

**Board of Governors Special Meeting - Budget Hearing and
Action on Proposed Budget for the 2025-2026 Fiscal Year**
Southeast Community College
Southeast Community College Milford Campus - 600 State Street, Milford, NE
- Dunlap A & B
2025-09-23 15:00 - 15:30 CDT

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**SOUTHEAST COMMUNITY COLLEGE
BOARD OF GOVERNORS MEETING**

**2025-2026 BUDGET HEARING
TUESDAY, SEPTEMBER 23, 2025
3:00 P.M.**

**Southeast Community College
Milford Campus
600 State Street, Milford, NE
Dunlap A & B**

**SOUTHEAST COMMUNITY COLLEGE
BOARD OF GOVERNORS – SPECIAL BOARD MEETING - BUDGET HEARING AND
ACTION ON PROPOSED BUDGET FOR THE 2025-2026 FISCAL YEAR**

Tuesday, September 23, 2025

Southeast Community College
Milford Campus
600 State Street, Milford, Nebraska
Dunlap A & B

SPECIAL MEETING AGENDA – 3:00 P.M.

- | | |
|--|-----------|
| 1. Meeting Called to Order | 3:00 p.m. |
| 2. Roll Call | 3:01 |
| 3. Public Meeting Law Compliance Statement | 3:03 |
| 4. Public Comment | 3:05 |
| 5. Presentation of 2025-2026 Budget | 3:10 |
| 6. Public Hearing on 2025-2026 Budget | |

Action:

7. Discuss, consider, and take all necessary action in regard to the proposed budget for Southeast Community College Area for the 2025-2026 fiscal year, pursuant to the provisions of Neb. Rev. Stat. §§ 13-501 to 13-513.
8. Adjournment

The Southeast Community College (SCC) Board of Governors reserves the right and is empowered to discuss, consider and take action on (a) any item listed on the Agenda, and (b) at any time during the meeting, irrespective of the time or order listed. In addition, the Open Meetings Act requires and the intention of the Board is that agenda items be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. The SCC Board of Governors releases its agenda well in advance of most meetings and desires that all interested persons are fully informed. Any interested person who has a question or needs clarification about the sufficiency of a descriptive item should contact the Office of the President.



Beatrice 4771 W. Scott Rd. Beatrice, NE 68310 800-233-5027
Lincoln 8800 O St. Lincoln, NE 68520 800-642-4075
Milford 600 State St. Milford, NE 68405 800-642-4075

Learning Centers
Falls City, Hebron, Nebraska City,
Plattsmouth, Wahoo, and York.

TDD
402-437-2702

**NOTICE OF THE SPECIAL MEETING/ANNUAL BUDGET HEARING OF THE BOARD
OF GOVERNORS OF THE SOUTHEAST COMMUNITY COLLEGE AREA**

**September 23, 2025
3:00 P.M.**

**Location: Milford Campus
600 State Street, Milford, Nebraska
Dunlap A & B**

Notice is hereby given that a special meeting and annual budget hearing of the Board of Governors of the Southeast Community College Area, will be held starting at 3:00 p.m., and such hearing shall not be limited by time, on September 23, 2025, in Dunlap A & B or such other location therein, at the Southeast Community College – Milford Campus, 600 State Street, Milford, Nebraska.

The special meeting shall be for the purposes of conducting a public hearing and presentation of the proposed annual budget for the 2025-2026 fiscal year for the Southeast Community College Area in compliance with the Nebraska Budget Act. Public comment on the proposed annual budget statement will be available. The proposed budget statement is available for public inspection during regular business hours at the Southeast Community College Lincoln Campus, 8800 O Street, Lincoln, Nebraska and will be made available for inspection at the special meeting.

The agenda for the meeting is available for public inspection during regular business hours at the Southeast Community College Lincoln Campus, 8800 O Street, Lincoln, Nebraska.

**THE BOARD OF GOVERNORS OF THE
SOUTHEAST COMMUNITY COLLEGE AREA**



Beatrice	4771 W. Scott Rd.	Beatrice, NE 68310	800-233-5027
Lincoln	8800 O St.	Lincoln, NE 68520	800-642-4075
Milford	600 State St.	Milford, NE 68405	800-233-5027

Learning Centers
Falls City, Hebron, Nebraska City,
Plattsmouth, Wahoo, and York.

TDD
402-437-2702

Southeast 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 Southeast Community College Area Board of Governors representing Cass, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Seward, Thayer, and York counties, will meet on the 23rd day of September 2025, at 3:00 o'clock P.M., at the Dunlap Center Conference Rooms A & B, Milford Campus, 600 State Street, Milford, Nebraska 68405 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 Board Secretary, 8800 O Street, Lincoln, NE 68520 during regular business hours and available on the public website at www.southeast.edu.

2023-2024 Actual Disbursements & Transfers	\$ 208,268,385.00
2024-2025 Estimated Disbursements & Transfers	\$ 190,404,994.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 354,898,600.00
2025-2026 Necessary Cash Reserve	\$ 66,172,311.81
2025-2026 Total Resources Available	\$ 421,070,911.81
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 18,625,227.00
Unused Budget Authority Created For Next Year	\$ 125,656,415.24
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 18,625,227.00
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 Southeast Community College Area Board of Governors representing Cass, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Seward, Thayer, and York counties, will meet on the 23rd day of September 2025, at 3:30 o'clock P.M., at the Dunlap Center Conference Rooms A & B, Milford Campus, 600 State Street, Milford, Nebraska 68405 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request. The propeerty tax information detail is available at the office of the Board Secretary, 8800 O Street, Lincoln, NE 68520 during regular business hours and available on the public website at www.southeast.edu.

	2024	2025	Change
Operating Budget	345,781,769.00	354,898,600.00	2.64%
Property Tax Request	\$ 16,809,109.00	\$ 18,625,227.00	10.80%
Valuation	84,045,544,556	93,126,133,114	10.80%
Tax Rate	0.020000	0.020000	0.00%
Tax Rate if Prior Tax Request was at Current Valuation	0.018050		



IV. Public Comment



V. Presentation of 2025-2026 Budget

Chairperson Uhrmacher will convene the 2025-2026 public budget hearing. Dr. Illich and Amy Jorgens, Vice President of Administrative Services, will present the 2025-2026 budget as enclosed.



**Budget Information 2025-2026 &
Tax Levy Information Tax Year 2025
September 23, 2025**

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Southeast Community College Area
General Fund Budget History
For Fiscal Years Ended June 30

<u>Year End</u>	<u>Budget</u>	<u>Change</u>	
		<u>Amount</u>	<u>%</u>
2000	36,080,070	932,698	2.65%
2001	37,747,817	1,667,747	4.62%
2002	40,135,601	2,387,784	6.33%
2003	42,383,502	2,247,901	5.60%
2004	46,320,892	3,937,390	9.29%
2005	50,695,190	4,374,298	9.44%
2006	52,859,260	2,164,070	4.27%
2007	54,399,819	1,540,559	2.91%
2008	59,955,322	5,555,503	10.21%
2009	62,459,177	2,503,855	4.18%
2010	67,190,806	4,731,629	7.58%
2011	72,744,424	5,553,618	8.27%
2012	72,853,075	108,651	0.15%
2013	73,518,829	665,754	0.91%
2014	73,510,945	(7,884)	-0.01%
2015	75,067,580	1,556,635	2.12%
2016	83,697,162	8,629,582	11.50%
2017	86,386,254	2,689,092	3.21%
2018	89,234,319	2,848,065	3.30%
2019	89,854,574	620,255	0.70%
2020	92,910,156	3,055,582	3.40%
2021	93,604,636	694,480	0.75%
2022	94,405,707	801,071	0.86%
2023	97,805,036	3,399,329	3.60%
2024	105,359,890	7,554,854	7.72%
2025	112,158,179	6,798,289	6.45%
2026	121,872,082	9,713,903	8.66%

Nebraska Community College Areas

State Aid Summary

	Actual State Aid							Actual State Aid % Change from Year to Year						
	CCC	MCC	MPCC	NECC	SCC	WNCC	Total	CCC	MCC	MPCC	NECC	SCC	WNCC	Total
FY 17	\$ 9,051,099	\$ 26,031,728	\$ 8,737,828	\$ 13,438,041	\$ 27,095,637	\$ 12,440,842	\$ 96,795,175	-0.9%	-0.8%	-0.9%	-0.6%	-0.7%	-0.5%	-0.7%
FY 18	9,288,258	26,511,137	8,849,338	13,636,739	27,460,870	12,571,341	98,317,683	2.6%	1.8%	1.3%	1.5%	1.4%	1.1%	1.6%
FY 19	9,264,576	26,483,917	8,793,245	13,618,152	27,372,774	12,543,209	98,075,873	-0.3%	-0.1%	-0.6%	-0.1%	-0.3%	-0.2%	-0.3%
FY 20	9,623,043	27,323,390	8,986,485	13,932,166	27,941,151	12,741,156	100,547,391	3.9%	3.2%	2.2%	2.3%	2.1%	1.6%	2.5%
FY 21	9,942,728	28,015,857	9,149,094	14,233,753	28,335,417	12,881,490	102,558,339	3.3%	2.5%	1.8%	2.2%	1.4%	1.1%	2.0%
FY 21 DC	201,418	345,252	81,483	106,273	198,925	66,649	1,000,000	n/a	n/a	n/a	n/a	n/a	n/a	n/a
FY 22	10,302,739	28,662,179	9,332,207	14,555,936	28,778,958	12,997,487	104,629,506	3.6%	2.3%	2.0%	2.3%	1.6%	0.9%	2.0%
FY 22 DC	390,828	710,480	150,927	222,252	407,753	133,343	2,015,583	94.0%	105.8%	85.2%	109.1%	105.0%	100.1%	101.6%
FY 23	10,696,731	29,257,000	9,517,461	14,938,548	29,230,416	13,101,939	106,742,096	3.8%	2.1%	2.0%	2.6%	1.6%	0.8%	2.0%
FY 23 DC	585,624	1,107,671	212,737	350,669	643,369	162,164	3,062,234	49.8%	55.9%	41.0%	57.8%	57.8%	21.6%	51.9%
FY 24	11,055,471	29,903,420	9,695,393	15,283,161	29,721,098	13,218,395	108,876,938	3.4%	2.2%	1.9%	2.3%	1.7%	0.9%	2.0%
FY 24 DC	567,940	1,261,940	212,956	339,617	575,324	104,457	3,062,234	-3.0%	13.9%	0.1%	-3.2%	-10.6%	-35.6%	0.0%
FY 25	11,385,724	30,700,747	9,842,505	15,587,041	30,181,652	13,356,808	111,054,477	3.0%	2.7%	1.5%	2.0%	1.6%	1.1%	2.0%
FY 25 DC	544,925	1,341,142	210,945	337,042	521,192	106,988	3,062,234	-4.1%	6.3%	-0.9%	-0.8%	-9.4%	2.4%	0.0%
FY 26	11,323,541	30,868,944	9,794,492	15,498,560	30,237,680	13,331,260	111,054,477	-0.6%	0.6%	-0.5%	-0.6%	0.2%	-0.2%	0.0%
FY 26 DC	1,368,581	3,634,274	546,038	869,600	1,328,147	315,595	8,062,234	151.2%	171.0%	158.9%	158.0%	154.8%	195.0%	163.3%
	Actual State Aid % of Total of Total for the Year													
	CCC	MCC	MPCC	NECC	SCC	WNCC	Total							
FY 17	9.4%	26.9%	9.0%	13.9%	28.0%	12.9%	100.0%		Amount to be Distributed as State Aid					\$ 111,054,477
FY 18	9.5%	27.0%	9.0%	13.9%	27.9%	12.8%	100.0%		Dual Enrollment Allocation					8,062,234
FY 19	9.5%	27.0%	9.0%	13.9%	27.9%	12.8%	100.0%		FY 2025-2026 Appropriation					\$ 119,116,711
FY 20	9.6%	27.2%	8.9%	13.9%	27.8%	12.7%	100.0%							
FY 21	9.7%	27.3%	8.9%	13.9%	27.6%	12.6%	100.0%		Amount to be Distributed as State Aid Calculation					
FY 21 DC	20.1%	34.5%	8.2%	10.6%	19.9%	6.7%	100.0%		State Aid per 2012-2013 Formula (set amt)					\$ 87,870,147
FY 22	9.9%	27.4%	8.9%	13.9%	27.5%	12.4%	100.0%		25% Divided Equally					5,796,083
FY 22 DC	19.4%	35.3%	7.5%	11.0%	20.2%	6.6%	100.0%		45% 3 Year Average FTE					10,432,948
FY 23	10.0%	27.4%	8.9%	14.0%	27.4%	12.3%	100.0%		30% 3 Year Average REU					6,955,299
FY 23 DC	19.1%	36.2%	7.0%	11.5%	21.0%	5.3%	100.0%						\$ 111,054,477	
FY 24	10.2%	27.5%	8.9%	14.0%	27.3%	12.1%	100.0%							
FY 24 DC	18.6%	41.2%	7.0%	11.1%	18.8%	3.4%	100.0%							
FY 25	10.3%	27.6%	8.9%	14.0%	27.2%	12.0%	100.0%							
FY 25 DC	17.8%	43.8%	6.9%	11.0%	17.0%	3.5%	100.0%							
FY 26	10.2%	27.8%	8.8%	14.0%	27.2%	12.0%	100.0%							
FY 26 DC	17.0%	45.1%	6.8%	10.8%	16.5%	3.9%	100.0%							
	LB 1014 \$5M Fiscal Year Ending 6/30/23, 6/30/24, 6/30/25: Comparative Purposes Only							% of Aid Per Year						
	CCC	MCC	MPCC	NECC	SCC	WNCC	Total	CCC	MCC	MPCC	NECC	SCC	WNCC	Total
FY 23	\$ 876,183	\$ 2,226,920	\$ 390,100	\$ 513,897	\$ 782,325	\$ 210,575	\$ 5,000,000	17.5%	44.5%	7.8%	10.3%	15.6%	4.2%	100.0%
FY 24	835,522	2,292,536	322,212	560,612	797,482	191,636	5,000,000	16.7%	45.9%	6.4%	11.2%	15.9%	3.8%	100.0%
FY 25	855,853	2,259,728	356,156	537,254	789,903	201,106	5,000,000	17.1%	45.2%	7.1%	10.7%	15.8%	4.0%	100.0%
FY 26	823,656	2,293,131	335,093	532,558	806,955	208,607	5,000,000	16.5%	45.9%	6.7%	10.7%	16.1%	4.2%	100.0%

1 estimate for state aid, which shall only be used for such purpose. There
2 is included in the appropriation to this program for FY2026-27 \$381,871
3 General Funds, \$10,000 Cash Funds, and \$916,189 Federal Funds estimate
4 for state aid, which shall only be used for such purpose.

5 **Sec. 268.** AGENCY NO. 82 – COMMISSION FOR THE DEAF AND HARD OF
6 HEARING

7 Program No. 578 - Deaf and Hard of Hearing

	FY2025-26	FY2026-27
8 GENERAL FUND	1,264,949	1,312,784
9 CASH FUND	36,600	36,600
10 PROGRAM TOTAL	1,301,549	1,349,384
11 SALARY LIMIT	858,117	885,131

12 **Sec. 269.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

13 Program No. 151 - Aid to Community Colleges

	FY2025-26	FY2026-27
14 GENERAL FUND	119,116,711	119,116,711
15 PROGRAM TOTAL	119,116,711	119,116,711

16 There is included in the appropriation to this program for FY2025-26
17 \$111,054,477 General Funds for general state aid, which shall only be
18 used for such purpose and which shall be distributed to community college
19 areas pursuant to the Community College Aid Act. There is included in the
20 appropriation to this program for FY2026-27 \$111,054,477 General Funds
21 for general state aid, which shall only be used for such purpose and
22 which shall be distributed to community college areas pursuant to the
23 Community College Aid Act.

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

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

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

15 **Sec. 270.** AGENCY NO. 83 – AID TO COMMUNITY COLLEGES

16 Program No. 152 - Community College Levy Reduction

17	FY2025-26	FY2026-27
18 CASH FUND est.	265,988,849	279,288,291
19 PROGRAM TOTAL	265,988,849	279,288,291

20 There is included in the appropriation to this program for FY2025-26
21 \$265,988,849 Cash Funds estimate for state aid, which shall only be used
22 for such purpose. There is included in the appropriation to this program
23 for FY2026-27 \$279,288,291 Cash Funds estimate for state aid, which shall
24 only be used for such purpose.

25 Cash Fund expenditures for this program shall not be limited to the
26 amounts shown and shall be no greater than the amount certified pursuant
27 to subsection (3) of section 85-1543.

28 **Sec. 271.** AGENCY NO. 84 – DEPARTMENT OF WATER, ENERGY, AND
29 ENVIRONMENT

30 Program No. 106 - Energy Office Administration

Nebraska Community College Areas													
Valuation & Levy Summary													
	Valuation						Valuation % change						
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC	
FY 16-17	55,471,214,077	60,779,854,075	20,524,766,965	33,243,362,781	55,633,175,614	12,516,070,016	4.9%	3.9%	6.8%	4.7%	3.8%	6.6%	
FY 17-18	55,648,081,854	63,583,709,791	21,227,377,970	33,497,078,194	58,079,907,417	12,990,978,312	0.3%	4.6%	3.4%	0.8%	4.4%	3.8%	
FY 18-19	55,322,152,105	66,965,756,065	20,914,111,163	33,497,142,298	59,413,673,703	13,057,515,801	-0.6%	5.3%	-1.5%	0.0%	2.3%	0.5%	
FY 19-20	54,858,588,360	71,728,712,059	20,636,637,675	33,148,828,886	61,058,170,276	13,038,135,875	-0.8%	7.1%	-1.3%	-1.0%	2.8%	-0.1%	
FY 20-21	54,445,077,038	77,114,765,002	20,493,494,239	33,070,142,193	61,970,554,599	12,995,565,885	-0.8%	7.5%	-0.7%	-0.2%	1.5%	-0.3%	
FY 21-22	55,275,905,868	81,434,277,028	20,829,883,493	33,325,427,783	66,016,209,631	13,271,652,901	1.5%	5.6%	1.6%	0.8%	6.5%	2.1%	
FY 22-23	57,682,220,414	88,289,491,497	21,678,586,799	34,881,170,816	68,938,388,188	13,753,057,510	4.4%	8.4%	4.1%	4.7%	4.4%	3.6%	
FY 23-24	62,857,409,918	99,545,613,967	23,323,500,689	38,110,630,485	79,122,403,321	14,852,609,373	9.0%	12.7%	7.6%	9.3%	14.8%	8.0%	
FY 24-25	69,320,467,313	108,274,131,783	25,308,559,299	42,815,121,905	84,045,544,556	16,026,202,896	10.3%	8.8%	8.5%	12.3%	6.2%	7.9%	
FY 25-26	Not available	Not available	Not available	Not available	93,126,133,114	Not available	--	--	--	--	10.8%	--	
				change	(7,100)								
	Total Levy						Total Levy % change						
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC	
FY 16-17	9.5112	9.5000	7.7400	9.1320	7.5200	10.0533	-2.2%	0.0%	-0.8%	-4.2%	-0.7%	0.0%	
FY 17-18	9.4302	9.5000	7.5453	9.0925	9.0700	9.6815	-0.9%	0.0%	-2.5%	-0.4%	20.6%	-3.7%	
FY 18-19	9.5956	9.5000	7.4043	9.5000	9.0700	9.7544	1.8%	0.0%	-1.9%	4.5%	0.0%	0.8%	
FY 19-20	9.3042	9.5000	7.4043	9.5000	9.3700	10.0405	-3.0%	0.0%	0.0%	0.0%	3.3%	2.9%	
FY 20-21	9.2000	9.5000	7.4560	9.5000	9.3700	10.0405	-1.1%	0.0%	0.7%	0.0%	0.0%	0.0%	
FY 21-22	9.1824	9.5000	7.5456	9.4000	9.3700	10.0310	-0.2%	0.0%	1.2%	-1.1%	0.0%	-0.1%	
FY 22-23	9.0273	9.5000	7.8170	9.2500	9.3700	9.9275	-1.7%	0.0%	3.6%	-1.6%	0.0%	-1.0%	
FY 23-24	8.5391	9.5000	7.4626	9.0000	9.3700	9.7706	-5.4%	0.0%	-4.5%	-2.7%	0.0%	-1.6%	
FY 24-25	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	-76.6%	-78.9%	-73.2%	-77.8%	-78.7%	-79.5%	
FY 25-26	n/a	n/a	n/a	n/a	2.0000	n/a					0.0%		

Nebraska Community College Areas

Valuation & Levy Summary

General Fund Levy							General Fund Levy % change					
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC
FY 16-17	6.7612	7.5000	5.8900	7.1320	6.4700	7.9637	-6.4%	0.0%	-1.0%	-1.4%	8.9%	-0.1%
FY 17-18	6.6802	7.5000	5.6953	7.0925	7.0700	7.5436	-1.2%	0.0%	-3.3%	-0.6%	9.3%	-5.3%
FY 18-19	6.8456	7.5000	5.4043	7.5000	7.0700	7.7544	2.5%	0.0%	-5.1%	5.7%	0.0%	2.8%
FY 19-20	6.8069	7.5000	5.4043	7.5000	7.3700	8.0405	-0.6%	0.0%	0.0%	0.0%	4.2%	3.7%
FY 20-21	6.9217	7.5000	5.4560	7.5000	7.3700	8.0405	1.7%	0.0%	1.0%	0.0%	0.0%	0.0%
FY 21-22	6.8813	7.5000	5.5456	7.4000	7.3700	8.0310	-0.6%	0.0%	1.6%	-1.3%	0.0%	-0.1%
FY 22-23	6.7263	7.5000	5.8170	7.2500	7.3700	7.9275	-2.3%	0.0%	4.9%	-2.0%	0.0%	-1.3%
FY 23-24	6.7234	7.5000	5.4626	7.0000	7.3700	7.9275	0.0%	0.0%	-6.1%	-3.4%	0.0%	0.0%
FY 24-25	-	-	-	-	-	-	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%	-100.0%
FY 25-26	-	-	-	-	-	-					--	
Capital Levy							Capital Levy % change					
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC
FY 16-17	2.0000	2.0000	1.8500	2.0000	1.0500	2.0896	2.4%	0.0%	12.1%	0.0%	-33.5%	0.4%
FY 17-18	2.0000	2.0000	1.8500	2.0000	2.0000	2.1379	0.0%	0.0%	0.0%	0.0%	90.5%	2.3%
FY 18-19	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	0.0%	0.0%	8.1%	0.0%	0.0%	-6.5%
FY 19-20	1.7473	2.0000	2.0000	2.0000	2.0000	2.0000	-12.6%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 20-21	1.8139	2.0000	2.0000	2.0000	2.0000	2.0000	3.8%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 21-22	1.9190	2.0000	2.0000	2.0000	2.0000	2.0000	5.8%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 22-23	1.8320	2.0000	2.0000	2.0000	2.0000	2.0000	-4.5%	0.0%	0.0%	0.0%	0.0%	0.0%
FY 23-24	1.7490	2.0000	2.0000	2.0000	2.0000	1.8431	-4.5%	0.0%	0.0%	0.0%	0.0%	-7.8%
FY 24-25	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	14.4%	0.0%	0.0%	0.0%	0.0%	8.5%
FY 25-26	Not available	Not available	Not available	Not available	2.0000	Not available					0.0%	
ADA Levy							ADA Levy % change					
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC
FY 16-17	0.75000	-	-	-	-	-	37.9%		-100.0%	-100.0%	-100.0%	
FY 17-18	0.75000	-	-	-	-	-	0.0%					
FY 18-19	0.75000	-	-	-	-	-	0.0%					
FY 19-20	0.75000	-	-	-	-	-	0.0%					
FY 20-21	0.46440	-	-	-	-	-	-38.1%					
FY 21-22	0.38210	-	-	-	-	-	-17.7%					
FY 22-23	0.46900	-	-	-	-	-	22.7%					
FY 23-24	0.06670	-	-	-	-	-	-85.8%					
FY 24-25	-	-	-	-	-	-	-100.0%					
FY 25-26	-	-	-	-	-	-						

The State of Nebraska ("State") has indicated that it will fully fund the Community College Future Fund ("CCFF"); therefore, the Board of Governors ("BOG") does not have authority to levy a general fund levy in fiscal 2025-2026

A critical feature of the CCFF funding model involves the ability of community colleges to levy a rate that generates the funds necessary to supplement the CCFF funds if the State is unable to meet its funding obligations. Community colleges have no restriction as to the amount of levy rate they can set to offset any deficiencies in CCFF funding. Colleges are not limited to their previous maximum rate of 11.25 cents per \$100 of property

**Nebraska Community College Areas
FTE & REU Enrollment Summary**



		FTE							FTE % Change						
		CCC	MCC	MPCC	NECC	SCC	WNCC	Total	CCC	MCC	MPCC	NECC	SCC	WNCC	Total
2014	Audited	3,926.29	11,011.84	1,899.20	3,210.33	8,419.52	1,828.83	30,296.01	-6.8%	-9.4%	1.6%	-4.0%	-7.0%	-4.3%	-6.9%
2015	Audited	3,837.31	10,341.12	1,908.75	3,132.93	7,920.21	1,750.09	28,890.41	-2.3%	-6.1%	0.5%	-2.4%	-5.9%	-4.3%	-4.6%
2016	Audited	3,777.39	9,833.88	1,544.08	3,038.03	7,415.30	1,635.85	27,244.53	-1.6%	-4.9%	-19.1%	-3.0%	-6.4%	-6.5%	-5.7%
2017	Audited	3,710.87	9,963.00	1,479.59	2,986.13	7,286.84	1,630.39	27,056.82	-1.8%	1.3%	-4.2%	-1.7%	-1.7%	-0.3%	-0.7%
2018	Audited	3,625.60	9,923.17	1,441.37	2,997.04	7,002.41	1,538.87	26,528.46	-2.3%	-0.4%	-2.6%	0.4%	-3.9%	-5.6%	-2.0%
2019	Audited	3,627.38	9,934.59	1,409.49	2,938.56	6,804.63	1,448.55	26,163.20	0.1%	0.1%	-2.2%	-2.0%	-2.8%	-5.9%	-1.4%
2020	Audited	3,496.11	9,180.93	1,313.93	2,988.40	5,888.46	1,265.66	24,133.49	-3.6%	-7.6%	-6.8%	1.7%	-13.5%	-12.6%	-7.8%
2021	Audited	3,407.46	8,289.45	1,317.81	2,852.32	5,751.86	1,009.55	22,628.45	-2.5%	-9.7%	0.3%	-4.6%	-2.3%	-20.2%	-6.2%
2022	Audited	3,487.89	8,092.47	1,264.24	2,987.29	5,710.03	987.48	22,529.40	2.4%	-2.4%	-4.1%	4.7%	-0.7%	-2.2%	-0.4%
2023	Audited	3,503.95	8,657.73	1,269.94	3,073.87	5,668.12	1,023.97	23,197.58	0.5%	7.0%	0.5%	2.9%	-0.7%	3.7%	3.0%
2024	Audited	3,654.42	9,382.42	1,284.02	3,082.22	6,051.71	1,008.87	24,463.66	4.3%	8.4%	1.1%	0.3%	6.8%	-1.5%	5.5%
2025	Audited	3,775.31	10,204.77	1,260.59	3,094.75	6,885.80	1,004.52	26,225.74	3.3%	8.8%	-1.8%	0.4%	13.8%	-0.4%	7.2%
		REU							REU % Change						
		CCC	MCC	MPCC	NECC	SCC	WNCC	Total	CCC	MCC	MPCC	NECC	SCC	WNCC	Total
2014	Audited	5,306.95	14,122.96	2,544.53	4,409.18	11,976.74	2,604.94	40,965.30	-7.0%	-9.2%	-0.6%	-3.8%	-5.9%	-3.5%	-6.5%
2015	Audited	5,205.18	13,298.11	2,644.61	4,294.50	11,359.06	2,423.94	39,225.40	-1.9%	-5.8%	3.9%	-2.6%	-5.2%	-7.0%	-4.3%
2016	Audited	5,137.41	12,673.47	2,031.15	4,128.94	10,756.66	2,247.08	36,974.71	-1.3%	-4.7%	-23.2%	-3.9%	-5.3%	-7.3%	-5.7%
2017	Audited	5,040.57	12,818.71	1,908.72	4,058.50	10,485.08	2,242.33	36,553.91	-1.9%	1.2%	-6.0%	-1.7%	-2.5%	-0.2%	-1.1%
2018	Audited	4,907.37	12,907.74	1,845.58	4,070.64	9,938.71	2,100.07	35,770.11	-2.6%	0.7%	-3.3%	0.3%	-5.2%	-6.3%	-2.1%
2019	Audited	4,923.44	12,995.02	1,802.05	4,010.87	9,676.68	1,949.99	35,358.05	0.3%	0.7%	-2.4%	-1.5%	-2.6%	-7.2%	-1.2%
2020	Audited	4,761.51	11,978.52	1,678.39	4,074.27	8,317.51	1,668.16	32,478.36	-3.3%	-7.8%	-6.9%	1.6%	-14.1%	-14.5%	-8.1%
2021	Audited	4,612.66	10,970.51	1,684.31	3,914.78	8,096.69	1,350.62	30,629.57	-3.1%	-8.4%	0.4%	-3.9%	-2.7%	-19.0%	-5.7%
2022	Audited	4,715.12	10,859.38	1,624.09	4,143.86	8,019.71	1,206.48	30,568.64	2.2%	-1.0%	-3.6%	5.9%	-1.0%	-10.7%	-0.2%
2023	Audited	4,764.86	11,620.80	1,628.40	4,288.42	7,981.04	1,345.64	31,629.16	1.1%	7.0%	0.3%	3.5%	-0.5%	11.5%	3.5%
2024	Audited	4,967.34	12,623.40	1,646.46	4,271.28	8,499.88	1,313.78	33,322.14	4.3%	8.6%	1.1%	-0.4%	6.5%	-2.4%	5.4%
2025	Audited	5,123.44	13,608.22	1,602.13	4,287.50	9,573.72	1,327.59	35,522.60	3.1%	7.8%	-2.7%	0.4%	12.6%	1.1%	6.6%



Nebraska Community College Historical Tuition & Fees

Total per Semester

SCC Semester Basis						Tuition & Fees Semester Basis				
Year	Tuition Credit Hr	% Change Tuition	Fees	Tuition & Fees	% Chg Tuition & Fees	CCC	Metro	MPCC	NECC	WNCC
2014-2015	87.75	5.4%	1.88	89.63	5.29%	92.00	87.00	94.00	101.00	104.00
2015-2016	90.75	3.4%	1.88	92.63	3.35%	94.00	91.50	96.00	105.50	109.00
2016-2017	92.25	1.7%	2.25	94.50	2.02%	96.00	96.00	99.00	109.50	112.50
2017-2018	98.25	6.5%	3.00	101.25	7.14%	100.00	99.00	104.00	113.50	115.00
2018-2019	101.25	3.1%	3.00	104.25	2.96%	100.00	103.50	107.00	116.00	117.50
2019-2020	102.00	0.7%	6.00	108.00	3.60%	105.00	103.50	110.00	122.00	121.50
2020-2021	102.00	0.0%	9.00	111.00	2.78%	107.00	106.50	112.00	125.00	124.00
2021-2022	102.00	0.0%	12.00	114.00	2.70%	107.00	106.50	114.00	125.00	124.00
2022-2023	102.00	0.0%	15.00	117.00	2.63%	110.00	109.50	116.00	125.00	124.00
2023-2024	104.00	2.0%	17.00	121.00	3.4%	112.00	109.50	120.00	128.00	124.00
2024-2025	105.00	1.0%	18.00	123.00	1.7%	112.00	112.50	120.00	128.00	128.00
2025-2026	105.00	0.0%	20.00	125.00	1.6%	112.00	112.50	120.00	128.00	128.00
SCC Fee Historical Summary										
	St Service	Facility	Total Fee							
2018-2019	3.00	-	3.00							
2019-2020	3.00	3.00	6.00							
2020-2021	3.00	6.00	9.00							
2021-2022	3.00	9.00	12.00							
2022-2023	3.00	12.00	15.00							
2023-2024	3.00	14.00	17.00							
2024-2025	3.00	15.00	18.00							
2025-2026	3.00	17.00	20.00							

Certification of Taxable Value Tax Year 2025 & Property Tax Year 2024 and 2025 Final Valuations

	(a) Certification of Taxable Value TY 2024 per Co Assessor	(b) Certification of Taxable Value TY 2025 per Co Assessor	(c) Tax Year Valuation Dollar Change col b - col a	(d) Tax Year % Change col c / col a
Cass	4,690,379,232	5,267,770,201	577,390,969	12.31%
Fillmore	2,800,859,692	2,917,971,772	117,112,080	4.18%
Gage	4,206,854,635	4,892,516,401	685,661,766	16.30%
Jefferson	2,326,056,774	2,592,380,070	266,323,296	11.45%
Johnson	1,177,308,853	1,406,466,164	229,157,311	19.46%
Lancaster	42,905,046,996	47,129,281,783	4,224,234,787	9.85%
Nemaha	1,543,085,130	1,722,581,106	179,495,976	11.63%
Otoe	3,102,253,268	3,497,447,178	395,193,910	12.74%
Pawnee	898,021,862	1,018,902,897	120,881,035	13.46%
Richardson	1,829,263,457	2,057,885,951	228,622,494	12.50%
Saline	2,822,885,663	3,106,489,694	283,604,031	10.05%
Saunders	5,566,761,078	5,962,519,533	395,758,455	7.11%
Seward	3,784,863,148	4,157,318,850	372,455,702	9.84%
Thayer	2,420,890,411	2,523,803,647	102,913,236	4.25%
York	3,971,014,357	4,872,797,867	901,783,510	22.71%
Totals	84,045,544,556	93,126,133,114	9,080,588,558	10.80%
August Reported		93,126,140,214		
Variance		(7,100)		

Expanded Summary 2025-2026

September 23, 2025

Admin Lead	Division	Description	Staff FTE	Obj 1	Obj 2	Obj 3	Obj 4	Rank	Sal & Bene	Operating	Travel	Equipment	Other	Total Cost	Credit Offset \$	Net Cost	Cum Total
Michaelis	Instruction	Faculty Liaison, SENCAP 50% will be paid by Perkins (Funder	1.0	3.6	4.6	0	0	P1	93,000.00	1,000.00	1,500.00	3,500.00	-	99,000.00	-	99,000	99,000
Cummins	Operations	Associate Vice President Beatrice Campus	1.0	3.5	4.4	7.5	9.6	A2	175,000.00	1,000.00	1,500.00	3,500.00	-	181,000.00	-	181,000	280,000
Cummins	Operations	Associate Vice President Lincoln Campus	1.0	3.5	4.4	7.5	9.6	A2	162,000.00	1,000.00	1,500.00	3,500.00	-	168,000.00	-	168,000	448,000
Cummins	Operations	Associate Vice President Milford Campus	1.0	3.5	4.4	7.5	9.6	A2	162,000.00	1,000.00	1,500.00	3,500.00	-	168,000.00	200,000	(32,000)	416,000
Cummins	Operations	Custodial Contract Services - WTC	Contract	7.1	7.2	6.4	0	n/a	-	90,000.00	-	-	-	90,000.00	-	90,000	506,000
Jorgens	HR/Fiscal	Compensation Structure Analysis	n/a	4.1	4.5	4.4	0	n/a	-	-	-	-	50,000.00	50,000.00	-	50,000	556,000
Jorgens	Admin Services	Advancing Advanced Technology for Innovation and Efficiency	n/a	8.5	4.6	9.2	0	n/a	-	-	-	-	50,000.00	50,000.00	-	50,000	606,000
Jorgens	Operations	Scholarships Scott Pathways	n/a	2.7	2.2	3.8	3.7	revenue	-	-	-	-	-	-	(22,768)	22,768	628,768
Michaelis	Advanced Tech	Administrative Director, Curriculum Development & Progra	1.0	1.1	1.2	0	0	A5	115,200.00	1,000.00	1,500.00	3,500.00	-	121,200.00	159,350	(38,150)	590,618
Michaelis	Advanced Tech	Administrative Director, Industry & Workforce Partnerships	1.0	1.1	1.2	1.3	0	A5	115,200.00	1,000.00	1,500.00	3,500.00	-	121,200.00	157,105	(35,905)	554,713
Jorgens	Fiscal	Scholarships PEP	n/a	2.1	2.7	0	0	revenue	-	-	-	-	-	-	(106,708)	106,708	661,421
Jorgens	Fiscal	Scholarships DC	n/a	2.1	2.7	0	0	revenue	-	-	-	-	-	-	(100,000)	100,000	761,421
Michaelis	Instruction	1 of 2 FT Instructors - Welding Technology	1.0	3.4	3.2	3.4	0	AAS175	94,000.00	1,000.00	1,500.00	3,500.00	-	100,000.00	68,000	32,000	793,421
Michaelis	Instruction	2 of 2 FT Instructors - Welding Technology	1.0	3.4	3.2	3.4	0	AAS175	94,000.00	1,000.00	1,500.00	3,500.00	-	100,000.00	68,000	32,000	825,421
Michaelis	Instruction	FT Instructor Occupational Therapist Assistant	1.0	3.4	0	0	0	MA175	96,000.00	1,000.00	1,500.00	3,500.00	-	102,000.00	-	102,000	927,421
Michaelis	Instruction	FT Instructor, Dental Hygiene	1.0	3.4	0	0	0	AAS175	94,000.00	4,000.00	1,500.00	3,500.00	-	103,000.00	68,000	35,000	962,421
Michaelis	Instruction	1 Utility Lineworker Instructor	1.0	3.4	0	0	0	AAS175	94,000.00	1,000.00	1,500.00	3,500.00	-	100,000.00	68,000	32,000	994,421
Bright	SS	Mental Health Practitioner	n/a	3.3	1.5	0	0	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	-	92,000	1,086,421
Bright	SS	Student Health Services	-	3.8 & 7.4	2.1	0	0	n/a	-	75,000.00	1,000.00	24,000.00	-	100,000.00	-	100,000	1,186,421
Bright	0	Scholarships Athletics	-	0	0	0	0	revenue	-	-	-	-	-	-	(259,915)	259,915	1,446,336
Cummins	Operations	Environmental Health Services Coordinator	1.0	7.1	7.5	4.6	0	N16	90,000.00	1,000.00	1,500.00	3,500.00	-	96,000.00	-	96,000	1,542,336
Cummins	Operations	Safety & Security Coordinator	1.0	7.1	7.5	4.6	0	N16	90,000.00	1,000.00	1,500.00	3,500.00	-	96,000.00	-	96,000	1,638,336
Cummins	Operations	Maintenance worker II - Electrician	1.0	7.1	7.2	6.4	0	N16	90,000.00	1,000.00	1,500.00	3,500.00	-	96,000.00	-	96,000	1,734,336
Herwick	Strategic Initiatives	Executive Director of Transfer Initiatives	1.0	1.4	4.6	0	0	A4	137,000.00	1,000.00	1,500.00	3,500.00	-	143,000.00	-	143,000	1,877,336
Jorgens	SIT	Network Security	1.0	7.5	8.9	0	0	N18	100,000.00	1,000.00	1,500.00	3,500.00	-	106,000.00	-	106,000	1,983,336
Meranda	MarComm	Video Producer	1.0	5.1	5.2 & 5.3	4.1	9.1	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	-	92,000	2,075,336
Meranda	MarComm	Activities Information Director	1.0	5.1	5.2	2.6	9.1	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	-	92,000	2,167,336
Michaelis	Instruction	1 FTP ELEM Instructor	1.0	3.4	3.6	3.4	0	AAS175	94,000.00	1,000.00	1,500.00	3,500.00	-	100,000.00	68,000	32,000	2,199,336
Michaelis	Instruction	Biological Sciences Instructor 1 of 2	1.0	3.4	0	0	0	MA175	96,000.00	1,000.00	1,500.00	3,500.00	-	102,000.00	68,000	34,000	2,233,336
Michaelis	0	Full Time Faculty Liaison Funded through Perkins 24-25 Cinc	1.0	3.6	4.6	0	0	P1	93,000.00	1,000.00	1,500.00	3,500.00	-	99,000.00	-	-	2,233,336
Michaelis	Sencap	Sencap Directors PT to FT being paid with 40% of Fees 1 of :	1.0	3.6	4.6	0	0	P1	93,000.00	1,000.00	1,500.00	3,500.00	-	99,000.00	-	-	2,233,336
Michaelis	Sencap	Sencap Directors PT to FT being paid with 40% of Fees 2 of :	1.0	3.6	4.6	0	0	P1	93,000.00	1,000.00	1,500.00	3,500.00	-	99,000.00	-	-	2,233,336
Pegram	Student Enrollment College Advisors - 2 existing PT positions to 2 FT positions		1.0	3.2	3.7	4.6	0	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	32,467	59,533	2,292,869
Pegram	Student Enrollment College Advisors - 2 existing PT positions to 2 FT positions		1.0	3.2	3.7	4.6	0	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	32,467	59,533	2,352,402
Pegram	Student Enrollment Campus Events Coordinator		1.0	3.1	3.2	5.4	0	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	-	92,000	2,444,402
Pegram	Student Enrollment College Advisor		1.0	3.2	3.7	4.6	0	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	64,934	27,066	2,471,468
Pegram	Student Enrollment College Advisor - Undeclared/TCA students		1.0	3.1	3.3	3.7	0	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	-	92,000	2,563,468
Tangeman	HR	Senior Director of HR	1.0	8.1	8.2	8.3	0	A6	106,000.00	1,000.00	1,500.00	3,500.00	-	112,000.00	214,740	(102,740)	2,460,728
Tangeman	HR	HR Policy and Compliance	1.0	8.1	8.2	8.3	0	P1	93,000.00	1,000.00	1,500.00	3,500.00	-	99,000.00	-	99,000	2,559,728
									3,157,400.00	199,000.00	47,500.00	132,500.00	100,000.00	3,636,400.00	1,076,672	2,559,728	
Jorgens	Fiscal	Admin Asst	1.0	7.5	8.9	0	0	N10	74,000.00	1,000.00	1,500.00	3,500.00	-	80,000.00	-	80,000	2,639,728
Meranda	MarComm	Director of Content Strategy	1.0	5.1	5.2 & 5.3	5.4	9.1	P2	86,000.00	1,000.00	1,500.00	3,500.00	-	92,000.00	-	92,000	2,731,728
Michaelis	Sencap	Sencap Directors PT to FT being paid with 40% of Fees 3 of :	1.0	0	0	0	0	P1	93,000.00	-	-	3,500.00	500.00	97,000.00	97,000	-	2,731,728
Bright	Athletics	Sports Info Officer/Social Media/Mrkt	-	2.1	0	0	0	P2	86,000.00	-	1,000.00	3,500.00	500.00	91,000.00	-	91,000	2,822,728
Bright	Athletics	Cheer Coach PT	-	2.1	0	0	0	0	15,000.00	2,000.00	2,000.00	1,000.00	-	20,000.00	-	20,000	2,842,728
Bright	Athletics	Scholarship/uniforms	-	2.1	0	0	0	0	-	2,000.00	2,000.00	15,000.00	90,000.00	109,000.00	-	109,000	2,951,728
Bright	SS	Accommodations Resource Officer	-	3.3	7.3	0	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	3,041,728
Bright	SS	Success Counselor	-	3.3	2.1	1.5	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	3,131,728
Bright	SS	Success Counselor	-	3.3	2.1	1.5	0	P2	86,000.00	-	1,000.00	3,500.00	500.00	91,000.00	-	91,000	3,222,728
Cummins	Operations	Maintenance worker II - Electrician	1.0	7.1	7.2	6.4	0	N16	90,000.00	1,000.00	500.00	3,500.00	-	95,000.00	-	95,000	3,317,728
Cummins	Operations	Campus/Student Services Assistant	1.0	3.1	3.3	4.6	0	N8	70,000.00	500.00	-	3,500.00	-	74,000.00	-	74,000	3,391,728
Cummins	Operations	Maintenance worker I - General/HVAC	1.0	7.1	7.2	6.4	0	N9	72,000.00	1,000.00	500.00	3,500.00	-	77,000.00	-	77,000	3,468,728
Cummins	Operations	Maintenance worker I - Grounds Assistant	1.0	7.1	7.2	6.4	0	N9	72,000.00	1,000.00	500.00	3,500.00	-	77,000.00	-	77,000	3,545,728
Cummins	Operations	Expanded Contract Security Services	PT	7.2	7.5	0	0	PT	30,000.00	-	-	-	-	30,000.00	-	30,000	3,575,728
Herwick	Strategic Initiatives	Accreditation & Strategic Initiatives Coordinator	1.0	8.2	8.3	9.2	0	P1	93,000.00	-	1,000.00	3,500.00	500.00	98,000.00	-	98,000	3,673,728
Jorgens	Various	Federal grant programs funding to general fund	pending	0	0	0	0	0	-	-	-	-	-	-	-	-	3,673,728
Meranda	MarComm	Project Manager	1.0	5.1	5.4	3.1	9.1	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	3,763,728
Meranda	MarComm	Event Coordinator	1.0	5.1	5.2 & 5.3	5.4	9.1	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	3,853,728
Michaelis	Instruction	Lab Manager, Sciences	1.0	4.6	0	0	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	3,943,728
Michaelis	Instruction	FT Business Faculty (2) (40 student FTE annually)	1.0	3.3	3.4	4.6	0	MA175	96,000.00	-	3,000.00	3,500.00	500.00	103,000.00	(35,438)	138,438	4,082,165
Michaelis	Instruction	PT Administrative Assistant 1	0.5	4.6	3.4	0	0	0	-	-	-	3,500.00	500.00	4,000.00	-	4,000	4,086,165
Michaelis	Instruction	FT Administrative Assistant	1.0	5.4	9.1	7.5	5.2 & 5.3	N8	70,000.00	-	-	3,500.00	500.00	74,000.00	-	74,000	4,160,165
Michaelis	Instruction	FT Chef Instructor	1.0	3.3	9.2	0	0	BS175	10,000.00	-	-	3,500.00	500.00	99,000.00	-	99,000	4,259,165

Expanded Summary 2025-2026
September 23, 2025

Admin Lead	Division	Description	Staff FTE	Obj 1	Obj 2	Obj 3	Obj 4	Rank	Sal & Bene	Operating	Travel	Equipment	Other	Total Cost	Credit Offset \$	Net Cost	Cum Total
Michaelis	Instruction	Online Evaluator	1.0	3.4	0	0	0	P1	93,000.00	-	-	3,500.00	500.00	97,000.00	-	97,000	4,356,165
Michaelis	Instruction	Lab Assistant, Biotechnology - 29 hrs/week	0.7	4.6	0	0	0	0	-	-	-	3,500.00	500.00	4,000.00	-	4,000	4,360,165
Michaelis	Instruction	Project Coordinator	1.0	1.1	8.3	0	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	4,450,165
Michaelis	Instruction	FT Instructor - Welding Technology	1.0	3.4	1.1 & 1.2	3.4	0	AAS175	94,000.00	-	-	3,500.00	500.00	98,000.00	-	98,000	4,548,165
Michaelis	Instruction	Assistant Director, Adult Education	1.0	4.6	0	0	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	4,638,165
Michaelis	Instruction	Coordinator, Adult Education	1.0	4.6	0	0	0	P3	79,000.00	-	-	3,500.00	500.00	83,000.00	-	83,000	4,721,165
Michaelis	Instruction	FT Instructor - Welding Technology	1.0	3.4	1.1 & 1.2	3.4	0	AAS175	94,000.00	-	-	3,500.00	500.00	98,000.00	-	98,000	4,819,165
Michaelis	Instruction	FT Instructor - Welding Technology	1.0	3.4	1.1 & 1.2	3.4	0	AAS175	94,000.00	-	-	3,500.00	500.00	98,000.00	-	98,000	4,917,165
Michaelis	Instruction	SENCAP Coordinator- Change 3 PT to FT(Funded with 40%)	3.0	3.6	4.6	0	0	P1	93,000.00	-	-	3,500.00	500.00	97,000.00	-	97,000	5,014,165
Michaelis	Instruction	Dual Credit Advisor, SENCAP & TCA(Funded with 40%)	1.0	3.6	4.6	0	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	5,104,165
Michaelis	Instruction	Biological Sciences Instructor 2 of 2	1.0	3.4	0	0	0	MA175	96,000.00	-	-	3,500.00	500.00	100,000.00	(35,438)	135,438	5,239,603
Michaelis	Instruction	Computer Applications Trainer	1.0	3.4	3.5	7.7	0	P1	93,000.00	-	-	3,500.00	500.00	97,000.00	51,900	45,100	5,284,703
Michaelis	Instruction	FT Educational Navigator (Offset by 1 PT Position)	1.0	3.3	3.4	4.6	0	P2	86,000.00	300.00	1,500.00	3,500.00	500.00	91,800.00	36,271	55,529	5,340,232
Michaelis	Instruction	FT Academic Outreach Coach	1.0	3.1	3.4	3.3	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	5,430,232
Michaelis	Instruction	FT Reentry Navigator	1.0	3.3	3.4	5.2 & 5.3	0	P2	86,000.00	300.00	1,500.00	3,500.00	500.00	91,800.00	36,271	55,529	5,485,761
Michaelis	Instruction	FT Business Faculty (2) (40 student FTE annually)	1.0	3.3	3.4	4.6	0	MA175	96,000.00	-	3,000.00	3,500.00	500.00	103,000.00	(35,438)	138,438	5,624,198
Michaelis	Instruction	Lab Assistant, Sciences - 29 hrs/week	0.7	4.6	0	0	0	0	-	-	-	3,500.00	500.00	4,000.00	-	4,000	5,628,198
Michaelis	Instruction	Career Coach - (Emphasis on serving new Americans, Intern	1.0	3.3	3.4	5.4	5.2 & 5.3	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	-	90,000	5,718,198
Michaelis	Instruction	Program Assistant, Global Education - 29 hrs/week	0.7	3.3	2.4	4.6	0	0	-	-	-	3,500.00	500.00	4,000.00	-	4,000	5,722,198
Michaelis	Instruction	Assistant Director, CE Healthcare	1.0	3.4	3.4	3.5	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	46,000	44,000	5,766,198
Michaelis	Instruction	Gap Specialist	1.0	3.4	3.3	3.7	0	P3	79,000.00	-	-	3,500.00	500.00	83,000.00	46,655	36,345	5,802,543
Michaelis	Instruction	FT Administrative Assistant	1.0	3.3	4.6	5.4	5.2 & 5.3	N8	70,000.00	300.00	-	3,500.00	500.00	74,300.00	-	74,300	5,876,843
Pegram	Student Enrollment	Admissions Outreach Specialist	1.0	3.1	3.2	2.1	0	P2	86,000.00	500.00	1,000.00	3,500.00	500.00	91,500.00	-	91,500	5,968,343
Pegram	Student Enrollment	Director of Advising (2 positions)	1.0	3.7	4.6	2.1	0	P1	93,000.00	-	-	3,500.00	500.00	97,000.00	-	97,000	6,065,343
Pegram	Student Enrollment	Director of Advising (2 positions)	1.0	3.7	4.6	2.1	0	P1	93,000.00	-	-	3,500.00	500.00	97,000.00	-	97,000	6,162,343
Pegram	Student Enrollment	Administrative Assistant I	1.0	4.6	3.2	5.4	0	N8	70,000.00	-	-	3,500.00	500.00	74,000.00	24,350	49,650	6,211,993
Pegram	Student Enrollment	College Advisor	1.0	3.2	3.7	4.6	0	P2	86,000.00	-	-	3,500.00	500.00	90,000.00	24,350	65,650	6,277,642
Pegram	Student Enrollment	Associate Director	1.0	4.6	2.1	5.2 & 5.3	0	P2	86,000.00	500.00	1,000.00	3,500.00	500.00	91,500.00	-	91,500	6,369,142

Southeast Community College Area				
Proposed 2025-2026 General Fund Budget by PCS at Sept 23, 2025				
		Preliminary		Preliminary GF
	Budget	Budget	Expanded & NREP	Total Budget
<u>PCS</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>2025-2026</u>	<u>2025-2026</u>
1 Instruction				
7100 Personal services	\$ 50,336,455	\$ 52,560,538	\$ 568,000	\$ 53,128,538
7200 Operating expenses	3,147,824	3,097,541	9,000	3,106,541
7700 Travel	255,835	258,168	9,000	267,168
7800 Equipment	<u>496,195</u>	<u>634,002</u>	<u>21,000</u>	<u>655,002</u>
	54,236,309	56,550,249	607,000	57,157,249
4 Academic Support				
7100 Personal services	11,613,394	12,413,101	500,077	12,913,178
7200 Operating expenses	1,623,784	1,640,704	10,000	1,650,704
7700 Travel	128,549	128,944	15,000	143,944
7800 Equipment	<u>80,357</u>	<u>102,674</u>	<u>35,000</u>	<u>137,674</u>
	13,446,084	14,285,423	560,077	14,845,500
5 Student Service				
7100 Personal services	4,582,150	4,874,252	180,000	5,054,252
7200 Operating expenses	636,264	891,759	77,000	968,759
7700 Travel	30,283	125,214	4,000	129,214
7800 Equipment	<u>101,578</u>	<u>129,789</u>	<u>31,000</u>	<u>160,789</u>
	5,350,275	6,021,014	292,000	6,313,014
6 Institutional Administration				
7100 Personal services	16,778,086	16,975,277	958,260	17,933,537
7200 Operating expenses	10,514,025	10,946,764	112,000	11,058,764
7700 Travel	151,002	156,452	18,000	174,452
7800 Equipment	<u>797,400</u>	<u>1,018,863</u>	<u>42,000</u>	<u>1,060,863</u>
	28,240,513	29,097,356	1,130,260	30,227,616
7 Physical Plant Operations				
7100 Personal services	6,417,038	6,624,294	90,000	6,714,294
7200 Operating expenses	4,262,556	4,288,628	91,000	4,379,628
7700 Travel	111	109	1,500	1,609
7800 Equipment	<u>89,747</u>	<u>114,672</u>	<u>2,003,500</u>	<u>2,118,172</u>
	10,769,452	11,027,703	2,186,000	13,213,703
8 Student Financial Support				
7100 Personal services	-	-	-	-
7200 Operating expenses	115,546	115,000	-	115,000
7700 Travel	-	-	-	-
7800 Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	115,546	115,000	-	115,000
General Fund Total				
7100 Personal services	\$ 89,727,123	\$ 93,447,462	\$ 2,296,337	\$ 95,743,799
7200 Operating expenses	20,299,999	20,980,396	299,000	21,279,396
7700 Travel	565,780	668,887	47,500	716,387
7800 Equipment	1,565,277	2,000,000	2,132,500	4,132,500
Totals	\$ 112,158,179	\$ 117,096,745	\$ 4,775,337	\$ 121,872,082

SCC Non Recurring Expenditures

2025-2026 ~ \$28.1 million

Milford Campus

- Electrical Loop
- Furniture, Fixtures, & Equipment
- ETC Tile Replacement
- Kitchen/Serving Area Remodel
- Eicher Roof Replacement
- Parking Lot Repairs
- Dunlap & Welsh Sprinklers
- Design Services ETC Renovations
- Design Services Construction Tech Center
- Renovation Dunlap Center
- Design Services Residence Hall
- Welsh Athletics Renovation
- Pioneer Complex Window Replacement
- ETC Conference Room/Business/Admissions Renovation
- Crushed rock lot for Building Construction
- Wayfinding/Signage Interior & Exterior
- CTC Furniture, Fixture, Equipment

Information Technology

- Computer Refresh
- IT Network Switches and Equipment

Lincoln Campus

- 8800 ENS/Fire Protection/Suppression
- Building Access Safety & Security Project
- Signage (internal & external)
- Design Services for RH/Dining Hall/Garage
- Design services to renovate A& B sections
- Elevator CEC
- Recoat roof on physical plant building
- Gym Roof Replacement
- Recreational Fields
- Science Center Furniture, Fixture Equipment

Beatrice Campus

- Walk-off Carpet for Truman
- Concrete Parking for Welding Building
- Sidewalk Repair/Addition
- Sheetrock Concrete Block in Kennedy
- Electric for License Plate Reader
- Pickleball/Basketball Court
- Remodel/Update Visitor Locker Rooms and Bathrooms in Truman
- Update Electrical to Campus Sidewalk Lighting
- Galaxy Project- Science and Campus Attraction
- Ag Center Furniture, Fixture, Equipment

2025-2026 General Fund Budget Revenue & Expense Summary

23-Sept-25

General Fund Assumptions 2025-2026

	Budget 2024-2025	Budget 2025-2026
State Aid Increase/(Decrease)	Actual	Actual
Enrollment Change (tuition)		24-25 Audited
REU Enrollment Change (CCFF)		24-25 Audited
CC Future Fund Increase		Actual
Credit Hours Base Hours	189,196	204,967
Credit hours Resident	176,098	190,127
Credit Hours Non Resident	13,098	14,840
Tuition per credit hour Resident	\$ 105.00	\$ 105.00
Tuition per credit hour Non Resident	\$ 126.00	\$ 126.00

General Fund Budget Summary 2025-2026

	Budget 2024-2025	Budget 2025-2026
Revenues		
State Aid	\$ 30,181,652	\$ 30,237,680
State Aid Dual Enrollment	521,192	1,328,147
Community College Future Fund	63,199,019	71,181,055
Tuition	16,852,658	17,913,603
Other	1,309,158	995,988
Total Revenues	112,063,679	121,656,473
Expanded Revenues	94,500	215,609
Total Revenues	112,158,179	121,872,082
Expenditures		
Salary & Benefits	87,385,962	93,447,462
Operating	20,145,748	20,980,396
Travel	531,969	668,887
Equipment	1,500,000	2,000,000
Total Expenditures	109,563,679	117,096,745
Nonrecurring Expenditure Projects	500,000	2,000,000
Expanded Expenditures, Net	2,094,500	2,775,337
Total Expanded & NREP	2,594,500	4,775,337
Total Expenditures	112,158,179	121,872,082
Net Increase/(Decrease) in Net Assets	\$ -	\$ -

SCC Capital Improvement Fund Potential Projects

2025-2026 ~ \$211 million

Milford Campus

- Eicher Tech Center - Fire Suppression /Panel
- Eicher Roof Replacement
- Loop Road Completion and Parking updates
- Milford 3rd Residence
- Construction Technology Center
- Placement and Assessment Center Conversion
- Dunlap Service Area Renovations
- Eicher Penthouse Unit Replacements
- Dunlap Fire Suppression/Panel
- Welsh Fire Suppression /Panel
- John Deere HVAC Replacement
- Milford Electrical Loop

Lincoln Campus

- Construction Support Projects
- Landscaping, Sidewalks, Parking Lots & Loop Road
- Master Plan Programming, Design & Construction
- Science Tower - Design Services
- Update building automation system for U-section
- U-Section Roof Replacement
- Move building automation system at HSB
- Repair/address HVAC
- Healing Gardens
- Renovation of N, R & T Sections
- Renovation of K-M-S Sections
- Construction Science Tower - STEM building

Learning Centers

- Hebron Manufacturing

- Nebraska City Shell Space
- York Learning Center


Beatrice Campus

- Road repair
- Campus Signage
- Ag Project Construction
- New Parking lot
- Truman Renovation Phase 1
- Hay barn for the farm
- Sidewalk lighting
- Garage for fleet- protect the vehicles from the elements
- Landscaping for demo area and AEC- landscaping needed to beautify campus
- Physical plant replacement
- Soccer Field Lights
- Walk-off Carpet for Truman
- Concrete Parking for Welding Building
- Sidewalk Repair/Addition
- Electric for License Plate Reader
- Pickleball/Basketball Court
- Remodel/Update Visitor Locker Rooms and Bathrooms in Truman
- Update Electrical to Campus Sidewalk Lighting



Capital Improvement Fund and Levy

2025-2026		
CIF Levy (cents per \$100 valuation) in 2025-2026		2.00
Valuation Increase		10.8%
Valuation	\$	93,126,133,114
CIF Balance at July 1, 2025	\$	7,159,024
Income Related to 2025-2026 Fiscal Year		
Property Tax Accrual		18,252,722
Interest		214,772
Total Fiscal 2025-2026		18,467,494
CIF Available June 30, 2026	\$	25,626,518
DS Payment 2025-2026, COPS Series 2018		(3,447,893)
DS Payment 2025-2026, COPS Series 2023		(1,847,600)
Total Debt Service		(5,295,493)
CIF Available Less Debt Service June 30, 2026	\$	20,331,025

Southeast Community College Area			
Budget Summary 2025-2026 at September 23, 2025			
		Budget	Budget
		2024-2025	2025-2026
Restricted (Self Supporting) Budget:			
Administrative Cost Reimbursement	\$	4,400,000	\$ 4,400,000
Advancement/Foundation		10,000,000	10,000,000
Athletics		300,000	300,000
Bond Reserve Fund		9,400,000	7,000,000
Bookstore		5,000,000	5,000,000
Child Development Center		1,000,000	1,000,000
Course & Course Ground		300,000	300,000
Dining Halls & Cafeteria		3,500,000	3,000,000
Entrepreneurship Center		200,000	300,000
Facilities Fees		9,000,000	11,000,000
John Deere		1,100,000	1,100,000
Learn to Dream Retention		100,000	100,000
Miscellaneous Self Supporting		2,000,000	2,000,000
New Area Projects		1,000,000	1,000,000
New Private Grants & Donations		1,000,000	3,000,000
Non Credit Non Reimbursable		1,000,000	1,000,000
One Stop		100,000	100,000
Production		1,500,000	2,000,000
Program Special Fees		500,000	700,000
Scholarships		2,500,000	2,200,000
Student Activities Fees		1,500,000	3,600,000
Residence Halls		6,000,000	6,000,000
Grants (Federal, State, Private):			
Adult Basic Education		500,000	700,000
American Rescue Plan City of Lincoln		2,500,000	-
American Rescue Plan State of Nebraska		1,500,000	2,000,000
Child Care Access Means Parents in School Program--CCAMPIS		300,000	300,000
Distance Learning Telemedicine Grants		500,000	500,000
Miscellaneous Federal Grants		3,000,000	3,000,000
Miscellaneous State Grants		3,000,000	3,000,000
NSF BioCare & Stem		700,000	600,000
New Federal Grants		2,000,000	2,000,000
New State Grants		1,000,000	1,000,000
Perkins Grants		1,500,000	1,000,000
Project Health Education Laddering Program--HELP		300,000	300,000
Scott Pathways		1,000,000	1,000,000
Student Financial Aid (PELL, Federal Supplemental Educational Opportunity Grant, Federal College Work Study, Nebraska Opportunity Grant, Scholarships)		17,000,000	15,000,000
Trio Grants		300,000	350,000
Upward Bound Grants		300,000	350,000
Total Restricted (Self Supporting) Budget	\$	96,800,000	\$ 96,200,000
Other Facility Project Financing Budget:			
Restricted Dorm Construction Lincoln Residence Hall 2022 Series		1,800,000	200,000
Potential Dorm Milford/Lincoln		40,000,000	30,000,000
IT Tower		24,000,000	1,000,000
COPS Series 2023, Lincoln Welding		28,000,000	10,000,000
Science Tower			30,000,000
Building Trades			20,000,000
Other (Parking Garage, Ag Center)		10,000,000	20,000,000
Total Other Facility Project Financing Budget	\$	103,800,000	\$ 111,200,000
Total Restricted (Self-Supporting) & Other Facility Project Financing Budget	\$	200,600,000	\$ 207,400,000
Capital Improvement Fund Budget:			
CIF	\$	28,135,020	\$ 20,331,024
CIF Pledged COPS Series 2018		3,479,770	3,447,894
CIF Pledged COPS Series 2023		1,408,800	1,847,600
Total Capital Improvement Fund Budget	\$	33,023,590	\$ 25,626,518
Total General Fund Budget	\$	112,158,179	\$ 121,872,082
Southeast Community Budget per Notice of Budget Hearing & Budget Summary 2025-2026		\$ 345,781,769	\$ 354,898,600

2025-2026
STATE OF NEBRASKA
COMMUNITY COLLEGE BUDGET FORM

Southeast Community College

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Upon Filing, the Entity Certifies the Information Submitted on this Form to be Correct:

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 18,625,227.00	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
\$ 18,625,227.00	Total Personal and Real Property Tax Required

\$ 93,126,133,114.00 **Total Certified Valuation (All Counties)**

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

Outstanding Bonded Indebtedness as of JULY 1, 2025

\$ 128,765,000.00	Principal
\$ 78,619,277.06	Interest
\$ 207,384,277.06	Total Bonded Indebtedness

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

☒

YES

☐

NO

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

County Clerk's Use ONLY

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2024 through June 30, 2025?

☐

YES

☒

NO

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

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

Website: auditors.nebraska.gov

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

Submission Information

Budget Due by 9-30-2025

Submit budget to:

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

Southeast Community College

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 104,058,402.00	\$ 108,267,016.00	\$ 105,706,999.00
3	Investments	2,132,544.00	2,146,932.00	2,184,655.00
4	County Treasurer's Balance	1,006,810.00	1,014,253.00	230,750.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	107,197,756.00	111,428,201.00	108,122,404.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	72,197,375.00	17,354,517.00	18,440,818.81
7	Federal Receipts	25,076,988.00	15,845,654.00	26,100,000.00
8	State Receipts: Motor Vehicle Pro-Rate	-	-	-
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	30,296,422.00	30,702,844.00	31,565,827.00
10	State Receipts: Other	2,705,403.00	63,913,414.00	72,008,071.00
11	State Receipts: Property Tax Credit	-	-	
12	Local Receipts: Nameplate Capacity Tax	-	-	-
13	Local Receipts: In Lieu of Tax	-	-	-
14	Local Receipts: Other	82,222,642.00	59,282,768.00	164,833,791.00
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)	319,696,586.00	298,527,398.00	421,070,911.81
18	Disbursements & Transfers:			
19	Operating Expenses	131,589,860.00	138,111,871.00	199,796,973.00
20	Capital Improvements (Real Property/Improvements)	45,877,047.00	33,909,198.00	140,826,518.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	23,654,723.00	10,115,191.00	6,000,000.00
22	Debt Service: Bond Principal & Interest Payments	7,146,755.00	8,268,734.00	8,275,109.00
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)	208,268,385.00	190,404,994.00	354,898,600.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	111,428,201.00	108,122,404.00	66,172,311.81
31	Cash Reserve Percentage			32%
PROPERTY TAX RECAP		Tax from Line 6		18,440,818.81
		County Treasurer's Commission at 1% of Line 6		184,408.19
		al Property Tax Requirement		\$ 18,625,227.00

Southeast Community College

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your Community College needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ -
Bond Fund	\$ -
Capital Improvement Fund	\$ 18,625,227.00
_____ Fund	_____
_____ Fund	_____
_____ Fund	_____
Total Tax Request	** \$ 18,625,227.00

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	\$ -
Total Cash Reserve	\$ 66,172,311.81
Remaining Cash Reserve	\$ 66,172,311.81
Remaining Cash Reserve %	32%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Southeast Community College
ADDRESS	8800 O Street, Suite 227K
CITY & ZIP CODE	Lincoln, NE 68520
TELEPHONE	402.323.3414
WEBSITE	www.southeast.edu

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mr. Arlyn Uhrmacher	Dr. James Sherwood	Amy Jorgens
TITLE /FIRM NAME	Chairperson	Vice Charman	SCC, VP Administrative Services
TELEPHONE	402.323.3405	402.323.3405	402.323.3414
EMAIL ADDRESS	auhrmacher@southeast.edu	jsherwood@southeast.edu	ajorgens@southeast.edu

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

☐

Board Chairperson

☐

Clerk / Treasurer / Superintendent / Other

☒

Preparer

Southeast Community College
2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	18,625,227.00
Motor Vehicle Pro-Rate	(2)		-
In-Lieu of Tax Payments	(3)		-
State Aid (Community College Aid Act)	(4)		31,565,827.00
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))			27,749,023.00 (6)
LESS: Amount Spent During 2024-2025			27,749,023.00 (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)		50,191,054.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)			31,767,912.00 (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)		31,767,912.00
Bonded Indebtedness	(14)		8,275,109.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		-
Interlocal Agreements/Joint Public Agency Agreements	(16)		5,123,123.00
Judgments	(17)		-
Refund of Property Taxes to Taxpayers	(18)		-
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		-
TOTAL LID EXCEPTIONS (B)	(20)		45,166,144.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i>	\$	5,024,910.00
---	-----------	---------------------

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

Southeast Community College

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 115,006,006.55
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2025 Reimbursable FTE Student Enrollment	<u>9,573.72</u>	
	(A)	
LESS: 2024 Reimbursable FTE Student Enrollment	<u>8,499.88</u>	
	(B)	
Subtotal = Line (A) MINUS Line (B)	<u>1,073.84</u>	
	(C)	
% of Population Growth = Line (C) / Line (B)	<u>12.63 %</u>	
	(D)	

Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5% 10.13 %
(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) 13.63 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 15,675,318.69
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 130,681,325.24
(8)

Less: Restricted Funds from Lid Supporting Schedule 5,024,910.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 125,656,415.24
(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.

Southeast Community College

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Eicher Tech Center - Fire Suppression /Panel	700,000
Eicher Roof Section	130,000
East Side Welsh Athletics Renovation	250,000
Loop Road Completion and Parking updates	2,000,000
Placement and Assessment Center Conversion	500,000
Dunlap Service Area Renovations	1,000,000
Eicher Penthouse Unit Replacement # 2	300,000
Eicher Penthouse Unit Replacement # 4	300,000
Eicher Penthouse Unit Replacement # 5	300,000
Dunlap Fire Suppresion/Panel	300,000
Welsh Fire Suppression /Panel	300,000
John Deere HVAC Replacement	300,000
Nebraska City Shell Space	350,000
York Learning Center	7,000,000
Hebron Manufacturing	500,000
Construction Support Projects	4,000,000
Landscaping, Sidewalks, Parking Lots & Loop Road	2,000,000
Master Plan Programming, Design & Construction	250,000
Science Tower - Design Services	500,000
Update building automation system for U-section	50,000
U-Section Roof Replacement	500,000
Move building automation system at HSB	100,000
Repair/address HVAC	200,000
Healing Gardens	850,000
Renovation of N, K, B, R & T Sections	4,745,328
Road repair	500,000
New Parking lot	400,000
Renovation of Kennedy classrooms- updating of classroom area	70,000
Truman Renovation Phase 1	500,000
New Sidewalks- Connect campus to Ag Building, Parking lots	75,000
Campus Repairs	50,000
Ag Center Repairs	2,747,584
Total - Must agree to Line 11 on Lid Support Page 4	\$ 31,767,912.00

Southeast Community College

2025-2026 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request <i>(From Cover Page - Page 1)</i>	\$	18,625,227.00
		(1)

Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b))	\$	18,625,227.00
		(2)

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

2025 Total Certified Valuation from County Assessor <i>("Total Taxable Value" from Assessor Certification)</i>	\$	93,126,133,114.00
		(2b)

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

Personal and Real Property Tax Request subject to limit in § 85-1517(2)(a) <i>(Line 1 minus Line 2)</i>	\$	-
		(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 <i>Must attach minutes documenting approval of this levy authority by the Board of Governors</i>	\$	-
		(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)

2025-2026 Community College Aid as certified by Coordinating Commission for Postsecondary Education	\$	-
		(5a)

2024-2025 Community College Aid	\$	-
		(5b)

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

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

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

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

Certification of Taxable Value Tax Year 2025 & Property Tax Year 2024 and 2025 Final Valuations

	(a) Certification of Taxable Value TY 2024 per Co Assessor	(b) Certification of Taxable Value TY 2025 per Co Assessor	(c) Tax Year Valuation Dollar Change col b - col a	(d) Tax Year % Change col c / col a
Cass	4,690,379,232	5,267,770,201	577,390,969	12.31%
Fillmore	2,800,859,692	2,917,971,772	117,112,080	4.18%
Gage	4,206,854,635	4,892,516,401	685,661,766	16.30%
Jefferson	2,326,056,774	2,592,380,070	266,323,296	11.45%
Johnson	1,177,308,853	1,406,466,164	229,157,311	19.46%
Lancaster	42,905,046,996	47,129,281,783	4,224,234,787	9.85%
Nemaha	1,543,085,130	1,722,581,106	179,495,976	11.63%
Otoe	3,102,253,268	3,497,447,178	395,193,910	12.74%
Pawnee	898,021,862	1,018,902,897	120,881,035	13.46%
Richardson	1,829,263,457	2,057,885,951	228,622,494	12.50%
Saline	2,822,885,663	3,106,489,694	283,604,031	10.05%
Saunders	5,566,761,078	5,962,519,533	395,758,455	7.11%
Seward	3,784,863,148	4,157,318,850	372,455,702	9.84%
Thayer	2,420,890,411	2,523,803,647	102,913,236	4.25%
York	3,971,014,357	4,872,797,867	901,783,510	22.71%
Totals	84,045,544,556	93,126,133,114	9,080,588,558	10.80%

Southeast 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 Southeast Community College Area Board of Governors representing Cass, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Seward, Thayer, and York counties, will meet on the 23rd day of September 2025, at 3:00 o'clock P.M., at the Dunlap Center Conference Rooms A & B, Milford Campus, 600 State Street, Milford, Nebraska 68405 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 Board Secretary, 8800 O Street, Lincoln, NE 68520 during regular business hours and available on the public website at www.southeast.edu.

2023-2024 Actual Disbursements & Transfers	\$ 208,268,385.00
2024-2025 Estimated Disbursements & Transfers	\$ 190,404,994.00
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 354,898,600.00
2025-2026 Necessary Cash Reserve	\$ 66,172,311.81
2025-2026 Total Resources Available	\$ 421,070,911.81
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 18,625,227.00
Unused Budget Authority Created For Next Year	\$ 125,656,415.24
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 18,625,227.00
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 Southeast Community College Area Board of Governors representing Cass, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Seward, Thayer, and York counties, will meet on the 23rd day of September 2025, at 3:30 o'clock P.M., at the Dunlap Center Conference Rooms A & B, Milford Campus, 600 State Street, Milford, Nebraska 68405 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request. The propeerty tax information detail is available at the office of the Board Secretary, 8800 O Street, Lincoln, NE 68520 during regular business hours and available on the public website at www.southeast.edu.

	2024	2025	Change
Operating Budget	345,781,769.00	354,898,600.00	2.64%
Property Tax Request	\$ 16,809,109.00	\$ 18,625,227.00	10.80%
Valuation	84,045,544,556	93,126,133,114	10.80%
Tax Rate	0.020000	0.020000	0.00%
Tax Rate if Prior Tax Request was at Current Valuation	0.018050		

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

SUBDIVISION NAME

Pa 36 47

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Southeast Community College

SUBDIVISION NAME

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

None

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

SE COMM COLLEGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Community College	Total Taxable Value
SE COMM COLLEGE	5,267,770,201

I SASHA FRYE CASS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

8.14.2025
(date)

CC: County Clerk, CASS County

CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE
{format for community colleges.}
TAX YEAR 2025
{certification required on or before August 20th, of each year}

TO: SOUTHEAST COMMUNITY COLLEGE-AREA OFFICE

TAXABLE VALUE LOCATED IN THE COUNTY OF: FILLMORE

Name of Community College	Total Taxable Value
SOUTHEAST COMMUNITY COL	2,917,971,772

I MELISSA HOUCHIN FILLMORE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Melissa Houchin
(signature of county assessor)



8/11/25
(date)

CC: County Clerk, FILLMORE County
CC: County Clerk where district is headquartered, if different county, LANCASTER County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

SOUTHEAST COMMUNITY COLLEGE
301 S 68TH ST
TO: PLACE FIFTH FLOOR
LINCOLN NE 68510-2449

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Community College	Total Taxable Value
SCC GENERAL	4,892,516,401

I PATRICIA MILLIGAN, GAGE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Patricia Milligan
(signature of county assessor)



August 18, 2025
(date)

CC: County Clerk, GAGE County
CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

372,519,465 Pers Prior
337,282,706 Pers Value

3,834,335,170 Real Prior
4,555,313,695 Real Value

corrected

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th of each year}

SOUTHEAST COMMUNITY COLLEGE

**TO: 301 S 68TH STREET PLACE 5TH FLOOR
LINCOLN, NE 68510**

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Community College	Total Taxable Value
S E TECH COLLEGE	2,592,380,070

I MARY A BANAHAN JEFFERSON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-

509.

Mary A. Banahan
(signature of county assessor)



Aug 19 2025
(date)

CC: County Clerk, JEFFERSON County

CC: County Clerk where district is headquartered, if different County County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

193,774,119 Pers Prior
214,517,104 Pers Value

2,132,282,655 Real Prior
2,377,862,966 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

SOUTHEAST COMMUNITY COLLEGE

TO: 301 S 68TH STREET PLACE 5TH FLOOR
LINCOLN, NE 68510

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
S E TECH COLLEGE	2,592,380,070	8,760,578	2,132,282,655	0.41

*Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

^a Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the community college's Real Growth Value divided by the community college's total real property valuation from the prior year.

I MARY A BANAHAN JEFFERSON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Mary A. Banahan
(signature of county assessor)

AUG 15 2025
(date)

CC: County Clerk, JEFFERSON County

CC: County Clerk where district is headquarter, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.



CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: SOUTHEAST COMM COLL

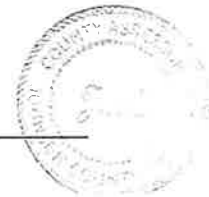
TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

	Total Taxable Value
Name of Political Subdivision	
SECC GENERAL	\$1,406,466,164
SECC CAP IMP	\$1,406,466,164
SECC ADA/HAZ	\$1,406,466,164

I, Terry Keebler, Johnson County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.



(signature of county assessor)



08/22/2025

(date)

CC: County Clerk, Johnson County

CC: County Clerk where district is headquartered, if different county, Johnson County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: SOUTHEAST COMM COLL

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

Total Taxable Value	
Name of Political Subdivision	
SECC GENERAL	\$1,406,645,523
SECC CAP IMP	\$1,406,645,523
SECC ADA/HAZ	\$1,406,645,523

I, Terry Keebler, Johnson County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-609.


(signature of county assessor)



08/13/2025
(date)

CC: County Clerk, Johnson County

CC: County Clerk where district is headquartered, if different county, Lancaster County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE
{format for community colleges}

Tax Year 2025

{certification required on or before August 20th of each year}

TO: SECC
301 S 68 ST PL, 5TH FLR
LINCOLN, NE 68510

CORRECTED NOTICE 8/25/25

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Community College	Total Taxable Value
SOUTHEAST COMMUNITY COLLEGE	47,129,281,783

I Dan Nolte, Lancaster Assessor/Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Dan Nolte
(signature of county assessor)

08/20/2025
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE
(format for community colleges)

Tax Year 2025

(certification required on or before August 20th of each year)

TO: SECC
301 S 68 ST PL, 5TH FLR
LINCOLN, NE 68510

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Community College	Total Taxable Value
SOUTHEAST COMMUNITY COLLEGE	47,129,288,883

I Dan Nolte, Lancaster Assessor/Register of Deeds hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509.

Dan Nolte
(signature of county assessor)

08/20/2025
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025


{certification required on or before August 20th of each year}

To: SE COMM COLLEGE

TAXABLE VALUE LOCATED IN THE COUNTY OF NEMAHA COUNTY, NE

	Total Taxable Value
Name of Political Subdivision	
S E COMM COLLEGE GENERAL	\$1,722,581,106
S E CAP IMPROVEMENT FUND	\$1,722,581,106

I, Mallory Lempka, Nemaha County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)



08/19/2025
(date)

CC: County Clerk, Nemaha County, NE County
CC: County Clerk where district is headquartered, if different county, Nemaha County, NE County
Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: SE COMMUNITY COLLEGE

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY, NE

Name of Political Subdivision	Total Taxable Value
SE COMM COLLEGE	\$3,497,447,178
SE COMM COLLEGE CAP IMP 2012	\$3,497,447,178

I, Christina M. Smallfoot, Otoe County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christina M. Smallfoot
(signature of county assessor)

08/14/2025
(date)

CC: County Clerk, Otoe County, NE County

CC: County Clerk where district is headquartered, If different county, Otoe County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

**SOUTHEAST COMMUNITY COLLEGE
CONTINUING EDUCATION CENTER
TO: 301 S, 68TH ST PLACE 5TH FLR
LINCOLN, NE 68510-2449**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Community College	Total Taxable Value
SOUTH EAST TECH #5	1,018,902,897

I STEPHANIE KASTER PAWNEE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Stephanie Kaster
(signature of county assessor)

8/19/2025
(date)

CC: County Clerk, PAWNEE County

CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

38,325,250 Pers Prior
35,960,781 Pers Value

\$67,696,612 Real Prior
982,942,116 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

CONTINUING EDUCATION CENTER

301 S 68TH ST

TO: PLACE 5TH FLR

LINCOLN, NE 68510-2449

TAXABLE VALUE LOCATED IN THE COUNTY OF: RICHARDSON

Name of Community College	Total Taxable Value
SECC	2,057,885,951

I KIMBERLY RIGGS RICHARDSON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

8-14-25
(date)

CC: County Clerk RICHARDSON County

CC: County Clerk where district is headquartered, if different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{certification required on or before August 20th, of each year}

SE COMM COLLEGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Community College	Total Taxable Value
SE COMM COLLEGE	3,106,489,694

I BRANDI KELLY SALINE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Brandi Kelly
(signature of county assessor)



August 19, 2025
(date)

CC: County Clerk, SALINE County
CC: County Clerk where district is headquartered, different county, _____ County

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: SOUTHEAST COMMUNITY COLLEGE

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Total Taxable Value

Name of Political Subdivision

SOUTHEAST COMMUNITY COLLEGE GENERAL

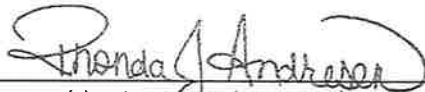
\$5,962,519,533

SOUTHEAST COMMUNITY COLLEGE CAP IMPT FUN

\$5,962,519,533

I, Rhonda J Andresen, Saunders County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.




(signature of county assessor)

08/14/2025

(date)

CC: County Clerk, Saunders County, NE County

CC: County Clerk where district is headquartered, if different county, Saunders County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: SE Comm College

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

	Total Taxable Value
Name of Political Subdivision	
SECC Cap Improvement Fund	\$4,157,318,850

I, Marilyn Hladky, Seward County County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

08/16/2025
(date)

CC: County Clerk, Seward County County

CC: County Clerk where district is headquartered, if different county, Seward County County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

{certification required on or before August 20th of each year}

To: S E Community College

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Total Taxable Value	
Name of Political Subdivision	
SECC General	\$2,523,803,647
SECC Cap Impr	\$2,523,803,647
SECC ADA Haz Material	\$2,523,803,647

I, Amy C Peterson, Thayer County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Amy C Peterson

(signature of county assessor)

08/14/2025

(date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where district is headquartered, if different county, Thayer County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)



CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2025

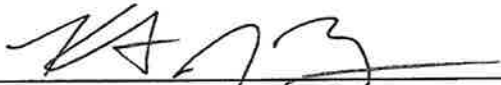
{certification required on or before August 20th of each year}

To: SECC

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

		Total Taxable Value
Name of Political Subdivision		
SECC GENERAL		\$4,872,797.867
SECC CAPT IMPROV		\$4,872,797.867

I, Kurt Bulgrin, York County, NE County Assessor, hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.


(signature of county assessor)

08/19/2025
(date)

CC: County Clerk, York County, NE County

CC: County Clerk where district is headquartered, if different county, York County, NE County

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)





VI. Public Hearing on 2025-2026 Budget



VII. Action to Adopt the Proposed 2025-2026 Fiscal Year Budget Statement

RATIONALE:

Annually, the Board of Governors for the Southeast Community College Area is required by the Nebraska Budget Act and other state law to cause the preparation of and to adopt a budget statement conforming to requirements of state law for submission to the state auditor of public accounts and other officials. College administration has undertaken to prepare a proposed budget statement for the 2025-2026 fiscal year and recommends that the Board review and, after considering public comment, adopt said budget statement.

MOTION:

That the Board of Governors of the Southeast Community College Area should adopt and approve the 2025-2026 fiscal year budget statement and included resolution by a 75% majority of the members of the Board, as presented at this meeting and made part of this motion.

RESOLUTION:

SOUTHEAST COMMUNITY COLLEGE AREA

BOARD OF GOVERNORS

2025-2026 BUDGET RESOLUTION

BE IT RESOLVED that the Board of Governors of Southeast Community College Area does hereby adopt the proposed Budget Statement for the fiscal year beginning July 1, 2025 and ending June 30, 2026 in the amount of \$354,898,600 of budgeted expenditures prepared on the State of Nebraska 2025-2026 Basic Budget Form and does hereby authorize and direct the Secretary of the Southeast Community College Area Board of Governors to certify a copy of said adopted Budget Statement, attach thereto a copy of the proof of publication of the notice of hearing, and file the same with the Boards of Equalizations and County Clerks of Cass, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Seward, Thayer and York Counties, on or before September 30, 2025, and with the Auditor of Public Accounts of the State of Nebraska, all as provided by law.

BE IT FURTHER RESOLVED that the Board of Governors of Southeast Community College Area does hereby approve the amount of budgeted restricted funds as defined by Neb. Rev. Stat. §§13-518 through 13-522, for the fiscal year beginning July 1, 2025, and ending June 30, 2026, equal to last year's total of budgeted restricted funds of \$115,006,006.55 plus the statutory 2.5% increase equal to \$2,875,150.16, plus allowable growth of 10.13% increase equal to \$11,650,108.46.

BE IT FURTHER RESOLVED that the Board of Governors of Southeast Community College Area does hereby approve the amount of budgeted restricted funds as defined by Neb. Rev. Stat. §§13-518 through 13-522, for the fiscal year beginning July 1, 2025, and ending June 30, 2026, plus an additional increase of 1% in the amount of \$1,150,060.07 which is approved by at least 75% of the Board of Governors.

BE IT FURTHER RESOLVED that the Board of Governors of Southeast Community College Area does hereby approve the amount of budgeted restricted funds as defined by Neb. Rev. Stat. §§13-518 through 13-522, for the fiscal year beginning July 1, 2025, and ending June 30, 2026, resulting in total restricted funds authority of \$130,681,325.24, and the carryforward to future budget years of unused restricted funds authority in the amount of \$125,656,414.24. Such unused restricted funds authority may be used in later years as the Board of Governors deems appropriate to increase total restricted funds allowed by law.

BE IT FURTHER RESOLVED that the College administration is hereby authorized to take all action necessary to implement the adopted budget herein, and to make any necessary changes or adjustments as required by Nebraska laws to properly reflect such adopted

budget statement hereby approved, due to assessed valuation certifications or recertifications or such other matters which require necessary fiscal adjustments to complete the budgeting process for the 2025-2026 fiscal year adopted budget and budget statement hereby approved.

BE IT FURTHER RESOLVED that the foregoing is consented to and approved by a majority of the members of the Board of Governors of this College, and by a 75% majority of the members of the Board of Governors of this College where applicable and as noted, and is declared as passed and adopted at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings Law.



VIII. ADJOURNMENT