

**2014-2015
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 4

RECEIVED

SEP 16 2014

LANCASTER COUNTY
CLERK

This budget is for the Period July 1, 2014 through June 30, 2015

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 9-20-2014	
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:

\$ 892,030.00	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
\$ 892,030.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2014

Principal	\$ -
Interest	\$ -
Total Bonded Indebtedness	\$ -

\$ 5,946,864,191.00	Total Certified Valuation (All Counties)
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(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, 2013 through June 30, 2014?

YES NO
If YES, Please submit Interlocal Agreement Report by December 31, 2014.

ADMINISTRATOR/BOARD MEMBER:	
Signature: <u>Faye Booth</u>	
Printed Name & Title: <u>Faye Booth</u>	
Mailing Address: <u>PO Box 310</u>	
City, Zip: <u>Auburn, NE 68305</u>	
Phone Number: <u>402-274-4354</u>	
E-Mail Address: _____	

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, 2013 through June 30, 2014?

YES NO
If YES, Please submit Trade Name Report by December 31, 2014.

County Clerk's Use ONLY

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Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 2,071,781.00	\$ 2,172,897.00	\$ 2,252,936.00
3	Investments	\$ 3,033,021.00	\$ 3,044,980.00	\$ 3,044,661.00
4	County Treasurer's Balance	\$ 25,329.00	\$ 12,557.00	\$ 24,239.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 5,130,131.00	\$ 5,230,434.00	\$ 5,321,836.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,430,608.00	\$ 960,402.00	\$ 883,110.00
7	Federal Receipts	\$ 458,031.00	\$ 423,099.00	\$ 595,225.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 339,401.00	\$ 308,553.00	\$ 253,840.00
10	State Receipts: Other	\$ 1,778,275.00	\$ 1,850,857.00	\$ 1,814,132.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,535,927.00	\$ 2,649,063.00	\$ 2,517,010.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 6,029.00	\$ 192,503.00	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 11,678,402.00	\$ 11,614,911.00	\$ 11,385,153.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,680,109.00	\$ 6,100,572.00	\$ 6,784,525.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 761,830.00	\$ -	\$ -
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)	\$ 6,029.00	\$ 192,503.00	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 6,447,968.00	\$ 6,293,075.00	\$ 6,784,525.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,230,434.00	\$ 5,321,836.00	\$ 4,600,628.00
31	Cash Reserve Percentage			68%
PROPERTY TAX RECAP		Tax from Line 6		\$ 883,110.00
		County Treasurer's Commission at 1% of Line 6		\$ 8,920.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 892,030.00

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

J.C. Hauseman

(Name of Board Chairperson)

P.O. Box 310

(Mailing Address)

Auburn, NE 68305-0310

(City & Zip Code)

42-274-4354

(Telephone Number)

(E-Mail Address)

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

(City & Zip Code)

402-483-7885

(Telephone Number)

griggs@riggscpas.com

(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

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)

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	892,030.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	253,840.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (11))		\$	-
LESS: Amount Spent During 2013-2014		\$	-
LESS: Amount Expected to be Spent in Future Budget Years		\$	-
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(9)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,145,870.00
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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).		\$	-
Allowable Capital Improvements		\$	-
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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<p>TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i></p>	(20)	\$	1,145,870.00
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Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

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COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form

1,274,280.00
(1)

ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%)

2.50 %

(A)

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

- %

(B)

$$\frac{46,106,001.00}{2014 \text{ Growth per Assessor}} \div \frac{5,261,849,264.00}{2013 \text{ Valuation}} = \frac{0.88}{\text{Multiply times 100 To get \%}} \%$$

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

2.50 %

(C)

Base Limitation Growth = Line (1) **TIMES** Line (C)

31,857.00

(D)

2014-2015 Calculated Base Limitation = Line (1) **PLUS** Line (D)

1,306,137.00
(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education

963,552.00

(E)

Base Revenue Need Increase = Line (E) **TIMES** 110%

1,059,907.20

(F)

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

-
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

- %

(4)

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

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)

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	(7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	<u>1,306,137.00</u>
	(8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>1,145,870.00</u>
	(9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	<u>160,267.00</u>
	(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

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Total Personal and Real Property Tax Request		\$ <u>892,030.00</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, 1998</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>892,030.00</u> (3)
2014 Valuation (Per the County Assessor)		\$ <u>5,946,864,191.00</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.

Superintendent Pay Transparency Notice—Proposed Contract (*Name of current or new Administrator*)

Notice is hereby given that ESU #4 has approval of a proposed administrator employment contract/contract amendment on its agenda for the board meeting to be held on May 12, 2014 at 6:00 pm at the auditorium at NCECBVI Room in Nebraska City, Nebraska.

After the 2014/15 school year, how many years remain on the contract:

(Column F must be

completed if additional years remain on contract.)

2

The estimated costs to the ESU for the 2014/15 year and future years are listed below:

	2014/15 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 155,000.00	\$ 310,000.00	\$ 465,000.00
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>			\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 7,073.00	14146	\$ 21,219.00
• <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>District's share of retirement, FICA and Medicare</i>	\$ 24,261.00	\$ 48,522.00	\$ 72,783.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>			\$ -
• <i>Annuities</i>	\$ 7,427.00	\$ 14,854.00	\$ 22,281.00
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 630.00	\$ 1,260.00	\$ 1,890.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 670.00	\$ 1,340.00	\$ 2,010.00
• <i>Mileage allowance</i>	\$ 330.00	\$ 660.00	\$ 990.00
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 195,391.00	\$ 390,782.00	\$ 586,173.00

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 8 day of September 2014, at 5:15 o'clock P.M., 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.

Jay E. Booth

Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 6,447,968.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 6,293,075.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 6,784,525.00
2014-2015 Necessary Cash Reserve	\$ 4,600,628.00
2014-2015 Total Resources Available	\$ 11,385,153.00
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 892,030.00
Unused Budget Authority Created For Next Year	\$ 160,267.00

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 892,030.00
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 8 day of September 2014, at 5:20 o'clock P.M., 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.

2013-2014 Property Tax Request	\$ 789,278.00
2013 Tax Rate	1.500000
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.013272
2014-2015 Proposed Property Tax Request	\$ 892,030.00
2014 Proposed Tax Rate	0.015000

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