

**2012-2013
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 2

This budget is for the Period July 1, 2012 through June 30, 2013

Contact Information	
Auditor of Public Accounts	
Telephone: (402) 471-2111	FAX: (402) 471-3301
Website: www.auditors.nebraska.gov	
Questions - E-Mail: Deann.Haeffner@nebraska.gov	

Submission Information - Adopted Budget Due by 9-20-2012
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Adobe PDF Document via Website: http://www.auditors.nebraska.gov/
2. 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:

	Principal and Interest on Bonds
\$ 1,286,600.00	All Other Purposes
\$ 1,286,600.00	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2012

Principal	
Interest	
Total Bonded Indebtedness	\$ -

\$ 8,581,718,117.00	Total Certified Valuation (All Counties)
<i>(Certification of Valuation(s) from County Assessor MUST be attached)</i>	

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2011 through June 30, 2012?

YES
 NO

If YES, Please submit Interlocal Agreement Report by December 31, 2012.

ADMINISTRATOR/BOARD MEMBER:
Signature: <u><i>David M. Ludwig</i></u>
Printed Name & Title: <u>David M. Ludwig, Administrator</u>
Mailing Address: <u>PO Box 649</u>
City, Zip: <u>Fremont 68026-0649</u>
Phone Number: <u>402.721.7710</u>
E-Mail Address: <u>dludwig@esu2.org</u>

A proposed Budget Summary and Notice of Hearing was duly Published on:

9/5/2012 - Newspapers

County Clerk's Use ONLY

ESU # 2

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,831,111.00	\$ 1,721,221.00	\$ 1,883,941.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 12,398.00	\$ 12,061.00	\$ 13,871.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,843,509.00	\$ 1,733,282.00	\$ 1,897,812.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,139,447.00	\$ 1,200,564.00	\$ 1,261,600.00
7	Federal Receipts	\$ 1,349,547.00	\$ 1,419,337.00	\$ 3,191,642.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 511,775.00	\$ 421,587.00	\$ 429,980.00
10	State Receipts: Other	\$ 980.00	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	\$ -
12	Local Receipts: Nameplate Capacity Tax			\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,059,991.00	\$ 2,498,345.00	\$ 2,837,986.00
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)	\$ 6,905,249.00	\$ 7,273,115.00	\$ 9,619,020.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,171,967.00	\$ 5,375,303.00	\$ 7,976,844.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 5,171,967.00	\$ 5,375,303.00	\$ 7,976,844.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,733,282.00	\$ 1,897,812.00	\$ 1,642,176.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 1,261,600.00
	County Treasurer's Commission at 1% of Line 6	\$ 12,500.00
	Delinquent Tax Allowance	\$ 12,500.00
	Total Property Tax Requirement	\$ 1,286,600.00

ESU # 2

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	\$ 1,286,600.00
Bond Fund	
Total Tax Request	** \$ 1,286,600.00

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Vern Gibson

(Name of Board Chairperson)

PO Box 649

(Mailing Address)

Fremont 68025

(City & Zip Code)

402.721.7710

(Telephone Number)

(E-Mail Address)

PREPARER

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(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

OTHER CONTACT

David M. Ludwig

(Name and Title)

Educational Service Unit 2

(Firm Name)

PO Box 649

(Mailing Address)

Fremont 68026

(City & Zip Code)

402.721.7710

(Telephone Number)

dludwig@esu2.org

(E-Mail Address)

ESU # 2

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,286,600.00
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	429,980.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2011-2012 Capital Improvements Excluded from Restricted Funds (From 2011-2012 LC-3 Lid Exceptions, Line (11))	(6)		
LESS: Amount Spent During 2011-2012	(7)		
LESS: Amount Expected to be Spent in Future Budget Years	(8)		
Amount to be included on 2012-2013 Restricted Funds (<u>Cannot</u> be a Negative Number)	(9)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,716,580.00
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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).			
Allowable Capital Improvements	(13)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)		
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)	\$	-
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<p>TOTAL 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</i></p>	(20)	\$	1,716,580.00
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Total 2012-2013 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

ESU # 2

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	<u>1.00 %</u> (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	<u>21,027.36</u> (7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	<u>2,176,331.42</u> (8)
Less: 2012-2013 Restricted Funds from LC-3 Supporting Schedule	<u>1,716,580.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	<u>459,751.42</u> (10)

**LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR
YOU ARE IN VIOLATION OF THE LID LAW.**

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

Levy Limit Form
Educational Service Units

ESU # 2

Total Personal and Real Property Tax Request		<u>\$ 1,286,600.00</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>\$ 1,286,600.00</u> (3)
2012 Valuation (Per the County Assessor)		<u>\$ 8,581,718,117.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.014992</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.

Board Minutes

Educational Service Unit 2

September 10, 2012

5:30 p.m.

FREMONT

MEMBERS	Present	Absent	OTHERS	Present	Absent
VERN GIBSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>	David Ludwig, Administrator	<input checked="" type="checkbox"/>	<input type="checkbox"/>
DEAN CHASE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Conny Dunn, Business Manager	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HARLAN SCHRIEBER	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Pat Marshall, Recording Secretary	<input checked="" type="checkbox"/>	<input type="checkbox"/>
RON BRIGGS	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Theresa Ferg, Student Services Director	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ED RASTOVSKI	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
RICH MCGILL	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
DOUG NABB	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
GEORGE ROBERTSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

A MEETING OF THE BOARD OF EDUCATIONAL SERVICE UNIT #2 WAS CONVENED IN OPEN AND PUBLIC SESSION ON MONDAY, SEPTEMBER 10, 2012 AT 5:30 P.M. AT THE EDUCATIONAL SERVICE UNIT #2 OFFICE IN FREMONT, NEBRASKA.

Notice of the meeting was given in advance by publication and/or posting in accordance with the Board approved method for giving notice of meetings. Notice of this meeting was given in advance to all members of the Board of Education. The Secretary of the Board maintains a list of the news media requesting notification of meetings and advance notification to the listed media of the time and place of the meeting and the subjects to be discussed at this meeting was provided. Availability of the agenda was communicated in the publicized notice and a current copy of the Agenda was maintained as stated in the publicized notice. All proceedings of the Board of Education, except as may be hereinafter noted, were taken while the convened meeting was open to the attendance of the public.

The President called the meeting to order at 5:30 p.m.

APPROVE THE ABSENCE OF ESU 2 BOARD MEMBER: It was moved by McGill and seconded by Robertson that the Board approve the absence of ESU 2 Board Member Doug Nabb.

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson.

Voting against: None

Not voting: None

Motion carried (7-0)

ANNOUNCEMENT OF OPEN MEETINGS ACT POSTING

At the beginning of this meeting, the President announced and informed the public that a current copy of the Open Meetings Act is posted on the back wall of the Meeting Room.

APPROVE AGENDA:

It was moved by Schrieber and seconded by Robertson to approve the agenda. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson.

Voting against: None

Not Voting: None

Motion carried (7-0).

APPROVE MINUTES:

It was moved by McGill and seconded by Rastovski to approve the minutes of the regular meeting held August 20, 2012. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson.

Voting against: None

Not Voting: None

Motion carried (7-0).

TREASURER'S REPORT:

Conny Dunn gave an overview of the Treasurer's report.

APPROVE BILLS:

It was moved by McGill and seconded by Rastovski to approve the payment of the bills and payroll for September in the total amount of \$356,014.16. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson.

Voting against: None

Not Voting: None

Motion carried (7-0).

The President of the Board of Educational Service Unit #2 called for a recess of the regular meeting at 5:49 p.m. and called the Public Hearing to order with roll call taken to discuss the proposed Budget for 2012-2013.

Reading for the call for Public Hearing of the proposed Budget for 2012-2013 was provided with an opportunity for public questions and comments regarding the Budget. No one appeared.

The President closed the Public hearing section of the meeting at 5:58 p.m.

The President of the Board of Educational Service Unit #2 called for the Public Hearing for the Public Tax Request Hearing at 5:59 p.m., with roll call taken.

Reading for the call for Public Hearing of the Public Tax Request for 2012-2013 was provided with an opportunity for public questions and comments regarding the Tax Request. No one appeared.

The President closed the Public Hearing for the Proposed Tax Request for 2012-2013 and return to regular session at: 6:00 p.m.

INFORMATION ITEMS:

Theresa Ferg presented a Special Education Report. David Ludwig reported on the ESU 2 Strategic Plan, the Custodial Position Opening, and the ESUCC Meeting held on September 5 & 6. Information was provided on the upcoming School Law Update scheduled for September 28 in Kearney, the NASB Area Meeting scheduled for October 3 in Wahoo, The NNNC Large School Meeting scheduled for October 5 in South Sioux City and the AdvancED Readiness Visit set for October 31st.

ACTION ITEMS: APPROVAL OF PROPOSED 2012-2013 BUDGET:

It was moved by Robertson and seconded by Chase that the Board of Educational Service Unit #2 approve the proposed Budget for the 2012-2013 year. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson.

Voting against: None

Not Voting: None

Motion carried (7-0).

ACTION ITEMS: APPROVAL OF ADDITIONAL 1% AUTHORITY FOR RESTRICTED FUNDS:

It was moved by Schrieber and seconded by Rastovski that the Board of Educational Service Unit #2 approve an additional 1% increase above the 2.5% allowable growth increase for restricted funds. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson

Voting against: None

Not Voting: None

Motion carried (7-0).

ACTION ITEMS: APPROVAL OF RESOLUTION TO SET THE 2012-2013 TAX REQUEST:

It was moved by Briggs and seconded by Chase that the Board of Educational Service Unit #2 approve the resolution certifying the 2012-2013 Property Tax Request in the amount of \$1,286,600.00. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, McGill, Schrieber, Rastovski, Briggs, Chase and Robertson.

Voting against: None

Not Voting: None

Motion carried (7-0).

ADJOURNMENT:

Board President adjourned the meeting at 6:14 p.m.

Next meeting to be held October 15, 2012 at 5:30 p.m.

Secretary

**RESOLUTION SETTING THE FINAL PROPERTY
TAX REQUEST FOR
EDUCATIONAL SERVICE UNIT 2**

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the County Board of Equalization unless the Governing Body of the Educational Service Unit No. 2 passes by a majority vote a resolution or ordinance setting the tax request at a different amount; and

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interest of the Educational Service Unit No. 2 that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the Educational Service Unit No. 2, by majority vote, resolves that:

1. The 2012-2013 property tax request be set at \$ 1,286,600.00.
2. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2012.

It was moved by Briggs and seconded by Chase, this 10th day of September, 2012.

Carried (Yes 7, No 0, Abstain 0)

Proof of Publication

STATE OF NEBRASKA
County of Dodge

ss.

Tracy Buffington being duly sworn, deposes and says he is Editor of the FREMONT TRIBUNE, a newspaper printed and published daily except Sunday in Dodge County, State of Nebraska, and of general circulation in Dodge County; that said newspaper has a bona fide circulation of more than 300 copies daily, has been published within said County for more than 52 successive weeks immediately prior to the first publication of the annexed notice, and is printed wholly in an office maintained at the place of publication. And that the annexed notice has been published in one issue for one day in said newspaper.

NOTICE: Educational Service Unit #2: Budget Hearing & Summary

ENVELOPE NO.	LINES	RATE	DATE
71997	-	3.2727	09/05/12

Display ad, 3x4

Publication Fee 39.27

and said notice was published each week on the same day of the week as the first publication.

Tracy Buffington
Subscribed in my presence and sworn before me this 9th day of September, 2012

Notary Public

My commission expires June 1, 2015

ESU # 2

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 2012, at 5:45 o'clock PM, at ESU 2 Office, Fremont, 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.

Catherine J. Quinn
Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$ 5,171,987.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 5,375,503.00
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 7,976,844.00
2012-2013 Necessary Cash Reserve	\$ 1,642,176.00
2012-2013 Total Resources Available	\$ 9,619,020.00
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 1,286,600.00
Unused Budget Authority Created For Next Year	\$ 453,751.42

Breakdown of Property Tax:

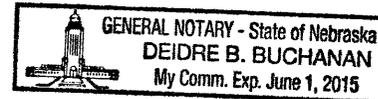
Personal and Real Property Tax Required for Bonds	\$
Personal and Real Property Tax Required for All Other Purposes	\$ 1,286,600.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1801.02, that the governing body will meet on the 12 day of September 2012, at 5:55 o'clock PM, at ESU 2 office, Fremont, 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.

2011-2012 Property Tax Request	\$ 1,225,224.00
2011 Tax Rate	0.014899
Property Tax Rate (2011-2012 Request/2012 Valuation)	0.014277
2012-2013 Proposed Property Tax Request	\$ 1,286,600.00
2012 Proposed Tax Rate	0.014992

(9-5)12(71997)



FREMONT TRIBUNE

135 N. Main • Fremont, Nebraska 68025 • (402)721-5000

**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 2012

{certification required on or before August 20th, of each year}

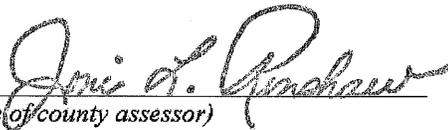
**TO: EDUCATIONAL SERVICE UNIT #2
PO BOX 649
FREMONT, NE 68025**

TAXABLE VALUE LOCATED IN THE COUNTY OF: BURT

Name of Political Subdivision	Subdivision Type (e.g. city, fire,nrd)	Value attributable to Growth	Total Taxable Value
ESU #2	ESU	19,795,672	1,135,117,391

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

I JONI RENSHAW, BURT 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)

8-17-12
(date)

CC: County Clerk, BURT 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 2012

(CERTIFICATION REQUIRED ON OR BEFORE AUG 20)

TO:
EDUCATIONAL SERVICE UNIT #2
2320 NORTH COLORADO AVE
FREMONT, NE 68026

TAXABLE VALUE LOCATED IN CUMING COUNTY

NAME OF POLITICAL SUBDIVISION	SUBDIVISION TYPE	*2012 VALUE ATTRIBUTABLE TO GROWTH	2012 TOTAL TAXABLE VALUE
E.S.U. #2	E.S.U.	\$ 14,443,325	\$ 1,327,440,732

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

I Cherie Kreikemeier, Cuming 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. Sections 13-509 and 13-518.

Cherie J. Kreikemeier

(SIGNATURE OF COUNTY ASSESSOR)

8/16/2012

DATE

CC:
COUNTY CLERK, CUMING COUNTY
DODGE COUNTY CLERK

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 2012

{certification required on or before August 20th, of each year}

TO: EDUCATIONAL SERVICE UNIT #2
PO BOX 649
FREMONT, NE 68025

TAXABLE VALUE LOCATED IN THE COUNTY OF Dodge County

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 2	03 ESU	25,668,458 g	2,878,369,454

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

I, Cathy Gusman, Dodge 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.

Cathy Gusman
(signature of county assessor)

Aug 20, 2012
(date)

CC: County Clerk, Dodge County

CC: County Clerk where district is headquartered, if different 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 2012

{certification required on or before August 20th, of each year}

TO: ESU #2
2320 COLORADO AVE
FREMONT, NE 68025



TAXABLE VALUE LOCATED IN THE COUNTY OF Saunders County

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #2	03 ESU	38,790,662	2,305,236,912

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

I Cathy Gusman, Saunders 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.

Cathy Gusman
(signature of county assessor)

Aug 20, 2012
(date)

CC: County Clerk, Saunders County

CC: County Clerk where district is headquartered, if different county, Dodge

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.
b) community colleges, and c) school districts}

TAX YEAR 2012

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

TO : ED.SERVICE UNIT # 2
C/O CONSTANCE DUNN
PO BOX 649
FREMONT NE 68025

TAXABLE VALUE LOCATED IN THE COUNTY OF BUTLER COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
E. S. U. #2	ESU	7,846	710,833

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

I Vickie Donoghue, Butler 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)

AUG 17 2012

(date)

CC: County Clerk, Butler County

CC: County Clerk where district is headquartered, if different county, Butler 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. 2012

**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 2012

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

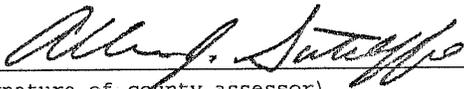
TO : ESU NO 2 SAUNDERS

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 2 SAUNDERS	ESU	1,620,610	173,982,985

*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.



(signature of county assessor)

AUG 20 2012

(date)

CC: County Clerk, Cass County

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

Vote 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. 2012

**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 2012

{certification required on or before August 20th, of each year}

**TO: EDUCATIONAL SERVICE UNIT #2
2320 N. COLORADO
P.O. BOX 649
FREMONT, NE 68026-0649**

TAXABLE VALUE LOCATED IN THE COUNTY OF: COLFAX

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #2	E.S.U.	0	2,762,259

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

I VIOLA M. BENDER, COLFAX 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.

Viola M Bender
(signature of county assessor)

08-15-12
(date)

CC: County Clerk, COLFAX 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
TAX YEAR 2012**

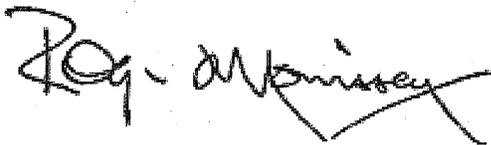
TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

Name of Political Subdivision	Subdivision Type	*2012 Value Attributable to Growth	2012 Total Taxable Value
2	E.S.U.	0	25,907,015

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

Pursuant to section 13-509, I Roger F. Morrissey, Douglas 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.



August 20, 2012
Date

CC: County Clerk, Douglas County

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

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 2012

for

EDUCATIONAL SERVICE UNIT #2

2012 Total Valuation	\$	274,687,878
Valuation Attributed to Growth	\$	1,998,956

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 17th day of August, 2012.



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 2012

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

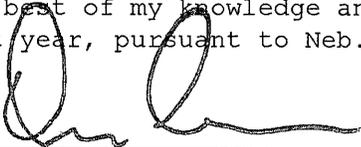
TO : ED SERVICE UNIT 2

TAXABLE VALUE LOCATED IN THE COUNTY OF SARPY COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ED SERVICE UNIT 2	ESU	0	528,114

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

I Dan Pittman, Sarpy 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)

8-14-12

(date)

CC: County Clerk, Sarpy County
CC: County Clerk where district is headquartered, if different county, Sarpy 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. 2012

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 2012

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

TO : ESU 2

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 2	ESU	0	6,522,348

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

I Marilyn Hladky, Seward 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.

Marilyn Hladky
(signature of county assessor)

8-15-12
(date)



CC: County Clerk, Seward County
CC: County Clerk where district is headquartered, if different county, Seward 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. 2012

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

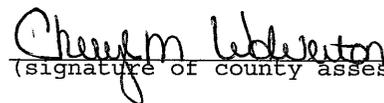
TAX YEAR 2012
Due on or before August 20, 2012

To: Michael L Ough, Admin
ESU 2
PO Box 649
Fremont NE 68025-0649

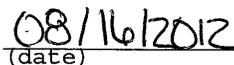
TAXABLE VALUE LOCATED IN THE COUNTY OF STANTON

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Valuation
ESU #2	EDUCATIONAL SERV. UNIT	1,910,022	139,989,045

Pursuant to section 13-509, I CHERYL M. WOLVERTON, STANTON 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.



(signature of county assessor)



(date)

CC: County Clerk, STANTON

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 2012

{certification required on or before August 20th, of each year}

**TO: ESU 2
PO BOX 649
FREMONT, NE 68026**

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type <small>(e.g. city, fire,nrd)</small>	Value attributable to Growth	Total Taxable Value
ESU 2	ESU	1,831,451	101,873,895

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

I SUSAN SCHRIEBER, THURSTON 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)

8-14-12
(date)

CC: County Clerk, THURSTON 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 2012

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

TO : ESU 2

TAXABLE VALUE LOCATED IN THE COUNTY OF WASHINGTON COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 2	ESU	1,244,999	195,518,558

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

I Steven Mencke, Washington 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.

Steven Mencke
(signature of county assessor)

08/14/12
(date)

CC: County Clerk, Washington County
CC: County Clerk where district is headquartered, if different county, Washington

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. 2012

**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 2012

{certification required on or before August 20th, of each year}

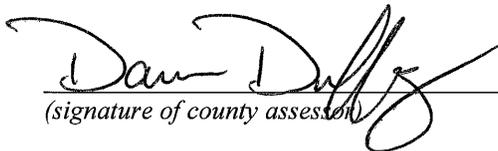
**TO: ESU #2
PO BOX 649
FREMONT, NE 68026**

TAXABLE VALUE LOCATED IN THE COUNTY OF WAYNE

Name of Political Subdivision	Subdivision Type (e.g. city, fire, nrd)	Value Attributable to Growth	Total Taxable Value
ESU 1	MISC.	31,343,429	1,066,212,764
ESU 2	MISC.	42,331	13,070,698
ESU 8	MISC.	10,648,110	103,907,397
NORTHEAST COMMUNITY COLLEGE	MISC.	N/A	1,183,190,859
WAYNE AG SOCIETY	MISC.	42,033,870	1,183,190,859
PENDER HOSPITAL	MISC.	178,891	23,264,868
NRD	MISC.	42,033,870	1,183,190,859
WAYNE COUNTY	MISC.	42,033,870	1,183,190,859
AIRPORT AUTH WAYNE CITY	MISC.	1,501,094	180,803,972
TIF		N/A	BASE= 300,515 EXCESS= 2,283,525

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

I, Dawn Duffy, Interim Wayne 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, Wayne 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.