

**2019-2020  
STATE OF NEBRASKA  
COMMUNITY COLLEGE BUDGET FORM**

**Metropolitan Community College**

**This budget is for the Period JULY 1, 2019 through JUNE 30, 2020**

**Upon Filing, the Entity Certifies the Information Submitted on this Form to be Correct:**

<p>The following <b>PERSONAL AND REAL PROPERTY TAX</b> is requested for the ensuing year:</p> <table border="1"> <tr> <td>\$ 68,019,063.88</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td></td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td>\$ 68,019,063.88</td> <td><b>Total Personal and Real Property Tax Required</b></td> </tr> </table>	\$ 68,019,063.88	Property Taxes for Non-Bond Purposes		Principal and Interest on Bonds	\$ 68,019,063.88	<b>Total Personal and Real Property Tax Required</b>	<p align="center">Outstanding Bonded Indebtedness as of JULY 1, 2019</p> <table border="1"> <tr> <td>\$ -</td> <td>Principal</td> </tr> <tr> <td>\$ -</td> <td>Interest</td> </tr> <tr> <td>\$ -</td> <td><b>Total Bonded Indebtedness</b></td> </tr> </table>	\$ -	Principal	\$ -	Interest	\$ -	<b>Total Bonded Indebtedness</b>
\$ 68,019,063.88	Property Taxes for Non-Bond Purposes												
	Principal and Interest on Bonds												
\$ 68,019,063.88	<b>Total Personal and Real Property Tax Required</b>												
\$ -	Principal												
\$ -	Interest												
\$ -	<b>Total Bonded Indebtedness</b>												
<table border="1"> <tr> <td>\$ 71,599,015,327.00</td> <td><b>Total Certified Valuation (All Counties)</b></td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor <b>MUST</b> be attached)</i></p>	\$ 71,599,015,327.00	<b>Total Certified Valuation (All Counties)</b>	<p align="center"><b>Report of Joint Public Agency &amp; Interlocal Agreements</b></p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2018 through June 30, 2019?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by September 20th.</i></p>										
\$ 71,599,015,327.00	<b>Total Certified Valuation (All Counties)</b>												
<p align="center"><b>County Clerk's Use ONLY</b></p>	<p align="center"><b>Report of Trade Names, Corporate Names &amp; Business Names</b></p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2018 through June 30, 2019?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by September 20th.</i></p>												
<p align="center"><b>APA Contact Information</b></p> <p align="center">Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509</p> <p><b>Telephone:</b> (402) 471-2111      <b>FAX:</b> (402) 471-3301</p> <p><b>Website:</b> <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a></p> <p><b>Questions - E-Mail:</b> <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a></p>	<p align="center"><b>Submission Information</b></p> <p align="center"><b>Budget Due by 9-20-2019</b></p> <p><b>Submit budget to:</b></p> <ol style="list-style-type: none"> <li>Auditor of Public Accounts -Electronically on Website or Mail</li> <li>County Board (SEC. 13-508), C/O County Clerk</li> </ol>												

Metropolitan Community College

Line No.	TOTAL ALL FUNDS	Actual 2017 - 2018 (Column 1)	Actual 2018 - 2019 (Column 2)	Adopted Budget 2019 - 2020 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ (10,125,622.00)	\$ 4,872,303.00	\$ 2,459,769.00
3	Investments	\$ 65,012,981.00	\$ 67,521,528.00	\$ 70,962,943.00
4	County Treasurer's Balance	\$ 23,502,765.00	\$ 23,864,841.00	\$ 26,333,769.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 78,390,124.00</b>	<b>\$ 96,258,672.00</b>	<b>\$ 99,756,481.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 61,063,338.00	\$ 63,080,496.00	\$ 67,345,607.80
7	Federal Receipts	\$ 20,319,431.00	\$ 18,875,934.00	\$ 40,000,000.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: State Aid (Sections 85-1536 to 85-1537)	\$ 26,511,946.00	\$ 26,483,916.00	\$ 27,163,595.00
10	State Receipts: Other	\$ 3,077,029.00	\$ 2,952,222.00	\$ 180,000.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 46,962,699.00	\$ 41,389,196.00	\$ 54,050,000.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 236,324,567.00</b>	<b>\$ 249,040,436.00</b>	<b>\$ 288,495,683.80</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 125,010,068.00	\$ 130,533,112.00	\$ 168,119,713.00
20	Capital Improvements (Real Property/Improvements)	\$ 11,510,548.00	\$ 13,986,101.00	\$ 43,311,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 3,545,279.00	\$ 4,764,742.00	\$ 4,295,613.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 140,065,895.00</b>	<b>\$ 149,283,955.00</b>	<b>\$ 215,726,326.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 96,258,672.00</b>	<b>\$ 99,756,481.00</b>	<b>\$ 72,769,357.80</b>
31	Cash Reserve Percentage			43%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 67,345,607.80
		County Treasurer's Commission at 1% of Line 6		\$ 673,456.08
		<b>Total Property Tax Requirement</b>		<b>\$ 68,019,063.88</b>

# Metropolitan Community College

## To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your Community College needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	\$ 53,699,260.85
Capital Fund	\$ 14,319,803.03
_____ Fund	
_____ Fund	
_____ Fund	
_____ Fund	
<b>Total Tax Request</b>	<b>** \$ 68,019,063.88</b>

\*\* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page (Page 1).

## Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount
Capital	\$ 22,853,445.80
Total Special Reserve Funds	\$ 22,853,445.80
Total Cash Reserve	\$ 72,769,357.80
Remaining Cash Reserve	\$ 49,915,912.00
Remaining Cash Reserve %	30%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME **Metropolitan Community College**

ADDRESS **PO Box 3777**

CITY & ZIP CODE **Omaha, NE 68103**

TELEPHONE \_\_\_\_\_

WEBSITE **www.mccneb.edu**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Steve Grabowski	David W. Koebel	Gordon Jensen
TITLE /FIRM NAME	Chairperson	Vice President for Administrative Services	Coordinator of Budget
TELEPHONE	531-622-2415	531-622-2391	531-622-2394
EMAIL ADDRESS		dkoebel@mccneb.edu	gjensen@mccneb.edu

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

Metropolitan Community College  
**2019-2020 LID SUPPORTING SCHEDULE**

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$ 68,019,063.88
Motor Vehicle Pro-Rate	(2) \$ -
In-Lieu of Tax Payments	(3) \$ -
State Aid (Community College Aid Act)	(4) \$ 27,163,595.00
Transfers of Surplus Fees	(5) \$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.	
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Page 4, Line (11))	\$ - (6)
<b>LESS:</b> Amount Spent During 2018-2019	\$ - (7)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$ - (8)
Amount to be included as Restricted Funds ( <b>Cannot</b> be a Negative Number)	(9) \$ -
Nameplate Capacity Tax	(9a) \$ -
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(10) \$ 95,182,658.88</b>

**Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	\$ - (11)
<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> ) Agrees to Line (8).	\$ - (12)
Allowable Capital Improvements	(13) \$ -
Bonded Indebtedness	(14) _____
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15) _____
Interlocal Agreements/Joint Public Agency Agreements	(16) \$ 1,347,201.00
Judgments	(17) _____
Refund of Property Taxes to Taxpayers	(18) _____
Repairs to Infrastructure Damaged by a Natural Disaster	(19) _____
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(20) \$ 1,347,201.00</b>

**TOTAL RESTRICTED FUNDS**

**For Lid Computation (To Line 9 of the Lid Computation Form)**

*To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20*

**\$ 93,835,457.88**

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

# Metropolitan Community College

## COMPUTATION OF LIMIT FOR FISCAL YEAR 2019-2020

2018-2019 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 116,743,492.50  
(1)

### ALLOWABLE INCREASES

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

**2** ALLOWABLE GROWTH % INCREASE OVER 2.5%

2019 Reimbursable FTE Student Enrollment	<u>9,934.59</u>	
	(A)	
LESS: 2018 Reimbursable FTE Student Enrollment	<u>9,923.17</u>	
	(B)	
Subtotal = Line (A) <b>MINUS</b> Line (B)	<u>11.42</u>	
	(C)	
% of Population Growth = Line (C) / Line (B)	<u>0.12</u> %	
	(D)	

Allowable Growth % Increase Over 2.5% = Line (D) **MINUS** 2.5% - %  
(3)

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %  
(4)

<u>11</u>	/	<u>11</u>	=	<u>100.00</u>	%
# 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	

**Please attach a copy of the Board minutes approving the increase.**

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

**Please Attach Ballot Sample and Election Results**

TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5) 3.50 %  
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6) 4,086,022.24  
(7)

Total Restricted Funds Authority = Line (1) + Line (7) 120,829,514.74  
(8)

**Less:** Restricted Funds from Lid Supporting Schedule 93,835,457.88  
(9)

Total Unused Restricted Funds Authority = Line (8) - Line (9) 26,994,056.86  
(10)

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

THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)  
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.

# Levy Limit Form

## Metropolitan Community College

Total Personal and Real Property Tax Request		\$ <u>68,019,063.88</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ ) (A)	
Preexisting lease-purchase contracts approved prior to <b>July 1, 1998</b>	( _____ ) (B)	
Bonded Obligations entered into prior to January 1 1997 or Public Facilities Construction bonds	( _____ ) (C)	
Accessibility Barrier/Abatement Hazard Funds	( _____ ) (D)	
Total Exclusions		( \$ _____ ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>68,019,063.88</u> (3)
2019 Valuation (Per the County Assessor)		\$ <u>71,599,015,327.00</u> (4)
Total Levy for Levy Limit Compliance ( <i>Shall Not Exceed 11.25 Cents</i> ) [Line (3) Divided By Line (4) Times 100]		<u>0.095000</u> (5)
Capital Improvements/Bond Sinking Funds	( \$ <u>14,319,803.03</u> ) (E)	
Calculated Capital Improvements/Bond Sinking Funds Levy ( <i>Shall Not Exceed 2 Cents</i> ) [Line (E) <b>Divided By</b> Line (4) <b>Times</b> 100]		<u>0.020000</u> (6)
Calculated General Fund Levy [Line (5) minus Line (6)]		<u>0.075000</u> (7)
Calculated Accessibility Barrier/Abatement Hazard Funds Levy [Line (D) <b>Divided By</b> Line (4) <b>Times</b> 100] ( <i>Shall Not Exceed 3/4 of one cent</i> )		<u>0.000000</u> (8)

**Note :** **Levy Limits established by State Statute Section 85-1517 & 77-3442:**  
 Community College - Calculated pursuant to the Community College Foundation and Equalization Aid Act (State Statute 85-1517) . - 11.25 Cents Includes up to 2 Cents for Capital Improvements/Bond Sinking Funds.  
**PLUS** Accessibility Barrier/Abatement Hazard Funds as defined in State Statute 79-10,110 as allowed by State Statute 85-1517. Shall not exceed .75 Cents.  
**PLUS** Public Facilities Construction and Finance Act bonds as defined in State Statute 72-2308

**Attach supporting documentation if a vote was held to exceed the levy limit.**

**NOTICE OF BUDGET HEARINGS AND BUDGET SUMMARY**

State of Nebraska  
Budget Form – Notice

METROPOLITAN COMMUNITY COLLEGE AREA IN DODGE, DOUGLAS, SARPY AND WASHINGTON COUNTIES, NEBRASKA

PUBLIC NOTICE is hereby given, in compliance with the provisions of Nebraska State Statute Sections 13-501 et seq., that the governing body of Metropolitan Community College Area will meet on the 27th day of August, 2019, at 6:30 p.m., at Metropolitan Community College, Fort Omaha Campus, Bldg. 21, Mule Barn, 32<sup>nd</sup> Street and Sorensen Parkway, Omaha, Nebraska, to hold a public hearing for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the secretary during regular business hours.

**PROPOSED BUDGET.** In compliance with Sections 13-501 et seq. of the Nebraska Statutes, as amended, a public hearing will be held on the date and at the time and place stated above to consider the proposed 2019-20 budget statement of the College Area, a summary of which is printed below (and the details of which are available at the office of the secretary during regular business hours), and to consider any proposed amendments thereto.

Dave Pantos, Secretary

2017-18 Actual Disbursements & Transfers	<u>\$140,065,895.00</u>
2018-19 Actual Disbursements & Transfers	<u>\$149,283,955.00</u>
2019-20 Proposed Budget of Disbursements & Transfers	<u>\$215,726,326.00</u>
2019-20 Necessary Cash Reserve	<u>\$ 72,769,357.80</u>
2019-20 Total Resources Available	<u>\$288,495,683.88</u>
Total 2019-20 Personal & Real Property Tax Requirement	<u>\$ 68,019,063.88</u>
Unused Budget Authority Created for Next Year	<u>\$ 26,994,056.86</u>
<b>Breakdown of Property Tax:</b>	
Personal & Real Property Tax Required for Bonds	<u>\$ 0</u>
Personal & Real Property Tax Required for Non-Bond Purposes	<u>\$ 68,019,063.88</u>