2025-2026
STATE OF NEBRASKA
COMMUNITY COLLEGE BUDGET FORM

Western Nebraska Community College

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

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

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

$	3,488,381.08	Property Taxes for Non-Bond Purposes
$	175,604.00	Principal and Interest on Bonds
$	3,663,985.08	**Total Personal and Real Property Tax Required**

$	17,441,903,079.00	**Total Certified Valuation (All Counties)**

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

Outstanding Bonded Indebtedness as of JULY 1, 2025

$	1,777,500.00	Principal
$	71,216.00	Interest
$	1,848,716.00	**Total Bonded Indebtedness**

Report of Joint Public Agency & Interlocal Agreements

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

[X] YES [ ] NO

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

County Clerk's Use ONLY

AUDITOR OF PUBLIC ACCOUNTS
RECEIVED
OCT 01 2025
STATE OF NEBRASKA

Report of Trade Names, Corporate Names & Business Names

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

[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 9-30-2025

Submit budget to:

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

Western Nebraska Community College

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 14,983,397.00	$ 15,987,769.14	$ 15,756,606.00
3	Investments	7,545,189.00	7,966,873.00	9,656,398.00
4	County Treasurer's Balance	158,141.00	173,869.86	40,885.00
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	**22,686,727.00**	**24,128,512.00**	**25,453,889.00**
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	13,481,682.00	3,583,486.00	3,627,708.00
7	Federal Receipts	5,776,703.00	13,159,363.00	3,500,000.00
8	State Receipts: Motor Vehicle Pro-Rate	85,825.00	39,304.00	39,245.00
9	State Receipts: State Aid (Sections 85-2231 to 85-2238)	13,322,852.00	13,463,796.00	13,646,855.00
10	State Receipts: Other	1,032,727.00	12,730,106.00	15,475,850.00
11	State Receipts: Property Tax Credit	1,132,267.00	-	
12	Local Receipts: Nameplate Capacity Tax	9,699.00	1,659.00	9,360.00
13	Local Receipts: In Lieu of Tax	2,140.00	1,869.00	1,870.00
14	Local Receipts: Other	10,165,430.00	8,615,880.00	15,347,244.00
15	Transfers In Of Surplus Fees	-	-	-
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	3,720,948.00	9,583,409.00	-
17	**Total Resources Available** (Lines 5 thru 16)	**71,417,000.00**	**85,307,384.00**	**77,102,021.00**
18	**Disbursements & Transfers:**			
19	Operating Expenses	34,973,062.00	37,272,412.00	48,416,220.00
20	Capital Improvements (Real Property/Improvements)	4,848,990.00	10,535,959.00	6,864,212.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	2,501,078.00	1,228,233.00	958,676.00
22	Debt Service: Bond Principal & Interest Payments	524,968.00	529,339.00	1,627,985.00
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	719,442.00	704,143.00	3,872,210.00
26	Judgments	-	-	-
27	Transfers Out of Surplus Fees	-	-	-
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	3,720,948.00	9,583,409.00	-
29	**Total Disbursements & Transfers** (Lines 19 thru 28)	**47,288,488.00**	**59,853,495.00**	**61,739,303.00**
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	**24,128,512.00**	**25,453,889.00**	**15,362,718.00**
31	Cash Reserve Percentage			28%

PROPERTY TAX RECAP

Tax from Line 6	3,627,708.00
County Treasurer's Commission at 1% of Line 6	36,277.08
Total Property Tax Requirement	$ 3,663,985.08

Western Nebraska Community College

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:	Property Tax Request
General Fund	$ -
Bond Fund	$ 3,663,985.08
_____ Fund	
_____ Fund	
_____ Fund	
_____ Fund	
Total Tax Request	** $ 3,663,985.08

** 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	$	15,362,718.00
Remaining Cash Reserve	$	15,362,718.00
Remaining Cash Reserve %		28%

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	John Stinner	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.edu	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 Nebraska Community College

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 3,663,985.08
Motor Vehicle Pro-Rate		(2)	39,245.00
In-Lieu of Tax Payments		(3)	1,870.00
State Aid (Community College Aid Act)		(4)	13,646,855.00
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 2024-2025	~~10,535,059.00~~	(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)	9,360.00
TOTAL RESTRICTED FUNDS (A)		(10)	**17,361,315.08**

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)	1,226,120.00
Judgments		(17)	-
Refund of Property Taxes to Taxpayers		(18)	-
Repairs to Infrastructure Damaged by a Natural Disaster		(19)	-
TOTAL LID EXCEPTIONS (B)		(20)	**1,226,120.00**

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*	**$ 16,135,195.08**

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

Western Nebraska Community College

LID COMPUTATION FORM FOR FISCAL YEAR 2025-2026

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form: 37,972,027.22 (1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 **ALLOWABLE GROWTH % INCREASE OVER 2.5%**

2025 Reimbursable FTE Student Enrollment	1,004.52 (A)	
LESS: 2024 Reimbursable FTE Student Enrollment	1,008.87 (B)	
Subtotal = Line (A) **MINUS** Line (B)	(4.35) (C)	
% of Population Growth = Line (C) / Line (B)	(0.43) % (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	/	8	=	100.00 %

Please attach a copy of the Board minutes approving the increase.

4 **SPECIAL ELECTION - VOTER APPROVED % INCREASE**: % (5)

Please Attach Ballot Sample and Election Results

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	3.50 % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	1,329,020.95 (7)
Total Restricted Funds Authority = Line (1) + Line (7)	39,301,048.17 (8)
Less: Restricted Funds from Lid Supporting Schedule	16,135,195.08 (9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	23,165,853.09 (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 Nebraska Community College

2025-2026 COMMUNITY COLLEGE LEVY LIMIT FORM

Total Personal and Real Property Tax Request *(From Cover Page - Page 1)*		$ 3,663,985.08 (1)
Less: Personal and Real Property Taxes Requested for Capital Improvement/Bond Sinking Funds (§ 85-1517(2)(b))		$ 3,663,985.08 (2)
Bonded Obligations entered into prior to January 1, 1997 or Public Facilities construction bonds	$ 175,604.00 (2a)	
2025 Total Certified Valuation from County Assessor *("Total Taxable Value" from Assessor Certification)*	$ 17,441,903,079.00 (2b)	
Calculated Capital Improvement/Bond Sinking Fund Levy *(Line 2 minus Line 2a Divided by Line 2b 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)

2025-2026 Community College Aid as certified by Coordinating Commission for Postsecondary Education	$ - (5a)
2024-2025 Community College Aid	$ - (5b)
2022-2023 Community College Aid	$ - (5c)
Levy Authority to provide sufficient funding under § 85-2238 *(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 LEVY AUTHORITY pursuant to § 85-1517(2)(a) **(Line 4 plus Line 6)** ***MUST be greater than or equal to Line 3***	$ - (7)

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Western Nebraska 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 Colleges	Perpetual until dissolved or membership	Self Insurance Pool for Nebr Community Colleges: Nebraska Community College Insurance Trust, Contact:	
Metro Community College			
Northeast Community College			
Southeast Community College			
Western Community College			$ 956,162.00
Western NebraskaCommunity College & Educational Service Unit # 13	Dissolved upon payment of debt	WNCC & ESU 13 jointly built and operate a Technology Center	$ 173,865.00
Western Nebraska Community College & City of Scottsbluff	Perpetual until mutually agreed to terminate	Security Services	$ 35,500.00
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	$ 51,593.00
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
Western Nebraska Community College & City of Scottsbluff	FY2023-FY2027	WNCC use of Allan Landers Soccer Field	$ 4,500.00

Total Amount used as Lid Exemption $ 1,226,120.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

Western Nebraska Community College

SUBDIVISION NAME

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

Western Community College Area

Western Nebraska Community College

WNCC

CERTIFICATION OF TAXABLE VALUE

(format for community colleges)

TAX YEAR 2025

(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
WESTERN	354,360,674

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

8/18/2025
(date)

CC: County Clerk, BANNER County
CC: County Clerk where district is headquartered, if different county, Scotts Bluff County

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

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

Assessor's Use Only
21,126,912 Pers Prior
20,249,100 Pers Value
291,827,262 Real Prior
334,111,574 Real Value

CERTIFICATION OF TAXABLE VALUE

(format for community colleges.)

TAX YEAR 2025

(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
WNCC	1,967,931,805

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 13 2025
(date)

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

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

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

Assessor's Use Only
140,631,438 Pers Prior
153,700,349 Pers Value
1,555,966,647 Real Prior
1,814,231,456 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WESTERN NE COMM COLLEGE	1,202,951,504

I MELISSA BANCROFT ,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.

(signature of county assessor)

8/14/25
(date)

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

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

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

Assessor's Use Only

30,258,918 Pers Prior
31,737,972 Pers Value

1,061,271,245 Real Prior
1,171,213,532 Real Value

CERTIFICATION OF TAXABLE VALUE

(format for community colleges.)

TAX YEAR 2025

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

TO: WNCC
C/O DAVE KOEHLERD
1601 E 27TH STREET
SCOTTSBLUFF, NE 69361

TAXABLE VALUE LOCATED IN THE COUNTY OF: CHEYENNE

Name of Community College	Total Taxable Value
WNCC	1,634,526,530

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 [illegible]

Jordan B. Hajek, Assessor
(signature of county assessor)

8/13/25
(date)

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

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

COUNTY ASSESSOR OFFICIAL SEAL

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

Assessor's Use Only

128,899,509 Pers Prior
134,190,142 Pers Value

1,400,195,758 Real Prior
1,500,336,388 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WNCC	1,253,137,186

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 13 2025
(date)

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

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

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

Assessor's Use Only
57,736,986 Pers Prior
59,217,066 Pers Value
1,147,183,748 Real Prior
1,193,920,120 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
W N C C	514,030,309

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.

Michele Bartlett
(signature of county assessor)

8-14-25
(date)

Seal

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

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

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

Assessor's Use Only

41,113,455 Pers Prior
38,535,984 Pers Value

443,666,387 Real Prior
475,494,325 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WESTERN TECH COLLEGE	927,014,773

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)

8/15/25
(date)

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

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

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

Assessor's Use Only

46,520,434 Pers Prior
44,682,563 Pers Value

854,358,672 Real Prior
882,332,210 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WESTERN COMM COLLEGE	434,395,407

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)

8/18/25
(date)

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

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

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

Assessor's Use Only

23,698,701 Pers Prior
24,486,108 Pers Value

387,311,729 Real Prior
409,909,307 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WNCC	1,158,014,389

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)

COUNTY ASSESSOR ORGANIZED 1880 SEAL KIMBALL COUNTY, NEBRASKA

8-15-2025
(date)

CC: County Clerk, KIMBALL County
CC: County Clerk where district is headquartered, if different county, SCOTTS BLUFF County

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

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

Assessor's Use Only

141,063,407 Pers Prior
254,963,560 Pers Value

797,714,413 Real Prior
903,050,829 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WESTERN NE COMM COLLG	1,494,424,434

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)

8-19-2025
(date)

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

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

SEAL OF THE MORRILL COUNTY ASSESSOR

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

Assessor's Use Only

119,619,579 Pers Prior
124,729,287 Pers Value

1,276,670,286 Real Prior
1,369,695,147 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WESTERN NE COMM COLL	4,162,612,310

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)

8/18/25
(date)

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

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

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

Assessor's Use Only

262,171,008 Pers Prior
281,074,123 Pers Value

3,596,888,324 Real Prior
3,881,538,187 Real Value

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2025

{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
WESTERN NE COMM COLL	1,525,837,391

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)

AUG 2 0 2025
(date)

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

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

COUNTY ASSESSOR Seal SHERIDAN COUNTY, NE

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

Assessor's Use Only

101,234,272 Pers Prior
92,226,191 Pers Value

1,365,737,142 Real Prior
1,433,611,200 Real Value

CERTIFICATION OF TAXABLE VALUE

(format for community colleges.)

TAX YEAR 2025

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: SIOUX

Name of Community College	Total Taxable Value
WNCC	812,666,367

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.

(signature of county assessor)

August 8, 2025
(date)

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

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

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

Assessor's Use Only

40,051,943 Pers Prior
42,379,135 Pers Value

693,284,721 Real Prior
770,287,232 Real Value

WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS

REGULAR MEETING
MINUTES
September 17, 2025

The Western Community College Area Board of Governors held a Regular Board meeting at 1:30 p.m. on Wednesday, September 17, 2025, at Western Nebraska Community College, Scottsbluff Campus, 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 9, 2025.

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

ROLL CALL

AREA BOARD

Linda A. Guzman-Gonzales	Present
Joshua R. Hanson	Present
Mark A. Kaufman	Present
Allan D. Kreman	Present
Starr Lehl, Vice Chairperson	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, Chairperson	Present

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

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

BOARD CHAIR COMMENTS
Chair Stinner 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 Stinner announced the Board reserves the right to enter a 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)
   c. Minutes
      i. August 20, 2025 Informal Meeting
      ii. August 20, 2025 Regular Meeting
2. Claims: August 2025
   a. WCCA Unrestricted Fund - $2,272,548.78
   b. WCCA Restricted Fund - $68,210.69
   c. WCCA Federal Fund - $8,495.00
   d. WCCA Agency Fund - $1,450.24
   e. WCCA Loan Fund - 0 -
   f. WCCA Plant Fund - $862,532.90
   g. WCCA Auxiliary Fund - $116,390.86
      iii. City Planning Commission Reports (no reports)
3. Approval of Consent Calendar
4. Consideration of Items Extracted from Consent Calendar

There were no extractions. Chair Stinner entertained a motion for approval of the Consent Calendar as presented.

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

BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT (August)

Ms. Liggett MOVED to approve the following travel expenses: Mr. Josh Hanson for $111.58 and Mr. Mark (Tony) Kaufman for $78.26. SECONDED by Ms. Lehl. The vote was, Yes: Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Stinner. No: None. Abstain: Hanson, Kaufman. Absent: None. Motion carried.

BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT (August)

Ms. Guzman-Gonzales MOVED to approve the following travel expenses: Ms. Starr Lehl for $634.48 (NCCA Meeting) and Mr. R. J. Savely for $131.18. SECONDED by Mr. Kaufman. The vote was, Yes: Kaufman, Kreman, Liggett, Packard, Richards, Schmidt, Guzman-Gonzales, Hanson, Stinner. No: None. Abstain: Lehl, Savely. Absent: None. Motion carried.

BOARD MEMBER MILEAGE AND/OR EXPENSE REIMBURSEMENT (August)

Ms. Guzman-Gonzales MOVED to approve the following travel expenses: Ms. Marjorie Schmidt for $101.08 and Mr. John Stinner for $639.94 (NCCA meeting). SECONDED by Mr. Savely. The vote was, Yes: Kreman, Lehl, Liggett, Packard, Richards, Guzman-Gonzales, Hanson, Kaufman, Savely. No: None. Abstain: Schmidt, Stinner. Absent: None. Motion carried.

PRESIDENT'S PERSONNEL REPORT

1. Review Contents of Personnel Consent Calendar
   a. Resignation(s)
      1. Mr. Ming Ng, TRIO VUB Advisor
         Effective August 29, 2025

      2. Ms. Lauren Trenkle, CollegeNow! Director
         Effective September 5, 2025

   b. Appointment(s)
      1. No Appointments

Chair Stinner entertained a motion for approval of the President's Personnel Report as presented.

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

WESTERN COMMUNITY COLLEGE AREA BOARD OF GOVERNORS

Adoption of 2025-2026 WCCA Budgets

1. General Fund - $33,819,188
2. Capital/Bond Fund - $9,073,788
3. Designated Fund - $9,534,225
4. Restricted Fund (includes loan fund and debt retirement) - $8,885,368
5. Agency Fund - $426,734
   Total Budget $61,739,303

Chair Stinner reviewed the 2025-2026 budgets and asked if there were any comments or questions. In the absence of further discussion, Chair Stinner entertained a motion for the adoption of the 2025–2026 WCCA Budgets.

Ms. Richards MOVED to adopt the 2025–2026 WCCA Budgets, stating the total budget amount of $61,739,303. The motion was SECONDED by Dr. Packard. The vote was, Yes: Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Stinner. 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 2025-2026 property tax request be set at:

General Fund - $0.00
Bond Fund - $3,663,985.00
Total Tax Request: $3,663,985.00

Adoption of Resolution Setting the Property Tax Request (cont.)

The total assessed value of property differs from last year's total assessed value by 8.83 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 0.019406 per $100 of assessed value.

Western Nebraska Community College proposes to adopt a property tax request that will cause its tax rate to be 0.021007 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 decrease last year's budget by 5.51 percent.

Chair Stinner reviewed the Resolution Setting the Property Tax Request and asked if there were any comments or questions regarding the proposed budgets. In the absence of additional discussion, Chair Stinner entertained a motion for the adoption of the Resolution Setting the Property Tax Request.

Mr. Savely MOVED for adoption of the Resolution Setting the Property Tax Request with a total tax request of $3,663,985.00. The motion was SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

2025 ACCT Leadership Congress Voting Delegate

Board member R. J. Savely will be attending the 2025 ACCT Leadership Congress scheduled for October 22-25, 2025 and has requested to be assigned as the voting delegate for the College.

Ms. Schmidt MOVED for approval of Mr. R. J. Savely as the voting delegate for the 2025 ACCT Leadership Congress. The motion was SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Richards, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Stinner. No: None. Abstain: Savely. Absent: None. Motion carried.

Approval of First Addendum to Negotiated Agreement

As part of the August 2025 Open Enrollment process, an issue was identified affecting employees who choose to waive all health insurance coverage. Previously, under the Cash-in-Lieu of Benefits Program, employees who waived health coverage had a portion of their cash payment excluded, but could apply that excluded amount toward dental, vision, and Flexible Spending Account (FSA) benefits.

With the end of the Cash-in-Lieu Program, these employees would otherwise have to pay the full cost of those benefits out of pocket. To ensure a smooth transition and avoid negatively impacting affected employees, the WCCA and NWCEA agreed to implement a new provision. Eligible employees who waive all health insurance coverage will receive grandfathered flex credits of $4,740 per benefit year.

Approval of First Addendum to Negotiated Agreement (cont.)
Mr. Kaufman MOVED for approval of the First Addendum to the 2025-2026 Negotiated Agreement. The motion was SECONDED by Dr. Packard. The vote was, Yes: Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Acceptance of Omnify FSA Plan (cafeteria plan)
Ms. Schmidt MOVED for acceptance of the WNCC FSA Plan, amended and restated September 1, 2025. The motion was SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Initiation of Collective Bargaining (2026-2027 Contract Period)
Correspondence was recently received from the Nebraska Western College Education Association (NWCEA) requesting initiation of the 2026-2027 collective bargaining process.

Mr. Kaufman MOVED to approve initiation of the 2026-2027 Collective Bargaining. The motion was SECONDED by Ms. Lehl. The vote was, Yes: Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Reports and Recommendations from the Board Executive Committee
Second Read: BP-116 Delegation of Authority to the College President
The WCCA Board of Governors has responsibility for the general supervision, control, and operation of the College. It may delegate any of the powers and duties vested in or imposed upon the Board by law to the President. There have been no changes since the first reading.

Mr. Kaufman MOVED to approve BP-116 Delegation of Authority to the College President. The motion was SECONDED by Ms. Lehl. The vote was, Yes: Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Second Read: BP-118 Succession of Presidential Authority
The purpose of this policy is to ensure, in the short or long-term absence of the College President, the continued stability and accountability of College operations while maintaining fiscal and policy integrity through the careful delegation of management authority. There have been no changes since the first reading.

Mr. Savely MOVED to approve BP-118 Succession of Presidential Authority. The motion was SECONDED by Ms. Guzman-Gonzales. The vote was, Yes: Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Reports and Recommendations from the Board Executive Committee (cont.)
Second Read: BP-119 Selection and Hiring of the College President
The purpose of this policy is to establish a process for the Western Community College Area Board of Governors to select and identify a President for Western Nebraska Community College. This policy shall apply whenever there is a presidential vacancy at WNCC to facilitate the successful, capable, and effective chief executive officer. There have been no changes since the first reading.

Mr. Kaufman MOVED to approve BP-119 Selection and Hiring of the College President. The motion was SECONDED by Ms. Lehl. The vote was, Yes: Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Second Read: BP-120 Conditions of Employment for the President
The Western Nebraska Community College President shall be provided with an employment contract by the WCCA Board of Governors subject to the conditions of this policy. There have been no changes since the first reading.

Ms. Schmidt MOVED to approve BP-120 Conditions of Employment for the President. The motion was SECONDED by Ms. Lehl. The vote was, Yes: Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Policy Repeal: 415.0600.08 Holidays
Ms. Schmidt MOVED to approve the repeal of Board Policy 415.0600.08 Holidays. The motion was SECONDED by Ms. Liggett. The vote was, Yes: Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Policy Repeal: 415.2230.08 Inclement Weather and Emergency Closures
Mr. Savely MOVED to approve the repeal of Board Policy 415.2230.08 Inclement Weather and Emergency Closures. The motion was SECONDED by Mr. Kreman. The vote was, Yes: Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

INSTITUTIONAL REPORTS
Student Report
Student Council Vice President, Muhammed Bittaye, shared news about an upcoming student event. Next Wednesday, students can look forward to an outdoor activity day, featuring a variety of engaging games and activities designed to promote fun and school spirit. The event promises to be a great opportunity for students to relax, connect, and enjoy time outside.

When asked about current Council activities, Mohamed shared that "things are going quite well." The Cougar Council met last week and is actively planning future meetings and events to keep the student body engaged and involved.

In response to an inquiry, Mohamed shared that he is originally from Gambia, West Africa

STEM Club Presentation
3D-printed desk toppers, which were made using the WNCC 3D printing tools were shared. Owen Osmera was acknowledged for creating these in a short amount of time, highlighting the use of campus technology in student-led initiatives.

Sarah Trook introduced herself as the current president of the STEM Club at WNCC and provided background on the aquaponics system. She noted her involvement from the project's inception, when it was just an idea, and explained the system's basic concept: waste from fish is cycled into a substrate that feeds plants. In return, the plants clean the water for the fish, creating a self-sustaining cycle. The only human input required is feeding the fish.

Ms. Trook described the research and regulation needed to build the system and noted that the initial work was done by STEM Club members. Eventually, the broader school community, including President Greg Dart and members from various departments, contributed. For instance, tutoring staff donated lettuce, and the welding department helped construct the frame.

Sarah presented several photos, including the initial brainstorming session from Christmas 2023 and mentioned that the group took a trip to CSU Spur to research aquaponic systems. Jessica Solar, the original project manager, donated most of the fish and conducted early ammonia testing. Sarah highlighted a photo of a test result that confirmed the system was fully cycled—an accomplishment that came after over a year and a half of work.

Zach West introduced himself and described how he found the aquaponics unit tucked away in a classroom when he took over. He decided to move the unit into a more public area to raise its visibility. Once in the open, he realized aesthetic improvements were needed and proposed raising the grow bed and installing better lighting. He showed examples of clamp-on lights and plans to elevate the light bar for a cleaner appearance.

Jaelyn Yetter, the club secretary, shared recent learning experiences related to the aquaponics system. He discussed ongoing improvements, including plans to identify the sex of the fish to attempt breeding. The team also wants to involve more students by letting them grow their own plants within the system. Future projects may involve both plant-based and tech-focused additions. One current challenge involved identifying a mysterious fungus growing in the system.

Owen Osmera, the team's tech lead, shared information about their website. Although the live stream of the fish was not currently running, he noted that the setup is in place to monitor fish activity and display environmental data. The site is intended to provide real-time updates on the status of the system.

The team expressed their gratitude to those who contributed to the project. Kacey Fleenor, the initial Science Club President, was recognized for helping launch the initiative. Sponsors and faculty members Nancy Resseguie and Bill Loring were thanked for their ongoing advisory support, with a special mention of Nancy's long-standing commitment.

Additional thanks went to Chris Mitchell-Gonzalez and Dave Nelson for their expert advice, and to Karen Walker and other members of the WNCC community who contributed fish, plants, and other materials. Sarah invited attendees to view the aquaponics system, now located in the public commons area. She also encouraged anyone interested in donating to the WNCC Foundation to support projects like this to get involved.

Faculty Report - Brian Croft, Amy Winters
Mr. Croft reported that faculty are working their way through the semester. It has been encouraging to see more students around, which is a positive sign, and hopefully a reflection of continued growth in enrollment. The Faculty Assembly continues to carry out its important role in our shared governance.

Jessica Brumbaugh, our Nursing Program Director, shared some excellent news from the Nursing Programs. We offer both Practical Nursing and Registered Nursing tracks, and their recent graduates have done exceptionally well:

- All 17 graduates of the Practical Nursing Program passed their licensure examination on the first try.
- For the Registered Nursing Program, 24 out of 26 passed on the first try, and the remaining 2 have since passed. All 26 are now fully licensed.
- In total, that is 43 nursing graduates—an incredible achievement.

This is fantastic news and a testament to the dedication of our students, faculty, and staff at every level. Thank you to everyone who played a part in this success.

Nebraska Community College Association (NCCA)
Board members were reminded to reserve November 2nd and 3rd for the NCCA Annual Conference, which will be held at Southeast Community College. The Board Secretary will distribute additional details as they become available.

Western Nebraska Community College Foundation
The first of seven volunteer trainings for the Monument Marathon has taken place, officially kicking off training week. Approximately 300 volunteers are participating this year to support the event. As of today, 580 runners are registered. On this same date last year, 530 runners had registered. The total number of runners last year was 602, which set a new record. The goal is to break that record this year, with a target of 650 runners.

Overall, preparations are progressing well. Most elements are in place, though a few final details remain to be finalized. The community continues to show strong support, including the College, Platte Valley Company, and all marathon sponsors. Optimism remains high for a successful event.

Weather remains a key concern. An ideal forecast would be 72 degrees; however, current forecasts show 80 degrees. Last year, the forecast predicted 76 degrees and race day reached 93 degrees, so variability is expected.

In addition to marathon preparations, we are also preparing for the annual visit from the Peter Kiewit Foundation, scheduled for Monday, September 29, 2025. The visit will provide an opportunity to express appreciation for the Foundation's ongoing support, which includes funding for thirty Kiewit scholars each year, along with program support across multiple areas.

During the visit, the plan is to make a formal request for additional equipment funding in the health sciences area, utilizing matching donor funds. We also intend to request support for continuing the Effective Teaching Practices Framework, which began with faculty last year, and is hoped to be extended for an additional two years. The visit will be both a moment to recognize the Foundation's contributions and to seek continued partnership for future initiatives.

President Comments

President Dart reported that a campus open house was recently held for the new 18-hole disc golf course. While there was no formal ribbon-cutting, the event included a ceremonial "first throw." The course has quickly become a popular feature among students and community members. The Oregon Trail Disc Golf Club has hosted league nights on campus, and the course sees frequent daily use. A disc lost-and-found basket has been installed, and facilities staff have been active in maintaining the site. The course was made possible through the leadership of the Student Life team, with financial support from the Foundation via a matching grant.

On the same day as the disc golf open house, an open house was also held for Pioneer Hall. The residence hall had been offline last year for a major rehabilitation and renovation project. It has now reopened and is once again bustling with student residents. The event was well attended, including visits from former residents who enjoyed seeing the updates and improvements to the building.

President Dart shared that he attended a recent Faculty Assembly meeting, where he provided an update on key topics such as the institutional budget and current enrollment. The session included valuable discussion and an open question and answer period. President Dart expressed appreciation for the faculty's continued leadership and dedication across several important initiatives.

Faculty have been actively engaged in developing a new faculty load policy and are also leading ongoing discussions around academic freedom. These efforts are taking place during a time of significant student growth, headcount has increased by 7.5% and full-time equivalency by 6.5% compared to the previous year. This represents the largest enrollment increase the institution has experienced in at least 15 to 20 years. A full census report will be provided at the next Board meeting.

President Dart also highlighted recent work from the Alliance campus. Alliance campus director, Misty Curtis has been leading discussions with Senator Paul Strommen to reinstate law enforcement training programs in the Panhandle. Initial meetings have been successful, and follow-up conversations are in progress.

In relation to long-term planning, the President announced that strategic planning kickoff meetings for both the Alliance and Sidney campuses are scheduled for the coming Monday. The President will be traveling to each campus to meet with local groups and begin the planning process aligned with the broader institutional strategic plan.

President Dart provided an update on the Nebraska Math Readiness Project. Originally led by faculty member Amy Winters, who managed the program while serving as a full-time faculty member, the project has now transitioned to Laurie Parker, a retired math teacher. Under Ms. Parker's direction, the program has expanded significantly and now operates in nineteen schools. The initiative is focused on individualized student math preparation and success and has received generous support from the Peter Kiewit Foundation.

President Dart concluded with an update on athletics. Following several away games, both the soccer and volleyball teams will be playing at home. Soccer matches are scheduled for Friday and Saturday, and volleyball will compete in Cougar Palace on Tuesday.

Board Member Comments
Chair Stinner acknowledged the recent passing of former Board members Mr. Paul Leseberg and Dr. Thomas Perkins, noting that both men were strong advocates for education and dedicated supporters of WNCC.

Chair Stinner reminded the Board that a gift fund was established a few years ago to support donations toward scholarships, floral arrangements for funerals, and other special occasions. This fund is managed by the WNCC Foundation. At a future Board meeting, the Board Secretary will be reaching out to request contributions to the fund.

Ms. Lehl expressed her appreciation to the Alliance Campus and Director Misty Curtis for hosting the August Board meeting. She noted that it was a pleasure to visit with the students and to participate in the ribbon-cutting event for the addition to the Powerline program facility.

Executive Session
Ms. Lehl 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, Jerry Ostdiek, President Greg Dart, Susan Verbeck, Board Secretary, Lynne Koski, Vice President of Administrative Services and Lisa Gion, Associate Vice President of Human Resources for the purpose of discussion of 2026-2027 Collective Bargaining.

Ms. Lehl further move this closed session is clearly necessary for the protection of the public interest and for the prevention of needless injury to the reputation of individuals, and that strategy sessions with respect to Collective Bargaining are specifically authorized by the Nebraska Public Meetings Law.

Mr. Savely SECONDED the motion. The vote was, Yes: Guzman-Gonzales, Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Chair Stinner stated the reason for the Executive Sesson was for discussion of the 2026-2027 Collective Bargaining. The Board of Governors and those so named in the motion adjourned to an Executive Session at 2:13 p.m.

The Executive Session ended at 2:29 p.m.

Open Meeting
Chair Stinner declared the open meeting in session at 2:30 p.m.

2026-2027 Collective Bargaining Appointments
WCCA Board Negotiators
Ms. Lynne Koski and Ms. Lisa Gion agreed to serve as Board negotiators for the 2026-2027 Collective Bargaining contract period.

Ms. Guzman-Gonzales MOVED to approve Ms. Lynne Koski and Ms. Lisa Gion as the Board negotiators for the 2026-2027 Collective Bargaining contract period. Mr. Savely SECONDED the motion. The vote was, Yes: Hanson, Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

2026-2027 Collective Bargaining Appointments
WCCA Board Member Observers

Ms. Lehl MOVED to approve Ms. Guzman-Gonzales, Mr. Savely, and Ms. Schmidt who agreed to serve as Board member observers for the 2026-2027 Collective Bargaining contract period. Dr. Packard SECONDED the motion. The vote was, Yes: Kaufman, Kreman, Lehl, Liggett, Packard, Richards, Savely, Schmidt, Guzman-Gonzales, Hanson, Stinner. No: None. Abstain: None. Absent: None. Motion carried.

Upcoming Meetings and Events

2025 ACCT Leadership Congress

October 22-25, 2025
New Orleans, LA

2025 Fourth Quarter Meeting and Annual Conference

Southeast Community College Area
Sunday, November 2nd and Monday, November 3rd, 2025

WNCC Athletics

WNCC Performing Arts

WNCC Athletic and Academic Calendar

Next Regular Meeting: Wednesday, October 15, 2025, following the Budget Hearing (approximately 1:30 p.m., WNCC Scottsbluff Campus, 1601 East 27th Street, Scottsbluff, NE.

Adjournment
The meeting was adjourned by unanimous consent at 2:33 p.m.

John P. Stinner
John P. Stinner, Chairperson

Susan L. Verbeck
Susan L. Verbeck, Secretary

Star Herald | Gering COURIER | The Ledger

Account Number: 1044184

Date: September 09, 2025

Advertising Affidavit

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

Date	Category	Description	Ad Size	Total Cost
9/9/2025	Legal Notices	BUDGET HEARING	4 x 0.00 IN	154.00

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

BUDGET HEARING

was published in said newspaper on the following dates:

09/09/2025

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Sworn to and subscribed before me this **Tuesday, September 9, 2025**

Brenda Bruce

Billing Representative

Kimberly Kay Harris

Notary Public

KIMBERLY KAY HARRIS
NOTARY PUBLIC
REG. #356753
COMMONWEALTH OF VIRGINIA
MY COMMISSION EXPIRES JANUARY 31, 2028

State of Virginia
County of Hanover
My Commission expires

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

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Western Nebraska Community College

PUBLIC NOTICE is hereby given, in compliance with the provisions of Nebraska State Statute Sections 13-501 to 13-513, that the governing body of Western Nebraska Community College Area will meet on the 17th day of September 2025, at 1 :00 p.m., in Scottsbluff, Nebraska, 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 Western Nebraska Community College, Main Building, Room M101, Scottsbluff, NE, during regular business hours.

2023-2024 Actual Disbursements & Transfers	$	47,288,488.00
2024-2025 Actual Disbursements & Transfers	$	59,853,495.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	61,739,303.00
2025-2026 Necessary Cash Reserve	$	15,362,718.00
2025-2026 Total Resources Available	$	77,102,021.00
Total 2025-2026 Personal & Real Property Tax Requirement	$	3,663,985.08
Unused Budget Authority Created For Next Year	$	23,165,853.09
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	$	3,488,384.08
Personal and Real Property Tax Required for Bonds	$	175,604.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

Western Nebraska Community College

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 13th day of September 2025, at 1:10 p.m., in the College Welcome Center, Scottsbluff, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

		2024		2025	Change
Operating Budget	$	65,342,911.00	$	61,739,303.00	-5.51 %
Property Tax Request	$	3,384,844.00	$	3,663,985.08	8.25%
Valuation	$	16,026,202,896	$	17,441,903,079	8.83%
Tax Rate		0.021121		0.021007	-0.54%
Tax Rate if Prior Tax Request was at Current Valuation		0.019406			

September 9, 2025 ZNEZ

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. _____

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:

1. The 2025-2026 property tax request be set at:

   General Fund: $ 0.00 -
   Bond Fund: $ 3,663,985.00

2. The total assessed value of property differs from last year's total assessed value by 8.83 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 0.019406 per $100 of assessed value.

4. Western Nebraska Community College proposes to adopt a property tax request that will cause its tax rate to be 0.021007 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Western Nebraska Community College will decrease last year's budget by 5.51 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by Savely, seconded by Packard to adopt Resolution #_____.

Voting yes were:		Voting no were:
Guzman-Gonzales, Linda		
Hanson, Josh	Packard, William	
Kaufman, Tony	Richards, Coral	
Kreman, Allan	Savely, R. J.	
Lehl, Starr	Schmidt, Marjorie	
Liggett, Lori	Stinner, John	

Dated this 17th day of September, 2025

WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS

REGULAR MEETING
MINUTES
July 16, 2025

The Western Community College Area Board of Governors held a Regular Board meeting at 1:00 p.m. on Wednesday, July 16, 2025, at Western Nebraska Community College, Scottsbluff Campus, 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 8, 2025.

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

ROLL CALL

AREA BOARD

Linda A. Guzman-Gonzales	Absent
Allan D. Kreman	Present
Joshua R. Hanson	Present
Mark A. Kaufman	Absent
Starr Lehl, Vice Chairperson	Present
Lori J. Liggett	Present
William M. Packard	Present
Coral E. Richards	Present
R. J. Savely, Jr.	Absent
Marjorie A. Schmidt	Present
John P. Stinner, Chairperson	Present

Ms. Guzman-Gonzales, Mr. Kaufman, and Mr. Savely informed the Board Secretary that they would be unable to attend the meeting due to personal business commitments.

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

COMMUNITY COMMENTS
Chair Stinner asked for comments from the community. Pursuant to Board Policy BP-106, community members who wish to make comments will be limited to a five-minute presentation.

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

WESTERN COMMUNITY COLLEGE AREA BOARD OF GOVERNORS

Reports and Recommendations from the Board Policy Committee

First Read: BP-330 Construction, Renovation, Alteration, and Maintenance Projects
Info Only: AP-330.01 Construction, Renovation, Alteration, and Maintenance Projects

This policy outlines the procedures for constructing, renovating, altering, or performing maintenance on any college building or campus site. It applies to all Western Nebraska Community College (WNCC) facilities and properties, regardless of location. New construction and major renovation or alteration projects are typically identified through the development or periodic updating of the College's Master Site and Facilities Plan. First Read does not require Board approval.

First Read: BP-428 Institutional Holidays and Administrative Closings

The purpose of this policy is to establish an official calendar of institutional holidays and administrative closings for Western Nebraska Community College (WNCC). This policy supports the development of WNCC's academic calendar, which is approved annually by the Board of Governors, and it applies to all full-time staff. WNCC designates specific days throughout the fiscal year as institutional holidays or administrative closings. On these days, the College's administrative offices will be closed, and no classes will be held. The recognized dates are as follows:

Observed Institutional Holidays and Administrative Closings

New Year's Day	January 1
Administrative Closing	Thursday and Friday of Spring Break
Administrative Closing	Spring Holiday previously Good Friday
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	First Monday in September
Administrative Closing	Wednesday before Thanksgiving starting at noon
Thanksgiving Day	Fourth Thursday in November
Administrative Closing	Friday following Thanksgiving
Christmas Day	December 25
Administrative Closing	Winter Break encompassing the days between Christmas Day and New Year's Day

First Read does not require Board approval.

First Read: BP-716 College Closure
Info Only: AP-716.01 Campus Closure

This policy establishes the principles that govern decisions regarding the closure of the College. It applies to the entire WNCC community, including students, employees, affiliates, tenants, other occupants, and visitors to the main campus or any designated College location. First Read does not require Board approval.

Reports and Recommendations from the Finance and Operations Committee (cont.)

Consider 1% Authority Override for 2025-26 Budget and Carry Forward all Unused Authority

Ms. Liggett MOVED the Board vote to approve the 1% authority override for the 2025-2026 Budget and carry forward all unused authority. SECONDED by Mr. Kreman. The vote was Yes: Schmidt, Hanson, Kreman, Lehl, Liggett, Packard, Richards, Stinner. No: None. Abstain: None. Absent: Guzman-Gonzales, Kaufman, Savely. Motion carried.

Dana F. Cole and Company Audit Engagement

The letter of engagement from Dana F. Cole and Company included in the Board meeting packet was presented for review. The Board was being asked to approve a one-year contract in the amount of $50,500, representing a 23% increase over the previous year's audit fee.

Unlike the prior three-year agreement, the firm is requesting a single-year engagement. In response to an inquiry, Ms. Koski explained that increased complexity in governmental accounting standards has contributed to the cost increase. Specifically, a new requirement mandates the College to estimate and record the liability for anticipated sick leave usage, adding to the audit's scope. These evolving standards continue to require more work and staffing to ensure compliance.

Ms. Schmidt MOVED the Board vote to approve the audit engagement of Dana F. Cole and Company. SECONDED by Ms. Lehl. The vote was Yes: Hanson, Kreman, Lehl, Liggett, Packard, Richards, Schmidt, Stinner. No: None. Abstain: None. Absent: Guzman-Gonzales, Kaufman, Savely. Motion carried.

INSTITUTIONAL REPORTS

Spring 2025 End of Semester Report - Arich Knaub, Enrollment Research Analytics Director

Total Enrollment and Campus Usage

Total Enrollment: 1,502 Students, a 2.3% increase from Spring 2024 (1,468 students)

Full-Time Enrollment: 550 students, compared to 554 in Spring 2024

Part-Time Enrollment: 952 students, up 4.2% from 914 in Spring 2024

Duplicated Headcount: 1,990 students, down slightly from 2,014 in Spring 2024

Scottsbluff remains the largest campus with 672 students, though down significantly from 787

Online saw significant growth, serving 714 students, which is up from 651

Alliance and Sidney campuses also experienced growth in both headcount and credit load

Approximately 486 students utilized multiple campuses

An **unduplicated count of students based on their primary campus. A primary campus is identified as the campus that the student takes most of their courses at.

A **duplicated count of students based on all campus locations they utilize. This visualizes how many students each campus serves. About 486 students utilize multiple campuses for education.

Credit Load and Full-Time Equivalency (FTE)

Total Credits: 13,229.5, down 1.2% compared to Spring 2024 (13,396)

FTE: 441.4, down marginally from 446.6 (1.2%) in Spring 2024 online FTE increased notably to 133.9 from 115.1

Scottsbluff decreased to 189.6 from 217.4

Athletic Department Report (cont.)
participating in Westmoor Elementary's National Walk to School Day and delivering meals for the Gering Senior Center. These efforts represent just a portion of the many ways student-athletes contribute to local community events. In addition to volunteer efforts, the athletic department has donated over 1,500 game passes, 150 all-sport passes, and various apparel items to support local community fundraisers.

The department continues to prioritize increasing student participation in service projects and aims to strengthen community connections by encouraging area youth to attend college athletic events. This exposure not only supports local engagement but also promotes the College to future students.

Mr. Burgner reported that student-athletes performed well academically. Forty-nine athletes were recognized as Region IX All-Academic Athletes, having earned a GPA of 3.25 or higher. Additionally, twenty-eight student-athletes received NJCAA All-Academic awards for maintaining a GPA of 3.6 or above. Four athletes—representing volleyball, softball, women's basketball, and men's soccer—were named to the NJCAA All-Academic Team, which requires a minimum GPA of 3.0. The overall GPA for student-athletes was 2.92. During the 2024–2025 academic year, 72% of student-athletes graduated with an associate degree. Since Fall 2022, 78% have earned an associate degree. Students have expressed that while coursework at WNCC was challenging, they felt well-prepared to transfer to four-year institutions.

Student-athletes achieved notable success both in the classroom and in competition. The women's basketball and men's soccer teams hosted Region IX Championship games, while men's soccer and softball earned Region IX tournament berths. Coach Todd Rasnic was honored as the District Coach of the Year, and both Rasnic and Coach Ryan Davis were named Region IX Coaches of the Year. The men's soccer team boasted the Region IX Defensive Player of the Year and the overall Region Player of the Year. Additionally, 28 student-athletes were named All-Region Athletes, and two received NJCAA All-American honors.

In conclusion, Mr. Burgner expressed his gratitude to the administration for their continued support and to the coaching staff for their leadership and dedication to the success of student-athletes.

NACUA Report – Jason Ossian, College Attorney
Mr. Ossian reported that as part of their ongoing commitment to the Board and to President Dart to remain current on emerging issues in higher education, he regularly attends the annual conference of the National Association of College and University Attorneys (NACUA). Each year, the conference rotates locations—this year it was held in Seattle.

NACUA's membership includes:
- 850+ institutions, representing over 1,650 campuses nationwide
- 5,400 attorney members

While NACUA has a large membership, its approach is highly practical. Compared to other organizations—like the annual Stetson conference his firm attended years ago—NACUA's focus is more grounded and directly applicable to the real-world challenges facing institutions like WNCC.

Student Report
There was no student report.

Faculty Report
Mr. Croft noted that WNCC Art instructor Yelena Khanevskaya has been selected as one of the artists to help with a mural in the Sidney creative district. Otherwise, faculty has been preparing for the start of the semester.

Nebraska Community College Association (NCCA)
Dr. Courtney Wittstruck joined the meeting to provide an update on recent legislative activity and the NCCA. She reported that during the current Legislative session, 736 bills were introduced, accompanied by over 1,600 amendments and public hearings. Notably, every bill receives a hearing.

A total of 322 bills passed, with 113 bills being combined into 209 final pieces of legislation. There were 106 priority bills, with each senator allowed to designate one priority bill. Additionally, committees and the Speaker are allotted their own priority bills.

For bills with potential fiscal impact on the state or state entities, cost estimates must be calculated. In cases where legislation may impact community colleges financially, Ms. Wittstruck collaborates with college presidents and other stakeholders to submit fiscal notes on behalf of the five member colleges. Ms. Wittstruck noted that Metropolitan Community College is not a member of the NCCA.

At the NCCA First Quarter meeting, the Board of Directors identifies a priority bill slate. This slate includes the most important bills that the NCCA will focus on for the legislative session.

This year 87 priority bills were being tracked, and 736 total bills were being monitored. This information is logged in a master spreadsheet, which includes status updates that change daily. A condensed version of this spreadsheet is shared with stakeholders, showing only the key information.

The NCCA took a formal position on 17 bills this session. This involved in-person testimony or submitting a formal letter. The staff usually delivers testimony, but college presidents were involved for key bills, especially appropriations requests and dual enrollment funding.

Fiscal notes detail the financial impact of legislation on the colleges. Fifteen fiscal notes were submitted this year. These notes often do not show long-term costs beyond the current or next biennium, even if the bill has delayed effects.

As the result of a brainstorming session scheduled at the NCCA first quarter board meeting, Legislative Bills were discussed to determine which bills were a priority for the colleges.

One priority was ensuring the existing funding model was honored and remained unchanged. If the funding model were to change, it was important to ensure that the colleges have the right to levy if the funding from the state does not fulfill required funding.

Dual credit enrollment had previously been funded using ARPA (federal COVID relief funds). The current request was for state funding to replace expiring ARPA dollars. From the State's viewpoint, this was seen as an increase in appropriation because they were now taking over a financial obligation previously funded by federal dollars.

Nebraska Community College Association (cont.)
The nameplate capacity tax is a tax assessed on renewable energy generation facilities—primarily wind and solar farms—based on their megawatt (MW) capacity, rather than their property value.

The revenue collected from the nameplate tax is distributed to political subdivisions (like counties, schools, and colleges) based on the proportion of total property tax each subdivision levies, not strictly based on where the energy facility is located.

Even though the revenue distribution is tied to property tax percentages, the nameplate tax is not classified as a property tax itself. This distinction is key because an institution's share of property tax might have changed, but the share of nameplate tax revenue remains possible—even if we are not directly collecting property taxes from the energy facility.

Western Nebraska Community College Foundation
Ms. Jennifer Reisig, Foundation Executive Director, provided an update on the upcoming Monument Marathon, noting that planning is going well. Registrations are trending higher than usual, and organizers are hopeful for another record-breaking year. Last year, proceeds doubled, and the goal remains to continue increasing funds to support student scholarships. Volunteer sign-up is currently underway. Those interested in helping can visit monumentmarathon.com and click on "Get Involved." With over 300 volunteers needed to make the event happen, there is a role for everyone. Race day is set for September 27th, and everyone is encouraged to get involved and be part of this impactful community event.

Ms. Reisig recently spoke about the importance of *planned giving*—charitable contributions arranged during a donor's lifetime, often received after their passing. These thoughtful gifts are sometimes unexpected and always deeply meaningful, serving as a legacy for generations to come. Last week, the Foundation received a generous $50,000 gift from the estate of Florine Pappas. Florine and her husband, Gus, were well known to many of our board members. Often, donors choose not to share their estate plans with us in advance. Still, we are deeply grateful for their vision and generosity.

This week, the Foundation received a letter of intent from a potential planned giving donor. While we hope it will be many years before that gift is realized, it is inspiring to be part of building a legacy for the College's future. If you would like to learn more about leaving a legacy through planned giving, please visit: **wnccfoundation.planmygift.org.**

The Foundation and Alumni Annual Report is currently at the press and should be arriving in mailboxes within the next couple of weeks.

President Comments
President Dart noted that August 1st, the first athletes will be reporting and August 18th, classes will be starting. We are about a month away from the start of the fall semester.

Work continues with finalization of the budget that will be presented for Board approval at the September meeting.

Board Member Comments
Ms. Lehl shared that she had the opportunity to attend the Box Butte Development Corporation's Perfect Blend event, hosted by the WNCC Alliance Campus. She expressed appreciation for the participation and support of WNCC staff, including Alliance Campus Director Ms. Curtis

Adjournment
The meeting was adjourned by unanimous consent at 2:37 p.m.

John P. Stinner, Chairperson

Susan L. Verbeck, Secretary

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

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, 2025

SUBJECT: 2025-2026 Public Hearing
Western Community College Area Budgets

The Western Community College Area Board of Governors held a Budget Hearing, pursuant to Section 77-1632 on Wednesday, September 17, 2025. The 2025-2026 Budgets were adopted at the September 17, 2025 Regular meeting.

Western Community College Area	**Tax Request**
General Fund	**$0.00**
Capital Improvement/Bond Fund	**$3,663,985.00**
Total	**$3,663,985.00**

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

Enclosures