

WESTERN COMMUNITY COLLEGE AREA

BOARD OF GOVERNORS

PROPOSED AGENDA

PUBLIC HEARINGS/ADOPTION OF
2017 - 2018 WCCA BUDGETS MEETING

September 13, 2017

A. Call to Order, Ms. Walworth

B. Roll Call

C. Board Chairperson Comments

D. Approval of Agenda

E. Excuse Absent Board Member(s)

F. Public Hearings/Adoption of 2017 - 2018 WCCA Budgets

1:00 P.M. - PUBLIC HEARINGS/ADOPTION OF
2017 - 2018 WCCA BUDGETS MEETING

Boardroom

Western Nebraska Community College

Scottsbluff Campus

1601 East 27th Street

Scottsbluff, NE

1) Public Hearing on Proposed 2017 - 2018 Budgets, Pursuant to Sections 13-501 to 13-513, R.R.S., and Section 85-1517, R.R.S. for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following budgets and consider amendments relative thereto.

a) Open Public Hearing

b) Presentation of Proposed 2017 - 2018 Budgets

1) General Fund

2) Capital Improvement and Bond Fund

3) Designated Funds

4) Restricted Fund

5) Agency Fund

c) Public Comments

d) Close Public Hearing

2) Adoption of 2017 - 2018 Budgets

a) General Fund - \$28,357,651.00

F. Public Hearings /Adoption of 2017 – 2018 WCCA Budgets – Cont.

2) Adoption of 2017 - 2018 Budgets – Cont.

b) Capital Improvement and Bond Fund - \$10,461,077.00

c) Designated Fund - \$5,220,500.00

d) Restricted Fund - \$6,854,638.00

e) Agency Fund - \$450,000.00

3) Public Hearing Pursuant to Section 77-1601.02, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the tax request at a different amount than the prior year tax request.

a) Open Public Hearing

b) Presentation of 2016-2017 Property Tax Request – \$12,582,767.37

c) Presentation of 2016 Tax Rate - \$0.100533

d) Property Tax Rate (2016 - 17 Request/2017 Valuation) – \$0.096858

e) Presentation of 2017 - 2018 Property Tax Request – \$12,577,212.81

f) Presentation of 2017 Tax Rate - \$0.096815

g) Public Comments

h) Close Public Hearing

4) Adoption of Final 2017 – 2018 Property Tax Request and Rate

a) General Fund - \$9,799,929.00 - \$0.075436

b) Capital Improvement and Bond Fund - \$2,777,283.81 - \$0.21379

G. Next Regular Meeting: Wednesday, September 13, 2017, immediately following the Public Hearings/Adoption of the Proposed 2017 -2018 WCCA Budgets, (at approximately 1:45 p.m.), Boardroom, Western Nebraska Community College, Scottsbluff Campus 1601 East 27th Street, Scottsbluff, Nebraska.

H. Adjournment

PUBLIC HEARINGS/ADOPTION
PROPOSED BUDGETS
BOARD OF GOVERNORS
WESTERN COMMUNITY COLLEGE AREA

TIME AND PLACE
ROLL CALL
NOTICE OF MEETING

The Western Community College Area Board of Governors held a meeting for the purpose of Public Hearings and adoption of the proposed 2017-2018 Western Community College Area Budgets at 1:01 p.m. on Wednesday, September 13, 2017, in the Boardroom, Western Nebraska Community College, Scottsbluff Campus, located at 1601 East 27th Street, in the City of Scottsbluff, in the County of Scotts Bluff, in the State of Nebraska, as per the Notice of Budget Hearing and Budget Summary and Notice of Special Hearing to Set Final Tax Request published in the Star-Herald, on Thursday, September 7, 2017, and the publicized meeting notice in the Star-Herald on Wednesday, September 6, 2017, with the following members present: Karen S. Anderson, Merlyn L. Gramberg, Linda A. Guzman-Gonzales, F. Lynne Klemke, William M. Packard, Thomas L. Perlinski, R. J. Savely, Jr., and Julienne K. Walworth, Chairperson. Absent: Kimberly A. Marcy, M. Thomas Perkins, Richard G. Stickney. Student Representatives present Madison Reed, Sidney Campus. Faculty Representatives present: Lorin R. King, Scottsbluff Campus; Andrew Lenzen, Sidney Campus. College staff present: Todd R. Holcomb, William D. Knapper, Coral E. Richards, Kathy A. Ault, Kimberly J. Dale, Evangeline K. Grant, Judith L. Amoo, Paula J. Abbott, Michelle R. Coolidge, Ellen M. Dillon, Rosie Hernandez, Roger S. Hovey, Robyn R. Iossi, Allison Judy, Jennifer R. Sibal, Kristin R. Wiebe. College Attorney present: Philip M. Kelly. A current agenda was available in the College President's office and the Board Secretary's office on the Scottsbluff Campus at the time of the publicized notice.

QUORUM

Ms. Walworth declared a quorum was present for the transaction of business.

BOARD CHAIRPERSON
COMMENTS

Ms. Walworth announced that for public information, there is a copy of the Nebraska Open Meetings Act available on the table at the back of the room.

Ms. Walworth welcomed visitors to the meeting and remarked there would be an opportunity for public comments later in the meeting.

APPROVAL OF AGENDA	Ms. Klemke moved the agenda be approved as presented. Seconded by Mr. Savely. The vote was, Yes: Anderson, Gramberg, Guzman-Gonzales, Klemke, Packard, Perlinski, Savely, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.
EXCUSE ABSENT BOARD MEMBERS	<p>Ms. Walworth reported Ms. Marcy notified the Secretary that she would be unable to attend the meeting today because of Personal Health. Dr. Perkins notified the Secretary he would be unable to attend the meeting today because of Personal Business. Mr. Stickney notified the Secretary he would be unable to attend the meeting today because of Personal Business.</p> <p>Dr. Gramberg moved Ms. Marcy, Dr. Perkins and Mr. Stickney be excused from the meeting. Seconded by Mr. Perlinski. The vote was, Yes: Gramberg, Guzman-Gonzales, Klemke, Packard, Perlinski, Savely, Anderson, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.</p>
PUBLIC HEARINGS/ ADOPTION OF 2017-2018 WCCA BUDGETS Open Public Hearing	Pursuant to Section 13-501 to 13-513, R.R.S. and Section 85-1517, R.R.S., Ms. Walworth declared the Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following budgets and consider amendments relative thereto open at 1:04 p.m.
Presentation of Proposed Budgets	Mr. Knapper remarked over the past four months the Board has held Informal meetings for the purpose of budget work sessions. During those meetings the budgets were presented and considered in detail.
2017-2018 WCCA General Fund Budget	<p>Mr. Knapper presented the 2017 – 2018 General Fund Budget, which is the heart of the College's operations, in the amount of \$27,460,933.00. He remarked the total General Fund Budget is \$28,357,651.00, which includes \$896,718.00 for tuition remissions. The proposed 2017-2018 General Fund Budget reflects a modest increase of 3.14 percent over the previous year.</p> <p>Mr. Knapper reviewed the primary revenue sources for the 2017-2018 General Fund Budget, which are state-aid, property tax, and tuition and fees. Mr. Knapper reported the revenue from state aid decreased .37 percent. The distribution of state aid as defined in LB 956 of the 2012 Legislative session provided the College with \$12,746,296.00.</p>

PUBLIC HEARINGS/
ADOPTION OF
2017-2018 WCCA
BUDGETS
2017-2018 WCCA
General Fund Budget
Cont.

Mr. Knapper reviewed how the allocation of state aid is distributed among the community colleges. Mr. Knapper reported the statewide appropriation of state aid decreased to \$100,324,166.00 from an original appropriation of \$100,828,308.00. During the 2017 Legislative session, the 2016 – 2017 community college appropriation was decreased to \$96,795,176.00. The loss of funds to the College was \$352,688 during the 2016-2017 fiscal year. He reported in 2016-2017, the Legislature appropriated a onetime additional form of state aid in the amount of \$1,000,000.00. The Western Area share was \$87,690 based on the existing State Aid formula. The loss of this appropriation plus the loss in formula State Aid results in a cumulative loss of \$134,934 for Fiscal Year 2018 compared with Fiscal Year 2017.

Mr. Knapper remarked state aid represents slightly more than 44.95 percent of total general fund revenue for the College. This compares to 46.82 percent for the 2016-2017 year.

Mr. Knapper reported proposed revenue from tuition and fees was budgeted at an increased amount from the prior year due to increasing enrollment and increased tuition. Tuition for resident and border state students increased by \$2.50 per credit hour. Total tuition and fees for resident students is \$115.00 per credit hour. Non-resident tuition and fees is unchanged at \$122.00. The total tuition and fee rate for border states was increased \$2.50 per credit hour to \$116.00 compared with \$113.50 for the 2016-2017 year.

Mr. Knapper reported the net revenue from ad valorem property tax is \$9,702,900.00, which represents a modest increase of \$25,825.00 or .27 percent. Out of concern for property taxpayers, both the Board and College administration developed General Fund and Capital Improvement Fund Budget models holding property taxes to no more than necessary to fund the budgets out of a concern for property taxpayers.

Mr. Knapper reviewed other General Fund revenue sources which are: Interest - \$125,000.00; Transfers - \$100,000.00; Miscellaneous - \$280,000.00, which includes fees for consumable supplies; Contingency - \$450,000.00, and a draw from project reserves of \$1,046,391.00. These reserves are proposed to address costs associated with the Main Building Addition and Renovation. Significant in the costs associated with the construction are rental of office space, moving expenses, and additional part-time staff.

PUBLIC HEARINGS/
ADOPTION OF
2017-2018 WCCA
BUDGETS

2017-2018 WCCA
General Fund Budget
Cont.

Mr. Knapper remarked that excluding the construction related costs the General Fund budget decreased by .79 percent or \$209,458.00.

Mr. Knapper reported there are five expenditure categories: Personnel Costs - \$16,850,616.00; Operating Expense - \$9,059,037.00; Travel - \$681,535.00; Equipment - \$739,745.00; and a Contingency of \$130,000.00.

In response to the challenges in developing the General Fund 2017-2018 Budget, College staff members were asked to develop division and department financial plans with no increase in operational budgets. Mr. Knapper reported Operating Expense, which includes utilities increased 4.04 percent. Travel Expenses decreased .65 percent; Equipment increased 12.58 percent, and the Contingency expense increased 62.5 percent.

2017-2018 WCCA
Capital Improvement
and Bond Fund Budget

Mr. Knapper reported the College will see notable changes in the Capital Improvement and Bond Fund. He reported the 2017-2018 Capital Improvement and Bond Fund Budget is \$10,461,077.00. Mr. Knapper reviewed the revenue sources for this budget, which include \$2,572,471.00 from net ad valorem property tax for capital projects and \$177,315.00 net ad valorem property tax for debt service. Other revenue sources include transfers from student housing for debt service \$236,517.00 (Conestoga) and \$122,254.00 (Pioneer), and Facility Fees Revenue of \$186,830.00. Mr. Knapper reported there is a balance carried forward of \$6,142,920.00 and \$1,022,770.00 Facility Fees balance carried forward.

Mr. Knapper reported Capital Improvement and Bond Fund Expenditures include \$8,101,810.00 for the Theatre, Welcome Center, and Learning Commons renovation project, the beginning of an \$18,500,000.00 addition and renovation to the Main Building. Other expenditures include: \$60,000.00 for Welding Shop heating, ventilation, and air conditioning system; \$120,000.00 for Scottsbluff Campus D Pod Replacement; \$150,000.00 for Monument Signage; \$282,081 Main Campus External/Internal Improvements; \$1,500.00 for trustee fees; \$536,086 for the debt service for Scottsbluff Campus student housing and the Harms Center Addition financing ; and \$1,209,600 for yet to be specified Facility Fee expenditures.

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BUDGETS
2017-2018 WCCA
Capital Improvement
and Bond Fund Budget
Cont.

Mr. Knapper reported the needs of the College continue to challenge the organization. The Scottsbluff Campus main building is now over 45 years old and it has not had a major refresh of the electrical, HVAC, plumbing, window systems and other infrastructure. A facility condition assessment study was concluded in 2012 that provides a blueprint for addressing the needs of an aging facility. A Master Facility Plan study was concluded in 2013 which will provide guidance for updating educational, residential and office spaces.

Mr. Knapper reported the 2017-2018 Capital Improvement Fund Levy is proposed at \$0.021379 of which \$0.020000 is for capital projects and \$0.001379 is for debt service.

Presentation of Proposed
Budgets

Mr. Knapper reviewed the Western Area Property Tax Levy for the period of Fiscal year 1992-1993 through the current year. The highest tax levy request of \$0.127600 occurred in Fiscal Year 1993-1994. In Fiscal Year 2002-2003, the levy was \$0.077270 reflecting the only year when the state aid formula was fully funded. The proposed total tax levy for the 2017-2018 College budgets reflects a decrease from the prior year's levy. The General Fund levy is proposed at \$0.075436 cents. The Capital Improvement and Bond fund levy is proposed at \$0.021379 cents, which is made up of \$0.020000 cents for capital projects and \$0.001379 for debt service.

Mr. Knapper reviewed the supporting schedules which show the college budget is within the legal limit of Restricted Funds Authority and also the Levy Limit Authority. These supporting schedules are required to be filed as a part of the Budget Document that is submitted to each County Clerk within the Western Community College Area and the State Auditor's Office on or before September 20 of each year.

Mr. Knapper reported the College has \$4,627,038.89 in Total Unused Restricted Funds Authority. For the 2017 – 2018 year, the College received the base limitation of 2.5 percent. Additionally, the Board of Governors approved an additional one percent increase by a 90.91percent vote during the Regular Board of Governors meeting held on July 19, 2017. Other allowable increases include, growth in student enrollment, which did not occur.

Mr. Knapper pointed out the College has a total levy limit of 11.25 cents, which includes up to a two cent limit for the

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BUDGETS
Presentation of Budgets
Cont.

Capital Improvement and Bond Fund. He reported the levy limit may be exceeded by the amount necessary to retire debt. Mr. Knapper reviewed the Levy Limit Form. He remarked the total levy request of \$0.095436, excluding debt, is well below the levy limit established by Nebraska statute. Likewise, the levy request for the Capital Improvement and Bond Funds of \$0.020000 does not exceed the two cent levy limit established by Nebraska statute.

Mr. Knapper reported in addition to the tax-supported fund budgets, the College also has funds which are supported by non-tax dollars. The Board of Governors approves the claims for the Designated Fund, Restricted Fund, and Agency Fund each month.

Mr. Knapper presented the 2017 – 2018 Designated Fund Budget in the amount of \$5,220,500.00. This fund is comprised of proprietary or enterprise funds that are internally restricted for a specific purpose such as the bookstore, food service and student housing. Mr. Knapper commented these funds are segregated by campus.

2017-2018 WCCA
Designated Fund,
Restricted Fund, and
Agency Fund Budgets

Mr. Knapper presented the 2017 – 2018 Restricted Fund Budget in the amount of \$6,854,638.00. This fund is comprised of monies which are externally restricted for a specific purpose, primarily state grants and direct Federal grants.

Mr. Knapper presented the Agency Fund Budget which is comprised of monies which the College holds in a fiduciary capacity for others, primarily student organizations. Mr. Knapper requested authority to act in a fiduciary capacity for the Agency Fund Budget in the amount of \$450,000.00.

Presentation of Proposed
Budgets

Mr. Knapper recognized and thanked Dr. Holcomb for his early and committed response to the financial challenges that became evident over the past twelve months. He also recognized Mr. Groshans and Ms. Ault for their assistance in budgeting for personnel costs. Dr. Dale also assisted in budget preparation as College administration sought adjustments to align the budget with Board directives. Mr. Knapper thanked all College staff members who had budget responsibilities, commenting their work is very much appreciated. Mr. Knapper remarked the budgeting process at the College involves many within the institution, which hopefully keeps the organization well informed about the budget.

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BUDGETS
Presentation of Budgets
Cont.

Mr. Knapper commented the financial plan developed for the 2017-218 Fiscal Year aligns the resources of the institution with the commitment of the Board members, faculty and staff to make a difference in the futures of everyone attending the institution and to improving the quality of life throughout the area.

Public Comments

Ms. Walworth asked for comments from the public concerning the proposed 2017 – 2018 Western Community College Area Budgets.

Pursuant to Board Policy #830.1000.79, Ms. Walworth requested anyone wishing to make comments to please limit their comments of five minutes.

Mr. Terry Jessen addressed the Board, stating he was a taxpayer and an accountant. He was representing the voice of agriculture. Mr. Jessen referenced a statement on the College Website that the College is to be responsible to the people it serves and primary control is placed with the local citizens. He asked that the Board truly represent the citizens of the Western Area.

Mr. Jessen expressed concern about the spending issues and requested the Board stop the construction project and delay the project until better economic times. He further requested the Board lower the \$19,711,895.95 cash reserve by the amount of the tax request (\$12,577,212.81). By doing this the taxpayers would receive a one year reprieve at this desperate time. He referenced the severe weather storms that are occurring nationwide, and commented that agriculture is also in the eye of the storm with low commodity and livestock prices.

Mr. Jessen asked the Board to please make changes in the budget and to take the proposed 2018 tax request from the cash reserve. He commented the agricultural producer need property tax relief. Mr. Jessen thanked the Board for the opportunity to speak.

Mr. Knapper reported the College operates under the modified accrual basis of accounting as prescribed by the Governmental Accounting Standard's Board (GASB), which is recognized as the official source of generally accepted accounting principles for state and local governments. Mr. Knapper commented that the College recognizes assets, liabilities and fund balances unlike some

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Public Comments
Cont.

Nebraska public bodies, which operate on a cash basis of accounting. Mr. Knapper reported non-cash items such as uncollected property tax, and accounts receivable from students, State of Nebraska, Federal and miscellaneous sources are included in the College fund balance, as are assets such as bookstore inventory, equipment and accumulated depreciation for equipment.

Mr. Knapper remarked it is no secret the College has been gathering funds for the renovation project. The building project has received great favor in the community through the very successful Capital Campaign conducted by the Western Nebraska Community College Foundation. The project has also been approved by the Nebraska Coordinating Commission for Postsecondary Education, which is required for the project to move forward.

Dr. Holcomb disagreed with Mr. Jessen's request to use cash reserves rather than property tax to fund the budgets for the 2017-2018 year. He reported the cash reserve will be used for retooling and realigning the Sidney Campus, the soft costs associated with the renovation project, and the uncertainties of state funding. To stop or delay the renovation project would be a true waste of taxpayer dollars. Dr. Holcomb commented the College has a significant impact on the region's economy, which if interrupted would cause additional hardship to farmers and ranchers. Additionally, the College is providing increased dual credit classes to high schools in the region and have started two new programs at the request of the hospitals. He remarked that the College is very much aware and takes into consideration the voice of agriculture and the challenges being faced.

Mr. Allen Kreman remarked as an ag producer he has been forced to take a second job because expenses need to be paid. He remarked he is a small farmer having less than 1,000 acres while most operations have 4,000 or more acres. He commented the Board has the ability to keep asking for tax money while agricultural producers must continue to weather the agricultural storm of low commodity prices, and weather related incidents. He asked the Board to please consider the taxpayers and not the College administration by using cash reserves to fund the budget rather than making a tax request.

Ms. Linda Norman of Bridgeport remarked she is a member of the local school board. Her local school has received

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BUDGETS
Public Comments
Cont.

decreasing amounts of state funding and next year will receive no state aid. She remarked the local schools and the community colleges need to find a way other than increasing property tax to fund their educational institutions. She commented requests have been made to the state regarding the need for changes in state aid and that the current system is not sustainable for local schools. The requests seem to be a moot point. Ms. Norman suggested all schools and community colleges should work together to reach a solution that does not increase the property tax burden.

Dr. Holcomb agreed the State cannot continue to put the funding of education on the back of the taxpayers. He agreed the system is out of whack, and the State needs to address the problem.

Ms. Walworth asked for additional comments. There were none.

Ms. Walworth thanked members of the public for their interest in the College and for their comments concerning the 2017-2018 Western Community College Area Budgets.

Close Public Hearing

Ms. Walworth declared the Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the 2017-2018 Western Community College Area Budgets closed at 2:00 p.m.

Adoption of 2017-2018
WCCA Budgets
General Fund

Mr. Savely moved the Board adopt the 2017 – 2018 Western Community College Area General Fund Budget in the amount of \$28,357,651.00 which will require funding from ad valorem property tax in the amount of \$9,799,929.00 generating net ad valorem property tax receipts of \$9,702,900.00. He further moved, pursuant to Section 85-1517(2)(a), the Board set the property tax levy for the 2017 – 2018 General Fund Budget at \$0.075436 on each one hundred dollars on the taxable valuation of property subject to the levy within the Western Community College Area. Seconded by Ms. Guzman-Gonzales. The vote was, Yes: Guzman-Gonzales, Klemke, Packard, Perlinski, Savely, Anderson, Gramberg, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.

Adoption of 2017-2018
WCCA Budgets
Capital Improvement
And Bond Fund

Mr. Gramberg moved the Board adopt the 2017 – 2018 Western Community College Area Capital Improvement and Bond Fund Budget in the amount of \$10,461,077.00 which will require funding from ad valorem property tax in

PUBLIC HEARINGS/ ADOPTION OF 2017-2018 WCCA BUDGETS Adoption of 2017-2018 WCCA Budgets Capital Improvement And Bond Fund Cont.	the amount of \$2,777,283.81 generating net ad valorem property tax receipts of \$2,749,785.95. He further moved, pursuant to Section 85-1517(2)(b) and Section 13-520, the Board set the property tax levy for the 2017 – 2018 Capital Improvement and Bond Fund at \$0.021379 on each one hundred dollars on the taxable valuation of property subject to the levy within the Western Community College Area. Seconded by Mr. Perlinski. The vote was, Yes: Klemke, Packard, Perlinski, Savely, Anderson, Gramberg, Guzman-Gonzales, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.
Adoption of 2017-2018 WCCA Budgets Designated Fund	Ms. Klemke moved the Board adopt the 2017 – 2018 Western Community College Area Designated Fund Budget in the amount of \$5,220,500.00. Seconded by Mr. Perlinski. The vote was, Yes: Packard, Perlinski, Savely, Anderson, Gramberg, Guzman-Gonzales, Klemke, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.
Adoption of 2017-2018 WCCA Budgets Restricted Fund	Ms. Guzman-Gonzales moved the Board adopt the 2017 - 2018 Western Community College Area Restricted Fund Budget in the amount of \$6,854,638.00. Seconded by Dr. Packard. The vote was, Yes: Perlinski, Savely, Anderson, Gramberg, Guzman-Gonzales, Klemke, Packard, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.
Adoption of 2017-2018 WCCA Budgets Agency Funds	Mr. Savely moved the Board authorize the College to act in a fiduciary capacity for the 2017 – 2018 Agency Funds that the College holds for others in the amount of \$450,000.00. Seconded by Ms. Anderson. The vote was, Yes: Savely, Anderson, Gramberg, Guzman-Gonzales, Klemke, Packard, Perlinski, Walworth. No: None. Absent: Marcy, Perkins, Stickney. Motion carried.
PUBLIC HEARINGS/ ADOPTION OF 2017-2018 BUDGETS Public Hearing for Setting A Tax Request Different Than the Prior Year Open Public Hearing	Pursuant to Section 77-1601.02, Ms. Walworth declared the Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers related to setting the tax request at a different amount than the prior year tax request open at 2:04 p.m.
Presentation of 2016-2017 Property Tax Request and Tax Rate	Mr. Knapper presented the 2016 – 2017 Property Tax Requests and Property Tax Rates for the Western Community College Area Budgets as follows:

PUBLIC HEARINGS/ ADOPTION OF 2017-2018 BUDGETS Public Hearing for Setting A Tax Request Different Than the Prior Year Presentation of 2016-2017 Property Tax Request and Tax Rate Cont.	<u>Budget</u>	<u>Tax Request</u>	<u>Tax Rate</u>
	General Fund	\$9,967,387.25	\$0.079637
	Capital Improvement and Bond Fund	\$2,615,380.12	\$0.020896
	Total	\$12,582,767.37	\$0.100533

Mr. Knapper reported the 2017 Assessed Valuation for the Western Community College Area is \$12,990,978,312.00 as certified by the County Assessors within the Western Area on August 20, 2017. The assessed valuation of property within the Western Community College Area increased by 3.79 percent. This compares to a 6.64 percent increase in 2016, a 9.99 percent increase in 2015 and a 10.68 percent increase in 2014. The 2017 valuation increased in all counties with the exception of Banner County which had a .92 percent decrease. Cherry County was the only county to certify a double digit increase of 10.47 percent. The increase in assessed valuation in the remaining eleven counties ranged from .11 percent in Box Butte County to 7.42 percent in Grant County.

Presentation of Property
Tax Rate (2016-2017 Re-
quest/2017 Valuation

Mr. Knapper presented what the property tax rate would be using the 2016 – 2017 Property Tax Requests and the 2017 Valuation:

<u>Budget</u>	<u>Tax Request</u>	<u>Tax Rate</u>
General Fund	\$9,967,387.25	\$0.076725
Capital Improvement and Bond Fund	\$2,615,380.12	\$0.020132
Total	\$12,582,767.37	\$0.096858

Presentation of 2017-2018
Property Tax Request and
Tax Rate

Mr. Knapper presented the 2017 – 2018 Actual Property Tax Requests and Rates as follows:

<u>Budget</u>	<u>Tax Request</u>	<u>Tax Rate</u>
General Fund	\$9,799,929.00	\$0.075436
Capital Improvement and Bond Fund	\$2,777,283.81	\$0.021379
Total	\$12,577,212.81	\$0.096815

Mr. Knapper remarked the total tax request includes a one percent collection, which is allowable by statute.

PUBLIC HEARINGS/
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BUDGETS
Public Hearing for Setting
A Tax Request Different
Than the Prior Year

Mr. Knapper reported the 2017 Tax Request is \$5,554.56 less than the 2016 Tax Request and the Tax Rate is \$0.003718 less than last year.

Public Comments

Ms. Walworth asked for comments from the public concerning setting the tax request at a different amount than the prior year tax request.

Ms. Walworth reminded community members who wish to make comments regarding setting the tax rate at a different amount than the prior year request, that pursuant to Board Policy #830.1000.79, each speaker will be limited to a five minute presentation.

Mr. Jessen commented he has heard no appropriate justification for the large cash reserve. He again requested the Board set the 2018 tax request and tax levy at zero. Mr. Jessen remarked that he agrees with Dr. Holcomb about the issue of inadequate state funding. He commented that he was willing to work with the community colleges at any level to increase the state aid for education and reduce the reliance on property tax.

Mr. Kreman commented that he agrees with Ms. Norman's suggestion that all the local school districts, and the College work together to find a solution for funding education other than to increase property tax. He remarked the Board did not have to approve the budget, and suggested this would send a signal that the College was willing to work together for other solutions.

Close Public Hearing

Ms. Walworth declared the Public Hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the tax request at a different amount than the prior year request closed at 2:09 p.m.

Adoption of Final 2017-
2018 Property Tax Re-
quest and Rate
General Fund

Dr. Gramberg moved, pursuant to Section 77-1601.02, the Board set the Western Community College Area General Fund 2017 - 2018 tax request at \$9,799,929.00. He further moved, pursuant to Section 85-1517(2)(a), the Board set the final property tax levy for the 2017 - 2018 Western Community College Area General Fund at \$0.075436 on each

PUBLIC HEARINGS/
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BUDGETS
Adoption of Final 2017-
2018 Property Tax Re-
quest and Rate
General Fund
Cont.

one hundred dollars on the taxable valuation of all prop-
erty subject to the levy within the Western Community Col-
lege Area. He further moved the Secretary be instructed
to certify the final tax request and final tax levy to each
county Board of Equalization within the Western Commu-
nity College Area. Seconded by Ms. Guzman-Gonzales.
The vote was, Yes: Savely, Anderson, Gramberg, Guzman-
Gonzales, Klemke, Packard, Perlinski, Walworth. No: None.
Absent: Marcy, Perkins, Stickney. Motion carried.

Adoption of Final 2017-
2018 Property Tax Re-
quest and Rate
Capital Improvement
and Bond Fund

Mr. Savely moved, pursuant to Section 77-1601.02, the
Board set the Western Community College Area Capital
Improvement and Bond Fund 2017 – 2018 Tax Request at
\$2,777,283.81. He further moved, pursuant to Section 85-
1517(2)(b) and Section 13-520, the Board set the final prop-
erty tax levy for the 2017 – 2018 Capital Improvement and
Bond Fund at \$0.021379 on each one hundred dollars on
the taxable valuation of all property subject to the levy
within the Western Community College Area. He further
moved the Secretary be instructed to certify the final tax
request and the final tax levy to each county Board of
Equalization within the Western Area. Seconded by Ms.
Klemke. The vote was, Yes: Anderson, Gramberg,
Guzman-Gonzales, Klemke, Packard, Perlinski, Savely,
Walworth. No: None. Absent: Marcy, Perkins, Stickney.
Motion carried.

NEXT REGULAR MEETING

The next Regular meeting of the Western Community Col-
lege Area Board of Governors will be held on Wednesday,
September 13, 2017, immediately following the Public
Hearings on the Proposed 2016 – 2017 WCCA Budgets,(at
approximately 1:45 p.m.) in the Boardroom, Western Ne-
braska Community College, Scottsbluff Campus, 1601 East
27th Street, Scottsbluff, Nebraska. Ms. Walworth stated
there would be a ten minute break before convening the
Regular meeting.

ADJOURNMENT

Ms. Walworth declared the meeting for the purpose of the
Public Hearings and adoption of the proposed 2017 – 2018
Western Community College Area Budgets adjourned at
2:10 p.m.

Julienne K. Walworth, Chairperson

Coral E. Richards, Secretary