# Metropolitan Community College

## 2018-2019

**STATE OF NEBRASKA**

**COMMUNITY COLLEGE BUDGET FORM**

This budget is for the Period JULY 1, 2018 through JUNE 30, 2019

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

| The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year: |
|---------------------------------|---------------------------------|
| $ 63,711,310.05  | Property Taxes for Non-Bond Purposes |
|                    | Principal and Interest on Bonds |
| $ 63,711,310.05  | **Total Personal and Real Property Tax Required** |

| Outstanding Bonded Indebtedness as of JULY 1, 2018 |
|---------------------------------|---------------------------------|
| $ 67,064,537,070.00  | Principal |
| $ 67,064,537,070.00  | Interest |
| $ 67,064,537,070.00  | **Total Bonded Indebtedness** |

| **Total Certified Valuation (All Counties)** |
|---------------------------------|---------------------------------|
| $ 67,064,537,070.00  | (Certification of Valuation(s) from County Assessor **MUST** be attached) |

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### Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2017 through June 30, 2018?

- [X] **YES**  
- **NO**

*If YES, Please submit Interlocal Agreement Report by September 20, 2018.*

### Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or Business Name during the period of July 1, 2017 through June 30, 2018?

- [X] **YES**  
- **NO**

*If YES, Please submit Trade Name Report by September 20, 2018.*

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### APA Contact Information

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509  
Telephone: (402) 471-2111  
FAX: (402) 471-3301  
Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

### Submission Information

**Budget Due by 9-20-2018**

Submit budget to:

1. Auditor of Public Accounts - Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
<table>
<thead>
<tr>
<th>Line No.</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>TOTAL ALL FUNDS</td>
</tr>
<tr>
<td></td>
<td>Actual 2016 - 2017 (Column 1)</td>
</tr>
<tr>
<td>1</td>
<td>Beginning Balances, Receipts, &amp; Transfers:</td>
</tr>
<tr>
<td>2</td>
<td>Net Cash Balance</td>
</tr>
<tr>
<td>3</td>
<td>Investments</td>
</tr>
<tr>
<td>4</td>
<td>County Treasurer's Balance</td>
</tr>
<tr>
<td>5</td>
<td>Subtotal of Beginning Balances (Lines 2 thru 4)</td>
</tr>
<tr>
<td>6</td>
<td>Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)</td>
</tr>
<tr>
<td>7</td>
<td>Federal Receipts</td>
</tr>
<tr>
<td>8</td>
<td>State Receipts: Motor Vehicle Pro-Rate</td>
</tr>
<tr>
<td>9</td>
<td>State Receipts: State Aid (Sections 85-1536 to 85-1537)</td>
</tr>
<tr>
<td>10</td>
<td>State Receipts: Other</td>
</tr>
<tr>
<td>11</td>
<td>State Receipts: Property Tax Credit</td>
</tr>
<tr>
<td>12</td>
<td>Local Receipts: Nameplate Capacity Tax</td>
</tr>
<tr>
<td>13</td>
<td>Local Receipts: In Lieu of Tax</td>
</tr>
<tr>
<td>14</td>
<td>Local Receipts: Other</td>
</tr>
<tr>
<td>15</td>
<td>Transfers In Of Surplus Fees</td>
</tr>
<tr>
<td>16</td>
<td>Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)</td>
</tr>
<tr>
<td>17</td>
<td>Total Resources Available (Lines 5 thru 16)</td>
</tr>
<tr>
<td>18</td>
<td>Disbursements &amp; Transfers:</td>
</tr>
<tr>
<td>19</td>
<td>Operating Expenses</td>
</tr>
<tr>
<td>20</td>
<td>Capital Improvements (Real Property/Improvements)</td>
</tr>
<tr>
<td>21</td>
<td>Other Capital Outlay (Equipment, Vehicles, Etc.)</td>
</tr>
<tr>
<td>22</td>
<td>Debt Service: Bond Principal &amp; Interest Payments</td>
</tr>
<tr>
<td>23</td>
<td>Debt Service: Payments to Retire Interest-Free Loans (Public Airports)</td>
</tr>
<tr>
<td>24</td>
<td>Debt Service: Payments to Bank Loans &amp; Other Instruments (Fire Districts)</td>
</tr>
<tr>
<td>25</td>
<td>Debt Service: Other</td>
</tr>
<tr>
<td>26</td>
<td>Judgments</td>
</tr>
<tr>
<td>27</td>
<td>Transfers Out of Surplus Fees</td>
</tr>
<tr>
<td>28</td>
<td>Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)</td>
</tr>
<tr>
<td>29</td>
<td>Total Disbursements &amp; Transfers (Lines 19 thru 28)</td>
</tr>
<tr>
<td>30</td>
<td>Balance Forward/Cash Reserve (Line 17 - Line 29)</td>
</tr>
<tr>
<td>31</td>
<td>Cash Reserve Percentage</td>
</tr>
</tbody>
</table>

**PROPERTY TAX RECAP**

Tax from Line 6

County Treasurer's Commission at 1% of Line 6

Total Property Tax Requirement

$63,080,505.00

$63,080,505.00

$63,711,310.05
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.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Property Tax Request</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>$ 50,298,402.99</td>
</tr>
<tr>
<td>Capital Fund</td>
<td>$ 13,412,907.06</td>
</tr>
<tr>
<td>____________________ Fund</td>
<td></td>
</tr>
<tr>
<td>____________________ Fund</td>
<td></td>
</tr>
<tr>
<td>____________________ Fund</td>
<td></td>
</tr>
<tr>
<td>____________________ Fund</td>
<td></td>
</tr>
<tr>
<td>____________________ Fund</td>
<td></td>
</tr>
</tbody>
</table>

**Total Tax Request**  **$ 63,711,310.05**

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

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**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.

<table>
<thead>
<tr>
<th>Special Reserve Fund Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Fund</td>
<td>$ 32,296,507.88</td>
</tr>
<tr>
<td>__________________________</td>
<td></td>
</tr>
<tr>
<td>__________________________</td>
<td></td>
</tr>
<tr>
<td>__________________________</td>
<td></td>
</tr>
<tr>
<td>__________________________</td>
<td></td>
</tr>
<tr>
<td>__________________________</td>
<td></td>
</tr>
</tbody>
</table>

**Total Special Reserve Funds**  **$ 32,296,508**

- **Total Cash Reserve**  **$ 86,385,957.03**
- **Remaining Cash Reserve**  **$ 54,089,449.15**
- **Remaining Cash Reserve %**  **33%**
### CORRESPONDENCE INFORMATION

#### ENTITY OFFICIAL ADDRESS

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

<table>
<thead>
<tr>
<th>NAME</th>
<th>Metropolitan Community College</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDRESS</td>
<td>PO Box 3777</td>
</tr>
<tr>
<td>CITY &amp; ZIP CODE</td>
<td>Omaha, NE 68103</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td></td>
</tr>
<tr>
<td>WEBSITE</td>
<td><a href="http://www.mccneb.edu">www.mccneb.edu</a></td>
</tr>
</tbody>
</table>

#### BOARD CHAIRPERSON

<table>
<thead>
<tr>
<th>NAME</th>
<th>Steve Grabowski</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE /FIRM NAME</td>
<td>Chairperson</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>531-622-2415</td>
</tr>
<tr>
<td>EMAIL ADDRESS</td>
<td></td>
</tr>
</tbody>
</table>

#### CLERK/TREASURER/SUPERINTENDENT/OTHER

<table>
<thead>
<tr>
<th>NAME</th>
<th>David W. Koebel</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE /FIRM NAME</td>
<td>Vice President for Administrative Services</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>531-622-2391</td>
</tr>
<tr>
<td>EMAIL ADDRESS</td>
<td><a href="mailto:dkoebel@mccneb.edu">dkoebel@mccneb.edu</a></td>
</tr>
</tbody>
</table>

#### PREPARER

<table>
<thead>
<tr>
<th>NAME</th>
<th>Gordon Jensen</th>
</tr>
</thead>
<tbody>
<tr>
<td>TITLE /FIRM NAME</td>
<td>Coordinator of Budget</td>
</tr>
<tr>
<td>TELEPHONE</td>
<td>531-622-2394</td>
</tr>
<tr>
<td>EMAIL ADDRESS</td>
<td><a href="mailto:gjensen@mccneb.edu">gjensen@mccneb.edu</a></td>
</tr>
</tbody>
</table>

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

- [ ] Board Chairperson
- [x] Clerk / Treasurer / Superintendent / Other
- [x] Preparer
### Metropolitan Community College
#### 2018-2019 LID SUPPORTING SCHEDULE

#### Calculation of Restricted Funds

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Personal and Real Property Tax Requirements</td>
<td>$63,711,310.05</td>
</tr>
<tr>
<td>Motor Vehicle Pro-Rate</td>
<td>$-</td>
</tr>
<tr>
<td>In-Lieu of Tax Payments</td>
<td>$-</td>
</tr>
<tr>
<td>State Aid (Community College Aid Act)</td>
<td>$26,590,000.00</td>
</tr>
<tr>
<td>Transfers of Surplus Fees</td>
<td>$-</td>
</tr>
<tr>
<td><strong>Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.</strong></td>
<td></td>
</tr>
<tr>
<td>Prior Year Capital Improvements Excluded from Restricted Funds (From 2017-2018 Page 4, Line (11))</td>
<td>$12,716,741.95</td>
</tr>
<tr>
<td><strong>LESS:</strong> Amount Spent During 2017-2018</td>
<td>$12,716,741.95</td>
</tr>
<tr>
<td><strong>LESS:</strong> Amount Expected to be Spent in Future Budget Years</td>
<td>$-</td>
</tr>
<tr>
<td>Amount to be included as Restricted Funds (Cannot be a Negative Number)</td>
<td>$-</td>
</tr>
<tr>
<td>Nameplate Capacity Tax</td>
<td>$-</td>
</tr>
<tr>
<td><strong>TOTAL RESTRICTED FUNDS (A)</strong></td>
<td>$90,301,310.05</td>
</tr>
</tbody>
</table>

#### LC-CC Lid Exceptions

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Improvements (Real Property and Improvements on Real Property)</td>
<td>$-</td>
</tr>
<tr>
<td><strong>LESS:</strong> Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)</td>
<td>$-</td>
</tr>
<tr>
<td>Agrees to Line (8).</td>
<td></td>
</tr>
<tr>
<td>Allowable Capital Improvements</td>
<td>$-</td>
</tr>
<tr>
<td>Bonded Indebtedness</td>
<td></td>
</tr>
<tr>
<td>Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)</td>
<td></td>
</tr>
<tr>
<td>Interlocal Agreements/Joint Public Agency Agreements</td>
<td>$1,237,762.00</td>
</tr>
<tr>
<td>Judgments</td>
<td></td>
</tr>
<tr>
<td>Refund of Property Taxes to Taxpayers</td>
<td></td>
</tr>
<tr>
<td>Repairs to Infrastructure Damaged by a Natural Disaster</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL LID EXCEPTIONS (B)</strong></td>
<td>$1,237,762.00</td>
</tr>
</tbody>
</table>

**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

$89,063,548.05

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 2018-2019**

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-2018 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form</td>
<td>112,795,644.93</td>
</tr>
<tr>
<td><strong>ALLOWABLE INCREASES</strong></td>
<td></td>
</tr>
<tr>
<td>1. BASE LIMITATION PERCENT INCREASE (2.5%)</td>
<td>2.50%</td>
</tr>
<tr>
<td>2. ALLOWABLE GROWTH % INCREASE OVER 2.5%</td>
<td></td>
</tr>
<tr>
<td>2018 Reimbursable FTE Student Enrollment</td>
<td>9,923.17</td>
</tr>
<tr>
<td>LESS: 2017 Reimbursable FTE Student Enrollment</td>
<td>9,963.00</td>
</tr>
<tr>
<td>Subtotal = Line (A) MINUS Line (B)</td>
<td>(39.83)</td>
</tr>
<tr>
<td>% of Population Growth = Line (C) / Line (B)</td>
<td>(0.40)%</td>
</tr>
<tr>
<td>Allowable Growth % Increase Over 2.5% = Line (D) MINUS 2.5%</td>
<td>- %</td>
</tr>
<tr>
<td>3. ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</td>
<td>1.00%</td>
</tr>
<tr>
<td># of Board Members voting &quot;Yes&quot; for Increase</td>
<td>11 / 11 = 100.00 %</td>
</tr>
<tr>
<td>Total # of Members in Governing Body at Meeting</td>
<td></td>
</tr>
<tr>
<td>Must be at least .75 (75%) of the Governing Body</td>
<td></td>
</tr>
<tr>
<td>Please attach a copy of the Board minutes approving the increase.</td>
<td></td>
</tr>
<tr>
<td>4. SPECIAL ELECTION - VOTER APPROVED % INCREASE</td>
<td></td>
</tr>
<tr>
<td>TOTAL ALLOWABLE PERCENT INCREASE = Line (2) + Line (3) + Line (4) + Line (5)</td>
<td>3.50 %</td>
</tr>
<tr>
<td>Allowable Dollar Amount of Increase to Restricted Funds = Line (1) x Line (6)</td>
<td>3,947,847.57</td>
</tr>
<tr>
<td>Total Restricted Funds Authority = Line (1) + Line (7)</td>
<td>116,743,492.50</td>
</tr>
<tr>
<td>LESS: Restricted Funds from Lid Supporting Schedule</td>
<td>89,063,548.05</td>
</tr>
<tr>
<td>Total Unused Restricted Funds Authority = Line (8) - Line (9)</td>
<td>27,679,944.45</td>
</tr>
<tr>
<td>LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.</td>
<td></td>
</tr>
<tr>
<td>THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10) MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.</td>
<td></td>
</tr>
</tbody>
</table>
Levy Limit Form

Metropolitan Community College

Total Personal and Real Property Tax Request $63,711,310.05 (1)

Less Personal and Real Property Tax Request for:

Judgments (not paid by liability insurance coverage) (A)

Preexisting lease-purchase contracts approved prior to July 1, 1998 (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 $63,711,310.05 (3)

2018 Valuation (Per the County Assessor) $67,064,537,070.00 (4)

Total Levy for Levy Limit Compliance (Shall Not Exceed 11.25 Cents) 0.095000 (5)

Capital Improvements/Bond Sinking Funds Levy (Shall Not Exceed 2 Cents) 0.020000 (6)

Calculated General Fund Levy 0.075000 (7)

Calculated Accessibility Barrier/Abatement Hazard Funds Levy 0.000000 (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 28th day of August, 2018, at 6:30 p.m., at Metropolitan Community College, Fort Omaha Campus, Bldg. 21, Mule Barn, 32nd 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 2018-19 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.

Brad Ashby, Secretary

2016-17 Actual Disbursements & Transfers $176,930,710.24
2017-18 Actual/Estimated Disbursements & Transfers $139,490,487.00
2018-19 Proposed Budget of Disbursements & Transfers $191,872,130.00
2018-19 Necessary Cash Reserve $86,385,957.03
2018-19 Total Resources Available $278,258,087.03
Total 2018-19 Personal & Real Property Tax Requirement $63,711,310.05
Unused Budget Authority Created for Next Year $27,679,944.45

Breakdown of Property Tax:
Personal & Real Property Tax Required for Bonds $0
Personal & Real Property Tax Required for All Other Purposes $63,711,310.05