

**2020-2021  
STATE OF NEBRASKA  
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 18

**RECEIVED**

SEP 16 2020

LANCASTER COUNTY CLERK

This budget is for the Period September 1, 2020 through August 31, 2021

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 3,709,699.70	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
<b>\$ 3,709,699.70</b>	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of September 1, 2020

Principal	\$ -
Interest	\$ -
<b>Total Bonded Indebtedness</b>	<b>\$ -</b>

\$ 24,731,333,323.00 **Total Certified Valuation (All Counties)**

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

**Report of Joint Public Agency & Interlocal Agreements**

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2019 through June 30, 2020?

YES  NO

*If YES, Please submit Interlocal Agreement Report by September 20th.*

**Report of Trade Names, Corporate Names & Business Names**

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2019 through June 30, 2020?

YES  NO

*If YES, Please submit Trade Name Report by September 20th.*

**County Clerk's Use ONLY**

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

**Telephone:** (402) 471-2111      **FAX:** (402) 471-3301

**Website:** [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

**Questions - E-Mail:** [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2020**

**Submit budget to:**

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 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 4,270,697.00	\$ 4,817,607.00	\$ 5,418,355.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 164,463.00	\$ 208,589.00	\$ 296,880.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	<b>\$ 4,435,160.00</b>	<b>\$ 5,026,196.00</b>	<b>\$ 5,715,235.00</b>
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 3,005,601.00	\$ 3,302,960.00	\$ 3,672,970.00
7	Federal Receipts	\$ 1,492,346.00	\$ 1,584,117.00	\$ 1,800,893.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 8,491.00	\$ 9,540.00	\$ 7,500.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 2,233,601.00	\$ 2,164,507.00	\$ 2,076,775.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ 143,200.00	\$ 180,650.00	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 7,049,013.00	\$ 7,362,784.00	\$ 7,422,268.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	<b>\$ 18,367,412.00</b>	<b>\$ 19,630,754.00</b>	<b>\$ 20,695,641.00</b>
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 13,341,216.00	\$ 13,915,519.00	\$ 14,892,001.00
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	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	<b>\$ 13,341,216.00</b>	<b>\$ 13,915,519.00</b>	<b>\$ 14,892,001.00</b>
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	<b>\$ 5,026,196.00</b>	<b>\$ 5,715,235.00</b>	<b>\$ 5,803,640.00</b>
31	Cash Reserve Percentage			39%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 3,672,970.00
		County Treasurer's Commission at 1% of Line 6		\$ 36,729.70
		<b>Total Property Tax Requirement</b>		<b>\$ 3,709,699.70</b>

**To Assist the County For Levy Setting Purposes**

**Cash Reserve Funds**

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your Educational Service Unit needs more of a breakdown for levy setting purposes, complete the section below.

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 3,709,699.70
Bond Fund	\$ -
<b>Total Tax Request</b>	<b>** \$ 3,709,699.70</b>

Special Reserve Fund Name	Amount
<b>Total Special Reserve Funds</b>	<b>0</b>

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

Total Cash Reserve	\$ 5,803,640.00
Remaining Cash Reserve	\$ 5,803,640.00
Remaining Cash Reserve %	39%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

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

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	Lanny Boswell	Dr. Liz Standish	Kim Schmidt
TITLE /FIRM NAME	Chairperson	Treasurer/ESU #18	Budget & Finance Director
TELEPHONE	402-436-1000	402-436-1636	402-436-1708
EMAIL ADDRESS	lanny.boswell@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

2020-2021 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1) \$	3,709,699.70
Motor Vehicle Pro-Rate	(2) \$	7,500.00
In-Lieu of Tax Payments	(3) \$	-
Aid for Core Services and Technology Infrastructure	(4) \$	2,076,775.00
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)
<b>LESS:</b> Amount Spent During 2019-2020	\$	- (7)
<b>LESS:</b> Amount Expected to be Spent in Future Budget Years	\$	- (8)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(9) \$	-
Nameplate Capacity Tax	(9a) \$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(10)	<b>\$ 5,793,974.70</b>
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**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	\$	- (11)
<b>LESS:</b> 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) \$	4,452,860.00
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)	_____

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	<b>\$ 4,452,860.00</b>
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<p><b>TOTAL RESTRICTED FUNDS</b>  <b>For Lid Computation (To Line 9 of the Lid Computation Form)</b>  <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 19</i></p>	(20)	<b>\$ 1,341,114.70</b>
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Total Restricted Funds for Lid Computation **cannot** be less than zero. See Instruction Manual on completing the Lid Supporting Schedule.



ESU # 18

**2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS**

Description of Capital Improvement	Amount Budgeted
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Total - Must agree to Line 11 on Lid Support Page 4

\$ -
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Levy Limit Form  
Educational Service Units

**ESU # 18**

Total Personal and Real Property Tax Request		\$ 3,709,699.70 <u>(1)</u>
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( _____ ) (A)	
Preexisting lease-purchase contracts approved prior to <b><u>July 1, 1998</u></b>	( _____ ) (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		\$ 3,709,699.70 <u>(3)</u>
2020 Valuation (Per the County Assessor)		\$ 24,731,333,323.00 <u>(4)</u>
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 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 June 23, 2020, 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 on contract.)

0
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ESU Administrator Contract covers the following year(s): **2020-21**

	Year 1 of Contract: Base Pay, Additional Compensation & Benefits	Future Year(s) Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 71,528.00		\$ 71,528.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>			\$ -
<b>Benefits and Payroll Costs Paid by ESU</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 9,300.66		\$ 9,300.66
• <i>Cafeteria Plan Stipend</i>			\$ -
• <i>Cash in lieu of insurance</i>			\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare <u>if paid by the ESU</u></i>			\$ -
• <i>ESU's share of retirement, FICA and Medicare</i>	\$ 12,301.55		\$ 12,301.55
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>	\$ 17,047.24		\$ 17,047.24
• <i>Annuities</i>			\$ -
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 500.00		\$ 500.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 500.00		\$ 500.00
• <i>Mileage Allowance</i>	\$ 978.78		\$ 978.78
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
<b>Totals:</b>	<b>\$ 112,156.23</b>	<b>\$ -</b>	<b>\$ 112,156.23</b>

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

**MINUTES OF MEETING – SEPTEMBER 8, 2020**

**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 4, 2020. A mailing list is maintained at the Lincoln Public Schools District Office. A public notice was published in the LINCOLN JOURNAL STAR on September 4, 2020.

**2. CALL TO ORDER**

The meeting was called to order by the Board President, Lanny Boswell, at 7:33 p.m.

**3. ROLL CALL**

**PRESENT BOARD MEMBERS:**

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

**STAFF IN ATTENDANCE:**

Mr. James Gessford, Attorney for the Board  
Dr. Steve Joel, Secretary of the Board and Superintendent  
Dr. Matt Larson, Associate Superintendent for Instruction  
Dr. John Neal, Assistant to the 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. Jj-96.

**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. SPECIAL PUBLIC HEARING ON 2020-21 ESU 18 PROPERTY TAX REQUEST**

Mr. Boswell announced that the Board of Education of the Governing Body of Educational Service Unit No. 18, was conducting this special public hearing pursuant to Section 77-1601.02 and other Nebraska laws. These laws provide that the 2020-2021 property tax request may not exceed the Educational Service Unit's property tax request from the prior year, unless the Unit 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 2020-2021 budget which is being considered for formal adoption by the Unit Governing Board later in this meeting. The purpose of this special public hearing is to receive testimony on the proposed property tax request. Any testimony received will be taken into consideration by the Unit Governing Board when action is taken to approve or modify the provided property tax request prior to October 13, 2020.

A notice of this special public hearing containing all statutory information was published in a newspaper of general circulation in Educational Service Unit No. 18 at least four days prior to the hearing.

There were no speakers at this special public hearing. Mr. Boswell closed the public hearing.

**6. APPROVAL OF MINUTES**

The August 25, 2020, minutes of the Educational Service Unit 18 Board meeting were approved as distributed.

**7. PUBLIC COMMENT**

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

**8. CONSENT AGENDA**

There were no items presented for consent at this meeting.

**9. FIRST READING, ACTION AT NEXT MEETING**

**9.1. From Board Committees**

**9.1.1. 2020-21 EDUCATIONAL SERVICE UNIT 18 PROPERTY TAX REQUEST**

Pursuant to Section 77-1601.02 and other Nebraska laws, the 2020-2021 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 2020-2021 budget which is being considered for adoption by the ESU 18 Governing Board later in this meeting. Last year's property tax rates, this year's initial estimate, and the property tax rates for 2020-2021, are included with the agenda materials.

Staff recommends that the resolution below be considered so that the 2020-2021 budget may be funded as adopted. A simple majority vote is required.

2020-2021 Tax Request Resolution for Educational Service Unit No. 18 of the State of Nebraska:

WHEREAS, public notice was given at least five 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 77-1601.02 and other Nebraska laws for the purpose 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 2020-2021 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 2020-2021 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, the Board provided an opportunity to receive public comment, information and evidence from persons in attendance at such Special Hearing and has taken 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 3.0991 percent, all as detailed more fully in Attachment One as attached; 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 \$0.014549 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 decrease compared from last year's by 0.5555 percent, all as detailed more fully in Attachment One as attached; and,

WHEREAS, the Board has now adopted its 2020-2021 fiscal year budget and after having reviewed ESU 18's Tax Request, and after public consideration of the matter, has determined that the Final Tax Request as listed below 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 2020-2021 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 as set forth above 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 2020-2021 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 \$3,709,699.70; all as totaled and detailed more fully in Attachment One as attached.

AND, BE IT further resolved that if updated valuation, budget, 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 pursuant to State Law Sections 77-1601 and other Nebraska laws.

**9.2. From the Superintendent**

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

**10. SECOND READING, RECOMMENDED FOR ACTION**

**10.1. From Board Committees**

**10.1.1. 2020-21 EDUCATIONAL SERVICE UNIT 18 BUDGET ADOPTION**

Mr. Boswell announced that the Board held a public hearing on August 24, 2020, on the proposed budget for Educational Service Unit 18.

Staff recommends that the Board review the budget statement as amended (Attachment One) prepared in compliance with the Nebraska Budget Act, State Law Section 79-1225, and other Nebraska laws. After Board review, the following resolution is being presented for approval.

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

1. That \$3,672,970 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, 2020, and ending August 31, 2021.
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 \$3,672,970, after the county's tax collection fee has been deducted, the same as other property taxes are levied and collected.
3. That the officers of the Board be directed to report the action of the Board of Educational Service Unit 18 to the County Commissioners of Lancaster County (in their capacity as the levying board) and to the Auditor of Public Accounts not later than September 20, 2020, in accordance with State Law Section 13-508 and other Nebraska laws.
4. That the 2020-21 budget as presented, and amended, 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 2020-21 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 2020-21 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, Ms. Mumgaard seconded**

**That the Board approve and adopt the 2020-21 budget statement and the above budget resolution, as amended.**

**MOTION PASSED**

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

**10.2. From the Superintendent**

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

**11. PUBLIC COMMENT**

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

**12. CLOSED SESSION**

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

**13. ADJOURNMENT**

There being no further business, the Board of Educational Service Unit Number 18 adjourned at 7:38 p.m. Recorded votes may be superseded or nullified by a previously announced or filed conflict of interest statement.

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Lanny Boswell  
President of the Board

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Stephen C. Joel  
Secretary of the Board

**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 2020**

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

TO: ESU #18  
ATTN: JILL PAULEY  
PO 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	407,696,776	24,731,333,323

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

I Robert M. 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)*

08/13/2020  
*(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 BUDGET HEARING AND BUDGET SUMMARY**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 24th day of August 2020, 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. The budget detail is available at the office of Business Affairs during regular business hours or at [www.lps.org/about/budget](http://www.lps.org/about/budget).



Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$ 13,341,216.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$ 13,915,519.00
2020-2021 Proposed Budget of Disbursements & Transfers	\$ 14,892,001.00
2020-2021 Necessary Cash Reserve	\$ 5,736,287.00
2020-2021 Total Resources Available	\$ 20,628,288.00
Total 2020-2021 Personal & Real Property Tax Requirement	\$ 3,706,135.41
Unused Budget Authority Created For Next Year	\$ 4,521,549.68
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Non-Bond Purposes	\$ 3,706,135.41
Personal and Real Property Tax Required for Bonds	\$ -

\*\*\* Proof of Publication \*\*\*

State of Nebraska )  
Lancaster County ) SS.

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

ORDER NUMBER 932990

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 times(s) the first insertion having been on September 14, 2020 and thereafter on September 15, 2020 and that said newspaper is the legal newspaper under the statutes of the State of Nebraska.

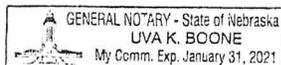
Section: Class Legals  
Category: 0099 LEGALS  
PUBLISHED ON: 08/19/2020

TOTAL AD COST: 94.97  
FILED ON: 9/14/2020

The above facts are within my personal knowledge and are further verified by my personal inspection of each notice in each of said issues.

Subscribed in my presence and sworn to before me on

September 14, 2020  
U. Boone Notary Public



ESU # 18

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 24th day of August 2020, 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. The budget detail is available at the office of Business Affairs during regular business hours or at [www.lps.org/about/budget](http://www.lps.org/about/budget).

*J. Stauder*

Clerk/Secretary

2018-2019 Actual Disbursements & Transfers  
2019-2020 Actual/Estimated Disbursements & Transfers  
2020-2021 Proposed Budget of Disbursements & Transfers  
2020-2021 Necessary Cash Reserve  
2020-2021 Total Resources Available  
Total 2020-2021 Personal & Real Property Tax Requirement  
Unused Budget Authority Created For Next Year

\$ 13,341,216.00  
\$ 13,915,519.00  
\$ 14,892,001.00  
\$ 5,736,287.00  
\$ 20,628,288.00  
\$ 3,706,135.41  
\$ 4,521,549.68

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes  
Personal and Real Property Tax Required for Bonds

\$ 3,706,135.41  
\$ -

932990 11 Aug 19

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

**EDUCATIONAL SERVICE UNIT NO. 18 OF THE STATE OF NEBRASKA**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 8 day of September 2020, at 6:00 o'clock P.M., 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.

	2019	2020	Change
Operating Budget	14,975,195.00	14,892,001.00	-0.5555%
Property Tax Request	\$ 3,598,189.64	\$ 3,709,699.70	3.0991%
Valuation	23,987,934,131	24,731,333,323	3.0991%
Tax Rate	0.150000	0.015000	0.0000%
Tax Rate if Prior Tax Request was at Current Valuation	0.014549		

STATE OF NEBRASKA  
**REPORT OF JOINT PUBLIC AGENCIES, INTERLOCAL AGREEMENTS, TRADE  
 NAMES, CORPORATE NAMES & BUSINESS NAMES**  
 FOR THE PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020

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 20 of each year.

**Educational Services Unit #18**

**Lancaster**

SUBDIVISION NAME

COUNTY

**Subdivision Contact Information**

Name & Title: Liz Standish, Administrator of ESU #18

Mailing Address: PO Box 82899, 5905 O Street

City, Zip: Lincoln, Nebraska 68510

Phone Number: 402-436-1635

E-Mail Address: [lstandis@lps.org](mailto:lstandis@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, 7/1/19 through 6/30/20, 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**

Deann Haeffner, Assistant Deputy Auditor  
 Auditor of Public Accounts  
 State Capitol, Suite 2303  
 Lincoln, NE 68509  
 (402) 471-2111 **FAX:** (402) 471-3301  
[deann.haeffner@nebraska.gov](mailto:deann.haeffner@nebraska.gov)

**To Submit Form Electronically:**  
[www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

<b>EDUCATIONAL SERVICE UNIT #18</b>		<b>LANCASTER</b>	
<b>SUBDIVISION NAME</b>		<b>COUNTY</b>	
<b>Parties to Agreement (Column 1)</b>	<b>Agreement Period (Column 2)</b>	<b>Description (Column 3)</b>	<b>Lid Exemption</b>
Lancaster County School District 55-001 a/k/a Lincoln	9-1-2015 to 8-31-2020	Educational Services	
Lancaster County School District 55-001 a/k/a Lincoln	9-1-2015 to 8-31-2020	Legal and Litigation Services	
Lancaster County School District 55-001 a/k/a Lincoln	9-1-2015 to 8-31-2020	Special Projects Cooperative	
Lancaster County School District 55-001 a/k/a Lincoln	9-1-2015 to 8-31-2020	Financial Agreements for Cooperative Services	\$ 4,452,860
ESU #1	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #2	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #3	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #4	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #5	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #6	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #7	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #8	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #9	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #10	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #11	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #12	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #13	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #14	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #15	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #16	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #17	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
ESU #19	9-1-2015 to 8-31-2020	Core Services Consortium Cooperative Agreement	
Lancaster County Youth Services Center a/k/a Pathfinder Educational Program 55-4002	8-1-2018 to 7-31-2019 8-1-2019 to 7-31-2020	Educational Services for Incarcerated Youth	

**REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS**  
**REPORTING PERIOD JULY 1, 2019 THROUGH JUNE 30, 2020**

<b>EDUCATIONAL SERVICE UNIT #18</b>		<b>LANCASTER</b>	
SUBDIVISION NAME		COUNTY	
Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)	Lid Exemption
Nebraska Department of Health and Human Services Department of Medicaid and Long Term Care MLTC (DHHS)	10-1-2014 to 9-30-2020	Early Development Network Services	
		Total Lid Exemption Amount	\$ 4,452,860

