# 2024-2025
# STATE OF NEBRASKA
# COMMUNITY COLLEGE BUDGET FORM

**Metropolitan 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:

| | | |
|---|---|---|
| $ 21,654,826.22 | Property Taxes for Non-Bond Purposes |
| | Principal and Interest on Bonds |
| $ 21,654,826.22 | **Total Personal and Real Property Tax Required** |

Outstanding Bonded Indebtedness as of JULY 1, 2024

| | |
|---|---|
| $ - | Principal |
| $ - | Interest |
| $ - | **Total Bonded Indebtedness** |

$ 108,274,131,783.00 **Total Certified Valuation (All Counties)**

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

**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?

[X] YES [ ] NO

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

**County Clerk's Use ONLY**

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2023 through June 30, 2024?

[X] YES [ ] NO

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

**APA Contact Information**

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

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

**Website:** auditors.nebraska.gov

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

**Submission Information**

# Budget Due by 9-30-2024

**Submit budget to:**

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

Metropolitan 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 | $ 15,906,096.00 | $ 12,037,629.00 | $ 17,626,085.00 |
| 3 | Investments | $ 59,779,812.00 | $ 73,996,050.00 | $ 71,997,336.00 |
| 4 | County Treasurer's Balance | $ 30,340,374.00 | $ 32,792,890.00 | $ 36,043,070.00 |
| 5 | **Subtotal of Beginning Balances** (Lines 2 thru 4) | **$ 106,026,282.00** | **$ 118,826,569.00** | **$ 125,666,491.00** |
| 6 | Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)** | $ 82,863,286.00 | $ 92,612,612.00 | $ 21,440,422.00 |
| 7 | Federal Receipts | $ 19,825,534.00 | $ 20,017,417.00 | $ 40,000,000.00 |
| 8 | State Receipts: Motor Vehicle Pro-Rate | $ - | $ - | $ - |
| 9 | State Receipts: State Aid (Sections 85-2231 to 85-2238) | $ 30,364,671.00 | $ 31,165,360.00 | $ 113,144,189.00 |
| 10 | State Receipts: Other | $ 7,338,587.00 | $ 9,077,660.00 | $ 9,136,074.00 |
| 11 | State Receipts: Property Tax Credit | $ - | $ - | |
| 12 | Local Receipts: Nameplate Capacity Tax | $ - | $ - | $ - |
| 13 | Local Receipts: In Lieu of Tax | $ - | $ - | $ - |
| 14 | Local Receipts: Other | $ 41,723,354.00 | $ 37,845,499.00 | $ 58,014,931.00 |
| 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) | **$ 288,141,714.00** | **$ 309,545,117.00** | **$ 367,402,107.00** |
| 18 | **Disbursements & Transfers:** | | | |
| 19 | Operating Expenses | $ 152,040,579.00 | $ 164,748,193.00 | $ 201,366,313.00 |
| 20 | Capital Improvements (Real Property/Improvements) | $ 10,756,315.00 | $ 12,262,671.00 | $ 66,669,650.00 |
| 21 | Other Capital Outlay (Equipment, Vehicles, Etc.) | $ 6,518,251.00 | $ 6,867,762.00 | $ 6,870,538.00 |
| 22 | Debt Service: Bond Principal & Interest Payments | $ - | $ - | $ - |
| 23 | Debt Service: Payments to Retire Interest-Free Loans **(Public Airports)** | | | |
| 24 | Debt Service: Payments to Bank Loans & Other Instruments **(Fire Districts)** | | | |
| 25 | Debt Service: Other | $ - | $ - | $ - |
| 26 | Judgments | $ - | $ - | $ - |
| 27 | Transfers Out of Surplus Fees | $ - | $ - | $ - |
| 28 | Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16) | $ - | $ - | $ - |
| 29 | **Total Disbursements & Transfers** (Lines 19 thru 28) | **$ 169,315,145.00** | **$ 183,878,626.00** | **$ 274,906,501.00** |
| 30 | **Balance Forward/Cash Reserve** (Line 17 - Line 29) | **$ 118,826,569.00** | **$ 125,666,491.00** | **$ 92,495,606.00** |
| 31 | Cash Reserve Percentage | | | 46% |

| **PROPERTY TAX RECAP** | | |
|---|---|---|
| | Tax from Line 6 | $ 21,440,422.00 |
| | County Treasurer's Commission at 1% of Line 6 | $ 214,404.22 |
| | **Total Property Tax Requirement** | $ 21,654,826.22 |

# Metropolitan 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 Fund | | $ 21,654,826.22 |
| _____ Fund | | |
| _____ Fund | | |
| _____ Fund | | |
| **Total Tax Request** | ** | $ 21,654,826.22 |

** 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 |
|---|---|
| Capital | $ 38,243,806.00 |
| | |
| | |
| | |
| | |
| Total Special Reserve Funds | $ 38,243,806.00 |
| Total Cash Reserve | $ 92,495,606.00 |
| Remaining Cash Reserve | $ 54,251,800.00 |
| Remaining Cash Reserve % | 27% |

# CORRESPONDENCE INFORMATION

**ENTITY OFFICIAL ADDRESS**

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

| | |
|---|---|
| NAME | **Metropolitan Community College** |
| ADDRESS | **PO Box 3777** |
| CITY & ZIP CODE | **Omaha, NE 68103** |
| TELEPHONE | |
| WEBSITE | **www.mccneb.edu** |

| | BOARD CHAIRPERSON | CLERK/TREASURER/SUPERINTENDENT/OTHER | PREPARER |
|---|---|---|---|
| NAME | Maureen Monahan | Brenda Schumacher | Elizabeth Lamberty |
| TITLE /FIRM NAME | Chairperson | College Business Officer | Business Intelligence Analyst |
| TELEPHONE | 531-622-2415 | 531-622-2406 | 531-622-2397 |
| EMAIL ADDRESS | | bschumacher@mccneb.edu | ealamberty@mccneb.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
- [X] Preparer

Metropolitan Community College

# 2024-2025 LID SUPPORTING SCHEDULE

## Calculation of Restricted Funds

| | | | |
|---|---|---|---|
| Total Personal and Real Property Tax Requirements | | (1) | $ 21,654,826.22 |
| Motor Vehicle Pro-Rate | | (2) | $ - |
| In-Lieu of Tax Payments | | (3) | $ - |
| State Aid (Community College Aid Act) | | (4) | $ 113,144,189.00 |
| 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)) | $ - | (6) | |
| **LESS:** Amount Spent During 2023-2024 | $ - | (7) | |
| **LESS:** Amount Expected to be Spent in Future Budget Years | $ - | (8) | |
| Amount to be included as Restricted Funds **(Cannot be a Negative Number)** | | (9) | $ - |
| Nameplate Capacity Tax | | (9a) | $ - |
| **TOTAL RESTRICTED FUNDS (A)** | | (10) | **$ 134,799,015.22** |

## Lid Exceptions

| | | | |
|---|---|---|---|
| Capital Improvements (Real Property and Improvements on Real Property) | $ - | (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 *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (8). | $ - | (12) | |
| Allowable Capital Improvements | | (13) | $ - |
| Bonded Indebtedness | | (14) | |
| Public Facilities Construction Projects (Statutes 72-2301 to 72-2308) | | (15) | |
| Interlocal Agreements/Joint Public Agency Agreements | | (16) | $ 2,961,412.00 |
| Judgments | | (17) | |
| Refund of Property Taxes to Taxpayers | | (18) | |
| Repairs to Infrastructure Damaged by a Natural Disaster | | (19) | |
| **TOTAL LID EXCEPTIONS (B)** | | (20) | **$ 2,961,412.00** |

| | |
|---|---|
| **TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20* | **$ 131,837,603.22** |

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

## Metropolitan 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: 143,330,055.23 (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 | 9,382.42 (A) | |
| LESS: 2023 Reimbursable FTE Student Enrollment | 8,657.73 (B) | |
| Subtotal = Line (A) **MINUS** Line (B) | 724.69 (C) | |
| % of Population Growth = Line (C) / Line (B) | 8.37 % (D) | |
| Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5% | | 5.87 % (3) |

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

| # 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 |
|---|---|---|---|---|
| 9 | / | 9 | = | 100.00 % |

**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) | 9.37 % (6) |
| Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) | 13,430,026.18 (7) |
| Total Restricted Funds Authority = Line (1) + Line (7) | 156,760,081.41 (8) |
| **Less:** Restricted Funds from Lid Supporting Schedule | 131,837,603.22 (9) |
| Total Unused Restricted Funds Authority = Line (8) - Line (9) | 24,922,478.19 (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.**

Metropolitan Community College

# 2024-2025 COMMUNITY COLLEGE LEVY LIMIT FORM

| | | |
|---|---|---|
| Total Personal and Real Property Tax Request<br>*(From Cover Page - Page 1)* | | $ 21,654,826.22<br>(1) |
| Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b)) | | $ 21,654,826.22<br>(2) |
| 2024 Total Certified Valuation from County Assessor<br>*("Total Taxable Value" from Assessor Certification)* | $ 108,274,131,783.00<br>(2a) | |
| Calculated Capital Improvement/Bond Sinking Fund Levy<br>*(Line 2 Divided by Line 2a Times 100)* | 0.020000<br>(2b) | *Line 2b Cannot Exceed 2 cents* |
| **Personal and Real Property Tax Request subject to limit in § 85-1517(2)(a)**<br>*(Line 1 minus Line 2)* | | **$ -**<br>(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<br>*Must attach minutes documenting approval of this levy authority by the Board of Governors* | $ -<br>(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 | $ -<br>(5a) |
| 2023-2024 Community College Aid | $ -<br>(5b) |
| 2022-2023 Community College Aid | $ -<br>(5c) |
| **Levy Authority to provide sufficient funding under § 85-2238**<br>*(Greater of Line 5b or 5c minus Line 5a, unless that results in a negative number, then zero)*<br>*Must attach minutes documenting approval of this levy authority by the Board of Governors* | **$ -**<br>(6) |
| **TOTAL 2024-2025 LEVY AUTHORITY pursuant to § 85-1517(2)(a)**<br>**(Line 4 plus Line 6)** ***MUST be greater than or equal to Line 3*** | **$ -**<br>(7) |

Metropolitan Community College

## 2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

### CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

**Prior Year Total Property Tax Request** (1) $ 94,568,333.13
*(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**

| 1,793,738,681 | / | 98,224,078,463 | = | 1.83 % (3) |
|---|---|---|---|---|
| 2024 Real Growth Value per Assessor | | Prior Year Total Real Property Valuation per Assessor | | |

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

**Total Allowable Growth Percentage Increase (Line 2 + Line 3)** (4) 3.83 %

**Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4)** (5) $ 3,621,967.16

**TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5)** (6) **$ 98,190,300.29**

### ACTUAL PROPERTY TAX REQUEST

**2024-2025 ACTUAL Total Property Tax Request** (7) $ 21,654,826.22
*(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 Asesor 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.

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

## Metropolitan Community College

SUBDIVISION NAME

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
|---|---|---|---|
| City of LaVista | 12/17/1996 to ongoing | *Purchase land, build and operate joint city library and community college instructional center.* | $ 315,000.00 |
| Central Community College, Mid-Plains Community College, Northeast Community College, Southeast | 7/1/1996 to ongoing | Nebraska Community College Insurance Trust. Contact: Brenda Schumacher, Metropolitan Community College | $ 2,581,412.00 |
| City of Omaha<br>Omaha Public Library | 3/4/2004 to ongoing | Purchase land and make improvements to land for campus expansion, joint city-college library, and bus hub. | $ 65,000.00 |
| | | | |
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Total Amount used as Lid Exemption $ 2,961,412.00

**REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES**

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

## Metropolitan Community College

SUBDIVISION NAME

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

Metropolitan Community College

Metro Community College

Metropolitan Community College Facilites Corporation

Metropolitan Community College Culinary Corporation

Omaha World-Herald

PROOF OF PUBLICATION

See Proof on Next Page

# AFFIDAVIT

State of Pennsylvania, County of Lancaster, ss:

I, Madeline Vostrejs, being of lawful age, being duly sworn upon oath, hereby depose and say that I am agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Omaha World Herald, a legal daily newspaper printed and published in the county of Douglas and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in said newspaper on the dates stated below and that said newspaper is a legal newspaper under the statutes of the State of Nebraska.

**PUBLICATION DATES:**
Aug. 17, 2024

**NOTICE NAME:** 08 27 24 Budget Hearing and Budget Summary

**PUBLICATION FEE:** $69.00

(Signed) Madeline Vostrejs

**VERIFICATION**

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 08/19/2024

Nicole Burkholder

Notary Public

Notarized remotely online using communication technology via Proof.

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

State of Nebraska Budget Form – Notice

METROPOLITAN COMMUNITY COLLEGE AREA IN DODGE, DOUGLAS, SARPY AND WASHINGTON COUNTIES, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of Nebraska State Statute Sections 13-501 et seq., that the governing body of Metropolitan Community College Area will meet on August 27, 2024, at 6:15 p.m., at Metropolitan Community College, Fort Omaha Campus, Building 21, Room 112, 32nd Street and Sorensen Parkway, Omaha, Nebraska, to hold a public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget is available at the office of the secretary during regular business hours.

**PROPOSED BUDGET**. In compliance with Sections 13-501 *et seq.* of the Nebraska Statutes, as amended, a public hearing will be held at a special public meeting on the date and at the time and place stated above to consider the proposed 2024-25 budget statement of the College Area, a summary of which is printed below (and copies of which are available at the office of the secretary during regular business hours and will be available at the public hearing).

Adam Gotschall, Secretary

| | |
|---|---|
| 2022-23 Actual Disbursements & Transfers | 169,315,145.00 |
| 2023-24 Actual/Estimated Disbursements & Transfers | 182,340,986.00 |
| 2024-25 Proposed Budget of Disbursements & Transfers | 274,906,501.00 |
| 2024-25 Necessary Cash Reserve | 95,022,472.00 |
| 2024-25 Total Resources Available | 369,928,973.00 |
| Total 2024-25 Personal & Real Property Tax Requirement | 21,647,461.30 |
| Unused Budget Authority Created for Next Year | 22,865,097.03 |
| **Breakdown of Property Tax:** | |
| Personal & Real Property Tax Required for Bonds | 0.00 |
| Personal & Real Property Tax Required for Non-Bond Purposes | 21,647,461.30 |

2024, (8) 17 - Saturdays, ZNEZ

**METROPOLITAN COMMUNITY COLLEGE AREA**
**BOARD OF GOVERNORS**
**OFFICIAL SPECIAL MEETING MINUTES**
**August 27, 2024**

Italicized text is not part of the original conversation.

A meeting of the Board of Governors of the Metropolitan Community College Area was called to order at 6:15 p.m.

Chair Monahan asked Julie Lanxon to call the roll:

## *MEMBERS PRESENT*

Brad Ashby, yes
Martha Bruckner, yes
Kristen DuPree, Treasurer, yes
Adam Gotschall, Secretary, yes
Phillip Klein, yes
Theresa Love-Hug, yes
Linda McDermitt, Assistant Secretary
Maureen Monahan, Chair, yes
Zach Reinhardt, yes
Fred Uhe, Vice Chair, yes
Tammy Wright, yes
Eldaide Zulu, Student Ex Officio, yes
Zach Pechacek, Faculty Ex Officio, yes

***Also Present:*** Randy Schmailzl, College President

## Agenda Item 1 — Preliminaries

### Agenda Item 1d — Announcement of Posted Location of Open Meetings Act

Following the Pledge of Allegiance, the Chair reported that a copy of the Nebraska Open Meetings Act had been posted in the rear of the room.

### Agenda Item 1e — Recording of Notice of Public Meeting

The Chair then reported on the recording of the Notice of Public Meeting and stated the following:

*1. Proof of Publication, pursuant to Policy 10503 of the Board of Governors, in the form of an affidavit of an employee of the Omaha World-Herald, to the effect that notice of this meeting was published in that newspaper on August 17, 2024, and on the Omaha World-Herald website Omaha.com from August 17-23, 2024.*

*2. Affidavit of College employee Julie Lanxon, to the effect that a copy of the published Notice of Meeting was transmitted to each member of the Board of Governors in a manner specified by Policy 10503 of the Board of Governors.*

*The notice of the meeting stated that an agenda for this meeting, kept continually current, was available for public inspection at the principal office of the Board of Governors, Building No. 30, 30th and Fort Streets, Omaha, Nebraska, by making prior arrangements by calling 531-622-2415.*

*Without objection, the Chair of the Board ordered that the affidavits be attached to the minutes of the meeting and made a part of the official proceedings of the Board of Governors.*

## Agenda Item 2 — Proposed 2024-25 Budget Statement

Schmailzl explained that Neb.Rev.Stat. § 13-506. as referenced in the State Auditor's budget forms, requires that the public hearing on the Proposed Metropolitan Community College Area (MCCA) Board of Governors Budget Statement be held separately from the regular August Board of Governors meeting and is not to be limited by time, which is why the Board Chair, after consulting with administration and legal counsel, decided to schedule the special meeting immediately before the regular August meeting of the Board of Governors. A written record will be kept of the hearing. He added the regular August Board of Governors meeting would begin at its regular time of 6:30 p.m., or promptly following the adjournment of this meeting.

Schmailzl introduced the budget topic and presented updated information on the 2024-25 budget statement

## Agenda Item 3 — Public Hearing

### Agenda Item 3a — Public Hearing the Proposed Metropolitan Community College Area Board of Governors' Budget Statement 2024-25

Monahan called for a motion and second to open the Public Hearing for the Proposed Metropolitan Community College Area (MCCA) Board of Governors' Budget Statement for 2024-25.

**MOTION:** Reinhardt moved to approve the consent agenda; Gotschall seconded the motion.

Martha Bruckner, yes
Kristen DuPree, yes
Adam Gotschall, yes
Phillip Klein, yes
Theresa Love-Hug, yes
Linda McDermitt, yes

Maureen Monahan, yes
Zach Reinhardt, yes
Fred Uhe, yes
Tammy Wright, yes
Brad Ashby, yes

Motion carried unanimously.

Monahan declared the Public Hearing open and asked President Schmailzl to confirm that three copies of the Proposed Budget Statement were available to the public at this hearing.

Schmailzl confirmed that three copies of the Proposed Budget Statement were available.

Monahan asked Schmailzl to explain this agenda item. Schmailzl briefly explained the budget summary that was published in the *Omaha World-Herald*. The budget synopsis was provided in the meeting packet. Schmailzl reviewed several facts about this proposed budget, including:

- Revenue that previously would have been raised through MCC's general fund levy is now being replaced by the Community College Future Fund, which is made up of state sales and income tax.
- MCC will continue to levy a two-cent property tax for capital purposes.
- 2023-24 full-time equivalent (FTE) student enrollments increased by approximately 8.37%.
- 2023-24 reimbursable education units (REU) increased by 8.63%.
- MCC's proposed general fund budget increased 6.01% and the total budget increased 3.30% for 2024-25.

Schmailzl reviewed the "all funds" expenditures and budgeted revenue, explaining how both are impacted by increased enrollment and replacing the general fund property tax levy with the Community College Future Fund.

Monahan asked if there were any members of the public who wished to provide input on the proposed MCCA Board of Governors' Budget Statement for 2024-25.

Hearing from no one, Monahan asked for a motion and second to close the Public Hearing.

**MOTION**: Reinhardt moved to close the Public Hearing; DuPree seconded the motion.

Kristen DuPree, yes
Adam Gotschall, yes
Phillip Klein, yes
Theresa Love-Hug, yes
Linda McDermitt, yes

Maureen Monahan, yes
Zach Reinhardt, yes
Fred Uhe, yes
Tammy Wright, yes
Brad Ashby, yes
Martha Bruckner, yes

Motion carried unanimously.

Monahan declared the Public Hearing closed.

## Agenda Item 4 — Adjournment

**MOTION**: Reinhardt moved to adjourn the meeting; Gotschall seconded the motion.

Adam Gotschall, yes
Phillip Klein, yes
Theresa Love-Hug, yes
Linda McDermitt, yes
Maureen Monahan, yes
Zach Reinhardt, yes
Fred Uhe, yes
Tammy Wright, yes
Brad Ashby, yes
Martha Bruckner, yes
Kristen DuPree, yes

Motion carried. The meeting was adjourned at 6:28 p.m.

Adam Gotschall, Secretary, Board of Governors Date

**AFFIDAVIT OF TRANSMISSION OF NOTICE OF MEETING OF BOARD OF GOVERNORS OF METROPOLITAN COMMUNITY COLLEGE AREA**

**STATE OF NEBRASKA )**
**) SS**
**COUNTY OF DOUGLAS )**

**Julie Lanxon, being first duly sworn upon oath deposes and states as follows:**

**1. That pursuant to direction received from the Chair of the Board of Governors of the Metropolitan Community College Area, I caused the following Notice to wit:**

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

State of Nebraska
Budget Form – Notice

METROPOLITAN COMMUNITY COLLEGE AREA IN DODGE, DOUGLAS, SARPY AND WASHINGTON COUNTIES, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of Nebraska State Statute Sections 13-501 et seq., that the governing body of Metropolitan Community College Area will meet on August 27, 2024, at 6:15 p.m., at Metropolitan Community College, Fort Omaha Campus, Building 21, Room 112, 32nd Street and Sorensen Parkway, Omaha, Nebraska, to hold a public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget is available at the office of the secretary during regular business hours.

**PROPOSED BUDGET**. In compliance with Sections 13-501 *et seq.* of the Nebraska Statutes, as amended, a public hearing will be held at a special public meeting on the date and at the time and place stated above to consider the proposed 2024-25 budget statement of the College Area, a summary of which is printed below (and copies of which are available at the office of the secretary during regular business hours and will be available at the public hearing).

Adam Gotschall, Secretary

| | |
|---|---|
| 2022-23 Actual Disbursements & Transfers | 169,315,145.00 |
| 2023-24 Actual/Estimated Disbursements & Transfers | 182,340,986.00 |
| 2024-25 Proposed Budget of Disbursements & Transfers | 274,906,501.00 |
| 2024-25 Necessary Cash Reserve | 95,022,472.00 |
| 2024-25 Total Resources Available | 369,928,973.00 |
| Total 2024-25 Personal & Real Property Tax Requirement | 21,647,461.30 |
| Unused Budget Authority Created for Next Year | 22,865,097.03 |
| **Breakdown of Property Tax:** | |
| Personal & Real Property Tax Required for Bonds | 0.00 |
| Personal & Real Property Tax Required for Non-Bond Purposes | 21,647,461.30 |

***PUBLISH on Friday, August 17, 2024***

**to be published in *Omaha World-Herald* on *August 17, 2024*; and that the order to said newspaper was made by electronic transmission on *August 15, 2024.***

**2. That on *August 15, a copy of such Notice was addressed and sent by e-mail or, if so requested, by personal delivery to each member of the Board of Governors.***

**Further affiant sayeth not.**

Julie Larson

**SUBSCRIBED AND SWORN TO before me this** 15th **day of** August**, 2024**

Jolynn Emery

**Notary Public**

State of Nebraska – General Notary
JOLYNN EMERY
My Commission Expires
November 30, 2026

Omaha World-Herald

PROOF OF PUBLICATION

See Proof on Next Page

## AFFIDAVIT

State of Pennsylvania, County of Lancaster, ss:

I, Madeline Vostrejs, being of lawful age, being duly sworn upon oath, hereby depose and say that I am agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Omaha World Herald, a legal daily newspaper printed and published in the county of Douglas and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in said newspaper on the dates stated below and that said newspaper is a legal newspaper under the statutes of the State of Nebraska.

**PUBLICATION DATES:**
Aug. 17, 2024

**NOTICE NAME:** 08 27 24 Budget Hearing and Budget Summary

**PUBLICATION FEE:** $69.00

(Signed) Madeline Vostrejs

**VERIFICATION**

State of Pennsylvania
County of Lancaster

Commonwealth of Pennsylvania - Notary Seal
Nicole Burkholder, Notary Public
Lancaster County
My commission expires March 30, 2027
Commission Number 1342120

Subscribed in my presence and sworn to before me on this: 08/19/2024

Nicole Burkholder

Notary Public

Notarized remotely online using communication technology via Proof.

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

State of Nebraska Budget Form – Notice
METROPOLITAN COMMUNITY COLLEGE AREA IN DODGE, DOUGLAS, SARPY AND WASHINGTON COUNTIES, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of Nebraska State Statute Sections 13-501 et seq., that the governing body of Metropolitan Community College Area will meet on August 27, 2024, at 6:15 p.m., at Metropolitan Community College, Fort Omaha Campus, Building 21, Room 112, 32nd Street and Sorensen Parkway, Omaha, Nebraska, to hold a public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget is available at the office of the secretary during regular business hours.

**PROPOSED BUDGET.** In compliance with Sections 13-501 *et seq.* of the Nebraska Statutes, as amended, a public hearing will be held at a special public meeting on the date and at the time and place stated above to consider the proposed 2024-25 budget statement of the College Area, a summary of which is printed below (and copies of which are available at the office of the secretary during regular business hours and will be available at the public hearing).

Adam Gotschall, Secretary

| | |
|---|---|
| 2022-23 Actual Disbursements & Transfers | 169,315,145.00 |
| 2023-24 Actual/Estimated Disbursements & Transfers | 182,340,986.00 |
| 2024-25 Proposed Budget of Disbursements & Transfers | 274,906,501.00 |
| 2024-25 Necessary Cash Reserve | 95,022,472.00 |
| 2024-25 Total Resources Available | 369,928,973.00 |
| Total 2024-25 Personal & Real Property Tax Requirement | 21,647,461.30 |
| Unused Budget Authority Created for Next Year | 22,865,097.03 |
| **Breakdown of Property Tax:** | |
| Personal & Real Property Tax Required for Bonds | 0.00 |
| Personal & Real Property Tax Required for Non-Bond Purposes | 21,647,461.30 |

2024, (8) 17 - Saturdays, ZNEZ

**CERTIFICATE OF ADOPTION OF BUDGET, AMOUNT OF PROPERTY TAXES REQUIRED TO FUND BUDGET AND RELATED ACTIONS**

**TO:** Boards of Equalization of Dodge, Douglas, Sarpy, and Washington Counties, Nebraska and Auditor of Public Accounts of State of Nebraska

The undersigned, as the duly appointed, qualified and acting Secretary of the Metropolitan Community College Area (MCAA), does hereby certify that, at properly called meetings of the Board of Governors of the Metropolitan Community College Area (Board of Governors) held on August 27 and September 24, 2024, at which quorums were present, the following actions were taken and received an affirmative vote of a majority or more of the Board of Governors, or such other approval as specified below:

Pursuant to Neb. Rev. Stat. §§13-506, 13-508 and 85-1517, as amended, the Board of Governors, after publishing notice of public hearing and a summary of the proposed budget statement for fiscal year July 1, 2024, to June 30, 2025 ("MCCA Board of Governors Budget Statement"), held a public hearing on August 27, 2024, separately from any regular meeting of the Board of Governors in accordance with Neb. Rev. Stat §13-506, to consider the proposed MCCA Board of Governors Budget Statement.

After said public hearing, the Board of Governors, on September 24, 2024, approved and adopted the MCCA Board of Governors Budget Statement and related documents identified as MCCA Board Doc. No. 8044a for the fiscal year July 1, 2024, to June 30, 2025, as amended, which said MCCA Board of Governors Budget Statement as amended and adopted is attached hereto and incorporated herein by this reference ("Adopted Budget Statement").

The Board of Governors authorized and directed the Secretary or Assistant Secretary of the Board to certify a copy of said Adopted Budget Statement, attach copies of the proofs of publication of the notices of public hearing thereon, and file the same, together with the amount to be received from personal and real property taxation to fund the Adopted Budget Statement, with the Boards of Equalization of Dodge, Douglas, Sarpy and Washington Counties, Nebraska, on or before September 30, 2024, and with the Auditor of Public Accounts of the State of Nebraska.

The Board of Governors further approved $21,654,826.22 as the amount of property tax required to fund the Adopted Budget Statement and the amount to be received from personal and real property taxation for fiscal year July 1, 2024, to June 30, 2025, pursuant to Neb. Rev. Stat. §§13-506 and 13-508. None of the property tax required shall be applied to the payment of principal or interest on bonds issued or authorized to be issued by the Metropolitan Community College Area. All of said requirement shall be for purposes other than the payment of bond principal and interest.

The Board of Governors further approved the amount of budgeted restricted funds and restricted funds authority, including budgeted restricted funds authority of an additional 1% approved by an affirmative vote of seventy-five percent or more of the Board of Governors pursuant to Neb. Rev. Stat. Section 13-519(2), and the amount of unused restricted funds authority to be carried forward and used in future budget years as determined by the Board of Governors, all as determined in accordance with Neb. Rev. Stat. Sections 13-518 through 13-522 for the fiscal year beginning July 1, 2024, and ending June 30, 2025, and as set forth in the Adopted Budget Statement.

The undersigned further certifies that: (1) the Adopted Budget Statement, attached hereto and incorporated herein by this reference as though fully set forth herein, and including without limitation the 2024-25 State of Nebraska Community College Budget Form, Correspondence Information, Lid Supporting Schedule, Lid Computation Form, and the Levy Limit Form, is a true and accurate copy of relevant portions of MCCA Board Doc. No. 8044a as amended and adopted, and complies with Neb. Rev. Stat. §§13-501 to 13-522, and the proofs of publication with respect to the notices of public hearings referred to above and attached hereto and incorporated herein by this reference as though fully set forth herein, are true and accurate copies, the originals of which, along with all related documents, resolutions and actions, are on file as the official records of the Metropolitan Community College Area at its administrative headquarters at 30th and Fort Streets, Building #30, Omaha, Nebraska 68111; (2) the amount of tax required to fund the Adopted Budget Statement certified above and on page one of the 2024-25 State of Nebraska Community College Budget Form is not more than one percent greater or lesser than the amount determined under Neb. Rev. Stat. §13-505; (3) because the Adopted Budget Statement reflects changes from that shown in the published proposed MCCA Board of Governors Budget Statement, a summary of such changes shall be published within the required time after its adoption setting forth the items changed and the reasons for the changes, and a copy of such summary is attached hereto; and (4) the resolution(s) attached hereto and incorporated herein by this reference as though fully set forth herein, accurately represents the resolution(s) that was duly approved and adopted by the Board of Governors of the Metropolitan Community College Area; and the contents of which are hereby certified.

Witness my hand this 24th day of September 2024.

adm 9/24/24

Adam Gotschall, Secretary, Board of Governors
Metropolitan Community College Area

## CERTIFICATION OF TAXABLE VALUE FOR COMMUNITY COLLEGES

**TAX YEAR 2024**

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

To: METRO COLLEGE

TAXABLE VALUE LOCATED IN THE COUNTY OF DODGE COUNTY, NE

| Name of Political Subdivision | Total Taxable Value | Real Growth Value a | Prior Year Total Real Property Valuation | Real Growth Percentage b |
|---|---|---|---|---|
| METRO TECH GEN | $6,311,070,615 | $80,839,713 | $5,204,551,390 | 1.55325% |
| METRO TECH SINK | $6,311,070,615 | $80,839,713 | $5,204,551,390 | 1.55325% |
| METRO TECH HAZ/HNDICP PED | $6,311,070,615 | $80,839,713 | $5,204,551,390 | 1.55325% |

* 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.

Debbie Churchill

(signature of county assessor)

08/12/2024

(date)

CC: County Clerk, Dodge County, NE County

CC: County Clerk where district is headquartered, if different county, Dodge 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**
**TAX YEAR 2024**

**TO: Whom it May Concern**

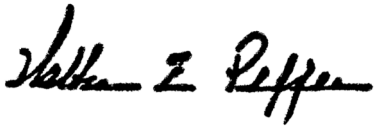
**TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS**

| Name of Community College | Total Taxable Value | Real Growth Value * | Prior Year Total Real Property Valuation | Real Growth Percentage [a] |
|---|---|---|---|---|
| **Metro Community College** | **69,643,523,170** | **901,941,365** | **64,805,907,475** | **1.39%** |

**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 Walter E. Peffer, Douglas County 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 and 13-518.



August 16, 2024

CC: County Clerk, Douglas County

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

Guidele form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)

# CERTIFICATION OF TAXABLE VALUE

*{format for community colleges.}*

## TAX YEAR 2024

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

**TO : METRO COMMUNITY COLL**

**TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY**

| Name of Community College | Total Taxable Value | Real Growth Value * | Prior Year Total Real Property Valuation | Real Growth Percentage [a] |
|---|---|---|---|---|
| METRO COMMUNITY COLL | 27,637,944,740 | 766,854,583 | 24,138,077,609 | 3.18 |

**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 Dan Pittman, Sarpy County Assessor hereby certify that the valuations 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 Pittman
*(signature of county assessor)*

8/12/2024
*(date)*

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

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division(July 2024)

# CERTIFICATION OF TAXABLE VALUE

*{format for community colleges}*

**TAX YEAR 2024**

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

**TAXABLE VALUE LOCATED IN THE COUNTY OF: WASHINGTON**

| Name of Community College | Total Taxable Value | Real Growth Value * | Prior Year Total Real Property Valuation | Real Growth Percentage ** |
|---|---|---|---|---|
| METRO TECH | 4,681,593,258 | 44,103,020 | 4,075,541,989 | 1.08 |

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

I **ROBIN ANDREASEN**, **WASHINGTON** 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.

Robin R Andreasen
*(signature of county assessor)*

8/16/24
*(date)*

CC: County Clerk, **WASHINGTON** 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.*

Column

# OFFICIAL AD PROOF

This is the proof of your ad scheduled to run in **Omaha World Herald** on the dates indicated below. If changes are needed, please contact us prior to deadline at help@column.us

Notice ID: qtEbKd87Cdk3cHTn0RW4 | **Proof Updated: Sep. 12, 2024 at 02:02pm CDT**
Notice Name: Public Hearing to Set Property Tax Request

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

| FILER | FILING FOR |
|---|---|
| Rita Eyerlyl | Omaha World Herald |
| reyerly@mccneb.edu | |
| (531) 622-2203 | |

**Columns Wide:** 3 **Ad Class:** Legals

| | |
|---|---|
| 09/14/2024: Other Notice | 95.08 |
| Online Fee | 10.00 |
| **Total** | **$120.59** |

See Proof on Next Page

SPECIAL PUBLIC HEARING TO SET FINAL PROPERTY TAX REQUEST FOR FISCAL YEAR 2024-2025
Notice of intent to set final property tax request. Copies of the attached will also be available at the board meeting for handout at the hearing.

NOTICE OF SPECIAL PUBLIC HEARING

**METROPOLITAN COMMUNITY COLLEGE AREA IN**
DODGE, DOUGLAS, SARPY AND WASHINGTON COUNTIES, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with Nebraska Statutes Section 77-1632, as amended, that the governing body of Metropolitan Community College Area will meet on the 24th day of September 2024, at 6:30 p.m., at the Mule Barn, Room 112, Building 21, Metropolitan Community College, Fort Omaha Campus, 32nd Street and Sorensen Parkway, Omaha, Douglas County, Nebraska,
to hold a special public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating
to setting a final property tax request for fiscal year 2024-2025 to be considered by the governing board of the Metropolitan Community College Area.

The following information is provided pursuant to Nebraska statutes:

| | |
|---|---|
| 1) Certified Taxable Valuation under Nebraska Statutes Section 13-509 for the Prior Year (2023-2024): | $99,545,613,967 |
| 2) Certified Taxable Valuation under Nebraska Statutes Section 13-509 for the Current Year (2024-2025): | $108,274,131,783 |
| 3) Percentage Increase or (Decrease) in Certified Taxable Valuations from the Prior Year to the Current Year | 8.77% |
| 4) Dollar Amount of Prior Year's (2023-2024) Tax Request | $94,568,333.13 |
| 5) Property Tax Rate Necessary to Fund 2023-2024 Tax Request | .095000 |
| 6) Property Tax Rate that would be Necessary to Fund Last Year's (2023-2024) Property Tax Request if Applied to Current Year's (2024-2025) Valuation | .087342 |
| 7) Proposed Dollar Amount of the Property Tax Request for the Current Year (2024-2025) | $21,654,826.36 |
| 8) Property Tax Rate Necessary to Fund 2024-2025 Proposed Property Tax Request | .02 |
| 9) Percentage Increase or (Decrease) in the Property Tax Rate from the Prior Year (2023-2024) to the Current Year (2024-2025) | (78.95%) |
| 10) Percentage Increase or (Decrease) in the Total Operating Budget from the Prior Year (2023-2024) to the Current Year (2024-2025) | 3.3% |

Adam Gotschall, Secretary
Board of Governors
2024, (9) 14 - Saturdays, ZNEZ

**CERTIFICATE OF ACTION TAKEN AND RESOLUTION ADOPTED TO SET PROPERTY TAX REQUEST AT AN AMOUNT THAT DOES NOT EXCEED THE PROPERTY TAX REQUEST IN THE PRIOR YEAR**

TO: County Clerks of Dodge, Douglas, Sarpy, and Washington Counties, Nebraska

The undersigned, as the duly appointed, qualified and acting Secretary of the Metropolitan Community College Area (MCCA), does hereby certify on behalf of the Board of Governors of the Metropolitan Community College Area ("Board of Governors") as follows:

After publishing notice of special public hearing in accordance with Neb. Rev. Stat. §§77-1632(3), as amended, the Board of Governors, at a properly called meeting at which a quorum was present, held a special public hearing on September 24, 2024 to consider setting a final property tax request for fiscal year 2024-25 at an amount that does not exceed the final property tax request for fiscal year 2023-24.

After such special public hearing, the following actions were taken at such meeting by an affirmative majority vote of the Board of Governors:

The Board of Governors considered a resolution to set the property tax request pursuant to §77-1632 of the Property Tax Request Act (Nebraska Statues §§77-1630 through 77-1634) for fiscal year 2024-2025 at an amount that does not exceed the property tax request in the prior year. The resolution included the following information:

(a) The name of the political subdivision: Metropolitan Community College Area;
(b) The amount of the property tax request for fiscal year 2024-2025: $21,654,826.22;
(c) The following statements:
    (i) The total assessed value of property differs from last year's total assessed value by 8.77 percent;
    (ii) The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.087342 per $100 of assessed value;
    (iii) The Metropolitan Community College Area proposes to adopt a property tax request that will cause its tax rate to be $.02 per $100 of assessed value; and
    (iv) Based on the proposed property tax request and changes in other revenue, the total operating budget of Metropolitan Community College Area will exceed (increase) last year's budget by 3.3 percent.

The Board of Governors approved and adopted the resolution setting the final property tax request for fiscal year 2024-25 for the Metropolitan Community College Area at $21,654,826.22 an amount that shall not exceed the request for fiscal year 2023-24, and overriding any deemed request or adjustment pursuant to the Property Tax Request Act. The resolution included the recorded vote of the Board of Governors in passing such resolution.

The Board of Governors further authorized and directed the Secretary or Assistant Secretary of the Board to certify and forward the resolution setting the property tax request

to the County Clerks of Dodge, Douglas, Sarpy, and Washington Counties, Nebraska, on or before October 15, 2024.

The undersigned further certifies that: (1) the resolution that is attached hereto and incorporated herein by this reference accurately represents the resolution referred to above that was duly approved and adopted by the Board of Governors, and (2) any proof of publication of notice of special public hearing attached hereto and incorporated herein by this reference is a true and accurate copy, the original of which is on file as the official record of the Metropolitan Community College Area at its administrative headquarters at 30th and Fort Streets, Building #30, Omaha Nebraska, 68111.

Witness my hand this 24th day of September 2024.

9/24/24

Adam Gotschall, Secretary, Board of Governors
Metropolitan Community College Area

**RESOLUTION SETTING THE FINAL PROPERTY TAX REQUEST FOR FISCAL YEAR 2024-25 AT AN AMOUNT THAT DOES NOT EXCEED THE FINAL PROPERTY TAX REQUEST FOR FISCAL YEAR 2023-24**

## EXECUTIVE SUMMARY

This resolution sets the final property tax request pursuant to §77-1632 of the Property Tax Request Act (Nebraska Statutes §§77-1630 through 77-1634) for the fiscal year 2024-25 at an amount that does not exceed the property tax request for the previous year. A special public hearing was held after notice was published as required by law to hear and consider comments concerning such property tax request. This is the final step in the budget-setting process.

## RESOLUTION

**BE IT RESOLVED**, that the following information is provided:

(a) The name of the political subdivision: Metropolitan Community College Area (MCCA);
(b) The amount of the property tax request for fiscal year 2024-25: $21,654,826.22;
(c) The following statements:
    (i) The total assessed value of property differs from last year's total assessed value by 8.77% percent;
    (ii) The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be $.087342 per $100 of assessed value;
    (iii) The Metropolitan Community College Area proposes to adopt a property tax request that will cause its tax rate to be $.02 per $100 of assessed value; and
    (iv) Based on the proposed property tax request and changes in other revenue, the total operating budget of Metropolitan Community College Area will exceed (increase) last year's budget by 3.3%.

**BE IT FURTHER RESOLVED** that, after notice and special public hearing as required by law, the Board of Governors of the MCCA does hereby set the final property tax request for the MCCA for fiscal year 2024-25 in the amount of $21,654,826.22 pursuant to Neb. Rev. Stat. §77-1632 of the Property Tax Request Act (Neb. Rev. Stat. §§77-1630 through 77-1634). Such request as set herein shall not exceed the request for fiscal year 2023-24 and shall override any deemed request or adjustment pursuant to the Property Tax Request Act.

**BE IT FURTHER RESOLVED**, that the Board of Governors does hereby authorize and direct the Secretary or Assistant Secretary of the Board to certify and forward this

resolution to the County Clerks of Dodge, Douglas, Sarpy, and Washington Counties, Nebraska, on or before October 15, 2024.

**Record Vote**: Motion by Reinhardt, seconded by Bruckner to adopt Resolution SETTING THE FINAL PROPERTY TAX REQUEST FOR FISCAL YEAR 2024-25 AT AN AMOUNT THAT DOES NOT EXCEED THE FINAL PROPERTY TAX REQUEST FOR FISCAL YEAR 2023-24 (Board Doc. No. 8555).
Voting yes were Monahan, Reinhardt, Uhe, Wright, Bruckner, Gotschall, Klein, Love-Hug, and McDermitt.
Voting no were None.

Introduced on behalf of the Administration by the Chair of the Board

Board of Governors
September 24, 2024

METROPOLITAN
Community College

September 30, 2024

**E-MAILED PDF COPY**
Auditor of Public Accounts
County Clerk of Dodge County, Nebraska
County Clerk of Douglas County, Nebraska
County Clerk of Sarpy County, Nebraska
County Clerk of Washington County, Nebraska

Enclosed are the following as adopted by the Metropolitan Community College Board of Governors for the fiscal year 2024-25:

- Metro's 2024-25 Budget Document Forms
- Associated schedules
- Lid computation forms
- Notices of budget hearings
- Affidavit of publication for the public hearings

Also enclosed are the following, which must be filed with your office by October 15, 2024:

- A certified copy of the resolution by the Board of Governors setting the final property tax request for fiscal year 2024-25 at an amount that exceeds the final property tax request for fiscal year 2023-24 by more than the allowable growth percentage.
- Proof of Publication of Notice of a Joint Public Hearing organized by the Douglas County Clerk to set final property tax request for fiscal year 2024-25 at an amount that exceeds the final property tax request for fiscal year 2023-24 by more than the allowable growth percentage.

Based on the certified property valuations of $108,274,131,783, the following are the tax rates our Board of Governors approved. To establish the rates, the Board used the valuations that were certified by the county assessors on or before August 20th as required by Section 13-508, which section provides: "Each governing body shall use the final adjusted values as provided by the county assessor pursuant to section 13-509 for the current year in setting or certifying the levy." Section 13-509 states "on or before August 20th of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable real and personal property subject to the applicable levy."

Please do not adjust rates for insignificant subsequent valuation adjustments or other minor differences. We have confirmed with the Auditor of Public Accounts about proceeding in this manner. To discuss any matters related to this tax request or other enclosed information, call me at the phone number noted below.

| | |
|---|---|
| General Fund | .0000 |
| Capital Fund | .0200 |
| Hazard/Handicap Fund | .0000 |
| TOTAL | .0200 per $100 of assessed value |

***State Auditor, Dodge County, Douglas County, Sarpy County, and Washington County***
An e-mail confirmation of receipt of this report would be appreciated.

Sincerely,

Brenda Schumacher

Brenda Schumacher
College Business Officer
Phone (531) 622-2406

Enclosures