

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 55-0001
Lincoln Public Schools

2015-2016 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)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL 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	60,507,879.98	306,278,030.98	197,803,161.00	504,081,191.98	73,479,822.00	360,072,908.00	433,552,730.00	70,528,461.98	504,081,191.98
Depreciation	12,174,518.88	13,294,148.88		13,294,148.88			13,294,148.88		13,294,148.88
Employee Benefit	-	-		-			-	-	-
Contingency	2,395,672.02	5,439,722.02		5,439,722.02			5,439,722.02		5,439,722.02
Activities	2,017,851.64	10,017,851.64		10,017,851.64			8,000,000.00	2,017,851.64	10,017,851.64
School Lunch	7,403,586.77	26,772,686.77		26,772,686.77			26,772,686.77	-	26,772,686.77
Bond	21,220,270.70	400,902,900.70	29,202,292.00	430,105,192.70			403,268,125.70	26,837,067.00	430,105,192.70
Special Building	103,666,200.78	137,869,700.78	-	137,869,700.78			137,869,700.78		137,869,700.78
Qualified Capital Purpose Undertaking	5,875,461.28	70,538,849.28	6,440,468.00	76,979,317.28			76,979,317.28	-	76,979,317.28
Cooperative	(8,502.85)	7,106,417.15		7,106,417.15			7,114,920.00	(8,502.85)	7,106,417.15
Student Fee	-	1,000,000.00		1,000,000.00			1,000,000.00	-	1,000,000.00
				-					-
TOTAL ALL FUNDS	215,252,939.20	979,220,308.20	233,445,921.00	1,212,666,229.20	73,479,822.00	360,072,908.00	1,113,291,351.43	99,374,877.77	1,212,666,229.20

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)	197,803,161.00	29,202,292.00	-	6,440,468.00
COUNTY TREASURER'S COMMISSION AT 1% (Line B)	1,998,009.73	294,972.35	-	65,055.17
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)	199,801,170.73	29,497,264.35	-	6,505,523.17

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
\$ 127,876,651.00	\$ 16,500,000.00

COUNTY TREASURER'S BALANCE, 9-1-2015			
15,510,535.92	2,287,962.00	-	518,292.83

2014-2015 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	56,501,676.98	296,855,354.98	174,722,460.00	471,577,814.98	-	411,069,935.00	411,069,935.00	60,507,879.98
Depreciation	13,975,011.88	15,174,518.88		15,174,518.88			3,000,000.00	12,174,518.88
Employee Benefit	-	-		-			-	-
Contingency	2,337,592.02	5,225,827.02		5,225,827.02			2,830,155.00	2,395,672.02
Activities	2,017,851.64	10,017,851.64		10,017,851.64			8,000,000.00	2,017,851.64
School Lunch	7,135,904.77	26,062,486.77		26,062,486.77			18,658,900.00	7,403,586.77
Bond	29,993,049.70	32,294,126.70	27,816,620.00	60,110,746.70			38,890,476.00	21,220,270.70
Special Building	123,439,090.78	124,653,653.78	12,547.00	124,666,200.78			21,000,000.00	103,666,200.78
Qualified Capital Purpose Undertaking	12,209,857.28	13,421,511.28	5,973,980.00	19,395,491.28			13,520,030.00	5,875,461.28
Cooperative	(6,317.85)	3,858,082.15		3,858,082.15			3,866,585.00	(8,502.85)
Student Fee	8,515.00	163,015.00		163,015.00			163,015.00	-
				-				-
TOTAL ALL FUNDS	247,612,232.20	527,726,428.20	208,525,607.00	736,252,035.20	-	411,069,935.00	520,999,096.00	215,252,939.20

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
\$ 16,673,700.00

2013-2014 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	49,386,558.74	246,601,832.01	177,831,707.56	424,433,539.57	57,245,961.11	310,685,901.48	367,931,862.59	56,501,676.98
Depreciation	8,922,480.75	18,155,320.74		18,155,320.74			4,180,308.86	13,975,011.88
Employee Benefit	-	-		-			-	-
Contingency	2,343,462.20	5,193,389.79		5,193,389.79			2,855,797.77	2,337,592.02
Activities	1,837,010.31	8,412,443.67		8,412,443.67			6,394,592.03	2,017,851.64
School Lunch	5,637,556.03	24,728,574.12		24,728,574.12			17,592,669.35	7,135,904.77
Bond	22,254,979.47	24,961,887.85	27,087,247.44	52,049,135.29			22,056,085.59	29,993,049.70
Special Building	5,712,517.39	132,315,893.29	82.64	132,315,975.93			8,876,885.15	123,439,090.78
Qualified Capital Purpose Undertaking	12,851,721.66	14,233,411.08	5,072,973.41	19,306,384.49			7,096,527.21	12,209,857.28
Cooperative	-	2,823,396.39		2,823,396.39			2,829,714.24	(6,317.85)
Student Fee	-	149,505.44		149,505.44			140,990.44	8,515.00
				-				-
TOTAL ALL FUNDS	\$ 108,946,286.55	477,575,654.38	209,992,011.05	687,567,665.43	57,245,961.11	310,685,901.48	439,955,433.23	247,612,232.20

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
\$ 15,563,475.10

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME Lincoln Public Schools
ADDRESS 5905 O Street, PO Box 82889
CITY & ZIP CODE Lincoln, NE 68501
TELEPHONE 402-436-1000
WEBSITE www.lps.org

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	<u>Kathy Danek</u>	<u>Stephen Joel</u>	<u>Kim Schmidt</u>
TITLE /FIRM NAME	<u>Chairperson</u>	<u>Superintendent/Lincoln Public Schools</u>	<u>State Aid & Budget Specialist/Lincoln Pub</u>
TELEPHONE	<u>402-436-1000</u>	<u>402-436-1601</u>	<u>402-436-1614</u>
EMAIL ADDRESS	<u>kdanek@lps.org</u>	<u>sjoel@lps.org</u>	<u>kschmidt@lps.org</u>

For Questions on this form, who should we contact (please one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District #

55-0001

Lincoln Public Schools

Line No.		2015-2016 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)	\$ 6,034,972.00
21	Total General Fund Lid Exclusions - To LC-2 Form (Line 9 + Line 17 + Line 18 + Line 19 + Line 20)	\$ 6,034,972.00

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)	Qualified Capital Purpose Undertaking Fund (Column D)
1	Total Personal and Real Property Taxes (From Page 2, Property Tax Recap, Line D)	\$ 199,801,170.73	\$ 29,497,264.35	\$ -	\$ 6,505,523.17
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 *		\$ 11,930,000.00		\$ 3,170,000.00
24	Bond Interest *		\$ 17,312,251.94		\$ 3,325,855.00
25	Total Exclusions before 1% County Treasurer's Commission (Lines 4 through 24)	\$ -	\$ 29,242,251.94	\$ -	\$ 6,495,855.00
26	1% County Treasurer's Commission on Exclusions (.01 X Line 25)	\$ -	\$ 295,375.99	\$ -	\$ 65,614.63
27	Total Exclusions (Line 25 + Line 26)	\$ -	\$ 29,537,627.93	\$ -	\$ 6,561,469.63
28	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 27)	\$ 199,801,170.73	\$ -	\$ -	\$ -

* 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

County-District # 55-0001

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

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	199,801,170.73	19,028,682,942.00	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.

Superintendent Pay Transparency Notice—Proposed Contract Dr. Stephen Joel

Notice is hereby given that Lincoln Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on May 12, 2015 at 6:00 pm at the Lincoln Public Schools Board Room in Lincoln, Nebraska.

After Year 1 of Contract, how many years remain on the contract:
(Column F must be completed if additional years remain on contract.)

Superintendent Contract covers the following year(s): 2015-2018

	Year 1 of Contract: Base Pay, Additional Compensation & Benefits	Future Year(s) Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 308,439.00	\$ 616,878.00	\$ 925,317.00

Compensation for activities outside of the regular salary:

• Extended contracts / Activities outside of regular salary			\$ -
• Bonus/Incentive/Performance Pay			\$ -
• Stipends			\$ -
• All other costs not mentioned above			\$ -

Benefits and Payroll Costs Paid by district:

• Insurances (Health, Dental, Life, Long Term Disability)	\$ 12,885.00	\$ 25,770.00	\$ 38,655.00
• Cafeteria Plan Stipend			\$ -
• Cash in lieu of insurance			\$ -
• Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the district</u>			\$ -
• District's share of retirement, FICA and Medicare	\$ 38,971.49	\$ 77,942.97	\$ 116,914.46
• IRS value of housing allowance			\$ -
• IRS value of vehicle allowance			\$ -
• Additional leave days	\$ 57,684.02		\$ 57,684.02
• Annuities			\$ -
• Service credit purchase			\$ -
• Association / Membership dues	\$ 782.00	\$ 1,564.00	\$ 2,346.00
• Cell Phone/Internet reimbursement			\$ -
• Relocation reimbursement			\$ -
• Travel allowance/reimbursement	\$ 4,400.00	\$ 8,800.00	\$ 13,200.00
• Mileage Allowance	\$ 1,792.00	\$ 3,584.00	\$ 5,376.00
• Educational tuition assistance			\$ -
• All other benefit costs not mentioned above			\$ -
Totals:	\$ 424,953.51	\$ 734,538.97	\$ 1,159,492.48

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

State of Nebraska
 Budget Form - NBH-School District
 Statement 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 11th day of August, 2015 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 and to consider amendments relative thereto. The budget detail is available at the office of Business Affairs during regular business hours or www.lps.org/about/budget.

Step
 Clerk/Secretary

FUNDS	Actual Disbursements & Transfers	Actual/Estimated Disbursements & Transfers	Budgeted Disbursements & Transfers	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Fee and Delinquent Tax Allowance (6)	Total Personal and Real Property Tax Requirement (7)
	2013-2014 (1)	2014-2015 (2)	2015-2016 (3)				
General	\$ 367,931,862.59	\$ 411,069,935.00	\$ 433,552,730.00	\$ 70,949,946.98	\$ 306,278,030.98	\$ 2,002,267.15	\$ 200,226,913.15
Depreciation	\$ 4,180,308.86	\$ 3,000,000.00	\$ 13,294,148.88		\$ 13,294,148.88		
Employee Benefit	\$ -	\$ -	\$ -	\$ -	\$ -		
Contingency	\$ 2,855,797.77	\$ 2,830,155.00	\$ 5,439,722.02		\$ 5,439,722.02		
Activities	\$ 6,394,592.03	\$ 8,000,000.00	\$ 8,000,000.00	\$ 2,017,851.64	\$ 10,017,851.64		
School Lunch	\$ 17,592,669.35	\$ 18,658,900.00	\$ 26,772,686.77	\$ -	\$ 26,772,686.77		
Bond	\$ 22,056,085.59	\$ 38,890,476.00	\$ 400,933,271.70	\$ 26,643,783.00	\$ 398,062,900.70	\$ 298,122.47	\$ 29,812,276.47
Special Building	\$ 8,876,885.15	\$ 21,000,000.00	\$ 137,869,700.78		\$ 137,869,700.78	\$ -	\$ -
Qualified Capital Purpose Undertaking	\$ 7,096,527.21	\$ 13,520,030.00	\$ 76,979,317.28	\$ -	\$ 70,538,849.28	\$ 65,055.17	\$ 6,505,523.17
Cooperative	\$ 2,829,714.24	\$ 3,866,585.00	\$ 7,114,920.00	\$ (8,502.85)	\$ 7,106,417.15		
Student Fee	\$ 140,990.44	\$ 163,015.00	\$ 1,000,000.00	\$ -	\$ 1,000,000.00		
	\$ -	\$ -	\$ -	\$ -	\$ -		
TOTALS	\$ 439,955,433.23	\$ 520,999,096.00	\$ 1,110,956,497.43	\$ 99,603,078.77	\$ 976,380,308.20	\$ 2,365,444.79	\$ 238,544,712.79

Total Personal and Real Property Tax Requirement For Bonds

\$ 29,812,276.47

Total Personal and Real Property Tax Requirement for ALL Other

\$ 206,732,436.32

#546374-1 11 Aug 2

AFFIDAVIT OF PUBLICATION

State of Nebraska }
LANCASTER COUNTY, } ss.

August,
ing to the
or
Clerk/Secretary

Total Personal and
Real Property Tax
Requirement
For Bonds
26,913.15

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 2, 20 15 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 Cusumano
Subscribed in my presence and sworn to before me on Aug 6, 20 15
J. K. Boone Notary Public

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

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
Tax Year 2015**

{certification required on or before August 20th, of each year}

TO: SCHOOL DISTRICT #1
BOX 82889
LINCOLN, NE 68501

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value
LPS 1 GENERAL	4	55-0001		19,028,682,942

I, Norman Agena, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. §13-509.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where school district is headquartered, if different county, _____

Note to School District: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICT BONDS
Tax Year 2015**

{certification required on or before August 20th, of each year}

TO: SCHOOL DISTRICT #1
BOX 82889
LINCOLN, NE 68501

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
LPS 1 2006 BOND		55-0001	18,565,484,346
LPS 1 1999 9-12 BOND		55-0001	17,791,208,508
LPS 1 2014 BOND		55-0001	19,025,280,169

Norman Agena, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. §13-509.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where school district is headquartered, if different county, _____

Note to School District: A copy of the Certification of Value must be attached to the budget document.

LINCOLN PUBLIC SCHOOLS

Board of Education

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

MINUTES OF MEETING – AUGUST 25, 2015

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, Kathy Danek, at 6:02 p.m.

3. ROLL CALL

PRESENT BOARD MEMBERS:

Barbara Baier
Lanny Boswell
Kathy Danek
Connie Duncan
Don Mayhew
Annie Mumgaard
Matt Schulte

STAFF IN ATTENDANCE:

Mr. James Gessford, Attorney for the Board
Dr. Steve Joel, Superintendent
Dr. Jane Stavem, Associate Superintendent for Instruction
Dr. Liz Standish, Associate Superintendent for Business Affairs
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. ZZ-54.

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.

5. APPROVAL OF MINUTES

The minutes of the August 11, 2015, Lincoln Board of Education regular meeting were approved as presented.

6. SPECIAL REPORTS, PRESENTATIONS, AND CELEBRATIONS OF SUCCESS

There were no special reports, presentations, or celebrations of success presented at this meeting.

7. PUBLIC COMMENT

Deb Andrews addressed the board about more efficient and effective instruction for students.

Matt Litt, representing Americans for Prosperity-Nebraska; asked the Board to consider lowering the property tax levy, a reduction in spending, and offering Lincolniters property tax relief. He presented petition cards signed by the public, as set forth in Report File No. ZZ-55.

8. CONSENT AGENDA

8.1 HUMAN RESOURCES MATTERS

Human Resources Matters, as set forth in Report File No. ZZ-56, were presented.

8.2 ROUTINE BUSINESS

8.2.a Claims/Wire Transfers

Claims were presented for the period ending August 25, 2015, and wire transfers were presented of: Federal Tax ACH Deposit of \$28,217.42; State Tax ACH Deposit of \$709,869.26; Procurement Card ACH Transfer of \$129,505.64; Office Depot ACH Transfer of \$25,625.83; and Vendor ACH Transfer of \$6,155.39. A copy of the claims is set forth in Report File No. ZZ-57.

8.2.b Payroll

Payroll was presented for the period ending August 14, 2015, in the amount of \$102,812.32.

8.2.c Gifts

A list of approved gifts was presented, as set forth in Report File No. ZZ-58.

8.2.d Bids/Contracts/Future Bids/Other Routine Business

Bids/contracts/future bids/other routine business discussed at the Board's prior meeting or which are under \$500,000, as set forth in Report File No. ZZ-59, were presented.

8.3 OPTION ENROLLMENT STUDENT APPLICATIONS FOR 2015-16

On February 10, 2015, the Board adopted a resolution to accept option students for the 2015-16 school year. Applications were received from students requesting that they be accepted as option students for the 2015-16 school year.

Staff examined the applications of the students included in this proposal. The students meet one of the criteria set forth by the Board in its resolution of February 10, 2015.

Staff recommended approval of the applications and that the Board adopt the following resolution:

WHEREAS the students who have been assigned student numbers 407723, 206984, 401241, and 401277 (for purposes of confidentiality, assigned numbers are being used) meet one or more of the criteria of the Board resolution of February 10, 2015, with regard to such option students;

THEREFORE BE IT RESOLVED that the aforementioned students be accepted as option students on the condition and with the express understanding that all programs, all classes and all buildings of assignment, except as otherwise required by law, shall at all times and from time to time during attendance at Lincoln Public Schools be determined solely by Lincoln Public Schools.

8.4 LATE REQUEST FOR ENROLLMENT OPTION OUT 2015-16

March 15, 2015, was the deadline for enrollment option applications to be completed for students wishing to attend school in a district other than the one in which they reside for the 2015-16 school year. The Lincoln Public Schools Board of Education has authority to waive the deadline for late enrollment option requests (NDE Rule 7, Section 004.05).

Request from students who reside in the Lincoln Public Schools District and wish to attend school outside of the Lincoln Public Schools District has been received after the March 15, 2015, deadline. The Lincoln Public Schools Board of Education may deny or approve these requests. If these requests are approved by the Board of Education, they will be forwarded to the option school districts for their approval.

Student Number	Option District
250296	Palmyra
269379	Bellevue
407969	Milford

Mr. Boswell moved, Ms. Baier seconded

That the Board approve all the consent agenda items 8.1, 8.2, 8.3 and 8.4 as presented.

MOTION PASSED

Barbar Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Don Mayhew	Yes
Annie Mumgaard	Yes
Matt Schulte	Yes

9. FIRST READING, ACTION AT NEXT MEETING

9.1 From Board Committees

9.1.1 2015-16 INSURANCE RATES

Mr. Boswell, chair of Personnel Policy Committee, said the committee reviewed the 2015-16 Insurance rates and asked Dr. Weber to give a brief summary to the full Board.

Dr. Weber explained that for 20 years, Risk Management had arranged 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 of more than 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 through the Arthur J. Gallagher (AJG) Company and UNICO, the LPS insurance consulting and brokering firm.

Dr. Weber announced the proposed insurance rates included a \$33,000 reduction in premiums.

Dr. Weber asked the Board to consider the proposed 2015-16 Insurance Rates for approval this evening to ensure coverage for the district on September 1.

Mr. Schulte asked if district would be required to enter a multi-year agreement with the new Liability Insurance provider.

Dr. Weber said the district entered a one-year agreement and this agreement would require annual renewal.

Mr. Boswell moved, Ms. Baier seconded

That the Board approve the 2015-16 insurance rates.

MOTION PASSED

Barbar Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Don Mayhew	Yes
Annie Mumgaard	Yes
Matt Schulte	Yes

9.2 From the Superintendent

9.2.1 PROPOSED 2015-16 AGREEMENT WITH LINCOLN PARAEDUCATOR ASSOCIATION

Dr. Weber said the Lincoln Board of Education recognized the Lincoln Paraeducator Association as the exclusive bargaining agent to negotiate salary, fringe benefits, and working conditions for members of the employee group. Mr. Ken Babcock and Mr. Robbie Seybert have negotiated with the employee group and a tentative agreement has been reached between Lincoln Public Schools and the employee group for the 2015-16 school year.

The proposed agreement calls for a 2.88 percent salary increase for 2015-16. The settlement is within the parameters set by the Board of Education.

Mrs. Danek asked if this item needed to be moved to action this evening.

Dr. Weber said it would be advantageous to the payroll process.

Ms. Baier moved, Mr. Boswell seconded

That the Board of Education approve the proposed agreement with the Lincoln Paraeducator Association for the 2015-16 school year.

MOTION PASSED

Barbar Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Don Mayhew	Yes
Annie Mumgaard	Yes
Matt Schulte	Yes

10. SECOND READING, RECOMMENDED FOR ACTION

10.1 From Board Committees

10.1.1 2015-16 BUDGET ADOPTION

Mrs. Danek, chair of the 2014-15 Finance Committee, said the Finance Committee reviewed and recommend approval of the budget statement, as amended and set forth in Report File No. ZZ-60, prepared in compliance with the Nebraska Budget Act, the Tax Equity and Educational Opportunities Support Act, State Law Sections 79-1081, 79-1085, 79-10,110, and 79-10,110.01 R.R.S. Neb., and other Nebraska laws. After Board consideration, the following resolution will be presented for approval on August 25, 2015.

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, 2015, and ending August 31, 2016, namely:

\$198,224,646 – 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.

\$29,514,154 – 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.

\$6,440,468 – 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 \$234,179,268, 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, 2015, 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 2015-16 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 2015-16 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 one-fifth 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 one-fifth 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 one-fifth 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, 2015, 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 2015-16 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 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 thanked the committee and staff for their work on this budget and the community for their support. She said this budget prioritized some of the district's needs yet left others unfunded, and it was aligned with strategic goals of the district and the Board. This year, the first in many, the district was able to appropriately fund for student growth by prioritizing teachers and programs to support the 90 percent graduation goal and the objective of graduating college- and-career-ready students.

Mrs. Danek said the actual valuation came in at 6.27 percent and provided an overall levy reduction of \$.00095, the lowest levy in 8 years. She asked Dr. Standish to explain how this was achieved.

Dr. Standish said this was achieved through a reduction in the tax request for general fund of approximately \$421,000 and \$311,000 in bond fund. The district saved \$14.4 million in interest costs by refunding the 2006 bonds, resulting in a lower than estimated tax request for the bond fund.

Mr. Schulte offered appreciation for the efforts made by staff and the board members who worked to develop this budget. However, he stated that he would not vote in favor of this budget for the following reasons, based on his personal values:

1. Maximum tax dollars should remain with those who have earned them.
2. As the director of a non-profit organization, his organization subscribed to the theory that when their budget goes up, they cut back on less-successful programs. This gives the organization the opportunity to spend wisely.

Mr. Mayhew moved, Ms. Baier seconded

That the Board of Education approve the 2015-16 budget statement, itemized estimate and resolution, as amended.

MOTION PASSED

Barbara Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Don Mayhew	Yes
Annie Mumgaard	Yes
Matt Schulte	No

10.1.2 POLICY 1370 - COMMUNITY RELATIONS

Ms. Baier, chair of the Policy Review & Revisions Committee, said the committee had reviewed multiple policy revisions for consideration this evening. She asked Mr. Neal to give an update on each policy presented for review.

Mr. Neal said that over time, new technologies and services become available to schools and parents that are not reflected in existing policy. Revisions in policy are necessary for schools and parents to take advantage of these beneficial opportunities.

Mr. Neal explained that with the ease of digital photography and the easy access of web commerce, digital photographers have begun offering digital pictures to students, parents, and others from those taken at public performances of students. The existing policy does not provide for photographs of students for resale. The addition of this language allows for these services to be coordinated by the district at athletic and activity events and have them available for the community.

10.1.3 POLICY 3640 - PRIVACY-RELATED TERMS OF SERVICE

Mr. Neal explained that when establishing contracts with third-party vendors regarding school data, establishing guidelines for the privacy of that data is of great importance to the district to meet its privacy obligations.

Mr. Neal stated this new policy creates language directing that the appropriate terms of service are put in place to protect individual privacy.

10.1.4 POLICIES 3961, 4210, 4300, 4770, 4880

Mr. Neal said new language in state law impacts policies. This last session, new language was passed that added a new protection from discrimination. The new language adopted in LB627

results in language being added to all policies related to our protections against employment discrimination.

10.1.5 POLICY 5508 - RETURN TO LEARN

Mr. Neal explained new language that was passed in LB511 requires that districts create a policy and protocol to support students returning to school following an absence for pediatric cancer treatment. LPS already had a process in place to provide this support through our student assistance and 504 processes. However, a specific policy did not outline this requirement. The adoption of Policy 5508 will meet that requirement.

10.1.6 POLICY 6700 - EXTRACURRICULAR ACTIVITIES

Mr. Neal said that three years ago, the Board made a commitment to support athletic and activity transportation through a multi-year process. Policy 6700 identified those programs for which transportation support would be provided during the three-year process. The policy has to be updated to match the new athletics and activities which will be provided this support. The list and organization of activities were collaboratively compiled by activities directors and curriculum specialists and are reflected in the newly revised Policy 6700. Comparable activities and athletics have been included for transportation support.

10.1.7 POLICY 7000 - SPECIAL EDUCATION

Mr. Neal stated that this last year, new language was adopted to special education regulations. This language needs to be added to the appropriate special education policy. The new language that was adopted with Rule 52 results in the new policy language regarding Early Intervention Service being added to Policy 7000.

10.1.8 POLICY 8443 - BOARD OPERATING PROCEDURES

Mr. Neal said during this last legislative session, new language was passed regarding school board operating procedures. The new language that was passed in LB365 allows the minutes of board meetings to be kept as electronic records. This language is now reflected in Policy 8443.

Ms. Baier moved, Mr. Schulte seconded

That the Board of Education approve new Policy 3640 and the changes to Policies 1370, 3961, 4210, 4300, 4770, 4880, 5508, 6700, 7000, and 8443.

MOTION PASSED

Barbara Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Don Mayhew	Yes
Annie Mumgaard	Yes
Matt Schulte	Yes

10.2 From the Superintendent

There were no items presented for second reading from the Superintendent this evening.

11. EXPEDITED/EMERGENCY ACTIONS

There were no expedited or emergency actions presented at this meeting.

12. ITEMS REMOVED FROM CONSENT AGENDA

There were no items removed from consent at this meeting.

13. INFORMATIONAL ITEMS/REPORTS

13.1 From Board Committees

There were no informational items or reports presented from Board Committees this evening.

13.2 From The Career Academy

There was no report from The Career Academy this evening.

13.3 From the Superintendent

13.3.1 SUPERINTENDENT UPDATE

Dr. Joel offered congratulations to Dr. Hohensee, director of TCA, and the transportation department for facing and overcoming the challenges of getting a new program up and running.

Dr. Joel announced the NeSA scores were released today which indicated the district was holding steady in some areas and increasing scores in others. He thanked staff for their focus on student learning – one child at a time.

Dr. Joel shared that on a recent visit to the Visitor Center at Park Middle School he witnessed amazing work by the district’s cultural liaisons with families from various countries. He said the district had enrolled almost 500 new refugee students since last year.

13.3.2 MONTHLY FINANCIAL REPORT

The monthly financial report was presented for the month ending July 31, 2015, as set forth in Report File No. ZZ-61.

14. ANNOUNCEMENTS OF UPCOMING EVENTS FOR THE BOARD

Mrs. Danek reviewed the calendar of upcoming events for the Board as follows:

September 2 – Chamber Coffee, 8:00 am, Chamber Office

September 8 – Board Meeting, 6:00 pm, LPSDO

15. PUBLIC COMMENT

There were no speakers at this portion of the meeting.

16. CLOSED SESSION

Mrs. Danek advised that there was no request for a closed session this evening.

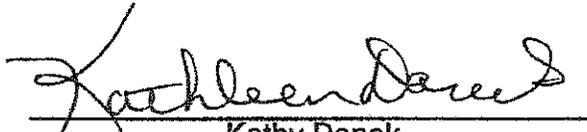
BOARD RECESSES/RECONVENES

The Lincoln Board of Education went into recess at 6:34 p.m. to meet as the Educational Service Unit 18 Board.

The Lincoln Board of Education reconvened at 6:36 p.m.

17. ADJOURNMENT

There being no further business, the Lincoln Board of Education adjourned at 6:36 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.



Kathy Danek
President of the Board



Stephen C. Joel
Secretary of the Board

Zimbra**kschmidt@lps.org**

LC-2 has been received by NDE

From : bill biven <bill.biven@nebraska.gov>

Tue, Sep 15, 2015 08:46 AM

Subject : LC-2 has been received by NDE**To :** kschmidt@lps.orgDistrict Number: **55-0001-000**Fiscal Year: **20152016**

The 2015/16 LC-2 for the school district has been received by the Nebraska Department of Education.

If you have questions regarding the submission of the 2015/16 LC-2 using the NDE Portal, please contact the NDE Help Desk at 888-285-0556, locally at 402-471-3151 or nde.helpdesk@nebraska.gov.

If you have questions regarding the information contained in the 2015/16 LC-2, please contact: Janice Eret at 402-471-2248 / janice.eret@nebraska.gov or Bill Biven at 402-471-0526 / bill.biven@nebraska.gov

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2
2015/16

NDE 03-056
Revised 6/2015

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

Instructions

2015/16 Section A: Calculation of Total Allowable Budget Authority		
Certified Budget Authority	A-101	330,053,081
Access to Prior Year's Unused Budget Authority [Maximum Amount: \$5,713,258]	A-355	5,713,258
Total Adjusted Budget Authority	A-361	335,766,339
2013/14 Early Childhood Education Grant	A-772	523,234
Total Allowable Budget Authority	A-780	336,289,573

The School District Budget Spreadsheet provided by the Auditor of Public Accounts may be uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

No file selected.
 Update the budget data any time a change is made to the Budget Spreadsheet.

2015/16 General Fund Budget of Disbursements & Transfers and Unused Budget Authority		
2015/16 General Fund Budget of Disbursements & Transfers	B-100	433,552,730
2015/16 Special Grant Funds	B-110	53,587,830
2015/16 Special Education Budget of Disbursements & Transfers	B-120	73,479,822
2015/16 General Fund Lfd Exclusions	B-130	6,034,972
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	300,450,106
2015/16 Unused Budget Authority	B-150	35,839,467
Total Unused Budget Authority		
2014/15 Total Unused Budget Authority	B-160	213,695,881

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

2015/16 General Fund Expenditure Growth	B-162	5,713,258
Adjusted Unused Budget Authority	B-165	207,982,623
2015/16 Unused Budget Authority	B-170	35,839,467
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	243,822,090

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

2015/16 Allowable Reserves and Total Reserves

2015/16 Applicable Allowable Reserve Percentage	C-170	20.00
2015/16 Total Allowable Reserves	C-180	86,710,546
2015/16 General Fund Necessary Cash Reserve	C-300	70,528,462
2015/16 Depreciation Fund Total Requirements	C-310	13,294,149
2015/16 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	83,822,611

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

Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE (Save before moving to another page)

Save LC-2

Submit completed LC-2 to NDE

District Approval

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

Log Out

NEBRASKA DEPARTMENT OF EDUCATION
SCHOOL FINANCE & ORGANIZATION SERVICES

SCHOOL DISTRICT BUDGET FORM LC-2 2015/16

NDE 03-056
Revised 6/2015

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	53,587,830
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Print Grants

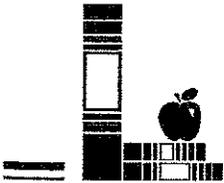
* Items denoted with a * must be approved by the State Board of Education.
Email your request for approval of these items to:
Bryce Wilson at bryce.wilson@nebraska.gov

Grant Description	Line	Amount
Adult Basic Education Grants	1.01	0
Adult Education Bridge Program	1.02	0
Adult Education - English Literacy/Civics Grants	1.03	0
Adult Education Volunteer Coordination Program	1.04	0
Advance Placement Test Fee Reduction Program Grants	1.05	0
Annenberg Foundation Grants (Rural Challenge)	1.06	0
Artist-in-Schools/Communities Grants	1.07	0
Beyond School Bells Grant	1.08	0
Building Safe and Responsive Schools Grants	1.09	0
Career and Technical Education Grants (Carl Perkins)	1.10	500,000
Career Education Grants	1.11	0
Century Link/NETA Grants	1.12	0
Community Incentive Grants	1.13	0
Distance Learning Grants (Federal)	1.14	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.15	1,000,000
Early Childhood Education Program Ages 3-5 Grants	1.16	1,000,000
Early Childhood Training Program Grants (discretionary)	1.17	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.18	0
Education Innovation Fund Grants (includes Distance Education Equipment Reimbursements and Incentive Grants)	1.19	0
EducationQuest Foundation Community Grants	1.20	0
ESEA Section 1003(g) School Improvement Grants (SIG)-ARRA	1.21	0
Forest Service Grants (Conservation Education)	1.22	0

Great Plains Communications Grants (Commitment to the Schools)	1.23	0
Head Start Grants	1.24	3,000,000
High Ability Learner Incentive Grants (Gifted)	1.25	0
High School Equivalency Assistance Act Grants	1.26	0
IDEA Part B & Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.27	9,487,830
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	1.28	2,000,000
Immigrant Impact Education Grants	1.29	0
Improving Health & Education Outcomes for Young People	1.30	0
Indian Education Grants	1.31	500,000
Innovation in Education Program Grants (includes funds from USDE)	1.32	1,000,000
Johnson-O'Malley Grants	1.33	0
Kiewit Foundation Grants	1.34	0
Magnet School Grants	1.35	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	1,000,000
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.38	0
National Science Foundation Grants	1.39	0
NCLB Title I Grants (includes Accountability, Disadvantaged, Even Start, Migrant Education, and Neglected or Delinquent)	1.40	15,500,00
NCLB Title II Part A - Teacher Quality Grants (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.41	4,000,000
NCLB Title II Part B - Mathematics and Science Partnership Grants	1.42	2,000,000
NCLB Title II Part D - Enhancing Education Through Technology Grants	1.43	0
NCLB Title III Grants - Immigrant Education Grants	1.44	1,000,000
NCLB Title III Grants - Limited English Proficiency	1.45	500,000
NCLB Title IV Part B - 21st Century Community Learning Center Grants	1.46	2,700,000
NCLB Title V Grants - Innovative Programs	1.47	1,000,000
NCLB Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants	1.48	0
NCLB Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.49	0
NCLB Title X - McKinney Vento Homeless Education Grants	1.50	200,000
Nebraska Arts Council Grants	1.51	0
Nebraska Community Foundation/TeamMates Grants	1.52	0
Nebraska Environmental Trust Grants	1.53	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.54	0
Nebraska Humanities Grants	1.55	0
Nebraska Natural Resources Commission Grants	1.56	0
Ritonya-Buscher-Poehling Foundation Grants	1.57	0
Safe Routes to Schools Grant	1.58	100,000
Save the Children Grant	1.59	0
School Health Program Grants	1.60	0

Smaller Learning Communities Program Grants	1.61	500,000
Teaching American History (TAH) Grants	1.62	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.63	0
Textbook Loan Grants (Rule 4)	1.64	300,000
Vocational Rehabilitation Grants	1.65	300,000
WindTurbine Project Grants	1.66	0
*Insurance Settlements	1.67	0
*Interfund Loans	1.68	0
*Reimbursements for Wards of the Court	1.69	0
*Reimbursements to County Government for Previous Overpayment	1.70	0
*Short-Term Borrowings	1.71	0
*Special Supplementary Grants from City or County Governments	1.72	0
*Special Supplementary Grants from City or County Governments	1.73	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.74	6,000,000
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.75	0

*** Items denoted with a * must be approved by the State Board of Education.
 Email your request for approval of these items to:
 Bryce Wilson at bryce.wilson@nebraska.gov**



Lincoln Public Schools

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

June 16, 2015

Nebraska Department of Education
School Finance & Organization Services
PO Box 94987
Lincoln, NE 68509

RE: 2015/16 Retirement Contribution Increase
Lincoln Public Schools

The school district is seeking approval from the State Board of Education for the Retirement Contribution Increase Expenditure Exclusion. The estimated increase in expenditures for the 2015/16 school fiscal year is shown below.

I understand if the State Board of Education approves the request, the school district will report the amount on Schedule A of the 2015/16 School District Budget Form. I also understand the approved amount will be part of the total amount from Schedule A that will be reported by the school district on Line B-130 of the 2015/16 LC-2.

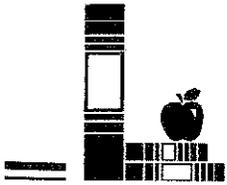
Round to the Nearest Dollar		
2015/16 Staff Salaries Subject to Retirement	1.10	238,536,437
Retirement Contribution Increase at 9.88% <i>[Multiply amount on Line 1.10 by .0988]</i>	1.20	23,567,400
Retirement Contribution Increase at 7.35% ** <i>[Multiply amount on Line 1.10 by .0735]</i>	1.30	17,532,428
Requested Retirement Contribution Increase Expenditure Exclusion <i>[Subtract amount on Line 1.30 from amount on Line 1.20]</i>	1.40	6,034,972

** This percentage is stated in statute [79-1028.01(1)(e)].

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Kim Schmidt
State Aid & Budget Specialist



Lincoln Public Schools

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

August 7, 2015

Nebraska Department of Education
School Finance & Organization Services
PO Box 94987
Lincoln, NE 68509

RE: 2015/16 Early Childhood Education Grant Expenditure Exclusion
Lincoln Public Schools

As an eligible school district, we are requesting approval from the State Board of Education for the Early Childhood Education Grant Expenditure Exclusion in the amount of the 2014-15 Early Childhood Education Grant received by the district. The amount requested as this expenditure exclusion is \$523,233.80

Please feel free to contact me if you have any questions related to this request.

Sincerely,

Kim Schmidt
State Aid & Budget Specialist

Nebraska Department of Education
School Finance & Organization Services

Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

For the 2015/16 School Year
State Board of Education Approval – August 7, 2015

County-District Number	School District Name	Amount to be Approved
01-0018	Hastings Public Schools	\$624,969
01-0090	Adams Central Public Schools	\$181,458
02-0009	Neligh-Oakdale Public Schools	\$74,426
02-0018	Elgin Public Schools	\$40,343
05-0071	Sandhills Public Schools	\$25,640
07-0006	Alliance Public Schools	\$206,468
08-0036	Lynch Public School	\$25,176
10-0007	Kearney Public Schools	\$939,575
11-0014	Oakland-Craig Public Schools	\$77,764
12-0056	David City Public Schools	\$135,769
13-0001	Plattsmouth Community School	\$311,150
13-0022	Weeping Water Public Schools	\$66,590
13-0032	Louisville Public Schools	\$91,197
13-0097	Elmwood-Murdock Public Schools	\$74,540
14-0008	Hartington-Newcastle Public Schls	\$68,175
17-0001	Sidney Public Schools	\$236,890
19-0123	Schuyler Community Schools	\$271,113
21-0015	Anselmo-Merna Public Schools	\$44,086
21-0044	Ansley Public Schools	\$42,113
21-0084	Sargent Public Schools	\$37,846
21-0180	Callaway Public Schools	\$44,190
22-0031	Homer Community Schools	\$57,137
24-0004	Overton Public Schools	\$43,276
24-0011	Cozad Community Schools	\$159,447
26-0001	Ponca Public Schools	\$77,755
27-0594	Logan View Public Schools	\$90,398
28-0054	Ralston Public Schools	\$470,580
30-0001	Exeter-Milligan Public Schools	\$58,774
32-0046	Maywood Public Schools	\$42,828
32-0095	Eustis-Farnam Schools	\$46,192
32-0125	Medicine Valley Public Schools	\$50,093
34-0001	Southern Public Schools	\$80,257
34-0034	Freeman Public Schools	\$70,141

35-0001	Garden County Schools	\$75,900
36-0100	Burwell Public Schools	\$67,326
39-0060	Central Valley Public Schools	\$71,401
40-0126	Doniphan-Trumbull Public Schools	\$86,337
41-0504	Aurora Public Schools	\$170,295
45-0007	O'Neill Public Schools	\$150,615
45-0029	Ewing Public Schools	\$31,878
48-0303	Meridian Public Schools	\$38,379
49-0033	Sterling Public Schools	\$40,191
50-0501	Axtell Community Schools	\$48,148
54-0096	Crofton Community Schools	\$59,834
54-0576	Wausa Public Schools	\$35,846
54-0586	Bloomfield Community Schools	\$44,018
55-0001	Lincoln Public Schools	\$6,034,972
55-0145	Waverly School District 145	\$275,749
55-0148	Malcom Public Schools	\$87,727
55-0161	Raymond Central Public Schools	\$117,351
56-0055	Sutherland Public Schools	\$66,681
56-0565	Wallace Public School District 65-R	\$42,515
58-0025	Loup County Public Schools	\$27,301
59-0002	Norfolk Public Schools	\$487,863
59-0080	Elkhorn Valley Schools	\$67,412
61-0004	Central City Public Schools	\$134,808
63-0001	Fullerton Public Schools	\$62,789
65-0011	Superior Public Schools	\$78,111
66-0501	Palmyra District OR-1	\$85,247
69-0044	Holdrege Public Schools	\$200,832
69-0054	Bertrand Community Schools	\$52,993
71-0001	Columbus Public Schools	\$572,490
71-0005	Lakeview Community Schools	\$136,620
72-0015	Cross County Community School	\$68,226
72-0032	Shelby-Rising City Schools	\$78,809
74-0056	Falls City Public Schools	\$152,899
76-0044	Dorchester Public Schools	\$38,347
76-0068	Friend Public Schools	\$56,425
77-0037	Gretna Public Schools	\$569,955
78-0072	Mead Public Schools	\$47,095
78-0107	Cedar Bluffs Public Schools	\$48,420
81-0010	Gordon-Rushville Public Schools	\$135,131
82-0015	Litchfield Public Schools	\$33,690

84-0003	Stanton Community Schools	\$79,696
85-0060	Deshler Public Schools	\$35,191
85-0070	Thayer Central Community Schools	\$72,775
85-2001	Bruning-Davenport Unified School	\$38,935
87-0001	Pender Public Schools	\$68,166
87-0013	Walthill Public Schools	\$91,969
87-0016	Umo N Ho N Nation Public Schools	\$113,605
90-0017	Wayne Community Schools	\$146,067
91-0002	Red Cloud Community Schools	\$47,229
91-0074	Blue Hill Community Public Schools	\$62,222
92-0045	Wheeler Central Schools	\$36,685
93-0012	York Public Schools	\$218,213
93-0096	Heartland Community Schools	\$60,450

Zimbra

kschmidt@lps.org

RE: Special Grants Expenditure Exclusion/EC Expenditure Exclusion

From : Biven, Bill <Bill.Biven@nebraska.gov>
Subject : RE: Special Grants Expenditure Exclusion/EC Expenditure Exclusion
To : Kim Schmidt <kschmidt@lps.org>

Mon, Aug 31, 2015 08:15 AM

1 attachment

Kim,

I show that your three Special Grant Funds list items were approved during the August State Board meeting and your Early Childhood Grant was approved during the September State Board meeting.

Go ahead and use the calculated numbers that you have and I'm looking into why you never received the e-mails concerning the passing of the above expenditures.

Thank you,

Bill Biven, Jr.
Program Specialist II
School Finance Department



301 Centennial Mall South
P.O. Box 94987
Lincoln, NE 68509-4987
Phone: 402.471.0526
Fax: 402.471.2486

bill.biven@nebraska.gov

NDE Finance & Organizational Services

From: Kim Schmidt [mailto:kschmidt@lps.org]
Sent: Friday, August 28, 2015 3:56 PM
To: Biven, Bill
Subject: Special Grants Expenditure Exclusion/EC Expenditure Exclusion

Hi Bill,

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

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
Pyrtie	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

<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 06 2015

LANCASTER COUNTY
CLERK



Lincoln Public Schools

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

October 5, 2015

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 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 2015-2016 budgeting process. If you need additional information, please call at 436-1706.

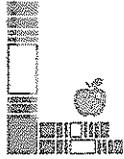
Sincerely,

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 8, 2015, the Board modified the preliminary school district property tax requests pursuant to State Law Sections 77-1601.02 and other Nebraska laws. The 2015-2016 school district property tax requests are as follows:

General Fund	\$199,801,170.73
Building Fund	0.00
Bond Fund for High School Bonds Authorized in 1999	5,385,886.81
Bond Fund for Bonds Authorized in 2006	13,061,003.91
Bond Fund for Bonds Authorized in 2014	11,050,373.63
Qualified Capital Purpose Undertaking Fund	6,505,523.17
Total Lincoln Public Schools Tax Request	\$235,803,958.25

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 5th day of October, 2015.

Stephen C. Joel
Secretary of the Board of Education

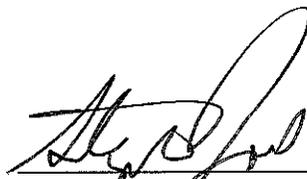
Educational Service Unit No. 18

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 8, 2015, the Board modified the preliminary property tax request pursuant to State Law Section 77-1601.02 and other Nebraska laws. The 2015-2016 Educational Service Unit property tax request is **\$2,854,302.42**. 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 5th day of October, 2015.



Stephen C. Joel
Secretary of the Board

Property Tax Requests and Levies

2015-2016

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

RECEIVED

OCT 06 2015

LANCASTER COUNTY
CLERK

Assessed Valuation

\$19,028,682,942
\$17,791,208,508
\$18,565,484,346
\$19,025,280,169

Valuation Base Reference # / Description

#1 Current District Boundaries, Total Valuation
#2 District (And Former Class I District) Valuation Within Boundaries As They Existed In 1999
#3 District Valuation Within Boundaries As They Existed Prior To February, 2006, Bond Election
#4 District Valuation Within Boundaries As They Existed Prior To February, 2014, Bond Election

Fund / (Valuation Base Taxed)	LPS Revenue Budget (Net) Tax Request	Total Tax Collection		Levy (On Total Tax Request)
		Fee / Delinquent Allowance Amount	Total Gross Tax Request	
General Fund (#1)	\$197,803,161.00	1,998,009.73	199,801,170.73	1.050000
Building Fund (#1)	-	-	-	-
High School Bonds Authorized in 1999 (#2)	5,332,028.00	53,858.81	5,385,886.81	0.030273
10-Yr Facility Program Bonds Authorized in 2006/2009 (#3)	12,930,394.00	130,609.91	13,061,003.91	0.070351
10-Year Facility Program Bonds Authorized in 2014 (#4)	10,939,870.00	110,503.63	11,050,373.63	0.058083
Qualified Capital Purpose Undertaking Fund (#1)	6,440,468.00	65,055.16	6,505,523.16	0.034188
District Totals	\$233,445,921.00	\$2,358,037.24	\$235,803,958.24	1.242895
Educational Service Unit No. 18 (#1)	\$2,826,042.00	\$28,260.42	\$2,854,302.42	0.015000

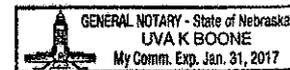
AFFIDAVIT OF PUBLICATION

State of Nebraska }
 LANCASTER COUNTY, } ss.

The undersigned, being first duly sworn, deposes and says that she/he is a Clerk of the Lincoln Journal Star, legal newspaper printed, published and having a general circulation in the County of Lancaster and State of Nebraska, and that the attached printed notice was published in said newspaper one successive time(s) the first insertion having been on September 1, 20 15 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.

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 77-1801.02 and other Nebraska laws that the governing body of Educational Service Unit 18 will meet on the 8th of September, 2015 at 8:00 p.m. at the Lincoln Public Schools District Office, Lincoln, Nebraska, and at such meeting hold a special public hearing 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.					
	2014-2015 Budget Information			2015-2016 Budget Information	
	2014-2015 Property Tax Request	2014-2015 Property Tax Rate	2014-2015 Property Tax Rate If Using 2014-2015 Property Tax Request Applied to 2015-2016 Valuation	2015-2016 Property Tax Request	2015-2016 Property Tax Rate
Fund General	\$2,665,607.15	0.018000	0.014115	2,854,302.42	0.018000
552238-1 11 Sept 1					

Barbara Chement
 Subscribed in my presence and sworn to before me on Sept 1, 20 15
U Boone Notary Public



Cost \$54.27 Reference # 552238-1

AFFIDAVIT OF PUBLICATION

State of Nebraska }
 LANCASTER COUNTY, } ss.

**NOTICE OF SPECIAL PUBLIC HEARING ON THE TAX REQUEST OF
 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 8th of September, 2015 at 9:00 p.m. at the Lincoln Public Schools District Office, Lincoln, Nebraska, and at such meeting hold a special public hearing 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.

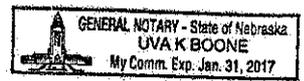
Fund	2014-2015 Budget Information			2015-2016 Budget Information	
	2014-2015 Property Tax Request	2014-2015 Property Tax Rate	2014-2015 Property Tax Rate Including 2014-2015 Property Tax Request Applied to 2015-2016 Valuation	2015-2016 Property Tax Request	2015-2016 Property Tax Rate
General	\$158,006,494.08	1.080000	0.988016	196,801,170.73	1.050000
Special Building	\$0.00		0.000000		
Bond (Authorized in 1999)	\$5,632,608.02	0.033616	0.031659	6,385,886.81	0.030273
Bond (Authorized in 2006)	\$14,748,077.83	0.094188	0.079427	13,061,003.91	0.070351
Bond (Authorized in 2014)	\$7,384,286.80	0.041074	0.038655	11,050,373.83	0.058083
Qualified Capital Purpose Undertaking	6,282,337.31	0.035087	0.033018	6,505,523.17	0.034188

#552234-1 11 Sept 15

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 1, 2015 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 1, 2015
UVA K BOONE Notary Public



Cost \$ 81.40 Reference # 552234-1

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICTS
Tax Year 2015**

{certification required on or before August 20th, of each year}

TO: SCHOOL DISTRICT #1
BOX 82889
LINCOLN, NE 68501

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of School District	Class of School	Base School Code	Unified/Learning Comm. Code	School District Taxable Value
LPS 1 GENERAL	4	55-0001		19,028,682,942

I, Norman Agena, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. §13-509.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where school district is headquartered, if different county, _____

Note to School District: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
FOR SCHOOL DISTRICT BONDS
Tax Year 2015**

{certification required on or before August 20th, of each year}

TO: SCHOOL DISTRICT #1
BOX 82889
LINCOLN, NE 68501

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
LPS 1 2006 BOND		55-0001	18,565,484,346
LPS 1 1999 9-12 BOND		55-0001	17,791,208,508
LPS 1 2014 BOND		55-0001	19,025,280,169

I, Norman Agena, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. §13-509.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where school district is headquartered, if different county, _____

Note to School District: A copy of the Certification of Value must be attached to the budget document.

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than
a) sanitary improvement districts in existence five years or less, and
b) community colleges, and c) school districts}*

Tax Year 2015

{certification required on or before August 20th, of each year}

TO: ESU #18
BOX 82889
LINCOLN, NE 68501

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #18	ESU - 03	303,665,599	19,028,682,944

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

Norman Agena, Lancaster Assessor 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, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Norman H. Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

CC: County Clerk where district is headquartered, if different county, _____

Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.