

Central
COMMUNITY
COLLEGE

FY 2024-25 Budget Hearing

**Board of Governors
September 19, 2024**

**Board of Governors Meeting
September 19, 2024
Budget Hearing**

HEARING

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

Capital Improvement Projects	2 - 3
Revenue Bond Projects	4

Budget Statements

Tax History	5
Valuations	6
Budget Comparison	7
General Fund Revenue	8
State Aid Distribution	9
Object Code & PCS Change	10
Allowable Growth Computation	11
Property Tax Recap	12 - 13
Lid Supporting Schedule	14
Lid Computation and Additional 1%	15
Levy Limit Form	16

Set Final Tax Request

Resolution Setting the Operational Budget	17
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ACTIONS

Resolution: of the Additional 1%	18
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Resolution: Adoption of 2023-24 Inclusive Budget	19
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Resolution: Nebraska Community College Future Fund	20
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Resolution: Property Tax Final Tax Request	21
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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 19 day of September 2024, 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.

2022-2023 Actual Disbursements & Transfers	\$ 123,791,772.00
2023-2024 Actual Disbursements & Transfers	\$ 126,392,602.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 141,485,283.00
2024-2025 Necessary Cash Reserve	\$ 46,062,089.22
2024-2025 Total Resources Available	\$ 187,547,372.22
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 13,864,107.33
Unused Budget Authority Created For Next Year	\$ 58,228,053.68

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 13,864,107.33
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 19 day of September 2024, 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.

	2023	2024	Change
Operating Budget	128,322,634.00	141,485,283.00	10.26%
Property Tax Request	\$ 53,674,697.25	\$ 13,864,107.33	-74.17%
Valuation	62,857,409,918	69,320,467,313	10.28%
Tax Rate	0.085391	0.020000	-76.58%
Tax Rate if Prior Tax Request was at Current Valuation	0.077430		

Campus	Project Description	Location	24-25 Requested Amount
	Capital Improvement Projects for 24-25		
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 1 of 5)	College wide	160,000
A	Planning and Master Plans/Implantation	College wide	170,000
A	Arc Facilities	College wide	100,000
A	Vibration Analysis	College wide	10,000
A	ARC Flash Analysis	College wide	190,000
A	Fiber Project Hastings	Campus wide	1,500,000
K	Learning Center exploration/expansion	OLH	200,000
K	Holdrege expansion	OLH	1,300,000
K	Concrete Replacement	Campus wide	10,000
K	Add Security Cameras	Ord	15,000
K	Replace Security Cameras	Lex	20,000
K	Replace Carpet Lobby	Lex	3,000
K	Phase 2 native grass	Krny	25,000
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)	Area wide	10,000
K	Remodel restroom	Ord	200,000
K	Video message board sign	Krny	20,000
H	Repair & Maintenance (.29 per square foot)	Campus wide	110,051
H	Replace landscaping (trees, shrubs, mulch)	Campus wide	40,000
H	Concrete Replacement	Campus wide	60,000
H	Furnas Auto/Auto body building	Furnas	3,700,000
H	Upgrade fuel pump card reader	Polk/Harlan	33,000
H	Dawson Chiller	Dawson	200,000
H	Hastings infrastructure	Campus wide	52,746
H	snack bar upgrade design cost	Hall	10,000
H	Phelps HVAC upgrade	Phelps	21,193
H	Pneumatic damper controls	Nuckolls	27,000
H	Replace water heater Dawson	Dawson	40,000
H	Drainage/irrigation upgrades	Adam/Webster	110,000
H	tuck points CO and road design	Grounds	100,000
H	Woodlands/Kitchen BMS integration	Platte	16,000
H	Add Classrooms HVAC to the building management system	Webster	8,000
H	HMRM coolers		36,000
H	Add Howard HVAC to the building management system	Howard	1,560
H	Upgrade building management graphics campus wide	Campus wide	39,440
H	Add/Upgrade Jace's to HVAC equipment	Campus wide	20,000
H	Dyna Cooler replacement	Harlan	40,000
H	Replace galvanized plumbing boiler room	Platte	35,000

H	Upgrade Heat main office/replace basement doors	Hamilton	30,000
H	Relocate water circulation pumps to an accessible area	Adams	30,000
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	Student center and East parking lot and lights	Campus wide	800,000
C	E-sport classroom renovation room 955	North Ed	83,000
C	PE roof replacement North, East side	PE Center	120,000
C	Lights, Press Box (2), ticket booth and bull pen	Sports Field	600,000
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	1,000,000
G	CHTS exterior building painting	CHTS	100,000
G	CHTS Roof replacement	CHTS	350,000
G	Fire alarm heat/smoke detector replacements	200/300/400	10,000
G	CHTS water service, 400 wing soft water replacement	CHTS/400	20,000
G	H/S Bldg. Debt Service (Yr. 2013 F3 of 5) C bonds 2009AB 3-3 yr.	Campus wide	1,561,629
	TOTAL CAPITAL PROJECTS		13,726,839
	Treasury Commission 1% Tax		137,268
	Total		13,864,107

Campus	Project Description	Location	24-25 Requested Amount
Revenue Bond Projects for 24-25			
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	Upgrade cafeteria walk-in cooler coils	Hall	40,000
H	Update Cafeteria equipment	Hall	220,000
H	Sand and repaint gym floor and walls	Dawson	120,000
H	beds, mattresses, box springs mattress covers	Res Halls	200,000
H	Replace carpet, paint and furniture	Res Hall	150,000
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	Update Card lock system both dorms	Residence Hall	200,000
C	Student Center parking lot/light replacement	Student Center	200,000
C	Structural evaluation and repair back hall and balcony	Cafeteria	25,000
C	Replace vinyl floor West Res hall bathrooms	West Res Hall	40,000
C	Paint offices, office systems lobby lights & cabinetry	Student Center	110,000
C	Replace furnaces/heat pumps, reframe closets	South Res Hall	225,000
C	Planning & Cafeteria serving/Kitchen renovation	Cafeteria	500,000
C	water bottle refill stations Res halls and student center	Res Halls/Std	15,000
C	Paint wing south res hall	Res Hall	11,000
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	150,000
TOTAL REVENUE BOND			2,569,911

Central Community College Tax History

Levy	2022-23	Chg	%Chg	2023-24	Chg	%Chg	2024-25	Chg	%Chg
General Fund	0.06660	(0.00154)	-0.15%	0.06656	(0.00004)	0.00%	0.00000	0.00000	0.00%
Capital Improvement	0.01814	(0.00086)	-0.09%	0.01732	(0.00082)	-0.08%	0.01980	0.00249	0.25%
Haz Mat & Access	0.00464	0.00086	0.09%	0.00066	(0.00398)	-0.40%	0.00000	0.00000	0.00%
Total	0.08938	(0.00154)	-0.15%	0.08454	(0.00484)	-0.48%	0.01980	0.00249	-6.47%
Valuations	57,682,220,414	2,406,314,546	4.17%	62,857,409,918	5,175,189,504	8.23%	69,320,467,313	6,463,057,395	9.32%
Property Tax									
General Fund	\$38,414,282	\$753,956	1.96%	\$41,843,156	\$3,428,874	8.19%	\$0	\$0	0.00%
Capital Improvement	\$10,462,978	(\$39,444)	-0.38%	\$10,885,109	\$422,131	3.88%	\$13,864,107	\$2,978,998	21.49%
Haz Mat & Access	\$2,678,762	\$587,674	21.94%	\$415,000	(\$2,263,762)	-545.48%	\$0	\$0	0.00%
Total	\$51,556,022	\$1,302,186	2.53%	\$53,143,265	\$1,587,243	2.99%	\$13,864,107	\$2,978,998	21.49%

	Calculation of 2024-25 Base Aid - Greater of 7.5% per \$100 of Fiscal Year 2023-24 Property Valuation or Property Taxes Levied for Fiscal Year 2023-24				Calculation of 2024-25 Aid - Greater of 3.5% or % Increase in REUs					
	Property Tax Request Passed by Board for Fiscal Year 2023-24 ⁽¹⁾	Certified Property Valuation for Fiscal Year 2023-24 ⁽¹⁾	7.5 cents per \$100 Property Valuation for Fiscal Year 2023-24	Fiscal Year 2024-25 Base	FY24 REU ⁽²⁾	FY23 REU ⁽²⁾	Greater of % Increase in REUs or 3.5%	Dollar Increase Based on Greater of 3.5% or % Increase in REUs Columns G * K	Fiscal Year 2024-25 Distribution Columns G + L	10 Equal Payments Column N / 10
			Column D * .00075	Greater of Column B or Column E						
Central Community College Area	\$42,680,737.17	\$62,857,409,918		\$47,143,057	4,967.34	4,764.86	4.25%	\$2,003,580	\$49,146,637	\$4,914,663.70

**CENTRAL COMMUNITY COLLEGE
2024-25**

COUNTY	2023 VALUATION	2024 VALUATION	INCREASE (DECREASE)	% OF CHANGE	Capital 1.98020
ADAMS	\$4,625,658,351	\$5,171,641,259	\$545,982,908	11.80%	\$1,024,088.40
BOONE	\$1,732,496,016	\$2,192,352,564	\$459,856,548	26.54%	\$434,129.65
BUFFALO	\$7,335,653,420	\$7,856,101,530	\$520,448,110	7.09%	\$1,555,665.22
BUTLER	\$2,742,109,579	\$2,866,728,703	\$124,619,124	4.54%	\$567,669.62
CLAY	\$2,342,822,170	\$2,512,929,969	\$170,107,799	7.26%	\$497,610.39
COLFAX	\$2,295,051,562	\$2,500,058,021	\$205,006,459	8.93%	\$495,061.49
DAWSON	\$3,820,408,830	\$4,245,612,887	\$425,204,057	11.13%	\$840,716.26
FRANKLIN	\$1,069,561,215	\$1,145,846,499	\$76,285,284	7.13%	\$226,900.52
FURNAS	\$1,140,395,867	\$1,279,216,165	\$138,820,298	12.17%	\$253,310.38
GOSPER	\$994,448,063	\$1,101,888,591	\$107,440,528	10.80%	\$218,195.98
GREELEY	\$1,057,272,324	\$1,142,281,916	\$85,009,592	8.04%	\$226,194.67
HALL	\$6,970,001,809	\$7,486,850,181	\$516,848,372	7.42%	\$1,482,546.07
HAMILTON	\$3,262,651,100	\$3,809,408,822	\$546,757,722	16.76%	\$754,339.13
HARLAN	\$1,199,545,135	\$1,359,833,498	\$160,288,363	13.36%	\$269,274.23
HOWARD	\$1,550,550,789	\$1,616,656,018	\$66,105,229	4.26%	\$320,130.22
KEARNEY	\$2,105,495,806	\$2,360,967,690	\$255,471,884	12.13%	\$467,518.82
MERRICK	\$2,017,143,517	\$2,238,711,340	\$221,567,823	10.98%	\$443,309.62
NANCE	\$1,125,715,689	\$1,181,038,127	\$55,322,438	4.91%	\$233,869.17
NUCKOLLS	\$1,202,665,827	\$1,316,030,209	\$113,364,382	9.43%	\$260,600.30
PHELPS	\$2,465,745,924	\$2,828,081,049	\$362,335,125	14.69%	\$560,016.61
PLATTE	\$6,566,606,473	\$7,259,983,452	\$693,376,979	10.56%	\$1,437,621.92
POLK	\$1,951,778,613	\$2,182,435,988	\$230,657,375	11.82%	\$432,165.97
SHERMAN	\$1,003,160,276	\$1,105,892,419	\$102,732,143	10.24%	\$218,988.82
VALLEY	\$1,081,232,529	\$1,234,191,488	\$152,958,959	14.15%	\$244,394.60
WEBSTER	\$1,199,239,034	\$1,325,728,928	\$126,489,894	10.55%	\$262,520.84
	\$62,857,409,918	\$69,320,467,313	\$6,463,057,395	10.28%	\$13,726,838.94

Capital Improvement

TAX REQUIREMENT 2024-25	13,726,839
LEVY 2024-25	1.980200
TREAS COMM @1%	137,268.39
TOTAL PROP TAX REQUIREMENT 24-25	\$13,864,107.33
TOTAL LEVY 2024-25	2.00000

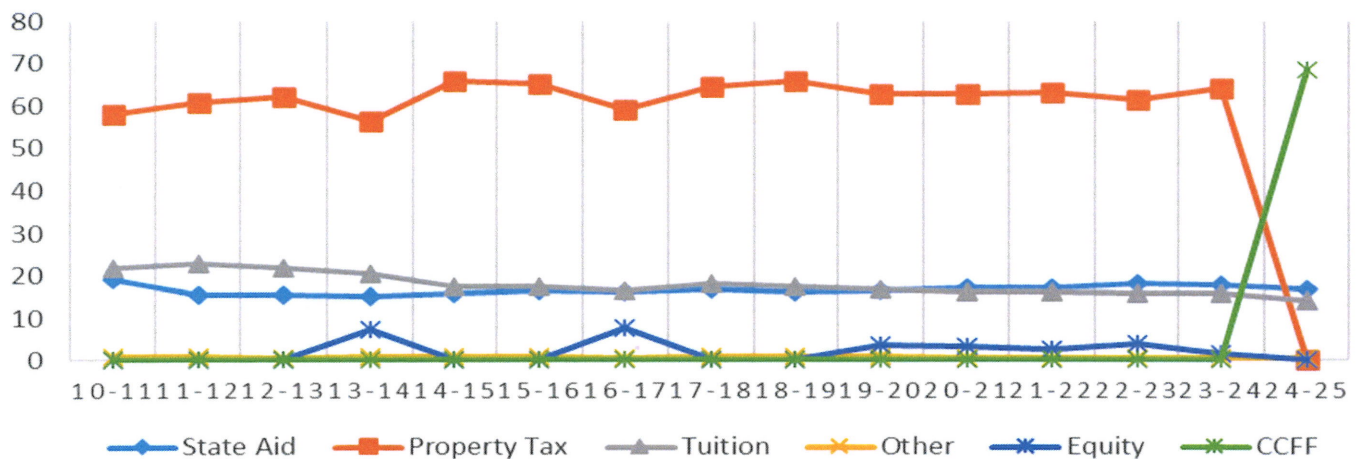
BUDGET COMPARSION
FY 2015-2025
Property Tax Supported Funds Only

	BUDGET	CHANGE	% CHANGE	LEVY	% CHANGE
<u>OPERATING FUND:</u>					
2015 - 16	\$55,256,385	\$229,585	0.42%	7.2265	-12.89%
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%
<u>CAPITAL IMPROVEMENT FUND:</u>					
2015 - 16	\$9,740,186	\$1,005,538	11.51%	1.9529	-2.36%
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%
<u>HAZ MAT/ADA</u>					
2015 - 16	\$2,712,085	(\$563,408)	-17.20%	0.544	-27.47%
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%
<u>TOTAL BUDGET:</u>					
2015 -16	\$67,708,656	\$671,715	1.00%	9.7232	-11.97%
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%	0.0000	0.00%

Central Community College General Fund Revenue 2024 - 2025

Revenue	2024 Budget *	% Total	2025 Budget Est	% Change	\$ Change	%Total
Local Taxes	\$42,258,155.60	64.58%	\$0.00	0.00%	(42,258,156)	0.00%
Neb Rev Stat. 85-1543	\$0.00	0.00%	\$49,146,637.00	0.00%	48,793,064	N/A
State Aid	\$11,623,411.40	17.76%	\$11,930,648.40	2.58%	307,237	16.66%
Tuition	\$10,156,958.00	15.52%	\$10,143,905.00	-0.13%	(13,053)	14.16%
Other	\$400,000.00	0.61%	\$400,000.00	0.00%	-	0.56%
Cash Reserves	\$1,000,000.00	1.53%	\$0.00	0.00%	(1,000,000)	0.00%
	\$65,438,525.00		\$71,621,190.40		5,829,092	
Diff Expense & Revenue			\$0.00			

GENERAL FUND SOURCES OF REVENUE



FY 2024-25 COMMUNITY COLLEGE STATE AID DISTRIBUTION

CERTIFIED

FY2024-25 Appropriation	114,116,711.00
LESS: Nebraska Community College Student Performance and Occupational Education Grant	-
Dual Enrollment Allocation	3,062,234.00
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 FY2024-25 appropriation (1)	10 equal installments
			45%	FY24	FY23	FY22	Average	30%	FY24	FY23	FY22	Average				
Central Community College Area	7,785,295.00	966,013.75	1,582,431.40	3,654.42	3,503.95	3,487.89	3,548.75	1,051,983.41	4,967.34	4,764.86	4,715.12	4,815.77	11,385,723.60	544,924.80	11,930,648.40	1,193,064.84
Metropolitan Community College Area	23,294,376.00	966,013.75	3,884,284.39	9,382.42	8,657.73	8,092.47	8,710.87	2,556,072.61	12,623.40	11,620.80	10,859.38	11,701.19	30,700,746.80	1,341,142.20	32,041,889.00	3,204,188.90
Mid Plains Community College Area	7,952,248.00	966,013.75	567,526.01	1,284.02	1,269.94	1,264.24	1,272.73	356,717.18	1,646.46	1,628.40	1,624.09	1,632.98	9,842,504.90	210,944.90	10,053,449.80	1,005,344.98
Northeast Community College Area	12,336,969.00	966,013.75	1,359,047.16	3,082.22	3,073.87	2,987.29	3,047.79	925,011.95	4,271.28	4,288.42	4,143.86	4,234.52	15,587,041.90	337,042.40	15,924,084.30	1,592,408.43
Southeast Community College Area	24,840,891.00	966,013.75	2,590,728.38	6,051.71	5,668.12	5,710.03	5,809.95	1,784,018.40	8,499.88	7,981.04	8,019.71	8,166.88	30,181,651.40	521,192.10	30,702,843.50	3,070,284.35
Western Community College Area	11,660,368.00	966,013.75	448,931.16	1,008.87	1,023.97	987.48	1,006.77	281,495.46	1,313.78	1,345.64	1,206.48	1,288.63	13,356,808.40	106,987.60	13,463,796.00	1,346,379.60
	87,870,147.00	5,796,082.50	10,432,948.50	24,463.66	23,197.58	22,529.40	23,396.86	6,955,299.01	33,322.14	31,629.16	30,568.64	31,839.97	111,054,477.00	3,062,234.00	114,116,711.00	11,411,671.10
Check figures		5,796,082.50	10,432,948.50				445.912336	6,955,299.00				218.445526	No Adjustment Needed	No Adjustment Needed	No Adjustment Needed	114,116,711.00

Northeast/Tribally Controlled Colleges Allocation

Northeast Allocation	15,587,041.90															
Northeast Community College Area	12,336,969.00	966,013.75	1,359,047.16					340,946.78	4,111.23				15,002,976.70			
Little Priest Tribal College								109,660.48	30.05				109,660.50			
Nebraska Indian Community College								474,404.73	130.00				474,404.70			
	12,336,969.00	966,013.75	1,359,047.16					925,011.99	4,271.28				15,587,041.90			
								(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 FY2024-25 appropriation column.

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

FY2024-25 Dual Enrollment Appropriation 3,062,234.00

	To be allocated from FY2024-25 appropriation (1)	Dual Enrollment Appropriation Allocation			
		FY24	FY23	FY22	Average
Central Community College Area	544,924.80	929.07	866.30	740.20	845.19
Metropolitan Community College Area	1,341,142.20	2,549.33	2,201.80	1,489.30	2,080.14
Mid Plains Community College Area	210,944.90	358.33	385.70	237.50	327.18
Northeast Community College Area	337,042.40	623.37	508.10	436.80	522.76
Southeast Community College Area	521,192.10	886.75	773.50	764.90	808.38
Western Community College Area	106,987.60	213.22	208.20	76.40	165.94
	3,062,234.00	5,560.07	4,943.60	3,745.10	4,749.59

Source: November Supplemental Forms <https://ccpe.nebraska.gov/supplemental-forms-data>

LB 814 (2023)

Program No. 151 - Aid to Community Colleges		
	FY2023-24	FY2024-25
GENERAL FUND	111,939,172	114,116,711
PROGRAM TOTAL	111,939,172	114,116,711

There is included in the appropriation to this program for FY2023-24 \$108,876,938 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 FY2024-25 \$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 FY2023-24 \$3,062,234 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 FY2024-25 \$3,062,234 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 be

Central Community College
Object Change
FY 2024 – 25

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

Central Community College
PCS Change
Program Classification Structure

	BUDGET	% OF	BUDGET	% OF	BUDGET	% OF	BUDGET	% OF	%
	21-22	TOTAL	22-23	TOTAL	23-24	TOTAL	24-25	TOTAL	GOAL
INSTRUCTION/ACADEMIC	36,148,726	60.26%	37,402,711	59.82%	39,348,580	60.13%	42,929,742	59.94%	60.00%
STUDENT SERVICES	5,046,634	8.41%	5,375,492	8.60%	5,516,234	8.43%	5,937,397	8.29%	6.00%
INSTITUTIONAL SUPPORT	12,117,584	20.20%	12,805,213	20.48%	13,565,155	20.73%	14,596,399	20.38%	22.00%
PHYSICAL PLANT	5,589,524	9.32%	5,881,940	9.41%	5,924,240	9.05%	6,925,769	9.67%	10.00%
STUDENT AID	1,083,003	1.81%	1,063,634	1.70%	1,084,317	1.66%	1,231,883	1.72%	2.00%
TOTALS	59,985,471		62,528,990		65,438,526		71,621,190	100.00%	

Central Community College

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 53,674,697.25
(Total Personal and Real Property Tax Required from **prior year** budget - Cover Page)

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

$$\frac{655,533,512}{2024 \text{ Real Growth Value per Assessor}} \div \frac{58,989,854,096}{\text{Prior Year Total Real Property Valuation per Assessor}} = 1.11 \% (3)$$

Note: Real Growth Value per Assessor for purposes of the Property Tax Request Act (§77-1631) is different than the growth value for purposes of the Lid on Restricted Funds (§13-518). The County Assessor must provide you with separate growth amounts.

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.11 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 1,669,283.08

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 55,343,980.33

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 13,864,107.33
(Total Personal and Real Property Tax Required from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Asessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

COLLEGE FORM WORKSHEET

Line No.	2024-2025 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	\$ 7,271,598.46	\$ (3,710,055.72)	\$ 12,168,423.52	\$ 4,168,355.02	\$ 19,898,321.28
3	Investments	\$ 3,400,000.00	\$ 593,144.00	\$ -	\$ 2,866,692.00	\$ 6,859,836.00
4	County Treasurer's Balance	\$ 14,484,500.00	\$ 3,945,371.00	\$ 1,011,315.00	\$ -	\$ 19,441,186.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 25,156,098.46	\$ 828,459.28	\$ 13,179,738.52	\$ 7,035,047.02	\$ 46,199,343.28
6	Personal and Real Property Taxes	\$ -	\$ 13,726,838.94	\$ -	\$ -	\$ 13,726,838.94
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)					\$ -
9	State Receipts: State Aid (To Lid Supporting Schedule)	\$ 11,930,648.00				\$ 11,930,648.00
10	State Receipts: Other	\$ 49,146,637.00				\$ 49,146,637.00
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	\$ 10,543,905.00			\$ 56,000,000.00	\$ 66,543,905.00
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)	\$ 96,777,288.46	\$ 14,555,298.22	\$ 13,179,738.52	\$ 63,035,047.02	\$ 187,547,372.22
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 70,847,850.00			\$ 56,000,000.00	\$ 126,847,850.00
20	Capital Improvements (Real Property/Improvements)		\$ 13,864,093.00	\$ -		\$ 13,864,093.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 773,340.00				\$ 773,340.00
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)	\$ 71,621,190.00	\$ 13,864,093.00	\$ -	\$ 56,000,000.00	\$ 141,485,283.00
30	Cash Reserve (Line 17 - Line 29)	\$ 25,156,098.46	\$ 691,205.22	\$ 13,179,738.52	\$ 7,035,047.02	\$ 46,062,089.22

PROPERTY TAX RECAP					
Tax from Line 6	\$ -	\$ 13,726,838.94	\$ -	\$ -	\$ 13,726,838.94
County Treasurer's Commission at 1 % of Line 6	\$ -	\$ 137,268.39	\$ -	\$ -	\$ 137,268.39
Total Property Tax Requirement (To Lid Supporting Schedule)	\$ -	\$ 13,864,107.33	\$ -	\$ -	\$ 13,864,107.33

Central Community College

Line No.	TOTAL ALL FUNDS	Actual 2022 - 2023 (Column 1)	Actual 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 22,424,884.28	\$ 18,441,915.28	\$ 19,898,321.28
3	Investments	\$ 5,478,780.00	\$ 5,478,780.00	\$ 6,859,836.00
4	County Treasurer's Balance	\$ 19,130,959.00	\$ 19,130,959.00	\$ 19,441,186.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 47,034,623.28	\$ 43,051,654.28	\$ 46,199,343.28
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 51,717,304.00	\$ 52,881,030.00	\$ 13,726,838.94
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	\$ 10,755,293.00	\$ 11,169,059.00	\$ 11,930,648.00
10	State Receipts: Other	\$ -	\$ -	\$ 49,146,637.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 57,336,206.00	\$ 65,490,202.00	\$ 66,543,905.00
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)	\$ 166,843,426.28	\$ 172,591,945.28	\$ 187,547,372.22
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 110,694,334.00	\$ 111,381,178.00	\$ 126,847,850.00
20	Capital Improvements (Real Property/Improvements)	\$ 9,675,894.00	\$ 11,920,152.00	\$ 13,864,093.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 3,421,544.00	\$ 3,091,272.00	\$ 773,340.00
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)	\$ 123,791,772.00	\$ 126,392,602.00	\$ 141,485,283.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 43,051,654.28	\$ 46,199,343.28	\$ 46,062,089.22
31	Cash Reserve Percentage			36%
PROPERTY TAX RECAP		Tax from Line 6		\$ 13,726,838.94
		County Treasurer's Commission at 1% of Line 6		\$ 137,268.39
		Total Property Tax Requirement		\$ 13,864,107.33

Central Community College
2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	13,864,107.33
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
State Aid (Community College Aid Act)	(4)	\$	11,930,648.00
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))		\$	10,885,109.00 (6)
LESS: Amount Spent During 2023-2024		\$	11,294,485.00 (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)	\$	25,794,755.33

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	13,864,107.39 (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)	\$	13,864,107.39
Bonded Indebtedness	(14)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Interlocal Agreements/Joint Public Agency Agreements	(16)	\$	1,709,940.00
Judgments	(17)		
Refund of Property Taxes to Taxpayers	(18)		
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		
TOTAL LID EXCEPTIONS (B)	(20)	\$	15,574,047.39

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>	\$ 10,220,707.94
---	-------------------------

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 2024-2025

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 65,009,746.05
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2024 Reimbursable FTE Student Enrollment	3,654.42	
	(A)	
LESS: 2023 Reimbursable FTE Student Enrollment	3,503.95	
	(B)	
Subtotal = Line (A) MINUS Line (B)	150.47	
	(C)	
% of Population Growth = Line (C) / Line (B)	4.29 %	
	(D)	

Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5% 1.79 %
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

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	

1.00 %
(4)

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) 5.29 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 3,439,015.57
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 68,448,761.62
(8)

Less: Restricted Funds from Lid Supporting Schedule 10,220,707.94
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 58,228,053.68
(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

2024-2025 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request \$ 13,864,107.33
 (From Cover Page - Page 1) (1)

Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond
 Sinking Funds (§ 85-1517(2)(b)) \$ 13,864,107.33
(2)

2024 Total Certified Valuation from County Assessor \$ 69,320,467,313.00
 ("Total Taxable Value" from Assessor Certification) (2a)

Calculated Capital Improvement/Bond Sinking Fund Levy Line 2b Cannot
 (Line 2 Divided by Line 2a Times 100) 0.020000 Exceed 2 cents
(2b)

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 \$ 49,146,637.00
 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)

2024-2025 Community College Aid as certified by
 Coordinating Commission for Postsecondary Education \$ -
(5a)

2023-2024 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 2024-2025 LEVY AUTHORITY pursuant to § 85-1517(2)(a) \$ 49,146,637.00
 (Line 4 plus Line 6) **MUST be greater than or equal to Line 3** (7)

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 2024-2025 property tax request be set at:

General Fund: \$ 13,864,107.33

Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 10.28 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 0.07743 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 10.26 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2024

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 2024-25 Budget Form LC-CC.

Approved this 19th day
of September, 2024

Tom Pirnie
Chair, Board of Governors

◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆

CENTRAL COMMUNITY COLLEGE
INCLUSIVE BUDGET RESOLUTION

For the fiscal year 2024-25, the budget of expenditures and revenues as represented within the State of Nebraska 2024-25 Basic Budget Form is approved.

Approved this 19th day
of September, 2024

Tom Pirnie
Chair, Board of Governors



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 19th
of September, 2024

Tom Pirnie
Chair, Board of Governors

◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆

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 2024-25 property tax request be set as follows:

Capital Improvement Fund	<u>13,864,107.33</u>
Total	13,864,107.33

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

Approved this 19th day
of September, 2024

Tom Pirnie
Chair, Board of Governors

◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆