

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

ESU # 5

**RECEIVED**

SEP 12 2012

LANCASTER COUNTY  
CLERK

This budget is for the Period September 1, 2012 through August 31, 2013

**Contact Information**

Auditor of Public Accounts  
Telephone: (402) 471-2111 FAX: (402) 471-3301  
Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)  
Questions - E-Mail: [Deann.Haefner@nebraska.gov](mailto:Deann.Haefner@nebraska.gov)

**Submission Information - Adopted Budget Due by 9-20-2012**

- Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509  
Submit Adobe PDF Document via Website:  
<http://www.auditors.nebraska.gov/>
- 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:

\$ 529,337.97	Principal and Interest on Bonds
\$ 709,804.77	All Other Purposes
\$ 1,239,142.74	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of September 1, 2012

Principal	\$ 855,000.00
Interest	\$ 50,211.25
<b>Total Bonded Indebtedness</b>	<b>\$ 905,211.25</b>

\$ 4,736,652,436.00 **Total Certified Valuation (All Counties)**

(Certification of Valuation(s) from County Assessor **MUST** be attached)

**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?

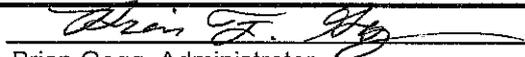
YES  NO

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

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

9/1/2012

**ADMINISTRATOR/BOARD MEMBER:**

Signature:   
Printed Name & Title: Brian Gegg, Administrator  
Mailing Address: 900 West Court Street  
City, Zip: Beatrice, NE 68310  
Phone Number: 402-223-5277  
E-Mail Address: bgegg@esu5.org

**County Clerk's Use ONLY**

ESU # 5

Line No.	TOTAL ALL FUNDS	Actual 2010 - 2011 (Column 1)	Actual/Estimated 2011 - 2012 (Column 2)	Adopted Budget 2012 - 2013 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 349,511.00	\$ 382,652.00	\$ 361,495.92
3	Investments	\$ 5,563,541.00	\$ 5,592,972.00	\$ 5,457,390.61
4	County Treasurer's Balance	\$ 260,936.00	\$ -	\$ -
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 6,173,988.00	\$ 5,975,624.00	\$ 5,818,886.53
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,011,189.00	\$ 1,098,725.48	\$ 1,226,874.00
7	Federal Receipts	\$ 498,074.00	\$ 122,515.13	\$ 8,892,036.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,421.00	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 362,230.40	\$ 301,778.10	\$ 273,576.00
10	State Receipts: Other	\$ 315,427.60	\$ 527,986.87	\$ 329,697.00
11	State Receipts: Property Tax Credit	\$ 44,255.00	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ 25,736.00	\$ -	\$ -
14	Local Receipts: Other	\$ 3,442,246.00	\$ 3,569,135.14	\$ 2,985,882.00
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>	\$ 11,876,567.00	\$ 11,595,764.72	\$ 19,526,951.53
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 5,448,271.00	\$ 5,326,030.69	\$ 13,959,873.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 452,672.00	\$ 450,847.50	\$ 524,097.00
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	\$ -	\$ -	\$ -
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>	\$ 5,900,943.00	\$ 5,776,878.19	\$ 14,483,970.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 5,975,624.00	\$ 5,818,886.53	\$ 5,042,981.53

<b>PROPERTY TAX RECAP</b>	Tax from Line 6	\$ 1,226,874.00
	County Treasurer's Commission at 1% of Line 6	\$ 12,268.74
	Delinquent Tax Allowance	\$ -
	<b>Total Property Tax Requirement</b>	<b>\$ 1,239,142.74</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	\$ 709,804.77
Bond Fund	\$ 529,337.97
<b>Total Tax Request</b>	<b>** \$ 1,239,142.74</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)*

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**

Jan Reimer, Board Treasurer

*(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)*

**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)	\$	1,239,142.74
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	273,576.00
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)	\$	-

<b>TOTAL RESTRICTED FUNDS (A)</b>	(10)	\$	<b>1,512,718.74</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)	\$	952,065.00
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>952,065.00</b>
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<b>TOTAL 2012-2013 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) To Calculate: Total Restricted Funds (A) MINUS Total Lid Exceptions (B)</b>	(20)	\$	<b>560,653.74</b>
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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 # 5

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2012-2013**

2011-2012 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 1,098,088.69  
(1)

**ALLOWABLE INCREASES**

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

(A)

Allowable Growth per the Assessor **MINUS** 2.5%

0.95 %

(B)

$\frac{149,891,497.00}{2012 \text{ Growth per Assessor}} \div \frac{4,342,253,184.00}{2011 \text{ Valuation}} = \frac{3.45}{\text{Multiply times 100 To get \%}}$

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

3.45 %

(C)

Base Limitation Growth = Line (1) **TIMES** Line (C)

37,884.06

(D)

2012-2013 Calculated Base Limitation = Line (1) **PLUS** Line (D)

1,135,972.75

(2)

**2** ALLOWABLE GROWTH

Base Revenue Need per Department of Education

862,498.21

(E)

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

948,748.03

(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

STATE OF NEBRASKA  
2012-2013 LC-3 LID COMPUTATION FORM

ESU # 5

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TOTAL ALLOWABLE PERCENT INCREASE = Line (4) <b>PLUS</b> Line (5)	<u>1.00</u> % (6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) <b>TIMES</b> Line (6)	<u>10,980.89</u> (7)
Total Restricted Funds Authority = Line (2) <b>PLUS</b> Line (3) <b>PLUS</b> Line (7)	<u>1,146,953.64</u> (8)
<b>Less:</b> 2012-2013 Restricted Funds from LC-3 Supporting Schedule	<u>560,653.74</u> (9)
Total Unused Restricted Funds Authority = Line (8) <b>MINUS</b> Line (9)	<u>586,299.90</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 # 5**

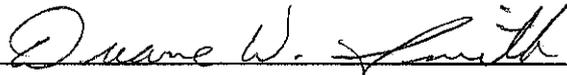
Total Personal and Real Property Tax Request		\$ <u>1,239,142.74</u> (1)
Less Personal and Real Property Tax Request for:		
Judgments (not paid by liability insurance coverage)	( \$ <u>          -          </u> ) (A)	
Preexisting lease-purchase contracts approved prior to <b><u>July 1, 1998</u></b>	( \$ <u>          -          </u> ) (B)	
Bonded Indebtedness	( <u>          N/A          </u> ) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	( \$ <u>  528,624.84  </u> ) (D)	
Total Exclusions		( \$ <u>  528,624.84  </u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>  710,517.90  </u> (3)
2012 Valuation (Per the County Assessor)		\$ <u>4,736,652,436.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>          0.015000</u> (5)

Note : ESU Levy Limit (State Statute Section 77-3442) - 1.5 cents

Attach supporting documentation if a vote was held to exceed levy limits.

**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 10 day of September 2012, at 7:00 o'clock PM, 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

2010-2011 Actual Disbursements & Transfers	\$ 5,900,943.00
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 5,776,878.19
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 14,483,970.00
2012-2013 Necessary Cash Reserve	\$ 5,042,981.53
2012-2013 Total Resources Available	\$ 19,526,951.53
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 1,239,142.74
Unused Budget Authority Created For Next Year	\$ 586,299.90

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Bonds	\$ 529,337.97
Personal and Real Property Tax Required for All Other Purposes	\$ 709,804.77

**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 10 day of September 2012, at 7:30 o'clock PM, 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.

2011-2012 Property Tax Request	\$ 1,107,067.57
2011 Tax Rate	0.025495
Property Tax Rate (2011-2012 Request/2012 Valuation)	0.023372
2012-2013 Proposed Property Tax Request	\$ 1,239,142.74
2012 Proposed Tax Rate	0.026161

Cut Off Here Before Sending To Printer

# AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA } SS.  
GAGE COUNTY

Carol Bradley 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; published on

Saturday for 1 insertion beginning on the 1st day of September

2012 and the last publication being on the 1st day of

September 2012 in said newspaper, had been published in whole

or part in the office of said county from which distribution took

place, for more

Then 52 consecutive weeks prior to the publication of said

notice.

*Carol Bradley*

Subscribed in my presence and sworn to before me this 1st day of

September, 2012.

Notary Public

*Lavonna Moslander*

My commission expires 1/11/15

First week..... \$197.04

Subsequent weeks..... \$

Balance Due ..... \$197.04

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

## 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 10 day of September 2012, at 7:00 o'clock PM, 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.

*Dennis W. Smith* Clerk/Secretary

2010-2011 Actual Disbursements & Transfers	\$ 5,930,843.05
2011-2012 Actual/Estimated Disbursements & Transfers	\$ 5,776,878.49
2012-2013 Proposed Budget of Disbursements & Transfers	\$ 14,485,870.00
2012-2013 Necessary Cash Reserve	\$ 5,642,981.53
2012-2013 Total Resources Available	\$ 19,528,951.53
Total 2012-2013 Personal & Real Property Tax Requirement	\$ 1,239,142.74
Unused Budget Authority Created For Next Year	\$ 886,299.00

Breakdown of Property Tax:	
Personal and Real Property Tax Required for Bonds	\$ 529,237.97
Personal and Real Property Tax Required for All Other Purposes	\$ 709,904.77

### 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 10<sup>th</sup> day of September 2012, at 7:05 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 10<sup>th</sup> day of September 2012, 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 10<sup>th</sup> day of September 2012, 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 10<sup>th</sup> day of September 2012, 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 10<sup>th</sup> day of September 2012, 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 77-8631.02, that the governing body will meet on the 10 day of September 2012, at 7:30 o'clock PM, 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 or a different amount from the prior year tax request.

2011-2012 Property Tax Request	\$ 1,197,067.57
2011 Tax Rate	0.025495
Property Tax Rate (2011-2012 Request/2012 Valuation)	0.025372
2012-2013 Proposed Property Tax Request	\$ 1,239,142.74
2012 Proposed Tax Rate	0.028151

September 1, 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 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.	1,561	4,280,233

*\*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)



8-17-2012  
(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 2012**

*{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	E.S.U.	1,624,357	94,262,707

*\*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, 2012  
*(date)*

CC: County Clerk, FILLMORE County  
CC: County Clerk where district is headquarter, \_\_\_\_\_ 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.  
b) community colleges, and c) school districts}

**TAX YEAR 2012**

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

TO : ESU #5

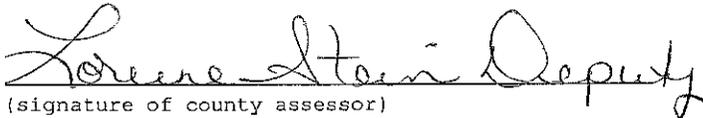
900 WEST COURT  
BEATRICE, NE 68310-

**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	36,052,042	1,833,582,918

*\*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)

8-17-2012  
(date)



CC: County Clerk, Gage County  
CC: County Clerk where district is headquartered, 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. 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 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,nrd)	Value attributable to Growth	Total Taxable Value
ED SERVICE UNIT 5	ESU	83,448,641	1,258,621,327

*\*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 14, 2012  
*(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.  
b) community colleges, and c) school districts}

**TAX YEAR 2012**

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

TO : ESU 5 BOND

**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 BOND	ESU	497,292	14,384,832

*\*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)

*8-20-12*

(date)



CC: County Clerk, Johnson County *Gage*  
CC: County Clerk where district is headquartered, if different county, Johnson 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

# 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 #5

<b>2012 Total Valuation</b>	<b>\$</b>	<b>1,769,213</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, 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, and  
b) community colleges, and c) school districts}*

**TAX YEAR 2012**

*{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.	2,316,167	216,368,381

*\*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 M Rogers*  
*(signature of county assessor)*

8-16-2012  
*(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.  
b) community colleges, and c) school districts)

**TAX YEAR 2012**

(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	53,195	2,718,795

*\*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 Gruber

(signature of county assessor)

8-19-2012

(date)

CC: County Clerk, Otoe County  
CC: County Clerk where district is headquartered, 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. 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 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	1,139,085

*\*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)*

8/14/2012  
\_\_\_\_\_  
*(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.*

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

**TAX YEAR 2012**

(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	10,857,553	225,417,654

*\*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)

August 23, 2012  
(date)



CC: County Clerk, Saline County  
CC: County Clerk where district is headquartered, 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. 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 20<sup>th</sup>, of each year}*

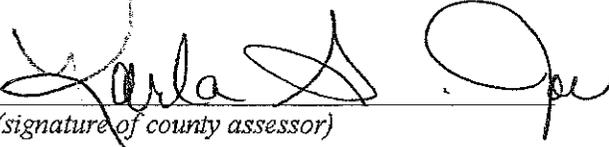
**TO: ESU #5  
ATTN: IVAN SIMPSON  
900 W COURT ST.  
BEATRICE, NE 68310**

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

<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>
ED SERVICE UNIT 5	E.S.U.	15,038,789	1,084,107,291

*\*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.

  
*(signature of county assessor)*

8-16-12  
*(date)*

CC: County Clerk, THAYER 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*

# *Educational Service Unit No. 5*

Gage, Jefferson, Thayer Counties - Nebraska

900 West Court  
Beatrice, NE 68310

Office: 402-223-5277  
Fax: 402-223-5279

## **RESOLUTION SETTING TAX REQUEST AND 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 2012-13 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

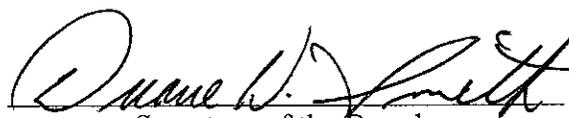
WHEREAS, the Board, after having reviewed the preliminary tax rate certified by the County Clerk in each county in which taxable property is situated and which is subject to taxes levied by ESU #5; and

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 2012-13 school year.

Now be it therefore resolved that the Board of ESU #5 has a tax request of \$1,239,142.74 for the 2012-13 fiscal year and the final levy of the Board of ESU #5 should be, and hereby is set at .026161 for the 2012-13 fiscal year.

It is so moved by Duane Smith and seconded by Deb Meyer  
this 10<sup>th</sup> day of September, 2012. 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 10, 2012

The Annual Budget Hearing and setting of the tax levy was held at ESU # 5 on Monday, September 10, 2012. Board Members present were: Vic Jacobson, Lorna McMurray, Deb Meyer, Kara Osborne, Darlene Pierce, Roger Smidt and Duane Smith. Administrator, Brian Gegg; Board Treasurer, Jan Reimer; Board Recording Secretary, Lorraine Richardson; and Guest, Vicki Frerking.

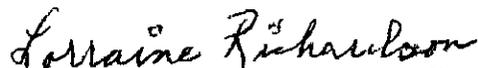
At 7:02 P. M., Board President, Roger Smidt, convened the budget hearing and summary of the budget. The Administrator and Board Treasurer reviewed the revenues and expenditures for 2012 and 2013. Board President closed the hearing at 7:10 P.M.

At 7:11 P.M., Board President Roger Smidt, convened the Special Hearing to exceed the Zero percent limit. Board President closed the hearing at 7:12 P.M.

At 7:13 P.M., Board President, Roger Smidt, convened the Special Hearing to exceed the budget limit by one percent. Board President closed the hearing at 7:15 P.M.

At 7:16 P.M., Board President, Roger Smidt, convened the Hearing to exceed budget limit for Bond Fund. Board President closed the hearing at 7:21 P.M.

At 7:22 P.M., Board President, Roger Smidt, convened the Hearing to Set Final Tax Request and approve the budget. Board President closed the hearing at 7:26 P.M.

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

  
Brian Gegg, Administrator  
Educational Service Unit # 5  
Gage, Jefferson, Thayer Counties  
Nebraska

## EDUCATIONAL SERVICE UNIT # 5

Board Minutes

September 10, 2012

The Board of Educational Service Unit # 5 met on Monday, September 10, 2012 at 7:28 P.M., at the Offices of ESU # 5 in Beatrice, NE. Board Members present were: Vic Jacobson, Lorna McMurray, Deb Meyer, Kara Osborne, Darlene Pierce, Roger Smidt and Duane Smith. Administrator, Brian Gegg; Board Treasurer, Jan Reimer; Board Recording Secretary, Lorraine Richardson. Guest, Vicki Frerking.

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 3, 2012.

Roger Smidt moved the Board of Educational Service Unit # 5 approve the Agenda as presented. Seconded by Duane Smith. ROLL CALL VOTE: Jacobson, aye; McMurray, aye; Meyer, aye; Osborne, aye; Pierce, aye; Smidt, aye; Smith, aye. Motion passed.

Duane Smith moved the Board of Educational Service Unit # 5 approve the Minutes of the previous recorded meeting as corrected (Building upgrades of \$30,000.00, not \$30,00.00). Seconded by Lorna McMurray. ROLL CALL VOTE: Jacobson, aye; Meyer, aye; Pierce, aye; Osborne, aye; Smidt, aye; McMurray, aye; Smith, aye. Motion passed.

The Administrator and Board Treasurer explained the Treasurer's Report and bills submitted for authorization. Duane Smith moved the Board of Educational Service Unit # 5 approve the accounting and bills allowed in the amount of \$911,882.16 and checks drawn for same. Seconded by Deb Meyer. ROLL CALL VOTE: McMurray, aye; Jacobson, aye; Osborne, aye; Pierce, aye; Smidt, aye; Meyer, aye; Smith, aye. Motion passed.

The Administrator of Educational Service Unit # 5 updated the Board Members on the bids for the parking lot. No Board action at this time.

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

Lorna McMurray moved the Board of Educational Service Unit # 5 approve the Bond Fund Increase of .01161 per One Hundred Dollars. Seconded by Deb Meyer. ROLL CALL VOTE: Osborne, aye; Pierce, aye; Smidt, aye; Smith, aye; Jacobson, aye; McMurray, aye; Meyer, aye. Motion passed.

Roger Smidt moved the Board of Educational Service Unit # 5 approve the 2012-2013 Budget of \$14,483,970.00. Seconded by Duane Smith. ROLL CALL VOTE: Jacobson, aye; McMurray,

aye; Meyer, aye; Osborne, aye; Pierce, aye; Smidt, aye; Smith, aye. Motion passed.

Roger Smidt moved the Board of Educational Service Unit # 5 Set the Final Tax Request at \$1,239,142.74 for the 2012-2013 year. Seconded by Deb Meyer. ROLL CALL VOTE: McMurray, aye; Jacobson, aye; Osborne, aye; Pierce, aye; Smith, aye; Meyer, aye; Smidt, aye. Motion passed.

Duane Smith moved the Board of Educational Service Unit # 5 Set the Levy at 0.026161 per One Hundred Dollars for 2012-2013. Seconded by Vic Jacobson. ROLL CALL VOTE: Smidt, aye; Pierce, aye; Osborne, aye; Meyer, aye; McMurray, aye; Jacobson, aye; Smith, aye. Motion passed.

Duane Smith moved the Board of Educational Service Unit # 5 Adopt the Resolution. Seconded by Deb Meyer. ROLL CALL VOTE: Jacobson, aye; McMurray, aye; Osborne, aye; Pierce, aye; Smidt, aye; Smith, aye; Meyer, aye. Motion passed. (The Resolution was signed by Duane Smith, Board Secretary.)

Deb Meyer moved the Board of Educational Service Unit # 5 approve Security First Bank as the designated depository for ESU # 5 funds. Seconded by Lorna McMurray. ROLL CALL VOTE: Smith, aye; Smidt, aye; Pierce, aye; Osborne, aye; Meyer, aye; McMurray, aye; Jacobson, aye. Motion passed.

The Administrator of Educational Service Unit # 5 will be attending the State Education Conference November 14-16, 2012 in Omaha. Board Members interested should let him know so they can get registered for same.

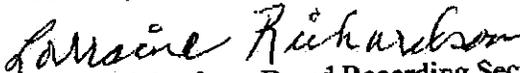
The Administrator had information on the RUS Grant for Board Member of Educational Service Unit # 5. No Board action needed.

The Administrator informed Board Members of Educational Service Unit # 5 that the first Superintendent's meeting will be September 19 at ESU # 5.

Duane Smith moved the Board of Educational Service Unit # 5 appoint Vicki Frerking as the new appointed Board Secretary for ESU # 5. Seconded by Deb Meyer. ROLL CALL VOTE: Osborne, aye; Pierce, aye; Smidt, aye; Jacobson, aye; McMurray, aye; Meyer, aye; Smith, aye. Motion passed.

NEXT MEETING: October 8, 2012 at 7:00 P.M., at the Offices of ESU # 5 in Beatrice, NE.

No further business, Roger Smidt moved the Board of Educational Service Unit # 5 adjourn at 7:52 P.M. Seconded by Vic Jacobson. ROLL CALL VOTE: McMurray, aye; Meyer, aye; Osborne, aye; Pierce, aye; Smith, aye; Jacobson, aye; Smidt, aye. Motion passed.

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

  
Brian Gegg, Administrator  
Educational Service Unit # 5  
Gage, Jefferson, Thayer Counties  
Nebraska