CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**ommunity of Douglas & Sarpy Counties**
ADDRESS	**1612 N 24th St**
CITY & ZIP CODE	**Omaha 68110**
TELEPHONE	**402-964-2405**
WEBSITE	**ww.learningcommunityds.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Mark Hoeger	Timothy Hall	Andrew Keck
TITLE /FIRM NAME	Chairperson	Treasurer	Finance Director
TELEPHONE	402-630-8128	402-990-5661	402-964-2198
EMAIL ADDRESS	mhoeger@learningcommunityds.org	thall@learningcommunityds.org	akeck@learningcommunityds.org

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

BUDGET STATEMENT AND CERTIFICATION OF TAX **Learning Community #00-9000**

2024-2025 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)
General Fund	$ 311,798.00	$ 1,498,798.00	$ -	$ 1,498,798.00	$ 1,295,500.00	$ 203,298.00	$ 1,498,798.00
Capital Projects	$ 1,081,351.00	$ 1,081,351.00	$ 1,190,416.00	$ 2,271,767.00	$ 1,174,000.00	$ 1,097,767.00	$ 2,271,767.00
Elementary Learning Center	$ 25,172,817.55	$ 25,522,817.55	$ 11,977,096.00	$ 37,499,913.55	$ 18,602,095.00	$ 18,897,818.55	$ 37,499,913.55
TOTAL ALL FUNDS	$ 26,565,966.55	$ 28,102,966.55	$ 13,167,512.00	$ 41,270,478.55	$ 21,071,595.00	$ 20,198,883.55	$ 41,270,478.55

PERSONAL AND REAL PROPERTY TAX RECAP			**General Fund**	**Capital Projects**	**Elementary Learning Center**
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)			$ -	$ 1,190,416.00	$ 11,977,096.00
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)			$ -	$ 12,024.39	$ 120,980.65
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)			$ -	$ 1,202,440.39	$ 12,098,076.65

COUNTY TREASURER'S BALANCE, 9-1-2024				
		$ -	$ -	$ -

2023-2024 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)
General Fund	$ 339,239.00	$ 1,526,843.00	$ -	$ 1,526,843.00	$ 1,215,045.00	$ 311,798.00
Capital Projects	$ 894,054.00	$ 894,054.00	$ 1,077,615.00	$ 1,971,669.00	$ 890,318.00	$ 1,081,351.00
Elementary Learning Center	$ 21,698,046.00	$ 22,343,046.00	$ 10,970,285.55	$ 33,313,331.55	$ 8,140,514.00	$ 25,172,817.55
TOTAL ALL FUNDS	$ 22,931,339.00	$ 24,763,943.00	$ 12,047,900.55	$ 36,811,843.55	$ 10,245,877.00	$ 26,565,966.55

2022-2023 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)
General Fund	$ 7,865.00	$ 1,195,469.00	$ -	$ 1,195,469.00	$ 856,230.00	$ 339,239.00
Capital Projects	$ 893,236.00	$ 893,236.00	$ 999,863.00	$ 1,893,099.00	$ 999,045.00	$ 894,054.00
Elementary Learning Center	$ 17,307,150.00	$ 18,052,758.06	$ 11,861,733.94	$ 29,914,492.00	$ 8,216,446.00	$ 21,698,046.00
TOTAL ALL FUNDS	$ 18,208,251.00	$ 20,141,463.06	$ 12,861,596.94	$ 33,003,060.00	$ 10,071,721.00	$ 22,931,339.00

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

2024-2025 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 13,300,517.04
Motor Vehicle Pro-Rate		(2)	$ -
In-Lieu of Tax Payments		(3)	$ -
Transfers of Surplus Fees		(4)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Budget Lid Exceptions, Line (10))	$ -	(5)	
LESS: Amount Spent During 2023-2024	$ -	(6)	
LESS: Amount Expected to be Spent in Future Budget Years	$ -	(7)	
Amount to be included as Restricted Funds **(<u>Cannot</u> be a Negative Number)**		(8)	$ -
Nameplate Capacity Tax		(8a)	$ -
TOTAL RESTRICTED FUNDS (A)		(9)	**$ 13,300,517.04**

Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	$ -	(10)	
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 (7).	$ -	(11)	
Allowable Capital Improvements		(12)	$ -
Bonded Indebtedness		(13)	
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 5,554,310.00
Judgments		(15)	
Refund of Property Taxes to Taxpayers		(16)	
Repairs to Infrastructure Damaged by a Natural Disaster		(17)	
TOTAL LID EXCEPTIONS (B)		(18)	**$ 5,554,310.00**

TOTAL RESTRICTED FUNDS **For Lid Computation (To Line 9 of the Lid Computation Form)** *To Calculate: Total Restricted Funds (A)-Line 9 MINUS Total Lid Exceptions (B)-Line 18*	**$ 7,746,207.04**

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

LEARNING COMMUNITY
in
DOUGLAS AND SARPY COUNTY

LID COMPUTATION FORM FOR FISCAL YEAR 2024-2025

PRIOR YEAR RESTRICTED FUNDS AUTHORITY

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Computation Form — 12,378,471.00 (1)

CURRENT YEAR ALLOWABLE INCREASES

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

2 **ALLOWABLE GROWTH PER THE ASSESSOR MINUS 2.5%** — - % (3)

2024 Growth per Assessor	/	2023 Valuation	=	Multiply times 100 To get %
	/		=	- %

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** — - % (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
	/		=	- %

ATTACH A COPY OF THE BOARD MINUTES APPROVING THE INCREASE.

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

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)	2.50 %	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)	309,461.78	(7)
Total Restricted Funds Authority = Line (1) + Line (7)	12,687,932.78	(8)
Less: Restricted Funds from Lid Supporting Schedule	7,746,207.04	(9)
Total Unused Restricted Funds Authority = Line (8) - Line (9)	4,941,725.74	(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

LEARNING COMMUNITY LEVY LIMIT FORM

Learning Community #00-9000

NOTE: This Schedule is <u>not</u> 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				
2				
3	**General Fund**	-	97,166,883,819.00	-
4	**Capital Projects**	1,202,440.39	97,166,883,819.00	0.001238
5	**Elementary Learning Center**	12,098,076.65	97,166,883,819.00	0.012451
6	**Total Levy Subject to Limitation** (Total of Lines 1 through 4)			0.013689

NOTE:

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

2024-2025 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 10 on Lid Support Page	$ -

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

LEARNING COMMUNITY **Douglas, Sarpy**

SUBDIVISION NAME COUNTY

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Amount Used as Lid Exemption (Column 4)
Omaha Public Schools	8/31/2024	Subaward	$ 902,796.00
Ralston Public Schools	8/31/2024	Subaward	$ 221,146.00
Millard Public Schools	8/31/2024	Subaward	$ 269,817.00
Westside Public Schools	8/31/2024	Subaward	$ 382,506.00
University of Nebraska Omaha	8/31/2024	Subaward	$ 3,460,000.00
Springfield Public Schools	8/31/2024	Subaward	$ 9,045.00
Bellevue Public Schools	8/31/2024	Subaward	$ 309,000.00

Total Amount used as Lid Exemption $ 5,554,310.00

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

LEARNING COMMUNITY	Douglas, Sarpy
SUBDIVISION NAME	COUNTY

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

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 19 day of September 2024 at 5 o'clock PM, at the Learning Community 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 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (2)	Necessary Cash Reserve (3)	Total Available Resources Before Property Taxes (4)	Total Personal and Real Property Tax Requirement (6)
General Fund	$ 856,230.00	$ 1,215,045.00	$ 1,295,500.00	$ 203,298.00	$ 1,498,798.00	$ -
Capital Projects	$ 999,045.00	$ 890,318.00	$ 1,174,000.00	$ 1,097,767.00	$ 1,081,351.00	$ 1,202,440.39
Elementary Learning Center	$ 8,216,446.00	$ 8,140,514.00	$ 18,602,095.00	$ 18,897,818.55	$ 25,522,817.55	$ 12,098,076.65
TOTALS	**$ 10,071,721.00**	**$ 10,245,877.00**	**$ 21,071,595.00**	**$ 20,198,883.55**	**$ 28,102,966.55**	**$ 13,300,517.04**

Unused Budget Authority Created For Next Year **4,941,725.74**

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 19 day of September 2024 at 5:15 o'clock PM, at the Learning Community North Omaha for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023	2024	Change
Operating Budget	13,023,662.00	21,071,595.00	62%
Property Tax Request	$ 12,378,470.00	$ 13,300,517.04	7%
Valuation	89,526,745,897	97,166,883,819	9%
Tax Rate	0.013827	0.013688	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.012739		

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 1

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of Learning Community of Douglas and Sarpy County 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 Learning Community of Douglas and Sarpy County resolves that:

1. The 2024-2025 property tax request be set at:

General Fund	$	-
Capital Projects Fund	$	1,202,440.00
Elementary Learning Centers Fund	$	12,098,077.00

2. The total assessed value of property differs from last year's total assessed value by 8.53 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 0.012739 per $100 of assessed value.

4. The Learning Community of Douglas and Sarpy County proposes to adopt a property tax request that will cause its tax rate to be 0.013688 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of the Learning Community of Douglas and Sarpy County will increase (or decrease) last year's budget by 61.79 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Tim Hall, seconded by Cynthia Johnson to adopt Resolution #1.

Voting yes were:	Voting no were:
Cynthia Johnson	Andrew Brock
Sharnelle Shelton	
Carol Hahn	
Mark Hoeger	
Doug Brady	
Tim Hall	

Dated this 19 day of September, 2024

Line No.	GENERAL FUND	Function Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	**Administration and Operation of Learning Community**				
3	Learning Community Coordinating Council	2310	$ 24,650.00	$ 59,105.00	$ 58,500.00
4	Executive Administration Services	2320			
5	General Administration - Business Services	2510	$ 470,037.00	$ 470,000.00	$ 470,000.00
6	ESU Core Services	2520	$ 361,543.00	$ 685,940.00	$ 767,000.00
7					
8	**Administration and Operation - Elementary Learning Centers**				
9	All Instruction	1000			
10	Social Workers	2110			
11	Office of the Principal	2400			
12					
13					
14	**Supplements for Extended Hours**				
15	All Instruction	1000			
16					
17					
18	**Pilot Projects -- Enhancing Academic Achievement of Elementary Students**				
19	All Instruction	1000			
20	Support Services Pupils	2100			
21	Transportation	2700			
22	Transfer to: Bellevue Public Schools				
23	Transfer to: Bennington Public Schools				
24	Transfer to: DC West Community Schools				
25	Transfer to: Elkhorn Public Schools				
26	Transfer to: Gretna Public Schools				
27	Transfer to: Millard Public Schools				
28	Transfer to: Omaha Public Schools				
29	Transfer to: Papillion-LaVista Public Schools				
30	Transfer to: Ralston Public Schools				
31	Transfer to: South Sarpy District #46				
32	Transfer to: Westside Community Schools				
33	Total Disbursements & Transfers		$ 856,230.00	$ 1,215,045.00	
34	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				$ 1,295,500.00
35	NECESSARY CASH RESERVE				$ 203,298.00
36	TOTAL REQUIREMENTS				$ 1,498,798.00

BUDGET STATEMENT AND CERTIFICATION OF TAX **Learning Community #00-9000**

Line No.	GENERAL FUND	Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
37	BEGINNING BALANCES, RECEIPTS, & TRANSFERS				
38	Cash Balance, 9-1		$ 7,865.00	$ 339,239.00	$ 311,798.00
39	Investments, 9-1				
40	County Treasurer's Balance, 9-1				
41	Total Beginning Balance		$ 7,865.00	$ 339,239.00	$ 311,798.00
42	**LOCAL SOURCES**				
43	Donations/Other Local Receipts	1910/20/90			
44					
45					
46	**STATE SOURCES**				
47	State Aid -- Learning Community Funds	3115	$ 470,000.00	$ 470,000.00	$ 470,000.00
48	ESU Core Services	3115	$ 717,604.00	$ 717,604.00	$ 717,000.00
49					
50	**FEDERAL SOURCES**				
51	Grants from Corporations & Other Private Interests	4995			
52					
53					
54	**NON-REVENUE SOURCES**				
55	Other Non-Revenue Receipts	5690			
56					
57					
58					
59					
60					
61					
62					
63					
64	Total Available Resources Before Property Taxes		$ 1,195,469.00	$ 1,526,843.00	$ 1,498,798.00
65	Personal and Real Property Taxes	1110			$ -
66	TOTAL RESOURCES AVAILABLE		$ 1,195,469.00	$ 1,526,843.00	$ 1,498,798.00
67	Less: Disbursements & Transfers		$ 856,230.00	$ 1,215,045.00	
68	BALANCE FORWARD		$ 339,239.00	$ 311,798.00	

	PROPERTY TAX RECAP
1. Tax From Line 65	$ -
2. Compute County Treasurer's Commission at 1% of Line 65	$ -
3. Total Personal and Real Property Tax Requirement.	$ -

Note: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 66 must agree with TOTAL REQUIREMENTS on line 36 in the Adopted Column.

Line No.	CAPITAL PROJECTS FUND	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300	$ 999,045.00	$ 890,318.00	$ 874,000.00
3	Capital Outlay (New Only)	500			$ 300,000.00
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520			
6	Bond Reduction Transfer	690			
7	Transfer to: Bellevue Public Schools				
8	Transfer to: Bennington Public Schools				
9	Transfer to: DC West Community Schools				
10	Transfer to: Elkhorn Public Schools				
11	Transfer to: Gretna Public Schools				
12	Transfer to: Millard Public Schools				
13	Transfer to: Omaha Public Schools				
14	Transfer to: Papillion-LaVista Public Schools				
15	Transfer to: Ralston Public Schools				
16	Transfer to: South Sarpy District #46				
17	Transfer to: Westside Community Schools				
18	Total Disbursements & Transfers		$ 999,045.00	$ 890,318.00	
19	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				$ 1,174,000.00
20	NECESSARY CASH RESERVE				$ 1,097,767.00
21	TOTAL REQUIREMENTS				$ 2,271,767.00
22	BEGINNING BALANCES & RECEIPTS				
23	Cash Balance, 9-1		$ 893,236.00	$ 894,054.00	$ 1,081,351.00
24	Investments, 9-1				
25	County Treasurer's Balance, 9-1				
26	Total Beginning Balance		$ 893,236.00	$ 894,054.00	$ 1,081,351.00
27	**LOCAL SOURCES**				
28	Donations/Other Local Receipts	1910/20/90			
29					
30	**FEDERAL SOURCES**				
31	Grants from Corporations & Other Private Interests	4995			
32					
33	**NON-REVENUE SOURCES**				
34	Bond Reduction Transfer Payback	5690			
35	Other Non-Revenue Receipts	5690			
36					
37					
38	Total Available Resources Before Property Taxes		$ 893,236.00	$ 894,054.00	$ 1,081,351.00
39	Personal and Real Property Taxes	1110	$ 999,863.00	$ 1,077,615.00	$ 1,190,416.00
40	TOTAL RESOURCES AVAILABLE		$ 1,893,099.00	$ 1,971,669.00	$ 2,271,767.00
41	Less: Disbursements & Transfers		$ 999,045.00	$ 890,318.00	
42	BALANCE FORWARD		$ 894,054.00	$ 1,081,351.00	

	PROPERTY TAX RECAP
1. Tax From Line 39	$ 1,190,416.00
2. Compute County Treasurer's Commission at 1% of Line 39	$ 12,024.39
3. Total Personal and Real Property Tax Requirement.	$ 1,202,440.39

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 40 must agree with TOTAL REQUIREMENTS on line 21 in the Adopted Column.

BUDGET STATEMENT AND CERTIFICATION OF TAX **Learning Community #00-9000**

Line No.	ELEMENTARY LEARNING CENTER	Object/ Source Number	ACTUAL 9-1-2022 to 8-31-2023 (Column 1)	ACTUAL/ESTIMATED 9-1-2023 to 8-31-2024 (Column 2)	ADOPTED 9-1-2024 to 8-31-2025 (Column 3)
1	DISBURSEMENTS & TRANSFERS				
2	Purchased Services	300	$ 8,216,446.00	$ 8,140,514.00	$ 18,602,095.00
3	Capital Outlay (New Only)	500			
4	Site Acquisition & Improvements	510			
5	Building Acquisition & Improvement	520			
6	Bond Reduction Transfer	690			
7	Transfer to: Bellevue Public Schools				
8	Transfer to: Bennington Public Schools				
9	Transfer to: DC West Community Schools				
10	Transfer to: Elkhorn Public Schools				
11	Transfer to: Gretna Public Schools				
12	Transfer to: Millard Public Schools				
13	Transfer to: Omaha Public Schools				
14	Transfer to: Papillion-LaVista Public Schools				
15	Transfer to: Ralston Public Schools				
16	Transfer to: South Sarpy District #46				
17	Transfer to: Westside Community Schools				
18	Total Disbursements & Transfers		$ 8,216,446.00	$ 8,140,514.00	
19	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS				$ 18,602,095.00
20	NECESSARY CASH RESERVES				$ 18,897,818.55
21	TOTAL REQUIREMENTS				$ 37,499,913.55
22	BEGINNING BALANCES & RECEIPTS				
23	Cash Balance, 9-1		$ 17,307,150.00	$ 21,698,046.00	$ 25,172,817.55
24	Investments, 9-1				
25	County Treasurer's Balance, 9-1				
26	Total Beginning Balance		$ 17,307,150.00	$ 21,698,046.00	$ 25,172,817.55
27	**LOCAL SOURCES**				
28	Donations/Other Local Receipts				
29					
30	**FEDERAL SOURCES**				
31	Grants from Corporations & Other Private Interests	4995			
32					
33	**NON-REVENUE SOURCES**				
34	Bond Reduction Transfer Payback	5690			
35	Other Non-Revenue Receipts	5690			
36	Interest Income		$ 745,608.06	$ 645,000.00	$ 350,000.00
37					
38	Total Available Resources Before Property Taxes		$ 18,052,758.06	$ 22,343,046.00	$ 25,522,817.55
39	Personal and Real Property Taxes	1110	$ 11,861,733.94	$ 10,970,285.55	$ 11,977,096.00
40	TOTAL RESOURCES AVAILABLE		$ 29,914,492.00	$ 33,313,331.55	$ 37,499,913.55
41	Less: Disbursements & Transfers		$ 8,216,446.00	$ 8,140,514.00	
42	BALANCE FORWARD		$ 21,698,046.00	$ 25,172,817.55	

	PROPERTY TAX RECAP
1. Tax From Line 39	$ 11,977,096.00
2. Compute County Treasurer's Commission at 1% of Line 39	$ 120,980.65
3. Total Personal and Real Property Tax Requirement.	$ 12,098,076.65

NOTE: To present a balanced budget, TOTAL RESOURCES AVAILABLE on line 40 must agree with TOTAL REQUIREMENTS on line 21 in the Adopted Column.

Learning Community Coordinating Council
Meeting Minutes

September 19, 2024 – 6:00 p.m.

1612 North 24th Street, Omaha, Nebraska 68110

Learning Community Vision: *That all children within the Learning Community achieve academic success without regard to social or economic circumstances.*

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows: **

I. **Opening the Meeting**:

a. **Call to order:** The regular September meeting of the Learning Community Coordinating Council is called to order on September 19, 2024, at _6:05__p.m.

b. **Motion to approve the agenda for the September 19, 2024, Learning Community Coordinating Council Meeting.**

First: ____Doug___ Second: ___Sharnelle ____
Discussion: ____
Moved to vote: Yes __7____ No _____ Abstain_____. Motion passed__X_ failed

c. **Council Mission Statement**: Together with school districts and community organizations as partners, we demonstrate, share, and implement more effective practices to measurably improve educational outcomes for children and families in poverty.

d. **Public Notice and Compliance with the Nebraska Open Meetings Law**: Public Notice was published in The Daily Record on September 13, 2024, and on the Learning Community Website.

e. **Council Roll Call**: *Present:* Johnson, Shelton, Hahn, Hoeger, Brady, Hall, Brock *Excused:* Rodriguez Absent: Givens, Whitted, Ward *Quorum:* Yes

f. **Pledge of Allegiance**: Please stand and face the flag for the Pledge of Allegiance.

II. **Public Comment:** Are there any public comments?

a. Garrett Swanberg, 4815 S 107th Ave, Release Child Care – Gerald is speaking about partnering with an organization that can help with the levy of funds that are needed. Garrett- Motion to limit it to 10mins by Mark – Garrett- Director of operations. Works with kids in foster care. I realized that foster kids were struggling. The early childhood kids were struggling. We decided that it would be in our best interest to build an early childhood center for foster kids. Purchased the location. Release Child Care already served 1000 kids. We want to be a one-stop shop. Foster placement comes from these zip codes: 68111, 68104, and 68107. Located off 107th L Street. We would like to provide transportation for the kids to get to their home schools. Several groups have given funds. We have a lot of pending out. **Sharnelle**- What is the difference between this and other early childhood centers that give foster care kids priority to those centers? **Garrett**- those centers don't want to take foster care kids with behavioral issues. It would come out of the capital. Discussion with the council. – Can we, do it? Also, can we use state funding to pay another organization to build their buildings?

III. **Reports:**

a. Chair Report:
    i. He is excited about this year's budget. New employees to build the budget.
b. CEO Report:
    i. Two budget hearings so that citizens of Douglas/Sarpy can weigh in. Glad that Garrett Swanberg came, and we would like to explore the levy plan to seek out new partners.
    ii. Controls Yours- Updates our websites, they give us data analytics on who visits our websites. There were 896 and they are going to careers. Being in the community people are taking notice and the word is getting out. People are visiting the reports for our CAP plans.
    iii. Admin will be purchasing new furniture for PU and Admin Staff. We are making sure that our operational staff get their furniture before the admin team.
    iv. We put the RFP out for the Marketing Manager- We decided to explore an in-house MM. Does it fit in our budget? Still working with Stable Gray on a month-to-month basis
    v. NASB- met with several council members and staff. We have an interim plan. Gerald going over the strategic plan. The final plan will be rolled out in January.
c. Treasurer Report:
    i. Thank Andrew for all of the good work that it took putting this budget together.
d. Legal Counsel: No report
e. Foundation: We are having a reorganization.

IV. **Consent Agenda:**

Unless removed from the consent agenda, items identified within the consent agenda will be acted on in the same motion.

a. **Minutes of the August 22, 2024, meeting of the Council.**

b. **Achievement Subcouncil**: Achievement Subcouncil 4 and Achievement Subcouncil 6, recommend a motion to the Coordinating Council, authorizing the CEO to enter ELC programming agreements with Millard Public Schools. The organization is to fund Targeted Literacy Development Initiative for $635,565.19 per year. Summary Sheet (attached) for the 2024/2025 - 2028/2029 fiscal year. Approval is contingent upon Council approval of authorization of the elementary levy and the 2024/2025 fiscal year budget for the Learning Community.

c. **ELD subcommittee:** Upon recommendation of the Elementary Learning and Diversity subcommittee, motion to authorize the CEO to enter the ELC into a Program Evaluation Agreement with MMI, not to exceed $487,789. Approval is contingent upon Council approval of authorization of the elementary levy and the 2024/2025 budget for the Learning Community.

Motion: To approve the consent agenda as presented. **First:** ___Johnson ____ Second: _Brady
Discussion: ____
Moved to vote: **Yes** Johnson, Shelton, Hahn, Hoeger, Brady, Hall, Brock_ No _____
Abstain_____. **Motion passed _x__**

V. **Subcommittee Reports**:

a. Elementary, Learning, and Diversity (ELD) subcommittee:
   i. Working with regular partners. Happy with the budget process. Thank the committee for the deep dive assessment. We want to know what the group is doing.

b. Budget, Finance, and Audit subcommittee: FY25 Budget Discussion and approval.

Motion: To approve the FY25 Learning Community Budget as discussed and to keep the levy amounts at the current rate.
First: _____Hall__ **Second**: _Johnson______
Discussion: _Budget process went better this year. Developed a budget. Andrew gives a presentation on the budget for FY25. Gerald states that the state statute says that we can't go over the 10% threshold. Thinking of putting that under the foundation. Spoke with Superintendent, attorneys, and it is muddy and murky. Looking for new ways to not go over that 10%. One plan is to have PU adopted by 3rd party. *Carol*- can we pull up the legislature to change the percentage? *Mark* states the reason why the 10% was in play. However, I feel that we can remove that 10% in January. *Carol*- can we look into it to see what will happen if we go over? *Margaret* will look into it. **Brock** states that we are voting for a budget that is over 10%. *Mark* stated that we will amend it. *Gerald* speaking about the budget being higher than last year and has asked that the team aggressively spend it down over the next 3 years. *Andrew* talks about 3 different ways of spending the fund down. First, spend the max budget and don't change the levy for the next 4 years; Second, is spending 85 percent of the budget down move the levy. Third, spending a 85% of the budget maxing out the levy. Projected that this time next year we would be at 23 million. *Carol* states that we should put out an RFP. Come up with a form and we can look at 20 good ideas and just because we have money we shouldn't spend. *Gerald* states that a strategic plan will be the guiding light. We can put some procedures around that. I think the priority is to approve the budget and then make sure that we have Standard Operating Procedures. *Hall* wants to look at the capital levy *Andrew* the 26 million. Wants to make the **motion** to change the capital projects levy funds 000125 to .001 brock 2nd the

motion. We have about 870K if we leave it as it is we will be taking 1.2 million from the taxpayers. If we wish to support any other entities, we do have about 1 million dollars to do that with. **-Gerald** states that I would support that if I thought that it would go back to every taxpayer. I think we can use that 200 thousand dollars. When you lower it, that may not allow us to do anything. I think lowering that locks us in to would we have been doing the extra bump gives us innovation and allows us to help children and families in the communities. The level of reduced free lunch and the Learning Community can be a catalyst to help with this.
Carol -states that OPS never spends the full amount of the funds every year. I don't think that we are ready for this conversation to make a decision. If we say yes to this, try this for one more year get a RFP, and see where we can go.
Hall- We have more money than we are budgeting. But that lends itself to irresponsibility to our budget. What do we have in front of us that we need to find funding for?
Cindy-my home budget I need extra cushion just in case something happens.
Mark- states that we are trying to rationalize and level. We have a plan, and I understand that the staff state gives us a few months and we will have a plan.
Doug- states let's drop and see how it goes this year and then change it if we need to change it. Next year if we see all of these new programs then let's raise it.
Carol asked if Gerald wanted the capital funds to use the funds to enter into a partnership with Release. Gerald stated that yes, he would like to use it and let's keep this money as a placeholder.
Mark- states what about the possibility to expand the south center.
Gerald -If we lower the levy, it will put us at a disadvantage to continue to grow south Omaha. Right now, we are capped by space.
Sharnell stated that we need to be responsible, but I believe that we need to have a bucket to allocate and grow. I feel that we might run out of it.
Gerald states if we lower the levy, we won't be able to start a satellite center.
Carol states that we need to prioritize the money on how we use the fund.

Wants to make the motion to change the capital projects levy funds .000125 to .001 Brock 2nd the motion ____
Moved to vote: Yes _Brady, Hall, Brock No: Johnson, Shelton, Hahn, Hoeger . Motion failed ___x__

Motion to make a line item for future expansion funds.
Move to vote: **Yes:** Johnson, Shelton, Hahn, Hoeger, Brady, Hall, Brock_No____. Motion passed __x_

Motion: To approve the FY25 Learning Community Budget as discussed and to keep the levy amounts at the current rate

Moved to vote: Yes: Johnson, Shelton, Hahn, Hoeger, Brady, Hall. No: Brock . Motion passed __x__

Authorize of pass presented by Maragret our attorney. Approve the resolution as read.

Moved to vote: Yes: Johnson, Shelton, Hahn, Hoeger, Brady, Hall; No -Brock; Motion passed__x___ failed _____

c. Legislative subcommittee: Tuesday 10/1 to review Kents contracts

d. Administration and Personnel Subcommittee: No report

VI. **Programming Update**:

a. Centers Updates
   i. Fall classes have started. Piloting the new classes
   ii. North Omaha has increased the number of classes during the day. Gave thanks to the LC staff for all of the work.
b. District Initiatives
   i. Approved the one from Millard. The other district will submit their proposals soon.
c. Superintendent's Plan: 2023 – 2024 Evaluation Findings
   i. MMI is here she is the 3rd party evaluation plan- presenting the plan for the superintendents. Talking about the different outcomes- Instructional excellence and Leadership effectiveness. There will be an action planning retreat. During this time, it will be a time when they talk about their goals.

VII. **New Business**:

a. Mark stated that early this week received a resignation letter from Brooke. Sharnelle makes a **motion** to accept the resignation. Andrew Brock 2nds the motion -Motion Yes: Johnson, Shelton, Hahn, Hoeger, Brady, Hall, Brock. No: 0 Motion passed.

Adjournment: Meeting adjourned at: ____8:16pm _____

Next Meeting – October 17, 2024, at 6 p.m. – Learning Community Center of North Omaha, 1612 North 24th Street, Omaha, NE 68110

***Executive/Closed Session:** If, during the course of the meeting, a discussion of any item on the agenda should be held in a closed meeting, the council will conduct a closed meeting in accordance with the Nebraska Open Meetings Law.

****Sequence of Agenda:** The sequence of agenda topics is subject to change at the discretion of the Council. Please arrive at the beginning of the meeting.

UPCOMING LEARNING COMMUNITY EVENTS:

LC Coordinating Council	October 17, 2024, 6:00 p.m. Learning Community Center of North Omaha, 1612 N. 24th Street, Omaha, NE 68110

Subcouncil #1	TBA
Subcouncil #2	TBA
Subcouncil #3	TBA
Subcouncil #4	TBA
Subcouncil #5	TBA
Subcouncil #6	TBA

HANDOUTS TO ACCOMPANY THIS AGENDA ARE AS FOLLOWS

- Minutes from August 22, 2024, Coordinating Council Meeting
- CEO Report
- Financial Report
- Millard Public Schools Literacy Support Proposal
- MMI Proposal
- Draft FY2025 Budget
- LCCNO & LCCSO Center Reports

The Daily Record

Public Notice Placement Confirmation

*Please notify us of any changes ASAP at **legals@omahadailyrecord.com***

Scheduled Publication 9/13

LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES
NOTICE OF PUBLIC MEETING

Notice is hereby given that the **Coordinating Council of the Learning Community of Douglas and Sarpy Counties** will conduct a Public Meeting on **September 19, 2024**, commencing at **6:00 p.m.** at the **Learning Community Center of North Omaha, Community Room, 1612 North 24th Street, Omaha, Nebraska 68110**. A copy of the meeting agenda, which is kept continually current, is available for public inspection from 8:30 a.m. to 4:30 p.m. at the Learning Community office, 1612 N. 24th St., Omaha, Nebraska 68110 and on the Internet at **www.learningcommunityds.org**.

9/13 ZNEZ

All notice submissions, changes and cancellations must be made by 12 p.m. two weekdays prior to publication, or by earlier deadlines noted in your confirmation email in advance of court holidays. Please note the The Daily Record reserves the right to delay publication if we are unable to reach you to resolve questions or concerns.