

2024-2025  
**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, 2024 through AUGUST 31, 2025**

<b>The Undersigned Administrator/ Board Member Hereby Certifies:</b>		<b>Report of Joint Public Agency &amp; Interlocal Agreements</b>	
<b>AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:</b> <hr/> <hr/> <hr/> <hr/> <hr/>		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period July 1, 2023 through June 30, 2024? <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i>	
General Fund <hr/> Capital Projects Fund <hr/> Elementary Learning Centers Fund <hr/> <b>Total All Funds</b>		<b>Report of Trade Names, Corporate Names &amp; Business Names</b>	
\$ - \$ 1,214,585.85 \$ 12,220,279.68 \$ 13,434,865.53		Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period July 1, 2023 through June 30, 2024? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i>	
<b>Total Certified Valuation (All Counties)</b> 97,166,883,819 <i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i>			
<b>LEARNING COMMUNITY ADMINISTRATOR/BOARD MEMBER:</b>		<b>LEARNING COMMUNITY CEO</b>	
Signature: <u>Mark Hoeger</u> Printed Name: <u>Mark Hoeger</u> Mailing Address: <u>1612 N 24th Street</u> City, Zip: <u>Omaha, NE 68110</u> Phone Number: <u>402-964-2106</u> E-Mail Address: <u>mhoeger@leraningcommunityds.org</u>		Signature: <u>Gerald Kuhn</u> Printed Name: <u>Gerald Kuhn</u> Mailing Address: <u>1612 N 24th Street</u> City, Zip: <u>Omaha, NE 68110</u> Phone Number: <u>402-964-2106</u> E-Mail Address: <u>gkhun@learningcommunityds.org</u>	
<b>APA Contact Information</b>		<b>Submission Information</b>	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509  <b>Telephone:</b> (402) 471-2111 <b>FAX:</b> (402) 471-3301 <b>Website:</b> <a href="http://auditors.nebraska.gov">auditors.nebraska.gov</a> <b>Questions - E-Mail:</b> <a href="mailto:Jeff.Schreier@nebraska.gov">Jeff.Schreier@nebraska.gov</a>		<b>Budget Due by 9-30-2024</b>  <b>Submit budget to:</b> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 3. Dept. of Education	

## 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](http://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	<a href="mailto:mhoeger@learningcommunityds.org">mhoeger@learningcommunityds.org</a>	<a href="mailto:thall@learningcommunityds.org">thall@learningcommunityds.org</a>	<a href="mailto:akeck@learningcommunityds.org">akeck@learningcommunityds.org</a>

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

Board Chairperson  
 Clerk / Treasurer / Superintendent / Other  
 Preparer

**BUDGET STATEMENT AND CERTIFICATION OF TAX**
**Learning Community #00-9000**
**2024-2025 BUDGET ADOPTED**

	<b>TOTAL BEGINNING BALANCE</b> (Column 1)	<b>TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES</b> (Including Beginning Balances) (Column 2)	<b>PERSONAL AND REAL PROPERTY TAXES</b> (Column 3)	<b>TOTAL RESOURCES AVAILABLE</b> (Col 2 + Col 3) (Column 4)	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b> (Column 5)	<b>NECESSARY CASH RESERVE</b> (Column 6)	<b>TOTAL REQUIREMENTS</b> (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	\$ 1,202,440.00	\$ 2,283,791.00	\$ 1,174,000.00	\$ 1,109,791.00	\$ 2,283,791.00
Elementary Learning Center	\$ 25,172,817.55	\$ 25,522,817.55	\$ 12,098,077.00	\$ 37,620,894.55	\$ 18,602,095.00	\$ 19,018,799.55	\$ 37,620,894.55
<b>TOTAL ALL FUNDS</b>	<b>\$ 26,565,966.55</b>	<b>\$ 28,102,966.55</b>	<b>\$ 13,300,517.00</b>	<b>\$ 41,403,483.55</b>	<b>\$ 21,071,595.00</b>	<b>\$ 20,331,888.55</b>	<b>\$ 41,403,483.55</b>

<b>PERSONAL AND REAL PROPERTY TAX RECAP</b>			<b>General Fund</b>	<b>Capital Projects</b>	<b>Elementary Learning Center</b>
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)			\$ -	\$ 1,202,440.00	\$ 12,098,077.00
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)			\$ -	\$ 12,145.85	\$ 122,202.68
<b>TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)</b>			\$ -	\$ 1,214,585.85	\$ 12,220,279.68

<b>COUNTY TREASURER'S BALANCE, 9-1-2024</b>					
		\$ -	\$ -	\$ -	\$ -

Learning Community #00-9000

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
<b>TOTAL ALL FUNDS</b>	<b>\$ 22,931,339.00</b>	<b>\$ 24,763,943.00</b>	<b>\$ 12,047,900.55</b>	<b>\$ 36,811,843.55</b>	<b>\$ 10,245,877.00</b>	<b>\$ 26,565,966.55</b>

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
<b>TOTAL ALL FUNDS</b>	<b>\$ 18,208,251.00</b>	<b>\$ 20,141,463.06</b>	<b>\$ 12,861,596.94</b>	<b>\$ 33,003,060.00</b>	<b>\$ 10,071,721.00</b>	<b>\$ 22,931,339.00</b>

# 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)
<b>LESS:</b> Amount Spent During 2023-2024	\$ -	(6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$ -	(7)
Amount to be included as Restricted Funds ( <u>Cannot be a Negative Number</u> )	(8)	\$ -
Nameplate Capacity Tax	(8a)	\$ -
<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	<b>\$ 13,300,517.04</b>

### Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$ -	(10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )	\$ -	(11)
Agrees to Line (7).	(12)	\$ -
Allowable Capital Improvements	(13)	
Bonded Indebtedness	(14)	\$ 5,554,310.00
Interlocal Agreements/Joint Public Agency Agreements	(15)	
Judgments	(16)	
Refund of Property Taxes to Taxpayers	(17)	
Repairs to Infrastructure Damaged by a Natural Disaster		
<b>TOTAL LID EXCEPTIONS (B)</b>	(18)	<b>\$ 5,554,310.00</b>

### 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 cannot 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

11,709,314.00  
(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 / 2023 Valuation = - %  
per Assessor   Multiply times  
   100 To get %

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %

(4)

# of Board Members / Total # of Members = - %  
voting "Yes" for in Governing Body at  
Increase   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)

292,732.85  
(7)

Total Restricted Funds Authority = Line (1) + Line (7)

12,002,046.85  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule

7,746,207.04  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9)

4,255,839.81  
(10)

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

# LEARNING COMMUNITY OF DOUGLAS AND SARPY COUNTIES

## 2024-2025 LID SUPPORTING SCHEDULE

### Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$ 13,434,865.53
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)
<b>LESS:</b> Amount Spent During 2023-2024	\$ -	(6)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$ -	(7)
Amount to be included as Restricted Funds ( <u>Cannot be a Negative Number</u> )	(8)	\$ -
Nameplate Capacity Tax	(8a)	\$ -
<b>TOTAL RESTRICTED FUNDS (A)</b>	(9)	<b>\$ 13,434,865.53</b>

### Lid Exceptions

Capital Improvements Budgeted (Purchase of Real Property and Improvements on Real Property)	\$ -	(10)
<b>LESS:</b> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )	\$ -	(11)
Agrees to Line (7).	(12)	\$ -
Allowable Capital Improvements	(13)	
Bonded Indebtedness	(14)	\$ 1,060,941.00
Interlocal Agreements/Joint Public Agency Agreements	(15)	
Judgments	(16)	
Refund of Property Taxes to Taxpayers	(17)	
Repairs to Infrastructure Damaged by a Natural Disaster		
<b>TOTAL LID EXCEPTIONS (B)</b>	(18)	<b>\$ 1,060,941.00</b>

### 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

**\$ 12,373,924.53**

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



# LEARNING COMMUNITY LEVY LIMIT FORM

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				
2				
3	<b>General Fund</b>	-	97,166,883,819.00	-
4	<b>Capital Projects</b>	1,214,585.85	97,166,883,819.00	0.001250
5	<b>Elementary Learning Center</b>	12,220,279.68	97,166,883,819.00	0.012577
6	<b>Total Levy Subject to Limitation</b> (Total of Lines 1 through 4)			0.013827

**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

Amount Used as Lid  
Exemption  
(Column 4)

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 JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

## LEARNING COMMUNITY

## Douglas, Sarpy

Total Amount used as Lid Exemption

\$ 1,060,941.00

## REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES

REPORTING PERIOD JULY 1, 2023 THROUGH JUNE 30, 2024

# LEARNING COMMUNITY

**SUBDIVISION NAME**

## Douglas, Sarpy

## 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	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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (2)			
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	\$ 1,109,791.00	\$ 1,081,351.00	\$ 1,214,585.85
Elementary Learning Center	\$ 8,216,446.00	\$ 8,140,514.00	\$ 18,602,095.00	\$ 19,018,799.55	\$ 25,522,817.55	\$ 12,220,279.68
<b>TOTALS</b>	<b>\$ 10,071,721.00</b>	<b>\$ 10,245,877.00</b>	<b>\$ 21,071,595.00</b>	<b>\$ 20,331,888.55</b>	<b>\$ 28,102,966.55</b>	<b>\$ 13,434,865.53</b>

Unused Budget Authority Created For Next Year

**6,770,803.86**

## 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	\$ 13,434,865.53	9%
Valuation	89,526,745,897	97,166,883,819	9%
Tax Rate	0.013827	0.013827	0%
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 0.013827 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:

Cynthia Johnson

Sharnelle Shelton

Carol Hahn

Mark Hoeger

Doug Brady

Tim Hall

Voting no were:

Andrew Brock

Dated this 19 day of September, 2024

## BUDGET STATEMENT AND CERTIFICATION OF TAX

Learning Community #00-9000

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	<b>Administration and Operation of Learning Community</b>				
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	<b>Administration and Operation - Elementary Learning Centers</b>				
9	All Instruction	1000			
10	Social Workers	2110			
11	Office of the Principal	2400			
12					
13					
14	<b>Supplements for Extended Hours</b>				
15	All Instruction	1000			
16					
17					
18	<b>Pilot Projects -- Enhancing Academic Achievement of Elementary Students</b>				
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	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b>				\$ 1,295,500.00
35	NECESSARY CASH RESERVE				\$ 203,298.00
36	<b>TOTAL REQUIREMENTS</b>				\$ 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	<b>LOCAL SOURCES</b>				
43	Donations/Other Local Receipts	1910/20/90			
44					
45					
46	<b>STATE SOURCES</b>				
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	<b>FEDERAL SOURCES</b>				
51	Grants from Corporations & Other Private Interests	4995			
52					
53					
54	<b>NON-REVENUE SOURCES</b>				
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	<b>TOTAL RESOURCES AVAILABLE</b>		\$ 1,195,469.00	\$ 1,526,843.00	\$ 1,498,798.00
67	Less: Disbursements & Transfers		\$ 856,230.00	\$ 1,215,045.00	
68	<b>BALANCE FORWARD</b>		\$ 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.

## BUDGET STATEMENT AND CERTIFICATION OF TAX

Learning Community #00-9000

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				\$ 1,109,791.00
21	TOTAL REQUIREMENTS				\$ 2,283,791.00
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	\$ 1,202,440.00
40	TOTAL RESOURCES AVAILABLE		\$ 1,893,099.00	\$ 1,971,669.00	\$ 2,283,791.00
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
2. Compute County Treasurer's Commission at 1% of Line 39
3. Total Personal and Real Property Tax Requirement.

\$ 1,190,416.00
\$ 12,024.39
\$ 1,202,440.00

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	<b>TOTAL BUDGET OF DISBURSEMENTS &amp; TRANSFERS</b>				\$ 18,602,095.00
20	NECESSARY CASH RESERVES				\$ 19,018,799.55
21	<b>TOTAL REQUIREMENTS</b>				\$ 37,620,894.55
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	<b>LOCAL SOURCES</b>				
28	Donations/Other Local Receipts				
29					
30	<b>FEDERAL SOURCES</b>				
31	Grants from Corporations & Other Private Interests	4995			
32					
33	<b>NON-REVENUE SOURCES</b>				
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	\$ 12,098,077.00
40	<b>TOTAL RESOURCES AVAILABLE</b>		\$ 29,914,492.00	\$ 33,313,331.55	\$ 37,620,894.55
41	Less: Disbursements & Transfers		\$ 8,216,446.00	\$ 8,140,514.00	
42	<b>BALANCE FORWARD</b>		\$ 21,698,046.00	\$ 25,172,817.55	

**PROPERTY TAX RECAP**

1. Tax From Line 39	\$ 12,098,077.00
2. Compute County Treasurer's Commission at 1% of Line 39	\$ 122,202.68
3. Total Personal and Real Property Tax Requirement.	\$ 12,220,279.68

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

## 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

#### Total Amount used as Lid Exemption

\$ -

1612 North 24th Street Omaha,  
 Nebraska 68110  
 Phone: 402.905.9984

**Chief Executive Officer**  
 Gerald M. Kuhn, II

**COORDINATING  
 COUNCIL OFFICERS**

Chair  
 Mark Hoeger

Vice Chair  
 Sharnell Shelton

Secretary  
 Douglas Brady

Treasurer  
 Tim Hall

**COUNCIL MEMBERS**

Achievement Subcouncil 1  
 Vacant  
 Cynthia Johnson

Achievement Subcouncil 2  
 Carol Hahn  
 Sharnelle Shelton

Achievement Subcouncil 3  
 Mark Hoeger  
 Warren Whitted, Jr

Achievement Subcouncil 4  
 Raquel Dixon Rodriguez  
 Vacant

Achievement Subcouncil 5  
 Douglas Brady  
 Tonya Ward

Achievement Subcouncil 6  
 Andrew Brock  
 Tim Hall

**MISSION**

*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.*

**VISION**

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

Motion to adopt the following Resolutions:

WHEREAS, Nebraska Revised Statute §77-1632 provides that the Coordinating Council, as the governing body of the Learning Community of Douglas and Sarpy Counties (the "Learning Community"), passes by majority vote a resolution setting the Learning Community's tax requests for its Capital Projects Levy and Elementary Learning Center Levy after holding a public hearing for the purpose of discussing and approving or modifying the Learning Community's tax requests for the 2024-2025 fiscal year;

WHEREAS, such special public hearing was held on September 19, 2024, as required by law to receive and consider public comments regarding the proposed property tax requests of the Learning Community's Capital Projects Levy and Elementary Learning Center Levy, notice of the special public hearing having been given in accordance with Nebraska Revised Statute §77-1632;

WHEREAS, the total assessed value of the property differs from the previous year's total assessed value by 8.53%; the tax rate which would levy the same amount of property taxes as the previous year, when multiplied by the new total assessed value of the property would be \$0.013827 per \$100 of assessed value; the Learning Community proposes to adopt a property tax requests that will cause its tax rate to be \$0.013688 per \$100 of assessed value for the 2024-2025 fiscal year;

WHEREAS, based on the proposed property tax request and changes in other revenue, the total operating budget of Learning Community will increase/decrease last year's budget by 61% percent; and

WHEREAS, the Coordinating Council, after having reviewed the Learning Community's tax requests for each said levy, and after public consideration of the matter, has determined that the tax requests as listed below are necessary in order to carry out the functions of the Learning Community, as determined by the Coordinating Council for the 2024-2025 fiscal year.

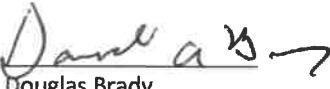
BE IT RESOLVED that the Coordinating Council of the Learning Community hereby sets its Capital Projects Levy property tax request for the 2024-2025 fiscal year at \$1,202,440; and

BE IT RESOLVED that the Coordinating Council of the Learning Community hereby sets its Elementary Learning Centers Levy property tax request for the 2024-2025 fiscal year at \$12,098,077.

BE IT FURTHER RESOLVED that a copy of this Resolution be certified and forwarded to the Douglas County Clerk on or before October 15, 2024.

Motion first by Hall; second by Johnson to adopt the Resolution.

Yea: Johnson, Shelton, Hahn, Hoeger, Brady, Hall; Nays: Brock

  
 Douglas Brady  
 Secretary

## 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 the Nebraska Budget Act, that the governing body will meet on the 19th day of September 2024 at 5 p.m. at the Learning Community Center 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.

FUND	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)
	2022-2023 (1)	2023-2024 (2)	2024-2025 (2)			
General Fund	\$ 494,687.00	\$ 1,155,940.00	\$ 1,237,000.00	\$ 1,800.00	\$ 339,239.00	
Capital Projects	\$ 999,045.00	\$ 890,318.00	\$ 874,000.00	\$ 874,000.00	\$ 1,284,905.00	\$ 1,202,440.00
Elementary Learning Center	\$ 10,235,003.00	\$ 8,140,514.00	\$ 18,660,595.00	\$ 24,527,750.00	\$ 24,527,750.00	\$ 12,098,077.00
<b>TOTALS</b>	<b>\$ 11,728,735.00</b>	<b>\$ 10,186,772.00</b>	<b>\$ 20,771,595.00</b>	<b>\$ 25,403,550.00</b>	<b>\$ 26,151,894.00</b>	<b>\$ 13,300,517.00</b>

Unused Budget Authority Created for Next Year \$

## 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 19th day of September 2024 at 5:15 p.m. at the Learning Community Center of North Omaha for hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	\$ 12,518,986.00	\$ 20,771,595.00	66%
Property Tax Request	\$ 12,378,470.00	\$ 13,300,517.00	7%
Valuation	\$ 89,526,745,897.00	\$ 97,166,883,819.00	9%
Tax Rate	0.013827	0.013688	-1%
Tax Rate if Prior Tax Request was at Current Valuation	0.014856		

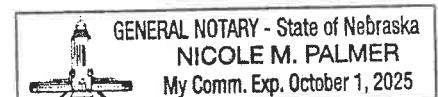
9/13

ZNEZ

JASON W. HUFF, being duly sworn, deposes and say that they are the PUBLISHER and/or MANAGING 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, and a general circulation in Sarpy, Lancaster, Cass and Dodge Counties, printed in Omaha, in said County of Douglas, Nebraska for more than fifty-two weeks last past; that the printed notice here-to attached was published in THE DAILY RECORD, of Omaha, for 1 consecutive weeks on:

9/13/24

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



Publisher's Fee \$140.66

Additional Copies \$

Filing Fee \$

Total \$140.66

Subscribed in my presence and sworn to before  
me this SEPTEMBER 13 2024

*Nicole M. Palmer*  
Notary Public in and/or  
Douglas County, State of Nebraska

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2024{certification required on or before August 20<sup>th</sup> of each year}TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage <sup>a</sup>
LEARNING COMMUNITY	0	00-9000		75,887,624	143,400	69,971,887	0.20

\*Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property; (iii) annexation of real property by the political subdivision, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.

<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I ROBIN ANDREASEN, 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.

Robin Q. Andreasen  
(signature of county assessor)

8/16/24  
(date)

CC: County Clerk, WASHINGTON County

CC: County Clerk where school district is headquartered, if different county, \_\_\_\_\_ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.*

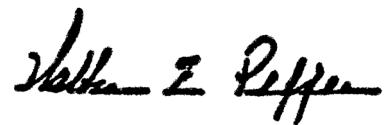
**CERTIFICATION OF TAXABLE VALUE FOR LEARNING COMMUNITY  
TAX YEAR 2024**

**TO: Whom it May Concern**

**TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS**

Name of Learning Community	Learning Community Base Code	Learning Community Taxable Value
<b>Learning Community- Douglas &amp; Sarpy Counties</b>	<b>00-9000</b>	<b>69,460,371,890</b>

I Walter E. Peffer, Douglas County Assessor/Register of Deeds 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](#) and [13-518](#).



August 16, 2024

CC: County Clerk, Douglas County

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

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (August 2021)