



FY 2023-24 Budget Hearing

**Board of Governors
September 21, 2023**

**Board of Governors Meeting
September 21, 2023
Budget 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 21 day of September 2023, 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.

2021-2022 Actual Disbursements & Transfers	\$ 117,788,071.00
2022-2023 Actual Disbursements & Transfers	\$ 123,791,772.00
2023-2024 Proposed Budget of Disbursements & Transfers	\$ 128,322,634.00
2023-2024 Necessary Cash Reserve	\$ 43,052,654.28
2023-2024 Total Resources Available	\$ 171,375,288.28
Total 2023-2024 Personal & Real Property Tax Requirement	\$ 53,674,697.25
Unused Budget Authority Created For Next Year	\$ 10,498,045.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 53,674,697.25
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 21 day of September 2023, 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.

	2022	2023	Change
Operating Budget	127,670,730.28	128,322,634.00	0.51%
Property Tax Request	\$ 52,071,582.75	\$ 53,674,697.25	3.08%
Valuation	57,682,220,414	62,857,409,918	8.97%
Tax Rate	0.092732	0.085391	-7.92%
Tax Rate if Prior Tax Request was at Current Valuation	0.082841		

Capital Improvement Projects for 23-24		
Building Electrical meter install	College wide	60,000
Security Camera Repair and Maintenance/Upgrade	College wide	80,000
Energy Management (CMI year x of x)	College wide	250,000
Planning and Master Plans/Implantation	College wide	200,000
Vibration Analysis	College wide	10,000
ARC Flash Analysis	College wide	50,000
Fiber Project - Hastings	Hastings Campus	525,000
Replace landscaping (trees, shrubs, mulch)	Columbus Campus	10,000
Repair & Maintenance (.27 per square foot)	Columbus Campus	56,670
Repair & Maintenance (.27 per square foot)	Hastings Campus	92,190
Replace landscaping (trees, shrubs, mulch)	Hastings Campus	40,000
Furnas Auto/Auto body building - Furnus Building	Hastings Campus	800,000
Repair & Maintenance (.27 per square foot)	Grand Island Campus	54,620
Replace landscaping (trees, shrubs, mulch)	Grand Island Campus	10,000
Paving and infrastructure	Grand Island Campus	1,000,000
200 wing remodel Info/Business	Grand Island Campus	1,500,000
Replace 7 HVAC units on the mezzanine - North Ed	Columbus Campus	100,000
Epoxy coating Welding lab - North Ed	Columbus Campus	130,000
Aux. gym motorized practice nets golf/softball - PE Center	Columbus Campus	85,000
Convert room 941 to crime lab - North Ed	Columbus Campus	40,000
Remodel room 700, 701, 714, 715 - Fine Arts	Columbus Campus	100,000
Admin study for remodel - Administration	Columbus Campus	15,000
Replace street lighting on Rush Drive	Columbus Campus	130,000
East Ed parking lot	Columbus Campus	650,000
Hamilton construction lab heating replacement - Hamilton	Hastings Campus	80,000
Phelps remodel and HVAC replacement - Phelps	Hastings Campus	1,600,000
HVAC damper replacement - Harlan	Hastings Campus	40,000
South parking lot concrete replacement - Polk	Hastings Campus	200,000
Howard parking lot and lighting - Howard	Hastings Campus	550,000
Replace Heat pumps, ceiling, paint, lighting in OTA/NA	Grand Island Campus	250,000
Add HVAC to room 136, 212, 213, 322, 323, 217, 218 - Kearney Center	Kearney Center	100,000
Replace roof north 300 wing	Grand Island Campus	250,000
New roof drains North side of main campus with heat trace	Grand Island Campus	30,000
Repaint Lexington center	Lexington Center	35,000
Remove monitors, wiring, re-laminate columns - H&S	Grand Island Campus	20,000
Exterior light bollards for 100/Admin	Grand Island Campus	25,000
Repaint Academic success center - 400 wing	Grand Island Campus	25,000
New irrigation controller and variable drive	Grand Island Campus	100,000
New parking lot lights	Kearney Center	15,000
Phase 2 Native grass	Kearney Center	15,000
H/S Bldg. Debt Service (Yr. 2013 F3 of 5) C bonds 2009AB 2-3 yr.	Grand Island Campus	1,561,629
Capital Projects		10,885,109.00
+ 1% treasury Commission		108,851.09
Total Capital Projects		10,993,960.09

Revenue Bond Projects for 23-24		
Dorm Cable Service H/Dish Network (H \$1938/mo. x 12)	Hastings Campus	23,256
Dorm Cable Service C/Eagle Comm. (70 rooms \$850/mo. x 12)	Columbus Campus	10,200
Dorm Data Services (H/356 ports & C/142 ports x \$10 mo.)	Hastings Campus	59,440
Repair & Maintenance (based on \$.20 per Square foot)	Columbus Campus	11,347
Replace mulch and landscaping	Columbus Campus	2,500
Resident Assistants -7(\$6620)(19 meals) per RA for 2 sem	Columbus Campus	50,120
Small Kitchen Items	Columbus Campus	3,000
Repair & Maintenance (based on \$.20 per Square foot)	Grand Island Campus	2,478
Small Kitchen Items	Grand Island Campus	1,000
Repair & Maintenance (based on \$.20 per Square foot)	Hastings Campus	24,631
Replace mulch and landscaping	Hastings Campus	8,000
Resident Assistants -20(\$6620)(19 meals) per RA for 2 sem	Hastings Campus	143,000
Bond payment year 3-3	Hastings Campus	2,518,196
Chair replacement in bedroom suites	Columbus Campus	25,000
Replace snack bar gate	Hastings Campus	40,000
TOTAL REVENUE BOND		2,922,168

ADA-Hazardous Material Projects for 23-24		
Safety/ADA/ 2 FTE/Safety equipment	College wide	295,000
Universal Design Compliance Officer/equipment	College wide	120,000
ADA - Hazardous Material		\$415,000.00
+1% Treasury Commission		\$4,150.00
ADA - Hazardous Material Total		\$419,150.00

HAZ MAT/ADA FY 2010-2024

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)	-19.72%	0.378	-18.47%
2022 - 23	\$2,678,762	\$587,674	21.94%	0.464	22.65%
2023 - 24	\$415,000	(\$2,263,762.00)	-545.48%	0.066	-85.78%

Central Community College Tax History

Levy	2021-22	Chg	%Chg	2022-23	Chg	%Chg	2023-24	Chg	%Chg
General Fund	0.06813	(0.00040)	-0.04%	0.06660	(0.00154)	-0.15%	0.06656	(0.00004)	0.00%
Capital Improvement	0.01900	0.00104	0.10%	0.01814	(0.00086)	-0.09%	0.01732	(0.00082)	-0.08%
Haz Mat & Access	0.00378	(0.00082)	-0.08%	0.00464	0.00086	0.09%	0.00066	(0.00398)	-0.40%
Total	0.09091	(0.00017)	-0.02%	0.08938	(0.00154)	-0.15%	0.08454	(0.00484)	-0.48%
Valuations	55,275,905,868	830,828,830	1.50%	57,682,220,414	2,406,314,546	4.17%	62,857,409,918	5,175,189,504	8.23%
Property Tax									
General Fund	\$37,660,326	(\$24,916)	-0.07%	\$38,414,282	\$753,956	1.96%	\$41,843,156	\$3,428,874	8.19%
Capital Improvement	\$10,502,422	\$626,622	5.97%	\$10,462,978	(\$39,444)	-0.38%	\$10,885,109	\$422,131	3.88%
Haz Mat & Access	\$2,091,088	(\$437,341)	-20.91%	\$2,678,762	\$587,674	21.94%	\$415,000	(\$2,263,762)	-545.48%
Total	\$50,253,836	\$164,365	0.33%	\$51,556,022	\$1,302,186	2.53%	\$53,143,265	\$1,587,243	2.99%

**CENTRAL COMMUNITY COLLEGE
2023-24**

COUNTY	2023 VALUATION	2024 VALUATION	INCREASE (DECREASE)	% OF CHANGE
ADAMS	\$4,228,263,279	\$4,625,658,351	\$397,395,072	9.40%
BOONE	\$1,617,769,489	\$1,732,496,016	\$114,726,527	7.09%
BUFFALO	\$6,676,552,028	\$7,335,653,420	\$659,101,392	9.87%
BUTLER	\$2,484,939,871	\$2,742,109,579	\$257,169,708	10.35%
CLAY	\$2,170,251,781	\$2,342,822,170	\$172,570,389	7.95%
COLFAX	\$2,026,618,963	\$2,295,051,562	\$268,432,599	13.25%
DAWSON	\$3,500,554,124	\$3,820,408,830	\$319,854,706	9.14%
FRANKLIN	\$985,086,983	\$1,069,561,215	\$84,474,232	8.58%
FURNAS	\$998,961,482	\$1,140,395,867	\$141,434,385	14.16%
GOSPER	\$908,286,190	\$994,448,063	\$86,161,873	9.49%
GREELEY	\$986,946,910	\$1,057,272,324	\$70,325,414	7.13%
HALL	\$6,191,276,702	\$6,970,001,809	\$778,725,107	12.58%
HAMILTON	\$3,050,655,891	\$3,262,651,100	\$211,995,209	6.95%
HARLAN	\$1,032,865,883	\$1,199,545,135	\$166,679,252	16.14%
HOWARD	\$1,456,790,284	\$1,550,550,789	\$93,760,505	6.44%
KEARNEY	\$1,917,084,636	\$2,105,495,806	\$188,411,170	9.83%
MERRICK	\$1,876,476,041	\$2,017,143,517	\$140,667,476	7.50%
NANCE	\$1,064,734,792	\$1,125,715,689	\$60,980,897	5.73%
NUCKOLLS	\$1,153,642,220	\$1,202,665,827	\$49,023,607	4.25%
PHELPS	\$2,331,064,332	\$2,465,745,924	\$134,681,592	5.78%
PLATTE	\$6,111,220,474	\$6,566,606,473	\$455,385,999	7.45%
POLK	\$1,849,768,148	\$1,951,778,613	\$102,010,465	5.51%
SHERMAN	\$982,059,343	\$1,003,160,276	\$21,100,933	2.15%
VALLEY	\$991,172,390	\$1,081,232,529	\$90,060,139	9.09%
WEBSTER	\$1,089,178,178	\$1,199,239,034	\$110,060,856	10.10%
	\$57,682,220,414	\$62,857,409,918	\$5,175,189,504	8.97%

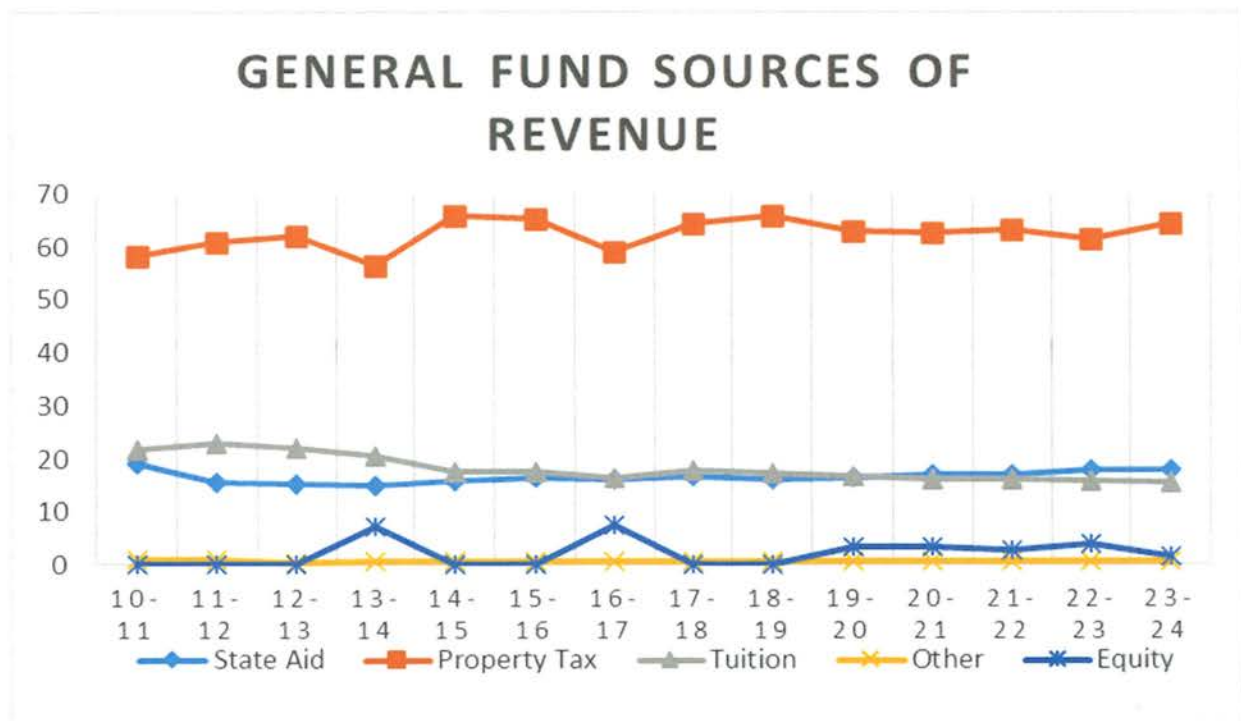
	<u>General Fund</u>	<u>Capital Improvement</u>	<u>Hazardous Materials</u>	<u>Total All</u>
TAX REQUIREMENT 2023-24	41,843,156	10,885,109	415,000	53,143,265
LEVY 2023-24	6.656837	1.731715	0.066022	8.45457
TREAS COMM @1%	418,431.57	108,851.09	4,150.00	531,433
TOTAL PROP TAX REQUIREMENT 23-24	\$42,261,587.17	\$10,993,960.09	\$419,150.00	\$53,674,697.25
TOTAL LEVY 2023-24	6.723406	1.74903	0.066683	8.539120

BUDGET COMPARSION
FY 2014-2024
Property Tax Supported Funds Only

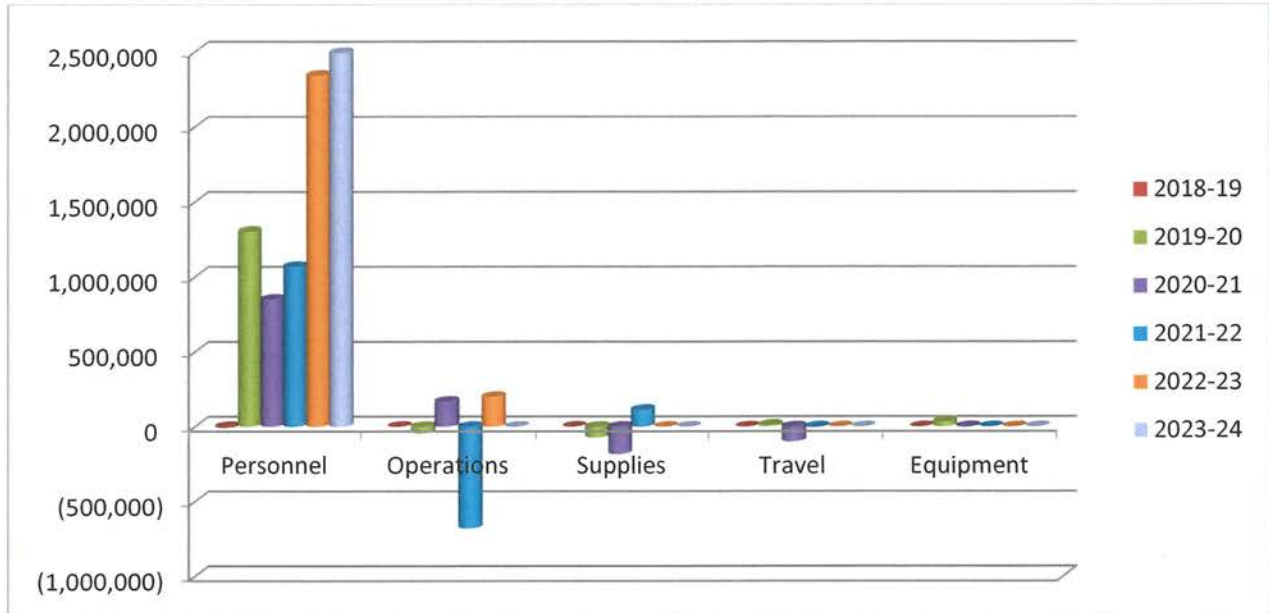
	BUDGET	CHANGE	% CHANGE	LEVY	% CHANGE
<u>OPERATING FUND:</u>					
2014 - 15	\$55,026,800	\$439,676	0.81%	8.2959	-2.53%
2015 - 16	\$55,256,385	\$229,585	0.42%	7.2265	-12.89%
2016 - 17	\$59,912,720	\$4,656,335	8.43%	6.7612	-6.44%
2017 - 18	\$57,532,561	(\$2,380,159)	-3.97%	6.6802	-1.20%
2018 - 19	\$57,524,948	(\$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%
<u>CAPITAL IMPROVEMENT FUND:</u>					
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)	-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%
<u>HAZ MAT/ADA</u>					
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)	-0.84%	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%
<u>TOTAL BUDGET:</u>					
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%
2023 -24	\$76,323,634	\$652,904	0.86%	8.4546	-5.41%

Central Community College General Fund Revenue 2023 - 2024

Revenue	2023 Budget	% Total	2024 Budget Est	% Change	\$ Change	%Total
Local Taxes	\$38,414,282.24	61.43%	\$41,843,155.60	8.93%	3,428,873	64.35%
State Aid	\$11,282,355.30	18.04%	\$11,623,411.40	3.02%	341,056	17.88%
Tuition	\$9,901,622.00	15.84%	\$10,156,958.00	2.58%	255,336	15.62%
Other	\$400,000.00	0.64%	\$400,000.00	0.00%	-	0.62%
Cash Reserves	\$2,530,730.36	4.05%	\$1,000,000.00	-60.49%	(1,530,730)	1.54%
	\$62,528,989.90		\$65,023,525.00		2,494,535	



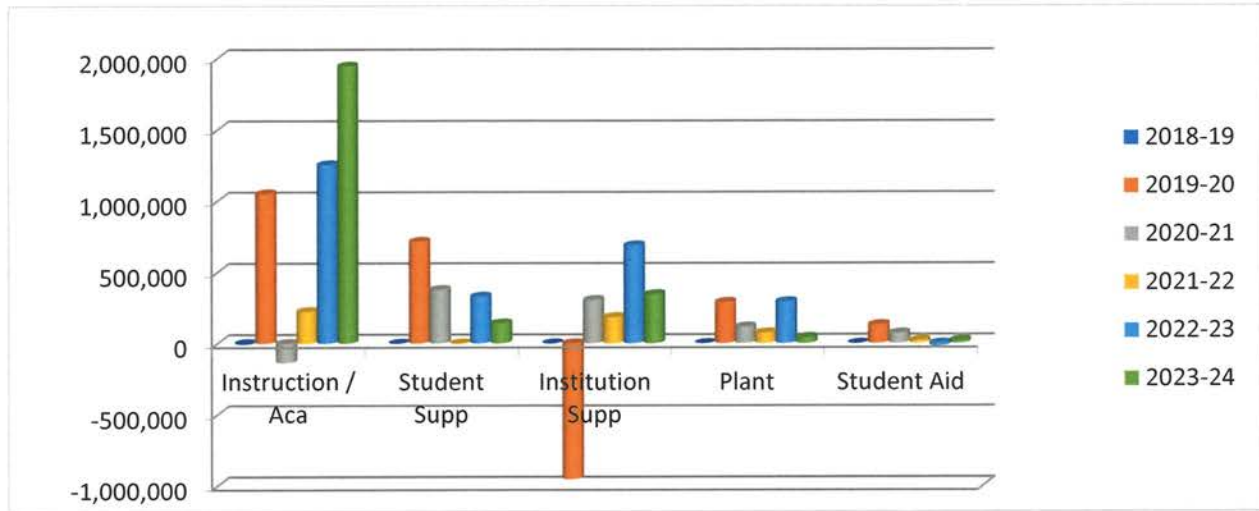
**Central Community College
Object Change
FY 2023 – 24**



	% of Budget 20-21 Total		% of Budget 21-22 Total		% of Budget 22-23 Total		% of Budget 23-24 Total	
Personnel Services	\$45,917,490	77.19%	\$46,986,280	78.33%	\$49,330,117	78.89%	\$51,824,652	79.70%
Operating Expenses	\$11,191,132	18.81%	\$10,510,994	17.52%	\$10,710,676	17.13%	\$10,710,676	16.47%
Supplies & Materials	\$1,209,292	2.03%	\$1,322,760	2.21%	\$1,322,760	2.12%	\$1,322,760	2.03%
Travel	\$734,538	1.23%	\$730,045	1.22%	\$730,045	1.17%	\$730,045	1.12%
Equipment & Furniture	\$435,392	0.73%	\$435,392	0.73%	\$435,392	0.70%	\$435,392	0.67%
Totals	\$59,487,844		\$59,985,471		\$62,528,990		\$65,023,525	

	Budget 21-22	\$ Dif	% Change	Budget 22-23	\$ Dif	% Change	Budget 23-24	\$ Dif	% Change
Personnel Services	\$46,986,280	\$1,068,790	2.33%	\$49,330,117	\$2,343,837	4.75%	\$51,824,652	\$2,494,535	5.06%
Operating Expenses	\$10,510,994	-\$680,138	-6.07%	\$10,710,676	\$199,682	1.86%	\$10,710,676	\$0	0.00%
Supplies & Materials	\$1,322,760	\$113,468	9.38%	\$1,322,760	\$0	0.00%	\$1,322,760	\$0	0.00%
Travel	\$730,045	-\$4,493	0.61%	\$730,045	\$0	0.00%	\$730,045	\$0	0.00%
Equipment & Furniture	\$435,392	\$0	0.00%	\$435,392	\$0	0.00%	\$435,392	\$0	0.00%
Totals	\$59,985,471	\$497,627	0.84%	\$62,528,990	\$2,543,519	4.07%	\$65,023,525	\$2,494,535	3.84%

Central Community College
PCS Change
Program Classification Structure
FY 2023-24



	BUDGET 20-21	% OF TOTAL	BUDGET 21-22	% OF TOTAL	BUDGET 22-23	% OF TOTAL	BUDGET 23-24	% OF TOTAL	% GOAL
INSTRUCTION/ACADEMIC	35,924,648	60.39%	36,148,726	60.26%	37,402,711	59.82%	39,348,580	60.51%	60.00%
STUDENT SERVICES	5,048,823	8.49%	5,046,634	8.41%	5,375,492	8.60%	5,516,234	8.48%	6.00%
INSTITUTIONAL SUPPORT	11,935,230	20.06%	12,117,584	20.20%	12,805,213	20.48%	13,150,154	20.22%	22.00%
PHYSICAL PLANT	5,515,059	9.27%	5,589,524	9.32%	5,881,940	9.41%	5,924,240	9.11%	10.00%
STUDENT AID	1,064,084	1.79%	1,083,003	1.81%	1,063,634	1.70%	1,084,317	1.67%	2.00%
TOTALS	59,487,844		59,985,471		62,528,990		65,023,525		

	BUDGET 20-21	\$ CHANGE	% OF CHANGE	BUDGET 21-22	\$ CHANGE	% OF CHANGE	BUDGET 22-23	\$ CHANGE	% OF CHANGE	BUDGET 23-24	\$ 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%	\$39,348,580	\$1,945,869	4.95%
STUDENT SERVICES	\$5,048,823	\$376,446	7.46%	\$5,046,634	-\$2,189	-0.04%	\$5,375,492	\$328,858	6.12%	\$5,516,234	\$140,742	2.55%
INSTITUTIONAL SUPPORT	\$11,935,230	\$304,280	2.55%	\$12,117,584	\$182,354	1.50%	\$12,805,213	\$687,629	5.37%	\$13,150,154	\$344,941	2.62%
PHYSICAL PLANT	\$5,515,059	\$116,448	2.11%	\$5,589,524	\$74,465	1.33%	\$5,881,940	\$292,416	4.97%	\$5,924,240	\$42,300	0.71%
STUDENT AID	\$1,064,084	\$71,453	6.71%	\$1,083,003	\$18,919	1.75%	\$1,063,634	-\$19,369	-1.82%	\$1,084,317	\$20,683	1.91%
TOTALS	\$59,487,844	\$731,846	1.23%	\$59,985,471	\$497,627	0.83%	\$62,528,990	\$2,543,519	4.07%	\$65,023,525	\$2,494,535	3.84%

Central Community College

2023-2024 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 52,071,582.75
(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

$$\frac{649,460,802}{2023 \text{ Real Growth Value per Assessor}} \div \frac{54,161,318,271}{\text{Prior Year Total Real Property Valuation per Assessor}} = 1.20 \% (3)$$

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) 3.20 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 1,666,290.65

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 53,737,873.40

ACTUAL PROPERTY TAX REQUEST

2023-2024 ACTUAL Total Property Tax Request (7) \$ 53,674,697.25
(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.

Central Community College

Line No.	TOTAL ALL FUNDS	Actual 2021 - 2022 (Column 1)	Actual 2022 - 2023 (Column 2)	Adopted Budget 2023 - 2024 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 22,617,242.28	\$ 22,424,884.28	\$ 18,441,915.28
3	Investments	\$ 4,730,000.00	\$ 5,478,780.00	\$ 5,478,780.00
4	County Treasurer's Balance	\$ 19,026,161.00	\$ 19,130,959.00	\$ 19,130,959.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 46,373,403.28	\$ 47,034,623.28	\$ 43,051,654.28
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 51,461,400.00	\$ 51,717,304.00	\$ 53,143,264.60
7	Federal Receipts	\$ -	\$ -	\$ -
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid (Sections 85-2231 to 85-2237)	\$ 10,693,567.00	\$ 10,755,293.00	\$ 11,623,411.40
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	\$ 56,294,324.00	\$ 57,336,206.00	\$ 63,556,958.00
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)	\$ 164,822,694.28	\$ 166,843,426.28	\$ 171,375,288.28
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 100,993,429.00	\$ 110,694,334.00	\$ 116,587,133.00
20	Capital Improvements (Real Property/Improvements)	\$ 12,562,785.00	\$ 9,675,894.00	\$ 11,300,109.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 4,231,857.00	\$ 3,421,544.00	\$ 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)	\$ 117,788,071.00	\$ 123,791,772.00	\$ 128,322,634.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 47,034,623.28	\$ 43,051,654.28	\$ 43,052,654.28
31	Cash Reserve Percentage			37%
PROPERTY TAX RECAP		Tax from Line 6		\$ 53,143,264.60
		County Treasurer's Commission at 1% of Line 6		\$ 531,432.65
		Total Property Tax Requirement		\$ 53,674,697.25

Central Community College
2023-2024 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	53,674,697.25
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
State Aid (Community College Aid Act)	(4)	\$	11,623,411.40
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))	\$	10,462,978.00	(6)
LESS: Amount Spent During 2022-2023	\$	9,114,277.00	(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)	\$	1,348,701.00
Nameplate Capacity Tax	(9a)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	66,646,809.65
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Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	\$	10,885,109.00	(11)
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LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year *(cannot exclude same capital improvements from more than one lid calculation.)*

Agrees to Line (8).	\$	-	(12)
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Allowable Capital Improvements	(13)	\$	10,885,109.00
Bonded Indebtedness	(14)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Interlocal Agreements/Joint Public Agency Agreements	(16)	\$	1,250,000.00
Judgments	(17)		
Refund of Property Taxes to Taxpayers	(18)		
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		

TOTAL LID EXCEPTIONS (B)	(20)	\$	12,135,109.00
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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

\$ 54,511,700.65

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 2023-2024

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 62,811,348.84
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2023 Reimbursable FTE Student Enrollment	3,503.95	
	(A)	
LESS: 2022 Reimbursable FTE Student Enrollment	3,487.89	
	(B)	
Subtotal = Line (A) MINUS Line (B)	16.06	
	(C)	
% of Population Growth = Line (C) / Line (B)	0.46 %	
	(D)	

Allowable Growth % Increase Over 2.5% = Line (D) MINUS 2.5% - %
(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) 3.50 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 2,198,397.21
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 65,009,746.05
(8)

Less: Restricted Funds from Lid Supporting Schedule 54,511,700.65
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 10,498,045.40
(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		\$ 53,674,697.25 (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	(\$ 419,150.00) (D)	
Total Exclusions		(\$ 419,150.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 53,255,547.25 (3)
2023 Valuation (Per the County Assessor)		\$ 62,857,409,918.00 (4)
Total Levy for Levy Limit Compliance (<i>Shall Not Exceed 11.25 Cents</i>) [Line (3) Divided By Line (4) Times 100]		0.084724 (5)
Capital Improvements/Bond Sinking Funds	(\$ 10,993,960.09) (E)	
Calculated Capital Improvements/Bond Sinking Funds Levy (<i>Shall Not Exceed 2 Cents</i>) [Line (E) Divided By Line (4) Times 100]		0.017490 (6)
Calculated General Fund Levy [Line (5) minus Line (6)]		0.067234 (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>)		0.000667 (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 (through 2023-2024 ONLY) 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. **(Through 2023-2024 ONLY)**

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 2023-2024 property tax request be set at:

General Fund: \$ 53,674,697.25

Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 8.97 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 0.082841 per \$100 of assessed value.
4. Central Community College proposes to adopt a property tax request that will cause its tax rate to be 0.085391 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 0.51 percent.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2023.

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

Voting yes were:

Voting no were:

Dated this _____ day of _____, 2023

CENTRAL COMMUNITY COLLEGE
HAZARDOUS MATERIALS AND ACCESSIBILITY BUDGET RESOLUTION

For the fiscal year 2023-24, the Hazardous Materials and Accessibility Budget of \$415,000 is approved.

Approved this 21st day
of September, 2023

Rita Skiles
Chair, Board of Governors

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CENTRAL COMMUNITY COLLEGE
BUDGET RESOLUTION

For the fiscal year 2023-24, the budget of expenditures and revenues as represented within the State of Nebraska 2023-24 Basic Budget Form is approved.

Approved this 21st day
of September, 2023

Rita Skiles
Chair, Board of Governors

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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 2023-24 Budget Form LC-CC.

Approved this 21st day
of September, 2023

Rita Skiles
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 2023-24 property tax request be set as follows:

General Fund	42,261,587.17
Capital Improvement Fund	10,993,960.09
Haz/Access	<u>419,150.00</u>
Total	53,674,697.25

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

Approved this 21st day
of September, 2023

Rita Skiles
Chair, Board of Governors

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