

RECEIVED

2013-2014
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM

ESU # 4

SEP 12 2013

LANCASTER COUNTY
CLERK

This budget is for the Period July 1, 2013, 2013 through June 30, 2014, 2014

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2013	
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509	
Submit Electronically using Website: http://www.auditors.nebraska.gov/	
2. County Board (SEC. 13-508), C/O County Clerk	

The Undersigned Administrator/Board Member Hereby Certifies:

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

\$ 789,278.00	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
\$ 789,278.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2013, 2013

Principal	
Interest	
Total Bonded Indebtedness	\$ -

\$ 5,261,849,264.00	Total Certified Valuation (All Counties)
(Certification of Valuation(s) from County Assessor MUS 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, 2012 through June 30, 2013?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2013.

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, 2012 through June 30, 2013?

YES NO

If YES, Please submit Trade Name Report by December 31, 2013.

County Clerk's Use ONLY

ADMINISTRATOR/BOARD MEMBER:

Signature: *Joye Booth*

Printed Name & Title: _____

Mailing Address: PO Box 310

City, Zip: Auburn 68305

Phone Number: 402-274-4354

E-Mail Address: _____

Please Complete this **Basic Data Input Area**
It will put information consistently throughout Budget Form.
MUST COMPLETE THESE LINES

Educational Service Unit Number:	4
First Date of Fiscal Year (i.e. July 1):	July 1, 2013
Last Date of Fiscal Year (i.e. June 30):	June 30, 2014
Hearing Held On:	
Day of month:	9
Month:	September
Year:	2013
Time:	5:15
A.M. or P.M.:	PM
Location:	Auburn, Nebraska
Final Tax Request Hearing Held On:	
Day of month:	9
Month:	September
Year:	2013
Time:	5:20
A.M. or P.M.:	PM
Location:	Auburn, Nebraska
County Treasurer's Commission Percentage:	1

**MUST
COMPLETE
This Yellow
Section**

ESU # 4

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,744,244.00	\$ 2,071,781.00	\$ 2,171,717.00
3	Investments	\$ 3,024,897.00	\$ 3,033,021.00	\$ 3,041,374.00
4	County Treasurer's Balance	\$ 21,735.00	\$ 25,329.00	\$ 18,300.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 4,790,876.00	\$ 5,130,131.00	\$ 5,231,391.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,735,121.00	\$ 1,443,380.00	\$ 781,385.00
7	Federal Receipts	\$ 606,240.00	\$ 405,729.00	\$ 539,026.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 381,407.00	\$ 339,401.00	\$ 308,550.00
10	State Receipts: Other	\$ 1,852,213.00	\$ 1,778,275.00	\$ 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	\$ 2,515,403.00	\$ 2,709,952.00	\$ 2,679,482.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 40,764.00	\$ 754,331.00	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 11,922,024.00	\$ 12,561,199.00	\$ 11,354,400.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,677,549.00	\$ 6,575,477.00	\$ 6,923,799.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 1,073,580.00	\$ -	\$ -
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)	\$ 40,764.00	\$ 754,331.00	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 5,791,893.00	\$ 7,329,808.00	\$ 6,923,799.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,130,131.00	\$ 5,231,391.00	\$ 4,430,601.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 781,385.00
	County Treasurer's Commission at 1% of Line 6	\$ 7,893.00
	Delinquent Tax Allowance	\$ -
	Total Property Tax Requirement	\$ 789,278.00

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:	Property Tax Request
General Fund	\$ 789,278.00
Bond Fund	
Total Tax Request	** \$ 789,278.00

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

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ESU # 4

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON
J.C. Hauseman
(Name of Board Chairperson)
P.O. Box 310
(Mailing Address)
Auburn 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 68506
(City & Zip Code)
402-483-7885
(Telephone Number)

OTHER CONTACT
Jon Fisher, Administrator
(Name and Title)
Educational Service Unit #4
(Firm Name)
P.O. Box 310
(Mailing Address)
Auburn 68305-0310
(City & Zip Code)
402-274-4354
(Telephone Number)

ESU # 4

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	789,278.00
Motor Vehicle Pro-Rate	(2) \$	-
In-Lieu of Tax Payments	(3) \$	-
Aid for Core Services and Technology Infrastructure	(4) \$	308,560.00
Transfers of Surplus Fees	(5) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (11))	(6)	_____
LESS: Amount Spent During 2012-2013	(7)	_____
LESS: Amount Expected to be Spent in Future Budget Years	(8)	_____
Amount to be included on 2013-2014 Restricted Funds (Cannot be a Negative Number)	(9) \$	-
TOTAL RESTRICTED FUNDS (A)	(10) \$	1,097,828.00

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)	_____
Refund of Property Taxes to Taxpayers	(17)	_____

Repairs to Infrastructure Damaged by a Natural Disaster

(18) _____

TOTAL LID EXCEPTIONS (B)	(19) \$ -
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TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)- Line 20	(20) \$ 1,097,828.00
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Total 2013-2014 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

STATE OF NEBRASKA
2013-2014 LC-3 LID COMPUTATION FORM

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COMPUTATION OF LIMIT FOR FISCAL YEAR 2013-2014

2012-2013 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 1,243,200.00
(1)

ALLOWABLE INCREASES

1	Base Limitation Percent Increase (2.5%)		<u>2.50 %</u>	
			(A)	
	Allowable Growth per the Assessor MINUS 2.5%		<u>- %</u>	
			(B)	
	<u>36,351,255.00</u> / <u>4,665,394,385.00</u> = <u>0.78 %</u>			
	2013 Growth	2012 Valuation	Multiply times	
	per Assessor		100 To get %	
	Total Base Limitation Increase = Line (A) PLUS Line (B)		<u>2.50 %</u>	
			(C)	
	Base Limitation Growth = Line (1) TIMES Line (C)		<u>31,080.00</u>	
			(D)	
	2013-2014 Calculated Base Limitation = Line (1) PLUS Line (D)			<u>1,274,280.00</u>
				(2)

2	ALLOWABLE GROWTH			
	Base Revenue Need per Department of Education		<u>943,382.00</u>	
			(E)	
	Base Revenue Need Increase = Line (E) TIMES 110%		<u>1,037,720.20</u>	
			(F)	
	Allowable Growth = Line (F) MINUS Line (2)			<u>-</u>
				(3)

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3	<u>ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE</u>		_____ %
			(4)
	/	=	0.00 %
# of Board Members voting "Yes" for Increase	Total # of Members in Governing Body	Must be at least .75 (75%) of the Governing Body	
4	<u>SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE</u>		_____ %
			(5)

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

STATE OF NEBRASKA
2013-2014 LC-3 LID COMPUTATION FORM

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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)	1,274,280.00
	(8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	1,097,828.00
	(9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	176,452.00
	(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>789,278.00</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, 199</u>	(_____)	
	(B)	
Bonded Indebtedness	(<u>N/A</u>)	
	(C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(_____)	
	(D)	
Total Exclusions		(\$ _____)
		(2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>789,278.00</u>
		(3)
2013 Valuation (Per the County Assessor)		\$ <u>5,261,849,264.00</u>
		(4)
Calculated Levy for Levy Limit Compliance		<u>0.015000</u>

[Line (3) Divided By Line (4) Times 100]

(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

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 9 day of September 2013, 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.

Joye Booth

Clerk/Secretary

2011-2012 Actual Disbursements & Transfers	\$	6,791,893.00
2012-2013 Actual/Estimated Disbursements & Transfers	\$	7,329,808.00
2013-2014 Proposed Budget of Disbursements & Transfers	\$	6,923,799.00
2013-2014 Necessary Cash Reserve	\$	4,430,601.00
2013-2014 Total Resources Available	\$	11,354,400.00
Total 2013-2014 Personal & Real Property Tax Requirement	\$	789,278.00
Unused Budget Authority Created For Next Year	\$	176,452.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	789,278.00
Personal and Real Property Tax Required for Bonds	\$	-

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 9 day of September 2013, 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.

2012-2013 Property Tax Request	\$	1,229,242.00
2012 Tax Rate		0.040531
Property Tax Rate (2012-2013 Request/2013 Valuation)		0.023361
2013-2014 Proposed Property Tax Request	\$	789,278.00
2013 Proposed Tax Rate		0.015000

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