

**2022-2023
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 5

This budget is for the Period September 1, 2022 through August 31, 2023

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; margin-top: 10px;"> <tr> <td style="width:15%; text-align: right;">\$ 1,157,727.65</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$ -</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$ 1,157,727.65</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 1,157,727.65	Property Taxes for Non-Bond Purposes	\$ -	Principal and Interest on Bonds	\$ 1,157,727.65	Total Personal and Real Property Tax Required	<p align="center">Outstanding Bonded Indebtedness as of September 1, 2022</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:60%;">Principal</td> <td style="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	\$ -
\$ 1,157,727.65	Property Taxes for Non-Bond Purposes												
\$ -	Principal and Interest on Bonds												
\$ 1,157,727.65	Total Personal and Real Property Tax Required												
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Interest	\$ -												
Total Bonded Indebtedness	\$ -												
<table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:15%; text-align: right;">\$ 7,717,932,539.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 7,717,932,539.00	Total Certified Valuation (All Counties)	<p align="center">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, 2021 through June 30, 2022?</p> <p align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i> </p>										
\$ 7,717,932,539.00	Total Certified Valuation (All Counties)												
County Clerk's Use ONLY	<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, 2021 through June 30, 2022</p> <p align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i> </p>												
APA Contact Information	Submission Information												
<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: auditors.nebraska.gov</p> <p align="center">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Budget Due by 9-30-2022</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 # 5

Line No.	TOTAL ALL FUNDS	Actual 2020 - 2021 (Column 1)	Actual/Estimated 2021 - 2022 (Column 2)	Adopted Budget 2022 - 2023 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 475,198.00	\$ 165,919.00	\$ 104,619.00
3	Investments	\$ 4,629,736.00	\$ 4,698,930.00	\$ 4,348,209.00
4	County Treasurer's Balance	\$ 263,515.00	\$ 260,557.00	\$ 169,734.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 5,368,449.00	\$ 5,125,406.00	\$ 4,622,562.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,015,634.14	\$ 1,108,051.00	\$ 1,146,265.00
7	Federal Receipts	\$ 568,765.00	\$ 554,870.00	\$ 1,113,970.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 2,562.00	\$ 2,500.00	\$ 2,500.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 53,285.00	\$ 45,144.00	\$ 42,438.00
10	State Receipts: Other	\$ 355,173.00	\$ 389,482.00	\$ 702,933.00
11	State Receipts: Property Tax Credit	\$ 88,258.00	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ 3,210.00	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 3,719,930.86	\$ 3,416,202.00	\$ 3,981,121.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	Total Resources Available (Lines 5 thru 16)	\$ 11,175,267.00	\$ 10,641,655.00	\$ 11,611,789.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,955,893.00	\$ 6,019,093.00	\$ 8,482,313.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 93,968.00	\$ -	\$ 50,000.00
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)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 6,049,861.00	\$ 6,019,093.00	\$ 8,532,313.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,125,406.00	\$ 4,622,562.00	\$ 3,079,476.00
31	Cash Reserve Percentage			36%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,146,265.00
		County Treasurer's Commission at 1% of Line 6		\$ 11,462.65
		Total Property Tax Requirement		\$ 1,157,727.65

ESU # 5

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	\$ 1,157,727.65
Bond Fund	\$ -
Total Tax Request	** \$ 1,157,727.65

** 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.

Special Reserve Fund Name	Amount

Total Special Reserve Funds 0

Total Cash Reserve	\$ 3,079,476.00
Remaining Cash Reserve	\$ 3,079,476.00
Remaining Cash Reserve %	36%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME **Educational Service Unit No. 5**

ADDRESS **900 West Court Street**

CITY & ZIP CODE **Beatrice 68310**

TELEPHONE **402-223-5277**

WEBSITE **www.esu5.org**

	<u>BOARD CHAIRPERSON</u>	<u>CLERK/TREASURER/SUPERINTENDENT/OTHER</u>	<u>PREPARER</u>
NAME	<u>Roger Smidt</u>	<u>Jan Reimer</u>	<u>Jan Reimer</u>
TITLE /FIRM NAME	<u>Board President</u>	<u>Treasurer, ESU 5</u>	<u>Business Manager, ESU 5</u>
TELEPHONE	<u>402-223-5277</u>	<u>402-223-5277</u>	<u>402-223-5277</u>
EMAIL ADDRESS	<u></u>	<u>jreimer@esu5.org</u>	<u>jreimer@esu5.org</u>

For Questions on this form, who should we contact (please \checkmark one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

ESU # 5

2022-2023 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,157,727.65
Motor Vehicle Pro-Rate	(2)	\$	2,500.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	42,438.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (11))		\$	-
LESS: Amount Spent During 2021-2022	(7)	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	(8)	\$	-
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,202,665.65

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)	\$	1,174,021.00
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)	\$	1,174,021.00

TOTAL RESTRICTED FUNDS	(20)	\$	28,644.65
For Lid Computation (To Line 9 of the Lid Computation Form)			
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 19</i>			

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

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2022-2023 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
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Total - Must agree to Line 11 on Lid Support Page 4

\$ -

Levy Limit Form
Educational Service Units

ESU # 5

Total Personal and Real Property Tax Request		\$ <u>1,157,727.65</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>1,157,727.65</u> (3)
2022 Valuation (Per the County Assessor)		\$ <u>7,717,932,539.00</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.

ESU # 5

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 12th day of September 2022, at 6:00 o'clock P.M., at Educational Service Unit No. 5 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.

2020-2021 Actual Disbursements & Transfers	\$ 6,049,861.00
2021-2022 Actual/Estimated Disbursements & Transfers	\$ 6,019,093.00
2022-2023 Proposed Budget of Disbursements & Transfers	\$ 8,532,313.00
2022-2023 Necessary Cash Reserve	\$ 3,079,476.00
2022-2023 Total Resources Available	\$ 11,611,789.00
Total 2022-2023 Personal & Real Property Tax Requirement	\$ 1,157,727.65
Unused Budget Authority Created For Next Year	\$ 1,512,583.54

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,157,727.65
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 77-1632, that the governing body will meet on the 12th day of September 2022 following the Budget Hearing , at Educational Service Unit No. 5, for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2021	2022	Change
Operating Budget	7,657,806.00	8,532,313.00	11%
Property Tax Request	\$ 1,114,970.31	\$ 1,157,727.65	4%
Valuation	7,433,053,362	7,717,932,539	4%
Tax Rate	0.015000	0.015000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.014446		