

NOTICE OF HEARING TO EXCEED THE BASIC ALLOWABLE GROWTH RATE

Public Notice is hereby given, in compliance with the provisions of Nebraska State Statutes, that the governing body of Millard Public School District #17 in Douglas County, Nebraska will meet on the **20th day of August, 2007**, at 4:30 P.M. at the Don Stroh Administration Center (5606 S. 147th Street, Omaha, NE 68137) for the purposes of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to exceeding the Basic Allowable Growth Rate of 2.5% and accessing the Applicable Allowable Growth Rate of 3.9570% plus the additional 1% growth. The total growth rate for 2007/08 will be 4.9570%.

8-15-07

**THE DAILY RECORD
OF OMAHA**

**A. HENNINGSEN, Publisher
OF PUBLICATION**

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

J. BOYD

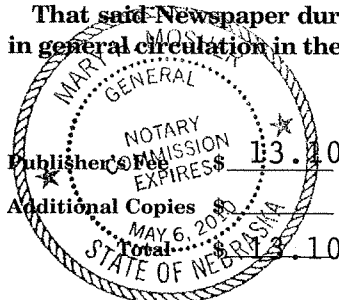
being duly sworn, deposes and says that she is

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 15, 2007

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 15th day of August, 2007

[Signature]
Notary Public in and for Douglas County,
State of Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
 Budget Form - NBH-School District
 Statement of Publication

Millard Public Schools (28-0017) in Douglas County, Nebraska

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 20th day of August, 2007 at 4:30 o'clock, P.M., at DSAC (5606 S. 147 Street, Omaha, NE 68137) 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 S. Ramsey
 Clerk/Secretary

| FUNDS | Actual Disbursements & Transfers | Actual/Estimated Disbursements & Transfers | Budgeted Disbursements & Transfers | Necessary Cash Reserve (4) | Total Available Resources Before Property Taxes (5) | Fee and Delinquent Tax Allowance (6) | Total Personal and Real Property Tax Requirement (7) |
|---------------------------------------|----------------------------------|--|------------------------------------|----------------------------|---|--------------------------------------|--|
| | 2005-2006 (1) | 2006-2007 (2) | 2007-2008 (3) | | | | |
| General | \$ 155,653,937.00 | \$ 164,094,455.00 | \$ 175,555,408.00 | \$ 31,500,000.00 | \$ 124,355,408.00 | \$ 827,000.00 | \$ 83,527,000.00 |
| Depreciation | \$ 1,106,321.00 | \$ 1,500,000.00 | \$ 3,410,410.00 | | \$ 3,410,410.00 | | |
| Employee Benefit | \$ 13,203,324.00 | \$ 15,000,000.00 | \$ 18,000,000.00 | \$ - | \$ 18,000,000.00 | | |
| Contingency | \$ - | \$ - | \$ - | | \$ - | | |
| Activities | \$ 3,951,869.00 | \$ 6,000,000.00 | \$ 7,000,000.00 | \$ 1,000,000.00 | \$ 8,000,000.00 | | |
| School Lunch | \$ 8,317,039.00 | \$ 8,500,000.00 | \$ 12,000,000.00 | \$ 1,000,000.00 | \$ 13,000,000.00 | | |
| Bond | \$ 15,758,421.00 | \$ 17,240,413.00 | \$ 13,383,390.00 | \$ 14,648,588.00 | \$ 14,101,978.00 | \$ 139,300.00 | \$ 14,069,300.00 |
| Special Building | \$ 23,743,018.00 | \$ 34,000,000.00 | \$ 40,090,122.00 | | \$ 29,640,122.00 | \$ 104,500.00 | \$ 10,554,500.00 |
| Qualified Capital Purpose Undertaking | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Cooperative | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Student Fee | \$ 1,122,435.00 | \$ 1,500,000.00 | \$ 1,825,000.00 | \$ - | \$ 1,825,000.00 | | |
| | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| TOTALS | \$ 222,856,364.00 | \$ 247,834,868.00 | \$ 271,264,330.00 | \$ 48,148,588.00 | \$ 212,332,918.00 | \$ 1,070,800.00 | \$ 108,150,800.00 |

Total Personal and Real Property Tax Requirement For Bonds
\$ 14,069,300.00

Total Personal and Real Property Tax Requirement for ALL Other
\$ 94,081,500.00

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

Subscribed in my presence and me this 15 August

Notary Public in and for the State of Nebraska

MARY PATRICK
 GENERAL
 NOTARY PUBLIC
 PUBLISHER'S FEE \$ 90.50
 EXPIRES
 MAY 6, 2010
 STATE OF NEBRASKA
 Additional Copies \$ 90.50
 Total \$ 90.50

Notice of Special Hearing To Set Final Tax Request

Millard Public Schools (28-0017) in Douglas County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 20th day of August 2007 at 4:30 o'clock P.M., at DSAC (5606 S. 147 Street, Omaha, NE 68137) 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.

2006/07 Budget Information

2007/08 Budget Information

| Fund | 2006-2007 Property Tax Request | 2006 Tax Rate | Property Tax Rate (2006-2007 Request Divided By 2007 Valuation) | 2007-2008 Proposed Property Tax Request | Proposed 2007 Tax Rate |
|--|--------------------------------------|------------------|--|---|------------------------------|
| General Fund | 78,249,750.00 | 0.975400 | 0.889974 | 83,527,000.00 | 0.950000 |
| Bond Fund | 17,400,000.00 | 0.216900 | 0.197899 | 14,069,300.00 | 0.160000 |
| Bond Fund(s) K - 8 | | | | | |
| Bond Fund(s) 9 - 12 | | | | | |
| Bond Fund | | | | | |
| Special Building Fund | 7,000,000.00 | 0.087300 | 0.079615 | 10,554,500.00 | 0.100000 |
| Qualified Capital Purpose Undertaking Fund | | | | | |
| Qualified Capital Purpose Undertaking Fund K - 8 | | | | | |
| Qualified Capital Purpose Undertaking Fund 9 - 12 | | | | | |

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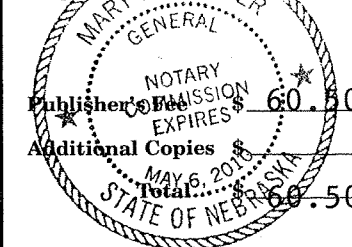
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Subscribed in my presence and sworn to me this 15th

August
Notary Public in and for Douglas County, State of Nebraska

**NOTICE OF MEETING
SCHOOL DISTRICT NO. 17**

Notice is hereby given for a public input session on the Millard Public Schools, District No. 17, 2007-2008 budget on **Monday, August 20, 2007** at 4:30 p.m. at the Don Stroh Administration Center, 5606 South 147th Street, Omaha, Nebraska.

An agenda for such meetings, kept continuously current are available for public inspection at the office of the superintendent at 5606 South 147th Street, Omaha, Nebraska.

MIKE KENNEDY,
Secretary

8-17-07

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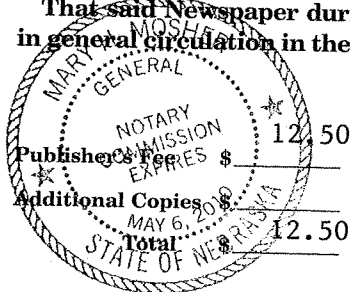
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August 17, 2007

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 \$ 12.50
Additional Copies \$
Total \$ 12.50

Subscribed in my presence and sworn to before
me this _____ 17th day of
August 20 07

[Signature]
Notary Public in and for Douglas County,
State of Nebraska

4:30 P.M.

BOARD OF EDUCATION MEETING - AUGUST 20, 2007

NAME:

REPRESENTING:

| | |
|--------------------|----------------|
| RICHARD KUSMIERSKI | Property owner |
| Dan Hudgens | " |
| Jackie Hudgens | " |

Lined area for additional entries.

MILLARD PUBLIC SCHOOLS
OMAHA, NEBRASKA

BUDGET HEARINGS
4:30P.M.

STROH ADMINISTRATION CENTER
5606 SOUTH 147th STREET
AUGUST 20, 2007

AGENDA

A. Call to Order

The Public Meeting Act is posted on the Wall and Available for Public Inspection

B. Budget Hearings:

RE: Increase Budget Authority by Applicable Allowable Growth Rate and 1%

RE: FYE08 Budget

RE: FYE08 Property Tax Request

C. Adjournment

**FYE08
SCRIPT FOR
BUDGET HEARINGS
(Board President)**

Introduction:

- *Call Meeting to Order*
- *Roll Call of Members*

This afternoon we will be conducting three public hearings required by Nebraska law.

The three hearings are as follows:

1. A hearing on the adoption of the “applicable allowable growth rate” plus 1% for the Proposed FYE08 Budget.
2. A hearing on adopting the Proposed FYE08 Budget.
3. A hearing on the proposed property tax request required to fund the Proposed FYE08 Budget.

The Public Meeting Law is posted on the wall inside the west center entrance to this room.

On the table in the hallway are sign-up sheets for those who wish to address the board. Anyone wishing to address the board at any of these hearings should complete one of those sheets and have it forwarded to me.

Copies of the proposed budget are available at the back of the room.

The purpose for each of the hearings is to receive public comments. No action will be taken by the board on these hearing topics today. These topics will be scheduled for action at the September 17th board meeting.

Prior to conducting the hearings, I'd like to give Mr. Fossen some time to present information related to the hearing topics. Mr. Fossen.

(After the presentation, continue below.)

Now we are ready to conduct the three hearings for this evening.

1. Hearing on Applicable Allowable Growth Rate Plus 1%:

The purpose of the first hearing is to receive testimony from the public on the proposal to increase the district's FYE08 budget authority above the basic allowable growth rate to an amount which includes the applicable allowable growth rate plus an additional one percent as authorized by Nebraska law.

I have received _____ requests to be heard on this issue. The first person is _____.

(Give everyone the opportunity to speak for _____ minutes.)

Thank you for your comments. Since I have no other requests to comment, the first hearing is completed.

2. Hearing on the Proposed FYE08 Budget:

The purpose of the second hearing is to receive testimony from the public on matters related to the Proposed Budget for FYE08. The proposed budget provides for expenditures as follows:

| <u>Funds</u> | <u>Expenditures</u> |
|------------------------|---------------------|
| General Fund | \$175,555,408 |
| Depreciation Fund | \$ 3,410,410 |
| Employee Benefits Fund | \$ 18,000,000 |
| Activities Funds | \$ 7,000,000 |
| School Lunch Fund | \$ 12,000,000 |
| Bond Fund | \$ 13,383,390 |
| Special Building Fund | \$ 40,090,122 |
| Student Fee Fund | \$ 1,825,000 |

I have received _____ requests to be heard on this issue. The first person is _____.

(Give everyone the opportunity to speak for _____ minutes.)

Thank you for your comments. Since I have no other requests to comment, the second hearing is completed.

3. Hearing on the Proposed FYE08 Property Tax Request:

The purpose of the third hearing is to receive testimony from the public on the proposed tax request to fund the Proposed Budget for FYE08. More specifically, the proposed tax request would change the request from the previous year as follows:

| <u>Fund</u> | <u>FYE07 Tax Request</u> | <u>FYE08 Tax Request</u> |
|---------------|------------------------------|------------------------------|
| General Fund | \$78,249,750 | \$ 83,527,000 |
| Bond Fund | \$17,400,000 | \$ 14,069,300 |
| Building Fund | \$ 7,000,000 | \$ 10,554,500 |

I have received _____ requests to be heard on this issue. The first person is _____.

(Give everyone the opportunity to speak for _____ minutes.)

Thank you for your comments. Since I have no other requests to comment, the third hearing is completed.

Having completed all three hearings, I'd ask for a motion to adjourn.

- *Motion & Second to Adjourn*
- *Roll Call Vote*

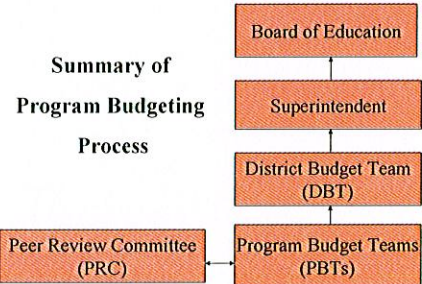
MILLARD PUBLIC SCHOOLS

FYE08 Budget Hearing

August 20, 2007
4:30 p.m.

Kenneth J. Fossen, J.D.
Associate Superintendent
General Administration

OVERVIEW OF PROCESS



PROGRAM BUDGET TEAMS

- Develop 4 Required Budgets
 - 102.5% of Last Year's Budget
 - 103.0% of Last Year's Budget
 - 103.5% of Last Year's Budget
 - 104.0% of Last Year's Budget
- Develop 2 Optional Budget
 - ___% of Last Year's Budget
 - ___% of Last Year's Budget
- Assume 3.5% increase in salaries and benefits
- Inflation factor 2.5% (but budget as needed)

DISTRICT BUDGET TEAM

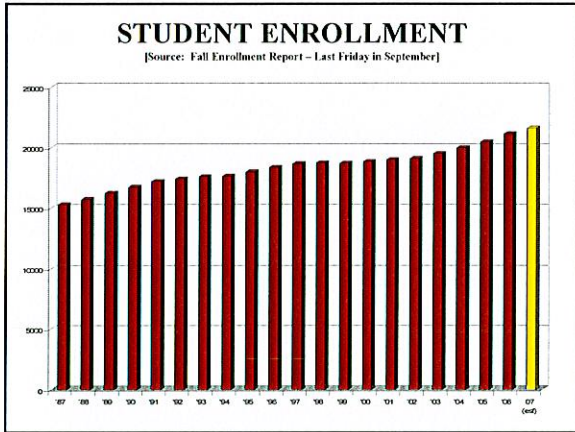
- DBT Responsibilities
 - Receive and Consider Multi-Level Budget Reports from Chairpersons of PBTs
 - Use “Q-Sort” Process to Prioritize Budgets
 - Submit Report to Superintendent

SUPERINTENDENT

- Superintendent's Responsibilities
 - Review Report Submitted by DBT
 - Consider “Input” and Rationale Submitted by Others
 - Consider the Financial, Legal, and Political Realities in the District
 - Prepare a Budget Recommendation for the Board of Education

BOARD OF EDUCATION

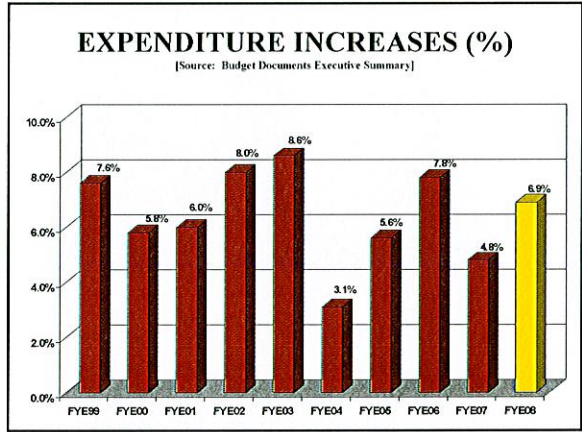
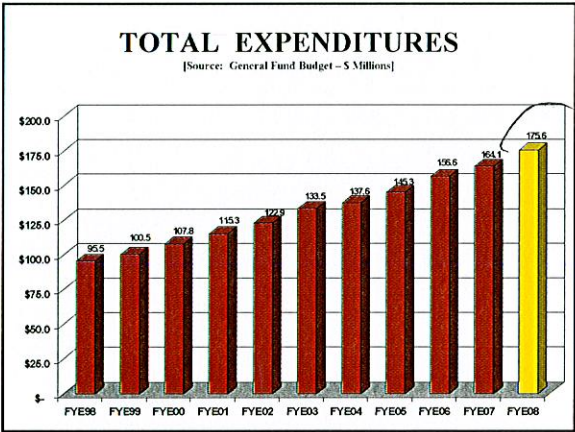
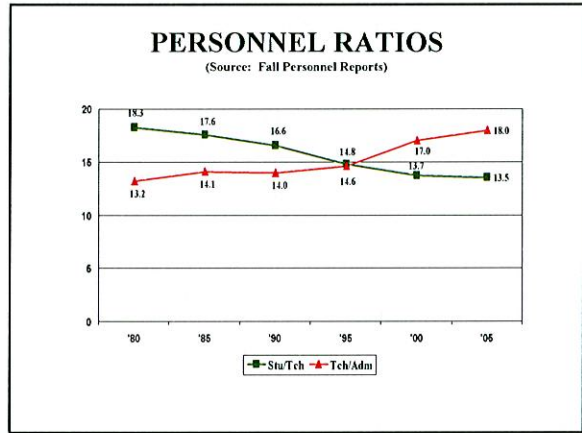
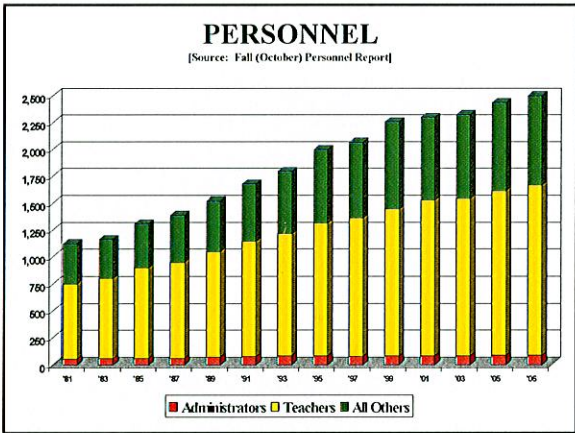
- Board's Responsibilities
 - Review Supt's Budget Recommendation
 - Consider Other Issues (e.g., Political Issues)
 - Conduct Required Hearings and Other Procedures
 - Adopt (or Amend and Adopt) the Supt's Recommended Budget (Aug.-Sept.)

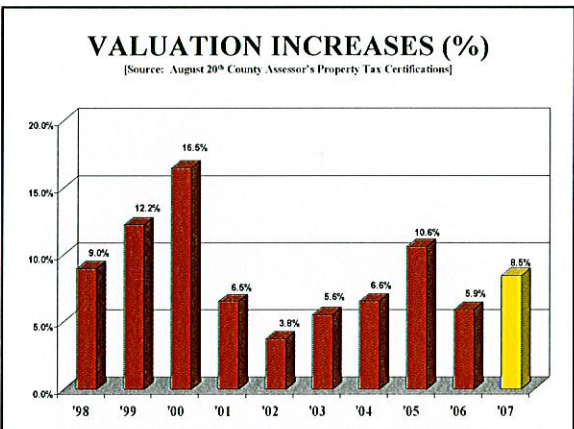
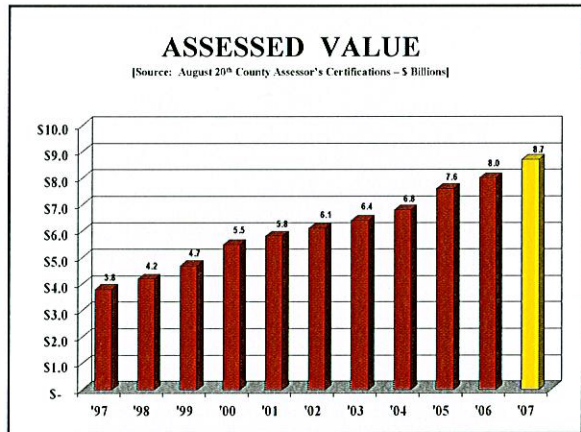
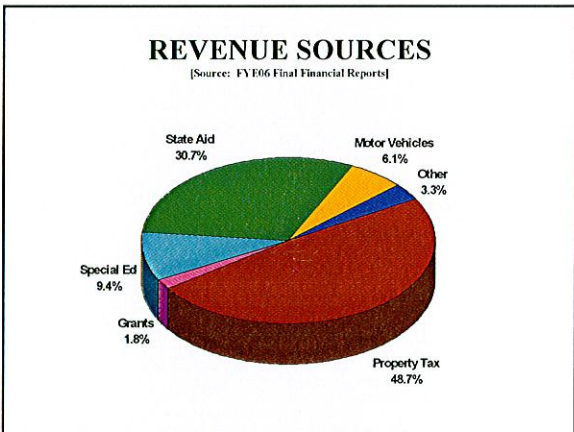
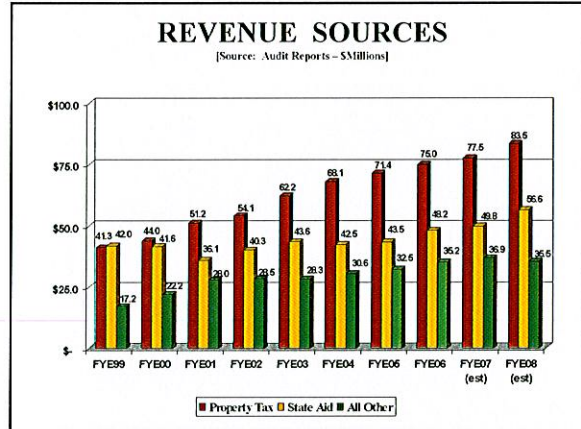
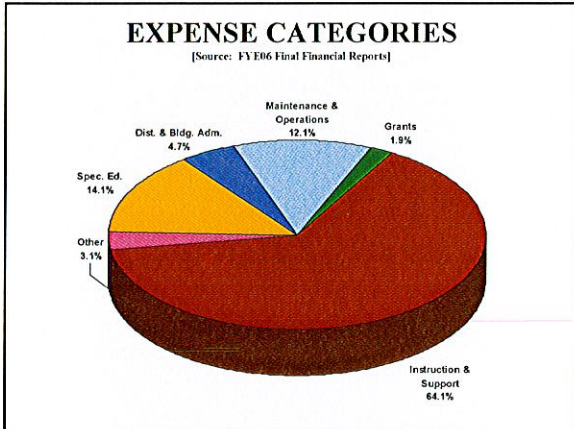


ENROLLMENT PROJECTIONS

| Level | Total | Chng. |
|---------------|-------|-------|
| Elementary | 9941 | + 324 |
| Middle School | 4783 | + 132 |
| High School | 6789 | + 24 |
| | | + 480 |

(Current enrollment with contracted Sp.Ed. & YAP = 21,120)

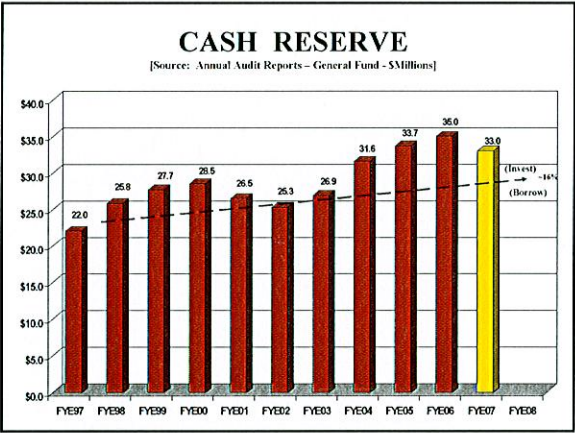
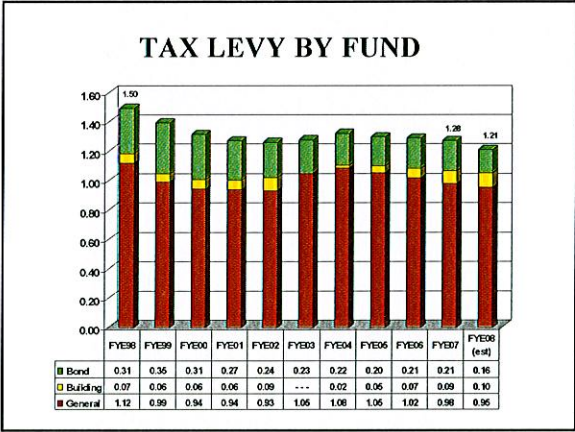
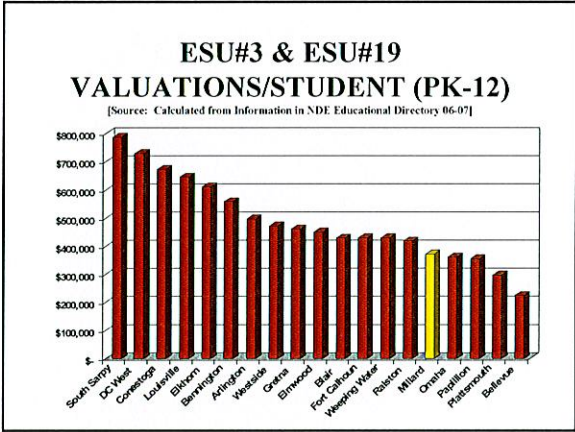




PROPERTY TAX CHANGES

- Personal Property - 7.86%
- Centrally Assessed - 2.12%
- Real Estate + 9.14%
 - New (\$133 million)
 - Reassessed (\$447 million)

Total Assessed Value = + 8.5%



SPENDING LID

Permissible Growth in Spending:

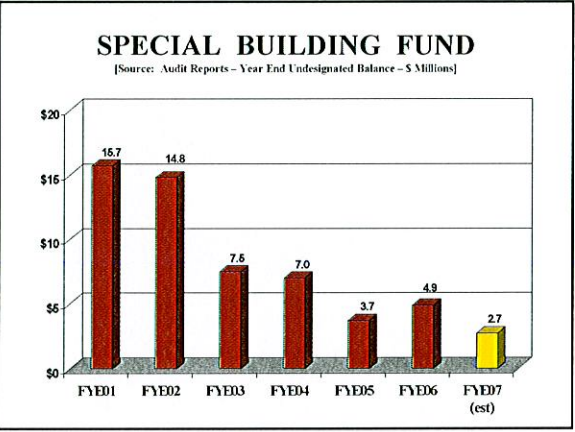
- 2.5% Basic Lid } "Applicable Allowable Growth Rate"
- 1.5% Low Spender }
- 1.0% Board Option (75% Majority)
- 5.0% Sub-Total
- 8.5% Unused Budget Authority (\$14 m)
- 2.0% Projected Enrollment Growth (if any)
- 15.5% Total

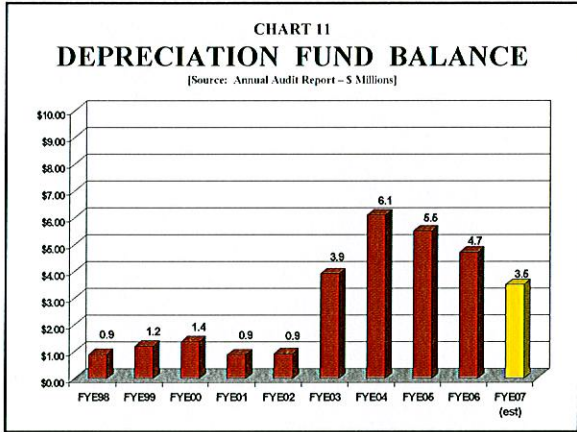
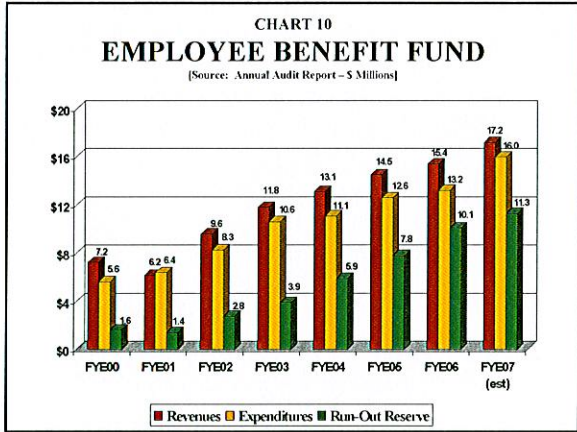
LEVY LID

Maximum Levy:

| | | | |
|-------------------|-------------------|---|---|
| Basic Levy Lid | = \$ 1.050 | } | The Levy Lid Includes Both the General Fund and the Building Fund |
| State Aid Recapt. | = 0.024 | | |
| VSP | = 0.043 | | |
| Total | = \$ 1.117 | | |

[Estimated FYE08 General Fund & Building Fund Levy = \$1.05]





FYE08 BUDGET OVERVIEW

1. No major changes in programs or services
2. Opening New School (Reagan Elementary)
3. Salaries and benefits increases up 4.3%
4. Total expenditures up 6.98%
5. Budget is below both the levy lid and the spending lid
6. Total Levy down about 7 cents (\$1.28 - \$1.21)
 - General Fund Levy down 2.5 cents
 - Building Fund Levy up 1 cent
 - Bond Fund Levy down 5.5 cents

ELEMENTARY PROGRAMS

- \$42.3 million
- Additions:
 - 6 FTE Teachers
 - Para Support for ELL & Primary Literacy
- Reductions:
 - N/A

MIDDLE SCHOOL PROGRAM

- \$25.0 million
- Additions:
 - 5.5 FTE Teachers
 - 0.5 FTE Asst. Principal
 - 1.0 FTE Counselor
- Reductions:
 - N/A

HIGH SCHOOL PROGRAMS

- \$31.0 million
- Additions
 - 11.5 FTE Teachers
 - 17.5 Club Sponsors
 - 5 Asst. Coaches/Bldg. (15 total)
- Reductions:
 - N/A

GOVERNANCE

- \$3.4 million
- Additions:
 - Increased Site Planning Expenses
 - 0.25 FTE Activities Secretary
 - Increase in Ambulance Services
 - Increase for Employee Background Checks
- Reductions:
 - N/A

EDUCATIONAL SERVICES

- \$6.1 million
- Additions:
 - 0.25 Secretary
 - Increase for Teacher Inservice
- Reductions:
 - N/A

BUSINESS SERVICES

- \$1.5 million
- Additions:
 - 1.0 FTE CAD/GIS/Edulog Tech
 - Increase in Warehouse Temporary Help
 - Increase in Contracted Project Management
- Reductions:
 - N/A

TECHNOLOGY

- \$3.3 million
- Additions:
 - Increase in Software License Fees
 - 3.0 FTE Technology Personnel
- Reductions:
 - N/A

SPECIAL EDUCATION

- \$25.5 million
- Additions:
 - 11.0 FTE Teachers
 - 8.0 FTE Paras
 - 6.0 Van Drivers
 - Increases in Equipment & Curricular Materials
- Reductions:
 - N/A

OPERATIONS & MAINT.

- \$12.3 million
- Additions:
 - 0.2 FTE Custodian
 - 1.0 FTE Carpenter
 - 1.0 FTE HVAC Technician
 - Increase for Vehicle Replacement Schedule
- Reductions:
 - N/A

SECURITY

- \$0.5 million
- Additions:
 - Increase on Contracted Security
- Reductions:
 - N/A

OTHER AREAS

- Contracted Business Services (\$3.2 m)
 - Increases in PCL Insurance
- Employee Contracted Obligations (\$7.8 m)
 - Increases for Overtime Pay, VTOE, etc.
- Grants (\$4.5 m)
 - Similar to Last Year

OTHER AREAS

- Strategic Plan (\$0.2 m)
 - Implementation of Action Plans
- Interlocal Agreements
 - Transportation Services (\$1.3 m)
 - Electrical Services (\$3.4 m)
 - Gas & Water Services (\$1.1 m)
 - MOEC Teachers (\$0.3 m)

OTHER AREAS

- New Building (\$1.5 m)
 - Opening Expenses for Reagan Elementary
- Contingency (\$0.7 m)
 - Unforeseen Expenses

SUMMARY OF FUNDS

| | |
|-----------------------------|-----------------------|
| • General Fund (Tax) | \$ 175,555,408 |
| • Depreciation Fund * | 3,410,410 |
| • Employee Benefit Fund * | 18,000,000 |
| • Contingency Fund * | - 0 - |
| • Activities Funds | 7,000,000 |
| • School Lunch Fund | 12,000,000 |

* Designated "Holding Funds" for Specific Purposes

SUMMARY OF FUNDS

| | |
|----------------------------------|----------------------|
| • Bond Fund (Tax) | 13,383,390 |
| • Sp. Building Fund (Tax) | \$ 40,090,122 |
| • QCPUF-Asb./ADA (Tax) | - 0 - |
| • Cooperative Fund | - 0 - |
| • Student Fees Fund | 1,825,000 |

REQUIRED PROCEDURES

- **Required Hearings (4:30 p.m. Aug. 20th)**
 - FYE08 AAGR + 1%
 - FYE08 Proposed Budget
 - FYE08 Property Tax Request
- **Required Motions (7:00 p.m. Sept. 17th)**
 - FYE08 AAGR + 1%
 - FYE08 Proposed Budget
 - FYE08 Property Tax Request
 - FYE08 LB898 (2002) State Aid Recapture Levy