

**WESTERN COMMUNITY COLLEGE AREA
BOARD OF GOVERNORS**

SPECIAL HEARING TO SET FINAL TAX REQUEST 2022-2023

MINUTES

Wednesday, October 5, 2022

1:03 p.m.

The Western Community College Area Board of Governors held a meeting for the purpose of a Special Hearing to Set Final Tax Request 2022-2023 at 1:03 p.m. on Wednesday, October 5, 2022, in the Coral E. Richards Boardroom, at Western Nebraska Community College, Scottsbluff Campus, located at 1601 East 27th Street, in the City of Scottsbluff, in the County of Scotts Bluff, in the State of Nebraska, as per the Notice of Special Hearing to Set Final Tax Request published in the Star-Herald, on Tuesday, September 27, 2022.

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

AREA BOARD

Karen S. Anderson, Vice Chairperson	Present
Margaret R. Crouse	Present
Linda A. Guzman-Gonzales	Present
F. Lynne Klemke, Chairperson	Present
Allan D. Kreman.....	Present
Kimberly A. Marcy	Present
William M. Packard	Absent
M. Thomas Perkins	Present
Coral E. Richards	Present
R. J. Savely, Jr.....	Present
Richard G. Stickney	Present

QUORUM

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

BOARD CHAIRPERSON COMMENTS

Chair Klemke 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.

APPROVAL OF AGENDA

Dr. Perkins MOVED the agenda be approved as presented. SECONDED by Ms. Richards.

The vote was, Yes: Anderson, Crouse, Guzman-Gonzales, Kreman, Marcy, Perkins, Richards, Savely, Stickney, Klemke. No: None. Abstain: None. Absent: Packard. Motion carried.

EXCUSE ABSENT BOARD MEMBER(S)

Chair Klemke reported that Dr. William Packard notified the Board Secretary he would be unable to attend the meeting today because of Personal Business.

Ms. Anderson MOVED to excuse the absence of Board member, Dr. William Packard. SECONDED by Ms. Guzman-Gonzales.

The vote was, Yes: Crouse, Guzman-Gonzales, Kreman, Marcy, Perkins, Richards, Savely, Stickney, Anderson, Klemke. No: None. Abstain: None. Absent: Packard. Motion carried.

Special Hearing to Set Final Tax Request

Chair Klemke asked Ms. Lynne Koski, Vice President of Administrative Services, to present the final tax request information.

Ms. Koski explained that as a part of the budget process and setting the tax levy, two hearings are required. The Budget Hearing was held at the September Board meeting and there was a change this year regarding the requirements related to tax requests. The hearing today is specific to the tax levy and tax request for the community college budgets.

Establishing the College's rate, and property tax requests, includes taking into consideration the levy lid and the tax request limit.

Property Tax Levy Lid – Statutes 77-3442 and 85-1517

The levy must not exceed the difference between 11.25 cents and the rate levied for capital improvement funds per \$100 of taxable property valuation for operating expenditures.

State Statute 85-1517 authorizes property tax levy up to 2 cents per \$100 valuation for fiscal years beginning July 1, 2013, and after, for capital improvement funds.

Total Property Tax Request Limitation – State Statutes 77-1631 through 77-1634 (new)

Property tax requests greater than allowable growth percentage (2% plus real growth percentage) requires participation in a Joint Public Hearing.

Proof of Publication

Ms. Koski stated that publication of the Special Hearing to Set Final Tax Request 2022-2023 in the local newspaper is required. The publication contains information for the 2021 budget year and compares it to the proposed year.

	2021	2022	Change
Operating Budget	50,038,926.00	86,684,624.00	73.23%
Property Tax Request	13,490,987.13	13,832,300.47	2.53%
Valuation	13,271,652,901	13,753,057,510	3.63%
Tax Rate	0.101653	0.100576	(1.06%)
Tax Rate if Prior Tax Request was at Current Valuation	0.098094		

Tax Levy Summary

Ms. Koski reviewed the tax levy summary. This is essentially the same information that was previously reviewed, however the summary provides additional details.

Tax Levy Summary

	Actual 2021-22	Proposed 2022-23	Dollar Change	Percent Change
<i>Valuation</i>	13,271,652,901	13,753,057,510	481,404,609	3.63%
<i>Tax Request</i>				
General Fund	10,658,464	10,902,737	244,273	
Capital Improvement Fund	2,654,331	2,750,611	96,280	
Bond Sinking Fund (debt)	178,192	178,952	760	
<i>Total Tax Request</i>	<i>13,490,987</i>	<i>13,832,300</i>	<i>341,313</i>	<i>2.53%</i>
<i>Tax Rate</i>				
General Fund	0.080310	0.079275	(0.0010358)	
Capital Improvement Fund	0.020000	0.020000	0.000000	
Bond Sinking Fund (debt)	0.001343	0.001301	(0.000042)	
<i>Total Tax Rate</i>	<i>0.101653</i>	<i>0.100576</i>	<i>(0.001077)</i>	<i>(1.06)%</i>

Summary Tax Supported Budgets

	2021-22 Budget	2022-23 Budget
Operating	\$28,333,702	\$28,985,677
Capital Improvement	8,802,139	32,644,045
Total Tax Supported Budgets	\$37,135,841	\$61,629,722

2022-23 Final Summary

In conclusion, Ms. Koski reported that the Tax supported budgets advance the 2017-2022 Strategic Master Plan.

- Engaged teaching and active learning
- Student recruitment, retention, and completion
- Diversity, equity, and inclusion
- Seamless academic and career pathways
- Community and employer responsiveness
- Operational efficiency and effectiveness
- Self-supporting funds budget financed by sales and fee revenue, state and federal financial aid, and other funds

Public Comments

Chair Klemke asked if there were any Public Comments. There were no public comments.

Close Special Hearing to Set Final Tax Request

Chair Klemke declared the Special Hearing to Set Final Tax Request 2022-2023 closed at 1:15 p.m.

NEXT REGULAR MEETING

Chair Klemke reported the next Regular meeting of the WCCA Board of Governors is Wednesday, October 5, 2022 at the conclusion of the Special Hearing to Set Final Tax Request 2022-2023 and no earlier than 1:30 p.m., Coral E. Richards Boardroom, Western Nebraska Community College, Scottsbluff Campus, located at 1601 East 27th Street, Scottsbluff, Nebraska.

ADJOURNMENT

Chair Klemke declared the meeting for the purpose of the Special Hearing to Set Final Tax Request 2022-2023 adjourned at 1:15 p.m.

F. Lynne Klemke, Chairperson

Susan L. Verbeck, Secretary