

ESU # 4

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 4,885,221.00	\$ 4,769,141.00	\$ 5,102,737.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 16,771.00	\$ 21,735.00	\$ 12,100.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 4,901,992.00	\$ 4,790,876.00	\$ 5,114,837.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,560,332.00	\$ 1,731,527.00	\$ 1,224,375.00
7	Federal Receipts	\$ 459,183.00	\$ 599,315.00	\$ 565,459.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 432,035.00	\$ 381,408.00	\$ 339,400.00
10	State Receipts: Other	\$ 1,844,699.00	\$ 1,852,213.00	\$ 1,814,566.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,312,261.00	\$ 2,621,121.00	\$ 2,450,187.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 586,546.00	\$ 33,479.00	\$ 243,211.00
17	Total Resources Available (Lines 5 thru 16)	\$ 12,097,048.00	\$ 12,009,939.00	\$ 11,752,035.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,643,416.00	\$ 5,780,623.00	\$ 6,750,090.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 1,076,210.00	\$ 1,081,000.00	\$ 767,350.00
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)	\$ 586,546.00	\$ 33,479.00	\$ 243,211.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 7,306,172.00	\$ 6,895,102.00	\$ 7,760,651.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 4,790,876.00	\$ 5,114,837.00	\$ 3,991,384.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 1,224,375.00
	County Treasurer's Commission at 1% of Line 6	\$ 12,367.00
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 1,236,742.00

ESU # 4

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	<u>Property Tax Request</u>
General Fund	<u>\$ 707,309.00</u>
Bond Fund	<u>\$ 529,433.00</u>
Total Tax Request	** \$ <u>1,236,742.00</u>

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

J.C. Hauserman

(Name of Board Chairperson)

P.O. Box 310

(Mailing Address)

Auburn, NE 68305-0310

(City & Zip Code)

402-274-4354

(Telephone Number)

(E-Mail Address)

For Questions on this form, who should we contact
(please ✓ one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

PREPARER

Gary E Riggs, CPA

(Name and Title)

Riggs & Associates, CPAs, P.C.

(Firm Name)

1919 S 40th St., Ste 306

(Mailing Address)

Lincoln, NE 68506-5248

(City & Zip Code)

402-483-7885

(Telephone Number)

griggs@riggscpas.com

(E-Mail Address)

OTHER CONTACT

Jon Fisher, Administrator

(Name and Title)

Educational Service Unit # 4

(Firm Name)

P.O. Box 310

(Mailing Address)

Auburn, NE 68305-0310

(City & Zip Code)

402-274-4354

(Telephone Number)

jfisher@esu4.org

(E-Mail Address)

ESU # 4

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,236,742.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	339,400.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (11))	(6)		
LESS: Amount Spent During 2011-2012	(7)		
LESS: Amount Expected to be Spent in Future Budget Years	(8)		
Amount to be included on 2012-2013 Restricted Funds (Cannot be a Negative Number)	(9)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,576,142.00
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)	(11)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.) Agrees to Line (8).	(12)	\$	-
Allowable Capital Improvements	(13)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Judgments	(16)	\$	761,830.00
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		

TOTAL LID EXCEPTIONS (B)	(19)	\$	761,830.00
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TOTAL 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i>	(20)	\$	814,312.00
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Total 2012-2013 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

ESU # 4

COMPUTATION OF LIMIT FOR FISCAL YEAR 2012-2013

2011-2012 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 179,560.38
(1)

ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%) 2.50 %
(A)
 Allowable Growth per the Assessor MINUS 2.5% 8.15 %
(B)

$\frac{45,494,265.00}{2012 \text{ Growth per Assessor}} \div \frac{427,330,803.00}{2011 \text{ Valuation}} = \frac{10.65}{\text{Multiply times 100 To get \%}}$

Total Base Limitation Increase = Line (A) PLUS Line (B) 10.65 %
(C)

Base Limitation Growth = Line (1) TIMES Line (C) 19,123.18
(D)

2012-2013 Calculated Base Limitation = Line (1) PLUS Line (D) 198,683.56
(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education 925,684.00
(E)

Base Revenue Need Increase = Line (E) TIMES 110% 1,018,252.40
(F)

Allowable Growth = Line (F) MINUS Line (2) 819,568.84
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE %
(4)

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

4 SPECIAL ELECTION/TOWNHALL MEETING - 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) 1,018,252.40
(8)

Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule 814,312.00
(9)

Total Unused Restricted Funds Authority = Line (8) MINUS Line (9) 203,940.40
(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.

Levy Limit Form
Educational Service Units

ESU # 4

Total Personal and Real Property Tax Request		\$ <u>1,236,742.00</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	(<u>\$ 529,433.00</u>) (A)	
Preexisting lease-purchase contracts approved prior to <u>July 1, 1998</u>	(_____) (B)	
Bonded Indebtedness	(<u>N/A</u>) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(<u>\$ 529,433.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 707,309.00</u> (3)
2012 Valuation (Per the County Assessor)		<u>\$ 4,715,394,385.00</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.

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

ESU # 4

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 10 day of September 2012, at 5:15 o'clock PM at Auburn, Nebraska 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 the Clerk during regular business hours.

	Clerk/Secretary
2010-2011 Actual Disbursements & Transfers	\$ 7,306,172.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 6,895,102.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 7,760,651.00
2012-2013 Necessary Cash Reserve	\$ 3,991,384.00
2012-2013 Total Resources Available	\$ 11,752,035.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 1,236,742.00
Unused Budget Authority Created For Next Year	\$ 203,940.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$ 529,433.00
Personal and Real Property Tax Required for All Other Purposes	\$ 707,309.00

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NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

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Joye Booth

Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$	<u>7,306,172.00</u>
2011-2012 Actual/Estimated Disbursements & Transfers	\$	<u>6,895,102.00</u>
2012-2013 Proposed Budget of Disbursements & Transfers	\$	<u>7,760,651.00</u>
2012-2013 Necessary Cash Reserve	\$	<u>3,991,384.00</u>
2012-2013 Total Resources Available	\$	<u>11,752,035.00</u>
Total 2012-2013 Personal & Real Property Tax Requirement	\$	<u>1,236,742.00</u>
Unused Budget Authority Created For Next Year	\$	<u>203,940.40</u>

Breakdown of Property Tax:

Personal and Real Property Tax Required for Bonds	\$	<u>529,433.00</u>
Personal and Real Property Tax Required for All Other Purposes	\$	<u>707,309.00</u>

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

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 10 day of September 2012, at 5:20 o'clock PM, at Auburn, Nebraska for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2011-2012 Property Tax Request	\$	<u>1,732,028.00</u>
2011 Tax Rate		<u>0.042898</u>
Property Tax Rate (2011-2012 Request/2012 Valuation)		<u>0.036731</u>
2012-2013 Proposed Property Tax Request	\$	<u>1,236,742.00</u>
2012 Proposed Tax Rate		<u>0.026228</u>

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