

**2016-2017
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 4

RECEIVED

SEP 16 2016

LANCASTER COUNTY
CLERK

This budget is for the Period July 1, 2016 through June 30, 2017

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" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; text-align: right;">\$</td> <td style="width:15%; text-align: right;">1,037,141.00</td> <td style="width:75%;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: center;">-</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">1,037,141.00</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$	1,037,141.00	Property Taxes for Non-Bond Purposes	\$	-	Principal and Interest on Bonds	\$	1,037,141.00	Total Personal and Real Property Tax Required	<p align="center">Outstanding Bonded Indebtedness as of July 1, 2016</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:70%;">Principal</td> <td style="width:30%; text-align: right;">\$ -</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">\$ -</td> </tr> </table>	Principal	\$ -	Interest	\$ -	Total Bonded Indebtedness	\$ -
\$	1,037,141.00	Property Taxes for Non-Bond Purposes														
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\$	1,037,141.00	Total Personal and Real Property Tax Required														
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\$	6,914,282,331.00	Total Certified Valuation (All Counties) <i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>														
<p>County Clerk's Use ONLY</p>	<p align="center">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, 2015 through June 30, 2016?</p> <p align="center"> <input type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by December 31, 2016.</i> </p>															
<p>APA Contact Information</p>	<p>Submission Information</p>															
<p align="center">Auditor of Public Accounts State Capitol, Suite 2303 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: www.auditors.nebraska.gov</p> <p align="center">Questions - E-Mail: Deann.Haeffner@nebraska.gov</p>	<p align="center">Budget Due by 9-20-2016</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 															

ESU # 4

Line No.	TOTAL ALL FUNDS	Actual 2014 - 2015 (Column 1)	Actual/Estimated 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 2,253,063.00	\$ 2,431,929.00	\$ 5,428,099.00
3	Investments	\$ 3,051,096.00	\$ 3,057,532.00	\$ -
4	County Treasurer's Balance	\$ 8,093.00	\$ 9,570.00	\$ 8,924.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 5,312,252.00	\$ 5,499,031.00	\$ 5,437,023.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 862,600.00	\$ 966,321.00	\$ 1,026,770.00
7	Federal Receipts	\$ 366,558.00	\$ 393,984.00	\$ 633,635.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 253,847.00	\$ 213,709.00	\$ 165,355.00
10	State Receipts: Other	\$ 1,928,275.00	\$ 1,964,811.00	\$ 1,969,426.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,401,928.00	\$ 2,741,732.00	\$ 3,000,610.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 825,000.00	\$ -	\$ 175,000.00
17	Total Resources Available (Lines 5 thru 16)	\$ 11,950,460.00	\$ 11,779,588.00	\$ 12,407,819.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,626,429.00	\$ 6,342,565.00	\$ 7,748,350.00
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	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 825,000.00	\$ -	\$ 175,000.00
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 6,451,429.00	\$ 6,342,565.00	\$ 8,923,350.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,499,031.00	\$ 5,437,023.00	\$ 3,484,469.00
31	Cash Reserve Percentage			45%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,026,770.00
		County Treasurer's Commission at 1% of Line 6		\$ 10,371.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 1,037,141.00

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>\$ 1,037,141.00</u>
Bond Fund	<u>\$ -</u>
Total Tax Request	** \$ <u>1,037,141.00</u>

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

Cash Reserve Funds

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.

<u>Special Reserve Fund Name</u>	<u>Amount</u>
Special Building Fund	<u>1,000,000</u>
_____	_____
_____	_____
_____	_____
Total Special Reserve Funds	<u>1,000,000</u>
 Total Cash Reserve	 \$ 3,484,469.00
Remaining Cash Reserve	\$ 2,484,469.00
Remaining Cash Reserve %	32%

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	www.esu4.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	James Cain	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.net	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

COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017

2015-2016 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 1,338,790.00
(1)

ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%) 2.50 %
(A)

Allowable Growth per the Assessor MINUS 2.5% - %
(B)

$\frac{41,869,598.00}{2016 \text{ Growth per Assessor}} \div \frac{6,698,700,297.00}{2015 \text{ Valuation}} = 0.63 \%$
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) 33,469.75
(D)

2016-2017 Calculated Base Limitation = Line (1) PLUS Line (D) 1,372,259.75
(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education 337,154.00
(E)

Base Revenue Need Increase = Line (E) TIMES 110% 370,869.40
(F)

Allowable Growth = Line (F) MINUS Line (2) -
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE - %
(4)

$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body (Attending \& Absent)}} = 0.00 \%$
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) 1,372,259.75
(8)

Less: Restricted Funds from LC-3 Supporting Schedule 1,202,496.00
(9)

Total Unused Restricted Funds Authority = Line (8) MINUS Line (9) 169,763.75
(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.

ESU # 4

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

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Levy Limit Form
Educational Service Units

ESU # 4

Total Personal and Real Property Tax Request		\$ <u>1,037,141.00</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 -Must include copy of bond issuance and under what statute authority the bond was issued.	(_____) (C)	
Statute:		
Public Facilities Construction Bonds (Statutes 72-2301 to 72-2308)	(_____) (D)	
Total Exclusions		(\$ _____ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>1,037,141.00</u> (3)
2016 Valuation (Per the County Assessor)		\$ <u>6,914,282,331.00</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.

Administrator 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 June 13, 2016 at 6:00 pm at the conference Room in Auburn, Nebraska.

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

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

1

The estimated costs to the ESU for the 2016/17 year and future years are listed below:

	2016/17 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 170,000.00		\$ 170,000.00
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>	\$ 7,575.00		\$ 7,575.00
• <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>	\$ 29,797.00		\$ 29,797.00
• <i>IRS value of housing allowance</i>			\$ -
• <i>IRS value of vehicle allowance</i>			\$ -
• <i>Additional leave days</i>	\$ 200.00		\$ 200.00
• <i>Annuities</i>	\$ 9,247.00		\$ 9,247.00
• <i>Service credit purchase</i>			\$ -
• <i>Association / Membership dues</i>	\$ 1,000.00		\$ 1,000.00
• <i>Cell Phone/Internet reimbursement</i>			\$ -
• <i>Relocation reimbursement</i>			\$ -
• <i>Travel allowance/reimbursement</i>	\$ 7,000.00		\$ 7,000.00
• <i>Mileage allowance</i>			\$ -
• <i>Educational tuition assistance</i>			\$ -
• <i>All other benefit costs not mentioned above</i>			\$ -
Totals:	\$ 224,819.00	\$ -	\$ 224,819.00