



Central
COMMUNITY
COLLEGE

FY 2022-23 Budget Hearing

**Board of Governors
September 8, 2022**

**Board of Governors Meeting
September 8, 2022
Budget Hearing**

HEARING

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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 8th day of September 2022, at 11:00 o'clock A.M., at Grand Island NE 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.

2020-2021 Actual Disbursements & Transfers	\$ 117,793,359.85
2021-2022 Actual Disbursements & Transfers	\$ 117,788,071.00
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 127,670,730.28
2022-2023 Necessary Cash Reserve	\$ 47,034,623.52
2022-2023 Total Resources Available	\$ 174,705,353.80
Total 2022-2023 Personal & Real Property Tax Requirement	\$ 52,071,582.75
Unused Budget Authority Created For Next Year	\$ 11,120,388.79
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 52,071,582.75
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 8th day of September 2022, at 1:00 o'clock P.M., at Grand Island NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021	2022	Change
Operating Budget	122,578,980.32	127,670,730.28	4.15%
Property Tax Request	\$ 50,756,373.91	\$ 52,071,582.75	2.59%
Valuation	55,275,905,868	57,682,220,414	4.35%
Tax Rate	0.091824	0.090273	-1.69%
Tax Rate if Prior Tax Request was at Current Valuation	0.087993		

2022-2023 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 50,756,373.91
(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

494,630,653 / 52,001,178,643 = 0.95 % (3)
 2022 Real Growth Value Prior Year Total Real Property
 per Assessor Valuation per Assessor

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) 2.95 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 1,497,313.03

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 52,253,686.94

ACTUAL PROPERTY TAX REQUEST

2022-2023 ACTUAL Total Property Tax Request (7) \$ 52,071,582.75
(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 proposed property tax request and telephone number to the County Clerk by September 5th. 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.

Capital Improvement Projects for 22-23

A-23-025	Building Electrical meter install	College wide	60,000
A-23-026	Security Camera Repair and Maintenance/Upgrade	College wide	80,000
A-23-008	Energy Management (CMI year x of x)	College wide	120,000
A-23-009	Planning and Master Plans	College wide	176,336
A-23-022	Vibration Analysis	College wide	10,000
A-16-204	ARC Flash Analysis	College wide	50,000
A-19-400	Fiber Project Hastings	Campus wide	500,000
C-35-585	Columbus well	Campus wide	29,000
C-20-421	East Ed Addition and remodel	East Ed	2,500,000
C-23-002	Replace landscaping (trees, shrubs, mulch)	Campus wide	10,000
C-23-001	Repair & Maintenance (.27 per square foot)	Campus wide	56,670
C-23-580	CMI energy management upgrade	Campus wide	150,000
C-23-565	Repair Physical Ed soffit and roof	PE center	200,000
C-23-566	Scoreboard, Streaming cameras. Restroom design	Sports field	400,000
C-23-567	Complete East Ed Ceiling by Resource Center	East Ed	150,000
C-23-568	Office furn, classroom tables 715, High dens storage, Hall Paint	Fine Arts	100,000
H-23-001	Repair & Maintenance (.27 per square foot)	Campus wide	92,190
H-23-002	Replace landscaping (trees, shrubs, mulch)	Campus wide	40,000
H-23-581	CMI energy management upgrade	Campus wide	80,000
H-23-569	Campus Tuck pointing repair	Campus wide	200,000
H-23-570	Merrick/Kearney entry remodel	Merrick	800,000
H-23-571	Phelps remodel and HVAC upgrade	Phelps	1,900,000
H-23-572	Hamilton sewer repair	Hamilton	20,000
H-23-573	Platte window repair	Platte	40,000
G-23-001	Repair & Maintenance (.27 per square foot)	Campus wide	54,620
G-23-002	Replace landscaping (trees, shrubs, mulch)	Campus wide	10,000
G-23-016C	H/S Bldg. Debt Service (Yr. 2013 F3 of 5) C bonds 2009AB 1-3 yr.	Campus wide	1,561,629
G-23-574	CHTS Roof replacement	CHTS	300,000
G-23-582	CMI energy management upgrade	Campus wide	40,000
G-23-575	Security door at front entrance	Lex Center	10,000
G-23-576	Replace RTU's 200 wing	200 Wing	100,000
G-21-473	Crime scene lab/house	Campus wide	225,000
G-23-577	New highway sign	Campus wide	80,000
G-23-578	Ceiling and LED lighting room 210, 211, 212	200 wing	100,000
G-23-579	Paint exterior 300 and 400 wing	300 and 400	200,000
K-23-001	Repair & Maintenance (.27 per square foot)	Center wide	17,533
	Total Capital Projects		10,462,978
	Treasury Commission @1%		104,629.78
	Total Capital Funding		10,567,607.78

Revenue Bond Projects for 22-23

A-23-010	Dorm Cable Service H/Dish Network (H \$1938/mo. x 12)	Campus wide	23,256
A-23-010	Dorm Cable Service C/Eagle Comm. (70 rooms \$850/mo. x 12	Campus wide	10,200
A-22-011	Dorm Data Services (H/356 ports & C/142 ports x \$10 mo.)	College wide	59,440
C-23-001	Repair & Maintenance (based on \$.20 per Square foot)	Campus wide	11,347
C-23-002	Replace mulch and landscaping	Residence Hall	2,500
C-23-012	Resident Assistants -7(\$6620)(19 meals) per RA for 2 sem	Residence Hall	50,120
C-23-020	Small Kitchen Items	Cafeteria	3,000
G-23-001	Repair & Maintenance (based on \$.20 per Square foot)	Campus wide	2,478
G-23-020	Small Kitchen Items	Cafeteria	1,000
G-21-486	Snack Bar replacement	Cafeteria	500,000
H-23-001	Repair & Maintenance (based on \$.20 per Square foot)	Campus wide	24,631
H-23-002	Replace mulch and landscaping	Residence Hall	8,000
H-23-012	Resident Assistants -20(\$6620)(19 meals) per RA for 2 sem	Residence Hall	143,000
H-23-017	New Bond payment year 2-3	Residence Hall	2,518,196
	Total Revenue Bond		3,357,168

ADA-Hazardous Material Projects for 22-23

A-23-003	Hazardous Waste Disposal Fees and E-Waste	College wide	520,000
A-23-004	Safety/ADA/Koliha-Safety/ARC flash equipment	College wide	185,000
	Safety/ADA/Mike A-23-005	College wide	110,000
	Universal Design Compliance Officer/equipment	College wide	150,000
A-23-007	Contingency (Env Testing)	College wide	100,000
A-23-013	Preventive Maintenance Contract for Automatic Doors	College wide	20,000
C-23-005	Concrete Replacement	Campus wide	50,000
C-23-028	ADA preventative door maintenance	Campus wide	3,500
C-23-549	Cafeteria Lot replacement ADA	Student Center	25,000
C-20-421	East Ed Addition and Remodel	East Ed	250,000
C-23-551	PEC restroom remodel and asbestos abatement	PEC	350,000
G-23-005	Concrete Replacement	Campus wide	40,000
G-23-552	Cell service/NOAA radio booster	Kearney	30,000
G-23-553	New Parking lot side walks and drains	CHTS	40,000
G-21-473	Crime scene lab/house	Crime lab	70,000
H-23-005	Concrete Replacement	Campus wide	60,000
H-23-006	Asbestos Removal	Campus wide	290,262
H-23-554	Replace Carpet room 120, 121, 123, 125, 132, 136	Platte	30,000
H-23-555	Replace Carpet room 101, 102, 103	Polk	15,000
H-23-556	Replace Carpet room 302, 304, 305, 306	Dawson	20,000
H-23-557	Replace Tile room 109	Polk	15,000
H-23-558	Replace Autobody east double doors	Furnas	15,000
H-23-559	Replace HEOP door and Dee's doors	Howard	15,000
H-23-560	Repair and repaint ADA ramp	Howard	75,000
H-23-561	Repair and repaint ADA ramp south ramp	Adams	50,000
H-23-562	Repair and repaint triplex patios and railings 2nd floor	Tri-plex	40,000
H-23-563	Repair steps Platte, Merrick, Kearney, Hall	Campus wide	10,000
H-23-564	Repair Merrick and Kearney entrance	Merrick	100,000
	Total ADA Projects		2,678,762.00
	Treasury Commission 1%		26,787.62
	Total ADA Funding		2,705,549.62

HAZ MAT/ADA FY 2012-2023

2010-11	\$1,370,750	\$261,120	23.53%	0.507	119.01%
2011-12	\$2,027,800	\$657,050	47.93%	0.680	34.12%
2012-13	\$2,720,000	\$692,200	34.14%	0.750	10.29%
2013-14	\$1,429,700	(\$1,290,300)	-47.44%	0.750	0.00%
2014-15	\$3,275,493	\$1,845,793	129.10%	0.750	0.00%
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)	-0.85%	0.750	0.00%
2020- 21	\$2,503,394	(\$1,610,995)	-64.35%	0.464	-38.13%
2021 - 22	\$2,091,088	(\$412,307)	-19.717%	0.378	-18.47%
2022 - 23	\$2,678,762	\$587,674	21.938%	0.464	22.65%

Central Community College Tax History

Levy	2020-21	Chg	%Chg	2021-22	Chg	%Chg	2022-23	Chg	%Chg
General Fund	0.06853	0.00114	0.11%	0.06813	(0.00040)	-0.04%	0.06660	(0.00154)	-0.15%
Capital Improvement	0.01796	0.00066	0.07%	0.01900	0.00104	0.10%	0.01814	(0.00086)	-0.09%
Haz Mat & Access	0.00460	(0.00290)	-0.29%	0.00378	(0.00082)	-0.08%	0.00464	0.00086	0.09%
Total	0.09109	(0.00111)	-0.11%	0.09091	(0.00017)	-0.02%	0.08938	(0.00154)	-0.15%
Valuations	54,445,077,038	(413,451,322)	-0.76%	55,275,905,868	830,828,830	1.50%	57,682,220,414	2,406,314,546	4.17%
Property Tax									
General Fund	\$37,685,242	\$713,153	1.89%	\$37,660,326	(\$24,916)	-0.07%	\$38,414,282	\$753,956	1.96%
Capital Improvement	\$9,875,800	\$385,275	3.90%	\$10,502,422	\$626,622	5.97%	\$10,462,978	(\$39,444)	-0.38%
Haz Mat & Access	\$2,528,428	(\$1,585,961)	-62.73%	\$2,091,088	(\$437,341)	-20.91%	\$2,678,762	\$587,674	21.94%
Total	\$50,089,470	(\$487,533)	-0.97%	\$50,253,836	\$164,365	0.33%	\$51,556,022	\$1,302,186	2.53%

**CENTRAL COMMUNITY COLLEGE
2022-23**

COUNTY	2022 VALUATION	2023 VALUATION	INCREASE (DECREASE)	% OF CHANGE
ADAMS	\$3,896,636,611	\$4,228,263,279	\$331,626,668	8.51%
BOONE	\$1,567,577,865	\$1,617,769,489	\$50,191,624	3.20%
BUFFALO	\$6,269,941,180	\$6,676,552,028	\$406,610,848	6.49%
BUTLER	\$2,430,203,547	\$2,484,939,871	\$54,736,324	2.25%
CLAY	\$2,079,627,389	\$2,170,251,781	\$90,624,392	4.36%
COLFAX	\$1,935,690,187	\$2,026,618,963	\$90,928,776	4.70%
DAWSON	\$3,378,345,938	\$3,500,554,124	\$122,208,186	3.62%
FRANKLIN	\$975,434,207	\$985,086,983	\$9,652,776	0.99%
FURNAS	\$960,202,925	\$998,961,482	\$38,758,557	4.04%
GOSPER	\$884,155,092	\$908,286,190	\$24,131,098	2.73%
GREELEY	\$947,351,870	\$986,946,910	\$39,595,040	4.18%
HALL	\$5,915,204,237	\$6,191,276,702	\$276,072,465	4.67%
HAMILTON	\$2,931,330,364	\$3,050,655,891	\$119,325,527	4.07%
HARLAN	\$987,542,231	\$1,032,865,883	\$45,323,652	4.59%
HOWARD	\$1,400,357,784	\$1,456,790,284	\$56,432,500	4.03%
KEARNEY	\$1,853,378,555	\$1,917,084,636	\$63,706,081	3.44%
MERRICK	\$1,783,548,170	\$1,876,476,041	\$92,927,871	5.21%
NANCE	\$1,076,969,287	\$1,064,734,792	(\$12,234,495)	-1.14%
NUCKOLLS	\$1,137,005,766	\$1,153,642,220	\$16,636,454	1.46%
PHELPS	\$2,272,508,522	\$2,331,064,332	\$58,555,810	2.58%
PLATTE	\$5,932,145,747	\$6,111,220,474	\$179,074,727	3.02%
POLK	\$1,796,032,019	\$1,849,768,148	\$53,736,129	2.99%
SHERMAN	\$937,462,798	\$982,059,343	\$44,596,545	4.76%
VALLEY	\$898,280,183	\$991,172,390	\$92,892,207	10.34%
WEBSTER	\$1,028,973,394	\$1,089,178,178	\$60,204,784	5.85%
	\$55,275,905,868	\$57,682,220,414	\$2,406,314,546	4.35%

	<u>General Fund</u>	<u>Capital Improvement</u>	<u>Hazardous Materials</u>	<u>Total All</u>
TAX REQUIREMENT 2022-23	38,414,282	10,462,978	2,678,762	51,556,023
LEVY 2022-23	6.659640	1.813900	0.464400	8.93794
TREAS COMM @1%	384,142.83	104,629.78	26,787.62	515,560
TOTAL PROP TAX REQUIREMENT 22-23	\$38,798,425.07	\$10,567,607.74	\$2,705,549.94	\$52,071,582.75
TOTAL LEVY 2022-23	6.726236	1.83204	0.469044	9.027319

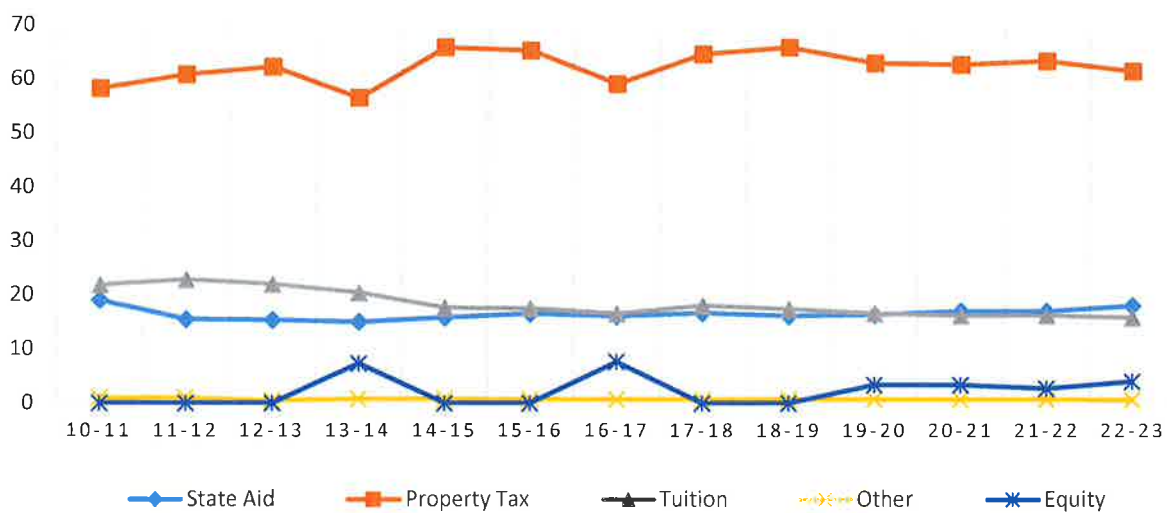
BUDGET COMPARSION
FY 2013-2023
Property Tax Supported Funds Only

	BUDGET	CHANGE	% CHANGE	LEVY	% CHANGE
<u>OPERATING FUND:</u>					
2013 - 14	\$54,587,124	\$3,802,297	7.49%	8.5116	-14.36%
2014 - 15	\$55,026,800	\$439,676	0.81%	8.2959	-2.53%
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)	-4.14%	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	2.10%	6.7395	-1.55%
2020 - 21	\$59,487,844	\$731,846	1.23%	6.8532	1.69%
2021 - 22	\$59,985,471	\$2,460,523	4.10%	6.8132	-0.47%
2022 - 23	\$62,528,990	\$3,772,992	6.03%	6.6596	-1.18%
<u>CAPITAL IMPROVEMENT FUND:</u>					
2013 - 14	\$8,807,298	(\$378,500)	-4.12%	2.0000	100.00%
2014 - 15	\$8,734,648	(\$72,650)	-0.82%	2.0000	0.00%
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)	-16.58%	1.7300	-13.50%
2020 - 21	\$9,778,020	\$287,495	2.94%	1.8139	4.85%
2021 - 22	\$10,502,422	\$724,402	6.90%	1.9000	4.75%
2022 - 23	\$10,462,978	(\$39,444)	-0.38%	1.8139	-4.53%
<u>HAZ MAT/ADA</u>					
2013 - 14	\$1,429,700	(\$1,290,300)	4.87%	0.750	0.00%
2014 - 15	\$3,275,493	\$1,845,793	129.10%	0.750	0.00%
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)	-0.85%	0.750	0.00%
2020 - 21	\$2,503,394	(\$1,610,995)	-64.35%	0.464	-38.13%
2021 - 22	\$2,091,088	(\$412,307)	-19.72%	0.378	-18.47%
2022 - 23	\$2,678,762	\$587,674	21.94%	0.464	22.76%
<u>TOTAL BUDGET:</u>					
2013 -14	\$64,824,122	\$2,133,497	3.40%	11.2616	-3.65%
2014 -15	\$67,036,941	\$2,212,819	3.41%	11.0459	-1.92%
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%

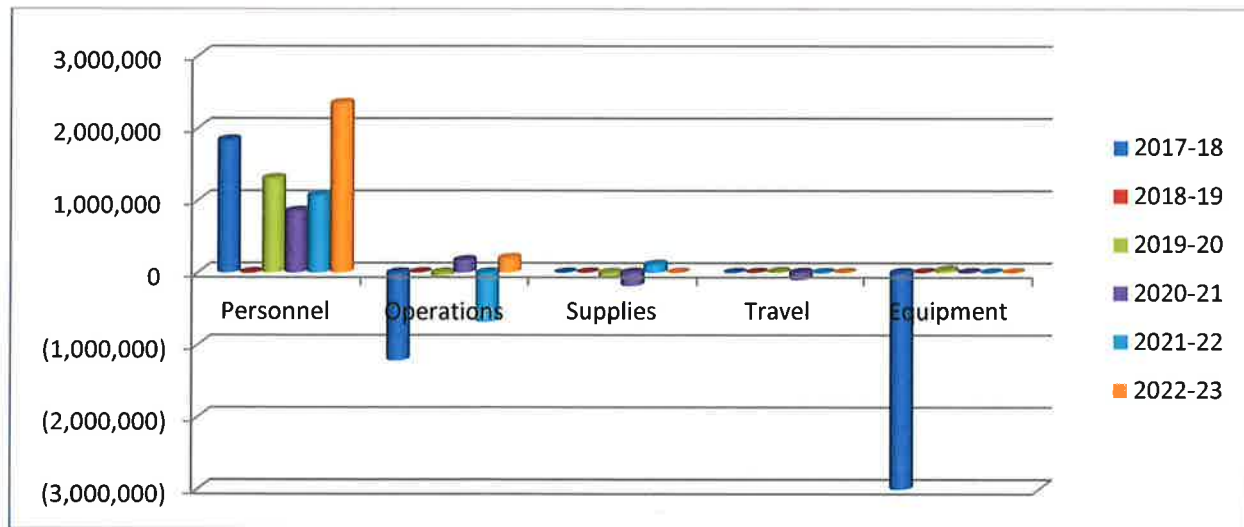
Central Community College General Fund Revenue 2022 - 2023

Revenue	2022 Budget	% Total	2023 Budget Est	% Change	\$ Change	%Total
Local Taxes	\$37,660,785.13	62.78%	\$38,414,282.24	1.96%	753,497	61.43%
State Aid	\$10,693,566.90	17.83%	\$11,282,355.30	5.22%	588,788	18.04%
Tuition	\$9,631,577.87	16.06%	\$9,901,622.00	2.73%	270,044	15.84%
Other	\$400,000.00	0.67%	\$400,000.00	0.00%	-	0.64%
Cash Reserves	\$1,600,000.00	2.67%	\$2,530,730.36	36.78%	930,730	4.05%
	\$59,985,929.90		\$62,528,989.90		2,543,060	
Diff Expense & Revenue			\$0.00			

GENERAL FUND SOURCES OF REVENUE



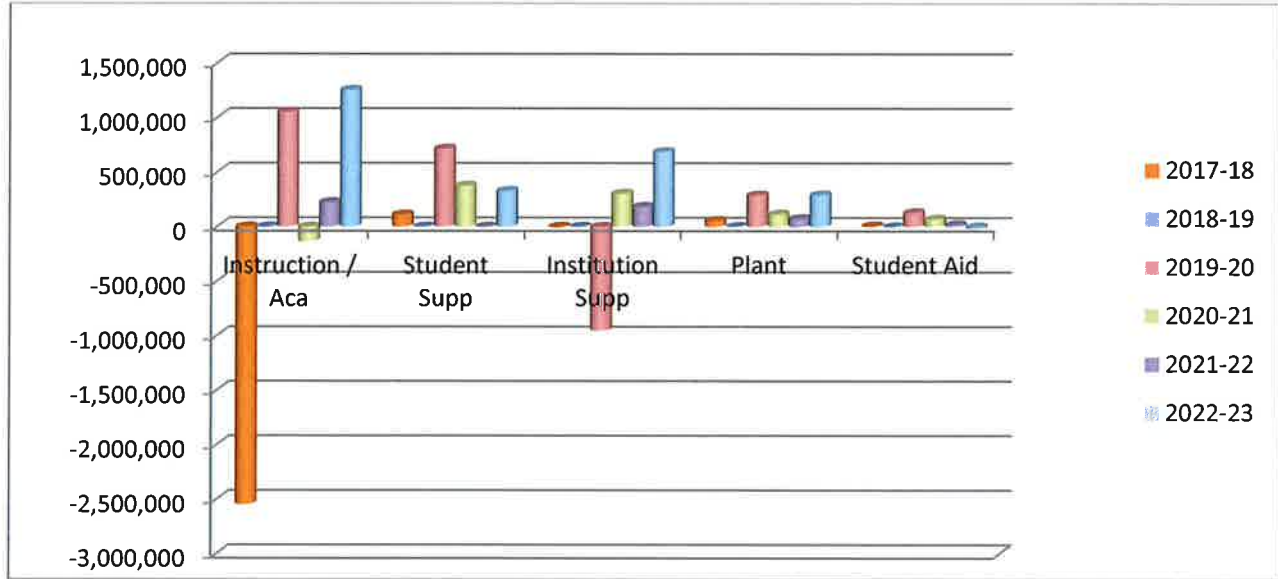
Central Community College
Object Change
FY 2022 – 23



	% of Budget 19-20 Total		% of Budget 20-21 Total		% of Budget 21-22 Total		% of Budget 22-23 Total	
Personnel Services	\$45,048,833	76.67%	\$45,917,490	77.19%	\$46,986,280	78.33%	\$49,330,117	78.89%
Operating Expenses	\$11,040,874	18.79%	\$11,191,132	18.81%	\$10,510,994	17.52%	\$10,710,676	17.13%
Supplies & Materials	\$1,387,035	2.36%	\$1,209,292	2.03%	\$1,322,760	2.21%	\$1,322,760	2.12%
Travel	\$841,364	1.43%	\$734,538	1.23%	\$730,045	1.22%	\$730,045	1.17%
Equipment & Furniture	\$437,892	0.75%	\$435,392	0.73%	\$435,392	0.73%	\$435,392	0.70%
Totals	\$58,755,998		\$59,487,844		\$59,985,471		\$62,528,990	

	Budget 20-21	\$ Dif	% Change	Budget 21-22	\$ Dif	% Change	Budget 22-23	\$ Dif	% Change
Personnel Services	\$45,917,490	\$868,657	1.89%	\$46,986,280	\$1,068,790	2.33%	\$49,330,117	\$2,343,837	4.75%
Operating Expenses	\$11,191,132	\$150,258	1.34%	\$10,510,994	-\$680,138	-6.07%	\$10,710,676	\$199,682	1.86%
Supplies & Materials	\$1,209,292	-\$177,743	-14.70%	\$1,322,760	\$113,468	9.38%	\$1,322,760	\$0	0.00%
Travel	\$734,538	-\$106,826	-14.54%	\$730,045	-\$4,493	0.61%	\$730,045	\$0	0.00%
Equipment & Furniture	\$435,392	-\$2,500	-0.57%	\$435,392	\$0	0.00%	\$435,392	\$0	0.00%
Totals	\$59,487,844	\$731,846	1.23%	\$59,985,471	\$497,627	0.84%	\$62,528,990	\$2,543,519	4.07%

Central Community College
PCS Change
Program Classification Structure
FY 2022-23



	BUDGET 19-20	% OF TOTAL	BUDGET 20-21	% OF TOTAL	BUDGET 20-21	% OF TOTAL	BUDGET 20-21	% OF TOTAL	% GOAL
INSTRUCTION/ACADEMIC	36,061,429	61.37%	35,924,648	60.39%	36,148,726	60.26%	37,402,711	59.82%	60.00%
STUDENT SERVICES	4,672,377	7.95%	5,048,823	8.49%	5,046,634	8.41%	5,375,492	8.60%	6.00%
INSTITUTIONAL SUPPORT	11,630,950	19.80%	11,935,230	20.06%	12,117,584	20.20%	12,805,213	20.48%	22.00%
PHYSICAL PLANT	5,398,611	9.19%	5,515,059	9.27%	5,589,524	9.32%	5,881,940	9.41%	10.00%
STUDENT AID	992,631	1.69%	1,064,084	1.79%	1,083,003	1.81%	1,063,634	1.70%	2.00%
TOTALS	58,755,998		59,487,844		59,985,471		62,528,990		

	BUDGET 20-21	\$ CHANGE	% OF CHANGE	BUDGET 21-22	\$ CHANGE	% OF CHANGE	BUDGET 22-23	\$ CHANGE	% OF CHANGE
INSTRUCTION/ACADEMIC	\$35,924,648	-\$136,781	-0.38%	\$36,148,726	\$224,078	0.62%	\$37,402,711	\$1,253,985	3.35%
STUDENT SERVICES	\$5,048,823	\$376,446	7.46%	\$5,046,634	-\$2,189	-0.04%	\$5,375,492	\$328,858	6.12%
INSTITUTIONAL SUPPORT	\$11,935,230	\$304,280	2.55%	\$12,117,584	\$182,354	1.50%	\$12,805,213	\$687,629	5.37%
PHYSICAL PLANT	\$5,515,059	\$116,448	2.11%	\$5,589,524	\$74,465	1.33%	\$5,881,940	\$292,416	4.97%
STUDENT AID	\$1,064,084	\$71,453	6.71%	\$1,083,003	\$18,919	1.75%	\$1,063,634	-\$19,369	-1.82%
TOTALS	\$59,487,844	\$731,846	1.23%	\$59,985,471	\$497,627	0.83%	\$62,528,990	\$2,543,519	4.07%

**NEBRASKA UNIFORM BUDGET
SUMMARY**

	20-21	21-22	22-23	\$ Chg	%Chg
<u>GENERAL FUND</u>					
Budgeted Expense	\$59,487,844	\$59,985,471	\$62,528,990	\$2,543,519	4.24%
Cash Reserve	<u>\$25,904,050</u>	<u>\$27,349,128</u>	<u>\$31,288,906</u>	<u>\$3,939,778</u>	<u>14.41%</u>
Total Requirements	\$85,391,894	\$87,334,599	\$93,817,896	\$6,483,297	7.42%
Budgeted Income					
State Appro	\$10,144,146	\$10,693,567	\$11,282,355	\$588,788	5.51%
Local Tax	\$37,683,268	\$37,660,326	\$38,414,282	\$753,956	2.00%
Tuition	\$9,260,430	\$9,631,578	\$9,901,622	\$270,044	2.80%
Other	\$400,000	\$400,000	\$400,000	\$0	0.00%
Cash Reserve	<u>\$27,904,050</u>	<u>\$28,949,128</u>	<u>\$33,819,637</u>	<u>\$4,870,509</u>	<u>16.82%</u>
Total Income	\$85,391,894	\$87,334,599	\$93,817,896	\$6,483,297	7.42%
Cash Reserve Committed	\$27,904,050	\$28,949,128	\$33,819,637	\$4,870,509	16.82%
<u>CAPITAL IMPROVEMENT</u>					
Budgeted Expense	\$17,234,681	\$12,042,674	\$10,499,150	-\$1,543,524	-12.82%
Cash Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Total Requirements	\$17,234,681	\$12,042,674	\$10,499,150	-\$1,543,524	-12.82%
Budgeted Income					
Local Tax	\$9,875,273	\$10,502,422	\$10,462,978	-\$39,444	-0.38%
Motor Vehicle Tax (EST)	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Cash Reserves	<u>\$7,359,408</u>	<u>\$1,540,252</u>	<u>\$36,172</u>	<u>-\$1,504,080</u>	<u>-97.65%</u>
Total Income	\$17,234,681	\$12,042,674	\$10,499,150	-\$1,543,524	-12.82%
Cash Reserve Committed	\$7,359,408	\$1,540,252	\$0	-\$1,540,252	-100.00%
<u>HAZ MAT & ACCESS</u>					
Budgeted Expense	\$17,450,342	\$18,324,530	\$14,548,705	-\$3,775,825	-20.61%
Cash Reserve	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0.00%</u>
Total Requirement	\$17,450,342	\$18,324,530	\$14,548,705	-\$3,775,825	-20.61%
Budgeted Income					
Local Tax	\$2,528,296	\$2,091,088	\$2,678,762	\$587,674	28.10%
Motor Vehicle Tax (EST)	\$0	\$0	\$0	\$0	0.00%
Other	\$0	\$0	\$0	\$0	0.00%
Cash Reserves	<u>\$14,922,046</u>	<u>\$16,233,442</u>	<u>\$11,869,943</u>	<u>-\$4,363,499</u>	<u>-26.88%</u>
Total Income	\$17,450,342	\$18,324,530	\$14,548,705	-\$3,775,825	-20.61%
Cash Reserve Committed	\$14,922,046	\$16,233,442	\$15,369,943	-\$863,499	-5.32%
<u>Self Supporting</u>					
Expense	\$49,000,000	\$50,000,000	\$52,000,000	\$2,000,000	4.00%
Cash Reserve	<u>\$1,872,913</u>	<u>\$1,250,581</u>	<u>\$1,160,841</u>	<u>-\$89,740</u>	<u>-7.18%</u>
Total Requirement	\$50,872,913	\$51,250,581	\$53,160,841	\$1,910,260	3.73%
Budgeted Income					
Cash Reserves	\$0	\$0	\$0	\$0	0.00%
All Sources	<u>\$50,872,913</u>	<u>\$51,250,581</u>	<u>\$53,160,841</u>	<u>\$1,910,260</u>	<u>3.73%</u>
Total Income	\$50,872,913	\$51,250,581	\$53,160,841	\$1,910,260	3.73%
<u>Total College Budget</u>					
Total Expense	\$170,949,830	\$168,952,384	\$172,026,592	\$3,074,208	1.82%
Total Income	\$170,949,831	\$168,952,384	\$172,026,592	\$3,074,208	1.82%

COLLEGE FORM WORKSHEET

Line No.	2022-2023 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	\$ 13,575,312.46	\$ (3,799,305.72)	\$ 13,666,012.52	\$ (169,158.98)	\$ 23,272,860.28
3	Investments	\$ 3,400,000.00			\$ 1,330,000.00	\$ 4,730,000.00
4	County Treasurer's Balance	\$ 14,313,593.00	\$ 3,835,478.00	\$ 882,692.00		\$ 19,031,763.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 31,288,905.46	\$ 36,172.28	\$ 14,548,704.52	\$ 1,160,841.02	\$ 47,034,623.28
6	Personal and Real Property Taxes	\$ 38,414,282.24	\$ 10,462,977.96	\$ 2,678,762.32		\$ 51,556,022.52
7	Federal Receipts					\$ -
8	State Receipts: Motor Vehicle Pro-Rate (To Lid Supporting Schedule)					\$ -
9	State Receipts: State Aid (To Lid Supporting Schedule)	\$ 11,282,355.30				\$ 11,282,355.30
10	State Receipts: Other					\$ -
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	\$ 12,832,352.70			\$ 52,000,000.00	\$ 64,832,352.70
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)	\$ 93,817,895.70	\$ 10,499,150.24	\$ 17,227,466.84	\$ 53,160,841.02	\$ 174,705,353.80
18	Disbursements & Transfers:					
19	Operating Expenses	\$ 62,093,598.00			\$ 52,000,000.00	\$ 114,093,598.00
20	Capital Improvements (Real Property/Improvements)		\$ 10,462,977.96	\$ 2,678,762.32		\$ 13,141,740.28
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 435,392.00				\$ 435,392.00
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)	\$ 62,528,990.00	\$ 10,462,977.96	\$ 2,678,762.32	\$ 52,000,000.00	\$ 127,670,730.28
30	Cash Reserve (Line 17 - Line 29)	\$ 31,288,905.70	\$ 36,172.28	\$ 14,548,704.52	\$ 1,160,841.02	\$ 47,034,623.52

PROPERTY TAX RECAP

Tax from Line 6	\$ 38,414,282.24	\$ 10,462,977.96	\$ 2,678,762.32	\$ -	\$ 51,556,022.52
County Treasurer's Commission at 1 % of Line 6	\$ 384,142.82	\$ 104,629.78	\$ 26,787.62	\$ -	\$ 515,560.23
Total Property Tax Requirement (To Lid Supporting Schedule)	\$ 38,798,425.06	\$ 10,567,607.74	\$ 2,705,549.94	\$ -	\$ 52,071,582.75

Central Community College

Line No.	TOTAL ALL FUNDS	Actual 2020 - 2021 (Column 1)	Actual 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 23,027,675.13	\$ 22,617,242.28	\$ 23,272,860.28
3	Investments	\$ 6,150,101.00	\$ 4,730,000.00	\$ 4,730,000.00
4	County Treasurer's Balance	\$ 20,880,641.00	\$ 19,026,161.00	\$ 19,031,763.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 50,058,417.13	\$ 46,373,403.28	\$ 47,034,623.28
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 50,802,139.00	\$ 51,461,400.00	\$ 51,556,022.52
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid (Sections 85-2231 to 85-2237)	\$ 9,942,728.00	\$ 10,693,567.00	\$ 11,282,355.30
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 53,363,479.00	\$ 56,294,324.00	\$ 64,832,352.70
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)	\$ 164,166,763.13	\$ 164,822,694.28	\$ 174,705,353.80
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 98,681,605.00	\$ 100,993,429.00	\$ 114,093,598.00
20	Capital Improvements (Real Property/Improvements)	\$ 16,962,700.85	\$ 12,562,785.00	\$ 13,141,740.28
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 2,149,054.00	\$ 4,231,857.00	\$ 435,392.00
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)	\$ 117,793,359.85	\$ 117,788,071.00	\$ 127,670,730.28
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 46,373,403.28	\$ 47,034,623.28	\$ 47,034,623.52
31	Cash Reserve Percentage			41%
PROPERTY TAX RECAP		Tax from Line 6		\$ 51,556,022.52
		County Treasurer's Commission at 1% of Line 6		\$ 515,560.23
		Total Property Tax Requirement		\$ 52,071,582.75

Central Community College
2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	52,071,582.75
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
State Aid (Community College Aid Act)	(4)	\$	11,282,355.30
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))		\$	10,502,422.12 (6)
LESS: Amount Spent During 2021-2022		\$	12,158,625.00 (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included as Restricted Funds <u>(Cannot be a Negative Number)</u>	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	63,353,938.05
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Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	10,462,978.00 (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)	\$ 10,462,978.00
Bonded Indebtedness	(14)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)	
Interlocal Agreements/Joint Public Agency Agreements	(16)	\$ 1,200,000.00
Judgments	(17)	
Refund of Property Taxes to Taxpayers	(18)	
Repairs to Infrastructure Damaged by a Natural Disaster	(19)	

TOTAL LID EXCEPTIONS (B)	(20)	\$	11,662,978.00
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TOTAL RESTRICTED FUNDS

For Lid Computation (To Line 9 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20

\$ 51,690,960.05

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 2022-2023

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 60,687,293.57
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2022 Reimbursable FTE Student Enrollment	<u>3,487.89</u>
	(A)
LESS: 2021 Reimbursable FTE Student Enrollment	<u>3,407.46</u>
	(B)
Subtotal = Line (A) MINUS Line (B)	<u>80.43</u>
	(C)
% of Population Growth = Line (C) / Line (B)	<u>2.36 %</u>
	(D)

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

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

<u>11</u>	/	<u>11</u>	=	<u>100.00</u>	%
# 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) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 2,124,055.27
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 62,811,348.84
(8)

Less: Restricted Funds from Lid Supporting Schedule 51,690,960.05
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 11,120,388.79
(10)

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

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

Levy Limit Form
Central Community College

Total Personal and Real Property Tax Request		\$ 52,071,582.75 (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Obligations entered into prior to January 1 1997 or Public Facilities Construction bonds	(_____) (C)	
Accessibility Barrier/Abatement Hazard Funds	(\$ 2,705,549.94) (D)	
Total Exclusions		(\$ 2,705,549.94) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 49,366,032.81 (3)
2022 Valuation (Per the County Assessor)		\$ 57,682,220,414.00 (4)
Total Levy for Levy Limit Compliance (<i>Shall Not Exceed 11.25 Cents</i>) [Line (3) Divided By Line (4) Times 100]		0.085583 (5)
Capital Improvements/Bond Sinking Funds	(\$ 10,567,607.74) (E)	
Calculated Capital Improvements/Bond Sinking Funds Levy (<i>Shall Not Exceed 2 Cents</i>) [Line (E) Divided By Line (4) Times 100]		0.018320 (6)
Calculated General Fund Levy [Line (5) minus Line (6)]		0.067263 (7)
Calculated Accessibility Barrier/Abatement Hazard Funds Levy [Line (D) Divided By Line (4) Times 100] (<i>Shall Not Exceed 3/4 of one cent</i>)		0.004690 (8)

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

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

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

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

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

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 2022-2023 property tax request be set at:

General Fund: \$ 52,071,582.75

Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 4.35 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 0.087993 per \$100 of assessed value.
4. Central Community College proposes to adopt a property tax request that will cause its tax rate to be 0.090273 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 4.15 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2022.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2022

CENTRAL COMMUNITY COLLEGE
HAZARDOUS MATERIALS AND ACCESSIBILITY BUDGET RESOLUTION

For the fiscal year 2022-23, the Hazardous Materials and Accessibility Budget of \$2,678,762 is approved.

Approved this 8th day
of September, 2022

John A. Novotny
Chair, Board of Governors



CENTRAL COMMUNITY COLLEGE
BUDGET RESOLUTION

For the fiscal year 2022-23, the budget of expenditures and revenues as represented within the State of Nebraska 2022-23 Basic Budget Form is approved.

Approved this 8th day
of September, 2022

John A. Novonty
Chair, Board of Governors



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 2022-23 Budget Form LC-CC.

Approved this 8th day
of September, 2022

John A. Novotny
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 2022-23 property tax request be set as follows:

General Fund	38,798,425.07
Capital Improvement Fund	10,567,607.74
Haz/Access	<u>2,705,549.94</u>
Total	52,071,582.75

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

Approved this 8th day
of September, 2022

John A. Novotny
Chair, Board of Governors

◆ ◆ ◆ ◆ ◆ ◆ ◆ ◆