



ESU # 5

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	\$ 356,372.50	\$ 349,510.44	\$ 357,417.31
3	Investments	\$ 5,305,253.50	\$ 5,824,477.56	\$ 5,338,330.57
4	County Treasurer's Balance	\$ -	\$ -	\$ -
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 5,661,626.00	\$ 6,173,988.00	\$ 5,695,747.88
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 978,690.00	\$ 1,073,023.77	\$ 1,096,106.50
7	Federal Receipts	\$ 757,574.00	\$ 242,080.01	\$ 8,775,820.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 451,528.00	\$ 362,230.40	\$ 302,062.00
10	State Receipts: Other	\$ 565,361.00	\$ 309,637.53	\$ 598,079.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 3,999,595.00	\$ 3,747,635.63	\$ 3,056,858.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 12,414,374.00	\$ 11,908,595.34	\$ 19,524,673.38
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 5,787,729.00	\$ 5,760,174.96	\$ 13,858,990.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 452,657.00	\$ 452,672.50	\$ 451,197.50
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	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 6,240,386.00	\$ 6,212,847.46	\$ 14,310,187.50
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 6,173,988.00	\$ 5,695,747.88	\$ 5,214,485.88

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 1,096,106.50
	County Treasurer's Commission at 1% of Line 6	\$ 10,961.07
	Delinquent Tax Allowance	\$ -
	<b>Total Property Tax Requirement</b>	<b>\$ 1,107,067.57</b>

# 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:

	<u>Property Tax Request</u>
General Fund	<u>\$ 651,358.09</u>
Bond Fund	<u>\$ 455,709.48</u>
<b>Total Tax Request</b>	<b>** \$ <u>1,107,067.57</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**

Roger Smidt

*(Name of Board Chairperson)*

900 West Court Street

*(Mailing Address)*

Beatrice, NE 68310

*(City & Zip Code)*

402-223-5277

*(Telephone Number)*

*(E-Mail Address)*

**PREPARER**

Jan Reimer

*(Name and Title)*

Educational Service Unit No. 5

*(Firm Name)*

900 West Court Street

*(Mailing Address)*

Beatrice, NE 68310

*(City & Zip Code)*

402-223-5277

*(Telephone Number)*

jreimer@esu5.org

*(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

**OTHER CONTACT**

*(Name and Title)*

*(Firm Name)*

*(Mailing Address)*

*(City & Zip Code)*

*(Telephone Number)*

*(E-Mail Address)*

ESU # 5

LC-3 SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	1,107,067.57
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	302,062.00
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 ( <u>Cannot</u> be a Negative Number)	(9)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(10)	\$	<b>1,409,129.57</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 ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )		\$	- (12)
Agrees to Line (8).		\$	- (12)
Allowable Capital Improvements	(13)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	903,645.00
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)	\$	-

<b>TOTAL LID EXCEPTIONS (B)</b>	(19)	\$	<b>903,645.00</b>
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<p><b>TOTAL 2011-2012 RESTRICTED FUNDS</b>  <b>For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>  <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	(20)	\$	<b>505,484.57</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 # 5

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

2010-2011 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 1,060,955.26  
(1)

**ALLOWABLE INCREASES**

**1** Base Limitation Percent Increase (2.5%) 2.50 %  
(A)  
 Allowable Growth per the Assessor **MINUS** 2.5% - %  
(B)  

$$\frac{50,742,611.00}{2011 \text{ Growth per Assessor}} \div \frac{4,036,241,828.00}{2010 \text{ Valuation}} = \frac{1.26}{\text{Multiply times 100 To get \%}}$$
  
 Total Base Limitation Increase = Line (A) **PLUS** Line (B) 2.50 %  
(C)  
 Base Limitation Growth = Line (1) **TIMES** Line (C) 26,523.88  
(D)  
 2011-2012 Calculated Base Limitation = Line (1) **PLUS** Line (D) 1,087,479.14  
(2)

**2** ALLOWABLE GROWTH

Base Revenue Need per Department of Education 847,514.18  
(E)  
 Base Revenue Need Increase = Line (E) **TIMES** 110% 932,265.60  
(F)  
 Allowable Growth = Line (F) **MINUS** Line (2) -  
(3)

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %  
(4)  

$$\frac{7}{\# \text{ of Board Members voting "Yes" for Increase}} \div \frac{7}{\text{Total \# of Members in Governing Body}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

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

- %  
(5)

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

ESU # 5

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TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	1.00 %
	<u>(6)</u>
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	10,609.55
	<u>(7)</u>
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	1,098,088.69
	<u>(8)</u>
Less: 2011-2012 Restricted Funds from LC-3 Supporting Schedule	505,484.57
	<u>(9)</u>
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	592,604.12
	<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 # 5**

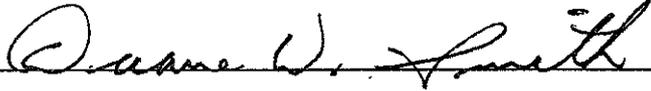
Total Personal and Real Property Tax Request		\$	<u>1,107,067.57</u>
			(1)
Less Personal and Real Property Tax Request for:			
Judgments (not paid by liability insurance coverage)	( \$	<u>          -</u>	)
		(A)	
Preexisting lease-purchase contracts approved prior to <b><u>July 1, 1998</u></b>	( \$	<u>          -</u>	)
		(B)	
Bonded Indebtedness	(	<u>      N/A      </u>	)
		(C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( \$	<u>  455,709.48  </u>	)
		(D)	
Total Exclusions		( \$	<u>      455,709.48  </u>
			(2)
Personal and Real Property Tax Request subject to Levy Limit		\$	<u>      651,358.09  </u>
			(3)
2011 Valuation (Per the County Assessor)		\$	<u>  4,342,253,184.00  </u>
			(4)
Calculated Levy for Levy Limit Compliance [Line (3) <b>Divided By</b> Line (4) <b>Times</b> 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.**

**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 12 day of September 2011, at 7:00 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.



Clerk/Secretary

2009-2010 Actual Disbursements & Transfers	\$ 6,240,386.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 6,212,847.46
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 14,310,187.50
2011-2012 Necessary Cash Reserve	\$ 5,214,485.88
2011-2012 Total Resources Available	\$ 19,524,673.38
Total 2011-2012 Personal & Real Property Tax Requirement	\$ 1,107,067.57
Unused Budget Authority Created For Next Year	\$ 592,604.12

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 455,709.48
Personal and Real Property Tax Required for All Other Purposes	\$ 651,358.09

**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 12 day of September 2011, at 7:30 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 setting the final tax request at a different amount than the prior year tax request.

2010-2011 Property Tax Request	\$ 1,072,406.89
2010 Tax Rate	0.026569
Property Tax Rate (2010-2011: Request/2011 Valuation)	0.024697
2011-2012 Proposed Property Tax Request	\$ 1,107,067.57
2011 Proposed Tax Rate	0.025495

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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, 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 #5  
900 WEST COURT  
BEATRICE, NE 68310-3526**

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

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 5 THAYER	E.S.U.	4,680	3,914,842

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

I LINDA WHITING, CLAY 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.

*Linda Whiting*  
(signature of county assessor)



*August 17, 2011*  
(date)

CC: County Clerk, CLAY 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**

*{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: ESU #5  
900 W COURT ST  
BEATRICE NE 68310**

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

Name of Political Subdivision	Subdivision Type (e.g. city, fire,nrd)	Value attributable to Growth	Total Taxable Value
ESU # 5	ESU	393,999	81,431,433

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

I LYNN MUSSMAN, FILLMORE 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.

*Lynn Mussman*  
*(signature of county assessor)*

Aug 15, 2011  
*(date)*

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

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

**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 #5

900 WEST COURT  
BEATRICE, NE 68310-

**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 #5	ESU	15,647,165	1,777,746,740

*\*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.

*Lorena Stein Deputy*  
(signature of county assessor)

*August 17, 2011*  
(date)



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

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



**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}*

**EDUCATIONAL SERVICE UNIT #5**

**TO: 900 WEST COURT ST  
BEATRICE, NE 68310**

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

Name of Political Subdivision	Subdivision Type (e.g. city, fire, mrd)	Value attributable to Growth	Total Taxable Value
ED SERVICE UNIT 5	ESU	16,682,664	1,070,879,304

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

I Vicki L. Haskell, JEFFERSON 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.

Vicki L. Haskell  
*(signature of county assessor)*



August 15, 2011  
*(date)*

CC: County Clerk, JEFFERSON County

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

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

**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)

TO : ESU 5

**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 5	ESU	50,240	12,857,812

*\*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, Gage 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 #5

<b>2011 Total Valuation</b>	<b>\$</b>	<b>1,485,248</b>
<b>Valuation Attributed to Growth</b>	<b>\$</b>	<b>0</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.



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, 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: ESU UNIT #5  
IVAN SIMPSON  
900 W COURT ST  
BEATRICE NE 68310**

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

<b>Name of Political Subdivision</b>	<b>Subdivision Type</b> <i>(e.g. city, fire, NRD)</i>	<b>Value attributable to Growth</b>	<b>Total Taxable Value</b>
E.S.U. #5 GENERAL	E.S.U.	4,010,817	186,665,245

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

I SUSAN ROGERS, NUCKOLLS 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.

*Susan Rogers*  
*(signature of county assessor)*

8-19-2011  
*(date)*

CC: County Clerk, NUCKOLLS 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**

(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)

TO : EDUCATIONAL SERVICE UNIT #5  
JAN REIMER  
900 W COURT ST  
BEATRICE NE 68310-0000

**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 #5 GEN	ESU	0	2,484,261

*\*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, 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 #5**

**900 WEST COURT ST  
BEATRICE, NE 68310**

**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. 5	E.S.U.	0	1,066,250

*\*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)

8/16/2011  
\_\_\_\_\_  
(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**

(format for all political subdivisions other than  
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**TAX YEAR 2011**

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

TO : ED SERV. UNIT #5

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

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ED SERV. UNIT #5	ESU	3,675,339	196,716,477

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

I Brandi Kelly, Saline 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.

Brandi Kelly

(signature of county assessor)

Aug 17, 2011

(date)



CC: County Clerk, Saline County

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

Amended

**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}*

**ESU #5  
ATTN: IVAN SIMPSON  
TO: 900 W COURT ST.  
BEATRICE, NE 68310**

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

Name of Political Subdivision	Subdivision Type (e.g. city, fire, nrd)	Value attributable to Growth	Total Taxable Value
ED SERVICE UNIT 5	ESU	10,277,707	1,007,005,572

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

I KARLA S JOE, THAYER 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.

Karla S. Joe  
*(signature of county assessor)*

8-15-11  
*(date)*

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

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

**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 12 day of September 2011, at 7:00 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.

*Shari Hibbert*  
Clerk/Secretary

2009-2010 Actual Disbursements & Transfers	\$ 6,240,396.00
2010-2011 Actual/Estimated Disbursements & Transfers	\$ 6,212,847.46
2011-2012 Proposed Budget of Disbursements & Transfers	\$ 14,510,137.50
2011-2012 Necessary Cash Reserve	\$ 5,214,495.88
2011-2012 Total Resources Available	\$ 18,524,673.38
Total 2011-2012 Personal & Real Property Tax Requirements	\$ 1,107,087.57
Unused Budget Authority Created For Next Year	\$ 692,604.12

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 485,709.48
Personal and Real Property Tax Required for All Other Purposes	\$ 651,358.09

**NOTICE OF HEARING TO EXCEED THE ZERO PERCENT BUDGET LIMIT**  
Public notice is hereby given that a special hearing to exceed the zero percent budget limit will be held by the governing body of Educational Service Unit No. 5, at Educational Service Unit No. 5 on the 12<sup>th</sup> day of September 2011, at 7:00 p.m.

**NOTICE OF HEARING TO EXCEED THE BUDGET LIMIT BY ONE PERCENT**  
Public notice is hereby given that a special hearing to exceed the allowable increase by one percent will be held by the governing body of Educational Service Unit No. 5, at Educational Service Unit No. 5 on the 12<sup>th</sup> day of September 2011, at 7:10 p.m.

**APPROVAL OF ONE PERCENT INCREASE**  
The governing body of Educational Service Unit No. 5 will vote to approve the one percent increase on the 12<sup>th</sup> day of September 2011, at Educational Service Unit No. 5 at 7:15 p.m.

**NOTICE OF HEARING TO EXCEED THE BUDGET LIMIT FOR BOND FUND EXPENDITURES**  
Public notice is hereby given that a special hearing to exceed the budget limit for bond fund expenditures will be held by the governing body of Educational Service Unit No. 5, at Educational Service Unit No. 5 on the 12<sup>th</sup> day of September 2011, at 7:20 p.m.

**APPROVAL OF BOND FUND INCREASE**  
The governing body of Educational Service Unit No. 5 will vote to approve the bond fund increase on the 12<sup>th</sup> day of September 2011, at Educational Service Unit No. 5 at 7:25 p.m.

**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 12 day of September 2011, at 7:30 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 setting the final tax request at a different amount than the prior year tax request.

2010-2011 Property Tax Request	\$ 1,072,406.89
2010 Tax Rate	0.026569
Property Tax Rate (2010-2011 Request/2011 Valuation)	0.024987
2011-2012 Proposed Property Tax Request	\$ 1,107,087.57
2011 Proposed Tax Rate	0.025495

September 3, 2011

**AFFIDAVIT OF PUBLICATION**

**STATE OF NEBRASKA }SS.  
GAGE COUNTY**

Shari Hibbert being first duly sworn on oath, says that she he/she is the Chief Clerk of the Beatrice Daily Sun, a legal daily newspaper printed & published in Gage County, Nebraska, and having a bonafide circulation of more than 300 copies of each issue; that the notice, a true copy of which is hereto attached was published on Saturday for 1 insertions beginning the 3rd day of September 2011 and the last publication being on the 3rd day of September, 2011 in said newspaper, had been published in whole or part in the office of said county from which distribution took place, for more than 52 consecutive weeks prior to the publication of said notice.

*Shari Hibbert*

Subscribed in my presence and sworn to before me this 3rd of September, 2011. Notary Public

*Lavonna Moslander*

My commission expires 1/11/15

First week..... \$191.28  
Subsequent Weeks..... \$  
Balance Due ..... \$191.28

LAVONNA MOSLANDER  
General Notary State of Nebraska  
My Commission Expires  
January 11, 2015.

# *Educational Service Unit No. 5*

Gage, Jefferson, Thayer Counties - Nebraska

*Al Schneider, Administrator*

900 West Court  
Beatrice, NE 68310

Office: 402-223-5277

Fax: 402-223-5279

## **RESOLUTION SETTING FINAL LEVY OF EDUCATIONAL SERVICE UNIT NO. 5**

WHEREAS, public notice was given at least five (5) days in advance of a special public hearing called for the purpose of determining final levy of Educational Service Unit No. 5 (ESU #5) for the 2011-12 fiscal year; and whereas such special public hearing was held before the Board at the time, date and place announced in the notice published in a newspaper of general circulation, a copy of which notice and proof of publication of which is attached hereto as Exhibit A, all as required by law; and

WHEREAS, the Board provided an opportunity to receive comment, information and evidence from persons in attendance at such special hearing; and

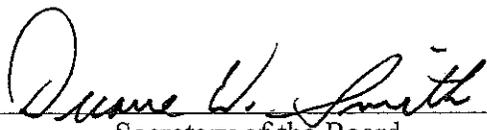
WHEREAS, the Board, after having reviewed the preliminary tax rate certified by the County Clerk in each county in which taxable property is situated and which is subject to taxes levied by ESU #5; and

WHEREAS, the Board of Education, after public consideration of the matter has determined that a final tax levy in an amount different from the preliminary property tax rate certified by each such County Clerk as is herein above referred to, is necessary in order to carry out the functions of ESU #5 as determined by its Board for the 2011-12 school year.

Now be it therefore resolved that the Board of ESU #5 has a tax request of \$1,107,067.57 for the 2011-12 fiscal year and the final levy of the Board of ESU #5 should be, and hereby is set at .025495 for the 2011-12 fiscal year.

It is so moved by Larry Humphrey and seconded by Deb Meyer this 12<sup>th</sup> day of September, 2011. Motion carried by unanimous vote.

The undersigned herewith certifies as Secretary of the Board of ESU #5 that the above resolution was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

  
Secretary of the Board

EDUCATIONAL SERVICE UNIT # 5

Board Minutes

September 12, 2011

The Annual Budget Hearing and setting of the tax levy was held at ESU # 5 on Monday, September 12, 2011. Board Members present were: Don Crowder, Larry Humphrey, Lorna McMurray, Deb Meyer, Darlene Pierce, Roger Smidt, and Duane Smith. Administrator, Al Schneider; Board Treasurer, Jan Reimer; Board Recording Secretary, Lorraine Richardson.

At 7:00 P.M., Board President, Roger Smidt, convened the budget hearing and summary of the budget. The Administrator and Board Treasurer reviewed the revenues and expenditures for 2011 and 2012. Board President closed the hearing at 7:14 P.M.

At 7:15 P.M., Board President, Roger Smidt, convened the Special Hearing to exceed the Zero percent limit. Board President closed the hearing at 7:18 P.M.

At 7:19 P.M., Board President, Roger Smidt, convened the Special Hearing to exceed the budget limit by one percent. Board President closed the hearing at 7:21 P.M.

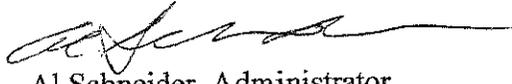
At 7:22 P.M., Board President, Roger Smidt, convened the Hearing to approve the One Percent increase. Board President closed the hearing at 7:25 P.M.

At 7:26 P.M., Board President, Roger Smidt, convened the Hearing to exceed budget limit for Bond Fund. Board President closed the hearing at 7:27 P.M.

At 7:28 P.M., Board President, Roger Smidt, convened the Hearing to approve the Bond Fund increase. Board President closed the hearing at 7:30 P.M.

At 7:31 P.M., Board President, Roger Smidt, convened the Hearing to Set Final Tax Request and approve the budget. Board President closed the hearing at 7:33 P.M.

  
Lorraine Richardson, Board Recording Secretary  
Educational Service Unit # 5  
Gage, Jefferson, Thayer Counties  
Nebraska

  
Al Schneider, Administrator  
Educational Service Unit # 5  
Gage, Jefferson, Thayer Counties  
Nebraska

## EDUCATIONAL SERVICE UNIT # 5

Board Minutes

September 12, 2011

The Board of Educational Service Unit # 5 met on Monday, September 12, 2011 at 7:44 P.M., at the Offices of ESU # 5 in Beatrice, NE. Board Members present were: Don Crowder, Larry Humphrey, Lorna McMurray, Deb Meyer, Darlene Pierce, Roger Smidt, and Duane Smith. Administrator, Al Schneider; Board Treasurer, Jan Reimer; Board Recording Secretary, Lorraine Richardson.

The Administrator verified that Notice of the meeting was given to the Beatrice Daily Sun, Fairbury Journal News and Hebron Journal Register the week of September 2, 2011.

Lorna McMurray moved the Board of Educational Service Unit # 5 approve the Agenda to include under New Business: No. 4. Resignation of Larry Humphrey from ESU # 5 Board; No. 5. Auditor. Seconded by Deb Meyer. ROLL CALL VOTE: Crowder, aye; Humphrey, aye; Pierce, aye; Smidt, aye; Smith, aye; Meyer, aye; McMurray, aye. Motion passed.

Duane Smith moved the Board of Educational Service Unit # 5 approve the Minutes of the previous recorded meeting as printed. Seconded by Don Crowder. ROLL CALL VOTE: McMurray, aye; Meyer, aye; Pierce, aye; Humphrey, aye; Smidt, aye; Smith, aye; Crowder, aye. Motion passed.

The Administrator and Board Treasurer explained the Treasurer's Report and bills submitted for authorization. Don Crowder moved the Board of Educational Service Unit # 5 approve the accounting and bills allowed in the amount of \$669,546.67 and checks drawn for same. Seconded by Duane Smith. ROLL CALL VOTE: Smidt, aye; Pierce, aye; Meyer, aye; McMurray, aye; Humphrey, aye; Crowder, aye; Smith, aye. Motion passed.

Deb Meyer moved the Board of Educational Service Unit # 5 approve the additional one percent spending authority. Seconded by Lorna McMurray. ROLL CALL VOTE: Crowder, aye; Humphrey, aye; Pierce, aye; Smidt, aye; Smith, aye; Meyer, aye; McMurray, aye. Motion passed.

Don Crowder moved the Board of Educational Service Unit # 5 approve the Bond Fund Increase. Seconded by Larry Humphrey. ROLL CALL VOTE: Smith, aye; Smidt, aye; Pierce, aye; Meyer, aye; McMurray, aye; Humphrey, aye; Crowder, aye. Motion passed.

Larry Humphrey moved the Board of Educational Service Unit # 5 approve the 2011-2012 budget of \$14,310,187.50; set the final tax request at \$1,107,067.57; set the levy at 0.025495 per One Hundred Dollars; and, approve the Resolution and have same signed by Duane Smith, Secretary of ESU # 5. Seconded by Deb Meyer. ROLL CALL VOTE: Pierce, aye; Smidt, aye; Smith, aye; McMurray, aye; Crowder, aye; Meyer, aye; Humphrey, aye. Motion passed.

The Administrator of Educational Service Unit # 5 informed the Board Members that he had not received any word from Sarah Roesler on the Insurance Holiday at this time. The removal of the South Door has been delayed for the time being. No board action needed.

The Staff Potluck in October was discussed. The Board meeting will be at 6:30 P.M. followed by the potluck for ESU # 5 Staff and Board Members.

Joni Buckow provided information to the Board Members of Educational Service Unit # 5 on the Self-Study for Accreditation; Staff Development Summer Program and on State Assessments for ESU # 5 Schools. No Board action required.

Duane Smith moved the Board of Educational Service Unit # 5 approve the Life Insurance Option Proposal by Starr Buckow Agency for ESU # 5 to increase the current term life to \$50,000 for the Staff and Board Members, and the accidental coverage to stay at \$100,000. for the 2011-12 term, and void check # 54214 in the amount of \$2,149.00 to Starr Buckow Agency. Seconded by Roger Smidt. ROLL CALL VOTE: Crowder, aye; Humphrey, aye; McMurray, aye; Meyer, aye; Pierce, aye; Smidt, aye; Smith, aye. Motion passed.

The Administrator of Educational Service Unit informed Board Members that the Administrator Position will be placed in the Omaha World Herald on Sunday, October 3, 2011. No further board action needed.

The Administrator of Educational Service Unit # 5 updated Board Members on Distance Learning Classes. No Board action needed.

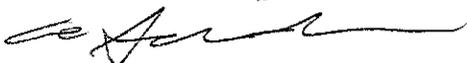
The resignation of Larry Humphrey from the Board of Educational Service Unit # 5 was tabled to the next board meeting.

The Administrator and Board Members of Educational Service Unit # 5 discussed the Auditor for ESU # 5. No Board action needed at this time.

NEXT MEETING: October 10, 2011 at 6:30 P.M., at the Offices of ESU # 5 in Beatrice, NE.

No further business, Larry Humphrey moved the Board of Educational Service Unit # 5 adjourn at 9:25 P.M. Seconded by Don Crowder. ROLL CALL VOTE: Smidt, aye; Smith, aye; Meyer, aye; Pierce, aye; McMurray, aye; Crowder, aye; Humphrey, aye. Motion passed.

  
Lorraine Richardson, Board Recording Secretary  
Educational Service Unit # 5  
Gage, Jefferson, Thayer Counties  
Nebraska

  
Al Schneider, Administrator  
Educational Service Unit # 5  
Gage, Jefferson, Thayer Counties  
Nebraska