

Informational Section

**Lincoln Public Schools
School Year 2008-2009**

**Board of Education
Lincoln, Nebraska**

	LOCAL TAX COMPARISON									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Asking	Rate	Asking	Rate	Asking	Rate	Asking	Rate	Asking	Rate
<u>LINCOLN PUBLIC SCHOOLS</u>										
General Fund	\$143,648,335	1.076658*	\$148,299,849	1.074211*	\$161,482,480	1.034006	\$164,486,077	1.032832	\$169,929,146	1.047585
Current Building	18,545,924	0.139993	14,666,472	0.107052	3,123,434	0.020000	3,195,179	0.020063	0	0.000000
Qualified Capital Purpose Undertaking Fund (K-8) & (K-12 starting 2007-08)	1,850,093	0.013966	6,229,580	0.045471	5,774,553	0.037326	6,913,931	0.043414	6,914,721	0.042629
Qualified Capital Purpose Undertaking Fund (9-12)	735,622	0.005503*	848,916	0.006138*	1,143,697	0.007324				
Non-High School Bond, Interest and Debt Retirement Fund	4,643,694	0.037046	5,002,429	0.038881	5,124,967	0.035512	5,173,444	0.035482	4,740,176	0.032064
High School Bond Fund	5,360,752	0.041008*	5,705,953	0.042421*	6,387,337	0.042275	6,453,341	0.042209	6,929,548	0.044639
10 Year Facility Plan Bonds					15,614,947	0.099986	15,475,323	0.097939	16,052,704	0.099893
LINCOLN PUBLIC SCHOOLS TOTAL	\$174,784,420	1.314174	\$180,753,199	1.314174	\$198,651,415	1.276429	\$201,697,295	1.271939	\$204,566,295	1.266810
<u>EDUCATIONAL SERVICE UNIT NO. 18</u>										
ESU General Fund	\$ 1,926,608	0.014999	\$ 2,054,957	0.014999	\$2,199,063	0.014081	\$2,249,565	0.014125	\$2,421,007	0.014925
ESU TOTAL	\$ 1,926,608	0.014999	\$ 2,054,957	0.014999	\$2,199,063	0.014081	\$2,249,565	0.014125	\$2,421,007	0.014925
<u>ASSESSED VALUATIONS</u>										
District Valuation (Includes Building Fund and Grades K-8 Abatement Projects)										
Real Estate	\$12,642,594,004		\$13,127,794,471		\$15,037,441,938**		\$15,368,814,595		\$15,643,847,565	
Centrally Assessed Property	169,454,435		170,226,375		182,766,945**		181,777,315		183,460,934	
Other Taxable Personal Property	569,533,894		540,676,680		554,712,491**		536,012,525		557,585,949	
TOTAL DISTRICT VALUATION	\$13,381,582,333		\$13,838,697,526		\$15,774,921,374**		\$16,086,604,435		\$16,384,894,448	
Affiliated Valuation (Includes General Fund, Grades 9-12 Qualified Purpose Fund, and High School Bonds)										
Haines Branch 069	\$ 46,734,462		\$ 52,597,112		N/A		N/A		N/A	
Rokeby 152	15,949,547		16,596,043		N/A		N/A		N/A	
Cheney 153	59,904,354		62,760,492		N/A		N/A		N/A	
TOTAL AFFILIATED SYSTEM VALUATION	\$13,504,170,696		\$13,970,651,173		N/A		N/A		N/A	

* This is the common levy including the affiliated valuations from Class I (elementary only) districts.

** Includes the territory formerly part of the three affiliated Class I districts, which were merged into the district June 15, 2006.

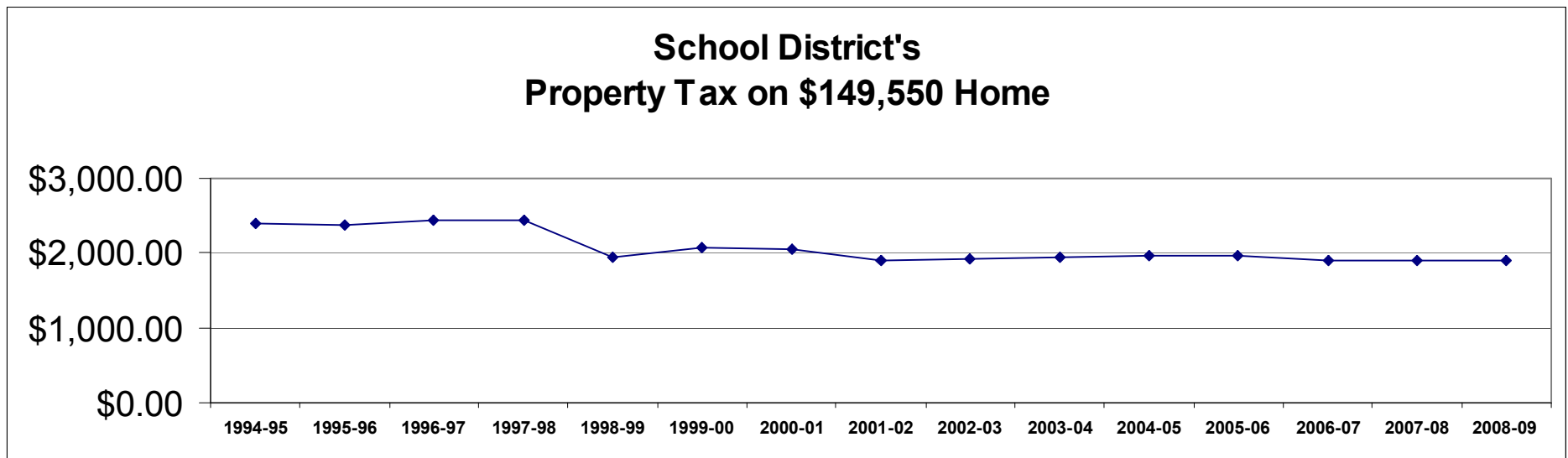
General note: For years prior to 2006-07, tax asking amounts reflect only Lincoln Public Schools/ESU 18 and do not include tax askings from other districts in the affiliated system.

General note: All property tax rates are expressed in dollars and cents per one hundred dollars of assessed valuation.

General note: The levies for the Bond Fund apply only to properties in the district at the time the bonds were authorized, or that were in affiliated Class I school districts at such time (for the high school bond fund).

Lincoln Public Schools Impact of Budget on Taxpayers

	1994-95 Actual	1995-1996 Actual	1996-1997 Actual	1997-1998 Actual	1998-1999 Actual	1999-2000 Actual	2000-2001 Actual	2001-2002 Actual	2002-2003 Actual	2003-2004 Actual	2004-2005 Actual	2005-2005 Actual	2006-2007 Actual	2007-2008 Actual	2007-2008 Actual
Assessed Value of a Home	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550	\$149,550
Property Tax Rate Assessed — General Fund*	1.412500	1.412100	1.388300	1.422760	1.108442	1.107546	1.096154	1.015883	1.016490	1.051849	1.076658	1.074211	1.034006	1.032832	1.032832
Property Tax Rate Assessed — Other Funds*	0.195800	0.182500	0.237700	0.208020	0.196649	0.273797	0.272283	0.257352	0.266520	0.252258	0.237516	0.239963	0.242423	0.239107	0.239107
Property Tax Rate Assessed — Total*	1.608300	1.594600	1.626000	1.630780	1.305091	1.381343	1.368437	1.273235	1.283010	1.304107	1.314174	1.314174	1.276429	1.271939	1.271939
Property Tax Due for General Fund	\$2,112.39	\$2,111.80	\$2,076.20	\$2,127.74	\$1,657.68	\$1,656.34	\$1,639.30	\$1,519.25	\$1,520.16	\$1,573.04	\$1,610.14	\$1,606.48	\$1,546.36	\$1,544.60	\$1,566.66
Property Tax Due for Other Funds	292.82	272.93	355.48	311.09	294.09	409.46	407.20	384.87	398.58	377.25	355.21	358.86	362.54	357.58	327.85
Property Tax Due — Total	\$2,405.21	\$2,384.72	\$2,431.68	\$2,438.83	\$1,951.76	\$2,065.80	\$2,046.50	\$1,904.12	\$1,918.74	\$1,950.29	\$1,965.35	\$1,965.35	\$1,908.90	\$1,902.18	\$1,894.51
Property Tax Increase (Decrease) from Prior Year	-\$ 450.90	-\$ 20.49	\$ 46.96	\$ 7.15	-\$ 487.07	\$ 114.03	-\$ 19.30	-\$ 142.37	\$ 14.62	\$ 31.55	\$ 15.06	\$ 0	-\$ 56.45	-\$ 6.71	-\$ 7.67



*Rate is per \$100 assessed valuation.

Note: In 2008, the average assessed value for residential property is \$149,550.

Lincoln Public Schools — Assessed Valuation by Class of Property

Class of Property	2000-2001	2001-2002	2002-2003	2003-2004 ⁴	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	Valuation Change From Prior Year	Percent Change From Prior Year
REAL ESTATE	8,994,426,171	10,104,389,766	10,556,005,196	12,223,813,924	12,642,594,004	13,127,794,471	15,037,441,938	15,368,814,595	15,643,847,565	275,032,970	1.790%
CENTRALLY ASSESSED PROPERTY ²	193,987,888	205,708,175	199,527,826	192,507,510	169,454,435	170,226,375	182,766,945	181,777,315	183,460,934	1,683,619	0.926%
OTHER PERSONAL PROP. ³	633,319,800	642,112,257	608,082,372	574,841,476	569,533,894	540,676,680	554,712,491	536,012,525	557,585,949	21,573,424	4.025%
Total Assessed Valuation	9,821,733,859	10,952,210,198	11,363,615,394	12,991,162,910	13,381,582,333	13,838,697,526	15,774,921,374	16,086,604,435	16,384,894,448	298,290,013	1.854%
Percent Change in Assessed Valuation	5.231%	11.510%	3.756%	14.322%	3.005%	3.416%	13.991%	1.976%	1.854%		
TOTAL REAL ESTATE	8,994,426,171	10,104,389,766	10,556,005,196	12,223,813,924	12,642,594,004	13,127,794,471	15,037,441,938	15,368,814,595	15,643,847,565	275,032,970	1.790%
TOTAL PERSONAL PROP.	827,307,688	847,820,432	807,610,198	767,348,986	738,988,329	710,903,055	737,479,436	717,789,840	741,046,883	23,257,043	3.240%
% REAL ESTATE	91.6%	92.3%	92.9%	94.1%	94.5%	94.9%	95.3%	95.5%	95.5%		
"Adjusted Valuation"¹	10,263,800,827	11,278,910,661	12,031,671,153	12,993,962,051	13,601,266,310	14,627,448,841	15,776,079,096	16,329,283,918		⁵	
Percent Change in Adjusted Valuation	8.589%	9.890%	6.674%	7.998%	4.674%	7.545%	7.853%	3.507%			
PERCENT ASSESSED VALUATION WAS OF ADJUSTED VALUATION	95.69%	97.10%	94.45%	99.98%	98.38%	94.61%	99.99%	98.51%			

¹ Adjusted Valuation is certified by the Department of Revenue (80% ag-land, 100% all other real property through 2006-2007; 72% ag-land, 96% all other 2008-2009 and thereafter).

² Centrally Assessed property includes both personal property and real estate.

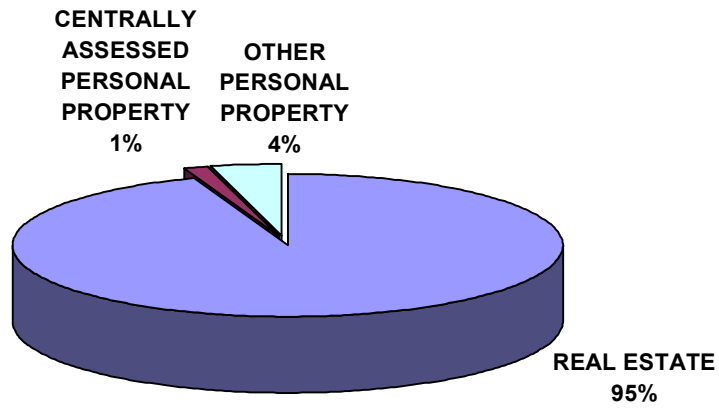
³ Due to the enactment of LB271 in 1997, motor vehicles are no longer a part of the assessed valuation on which levies are set. School districts do still receive revenues through a tax on motor vehicles, but these revenues are not directly affected by the school district's budget or property tax levy.

⁴ Approximately \$17 million in valuation was annexed subsequent to the original tax request, and is included in these valuation figures.

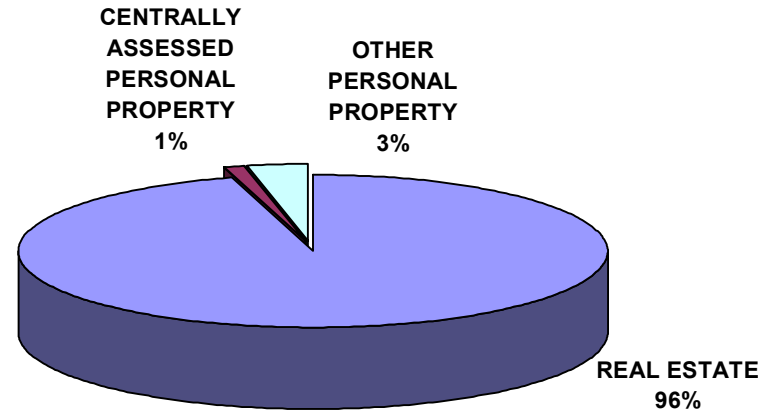
⁵The method of calculating adjusted valuation was changed, making the result not comparable to prior years.

2004-05 ASSESSED VALUATION VS 2008-09 ASSESSED VALUATION

COMPONENTS OF 2004-05 ASSESSED VALUATION



COMPONENTS OF 2008-09 ASSESSED VALUATION



**Official 2008 Fall Membership Count¹
Submitted to the Nebraska Department of Education**

Grade Level	Elementary Schools	Middle Schools	High Schools	Total Membership
K	2,973			2,973
1	2,717			2,717
2	2,674			2,674
3	2,674			2,674
4	2,526			2,526
5	2,316			2,316
6		2,321		2,321
7		2,299		2,299
8		2,363		2,363
9			2,423	2,423
10			2,518	2,518
11			2,424	2,424
12			2,688	2,688
K-12 Total	15,880	6,983	10,053	32,916
Home Base Excit	24			24
Center Base Excite	357			357
Early Chldhood Excite	287			287
Pre-School SPED	398			398
Peer Model (SPED)	19			19
Preschool Total	1,085²			1,085
GRAND TOTAL	16,965	6,983	10,053	34,001

**Comparison of Official 2008 Fall Membership Count with
Membership Counts Taken 10, 20 and 30 Years Ago**

Grade Level	1978-79	1988-89	1998-99	2008-09
HS/Pre-K	142	391	797	1,085
K	1,845	2,283	2,330	2,973
1	1,919	2,290	2,288	2,717
2	2,002	2,302	2,343	2,674
3	2,028	2,209	2,361	2,674
4	1,932	1,995	2,356	2,526
5	1,912	2,002	2,183	2,316
6	1,787	1,884	2,338	2,321
7	1,846	1,836	2,303	2,299
8	1,947	1,938	2,344	2,363
9	2,208	1,834	2,554	2,423
10	2,371	1,814	2,441	2,518
11	2,148	1,934	2,251	2,424
12	2,128	1,855	2,211	2,688
TOTAL	26,215	26,567	31,100	34,001

¹The official fall membership count was taken on September 26, 2008.

²This count does not include 48 children of current LPS students in daycare.

**K-12 Enrollment Projection for
2009-2010 Through 2013-2014 by Grade Level**

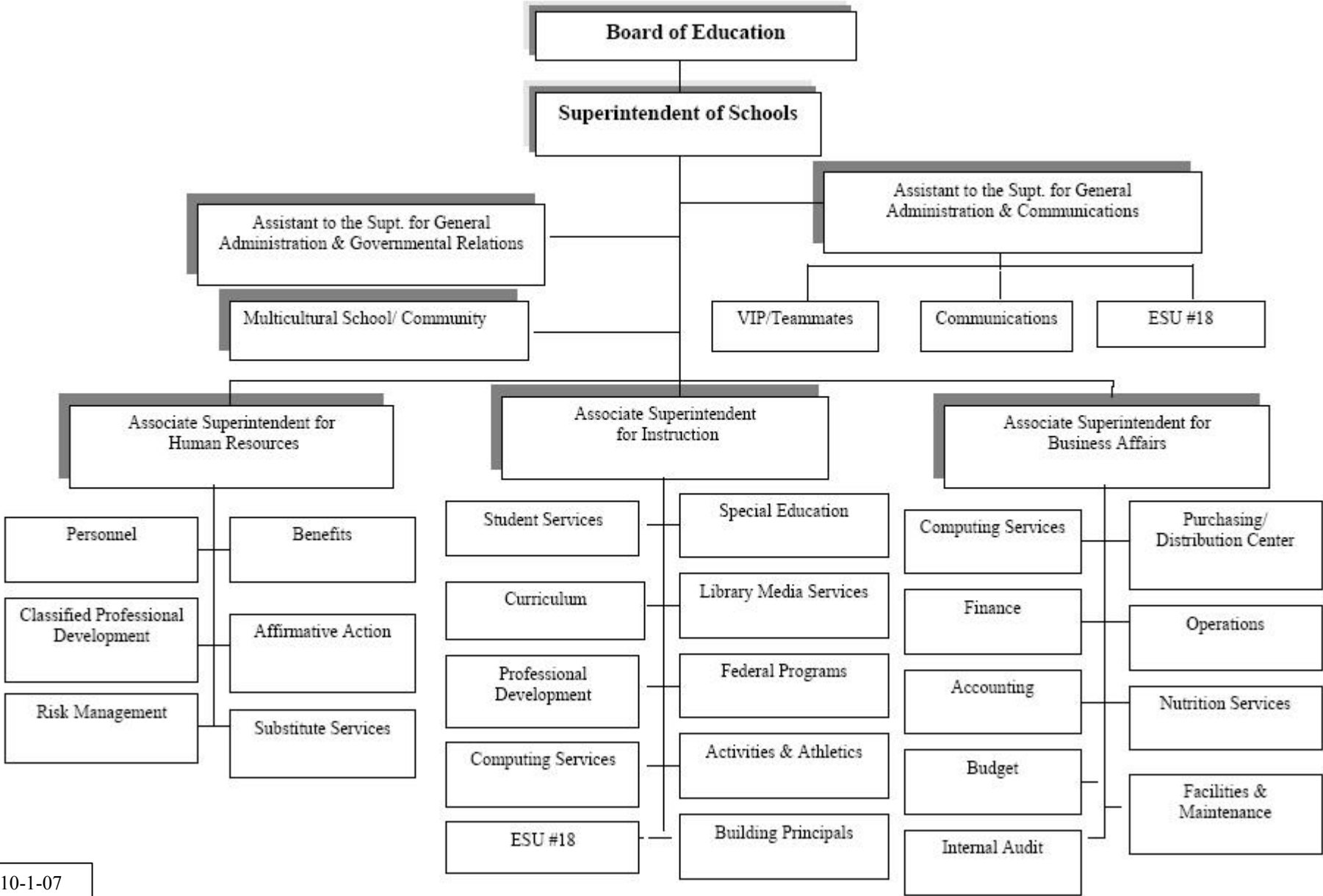
Grade Level	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
K	2,983	2,929	2,957	3,004	2,960
1	2,987	2,986	2,923	2,961	3,004
2	2,698	2,957	2,964	2,899	2,935
3	2,660	2,692	2,952	2,956	2,892
4	2,682	2,663	2,698	2,958	2,961
5	2,526	2,689	2,656	2,698	2,958
6	2,294	2,499	2,660	2,628	2,669
7	2,346	2,324	2,534	2,694	2,663
8	2,302	2,348	2,330	2,538	2,698
9	2,435	2,375	2,424	2,404	2,619
10	2,459	2,478	2,413	2,463	2,443
11	2,503	2,444	2,467	2,399	2,450
12	2,613	2,704	2,647	2,666	2,594
TOTAL	33,489	34,089	34,626	35,267	35,848

The Lincoln Public Schools enrollment projections are obtained using a procedure called the Cohort Survival Method. The approach begins with determining the proportion of students enrolled in a grade (e.g., grade one) who are enrolled in the next grade (e.g., grade two) during the following year. That proportion is computed for several “cohorts” (i.e., groups that have moved from that grade to the next grade over the last few years). The average of these several proportions is computed. The number of students currently enrolled in the one grade (e.g., grade one) is multiplied by the average proportion who are in the next grade in order to obtain the projected enrollment for the following year in that next grade (e.g., grade two). The projected enrollments for each grade are summed to obtain district projections for grades 1-12.

Kindergarten projections were obtained by taking a four-year mean of the proportion (number of students attending versus live births) times live births in the city from five years prior.

The kindergarten projections for 2009-2011 are based on actual live births from five years prior. The 2012-2014 projections are based on a combination of actual numbers and projected values. After 2014, the enrollment projections are based solely on projected live birth data.

Lincoln Public Schools District Administrative Organization Chart



10-1-07

OTHER PUBLICATIONS AVAILABLE FROM LINCOLN PUBLIC SCHOOLS

These documents are available by contacting the Communications Office at (402) 436-1610.

High School Course Description Guide in Lincoln Public Schools

Presents an overview of the courses offered students in Lincoln Public Schools grades 9-12.

Annual Report

Presents the expectations, philosophy, and goals of the Lincoln Public Schools. It also includes budget data, enrollment data, measurements of student achievement, staff recognition, student recognition, and results of parent surveys.

Boundary Maps

This booklet details individual school attendance area boundaries.

Crisis Response Manual

The manual provides building administrators a quick reference guide to use in a crisis.

Important Information

This brochure provides information for parents related to district maps, student calendars, school phone numbers and locations, school start/end times, goals for students, severe weather policy, student health information, rights and responsibilities of students, special education identification and placement procedure, etc.

Statistical Handbook

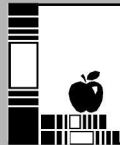
This report contains basic statistical information on the Lincoln Public Schools. It is intended to provide the user with pertinent useful data about the educational system of the community of Lincoln, Nebraska. The report contains information on students, employees, facilities, and the financial status of the district.

BUDGET DEFINITIONS

Throughout the general fund portion of this budget, certain terms are used to describe allocations of school district funds. Since each of these terms is used in a specific sense within the budget, definitions are provided for ease of understanding.

SALARIES	Funds paid to employees under regular employment contracts with the district. Each contract calls for the employee to provide specified services as defined by a job description.
BENEFITS	Funds for the district's share of Social Security, Medicare, School Employee Retirement, unemployment benefits, the district's death benefit to survivors of employees, and the allocation of fringe salaries to employees for the purchase of insurance coverage(s).
CONTRACTED SERVICES	Funds for services provided by individuals or firms outside the district and not involving persons in the regular continuing employ of the district. Examples are: attorneys' fees, consultant fees, and maintenance agreements on equipment.
SUPPLIES	Funds for consumable materials used in providing district services (as opposed to durable goods or equipment). Examples are: textbooks, pencils, chalk, paper, floor wax, student workbooks, gas, oil, tires, and electricity.
INSTRUCTIONAL DEVELOPMENT	Funds allocated to improve the instructional programs offered to students and for employees' professional growth activities (e.g., professional conferences, training workshops, school visitations to see student programs in operation, training programs, and professional organization meetings for non-instructional staff).
IN-DISTRICT TRAVEL	Reimbursement paid to employees who are required by their job assignment to travel within the school district using a personal vehicle.
REPAIR EQUIPMENT	Funds allocated to repair equipment. Examples are: office and classroom furnishings, film projectors, typewriters, vehicles, tools, lighting fixtures, musical instruments, and computers.
REPLACEMENT/ NEW EQUIPMENT	Funds allocated for the purchase of new equipment or the replacement of equipment considered beyond economical repair. Examples are: microcomputers, word processing equipment, copying machines, vehicles, tools, and furniture.
FIXED CHARGES	Funds allocated for the purchase of vehicle, property/liability, worker's compensation, and other insurance costs for the district.
TRANSFER	Funds transferred from general funds to support athletics, music, debate, journalism and other student activities.

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