

**2022-2023
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

RECEIVED

ESU # 18

SEP 29 2022

LANCASTER COUNTY CLERK

This budget is for the Period September 1, 2022 through August 31, 2023

Upon Filing, the Entity Certifies the Information Submitted on this Form to be Correct:

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">4,305,679.49</td> <td style="width:70%;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: center;">-</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">4,305,679.49</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$	4,305,679.49	Property Taxes for Non-Bond Purposes	\$	-	Principal and Interest on Bonds	\$	4,305,679.49	Total Personal and Real Property Tax Required	<p align="center">Outstanding Bonded Indebtedness as of September 1, 2022</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="width:40%; text-align: right;">\$ -</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">\$ -</td> </tr> </table>	Principal	\$ -	Interest	\$ -	Total Bonded Indebtedness	\$ -
\$	4,305,679.49	Property Taxes for Non-Bond Purposes														
\$	-	Principal and Interest on Bonds														
\$	4,305,679.49	Total Personal and Real Property Tax Required														
Principal	\$ -															
Interest	\$ -															
Total Bonded Indebtedness	\$ -															
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$ 28,704,532,068.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 28,704,532,068.00	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, 2021 through June 30, 2022?</p> <p align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i> </p>													
\$ 28,704,532,068.00	Total Certified Valuation (All Counties)															
<p align="center">County Clerk's Use ONLY</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, 2021 through June 30, 2022</p> <p align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i> </p>															
<p align="center">APA Contact Information</p> <p align="center">Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p>Website: auditors.nebraska.gov</p> <p>Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Submission Information</p> <p align="center">Budget Due by 9-30-2022</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 															

ESU # 18

Line No.	TOTAL ALL FUNDS	Actual 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 6,201,286.00	\$ 6,698,419.00	\$ 7,151,821.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ -	\$ 291,540.00	\$ 311,640.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 6,201,286.00	\$ 6,989,959.00	\$ 7,463,461.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 3,463,520.00	\$ 3,702,240.00	\$ 4,263,049.00
7	Federal Receipts	\$ 1,437,339.00	\$ 555,900.00	\$ 982,140.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 9,058.00	\$ 9,890.00	\$ 7,500.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 2,076,775.00	\$ 2,039,790.00	\$ 1,907,379.00
10	State Receipts: Other	\$ 389,635.00	\$ 406,570.00	\$ 374,812.00
11	State Receipts: Property Tax Credit	\$ 180,914.00	\$ 210,520.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 6,596,846.00	\$ 6,880,789.00	\$ 7,315,481.00
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)	\$ 20,355,373.00	\$ 20,795,658.00	\$ 22,313,822.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 13,365,414.00	\$ 13,332,197.00	\$ 15,030,230.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 13,365,414.00	\$ 13,332,197.00	\$ 15,030,230.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 6,989,959.00	\$ 7,463,461.00	\$ 7,283,592.00
31	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		\$ 4,263,049.00
		County Treasurer's Commission at 1% of Line 6		\$ 42,630.49
		Total Property Tax Requirement		\$ 4,305,679.49

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	ESU #18
ADDRESS	5905 O St, PO Box 82889
CITY & ZIP CODE	Lincoln, NE 68501
TELEPHONE	402-436-1000
WEBSITE	home.lps.org/esu18

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dr. Bob Rauner	Dr. Liz Standish	Kim Schmidt
TITLE /FIRM NAME	Chairperson	Treasurer/ESU #18	Director of Budget & Finance
TELEPHONE	402-436-1000	402-436-1636	402-436-1708
EMAIL ADDRESS	bob.rauner@lps.org	lstandis@lps.org	kschmidt@lps.org

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

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	4,305,679.49
Motor Vehicle Pro-Rate	(2)	\$	7,500.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	1,907,379.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (11))		\$	- (6)
LESS: Amount Spent During 2021-2022		\$	- (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(10)	\$	6,220,558.49

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)	\$	4,554,832.00
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)	\$	4,554,832.00

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form)	(20)	\$	1,665,726.49
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 19</i>			

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

LID COMPUTATION FORM FOR FISCAL YEAR 2022-2023

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 5,946,532.70
(1)

CURRENT YEAR ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%) 2.50 %

(A)

Allowable Growth per the Assessor **MINUS** 2.5% - %

(B)

$\frac{583,050,709.00}{2022 \text{ Growth per Assessor}} \div \frac{27,554,934,747.00}{2021 \text{ Valuation}} = 2.12 \%$ Multiply times 100 To get %

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

(C)

Base Limitation Growth = Line (1) **TIMES** Line (C) 148,663.32

(D)

Calculated Base Limitation = Line (1) **PLUS** Line (D) 6,095,196.02

(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education 5,541,659.00

(E)

Base Revenue Need Increase = Line (E) **TIMES** 110% 6,095,824.90

(F)

Allowable Growth = Line (F) **MINUS** Line (2) 628.88

(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %

(4)

$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = 0.00 \%$ Must be at least .75 (75%) of the Governing Body

Please attach a copy of the Board minutes approving the increase.

4 SPECIAL ELECTION VOTER APPROVED % INCREASE %

(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) **PLUS** Line (5) - %

(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) **TIMES** Line (6) -

(7)

Total Restricted Funds Authority = Line (2) **PLUS** Line (3) **PLUS** Line (7) 6,095,824.90

(8)

Less: Restricted Funds from Lid Supporting Schedule 1,665,726.49

(9)

Total Unused Restricted Funds Authority = Line (8) **MINUS** Line (9) 4,430,098.41

(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

ESU # 18

2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
------------------------------------	-----------------

Total - Must agree to Line 11 on Lid Support Page 4

\$ -

Levy Limit Form
Educational Service Units

ESU # 18

Total Personal and Real Property Tax Request		<u>\$ 4,305,679.49</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 -Must include copy of bond issuance and under what statute authority the bond was issued.	(_____) (C)	
Statute:		
Public Facilities Construction Bonds (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ _____ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 4,305,679.49</u> (3)
2022 Valuation (Per the County Assessor)		<u>\$ 28,704,532,068.00</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.

ESU Administrator Pay Transparency Notice—Proposed Contract Sarah E. Salem

Notice is hereby given that Lincoln Public Schools has approval of a proposed administrator employment contract on its agenda for the board meeting to be held on May 10, 2022, at 6:00 p.m. 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

1

ESU Administrator Contract covers the following year(s): 2022-23

	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	\$ 76,108.00	\$ 79,608.00	\$ 155,716.00

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>	\$ 375.00	\$ 500.00	\$ 875.00

Benefits and Payroll Costs Paid by ESU

• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 10,172.00	\$ 10,909.20	\$ 21,081.20
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the ESU</i>			\$ -
• <i>ESU's share of retirement, FICA and Medicare</i>	\$ 13,102.00	\$ 13,498.00	\$ 26,600.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>	\$ 18,330.00	\$ 18,330.00	\$ 36,660.00
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 500.00	\$ 500.00	\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 500.00	\$ 500.00	\$ 1,000.00
• <i>Mileage Allowance</i>	\$ 969.00	\$ 969.00	\$ 1,938.00
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 120,056.00	\$ 124,814.20	\$ 244,870.20

**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, (b) counties, (c) cities, (d) school districts, and (e) community colleges}*

Tax Year 2022

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

TO: ESU #18
ATTN: KIM SCHMIDT
PO BOX 82889
LINCOLN, NE 68501

NOTIFIED
NOTICE

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	583,050,709	28,704,532,068

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

I Rob Ogden, Lancaster Assessor/ Register of Deeds 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.



(signature of county assessor)

08/22/2022

(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.

NOTICE OF SPECIAL MEETING, BUDGET HEARING AND BUDGET SUMMARY

Educational Service Unit No. 18 in the State of 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 hold a special meeting and the annual budget hearing on the 26th day of September 2022, at 6:00 o'clock p.m., or as soon thereafter as the same may commence following the Lincoln Public Schools Board special meeting and public budget hearing at 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 hearing shall not be limited by time. The budget detail is available at the office of Business Affairs during regular business hours or at www.lps.org/about/budget.

2020-2021 Actual Disbursements & Transfers	\$ 13,365,414.00
2021-2022 Actual/Estimated Disbursements & Transfers	\$ 13,332,197.00
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 15,030,230.00
2022-2023 Necessary Cash Reserve	\$ 7,283,592.00
2022-2023 Total Resources Available	\$ 22,313,822.00
Total 2022-2023 Personal & Real Property Tax Requirement	\$ 4,305,679.49
Unused Budget Authority Created For Next Year	\$ 4,430,098.41

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,305,679.49
Personal and Real Property Tax Required for Bonds	\$ -

NOTICE OF SPECIAL MEETING AND PUBLIC HEARING ON THE PROPERTY TAX REQUEST

Educational Service Unit No. 18 in the State of Nebraska

PUBLIC NOTICE is hereby given that Educational Service Unit No. 18 of the State of Nebraska, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 26th day of September 2022, at 6:00 o'clock P.M., or as soon thereafter as the same may commence following other scheduled public hearings at Lincoln Public Schools District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021	2022	Change
Operating Budget	14,797,116.00	15,030,230.00	1.5754%
Property Tax Request	\$ 4,133,240.00	\$ 4,305,679.49	4.1720%
Valuation	27,554,934,747	28,704,532,068	4.1720%
Tax Rate	0.015000	0.015000	0.0000%
Tax Rate if Prior Tax Request was at Current Valuation	0.014399		

*** Proof of Publication ***

State of Nebraska)
Lancaster County) SS.

LINCOLN PUBLIC SCHOOLS
OFFICE OF SUPERINTENDENT
PO BOX 82889
LINCOLN NE 68501

ORDER NUMBER 1105596

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 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.

Clerk of the Lincoln Journal Star

Signature *[Signature]* Date 9-20-22

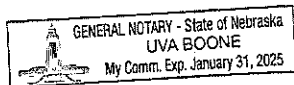
Section: Class Legals
Category: 0099 LEGALS
PUBLISHED ON: 09/18/2022.

TOTAL AD COST: 113.18
FILED ON: 9/20/2022

Subscribed in my presence and sworn to before me on

Sept 20, 20 22

[Signature] Notary Public



NOTICE OF SPECIAL MEETING, BUDGET HEARING AND BUDGET SUMMARY
Educational Service Unit No. 18 in the State of Nebraska

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2020-2021 Actual Disbursements & Transfers	\$ 13,365,414.00
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Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 4,305,679.49
Personal and Real Property Tax Required for Bonds	\$ -

1105596 9:18, ZNEZ

*** Proof of Publication ***

State of Nebraska)
Lancaster County) SS.

NOTICE OF SPECIAL MEETING AND PUBLIC HEARING ON THE PROPERTY TAX REQUEST
Educational Service Unit No. 18 in the State of Nebraska

PUBLIC NOTICE is hereby given that Educational Service Unit No. 18 of the State of Nebraska, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 26th day of September 2022, at 6:00 o'clock P.M., or as soon thereafter as the same may commence following other scheduled public hearings at Lincoln Public Schools District Office for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

LINCOLN PUBLIC SCHOOLS
OFFICE OF SUPERINTENDENT
PO BOX 82889
LINCOLN NE 68501

Operating Budget
Property Tax Request
Valuation
Tax Rate
Tax Rate if Prior Tax Request was at Current Valuation

	2021	2022	Change
	14,797,116.00	15,030,230.00	1.5754%
\$	4,133,240.00	\$ 4,305,679.49	4.1720%
	27,554,934,747	28,704,532,068	4.1720%
	0.015000	0.015000	0.0000%
	0.014399		

ORDER NUMBER 1105595

1105595 9:18, ZNEZ

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 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.

Clerk of the Lincoln Journal Star

Signature Heather Sommer Date 9-20-22

Section: Class Legals

Category: 0099 LEGALS

PUBLISHED ON: 09/18/2022

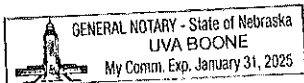
TOTAL AD COST: 61.05

FILED ON: 9/20/2022

Subscribed in my presence and sworn to before me on

Sept 20, 2022

L. Boone Notary Public



STATE OF NEBRASKA
**REPORT OF JOINT PUBLIC AGENCIES, INTERLOCAL AGREEMENTS, TRADE
 NAMES, CORPORATE NAMES & BUSINESS NAMES**
 FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022

State Statute Section 13-513 requires any governing body which is a party to an agreement pursuant to the Interlocal Cooperation Act or the Joint Public Agency Act or is conducting business under a Trade Name, Corporate Name, or Business Name to report such information to the Auditor of Public Accounts on or before **September 30th** of each year.

Educational Service Unit #18

LANCASTER

SUBDIVISION NAME

COUNTY

Subdivision Contact Information

Name & Title: Sarah Salem, Administrator of ESU #18
 Mailing Address: PO Box 82899, 5905 O Street
 City, Zip: Lincoln, Nebraska 68510
 Phone Number: 402-436-1645
 E-Mail Address: ssalem@lps.org

INTERLOCAL AGREEMENTS AND JOINT PUBLIC AGENCIES

This subdivision was **NOT** involved in any Agreements during the period.

If your subdivision **WAS** involved in any Agreements during this reporting period, please complete the following page providing the information requested for all Agreements using the directions below:

- Column 1: Provide the names of all subdivisions that are part of the Agreement.
Note: You do not need to list your own subdivision.
- Column 2: Provide the dates covered by the Agreement. For example, 7/1/21 through 6/30/22, or if not specifically written out in the Agreement indicate N/A.
- Column 3: Include a brief description of the purpose of the Agreement.

TRADE NAMES, CORPORATE NAMES AND BUSINESS NAMES

This subdivision did **NOT** conduct business under a Trade Name, Corporate Name or Business Name during the period.

If your subdivision **DID** conduct business under a Trade Name, Corporate Name or other Business Name, please list all such names on the following page.

Contact and Submission Information

Jeff Schreier, Audit Manager
 Auditor of Public Accounts
 State Capitol, Suite 2303
 Lincoln, Nebraska 68509
 (402) 471-2111 **FAX:** (402) 471-3301
Jeff.Schreier@nebraska.gov

To Submit Form Electronically:
www.auditors.nebraska.gov

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS
FOR THE PERIOD JULY 1, 2021 THROUGH JUNE 30, 2022**

Educational Service Unit #18

LANCASTER

SUBDIVISION NAME		COUNTY	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Lid Exemption (Column 4)
Lancaster County School District 55-001 a/k/a Lincoln Public Schools	9-1-2015 to 8-31-2024	Educational Services	
Lancaster County School District 55-001 a/k/a Lincoln Public Schools	9-1-2015 to 8-31-2022	Legal and Litigation Services	
Lancaster County School District 55-001 a/k/a Lincoln Public Schools	9-1-2015 to 8-31-2024	Special Projects Cooperative	
Lancaster County School District 55-001 a/k/a Lincoln Public Schools	9-1-2015 to 8-31-2024	Financial Agreements for Cooperative Services	\$ 4,554,832
ESU #1	7/1/21 to 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #2	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #3	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #4	7/1/21 - 6/30/23	Core Services Consortium Cooperative Agreement	
ESU #5	7/1/21 - 6/30/23	Core Services Consortium Cooperative Agreement	
ESU #6	7/1/21 - 6/30/23	Core Services Consortium Cooperative Agreement	
ESU #7	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #8	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #9	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #10	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #11	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #13	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #15	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #16	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #17	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	
ESU #19	7/1/21 - 6/30/22	Core Services Consortium Cooperative Agreement	

Lancaster County Youth Services Center a/k/a Pathfinder Educational Program 55-4002	8/1/21 - 7/31/22	Educational Services for Incarcerated Youth	
Nebraska Department of Health and Human Services Department of Medicaid and Long Term Care MLTC (DHHS)	10/1/17 - 3/31/22	Early Development Network Services	
Total Lid Exemption Amount			\$ 4,554,832

**EDUCATIONAL SERVICE UNIT 18
BOARD OF EDUCATION
Lincoln Public Schools District Office
5905 O Street
Lincoln, NE 68510**

MINUTES OF MEETING – SEPTEMBER 27, 2022

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 on September 23, 2022. A mailing list is maintained at the Lincoln Public Schools District Office. A public notice was published in the LINCOLN JOURNAL STAR on September 23, 2022.

2. CALL TO ORDER

The meeting was called to order by Board President Bob Rauner at 7:44 p.m.

3. ROLL CALL

PRESENT BOARD MEMBERS:

Barbara Baier
Lanny Boswell
Kathy Danek
Connie Duncan
Annie Mumgaard
Bob Rauner

EXCUSED BOARD MEMBERS:

Don Mayhew

STAFF IN ATTENDANCE:

Mr. James Gessford, Attorney for the Board
Dr. Paul Gausman, Secretary of the Board and Superintendent
Dr. Matt Larson, Associate Superintendent for Instruction
Dr. John Neal, Associate Superintendent for Governmental Relations
Dr. Liz Standish, Associate Superintendent for Business Affairs
Dr. Eric Weber, Associate Superintendent for Human Resources

A list of other people in attendance is set forth in Report File No. Nn-79.

4. ANNOUNCE OPEN MEETINGS ACT POSTING

The Educational Service Unit 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 minutes of the September 13, 2022, Educational Service Unit 18 Board meeting were approved as distributed.

6. PUBLIC COMMENT

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

7. CONSENT AGENDA

There were no items presented for consent at this meeting.

8. FIRST READING, ACTION AT NEXT MEETING

8.1. From Board Committees

There were no items presented for first reading from Board Committees.

8.2. From the Superintendent

There were no items presented for first reading from the Superintendent.

9. SECOND READING, RECOMMENDED FOR ACTION

9.1. From Board Committees

9.1.1. 2022-23 Educational Service Unit 18 Budget Adoption

The Board held a public hearing on September 26, 2022, on the proposed budget for Educational Service Unit 18.

Staff recommended that the Board review the budget statement (Attachment One) prepared in compliance with the Nebraska Budget Act, State Law Section 79-1225, and other Nebraska laws. The following resolution was presented for approval.

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

1. That \$4,263,049 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, 2022 and ending August 31, 2023.
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 \$4,263,049, 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 30, 2022, in accordance with State Law Section 13-508 and other Nebraska laws.

4. That the 2022-23 budget as presented 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 2022-23 fiscal year adopted budget and budget statement hereby approved.
6. That in accordance with Section 003.04C of Title 92, Nebraska Administrative Code, Chapter 2, Section 79-1070 R.R.S. Neb., and Section 79-1244 R.R.S. Neb., and other Nebraska laws and regulations, the Board authorizes that at any time during the 2022-23 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, and Ms. Baier seconded

That the Board approve the 2022-23 budget statement and resolution.

MOTION PASSED

Barbara Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Annie Mumgaard	Yes
Bob Rauner	Yes

9.1.2. 2022-23 Educational Service Unit 18 Property Tax Request

Proper advance notice was given and a special public hearing was held on whether ESU 18 should exceed its property tax request from the prior year (Attachment One).

Pursuant to Section 77-1632 (previously 77-1601.02) and other Nebraska laws, the 2022-23 property tax request may not exceed the ESU 18's property tax request from the prior year, unless ESU 18 first holds a special public hearing and then passes a resolution that includes all requirements of the statutes. The prior year's property tax request would not correctly fund the proposed 2022-20 budget which is to be formally adopted by the ESU 18 Governing Board. Attachment Two reflects last year's property tax rates, this year's initial estimate, and the property tax rates for 2022-23.

Staff recommends that the resolution below as may be modified into the final approval form be adopted so that the 2022-23 budget may be funded as adopted. A simple majority vote is

required.

Staff presented the below resolution for consideration.

**2022-2023 TAX REQUEST RESOLUTION
FOR
Educational Service Unit No. 18 of the State of Nebraska**

WHEREAS, public notice was given at least four calendar days in advance of a Special Public Hearing called by the Unit Board (hereinafter "the Board") of Educational Service Unit No. 18 of the State of Nebraska (hereinafter "ESU 18") in full compliance with all provisions of Section 77-1632 (previously 77-1601.02) and other Nebraska laws for the purpose of providing an opportunity to receive public comment, information and evidence from persons in attendance at such Special Public Hearing on the issue of whether ESU 18's 2022-2023 fiscal year property Tax Request should exceed ESU 18's property Tax Requests from the prior year to be taken into consideration by the Board when discussing and approving or modifying ESU 18's property Tax Request for the 2022-2023 fiscal year; and

WHEREAS, such Special Public Hearing was held before the Board of ESU 18 at the time, date, and place announced in the notice published in a newspaper of general circulation in the area of ESU 18, a copy of which notice and/or a proof of publication is attached hereto as Attachment One, all as required by law; and,

WHEREAS, Attachment One also contains ESU 18 information including the amount of the property tax request, in total and Attachment Two contains estimated and actual proposed levy rates; and,

WHEREAS, the Board provided an opportunity to receive public comment, information, and evidence from persons in attendance at such Special Hearing and will take such into consideration as part of this action; and,

WHEREAS, the total assessed value of ESU 18 property differs from last year's total assessed value by 4.172 percent, all as detailed more fully in Attachment One; and,

WHEREAS, the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.014399 per \$100 of assessed value, all as detailed more fully in Attachment One as attached; and,

WHEREAS, ESU 18 proposes to adopt a property Tax Request that will cause its tax rate to be \$0.015 per \$100 of assessed value, all as detailed more fully in Attachment One as attached; and,

WHEREAS, based on the proposed property Tax Request and changes in other revenue, the total operating budget of the ESU 18 will increase compared from last year's budget by 1.5754 percent, all as detailed more fully in Attachment One; and,

WHEREAS, the Board will adopt its 2022-2023 fiscal year budget and then review ESU 18's Tax Request, and after public consideration of the matter, will determine the Final Tax Request as is necessary in order to carry out the functions of ESU 18, as determined by the Board in order to correctly fund the budget for the 2022-2023 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Educational Service Unit No. 18 of the State of Nebraska that all findings, determinations, and the attached Attachment One and Attachment Two as set forth above all of which are hereby adopted, incorporated herein, and made a part of this action and resolution by this reference.

BE IT FURTHER RESOLVED that the Board hereby approves and adopts ESU 18's 2022-2023 fiscal year property Tax Request, including the county's collection fee and any delinquent tax allowances and that the Tax Request should be, and is hereby set at \$4,305,679.49; all as totaled and detailed more fully in Attachment One as attached.

AND, BE IT further resolved that if updated valuation, budget, levy, or other pertinent information is subsequently received by ESU 18 or by Lancaster County, ESU 18, its administration, and the County shall adjust the property tax request to reflect the updated information through appropriate administrative actions or pursuant to State Law Sections 77-1601 and other Nebraska laws.

Mrs. Danek moved, Ms. Mumgaard seconded

That the Board approve the 2022-23 ESU 18 Property Tax Resolution as proposed.

MOTION PASSED

Barbara Baier	Yes
Lanny Boswell	Yes
Kathy Danek	Yes
Connie Duncan	Yes
Annie Mumgaard	Yes
Bob Rauner	Yes

9.2. From the Superintendent

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

10. PUBLIC COMMENT

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

11. CLOSED SESSION

Dr. Rauner advised that there was no request for a closed session this evening.

12. ADJOURNMENT

There being no further business, the Board of Educational Service Unit Number 18 adjourned at 7:47 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.

Bob Rauner
President of the Board

Dr. Paul Gausman
Secretary of the Board

**2022-2023 TAX REQUEST RESOLUTION
FOR
EDUCATIONAL SERVICE UNIT NO. 18 OF THE STATE OF NEBRASKA**

WHEREAS, public notice was given at least four calendar days in advance of a Special Public Hearing called by the Unit Board (hereinafter "the Board") of Educational Service Unit No. 18 of the State of Nebraska (hereinafter "ESU 18") in full compliance with all provisions of Section 77-1632 (previously 77-1601.02) and other Nebraska laws for the purpose of providing an opportunity to receive public comment, information and evidence from persons in attendance at such Special Public Hearing on the issue of whether ESU 18's 2022-2023 fiscal year property Tax Request should exceed ESU 18's property Tax Requests from the prior year to be taken into consideration by the Board when discussing and approving or modifying ESU 18's property Tax Request for the 2022-2023 fiscal year; and

WHEREAS, such Special Public Hearing was held before the Board of ESU 18 at the time, date, and place announced in the notice published in a newspaper of general circulation in the area of ESU 18, a copy of which notice and/or a proof of publication is attached hereto as Attachment One, all as required by law; and,

WHEREAS, Attachment One also contains ESU 18 information including the amount of the property tax request, in total and Attachment Two contains estimated and actual proposed levy rates; and,

WHEREAS, the Board provided an opportunity to receive public comment, information and evidence from persons in attendance at such Special Hearing and will take such into consideration as part of this action; and,

WHEREAS, the total assessed value of ESU 18 property differs from last year's total assessed value by 4.172 percent, all as detailed more fully in Attachment One; and,

WHEREAS, the tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$0.014399 per \$100 of assessed value, all as detailed more fully in Attachment One as attached; and,

WHEREAS, ESU 18 proposes to adopt a property Tax Request that will cause its tax rate to be \$0.015 per \$100 of assessed value, all as detailed more fully in Attachment One as attached; and,

WHEREAS, based on the proposed property Tax Request and changes in other revenue, the total operating budget of the ESU 18 will increase compared from last year's budget by 1.5754 percent, all as detailed more fully in Attachment One; and,

WHEREAS, the Board will adopt its 2022-2023 fiscal year budget and then review ESU 18's Tax Request, and after public consideration of the matter, will determine the Final Tax Request as is necessary in order to carry out the functions of ESU 18, as determined by the Board in order to correctly fund the budget for the 2022-2023 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the Board of Educational Service Unit No. 18 of the State of Nebraska that all findings, determinations and the attached Attachment One and Attachment Two as set forth above all of which are hereby adopted, incorporated herein, and made a part of this action and resolution by this reference.

BE IT FURTHER RESOLVED that the Board hereby approves and adopts ESU 18's 2022-2023 fiscal year property Tax Request, including the county's collection fee and any delinquent tax allowances and that the Tax Request should be, and is hereby set at \$4,305,679.49; all as totaled and detailed more fully in Attachment One as attached.

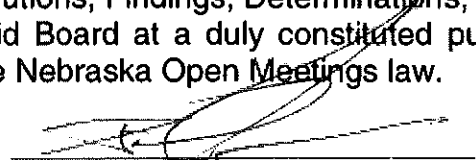
AND, BE IT FURTHER RESOLVED that if updated valuation, budget, levy, or other pertinent information is subsequently received by ESU 18 or by Lancaster County, ESU 18, its administration, and the County shall adjust the property tax request to reflect the updated information through appropriate administrative actions or pursuant to State Law Sections 77-1601 and other Nebraska laws.

Member Kathy Danek moved to approve and adopt the above resolutions, findings and tax request and member Annie Mumgaard seconded the same on this 27 day of September, 2022.

After discussion the Record and Roll Call vote of the governing body was as follows:

	Voted in favor	Voted against	Absent or not voting
Barbara Baier	X		
Lanny Boswell	X		
Kathy Danek	X		
Don Mayhew			X
Annie Mumgaard	X		
Bob Rauner	X		
Connie Duncan	X		

The undersigned herewith certifies, as Secretary of the Board of Educational Service Unit No. 18 of the State of Nebraska, that the above Resolutions, Findings, Determinations, and Tax Request was duly adopted by a majority of said Board at a duly constituted public meeting of said Board, held in full compliance with the Nebraska Open Meetings law.



 Secretary