

**2011-2012
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 18

RECEIVED

SEP 16 2011

LANCASTER COUNTY
CLERK

This budget is for the Period September 1, 2011 through August 31, 2012

Contact and Submission Information	
Auditor of Public Accounts P.O. Box 98917, Lincoln, Nebraska 68509-8917 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: www.auditors.state.ne.us To Submit Budget - E-Mail PDF File to: apa.audits@nebraska.gov Questions - E-Mail: Deann.Haeffner@nebraska.gov	

COPY OF ADOPTED BUDGET TO BE FILED WITH:

And The AUDITOR OF PUBLIC ACCOUNTS
 COUNTY BOARD (SEC. 13-508), C/O COUNTY CLERK

The Undersigned Administrator/Board Member Hereby Certifies:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:		Outstanding Bonded Indebtedness as of September 1, 2011	
	Principal and Interest on Bonds	Principal	
\$	2,451,327.25	Interest	
\$	2,451,327.25	Total Bonded Indebtedness	\$ -
	Total Personal and Real Property Tax Required		

A proposed Budget Summary and Notice of Hearing was duly Published on August 7, 2011.

ADMINISTRATOR/BOARD MEMBER:	
Signature:	<i>Mark Shepard</i>
Printed Name & Title:	Mark Shepard
Mailing Address:	PO Box 82889
City, Zip:	Lincoln 68501
Phone Number:	402-436-1636
E-Mail Address:	mshepar@lps.org

County Clerk's Use ONLY

ESU # 18

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 928,401.33	\$ 1,035,479.58	\$ 1,211,717.01
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ 153,324.57
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 928,401.33	\$ 1,035,479.58	\$ 1,365,041.58
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,214,532.34	\$ 2,270,000.00	\$ 2,426,814.00
7	Federal Receipts	\$ 78,247.00	\$ 81,511.00	\$ 330,250.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 6,894.48	\$ 7,000.00	\$ 7,000.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 1,120,659.29	\$ 1,246,307.00	\$ 1,293,720.00
10	State Receipts: Other	\$ 59,277.37	\$ 63,590.00	\$ -
11	State Receipts: Property Tax Credit	\$ 91,627.48	\$ 89,252.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 4,583,459.99	\$ 4,455,962.00	\$ 4,946,530.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 9,083,099.28	\$ 9,249,101.58	\$ 10,369,355.58
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 8,019,948.10	\$ 7,854,060.00	\$ 8,970,849.57
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 27,671.60	\$ 30,000.00	\$ 140,640.00
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	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 8,047,619.70	\$ 7,884,060.00	\$ 9,111,489.57
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,035,479.58	\$ 1,365,041.58	\$ 1,257,866.01

PROPERTY TAX RECAP	Tax from Line 6	\$ 2,426,814.00
	County Treasurer's Commission at 1% of Line 6	\$ 24,268.14
	Delinquent Tax Allowance	\$ 245.11
	Total Property Tax Requirement	\$ 2,451,327.25

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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 Educational Service Unit needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:	Property Tax Request
General Fund	<hr/>
Bond Fund	<hr/>
Total Tax Request	** \$ <hr/>

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Richard Meginnis

(Name of Board Chairperson)

PO Box 82889

(Mailing Address)

Lincoln 68501

(City & Zip Code)

402-436-1000

(Telephone Number)

rmeginnis@lps.org

(E-Mail Address)

PREPARER

Jill Pauley

(Name and Title)

Lincoln Public Schools

(Firm Name)

PO Box 82889

(Mailing Address)

Lincoln 68501

(City & Zip Code)

402-436-1706

(Telephone Number)

jpauley@lps.org

(E-Mail Address)

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

Board Chairperson

Preparer

Other Contact

OTHER CONTACT

Mark Shepard, ESU Administrator

(Name and Title)

Lincoln Public Schools

(Firm Name)

PO Box 82889

(Mailing Address)

Lincoln 68501

(City & Zip Code)

402-436-1636

(Telephone Number)

mshepar@lps.org

(E-Mail Address)

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	2,451,327.25
Motor Vehicle Pro-Rate	(2)	\$	7,000.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	1,293,720.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (11))	(6)		
LESS: Amount Spent During 2010-2011	(7)		
LESS: Amount Expected to be Spent in Future Budget Years	(8)		
Amount to be included on 2011-2012 Restricted Funds (<u>Cannot</u> be a Negative Number)	(9)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	3,752,047.25
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(11)		
LESS: 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)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	2,762,250.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		

TOTAL LID EXCEPTIONS (B)	(19)	\$	2,762,250.00
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<p>TOTAL 2011-2012 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	(20)	\$	989,797.25
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Total 2011-2012 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

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COMPUTATION OF LIMIT FOR FISCAL YEAR 2011-2012

2010-2011 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 3,834,146.93
(1)

ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%) 2.50 %
(A)

Allowable Growth per the Assessor **MINUS** 2.5% - %
(B)

157,746,463.00 / 16,311,040,532.00 = 0.97 %
 2011 Growth / 2010 Valuation = Multiply times
 per Assessor 100 To get %

Total Base Limitation Increase = Line (A) **PLUS** Line (B) 2.50 %
(C)

Base Limitation Growth = Line (1) **TIMES** Line (C) 95,853.67
(D)

2011-2012 Calculated Base Limitation = Line (1) **PLUS** Line (D) 3,930,000.60
(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education 3,536,731.36
(E)

Base Revenue Need Increase = Line (E) **TIMES** 110% 3,890,404.50
(F)

Allowable Growth = Line (F) **MINUS** Line (2) -
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %
(4)

 / = 0.00 %
 # of Board Members / Total # of Members in = Must be at least
 voting / Governing Body .75 (75%) of the
 "Yes" for Increase Governing Body

4 SPECIAL ELECTION/TOWNHALL MEETING -
VOTER APPROVED % INCREASE %
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

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TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	- %
	<u>(6)</u>
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	-
	<u>(7)</u>
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	3,930,000.60
	<u>(8)</u>
Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule	989,797.25
	<u>(9)</u>
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	2,940,203.35
	<u>(10)</u>

**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
Educational Service Units

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Total Personal and Real Property Tax Request		\$ 2,451,327.25 <u>(1)</u>
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(_____) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(N/A) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ _____) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 2,451,327.25 <u>(3)</u>
2011 Valuation (Per the County Assessor)		\$ 16,342,181,624.00 <u>(4)</u>
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.015000</u> (5)

Note : ESU Levy Limit (State Statute Section 77-3442) - 1.5 cents

Attach supporting documentation if a vote was held to exceed levy limits.

LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS

COUNTY-CITY BUILDING

LINCOLN, NEBRASKA 68508-2864

PHONE (402) 441-7463

FAX (402) 441-8759

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION

for tax year 2011

for

EDUCATIONAL SERVICE UNIT #18

2011 Total Valuation	\$	16,342,181,624
Valuation Attributed to Growth	\$	157,746,463

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do 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.

**Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property annexation if applicable.*

Dated this 17th day of August, 2011.



Norman H. Agena



AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on the 7 day of July A.D., 2011 and thereafter on _____, 20____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me this _____ day of _____, 20____
Juliana Noremeyer

 Notary Public
 Printer's Fee, \$ _____

GENERAL NOTARY - State of Nebraska
 JULIANA NOREMAYER
 My Comm. Exp. Jan. 28, 2012

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY	
ESU # 18	
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 16th day of August 2011, at 6:00 o'clock PM at City/County Building 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 Business Affairs at 3801 S. 14th Street during regular business hours and at www.lps.org .	
Stephen Joel, Clerk/Secretary	
2009-2010 Actual Disbursements & Transfers.....	\$ 8,047,619.70
2010-2011 Actual Disbursements & Transfers.....	\$ 7,884,040.00
2011-2012 Proposed Budget of Disbursements & Transfers ..	\$ 9,111,489.57
2011-2012 Necessary Cash Reserve.....	\$ 1,270,439.01
2011-2012 Total Resources Available.....	\$10,381,928.58
Total 2011-2012 Personal & Real Property Tax Requirement.....	\$ 2,464,027.25
Unused Budget Authority Created for Next Year.....	\$ 2,927,803.35
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Bonds.....	\$ -
Personal and Real Property Tax Required for All Other Purposes.....	\$ 2,464,027.25
#6640891 11 Aug. 7	

Approval of Minutes

The August 16, 2011, minutes of the Educational Service Unit 18 Board meeting were approved as distributed.

PUBLIC COMMENT

There were no speakers at this portion of the meeting.

***FIRST READING, ACTION AT NEXT MEETING**

There were no items presented for first reading at this portion of the meeting.

SECOND READING, RECOMMENDED FOR ACTION

2. 2011-12 EDUCATION SERVICE UNIT 18 BUDGET ADOPTION

Mr. Meginnis noted the revisions to this agenda item which was provided to the Board.

Mr. Meginnis recommended the approval of the 2011-12 Educational Service Unit 18 budget and resolution as amended,

Mrs. Danek moved, Ms. McLeese Stephenson seconded

That the Board approve the adoption of the 2011-12 budget and resolution as amended.

Roll Call: **Ayes:** Ms. McLeese Stephenson, Dr. Zimmer, Mrs. Danek,
Ms. Baier, Mr. Keller, Mr. Mayhew,
Mr. Meginnis

Nays: None

Motion carried.

PUBLIC COMMENT

There were no speakers at this portion of the meeting.

ADJOURNMENT

There being no further business, the Educational Service Unit 18 Board adjourned at 7:48 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.

Richard Meginnis
President of the Board

Stephen C. Joel
Secretary of the Board

AFFIDAVIT OF PUBLICATION

State of Nebraska }
 LANCASTER COUNTY, } ss.

**NOTICE OF CHANGES TO PROPOSED BUDGET
 EDUCATIONAL SERVICE UNIT 18**

In accordance with State Statute Section 13-504, a summary of changes is required when the adopted budget statement reflects a change from that shown in the published proposed budget statement. The following budget changes were made:

	Proposed Budget Amount	Adopted Budget Amount
2011-2012 Necessary Cash Reserve	\$1,270,439.01	\$1,257,866.01
2011-2012 Total Resources Available	\$10,381,928.58	\$10,369,355.58
Total 2011-2012 Personal & Real Property Tax Requirement	\$2,464,027.25	\$2,451,327.25
Unused Budget Authority Created for Next Year	\$2,927,503.35	\$2,940,203.35
Personal and Real Property Tax Required for all Other Purposes	\$2,464,027.25	\$2,451,327.25

These changes were made because ESU 18's assessed valuation was less than projected. # 6680007 11 Sept. 9

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on the 9 day of Sept. A.D., 2011 and thereafter on _____, 20____ and that said newspaper is the legal newspaper under the statutes of the State of Nebraska. The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me this _____ day of _____, 20____

 Notary Public

Printer's Fee, \$ _____



6680007