

**2014-2015
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 18

RECEIVED

SEP 15 2014

LANCASTER COUNTY
CLERK

This budget is for the Period September 1, 2014, 2014 through August 31, 2015, 2015

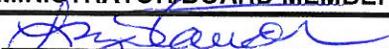
Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2014	
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:

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1"> <tr> <td>\$ 2,685,807.15</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td>\$ -</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td>\$ 2,685,807.15</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 2,685,807.15	Property Taxes for Non-Bond Purposes	\$ -	Principal and Interest on Bonds	\$ 2,685,807.15	Total Personal and Real Property Tax Required	<p>Outstanding Bonded Indebtedness as of September 1, 2014, 2014</p> <table border="1"> <tr> <td>Principal</td> <td>\$ -</td> </tr> <tr> <td>Interest</td> <td>\$ -</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td>\$ -</td> </tr> </table>	Principal	\$ -	Interest	\$ -	Total Bonded Indebtedness	\$ -
\$ 2,685,807.15	Property Taxes for Non-Bond Purposes												
\$ -	Principal and Interest on Bonds												
\$ 2,685,807.15	Total Personal and Real Property Tax Required												
Principal	\$ -												
Interest	\$ -												
Total Bonded Indebtedness	\$ -												

<table border="1"> <tr> <td>\$ 17,905,380,372.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 17,905,380,372.00	Total Certified Valuation (All Counties)	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2013 through June 30, 2014?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by December 31, 2014.</i></p>
\$ 17,905,380,372.00	Total Certified Valuation (All Counties)		

<p align="center">ADMINISTRATOR/BOARD MEMBER:</p> <p>Signature: </p> <p>Printed Name & Title: Liz Standish</p> <p>Mailing Address: PO Box 82889</p> <p>City, Zip: Lincoln 68501</p> <p>Phone Number: 402-436-1636</p> <p>E-Mail Address: lstandis@lps.org</p>	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2013 through June 30, 2014?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by December 31, 2014.</i></p>
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County Clerk's Use ONLY	

ESU # 18

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,249,358.81	\$ 1,584,993.79	\$ 2,094,259.60
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 178,473.64	\$ 223,429.81	\$ 200,000.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,427,832.45	\$ 1,808,423.60	\$ 2,294,259.60
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 2,351,875.63	\$ 2,400,000.00	\$ 2,659,215.00
7	Federal Receipts	\$ 74,473.00	\$ 155,498.00	\$ 1,830,250.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 7,596.36	\$ 7,300.00	\$ 7,300.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 1,471,229.40	\$ 1,487,266.00	\$ 1,617,462.00
10	State Receipts: Other	\$ 71,836.35	\$ 61,500.00	\$ -
11	State Receipts: Property Tax Credit	\$ 85,226.53	\$ 85,000.00	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 5,164,528.85	\$ 5,572,515.00	\$ 6,059,831.00
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)	\$ 10,654,598.57	\$ 11,577,502.60	\$ 14,468,317.60
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 8,803,193.89	\$ 9,096,143.00	\$ 11,989,460.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 42,981.08	\$ 187,100.00	\$ 250,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 8,846,174.97	\$ 9,283,243.00	\$ 12,239,460.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,808,423.60	\$ 2,294,259.60	\$ 2,228,857.60
31	Cash Reserve Percentage			19%
PROPERTY TAX RECAP		Tax from Line 6		\$ 2,659,215.00
		County Treasurer's Commission at 1% of Line 6		\$ 26,592.15
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 2,685,807.15

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:

	<u>Property Tax Request</u>
General Fund	<u>\$ 2,685,807.15</u>
Bond Fund	<u>\$ -</u>
Total Tax Request	** \$ <u>2,685,807.15</u>

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Lanny Boswell
(Name of Board Chairperson)

5905 O Street, PO Box 82889
(Mailing Address)

Lincoln, 68501
(City & Zip Code)

402-436-1000
(Telephone Number)

lboswell@lps.org
(E-Mail Address)

PREPARER

Connie Knoche, Director of Finance
(Name and Title)

Lincoln Public Schools
(Firm Name)

5905 O Street, PO Box 82889
(Mailing Address)

Lincoln 68501
(City & Zip Code)

402-436-1707
(Telephone Number)

cknoche@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

Liz Standish, ESU Administrator
(Name and Title)

Lincoln Public Schools
(Firm Name)

5905 O Street, PO Box 82889
(Mailing Address)

Lincoln 68501
(City & Zip Code)

402-436-1636
(Telephone Number)

Istandis@lps.org
(E-Mail Address)

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	2,685,807.15
Motor Vehicle Pro-Rate	(2) \$	7,300.00
In-Lieu of Tax Payments	(3) \$	-
Aid for Core Services and Technology Infrastructure	(4) \$	1,617,462.00
Transfers of Surplus Fees	(5) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (11))	\$	- (6)
LESS: Amount Spent During 2013-2014	\$	- (7)
LESS: Amount Expected to be Spent in Future Budget Years	\$	- (8)
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(9) \$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$ 4,310,569.15
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	_____ (11)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) Agrees to Line (8).	\$ - (12)
Allowable Capital Improvements	(13) \$ -
Interlocal Agreements/Joint Public Agency Agreements	(14) \$ 3,250,730.00
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)	\$ 3,250,730.00
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<p>TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i></p>	(20)	\$ 1,059,839.15
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Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

ESU # 18

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	- %
	<u>(6)</u>
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	-
	<u>(7)</u>
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	4,327,007.20
	<u>(8)</u>
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	1,059,839.15
	<u>(9)</u>
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	3,267,168.05
	<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>2,685,807.15</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 <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(N/A) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ _____ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>2,685,807.15</u> (3)
2014 Valuation (Per the County Assessor)		\$ <u>17,905,380,372.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.015000</u> (5)

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

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

Superintendent Pay Transparency Notice—Proposed Contract Dr. Elizabeth Standish

Notice is hereby given that ESU #18 had approval of a proposed administrator employment contract/contract amendment on its agenda for the board meeting held on June 10, 2014 at 6:00 pm at the Lincoln Public Schools Board Room in Lincoln, Nebraska.

After the 2014/15 school year, how many years remain on the contract:

(Column

1

F must be completed if additional years remain on contract.)

The estimated costs to the ESU for the 2014/15 year and future years are listed below:

	2014/15 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 97,779.50	\$ 97,779.50	\$ 195,559.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>			\$ -
• <i>Bonus/Incentive/Performance Pay</i>			\$ -
• <i>Stipends</i>			\$ -
• <i>All other costs not mentioned above</i>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 6,712.80	\$ 6,712.80	\$ 13,425.60
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the ESU</u></i>			\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 14,703.27	\$ 14,703.27	\$ 29,406.53
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>	\$ 4,406.23		\$ 4,406.23
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 464.50	\$ 464.50	\$ 929.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 400.00	\$ 400.00	\$ 800.00
• <i>Mileage allowance</i>	\$ 896.00	\$ 896.00	\$ 1,792.00
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 125,362.29	\$ 120,956.07	\$ 246,318.36

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 2014

for

EDUCATIONAL SERVICE UNIT #18

2014 Total Valuation	\$	17,905,380,372
Valuation Attributed to Growth	\$	385,972,019

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 18th day of August, 2014.



Norman H. Agena

Educational Service Unit 18 Board Meeting

Lincoln Public Schools District Office
5905 O Street
Lincoln, NE 68510

MINUTES OF MEETING – AUGUST 26, 2014

1. OPENING PROCEDURES

Notice of the time and place of the ESU 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 Board President, Lanny Boswell, at 7:11 p.m.

3. ROLL CALL

PRESENT BOARD MEMBERS:

Barb 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. Liz Standish, Associate Superintendent for Business Affairs
Dr. Jane Stavem, Associate Superintendent for Instruction
Dr. Eric Weber, Associate Superintendent for Human Resources
Mr. John Neal, Assistant to the Superintendent for Governmental Relations

A list of other people in attendance is set forth in Report File No. XX-37.

4. ANNOUNCE OPEN MEETING ACT POSTING AND LOCATION

The ESU 18 Board 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 12, 2014, minutes of the ESU 18 Board of Education regular meeting were approved as distributed.

6. PUBLIC COMMENT

There were no public speakers at this portion of the meeting.

7. CONSENT AGENDA

7.1 Routine Business – Bids/Contracts

A contract for an agreement to perform coordination of services for the Early Development Network Services was presented, as set forth in Report File No. XX-38.

Dr. Zimmer moved, Mr. Mayhew seconded

That the Board approve Consent Items 7.1 on this evening’s agenda.

MOTION PASSED

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

8. SECOND READING, ACTION AT NEXT MEETING

8.1 2014-15 Educational Service Unit 18 Budget Adoption

Mrs. Danek, chair of the Lincoln Public Schools Board of Education Finance Committee, stated that the Finance Committee had reviewed the revised ESU 18 budget for the 2014-15 fiscal year and a public hearing was held on August 12, 2014.

Staff recommended that the Board approved the revised budget statement prepared in compliance with the Nebraska Budget Act, State Law Section 79-1225, and other Nebraska laws, as set forth in Report File No. XX-39.

Mrs. Danek said the additional resources in this revised budget were added to operating expenses. She said the coordination of services contract approved on tonight’s consent agenda would be budget neutral, as reflected in this budget.

Mr. Mayhew asked about the responsibility for staffing under this new contract.

Dr. Standish replied that the ESU had budgeted for up to eleven full time employees (FTEs) which included salaries and benefits. This expense would be offset by reimbursements, therefore; remain budget neutral.

Dr. Standish also indicated that the district asked for one year renewal on this contract to allow time to watch trends and reevaluate before extending the contract.

Ms. Baier asked if the district would be reimbursed if a family refused services.

Dr. Stavem said the district would be reimbursed for billable hours.

Dr. Fundus explained that the service coordinator must make a minimum of one contact per month (rotated between home visits and phone calls). She said the service would be suspended if the family refused services.

Ms. Baier was concerned that refusal of services could negatively impact funding and staffing.

Dr. Fundus said the district had been conservative with both staffing and budgeting.

Mr. Boswell asked how many children the district anticipated they would serve under this program.

Dr. Fundus estimated 400 children per month. She explained there would be some fluctuation based on the date the student reached their third birthday. The qualification period changes annually as of August 31.

Mr. Boswell inquired if this service was a good match for ESU 18.

Dr. Fundus stated it was a perfect match to the services the district already provides.

Mrs. Danek stated that many ESUs across the state provide this service.

Mr. Meginnis noted that Dr. Funds referred to these children as students. He asked if they were considered LPS students from birth to age three.

Dr. Fundus explained that the children were served by LPS because they reside in the district's boundaries and were assigned an identification number by the State of Nebraska.

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

1. That \$2,659,215 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, 2014, and ending August 31, 2015.
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 \$2,659,215, 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, 2014, in accordance with State Law Section 13-508 and other Nebraska laws.

4. That the 2014-15 budget as presented, and revised, 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 2014-15 fiscal year adopted budget and budget statement hereby approved.

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 2014-15 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 a 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 moved, Mr. Mayhew seconded

That the Board approve the 2014-15 budget statement and resolution, as revised.

MOTION PASSED

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

9. PUBLIC COMMENT

There were no speakers at this portion of the meeting.

10. CLOSED SESSION

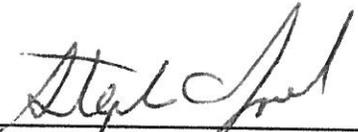
Mr. Boswell advised that there was no request for a closed session this evening.

11. ADJOURNMENT

There being no further business, the ESU 18 Board adjourned at 7:24 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.



Lanny Boswell
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

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 12th day of August, 2014 at 6:00 p.m. at the Lincoln Public Schools District Office 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 of 8 a.m. to 4 p.m. at www.lps.org/about/budget.

[Signature]

	Clerk/Secretary
2012-2013 Actual Disbursements & Transfers	\$ 8,846,174.97
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 9,283,243.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 10,739,460.00
2014-2015 Necessary Cash Reserve	\$ 2,225,029.60
2014-2015 Total Resources Available	\$ 12,964,489.60
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 2,681,940.87
Unused Budget Authority Created For Next Year	\$ 3,271,034.33
Breakdown of Property Tax:	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,681,940.87
Personal and Real Property Tax Required for Bonds	\$ -

#7720347 11 Aug 3

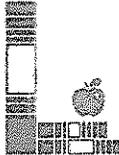
The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on August 3, 2014 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.

[Signature]
Subscribed in my presence and sworn to before me on Aug 4, 2014
[Signature] Notary Public

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

9720347



Lincoln Public Schools

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

October 1, 2014

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

RECEIVED

OCT 2 2014

**LANCASTER COUNTY
CLERK**

Dear Mr. Nolte,

Enclosed please find certifications of property tax requests modified pursuant to Section 77-1601.02 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 2014-2015 budgeting process. If you need additional information, please call at 436-1706.

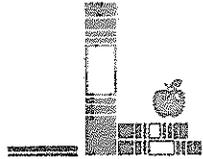
Sincerely,

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 9, 2014, the Board modified the preliminary school district property tax requests pursuant to State Law Sections 77-1601.02 and other Nebraska laws. The 2014-2015 school district property tax requests are as follows:

General Fund	\$188,006,494.08
Building Fund	0.00
Bond Fund for High School Bonds Authorized in 1999	5,632,508.02
Bond Fund for Bonds Authorized in 2006	14,746,077.63
Bond Fund for Bonds Authorized in 2014	7,354,286.80
Qualified Capital Purpose Undertaking Fund	6,282,337.31
Total Lincoln Public Schools Tax Request	\$222,021,703.84

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 and other Nebraska laws.

Dated this 1st day of October, 2014.

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 9, 2014, the Board modified the preliminary property tax request pursuant to State Law Section 77-1601.02 and other Nebraska laws. The 2014-2015 Educational Service Unit property tax request is **\$2,685,807.15**. 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, 2014.



Stephen C. Joe
Secretary of the Board

AFFIDAVIT OF PUBLICATION

State of Nebraska }
 LANCASTER COUNTY, } ss.

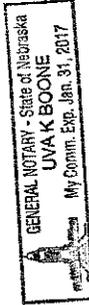
SEP 18 2014

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 2, 2014 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 Sept 3, 2014 Notary Public

Laura K. Boone
 Notary Public



7743025

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 9th of September, 2014 at 6:00 p.m. at the Lincoln Public Schools District Office, Lincoln, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2013-2014 Budget Information		2014-2015 Budget Information	
	2013-2014 Property Tax Request	2013-2014 Property Tax Rate	2014-2015 Property Tax Request	2014-2015 Property Tax Rate
General	\$184,891,414.31	1.050000	188,005,454.08	1.050000
Special Building	\$0.00	0.000000	5,632,508.02	0.033516
Bond (Authorized in 1999)	\$4,956,421.16	0.026842	14,746,077.63	0.084168
Bond (Authorized in 2006)	\$23,243,736.13	0.134417	7,354,286.80	0.041074
Bond (Authorized in 2014)		0.026838	8,282,337.31	0.035087
Qualified Capital Purpose Undertaking	5,255,720.15	0.026838		

2013-2014 Property Tax Rate If Using 2013-2014's Property Tax Request Applied to 2014-2015 Valuation

2013-2014 Property Tax Rate 1.050000

2013-2014 Property Tax Request \$0.00

2013-2014 Property Tax Rate 0.026842

2013-2014 Property Tax Request \$23,243,736.13

2013-2014 Property Tax Rate 0.134417

2013-2014 Property Tax Request \$4,956,421.16

2013-2014 Property Tax Rate 0.026838

2013-2014 Property Tax Request \$184,891,414.31

2013-2014 Property Tax Rate 1.050000

AFFIDAVIT OF PUBLICATION

RECEIVED

SEP 16 2017

ADULT

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 OMR successive time(s) the first insertion having been on September 2, 2014 and thereafter on _____, 20____.

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 8th of September, 2014 at 8:00 p.m. at the Lincoln Public Schools District Office, Lincoln, Nebraska, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

	2013-2014 Budget information	2014-2015 Budget information
2013-2014 Property Tax Rate If Using 2013-2014 Property Tax Request Applied to 2014-2015 Valuation	0.015000	0.014757
2013-2014 Property Tax Request	\$2,662,305.44	2,665,807.15
2014-2015 Property Tax Rate		0.015000

Fund General #7743024 11 Sep 17

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.

Paige Shepherd
A. Boone Sept 3, 2014 Notary Public

Subscribed in my presence and before me on _____, 20____.



7743024

Property Tax Requests and Levies

2014-2015

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

Assessed Valuation	Valuation Base Reference # / Description	LPS Revenue Budget (Net) Tax Request	Total Tax Collection Fee / Delinquent Allowance Amount	Total Gross Tax Request	Levy (On Total Tax Request)
\$17,905,380,372	#1 Current District Boundaries, Total Valuation	\$186,126,431.00	1,880,063.08	188,006,494.08	1.050000
\$16,805,913,075	#2 District (And Former Class I District) Valuation Within Boundaries As They Existed In 1999	5,576,183.00	56,325.02	5,632,508.02	0.033516
\$17,519,919,759	#3 District Valuation Within Boundaries As They Existed Prior To February, 2006, Bond Election	14,598,617.00	147,460.63	14,746,077.63	0.084168
\$17,905,380,372	#4 District Valuation Within Boundaries As They Existed Prior To February, 2014, Bond Election	7,280,744.00	73,542.80	7,354,286.80	0.041074
	Qualified Capital Purpose Undertaking Fund (#1)	6,219,514.00	62,823.31	6,282,337.31	0.035087
	District Totals	\$219,801,489.00	\$2,220,214.84	\$222,021,703.84	1.243845
	Educational Service Unit No. 18 (#1)	\$2,659,215.00	\$26,592.15	\$2,685,807.15	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 2014

for

SCHOOL DISTRICT #1

2014 Total Valuation	\$	17,905,380,372
LPS 2006 Bond	\$	17,519,919,759
LPS 99 HS Bond	\$	16,805,913,075

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 18th day of August, 2014.



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 2014

for

EDUCATIONAL SERVICE UNIT #18

2014 Total Valuation	\$	17,905,380,372
Valuation Attributed to Growth	\$	385,972,019

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 18th day of August, 2014.



Norman H. Agena