

Educational Service Unit No. 18 Budget

School Year 2011-2012

**Educational Service Unit Board
Lincoln, Nebraska**

FUNCTION: Educational Service Unit #18

PROGRAM: Educational Service Support - Lincoln Public Schools

Mission/Role

According to Nebraska Statute Section 79-1204, “The role and mission of the educational service units is to serve as educational service providers in the state’s system of elementary and secondary education.” In 1997, the Legislature further specified that the Educational Service Units shall “act primarily as service agencies in providing core services and services identified and requested by member school districts.”

Organization

State law provides that the Lincoln Public School District is also an Educational Service Unit (Section 79-1216 R.R.S. Neb.). The Board of Education of Lancaster County School District 001 (Lincoln Public Schools) also sits as the governing body of Educational Service Unit No. 18 of the State of Nebraska. The Superintendent of Schools for Lincoln Public Schools serves as the Secretary of the Board for both the District and Service Unit. The chief administrator of the Service Unit is designated by the Secretary of the Board.

Program Description

The Educational Service Unit 18 geographic area coincides with the boundaries of the Lincoln Public Schools. Educational Service Unit 18 also serves, both individually and through cooperative efforts with other Educational Service Units, other school districts in Nebraska.

Beginning with the 1998-99 school year, the largest portion of the Educational Service Unit budget was devoted to providing “core services” as defined by state law. These include the areas of staff development, technology, and instructional materials.

The Educational Service Unit also provides evaluation services to its member district, as well as to other area school districts on a fee basis. These services are coordinated with the Associate Superintendent for Instruction, the Director of Federal Programs, and other instructional staff in Lincoln Public Schools and in the contracting districts.

As required by state law, the Educational Service Unit provides telecomputing services (including access to the Internet) to all public schools within the Unit.

Through Inter-Local Cooperation Act agreement with Lancaster County, Educational Service Unit 18 operates the instructional programs of the Lancaster County Youth Services Center (a juvenile detention facility). The Service Unit is reimbursed for these programs' expenses by Lancaster County.

In 1979 the Service Unit assumed the responsibility of managing the Heritage School. Elementary students and their teachers from throughout Lancaster and surrounding counties spend a school day in this historical one-room country school. The Educational Service Unit also provides miscellaneous supplementary services for the schools in its area.

Highlights of the 2011-2012 Budget

The Educational Service Unit will meet its various responsibilities for the 2011-2012 school year through a combination of direct service provision and cooperative arrangements with other governmental entities.

The requirement to provide the "Core Services" of staff development, technology, and instructional materials is met primarily through an Inter-Local Cooperation Act agreement with Lincoln Public Schools, which serves as the Fiscal Agent for the cooperative.

The Lincoln Public Schools will contract with the Educational Service Unit to provide computing services and media services.

A significant cash reserve is required for the Educational Service Unit. Property taxes in Nebraska are paid in basically two installments. Property taxes budgeted in the fall of each year are not actually due from the taxpayer until April and August of the following year. Property taxes in Nebraska are paid "in arrears," meaning that the property taxes budgeted in the fall of each year are not actually due from the taxpayer until April and August of the following year. The cash reserve provides operating funds through the early part of the September – August fiscal year, which are then replenished when property taxes are received late in the fiscal year.

EDUCATIONAL SERVICE UNIT GENERAL FUND (ALL GENERAL FUND PROGRAMS COMBINED)

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Actual	Budget	Projected	Proposed
1 Beginning Balance, September 1	\$ 878,912	\$ 764,127	\$ 928,401	\$ 887,802	\$ 1,035,480	\$ 1,365,042
2 RECEIPTS						
3 Property Taxes	\$ 2,152,426	\$ 2,346,634	\$ 2,214,532	\$ 2,420,787	\$ 2,270,000	\$ 2,439,387
4 Property Tax Credit	87,650	96,793	91,628	0	89,252	0
5 Carline	1,140	1,334	1,488	1,500	1,688	1,700
6 Public Power Sales	577	655	717	550	650	650
7 Sale of Evaluation Services	10,676	20,274	31,938	20,000	25,000	25,000
8 Instructional Services Income	823,775	845,996	906,751	1,044,500	817,000	968,830
9 Miscellaneous Income	5,760	5,260	4,740	5,000	6,500	5,500
10 Special Projects	0	0	0	25,000	0	25,000
11 Homestead Exemption	55,963	56,653	59,277	0	63,590	0
12 Prorate Motor Vehicle	6,223	6,923	6,894	6,500	7,000	7,000
13 Core Services State Aid	870,254	0	0	0	0	0
14 Technology State Aid	200,362	0	0	0	0	0
15 State Aid	0	1,066,143	1,120,659	1,246,307	1,246,307	1,293,720
16 Special Ed Collaborative Project	43,054	76,030	78,247	80,250	81,511	80,250
17 Federal Programs	37,396	0	0	250,000	0	250,000
18 Interlocal Agreement Projects	3,267,942	3,488,196	3,637,827	3,842,450	3,605,124	3,919,850
19 Total Receipts	\$ 7,563,198	\$ 8,010,891	\$ 8,154,698	\$ 8,942,844	\$ 8,213,622	\$ 9,016,887
20 Total Available	\$ 8,442,110	\$ 8,775,018	\$ 9,083,099	\$ 9,830,646	\$ 9,249,102	\$ 10,381,929
21 EXPENDITURES						
22 Salaries	\$ 3,483,556	\$ 3,567,659	\$ 3,569,338	\$ 3,969,430	\$ 3,588,949	\$ 3,981,220
23 Benefits	739,757	834,596	925,940	1,007,280	962,496	1,047,390
24 Contracted Services	460,836	568,722	549,027	563,790	513,549	571,790
25 Contracted Services with LPS Co-op Fund	2,489,750	2,440,413	2,482,455	2,704,370	2,363,604	2,762,250
26 Supplies	276,252	233,775	278,090	243,590	229,398	235,310
27 Professional Development	67,562	69,731	64,896	91,200	39,750	91,290
28 Operations	0	0	0	6,600	305	6,600
29 Equipment	147,569	131,721	177,873	140,640	186,009	140,640
30 Special Projects	0	0	0	25,000	0	25,000
31 Federal Programs	12,701	0	0	250,000	0	250,000
32 Total Expenditures	\$ 7,677,983	\$ 7,846,617	\$ 8,047,619	\$ 9,001,900	\$ 7,884,060	\$ 9,111,490
33 ENDING BALANCE, August 31	\$ 764,127	\$ 928,401	\$ 1,035,480	\$ 828,746	\$ 1,365,042	\$ 1,270,439
34 FUND BALANCE	9.95%	11.83%	12.87%	9.21%	17.31%	13.94%
35 Assessed Valuation	\$ 16,086,604,435	\$ 16,384,894,448	\$ 16,170,616,536	\$ 16,311,040,532	\$ 16,311,040,532	\$ 16,426,848,920
36 Property Tax Levy	0.014125	0.014925	0.014957	0.014991	0.014957	0.015000

EDUCATIONAL SERVICE UNIT GENERAL FUND BY PROGRAM

	2007-2008 Actual	2008-2009 Actual	2009-2010 Actual	2010-2011 Budget	2010-2011 Projected	2011-2012 Proposed
Beginning Balance, Sept. 1	\$ 878,912	\$ 764,127	\$ 928,401	\$ 887,802	\$1,035,480	\$ 1,365,042
RECEIPTS						
Property Taxes	\$2,152,426	\$2,346,634	\$2,214,532	\$2,420,787	\$2,270,000	\$ 2,439,387
Property Tax Credit	87,650	96,793	91,628	0	89,252	0
Carline	1,140	1,334	1,488	1,500	1,688	1,700
Public Power Sales	577	655	717	550	650	650
Sale of Evaluation Service	10,676	20,274	31,938	20,000	25,000	25,000
Instructional Services Income	823,775	845,996	906,751	1,044,500	817,000	968,830
Miscellaneous Income	5,760	5,260	4,740	5,000	6,500	5,500
Special Projects	0	0	0	25,000	0	25,000
Homestead Exemption	55,963	56,653	59,277	0	63,590	0
Prorate Motor Vehicle	6,223	6,923	6,894	6,500	7,000	7,000
Core Services State Aid	870,254	0	0	0	0	0
Technology State Aid	200,362	0	0	0	0	0
State Aid	0	1,066,143	1,120,659	1,246,307	1,246,307	1,293,720
Special Ed Collaborative Project	43,054	76,030	78,247	80,250	81,511	80,250
Federal Programs	37,396	0	0	250,000	0	250,000
Interlocal Agreement Projects	3,267,942	3,488,196	3,637,827	3,842,450	3,605,124	3,919,850
Total Receipts	\$7,563,198	\$8,010,891	\$8,154,698	\$8,942,844	\$8,213,622	\$ 9,016,887
Total Available	\$8,442,110	\$8,775,018	\$9,083,099	\$9,830,646	\$9,249,102	\$10,381,929
EXPENDITURES						
Administrative Services						
Salaries	\$ 65,593	\$ 74,247	\$ 75,114	\$ 77,210	\$ 99,043	\$ 101,450
Benefits	19,988	21,557	22,780	22,780	56,756	23,770
Contracted Services	4,203	5,005	5,450	3,620	0	3,620
Supplies	0	0	0	5,000	0	5,000
Professional Development	4,768	8,027	3,395	17,440	835	17,440
Operation	0	0	0	2,000	0	2,000
Equipment	0	0	0	6,000	0	6,000
Sub-Total	\$ 94,552	\$ 108,836	\$ 106,739	\$ 134,050	\$ 156,634	\$ 159,280

**EDUCATIONAL SERVICE UNIT GENERAL FUND BY PROGRAM
(CONTINUED)**

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Actual	Budget	Projected	Proposed
Evaluation Services						
Salaries	\$ 643,321	\$ 659,257	\$ 638,388	\$ 686,480	\$ 649,778	\$ 696,170
Benefits	128,273	144,756	149,061	153,330	153,915	167,520
Contracted Services	5,756	5,520	6,296	6,500	2,048	6,500
Assessment Services Contracted Services with LPS Co-op Fund	238,107	253,471	268,089	290,010	274,064	303,610
Supplies	27,171	17,352	4,662	5,700	4,490	5,700
Professional Development	15,147	14,098	12,624	15,050	11,056	15,120
Operation	0	0	0	2,100	0	2,100
Special Projects	0	0	0	25,000	0	25,000
Equipment	15,401	22,312	18,877	23,500	6,632	23,500
Sub-Total	\$1,073,176	\$1,116,766	\$1,097,997	\$1,207,670	\$1,101,983	\$1,245,220
Community Services (Heritage School)						
Salaries	\$ 22,962	\$ 21,714	\$ 20,728	\$ 21,650	\$ 22,330	\$ 22,230
Benefits	6,188	8,316	3,319	3,470	3,576	3,690
Contracted Services	867	875	393	0	980	0
Supplies	39	21	300	500	100	500
Professional Development	0	0	0	500	0	500
Operation	0	0	0	2,500	305	2,500
Sub-Total	\$ 30,056	\$ 30,926	\$ 24,740	\$ 28,620	\$ 27,291	\$ 29,420
County Youth Services Center						
Salaries	\$ 679,498	\$ 666,079	\$ 677,848	\$ 781,160	\$ 623,848	\$ 712,530
Benefits	132,813	150,360	181,864	220,740	179,179	213,980
Supplies	25,929	22,070	23,902	30,420	14,158	30,140
Professional Development	5,131	4,750	3,249	8,180	3,218	8,180
Equipment	3,692	4,219	18	4,000	1,574	4,000
Sub-Total	\$ 847,063	\$ 847,478	\$ 886,881	\$1,044,500	\$ 821,977	\$ 968,830

**EDUCATIONAL SERVICE UNIT GENERAL FUND BY PROGRAM
(CONTINUED)**

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
	Actual	Actual	Actual	Budget	Projected	Proposed
Computing Services						
Salaries	\$1,346,655	\$1,411,005	\$1,388,148	\$1,557,970	\$1,402,361	\$1,613,330
Benefits	299,614	347,995	390,438	401,530	391,558	422,580
Contracted Services	316,192	362,856	371,269	425,440	380,000	425,440
Instructional Tech Contract with LPS Co-op Fund	1,318,617	1,288,210	1,394,867	1,449,490	1,272,682	1,482,040
Supplies	161,874	159,015	203,826	169,600	178,280	169,600
Operation	0	0	0	0	0	0
Equipment	85,812	74,661	118,865	81,200	151,863	81,200
Professional Development	19,469	20,521	25,821	25,390	3,810	25,390
Sub-Total	\$3,548,233	\$3,664,263	\$3,893,234	\$4,110,620	\$3,780,554	\$4,219,580
Staff Development						
Contracted Services	\$ 4,351	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Staff Development Contract with LPS Co-op Fund	902,048	870,533	787,765	935,970	796,411	947,700
Sub-Total	\$ 906,399	\$ 870,533	\$ 787,765	\$ 935,970	\$ 796,411	\$ 947,700
Special Ed Collaborative Project						
Salaries	\$ 66,650	\$ 50,452	\$ 61,363	\$ 54,400	\$ 65,373	\$ 54,400
Benefits	14,691	11,048	11,792	14,130	10,516	14,130
Contracted Services	10,000	5,000	5,000	2,500	4,791	2,500
Supplies	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Professional Development	807	973	915	9,220	831	9,220
Sub-Total	\$ 92,148	\$ 67,473	\$ 79,070	\$ 80,250	\$ 81,511	\$ 80,250
Media Services						
Salaries	\$ 658,877	\$ 684,905	\$ 707,749	\$ 790,560	\$ 726,216	\$ 781,110
Benefits	138,190	150,564	166,686	191,300	166,996	201,720
Contracted Services	119,467	189,466	160,619	125,730	125,730	133,730
Instructional Materials/Related Svcs Contracted Svcs	30,978	28,199	31,734	28,900	20,447	28,900
Supplies	61,239	35,317	45,400	32,370	32,370	24,370
Equipment	42,664	30,529	40,113	25,940	25,940	25,940
Professional Development	22,240	21,362	18,892	15,420	20,000	15,440
Sub-Total	\$1,073,655	\$1,140,342	\$1,171,193	\$1,210,220	\$1,117,699	\$1,211,210
Federal Programs	\$ 12,701	\$ 0	\$ 0	\$ 250,000	\$ 0	\$ 250,000
TOTAL EXPENDITURES	\$7,677,983	\$7,846,617	\$8,047,619	\$9,001,900	\$7,884,060	\$9,111,490
Ending Balance, August 31	\$ 764,127	\$ 928,401	\$1,035,480	\$ 828,746	\$1,365,042	\$1,270,439

	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012
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	Actual	Actual	Actual	Budget	Projected	Proposed
Staffing						
Administrative Services	0.50	0.50	0.50	0.50	0.50	0.50
Community Services (Heritage School)	0.88	0.88	0.88	0.88	0.88	0.88
Evaluation	9.50	9.50	8.50	9.50	8.50	9.50
County Youth Services Center	14.14	14.14	14.14	15.85	12.82	14.14
Special Education Collaborative Project	1.00	0.52	0.52	1.00	0.52	1.00
Computing Services	26.00	27.00	27.00	27.00	26.00	27.00
Media	13.15	13.15	13.15	14.90	12.15	14.90
Total	65.17	65.69	64.69	69.63	61.37	67.92