

2015-2016
 STATE OF NEBRASKA
 EDUCATIONAL SERVICE UNIT BUDGET FORM

SEP 21 2015

ESU # 4

LANCASTER COUNTY
 CLERK

This budget is for the Period July 1, 2015 through June 30, 2016

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

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1"> <tr> <td>\$ 1,004,807.00</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td>\$ -</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td>\$ 1,004,807.00</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 1,004,807.00	Property Taxes for Non-Bond Purposes	\$ -	Principal and Interest on Bonds	\$ 1,004,807.00	Total Personal and Real Property Tax Required	<p>Outstanding Bonded Indebtedness as of July 1, 2015</p> <table border="1"> <tr> <td>Principal</td> <td>\$ -</td> </tr> <tr> <td>Interest</td> <td>\$ -</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td>\$ -</td> </tr> </table>	Principal	\$ -	Interest	\$ -	Total Bonded Indebtedness	\$ -
\$ 1,004,807.00	Property Taxes for Non-Bond Purposes												
\$ -	Principal and Interest on Bonds												
\$ 1,004,807.00	Total Personal and Real Property Tax Required												
Principal	\$ -												
Interest	\$ -												
Total Bonded Indebtedness	\$ -												
<table border="1"> <tr> <td>\$ 6,698,700,297.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 6,698,700,297.00	Total Certified Valuation (All Counties)	<p>Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><i>If YES, Please submit Interlocal Agreement Report by December 31, 2015.</i></p>										
\$ 6,698,700,297.00	Total Certified Valuation (All Counties)												
<p>County Clerk's Use ONLY</p>	<p>Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2014 through June 30, 2015?</p> <p><input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p><i>If YES, Please submit Trade Name Report by December 31, 2015.</i></p>												
<p>APA 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</p>	<p>Submission Information - Adopted Budget Due by 9-20-2015</p> <p>1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Electronically using Website: http://www.auditors.nebraska.gov/</p> <p>2. County Board (SEC. 13-508), C/O County Clerk</p>												

ESU # 4

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 2,172,897.00	\$ 2,253,063.00	\$ 3,157,290.00
3	Investments	\$ 3,044,980.00	\$ 3,051,096.00	\$ 3,051,096.00
4	County Treasurer's Balance	\$ 12,557.00	\$ 8,093.00	\$ 30,907.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 5,230,434.00	\$ 5,312,252.00	\$ 6,239,293.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 960,403.00	\$ 861,123.00	\$ 994,759.00
7	Federal Receipts	\$ 423,099.00	\$ 335,919.00	\$ 605,300.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 308,553.00	\$ 253,847.00	\$ 213,700.00
10	State Receipts: Other	\$ 1,850,857.00	\$ 1,928,275.00	\$ 1,928,520.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,437,118.00	\$ 2,584,101.00	\$ -
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 1,023,735.00	\$ 6,435.00	\$ 1,141,500.00
17	Total Resources Available (Lines 5 thru 16)	\$ 12,234,199.00	\$ 11,281,952.00	\$ 11,123,072.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,898,212.00	\$ 5,036,224.00	\$ 7,132,655.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 1,000,000.00
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	\$ 198,735.00	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 825,000.00	\$ 6,435.00	\$ 175,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 6,921,947.00	\$ 5,042,659.00	\$ 8,307,655.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,312,252.00	\$ 6,239,293.00	\$ 2,815,417.00
31	Cash Reserve Percentage			39%
PROPERTY TAX RECAP		Tax from Line 6	\$	994,759.00
		County Treasurer's Commission at 1% of Line 6	\$	10,048.00
		Delinquent Tax Allowance	\$	-
		Total Property Tax Requirement	\$	1,004,807.00

ESU # 4

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	\$ 1,004,807.00
Bond Fund	\$ -
Total Tax Request	** \$ 1,004,807.00

Special Reserve Fund Name	Amount
Special Building Fund	1,000,000

Total Special Reserve Funds 1,000,000

Total Cash Reserve \$ 2,815,417.00
 Remaining Cash Reserve \$ 1,815,417.00
 Remaining Cash Reserve % 25%

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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Jon Fisher
ADDRESS	P.O. Box 310
CITY & ZIP CODE	Auburn, NE 68305-0310
TELEPHONE	402-274-4354
WEBSITE	

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	J.C. Hauseman	Jon Fisher	Gary E Riggs
TITLE /FIRM NAME	Chairperson	Superintendent	Riggs & Associates, CPA's P.C.
TELEPHONE	402-274-4354	402-274-4354	402-483-7885
EMAIL ADDRESS		jfisher@esu4.org	griggs@riggscpas.com

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

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

ESU # 4

2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,004,807.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	213,700.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2014-2015 Capital Improvements Excluded from Restricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (11))		\$	- (6)
LESS: Amount Spent During 2014-2015		\$	- (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	825,000.00 (8)
Amount to be included as Restricted Funds (<u>Cannot</u> be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,218,507.00

LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	1,000,000.00 (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 (<i>cannot exclude same capital improvements from more than one lid calculation.</i>)			
Agrees to Line (8).		\$	825,000.00 (12)
Allowable Capital Improvements	(13)	\$	175,000.00
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)	\$	175,000.00

TOTAL RESTRICTED FUNDS			
For Lid Computation (To Line 9 of the LC-3 Lid Form)	(20)	\$	1,043,507.00
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20.</i>			

Total Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

STATE OF NEBRASKA
LID COMPUTATION FORM

ESU # 4

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	- %
	<u>(6)</u>
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	-
	<u>(7)</u>
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	1,174,516.75
	<u>(8)</u>
Less: Restricted Funds from LC-3 Supporting Schedule	1,043,507.00
	<u>(9)</u>
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	131,009.75
	<u>(10)</u>

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		\$ 1,004,807.00 <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 <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>\$ 1,004,807.00</u> (3)
2015 Valuation (Per the County Assessor)		<u>\$ 6,698,700,297.00</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 21, 2014 at 6:00 pm at the auditorium at NCECBVI room in Nebraska City, Nebraska.

After the 2015/16 school year, how many years remain on the contract:

(Column

2

F must be completed if additional years remain on contract.)

The estimated costs to the ESU for the 2015/16 year and future years are listed below:

	2015/16 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 161,200.00	\$ 322,400.00	\$ 483,600.00
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>	\$ 7,220.00	\$ 14,440.00	\$ 21,660.00
• <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>	\$ 24,671.00	\$ 49,342.00	\$ 74,013.00
• <i>District's share of retirement, FICA and Medicare</i>	\$ 25,713.00	\$ 51,426.00	\$ 77,139.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>	\$ 20.00	\$ 40.00	\$ 60.00
• <i>Annuities</i>	\$ 7,314.00	\$ 14,628.00	\$ 21,942.00
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 775.00	\$ 1,550.00	\$ 2,325.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 7,900.00	\$ 15,800.00	\$ 23,700.00
• <i>Mileage allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 234,813.00	\$ 469,626.00	\$ 704,439.00

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 14th day of September 2015, at 5:15 o'clock P.M., at Auburn, NE 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

2013-2014 Actual Disbursements & Transfers	\$ 6,921,947.00
2014-2015 Actual/Estimated Disbursements & Transfers	\$ 5,042,659.00
2015-2016 Proposed Budget of Disbursements & Transfers	\$ 8,307,655.00
2015-2016 Necessary Cash Reserve	\$ 2,815,417.00
2015-2016 Total Resources Available	\$ 11,123,072.00
Total 2015-2016 Personal & Real Property Tax Requirement	\$ 1,004,807.00
Unused Budget Authority Created For Next Year	\$ 131,009.75

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,004,807.00
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 14th day of September 2015, at 5:20 o'clock P.M., at Auburn, NE 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.

2014-2015 Property Tax Request	\$ 892,030.00
2014 Tax Rate	1.500000
Property Tax Rate (2014-2015 Request/2015 Valuation)	0.013316
2015-2016 Proposed Property Tax Request	\$ 1,004,807.00
2015 Proposed Tax Rate	0.015000

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