

28-999000



**2011-2012
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, 2011 through AUGUST 31, 2012

Contact and Submission Information

Auditor of Public Accounts
P.O. Box 98917, Lincoln, Nebraska 68509-8917
Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: www.auditors.state.ne.us

To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov

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

COPY OF ADOPTED BUDGET TO BE FILED WITH:

1. AUDITOR OF PUBLIC ACCOUNTS
2. COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK
3. NEBRASKA DEPARTMENT OF EDUCATION

The Undersigned Administrator/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	All Other Purposes
Common Levy General Fund	\$ 451,688,664.11
Common Levy Special Building Fund	\$ -
General Fund	\$ -
Capital Projects	\$ -
Elementary Learning Center	\$ 4,754,617.52
Total All Funds	\$ 456,443,281.63



A proposed Budget Summary and Notice of Hearing was duly Published on August 11, 2011.

LEARNING COMMUNITY ADMINISTRATOR/BOARD MEMBER:

Signature: Richard L. Kolowski

Printed Name: Richard L. Kolowski, Chair

Mailing Address: 6949 S. 110th St.

City, Zip: Omaha, NE 68128

Phone Number: 402 964-2405

E-Mail Address: rkolowski@learningcommunityds.org

LEARNING COMMUNITY CEO

Signature: Frederick Stilwill

Printed Name: Frederick Stilwill

Mailing Address: 6949 S. 110th St.

City, Zip: Omaha, NE 68128

Phone Number: 402 964-2405

E-Mail Address: tstilwill@learningcommunityds.org

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

2011-2012 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	\$ -	\$ -	\$ 447,171,781.94	\$ 447,171,781.94	\$ 447,171,781.94		\$ 447,171,781.94
Common Levy Special Building	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
General Fund	\$ 1,111,502.03	\$ 2,137,777.03	\$ -	\$ 2,137,777.03	\$ 1,663,278.00	\$ 474,499.03	\$ 2,137,777.03
Capital Projects	\$ 2,905,743.22	\$ 2,919,743.22	\$ -	\$ 2,919,743.22	\$ 1,932,920.00	\$ 986,823.22	\$ 2,919,743.22
Elementary Learning Center	\$ 3,451,380.03	\$ 4,378,556.21	\$ 4,707,071.39	\$ 9,085,627.60	\$ 6,777,984.71	\$ 2,307,642.89	\$ 9,085,627.60
TOTAL ALL FUNDS	\$ 7,468,625.28	\$ 9,436,076.46	\$ 451,878,853.33	\$ 461,314,929.79	\$ 457,545,964.65	\$ 3,768,965.14	\$ 461,314,929.79

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)	\$ 447,171,781.94	\$ -	\$ -	\$ -	\$ 4,707,071.39
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)	\$ 4,516,882.17	\$ -	\$ -	\$ -	\$ 47,546.13
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)	\$ 451,688,664.11	\$ -	\$ -	\$ -	\$ 4,754,617.52

COUNTY TREASURER'S BALANCE, 9-1-2011				
\$ -	\$ -	\$ -	\$ -	\$ -

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

2010-2011 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	\$ 20,805,030.83	\$ 20,805,030.83	\$ 441,942,391.46	\$ 462,747,422.29	\$ 462,747,422.29	\$ -
Common Levy Special Building	\$ 218,993.63	\$ 218,993.63	\$ 188,338.36	\$ 407,331.99	\$ 407,331.99	\$ -
General Fund	\$ 1,593,767.67	\$ 2,510,430.60	\$ -	\$ 2,510,430.60	\$ 1,398,928.57	\$ 1,111,502.03
Capital Projects	\$ 2,229,841.99	\$ 2,239,864.09	\$ 665,879.13	\$ 2,905,743.22	\$ -	\$ 2,905,743.22
Elementary Learning Center	N/A	\$ 1,733,515.91	\$ 4,652,025.17	\$ 6,385,541.08	\$ 2,934,161.05	\$ 3,451,380.03
TOTAL ALL FUNDS	\$ 24,847,634.12	\$ 27,507,835.06	\$ 447,448,634.12	\$ 474,956,469.18	\$ 467,487,843.90	\$ 7,468,625.28

BUDGET STATEMENT AND CERTIFICATION OF TAX

Learning Community #00-9000

2009-2010 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	\$ -	\$ -	\$ 434,894,244.49	\$ 434,894,244.49	\$ 414,089,213.66	\$ 20,805,030.83
Common Levy Special Building	\$ -	\$ -	\$ 4,620,662.64	\$ 4,620,662.64	\$ 4,401,669.01	\$ 218,993.63
General Fund	\$ 110,570.14	\$ 2,745,112.13	\$ -	\$ 2,745,112.13	\$ 1,151,344.46	\$ 1,593,767.67
Capital Projects	\$ -	\$ 1,945.36	\$ 2,227,896.63	\$ 2,229,841.99	\$ -	\$ 2,229,841.99
Elementary Learning Center	N/A	N/A	N/A	N/A	N/A	N/A
TOTAL ALL FUNDS	\$ 110,570.14	\$ 2,747,057.49	\$ 441,742,803.76	\$ 444,489,861.25	\$ 419,642,227.13	\$ 24,847,634.12

CORRESPONDENCE INFORMATION**BOARD CHAIRPERSON**

Richard L. Kolowski

(Name of Board Chairperson)

6949 S. 110th St.

(Mailing Address)

Omaha, NE 68128

(City & Zip Code)

402 964-2405

(Telephone Number)

rkolowski@learningcommunityds.org

*(E-Mail Address)***PREPARER**

Brian Gabrial, Accountant/Analyst

(Printed Name and Title)

Learning Community of Douglas and Sarpy Counties

(Firm Name)

6949 S. 110th St.

(Mailing Address)

Omaha, NE 68128

(City & Zip Code)

402 964-2405

(Telephone Number)

bgabrial@learningcommunityds.org

(E-Mail Address)

For Questions on this form, who should we contact
(please ✓ one): *Contact will be via e-mail if supplied.*

☐

Board Chairperson

☒

Preparer

☐

Other Contact

OTHER CONTACT

Frederick Stilwill, CEO

(Printed Name and Title)

Learning Community of Douglas and Sarpy Counties

(Firm Name)

6949 S. 110th St.

(Mailing Address)

Omaha, NE 68128

(City & Zip Code)

402 964-2405

(Telephone Number)

tstilwill@learningcommunityds.org

(E-Mail Address)

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	Common Levy General Fund	451,688,664.11	47,546,175,644.00	0.950000
2	Common Levy Special Building Fund	-	47,546,175,644.00	-
3	General Fund	-	47,546,175,644.00	-
4	Capital Projects	-	47,546,175,644.00	-
5	Elementary Learning Center	4,754,617.52	47,546,175,644.00	0.010000
6	Total Levy Subject to Limitation (Total of Lines 1 through 4)			0.960000

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 \$0.02, 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 \$0.01, 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, Michael Avery, 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 25, 2011 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 18, 2011 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 2011-2012 fiscal year from a tax request of \$446,406,451.56 to a tax request of \$451,688,664.11, 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 2011-2012 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 2011-2012 fiscal year from a tax request of \$587,376.91 and a tax rate of 0.00125 to a tax request of \$0 and a tax rate of 0.00000; 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 2011-2012 fiscal year from a tax request of \$4,699,015.28 to a tax request of \$4,754,617.52, maintaining a tax rate of 0.01000.

BE IT FURTHER RESOLVED that a copy of this Resolution be certified and forwarded to the Sarpy County Clerk on or before September 1, 2011.

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 25th day of August, 2011.

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

By: _____

Michael Avery, Secretary



LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

Certificate of Secretary

THE UNDERSIGNED, Michael Avery, 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 25, 2011 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 2011-2012 fiscal year:

Bellevue Public Schools	\$36,537,454.67
Bennington Public Schools	\$6,004,532.03
DC West Community Schools	\$3,377,276.94
Elkhorn Public Schools	\$23,045,686.31
Gretna Public Schools	\$12,669,485.19
Millard Public Schools	\$78,324,794.86
Omaha Public Schools	\$216,566,146.67
Papillion-La Vista Public Schools	\$38,911,855.66
Ralston Public Schools	\$10,221,917.76
South Sarpy District #46	\$5,166,484.82
Westside Community Schools	\$16,346,147.03

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, 2011.

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 25th day of August, 2011.

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

By:


Michael Avery, Secretary

**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 18, 2011 at 6:30 P.M. at UNO Thompson Center, 6705 Dodge St., 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

2010-2011 Tax Request - \$446,406,452

2010 Tax Rate - 0.95000

Tax Rate on Current Valuation to Fund 2010-

2011 Tax Request - 0.94837

Proposed 2011-2012 Tax Request:
\$447,174,864.24

Proposed 2011 Tax Rate to Fund
Request: 0.95000

ELEMENTARY LEARNING CENTER LEVY

2010-2011 Tax Request - \$4,699,015

2010 Tax Rate - 0.01000

Tax Rate on Current Valuation to Fund 2010-

2011 Tax Request - 0.00998

Proposed 2011-2012 Tax Request:
\$4,707,103.83

Proposed 2011 Tax Rate to Fund
Request: 0.01000

CAPITAL PROJECTS LEVY

2010-2011 Tax Request - \$587,377

2010 Tax Rate - 0.00125

Tax Rate on Current Valuation to Fund 2010-

2011 Tax Request - 0.00125

Proposed 2011-2012 Tax Request: \$0.00

Proposed 2011 Tax Rate to Fund

Request: 0.00000

Michael Avery,
Secretary

8-11-11

**THE DAILY RECORD
OF OMAHA**

**RONALD A. HENNINGSEN, Publisher
PROOF OF PUBLICATION**

UNITED STATES OF AMERICA, }
The State of Nebraska, } ss.
District of Nebraska,
County of Douglas,
City of Omaha,

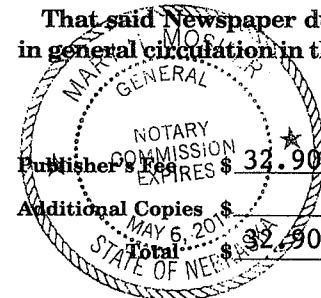
J. BOYD

being duly sworn, deposes and says that she is

LEGAL EDITOR

of THE DAILY RECORD, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, printed in Omaha, in said County of Douglas, for more than fifty-two weeks last past; that the printed notice hereto attached was published in THE DAILY RECORD, of Omaha, on
August 11, 2011

That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.



Subscribed in my presence and sworn to before
11th
me this _____ day of
August 20 11

Notary Public in and for Douglas County,
State of Nebraska

**THE DAILY RECORD
OF OMAHA**

**RONALD A. HENNINGSSEN, Publisher
PROOF OF PUBLICATION**

UNITED STATES OF AMERICA,

**The State of Nebraska,
District of Nebraska,
County of Douglas,
City of Omaha,**

} ss.

J. BOYD

being duly sworn, deposes and says that she is

LEGAL EDITOR

of **THE DAILY RECORD**, of Omaha, a legal newspaper, printed and published daily in the English language, having a bona fide paid circulation in Douglas County in excess of 300 copies, printed in Omaha, in said County of Douglas, for more than fifty-two weeks last past; that the printed notice hereto attached was published in **THE DAILY RECORD**, of Omaha, on _____

August 11, 2011

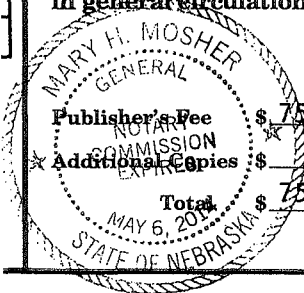
That said Newspaper during that time was regularly published and in general circulation in the County of Douglas, and State of Nebraska.

Subscribed in my presence and sworn to before
me this 11th _____ day of

August 20 11

Notary Public in and for Douglas County,
State of Nebraska

Publisher's Fee \$ 75.50
★ Additional Copies \$
Total \$ 75.50



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 13-501 to 13-513, that the governing body will meet on the 18th day of August 2011 at 6:30 o'clock PM, at the UNO Thompson Center, 6705 Dodge 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.

Michael Avery

Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	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)
	2009-2010 (1)	2010-2011 (2)	2011-2012 (2)				
Common Levy General	\$ 435,894,244.49	\$ 441,942,391.46	\$ 442,703,120.02		\$ -	\$ 4,471,744.22	\$ 447,174,864.24
Common Levy Special Building	\$ 4,577,913.28	\$ 188,478.64	\$ -		\$ -	\$ -	\$ -
General Fund	\$ 1,151,344.46	\$ 1,398,933.99	\$ 1,663,278.00	\$ 474,518.61	\$ 2,137,796.61	\$ -	\$ -
Capital Projects	\$ -	\$ -	\$ 1,932,920.00	\$ 986,913.64	\$ 2,919,833.64	\$ -	\$ -
Elementary Learning Center	N/A	\$ 2,938,348.36	\$ 6,773,772.46	\$ 2,260,361.24	\$ 4,374,100.86	\$ 47,070.99	\$ 4,707,103.83
TOTALS	\$ 441,623,502.23	\$ 446,468,152.45	\$ 453,073,090.48	\$ 3,721,793.49	\$ 9,431,731.11	\$ 4,518,815.21	\$ 451,881,968.07