

**2013-2014
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 2

RECEIVED

SEP 18 2013

LANCASTER COUNTY
CLERK

This budget is for the Period July 1, 2013 through June 30, 2014

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 9-20-2013
1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Electronically using 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:

\$ 1,452,515.08	Property Taxes for Non-Bond Purposes
\$ 85,829.00	Principal and Interest on Bonds
\$ 1,538,344.08	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of July 1, 2013

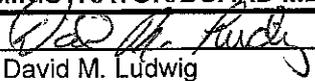
Principal	
Interest	
Total Bonded Indebtedness	\$ -

\$ 9,709,719,804.00	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, 2012 through June 30, 2013?

YES NO
If YES, Please submit Interlocal Agreement Report by December 31, 2013.

ADMINISTRATOR/BOARD MEMBER:
Signature: 
Printed Name & Title: David M. Ludwig
Mailing Address: PO Box 649
City, Zip: Fremont 680262-0649
Phone Number: 402.721.7710
E-Mail Address: dludwig@esu2.org

Report of Trade Names, Corporate Names & Business Names

Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2012 through June 30, 2013?

YES NO
If YES, Please submit Trade Name Report by December 31, 2013.

County Clerk's Use ONLY

ESU # 2

Line No.	TOTAL ALL FUNDS	Actual 2011 - 2012 (Column 1)	Actual/Estimated 2012 - 2013 (Column 2)	Adopted Budget 2013 - 2014 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,721,221.00	\$ 1,883,941.00	\$ 2,011,731.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 12,061.00	\$ 13,871.00	\$ 12,888.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,733,282.00	\$ 1,897,812.00	\$ 2,024,619.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,200,564.00	\$ 1,256,974.00	\$ 1,508,129.00
7	Federal Receipts	\$ 1,419,337.00	\$ 2,561,394.00	\$ 1,672,510.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 421,587.00	\$ 429,980.00	\$ 399,285.00
10	State Receipts: Other	\$ -	\$ -	\$ -
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,498,345.00	\$ 1,170,642.00	\$ 3,177,943.00
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)	\$ 7,273,115.00	\$ 7,316,802.00	\$ 8,782,486.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,375,303.00	\$ 5,292,183.00	\$ 6,990,020.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ 85,829.00
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	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 5,375,303.00	\$ 5,292,183.00	\$ 7,075,849.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 1,897,812.00	\$ 2,024,619.00	\$ 1,706,637.00

PROPERTY TAX RECAP	Tax from Line 6	\$ 1,508,129.00
	County Treasurer's Commission at 1% of Line 6	\$ 15,081.29
	Delinquent Tax Allowance	\$ 15,133.79
	Total Property Tax Requirement	\$ 1,538,344.08

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:

	<u>Property Tax Request</u>
General Fund	<u>\$ 1,452,515.08</u>
Bond Fund	<u>\$ 85,829.00</u>
Total Tax Request	** \$ 1,538,344.08

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

ESU # 2

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,538,344.08
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	399,285.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2012-2013 Capital Improvements Excluded from Restricted Funds (From 2012-2013 LC-3 Lid Exceptions, Line (11))	(6)		
LESS: Amount Spent During 2012-2013	(7)		
LESS: Amount Expected to be Spent in Future Budget Years	(8)		
Amount to be included on 2013-2014 Restricted Funds (Cannot be a Negative Number)	(9)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,937,629.08
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	-	(11)
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year (cannot exclude same capital improvements from more than one lid calculation.)				
Agrees to Line (8).		\$	-	(12)
Allowable Capital Improvements	(13)	\$	-	
Interlocal Agreements/Joint Public Agency Agreements	(14)			
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)	\$	85,829.00	
Judgments	(16)			
Refund of Property Taxes to Taxpayers	(17)			
Repairs to Infrastructure Damaged by a Natural Disaster	(18)			

TOTAL LID EXCEPTIONS (B)	(19)	\$	85,829.00
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<p>TOTAL 2013-2014 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form) <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i></p>	(20)	\$	1,851,800.08
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Total 2013-2014 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>21,763.31</u> (7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	<u>2,252,503.02</u> (8)
Less: 2013-2014 Restricted Funds from LC-3 Supporting Schedule	<u>1,851,800.08</u> (9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	<u>400,702.94</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>1,538,344.08</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)	(\$ <u>85,829.00</u>) (D)	
Total Exclusions		(\$ <u>85,829.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>1,452,515.08</u> (3)
2013 Valuation (Per the County Assessor)		\$ <u>9,709,719,804.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.014959</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.

Levy Limit Form
Educational Service Units

ESU # 2

Total Personal and Real Property Tax Request		\$ <u>1,538,344.08</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)	(\$ <u>85,829.00</u>) (D)	
Total Exclusions		(\$ <u>85,829.00</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 1,452,515.08</u> (3)
2013 Valuation (Per the County Assessor)		<u>\$ 9,709,719,804.00</u> (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		<u>0.014959</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 9, 2013

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 type="checkbox"/>	<input checked="" type="checkbox"/>		<input 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"/>
LOUISE 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 9, 2013 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 MEMBERS: It was moved by Robertson and seconded by Schrieber that the Board approve the absence of ESU 2 Board Members Ron Briggs and Louise Nabb.

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

Voting against: None

Not voting: None

Motion carried (6-0)

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

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

Voting against: None

Not Voting: None

Motion carried (6-0).

APPROVE MINUTES:

It was moved by Schrieber and seconded by Rastovski to approve the minutes of the regular meeting held August 19, 2013. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0).

TREASURER'S REPORT:

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

APPROVE BILLS:

It was moved by Rastovski and seconded by Chase to approve the payment of the bills and payroll for September in the total amount of \$404,414.44. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0).

The President of the Board of Educational Service Unit #2 called for a recess of the regular meeting at 5:35 p.m. and called the Public Hearing to order with roll call taken to discuss the proposed Budget for 2013-2014.

Reading for the call for Public Hearing of the proposed Budget for 2013-2014 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 5:40 p.m.

The President of the Board of Educational Service Unit #2 called for the Public Hearing for the Public Tax Request Hearing at 5:44 p.m., with roll call taken.

Reading for the call for Public Hearing of the Public Tax Request for 2013-2014 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 2013-2014 and return to regular session at: 5:48 p.m.

INFORMATION ITEMS:

David Ludwig provided ESU 2 Independent School and Data Center updates. He announced that ESU 2 had been chosen to receive the Governor's Wellness Award and recognized Louise Bauer and Kim Sedlacek for their work to achieve this award. Information was provided on the ESUCC meeting held September 4-5 in Kearney, the upcoming ESU 2 Superintendent meeting scheduled for September 25 and the NASB Area Meeting scheduled for October 2 in Fremont. Information was provided on the Coop Purchase history, the Tax Modernization Committee Public Hearing, replacement of the air-conditioning unit above the Technology Center and interviews held for the Administrative/PDC Assistant position.

ACTION ITEMS: APPROVAL OF PROPOSED 2013-2014 BUDGET:

It was moved by Rastovski and seconded by Robertson that the Board of Educational Service Unit #2 approve the proposed Budget for the 2013-2014 year, as amended. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0).

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

It was moved by Robertson and seconded by Chase 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, Chase and Robertson

Voting against: None

Not Voting: None

Motion carried (6-0).

ACTION ITEMS: APPROVAL OF RESOLUTION TO SET THE 2013-2014 TAX REQUEST:

It was moved by Schrieber and seconded by Rastovski that the Board of Educational Service Unit #2 approve the Resolution certifying the 2013-2014 Property Tax Request, as amended, in the amount of \$1,538,344.08. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0).

ACTION ITEMS: APPROVE REPLACEMENT OF ROOF GUTTERS:

It was moved by McGill and seconded by Rastovski that the Board of Educational Service Unit #2 approve the replacement of roof gutters at a cost of \$2,900.00. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0)

ACTION ITEMS: APPROVE THE EMPLOYMENT OF A PART-TIME CUSTODIAN AT ESU 2 INDEPENDENT SCHOOL: It was moved by Robertson and seconded by Chase that the Board of Educational Service Unit #2 approve the employment of a part-time custodian at ESU 2 Independent School. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0)

ACTION ITEMS: APPROVE THE REVISED ESU 2 BOARD MEETING START TIME:

It was moved by McGill and seconded by Rastovski that the Board of Educational Service Unit #2 approve the revised ESU 2 Board Meeting start time, commencing with the October 21, 2013 meeting which will be held at 12:00 p.m. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0)

ACTION ITEMS: APPROVE THE ESU 2 OCTOBER 21, 2013 BOARD MEETING LOCATION:

It was moved by Chase and seconded by Rastovski that the Board of Educational Service Unit #2 approve the ESU 2 October 21, 2013 Board Meeting location at ESU 2 Independent School. After discussion and on roll call vote, the Board voted as follows:

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

Voting against: None

Not Voting: None

Motion carried (6-0)

ADJOURNMENT:

Board President adjourned the meeting at 6:03 p.m.

Next meeting to be held October 21, 2013 at 12:00 p.m. at ESU 2 Independent School.

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 2013-2014 property tax request be set at \$ 1,538,344.08.
2. A copy of this resolution be certified and forwarded to the County Clerk on or before October 14, 2013.

It was moved by Schrieber and seconded by Rastovski, this 9th day of September, 2013.

Carried (Yes 6, No 0, Abstain 0)

ESU #2 VALUATIONS

8/26/2013

<u>COUNTY</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>% Incr.</u>
Burt	1,042,022,283	1,135,117,391	1,357,985,097	19.6%
Cuming	1,273,173,585	1,327,440,732	1,502,450,453	13.2%
Dodge	2,895,134,627	2,878,369,454	3,096,023,319	7.6%
Saunders	2,090,194,361	2,305,236,912	2,688,448,721	16.6%
Butler	608,652	710,833	786,106	10.6%
Cass	165,113,100	173,982,985	190,011,772	9.2%
Colfax	29,713,610	2,762,259	2,970,966	7.6%
Douglas	22,949,305	25,907,015	31,392,625	21.2%
Lancaster	252,528,827	274,687,878	306,332,975	11.5%
Sarpy	466,574	528,114	625,486	18.4%
Seward	6,154,222	6,522,348	7,310,067	12.1%
Stanton	120,650,124	139,989,045	159,553,119	14.0%
Thurston	84,070,334	101,873,895	123,949,782	21.7%
Washington	174,026,534	195,518,558	226,569,125	15.9%
Wayne	12,018,118	13,070,698	15,310,191	17.1%
	8,168,824,256	8,581,718,117	9,709,719,804	13.1%

1 2

**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 2013

{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	E.S.U.	12,709,056	1,357,985,097

**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)

8/19/13
(date)

CC: County Clerk, BURT 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 2013

(CERTIFICATION REQUIRED ON OR BEFORE AUG 30)

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

NAME OF POLITICAL SUBDIVISION	SUBDIVISION TYPE	*2013 VALUE ATTRIBUTABLE TO GROWTH	2013 TOTAL TAXABLE VALUE
E.S.U. #2	E.S.U.	\$ 12,030,891	\$ 1,502,450,453

*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)

8/15/2013

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 2013

{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	35,991,071	3,096,023,319

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

I, Brittany King, 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.

Brittany King
(signature of county assessor)

8/19/2013
(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 2013

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

TO: EDUCATIONAL SERVICE UNIT #2
2320 COLORADO AVE
FREMONT, NE 68025

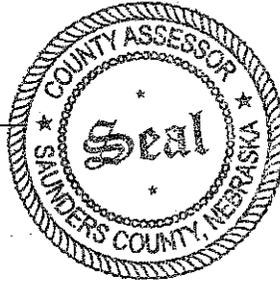
TAXABLE VALUE LOCATED IN THE COUNTY OF Saunders County

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #2	03 ESU	30,130,300	2,688,448,721

*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 19, 2013
(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 2013

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

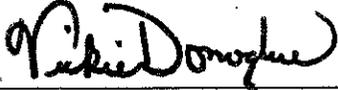
TO : ED.SERVICE UNIT # 2
C/O CONSTANCE DUNN
PO BOX 649
FREMONT NE 68025

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	0	786,106

**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 19 2013

(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. 2013

**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 2013

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

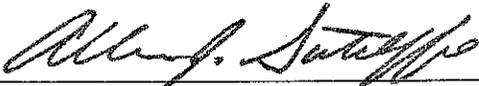
TO : ESU NO 2 SAUNDERS

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	276	190,011,772

**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)

8/19/13

(date)

CC: County Clerk, Cass County

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

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

Guideline form provided by Nebraska Depr. of Revenue Property Assessment Division, Rev. 2013

**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 2013

{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	2,970,966

**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)

08-14-2013
(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 2013**

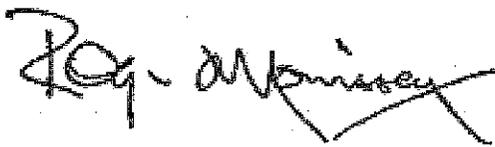
TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

Name of Political Subdivision	Subdivision Type	*2013 Value Attributable to Growth	2013 Total Taxable Value
2	E.S.U.	\$742,180	\$31,392,625

* 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, 2013
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 2013

for

EDUCATIONAL SERVICE UNIT #2

2013 Total Valuation	\$	306,332,975
Valuation Attributed to Growth	\$	2,570,343

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 16th day of August, 2013.



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 2013

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

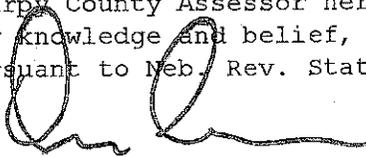
TO : ED SERVICE UNIT 2

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	625,486

**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)

8-14-13
(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. 2013

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 2013

(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	3,208	7,310,067

*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)

8-13-13
(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. 2013

**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 2013

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

**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 (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #2 GEN	E.S.U.	1,880,018	159,553,119

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

I CHERYL WOLVERTON, STANTON 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.

Cheryl Wolverton
(signature of county assessor)

August 15, 2013
(date)

CC: County Clerk, STANTON 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 2013

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

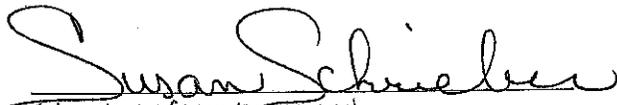
**TO: ESU 2
PO BOX 649
FREMONT, NE 68026**

TAXABLE VALUE LOCATED IN THE COUNTY OF: THURSTON

Name of Political Subdivision	Subdivision Type (e.g. city, fire, nrd)	Value attributable to Growth	Total Taxable Value
ESU 2	ESU	267,392	123,949,782

**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)

8-14-13
(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 2013

(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	1,446,872	226,569,125

**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)

8/14/13
(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. 2013

**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 2013

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

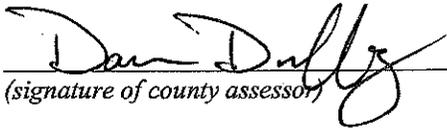
**TO: ESU #2
PO BOX 649
FREMONT, NE 68026**

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.	13,986,984	1,208,239,619
ESU 2	MISC.	27,110	15,310,191
ESU 8	MISC.	300,915	114,793,906
NORTHEAST COMMUNITY COLLEGE	MISC.	N/A	1,338,343,716
WAYNE AG SOCIETY	MISC.	13,274,118	1,338,343,716
PENDER HOSPITAL	MISC.	277,870	27,283,341
NRD	MISC.	13,274,118	1,338,343,716
WAYNE COUNTY	MISC.	13,274,118	1,338,343,716
AIRPORT AUTH WAYNE CITY	MISC.	3,567,264	185,504,295
TIF		N/A	BASE= 266,650 EXCESS= 6,529,480

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

I, Dawn Duffy, 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)

8/16/13
(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.



2320 N COLORADO AVENUE
PO BOX 649
FREMONT NE 68026-0649

402.721.7710
402.721.7712 FAX
<http://www.esu2.org>

September 11, 2013

TO: County Board
c/o County Clerk

RE: Educational Service Unit 2
Budget Form for 2013-2014

Attached is our State of Nebraska Educational Service Unit 2 Budget Form for 2013-2014.

Please note on page 1 of the Budget Form that we are requesting personal and real property taxes for both Non-Bond purposes and Principal and Interest on Bonds.

Property tax request for Non-Bond Purposes is: 0.014959
Property tax request for Principal and Interest on Bonds is: 0.000957

If you have any questions or concerns, please let us know.

Thank you,


Constance J. Dunn, Treasurer
Educational Service Unit 2

Attachment: Budget Form



2320 N COLORADO AVENUE
PO BOX 649
FREMONT NE 68026-0649

402.721.7710
402.721.7712 FAX
<http://www.esu2.org>

September 24, 2013

TO: County Board
c/o County Clerk

RE: Educational Service Unit 2

There was a discrepancy for the Property Tax request on my letter dated September 11, 2013 for the 2013-14 Budget Form.

The Property Tax Request certified by Fred Mytty, Dodge County Clerk, will be as follows:

Property Tax Request for Non-Bond purposes:	0.014959
Property Tax Request for Prin. & Int. on Bonds:	<u>0.000884</u>
Total Request	0.015843

I apologize for any confusion and if you have any questions, please let us know.

Thank you,


Constance J. Dunn, Treasurer
Educational Service Unit 2