



OF DOUGLAS AND SARPY COUNTIES

learningcommunity

FY 2023/24 LEARNING COMMUNITY BUDGET/LEVY PUBLIC HEARINGS REPORT

TABLE OF CONTENTS

- Executive Summary
- Notice of Budget Hearing and Budget Summary
- General Funding
- Capital Projects
- Elementary Learning Centers Budget
- Research and Evaluation
- Calculation of Budget and Levies

EXECUTIVE SUMMARY

FY 23/24 Budget Executive Summary

The general budget provisions, parameters and assumptions used in preparing the FY23/24 budget included the following:

- Major provisions in the FY23/24 budget include Salary and benefits would increase 3%; that the combined property valuations in Douglas, Sarpy & Washington counties will increase 8.8% overall.
- The FY23/24 Budget provides for total expenditures of \$13,236,590. This is an increase of 3.63% from the FY22/23 Budget.

Snapshot of Tax Levies & Valuations

The tax levies for the 6 years are as follows:

	FY19	FY20	FY21	FY22	FY23	FY24
Capital Projects	\$ 0.001250	\$ 0.001250	\$ 0.001250	\$ 0.001250	\$ 0.001250	\$ 0.001250
Elementry Learning Centers	\$ 0.015000	\$ 0.014802	\$ 0.015000	\$ 0.014993	\$ 0.014878	\$ 0.012577
	\$ 0.016250	\$ 0.016052	\$ 0.016250	\$ 0.016243	\$ 0.016128	\$ 0.013827

Combine Valuation

	Totals	Douglas County	Sarpy County	Washington County
2018-2019	59,651,528,066.00	44,089,588,535.00	15,506,618,875.00	55,320,656.00
2019-2020	64,115,267,286.00	47,260,471,415.00	16,796,989,230.00	57,806,641.00
2020-2021	68,807,084,769.00	50,748,709,060.00	17,999,779,228.00	58,596,481.00
2021-2022	73,039,673,572.00	53,473,477,885.00	19,505,874,063.00	60,321,624.00
2022-2023	79,336,154,785.00	57,603,784,625.00	21,669,747,030.00	62,623,130.00
2023-2024	89,526,745,897.00	64,630,088,410.00	24,824,608,227.00	72,049,260.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Learning Community #00-9000
in Douglas and Sarpy Counties

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 7 day of September 2023 at 5:00 o'clock PM, at the Learning Community of North Omaha 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.

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (3)	Total Available Resources Before Property Taxes (4)	Total Personal and Real Property Tax Requirement (6)
	2021-2022 (1)	2022-2023 (2)	2023-2024 (2)			
General Fund	\$ 595,261.00	\$ 494,687.00	\$ 498,200.00	\$ 1,800.00	\$ 500,000.00	\$ -
Capital Projects	\$ 871,180.00	\$ 999,045.00	\$ 874,000.00	\$ 877,425.00	\$ 643,525.00	\$ 1,119,090.90
Elementary Learning Center	\$ 10,517,947.00	\$ 10,235,003.29	\$ 11,146,786.00	\$ 16,429,698.71	\$ 16,429,698.71	\$ 11,259,379.69
TOTALS	\$ 11,984,388.00	\$ 11,728,735.29	\$ 12,518,986.00	\$ 17,308,923.71	\$ 17,573,223.71	\$ 12,378,470.59

Unused Budget Authority Created For Next Year

367,943.28

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 7 day of September 2023 at 5:15 o'clock PM, at the Learning Community of North Omaha for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2022	2023	Change
Operating Budget	11,728,735.29	12,518,986.00	7%
Property Tax Request	\$ 12,795,370.58	\$ 12,378,470.59	-3%
Valuation	79,336,154,785	89,526,745,897	13%
Tax Rate	0.161280	0.013827	-91%
Tax Rate if Prior Tax Request was at Current Valuation	0.014292		

GENERAL FUNDING

GENERAL FUND

	2022/23 Adopted Budget	2023/24 Proposed Budget
LCCC	\$24,650	\$28,200
General & Administration	\$470,037	\$470,000
Total	\$494,687	\$498,200

CAPITAL PROJECTS

CAPITAL PROJECTS

	2022/23 Adopted Budget	2023/24 Proposed Budget
North Center	\$630,000	\$632,000
South Center	\$226,924	\$242,000
Satellite Center	\$142,121	\$0
Total	\$999,045	\$874,000

ELEMENTARY LEARNING CENTER BUDGET

ELEMENTARY LEARNING CENTER BUDGET

Activities funded through the Elementary Learning Center (ELC) budget:

1. Extended learning academic programs serving students facing educational challenges throughout the Learning Community
2. Establishment and operation of visionary resource centers for enhancing academic success of elementary students
3. Funding for early childhood programs for children in poverty
4. Family support programs serving students facing educational challenges in sub-councils 2 and 5
5. Evaluation of ELC programs
6. Administrative costs directly associated with ELC activities

ELEMENTARY LEARNING CENTER

	2022/23 Budget	2023/24 Proposed Budget
ELC District Initiatives	\$1,081,500	\$1,122,300
North Omaha Center	\$2,714,860	\$2,723,518
South Omaha Center	\$2,474,542	\$2,568,599
Superintendent's Plan	\$3,358,000	\$3,460,000
ELC Administrative Expenses	\$606,101	\$772,369
Special Projects		\$500,000
Total	\$10,235,003	\$11,146,786

RESEARCH AND EVALUATION

RESEARCH & EVALUATION (ELC FUND RESTRICTED)

	2022/23 Budget	2023/24 Proposed Budget
M.O.E.C.'s Community Impact Plan	\$30,000	\$30,000
The G.O.A.L.S. Student Attendance Initiative Evaluation	\$112,500	\$0
ELC Programming Research & Evaluation	\$421,975	\$448,067
Superintendent's Early Childhood Plan Evaluation	\$225,000	\$225,000
Strategic Plan Vendor (TBA)		\$14,537
Total	\$789,475	\$717,604

CALCULATION OF BUDGET AND LEVIES

		Total	General Fund	Capital Projects	Elementary Learning Center	Research & Evaluation
2018-2019	Budget	10,275,843.00	583,540.00	803,000.00	8,051,521.00	837,782.00
	Property Tax	9,596,440.00	0	738,188.00	8,858,252.00	0
	1% County Treasurer's Fee	96,933.64	0	7,456.44	89,477.20	0
	Total	9,693,373.64	-	745,644.44	8,947,729.20	-
2019-2020	Budget	10,428,253.00	600,087.00	809,600.00	8,090,266.00	928,300.00
	Property Tax	10,188,937.24	0	793,426.42	9,395,510.82	0
	1% County Treasurer's Fee	102,918.45	0	8,014.40	94,904.05	0
	Total	10,291,855.69	-	801,440.82	9,490,414.87	-
2020-2021	Budget	10,633,672.00	594,750.00	854,000.00	8,366,622.00	818,300.00
	Property Tax	11,069,339.56	0	851,487.68	10,217,851.88	0
	1% County Treasurer's Fee	111,811.51	0	8,600.88	103,210.63	0
	Total	11,181,151.07	-	860,088.56	10,321,062.51	-
2021-2022	Budget	12,908,388.00	595,261.00	871,180.00	10,517,947.00	924,000.00
	Property Tax	11,745,238.00	0	903,563.00	10,841,675.00	0
	1% County Treasurer's Fee	118,638.65	0	9,126.89	109,511.76	0
	Total	11,863,876.65	-	912,689.89	10,951,186.76	-
2022-2023	Budget	12,772,624.00	711,601.00	999,045.00	10,235,003.00	826,975.00
	Property Tax	11,745,238.00	0	981,784.00	11,685,633.00	0
	1% County Treasurer's Fee	118,638.65	0	9,917.00	118,036.58	0
	Total	11,863,876.65	-	991,701.00	11,803,669.58	-
2023-2024	Budget	13,236,590.00	498,200.00	874,000.00	11,146,786.00	717,604.00
	Property Tax	12,254,686.00	0	1,107,900.00	11,146,786.00	0
	1% County Treasurer's Fee	123,784.59	0	11,190.90	112,593.69	0
	Total	12,378,470.59	-	1,119,090.90	11,259,379.69	-

THANK YOU FOR YOUR CONTINUED SUPPORT FOR OUR FAMILIES!



