D	AGRIC. MACHINERY & EQUIP.	15,740,700	0.02%
E	AG-OUTBLDG & FARM SITE LAND	31,441,015	0.04%
F	AGRICULTURAL LAND	364,359,930	0.49%
G	COMMERCIAL, INDUST., & MINERAL	18,049,733,405	24.26%
H	RESIDENTIAL **	52,827,726,950	71.01%
	DOUGLAS COUNTY	\$74,397,994,050	100.00%

** Residential includes ag-dwelling & farm home site land.

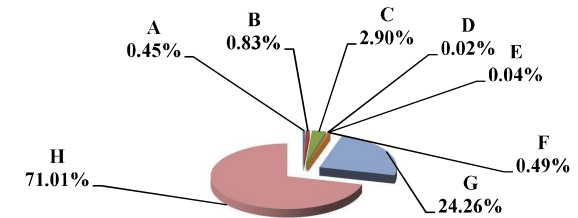
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Papillion, NE	Taxable Agland Acres:	
County Population:	190,604	Irrigated	5,679.95
Residential & Recreational Records:	68,808	Dryland	53,936.01
Commercial, Indust., & Mineral Records:	3,427	Grassland	12,089.94
Agricultural Records:	1,932	Wasteland	2,531.36
Total Taxable Real Property Records:	74,167	Other	699.87
		Total Acres	74,937.13

77 SARPY COUNTY

2025 Levels of Value	
Residential:	96%
Commercial:	93%
Agricultural:	72%
Ag Special Value:	72%

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$0	\$0		0.00%
B	MISCELLANEOUS DISTRICTS	59,494,766,431	68,678,547	0.1154	11.58%
C	FIRE DISTRICTS	14,641,770,912	18,182,867	0.1242	3.07%
D	EDUCATIONAL SERVICE UNITS	29,612,470,771	4,441,870	0.0150	0.75%
E	NATURAL RESOURCE DISTRICTS	29,612,470,770	8,987,978	0.0304	1.52%
F	COMMUNITY COLLEGE	29,612,470,770	5,922,492	0.0200	1.00%
G	COUNTY	29,612,470,771	84,383,706	0.2850	14.23%
H	CITY OR VILLAGE	15,339,330,815	77,660,524	0.5063	13.09%
I	SCHOOL DISTRICTS *	29,612,470,766	324,831,947	1.0969	54.77%
	SARPY COUNTY	\$29,612,470,771	\$593,089,930	2.0028	100.00%

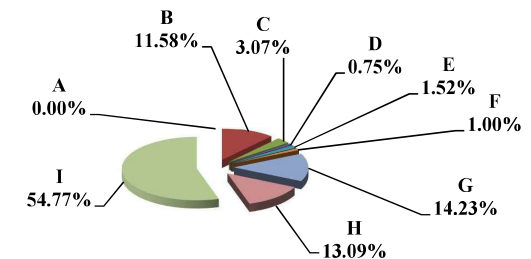
* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$35,629,337	\$597,343	1.6765	0.10%
B	PUBLIC SERVIC ENTITIES	134,029,507	2,418,865	1.8047	0.41%
C	COMMERCIAL & INDUST. EQUIP.	851,453,567	14,996,090	1.7612	2.53%
D	AGRIC. MACHINERY & EQUIP.	15,948,001	245,964	1.5423	0.04%
E	AG-OUTBLDG & FARM SITE LAND	92,534,754	1,352,049	1.4611	0.23%
F	AGRICULTURAL LAND	396,649,026	5,654,013	1.4254	0.95%
G	COMMERCIAL, INDUST., & MINERAL	7,158,034,166	132,265,705	1.8478	22.30%
H	RESIDENTIAL **	20,928,192,413	435,559,900	2.0812	73.44%
	SARPY COUNTY	\$29,612,470,771	\$593,089,930	2.0028	100.00%

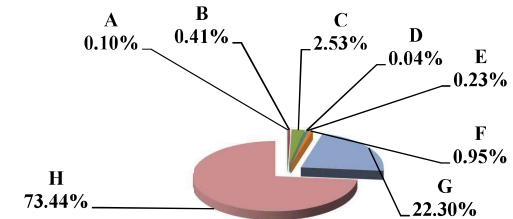
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$35,629,337	0.12%
B	PUBLIC SERVIC ENTITIES	134,029,507	0.45%
C	COMMERCIAL & INDUST. EQUIP.	851,453,567	2.88%
D	AGRIC. MACHINERY & EQUIP.	15,948,001	0.05%
E	AG-OUTBLDG & FARM SITE LAND	92,534,754	0.31%
F	AGRICULTURAL LAND	396,649,026	1.34%
G	COMMERCIAL, INDUST., & MINERAL	7,158,034,166	24.17%
H	RESIDENTIAL **	20,928,192,413	70.67%
	SARPY COUNTY	\$29,612,470,771	100.00%

** Residential includes ag-dwelling & farm home site land.

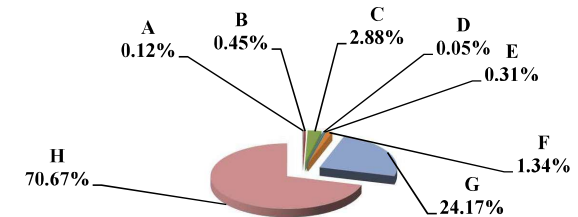
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type



2025 Value & Taxes Levied by Taxing Subdivision & by Property Type

County Seat:	Blair, NE	Taxable Agland Acres:	
County Population:	20,865	Irrigated	16,037.59
Residential & Recreational Records:	8,209	Dryland	151,716.66
Commercial, Indust., & Mineral Records:	792	Grassland	25,807.63
Agricultural Records:	4,723	Wasteland	19,595.46
Total Taxable Real Property Records:	13,724	Other	2.00
		Total Acres	213,159.34

89 WASHINGTON COUNTY

2025 Levels of Value

Residential:	94%
Commercial:	100%
Agricultural:	70%
Ag Special Value:	70%

	Taxing Subdivision:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	TOWNSHIPS	\$3,932,704,578	\$672,079	0.0171	1.00%
B	MISCELLANEOUS DISTRICTS	21,893,321,349	2,551,081	0.0117	3.81%
C	FIRE DISTRICTS	3,861,987,982	1,233,433	0.0319	1.84%
D	EDUCATIONAL SERVICE UNITS	5,049,731,349	757,461	0.0150	1.13%
E	NATURAL RESOURCE DISTRICTS	5,049,731,350	1,532,696	0.0304	2.29%
F	COMMUNITY COLLEGE	5,049,731,350	1,009,950	0.0200	1.51%
G	COUNTY	5,049,731,349	13,089,470	0.2592	19.53%
H	CITY OR VILLAGE	1,458,456,035	4,754,410	0.3260	7.09%
I	SCHOOL DISTRICTS *	5,049,731,351	41,421,124	0.8203	61.80%
	WASHINGTON COUNTY	\$5,049,731,349	\$67,021,704	1.3272	100.00%

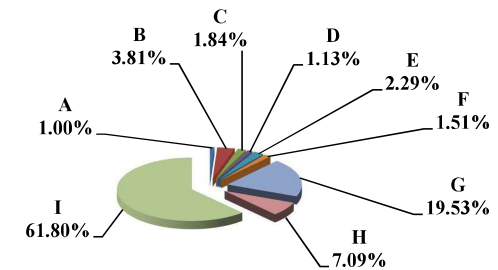
* Includes Learning Community and all School Bonds

	Property Type:	2025 VALUE	2025 TAXES	Average Tax Rate	Taxes % of Total
A	RAILROADS	\$43,930,260	\$554,060	1.2612	0.83%
B	PUBLIC SERVIC ENTITIES	54,105,883	747,524	1.3816	1.12%
C	COMMERCIAL & INDUST. EQUIP.	198,834,281	2,561,678	1.2883	3.82%
D	AGRIC. MACHINERY & EQUIP.	43,296,683	531,833	1.2283	0.79%
E	AG-OUTBLDG & FARM SITE LAND	107,163,215	1,346,414	1.2564	2.01%
F	AGRICULTURAL LAND	1,206,527,460	14,745,863	1.2222	22.00%
G	COMMERCIAL, INDUST., & MINERAL	644,755,570	8,614,480	1.3361	12.85%
H	RESIDENTIAL **	2,751,117,997	37,919,851	1.3783	56.58%
	WASHINGTON COUNTY	\$5,049,731,349	\$67,021,704	1.3272	100.00%

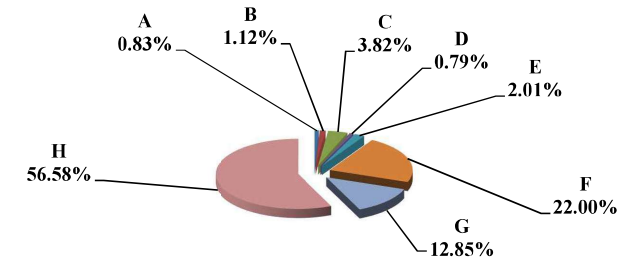
	Property Type:	2025 VALUE	Value % of Total
A	RAILROADS	\$43,930,260	0.87%
B	PUBLIC SERVIC ENTITIES	54,105,883	1.07%
C	COMMERCIAL & INDUST. EQUIP.	198,834,281	3.94%
D	AGRIC. MACHINERY & EQUIP.	43,296,683	0.86%
E	AG-OUTBLDG & FARM SITE LAND	107,163,215	2.12%
F	AGRICULTURAL LAND	1,206,527,460	23.89%
G	COMMERCIAL, INDUST., & MINERAL	644,755,570	12.77%
H	RESIDENTIAL **	2,751,117,997	54.48%
	WASHINGTON COUNTY	\$5,049,731,349	100.00%

** Residential includes ag-dwelling & farm home site land.

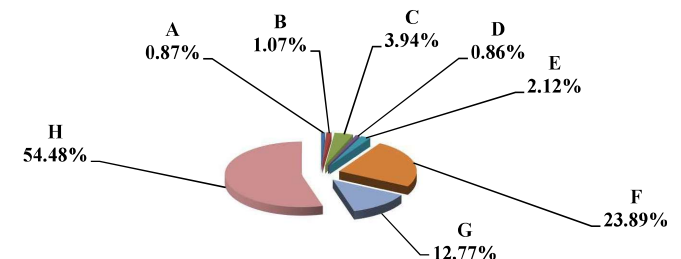
Property Taxes Levied by Local Governments



Property Taxes by Property Type



Value by Property Type





GLOSSARY OF EDUCATIONAL TERMS

Academic Advisors Academic advisors work with students who have more than 30 total credits earned and aid them in designing and implementing a career and educational plan focused on program completion. Advisors promote successful student practices and provide guidance about college resources, academic programs, services, policies, and procedures. Advisors also guide students through career exploration by using interest, strength, and other assessment tools.

Academic Coach Academic coaches work with students to develop the soft skills needed for academic success, including but not limited to time management; work, life, and academic balance; goal setting; study skills; note taking; organization; staying motivated; and connecting with additional resources when needed.

Academic Focus Area (AFA) A collection of academic programs that lead to related occupations or have similar learning objectives, outcomes, content and/or resources. Programs within an AFA share some course requirements, which allows students to explore within a broad field of interest without collecting excess units. Different than a major, an AFA is simply an organizing tool. Degree-seeking students will declare a specific major within their chosen AFA.

Academic Quality Academic quality describes how well learning opportunities, instruction, support, services, environment, resource utilization, and operations of a college result in student learning and student achievement of educational goals. Accreditation and scholarship standards and academic rigor adopted by the faculty, along with the college's local values and priorities, are factors in determining academic quality in the context of the institutional mission.

Academic Year Consists of four consecutive quarters running from Fall {FA}, Winter {WI}, Spring {SP} and Summer {SS}.

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 course credit to most other institutions and to participate in federal financial aid programs.

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, which combines classroom instruction with paid work experience, and results in a portable, nationally-recognized credential.

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 45 credit hours in length and includes general education course requirements.

Career Certificate Represents a structured sequence of courses that may be completed in a relatively short period of time – single term to multiple terms. Career Certificates do not require general education courses.

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), Associate in Applied Science (AAS) degrees, and Associate in Science in Nursing (ASN) degrees.

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 Graduating Seniors All graduation high school seniors in the four-county area are eligible to apply for this competitive scholarship which pays for all tuition and facility fees for up to 18 credit hours for eight academic quarters.

Board of Governors Special Recognition Scholarship The Board of Governors of the Metropolitan Community College Area may award up to eleven

annual Special Recognition Scholarships valued at \$1,000 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 enables students and instructors to participate in online, remote, and technology-enabled coursework.

Career Academy A program that enables high school juniors and seniors to learn specific career knowledge and skills prior to high school graduation. Career Academy programs may take place at MCC locations or in partnering high schools, and may culminate in a career certificate or specialist diploma.

Career Placement Program Career Placement Program is a 40+ contact hour program that articulates to the MCC EXPL 1000 course that includes soft skills training, financial literacy, mock interviews, business interviews, and resume creation/review.

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.

Catalog Year Academic year for which a student must meet documented graduation requirements

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. Students enroll into sections taught by MCC faculty on campus or online.

College Success Navigator The College Success Navigator provides proactive, ongoing, individualized support 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.

Concierge First point of contact for students and visitors who actively engages students to provide personalized, direct points of service, resources, or wayfinding information

Concurrent Enrollment Partnership between MCC and high school districts throughout the greater Omaha area. Concurrent 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.

Contact Center The contact center is a multifaceted knowledge base available to help students and other community members via phone, text, chat or email.

Contact Hours Refers to the amount of time a student is in the classroom. Seat time 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 When certain college-level courses require students to possess a set of academic competencies, a co-requisite course taken at the same time (concurrently) enables students to build needed competencies while enrolled in the college-level 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. May also be known as “institutional advancement.”

Disaggregated Data Disaggregating data means breaking down information into smaller subpopulations. For instance, breaking data down into grade level within school-aged students, country of origin within racial/ethnic categories, or gender among student populations are all ways of disaggregating data. Disaggregating student data into subpopulations can help schools and communities plan appropriate programs, decide which evidence-based interventions to select, use resources where they are needed most, and see important trends in achievement.

Dual Enrollment Dual enrollment allows high school students to take college classes while they are still enrolled in high school. MCC offers five program pathways for High School students to enroll for dual enrollment: CollegeNow!, Concurrent Enrollment, Kickstart Online Institute, Gateway to College, and Career Academy.

Dual Enrollment Navigator The Dual Enrollment Navigator is embedded in assigned high schools to enhance dual enrollment and support the transition of high school students to MCC. Develops relationships and partners with MCC divisions, secondary teachers, and MCC faculty and staff to orient students, assist registration, advise placement, instruct technology, and answer questions to ultimately promote student learning and success. Represents MCC’s Secondary Partnerships programs at assigned high schools.

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) Disability Support Service is the MCC department that provides support to students with disabilities who meet the academic and technical standards for participation, and who are eligible to request reasonable accommodations to

achieve equal access. DSS counselors are available on each campus to serve the needs of students with disabilities.

Early Career Navigator The Early Career Navigator is embedded in high school construction, manufacturing, and/or wheeled trade programs to enhance enrollment in MCC degree programs and Career Academies. The ECN is responsible for building and sustaining the Career Technical Education pathway to enhance early career awareness and work-based learning experiences for middle school and high school students. The ECN assists with Career Academy recruitment, retention and advising.

Expected Family Contribution (EFC) Based on the Free 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 option permits the student to select a course of their choosing 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.

Express Center A community-based MCC location that caters its services to the needs of neighbors and businesses in the immediate area.

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.

Federal Direct PLUS Loan This loan program is designed to assist the parents who want 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 Direct Loan Program A federal loan program that provides low interest loans to students from the

federal government. For additional information review the [FSA Loan Programs Fact Sheet](#).

Federal Supplemental Education Opportunity Grant (FSEOG) Students with exceptional financial need are eligible to be awarded this limited 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. Students must be enrolled in a minimum of six credit hours per quarter and in Good Standing for Financial Aid Satisfactory Progress to participate in the FWS program.

Flipped Classroom An instructional strategy that reverses the traditional educational arrangement by delivering lecture materials and tests online or outside the classroom, while prioritizing classroom time for hands-on and collaborative learning opportunities.

Free Application for Federal Student Aid (FAFSA) The standard form used by the federal government to determine eligibility in financial aid programs, such as grants, work-study programs, and loans.

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.

Gap This state financial aid program provides tuition assistance to qualified Nebraska residents enrolled in credit or non-credit programs that are not eligible for Pell and could lead to full-time employment in high-needs fields.

Gateway to College Program Gateway to College is a nationally recognized dual-credit high school diploma completion program. The program serves students ages 16-20 years old who would like an educational setting that is individually tailored for student success.

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 headcounts” count each student only once during the term. “Duplicated headcounts” count each student for every course taken. Headcount and Seatcount are also terms associated with duplicated headcount.

Hybrid Course This is a coordinated approach to learning, using both online technology and classroom interaction with faculty and peers.

Independent Study Independent study allows a student to pursue, for credit, subject areas of interest outside of the existing College course structure.

Integrated Education and Training This is an Adult Education and Workforce Development program that provides simultaneous instruction in basic skills such as Math, reading, or spoken English, workplace readiness activities, as well as occupational or industry-specific training. Students who participate in career readiness activities will receive certifications upon completion.

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 kick start 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.

Learning & Tutoring Center Provides free tutoring, academic assistance, access to state-of-the-art equipment, and academic coaching services to enhance enrolled students' learning success. Assistance is available online days, evenings, and weekends, and in person at the Elkhorn Valley Campus, Fremont Area Center, Fort Omaha Campus, Sarpy Center, and South Omaha Campus.

Language & Literacy Center Offers ESL support and reading assistance to MCC students. ESL services are available to English learners at any level, whether they are enrolled in MCC's ESL program or are taking general education or program-area courses. Reading assistance is available to any MCC student in any course. The LLC also consults with faculty on issues related to English language acquisition.

Libraries Provide research materials and instruction in support of the College's curriculum. Libraries are located at the Elkhorn Valley and South Omaha campuses. Online library resources and services are available at the Fort Omaha campus and college wide. The Library website includes links to more than 60 research databases containing eBooks, streaming videos, journals, magazines, newspapers, encyclopedias, and more for current students, faculty, and staff. The Elkhorn Valley and South Omaha campus libraries also house a collection of print books, DVDs, journals, magazines, and newspapers.

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 MCC's online portal that provides students access to do 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
- Access online courses

Nebraska Opportunity Grant (NOG) Nebraska residents with financial need are eligible to be awarded this grant. The student must have an EFC that does not exceed 110% of the Federal Pell Grant maximum EFC to be eligible.

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 attendance, financial need, EFC, 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 10-11 weeks in length.

Re-Entry (Re-Entry Assistance Program/180 RAP) Based at MCC Fort Omaha Campus, 180 RAP provides services and support to incarcerated individuals and those transitioning from correctional facilities and treatment centers so they can make a successful transition and achieve their education and employment goals.

Remote Delivery Course Offers synchronous (at the same time) delivery of course content through live video conferencing during scheduled class times. Any hands-on or applied learning also occurs remotely, with no on-campus activity required.

Resident Students qualify to register for resident tuition rates at Metropolitan Community College if they meet 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 seat counts" count each student for every course taken.

Secondary Partnerships Support early college experiences for high school students by providing the opportunity to earn college credit while in high school. Examples include: Career Academies, College NOW!, Kickstart Online, Concurrent Enrollment and Gateway to College.

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.

Student Educational Plan Individualized term-by-term plan of courses a student should take based on program selection. It is a comprehensive educational plan that maps the path to the degree/certificate completion.

Student Success Team Cross-divisional teams of individuals who collaboratively engage in cohort management to support and assist a group of students from entry to completion, with a focus on equitable outcomes.

Success Navigators Success Navigators work with students who have fewer than 30 total credits earned; provide individualized guidance to new students, and assist them through the complexities of the College environment. They connect students to services and resources, including career exploration, review programs and requirements, and develop their educational plan.

- Has a Nebraska mailing address (PO Box not acceptable);

Tenth Day State aid enrollment is computed using as a cutoff date the tenth (10th) 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.

students enrolled in the College in either credit or non-credit classes.

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 10 - 11 weeks in length. The student must register and pay for each term they attend. The academic year begins with fall term. Fall, Winter, and Spring terms are labeled by the calendar year of the fall term; Summer is labeled by the calendar year in which it occurs. (E.g., 22/FA, 22/WI, 22/SP, 23/SS).

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 to students from low-income, first-generation, or educationally disadvantaged backgrounds, or those with disabilities. 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 headcounts" count each student only once during the term. "Duplicated headcounts" count 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

GENERAL USE ACRONYMS

A-to-B Associate to Bachelor
AA Associate in Arts
AAS Associate in Applied Science
AE Adult Education
AC Academic Council
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
ASN Associate in Science in Nursing
BGTG Board of Governors Tuition Grant
BGTS Board of Governors Tuition Scholarship
BOG Board of Governors
CAD Computer-Aided Drafting
CCPE Coordinating Commission for Postsecondary Education (Nebraska)
CDS Curriculum Design Studio
CHRIE Council on Hotel, Restaurant and Institutional Education
CSHSE Council for Standards in Human Service Education
DSS Disability Support Services
ECH Equivalent Credit Hour
EFC Expected Family Contribution
ESL English as a Second Language
FA Fall Quarter
FAFSA Free Application for Federal Student Aid
FERPA Family Educational Rights and Privacy Act
FIG Faculty Information Guide
FSEOG Federal Supplemental Education Opportunity Grant
FTE Full-time Equivalent
FWS Federal Work Study
GED General Education Development
GeoWeb Electronic Library Catalog
GPA Grade Point Average
HDIM Health Data and Information Management
HLC Higher Learning Commission
HR Human Resources
I/IE International/Intercultural Education
IFEX Institute for Faculty Excellence
IDS Instructional Design Services
INS Immigration and Naturalization Services
ITS Information Technology Services
MCC Metropolitan Community College

NATEF National Automotive Technicians Education Foundation
NCEC Nebraska Correctional Education Centers
NFI New Faculty Institute
OAC Outcomes Assessment Committee
OIE Office of Institutional Effectiveness
PM Procedures Memorandums
REU Reimbursable Educational Unit
SP Spring Quarter
SS Summer Quarter
SS Student Services
WI Winter Quarter
WID Workforce Innovation Division

CAMPUSES, BUILDINGS, AND SITES

ATC Applied Technology Center

AUTT Automotive Training Center

BVC Bellevue/Offutt Center

CAET Center for Advanced and Emerging Technology –
Fort Omaha Campus

CAM Center for Advanced Manufacturing – South
Omaha Campus

CASC Career and Academic Skills Center – Fort Omaha
Campus

CEC Construction Education Center

CON Connector Building—South Omaha Campus

DO Do Space—72nd & Dodge

EVC Elkhorn Valley Campus

FRC Fremont Center

FOC Fort Omaha Campus

ICA Institute for the Culinary Arts—Fort Omaha
Campus

MHY Mahoney Building—South Omaha Campus

MXN MCC North Express—Highlander Accelerator
Building, 3rd floor

MXS MCC Express—24th & Vinton

OFT Offutt Air Force Base

SCC Swanson Conference Center—Fort Omaha
Campus

SOC South Omaha Campus

SRP Sarpy Center



DETAILED FUND SUMMARY

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. Fund 1 (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. Fund 2 (Restricted Fund)

These funds are used to record revenue and expenditures for state and other monies received, the use of which is restricted.

c. Fund 3 (Auxiliary Fund)

These funds support self-sustaining operations that generate sufficient revenue to cover their expenses. These activities function similarly to business enterprises and are intended to operate without ongoing General Fund support.

d. Fund 5 (Financial Aid / Scholarship)

These funds are used to record revenues and expenditures for specific federal grants, including student financial aid awards.

e. Fund 6 (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.

f. Fund 7 (Capital Improvement/Building Fund)

This fund is used to record income and expenditures for the acquisition and improvement of sites and facilities.

g. Fund 8 (Retirement of Indebtedness)

This fund accounts for resources dedicated to the repayment of principal and interest on bonds and other long-term debt obligations.

h. Fund 9 (Investment in Plant)

This fund represents the College's investment in capital assets, including land, buildings, infrastructure, and major equipment.



Fund Code Reference

Fund Group	Fund Code
1 - General Fund	101 General Fund
	198 GASB Consolidation
	199 Estimation and Accrual Entries
	999 Balancing Fund
2 - Restricted Fund	102 State Funds (exclude grants)
	103 Private Contracts and Agreements
	104 MCCF Private Contracts and Agreements
	200 Non-Federal Grant Funded Programs
	201 Federal Grant Funded Programs
	202 MCCF- Restricted
3 - Auxiliary Fund	121 Continuing Education
	123 NCEC - Corrections
	131 Auxiliary
	132 Central Stores-Auxiliary
	133 Copy Center-Auxiliary
	134 Housing-Auxiliary
	135 Bookstore
	141 Auxiliary Enterprises
	142 Inst Culinary Arts-Auxiliary
	143 Graphic Arts-Auxiliary
	144 Horticulture-Auxiliary
	146 Applied Technology-Auxiliary
	148 Motor Pool-Auxiliary
	149 Auxiliary General ED
	181 Student Activities
	184 Segment Units
	192 MCC Culinary Corp
5 - Financial Aid Fund	161 Private Scholarships
7 - Capital Fund	170 Capital Fund Operating
	171 Capital Fund Construction
	173 Capital Fund ADA/Hazmat
	179 GASB Capital Fund
8 - Retirement of Indebtedness Fund	178 MCC Bonds
9 - Investment in Plant	172 Capital Fund Investment in Plant



Detailed Fund Summary

Primary Operating Funds

1 - General Fund

The General Fund is MCC's primary operating fund and supports the College's core mission of teaching, learning, and student success. It accounts for unrestricted revenues and expenditures associated with day-to-day operations

What goes here:

- Property tax revenue
- State aid appropriations
- Most student tuition and facility fees
- Salaries and benefits
- Operating expenses supporting instruction and administration

2 - Restricted Fund (Grants, Contracts, Endowments & Gifts)

Restricted Funds account for resources received from external sources that must be used for specific purposes established by the grantor, donor, or sponsoring agency.

What goes here:

- Federal grants
- State grants
- Private grants and donations
- Federal financial aid programs
- Carl Perkins and Title IV programs

3 - Auxiliary Fund

Auxiliary Funds support self-sustaining operations that generate sufficient revenue to cover their expenses. These activities function similarly to business enterprises and are intended to operate without ongoing General Fund support.

What goes here:

- Continuing Education
- Bookstore operations
- Food services and vending
- Contract training
- Facility rentals
- Course and material fees

Other Funds Group

5 - Financial Aid Fund (Private Scholarships)

These funds are used to record revenues and expenditures associated with privately funded scholarships awarded to students. Federal and state financial aid programs are accounted for in Fund 2 – Restricted Fund.

What goes here:

- Private scholarship revenues
- Scholarship awards to students
- Related scholarship administration costs

7 - Capital Funds

Capital Funds account for resources used to acquire, construct, renovate, and maintain long-term College assets and infrastructure.

What goes here:

- Construction, renovations, and major maintenance
- Infrastructure and facility improvements
- Capital equipment and bond-funded projects

8 - Retirement of Indebtedness Fund

The Retirement of Indebtedness Fund accounts for resources dedicated to the repayment of principal and interest on bonds and other long-term debt obligations.

What goes here:

- Bond principal & interest payments
- Debt service reserves
- Debt issuance costs

9 - Investment in Plant

The Investment in Plant Fund represents the College's investment in capital assets, including land, buildings, infrastructure, and major equipment.

What goes here:

- Land, Buildings & Infrastructure assets
- Capitalized equipment
- Construction in progress



DETAILED PARENT HIERARCHY

PERSONNEL EXPENSES

Wages Hierarchy

Compensation paid to employees for services provided to the College, including instructional, administrative, professional, support staff, student workers, and temporary personnel.

- **55101 Instructor — Full Time** — Base salary for full-time faculty teaching credit courses.
- **55102 Instructor — Overload** — Additional pay when instructors exceed normal teaching load.
- **55103 Instructor — Full Time on Part Credit Contract** — Pay for full-time instructors teaching part-credit assignments.
- **55104 Instructor — Part Time Credit** — Pay for adjunct/part-time faculty teaching credit courses.
- **55105 Instructor — Part Time Non-Credit** — Pay for instructors teaching community education and other non-credit coursework.
- **55106 Instructor — Summer Full Time Credit** — Full-time instructor compensation for summer-term teaching.
- **55107 Instructor — Summer Part Time Credit** — Adjunct instructor pay for teaching credit courses in summer.
- **55110 Substitute / Sabb Replacement** — Temporary pay for instructional coverage when faculty are absent.
- **55111 Instruction Evaluators** — Pay for faculty reviewing assessments or instructional quality.
- **55112 Instruction FT Non-Teaching** — Full-time instructional staff paid for non-teaching duties.
- **55113 Instruction FT/PT Non-Teaching** — Combined teaching and non-teaching compensation
- **55114 Instruction PT Non-Teaching** — Part-time instructional support duties outside classroom teaching.
- **55115 Counselors — Full Time** — Compensation for student support counseling staff.
- **55120 Administrators/Professionals** — Salaries for professional and managerial positions.
- **55121 Professional** — General professional administrative staff wages.
- **55140 Classified Staff – Full Time** — Wages for full-time support/service staff.
- **55142 Instructional Assistant** — Classroom and learning support assistants' wages.
- **55150 OM/PS/IT Tech — FT** — Full-time operations, public safety, or IT technical staff compensation.
- **55160 Part Time — Regular** — Ongoing part-time administrative support wages.
- **55165 Part Time — Temporary** — Short-term, non-benefited labor wages.
- **55166 Other Miscellaneous** — Compensation-related expenses that do not fit within another established wage category. Use only when a more specific wage classification is not available.
- **55167 Part Time Temporary Student Worker** — Student employment wages not part of work-study.
- **55169 Overtime** — Premium pay for hours worked above standard schedules.
- **55170 Work Study** — Federal/state student employment program wages.
- **55171 Work Study** — Prior Year Award — Work-study wages funded from a prior-year award.
- **55199 Other Adjustments** — Other compensation or budget-related adjustments.

Employee Benefits Hierarchy

Employer-paid costs associated with employee compensation, including insurance, retirement contributions, payroll taxes, tuition benefits, and other benefit programs.

- **55180 F.I.C.A.** — Employer Social Security/Medicare contributions.
 - **55181 Tuition Remission Academic Employee** — Tuition benefits for instructional staff.
 - **55182 Tuition Remission Non-ACA Employees** — Tuition benefits for non-academic staff.
 - **55183 Tuition Remission — Employee Dependents** — Tuition support for families of employees.
 - **55184 PT Staff Inservice** — Training costs for part-time employees.
 - **55185 Retirement** — Employer retirement plan contributions.
 - **55186 Health Insurance** — Medical insurance premiums for employees.
 - **55187 Life Insurance** — Life insurance coverage premiums.
 - **55188 LTD Insurance** — Long-term disability benefits premiums.
 - **55190 Cash in Lieu Cov.** — Payment to employees opting out of insurance benefits.
 - **55192 Unemployment Ins** — Required unemployment insurance contributions.
 - **55193 Employee Education Assistance** — Job-related tuition or professional enrichment reimbursement.
 - **55194 Acf Education Fund** — Employee education funding per contract or policy.
 - **56075 Fringe Assessment** — Centralized fringe allocation charged as a percentage of salaries for budgeting purposes
-

CONTRACTUAL SERVICES

Professional & Contracted Services Hierarchy

Payments to external vendors, consultants, agencies, and service providers for specialized expertise, contracted labor, professional services, or other purchased services.

- **55210 Advertising** — Costs for external marketing, promotional campaigns, digital advertising, print advertisements, sponsorship promotions, and media placements intended to promote College programs, services, events, or initiatives.
- **55213 Employee Advertising** — Costs associated with advertising employment opportunities, recruitment campaigns, job postings, and other promotional activities intended to attract qualified candidates.
- **55226 Candidate Recruitment** — Expenses related to recruiting and hiring employees, including interview travel, recruitment events, candidate outreach activities, and other approved hiring-related costs.
- **55265 Temporary Help – Agency** — Payments to staffing agencies for temporary personnel hired to support operational, administrative, instructional, or project-related needs.
- **55280 Publishing & Printing Expense** — Printed marketing and promotional materials.
- **55291 Legal Services** — Outside counsel and legal fees.
- **55292 Bank Service Charges** — Fees charged by financial institutions for services.
- **55293 Contract Instruction** — Instructional services delivered by third parties.

- **55295 Accounting/Auditing** — External accounting and audit services.
 - **55296 Consulting/Research Services** — Specialized expertise and studies.
 - **55299 Other Contract Services** — Other professional services not categorized elsewhere.
-

Repairs Hierarchy

Costs incurred to maintain, repair, or restore existing buildings, vehicles, equipment, and other assets to their original operating condition. These expenses do not significantly extend the useful life of the asset and are not capitalized.

- **55260 Repair & Maintenance — Real Property** — Repair of buildings and structural assets.
 - **55272 Repair & Maintenance — Motor Vehicles** — Maintenance and servicing of fleet vehicles.
 - **55273 Repair & Maintenance — Other Equip.** — Repair for equipment across departments.
 - **55275 Repair & Maintenance — Copier Equipment** — Maintenance for copiers/printers.
-

Software Hierarchy

Software licenses, subscriptions, maintenance agreements, and technology solutions used to support College operations, instruction, administration, and information systems.

- **55297 Software & Web Processing** — Software subscriptions, licensing fees, maintenance agreements, cloud-based applications, web-hosting services, and other technology solutions that do not meet capitalization requirements.
 - **55298 Software - GASB 96** — Capitalizable subscription-based IT arrangement software costs under GASB 96
-

Space & Rental Hierarchy

Expenses for leasing, renting, or occupying facilities, equipment, and other assets, including associated maintenance and non-lease service components.

- **55240 Rent — Real Property** — Rental or lease payments for buildings, classrooms, office space, storage facilities, or other real property occupied by the College.
- **55241 Common Area Maintenance** — Charges for the operation, maintenance, repair, cleaning, security, landscaping, snow removal, utilities, and upkeep of shared areas within leased facilities. Typically assessed by landlords as part of a lease agreement.
- **55242 Non-Lease Expense** — Expenses related to non-lease components and services.
- **55254 Rent — Equipment/Other** — Rental or lease payments for equipment, machinery, vehicles, or other non-real-property assets used in college operations.

OPERATING EXPENSES

Contingency Hierarchy

Funds reserved for unforeseen, emergency, or unplanned expenditures that may arise during the fiscal year. These categories should only be used when expenses cannot be reasonably anticipated during the budget development process and require available reserve funding.

- **55285 Contingency/Reserve** — Financial buffer for unplanned contracted costs.
 - **55339 Grant Contingency Expenditures** — Expenditures reserved for unforeseen grant-related needs.
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Depreciation & Amortization Hierarchy

Non-cash expenses that allocate the cost of capital assets, leased assets, and subscription-based information technology arrangements (SBITAs) over their estimated useful lives. These categories are primarily used for financial reporting and accounting purposes rather than departmental budgeting.

- **55570 Depreciation Expense** — Depreciation of capital assets.
 - **55571 Lease Amortization Expense** — Amortization related to leased assets.
 - **55572 SBITA Amortization Expense** — Amortization for subscription-based IT assets
-

Dues & Subscriptions Hierarchy

Memberships, subscriptions, licenses, and recurring access fees that provide employees or the College with professional resources, publications, digital content, research materials, or media rights.

- **55220 Library Subscriptions** — Online and digital access licensing for library content.
 - **55221 Dues & Subscriptions** — Professional membership, journals, and service subscriptions.
 - **55259 Media License Fees** — Licensing rights for media content used in operations.
-

Insurance & Risk Management Hierarchy

Insurance premiums and risk management costs that protect College assets, operations, employees, and liabilities from financial loss or exposure.

- **55217 Insurance** — Premiums and fees for property, liability, vehicle, cyber, workers' compensation, and other insurance coverage maintained by the College.

Small Equipment (Less than \$5,000) Hierarchy

Equipment purchases costing less than \$5,000 per item that do not meet the College's capitalization requirements. Includes computers, printers, tools, audiovisual equipment, and other durable items purchased for operational, instructional, or administrative use that are expensed in the current year.

- **56011 Non-Capitalized Equipment** — Equipment purchases costing less than \$5,000 per item that do not meet capitalization requirements. Examples include computers, printers, audiovisual equipment, tools, and other durable items purchased for operational or instructional use.
-

Student Financial Aid & Support Hierarchy

Financial assistance provided directly to students through grants, scholarships, tuition waivers, and other aid programs intended to reduce educational costs and support student success.

- **55610 Board of Governors — Grants** — Institutional grants from board funds.
 - **55612 Scholarships — Current** — Current-year student scholarship awards.
 - **55614 Pell Grant Program** — Federal Pell Grant disbursements.
 - **55615 SEOG — Initial Award** — Federal Supplemental Education Opportunity Grants.
 - **55616 CWS — Emergency SEOG** — Emergency adjustments to SEOG aid.
 - **55620 Miscellaneous Scholarships** — Other scholarship awards not categorized.
 - **55621 Board of Governors — Scholarship** — Board-funded scholarship program.
 - **55623 Special Assistance Grants** — Student support grants for special needs.
 - **55627 Nebraska State Grant** — State-funded student financial aid.
 - **55629 Trio Aid** — Financial aid for TRIO student support programs.
 - **55638 Pell Grant — Prior Year Award** — Prior-year Pell reconciliations or adjustments.
 - **55639 SEOG — Prior Year Awards** — Adjustments to SEOG from earlier years.
 - **55660 TUIT REM-RESERVES** — Tuition remission reserve allocations.
 - **55661 Tuition Remission — Veterans Children** — Tuition support for dependents of veterans.
 - **55662 Secondary Partnerships Tuition Waiver** — Tuition waived for secondary partnership students.
 - **55678 Miscellaneous Tuition Waiver** — Other tuition waiver programs.
-

Supplies Hierarchy

Consumable items used in college operations, instruction, maintenance, student activities, and other day-to-day business functions. Generally, includes items that are used up during normal operations and are not capitalized.

- **55211 Postage** — Mail and shipping services.
- **55310 Office Supplies** — Routine office supplies consumed during daily operations, including paper, pens, folders, binders, toner, desk accessories, and similar administrative materials.
- **55320 Classroom Supplies** — Consumable materials used directly in instruction, laboratories, training activities, and student learning environments.
- **55322 Testing Supplies** — Testing kits and assessment materials.
- **55325 Student Activities** — Supplies for student programs and events.
- **55330 Custodial/Housekeeping Supplies** — Cleaning and hygiene materials.

- **55331 Uniforms** — Uniforms and work apparel.
 - **55341 Safety Supplies** — Protective equipment and safety materials.
 - **55351 Library Materials** — Physical books, reference materials, periodicals, media collections, and other library resources acquired for student, faculty, and community use.
 - **55360 Maintenance Supplies** — Materials consumed during routine building, grounds, and equipment maintenance activities, including repair parts, hardware, and maintenance-related consumables.
 - **55370 Grounds Supplies** — Landscaping and outdoor care supplies.
 - **55380 Other Vehicle Supplies** — Non-fuel vehicle consumables.
 - **55381 Gasoline** — Fuel for institutional vehicles/equipment.
 - **55382 Diesel Fuel** — Diesel fuel purchases.
 - **55383 Natural Gas for Vehicles** — Vehicle CNG fuel.
 - **55384 Propane Gas** — Propane fuel purchases.
 - **55395 Resale Purchases** — Items purchased for resale to students or public.
 - **56028 Procurement Card Clearing** — Clearing account for procurement card transactions.
-

Travel & Transportation Hierarchy

Expenses incurred for employee and non-employee travel conducted for college business purposes. Includes conference attendance, mileage reimbursement, transportation, lodging, meals, use of college vehicles, and other approved travel-related expenses necessary to support College operations, instruction, and professional development.

- **55222 Conferences/Meetings** — Registration fees, meeting expenses, conference attendance costs, and professional development activities for employees. Includes workshops, seminars, training conferences, and related event fees.
 - **55289 Non-Employee Travel** — Travel expenses incurred on behalf of individuals who are not College employees. Examples include guest speakers, job candidates, consultants, board members, volunteers, students, and other approved participants traveling for College business.
 - **55410 Travel Local** — Local business travel within the region.
 - **55413 Travel – College Vehicle** — Use and fuel for institutional vehicles.
 - **55430 Travel Long Distance** — Travel outside the local region.
-

Utilities & Communications Hierarchy

Expenses required to operate College facilities and maintain communication services, including electricity, utilities, telephone systems, internet access, and related infrastructure.

- **55212 Communications** — Phone, internet, and communication infrastructure services.
- **55231 Electricity** — Electricity service expenses.
- **55232 Natural Gas/Water/Sewer** — Utility expenses for basic building operations.

Other Expenses Hierarchy

Operating expenses that do not fit within another established spending category hierarchy. Includes specialized administrative, operational, compliance-related, and miscellaneous expenses incurred in support of college activities and operations.

- **55218 Bad Debts** — Uncollectible amounts written off as expenses.
 - **55224 Job Training Expense** — Skill-training and onboarding costs for employees.
 - **55225 Employee Relocation** — Moving expenses for new hires.
 - **55227 Open House Activity** — Events to engage prospective students and families.
 - **55230 Lease Interest** — Interest expense associated with leased assets.
 - **55234 Sbita Interest** — Interest expense related to SBITA obligations.
 - **55281 Election Costs** — Expenses associated with conducting elections.
 - **55282 Graduation Costs** - Expenses associated with graduation ceremonies and activities.
 - **55283 Indirect Costs** — Staff time and wage-related costs allocated to instruction activities.
 - **55284 Miscellaneous Facilities Expense** — Other building and grounds operational costs.
 - **55288 Recognition Expense** — Employee/student recognition and award events.
-

CAPITAL EXPENDITURES

Project Expenses Hierarchy

Costs associated with acquiring, constructing, renovating, or improving capital assets and facilities. These expenditures typically support major projects that provide long-term value to the College and may be capitalized based on college policy.

- **55294 Architects Fees** — Planning/architectural professional services.
 - **55521 Capital Project Exp** — Additional cost bucket for major capital projects.
 - **56001 Real Property – Land** — Purchase of raw land parcels.
 - **56002 Site Improvements – Land** — Land grading, site prep, or paving.
 - **56003 Land Improvements** — Long-term enhancements to land assets.
 - **56004 Buildings** — Costs to acquire/construct buildings.
 - **56005 Capital Project Expense** — Direct costs for major capital projects.
 - **56006 Building Contents** — Furniture and equipment located inside facilities.
 - **56007 Building Improvements** — Renovations or enhancements to existing buildings.
 - **56008 Infrastructure Improvements** — Utility or systems upgrades to campus infrastructure.
 - **56009 Special Building** — Unique or specialized building projects.
-

Furniture & Equipment (Over \$5,000) Hierarchy

Capital asset purchases with a unit cost of \$5,000 or greater that meet the College's capitalization requirements and have a useful life extending beyond one year. Includes furniture, vehicles, instructional equipment, office equipment, and other durable assets that are recorded as capital assets rather than expensed in the current year.

- **56000 Artwork** — Purchases of artwork, sculptures, displays, monuments, and other artistic assets intended for permanent installation or long-term display on college property. Use when acquiring artwork that meets capitalization requirements or is recorded as a college asset.
- **56010 Capitalized Equipment** — Equipment purchases with a unit cost of \$5,000 or greater that meet the College's capitalization requirements and have a useful life extending beyond one year.
- **56012 Instructional Equipment** — Capital instructional equipment costing \$5,000 or greater per item used directly to support teaching, learning, laboratories, simulation activities, or workforce training programs.
- **56013 Office Equipment** — Capital office equipment costing \$5,000 or greater per item used to support administrative operations, including copiers, mail processing equipment, and other office machinery.
- **56014 Other Equipment** — Capital equipment purchases with a unit cost of \$5,000 or greater that meet capitalization requirements but do not fit within another equipment category. Examples include specialized machinery, technical equipment, public safety equipment, and other durable operational assets.
- **56015 Office Furniture** — Desks, seating, and furnishings.
- **56016 Vehicles** — Fleet or service vehicle purchases.



Institutional Use Hierarchy

System-generated, clearing, liability, tax, debt service, and other institution-wide accounting categories used to support College financial operations, reconciliations, regulatory requirements, and transaction processing. These categories are generally not used for departmental budgeting or routine purchasing activities.

- 55200 General Operating Summary Control
- 55229 Capital Debt Interest Expense
- 55300 Operating Supplies Summary Control
- 55400 Travel Summary Control
- 56017 Bond Payment
- 56018 FICA Payroll Tax
- 56019 Fidelity
- 56020 Garnishment
- 56021 Stale Checks
- 56022 State Income Payroll Tax
- 56023 TIAA
- 56024 Sales Tax
- 56025 Books and Supplies Paid for Student
- 56026 Tools and Supplies Paid for Student
- 56027 Books and Supplies All Inclusive Paid for Student
- 56029 Foundation Reimbursement to College
- 56030 Sales Tax Recoupment
- 56031 US Treasury Transactions
- 56032 CD Transactions
- 56033 F.I.T Payment
- 56034 International Student Insurance
- 56035 Bond Pmt: Retirement of Debt
- 56036 NCCIT Dividend Revenue
- 56037 Student Background Checks
- 56038 Software For EMSP
- 56039 3rd Party Facility Clearing
- 56040 NLN Testing Fee
- 56041 Ameritas Life
- 56042 EHRGo Fee
- 56043 VLAB Code Fee
- 56044 Bankmobile Wire Payment
- 56045 Union Dues - Local 571
- 56046 Union Dues - Local 763
- 56047 Union Dues - FOP 76
- 56048 Union Dues - ACF
- 56049 Follett Wire - Books & Supplies
- 56050 Follett Wire - Inclusive Access
- 56051 MCCF Payroll Donations
- 56052 Scott Village Clearing Invoice Use
- 56053 Retainage (Legacy POs only)
- 56054 ACEware Clearing
- 56055 Life Insurance
- 56056 Long-Term Disability
- 56057 Bad Debt
- 56058 Student Test Clearing
- 56059 National History Day Clearing
- 56060 Secure Exams-NBRC
- 56061 Deferred Revenue
- 56062 Crook House Clearing Account
- 56063 VA Chapter 33 Bfts-Eff 14/FA
- 56064 BCBS Liability
- 56065 Auto Off-Campus Housing
- 56066 Nursing Charges
- 56067 Dodge County Property Tax
- 56068 MCCF Scholarship Clearing Account
- 56069 Sarpy County Property Tax
- 56070 Douglas County Property Tax
- 56071 Down Payments
- 56072 Wolters Kluwer Digital Text Liability
- 56073 United Way Donations Liability
- 56074 Miscellaneous Income
- 56076 Washington County Property Tax
- 56077 Petty Cash
- 56078 Other Expense
- 59000 Transfer Out
- 90000 AP Conversion
- 90001 Cash Conversion
- Cash Conversion
- DNU 55191 Awards/Other Stipends (Inactive)
- DNU 55214 Data Process Outside (Inactive)
- DNU 55662 Tuit Rem Senior CIT (Inactive)
- DNU 55663 Tuit Rem Senior CIT. (Inactive)
- Grant Conversion
- zStale Checks_DNU (Inactive)



List of Cost Center by Division

Division	Cost Center
Academic Affairs	
	104117 Skills USA
	110000 Instruction Budget Control
	111100 Culinary Arts Instruction
	111101 SCC Catering
	111102 Sage Student Bistro
	111105 Culinary Professional Development
	111106 Sage Student ala Carte
	111109 Culinary-Student Focus
	111200 Humanities
	111250 Communication Studies
	111280 Theatre
	111300 Reading
	111500 Global Languages
	111510 Spanish
	112100 Automotive Technology
	112110 Toyota T-Ten Tech
	112120 Mopar Career Automotive Program (CAP)
	112140 Powersports Technology
	112150 Diesel Technology
	112170 Truck Driving
	112200 Auto Collision Technology
	112700 Mechanical Drafting and Design
	112900 Career and Technical Education
	113010 Precision Machine Technology
	113020 Industrial/Commercial Trades
	113030 Manufacturing
	113040 Advanced Manufacturing
	113050 Electrical
	113055 Electrical Apprenticeship
	113080 Plumbing Apprenticeship
	113081 Plumbing Technology
	113100 Construction and Building Science
	113110 Utility Line Technology
	113300 Architectural Design Technology
	113400 DIMA
	113401 Art
	113405 Visual Arts Lab Support
	113500 Photography
	113520 Video/Audio Comm Arts
	113700 Heating/AC/Refrigeration
	113900 Welding Technology
	114110 Medical Assisting
	114300 Respiratory Therapy
	114800 Associate Science Nursing
	115100 Early Childhood Education
	115200 Human Services
	115400 Criminal Justice
	115500 Sign Language Skills
	115700 Social Sciences
	115800 English
	115900 Interior Design
	116100 Accounting
	116200 Business
	116250 Entrepreneurship



List of Cost Center by Division

Division	Cost Center
Academic Affairs	
	116830 Health Data Information Management
	116840 Public Health
	116850 Health Profession Technology
	116900 Legal Studies
	117100 Civil Engineering
	117200 Information Technology
	117215 Information Tech Data Center
	117300 Geography
	117600 Horticulture, Land Systems & Management
	117700 Mathematics
	117800 Biology
	117802 Chemistry
	117804 Physics
	117806 Science
	117809 Science Supplies
	118400 Emergency Medical Services
	118405 Certified Nursing Asst
	118500 Fire Science
	119200 English-Second Language
	171110 VP Learning & Academic Affairs
	171130 Area Learning/Academic Affairs
	171131 Assessment of Student Learning
	171132 Curriculum Design Studio
	171140 Inst for Cultural Connections
	172225 Associate Dean of Creative Arts and Design
	172226 Assoc Dean English and Humanities
	172230 Dean Social Sciences
	172235 Dean Business
	172237 Dean Information Technology
	172240 Assoc Dean Industrial_Technology
	172241 Assoc Dean Construction_Education
	172245 Assoc Dean Applied Technology
	172250 Dean of Health Professions
	172255 Dean Math & Natural Sciences
	172270 Dean Culinary Arts & Horticulture
	175700 Assoc VP Curriculum and Assessment
	182101 Dean of Academic Support Services and Libraries
	184100 Academic Support
	184110 Math Center
	184120 Writing Center
	188800 Secondary Partnerships
	191100 Artwork
	192212 Digital Learning and Innovation
	193320 Instructional Design Services
	193322 IDS Support & Design Services
	193340 Central Acquisition
	193360 Libraries



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Community College

List of Cost Center by Division

Division	Cost Center
Community & Workforce Education	
	117230 Prototype
	119300 ESL/GED Prep/Testing
	119400 Workplace Skills
	141300 Continuing and Workforce Education
	141350 STEM-Continuing Education
	142100 Workforce Innovation Division
	142125 Career Skills & Advancement
	142160 zWorkforce STEM_DNU (inactive)
	142180 BUSINESS DEVELOPMENT DIVISION
	142240 College for Kids-Continuing Education
	142241 College for Kids-Mandela Elementary (inactive)
	172220 VP Workforce
	173000 Business & Training Services
	173001 Workforce Development Institution (inactive)
	175100 Continuing Education
	175300 Adult Education
	178032 National Career Readiness Certification
Executive Operations	
	119410 Re-Entry
	151000 Board of Governors
	152100 President's Office
	152105 Special College Projects
	152106 Pathways Support Services
	152110 Strategic Factotum
	152120 Access Opportunity And Trio
	152130 Labor Negotiations
	152200 Marketing, Brand & Communication
	152204 Campus Stores
	152205 Support for MCCF
	152207 Marketing Advertising Control
	152301 Foundation
	152400 Community and Govt Relations
	152405 Community Relations
	160010 Student Worker Institutional
	162310 Police/Public Safety
	162320 Security Infrastructure
	175600 Assoc VP Pathway Support Systems
	176100 Career Experiences
	176201 Career Services
	182102 Single Parent/Homemakers
	185350 Scholarship and Financial Assistance
	188393 Trio FY23-24
	191210 International Education
	191211 Speakers Bureau
	192213 Research
	192214 Grants Development & Management
	192217 NCA Accreditation



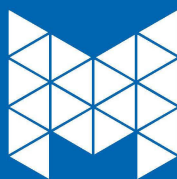
List of Cost Center by Division

Division	Cost Center
Finance & Administration	
	100001 Assets
	100002 Liabilities
	100003 Fund Balance
	100004 Revenue
	105100 Vending
	105600 Auxiliary Projects
	140000 Academic Support Budget Control
	150000 Student_Services Budget Control
	160000 Institutional Support Budget Control
	161110 Chief Financial Officer
	161120 Financial Accounting
	161130 Student Financial Services/Accts Receivable
	161150 Grants Accounting
	161160 Foundation Accounting
	161170 College Controller
	161180 Financial Planning and Analysis
	162210 Purchasing/Accounts Payable
	162230 Area Wide College Services
	170000 Physical Plant Budget Control
	176310 Youth Forward Academy
	180000 Student Aid Budget Control:Scholarships
	181110 Grant Contingency
	199999 Unallocated Expense Reduction
Human Resources	
	152150 Human Resources
	192211 Training & Development
Information Technology	
	156100 Technology Services Admin
	156200 IT Network Services
	156201 Audio/Visual Maintenance
	156202 Student Email
	156300 Help Desk
	156301 Web Development
	156302 IT Support Services
	156400 IT-Telecommunications
	156500 Security Risk & Compliance
	161140 IT Application Technologies
	161141 Modernization Initiative



List of Cost Center by Division

Division	Cost Center
Strategic Initiatives	
	105300 Central Stores
	152208 Special Events
	162220 Central Stores
	162221 Printing Center-Auxiliary
	162243 Sustainability Operations
	162244 Electric Vehicles
	163410 Facilities Management
	163420 Campus Planning
	163510 Utilities
	163520 Rent & Common Area Maintenance
	163610 Vehicle Maintenance
	163612 Building Maintenance
	163613 Custodial Services
	163615 Grounds Maintenance
	163620 LaVista MCC Condo Association
	163700 Building/Equipment
	163800 Environmental Health & Safety
	172243 Sustainability Academic Support
	182009 Graduation
	191110 VP Strategic Initiatives
	192210 Strategic Initiatives and Operations
	192220 Facility and Event Operations
	200000 Facility Projects
	210000 Crook House
Student Affairs	
	101000 Federal Aid
	101800 Nebraska Opportunity Grant
	104100 Student Life
	140010 Student Worker Academic Support
	150010 Student Worker Student Services
	171133 Community Engagement
	182000 VP Campus Student Affairs
	182100 Campus Student Services
	182103 Veterans and Military Resource Center
	182140 Digital Express
	182150 Career & Academic Services
	182160 College Success Navigators
	182200 Testing Center
	182300 Academic Advising
	184202 Military & Veteran Services
	184300 Campus Administration
	185010 Disability Support Services
	185100 Interpreter Services
	185300 Financial Aid
	185500 Education Advocacy Counseling
	185550 Compliance Title IX
	186200 Outreach
	186201 Central Records
	186202 Call Center/Central Registration
	186205 International Student Services
	186210 Recruitment



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