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LANCASTER COUNTY CLERK

2013-2014
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM

ESU # 18

This budget is for the Period September 1, 2013 through August 31, 2014

Contact Information

Auditor of Public Accounts
Telephone: (402) 471-2111 **FAX:** (402) 471-3301
Website: www.auditors.nebraska.gov
Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information - Adopted Budget Due by 9-20-2013

1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509
   Submit Electronically using Website:
   http://www.auditors.nebraska.gov/
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:

$ 2,642,305.44	Property Taxes for Non-Bond Purposes
$ -	Principal and Interest on Bonds
$ 2,642,305.44	**Total Personal and Real Property Tax Required**

$ 17,615,372,867.00	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Outstanding Bonded Indebtedness as of September 1, 2013

Principal	
Interest	
Total Bonded Indebtedness	$ -

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, 2012 through June 30, 2013?

[X] YES [ ] NO

*If **YES**, Please submit Interlocal Agreement Report by December 31, 2013.*

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2012 through June 30, 2013?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by December 31, 2013.*

ADMINISTRATOR/BOARD MEMBER:

Signature: Liz Standish
Printed Name & Title: Liz Standish, ESU 18 Administrator
Mailing Address: PO Box 82889
City, Zip: Lincoln 68501
Phone Number: 402-436-1636
E-Mail Address: lstandis@lps.org

County Clerk's Use ONLY

ESU # 18

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	**Adopted Budget 2013 - 2014** (Column 3)
1	**Beginning Balances, Receipts, & Transfers:**			
2	Net Cash Balance	$ 1,091,185.49	$ 1,249,358.81	$ 1,565,357.28
3	Investments	$ -	$ -	$ -
4	County Treasurer's Balance	$ 167,342.91	$ 178,473.64	$ 212,297.17
5	**Subtotal of Beginning Balances** (Lines 2 thru 4)	$ 1,258,528.40	$ 1,427,832.45	$ 1,777,654.45
6	Personal and Real Property Taxes **(Columns 1 and 2 - See Preparation Guidelines)**	$ 2,292,666.40	$ 2,310,000.00	$ 2,616,144.00
7	Federal Receipts	$ 80,249.00	$ 80,249.00	$ 330,250.00
8	State Receipts: Motor Vehicle Pro-Rate	$ 7,283.89	$ 7,300.00	$ 7,300.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	$ 1,293,720.50	$ 1,471,229.00	$ 1,487,266.00
10	State Receipts: Other	$ 50,494.84	$ 60,000.00	$ -
11	State Receipts: Property Tax Credit	$ 84,763.93	$ 85,230.00	
12	Local Receipts: Nameplate Capacity Tax	$ -	$ -	$ -
13	Local Receipts: In Lieu of Tax	$ -	$ -	$ -
14	Local Receipts: Other	$ 4,747,142.10	$ 5,258,960.00	$ 5,804,630.00
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)	$ 9,814,849.06	$ 10,700,800.45	$ 12,023,244.45
18	**Disbursements & Transfers:**			
19	Operating Expenses	$ 8,387,016.61	$ 8,923,146.00	$ 10,193,450.00
20	Capital Improvements (Real Property/Improvements)	$ -	$ -	$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	$ -	$ -	$ -
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)	$ 8,387,016.61	$ 8,923,146.00	$ 10,193,450.00
30	**Balance Forward/Cash Reserve** (Line 17 - Line 29)	$ 1,427,832.45	$ 1,777,654.45	$ 1,829,794.45

PROPERTY TAX RECAP

Tax from Line 6	$ 2,616,144.00
County Treasurer's Commission at 1% of Line 6	$ 26,161.44
Delinquent Tax Allowance	$ -
Total Property Tax Requirement	$ 2,642,305.44

ESU # 18

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	
Bond Fund	
Total Tax Request	** $ -

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

ESU # 18

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Barbara Baier
(Name of Board Chairperson)

PO Box 82889
(Mailing Address)

Lincoln 68501
(City & Zip Code)

402-436-1000
(Telephone Number)

bbaier@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
- [x] Preparer
- [ ] Other Contact

OTHER CONTACT

Liz Standish, 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)

lstandis@lps.org
(E-Mail Address)

ESU # 18

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements		(1)	$ 2,642,305.44
Motor Vehicle Pro-Rate		(2)	$ 7,300.00
In-Lieu of Tax Payments		(3)	$ -
Aid for Core Services and Technology Infrastructure		(4)	$ 1,487,266.00
Transfers of Surplus Fees		(5)	$ -
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (11))		(6)	
LESS: Amount Spent During 2012-2013		(7)	
LESS: Amount Expected to be Spent in Future Budget Years		(8)	
Amount to be included on 2013-2014 Restricted Funds **(Cannot be a Negative Number)**		(9)	$ -
TOTAL RESTRICTED FUNDS (A)		(10)	**$ 4,136,871.44**

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 *(cannot exclude same capital improvements from more than one lid calculation.)* Agrees to Line (8).	$ -	(12)	
Allowable Capital Improvements		(13)	$ -
Interlocal Agreements/Joint Public Agency Agreements		(14)	$ 2,982,960.00
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)	**$ 2,982,960.00**

TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) *To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20*	(20)	**$ 1,153,911.44**

Total 2013-2014 Restricted Funds for Lid Computation ***cannot*** *be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.*

STATE OF NEBRASKA
2013-2014 LC-3 LID COMPUTATION FORM

ESU # 18

COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form — 4,076,041.93 (1)

ALLOWABLE INCREASES

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

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

295,516,581.00 (2013 Growth per Assessor) / 17,155,326,702.00 (2012 Valuation) = 1.72 % (Multiply times 100 To get %)

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

Base Limitation Growth = Line (1) **TIMES** Line (C) — 101,901.05 (D)

2013-2014 Calculated Base Limitation = Line (1) **PLUS** Line (D) — 4,177,942.98 (2)

2 **ALLOWABLE GROWTH**

Base Revenue Need per Department of Education — 3,743,021.00 (E)

Base Revenue Need Increase = Line (E) **TIMES** 110% — 4,117,323.10 (F)

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

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

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

STATE OF NEBRASKA
2013-2014 LC-3 LID COMPUTATION FORM

ESU # 18

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) **PLUS** Line (5)	- % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) **TIMES** Line (6)	- (7)
Total Restricted Funds Authority = Line (2) **PLUS** Line (3) **PLUS** Line (7)	4,177,942.98 (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	1,153,911.44 (9)
Total Unused Restricted Funds Authority = Line (8) **MINUS** Line (9)	3,024,031.54 (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

Educational Service Units

ESU # 18

Total Personal and Real Property Tax Request		$ 2,642,305.44 (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 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		$ 2,642,305.44 (3)
2013 Valuation (Per the County Assessor)		$ 17,615,372,867.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) **Divided By** Line (4) **Times** 100]		0.015000 (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 2013

for

EDUCATIONAL SERVICE UNIT #18

2013 Total Valuation	**$**	**17,615,372,867**
Valuation Attributed to Growth	**$**	**295,516,581**

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 16th day of August, 2013.

Norman H. Agena

Norman H. Agena

EDUCATIONAL SERVICE UNIT 18
Board Meeting

County-City Building
555 South 10th Street
Lincoln, NE 68508

MINUTES OF MEETING – August 27, 2013

1. OPENING PROCEDURES

Notice of the time and place of the Educational Service Unit 18 Board meeting was e-mailed to an extensive list of local and regional news media. A mailing list is maintained at the Lincoln Public Schools District Office. A public notice was published in the *LINCOLN JOURNAL STAR.*

2. CALL TO ORDER

The meeting was called to order by the ESU Board President, Barbara Baier, at 7:04 p.m.

3. ROLL CALL

PRESENT BOARD MEMBERS:
Barbara Baier
Lanny Boswell
Kathy Danek
Don Mayhew
Richard Meginnis
Katie McLeese Stephenson
Ed Zimmer

STAFF IN ATTENDANCE:
Dr. Steve Joel, Secretary of the Board and Superintendent
Mr. James Gessford, Attorney for the Board
Dr. Jane Stavem, Associate Superintendent for Instruction
Dr. Nancy Biggs, Associate Superintendent for Human Resources
Mr. Mark Shepard, Associate Superintendent for Business Affairs
Mr. John Neal, Assistant to the Superintendent for Governmental Relations

4. ANNOUNCE OPEN MEETING ACT POSTING AND LOCATION

The Educational Service Unit 18 Board of Education makes available at least one current copy of the Open Meetings Act posted in the meeting room at a location accessible to members of the public. At the beginning of this meeting, the Board President announced and informed the public about the location of the posted information.

5. APPROVAL OF MINUTES

The August 13, 2013, minutes of the Educational Service Unit 18 Board meeting were approved as distributed.

7. PUBLIC COMMENT

There were no speakers at this portion of the meeting.

8. SECOND READING, RECOMMENDED FOR ACTION

8.1 2013-14 EDUCATIONAL SERVICE UNIT 18 BUDGET ADOPTION

Mrs. Danek, Chair of the Finance Committee, said the Finance Committee and staff recommended Board approval of the budget statement and resolution, as amended, as set forth in Report File No. VV-46, prepared in compliance with the Nebraska Budget Act, State Law Section 79-1225 and other Nebraska laws.

Mrs. Danek moved, Ms. McLeese Stephenson seconded

That the Board approve the 2013-14 budget statement and resolution as amended.

RESOLVED by the Board of Educational Service Unit 18 of the State of Nebraska:

1. That $2,616,144 is the Board's estimate of the total amount under its adopted budget statement to be received from taxation of the taxable property within the Educational Service Unit for the fiscal year beginning September 1, 2013, and ending August 31, 2014.

2. That the County Commissioners of Lancaster County be requested and directed to levy and collect for said mentioned purposes the tax rate necessary to produce $2,616,144, after the county's tax collection fee has been deducted, the same as other property taxes are levied and collected.

3. That the officers of the Board be directed to report the action of the Board of Educational Service Unit 18 to the County Commissioners of Lancaster County (in their capacity as the levying board) and to the Auditor of Public Accounts not later than September 20, 2013, in accordance with State Law Section 13-508 and other Nebraska laws.

4. That the 2013-14 budget as presented, and amended, and all supporting documents (copies of which are on file with official Unit records and which are hereby incorporated herein by this reference as though set forth in full) as developed by the administration be hereby approved and adopted.

5. That the administration is hereby authorized to take all action necessary to implement the adopted budget herein, and to make any necessary changes or adjustments as required by Nebraska laws to properly reflect such adopted budget statement hereby

approved, due to new requirements, assessed valuation certifications or re-certifications or such other matters which require necessary fiscal adjustments to complete the budgeting process for the 2013-14 fiscal year adopted budget and budget statement hereby approved.

6. That in accordance with Section 003.04C of Title 92, Nebraska Administrative Code, Chapter 2, Section 79-1070 R.R.S. Neb., and Section 79-1244 R.R.S. Neb., and other Nebraska laws and regulations, the Board authorizes that at any time during the 2012-13 school fiscal year there is temporarily insufficient money in any of the Educational Services Unit's funds, or in any of the funds of any entity of which the Educational Service Unit is a "blended component unit" as such term is defined in the Governmental Accounting Standards Board Statement 14, the Associate Superintendent for Business Affairs or his designee may transfer money from other funds to such fund, such transfer to be considered a loan subject to repayment as soon as funds are available to do so.

MOTION PASSED

Barbara Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Don Mayhew	Yes
Richard Meginnis	Yes
Katie McLeese Stephenson	Yes
Ed Zimmer	Yes

9. CLOSED SESSION

Ms. Baier advised that there was no request for a closed session this evening.

10. ADJOURNMENT

There being no further business, the Board of Educational Service Unit Number 18 adjourned at 7:07 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.

Barbara Baier
President of the Board

Stephen C. Joel
Secretary of the Board

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } SS.

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 13th day of August 2013, at 6:00 PM at the 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 during regular business hours and at *www.lps.org/about/budget.*

Stephen C. Joel, Clerk/Secretary

2011-2012 Actual Disbursements & Transfers	$ 8,387,016.61
2012-2013 Actual Disbursements & Transfers	$ 8,923,146.00
2013-2014 Proposed Budget of Disbursements & Transfers	$10,193,450.00
2013-2014 Necessary Cash Reserve	$ 1,812,167.45
2013-2014 Total Resources Available	$12,005,617.45
Total 2013-2014 Personal & Real Property Tax Requirement	$ 2,624,502.17
Unused Budget Authority Created for Next Year	$ 3,041,834.81
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	$ 2,624,502.17
Personal and Real Property Tax Required for Bonds	$ -

#7416974 1t Aug 4

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 August 4, 20 13 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.

Barbara Chesnut

Subscribed in my presence and sworn to before me on August 5, 20 13

U K Boone Notary Public

GENERAL NOTARY - State of Nebraska
UVA K BOONE
My Comm. Exp. Jan. 31, 2017

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