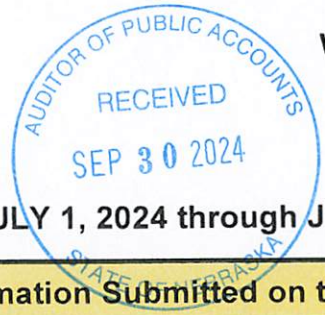
2024-2025
STATE OF NEBRASKA
COMMUNITY COLLEGE BUDGET FORM

Western 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:

$	3,205,241.31	Property Taxes for Non-Bond Purposes
$	179,603.00	Principal and Interest on Bonds
$	3,384,844.31	**Total Personal and Real Property Tax Required**

Outstanding Bonded Indebtedness as of JULY 1, 2024

$	2,277,500.00	Principal
$	100,255.00	Interest
$	2,377,755.00	**Total Bonded Indebtedness**

$ 16,026,202,896.00 **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

Western 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	$ 15,535,012.00	$ 14,983,397.00	$ 23,954,642.14
3	Investments	$ 7,356,407.00	$ 7,545,189.00	$ -
4	County Treasurer's Balance	$ 147,460.00	$ 158,141.00	$ 173,869.86
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**$ 23,038,879.00**	**$ 22,686,727.00**	**$ 24,128,512.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 12,735,255.00	$ 13,481,682.00	$ 3,351,331.00
7	Federal Receipts	$ 5,033,412.00	$ 5,776,703.00	$ 14,466,718.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 36,747.00	$ 85,825.00	$ 85,885.00
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	$ 13,264,103.00	$ 13,322,852.00	$ 13,463,796.00
10	State Receipts: Other	$ 338,684.00	$ 1,032,727.00	$ 13,186,512.00
11	State Receipts: Property Tax Credit	$ 968,943.00	$ 1,132,267.00	
12	Local Receipts: Nameplate Capacity Tax	$ 1,592.00	$ 9,699.00	$ 9,700.00
13	Local Receipts: In Lieu of Tax	$ 2,878.00	$ 2,140.00	$ 2,157.00
14	Local Receipts: Other	$ 10,348,402.00	$ 10,165,430.00	$ 11,104,425.00
15	Transfers In Of Surplus Fees	$ -	$ -	$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	$ 1,452,103.00	$ 3,720,948.00	$ -
17	**Total Resources Available** (Lines 5 thru 16)	**$ 67,220,998.00**	**$ 71,417,000.00**	**$ 79,799,036.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 37,183,883.00	$ 34,973,062.00	$ 56,423,051.00
20	Capital Improvements (Real Property/Improvements)	$ 2,026,397.00	$ 4,848,990.00	$ 6,864,943.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ 2,701,050.00	$ 2,501,078.00	$ 928,827.00
22	Debt Service: Bond Principal & Interest Payments	$ 349,033.00	$ 524,968.00	$ 529,039.00
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	$ 821,805.00	$ 719,442.00	$ 597,051.00
26	Judgments	$ -	$ -	$ -
27	Transfers Out of Surplus Fees	$ -	$ -	$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	$ 1,452,103.00	$ 3,720,948.00	$ -
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**$ 44,534,271.00**	**$ 47,288,488.00**	**$ 65,342,911.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**$ 22,686,727.00**	**$ 24,128,512.00**	**$ 14,456,125.00**
31	Cash Reserve Percentage			25%

PROPERTY TAX RECAP

Tax from Line 6	$ 3,351,331.00
County Treasurer's Commission at 1% of Line 6	$ 33,513.31
Total Property Tax Requirement	$ 3,384,844.31

Western 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	$ -
Capital/Bond Fund	$ 3,384,844.31
_____ Fund	$ -
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 3,384,844.31

** 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	$ 14,456,125.00
Remaining Cash Reserve	$ 14,456,125.00
Remaining Cash Reserve %	25%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Western Nebraska Community College**
ADDRESS	**1601 East 27th Street**
CITY & ZIP CODE	**Scottsbluff, NE 69361**
TELEPHONE	**308.635.3606**
WEBSITE	**wncc.edu**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Karen S. Anderson	Lynne D. Koski	Lynne D. Koski
TITLE /FIRM NAME	Chairperson	Treasurer	Treasurer
TELEPHONE	308.635.6101	308.635.6792	308.635.6792
EMAIL ADDRESS	sverbeck@wncc.edu	koskil1@wncc.ed	koskil1@wncc.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

Western Community College

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 3,384,844.31
Motor Vehicle Pro-Rate		(2)	$ 85,885.00
In-Lieu of Tax Payments		(3)	$ 2,157.00
State Aid (Community College Aid Act)		(4)	$ 13,463,796.00
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	$ 4,491,902.00	(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)	$ 9,700.00
TOTAL RESTRICTED FUNDS (A)		(10)	**$ 16,946,382.31**

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)	$ 1,352,173.00
Judgments		(17)	
Refund of Property Taxes to Taxpayers		(18)	
Repairs to Infrastructure Damaged by a Natural Disaster		(19)	
TOTAL LID EXCEPTIONS (B)		(20)	**$ 1,352,173.00**

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*	**$ 15,594,209.31**

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

Western 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: 36,687,949.00 (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	1,008.87 (A)	
LESS: 2023 Reimbursable FTE Student Enrollment	1,023.97 (B)	
Subtotal = Line (A) **MINUS** Line (B)	(15.10) (C)	
% of Population Growth = Line (C) / Line (B)	(1.47) % (D)	
Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5%		- % (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
8	/	10	=	80.00 %

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): 3.50 % (6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6): 1,284,078.22 (7)

Total Restricted Funds Authority = Line (1) + Line (7): 37,972,027.22 (8)

Less: Restricted Funds from Lid Supporting Schedule: 15,594,209.31 (9)

Total Unused Restricted Funds Authority = Line (8) - Line (9): 22,377,817.91 (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.

Western Community College

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted

Total - Must agree to Line 11 on Lid Support Page 4	$ -

Western Community College

2024-2025 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request *(From Cover Page - Page 1)*		$ 3,384,844.31 (1)
Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b))		$ 3,384,844.31 (2)
Bonded Obligations entered into prior to January 1, 1997 or Public Facilities construction bonds	$ 179,603.00 (2a)	
2024 Total Certified Valuation from County Assessor *("Total Taxable Value" from Assessor Certification)*	$ 16,026,202,896.00 (2b)	
Calculated Capital Improvement/Bond Sinking Fund Levy *(Line 2 Divided by Line 2a Times 100)*	0.020000 (2c)	*Line 2c Cannot Exceed 2 cents*
Personal and Real Property Tax Request subject to limit in § 85-1517(2)(a) *(Line 1 minus Line 2)*		$ - (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 *Must attach minutes documenting approval of this levy authority by the Board of Governors*	$ - (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	$ 13,463,796.00 (5a)
2023-2024 Community College Aid	$ 13,322,852.00 (5b)
2022-2023 Community College Aid	$ 13,264,103.00 (5c)

Levy Authority to provide sufficient funding under § 85-2238 *(Greater of Line 5b or 5c minus Line 5a, unless that results in a negative number, then zero)* *Must attach minutes documenting approval of this levy authority by the Board of Governors*	$ - (6)

TOTAL 2024-2025 LEVY AUTHORITY pursuant to § 85-1517(2)(a) **(Line 4 plus Line 6)** ***MUST be greater than or equal to Line 3***	$ - (7)

Western Community College

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) $ 14,691,290.32
*(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

100,875,012 (2024 Real Growth Value per Assessor) / 13,869,671,489 (Prior Year Total Real Property Valuation per Assessor) = 0.73 % (3)

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

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.73 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 401,072.23

TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6) **$ 15,092,362.55**

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Total Property Tax Request (7) $ 3,384,844.31
(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.

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2024

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

TO: Western NE Community College
1601 East 17th
Scottsbluff, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: BANNER

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN	312,954,174	1,188,726	277,312,753	0.43

**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 KACY KRAKOW, BANNER 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.

Kacy Krakow
(signature of county assessor)

COUNTY ASSESSOR BANNER COUNTY NEBRASKA

8/13/24
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquarter if different county, Scottsbluff 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: WESTERN NEBRASKA COMMUNITY COLLEGE
LYNNE KOSKI
1601 E 27TH
SCOTTSBLUFF NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOX BUTTE

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WNCC	1,696,598,085	4,613,724	1,542,741,076	0.30

**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 MICHELLE ROBINSON, BOX BUTTE 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.

Michelle Robinson
(signature of county assessor)

AUG 12 2024
(date)

CC: County Clerk, BOX BUTTE 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: **WESTERN NEBRASKA COLLEGE**
ATT: LYNNE KOSKI VP
1601 E 27TH
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHERRY

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN NE COMM COLLEGE	1,091,530,163	521,993	929,588,487	0.06

**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 **JACKIE MORELAND**, **CHERRY** 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.

Jacqueline Moreland
(signature of county assessor)

8/20/2024
(date)

CC: County Clerk, **CHERRY** County
CC: County Clerk where district is headquarter, if different county, **SCOTTSBLUFF** 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: WNCC
C/O LYNNE KOSKI
1601 E 27TH STREET
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHEYENNE

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage **
WNCC	1,529,095,267	3,623,203	1,417,167,004	0.26

**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 JORDAN HAJEK, CHEYENNE 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.

Jordan Hajek, Assessor
(signature of county assessor)

8/14/2024
(date)

COUNTY ASSESSOR OFFICIAL SEAL CHEYENNE COUNTY

CC: County Clerk, CHEYENNE 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

{format for community colleges.}

TAX YEAR 2024

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

TO: WESTERN COMMUNITY COLLEGE
1601 EAST 27TH STREET

SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAWES

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WNCC	1,204,920,734	5,823,686	1,056,088,122	0.55

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

(signature of county assessor)

AUG 2 0 2024

(date)

COUNTY ASSESSOR DAWES COUNTY NEBRASKA

CC: County Clerk, DAWES 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)

REVISED

CERTIFICATION OF TAXABLE VALUE

{format for community colleges}

TAX YEAR 2024

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

TO: WESTERN NEBRASKA COMMUNITY COLLEGE
ATTN: LYNNE KOSKI
1601 EAST 27TH
SCOTTSBLUFF, NE 69361-1899

TAXABLE VALUE LOCATED IN THE COUNTY OF: DEUEL

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WNCC	484,779,842	5,611,278	418,351,404	1.34

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

(signature of county assessor)

8-14-2024
(date)

DEUEL COUNTY ASSESSOR ★ Seal ★ NEBRASKA

CC: County Clerk, DEUEL 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

{format for community colleges}

TAX YEAR 2024

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

WESTERN NEBRASKA COMMUNITY COLLEGE

TO: 1601 EAST 27TH
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: GARDEN

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN TECH COLLEGE	900,879,106	4,796,890	800,822,976	0.60

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

(signature of county assessor)

GARDEN COUNTY ASSESSOR OFFICIAL SEAL

8/13/24
(date)

CC: County Clerk, GARDEN 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)

Received email
8-19-24 3:19 A.M.

CERTIFICATION OF TAXABLE VALUE

{format for community colleges}

TAX YEAR 2024

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

TO: WNCC
C/O LYNNE D KOSKI
1601 EAST 27TH STREET
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: GRANT

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN COMM COLLEGE	411,010,430	917,190	346,921,413	0.26

**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 CHRISTEE L HANEY, GRANT 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.

Christee L Haney
(signature of county assessor)

8/13/24
(date)

CC: County Clerk, GRANT 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

{format for community colleges.}

TAX YEAR 2024

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

TO: WESTERN NEBRASKA COMMUNITY COLLEGE
C/O LYNNE KOSKI, VP ADMIN SVCS
1601 E 27TH ST
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: KIMBALL

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WNCC	938,777,820	44,314,125	708,015,619	6.26

**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 SHERRY WINSTROM, KIMBALL 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.

Sherry Winstrom
(signature of county assessor)

8-13-2024
(date)

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

COUNTY ASSESSOR ORGANIZED 1880 SEAL KIMBALL COUNTY, NEBRASKA

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: WESTERN COMMUNITY COLLEGE
C/O LYNNE KOSKI-VP OF ADMIN SERVICES
1601 EAST 27TH STREET
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: MORRILL

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN NE COMM COLLG	1,396,289,865	8,013,104	1,149,603,635	0.70

**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 ROSE M NELSON, MORRILL 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.

Rose M. Nelson
(signature of county assessor)

8-14-2024
(date)

SEAL OF THE MORRILL COUNTY ASSESSOR

CC: County Clerk, MORRILL 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

{format for community colleges}

TAX YEAR 2024

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

TO: WESTERN NE COMM COLLEGE
WNCC BUSINESS OFFICE
1601 E 27TH STREET
SCOTTSBLUFF, NE. 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: SCOTTS BLUFF

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN NE COMM COLL	3,859,059,332	9,636,567	3,357,246,572	0.29

**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 ROBERT E. SIMPSON, SCOTTS BLUFF 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.

Robert E. Simpson
(signature of county assessor)

8/19/24
(date)

CC: County Clerk, SCOTTS BLUFF 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: WESTERN NEBRASKA COMMUNITY COLLEGE
LYNNE KOSKI
1601 EAST 27TH STREET
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: SHERIDAN

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WESTERN NE COMM COLL	1,466,971,414	10,424,376	1,206,012,259	0.86

**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 TINA SKINNER, SHERIDAN 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.

Tina M. Skinner
(signature of county assessor)

8-20-2024
(date)

COUNTY ASSESSOR Seal SHERIDAN COUNTY, NE

CC: County Clerk, SHERIDAN 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

{format for community colleges.}

TAX YEAR 2024

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

TO: WESTERN NE COMMUNITY COLLEGE
1601 E 27TH ST
SCOTTSBLUFF NE 69361-1899

TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX

Name of Community College	Total Taxable Value	Real Growth Value *	Prior Year Total Real Property Valuation	Real Growth Percentage [a]
WNCC	733,336,664	1,390,150	659,797,169	0.21

**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 SIOUX COUNTY ASSESSOR, SIOUX 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.

Christine J. Sommerer
(signature of county assessor)

August 9, 2024
(date)

CC: County Clerk, SIOUX 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.

WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS

REGULAR MEETING
MINUTES

September 18, 2024

The Western Community College Area Board of Governors held a Regular Board meeting at 1:30 p.m. on Wednesday, September 18, 2024, at Western Nebraska Community College, Coral E. Richards Boardroom, 1601 East 27th Street, in the City of Scottsbluff, in the County of Scotts Bluff, in the State of Nebraska, as per the publicized notice in the Star-Herald on Tuesday, September 10, 2024.

A current agenda was available in the Board Secretary's office on the Scottsbluff Campus at the time of the publicized notice.

AREA BOARD

Karen S. Anderson, Chairperson	Present
Linda A. Guzman-Gonzales	Present
F. Lynne Klemke	Present
Allan D. Kreman	Present
Starr Lehl	Present
Lori J. Liggett	Present
William M. Packard	Present
Coral E. Richards	Present
R. J. Savely, Jr.	Present
Marjorie A. Schmidt	Present
John P. Stinner, Vice Chairperson	Present

QUORUM
Chair Anderson declared a quorum was present for the transaction of business.

COMMUNITY COMMENTS
Chair Anderson asked for comments from the community. Pursuant to Board Policy BP-106, Chair Anderson reminded community members who wish to make comments will be limited to a five-minute presentation. There were no public comments.

BOARD CHAIRPERSON COMMENTS
Chair Anderson announced for public information there was a copy of the Nebraska Open Meetings Act available on the table at the back of the room.

Chair Anderson announced the Board reserves the right to enter into closed session if deemed necessary for any item on the agenda per Section 84-1410 of the Nebraska Revised Statutes.

CONSENT CALENDAR

1. Review Contents of Consent Calendar
   a. Agenda
   b. Excuse Absent Board Member(s) - all Board members were present
   c. Minutes
      i. August 21, 2024 Informal Meeting
      ii. August 21, 2024 Regular Meeting
2. **Claims:** August 2024
   a. WCCA Unrestricted Fund - $2,442,501.81
   b. WCCA Restricted Fund - $14,286.51
   c. WCCA Federal Fund - $3,472.96
   d. WCCA Agency Fund - $4,080.63
   e. WCCA Loan Fund - 0 -
   f. WCCA Plant Fund - $81,292.12
   g. WCCA Auxiliary Fund - $108,931.69
3. City Planning Commission Reports – no reports
4. Approval of Consent Calendar
5. Consideration of Items Extracted from Consent Calendar

CONSENT CALENDAR

Ms. Guzman-Gonzales MOVED to approve the Consent Calendar. SECONDED by Ms. Schmidt. The vote was, Yes: Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT (August)

Ms. Guzman-Gonzales MOVED to approve the following travel expenses: Ms. Karen Anderson for $536.00 (NCCA Meeting) and Ms. Lynne Klemke for $105.59. SECONDED by Ms. Liggett. The vote was, Yes: Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales. No: None. Abstain: Anderson, Klemke. Absent: None. Motion carried.

BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT (August)

Mr. Savely MOVED to approve the following travel expenses: Mr. Allan Kreman for $26.13 and Ms. Lori Liggett for $168.84. SECONDED by Ms. Klemke. The vote was, Yes: Lehl, Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Anderson. No: None. Abstain: Kreman, Liggett. Absent: None. Motion carried.

BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT (August)

Ms. Liggett MOVED to approve the following travel expenses: Mr. R. J. Savely for $120.60 and Ms. Marjorie Scmidt for $343.04. SECONDED by Mr. Kreman. The vote was, Yes: Liggett, Packard, Richards, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Anderson. No: None. Abstain: Savely, Schmidt. Absent: None. Motion carried.

PRESIDENT'S PERSONNEL REPORT
Resignation(s)

Mr. Daniel Gregory, ERP Administrator
Effective September 13, 2024

Mr. Stephen Sinks, CDL Trainer
Effective January 3, 2025

Ms. Kathy Ault, Associate Vice President of Human Resources
Effective January 10, 2025

Appointment(s)
No appointments.

Chair Anderson entertained a motion for approval of the President's Personnel Report.

Ms. Klemke MOVED to approve the President's Personnel Report as presented. SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

WESTERN COMMUNITY COLLEGE AREA BOARD OF GOVERNORS

** **Adoption of 2024-2025 WCCA Budgets**

General Fund - $30,737,562
Capital/Bond Fund - $7,991,033
Designated Fund - $8,050,000
Restricted Fund (includes loan fund and debt retirement) - $18,172,596
Agency Fund - $391,720
Total Operating Budget $65,342,911

Ms. Klemke MOVED to approve the adoption of the 2024-2025 WCCA Budgets as presented. SECONDED by Dr. Packard. The vote was, Yes: Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

** **Adoption of Resolution Setting the Property Tax Request**

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Western Nebraska Community College passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Western Nebraska Community College resolves that the **2024-2025 property tax request be set at:**

General Fund -
Bond Fund - $3,384,844.31
Total Tax Request: $3,384,844.31

** **Adoption of Resolution Setting the Property Tax Request (cont.)**
The total assessed value of property differs from last year's total assessed value by 7.9 percent.

The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.09167 per $100 of assessed value.

Western Nebraska Community College proposes to adopt a property tax request that will cause its tax rate to be 0.021121 per $100 of assessed value.

Based on the proposed property tax request and changes in other revenue, the total operating budget of Western Nebraska Community College will increase (~~or decrease~~) last year's budget by 1.25 percent.

Ms. Schmidt MOVED to approve the adoption of the Resolution Setting the Property Tax Request as presented. SECONDED by Mr. Stinner. The vote was, Yes: Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

2024 ACCT Leadership Congress Voting Delegate
Mr. R. J. Savely will be attending the 2024 ACCT Leadership Congress in October and has requested an appointment to represent the WCCA Board of Governors as the voting delegate at the conference.

Ms. Guzman-Gonzales MOVED to approve the appointment of Mr. R. J. Savely as the voting delegate representing the WCCA Board of Governors at the 2024 ACCT Leadership Congress. SECONDED by Ms. Lehl. The vote was, Yes: Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards, Anderson. No: None. Abstain: Savely. Absent: None. Motion carried.

Initiation of 2025-2026 Collective Bargaining
Chair Anderson reported correspondence was recently received from the Nebraska Western College Education Association (NWCEA) requesting initiation of the 2025-2026 collective bargaining process.

Ms. Liggett MOVED to approve the initiation of the 2025-2026 Collective Bargaining. SECONDED by Mr. Savely. The vote was, Yes: Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

Reports and Recommendations from the Board Policy Committee
First Read: BP-102 Board Membership and Officers
This policy defines the size, composition, and leadership of the Board of Governors. No action was taken by the Board.

Reports and Recommendations from the Board Policy Committee (cont.)
First Read: BP-103 Committees of the Board
This policy establishes the authority of the Western Community College Area Board of Governors to create standing or ad hoc committees, as necessary. No action was taken by the Board.

First Read: BP-109 Retention of Legal Counsel
This policy establishes the Board of Governors ability to retain legal counsel for Western Nebraska Community College. No action was taken by the Board.

These polices and appendices were either merged into revised documents or replaced by new policies. Chair Anderson entertained a motion for repeal of the following:
Repeal: 370.1000.16 Construction Management and Officers
Repeal: 425.0900.79 Reduction in Force (Regular Full-time Faculty)
425.1000.79 Non-Reappointment (Regular Full-time Faculty)
Repeal: Appendix A-2-79 Retrenchment/Reduction-in-Force Procedures
Appendix A-4-81 Non-Reappointment Procedures

Mr. Savely MOVED to approve the repeal of the following polices and appendices: 370.1000.16 Construction Management and Officers, 425.0900.79 Reduction in Force (Regular Full-time Faculty), 425.1000.79 Non-Reappointment (Regular Full-time Faculty), Appendix A-2-79 Retrenchment/Reduction-in-Force Procedures) and Appendix A-4-81 Non-Reappointment Procedures. SECONDED by Ms. Schmidt. The vote was, Yes: Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

Reports and Recommendations from the Board Finance and Facilities Committee
WNCC/ESU13 Technology Center Condominium Agreement
Mr. Kelly, College attorney, explained in 2007 WNCC and ESU13 entered into an interlocal agreement to co-own specific areas of the John N. Harms Center (HATC). A condominium arrangement was developed, which means parties can own the interior space of a building independently of each other, so the south end of the building is divided into unit one, owned by the College, and unit 2 is owned by ESU13. There is a specific plat and legal description regarding which classrooms, or what spaces are owned by each entity. As part of the interlocal agreement, it is decided how utilities will be paid, how the property will be maintained, and how janitorial services will be provided along with insurance coverage, etc.

With the new project to build the high bay into two floors of classrooms, the condominium description will need to be modified. The interlocal agreement addresses how co-ownership will be managed. The condominium declaration, which is followed with registered deeds will also need to be amended. Because there will be a change to the interior space and areas WNCC and ESU13 will own, a replat will be filed. Today, four items will require Board approval.

Replat of Unit 1 (WNCC) and Unit 2 (ESU13) Condominium and Authorize Board Chair to Sign Replat
Ms. Guzman Gonzales MOVED to approve the Replat of Unit 1 (WNCC) and Unit 2 (ESU13) Condominium and Authorize Board Chair to Sign Replat. SECONDED by Ms. Schmidt. The vote was, Yes: Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

Amendment to Interlocal Cooperation Agreement Establishing the WNCC/ESU13 Technology Center and Authorize Board Chair to Sign Amendment
Ms. Klemke MOVED to approve the Amendment to Interlocal Cooperation Agreement Establishing the WNCC/ESU13 Technology Center and Authorize Board Chair to Sign Amendment SECONDED by Mr. Savely. The vote was, Yes: Klemke, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

Amendments to the Declaration Concerning the WNCC/ESU13 Technology Center Condominium Agreement and Authorize Board Chair to Sign Amendments
Dr. Packard MOVED to approve Amendments to the Declaration Concerning the WNCC/ESU13 Technology Center Condominium Agreement and Authorize Board Chair to Sign Amendments SECONDED by Ms. Richards. The vote was, Yes: Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

Transfer Deed Based Upon Amended Plat of Unit 1 and Unit 2 of the WNCC/ESU13 Technology Center Condominium Declaration and Authorize Board Chair to Sign Transfer Deed
Ms. Klemke MOVED to approve the Transfer Deed Based Upon Amended Plat of Unit 1 and Unit 2 of the WNCC/ESU13 Technology Center Condominium Declaration and Authorize Board Chair to Sign Transfer Deed. SECONDED by Ms. Richards. The vote was, Yes: Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

INSTITUTIONAL REPORTS

Workforce and Lifelong Learning Fiscal Year 2024 Update
This report was tabled and will be presented at the October 16, 2024 Regular Board meeting.

Student Report
Standing in for Board Student Representative Mr. Charles Oguoma, Ms. Adelita Calistro shared she is a non-traditional student representative for Cougar Council, the College's student organization. Ms. Calistro mentioned she is enrolled in medical billing and coding courses, and this will be her last year at WNCC. Her time at WNCC has been a wonderful journey, she has met many people and connected with many areas of the College, which has helped her help other students.

Ms. Colistro visited various departments accessed by students. Library staff were excited to be a part of the orientation tour and set up a scavenger hunt for students coming in so they could see the different parts of the library and the resources they offer.

The 2024 WNCC Adult Education program ranked first in the State in performance, which is not an easy task. Since the first of July, four students have graduated with their GED and a large graduating class is expected for the upcoming year. They have also been empowering families to help connect immigrant families with free ESL classes.

Faculty Report
Instructor, Ms. Carrie Howton reported this is week five of the semester and faculty have been busy. Faculty have been impressed with Ms. Lisa Blair, the new Dean of Instruction – Arts and Sciences. She has been easy to work with and committees she has been a part of have been good.

Nebraska Community College Association
Chair Anderson reported the NCCA annual meeting is scheduled November 4th and 5th in Norfolk, NE and registrations are due today. The Board secretary will submit registrations to the NCCA office.

The NCCA Board retreat included discussion of priorities for next year. Top priorities included ARPA funds and dual credit.

Western Nebraska Community College Foundation
In the absence of Ms. Reisig, Foundation Executive Director, Ms. Guzman-Gonzales shared the Foundation report submitted by Ms. Reisig.

As of today, 523 runners are registered for the Monument Marathon race, which is eighty more runners than this time last year. Ms. Reisig is hopeful more registrations come in before the day of the race. Seventy percent of the registered runners have never run the Monument Marathon race. Runners are coming from thirty-six states as well as Kenya and South Korea. The Foundation is on track to raise about $60,000 to support WNCC students with this event.

Homecoming is scheduled the week of October 21st and events are scheduled on all three campuses. Additional information can be found at https://www.wncc.edu/homecoming.

President Comments
President Dart reported he was in Lincoln last week for a couple of different events. President Dart was a panelist at the Chamber of Commerce meeting. They were doing an economic development summit, which involved the six region one Nebraska work that is going on across the State. Our region is led by Mr. Owen Palm and Mr. Zach Karpf. Several people throughout the College have also been involved. A meeting is scheduled next week, and discussion will be regarding aligning education and workforce and how to get those moving in the same direction at the same time.

The Coordinating Commission for Post Secondary Education met, and the College had two items in front of them. One was the community college budget request, which is a process the goes to the Coordinating Commission. Once approved, information goes onto the legislature and then to the Governor's office.

The second item presented to the CCPE was regarding our construction trades program. This program has been in the works over several years and last year a construction trades program was started that had different trades and was offered in Scottsbluff, Sidney, and Alliance and throughout the Panhandle. The program has been offered as non-credit while the credit bearing program was being finalized. The credit bearing program is an applied associate degree with four professional skills certificates built in. The professional skill awards are in plumbing, HVAC, carpentry and electrical. Several steps were involved to get to get a credit bearing program, one of which was approval by the Coordinating Commission. On Friday,

CCPE granted unanimous approval of the program. Approval is required from the Higher Learning Commission then goes onto the Department of Education for financial aid approvals. President Dart thanked all staff who worked to get to this point.

This is Hispanic Heritage Month and several activities have been scheduled at the College. In the past, WNCC had a Hispanic advisory committee, and the plan is to restart that committee. That is a segment of our population that continues to grow and enrollment has been over 25% for many semesters.

ARPA funds have assisted with discounting dual credit tuition and the big ask of the legislature is to take those funds and make them permanent so that we can continue to discount tuition. Current discounting is under review. The intention is to offer dual credit to our area high schools at zero dollars credit. Hopefully, the State will look at making that funding permanent.

The College has a wellness committee that does tremendous work with employees, and they are unbelievably active and offer numerous activities throughout the year. Tomorrow, they will be given the Governor's Growers Award in recognition of their work.

At the October meeting, the enrollment audit will be presented. From the ten-day report, we have seen an increase in enrollment. Officially, in total, we have a head count of a little over 4%, a retention increase of 6.3% from spring to the next fall and a 15.6% increase in dual credit. It is great to see all those numbers trending in the right direction, and it is a testament to our faculty, staff and those involved in enrollment management and student success.

Board Member Comments
Chair Anderson congratulated President Dart, Dr. Grant Wilson and Mr. Doug Mader on the construction trades program that has been in the works a couple of years and it is nice to hear that it was approved by the Coordinating Commission.

Chair Anderson thanked Board members for their time at today's meetings. Some may not realize that the Board is present almost the entire day. Monthly meetings now include an Informal meeting before the Regular meeting, which allows time for discussion of agenda items and provides onboarding education for new members. Additionally, Board members usually have homework before they arrive. Chair Anderson stressed their commitment is appreciated.

Executive Session - 2025-2026 Collective Bargaining
Ms. Klemke MOVED, pursuant to Section 84-1410 of the Reissue of the Revised Statutes, known as the Nebraska Public Meetings Law, that the Board hold a closed session with College Attorney, Mr. Jason Osian, President Greg Dart, Ms. Susan Verbeck, Ms. Lynne Koski, Ms. Kathy Ault, and Ms. Lisa Gion for the purpose of discussion of the 2025 – 2026 Collective Bargaining. She further moved that this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of an individual(s) and that strategy sessions with respect to collective bargaining are specifically authorized by the Nebraska Public Meetings Law. Seconded by Mr. Savely. The vote was, Yes: Ligget, Packard, Richards, Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Anderson. No: None. Abstain: None. Absent: None. Motion carried.

Chair Anderson stated the purpose of the Executive Session is discussion of 2025 – 2026 Collective Bargaining.

The Board of Governors and those so named in the motion adjourned to an Executive Session at 2:28 p.m.

The Executive Session ended at 2:54 p.m.

Open Meeting
Chair Anderson declared the Open meeting in session at 2:54 p.m.

2025–2026 Collective Bargaining Appointments
WCCA Board Negotiators
Ms. Richards MOVED the Board appoint Mr. Jason Ossian, Ms. Lynne Koski, Ms. Kathy Ault, and Ms. Lisa Gion as negotiators representing Western Community College Area Board of Governors for the 2025-2026 Collective Bargaining negotiations with the Nebraska Western College Education Association. SECONDED by Ms. Lehl. The vote was Savely, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards. No: None. Abstain: None. Absent: None. Motion carried.

WCCA Board Member Observers
Ms. Schmidt MOVED the Board appoint Ms. Linda Guzman-Gonzales and Mr. R. J. Savey as observers representing the Western Community College Area Board of Governors in the 2025 – 2026 Collective Bargaining negotiations with the Nebraska Western College Education Association. SECONDED by Mr. Savely. The vote was, Yes: Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Lehl, Liggett, Packard, Richards, Savely Schmidt, Anderson No: None. Absent: Klemke, Stickney. Motion carried.

Upcoming Meetings and Events
1. Theatre Arts / Fall Musical
   October 18-20, 2024
   7:30 p.m. Friday and Saturday / 2:00 p.m. Sunday
   Judy Chaloupka Theater
   $12 General Admission / $10 Seniors / $8 Students

2. 2024 ACCT Leadership Congress
   October 23-26, 2024
   Arch/Washington State Convention Center
   Seattle, Washington

3. Instrumental Music / Fall Ball
   October 26, 2024
   3:00 p.m. Performance
   Judy Chaloupka Theater
   $12 General Admission / $10 Seniors / $8 Students

4. Vocal Music Showcase
   November 1, 2024
   7:00 p.m. Doors Open / 7:30 p.m. Performance
   Judy Chaloupka Theater

5. NCCA Fourth Quarter Meeting and Annual Conference
   November 3 and 4, 2024
   Northeast Community College, Norfolk, NE

6. All Performing Arts Program / Very Valley Christmas
   December 7 and 8, 2024
   7:30 p.m. Saturday / 2:00 p.m. Sunday
   Judy Chaloupka Theater
   Tickets are free

Next Regular Meeting: Wednesday, October 16, 2024, 1:00 p.m., Coral E. Richards Boardroom, Scottsbluff Campus, 1601 East 27th Street, Scottsbluff, NE.

Adjournment
The meeting was adjourned by unanimous consent at 2:55 p.m.

Karen S. Anderson
Karen S. Anderson, Chairperson

Susan L. Verbeck
Susan L. Verbeck, Secretary

Star Herald | Gering COURIER | The Ledger

Account Number: 1044184

Date: September 10, 2024

E-mail

Advertising Affidavit

WESTERN NEBRASKA COMMUNITY COLLEGE
1601 E 27TH STREET
SCOTTSBLUFF, NE 69361

Date	Category	Description	Ad Size	Total Cost
9/10/2024	Legal Notices	WESTERN COMM COLLEGE - NOTICE OG BUDGET HEARINC	4 x 5.50 IN	420.40

Published by

the Scottsbluff Star Herald

I, (the undersigned) an authorized representative of the **Scottsbluff Star Herald**, a newspaper published in **Scottsbluff, NE**, do certify that the annexed notice

WESTERN COMM COLLEGE - NOTICE OG BUDGET HEARI

was published in said newspaper on the following

09/10/2024

The first insertion being given ... **9/10/2024**

Newspaper reference: **0000416913-01**

Cols: 4.00 **ad width:** 6.67 **ad depth:** 5.50

Sworn to and subscribed before me this **Tuesday, September 10, 2024**

Billing Representative

Notary Public

State of Virginia
County of Hanover
My Commission expires

Kimberly Kay Harris
NOTARY PUBLIC
Commonwealth of Virginia
Reg. No. 356753
Commission Exp. Jan. 31, 2025

THIS IS NOT A BILL. PLEASE PAY FROM INVOICE. THANK YOU

Western Community College

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 18 day of September 2024, at 1:00 o'clock P.M., at Scottsbluff, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2022-2023 Actual Disbursements & Transfers	$	44,534,271.00
2023-2024 Actual Disbursements & Transfers	$	47,288,488.00
2024-2025 Proposed Budget of Disbursements & Transfers	$	65,342,911.00
2024-2025 Necessary Cash Reserve	$	14,456,125.00
2024-2025 Total Resources Available	$	79,799,036.00
Total 2024-2025 Personal & Real Property Tax Requirement	$	3,384,844.31
Unused Budget Authority Created For Next Year	$	22,377,617.91
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	3,205,241.31
Personal and Real Property Tax Required for Bonds	$	179,603.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 18 day of September 2024, at 1:10 o'clock P.M., at Scottsbluff, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	64,534,849.00	65,342,911.00	1.25%
Property Tax Request	$ 14,691,290.32	$ 3,384,844.31	-76.96%
Valuation	14,852,609,373	16,026,202,898	7.90%
Tax Rate	0.098914	0.021121	-78.65%
Tax Rate if Prior Tax Request was at Current Valuation	0.091670		

Published in the Scottsbluff Star-Herald, September 10, 2024 ZNEZ

WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS

REGULAR MEETING

MINUTES

July 17, 2024

The Western Community College Area Board of Governors held a Regular Board meeting at 1:00 p.m. on Wednesday, July 17, 2024, in the Coral E. Richards Boardroom at Western Nebraska Community College, Scottsbluff Campus, located at 1601 East 27th Street, in the City of Scottsbluff, in the County of Scotts Bluff, in the State of Nebraska as per the publicized notice in the Star-Herald on Tuesday, July 9, 2024.

A current agenda was available in the Board Secretary's office on the Scottsbluff Campus at the time of the publicized notice.

AREA BOARD

Karen S. Anderson, Chairperson	Present
Linda A. Guzman-Gonzales	Present
F. Lynne Klemke	Present
Allan D. Kreman	Present
Lori J. Liggett	Present
William M. Packard	Absent
Coral E. Richards	Present
R. J. Savely, Jr.	Absent
Marjorie A. Schmidt	Present
John P. Stinner, Vice Chairperson	Present

Dr. Packard and Mr. Savely notified the Board secretary they were unable to attend the meeting due to personal business.

QUORUM
Chair Anderson declared a quorum was present for the transaction of business.

COMMUNITY COMMENTS
Chair Anderson asked for comments from the community. Pursuant to Board Policy BP-106, Chair Anderson reminded community members who wish to make comments will be limited to a five-minute presentation. There were no public comments.

BOARD CHAIRPERSON COMMENTS
Chair Anderson announced for public information there was a copy of the Nebraska Open Meetings Act available on the table at the back of the room.

Chair Anderson announced the Board reserves the right to enter into closed session if deemed necessary for any item on the agenda per Section 84-1410 of the Nebraska Revised Statutes.

Appoint ad hoc Committee to Make Recommendation to Fill District 3
Chair Anderson reported an ad hoc committee has been appointed and will consist of Ms. Liggett, Ms. Schmidt, Mr. Stinner, and herself. Mr. Stinner will chair the committee.

PRESIDENT'S PERSONNEL REPORT
Resignation(s)
Mr. Shih-Yu Lu, Head Women's Basketball Coach, Effective July 8, 2024

Mr. Josiah Taylor-Lewis, TRIO Supplemental Instruction Specialist, Effective July 9, 2024

Appointment(s)
Ms. Misty Curtis, Alliance Campus Director, Effective July 9, 2024
The salary for this full-time position for the twelve-month fiscal year, i.e., July 1, 2024, through June 30, 2025, is $86,000.

Mr. Kyle Keller CollegeNow! Director, Effective August 22, 2024
The salary for this full-time position for the twelve-month fiscal year, i.e., July 1, 2024, through June 30, 2025, is $65,000.

Chair Anderson entertained a motion for approval of the President's Personnel Report.

Ms. Klemke MOVED to approve the President's Personnel Report as presented. SECONDED by Mr. Kreman. The vote was, Yes: Liggett, Richards, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Anderson. No: None. Abstain: None. Absent: Packard, Savely. Motion carried.

WESTERN COMMUNITY COLLEGE AREA BOARD OF GOVERNORS

Reports and Recommendations from the Board Finance and Facilities Committee
Consider Authority to Exceed the Budget Limit for 2023-2024 Fiscal Year by an Additional 1% and Carry Forward all Unused Authority to 2024-2025
Ms. Koski referenced documents in the meeting packet, which included the 2023-2024 Lid Supporting Schedule and Lid Computation form. The document details the calculations for determining the Unused Budget Authority that can be carried forward to each budget year.

Restricted Funds are received from property tax and state aid. The base limitation increase in restricted funds is 2.5 percent plus any enrollment growth more than 2.5 percent. According to Nebraska Statutes, the Board may vote to exceed the budgeted restricted funds for a fiscal year by an additional one percent upon an affirmative vote of at least seventy-five percent of Board members present at the meeting. Pursuant to Section 13-521, the unused authority can be carried forward to future budget years. By approving the additional 1%, the Board is only increasing their authority, not the actual tax request. The unused restricted funds authority has no impact on the tax levy, but would allow the College to accept additional restricted funds, if available in the future.

Ms. Klemke MOVED the Board vote to exceed the budgeted restricted funds limit for the 2023-2024 Fiscal Year by an additional one percent, and carry all unused authority to 2024-2025. SECONDED by Ms. Schmidt. The vote was, Yes: Richards, Schmidt, Stinner, Guzman-Gonzales, Klemke, Kreman, Liggett, Anderson. No: None. Abstain: None. Absent: Packard, Savely. Motion carried.

2023-2024 Athletic Department Overview (cont.)
The student athletes were successful on the field and court. Men's basketball was a Region IX championship game participant, baseball had a Region IX defensive player of the year, volleyball and men's soccer had Region IX players of the year, and twenty-one all Region IX athletes. Billy Engel was named the Region IX Coach of the Year.

In conclusion, Mr. Burgner thanked the administration for their support and coaching staff for their guidance and all they do to assist the student athletes.

Spring 2024 End of Semester Enrollment Report
Mr. Arich Knaub, Enrollment Research Analytics Director referenced the enrollment report included in the meeting packet and addressed Spring 2024 enrollment by location. The unduplicated count of students is based on their primary campus. A primary campus is identified as the campus the student takes most of their courses at. A duplicated count of students is based on all campus locations students utilize. About 486 students utilized multiple campuses for education. The number of full-time unique students by primary campus was 554 and the number of part-time was 914. The total students served by all campuses was 1,954. Total credits by all campuses were 13,169.5 (these were unofficial estimates). The FTE auditors are due on campus next week, so official numbers will be available at the conclusion of the audit.

Mr. Knaub reported 184 awards were earned by the students, which is lower than last year, but there was an increase in fall awards. It takes about five semesters to earn an award (both full-time and part-time students). Women in their twenties, late twenties, early thirties pursue awards where men are in the twenty to twenty-two age range. In the spring, every program had at least one or more awards issued.

Summer 2024 Census Enrollment Report
Mr. Knaub said rather than calling this a ten-day report, it will be referred to as the census report in the future. With summer, it is harder to call it a ten-day report because of the multiple terms going on.

Mr. Knaub reported that as of the tenth day of the summer 2024 semester, the total enrollment of 394 students represents a 7.1% increase compared to summer 2023. 30.59% of students taking courses in Spring 2024 returned in Summer 2024.

Total FTE of 10-day students was 70.53 while total REU was 92.72. This increase was 17.16% compared to Summer 2023.

Female to male ratio was 70.1% female to 28.9% male overall (1% nondisclosure). The female to male ratio is about 10% wider compared to traditional fall/spring semesters.

Hispanic enrollment was 117, representing 29.7% of all students. This increase was the highest percentage Hispanic enrollment for WNCC.

WNCC's student body has students representing each of the counties within the WNCC service area and 16 states outside of Nebraska as well as students from around the globe.

Nebraska Community College Association
Mr. Stinner reported he received correspondence from the NCCA Executive Director, Ms. Courtney Wittstruck. Ms. Wittstruck shared the Governor will be calling a special Legislative session to address property tax relief.

Mr. Stinner explained three days are allowed for the introduction of bills, proposals, etc., and Ms. Wittstruck anticipates introduction of around eighty bills. The special session is prescribed by the Governor, but during the session, he has the ability to change the scope of the session. It will be difficult to address eighty bills, so it is expected some will be forwarded to committees. The appropriations, revenue and education committees will most likely be called upon. Mr. Stinner stated the outcome of this special session is definitely a wait and see situation.

Western Nebraska Community College Foundation
Ms. Jennifer Reisig, Foundation Executive Director reported the Peter Kiewit Foundation has awarded up to $270,000 for vocational scholarships. These scholarships will be awarded to as many as fifteen new students each year for the next three years and are up to $3,000 per student. Scholarships are renewable for a second year. Students must be Nebraska residents and show need, which is verified through the FAFSA or an alternate method if the student is not eligible to submit a FAFSA. https://www.wncc.edu/about-wncc/news/june-27-2024

Nebraska Machinery Company (NMC) is supporting the College Diesel Technology program for the fourth year in a row. For 2024-2025, they gave $10,000 for Diesel Technology scholarships. Gifts from NMC and the Caterpillar Foundation have been key in helping build this program and purchase equipment for students' hands on learning in the classroom.

The Monument Marathon is scheduled for September 28, 2024. At this time, $120,050 has been committed in sponsorships with a few thousand more expected to come in. There are 290 runners registered, which is about half of the runners expected on race day. Runner registrations bring in around $25,000 depending on the number of runners registered. Budgeted expenses for the race are $85,000 - $90,000, so we are on pace to raise about $50,000+ to support WNCC students again this year.

Ms. Reisig mentioned that volunteers are needed; it takes 300 people to make the race happen. To sign up to volunteer, go to https://www.monumentmarathon.com/get-involved.

President Comments
President Dart reported the College is currently searching for a vice president for educational services. This position is the result of the separation of the Executive Vice President of Educational and Student Services into two positions. The first round of interviews was scheduled this week and finalists will be selected and brought to campus over the coming weeks. The candidate pool was good with over forty qualified applicants.

The start of the fall semester is quickly approaching, so things are in full swing on the campuses. Enrollment will be monitored along with consideration of courses and any changes that transpire.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Western Community College passes by a majority vote a resolution or ordinance setting the tax request; and

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

NOW, THEREFORE, the Governing Body of Western Community College resolves that:

1. The 2024-2025 property tax request be set at:

   General Fund: $ -
   Bond Fund: $ 3,384,844.31

2. The total assessed value of property differs from last year's total assessed value by 7.9 percent.

3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property would be 0.09167 per $100 of assessed value.

4. Western Community College proposes to adopt a property tax request that will cause its tax rate to be 0.021121 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Western Community College will increase (or decrease) last year's budget by 1.25 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

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

Voting yes were:	Voting no were:
Anderson, Karen	
Guzman-Gonzales, Linda	
Klemke, Lynne	
Kreman, Allan	
Lehl, Starr	
Liggett, Lori	
Packard, William	
Richards, Coral	
Savely, R. J.	
Schmidt, Marjorie	
Stinner, John	

Dated this 18th day of September, 2024

A RESOLUTION AUTHORIZING THE ISSUANCE OF JOINT PUBLIC FACILITIES BUILDING BONDS, SERIES 2007, OF WESTERN COMMUNITY COLLEGE AREA IN THE STATE OF NEBRASKA IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED $2,625,000 TO WNCC/ESU #13 TECHNOLOGY CENTER FOR THE PURPOSE OF CONSTRUCTING, EQUIPPING AND FURNISHING AN EDUCATIONAL FACILITY PURSUANT TO THE PUBLIC FACILITIES CONSTRUCTION AND FINANCE ACT; PRESCRIBING THE FORM AND DETAILS OF THE BONDS; AGREEING TO LEVY AN ANNUAL TAX PURSUANT TO SUCH ACT FOR THE PAYMENT OF THE PRINCIPAL OF AND INTEREST ON THE BONDS; MAKING CERTAIN COVENANTS AND AGREEMENTS WITH RESPECT THERETO; AND RELATED MATTERS

BE IT RESOLVED BY THE BOARD OF GOVERNORS OF WESTERN COMMUNITY COLLEGE AREA IN THE STATE OF NEBRASKA:

Section 1. The Board of Governors (the **"Board"**) of Western Community College Area in the State of Nebraska (the **"College"**) hereby finds and determines as follows:

(a) The College is a body corporate and political subdivision duly organized and existing under the laws of the State of Nebraska (the **"State"**), including, without limitation, Chapter 85, Article 15, Reissue Revised Statutes of Nebraska, as amended.

(b) The College and Educational Service Unit No. 13 in the State of Nebraska (the **"ESU"**) have entered into an Interlocal Cooperation Agreement Establishing the WNCC/ESU #13 Technology Center pursuant to the Interlocal Cooperation Act (Chapter 13, Article 3, Reissue Revised Statutes of Nebraska, as amended, the **"Interlocal Act"**) for the purpose of establishing a joint entity to be known as "WNCC/ESU #13 Technology Center" (the **"Center"**) to construct, equip, furnish, operate and maintain an educational facility for joint use by the College and the ESU (the **"Project"**) to be operated and financed by the Center.

(c) Each of the College and the ESU (each a **"Party"** and, collectively, the **"Parties"**) is a "public agency" as defined in the Interlocal Act and is authorized to acquire, operate and maintain real and personal property for the purpose of providing educational facilities and services.

(d) The College is a "qualified public agency" as defined in the Public Facilities Construction and Finance Act (Chapter 72, Article 23, Reissue Revised Statutes of Nebraska, as amended, the **"Facilities Act"**) and deems it necessary, desirable, advisable and in its best interest to pay the costs of constructing, equipping and furnishing the Project pursuant to the provisions of the Facilities Act.

(e) Upon compliance with the provisions of the Facilities Act, the College is authorized to issue its negotiable bonds (the **"Bonds"**) to the Center in connection with Project as provided in this Resolution.

(f) Notice of a public hearing was published in the *Scottsbluff Star-Herald* on January 4, 2007 regarding the issuance of the Bonds pursuant to the Facilities Act.

(g) Pursuant to such notice, a public hearing on the proposal to issue the Bonds by the College has been conducted by the College at the time and place specified in such notice and all persons who appeared were given an opportunity to express their views for or against the proposal to issue the Bonds of the College as provided in the Facilities Act.

(h) All objections or other comments relating to the issuance of the Bonds have been heard and have been duly considered by the Board in connection with the adoption of this Resolution.

(f) Each of the College and the ESU has a financial contribution with respect to the Project in an amount at least equal to 25% of the debt service on bonds issued by the Center (the **"Center Bonds"**).

(g) Notice of this Resolution shall be given by publication of notice of intention to issue The Bonds by the College at least twice after passage and adoption of this Resolution in accordance with the Facilities Act.

(h) No election shall be required prior to the issuance of the Bonds under the Facilities Act unless, within 60 days after the first publication of the notice of intention to issue the Bonds, a remonstrance petition against the issuance of the Bonds is filed with the Secretary of the College signed by the number of registered voters of the College specified in the Facilities Act.

(i) The amount of restricted funds of the College for the 2005-06 fiscal year is not less than $16,474,123.00 and the annual debt service on the Bonds in any year will not exceed five percent of such amount (i.e. $823,706.15).

(j) It is necessary, desirable, advisable, and in the best interest of the College that the Project be constructed, equipped and furnished and that the College issue the Bonds to the Center as provided in the Facilities Act to pay a portion of the costs thereof.

Section 2. For the purpose of paying (a) a portion of the College's share of the costs of the Project and (b) the costs of issuing the Bonds, the Bonds shall be and are hereby ordered issued in an aggregate principal amount not to exceed Two Million Six Hundred Twenty-Five Thousand Dollars ($2,625,000), designated "Western Community College Area in the State of Nebraska WNCC/ESU #13 Technology Center Bonds, Series 2007." The Bonds shall (a) be fully registered as to both principal and interest in the name of the Center; (2) be issued in the denominations determined by an Authorized Officer in accordance with the provisions of **Section 16**; (3) be numbered consecutively from R-1 upward in the order of issuance; (4) be dated the date of delivery thereof (the **"Date of Original Issue"**); and (5) be due and payable on the dates and in the amounts and bear interest calculated on the basis of a 360-day year consisting of twelve 30-day months at the rates per annum determined by an Authorized Officer in accordance with the provisions of **Section 16**.

The principal of each Bond shall be paid at maturity or upon redemption prior to maturity by check or draft payable to the Center upon presentation and surrender of such Bond at the office of the Registrar. Interest on the Bonds shall be payable on each date determined by an Authorized Officer in accordance with the provisions of **Section 16** (each such date, an **"Interest Payment Date"**), from the Date of Original Issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption by check or draft mailed by the Registrar or its successor on such Interest Payment Date to the Center, subject to the provisions of **Section 3**.

Section 3. If the date for payment of the principal of or interest on the Bonds shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the principle corporate trust offices of the Registrar are located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

Section 4. The Bonds shall be subject to redemption prior to maturity in whole or in part as determined by an Authorized Officer in accordance with the provisions of **Section 16**. If less than the entire principal amount of any Bond is redeemed, upon the surrender of such Bond a new Bond of like series, maturity and interest rate in any authorized denomination shall be issued to the Center without charge therefor for the unredeemed balance thereof.

Section 5. Notice of redemption of all or a portion of the Bonds stating their designation, date, maturity and principal amounts shall be given by the Registrar by mailing such notice by first-class mail, postage prepaid, not less than 45 days prior to the redemption date to the Center; provided, however, failure to mail such notice shall not affect the proceedings for redemption. Notice of redemption need not be given to the Center if it has waived notice of redemption. Notice of redemption having been given as provided above or notice of redemption having been waived, the Bonds so called for redemption shall become due and payable on the designated redemption date. The College shall give written notice to the Registrar of its election to redeem Bonds at least 60 days prior to such redemption date, or such shorter period as shall be acceptable to the Registrar. If on or before such redemption date funds sufficient to pay the Bonds so called for redemption at the applicable redemption price and accrued interest to such redemption date have been deposited or caused to have been deposited by the College with the Registrar for the purpose of such payment and notice of redemption thereof has been given or waived as provided herein, then from and after the date fixed for redemption interest on such Bonds so called shall cease to accrue and become payable. If such funds shall not have been so deposited with the Registrar on or before the date fixed for redemption, such call for redemption shall be revoked and the Bonds so called for redemption shall continue to be outstanding the same as though they had not been so called, and shall continue to bear interest until paid at such rate as they would have borne had they not been called for redemption and shall continue to be protected by this Resolution and entitled to the benefits and security hereof.

Section 6. The Bonds shall be executed on behalf of the College by the manual signatures of the Chair and the Secretary and delivered to the Center to evidence the College's obligations to the Center as provided in the Interlocal Agreement. In case any officer whose signature shall appear on any Bond shall cease to be such officer before the delivery of such Bond, such signature shall nevertheless be valid and sufficient for all purposes the same as if such officer or officers had remained in office until the delivery of such Bond.

Section 7. The Bonds shall be in substantially the following form:

REGISTERED
No. _____

REGISTERED
$_____

UNITED STATES OF AMERICA
STATE OF NEBRASKA
WESTERN COMMUNITY COLLEGE AREA
WNCC/ESU #13 TECHNOLOGY CENTER BOND, SERIES 2007

Dated Date	**Maturity Date**	**Interest Rate**

REGISTERED OWNER: **WNCC/ESU #13 TECHNOLOGY CENTER**

PRINCIPAL AMOUNT: _____ **DOLLARS**

WESTERN COMMUNITY COLLEGE AREA IN THE STATE OF NEBRASKA (the "**College**") hereby acknowledges itself to owe, and for value received, promises to pay to the Registered Owner stated above or its registered assigns, the Principal Amount stated above in lawful money of the United States of America, on the Maturity Date stated above, with interest thereon calculated on the basis of a 360-day year consisting of twelve 30-day months from the Dated Date stated above at the Interest Rate per annum stated above payable on _____ and _____ of each year, beginning _____, 2007 (each such date, an "**Interest Payment Date**"). The Principal Amount is payable upon presentation and surrender of this bond to the Treasurer of the College (the "**Registrar**"), at its offices in Scottsbluff, Nebraska. The Registrar shall pay interest on this bond by mailing a check or draft on each Interest Payment Date to the Registered Owner hereof to such owner's address.

This bond is one of an issue of fully registered bonds (the "**Bonds**") in the aggregate principal amount of Two Million Six Hundred Twenty-Five Thousand Dollars ($2,625,000), of even date and like tenor except as to number, denomination, maturity date, interest rate and redemption provisions, authorized by a Resolution passed by the Board of Governors of the College (the "**Resolution**") pursuant to the Public Facilities and Construction Act (Chapter 72, Article 23, Reissue Revised Statutes of Nebraska, as amended, the "**Facilities Act**") for the purpose of paying (a) a portion of the costs allocable to the College of constructing, equipping and furnishing an educational facility (the "**Project**") for joint use by the College and Educational Service No. 13 in the State of Nebraska (the "**ESU**") allocable to the College and (b) the costs of issuing the Bonds in strict compliance the Facilities Act.

The Bonds are general obligations of the College payable as to principal, redemption price and interest from taxes which may be levied without limitation as to rate or amount upon all the taxable property within the College. The full faith, credit and resources of the College are irrevocably pledged for the prompt payment of the principal or redemption price of and interest on the Bonds.

The Bonds are subject to redemption at the option of the College prior to the stated maturities thereof at any time on or after December 15, 20___ in whole or in part in such principal amounts and from such maturity or maturities as the College in its absolute discretion may determine, at a redemption price equal to 100% of the principal amount thereof plus accrued interest thereon to the date fixed for redemption. If less than all of the Bonds of a particular maturity are called for redemption, the particular Bonds of such maturity to be redeemed shall be selected by lot.

The Registrar shall give notice of the redemption of this bond by mailing such notice by first-class mail, postage prepaid, not less than 45 days prior to the date fixed for redemption to the Registered Owner hereof in the manner specified in the Resolution. If less than all of the principal amount of this bond is redeemed, upon surrender of this bond the College shall issue to the Registered Owner hereof without charge therefor, a new bond or bonds of like series, maturity and interest rate for the then unredeemed balance of the principal amount hereof in any denomination authorized by the Resolution.

If the date for payment of the principal of or interest on this bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the city where the offices of the Registrar are located are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such date shall have the same force and effect as if made on the nominal date of payment.

The College has designated the Bonds as "qualified tax-exempt obligations" pursuant to Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of the Bonds did exist, did happen and were done and performed in regular and due form and time as required by law, and that the indebtedness of the College, including the Bonds, does not exceed any limitation imposed by law. The College covenants to levy an annual tax in addition to all other taxes upon the taxable value of all the taxable property in the College to pay the principal of and interest on the Bonds when and as the same become due.

IN WITNESS WHEREOF, WESTERN COMMUNITY COLLEGE AREA IN THE STATE OF NEBRASKA, has executed this bond by causing it to be signed by the manual signature of the Chair and attested by the manual signature of the Secretary.

WESTERN COMMUNITY COLLEGE AREA IN THE STATE OF NEBRASKA

ATTEST:

By: _____
Chair

By: _____
Secretary

Section 8. (a) The Treasurer of the College is hereby appointed to act as Registrar with respect to the Bonds. The Registrar shall specify its acceptance of the duties, obligations and trusts imposed upon it by the provisions of this Ordinance by a written instrument deposited with the College prior to the issuance of the Note. The College reserves the right to remove the Registrar upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and Bonds in its possession to the successor Registrar and shall deliver the Bond register to the successor Registrar. The Registrar shall have only such duties and obligations as are expressly stated herein and in the Registrar's Agreement and no other duties or obligations shall be implied to the Registrar.

(b) The Registrar shall keep and maintain for the College books for the registration of the Bonds at its office. The Center shall be the registered owner of all of the Bonds and the registered address of the Center shall at all times be recorded in such books unless otherwise directed by the College.

(c) The Registrar shall also be responsible for making the payments of principal and interest on the Bonds as the same become due from funds transferred to it by the College for such purpose, which transfers are hereby authorized without further action or order of the Board. Payments of interest due upon the Bonds shall be made by the Registrar by mailing a check in the amount due for such interest on each Interest Payment Date to the Center at its address as shown on the books of registration required to be maintained pursuant to this section. Payments of principal due at maturity or upon redemption prior to maturity shall be made by the Registrar upon presentation and surrender of such Bond at its office. The College and the Registrar may treat the Center as the absolute owner of the Bond for the purpose of making payment thereon and for all other purposes. All payments on account of principal or interest made to the registered owner of any Bond shall be valid and effectual and shall be a discharge of the College and the Registrar in respect of the liability upon such Bond or claims for interest to the extent of the sum or sums so paid.

Section 9. The College hereby represents, covenants, and warrants that it shall, in accordance with and pursuant to the provisions of the Facilities Act, for so long as any Bond remains outstanding, annually provide for the levy and collection of a tax in addition to all other taxes upon all of the taxable property in the College sufficient in rate and amount to pay the principal or redemption price of and interest on the Bonds as the same becomes due and payable.

Section 10. The Bond shall be delivered to the Center to evidence the obligation of the College to pay a portion of the debt service on the Center Bonds.

Section 11. The Bond Purchase Agreement with respect to the Center Bonds (the **"Purchase Agreement"**) dated the date of its execution and delivery among the College, the ESU, the Center and Ameritas Investment Corp., underwriter of the Center Bonds (the **"Underwriter"**) is hereby in all respects approved in the form presented to the Board. The Chair is hereby authorized to execute the Purchase Agreement on behalf of the College.

Section 12. The Bonds shall be delivered to the Registrar for registration. Upon execution and registration of the Bonds, the Registrar is authorized to deliver the Bonds to the Center upon issuance of the Center Bonds.

Section 13. (a) The College covenants and agrees that (1) it will comply with all applicable provisions of the Internal Revenue Code of 1986, as amended (the **"Code"**), including Sections 103 and 141 to 150, inclusive, necessary to maintain the exclusion from gross income for federal income tax purposes of the interest on the Bonds, and (2) it will not use or permit the use of any proceeds of the Bonds or any other funds of the College, nor take or permit any other action, nor fail to take any action, if any such action or failure to take action would adversely affect the exclusion from gross income of the interest on the Bonds. The College will, in addition, adopt such other resolutions and take such other actions as may be necessary to comply with the Code and with all other applicable future laws, regulations, published rulings and judicial decisions, in order to ensure that the interest on the Bonds will remain excluded from federal gross income, to the extent any such actions can be taken by the College.

(b) The College covenants and agrees that (1) it will comply with all requirements of Section 148 of the Code to the extent applicable to the Bonds, (2) it will use the proceeds of the Bonds as soon as practicable and with all reasonable dispatch for the purposes for which the Bonds are issued, and (3) it will not invest or directly or indirectly use or permit the use of any proceeds of the Bonds or any other funds of the College in any manner, or take or omit to take any action, that would cause the Bonds to be an "arbitrage bond" within the meaning of Section 148(a) of the Code.

(c) The College covenants and agrees that it will pay or provide for the payment from time to time of all amounts required to be rebated to the United States of America (the **"United States"**) pursuant to Section 148(f) of the Code and any U.S. Treasury Regulations applicable to the Bonds from time to time. This covenant shall survive payment in full or defeasance of the Bonds. The College specifically covenants to pay or cause to be paid to the United States the required amounts of rebatable arbitrage at the times and in the amounts determined by the Federal Tax Certificate, dated the date of delivery of the Bonds (the **"Tax Certificate"**), to be prepared by bond counsel in connection with the issuance of the Bonds. The Chair is hereby authorized to execute the Tax Certificate in the form determined necessary by the Chair and bond counsel. Notwithstanding anything to the contrary contained herein, the Tax Certificate may be amended or replaced if, in the opinion of counsel nationally recognized on the subject of municipal finance, such amendment or replacement will not adversely affect the exclusion from gross income for federal income tax purposes of the interest on the Bonds.

(d) The College covenants and agrees that it will not use any portion of the proceeds of the Bonds, including any investment income earned on such proceeds, directly or indirectly, in a manner that would cause the Bonds to be considered a "private activity bond."

(e) The foregoing covenants of this section shall remain in full force and effect notwithstanding the defeasance of the Bonds pursuant to **Section 16** or any other provision of this Resolution, until the final maturity date of the Bonds.

Section 14. The College's obligation under this Resolution shall be fully discharged and satisfied as to the Bonds authorized and issued hereunder, and the Bonds shall no longer be deemed outstanding hereunder when payment of the principal of such Bonds plus interest thereon to the date of maturity or redemption thereof (a) shall have been made or caused to be made in accordance with the terms thereof; or (b) shall have been provided by depositing with the Registrar or in escrow with a national or state bank having trust powers, in trust solely for such payment (1) sufficient money to make such payment or (2) direct general obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States, or obligations of an agency of the United States (**"Government Obligations"**), in such amount and maturing as to principal and interest at such times, as will insure the availability of sufficient money to make such payment, and such Bonds shall cease to draw interest from the date of their redemption or maturity and, except for the purposes of such payment, shall no longer be entitled to the benefits of this Resolution; provided that notice of redemption shall have been duly given. If money shall have been deposited in accordance with the terms hereof with the Registrar as escrow agent in trust for that purpose sufficient to pay the principal of the Bonds, together with all interest due thereon to the due date thereof or to the date fixed for redemption, as the case may be, all liability of the College for such payment shall forthwith cease, determine and be completely discharged, and the Bonds shall no longer be considered outstanding.

Section 15. The College hereby covenants that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate, dated the date of delivery of the Bonds (the **"Disclosure Certificate"**) to be prepared by bond counsel in connection with the issuance of bonds by the Center. Notwithstanding any other provision of this Resolution, failure of the College to comply with the Disclosure Certificate shall not be considered an event of default; however, the Center, the Underwriter, or the registered owner of any Center Bond may take such actions as may be necessary and appropriate, including seeking a writ of mandamus or specific performance by court order, to cause the College to comply with its obligations under this section. The Chair is hereby authorized to execute the Disclosure Certificate in the form determined necessary by the Chair and bond counsel.

Section 16. The Chair or the President (each an **"Authorized Officer"**) is hereby authorized and directed, in the exercise of her or his independent judgment and absolute discretion, to hereafter, from time to time, specify, set, designate, determine, establish and appoint, as the case may be, and in each case in accordance with and subject to the provisions of this Resolution, (1) the date of original issue of the Bonds; (2) the aggregate principal amount of Bonds to be issued (which shall in no event exceed $2,625,000) and the denominations in which the Bonds shall be issued; (3) the principal payment dates for the Bonds and the principal amount of Bonds to mature on each of such dates; (4) the date of final maturity of the Bonds, which shall in no event be later than December 31, 2027; (5) the date or dates upon which the Bonds shall be sold; (6) the rate or rates of interest to be carried by each maturity of the Bonds (which shall in no event result in a true interest cost exceeding 5.50% per annum); (7) interest payment dates and record date for the Bonds; (8) the provisions and procedures governing the redemption of Bonds prior to maturity; the nature of any notice to be given, the redemption price or prices payable upon such redemption (not to exceed 104%) and the respective periods in which each redemption price shall be payable; (9) the amount and due date of each sinking fund installment for Bonds that are term Bonds; (10) all of the other terms of the Bonds not otherwise determined or fixed by the provisions of this Resolution; (11) the form and contents of any preliminary and final official statements or other offering materials of

the College utilized in connection with any offering or sale of the Center Bonds to the public; and (12) the form and contents of any closing and other documentation executed and delivered by the College in connection with the authorization, issuance, sale and delivery of the Bonds.

Section 17. All actions heretofore taken by all officers, officials, employees and agents of the College, including without limitation the expenditure of funds and the selection, appointment and employment of bond counsel, underwriters, paying agents or registrars, in connection with the issuance of the Bonds, together with all other actions taken in connection with any of the matters which are the subject hereof, be and the same is hereby in all respects authorized, adopted, specified, accepted, ratified, approved and confirmed.

Section 18. Without in any way limiting the power, authority or discretion elsewhere herein granted or delegated, the Board hereby (a) authorizes and directs the Chair, the Secretary, counsel to the College and all other officers, officials, employees and agents of the College to carry out or cause to be carried out, and to perform such obligations of the College and such other actions as they, or any of them, in consultation with bond counsel, the Underwriter and its counsel, shall consider necessary, advisable, desirable or appropriate in connection with this Resolution and the issuance, sale and delivery of the Bonds, including, without limitation, and whenever appropriate, the execution and delivery thereof and of all other related documents, instruments, certifications and opinions, and (b) delegates, authorizes and directs the Chair the right, power and authority to exercise her independent judgment and absolute discretion in the taking of all actions and the making of all arrangements necessary, proper, appropriate, advisable or desirable in order to effectuate the issuance, sale and delivery of the Bonds. The execution and delivery by the Chair or by any such other officers, officials, employees or agents of the College of any such documents, instruments, certifications and opinions, or the doing by them of any act in connection with any of the matters that are the subject of this Resolution, shall constitute conclusive evidence of both the College's and their approval of the terms, provisions and contents thereof and all changes, modifications, amendments, revisions and alterations made therein and shall conclusively establish their absolute, unconditional and irrevocable authority with respect thereto from the College and the authorization, approval and ratification by the College of the documents, instruments, certifications and opinions so executed and the actions so taken.

Section 19. If any one or more of the provisions of this Resolution should be determined by a court of competent jurisdiction to be contrary to law, then such provisions shall be deemed severable from the remaining provisions of this Resolution and the invalidity thereof shall in no way affect the validity of the other provisions of this Resolution or of the Bonds and the registered owner of the Bonds shall retain all the rights and benefits accorded to it under this Resolution and under any applicable provisions of law.

If any provisions of this Resolution shall be held or deemed to be or shall, in fact, be inoperative or unenforceable or invalid in any particular case in any jurisdiction or jurisdictions, or in all cases because it conflicts with any constitution or statute or rule of public policy, or for any other reason, such circumstances shall not have the effect of rendering the provision in question inoperative or unenforceable or invalid in any other case or circumstances, or of rendering any other provision or provisions herein contained inoperative or unenforceable or invalid to any extent whatever.

Section 20. All resolutions or orders or parts thereof in conflict with the provisions of this Resolution are to the extent of such conflict hereby repealed.

Section 21. This Resolution shall be in full force and effect from and after its passage as provided by law.

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DATED: January 17, 2007.

WESTERN COMMUNITY COLLEGE AREA IN THE STATE OF NEBRASKA

[SEAL]

ATTEST:

By: _____
Chair

By: _____
Secretary

STATE ADUDITOR OF PUBLIC ACCOUNTS

Western Nebraska Community College

Scottsbluff Campus
1601 E. 27th Street
Scottsbluff, NE 69361
p 308.635.3606
p 800.348.4435
f 308.635.6100

Sidney Campus
371 College Drive
Sidney, NE 69162
p 308.254.5450
p 800.222.9682
f 308.254.7444

Alliance Campus
1750 Sweetwater Avenue
Alliance, NE 69301
p 308.763.2000
p 888.559.9622
f 308.763.2012

wncc.edu

MEMORANDUM FOR: County Board of Equalization

TO: Banner County
Box Butte County
Cherry County
Cheyenne County
Dawes County
Deuel County
Garden County
Grant County
Kimball County
Morrill County
Scotts Bluff County
Sheridan County
Sioux County
Auditor of Public Accounts



FROM: Susan L Verbeck Susan L. Verbeck
Board of Governors Secretary

DATE: September 24, 2024

SUBJECT: 2024-2025 Public Hearing
Western Community College Area Budgets

The Western Community College Area Board of Governors held a Budget Hearing, pursuant to Section 77-1601.02 on Wednesday, September 18, 2024. The 2024-2025 Budgets were adopted at the September 18, 2024 Regular meeting.

Western Community College Area	**Budget**
General Fund	-
Capital Improvement/Bond Fund	**$3,384,844.31**
Total	**$3,384,844.31**

If you have any questions, please do not hesitate to contact me.

Enclosures

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

Western Community College

SUBDIVISION NAME

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Central & Mid-Plains Community College	Perpetual until dissolved or membership relinquished	Self Insurance Pool for Nebr Community Colleges: Nebraska Community College Insurance Trust, Contact: Larry G. Pelan, CPCU, Underwriting and Risk Manager, Nebraska Risk Management Association, Inc. (NRMA), 100 North 12th Street, Suite 200 (68508), P.O. Box 85210, Lincoln, NE 68501-5210, Phone: 402.742.9220	
Metro Community College			
Northeast Community College			
Southeast Community College			
Western Community College			$ 1,089,408.00
Western NebraskaCommunity College & Educational Service Unit # 13	Dissolved upon payment of debt	WNCC & ESU 13 jointly built and operate a Technology Center	$ 177,923.00
Western Nebraska Community College & City of Scottsbluff	Perpetual until mutually agreed to terminate	Security Services	$ 30,252.00
Western NebraskaCommunity College & Educational Service Unit # 13	Perpetual until mutually agreed to modify or terminate	WNCC & ESU 13 construct, equip, furnish, and operate Sidney Facility.	
Western Nebraska Community College & City of Alliance		Shared Building space	$ 50,090.00
Western Nebraska Community College & City of Scottsbluff	FY2024 - FY2027	WNCC use of Cleveland Field for Collegiate baseball	$ 3,000.00
Western Nebraska Community College & City of Scottsbluff	August 1, 2008 to August 1, 2028	WNCC use of Volunteer Field for Collegiate softball	$ 1,500.00
		Total Amount used as Lid Exemption	$ 1,352,173.00