

2013-2014
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

RECEIVED

SEP 11 2013

LANCASTER COUNTY
 CLERK

County-District #: 55-0001 Class #: 4
 Lincoln Public Schools
 TO THE COUNTY BOARD AND COUNTY CLERK OF
 Lancaster County

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 Adobe PDF Document via Website: http://www.auditors.nebraska.gov/
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education

The Undersigned School Superintendent/Board Member Hereby Certifies:

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund		\$ 184,961,414.31	\$ 184,961,414.31
Bond Fund(s) [If More Than 1 Bond Fund - Total All Together]	\$ 28,200,157.29		\$ 28,200,157.29
Special Building Fund		\$ -	\$ -
Qualified Capital Purpose Undertaking Fund		\$ 5,255,720.15	\$ 5,255,720.15
Total All Funds	\$ 28,200,157.29	\$ 190,217,134.46	\$ 218,417,291.75

Outstanding Bonded Indebtedness as of September 1, 2013 (Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)	
\$ 335,222,535.00	Principal
\$ 195,988,405.74	Interest
\$ 531,210,940.74	Total Outstanding Bonded Indebtedness

Total Certified Valuation (All Counties) \$ 17,615,372,867
 (Certification of Valuation(s) from County Assessor **MUST** be attached)

SCHOOL SUPERINTENDENT/BOARD MEMBER:

Signature: 

Printed Name: Stephen C. Joel

Mailing Address: PO Box 82889

City, Zip: Lincoln, 68501

Phone Number: 402-436-1000

E-Mail Address: sjoel@lps.org

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? <input checked="" type="checkbox"/> YES <input type="checkbox"/> 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? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO If YES, Please submit Trade Name Report by December 31, 2013.
Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2013-2014 school fiscal year? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 55-0001
Lincoln Public Schools

2013-2014 BUDGET ADOPTED									
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	49,364,908.74	260,718,770.74	183,111,802.00	443,830,572.74	65,053,833.00	328,529,917.00	393,583,750.00	50,246,822.74	443,830,572.74
Depreciation	6,680,225.82	9,956,845.82		9,956,845.82			9,956,845.82		9,956,845.82
Employee Benefit	-	-		-			-	-	-
Contingency	2,122,224.63	4,880,774.63		4,880,774.63			4,880,774.63		4,880,774.63
Activities	1,346,651.61	9,346,651.61		9,346,651.61			8,000,000.00	1,346,651.61	9,346,651.61
School Lunch	4,008,860.03	21,219,800.03		21,219,800.03			21,219,800.03	-	21,219,800.03
Bond	21,862,754.83	281,138,864.83	27,918,156.00	309,057,020.83			280,479,903.00	28,577,117.83	309,057,020.83
Special Building	9,937,520.65	10,254,020.65	-	10,254,020.65			10,254,020.65		10,254,020.65
Qualified Capital Purpose Undertaking	13,594,656.40	84,327,790.40	5,203,163.00	89,530,953.40			89,530,953.40	-	89,530,953.40
Cooperative	-	4,082,960.00		4,082,960.00			4,082,960.00	-	4,082,960.00
Student Fee	-	1,000,000.00		1,000,000.00			1,000,000.00	-	1,000,000.00
				-					-
TOTAL ALL FUNDS	108,917,802.71	686,926,478.71	216,233,121.00	903,159,599.71	65,053,833.00	328,529,917.00	822,989,007.53	80,170,592.18	903,159,599.71

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
	PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	183,111,802.00	27,918,156.00	-
COUNTY TREASURER'S COMMISSION AT 1% OF COLUMN A (Line B)	1,849,612.31	282,001.29	-	52,557.15
DELINQUENT TAX ALLOWANCE (If over 5% of Line A, see Instructions) (Line C)	-	-	-	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B + Line C) (Line D)	184,961,414.31	28,200,157.29	-	5,255,720.15

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 97,354,721.07	\$ 14,600,000.00

COUNTY TREASURER'S BALANCE, 9-1-2013			
14,860,801.92	2,267,380.92	-	435,828.67

BUDGET STATEMENT

County-District # 55-0001

Lincoln Public Schools

2012-2013 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	52,615,697.74	262,870,794.74	165,415,850.00	428,286,644.74	59,880,959.00	319,040,777.00	378,921,736.00	49,364,908.74
Depreciation	10,792,055.82	11,230,225.82		11,230,225.82			4,550,000.00	6,680,225.82
Employee Benefit	12,086.00	12,086.00		12,086.00			12,086.00	-
Contingency	3,035,028.63	5,659,358.63		5,659,358.63			3,537,134.00	2,122,224.63
Activities	1,346,651.61	9,346,651.61		9,346,651.61			8,000,000.00	1,346,651.61
School Lunch	5,079,651.03	21,503,164.03		21,503,164.03			17,494,304.00	4,008,860.03
Bond	19,146,043.83	20,896,195.83	25,650,512.00	46,546,707.83			24,683,953.00	21,862,754.83
Special Building	16,076,906.65	21,491,949.65	2,833.00	21,494,782.65			11,557,262.00	9,937,520.65
Qualified Capital Purpose Undertaking	20,464,935.40	21,773,927.40	5,199,169.00	26,973,096.40			13,378,440.00	13,594,656.40
Cooperative	-	2,595,000.00		2,595,000.00			2,595,000.00	-
Student Fee	-	135,000.00		135,000.00			135,000.00	-
				-				-
TOTAL ALL FUNDS	128,569,056.71	377,514,353.71	196,268,364.00	573,782,717.71	59,880,959.00	319,040,777.00	464,864,915.00	108,917,802.71

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
\$	14,500,000.00

ACTUAL RESOURCES AND DISBURSEMENTS

County-District # 55-0001

Lincoln Public Schools

2011-2012 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	62,020,147.19	235,535,755.72	160,148,453.83	395,684,209.55	60,768,812.09	282,299,699.72	343,068,511.81	52,615,697.74
Depreciation	11,052,733.15	12,059,596.89		12,059,596.89			1,267,541.07	10,792,055.82
Employee Benefit	15,294.00	15,294.00		15,294.00			3,208.00	12,086.00
Contingency	5,017,310.21	5,756,098.95		5,756,098.95			2,721,070.32	3,035,028.63
Activities	1,905,281.91	8,310,403.19		8,310,403.19			6,963,751.58	1,346,651.61
School Lunch	4,403,848.08	22,231,629.79		22,231,629.79			17,151,978.76	5,079,651.03
Bond	20,835,859.36	23,372,475.81	23,517,616.65	46,890,092.46			27,744,048.63	19,146,043.83
Special Building	12,956,328.35	30,224,085.71	359.86	30,224,445.57			14,147,538.92	16,076,906.65
Qualified Capital Purpose Undertaking	49,540,097.28	51,118,217.73	5,771,914.41	56,890,132.14			36,425,196.74	20,464,935.40
Cooperative	-	2,582,510.19		2,582,510.19			2,582,510.19	-
Student Fee	-	113,198.55		113,198.55			113,198.55	-
				-				-
TOTAL ALL FUNDS	\$ 167,746,899.53	391,319,266.53	189,438,344.75	580,757,611.28	60,768,812.09	282,299,699.72	452,188,554.57	128,569,056.71

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheets.

MOTOR VEHICLE TAXES	
\$	14,255,664.54

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

Stephen Joel, Superintendent

(Name and Title)

Lincoln Public Schools

(Firm Name)

PO Box 82889

(Mailing Address)

Lincoln 68501

(City & Zip Code)

402-436-1000

(Telephone Number)

sjoel@lps.org

(E-Mail Address)

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

55-0001

Lincoln Public Schools

Line No.		2013-2014 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	Total Repairs to Infrastructure Damaged by a Natural Disaster (Lines 1 through 8)	\$ -
10	Judgments: (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	Total Judgments (Lines 11 through 16)	\$ -
18	Distance Education Courses	
19	Voluntary Termination Agreements	
20	Retirement Contribution Increase (Through Fiscal Year 2016-2017)	\$ 5,845,762.00
21	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	\$ 5,845,762.00

Schedule B - Exclusions From the Levy Limitation

County-District #

55-0001

Lincoln Public Schools

Line No.		General Fund (Column A)	Bond Fund (Column B)	Special Building Fund (Column C)	Quarred Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line D)	\$ 184,961,414.31	\$ 28,200,157.29	\$ -	\$ 5,255,720.15
2	Exclusions:				
3	Voluntary termination agreements with certificated employees:				
4					
5	Special Building Fund projects commenced prior to April 1, 1996:				
6					
7					
8					
9					
10	Judgments not paid by liability insurance:				
11					
12					
13					
14	Lease-purchase contracts approved prior to July 1, 1998:				
15					
16					
17					
18					
19					
20					
21					
22	Bonded indebtedness approved according to law and secured by a levy on property:				
23	Bond Principal *		\$ 10,395,000.00		\$ 2,775,000.00
24	Bond Interest *		\$ 17,523,156.00		\$ 2,428,163.00
25	Total Exclusions before 1% County Treasurer's Commission (Lines 4 through 24)	\$ -	\$ 27,918,156.00	\$ -	\$ 5,203,163.00
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ 282,001.29	\$ -	\$ 52,557.15
27	Total Exclusions (Line 25 + Line 26)	\$ -	\$ 28,200,157.29	\$ -	\$ 5,255,720.15
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 184,961,414.31	\$ -	\$ -	\$ -

* Taxes levied by a school district on or after April 2, 2008, for the payment of the principal of, premium of, or interest on such a general obligation bond of such school district and the payment of all costs associated with membership in a risk management pool shall be subject to the levy limit.

Schedule C - Levy Limit Calculation

School Name: Lincoln Public Schools

NOTE: This Schedule is not provided for levy setting purposes.

County-District # 55-0001

Line No.		District Property Tax Request LESS Exclusions (Should agree to Line 28 of Schedule B) (Column A)	District Assessed Valuation (Column B)	Levy Subject to Limitation [(Column A / Column B) x 100] (Column C)
1	General Fund	184,961,414.31	17,615,372,867.00	1.050000
2	Bond Fund	-	-	-
3	Bond Fund K-8	-	-	-
4	Bond Fund 9-12	-	-	-
5	Bond Fund _____	-	-	-
6	Special Building Fund	-	-	-
7	Qualified Capital Purpose Undertaking Fund	-	-	-
8	Qualified Capital Purpose Undertaking Fund K-8	-	-	-
9	Qualified Capital Purpose Undertaking Fund 9-12	-	-	-
10	Learning Community General Fund Levy			
11	Learning Community Special Building Levy			
12	Total Levy Subject to Limitation (Total of Lines 1 through 11)			1.050000

NOTE: If the total levy, per this Schedule (Line 12, Column C), is \$1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Line 12, Column C, is greater than \$1.05 and you did not hold a successful election to override the levy, you are in violation of the levy lid. The school district must reduce property taxes to meet the levy limitation.

If Line 12, Column C, is greater than \$1.05 and you held a successful election to override the levy, which is in effect for the 2012-2013 school fiscal year, you must attach a copy of the election ballot and the certified election returns to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. (Statute 79-10,110).

Learning Community Member Schools - The total levy, which must be \$1.05 or less, includes the Learning Community General Fund, Learning Community Special Building Fund, School District General Fund, and School District Special Building Fund.

NOTE: The sole purpose of this Schedule is to determine if the School District has met the levy limitation. This Schedule is not provided for levy setting purposes. Please note that because the property tax request (per this Schedule) does not include the property tax request attributable to the exclusion items, the levy (per this Schedule) may not reflect the levy set by your County Board of Equalization.

REMINDER: School districts that have combined levies greater than \$1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
 1st Term - NBH-School District
 Department of Publication
LINCOLN PUBLIC SCHOOLS (55-0001) IN LANCASTER 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 13th day of August, 2013 at 6:00 o'clock, P.M., at the City County Building for the purpose of hearing support, opposition, criticism, questions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget is available at the office of Business Affairs at 3001 S. 14th Street during regular business hours and at www.lps.org.
 Stephen C. Joel, Clerk Secretary

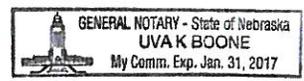
FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve	Total Available Resources Before Property Taxes	Fee and Delinquent Tax Allowance	Total Personal and Real Property Tax Requirement
	2011-2012 (1)	2012-2013 (2)	2013-2014 (3)				
Total	\$343,068,511.01	\$378,921,736.00	\$392,368,160.00	\$50,246,822.74	\$260,718,769.74	\$1,837,333.65	\$183,733,546.65
Recitation	\$ 1,267,541.07	\$ 4,550,000.00	\$ 9,956,845.82		\$ 9,956,845.82		
Employee Benefit	\$ 3,208.00	\$ 12,086.00	\$ -		\$ -		
Contingency	\$ 2,721,070.32	\$ 3,537,134.00	\$ 4,880,774.43		\$ 4,880,774.43		
Utilities	\$ 4,963,751.50	\$ 8,000,000.00	\$ 8,000,000.00	\$ 1,346,651.61	\$ 9,346,651.61		
School Lunch	\$ 17,151,978.76	\$ 17,494,304.00	\$ 21,219,800.03		\$ 21,219,800.03		
Food	\$ 27,744,048.63	\$ 24,683,953.00	\$ 280,479,903.00	\$28,577,117.83	\$281,138,864.83	\$282,001.29	\$28,200,157.29
Facial Building	\$ 14,147,538.92	\$ 11,557,262.00	\$ 10,254,020.65		\$10,254,020.65	\$ -	\$ -
Capital Construction Undertaking	\$ 36,425,196.74	\$ 13,378,440.00	\$89,538,953.40	\$ -	\$84,327,790.40	\$52,557.15	\$ 5,255,720.15
Operative	\$ 2,582,510.19	\$ 2,595,000.00	\$ 4,082,960.00		\$ 4,082,960.00		
Student Fee	\$ 113,199.55	\$ 135,000.00	\$ 1,000,000.00		\$ 1,000,000.00		
Capital Construction Undertaking	\$ -	\$ -	\$ -		\$ -		
TOTALS	\$461,845,732.67	\$459,414,208.00	\$856,501,446.07	\$69,271,898.46	\$716,662,772.53	\$2,112,225.89	\$211,222,797.89

1) Personal and Real Property Tax Requirement for Bonds: **\$ 28,200,157.29**
 2) Personal and Real Property Tax Requirement for ALL Other: **\$188,989,266.80**
 #7416972 11 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 Aug 4, 2013 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 on August 5, 2013
[Signature] Notary Public



RECEIVED
 SEP 06 2013
 ACCOUNTING

7416972

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

SCHOOL DISTRICT #1

2013 Total Valuation	\$	17,615,372,867
LPS 2006 Bond	\$	17,292,335,999
LPS 99 HS Bond	\$	16,608,977,201
LPS Elem Bond	\$	15,675,952,777

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.

Dated this 16th day of August, 2013.



Norman H. Agena

**LINCOLN PUBLIC SCHOOLS
Board of Education**

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 Lincoln Board of Education 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 Board President, Don Mayhew, at 6:00 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. Eric Weber, Associate Superintendent for Human Resources
Dr. Liz Standish, Associate Superintendent for Business Affairs
Mr. John Neal, Assistant to the Superintendent for Governmental Relations

A list of other people in attendance is set forth in Report File No. VV-34.

4. ANNOUNCE OPEN MEETING ACT POSTING AND LOCATION

The Lincoln 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.

No matching funds are required.

Mrs. Danek asked if it would be beneficial to move this item ahead for approval this evening.

Dr. Stavem said it would be helpful.

Mrs. Danek moved, Ms. McLeese Stephenson seconded

That the Board approve the submission of the ReVision and Innovation grant applications with no matching funds required.

MOTION PASSED

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

11. SECOND READING, RECOMMENDED FOR ACTION

11.1 From Board Committees

11.1.1 2013-14 LINCOLN PUBLIC SCHOOLS BUDGET ADOPTION

Mrs. Danek, Chair of the Finance Committee, reminded the Board that the budget was presented for review at the last meeting. Staff recommended that the Board approve the budget statement, as set forth in Report File No. VV-42, prepared in compliance with the Nebraska Budget Act, the Tax Equity and Educational Opportunities Support Act, State Law Sections 79-1081, 79-1085, and 79-10,110 R.R.S. Neb., and other Nebraska laws.

Mrs. Danek moved, Dr. Zimmer seconded

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

RESOLVED by the Board of Education of Lancaster County School District 001:

1. That the following is the Board's estimate of the total amount under its adopted budget statement to be received by the district from taxation of the taxable property within the school district for the fiscal year beginning September 1, 2013, and ending August 31, 2014, namely:

\$181,896,213 - To provide for the financing of all facets of services rendered by the school district, inclusive of operations and maintenance, and further known as the General Fund.

\$27,918,156 - To provide for payment of interest and the retirement of the school district's unlimited tax general obligation bonds, further known as the Bond Fund.

\$5,203,163 - To provide for environmental hazard abatement and accessibility barrier elimination projects; to provide for Qualified Zone Academy Bond projects; to provide for American Recovery and Reinvestment Act of 2009 Academy Bond projects; and to provide for building modifications to address life safety code violations, indoor air quality, and mold abatement/prevention; further known as the Qualified Capital Purpose Undertaking Fund.

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 \$215,017,532, 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 Education 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 R.R.S. Neb., and that the officers be further directed to report the action of the Board to the Lancaster County Clerk in accordance with State Law Section 79-1083 R.R.S. Neb.
4. That the 2013-14 budget as presented and all supporting documents (copies of which are on file with official district records and which are hereby incorporated herein by this reference as though set forth in full) as developed by the administration are 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 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 79-10,110 R.R.S. Neb. and other Nebraska laws, the Board has made a determination that an actual or potential environmental hazard or accessibility barrier exists, that a life safety code violation exists, or that expenditures are needed for indoor air quality or mold abatement and prevention within the school buildings or grounds of the Lincoln Public Schools and that approval of the budget and this resolution shall constitute: (a) establishment of the qualified capital purpose undertaking fund and accounts by the Board; (b) a determination by the Board that an actual or potential environmental hazard or accessibility barrier exists, that a life safety code violation exists, that expenditures are needed for indoor air quality or mold abatement and prevention within the school buildings or grounds under its control; (c) Board ratification of the accompanying itemized estimate of the amounts necessary to be expended for such matters, such estimate having been approved by the Board on August 9, 2005, June 23, 2009, and June 8, 2010; (d) Board approval and designation of the particular projects for which the tax levy will be expended, and as known or

appropriate, the relevant period of years (not to exceed ten) for which the tax will be levied for such projects, and the amount of the levy (not to exceed five and two-tenths cents per hundred dollars of assessed valuation) for each year of the period; (e) Board approval of any listed undertaking for any qualified capital purpose in any qualified zone academy under its control and the tax levy to repay any qualified zone academy bond issued for such undertaking, and designation of the particular qualified capital purpose for which the qualified zone academy bonds were or are to be issued and for which the tax levy will be expended, and as known or appropriate, the relevant the period of years (not to exceed fifteen) for which the taxes will be levied, and the amount of the levy (not to exceed five and two-tenths cents per hundred dollars of assessed valuation) for each year of the period; (f) Board designation of more than one project or qualified capital purpose in any qualified zone academy, and approval of the tax levy for each such project or qualified capital purpose, concurrently or consecutively, as the case may be, the aggregate levy of which in each year and the duration of each such levy shall not exceed the limitations as specified in § 79-10,110, and other laws; (g) Board approval of any listed undertaking for the construction of a new public school facility or the acquisition of land on which such a facility is to be constructed or any expansion, rehabilitation, modernization, renovation, or repair of any existing school facilities under its control and the levy of a tax to repay any American Recovery and Reinvestment Act of 2009 bond and Board designation of the particular project or projects for which the bond has been or will be issued and for which the tax levy provided will be expended and the period of years for which the tax will be levied to repay such bond not exceeding the maximum term of thirty years for Build America and/or qualified school construction bonds and the amount of the levy (not to exceed five and two-tenths cents per hundred dollars of assessed valuation) for each year of such period and Board ratification and approval of the accompanying itemized estimate of the amounts necessary to be expended for such project or projects; (h) Board approval that the levy may be imposed for such duration as the Board specifies, notwithstanding the contemporaneous existence or subsequent imposition of any other levy for another project, qualified capital purpose, qualified zone academy purpose or American Recovery and Reinvestment Act of 2009 purpose imposed, up to the limit specified in § 79-10,110, and other laws, and notwithstanding the subsequent issuance by the district of bonded indebtedness, if any is permitted, payable from its general fund levy or otherwise; and (i) Board establishment and approval to maintain with submission of the itemized estimate, an environmental hazard abatement and accessibility barrier elimination project account, a life safety code modification project account, an indoor air quality project account, a mold abatement and prevention project account, and a qualified capital purpose undertaking or other such sub-accounts, within the qualified capital purpose undertaking fund, so that taxes collected shall be credited to the appropriate account to cover project or undertaking costs and so that such estimates may be presented to the county clerk and taxes levied accordingly (Attachment Two).

7. That the officers of the Board be directed to make and deliver to the County Clerk, not later than September 20, 2013, the approved itemized estimates of the amounts necessary to be expended for the abatement of environmental hazards, for accessibility barrier elimination, and for modifications for life safety code violations, indoor air quality, or mold abatement and prevention in the school buildings or grounds of the Lincoln Public Schools and for any necessary or required qualified zone

academy purpose or American Recovery and Reinvestment Act of 2009 purpose as provided by § 79-10,110 and other laws.

8. That in accordance with Section 003.04C of Title 92, Nebraska Administrative Code, Chapter 2, Section 79-1070 R.R.S. Neb., and other Nebraska laws and regulations, the Board authorizes that at any time during the 2013-14 school fiscal year there is temporarily insufficient money in any of the particular funds detailed in section 1 of this resolution, or in any of the funds of a "blended component unit" of the district 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.

Mrs. Danek stated the budget had come through many discussions and addresses the district's growing student population. The amended budget reflects the increased valuation and she recognized the concerns of the citizens. The Finance Committee recommended the technology curriculum expense be included in the budget to allow the students to take advantage of the digital learning environment and provide LPS teachers professional development to better use the digital delivery of the curriculum.

Dr. Zimmer stated the Strategic Plan funds included as part of the budget are not only for planning but also implementation.

Mrs. Danek addressed the need to set aside dollars for CLCs in the budget in the event Federal funding declines or sequestration comes forward. If the dollars are unused, they will forward to the district's cash balance.

Mr. Boswell acknowledged the substantial increase in state aid, which he said helped the district address enrollment growth. He stated appreciation for the work of the Legislature's Education committee and the support of the Lincoln delegation and the Governor in making education funding a top priority. He thanked the community for its continued support of Lincoln Public Schools through its tax dollars, volunteer efforts, and participation in our budget process.

Mr. Boswell took the opportunity to review the following related to the district's budget:

Revenue

1. The proposed budget includes a slight reduction in the property tax levy, resulting in a combined LPS-ESU 18 levy of \$1.259 per \$100 of valuation.
 - a. This is the lowest LPS-ESU levy in over 40 years.
 - b. According to information on the Lancaster County Treasurer's website, the combined LPS-ESU 18 levy in 2004 was \$1.329 per \$100 of valuation, and accounted for 64.8 percent of the total property tax levy in Lincoln.
 - c. In two of the eight years listed since 2004, the combined LPS-ESU levy increased less than one-hundredth of one cent per \$100 of valuation. The remaining six years included property tax rate reductions of at least one-tenth of one cent, including larger tax cuts of 3.8 cents in 2006 and 1.3 cents in 2009.

2. Over the nine year period, including this year's proposed budget, the Board has lowered the combined LPS-ESU levy a total of 7 cents, and the LPS-ESU portion of the total property tax levy in Lincoln has been reduced 2.4 percent.
 - a. The recent history of the LPS-ESU levy is one of steady property tax relief to Lincoln taxpayers, relief which has resulted in the lowest levy in over 40 years.

Expenditure

1. The proposed budget is aligned with the LPS strategic goals and supports student success.
2. The proposed budget includes:
 - a. \$5.5 million for well-deserved pay increases for our hard working teachers and staff.
 - b. \$3.6 million to hire more regular education teachers to address enrollment growth.
 - c. \$1.8 million for increased special education staffing.
3. Other items include:
 - a. A down payment on the five-year technology plan to support student learning.
 - b. Increased safety and security in our high schools and busses.
 - c. Support for Community Learning Centers and TeamMates mentoring program.
 - d. New line items added for printing and other costs, to improve transparency

Mr. Boswell further stated that the total expenditures in the LPS General Fund budget are \$345.6 million, a 4.64 percent increase over the previous year. The US Department of Labor, Bureau of Labor Statistics reports a 1.8 percent inflation rate for the 12 month period ending July 2013 for the Midwest Urban area. With projected enrollment growth of 966 students, a 2.6 percent increase, the combined growth plus inflation factor is 4.4 percent, meaning the proposed budget keeps up with growth and inflation this year. And it does so while slightly lowering the property tax rate.

Mr. Boswell concluded that the proposed budget continues the trend of holding the line on property taxes, focusing expenditures on strategic priorities, and supporting student success.

Mr. Meginnis was encouraged that the district can fund technology and asked staff to look at the ESU fund balances during next year's budget process.

Ms. Baier suggested that the Board continues to discuss and weigh the differences between lease-purchase options versus buying technology devices. She thinks the lease option gives more flexibility in an ever-changing environment.

Ms. McLeese Stephenson was happy to see funds available for the classroom.

Mr. Mayhew appreciated the comments from his colleagues and reminded the public that the district doesn't have budgeting agility. This budget allows LPS to be conservative and fund programs the district has identified as priorities.

Mr. Mayhew said the Board and staff has and will continue to address funding responsibly. He thanked finance committee for their work.

MOTION PASSED

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

11.1.2 2013-14 INSURANCE RATES

Ms. McLeese Stephenson, Chair of the Personnel Policy Committee, asked Dr. Weber to review the 2013-14 insurance rates.

Dr. Weber said that for 18 years, Risk Management has arranged for the district's insurance coverage through an Owner Controlled Self-Insurance program. The advantages of self-insurance are: 1) lower premiums, 2) district holds funds [in the Insurance Fund] until needed to pay claims, 3) district legal counsel is involved in all lawsuits, 4) all claim settlements are approved by the district, 5) LPS staff and legal counsel are involved in claims from the beginning. The LPS insurance broker, UNICO, provides Risk Management with a report comparing the estimated premium costs for standard insurance coverage to the actual Owner Controlled Protected Self-Insurance program costs and estimates a savings to the district to be over one million dollars per year in premium costs alone.

Risk Management annually solicits quotes for all property and all liability insurance coverage, as well as excess Workers' Compensation insurance coverage, Boiler and Machinery insurance, and the third party claims handling service for property/liability. This year two quotes were received and analyzed by the district through the LPS insurance consulting and brokering firm, UNICO.

Dr. Weber reviewed the coverage/cost comparison, as seen in Report File No. VV-43, with the Board and said staff recommended approval.

Ms. McLeese Stephenson moved, Mrs. Danek seconded

That the Board approve the recommended 2013-14 insurance carriers and rates.

MOTION PASSED

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

11.2 From the Superintendent

There were not items from the Superintendent for second reading this evening.

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2013/14

NDE 03-056
Revised 6/2013

District Number: 55-0001-000
District Name: LINCOLN PUBLIC SCHOOLS
Class: 4

Prep Guidelines

Help

2013/14 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	298,920,926
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$5,293,615]	A-355	5,293,615
Total Adjusted Budget Authority	A-361	304,214,541
Total Allowable Budget Authority	A-780	304,214,541

2013/14 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2013/14 General Fund Budget of Disbursements & Transfers	B-100	393,583,750
2013/14 Special Grant Funds	B-110	48,000,000
2013/14 Special Education Budget of Disbursements & Transfers	B-120	65,053,833
2013/14 General Fund Lid Exclusions	B-130	5,845,762
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	274,684,155
2013/14 Unused Budget Authority	B-150	29,530,386

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority		
2012/13 Total Unused Budget Authority	B-160	170,694,889
2013/14 General Fund Expenditure Growth	B-162	5,293,615
Adjusted Unused Budget Authority	B-165	165,401,274
2013/14 Unused Budget Authority	B-170	29,530,386
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	194,931,660

Did you hold a successful special election for additional **BUDGET** Authority?
(Not a levy override) **B-180** Yes No

2013/14 Allowable Reserves and Total Reserves

2013/14 Applicable Allowable Reserve Percentage	C-170	<input type="text" value="20.00"/>
2013/14 Total Allowable Reserves	C-180	<input type="text" value="78,716,750"/>
<hr/>		
2013/14 General Fund Necessary Cash Reserve	C-300	50,246,823
2013/14 Depreciation Fund Total Requirements	C-310	9,956,846
2013/14 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	<input type="text" value="60,203,669"/>

Recalculate LC-2 after making changes to individual lines *(Form not saved)*

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)*

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2 2013/14

NDE 03-056
Revised 6/2013

District Number: 55-0001-000

District Name: LINCOLN PUBLIC SCHOOLS

Class: 4

Special Grant Fund List

Return to LC-2

Total Special Grant Funds	3.00	48,000,000
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[Save Grants](#) If you made any changes to the Special Grant Fund List, click here before returning to the LC2.

[Print Grants](#)

*** Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:
Russ Inbody at russ.inbody@nebraska.gov**

Grant Description	Line	Amount
Adult Basic Education Grants	1.01	0
Adult Education - English Literacy/Civics Grants	1.02	0
Advance Placement Test Fee Reduction Program Grants	1.03	0
American Recovery & Reinvestment Act (ARRA) Funds - Title ESEA	1.04	0
Annenberg Foundation Grants (Rural Challenge)	1.05	0
Artist-in-Schools/Communities Grants	1.06	0
Building Safe and Responsive Schools Grants	1.07	0
Career and Technical Education Grants (Carl Perkins)	1.08	500,000
Career Education Grants	1.09	0
Century Link/NETA Grants	1.10	0
Community Incentive Grants	1.11	0
Comprehensive System of Personnel Development (CSPD) Grants (IDEA Part B)	1.12	0
Distance Learning Grants (Federal)	1.13	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.14	2,000,000
Early Childhood Education Program Ages 3-5 Grants	1.15	0
Early Childhood Training Program Grants (discretionary)	1.16	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.17	0
Education Innovation Fund Grants (includes Distance Education Equipment Reimbursements and Incentive Grants)	1.18	0
EducationQuest Foundation Community Grants	1.19	0
ESEA Section 1003(g) School Improvement Grants-ARRA	1.20	0
Forest Service Grants (Conservation Education)	1.21	0
Great Plains Communications Grants (Commitment to the Schools)	1.22	0

Head Start Grants	1.23	3,000,000
High Ability Learner Incentive Grants (Gifted)	1.24	0
IDEA Part B & Sec 619-Flow-Through Grants (includes Base Grants and Enrollment/Poverty Grants)	1.25	4,000,000
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG), Technical Assistance and Dissemination Grants (GSEG), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants)	1.26	500,000
Immigrant Impact Education Grants	1.27	0
Improving Health & Education Outcomes for Young People	1.28	0
Indian Education Grants	1.29	1,000,000
Innovation in Education Program Grants (includes Character Education and Foreign Language Assistance Grants)	1.30	1,000,000
Johnson-O'Malley Grants	1.31	0
Kiewit Foundation Grants	1.32	0
Magnet School Grants	1.33	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.34	1,000,000
Mentoring for Success Grants	1.35	0
Microsoft Settlement Agreement	1.36	0
National Science Foundation Grants	1.37	0
NCLB - Reading First Grants	1.38	500,000
NCLB Title I Grants (includes Accountability, Disadvantaged, Even Start, Migrant Education, and Neglected or Delinquent)	1.39	15,000,000
NCLB Title II Part A - Teacher Quality Grants (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.40	4,000,000
NCLB Title II Part B - Mathematics and Science Partnership Grants	1.41	2,000,000
NCLB Title II Part D - Enhancing Education Through Technology Grants	1.42	1,500,000
NCLB Title III Grants - Immigrant Education Grants	1.43	1,000,000
NCLB Title III Grants - Limited English Proficiency	1.44	500,000
NCLB Title IV Part B - 21st Century Community Learning Center Grants	1.45	2,700,000
NCLB Title V Grants - Innovative Programs	1.46	1,000,000
NCLB Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants	1.47	0
NCLB Title X - McKinney Vento Homeless Education Grants	1.48	200,000
Nebraska Arts Council Grants	1.49	0
Nebraska Community Foundation/TeamMates Grants	1.50	0
Nebraska Environmental Trust Grants	1.51	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.52	0
Nebraska Humanities Grants	1.53	0
Nebraska Natural Resources Commission Grants	1.54	0
Ritonya-Buscher-Poehling Foundation Grants	1.55	0
Safe Routes to Schools Grant	1.56	0
Save the Children Grant	1.57	0
School Health Program Grants	1.58	0
Smaller Learning Communities Program Grants	1.59	500,000
Teaching American History (TAH) Grants	1.60	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.61	0

Textbook Loan Grants (Rule 4)	1.62	300,000
Vocational Rehabilitation Grants	1.63	300,000
WindTurbine Project Grants	1.64	0
*Insurance Settlements	1.65	0
*Interfund Loans	1.66	0
*Reimbursements for Wards of the Court	1.67	0
*Reimbursements to County Government for Previous Overpayment	1.68	0
*Short-Term Borrowings	1.69	0
*Special Supplementary Grants from City or County Governments	1.70	0
*Special Supplementary Grants from City or County Governments	1.71	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.72	5,500,000
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.73	0

*** Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:
Russ Inbody at russ.inbody@nebraska.gov**

ATTACHMENT TWO

Lancaster County School District 001 (Lincoln Public Schools)

Itemized Estimate of the Amounts Necessary To Be Expended for Qualified Capital Purpose Undertaking Fund Projects

Project	Abatement of Environmental Hazards	Accessibility Barrier Elimination	Modifications for Life Safety Code Violations	Modifications for Indoor Air Quality	Modifications for Mold Abatement and Prevention
Arnold	\$ 74,288	\$ 64,721	\$ 6,561	\$ 2,397	\$ 73,820
Beattie	21,411	18,653	3,090	613,669	747,675
Beechner Stadium	2,098	1,828	258	167	225
Behavioral Skills	6,864	5,980	845	547	737
Belmont	40,749	35,501	5,018	3,247	308,892
Brownell	19,238	16,761	5,527	1,533	78,468
Bryan Community	8,058	7,021	992	642	865
Calvert	30,914	26,932	4,289	586,877	905,542
Campbell	27,109	23,618	3,338	2,160	4,059
Cavett	27,109	23,618	3,338	2,160	2,909
Clinton	28,053	24,440	6,722	2,235	475,647
CMF	17,910	15,603	33,859	265,204	191,459
Culler	43,137	37,581	12,393	6,853	322,748
Dawes	42,284	36,838	5,207	6,831	553,770
Distribution Center	30,580	26,642	56,029	265,895	316,465
East High	150,655	131,252	18,552	12,003	815,943
Eastridge	16,139	14,060	2,071	110,176	609,675
Elliott	31,878	27,772	3,926	2,540	797,918
Everett	205,473	179,009	4,368	2,826	646,184
Fredstrom	49,511	43,134	2,772	1,794	511,273
Goodrich	211,744	184,473	5,645	320,185	681,672
Hartley	16,502	14,377	2,032	1,315	418,852
Hawthorne	40,024	34,869	2,601	1,683	3,723
Hill	98,076	85,444	2,546	1,647	383,032
Holmes	27,997	24,391	3,448	2,231	60,544
Humann	31,472	27,419	3,876	2,508	1,178,965
Huntington	28,657	24,966	3,529	2,283	3,075
Irving	78,055	68,002	12,902	164,485	545,978
Kahoa	20,561	17,913	2,532	1,638	377,250
Lakeview	44,190	38,499	2,669	119,223	585,782

ATTACHMENT TWO

Project	Abatement of Environmental Hazards	Accessibility Barrier Elimination	Modifications for Life Safety Code Violations	Modifications for Indoor Air Quality	Modifications for Mold Abatement and Prevention
Lefler	305,446	266,107	15,096	3,900	728,883
Lincoln High	605,580	527,586	20,206	224,095	953,874
LPSDO	37,374	32,560	4,602	2,978	278,800
Lux	62,829	54,738	7,737	5,006	7,617
Maxey	27,109	23,618	3,338	2,160	489,170
McPhee	20,323	17,705	2,503	1,619	265,495
Meadow Lane	32,785	28,563	4,490	457,648	1,775,276
Mickle	44,257	38,557	10,664	3,526	216,294
Morley	20,822	18,140	2,564	1,659	581,661
North Star	143,917	125,381	19,262	11,467	15,445
Northeast	465,827	405,832	254,249	10,902	436,728
Norwood Park	10,157	8,849	3,617	809	32,216
Park	74,352	64,776	9,156	5,924	1,960,049
Pershing	24,928	21,717	3,159	126,789	494,435
Pound	513,831	447,654	5,570	3,604	60,838
Prescott	199,297	173,630	4,341	546,548	1,030,223
Pyrtle	20,617	17,961	2,539	1,643	391,671
Randolph	102,096	88,947	3,749	2,426	650,171
Riley	21,928	19,103	9,688	1,747	354,802
Roper	27,109	23,618	3,338	2,160	2,909
Rousseau	28,430	24,769	3,501	2,265	513,889
Saratoga	20,636	17,978	2,541	1,644	250,721
Scott	62,829	54,738	7,737	5,006	7,617
Seacrest	7,876	6,861	477	309	30,998
Sheridan	29,662	25,841	4,444	649,038	580,910
Southeast	794,521	692,193	26,007	9,945	406,853
Southwest	143,917	125,381	19,262	11,467	15,445
Transportation	7,621	6,640	113,953	368	48,512
West Lincoln	20,484	17,846	2,523	1,632	377,561
Yankee Hill	4,072	3,548	66,355	324	56,264
Zeman	20,483	17,845	2,522	1,632	2,198
Totals	\$ 5,371,850	\$ 4,680,000	\$ 860,131	\$ 4,607,193	\$ 24,620,673

Lancaster County School District 001 (Lincoln Public Schools)
Itemized Estimate of the Amounts Necessary to be Expended for Qualified Capital Purpose Undertaking Fund Projects
Phase II Projects

Project	Abatement of Environmental Hazards	Accessibility Barrier Elimination	Modifications for Life Safety Code Violations	Modifications for Indoor Air Quality	Modifications for Mold Abatement and Prevention	Total by School
Campbell	\$ 0	\$ 27,750	\$ 123,506	\$ 194,250	\$ 74,583	\$ 420,089
Fredstrom	49,950	112,378	102,564	5,351,310	356,199	5,972,401
Goodrich	156,375	229,326	208,865	10,920,365	706,622	12,221,553
Hawthorne	38,850	105,450	96,237	5,021,640	999,559	6,261,736
Hill	34,808	103,221	94,202	4,915,080	129,598	5,276,909
Kahoa	60,125	102,647	93,684	4,887,885	1,656,401	6,800,742
Lakeview	38,850	98,494	98,753	4,689,935	1,498,361	6,424,393
Morley	53,058	103,942	94,868	4,949,768	318,629	5,520,265
Pyrtle	110,038	104,090	93,943	4,956,520	1,302,955	6,567,546
Rousseau	146,992	143,051	129,537	6,758,513	998,852	8,176,945
Zeman	40,145	102,259	93,314	4,869,200	1,692,047	6,796,965
Total	\$729,190	\$1,232,609	\$1,229,473	\$57,514,465	\$9,733,806	\$ 70,439,544
Cost of Issuance						\$ 300,000
Net Original Issue Discount						\$ 200,000
Grand Total						\$70,939,544

Adopted by the Board of Education on June 23, 2009, following a public hearing on June 9, 2009.
Note: The itemized estimates above were used as the basis for issuing the Phase II – Series 2009 Bonds.

Lancaster County School District 001 (Lincoln Public Schools)

Proposed Estimate of the Amounts Necessary to be Expended for Qualified Capital Purpose Undertaking Fund Projects
Phase II and Phase III Projects

<u>Project</u>	<u>Project Description</u>	<u>Amount</u>
Campbell	New Addition	\$ 3,794,610
Fredstrom	Indoor Air Quality and New Addition	8,750,212
Goodrich	Indoor Air Quality, New Addition, and Renovations	18,263,096
Hawthorne	Indoor Air Quality and Renovations	5,551,164
Hill	Indoor Air Quality and New Addition	8,963,342
Kahoa	Indoor Air Quality	6,884,260
Lakeview	Indoor Air Quality	5,480,273
Morley	Indoor Air Quality and New Addition	4,930,803
Pyrtle	Indoor Air Quality	5,744,213
Rousseau	Indoor Air Quality	6,529,515
Zeman	Indoor Air Quality	7,190,028
Hartley	New Addition	5,445,961
Lakeview	New Addition	1,435,145
McPhee	Indoor Air Quality	6,012,101
New Elementary School	New School	16,098,522
Roper 4-5 Center	New School	7,555,896
Yankee Hill	New Addition	1,695,599
Bryan Center	Indoor Air Quality	4,399,374
Donald D. Sherrill Educational Center	New Facility	6,037,646
Belmont	New Addition	3,012,144
Belmont	Indoor Air Quality	7,613,874
Elliott	Indoor Air Quality and New Addition	3,022,751
Everett	Indoor Air Quality	8,879,044
Humann	Indoor Air Quality and New Addition	8,106,885
Irving	Indoor Air Quality	16,173,351

ATTACHMENT TWO

<u>Project</u>	<u>Project Description</u>	<u>Amount</u>
Lux	Indoor Air Quality	15,450,695
New Elementary School	New Facility	\$ 14,663,000
New Middle School	New Facility	31,513,000
Norwood Park	Indoor Air Quality	3,227,523
Park	Indoor Air Quality	19,158,938
Scott	Indoor Air Quality	15,444,314
West Lincoln	New Addition	3,602,243
Zoo School	New Facility	2,001,305
Acquire High School Site	Land Acquisition	2,582,759
Acquire SW Site	Land Acquisition	1,377,472
Total		\$286,591,058
Cost of Issuance		\$ 750,000
Grand Total		\$287,341,058

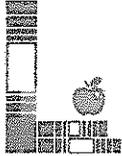
Adopted by the Board of Education on June 8, 2010, following a public hearing.

Note: The itemized estimates above were used as the basis for issuing the Phase II and III – Series 2010 Bonds.

RECEIVED

OCT 04 2013

LANCASTER COUNTY
CLERK



Lincoln Public Schools

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

October 1, 2013

Dan Nolte, County Clerk
555 South 10th Street, Room 108
Lincoln, NE 68508

Dear Mr. Nolte,

Enclosed please find certifications of property tax requests modified pursuant to Section 77-1601.02, 79-1085, and other Nebraska laws, along with affidavits of publication for the relevant public hearings. There are two separate certifications and affidavits: one each for Lincoln Public Schools and Educational Service Unit No. 18. Also enclosed is a copy of a spreadsheet detailing our calculation of the various levies resulting from these tax requests, and the certified assessed valuation to which we understand they will be applied.

We understand this to be the final official filing required for the 2013-2014 budgeting process. If you need additional information, please call at 436-1706.

Sincerely,

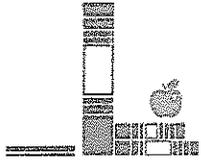
A handwritten signature in cursive script that reads "Jill Pauley".

Jill A. Pauley
Director of Business Services

Enclosures

c: Liz Standish, Associate Superintendent for Business Affairs
and Educational Service Unit No. 18 Administrator
Shari Styskal, Budget Director





CERTIFICATION

The undersigned Secretary of the Board of Education of Lancaster County School District 001 (Lincoln Public Schools) does hereby certify that after a public hearing of the Board of Education duly called and held as required by law on September 10, 2013, the Board modified the preliminary school district property tax requests pursuant to State Law Sections 77-1601.02, 79-1085, and other Nebraska laws. The 2013-2014 school district property tax requests are as follows:

General Fund	\$184,961,414.31
Building Fund	0.00
Bond Fund for Bonds Authorized Prior to 1999	0.00
Bond Fund for High School Bonds Authorized in 1999	4,956,421.16
Bond Fund for Bonds Authorized in 2006	23,243,736.13
Qualified Capital Purpose Undertaking Fund	5,255,720.15
Total Lincoln Public Schools Tax Request	\$218,417,291.75

The Board of Education further directed and resolved that if updated valuation, budget, or other pertinent information is received by Lincoln Public Schools or the County, Lincoln Public Schools, its administration, and the County shall adjust the property tax requests to reflect the updated information pursuant to State Law Sections 77-1601, 79-1085, and other Nebraska laws.

Dated this 1st day of October, 2013.

Stephen C. Joel
Secretary of the Board of Education



Educational Service Unit No. 18

PO Box 82889 - Lincoln, Nebraska 68501 - (402) 436-1636

CERTIFICATION

The undersigned Secretary of the Board of Educational Service Unit No. 18 of the State of Nebraska does hereby certify that after a public hearing of the Board duly called and held according to law on September 10, 2013, the Board modified the preliminary property tax request pursuant to State Law Section 77-1601.02 and other Nebraska laws. The 2013-2014 Educational Service Unit property tax request is **\$2,642,305.44**. The Unit Board further directed and resolved that if updated valuation, budget, or other pertinent information is received by Educational Service Unit No. 18 or the County, Educational Service Unit No. 18, its administration, and the County shall adjust the property tax request to reflect the updated information pursuant to State Law Section 77-1601 and other Nebraska laws.

Dated this 1st day of October, 2013.



Stephen C. Joel
Secretary of the Board

AFFIDAVIT OF PUBLICATION

State of Nebraska } ss.
LANCASTER COUNTY, }

**NOTICE OF SPECIAL MEETING FOR TAX REQUEST HEARING
LANCASTER COUNTY SCHOOL DISTRICT 001 (LINCOLN PUBLIC SCHOOLS)**

PUBLIC NOTICE is hereby given in compliance with the provisions of State Statute Section 77-1601.02 and other Nebraska laws that the governing body of Lancaster County School District 001 (Lincoln Public Schools) will meet on the 10th of September, 2013 at 6:00 p.m. at the Lincoln Public Schools District Office, Lincoln, Nebraska, to conduct a special public hearing on the school district's property tax requests for the 2013-14 school fiscal year.

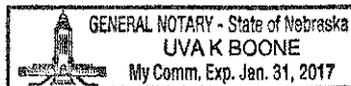
Fund	2012-2013 Budget Information			2013-2014 Budget Information	
	2012-2013 Property Tax Request	2012-2013 Property Tax Rate	2012-2013 Property Tax Request Applied to 2013-2014 Valuation	2013-2014 Property Tax Request	2013-2014 Property Tax Rate
General	\$180,130,930.82	1.050000	1.022579	184,981,414.31	1.050000
Special Building	\$0.00		0.000000		
Bond (Authorized Prior to 1999)	\$11,009.09	0.000072	0.000071		
Bond (Authorized in 1999)	\$5,738,704.98	0.035288	0.034552	4,958,421.10	0.028842
Bond (Authorized in 2006)	\$21,739,690.70	0.128571	0.125684	23,243,736.13	0.134417
Qualified Capital Purpose Undertaking	\$,382,771.86	0.030794	0.029990	5,255,720.15	0.028836

7446442 11 Sept 5

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 September 5, 2013 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.

Bubba Chestnut
Subscribed in my presence and sworn to before me on Sept 5, 2013
UVA K BOONE Notary Public



7446442

AFFIDAVIT OF PUBLICATION

State of Nebraska } ss.
LANCASTER COUNTY, }

NOTICE OF SPECIAL MEETING FOR TAX REQUEST HEARING

EDUCATIONAL SERVICE UNIT NO. 18 OF THE STATE OF NEBRASKA

PUBLIC NOTICE is hereby given in compliance with the provisions of State Statute Section 77-1601.02 and other Nebraska laws that the governing body of Educational Service Unit 18 will meet on the 10th of September, 2013 at 8:00 p.m. at the Lincoln Public Schools District Office, Lincoln, Nebraska, to conduct a special public hearing on the educational service unit's property tax requests for the 2013-14 fiscal year.

	2012-2013 Budget Information			2013-2014 Budget Information	
	2012-2013 Property Tax Request	2012-2013 Property Tax Rate	2012-2013 Property Tax Rate if Using 2012-2013 Property Tax Request Applied to 2013-2014 Valuation	2013-2014 Property Tax Request	2013-2014 Property Tax Rate
Fund General	\$2,573,298.99	0.015000	0.014808	2,842,305.44	0.015000

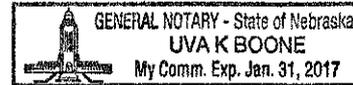
7446440 11 Sept 5

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 the successive time(s) the first insertion having been on September 5, 2013 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 Sept 5, 2013

U Boone Notary Public



7446440

Property Tax Requests and Levies

2013-2014

Lancaster County School District 001 (Lincoln Public Schools) and Educational Service Unit No. 18

Assessed Valuation	Valuation Base Reference # / Description
\$17,615,372,867	#1 Current District Boundaries, Total Valuation
\$15,675,952,777	#2 District Valuation Within Boundaries As They Existed Prior To 1999
\$16,608,977,201	#3 District (And Former Class I District) Valuation Within Boundaries As They Existed In 1999
\$17,292,335,999	#4 District Valuation Within Boundaries As They Existed Prior To February, 2006, Bond Election

Fund / (Valuation Base Taxed)	LPS Revenue Budget (Net) Tax Request	Total Tax Collection Fee / Delinquent Allowance Amount	Total Tax Request	Levy (On Total Tax Request)
General Fund (#1)	\$183,111,802.00	1,849,612.31	184,961,414.31	1.050000
Building Fund (#1)	-	-	-	-
Bonds Authorized Prior to 1999 (#2)	-	-	-	-
High School Bonds Authorized in 1999 (#3)	4,906,857.00	49,564.16	4,956,421.16	0.029842
10-Year Facility Program Bonds Authorized in 2006 (#4)	23,011,299.00	232,437.13	23,243,736.13	0.134417
Qualified Capital Purpose Undertaking Fund (#1)	5,203,163.00	52,557.15	5,255,720.15	0.029836
District Totals	\$216,233,121.00	\$2,184,170.76	\$218,417,291.75	1.244095
Educational Service Unit No. 18 (#1)	\$2,616,144.00	\$26,161.44	\$2,642,305.44	0.015000

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

SCHOOL DISTRICT #1

2013 Total Valuation	\$	17,615,372,867
LPS 2006 Bond	\$	17,292,335,999
LPS 99 HS Bond	\$	16,608,977,201
LPS Elem Bond	\$	15,675,952,777

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.

Dated this 16th day of August, 2013.



Norman H. Agena

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