

**Board of Governors Special Meeting - Budget Hearing and
Action on Proposed Budget for the 2024-2025 Fiscal Year**
Southeast Community College
Southeast Community College Milford Campus - 600 State Street, Milford, NE
- Dunlap A & B
2024-09-24 15:00 - 15:30 CDT

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**SOUTHEAST COMMUNITY COLLEGE
BOARD OF GOVERNORS MEETING**

**SPECIAL MEETING: 2023-2024 BUDGET HEARING
TUESDAY, SEPTEMBER 24, 2024
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 2024-2025 FISCAL YEAR**

Tuesday, September 24, 2024

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 2024-2025 Budget | 3:10 |
| 6. Public Hearing on 2024-2025 Budget | |

Action:

7. Discuss, consider, and take all necessary action in regard to the proposed budget for Southeast Community College Area for the 2024-2025 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.

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

**September 24, 2024
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 24, 2024, 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 2024-2025 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**



IV. Public Comment



V. Presentation of 2024-2025 Budget

Chairperson Uhrmacher will convene the 2024-2025 public budget hearing. Dr. Illich and Amy Jorgens, Vice President of Administrative Services, will present the 2024-2025 budget as enclosed.



Budget Hearing and Budget Summary 2024-2025 September 24, 2024

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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%

Nebraska Community College Areas														
State Aid Summary														
	Actual State Aid							Actual State Aid % Change from Year to Year						
	<u>CCC</u>	<u>MCC</u>	<u>MPCC</u>	<u>NECC</u>	<u>SCC</u>	<u>WNCC</u>	<u>Total</u>	<u>CCC</u>	<u>MCC</u>	<u>MPCC</u>	<u>NECC</u>	<u>SCC</u>	<u>WNCC</u>	<u>Total</u>
FY 16	9,131,121	26,241,294	8,817,600	13,513,971	27,274,555	12,503,220	97,481,761	4.8%	3.3%	3.4%	2.8%	2.7%	2.2%	3.1%
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 ¹	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 ¹	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%
¹ Certified per Gary Timm at CCPE														
	Actual State Aid % of Total for the Year													
	<u>CCC</u>	<u>MCC</u>	<u>MPCC</u>	<u>NECC</u>	<u>SCC</u>	<u>WNCC</u>	<u>Total</u>							
FY 16	9.4%	26.9%	9.1%	13.9%	28.0%	12.8%	100.0%							
FY 17	9.4%	26.9%	9.0%	13.9%	28.0%	12.9%	100.0%							
FY 18	9.5%	27.0%	9.0%	13.9%	27.9%	12.8%	100.0%							
FY 19	9.5%	27.0%	9.0%	13.9%	27.9%	12.8%	100.0%							
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%							
FY 21 DC	20.1%	34.5%	8.2%	10.6%	19.9%	6.7%	100.0%							
FY 22	9.9%	27.4%	8.9%	13.9%	27.5%	12.4%	100.0%							
FY 22 DC	19.4%	35.3%	7.5%	11.0%	20.2%	6.6%	100.0%							
FY 23	10.0%	27.4%	8.9%	14.0%	27.4%	12.3%	100.0%							
FY 23 DC	19.1%	36.2%	7.0%	11.5%	21.0%	5.3%	100.0%							
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 ¹	10.3%	27.6%	8.9%	14.0%	27.2%	12.0%	100.0%							
FY 25 DC ¹	17.8%	43.8%	6.9%	11.0%	17.0%	3.5%	100.0%							
¹ Certified per Gary Timm at CCPE														
	LB 1014 \$5M Fiscal Year Ending 6/30/23, 6/30/24, 6/30/25							% of Aid Per Year						
	<u>CCC</u>	<u>MCC</u>	<u>MPCC</u>	<u>NECC</u>	<u>SCC</u>	<u>WNCC</u>	<u>Total</u>	<u>CCC</u>	<u>MCC</u>	<u>MPCC</u>	<u>NECC</u>	<u>SCC</u>	<u>WNCC</u>	<u>Total</u>
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 ¹	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 ²	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%
¹ Certified per Gary Timm at CCPE														
² Average of FY 23 and FY 24														

1	PROGRAM TOTAL	1,308,120	1,360,880
2	SALARY LIMIT	876,141	913,177
3	Sec. 278. AGENCY NO. 83 – AID TO COMMUNITY COLLEGES		
4	Program No. 151 - Aid to Community Colleges		
5		FY2023-24	FY2024-25
6	GENERAL FUND	111,939,172	114,116,711
7	PROGRAM TOTAL	111,939,172	114,116,711

8 There is included in the appropriation to this program for FY2023-24
9 \$108,876,938 General Funds for general state aid, which shall only be
10 used for such purpose and which shall be distributed to community college
11 areas pursuant to the Community College Aid Act. There is included in the
12 appropriation to this program for FY2024-25 \$111,054,477 General Funds
13 for general state aid, which shall only be used for such purpose and
14 which shall be distributed to community college areas pursuant to the
15 Community College Aid Act.

16 There is also included in the appropriation to this program for
17 FY2023-24 \$3,062,234 General Funds for state aid for dual enrollment,
18 which shall only be used for such purpose. There is also included in the
19 appropriation to this program for FY2024-25 \$3,062,234 General Funds for
20 state aid for dual enrollment, which shall only be used for such purpose.

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

28 For purposes of this section, dual enrollment course means a course
29 delivered to high school students for whom credit shall be reported on
30 the student's postsecondary educational institution transcript. It is the

Nebraska Community College Areas													
Valuation & Levy Summary													
	Valuation						Valuation % change						
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC	
FY 14-15	46,303,050,192	55,835,782,440	16,486,479,732	27,587,282,399	49,285,829,937	10,671,974,797	20.6%	2.5%	18.9%	20.9%	9.2%	10.6%	
FY 15-16	52,859,053,608	58,497,473,371	19,214,149,795	31,746,241,555	53,615,173,390	11,736,834,061	14.2%	4.8%	16.5%	15.1%	8.8%	10.0%	
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	Not Available	Not Available	Not Available	Not Available	84,045,544,556	Not Available	--	--	--	--	6.2%	--	
	Total Levy						Total Levy % change						
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC	
FY 14-15	11.0459	9.5000	8.2000	9.9000	5.9800	10.0533	-1.9%	0.0%	-5.2%	-0.3%	-10.3%	-2.2%	
FY 15-16	9.7228	9.5000	7.8000	9.5345	7.5700	10.0533	-12.0%	0.0%	-4.9%	-3.7%	26.6%	0.0%	
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	Not Available	Not Available	Not Available	Not Available	2.0000	Not Available							

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 14-15	8.2959	7.5000	6.5000	7.9000	4.9800	8.1523	-2.5%	0.0%	-9.7%	-0.4%	-12.2%	-3.5%	
FY 15-16	7.2262	7.5000	5.9500	7.2345	5.9400	7.9717	-12.9%	0.0%	-8.5%	-8.4%	19.3%	-2.2%	
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	-	-	-	-	-	-							
	Capital Levy						Capital Levy % change						
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC	
FY 12-13	1.0000	1.0000	1.0000	1.0000	0.2500	1.5801	0.0%	0.0%	0.0%	0.0%	--	-4.5%	
FY 13-14	2.0000	2.0000	1.4500	2.0000	1.0000	1.8301	100.0%	100.0%	45.0%	100.0%	300.0%	15.8%	
FY 14-15	2.0000	2.0000	1.7000	2.0000	1.0000	1.9010	0.0%	0.0%	17.2%	0.0%	0.0%	3.9%	
FY 15-16	1.9528	2.0000	1.6500	2.0000	1.5800	2.0816	-2.4%	0.0%	-2.9%	0.0%	58.0%	9.5%	
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	Not Available	Not Available	Not Available	Not Available	2.0000	Not Available							
	ADA Levy						ADA Levy % change						
	CCC	MCC	MPCC	NECC	SCC	WNCC	CCC	MCC	MPCC	NECC	SCC	WNCC	
FY 12-13	0.7500	0.0000	0.0000	0.3000	0.0000	0.0000	10.3%		-100.0%				
FY 13-14	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0%			-100.0%			
FY 14-15	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0%						
FY 15-16	0.5438	0.0000	0.2000	0.3000	0.0500	0.0000	-27.5%						
FY 16-17	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	37.9%		-100.0%	-100.0%	-100.0%		
FY 17-18	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0%						
FY 18-19	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0%						
FY 19-20	0.7500	0.0000	0.0000	0.0000	0.0000	0.0000	0.0%						
FY 20-21	0.4644	0.0000	0.0000	0.0000	0.0000	0.0000	-38.1%						
FY 21-22	0.3821	0.0000	0.0000	0.0000	0.0000	0.0000	-17.7%						
FY 22-23	0.4690	0.0000	0.0000	0.0000	0.0000	0.0000	22.7%						
FY 23-24	0.0667	0.0000	0.0000	0.0000	0.0000	0.0000	-85.8%						
FY 24-25	Not Available	Not Available	Not Available	Not Available	-	Not Available							

**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%
		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%

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
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							

Expanded Summary 2024-2025



Program	Loc	Position/Project Title	Rank	Salary & Benefits	Operating	Travel	Equipment	Other	Total Cost	Credit Offset	Calculated Net Cost	Cumulative Balance
TAW	Beatrice & Milford	Welding Instructor	Fac	94,000	-	-	4,000	-	98,000	(31,500)	66,500	66,500
Prison Education	Lincoln/CFP	Administrative Director	A5	113,000	500	2,000	4,000	-	119,500	-	119,500	186,000
Prison Education	Lincoln/CFP	Prison in General, TBD, Instruction, Ope		476,539	15,799	3,150		-	495,488	-	495,488	681,488
Athletics Lincoln	Ath	Athletic Advisor Lincoln/Coach	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	772,988
Lincoln Campus	Lincoln	Contract Custodial Services - SGT(N5		84,000	-	-	-	-	84,000	-	84,000	856,988
Fiscal	Area	Admin Director Accounting	A5	113,000	500	2,000	4,000	-	119,500	-	119,500	976,488
IT	Area	Programmer/Analyst	N18	98,000	500	2,000	4,000	-	104,500	-	104,500	1,080,988
Admissions	Lincoln	Admission Counselor	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	1,172,488
Athletics Beatrice	Ath	Athletic Advisor Beatrice/Coach	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	1,263,988
Fiscal	Area	Project Coordinator Purchasing	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	1,360,488
IT	Area	IT Business Analyst	N17	93,000	500	2,000	4,000	-	99,500	-	99,500	1,459,988
Learning Centers	Falls City	Administrative Assistant - PT	N8	27,597	500	2,000	4,000	-	34,097	-	34,097	1,494,085
Financial Aid	TBD	Associate Director for Scholarship	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	1,585,585
SENCAP	Lincoln	SENCAP Coordinator- PT to FT	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	1,682,085
TAW/CEMC/Business	Milford & Lincoln	Associate Dean of Instruction	A5	113,000	500	2,000	4,000	-	119,500	-	119,500	1,801,585
CNST	Milford	CNST Instructor	A5	113,000	500	2,000	4,000	-	119,500	(31,500)	88,000	1,889,585
Culinary	Lincoln	Basic Nutrion Instructor	Fac	94,000	500	2,000	4,000	-	100,500	(31,500)	69,000	1,958,585
CE	Area	Destiny One Software		-	-	-	-	41,415	41,415	-	41,415	2,000,000
CIT to PEP	LNK	Lab Asst CIT to PEP	N13	87,000	-	-	-	-	87,000	(87,000)	-	2,000,000
President's Office/HR/	Area	Policy Software		-	-	-	-	40,000	40,000	-	40,000	2,040,000
Prison Education	Lincoln/CFP	Prison in General, TBD, Instruction, Ope		-	-	-	31,536	-	31,536	-	31,536	2,071,536
IT	Area	Room Course Scheduling Software		-	125,000	-	-	-	125,000	-	125,000	2,196,536
Physical Plant	All Lincoln Campuses	Maintenance worker II - HVAC tec	N17	93,000	500	2,500	4,000	-	100,000	-	100,000	2,296,536
SENCAP	Lincoln	SENCAP Coordinator- PT to FT	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	2,393,036
SENCAP	Lincoln	SENCAP Coordinator- PT to FT	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	2,489,536
SENCAP	Lincoln	Faculty Liasion	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	2,586,036
Prison Education	Lincoln/CFP	FT Navigator	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	2,682,536
Arts & Sciences	LNK MIL BEA	Science Lab Manager,EHA Positio	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	2,774,036
Human Resources	ARea	Admin Director of Employee Inclu	A5	113,000	500	2,000	4,000	-	119,500	-	119,500	2,893,536
Athletics Lincoln	Ath	Athletic Advisor Lincoln/Coach	P2	-	3,000	3,000	10,000	-	16,000	-	16,000	2,909,536
Athletics Beatrice	Ath	Athletic Advisor Beatrice/Coach	P2	-	3,000	3,000	10,000	-	16,000	-	16,000	2,925,536
Virtual Learning	Area	Online Course Evaluator	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	3,022,036
TAW	Beatrice	Livestock Judging Team	-	24,000	-	20,000	-	12,000	56,000	-	56,000	3,078,036
TAW	Lincoln	Welding Instructor X 4	Fac	94,000	500	2,000	4,000	-	100,500	-	100,500	3,178,536
TAW	Lincoln	Welding Instructor X 4	Fac	94,000	500	2,000	4,000	-	100,500	-	100,500	3,279,036
TAW	Lincoln	Welding Instructor X 4	Fac	94,000	500	2,000	4,000	-	100,500	-	100,500	3,379,536
TAW	Lincoln	Welding Instructor X 4	Fac	94,000	500	2,000	4,000	-	100,500	-	100,500	3,480,036
Workforce Solutions	Area	Computer Applications Trainer	P1	90,000	500	2,000	4,000	-	96,500	-	96,500	3,576,536
Workforce Solutions	Lincoln	Asst. Director, Healthcare	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	3,668,036
Workforce Solutions	Lincoln	Director, Trades & Industry	P1	89,000	500	2,000	4,000	-	95,500	-	95,500	3,763,536
SENCAP/TCA	Lincoln	Academic Advisor for Dual Credit	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	3,855,036

Expanded Summary 2024-2025

Program	Loc	Position/Project Title	Rank	Salary & Benefits	Operating	Travel	Equipment	Other	Total Cost	Credit Offset	Calculated Net Cost	Cumulative Balance
Learning Centers	6 LC Locations	Reclassification -Learning Center Coordi		105,000	-	-	-	-	105,000	-	105,000	3,960,036
Transitions and Tutorin	LNK	Academic Coach	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	4,051,536
Arts & Sciences	LNK MIL BEA	Lab Technical	N13	77,000	500	2,000	4,000	-	83,500	-	83,500	4,135,036
Global Ed	Area	Program Assistant	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	4,226,536
Adult Education	Area	Assistant Director	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	4,318,036
Adult Education	Area	Reclassification, Director, Adult Educatic		7,000	-	-	-	-	7,000	-	7,000	4,325,036
Arts & Sciences	Area	Director, Success@SCC	P1	89,000	500	2,000	4,000	-	95,500	-	95,500	4,420,536
Tutoring	Area	increased supplemental pay \$ for tutoring		100,000	-	-	-	-	100,000	-	100,000	4,520,536
Math	Lincoln	increased supplemental pay \$ for math		100,000	-	-	-	-	100,000	-	100,000	4,620,536
Biotechnology	Lincoln	supplemental pay for adjuncts/lab assist		25,000	-	-	-	-	25,000	-	25,000	4,645,536
Coffee shop	Lincoln	FT coffee shop manager		58,000	-	-	-	-	58,000	-	58,000	4,703,536
Coffee shop	Lincoln	Assistant coffee shop manager		40,000	-	-	-	-	40,000	-	40,000	4,743,536
Culinary	Lincoln	Chef Instructor	Fac	94,000	500	2,000	4,000	-	100,500	-	100,500	4,844,036
Prison Education	Lincoln/CFP	Associate Director Financial Aid	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	4,935,536
Prison Education	Lincoln/CFP	Admin Assistant	N8	69,000	500	2,000	4,000	-	75,500	-	75,500	5,011,036
Campus Office		8800 Administrative Assistant I	N8	69,000	500	2,000	4,000	-	75,500	-	75,500	5,086,536
GAP Program	Area	GAP Specialist	P3	77,000	500	2,000	4,000	-	83,500	-	83,500	5,170,036
PEP	CFP	Refresh project	n/a	-	-	-	50,000	-	50,000	-	50,000	5,220,036
Physical Plant	All Lincoln Campuses	Maintenance worker II - electricia	N16	88,000	500	2,500	4,000	-	95,000	-	95,000	5,315,036
Physical Plant	All Lincoln Campuses	Maintenance worker I - Grounds	N9	71,000	500	2,000	4,000	-	77,500	-	77,500	5,392,536
Fiscal	Area	Software for A/P, Document Flow		-	100,000	-	-	-	100,000	-	100,000	5,492,536
IT	Area	Administrative Director Administr	A5	113,000	500	2,000	4,000	-	119,500	-	119,500	5,612,036
Accreditation & Plannir	Area	Funds to address accreditation-related r		-	200,000	-	-	-	200,000	-	200,000	5,812,036
Admissions	Lincoln	Admissions Representative	P2	85,000	500	2,000	4,000	-	91,500	-	91,500	5,903,536
Admissions	Lincoln	Admissions Technician, Health Sci	N17	93,000	500	2,000	4,000	-	99,500	-	99,500	6,003,036
				5,216,136	469,299	120,150	285,536	93,415	6,184,536	(181,500)	6,003,036	

HR will review the job descriptions and will make the final determination of employee classification before the position is posted.

2024-2025 General Fund Budget Revenue & Expense Summary

24-Sep-24

	Budget 2023-2024	Budget 2024-2025
State Aid Increase/(Decrease)	1.7%	Actual
Total Compensation Increase	5.73%	4.60%
Enrollment Change (tuition)		23-24 audited plus 5%
REU Enrollment Change (CCFF)		6.50%
Credit Hours Base Hours	168,645	189,196
Other Tuition Revenue CE/Grants	500,000.00	500,000.00
Grants & Waivers	(2,813,616.00)	(3,787,980.00)
Operating & Travel	Actual	Actual
Equipment	Actual	Actual

	Budget 2023-2024	Budget 2024-2025
General Fund (cents per \$100 valuation)	\$ 7.37	Baseline 7.50

	Budget 2023-2024	Budget 2024-2025
<u>Revenues</u>		
State Aid	\$ 29,721,098	\$ 30,181,652
State Aid Dual Enrollment	575,324	521,192
Taxes	58,313,211	-
Community College Future Fund		63,199,019
Tuition	16,252,964	16,852,658
Other	497,293	1,309,158
Total Revenues	105,359,890	112,063,679
Expanded Revenues	-	94,500
Total Revenues	105,359,890	112,158,179
<u>Expenditures</u>		
Salary & Benefits	83,542,985	87,385,962
Operating	18,624,695	20,145,748
Travel	512,835	531,969
Equipment	1,000,000	1,500,000
Total Expenditures	103,680,515	109,563,679
Nonrecurring Expenditure Projects		500,000
Expanded Expenditures, Net	1,679,375	2,094,500
Total Expanded & NREP	1,679,375	2,594,500
Total Expenditures	105,359,890	112,158,179
Net Increase/(Decrease) in Net Assets	\$ -	\$ -

Southeast Community College Area					
Proposed 2024-2025 General Fund Budget by PCS at Sept 24, 2024					
	Budget	Budget	Budget	Expanded & NREP	Total Budget
PCS	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
1 Instruction					
7100 Personal services	\$ 45,438,127	\$ 47,973,767	\$ 49,354,250	\$ 982,205	\$ 50,336,455
7200 Operating expenses	2,746,580	3,069,373	3,116,459	31,365	3,147,824
7700 Travel	205,388	241,687	247,538	8,297	255,835
7800 Equipment	331,204	357,581	482,498	13,697	496,195
	48,721,299	51,642,408	51,642,408	1,035,564	54,236,309
4 Academic Support					
7100 Personal services	9,264,214	10,813,685	11,223,076	390,318	11,613,394
7200 Operating expenses	1,416,882	1,480,140	1,573,845	49,939	1,623,784
7700 Travel	87,951	130,306	121,931	6,618	128,549
7800 Equipment	97,067	50,482	68,117	12,240	80,357
	10,866,114	12,474,613	12,474,613	459,115	13,446,084
5 Student Service					
7100 Personal services	3,749,993	4,039,897	4,222,978	359,172	4,582,150
7200 Operating expenses	603,680	875,000	630,112	6,152	636,264
7700 Travel	16,917	67,289	21,964	8,319	30,283
7800 Equipment	9,575	63,200	85,278	16,300	101,578
	4,380,165	5,045,386	5,045,386	389,943	5,350,275
6 Institutional Administration					
7100 Personal services	15,116,322	15,807,396	16,281,473	496,613	16,778,086
7200 Operating expenses	8,143,354	9,254,954	10,467,604	46,421	10,514,025
7700 Travel	84,454	121,208	140,427	10,575	151,002
7800 Equipment	523,429	574,115	774,675	22,725	797,400
	23,867,560	25,757,673	25,757,673	576,334	28,240,513
7 Physical Plant Operations					
7100 Personal services	5,863,555	6,079,959	6,304,185	112,853	6,417,038
7200 Operating expenses	3,929,773	4,178,228	4,242,728	19,828	4,262,556
7700 Travel	345	345	109	2	111
7800 Equipment	61,225	66,278	89,432	315	89,747
	9,854,898	10,324,810	10,324,810	132,998	10,769,452
8 Student Financial Support					
7100 Personal services	-	-	-	-	-
7200 Operating expenses	115,000	115,000	115,000	546	115,546
7700 Travel	-	-	-	-	-
7800 Equipment	-	-	-	-	-
	115,000	115,000	115,000	546	115,546
General Fund Total					
7100 Personal services	\$ 79,432,212	\$ 84,714,704	\$ 87,385,962	\$ 2,341,161	\$ 89,727,123
7200 Operating expenses	16,955,269	18,972,695	20,145,748	154,251	20,299,999
7700 Travel	395,055	560,835	531,969	33,811	565,780
7800 Equipment	1,022,500	1,111,656	1,500,000	65,277	1,565,277
Totals	\$ 97,805,036	\$ 105,359,890	\$ 109,563,679	\$ 2,594,500	\$ 112,158,179

Potential Non-Recurring Expenditure Projects

September 24, 2024

Total Milford Campus	\$ 12,102,420.00
Total IT Items	5,746,802.00
Total Lincoln Campus	4,220,000.00
Total Beatrice Campus	6,815,000.00
Total Non Recurring Funds Projects	\$ 28,884,222.00

Milford Campus

Complete Electrical Loop	500,000.00
Renovations to Existing Structure Nebraska Hall	6,161,842.00
Furniture Fixtures and Equipment	570,578.00
Replace Orange Tile Eicher Technical Center	1,500,000.00
Dunlap Kitchen Equipment/Serving Area	1,500,000.00
Replace Flooring Precision Machining	500,000.00
Eicher Roof Section	200,000.00
Parking Lot Replacement	900,000.00
Dunlap Sprinklers	120,000.00
Welsh Add Sprinklers	150,000.00
Total Milford Campus	\$ 12,102,420.00

IT Items

23-24 Capital Equipment List	5,746,802.00
Total IT Items	\$ 5,746,802.00

Lincoln Campus

8800 ENS/Fire Protection/Suppression	90,000.00
Building Access Safety & Security Project	90,000.00
Design Services to Renovate N-R-Lower T Sections	500,000.00
Design services to renovate K-M-S Sections	500,000.00
Signage (internal & external)	500,000.00
Design Services for RH/Dining Hall/Garage	1,000,000.00
Design services to renovate B section	500,000.00
Elevator CEC and T-Section	600,000.00
Recoat roof on physical plant building	90,000.00
Gym Roof Replacement	350,000.00
Total Lincoln Campus	\$ 4,220,000.00

Beatrice Campus

Road repair	500,000.00
Baseball Turf	50,000.00
Truman Renovation	5,000,000.00
New Sidewalks- Connect campus to Ag Building, Parking lots	75,000.00
Lights for Soccer field- Be able to compete during Fall after time change	400,000.00
Campus Repairs	50,000.00
Ag Center Repairs	50,000.00
Hay barn for the farm	100,000.00
New Parking lot	400,000.00
Sidewalk lighting for student safety	60,000.00
Landscaping for demo area and AEC- landscaping needed to beautify campus	60,000.00
Renovation of Kennedy classrooms- updating of classroom areas	70,000.00
Total Beatrice Campus	\$ 6,815,000.00

Potential Capital Improvement Projects

September 24, 2024

Potential Capital Improvement Projects by Location Summary

Total Milford	\$ 52,380,000
Total Learning Centers	2,850,000
Total Lincoln	124,580,000
Total Beatrice	31,465,000
Total Potential Capital Improvement Projects	\$ 211,275,000

By Location

Milford

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
Milford 3rd Residence	12,000,000
Construction Technology Center	32,000,000
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 Hall Addition	2,000,000
Total Milford	\$ 52,380,000

Learning Centers

Nebraska City Shell Space	\$ 350,000
York Learning Center	2,000,000.00
Hebron Manufacturing	500,000.00
Total Learning Centers	\$ 2,850,000

Potential Capital Improvement Projects

September 24, 2024

Lincoln

8800	Construction Support Projects	3,000,000
8800	Landscaping, Sidewalks, Parking Lots & Loop Road	5,000,000
8800	Master Plan Programming, Design & Construction	250,000
8800	Welding Technology Center	32,000,000
8800	Science Tower - Design Services	500,000
8800	Update building automation system for U-section	50,000
8800	U-Section Roof Replacement	500,000
8800	Move building automation system at HSB	100,000
CEC	Repair/address HVAC	200,000
8800	Healing Gardens	850,000
8800	Renovation of N, R & T Sections	7,000,000
8800	Renovation of K-M-S Sections	10,000,000
8800	Construction Science Tower - STEM building	45,000,000
All Lincoln for Campus Refresh Projects		80,000
8800 Campus: Multi-purpose Building with Parking Garage		20,000,000
All Lincoln for Emergency Funds		50,000
Total Lincoln		124,580,000

Beatrice

Road repair	\$ 500,000
Ag Project	26,000,000
Welding Building	1,500,000
New Parking lot	400,000
Renovation of Kennedy classrooms- updating of classroom areas	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	50,000
Hay barn for the farm	100,000
Sidewalk lighting	60,000
Garage for fleet- protect the vehicles from the elements	500,000
Landscaping for demo area and AEC- landscaping needed to beautify ca	60,000
Physical plant replacement	1,200,000
Soccer Field Lights	400,000
Total Beatrice	\$ 31,465,000



Capital Improvement Fund and Levy

2024-2025		
CIF Levy (cents per \$100 valuation) in 2024-2025		2.00
Valuation Increase (estimated)		6.2%
Valuation	\$	84,045,544,556
CIF Balance at July 1, 2024	\$	16,061,345
Income (Expense) related to 2023-2024 fiscal year		
Property Tax Accrual 2024-2025		16,641,018
Interest		<u>321,227</u>
Total Fiscal 2024-2025		16,962,245
CIF Available June 30, 2025	\$	33,023,590
DS Payment 2024-2025, COPS Series 2018		(3,479,770)
DS Payment 2024-2025, COPS Series 2023		<u>(1,408,800)</u>
Total Debt Service		(4,888,570)
CIF Available Less Debt Service June 30, 2025	\$	28,135,020

Southeast Community College Area
Budget Summary 2024-2025 at Sept 24, 2024



Restricted (Self Supporting) Budget:

	Budget 2023-2024	Budget 2024-2025
Administrative Cost Reimbursement	\$ 4,000,000	\$ 4,400,000
Advancement/Foundation	10,000,000	10,000,000
Athletics	250,000	300,000
Bond Reserve Fund	9,400,000	9,400,000
Bookstore	4,000,000	5,000,000
Child Development Center	1,300,000	1,000,000
Course & Course Ground	-	300,000
Dining Halls & Cafeteria	3,000,000	3,500,000
Entrepreneurship Center	250,000	200,000
Facilities Fees	6,000,000	9,000,000
John Deere	1,000,000	1,100,000
Learn to Dream Retention	-	100,000
Miscellaneous Self Supporting	1,000,000	2,000,000
New Area Projects	1,000,000	1,000,000
New Private Grants & Donations	1,000,000	1,000,000
Non Credit Non Reimbursable	1,100,000	1,000,000
One Stop	100,000	100,000
Production	1,000,000	1,500,000
Program Special Fees	500,000	500,000
Scholarships	-	2,500,000
Student Activities Fees	800,000	1,500,000
Residence Halls	5,000,000	6,000,000

Grants (Federal, State, Private):

Adult Basic Education	600,000	500,000
American Rescue Plan City of Lincoln	5,000,000	2,500,000
American Rescue Plan State of Nebraska	10,000,000	1,500,000
Child Care Access Means Parents in School Program--CCAMPIS	325,000	300,000
Distance Learning Telemedicine Grants	-	500,000
Miscellaneous Federal Grants	1,000,000	3,000,000
Miscellaneous State Grants	2,000,000	3,000,000
NSF BioCARE & Stem		700,000
New Federal Grants	2,000,000	2,000,000
New State Grants	1,000,000	1,000,000
Perkins Grants	850,000	1,500,000
Project Health Education Laddering Program--HELP	-	300,000
Scott Pathways		1,000,000
Student Financial Aid (PELL, Federal Supplemental Educational Opportunity Grant, Federal College Work Study, Nebraska Opportunity Grant, Scholarships)	19,000,000	17,000,000
Trio Grants	300,000	300,000
Upward Bound Grants	300,000	300,000
Total Restricted (Self Supporting) Budget	\$ 93,075,000	\$ 96,800,000

Other Facility Project Financing Budget:

Restricted Dorm Construction Milford Residence Hall #3	\$ 12,000,000	\$ -
Restricted Dorm Construction Lincoln Residence Hall 2022 Series	20,000,000	1,800,000
Potential Dorm Milford/Lincoln	-	40,000,000
IT Tower	40,000,000	24,000,000
COPS Series 2023, Lincoln Welding	-	28,000,000
Other (Parking Garage, IT Center, Welding Center, Ag Center)	35,000,000	10,000,000
Total Other Facility Project Financing Budget	\$ 107,000,000	\$ 103,800,000
Total Restricted (Self-Supporting) & Other Facility Project Financing Budget	\$ 200,075,000	\$ 200,600,000

Capital Improvement Fund Budget:

CIF	\$ 33,706,772	\$ 28,135,020
CIF Pledged COPS Series 2018	-	3,479,770
CIF Pledged COPS Series 2023	3,479,768	1,408,800
Total Capital Improvement Fund Budget	\$ 37,186,540	\$ 33,023,590
Total General Fund Budget	\$ 105,359,890	\$ 112,158,179

Southeast Community Budget per Notice of Budget Hearing & Budget Summary 2024-2025	\$ 342,621,430	\$ 345,781,769
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Southeast Community College

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 74,137,692.00
(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

$$\frac{1,156,786,632.00}{2024 \text{ Real Growth Value per Assessor}} \div \frac{75,127,321,344}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.54} \% (3)$$

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 3.54 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,624,474.30

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 76,762,166.30

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 16,809,109.00
(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.

Certification of Taxable Value Tax Year 2024 & Property Tax Year 2023 and 2024 Final Valuations With Growth

	Certification of Taxable Value TY 2023 per Co Assessor	Certification of Taxable Value TY 2024 per Co Assessor	Tax Year Valuation Dollar Change col b - col a	Tax Year % Change col c / col a	Tax Year 2023 Real Growth per Co Assessor	Prior Year Total Real Property Val per Co Assessor	Real Growth Percentage col e / col f
Cass	4,536,057,177	4,690,379,232	154,322,055	3.40%	44,210,958	4,328,116,953	1.02148%
Fillmore	2,528,408,741	2,800,859,692	272,450,951	10.78%	17,371,375	2,358,247,364	0.73662%
Gage	3,767,612,674	4,206,854,635	439,241,961	11.66%	37,537,160	3,414,923,759	1.09921%
Jefferson	2,051,874,115	2,326,056,774	274,182,659	13.36%	27,302,253	1,860,926,064	1.46713%
Johnson	1,032,355,997	1,177,308,853	144,952,856	14.04%	12,475,994	986,217,076	1.26504%
Lancaster	41,300,922,978	42,905,046,996	1,604,124,018	3.88%	780,786,411	39,535,184,734	1.97492%
Nemaha	1,386,501,851	1,543,085,130	156,583,279	11.29%	3,806,417	1,319,069,902	0.28857%
Otoe	2,889,517,055	3,102,253,268	212,736,213	7.36%	25,890,840	2,723,642,418	0.95060%
Pawnee	837,904,741	898,021,862	60,117,121	7.17%	1,441,425	810,377,436	0.17787%
Richardson	1,674,625,309	1,829,263,457	154,638,148	9.23%	2,708,299	1,600,411,270	0.16923%
Saline	2,610,939,613	2,822,885,663	211,946,050	8.12%	12,873,730	2,420,562,907	0.53185%
Saunders	5,098,227,984	5,566,761,078	468,533,094	9.19%	101,437,935	4,916,008,729	2.06342%
Seward	3,603,661,734	3,784,863,148	181,201,414	5.03%	46,028,493	3,412,203,633	1.34894%
Thayer	2,102,856,472	2,420,890,411	318,033,939	15.12%	13,879,647	1,960,181,436	0.70808%
York	3,700,936,880	3,971,014,357	270,077,477	7.30%	29,035,695	3,481,247,663	0.83406%
Totals	79,122,403,321	84,045,544,556	4,923,141,235	6.22%	1,156,786,632	75,127,321,344	1.53977%

2024-2025
STATE OF NEBRASKA
COMMUNITY COLLEGE BUDGET FORM

Southeast Community College

This budget is for the Period JULY 1, 2024 through JUNE 30, 2025

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:

\$ 16,809,109.00	Property Taxes for Non-Bond Purposes
	Principal and Interest on Bonds
\$ 16,809,109.00	Total Personal and Real Property Tax Required

\$ 84,045,544,556.00 **Total Certified Valuation (All Counties)**
(Certification of Valuation(s) from County Assessor **MUST** be attached)

County Clerk's Use ONLY

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

Outstanding Bonded Indebtedness as of JULY 1, 2024

\$ 131,705,000.00	Principal
\$ 83,948,011.00	Interest
\$ 215,653,011.00	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, 2023 through June 30, 2024?

☒

YES

☐

NO

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

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, 2023 through June 30, 2024?

☐

YES

☒

NO

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

Submission Information

Budget Due by 9-30-2024

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 2022 - 2023 (Column 1)	Actual 2023 - 2024 (Column 2)	Adopted Budget 2024 - 2025 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 113,314,527.00	\$ 104,058,402.00	\$ 108,267,016.00
3	Investments	\$ 2,286,197.00	\$ 2,132,544.00	\$ 2,146,932.00
4	County Treasurer's Balance	\$ 882,543.00	\$ 1,006,810.00	\$ 1,014,253.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 116,483,267.00	\$ 107,197,756.00	\$ 111,428,201.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 63,532,090.00	\$ 70,326,299.00	\$ 16,642,682.18
7	Federal Receipts	\$ 15,096,411.00	\$ 12,052,134.00	\$ 30,400,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	\$ 29,873,785.00	\$ 30,296,422.00	\$ 30,702,844.00
10	State Receipts: Other	\$ 2,146,201.00	\$ 989,023.00	\$ 67,199,019.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 68,667,545.00	\$ 97,785,977.00	\$ 141,681,646.00
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)	\$ 295,799,299.00	\$ 318,647,611.00	\$ 398,054,392.18
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 150,266,194.00	\$ 130,035,776.00	\$ 185,189,445.00
20	Capital Improvements (Real Property/Improvements)	\$ 25,771,410.00	\$ 46,318,176.00	\$ 146,823,590.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 6,429,827.00	\$ 23,718,703.00	\$ 5,500,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 6,134,112.00	\$ 7,146,755.00	\$ 8,268,734.00
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)	\$ 188,601,543.00	\$ 207,219,410.00	\$ 345,781,769.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 107,197,756.00	\$ 111,428,201.00	\$ 52,272,623.18
31	Cash Reserve Percentage			27%
PROPERTY TAX RECAP		Tax from Line 6		\$ 16,642,682.18
		County Treasurer's Commission at 1% of Line 6		\$ 166,426.82
		26 al Property Tax Requirement		\$ 16,809,109.00

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	\$ 16,809,109.00
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** \$ 16,809,109.00

** 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	\$ 52,272,623.18
Remaining Cash Reserve	\$ 52,272,623.18
Remaining Cash Reserve %	27%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Southeast Community College
ADDRESS	301 S 68th Street Place
CITY & ZIP CODE	Lincoln, NE 68510
TELEPHONE	402.323.3414
WEBSITE	www.southeast.edu

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mr. Arlyn Uhrmacher	Ms. Kristin Yates	Amy Jorgens
TITLE /FIRM NAME	Chairperson	Treasurer	SCC, VP Administrative Services
TELEPHONE	402.323.3405	402.323.3405	402.323.3414
EMAIL ADDRESS	auhrmacher@southeast.edu	kyates@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

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	16,809,109.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
State Aid (Community College Aid Act)	(4)	\$	30,702,844.00
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))		\$	37,240,621.00 (6)
LESS: Amount Spent During 2023-2024		\$	23,816,105.00 (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	13,424,516.00 (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)	\$	47,511,953.00

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	27,749,023.00 (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).		\$	13,424,516.00 (12)
Allowable Capital Improvements	(13)	\$	14,324,507.00
Bonded Indebtedness	(14)	\$	8,268,734.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Interlocal Agreements/Joint Public Agency Agreements	(16)	\$	5,071,340.00
Judgments	(17)		
Refund of Property Taxes to Taxpayers	(18)		
Repairs to Infrastructure Damaged by a Natural Disaster	(19)		
TOTAL LID EXCEPTIONS (B)	(20)	\$	27,664,581.00

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>	\$ 19,847,372.00
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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 2024-2025

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 106,714,305.05
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 ALLOWABLE GROWTH % INCREASE OVER 2.5%

2024 Reimbursable FTE Student Enrollment	<u>6,051.71</u>	
	(A)	
LESS: 2023 Reimbursable FTE Student Enrollment	<u>5,668.12</u>	
	(B)	
Subtotal = Line (A) MINUS Line (B)	<u>383.59</u>	
	(C)	
% of Population Growth = Line (C) / Line (B)	<u>6.77 %</u>	
	(D)	

Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5% 4.27 %
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

<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	

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) 7.77 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 8,291,701.50
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 115,006,006.55
(8)

Less: Restricted Funds from Lid Supporting Schedule 19,847,372.00
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 95,158,634.55
(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

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Construction Support Projects Lincoln	2,500,000
Landscaping, Sidewalks, Parking Lots & Loop Road Lincoln	500,000
Master Plan Programming, Design & Construction Lincoln	250,000
Welding Technology Center Lincoln	5,000,000
Science Tower - Design Services Lincoln	500,000
Update building automation system for U-section Lincoln	50,000
U-Section Roof Replacement Lincoln	500,000
Move building automation system at HSB Lincoln	100,000
Repair/address HVAC Lincoln	200,000
Healing Gardens Lincoln	850,000
Renovation of N, R & T Sections Lincoln	500,000
Renovation of K-M-S Sections Lincoln	500,000
Construction Science Tower - STEM building Lincoln	8,932,918
Campus Refresh Projects	80,000
Road repair Beatrice	500,000
New Parking lot Beatrice	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 E	75,000
Campus Repairs Beatrice	50,000
Ag Center Repairs Beatrice	50,000
Hay barn for the farm Beatrice	100,000
Sidewalk lighting Beatrice	60,000
Garage for fleet- protect the vehicles from the elements Beatrice	500,000
Landscaping for demo area and AEC- landscaping needed to build	60,000
Physical plant replacement Beatrice	1,200,000
Loop Road Completion and Parking updates Milford	2,000,000
Dunlap Service Area Renovations	500,000
Eicher Penthouse Unit Replacement # 2	300,000
Eicher Penthouse Unit Replacement # 4	300,000
Welsh/Dunlap Fire Suppresion/Panel	621,105
 Total - Must agree to Line 11 on Lid Support Page 4	 <u>\$ 27,749,023.00</u>

Southeast Community College

2024-2025 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request <i>(From Cover Page - Page 1)</i>	\$	16,809,109.00
		(1)

Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b))	\$	16,809,109.00
		(2)

2024 Total Certified Valuation from County Assessor <i>("Total Taxable Value" from Assessor Certification)</i>	\$	84,045,544,556.00
		(2a)

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

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)

2024-2025 Community College Aid as certified by Coordinating Commission for Postsecondary Education	\$	30,702,844.00
		(5a)

2023-2024 Community College Aid	\$	30,296,422.00
		(5b)

2022-2023 Community College Aid	\$	29,873,785.00
		(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 2024-2025 LEVY AUTHORITY pursuant to § 85-1517(2)(a) (Line 4 plus Line 6) MUST be greater than or equal to Line 3	\$	-
		(7)

Southeast Community College

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) \$ 74,137,692.00
*(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

$$\frac{1,156,786,632}{2024 \text{ Real Growth Value per Assessor}} \div \frac{75,127,321,344}{\text{Prior Year Total Real Property Valuation per Assessor}} = \underline{1.54} \% (3)$$

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) 3.54 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) \$ 2,624,474.30

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) \$ 76,762,166.30

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) \$ 16,809,109.00
(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 Assessor 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.

Certification of Taxable Value Tax Year 2024 & Property Tax Year 2023 and 2024 Final Valuations With Growth

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Certification of Taxable Value TY 2023 per Co Assessor	Certification of Taxable Value TY 2024 per Co Assessor	Tax Year Valuation Dollar Change col b - col a	Tax Year % Change col c / col a	Tax Year 2023 Real Growth per Co Assessor	Prior Year Total Real Property Val per Co Assessor	Real Growth Percentage col e / col f
Cass	4,536,057,177	4,690,379,232	154,322,055	3.40%	44,210,958	4,328,116,953	1.02148%
Fillmore	2,528,408,741	2,800,859,692	272,450,951	10.78%	17,371,375	2,358,247,364	0.73662%
Gage	3,767,612,674	4,206,854,635	439,241,961	11.66%	37,537,160	3,414,923,759	1.09921%
Jefferson	2,051,874,115	2,326,056,774	274,182,659	13.36%	27,302,253	1,860,926,064	1.46713%
Johnson	1,032,355,997	1,177,308,853	144,952,856	14.04%	12,475,994	986,217,076	1.26504%
Lancaster	41,300,922,978	42,905,046,996	1,604,124,018	3.88%	780,786,411	39,535,184,734	1.97492%
Nemaha	1,386,501,851	1,543,085,130	156,583,279	11.29%	3,806,417	1,319,069,902	0.28857%
Otoe	2,889,517,055	3,102,253,268	212,736,213	7.36%	25,890,840	2,723,642,418	0.95060%
Pawnee	837,904,741	898,021,862	60,117,121	7.17%	1,441,425	810,377,436	0.17787%
Richardson	1,674,625,309	1,829,263,457	154,638,148	9.23%	2,708,299	1,600,411,270	0.16923%
Saline	2,610,939,613	2,822,885,663	211,946,050	8.12%	12,873,730	2,420,562,907	0.53185%
Saunders	5,098,227,984	5,566,761,078	468,533,094	9.19%	101,437,935	4,916,008,729	2.06342%
Seward	3,603,661,734	3,784,863,148	181,201,414	5.03%	46,028,493	3,412,203,633	1.34894%
Thayer	2,102,856,472	2,420,890,411	318,033,939	15.12%	13,879,647	1,960,181,436	0.70808%
York	3,700,936,880	3,971,014,357	270,077,477	7.30%	29,035,695	3,481,247,663	0.83406%
Totals	79,122,403,321	84,045,544,556	4,923,141,235	6.22%	1,156,786,632	75,127,321,344	1.53977%

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 24th day of September 2024, at 3:00 o'clock P.M., at the Welsh Center, 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.

2022-2023 Actual Disbursements & Transfers	\$ 188,601,543.00
2023-2024 Actual Disbursements & Transfers	\$ 207,219,410.00
2024-2025 Proposed Budget of Disbursements & Transfers	\$ 345,781,769.00
2024-2025 Necessary Cash Reserve	\$ 52,272,623.18
2024-2025 Total Resources Available	\$ 398,054,392.18
Total 2024-2025 Personal & Real Property Tax Requirement	\$ 16,809,109.00
Unused Budget Authority Created For Next Year	\$ 95,158,634.55

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 16,809,109.00
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 24th day of September 2024, at 3:30 o'clock P.M., at the Welsh Center, 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 property 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.

	2023	2024	Change
Operating Budget	342,621,430.00	345,781,769.00	0.92%
Property Tax Request	\$ 74,137,692.00	\$ 16,809,109.00	-77.33%
Valuation	79,122,403,321	84,045,544,556	6.22%
Tax Rate	0.093700	0.020000	-78.66%
Tax Rate if Prior Tax Request was at Current Valuation	0.088211		

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

SUBDIVISION NAME

\$ 5,071,340.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES
REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

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 2024

{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	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
SE COMM COLLEGE	4,690,379,232	44,210,958	4,328,116,953	1.02

*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 TERESA SALINGER, 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.

Teresa Salinger
(signature of county assessor)

8/14/2024
(date)

CC: County Clerk, CASS 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

{format for community colleges.}

TAX YEAR 2024

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

TO: SOUTHEAST COMMUNITY COLLEGE-AREA OFFICE
CONTINUING EDUCATION CENTER
301 S 68TH STREET PLACE 5TH FLOOR
LINCOLN NE 68510-2449

TAXABLE VALUE LOCATED IN THE COUNTY OF: FILLMORE

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
SOUTHEAST COMMUNITY COL	2,800,859,692	17,371,375	2,358,247,364	0.74

**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 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)



Aug 12, 2024
(date)

CC: County Clerk, FILLMORE County

CC: County Clerk where district is headquarter, 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 2024

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
SCC GENERAL	4,206,854,635	37,537,160	3,414,923,759	1.10

*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 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 16, 2024
(date)

CC: County Clerk, GAGE County

CC: County Clerk where district is headquarter, 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 2024

{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	2,326,056,774	27,302,253	1,860,926,064	1.47

**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 13 2024
(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 2024

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

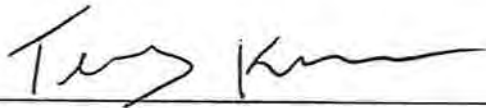
To: SOUTHEAST COMM COLL

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

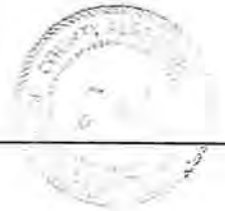
Name of Political Subdivision	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
SECC GENERAL	\$1,177,308,853	\$12,475,994	\$986,217,076	1.26504%
SECC CAP IMP	\$1,177,308,853	\$12,475,994	\$986,217,076	1.26504%
SECC ADA/HAZ	\$1,177,308,853	\$12,475,994	\$986,217,076	1.26504%

* 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.



(signature of county assessor)



08/15/2024

(date)

CC: County Clerk, Johnson County County

CC: County Clerk where district is headquartered, if different county, Johnson 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 2023)

CERTIFICATION OF TAXABLE VALUE

{format for community colleges}

Tax Year 2024

{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	Real Growth Value*	Prior Year Total Real Property Valuation	Real Growth Percentage**
SOUTHEAST COMMUNITY COLLEGE	42,905,046,996	780,786,411	39,535,184,734	1.97%

* 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.

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

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)

08/16/2024

(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 2024

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

To: SE COMM COLLEGE

TAXABLE VALUE LOCATED IN THE COUNTY OF NEMAHA COUNTY, NE

Name of Political Subdivision	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
S E COMM COLLEGE GENERAL	\$1,543,085,130	\$3,806,417	\$1,319,069,902	0.28857%
S E CAP IMPROVEMENT FUND	\$1,543,085,130	\$3,806,417	\$1,319,069,902	0.28857%

* 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.

Malcolm Jempke

(signature of county assessor)



08/12/2024

(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 2023)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2024

{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	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
SE COMM COLLEGE	\$3,102,253,268	\$25,890,840	\$2,723,642,418	0.95060%
SE COMM COLLEGE CAP IMP 2012	\$3,102,253,268	\$25,890,840	\$2,723,642,418	0.95060%

* 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.

Christina M. Smallfoot
(signature of county assessor)

08/15/2024

(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 2023)

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2024

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

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

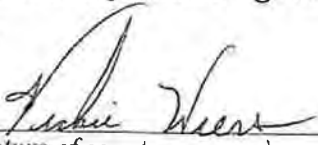
TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Community College	Total Taxable Value	Real Growth Value ^a	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
SOUTH EAST TECH #5	898,021,862	1,441,425	810,377,436	0.18

**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 VICKIE L WIERS, 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.


(signature of county assessor)

8-19-2024
(date)

CC: County Clerk, PAWNEE 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

{format for community colleges.}

TAX YEAR 2024

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

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

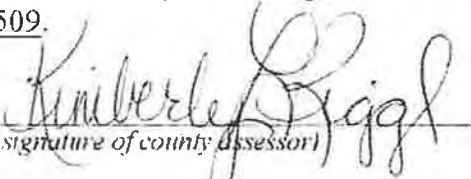
TAXABLE VALUE LOCATED IN THE COUNTY OF: RICHARDSON

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
SECC	1,829,263,457	2,708,299	1,600,411,270	0.17

**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 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)

8-14-24
(date)

CC: County Clerk, RICHARDSON 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

{format for community colleges.}

TAX YEAR 2024

{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	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage ^a
SE COMM COLLEGE	2,822,885,663	12,873,730	2,420,562,907	0.53

*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 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 14, 2024
(date)

CC: County Clerk, SALINE 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 2024

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

To: SOUTHEAST COMMUNITY COLLEGE

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

Name of Political Subdivision	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
SOUTHEAST COMMUNITY COLLEGE GENERAL	\$5,566,761,078	\$101,437,935	\$4,916,008,729	2.06342%
SOUTHEAST COMMUNITY COLLEGE CAP IMPT FUNE	\$5,566,761,078	\$101,437,935	\$4,916,008,729	2.06342%

* 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 based on the community college's Real Growth Value divided by the community college's total real property valuation from the prior year.

Rhonda J. Andresen

(signature of county assessor)



08/13/2024

(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 2023)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2024

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

To: SE Comm College

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
SE Comm College General	\$3,784,863,148	\$46,028,493	\$3,412,203,633	1.34894%
SECC Cap Improvement Fund	\$3,784,863,148	\$46,028,493	\$3,412,203,633	1.34894%

* 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.


(signature of county assessor)



08/15/2024
(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 2023)

CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2024

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

To: S E Community College

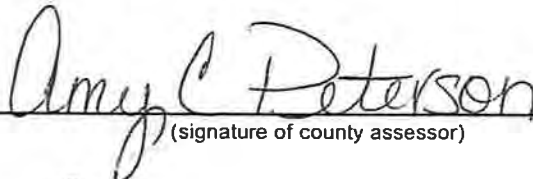
TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of Political Subdivision	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
SECC General	\$2,420,890,411	\$13,879,647	\$1,960,181,436	0.70808%
SECC Cap Impr	\$2,420,890,411	\$13,879,647	\$1,960,181,436	0.70808%
SECC ADA Haz Material	\$2,420,890,411	\$13,879,647	\$1,960,181,436	0.70808%

* 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.

COPY


(signature of county assessor)

08/14/2024

(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 2023)



CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

TAX YEAR 2024

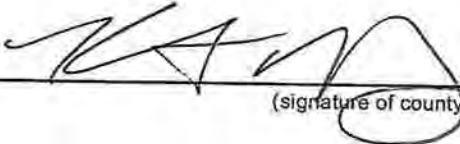
{certification required on or before August 20th of each year}

To: SECC

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

Name of Political Subdivision	Total Taxable Value	Real Growth Value a	Prior Year Total Real Property Valuation	Real Growth Percentage b
SECC GENERAL	\$3,971,014,357	\$29,035,695	\$3,481,247,663	0.83406%
SECC CAPT IMPROV	\$3,971,014,357	\$29,035,695	\$3,481,247,663	0.83406%

* 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.



(signature of county assessor)

08/20/2024

(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 2023)





VI. Public Hearing on 2024-2025 Budget



VII. Action to Adopt the Proposed 2024-2025 Fiscal Year Budget Statement 2024-2025

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 2024-2025 fiscal year and recommends that the Board review and, after considering public comment, adopt said budget statement.

Potential Action: Motion that the Board of Governors of the Southeast Community College Area should adopt and approve the 2024-2025 fiscal year budget statement and included resolution, as presented at this meeting and made part of this motion.

RESOLUTION:

SOUTHEAST COMMUNITY COLLEGE AREA

BOARD OF GOVERNORS

2024-2025 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, 2024 and ending June 30, 2025 in the amount of \$345,781,769 of budgeted expenditures prepared on the State of Nebraska 2024-2025 Basic Budget Form and does hereby authorize and direct the Secretary of the Southeast Community College Area Board of

Governors, or designee, 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, 2024, 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, 2024, and ending June 30, 2025, equal to last year's total of budgeted restricted funds of \$106,714,305.05, plus the statutory increase of 2.5% equal to \$2,667,857.63, plus an allowable growth increase of 4.27% equal to \$4,556,700.82.

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, 2024, and ending June 30, 2025, plus an additional increase of 1% in the amount of \$1,067,143.05, 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, 2024, and ending June 30, 2025, resulting in total restricted funds authority of \$115,006,006.55, and the carryforward to future budget years of unused restricted funds authority in the amount of \$95,158,634.55. 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 re-certifications or such other matters which require necessary fiscal adjustments to complete the budgeting process for the 2024-2025 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