

**2011-2012  
STATE OF NEBRASKA  
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 4

**RECEIVED**

SEP 14 2011

LANCASTER COUNTY  
CLERK

This budget is for the Period July 1, 2011 through June 30, 2012

Contact and Submission Information
Auditor of Public Accounts P.O. Box 98917, Lincoln, Nebraska 68509-8917 <b>Telephone:</b> (402) 471-2111 <b>FAX:</b> (402) 471-3301 <b>Website:</b> <a href="http://www.auditors.state.ne.us">www.auditors.state.ne.us</a> <b>To Submit Budget - E-Mail PDF File to:</b> <a href="mailto:apa.audits@nebraska.gov">apa.audits@nebraska.gov</a> <b>Questions - E-Mail:</b> <a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>

**COPY OF ADOPTED BUDGET TO BE FILED WITH:**

And The                    AUDITOR OF PUBLIC ACCOUNTS  
    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:		Outstanding Bonded Indebtedness as of July 1, 2011	
\$	1,091,028.00	Principal	\$ 1,745,000.00
\$	641,000.00	Interest	\$ 92,468.00
\$	1,732,028.00	Total Bonded Indebtedness	\$ 1,837,468.00
	Principal and Interest on Bonds		
	All Other Purposes		
	<b>Total Personal and Real Property Tax Required</b>		

A proposed Budget Summary and Notice of Hearing was duly Published on September 5, 2011

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: _____

County Clerk's Use ONLY

ESU # 4

Line No.	TOTAL ALL FUNDS	Actual 2009 - 2010 (Column 1)	Actual/Estimated 2010 - 2011 (Column 2)	Adopted Budget 2011 - 2012 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 4,955,982.00	\$ 4,885,221.00	\$ 4,797,143.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 14,449.00	\$ 16,771.00	\$ 16,078.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 4,970,431.00	\$ 4,901,992.00	\$ 4,813,221.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,371,967.00	\$ 1,555,367.00	\$ 1,714,708.00
7	Federal Receipts	\$ 304,575.00	\$ 355,568.00	\$ 650,580.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 492,861.00	\$ 432,035.00	\$ 381,408.00
10	State Receipts: Other	\$ 1,877,662.00	\$ 1,844,699.00	\$ 1,814,410.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,654,771.00	\$ 2,446,752.00	\$ 2,561,940.00
15	Transfers In Of Surplus Fees	\$ 994,138.00	\$ 611,413.00	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ 98,221.00	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 12,764,626.00	\$ 12,147,826.00	\$ 11,936,267.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 5,554,531.00	\$ 5,646,982.00	\$ 6,347,565.00
20	Capital Improvements (Real Property/Improvements)	\$ 135,784.00	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 1,079,960.00	\$ 1,076,210.00	\$ 1,080,118.00
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	\$ 994,138.00	\$ 611,413.00	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ 98,221.00	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 7,862,634.00	\$ 7,334,605.00	\$ 7,427,683.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 4,901,992.00	\$ 4,813,221.00	\$ 4,508,584.00

**PROPERTY TAX RECAP**

Tax from Line 6	\$ 1,714,708.00
County Treasurer's Commission at 1% of Line 6	\$ 17,320.00
Delinquent Tax Allowance	\$ -
<b>Total Property Tax Requirement</b>	<b>\$ 1,732,028.00</b>

## 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>\$ 641,000.00</u>
Bond Fund	<u>\$ 1,091,028.00</u>
<b>Total Tax Request</b>	<b>** \$ <u>1,732,028.00</u></b>

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

**CORRESPONDENCE INFORMATION**

**BOARD CHAIRPERSON**

J.C. Hauserman

*(Name of Board Chairperson)*

P.O. Box 310

*(Mailing Address)*

Auburn, NE 68305-0310

*(City & Zip Code)*

402-274-4354

*(Telephone Number)*

*(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

**PREPARER**

Gary E Riggs, CPA

*(Name and Title)*

Waldron, Riggs & Lloyd, CPA's, P.C.

*(Firm Name)*

1919 S 40th St., Ste 306

*(Mailing Address)*

Lincoln, NE 68506-5248

*(City & Zip Code)*

402-483-7885

*(Telephone Number)*

griggs@wrlcpas.com

*(E-Mail Address)*

**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)*

ESU # 4

LC-3 SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	1,732,028.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	381,408.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2010-2011 Capital Improvements Excluded from Restricted Funds (From 2010-2011 LC-3 Lid Exceptions, Line (11))	(6)		
LESS: Amount Spent During 2010-2011	(7)		
LESS: Amount Expected to be Spent in Future Budget Years	(8)		
Amount to be included on 2011-2012 Restricted Funds (Cannot be a Negative Number)	(9)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(10)	\$	<b>2,113,436.00</b>
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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).	(12)	\$	-
Allowable Capital Improvements	(13)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)		
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Judgments	(16)	\$	1,080,118.00
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	\$	<b>1,080,118.00</b>
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<p align="center"><b>TOTAL 2011-2012 RESTRICTED FUNDS</b>  <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>                  To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</p>	(20)	\$	<b>1,033,318.00</b>
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Total 2011-2012 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

ESU # 4

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2011-2012**

2010-2011 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form

**ALLOWABLE INCREASES**

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

Allowable Growth per the Assessor **MINUS** 2.5% 6.86 %  
(B)

$$\frac{365,741,248.00}{2011 \text{ Growth per Assessor}} \div \frac{3,907,589,555.00}{2010 \text{ Valuation}} = \frac{9.36}{\text{Multiply times 100 To get \%}} \%$$

Total Base Limitation Increase = Line (A) **PLUS** Line (B) 9.36 %  
(C)

Base Limitation Growth = Line (1) **TIMES** Line (C) 103,808.90  
(D)

2011-2012 Calculated Base Limitation = Line (1) **PLUS** Line (D)

**2** ALLOWABLE GROWTH

Base Revenue Need per Department of Education (E)

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

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

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

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

**4** SPECIAL ELECTION/TOWNHALL MEETING - VOTER APPROVED % INCREASE %  
(5)

Please Attach Ballot Sample and Election Results OR Record of Action From Townhall Meeting

ESU # 4

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TOTAL ALLOWABLE PERCENT INCREASE = Line (4) **PLUS** Line (5)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) **TIMES** Line (6)

Total Restricted Funds Authority = Line (2) **PLUS** Line (3) **PLUS** Line (7)

**Less:** 2011-2012 Restricted Funds from LC-3 Supporting Schedule

Total Unused Restricted Funds Authority = Line (8) **MINUS** Line (9)

<p><b>LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR YOU ARE IN VIOLATION OF THE LID LAW.</b></p>
---

**THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)  
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.**

[Redacted]

1,109,069.48  
(1)

[Redacted]

1,212,878.38  
(2)

-  
(3)

\_\_\_\_\_

\_\_\_\_\_ - %  
(6)

\_\_\_\_\_  
(7)

1,212,878.38  
(8)

1,033,318.00  
(9)

179,560.38  
(10)

\_\_\_\_\_

0)

Levy Limit Form  
Educational Service Units

ESU # 4

Total Personal and Real Property Tax Request		\$ <u>1,732,028.00</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>1,732,028.00</u> (3)
2011 Valuation (Per the County Assessor)		\$ <u>4,273,330,803.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.040531</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.**

**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 2012, at 5:15 o'clock PM, 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.

*Faye Boratto*

Clerk/Secretary

2009-2010 Actual Disbursements & Transfers	\$ 7,862,634.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 7,334,605.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 7,427,683.00
2011-2012 Necessary Cash Reserve	\$ 4,508,584.00
2011-2012 Total Resources Available	\$ 11,936,267.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 1,732,028.00
Unused Budget Authority Created For Next Year	\$ 179,560.38

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 1,091,028.00
Personal and Real Property Tax Required for All Other Purposes	\$ 641,000.00

**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 12th day of September 2012, at 5:20 o'clock PM, 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.

2010-2011 Property Tax Request	\$ 1,676,275.00
2010 Tax Rate	0.042898
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.039226
2011-2012 Proposed Property Tax Request	\$ 1,732,028.00
2011 Proposed Tax Rate	0.040531

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ESU # 4

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CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less.  
b) community colleges, and c) school districts}

TAX YEAR 2011

(certification required on or before August 20th, of each year)

TO : ESU #4 BOND

TAXABLE VALUE LOCATED IN THE COUNTY OF RICHARDSON COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #4 BOND	ESU	3,515,682	914,261,964

received  
8/22/11

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Regina Cummings, Richardson County Assessor hereby certify that the valuation listed herein is to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Regina H Cummings  
(signature of county assessor)

8-19-11  
(date)

CC: County Clerk, Richardson County  
CC: County Clerk where district is headquarter, if different county, Richardson

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

(format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less.  
b) community colleges, and c) school districts)

**TAX YEAR 2011**

(certification required on or before August 20th, of each year)

TO : EDUCATIONAL SERVICE UNIT #4  
JON FISHER  
919 16TH ST  
AUBURN NE 68305-0000

**TAXABLE VALUE LOCATED IN THE COUNTY OF NEMAHA COUNTY**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 4 GENERAL (564)	ESU	2,431,945	678,949,473

**received**  
8/22/11

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I Jana Smith, Nemaha County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Jana Smith  
(signature of county assessor)

8-19-11  
(date)



CC: County Clerk, Nemaha County  
CC: County Clerk where district is headquarter, if different county, Nemaha County

*Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.*

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011

CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less.  
b) community colleges, and c) school districts}

TAX YEAR 2011

(certification required on or before August 20th, of each year)

received  
8/19/11

TO : ESU 4

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 4	ESU	2,753,215	491,350,905

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Karen A. Koehler, Johnson County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

Karen A. Koehler

(signature of county assessor)



8-17-11

(date)

CC: County Clerk, Johnson County

CC: County Clerk where district is headquarter, if different county, Nemaha County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011.

received  
8/17/11

**CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH**

*{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less, and  
b) community colleges, and c) school districts}*

**TAX YEAR 2011**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**TO: EDUCATIONAL SERVICE UNIT #4**

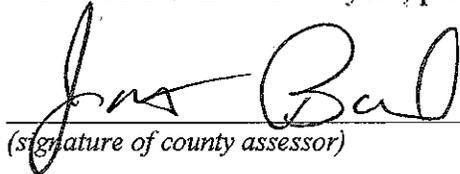
**PO BOX 310  
AUBURN, NE 68305**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE**

<b>Name of Political Subdivision</b>	<b>Subdivision Type (e.g. city, fire, NRD)</b>	<b>Value attributable to Growth</b>	<b>Total Taxable Value</b>
E.S.U. 4	E.S.U.	1,673,605	411,605,371

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.*

I JONATHAN BAILEY, PAWNEE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

  
(signature of county assessor)

8/12/2011  
(date)

CC: County Clerk, PAWNEE County

CC: County Clerk where district is headquarter, if different county, \_\_\_\_\_ County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

received  
8/17/11

{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less.  
b) community colleges, and c) school districts}

TAX YEAR 2011

(certification required on or before August 20th, of each year)

TO : EDUCATIONAL SERVICE UNIT #4

PO BOX 310  
AUBURN NE 68305-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF OTOE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #4 GEN	ESU	10,894,612	1,475,889,667

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Therese E. Gruber, Otoe County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

*Therese E. Gruber*

(signature of county assessor)

8-12-11

(date)

CC: County Clerk, Otoe County

CC: County Clerk where district is headquarter, if different county, Otoe County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011

CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than  
a) sanitary improvement districts in existence five years or less.  
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TAX YEAR 2011

(certification required on or before August 20th, of each year)

FO : EDUCATIONAL SERVICE UNIT 4  
OTOE COUNTY  
P O BOX 310  
AUBURN NE 68305-



TAXABLE VALUE LOCATED IN THE COUNTY OF CASS COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU NO 4 OTOE	ESU	330,496	91,458,834

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Allen J Sutcliffe, Cass County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

A handwritten signature in black ink, appearing to read "Allen J. Sutcliffe".

(signature of county assessor)

AUG 19 2011

(date)

CC: County Clerk, Cass County  
CC: County Clerk where district is headquarter, if different county, Cass County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011

**LANCASTER COUNTY ASSESSOR/REGISTER OF DEEDS**  
COUNTY-CITY BUILDING                      LINCOLN, NEBRASKA 68508-2864                      PHONE (402) 441-7463  
FAX (402) 441-8759

NORMAN H. AGENA  
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN  
CHIEF FIELD DEPUTY

SCOTT GAINES  
CHIEF ADMINISTRATIVE DEPUTY



**CERTIFICATE OF VALUATION**  
for tax year 2011

for

**EDUCATIONAL SERVICE UNIT #4**

<b>2011 Total Valuation</b>	<b>\$</b>	<b>148,509,852</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>4,085,421</b>

I, Norman H. Agena, duly elected Lancaster County Assessor/Register of Deeds, pursuant to the provisions of Neb. Rev. Stat. Section 13-509, do hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year.

*\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property annexation if applicable.*

Dated this 17<sup>th</sup> day of August, 2011.

A handwritten signature in black ink that reads "Norman H. Agena".

\_\_\_\_\_  
Norman H. Agena

CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than

- a) sanitary improvement districts in existence five years or less.  
b) community colleges, and c) school districts}

TAX YEAR 2011

(certification required on or before August 20th, of each year)



TO : ESU #4  
%LEE HEFLEBOWER  
919-16TH STREET PO BOX 310  
AUBURN, NE 68305-

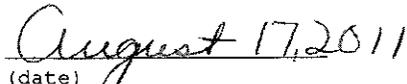
TAXABLE VALUE LOCATED IN THE COUNTY OF GAGE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #4	ESU	319,000	61,304,737

\*Value attributable to growth is determined pursuant to section 13-518 which includes real and personal property and annexation, if applicable.

I Patti Milligan, Gage County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. 13-509 and 13-518.

  
(signature of county assessor)

  
(date)



CC: County Clerk, Gage County  
CC: County Clerk where district is headquarter, if different county, ~~Nebraska~~ County

Note to political subdivision: A copy of the Certification of Value must be attached to your budget document.

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2011

alila PCJ

ESU # 4

**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 2012, at 5:15 o'clock PM, 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
2009-2010 Actual Disbursements & Transfers	\$ 7,862,634.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 7,334,605.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 7,427,683.00
2011-2012 Necessary Cash Reserve	\$ 4,508,584.00
2011-2012 Total Resources Available	\$ 11,936,267.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 1,732,028.00
Unused Budget Authority Created For Next Year	\$ 179,560.38
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Bonds	\$ 1,091,028.00
Personal and Real Property Tax Required for All Other Purposes	\$ 641,000.00

**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 12th day of September 2012, at 5:20 o'clock PM, 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.

2010-2011 Property Tax Request	\$ 1,676,275.00
2010 Tax Rate	0.042898
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.039226
2011-2012 Proposed Property Tax Request	\$ 1,732,028.00
2011 Proposed Tax Rate	0.040531

*Falls City Journal  
Published September 1, 2011*

9/1/11 Auburn

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

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*Joye Booth*

	Clerk/Secretary
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2011-2012 Proposed Property Tax Request	\$ 1,732,028.00
2011 Proposed Tax Rate	0.040531

*Nemaha County Herald  
Published September 1, 2011*

9/1/11 Pawnee City ESU #4

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

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*Joye Booth*

	Clerk/Secretary
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2010 Tax Rate	0.042898
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.039226
2011-2012 Proposed Property Tax Request	\$ 1,732,028.00
2011 Proposed Tax Rate	0.040531

*Pawnee City Republican  
Published September 1, 2011*

9/1/11 Tecumseh ESU #4

### 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 2012, at 5:15 o'clock PM, 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.

*Jaye Booth*

	Clerk/Secretary
2009-2010 Actual Disbursements & Transfers	\$ 7,862,634.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 7,334,605.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 7,427,683.00
2011-2012 Necessary Cash Reserve	\$ 4,508,584.00
2011-2012 Total Resources Available	\$ 11,936,267.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 1,732,028.00
Unused Budget Authority Created For Next Year	\$ 179,560.38
<b>Breakdown of Property Tax:</b>	
Personal and Real Property Tax Required for Bonds	\$ 1,091,028.00
Personal and Real Property Tax Required for All Other Purposes	\$ 641,000.00

### 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 12th day of September 2012, at 5:20 o'clock PM, 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.

2010-2011 Property Tax Request	\$ 1,676,275.00
2010 Tax Rate	0.042898
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.039226
2011-2012 Proposed Property Tax Request	\$ 1,732,028.00
2011 Proposed Tax Rate	0.040531

*Tecumseh Chieftain  
Published September 1, 2011*

*See Newspaper*

ESU #4

*8/30/11*

**NOTICE OF BUDGET HEARING AND BUDGET SUMMARY**

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*Jayne Booth*

Clerk/Secretary

2009-2010 Actual Disbursements & Transfers	\$	7,862,634.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$	7,334,805.00
2011-2012 Proposed Budget of Disbursements & Transfers	\$	7,427,883.00
2011-2012 Necessary Cash Reserve	\$	4,508,584.00
2011-2012 Total Resources Available	\$	14,936,267.00
Total 2011-2012 Personal & Real Property Tax Requirement	\$	1,732,028.00
Unused Budget Authority Created For Next Year	\$	178,580.38

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$	1,061,028.00
Personal and Real Property Tax Required for All Other Purposes	\$	641,000.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

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2010-2011 Property Tax Request	\$	1,678,275.00
2010 Tax Rate		0.042698
Property Tax Rate (2010-2011 Request/2011 Valuation)		0.039228
2011-2012 Proposed Property Tax Request	\$	1,732,028.00
2011 Proposed Tax Rate		0.040531

*Auburn City News Press  
Published August 30, 2011*