

**2012-2013  
STATE OF NEBRASKA  
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 18

**RECEIVED**

SEP 19 2012

LANCASTER COUNTY  
CLERK

This budget is for the Period September 1, 2012 through August 31, 2013

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: <a href="http://www.auditors.nebraska.gov">www.auditors.nebraska.gov</a>	
Questions - E-Mail: <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	

Submission Information - Adopted Budget Due by 9-20-2012	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Adobe PDF Document via Website:	
<a href="http://www.auditors.nebraska.gov/">http://www.auditors.nebraska.gov/</a>	
2. 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:

	Principal and Interest on Bonds
\$ 2,573,298.99	All Other Purposes
\$ 2,573,298.99	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of September 1, 2012

Principal	
Interest	
Total Bonded Indebtedness	\$ -

\$ 17,155,326,702.00	<b>Total Certified Valuation (All Counties)</b>
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*(Certification of Valuation(s) from County Assessor MUST be attached)*

**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, 2011 through June 30, 2012?

YES       NO

*If YES, Please submit Interlocal Agreement Report by December 31, 2012.*

A proposed Budget Summary and Notice of Hearing was duly Published on:

August 14, 2012

**County Clerk's Use ONLY**

ADMINISTRATOR/BOARD MEMBER:	
Signature: 	
Printed Name & Title: Mark Shepard, ESU 18 Administrator	
Mailing Address: PO Box 82889	
City, Zip: Lincoln 68501	
Phone Number: 402-436-1636	
E-Mail Address: <a href="mailto:mshepar@lps.org">mshepar@lps.org</a>	



# Lincoln Educational Service Unit No. 18

P.O. Box 82889 • Lincoln, NE 68501 • (402) 436-1636 • Fax (402) 458-3285

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OCT 08 2012

LANCASTER COUNTY  
CLERK

October 8, 2012

Auditor of Public Accounts  
State Capitol, Suite 2303  
PO Box 98917  
Lincoln, NE 68509-8917

To Whom It May Concern:

Enclosed is the affidavit for the Notice of Change to Proposed Budget for Educational Service Unit 18's 2012-2013 budget. The affidavit had not arrived from the local newspaper by the time the official budget document was due.

Please let me know if you need any additional information.

Sincerely,

Jill A. Pauley  
Director of Business Services

cc: County Clerk

# AFFIDAVIT OF PUBLICATION

State of Nebraska }  
 LANCASTER COUNTY, }  
 SS.

**NOTICE OF CHANGES TO PROPOSED BUDGET  
 LINCOLN PUBLIC SCHOOLS (55-0001)  
 IN LANCASTER COUNTY, NEBRASKA**

In accordance with State Statute Section 13-506, 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:

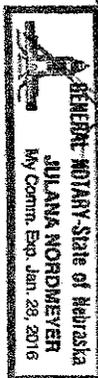
	Proposed Budget Amount	Adopted Budget Amount
2012-2013 Budgeted Disbursements & Transfers-General Fund	\$379,993,955.00	\$380,263,955.00
Total Personal and Real Property Tax Requirement-General Fund	\$178,456,621.45	\$180,130,930.52
Fee and Delinquent Tax Allowance-General Fund	\$1,794,564.45	\$1,801,307.52
Necessary Cash Reserve-General Fund	\$44,790,721.19	\$46,178,287.19
Total Personal and Real Property Tax Requirement for ALL Other	\$183,739,393.11	\$185,413,702.18

These changes were made because the school district's assessed valuation was more than projected.  
 #7102106 If Sept. 14

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 14 day of Sept. A.D., 2012 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\_\_\_\_

Printer's Fee, \$ \_\_\_\_\_



Notary Public

7102106

ESU # 18

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 1,035,479.58	\$ 1,258,528.40	\$ 1,656,117.28
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ -	\$ 150,556.12
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 1,035,479.58	\$ 1,258,528.40	\$ 1,806,673.40
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,255,740.66	\$ 2,280,000.00	\$ 2,547,566.00
7	Federal Receipts	\$ 80,249.00	\$ 80,249.00	\$ 330,250.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 6,889.02	\$ 7,060.00	\$ 7,000.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 1,246,307.05	\$ 1,293,720.00	\$ 1,471,229.00
10	State Receipts: Other	\$ 63,329.73	\$ 60,612.00	\$ -
11	State Receipts: Property Tax Credit	\$ 89,179.00	\$ 84,895.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 4,419,690.46	\$ 4,733,346.00	\$ 5,384,890.00
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>	\$ 9,196,864.50	\$ 9,798,410.40	\$ 11,547,608.40
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 7,627,390.10	\$ 7,863,093.00	\$ 9,315,680.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 310,946.00	\$ 128,644.00	\$ 251,950.00
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>	\$ 7,938,336.10	\$ 7,991,737.00	\$ 9,567,630.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 1,258,528.40	\$ 1,806,673.40	\$ 1,979,978.40

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 2,547,566.00
County Treasurer's Commission at 1% of Line 6	\$ 25,475.66
Delinquent Tax Allowance	\$ 257.33
<b>Total Property Tax Requirement</b>	<b>\$ 2,573,298.99</b>

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

Don Mayhew

*(Name of Board Chairperson)*

PO Box 82889

*(Mailing Address)*

Lincoln 68501

*(City & Zip Code)*

402-436-1000

*(Telephone Number)*

dmayhew@lps.org

*(E-Mail Address)*

**PREPARER**

Jill Pauley, Director of Business Services

*(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)	\$	2,573,298.99
Motor Vehicle Pro-Rate	(2)	\$	7,000.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	1,471,229.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (11))	(6)		
<b>LESS:</b> Amount Spent During 2011-2012	(7)		
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	(8)		
Amount to be included on 2012-2013 Restricted Funds ( <u>Cannot</u> be a Negative Number)	(9)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(10)	\$	<b>4,051,527.99</b>
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**LC-3 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)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	2,751,080.00
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)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	\$	<b>2,751,080.00</b>
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<p><b>TOTAL 2012-2013 RESTRICTED FUNDS</b>  <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>  <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	(20)	\$	<b>1,300,447.99</b>
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Total 2012-2013 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.



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TOTAL ALLOWABLE PERCENT INCREASE = Line (4) <b>PLUS</b> Line (5)	- %
	<u>(6)</u>
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) <b>TIMES</b> Line (6)	-
	<u>(7)</u>
Total Restricted Funds Authority = Line (2) <b>PLUS</b> Line (3) <b>PLUS</b> Line (7)	4,076,041.93
	<u>(8)</u>
<b>Less:</b> 2012-2013 Restricted Funds from LC-3 Supporting Schedule	1,300,447.99
	<u>(9)</u>
Total Unused Restricted Funds Authority = Line (8) <b>MINUS</b> Line (9)	2,775,593.94
	<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

**ESU # 18**

Total Personal and Real Property Tax Request		\$ <u>2,573,298.99</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><u>July 1, 1998</u></b>	( _____ ) (B)	
Bonded indebtedness	( <b>N/A</b> ) (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		\$ <u>2,573,298.99</u> (3)
2012 Valuation (Per the County Assessor)		\$ <u>17,155,326,702.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 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 2012

for

**EDUCATIONAL SERVICE UNIT #18**

<b>2012 Total Valuation</b>	<b>\$</b>	<b>17,155,326,702</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>196,840,911</b>

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 17<sup>th</sup> day of August, 2012.



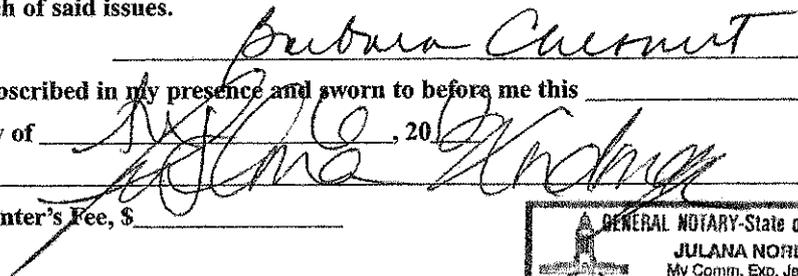
Norman H. Agena

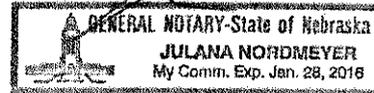
RECEIVED  
AUG 22 2012  
REGISTER OF DEEDS

# 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 5 day of Aug. A.D., 2012 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, \$ \_\_\_\_\_



7054957

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 14 day of August 2012, 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 300 S. 14th Street during regular business hours and at [www.lps.org](http://www.lps.org).

Stephen C. Joel, Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$ 7,938,336.10
2011-2012 Actual Disbursements & Transfers	\$ 7,991,737.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 9,567,630.00
2012-2013 Necessary Cash Reserve	\$ 1,956,299.40
2012-2013 Total Resources Available	\$11,523,929.40
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 2,549,360.81
Unused Budget Authority Created for Next Year	\$ 2,799,512.12
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Bonds	\$ _____
Personal and Real Property Tax Required for All Other Purposes	\$ 2,549,360.81

# 7054957-11 Aug. 5

**5. APPROVAL OF MINUTES**

The July 14, 2012, minutes of the Educational Service Unit 18 Board meeting were approved as distributed.

**6. PUBLIC COMMENT**

There were no speakers at this portion of the meeting.

**7. SECOND READING**

**7.1 From Board Committees**

**7.1.1 2012-13 Educational Service Unit 18 Budget Adoption**

Mr. Mayhew announced that the Board held a public hearing on August 14, 2012, on the proposed budget for Educational Service Unit 18.

Staff recommended that the Board approve the budget statement and resolution as amended, found in Report File No. TT-56, and prepared in compliance with the Nebraska Budget Act, State Law Section 79-1225, and other Nebraska laws.

Ms. Baier moved, Ms. McLeese Stephenson seconded

**That the Board approve the 2012-13 budget statement and resolution as amended.**

**MOTION PASSED:**

Barbara Baier	Yes
Kathy Danek	Yes
Kevin Keller	Yes
Don Mayhew	Yes
Richard Meginnis	Yes
Katie McLeese Stephenson	Yes
Ed Zimmer	Yes

**8. ADJOURNMENT**

There being no further business, the Lincoln Board of Education adjourned at 7:54 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.

\_\_\_\_\_  
Don Mayhew  
President of the Board

\_\_\_\_\_  
Stephen C. Joel  
Secretary of the Board