



FY 2025-26 Budget Hearing

**Board of Governors
September 25, 2025**

**Board of Governors Meeting
September 25, 2025
Budget Hearing**

HEARING

Public Hearing Notice & Special Hearing to Set Final Tax Request Notice	1
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Capital Improvement & Revenue Bond Projects

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Central Community College

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 25 day of September 2025, at 11:00 o'clock A.M., at Grand Island 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.

2023-2024 Actual Disbursements & Transfers	\$ 127,317,925.00
2024-2025 Actual Disbursements & Transfers	\$ 138,426,286.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 147,778,842.34
2025-2026 Necessary Cash Reserve	\$ 60,487,892.26
2025-2026 Total Resources Available	\$ 208,266,734.60
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 15,311,532.33
Unused Budget Authority Created For Next Year	\$ 58,706,780.99

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 15,311,532.33
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 25 day of September 2025, at 1:00 o'clock P.M., at Grand Island for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	141,485,283.00	147,778,842.34	4.45%
Property Tax Request	\$ 13,864,107.33	\$ 15,311,532.33	10.44%
Valuation	69,320,467,313	76,557,586,788	10.44%
Tax Rate	0.020000	0.020000	0.00%
Tax Rate if Prior Tax Request was at Current Valuation	0.018109		

			25-26
Campus	Project Description	Location	Requested Amount
	Capital Improvement Projects for 25-26		
A	Preventive Maintenance Contract for Automatic Doors	College wide	20,000
A	Building Electrical meter install	College wide	60,000
A	Security Camera Repair and Maintenance/Upgrade	College wide	80,000
A	Energy Management (CMI year 2 of 5)	College wide	160,000
A	Planning and Master Plans/Implantation	College wide	174,000
A	Arc Facilities	College wide	100,000
A	Vibration Analysis	College wide	10,000
A	College Wide Emergency Fund	College wide	300,000
A	ARC Flash Analysis	College wide	190,000
K	Holdrege expansion	OLH	600,000
K	Concrete Replacement	Campus wide	10,000
K	Repair and Maintenance (.29 per square foot)	Center wide	18,832
K	Repair and Maintenance (.29 per square foot)	Ord/Lex/Hold	5,319
K	Replace landscaping (trees, shrubs, mulch)		10,000
K	New lights outside front entrance	Kearney	30,000
K	re-stripe and re-caulk parking lot	Kearney	10,000
K	Remodel room 107 into classroom	E-ship	85,000
K	Replace security cameras	Lex	25,000
H	Repair & Maintenance (.29 per square foot)	Campus wide	110,051
H	Replace landscaping (trees, shrubs, mulch)	Campus wide	80,000
H	Concrete Replacement	Campus wide	60,000
H	Furnas Auto/Auto body building	Furnas	4,000,000
H	Phelps remodel	Phelps	650,000
H	Replace main water line and shut offs Hall/Nuckolls/ Clay/ Ham	Grounds	200,000
H	Upgrade campus buildings main SEP to include power rectifiers	Campus wide	600,000
H	Hamilton heating replacment	Hamilton	200,000
H	Replace basement sump systems	Campus wide	150,000
H	Install irrigation sprinklers	Webster/Gausman	50,000
H	Analog camera replacment	Campus wide	250,000
H	Howard restroom exhaust	Howard	30,000
H	Hastings Infrastructure	Campus wide	50,000
H	Harlan HVAC replacement	Harlan	40,000
H	Nuckolls HVAC replacement	Nuckolls	200,000
H	Add/Upgrade Jace's t HVAC equipment	Campus wide	20,000
H	Dyna Cooler replacement	Harlan	40,000
H	Replace galvanized plumbing boiler room	Platte	35,000
H	Sewer replacment	Sherman	46,662
C	Repair & Maintenance (.29 per square foot)	Campus wide	59,622
C	Replace landscaping (trees, shrubs, mulch)	Campus wide	10,000
C	Concrete Replacement	Campus wide	50,000
C	ADA preventative door maintenance	Campus wide	4,000

C	Tuckpointing Fine Arts	Fine Arts	65,000
C	Paint & carpet admin	Admin	160,000
C	Landscape Fine Arts	Fine Arts	65,000
C	Replace HVAC, ceiling, lights and addition on front of PE building	PE	3,000,000
C	Bull pens and press boxes, lighting	field	460,000
C	Replace Chair lift	South Res Hall	35,000
C	Fiber to sports field	sports field	140,000
G	Repair & Maintenance (.29 per square foot)	Campus wide	51,447
G	Replace landscaping (trees, shrubs, mulch)	Campus wide	10,000
G	Concrete Replacement	Campus wide	40,000
G	Welding Building ARPA Funds 3.3 million	Grounds	950,000
G	Extra Cold Storage Building for Welding	Welding Building	90,000
G	OTA upgrades	CHTS	350,000
G	AV Upgrade 355, 454, 524,554,525,555	300/400/500 wing	450,000
G	New Heat Pump's 48, 32, 525	Admin/500	100,000
G	210/211/212 Ceiling, Lights, Divider - Crestron system	200 wing	320,000
G	Replace speaker system	Campus wide	50,000
Sub-Total Capital Projects			15,159,933
Treasury Commission 1% Tax			151,599
TOTAL CAPITAL PROJECTS			15,311,532

Revenue Bond Projects for 25-26			
A	Dorm Cable Service H/Dish Network (H \$1938/mo. x 12)	Campus wide	23,256
A	Dorm Cable Service C/Eagle Comm. (70 rooms \$850/mo. x 12	Campus wide	10,200
A	Dorm Data Services (H/356 ports & C/142 ports x \$10 mo.)	College wide	59,440
H	Repair & Maintenance (based on \$.22 per Square foot)	Campus wide	27,094
H	Replace mulch and landscaping	Residence Hall	20,000
H	Resident Assistants -20(\$8,232)(19 meals) per RA for 2 sem	Residence Hall	164,640
H	Small Kitchen Items	Cafeteria	3,000
H	All dorms card lock replacement	Dorms	330,000
H	Re-engineer, replace snack bar floor drains	campus center	100,000
H	Replace west entrance stairs and sign	Hall	500,000
C	Repair & Maintenance (based on \$.22 per Square foot)	Campus wide	12,481
C	Replace mulch and landscaping	Residence Hall	2,500
C	Resident Assistants -7(\$8,232)(19 meals) per RA for 2 sem	Residence Hall	57,624
C	Small Kitchen Items	Cafeteria	3,000
C	Planning & Cafeteria serving/Kitchen renovation	Cafeteria	500,000
C	Student Center balcony repairs	Student Center	100,000
C	Replace mattresses both Halls	Res Halls	60,000
C	Cafeteria Steamer	Cafeteria	45,000
G	Repair & Maintenance (based on \$.22 per Square foot)	Campus wide	2,932
G	Small Kitchen Items	Cafeteria	1,000
G	Dorm Planning	Campus wide	1,000,000
TOTAL REVENUE BOND			2,998,911

Central Community College Tax History

Levy	2023-24	Chg	%Chg	2024-25	Chg	%Chg	2025-26	Chg	%Chg
General Fund	0.06656	(0.00004)	0.00%	0.00000	0.00000	0.00%	0.00000	0.00000	0.00%
Capital Improvement	0.01732	(0.00082)	-0.08%	0.01980	0.00249	0.25%	0.01980	0.00000	0.00%
Haz Mat & Access	0.00066	(0.00398)	-0.40%	0.00000	0.00000	0.00%	0.00000	0.00000	0.00%
Total	0.08454	(0.00484)	-0.48%	0.01980	0.00249	-6.47%	0.01980	0.00000	0.00%
Valuations	62,857,409,918	5,175,189,504	8.23%	69,320,467,313	6,463,057,395	9.32%	76,557,586,788	7,237,119,475	9.45%
Property Tax									
General Fund	\$41,843,156	\$3,428,874	8.19%	\$0	\$0	0.00%	\$0	\$0	0.00%
Capital Improvement	\$10,885,109	\$422,131	3.88%	\$13,864,107	\$2,978,998	21.49%	\$15,159,933	\$1,295,826	8.55%
Haz Mat & Access	\$415,000	(\$2,263,762)	-545.48%	\$0	\$0	0.00%	\$0	\$0	0.00%
Total	\$53,143,265	\$1,587,243	2.99%	\$13,864,107	\$2,978,998	21.49%	\$15,159,933	\$1,295,826	8.55%

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Fiscal Year	Calculation of Aid	Calculation of Aid Increase Based on Increase in Reimbursable Educational Units (REUs) ⁽¹⁾				Fiscal Year	Calculation of Aid
2024-25 Distribution	Increase Based on 3.5% Increase (Column B * 3.5%)	(Columns B * H)				2025-26 Distribution	10 Equal Payments Column K / 10
From prior year		<u>FY25 REU</u>	<u>FY24 REU</u>	<u>% increase</u>		(Column B + > Column D or Column I)	
\$49,146,637	\$1,720,132	5,123.44	4,967.34	3.140%	\$1,543,204	\$50,866,769	\$5,086,676.90

**CENTRAL COMMUNITY COLLEGE
2024-25**

COUNTY	2024 VALUATION	2025 VALUATION	INCREASE (DECREASE)	% OF CHANGE	Capital 1.98020
ADAMS	\$5,171,641,259	\$5,592,346,662	\$420,705,403	8.13%	\$1,107,396.49
BOONE	\$2,192,352,564	\$2,458,883,220	\$266,530,656	12.16%	\$486,908.06
BUFFALO	\$7,856,101,530	\$8,762,343,094	\$906,241,564	11.54%	\$1,735,119.18
BUTLER	\$2,866,728,703	\$3,376,362,266	\$509,633,563	17.78%	\$668,587.26
CLAY	\$2,512,929,969	\$2,867,835,869	\$354,905,900	14.12%	\$567,888.86
COLFAX	\$2,500,058,021	\$2,713,086,738	\$213,028,717	8.52%	\$537,245.44
DAWSON	\$4,245,612,887	\$4,752,574,387	\$506,961,500	11.94%	\$941,104.78
FRANKLIN	\$1,145,846,499	\$1,220,056,386	\$74,209,887	6.48%	\$241,595.57
FURNAS	\$1,279,216,165	\$1,412,475,852	\$133,259,687	10.42%	\$279,698.47
GOSPER	\$1,101,888,591	\$1,286,485,930	\$184,597,339	16.75%	\$254,749.94
GREELEY	\$1,142,281,916	\$1,327,415,751	\$185,133,835	16.21%	\$262,854.87
HALL	\$7,486,850,181	\$8,099,201,182	\$612,351,001	8.18%	\$1,603,803.82
HAMILTON	\$3,809,408,822	\$3,964,083,462	\$154,674,640	4.06%	\$784,967.81
HARLAN	\$1,359,833,498	\$1,475,069,247	\$115,235,749	8.47%	\$292,093.21
HOWARD	\$1,616,656,018	\$1,791,238,453	\$174,582,435	10.80%	\$354,701.04
KEARNEY	\$2,360,967,690	\$2,672,401,165	\$311,433,475	13.19%	\$529,188.88
MERRICK	\$2,238,711,340	\$2,383,011,233	\$144,299,893	6.45%	\$471,883.88
NANCE	\$1,181,038,127	\$1,381,340,725	\$200,302,598	16.96%	\$273,533.09
NUCKOLLS	\$1,316,030,209	\$1,437,596,506	\$121,566,297	9.24%	\$284,672.86
PHELPS	\$2,828,081,049	\$3,177,670,220	\$349,589,171	12.36%	\$629,242.26
PLATTE	\$7,259,983,452	\$7,833,629,579	\$573,646,127	7.90%	\$1,551,215.33
POLK	\$2,182,435,988	\$2,520,708,518	\$338,272,530	15.50%	\$499,150.70
SHERMAN	\$1,105,892,419	\$1,311,329,268	\$205,436,849	18.58%	\$259,669.42
VALLEY	\$1,234,191,488	\$1,352,882,158	\$118,690,670	9.62%	\$267,897.72
WEBSTER	\$1,325,728,928	\$1,387,558,917	\$61,829,989	4.66%	\$274,764.42
	\$69,320,467,313	\$76,557,586,788	\$7,237,119,475	10.44009043148%	\$15,159,933.34

Capital Improvement

TAX REQUIREMENT 2024-25	15,159,933
LEVY 2024-25	1.980200
TREAS COMM @1%	151,599.33
TOTAL PROP TAX REQUIREMENT 24-25	\$15,311,532.33
TOTAL LEVY 2024-25	2.00000

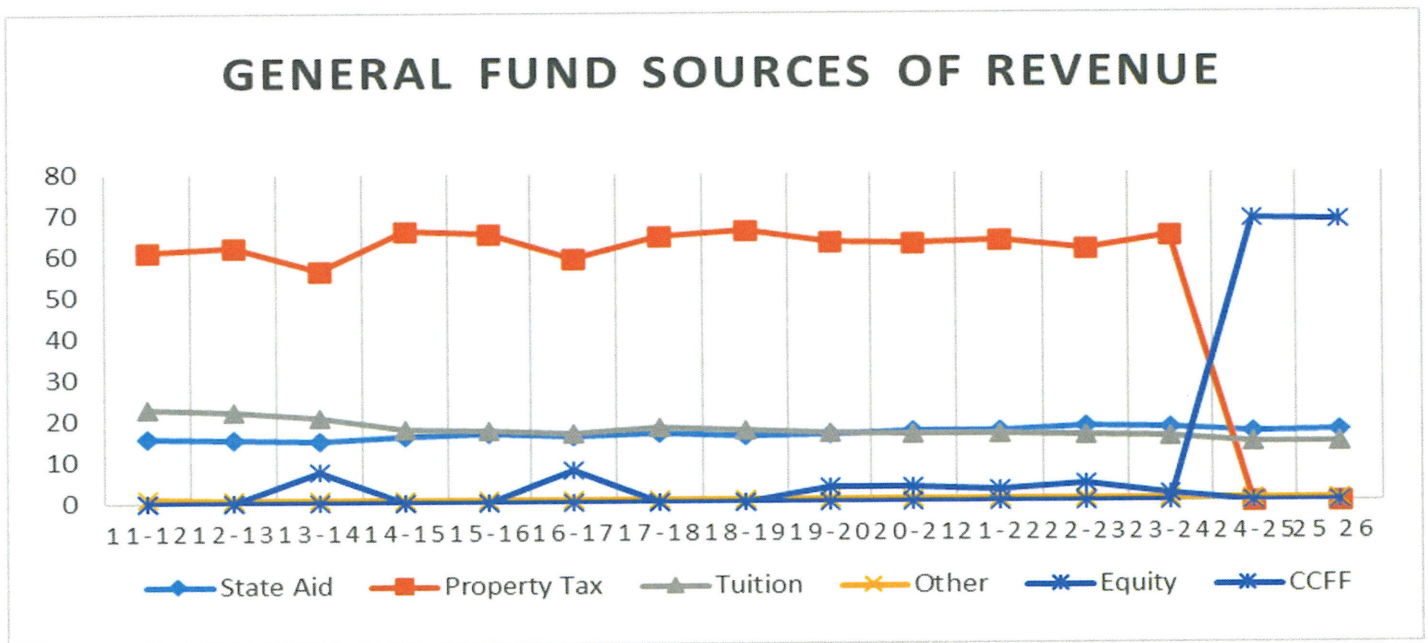
BUDGET COMPARSION
FY 2016-2026
Property Tax Supported Funds Only

	BUDGET	CHANGE	% CHANGE	LEVY	% CHANGE
<u>OPERATING FUND:</u>					
2016 - 17	\$59,912,720	\$4,656,335	8.43%	6.7612	-6.44%
2017 - 18	\$57,532,561	(\$2,380,159)	-3.97%	6.6802	-1.20%
2018 - 19	\$57,524,948	(\$7,613)	-0.01%	6.8456	2.48%
2019 - 20	\$58,755,998	\$1,231,050	2.14%	6.7395	-1.55%
2020 - 21	\$59,487,844	\$731,846	1.25%	6.8532	1.69%
2021 - 22	\$59,985,471	\$2,460,523	4.14%	6.8132	-0.58%
2022 - 23	\$62,528,990	\$3,772,992	6.29%	6.6596	-2.25%
2023 - 24	\$65,023,525	\$2,494,535	3.99%	6.8159	2.35%
2024 - 25	\$71,621,190	\$6,182,665	9.51%	0.0000	0.00%
2025 - 26	\$74,618,909	\$2,997,719	4.19%	0.0000	0.00%
<u>CAPITAL IMPROVEMENT FUND:</u>					
2016 - 17	\$10,466,267	\$726,081	7.45%	2.0000	2.41%
2017 - 18	\$11,129,616	\$663,349	6.34%	2.0000	0.00%
2018 - 19	\$11,064,431	(\$65,185)	-0.59%	2.0000	0.00%
2019 - 20	\$9,490,525	(\$1,573,906)	-14.22%	1.7300	-13.50%
2020 - 21	\$9,778,020	\$287,495	3.03%	1.8139	4.85%
2021 - 22	\$10,502,422	\$724,402	7.41%	1.9000	4.75%
2022 - 23	\$10,462,978	(\$39,444)	-0.38%	1.8139	-4.53%
2023 - 24	\$10,885,109	\$422,131	4.03%	1.7317	-4.53%
2024 - 25	\$13,864,107	\$2,978,998	27.37%	2.0000	15.49%
2025 - 26	\$15,159,933	\$1,295,826	9.35%	2.0000	0.00%
<u>HAZ MAT/ADA</u>					
2016 - 17	\$3,924,850	\$1,212,765	44.72%	0.750	37.87%
2017 - 18	\$4,173,606	\$248,756	6.34%	0.750	0.00%
2018 - 19	\$4,149,162	(\$24,444)	-0.59%	0.750	0.00%
2019 - 20	\$4,114,390	(\$34,772)	-0.84%	0.750	0.00%
2020 - 21	\$2,503,394	(\$1,610,995)	-39.16%	0.464	-38.13%
2021 - 22	\$2,091,088	(\$412,307)	-16.47%	0.378	-18.47%
2022 - 23	\$2,678,762	\$587,674	28.10%	0.464	22.76%
2023 - 24	\$415,000	(\$2,263,762)	-84.51%	0.066	-85.79%
2024 - 25	\$0	(\$415,000)	0.00%	0.000	0.00%
2025 - 26	\$0	\$0	0.00%	0.000	0.00%
<u>TOTAL BUDGET:</u>					
2016 - 17	\$74,303,838	\$6,595,182	9.74%	9.5112	-2.18%
2017 - 18	\$72,835,783	(\$1,468,055)	-1.98%	9.4302	-0.85%
2018 - 19	\$72,738,541	(\$97,242)	-0.13%	9.5956	1.75%
2019 - 20	\$72,360,913	(\$377,628)	-0.52%	9.2195	-3.92%
2020 - 21	\$71,769,258	(\$591,654)	-0.82%	9.1089	-1.20%
2021 - 22	\$75,122,500	\$3,353,241	4.67%	9.0915	-0.19%
2022 - 23	\$75,670,730	\$548,230	0.73%	8.9379	-1.69%
2023 - 24	\$76,323,634	\$652,904	0.86%	8.4546	-5.41%
2024 - 25	\$85,485,297	\$9,161,663	12.00%	2.0000	-76.34%
2025 - 26	\$89,778,842	\$4,293,545	5.02%	2.0000	0.00%

Central Community College

General Fund Revenue 2025 - 2026

Revenue	2025 Budget	% Total	2026 Budget Est	% Change	\$ Change	%Total
Neb Rev Stat. 85-1543	\$ 49,146,637	68.62%	\$ 50,866,769	3.50%	\$ 1,720,132	68.17%
State Aid	11,930,648	16.66%	12,692,123	6.38%	761,475	17.01%
Tuition	10,143,905	14.16%	10,660,017	5.09%	516,112	14.29%
Other	400,000	0.56%	400,000	0.00%	-	0.54%
Cash Reserves	-	0.00%	-	0.00%	-	0.00%
	\$ 71,621,190		\$ 74,618,909		\$ 2,997,719	
Diff Expense & Revenue			\$ (0)			



FY2025-26 COMMUNITY COLLEGE STATE AID DISTRIBUTION

CERTIFIED

FY2025-26 Appropriation	119,116,711.00
Student Performance and Occupational Education Grant (\$ 85-1539) Net Distribution	-
Dual Enrollment Allocation	8,062,234.00
Amount to be distributed as state aid	111,054,477.00

	Static State Aid Distribution based on 2012-13 %	25% divided equally among Community College Areas	45% of such amount divided based on each community college area's proportionate share of three-year average full-time equivalent student enrollment (per Note 3 of FTE/REU audit)					30% of such amount divided based on each community college area's proportionate share of three-year average reimbursable educational units (per Note 3 of FTE/REU audit)					State Aid allocation	Dual Enrollment allocation	To be allocated from FY2025-26 appropriation (1)	10 equal installments
			45%	FY25	FY24	FY23	Average	30%	FY25	FY24	FY23	Average				
Central Community College Area	7,785,295.00	966,013.75	1,543,851.65	3,775.31	3,654.42	3,503.95	3,644.56	1,028,380.99	5,123.44	4,967.34	4,764.86	4,951.88	11,323,541.40	1,368,581.20	12,692,122.60	1,269,212.26
Metropolitan Community College Area	23,294,376.00	966,013.75	3,988,222.71	10,204.77	9,382.42	8,657.73	9,414.97	2,620,331.33	13,608.22	12,623.40	11,620.80	12,617.47	30,868,943.80	3,634,273.60	34,503,217.40	3,450,321.74
Mid Plains Community College Area	7,952,248.00	966,013.75	538,621.47	1,260.59	1,284.02	1,269.94	1,271.52	337,608.71	1,602.13	1,646.46	1,628.40	1,625.66	9,794,491.90	546,037.90	10,340,529.80	1,034,052.98
Northeast Community College Area	12,336,969.00	966,013.75	1,306,230.76	3,094.75	3,082.22	3,073.87	3,083.61	889,346.83	4,287.50	4,271.28	4,288.42	4,282.40	15,498,560.30	869,599.60	16,368,159.90	1,636,815.99
Southeast Community College Area	24,840,891.00	966,013.75	2,627,143.65	6,885.80	6,051.71	5,668.12	6,201.88	1,803,631.25	9,573.72	8,499.88	7,981.04	8,684.88	30,237,679.70	1,328,146.90	31,565,826.60	3,156,582.66
Western Community College Area	11,660,368.00	966,013.75	428,878.27	1,004.52	1,008.87	1,023.97	1,012.45	275,999.89	1,327.59	1,313.78	1,345.64	1,329.00	13,331,259.90	315,594.80	13,646,854.70	1,364,685.47
	87,870,147.00	5,796,082.50	10,432,948.51	26,225.74	24,463.66	23,197.58	24,628.99	6,955,299.00	35,522.60	33,322.14	31,629.16	33,491.29	111,054,477.00	8,062,234.00	119,116,711.00	11,911,671.10
Check figures		5,796,082.50	10,432,948.50				423.604399	6,955,299.00				207.674861	No Adjustment Needed	No Adjustment Needed	No Adjustment Needed	119,116,711.00

Northeast/Tribally Controlled Colleges Allocation

Northeast Allocation	15,498,560.30															
Northeast Community College Area	12,336,969.00	966,013.75	1,306,230.76					151,886.43	4,083.49				14,761,099.90			
Little Priest Tribal College								190,754.29	52.77				190,754.30			
Nebraska Indian Community College								546,706.07	151.24				546,706.10			
	12,336,969.00	966,013.75	1,306,230.76					889,346.79	4,287.50				15,498,560.30			
								(2)					Allocation Amounts Agree			

(1) Per 85-2233, shall distribute in ten as nearly equal monthly payments between the 5th and 20th day of each month beginning in September. (Amounts rounded to nearest tenth.)

(2) Amount may not agree with Northeast's 30% calculation due to rounding of To be allocated from FY2025-26 appropriation column.

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

FY2025-26 Dual Enrollment Appropriation	8,062,234.00
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	To be allocated from FY2025-26 appropriation (1)	Dual Enrollment Appropriation Allocation			
		FY25	FY24	FY23	Average
Central Community College Area	1,368,581.20	1,013.27	929.07	866.30	936.21
Metropolitan Community College Area	3,634,273.60	2,707.21	2,549.33	2,201.80	2,486.11
Mid Plains Community College Area	546,037.90	376.57	358.33	385.70	373.53
Northeast Community College Area	869,599.60	653.13	623.37	508.10	594.87
Southeast Community College Area	1,328,146.90	1,065.40	886.75	773.50	908.55
Western Community College Area	315,594.80	226.24	213.22	208.20	215.89
	8,062,234.00	6,041.82	5,560.07	4,943.60	5,515.16

Source: November Supplemental Forms
<https://ccpe.nebraska.gov/supplemental-forms-data>
Source: FY23--ARPA LB 1014, Section 50 reporting
Source: FTE/REU Audits

LB 261 (2025)

Program No. 151 - Aid to Community Colleges			
	FY2025-26		FY2026-27
GENERAL FUND	119,116,711		119,116,711
PROGRAM TOTAL	119,116,711		119,116,711

There is included in the appropriation to this program for FY2025-26 \$111,054,477 General Funds for general state aid, which shall only be used for such purpose and which shall be distributed to community college areas pursuant to the Community College Aid Act. There is included in the appropriation to this program for FY2026-27 \$111,054,477 General Funds for general state aid, which shall only be used for such purpose and which shall be distributed to community college areas pursuant to the Community College Aid Act.

There is also included in the appropriation to this program for FY2025-26 \$8,062,234 General Funds for state aid for dual enrollment, which shall only be used for such purpose. There is also included in the appropriation to this program for FY2026-27 \$8,062,234 General Funds for state aid for dual enrollment, which shall only be used for such purpose.

Appropriations for dual enrollment shall be distributed to community college areas in direct proportion to the most recent available three-year average full-time-equivalent enrollment in dual credit courses delivered by the respective community college areas based upon dual enrollment credit hour enrollment data reported to the Coordinating Commission for Postsecondary Education by the respective community college areas.

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

Central Community College
Object Change
FY 2025 – 26

	% of		% of		% of		% of		% of	
	Budget 21-22 Total		Budget 22-23 Total		Budget 23-24 Total		Budget 24-25 Total		Budget 25-26 Total	
Personnel Services	\$46,986,280	78.33%	\$49,330,117	78.89%	\$51,824,652	79.70%	\$55,594,407	77.62%	\$55,562,531	74.46%
Operating Expenses	\$10,510,994	17.52%	\$10,710,676	17.13%	\$10,710,676	16.47%	\$12,769,853	17.83%	\$15,791,571	21.16%
Supplies & Materials	\$1,322,760	2.21%	\$1,322,760	2.12%	\$1,322,760	2.03%	\$1,666,401	2.33%	\$1,623,764	2.18%
Travel	\$730,045	1.22%	\$730,045	1.17%	\$730,045	1.12%	\$817,189	1.14%	\$828,494	1.11%
Equipment & Furniture	\$435,392	0.73%	\$435,392	0.70%	\$435,392	0.67%	\$773,340	1.08%	\$812,549	1.09%
Totals	\$59,985,471		\$62,528,990		\$65,023,525		\$71,621,190		\$74,618,909	

PCS Change
(Program Classification Structure)
FY 2025 - 26

	BUDGET	% OF	BUDGET	% OF	BUDGET	% OF	BUDGET	% OF	%
	22-23	TOTAL	23-24	TOTAL	24-25	TOTAL	25-26	TOTAL	GOAL
INSTRUCTION/ACADEMIC	37,402,711	59.82%	39,348,580	60.13%	42,929,742	59.94%	43,845,326	58.76%	60.00%
STUDENT SERVICES	5,375,492	8.60%	5,516,234	8.43%	5,937,397	8.29%	6,339,252	8.50%	6.00%
INSTITUTIONAL SUPPORT	12,805,213	20.48%	13,565,155	20.73%	14,596,399	20.38%	15,825,524	21.21%	22.00%
PHYSICAL PLANT	5,881,940	9.41%	5,924,240	9.05%	6,925,769	9.67%	7,240,126	9.70%	10.00%
STUDENT AID	1,063,634	1.70%	1,084,317	1.66%	1,231,883	1.72%	1,368,681	1.83%	2.00%
TOTALS	62,528,990		65,438,526		71,621,190	100.00%	74,618,909	100.00%	

COLLEGE FORM WORKSHEET

Line No	2025-2026 ADOPTED BUDGET	General Fund	Capital Improvement Fund	Hazardous Materials Fund	Other Funds	TOTAL FOR ALL FUNDS
1	Beginning Balances, Receipts, & Transfers:					
2	Net Cash Balance	\$ 12,198,623.00	\$ 91,171.00	\$ 13,570,735.00	\$ 8,870,877.00	\$ 34,731,406.00
3	Investments	\$ 3,400,000.00	\$ 1,563,454.00	\$ -	\$ 1,330,000.00	\$ 6,293,454.00
4	County Treasurer's Balance	\$ 15,322,546.00	\$ 3,986,359.00	\$ 154,128.00	\$ -	\$ 19,463,033.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 30,921,169.00	\$ 5,640,984.00	\$ 13,724,863.00	\$ 10,200,877.00	\$ 60,487,893.00
6	Personal and Real Property Taxes	\$ -	\$ 15,159,933.00	\$ -	\$ -	\$ 15,159,933.00
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)					\$ -
9	State Receipts: State Aid (To Lid Supporting Schedule)	\$ 12,692,122.60				\$ 12,692,122.60
10	State Receipts: Other	\$ 50,866,769.00				\$ 50,866,769.00
11	State Receipts: Property Tax Credit					
12	Local Receipts: Nameplate Capacity Tax					\$ -
13	Local Receipts: In Lieu of Tax (To Lid Supporting Schedule)					\$ -
14	Local Receipts: Other	\$ 11,060,017.00			\$ 58,000,000.00	\$ 69,060,017.00
15	Transfers In Of Surplus Fees (To Lid Supporting Schedule)					\$ -
16	Transfers In Other Than Surplus Fees					\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 105,540,077.60	\$ 20,800,917.00	\$ 13,724,863.00	\$ 68,200,877.00	\$ 208,266,734.60
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 73,806,360.00			\$ 58,000,000.00	\$ 131,806,360.00
20	Capital Improvements (Real Property/Improvements)		\$ 15,159,933.34			\$ 15,159,933.34
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 812,549.00				\$ 812,549.00
22	Debt Service: Bond Principal & Interest Payments					\$ -
23	Debt Service: Pymts to Retire Interest-Free Loans (Public Airports)					
24	Debt Service: Pymts to Retire Bank Loans & Other Instruments (Fire Dist.)					
25	Debt Service: Other					\$ -
26	Judgments					\$ -
27	Transfers Out of Surplus Fees					\$ -
28	Transfers Out Other Than Surplus Fees					\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 74,618,909.00	\$ 15,159,933.34	\$ -	\$ 58,000,000.00	\$ 147,778,842.34
30	Cash Reserve (Line 17 - Line 29)	\$ 30,921,168.60	\$ 5,640,983.66	\$ 13,724,863.00	\$ 10,200,877.00	\$ 60,487,892.26
PROPERTY TAX RECAP						
	Tax from Line 6	\$ -	\$ 15,159,933.00	\$ -	\$ -	\$ 15,159,933.00
	County Treasurer's Commission at 1 % of Line 6	\$ -	\$ 151,599.33	\$ -	\$ -	\$ 151,599.33
	Total Property Tax Requirement (To Lid Supporting Schedule)	\$ -	\$ 15,311,532.33	\$ -	\$ -	\$ 15,311,532.33

Central Community College

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 24,445,929.00	\$ 20,443,619.00	\$ 34,731,406.00
3	Investments	6,687,751.00	6,293,454.00	6,293,454.00
4	County Treasurer's Balance	19,441,186.00	19,463,033.00	19,463,033.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	50,574,866.00	46,200,106.00	60,487,893.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	52,901,877.00	16,894,769.00	15,159,933.00
7	Federal Receipts	-	-	-
8	State Receipts: Motor Vehicle Pro-Rate	-	-	-
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	11,169,059.00	11,930,648.00	12,692,122.60
10	State Receipts: Other	-	49,146,637.00	50,866,769.00
11	State Receipts: Property Tax Credit	-	-	
12	Local Receipts: Nameplate Capacity Tax	-	-	-
13	Local Receipts: In Lieu of Tax	-	-	-
14	Local Receipts: Other	58,872,229.00	74,742,019.00	69,060,017.00
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)	173,518,031.00	198,914,179.00	208,266,734.60
18	Disbursements & Transfers:			
19	Operating Expenses	113,907,664.00	120,865,485.00	131,806,360.00
20	Capital Improvements (Real Property/Improvements)	12,272,876.00	14,072,999.00	15,159,933.34
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	1,137,385.00	3,487,802.00	812,549.00
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)	127,317,925.00	138,426,286.00	147,778,842.34
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	46,200,106.00	60,487,893.00	60,487,892.26
31	Cash Reserve Percentage			46%
PROPERTY TAX RECAP		Tax from Line 6		15,159,933.00
		County Treasurer's Commission at 1% of Line 6		151,599.33
		Total Property Tax Requirement		\$ 15,311,532.33

Central Community College
2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	15,311,532.33
Motor Vehicle Pro-Rate	(2)		-
In-Lieu of Tax Payments	(3)		-
State Aid (Community College Aid Act)	(4)		12,692,122.60
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))			13,864,107.39 (6)
LESS: Amount Spent During 2024-2025			13,998,696.00 (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)	28,003,654.93
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Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		15,311,532.67	(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>)			
Agrees to Line (8).		-	(12)
Allowable Capital Improvements	(13)		15,311,532.67
Bonded Indebtedness	(14)		-
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		-
Interlocal Agreements/Joint Public Agency Agreements	(16)		-
Judgments	(17)		-
Refund of Property Taxes to Taxpayers	(18)		-
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		-

TOTAL LID EXCEPTIONS (B)	(20)	15,311,532.67
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TOTAL RESTRICTED FUNDS	
For Lid Computation (To Line 9 of the Lid Computation Form)	\$ 12,692,122.26
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i>	

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

Central Community College

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

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

68,448,761.62
(1)

CURRENT YEAR ALLOWABLE INCREASES

1 BASE LIMITATION PERCENT INCREASE (2.5%)

2.50 %
(2)

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2025 Reimbursable FTE Student Enrollment	3,775.31
	(A)
LESS: 2024 Reimbursable FTE Student Enrollment	3,654.42
	(B)
Subtotal = Line (A) MINUS Line (B)	120.89
	(C)
% of Population Growth = Line (C) / Line (B)	3.31 %
	(D)

Allowable Growth % Increase Over 2.5% = Line (D) MINUS 2.5%
0.81 %
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %
(4)

11	/	11	=	100.00	%
# of Board Members voting "Yes" for Increase		Total # of Members in Governing Body at Meeting		Must be at least .75 (75%) of the Governing Body	

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

4 SPECIAL ELECTION - VOTER APPROVED % INCREASE

%
(5)

Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)
4.31 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)
2,950,141.63
(7)

Total Restricted Funds Authority = Line (1) + Line (7)
71,398,903.25
(8)

Less: Restricted Funds from Lid Supporting Schedule
12,692,122.26
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)
58,706,780.99
(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.

Central Community College

2025-2026 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request (From Cover Page - Page 1)	\$	15,311,532.33	(1)
Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b))	\$	15,311,532.33	(2)
Bonded Obligations entered into prior to January 1, 1997 or Public Facilities construction bonds	\$	-	(2a)
2025 Total Certified Valuation from County Assessor ("Total Taxable Value" from Assessor Certification)	\$	76,557,586,788.00	(2b)
Calculated Capital Improvement/Bond Sinking Fund Levy (Line 2 minus Line 2a Divided by Line 2b Times 100)		0.020000	(2c)
			Line 2c Cannot 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	\$	50,866,769.00	(4)
Must attach minutes documenting approval of this levy authority by the Board of Governors			

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)

2025-2026 Community College Aid as certified by Coordinating Commission for Postsecondary Education	\$	-	(5a)
2024-2025 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)
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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	\$	50,866,769.00	(7)
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RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Central Community College passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Governing Body of Central Community College resolves that:

1. The 2025-2026 property tax request be set at:

General Fund: \$ 15,311,532.33

Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 10.44 percent.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.018109 per \$100 of assessed value.
4. Central Community College proposes to adopt a property tax request that will cause its tax rate to be 0.02 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Central Community College will increase (or decrease) last year's budget by 4.45 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt Resolution # _____.

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2025

CENTRAL COMMUNITY COLLEGE
RESOLUTION FOR ADDITIONAL 1% BUDGET INCREASE

The College President recommends the following Motion:

The Central Community College Board of Governors approves the additional one percent (1%) increase of Restricted Funds as shown on the 2025-26 Budget Form LC-CC.

Approved this 26th day
of September, 2025

Linda Heiden
Chair, Board of Governors

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CENTRAL COMMUNITY COLLEGE
INCLUSIVE BUDGET RESOLUTION

For the fiscal year 2025-26, the budget of expenditures and revenues as represented within the State of Nebraska 2025-26 Basic Budget Form is approved.

Approved this 26th day
of September, 2025

Linda Heiden
Chair, Board of Governors

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CENTRAL COMMUNITY COLLEGE
COMMUNITY COLLEGE FUTURE FUNDS BUDGET RESOLUTION

For the fiscal year 2024-25, the Board of Governors for Central Community College retains the right to levy an amount up to the shortfall of the appropriations as certified by the Coordinating Commission for Postsecondary Education in accordance with 85-1517(2)a.

Approved this 26th
of September, 2025

Linda Heiden
Chair, Board of Governors

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CENTRAL COMMUNITY COLLEGE
RESOLUTION FOR SETTING THE PROPERTY TAX REQUEST

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Board of Central Community College passes by a majority vote a resolution or ordinance setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the college that the property tax request for the current year be a different amount than the property tax request for the prior year.

WHEREAS, the 1% treasury commission tax is included in this tax request.

NOW, THEREFORE, the Governing Board of Central Community College, by a majority vote, resolves that:

1. The 2025-26 property tax request be set as follows:

Capital Improvement Fund	<u>15,311,532.33</u>
Total	15,311,532.33

2. A copy of this resolution be certified and forwarded to the County Clerk of the home county.

Approved this 26th day
of September, 2025

Linda Heiden
Chair, Board of Governors

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