

**2015-2016
STATE OF NEBRASKA
LEARNING COMMUNITY BUDGET FORM**

Learning Community #00-9000
TO THE COUNTY BOARD AND COUNTY CLERK OF
DOUGLAS and SARPY Counties

This budget is for the Period SEPTEMBER 1, 2015 through AUGUST 31, 2016


**The Undersigned Administrator/
Board Member Hereby Certifies:**

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	All Other Purposes
Common Levy General Fund	\$ 491,626,282.08
Common Levy Special Building Fund	\$ -
General Fund	\$ -
Capital Projects	\$ 646,876.69
Elementary Learning Center	\$ 7,762,520.25
Total All Funds	\$ 500,035,679.02

Total Certified Valuation (All Counties) 51,750,135,474

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

LEARNING COMMUNITY ADMINISTRATOR/BOARD MEMBER:

Signature: 

Printed Name: Lorraine Chang

Mailing Address: 1612 North 24th Street

City, Zip: Omaha, NE 68110

Phone Number: 402-964-2405

E-Mail Address: lchang@learningcommunityds.org

APA Contact Information

Auditor of Public Accounts

Telephone: (402) 471-2111 FAX: (402) 471-3301

Website: www.auditors.nebraska.gov

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period July 1, 2014 through June 30, 2015?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2015.


Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period July 1, 2014 through June 30, 2015?

YES NO

If YES, Please submit Trade Name Report by December 31, 2015.

LEARNING COMMUNITY CEO

Signature: 

Printed Name: Lorraine Chang (acting CEO)

Mailing Address: 1612 North 24th Street

City, Zip: Omaha, NE

Phone Number: 402-964-2405

E-Mail Address: lchang@learningcommunityds.org

Submission Information - Adopted Budget Due by 9-1-2015

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
Submit Adobe PDF Document via Website: <http://www.auditors.nebraska.gov/>

2. County Board (SEC. 13-508), C/O County Clerk

3. Nebraska Dept. of Education

BUDGET STATEMENT AND CERTIFICATION OF TAX

Learning Community #00-9000

2015-2016 BUDGET ADOPTED							
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Column 5)	NECESSARY CASH RESERVE (Column 6)	TOTAL REQUIREMENTS (Col 5 + Col 6) (Column 7)
Common Levy General Fund	\$ -	\$ -	\$ 486,710,024.13	\$ 486,710,024.13	\$ 486,710,024.13		\$ 486,710,024.13
Common Levy Special Building	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
General Fund	\$ 528,263.75	\$ 1,031,263.75	\$ -	\$ 1,031,263.75	\$ 813,561.13	\$ 217,702.62	\$ 1,031,263.75
Capital Projects	\$ 900,289.83	\$ 902,289.83	\$ 640,407.93	\$ 1,542,697.76	\$ 670,649.96	\$ 872,047.80	\$ 1,542,697.76
Elementary Learning Center	\$ 5,098,565.66	\$ 5,757,448.49	\$ 7,684,895.12	\$ 13,442,343.61	\$ 9,835,927.48	\$ 3,606,416.13	\$ 13,442,343.61
TOTAL ALL FUNDS	\$ 6,527,119.24	\$ 7,691,002.07	\$ 495,035,327.18	\$ 502,726,329.25	\$ 498,030,162.70	\$ 4,696,166.55	\$ 502,726,329.25

PERSONAL AND REAL PROPERTY TAX RECAP						
	Common Levy General Fund	Common Levy Special Building Fund	General Fund	Capital Projects	Elementary Learning Center	
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	\$ 486,710,024.13	\$ -	\$ -	\$ 640,407.93	\$ 7,684,895.12	
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)	\$ 4,916,257.95	\$ -	\$ -	\$ 6,468.76	\$ 77,625.13	
DELINQUENT TAX ALLOWANCE (if over 5% of Line A, see Instructions) (Line C)	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	\$ 491,626,282.08	\$ -	\$ -	\$ 646,876.69	\$ 7,762,520.25	

COUNTY TREASURER'S BALANCE, 9-1-2015						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGET STATEMENT AND CERTIFICATION OF TAX

Learning Community #00-9000

2014-2015 BUDGET ACTUAL/ESTIMATED						
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS (Column 5)	ENDING BALANCE (Col 4 - Col 5) (Column 6)
Common Levy General	\$ 5,145,641.57	\$ 5,145,641.57	\$ 480,566,172.63	\$ 465,711,814.20	\$ 465,711,814.20	\$ -
Common Levy Special Building	\$ (4,790.94)	\$ (4,790.94)	\$ 4,790.94	\$ -	\$ -	\$ -
General Fund	\$ 595,622.14	\$ 1,323,150.01	\$ -	\$ 1,323,150.01	\$ 794,886.26	\$ 528,263.75
Capital Projects	\$ 1,454,836.21	\$ 1,462,550.91	\$ 66.05	\$ 1,462,616.96	\$ 562,327.13	\$ 900,289.83
Elementary Learning Center	\$ 6,120,094.20	\$ 6,664,382.51	\$ 4,902,229.62	\$ 11,566,612.13	\$ 6,468,046.47	\$ 5,098,565.66
TOTAL ALL FUNDS	\$ 13,311,203.18	\$ 14,590,934.06	\$ 485,473,259.24	\$ 480,064,193.30	\$ 473,537,074.06	\$ 6,527,119.24

BUDGET STATEMENT AND CERTIFICATION OF TAX

Learning Community #00-9000

2013-2014 BUDGET ACTUAL						
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS (Column 5)	ENDING BALANCE (Col 4 - Col 5) (Column 6)
Common Levy General	\$ 6,598,230.03	\$ 6,598,230.03	\$ 469,733,354.86	\$ 476,331,584.89	\$ 471,185,943.32	\$ 5,145,641.57
Common Levy Special Building	\$ (4,388.65)	\$ (4,388.65)	\$ (146.10)	\$ (4,534.75)	\$ 256.19	\$ (4,790.94)
General Fund	\$ 696,511.82	\$ 1,424,346.65	\$ -	\$ 1,424,346.65	\$ 828,724.51	\$ 595,622.14
Capital Projects	\$ 2,550,501.96	\$ 2,558,772.15	\$ (1,350.95)	\$ 2,557,421.20	\$ 1,102,784.99	\$ 1,454,636.21
Elementary Learning Center	\$ 4,447,926.98	\$ 4,938,690.81	\$ 4,783,606.43	\$ 9,722,297.24	\$ 3,602,203.04	\$ 6,120,094.20
TOTAL ALL FUNDS	\$ 14,288,782.14	\$ 15,515,650.99	\$ 474,515,464.24	\$ 490,031,115.23	\$ 476,719,912.05	\$ 13,311,203.18

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

**Learning Community of
 Douglas and Sarpy Counties**
1612 North 24th Street
Omaha, NE 68110
402-964-2405

www.learningcommunityds.org

BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
_____ Lorraine Chang	_____ Blaine McCulloh	_____ Brian Gabriel
_____ Chairperson	_____ Treasurer	_____ Finance Director
_____ 402-964-2405	_____ 402-964-2405	_____ 402-964-2198
_____ lchano@learningcommunityds.org	_____ bmcculloh@learningcommunityds.org	_____ bgabrial@learningcommunityds.org
_____ EMAIL ADDRESS		

For Questions on this form, who should we contact (please v one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

Schedule - Levy Limit Calculation

Learning Community #00-9000

NOTE: This Schedule is not provided for levy setting purposes.

Line No.	District Property Tax Request (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	491,626,282.08	51,750,135,474.00	0.950000
2	-	51,750,135,474.00	-
3	-	51,750,135,474.00	-
4	646,876.69	51,750,135,474.00	0.001250
5	7,762,520.25	51,750,135,474.00	0.015000
6	Total Levy Subject to Limitation (Total of Lines 1 through 4)		0.966250

NOTE: If the **Common Levy General Fund Total Levy**, per this Schedule (Line 1, Column C), is \$0.95, or less, the levy limitation per State Statute Section 77-3442 has been met.

If the **Common Levy Special Building Fund Total Levy**, per this schedule (Line 2, Column C), is \$0.02, or less, the levy limitation per State Statute Section 77-3442 has been met.

If the **Capital Projects Total Levy**, per this schedule (Line 4, Column C), is \$0.005, or less, the levy limitation per State Statute Section 77-3442 has been met.

If the **Elementary Learning Center Total Levy**, per this schedule (Line 5, Column C), is \$0.015, or less, the levy limitation per State Statute Section 77-3442 has been met.

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Certificate of Secretary

THE UNDERSIGNED, Nancy Jacobson, hereby certifies that she is the Secretary of the Learning Community of Douglas and Sarpy Counties, a Nebraska political subdivision, and that the following resolutions were adopted by the Learning Community Coordinating Council at a meeting held on August 27, 2015 pursuant to statute:

WHEREAS, Nebraska Revised Statute § 77-1601.02 provides that the property tax requests for the prior year shall be the property tax requests of the Learning Community of Douglas and Sarpy Counties for the current year for purposes of the levy set by the County Board of Equalization unless the Coordinating Council passes by majority vote a resolution setting the tax requests at a different amount; and

WHEREAS, a special public hearing was held on August 28, 2014 as required by law to receive and consider public comments regarding the proposed property tax requests of the Learning Community, notice of the special public hearing having been given in accordance with Nebraska Revised Statute § 77-1601.02.

NOW, THEREFORE, BE IT RESOLVED that the Coordinating Council of the Learning Community of Douglas and Sarpy Counties hereby alters its Common Levy General Fund property tax request for the 2015-2016 fiscal year from a tax request of \$470,415,969.24 to a tax request of \$491,626,282.08, maintaining a tax rate of 0.95000;

BE IT RESOLVED that the Coordinating Council of the Learning Community of Douglas and Sarpy Counties hereby requests to maintain its Common Levy Special Building Fund property tax request for the 2015-2016 fiscal year at \$0 and a tax rate of 0.00000;

BE IT RESOLVED that the Coordinating Council of the Learning Community of Douglas and Sarpy Counties hereby alters its Capital Projects Levy property tax request for the 2015-2016 fiscal year from a tax request of \$0 to a tax request of \$646,876.69 resulting in a tax rate of 0.00125; and

BE IT RESOLVED that the Coordinating Council of the Learning Community of Douglas and Sarpy Counties hereby alters its Elementary Learning Centers Levy property tax request for the 2015-2016 fiscal year from a tax request of \$4,951,747.04 to a tax request of \$7,762,520.25 resulting in a tax rate of 0.01500.

BE IT FURTHER RESOLVED that a copy of this Resolution be certified and forwarded to the Douglas County Clerk on or before September 1, 2015.

Further, the undersigned certifies that, as of the date hereof, such resolution is in full force and effect and that said resolution has not been rescinded or amended and is recorded in the records of the Learning Community of Douglas and Sarpy Counties.

DATED this 27th day of August, 2015.

LEARNING COMMUNITY OF DOUGLAS AND
SARPY COUNTIES, a Nebraska political
subdivision

By:



Nancy Jacobson, Secretary

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Certificate of Secretary

THE UNDERSIGNED, Nancy Jacobson, hereby certifies that she is the Secretary of the Learning Community of Douglas and Sarpy Counties, a Nebraska political subdivision, and that the following resolution was adopted by the Learning Community Coordinating Council at a meeting held on August 27, 2015 pursuant to statute:

BE IT RESOLVED that, pursuant to Nebraska Revised Statute § 79-1073, the Coordinating Council hereby determines that the following amounts are the expected distributions to the Member Districts of the Learning Community of Douglas and Sarpy Counties from the Common Levy General Fund for the 2015-2016 fiscal year:


Bellevue Public School	\$ 38,671,531.26
Bennington Public Schools	\$ 8,260,538.56
DC West Community Schools	\$ 3,839,908.94
Elkhorn Public Schools	\$ 29,793,174.06
Gretna Public Schools	\$ 15,661,667.38
Millard Public Schools	\$ 83,131,491.94
Omaha Public Schools	\$ 230,516,391.87
Papillion-La Vista Public Schools	\$ 45,169,063.03
Ralston Public Schools	\$ 10,723,993.47
Springfield-Platteview Community Schools	\$ 4,352,557.60
Westside Community Schools	\$ 16,589,706.02

BE IT FURTHER RESOLVED that a copy of this Resolution be certified and forwarded to the Member Districts, the County Treasurers of Douglas, Sarpy and Washington counties, and the Nebraska Department of Education on or before September 1, 2015.

Further, the undersigned certifies that, as of the date hereof, such resolution is in full force and effect and that said resolution has not been rescinded or amended and is recorded in the records of the Learning Community of Douglas and Sarpy Counties.

DATED this 27th day of August, 2015.

LEARNING COMMUNITY OF DOUGLAS AND
SARPY COUNTIES, a Nebraska political
subdivision

By: 
Nancy Jacobson, Secretary

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
TAX YEAR 2015**

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

NAME OF Base School District	Class	Base School Code	Unified School Code	* 2015 Taxable SCHOOL Value
Learning Community - Douglas & Sarpy Counties		00-9000		\$38,917,948,215
* Total taxable school value				\$38,917,948,215

Pursuant to section 13-509, I Diane L. Battiato, CPO, Douglas County Assessor/Register of Deeds hereby certifies that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

Diane L. Battiato

August 20, 2015
Date

CC: County Clerk, Douglas County
Nebraska Department of Education

Note to School District: A copy of the Certification of Value must be attached to budget document.

CERTIFICATION OF TAXABLE VALUE
FOR LEARNING COMMUNITY
TAX YEAR 2015

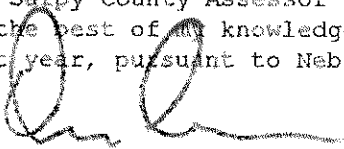
(certification required on or before August 10th of each year)

TO : LEARN COMM-GENERAL

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY

Name of Learning Community	Learning Community Base Code	Learning Community Taxable Value
LEARN COMM-GENERAL	SCHOOL-LC	12,780,719,576
ELEM LEARN COM	SCHOOL-LC	12,780,719,576

I Dan Pittman, Sarpy 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)

8-18-15

(date)

CC: County Clerk, Sarpy County

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

Note to Learning Community: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division, Rev. 2015

WASHINGTON CO ASSESSOR
CERTIFICATION OF TAXABLE VALUE
FOR LEARNING COMMUNITY
TAX YEAR 2015

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

TO : LEARNING COMMUNITY

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

Name of Learning Community	Learning Community Base Code	Learning Community Taxable Value
LEARNING COMMUNITY	SCHOOL-LC	51,467,683

I Steven Mencke, Washington 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.

Steven Mencke
(signature of county assessor)

August 12, 2015
(date)

- CC: County Clerk, Washington County
- CC: County Clerk where district is headquartered, if different county, Washington

Note to Learning Community: A copy of the Certification of Value must be attached to your budget document.

Place Ad Here

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
NOTICE OF PROPERTY TAX REQUEST
PUBLIC HEARING

Public notice is hereby given, in compliance with Neb. Rev. Stat. § 77-1601.02, that the Learning Community Coordinating Council will conduct a public hearing on August 27, 2015 at 5:15 P.M. at Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, 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.

COMMON LEVY GENERAL FUND
2014-2015 Tax Request - \$470,415,969.24
2014 Tax Rate - 0.95000
Tax Rate on Current Valuation to Fund
2014-2015 Tax Request - 0.909014
Proposed 2015-2016 Tax Request:
\$491,626,282.08
Proposed 2015 Tax Rate to Fund Request:
0.95000

COMMON LEVY SPECIAL BUILDING FUND
2014-2015 Tax Request - \$0
2014 Tax Rate - 0.00000
Tax Rate on Current Valuation to Fund
2014-2015 Tax Request - 0.00000
Proposed 2015-2016 Tax Request:
\$0.00
Proposed 2015 Tax Rate to Fund Request:
0.00000

ELEMENTARY LEARNING CENTER LEVY
2014-2015 Tax Request - \$4,951,747.04
2014 Tax Rate - 0.01000
Tax Rate on Current Valuation to Fund
2014-2015 Tax Request - 0.009569
Proposed 2015-2016 Tax Request:
\$7,762,520.25
Proposed 2015 Tax Rate to Fund Request:
0.01500

CAPITAL PROJECTS LEVY
2014-2015 Tax Request - \$0
2014 Tax Rate - 0.00000
Tax Rate on Current Valuation to Fund
2014-2015 Tax Request - 0.00000
Proposed 2015-2016 Tax Request:
\$546,376.69
Proposed 2015 Tax Rate to Fund Request:
0.00125

Nancy Jacobson, Secretary

Proof of publication

AFFIDAVIT

State of Nebraska, County of Douglas, ss:

Anita Cousin-Hardrick, being duly sworn, deposes and says that she is an employee of The Omaha World-Herald, a legal daily newspaper printed and published in the county of Douglas and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in the said newspaper on the 24th day of August, 2015, and that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge. The Omaha World-Herald has an average circulation of 127,213 Daily and 157,400 Sunday, in 2015.

(Signed) Anita Cousin-Hardrick Title: Account Executive

Subscribed in my presence and sworn to before me this 25th day of August, 2015.

Sara G. Findley
Notary Public

Printer's Fee \$ _____
Affidavit _____
Paid By _____



Place Ad Here

Proof of publication

AFFIDAVIT

State of Nebraska, County of Douglas, ss:

Anita Cousin-Hardrick, being duly sworn, deposes and says that she is an employee of The Omaha World-Herald, a legal daily newspaper printed and published in the county of Douglas and State of Nebraska, and of general circulation in the Counties of Douglas, and Sarpy and State of Nebraska, and that the attached printed notice was published in the said newspaper on the 24th day of August, 2015, and that said newspaper is a legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge. The Omaha World-Herald has an average circulation of 127,213 Daily and 157,400 Sunday, in 2015.

(Signed) Anita Cousin-Hardrick Title: Account Executive

Subscribed in my presence and sworn to before me this 25th day of August, 2015.

Sara G. Findley
Notary Public



Printer's Fee \$ _____
Affidavit _____
Paid By _____

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
Budget Form - NBH-Learning Community

Learning Community #00-9000
in Douglas and Sarpy Counties

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-601 to 13-513, that the governing body will meet on the 27 day of August 2015 at 5:15 PM, at the Learning Community Center of North Omaha, 1612 North 24th St, Omaha, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto.

The budget detail is available at the office of the Clerk/Secretary during regular business hours.

Clerk/Secretary

Nancy Jacobson

FUNDS	Actual Disbursements & Transfers 2013-2014 (1)	Actual/Estimated Disbursements & Transfers 2014-2015 (2)	Budgeted Disbursements & Transfers 2015-2016 (2)	Necessary Cash Reserve (3)	Total Available Resources Before Property Taxes (4)	Fee and Delinquent Tax Allowance (5)	Total Personal and Real Property Tax Requirement (6)
Common Levy General	\$ 471,105,943.32	\$ 465,711,814.20	\$ 486,710,024.13		\$ -	\$ 4,916,287.95	\$ 491,626,282.08
Common Levy Special Building	\$ 268.10	\$ -	\$ -		\$ -	\$ -	\$ -
General Fund	\$ 828,724.51	\$ 794,885.26	\$ 813,561.13	\$ 217,702.62	\$ 1,031,263.75	\$ -	\$ -
Capital Projects	\$ 1,102,784.89	\$ 552,327.13	\$ 670,649.95	\$ 872,047.89	\$ 902,289.83	\$ 5,468.76	\$ 646,876.69
Elementary Learning Center	\$ 3,602,203.04	\$ 6,468,046.47	\$ 9,835,927.48	\$ 3,606,416.13	\$ 5,757,448.49	\$ 77,625.13	\$ 7,762,520.25
TOTALS	\$ 476,719,912.05	\$ 473,537,074.06	\$ 489,030,162.70	\$ 4,696,166.65	\$ 7,691,007.07	\$ 5,000,351.84	\$ 500,035,679.02