# 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** |

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** |

$ 84,045,544,556.00 **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?

[ ] YES [X] 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

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 |
| | **Total 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
- [X] 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 **(Cannot 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 *(cannot exclude same capital improvements from more than one lid calculation.)* 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)** *To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20* | **$ 19,847,372.00** |

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

## Southeast Community College

# LID COMPUTATION FORM FOR FISCAL YEAR 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 | 6,051.71 (A) | |
| LESS: 2023 Reimbursable FTE Student Enrollment | 5,668.12 (B) | |
| Subtotal = Line (A) **MINUS** Line (B) | 383.59 (C) | |
| % of Population Growth = Line (C) / Line (B) | 6.77 % (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)

| # 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 |
|---|---|---|---|---|
| 11 | / | 11 | = | 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) | 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 Beatric | 500,000 |
| Landscaping for demo area and AEC- landscaping needed to b | 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 | $ 27,749,023.00 |

Southeast Community College

# 2024-2025 COMMUNITY COLLEGE LEVY LIMIT FORM

| | | |
|---|---|---|
| Total Personal and Real Property Tax Request<br>*(From Cover Page - Page 1)* | | $ 16,809,109.00<br>(1) |
| Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b)) | | $ 16,809,109.00<br>(2) |
| 2024 Total Certified Valuation from County Assessor<br>*("Total Taxable Value" from Assessor Certification)* | $ 84,045,544,556.00<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 | $ 30,702,844.00<br>(5a) |
| 2023-2024 Community College Aid | $ 30,296,422.00<br>(5b) |
| 2022-2023 Community College Aid | $ 29,873,785.00<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) |

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**

| 1,156,786,632 | / | 75,127,321,344 | = | 1.54 % (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) 3.54 %

**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 Asessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Southeast COMMUNITY COLLEGE

| | Certification of Taxable Value Tax Year 2024 & Property Tax Year 2023 and 2024 Final Valuations With Growth | | | | | | |
|---|---|---|---|---|---|---|---|
| | (a) Certification of Taxable Value TY 2023 per Co Assessor | (b) Certification of Taxable Value TY 2024 per Co Assessor | (c) Tax Year Valuation Dollar Change col b - col a | (d) Tax Year % Change col c / col a | (e) Tax Year 2023 Real Growth per Co Assessor | (f) Prior Year Total Real Property Val per Co Assessor | (g) 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 propeorty 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 | | |

**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 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 2.5% increase equal to $2,667,857.63, plus allowable growth of 4.27% increase equal to $4,556,700.82, plus an additional 1% increase of $1,067,143.05 approved by at least 75% of the Governing Board 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.

The foregoing Resolution having been read in its entirety, Board Member Mr. Neal Stenberg moved for adoption by the Board of Governors of the Southeast Community College Area of the foregoing 2024-2025 Budget Resolution; Board Member Dr. James Sherwood seconded said motion. After discussion and on roll call vote, the Board of Governors voted on said Resolution as follows:

| Board Member | Voted in Favor | Voted Against | Abstained |
|---|---|---|---|
| | | | |
| Arlyn Uhrmacher | ✓ | | |
| Dr. James Sherwood | ✓ | | |
| Brandon Gunther | ✓ | | |
| Dr. Kristin Yates | ✓ | | |
| Kathy Boellstorff | ✓ | | |
| Chuck Byers | ✓ | | |
| Vicki Haskell | ✓ | | |
| Joann Herrington | ✓ | | |
| Dr. Carina McCormick | ✓ | | |
| Nancy Seim | ✓ | | |
| Neal Stenberg | ✓ | | |

The above Resolution having been consented to and approved by a majority of the members of the Board of Governors of this College was declared as passed and adopted by the presiding officer of the Board of Governors at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings Law.

DATED this 24th day of September, 2024.

**SOUTHEAST COMMUNITY COLLEGE AREA BOARD OF GOVERNORS**

Arlyn E. Uhrmacher

Mr. Arlyn E. Uhrmacher, Chair

**2024-2025 PROPERTY TAX REQUEST AND 2024 PROPERTY TAX LEVY RESOLUTION**

WHEREAS, Nebraska Revised Statute 77-1630 to 77-1633 provides that the Board of Governors of Southeast Community College Area passes by a majority vote a resolution or ordinance setting the tax request; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request;

NOW, THEREFORE, the Board of Governors of Southeast Community College Area, resolves that:

1) The total 2024-2025 property tax request is $16,809,109 that includes the following separate funds:

   a) General Fund: The 2024-2025 property tax request for the General Fund is $0.

   b) Capital Improvement Fund: The 2024-2025 property tax request for the Capital Improvement Fund is $16,809,109.

2) The total assessed value of property differs from last year's total assessed value by 6.22% that includes the following separate levy valuations:

   a) General Fund: The total assessed value of property for the general fund levy differs from last year's total assessed value by 6.22%.

   b) Capital Improvement Fund: The total assessed value of property for the capital improvement fund levy differs from last year's total assessed value by 6.22%.

3) The total 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 $.08821 per $100 of assessed value that includes the following separate levies:

   a) General Fund: The general fund levy 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 $.06938 per $100 of assessed value.

   b) Capital Improvement Fund: The capital improvement fund levy 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 $.01883 per $100 of assessed value.

4) The Southeast Community College Area proposes to adopt a property tax request that will cause its tax rate to be $.02000 per $100 of assessed value.

   a) General Fund Levy: The Southeast Community College Area proposes to adopt a General Fund property tax request that will cause its tax rate to be $.00000 per $100 of assessed value

   b) Capital Improvement Fund Levy: The Southeast Community College Area proposes to adopt a Capital Improvement Fund Levy property tax request that will cause its tax rate to be $.02000 per $100 of assessed value.

## 2024-2025 PROPERTY TAX REQUEST AND 2024 PROPERTY TAX LEVY RESOLUTION

5) Based on the proposed property tax request and changes in other revenue, the total operating budget of Southeast Community College Area was increased from last year by 0.92240%.

   a) General Fund: The Southeast Community College Area proposes to adopt a General Fund total operating budget that is increased from last year by 6.45245%

   b) Capital Improvement Fund: The Southeast Community College Area proposes to adopt a Capital Improvement Fund total budget that is decreased from last year by 11.19478%

   c) Other Funds: The Southeast Community College Area proposes to adopt a budget other than General and Capital Improvement Fund that is increased from last year by 0.26240%

This resolution further does hereby authorize and direct the Secretary of the Southeast Community College Area Board of Governors to certify these property tax requests and resulting levies to the Boards of Equalization and County Clerks of Cass, Fillmore, Gage, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Richardson, Saline, Saunders, Seward, Thayer, and York Counties, on or before October 15, 2024.

The foregoing Resolution having been read in its entirety, Board Member Dr. James Sherwood moved for adoption by the Board of Governors of the Southeast Community College Area of the foregoing 2024-2025 Property Tax Request and 2024 Property Tax Levy Resolution; Board Member Ms. Joann Herrington seconded said motion. After discussion and on roll call vote, the Board of Governors voted on said Resolution as follows:

| Board Member | Voted in Favor | Voted Against | Abstained |
|---|---|---|---|
| | | | |
| Arlyn Uhrmacher | ✓ | | |
| Dr. James Sherwood | ✓ | | |
| Brandon Gunther | ✓ | | |
| Dr. Kristin Yates | ✓ | | |
| Kathy Boellstorff | ✓ | | |
| Chuck Byers | ✓ | | |
| Vicki Haskell | ✓ | | |
| Joann Herrington | ✓ | | |
| Dr. Carina McCormick | ✓ | | |
| Nancy Seim | ✓ | | |
| Neal Stenberg | ✓ | | |

The above Resolution having been consented to and approved by a majority of the members of the Board of Governors of this College was declared as passed and adopted by the presiding officer of the Board of Governors at a duly held and lawfully convened meeting in full compliance with the Nebraska Open Meetings Law.

DATED this 24th day of September, 2024.

**SOUTHEAST COMMUNITY COLLEGE AREA BOARD OF GOVERNORS**

Arlyn E. Uhrmacher

Mr. Arlyn E. Uhrmacher, Chair

LINCOLN JOURNAL STAR

# AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**The Lincoln Journal Star**
**PO Box 81609**
**(402) 473-7448**

State of Pennsylvania, County of Lancaster, ss:

Marco Coppola, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that and state of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

**PUBLICATION DATES:**
Sep. 13, 2024

**NOTICE ID:** 5vjm36w1zwPiCI4s25UV
**PUBLISHER ID:** COL-NE-1002250
**NOTICE NAME:** 2024/2025 SCC Budget
**Publication Fee:** $81.91

(Signed) Marco Coppola

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

**VERIFICATION**

State of Pennsylvania
County of Lancaster

Subscribed in my presence and sworn to before me on this: 09/13/2024

Nicole Burkholder

Notary Public
Notarized remotely online using communication technology via Proof.

# 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 Dunlap Center Conference Rooms A & B, Milford Campus, 600 State Street, Milford, Nebraska 68405 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Board Secretary, 8800 O Street, Lincoln, NE 68520 during regular business hours and available on the public website at www.southeast.edu.

| | |
|---|---|
| 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 Dunlap Center Conference Rooms A & B, Milford Campus, 600 State Street, Milford, Nebraska 68405 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request. The 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 | | |

COL-NE-1002250 9/13 ZNEZ

LINCOLN JOURNAL STAR

# AFFIDAVIT OF PUBLICATION

**The Lincoln Journal Star**
**PO Box 81609**
**(402) 473-7448**

State of Texas, County of Bexar, ss:

Yuade Moore, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of The Lincoln Journal Star, a legal newspaper printed, published and having a general circulation in the County of Lancaster as that and state of Nebraska, and that the attached printed notice was published in said newspaper and that said newspaper is the legal newspaper under the statute of the State of Nebraska.

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

**PUBLICATION DATES:**
Sep. 16, 2024

**NOTICE ID:** epKivUfMYujUUpOBpSDI
**PUBLISHER ID:** COL-NE-1002280
**NOTICE NAME:** September 24, 2024 Budget Hearing
**Publication Fee:** $39.65

(Signed) Yuade Moore

**VERIFICATION**

State of Texas
County of Bexar

NOTARY PUBLIC STATE OF TEXAS
**Robert Hollie III**
ID NUMBER
133582194
COMMISSION EXPIRES
**February 10, 2026**

Subscribed in my presence and sworn to before me on this: 09/16/2024

Notary Public
Electronically signed and notarized online using the Proof platform.

## 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
COL-NE-1002280 9/16 ZNEZ

# REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

## Southeast Community College

SUBDIVISION NAME

| Parties to Agreement (Column 1) | Agreement Period (Column 2) | Description (Column 3) | Amount Used as Lid Exemption (Column 4) |
|---|---|---|---|
| *Nebraska Community College Insurance Trust made up of the 6 community college areas in the State* | *July 1. 1995 and ongoing* | *Property, workers comp, and liability insurance* | $ 2,959,397.00 |
| Southeast Community College and Lincoln Public Schools | November 1, 2003 and ongoing | Facilitate the shared use of facilities and equipment | |
| Lancaster County School District 55-0001-000 | October 17, 2013 to October 16, 2063 | The College and the District share a joint career academy center on land owned by the College. The Parties established a joint venture to provide | $ 2,111,943.00 |
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Total Amount used as Lid Exemption $ 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.

FILLMORE COUNTY ASSESSOR SEAL GENEVA, NEBRASKA

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.*

Guideline 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:** 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)*

COUNTY ASSESSOR Seal

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 15 2024

*(date)*

JEFFERSON COUNTY ASSESSOR Seal NEBRASKA

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.

Mallory Lempka

(signature of county assessor)

COUNTY ASSESSOR OF NEMAHA CO. NE
OFFICIAL SEAL

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 * | 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 pursuantto 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 otherimprovements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, and (iv) a change in theuse 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.

Vickie Wiers
*(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.

Kimberly Riggs
*(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.*

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

## 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 FUNI | $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 equal to the community college's Real Growth Value divided by the community college's total real property valuation from the prior year.

SAUNDERS CO. ASSESSOR/REGISTER OF DEEDS
Rhonda J. Andresen
SEAL
Term Expires
NEBRASKA

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.

Marilyn Hlasky
(signature of county assessor)

COUNTY ASSESSOR OF SEWARD COUNTY NEBRASKA

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

Amy C Peterson

(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)

YORK COUNTY ASSESSOR'S OFFICE
SEAL OF YORK COUNTY
NEBRASKA
KURT BULGRIN, ASSESSOR