

RECEIVED

2014-2015

STATE OF NEBRASKA

EDUCATIONAL SERVICE UNIT BUDGET FORM

SEP 18 2014

ESU # 2

LANCASTER COUNTY
CLERK

This budget is for the Period 07/01, 2014 through 06/30, 2015

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 9-20-2014	
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:

\$ 1,623,534.00	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
\$ 1,623,534.00	Total Personal and Real Property Tax Required

\$ 10,824,474,099.00	Total Certified Valuation (All Counties)
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(Certification of Valuation(s) from County Assessor MUST be attached)

Outstanding Bonded Indebtedness as of 07/01, 2014

Principal	\$ 85,000.00
Interest	\$ 734.00
Total Bonded Indebtedness	\$ 85,734.00

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, 2013 through June 30, 2014?

YES NO

If YES, Please submit Interlocal Agreement Report by December 31, 2014.

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, 2013 through June 30, 2014?

YES NO

If YES, Please submit Trade Name Report by December 31, 2014.

County Clerk's Use ONLY

ADMINISTRATOR/BOARD MEMBER:	
Signature: 	
Printed Name & Title: Dr. Ted DeTurk	
Mailing Address: PO Box 649	
City, Zip: Fremont 68026-0649	
Phone Number: 402.721.7710	
E-Mail Address: tdeurk@esu2.org	

ESU # 2

Line No.	TOTAL ALL FUNDS	Actual 2012 - 2013 (Column 1)	Actual/Estimated 2013 - 2014 (Column 2)	Adopted Budget 2014 - 2015 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 1,883,941.00	\$ 2,009,603.00	\$ 2,535,382.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 13,871.00	\$ 15,016.00	\$ 15,018.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 1,897,812.00	\$ 2,024,619.00	\$ 2,550,400.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,256,974.00	\$ 1,466,962.00	\$ 1,591,700.00
7	Federal Receipts	\$ 2,561,394.00	\$ 1,078,918.00	\$ 1,019,672.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 429,980.00	\$ 399,285.00	\$ 259,429.00
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	\$ 1,170,642.00	\$ 3,086,552.00	\$ 3,468,441.00
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)	\$ 7,316,802.00	\$ 8,056,336.00	\$ 8,889,642.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,292,183.00	\$ 5,505,936.00	\$ 6,253,508.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ 85,734.00
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)	\$ 5,292,183.00	\$ 5,505,936.00	\$ 6,339,242.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 2,024,619.00	\$ 2,550,400.00	\$ 2,550,400.00
31	Cash Reserve Percentage			40%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,591,700.00
		County Treasurer's Commission at 2% of Line 6		\$ 31,834.00
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 1,623,534.00

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:

	<u>Property Tax Request</u>
General Fund	\$ 1,623,534.00
Bond Fund	\$ -
Total Tax Request	** \$ 1,623,534.00

** 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
<i>(Name of Board Chairperson)</i>
PO Box 649
<i>(Mailing Address)</i>
Fremont 68026
<i>(City & Zip Code)</i>
402.721.7710
<i>(Telephone Number)</i>
<i>(E-Mail Address)</i>

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
Conny Dunn, Business Manager
<i>(Name and Title)</i>
ESU 2
<i>(Firm Name)</i>
PO Box 649
<i>(Mailing Address)</i>
Fremont 68026
<i>(City & Zip Code)</i>
402.721.7710 x203
<i>(Telephone Number)</i>
cdunn@esu2.org
<i>(E-Mail Address)</i>

OTHER CONTACT
Dr. Ted DeTurk, Administrator
<i>(Name and Title)</i>
ESU 2
<i>(Firm Name)</i>
PO Box 649
<i>(Mailing Address)</i>
Fremont 68026
<i>(City & Zip Code)</i>
402.721.7710
<i>(Telephone Number)</i>
tdeturk@esu2.org
<i>(E-Mail Address)</i>

ESU # 2
LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1) \$	1,623,534.00
Motor Vehicle Pro-Rate	(2) \$	-
In-Lieu of Tax Payments	(3) \$	-
Aid for Core Services and Technology Infrastructure	(4) \$	259,429.00
Transfers of Surplus Fees	(5) \$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.		
Prior Year 2013-2014 Capital Improvements Excluded from Restricted Funds (From 2013-2014 LC-3 Lid Exceptions, Line (11))	\$	-
LESS: Amount Spent During 2013-2014	\$	-
LESS: Amount Expected to be Spent in Future Budget Years	\$	-
Amount to be included on 2014-2015 Restricted Funds (Cannot be a Negative Number)	(9) \$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$ 1,882,963.00
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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 (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)	\$ 37,398.00
Judgments	(16)	
Refund of Property Taxes to Taxpayers	(17)	
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	

TOTAL LID EXCEPTIONS (B)	(19)	\$ 37,398.00
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TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)	(20)	\$ 1,845,565.00
<small>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</small>		

Total 2014-2015 Restricted Funds for Lid Computation cannot be less than zero. See Instruction Manual on completing the LC-3 Supporting Schedule.

ESU # 2

COMPUTATION OF LIMIT FOR FISCAL YEAR 2014-2015

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 2,252,503.02
(1)

ALLOWABLE INCREASES

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

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

$$\frac{\text{2014 Growth per Assessor}}{\text{2013 Valuation}} = \frac{-}{\text{Multiply times 100 To get \%}}$$

Total Base Limitation Increase = Line (A) **PLUS** Line (B) 2.50 %
(C)

Base Limitation Growth = Line (1) **TIMES** Line (C) 56,312.58
(D)

2014-2015 Calculated Base Limitation = Line (1) **PLUS** Line (D) 2,308,815.60
(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education
(E)

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

Allowable Growth = Line (F) **MINUS** Line (2). -
(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

$$\frac{6}{\text{\# of Board Members voting "Yes" for Increase}} / \frac{8}{\text{Total \# of Members in Governing Body (Attending & Absent)}} = \frac{75.00}{\text{Must be at least .75 (75\%) of the Governing Body}} \%$$

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

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

ESU # 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>22,525.03</u> (7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	<u>2,331,340.63</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>1,845,565.00</u> (9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	<u>485,775.63</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		\$ 1,623,534.00 (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		\$ 1,623,534.00 (3)
2014 Valuation (Per the County Assessor)		\$ 10,824,474,099.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		_____ 0.014999 (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 8, 2014

1:00 p.m.

FREMONT

MEMBERS	Present	Absent	OTHERS	Present	Absent
VERN GIBSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Dr. Ted DeTurk, Administrator	<input checked="" type="checkbox"/>	<input type="checkbox"/>
DEAN CHASE	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Conny Dunn, Treasurer	<input checked="" type="checkbox"/>	<input type="checkbox"/>
HARLAN SCHRIEBER	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Dee Wasenius, 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 checked="" type="checkbox"/>	<input 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 8, 2014 AT 1:00 P.M. AT THE ESU #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 1:00 p.m.

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

ROLL CALL WAS TAKEN

CONSENT AGENDA:

It was moved by McGill and seconded by Nabb to approve the consent agenda which included: the agenda for the current meeting, minutes of the August 18, 2014 Regular Board Meeting, approve the absence of Board members, Harley Schriber and Ron Briggs and accept the Treasurer's Report in which included monthly bank balance, payroll and bills. After discussion and on roll call vote, the Board voted as follows:

Voting for: Gibson, Chase, McGill, Nabb and Robertson

Voting against: None

Not Voting: Rastovski

Motion carried (5-0)

OPEN THE BUDGET HEARING:

It was moved by McGill and seconded by Nabb to approve the opening of the meeting for the budget hearing.

Voting for: Gibson, Chase, McGill, Nabb, Rastovski and Robertson

Voting against: none

Not voting: none

Motion carried (6-0)

No one from the general public was present. Dr. Ted DeTurk explained the budget handout to the board members that were present.

CLOSE THE BUDGET HEARING:

It was moved by Rastovski and seconded by Robertson to approve the close of the budget hearing.

Voting for: Nabb, Rastovski, Robertson, Gibson, Chase and McGill

OPEN THE TAX REQUEST HEARING:

It was moved by Chase and seconded by Rastovski to approve the opening of the tax request hearing:

Voting for: Rastovski, Robertson, Gibson, Chase, McGill and Nabb

Voting against: none

Not voting: none

Motion carried (6-0)

No one from the general public was present. Dr. Ted DeTurk welcomed any comments or questions from the board members at this time:

CLOSE THE TAX REQUEST HEARING:

It was moved by Robertson and seconded by Rastovski to close the tax request hearing:

Voting for: Robertson, Gibson, Chase, McGill, Nabb and Rastovski

Voting against: none

Not voting: none

Motion carried (6-0)

INFORMATION ITEMS:

Administrative Information: NASB Membership Meeting is in Omaha on October 1, 2014. Those planning to attend are Vern, Rich, Louise and George. The NASB Labor Relations Conference is September 10th and 11th in Lincoln. Ted and Ed will be attending these meetings. The technology work area is almost. All the servers that were purchased at auction will be used. A fence will need to be purchased to enclose the Generator area on the east side of the building. The cool down room at the Independent School is complete.

Team Reports: Mike Danahy has been working on Firewall upgrades. He has also been working with new tech coordinators to move identity management and single sign-on forward. Diane Wolfe is working on getting all schools represented on Odessa. Diane also spent some time at ESU #1 to talk about E-rates. We have received both the Russ Grand and the Pep Grants. PDC has been going on site visits and providing a goody bag to new administrators.

ACTION ITEMS:

Adoption of the 2014-15 Budget:

It was moved by Robertson and seconded by Rastovski that the Board of Educational Service Unit #2 approves the 2014-15 Budget. After discussion and on roll call vote the Board voted as follows:

Voting for: Gibson, Chase, McGill, Nabb, Rastovski and Robertson

Voting against: none

Not voting: none

Motion carried: (6-0)

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 approved the additional 1% authority for restricted funds. After discussion and on roll call vote, the Board voted as follows:

Voting for: Chase, McGill, Nabb, Rastovski, Robertson and Gibson

Voting against: none

Not voting: none

Motion carried: (6-0)

Adoption of the 2014-15 Tax Request:

It was moved by Chase and seconded by McGill that the Board of Educational Service Unit #2 approves the adoption of the 2014-15 tax request. After discussion and on roll call vote, the Board voted as follows:

Voting for: Chase, McGill, Nabb, Rastovski, Robertson and Gibson
Voting against: none
Not voting: none
Motion carried (6-0)

Policies:

1200 Bylaws & Governing, 2100 Duties and Functions, 2200 Election Districts, 2210 Oath of Office, 2220 Code of Ethics, 2230 Officer Positions, 2300 Conflict of Interest:

It was moved by Rastovski and Seconded by McGill that the Board of Educational Service Unit #2 approved the policies as listed above. After discussion and on roll call vote, the Board voted as follows:

Voting for: McGill, Nabb, Rastovski, Robertson, Gibson and Chase
Voting against: none
Not voting: none
Motion carried (6-0)

ADJORNMENT:

Board President adjourned the meeting at 1:48 p.m.

Next Regular Board meeting to be held Monday, October 20, 2014 at 1:00 p.m. at ESU 2, Fremont Nebraska.

Secretary

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: Education Services Unit #2: Budget Hearing & Summary

ENVELOPE NO.	LINES	RATE	DATE
74519	3x5 Display	3.2727	08/28/14

Publication Fee 49.09

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

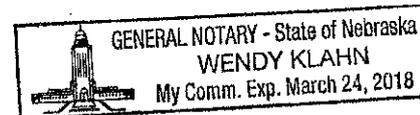
Tracy Buff

Subscribed in my presence and sworn before me this 28th day of August, 2014

Wendy Klahn

Notary Public

My commission expires March 24, 2018



FREMONT TRIBUNE

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

ESU #2

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 49-501 to 49-513, that the governing body will meet on the 8 day of Sept 2014 at 1 o'clock pm, at ESU 2 Board Room 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.

Christina J. Jensen
Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 6,292,183.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 6,906,938.00
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 6,389,242.00
2014-2015 Necessary Cash Reserve	\$ 2,550,400.00
2014-2015 Total Resources Available	\$ 8,889,642.00
Total 2014-2015 Personal & Real Property Tax Requirements	\$ 1,623,634.00
Unused Budget Authority Created For Next Year	\$ 2,448,377.53

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,623,634.00
Personal and Real Property Tax Required for Bonds	\$ 0.00

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 8 day of Sept 2014 at 1 o'clock pm, at ESU 2 Board Room 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.

2013-2014 Property Tax Request	\$ 1,462,667.58
2013 Tax Rate	0.014980
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.013418
2014-2015 Proposed Property Tax Request	\$ 1,623,634.00
2014 Proposed Tax Rate	0.014988

ACCOUNT # 2330-351
 ACCOUNT # _____
 APPROVED BY: _____

ESU 2 VALUATIONS

8/25/2014

<u>COUNTY</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>% Incr.</u>
Burt	1,135,117,391	1,357,985,097	1,529,532,247	12.6%
Cuming	1,327,440,732	1,502,450,453	1,790,591,815	19.2%
Dodge	2,878,369,454	3,096,023,319	3,321,991,261	7.3%
Saunders	2,305,236,912	2,688,448,721	2,961,089,926	10.1%
Butler	710,833	786,106	812,956	3.4%
Cass	173,982,985	190,011,772	201,734,174	6.2%
Colfax	2,762,259	2,970,966	4,157,718	39.9%
Douglas	25,907,015	31,392,625	36,339,800	15.8%
Lancaster	274,687,878	306,332,975	327,722,587	7.0%
Sarpy	528,114	625,486	708,009	13.2%
Seward	6,522,348	7,310,067	8,711,397	19.2%
Stanton	139,989,045	159,553,119	217,850,180	36.5%
Thurston	101,873,895	123,949,782	156,068,290	25.9%
Washington	195,518,558	226,569,125	245,941,063	8.6%
Wayne	13,070,698	15,310,191	21,222,676	38.6%

	8,581,718,117	9,709,719,804	10,824,474,099	11.5%
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ESU Request	1,261,611	1,422,300	1,591,700
Co. Fees	25,232	28,446	31,834

Total TAXES	\$ 1,286,843	\$ 1,450,746	\$ 1,623,534
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Levy	0.014995	0.014941	0.014999
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**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

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

TAX YEAR 2014

{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.	21,782,051	1,529,532,247

**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.

Joni L. Renshaw
(signature of county assessor)

8/14/14
(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 2014

(CERTIFICATION REQUIRED ON OR BEFORE AUG 20)

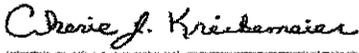
TO:
EDUCATIONAL SERVICE UNIT #2
P.O. BOX 649
FREMONT, NE 68026

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUMING

NAME OF POLITICAL SUBDIVISION	SUBDIVISION TYPE	*2014 VALUE ATTRIBUTABLE TO GROWTH	2014 TOTAL TAXABLE VALUE
E.S.U. #2	E.S.U.	\$ 14,709,628	\$ 1,790,591,815

*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.



(SIGNATURE OF COUNTY ASSESSOR)

8/14/2014

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 2014

{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	31,919,141	3,321,991,261

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

Brittney 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.

Brittney King
(signature of county assessor)

August 20th 2014
(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 2014

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

TO: EDUCATIONAL SERVICE UNIT #2
PO BOX 649
FREMONT, NE 68026-0649

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	36,344,432	2,961,089,926

*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)

8-15-2014
(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 2014

(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	14,325	812,956

**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 14 2014

(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. 2014

**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 2014

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

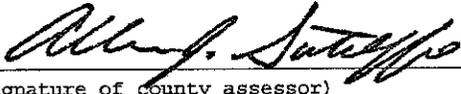
TO : ESU NO 2 SAUNDERS

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	843,770	201,734,174

**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)



(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. 2014

**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 2014

{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	4,157,718

**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)

08-15-2014
(date)

CC: County Clerk, COLFAX 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
TAX YEAR 2014**

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

Name of Political Subdivision	Subdivision Type	*2014 Value attributable to Growth	* 2014 Total Taxable Value
2	E.S.U.	\$706,260	\$36,339,800

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

* The values in this certification do not reflect the value included in the most recent annexation by the City of Omaha, which is not effective until September 3, 2014. This office will provide updated values to those political subdivisions affected by the annexation after the September 3 effective date.

Pursuant to section 13-509, I Roger F. Morrissey, Douglas County Assessor hereby certifies 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, 2014
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) 441-5685

NORMAN H. AGENA
ASSESSOR/REGISTER OF DEEDS

ROB OGDEN
CHIEF FIELD DEPUTY

SCOTT GAINES
CHIEF ADMINISTRATIVE DEPUTY

CERTIFICATE OF VALUATION

for tax year 2014

for

EDUCATIONAL SERVICE UNIT #2

2014 Total Valuation	\$	327,722,587
Valuation Attributed to Growth	\$	5,533,034

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 18th day of August, 2014.


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 2014

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

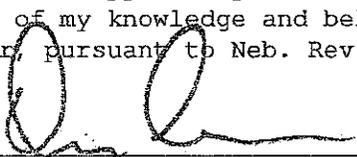
TO : ED SERVICE UNIT 2

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	708,009

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).

8-14-14
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. 2014

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 2014

{certification required annually}

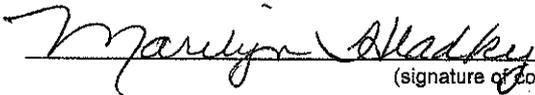
To: ESU 2

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
ED Service Unit 2	Educational Service Units	\$8,952	\$8,711,397
ESU 2 Bond	Educational Service Units	\$8,952	\$8,711,397

*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 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)

08/20/2014

(date)

CC: County Clerk, Seward County County

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

Note to Political Subdivision: A copy of the Certification of Value must be attached to the budget document.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division



**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 2014

{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.	675,220	217,850,180

**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 Wolvertson
(signature of county assessor)

August 14, 2014
(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 2014

{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	E.S.U.	496,084	156,068,290

**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)

8-14-14
(date)

CC: County Clerk, THURSTON 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 2014

(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	1,306,725	245,941,063

**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)

8/11/14
(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. 2014

**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 2014

{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.	6,075,045	1,561,652,243
ESU 2	MISC.	40,182	21,222,676
ESU 8	MISC.	414,155	146,190,994
NORTHEAST COMMUNITY COLLEGE	MISC.	N/A	1,729,065,913
WAYNE AG SOCIETY	MISC.	5,723,910	1,729,065,913
PENDER HOSPITAL	MISC.	132,502	37,269,185
NRD	MISC.	5,723,910	1,729,065,913
WAYNE COUNTY	MISC.	5,723,910	1,729,065,913
AIRPORT AUTH WAYNE CITY	MISC.	3,366,606	191,443,581
TIF		N/A	BASE= 519,045 EXCESS= 8,896,425

**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)

8/19/14
(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 17, 2014

TO: County Board
c/o County Clerk

RE: Educational Service Unit 2
Budget Form for 2014-2015

Attached is our State of Nebraska Educational Service Unit 2 Budget Form for the year 2014-2015.

Property tax request for Non-Bond Purposes is: 0.014999

Property tax request for Bond Principal and Interest: none

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

Thank you,

A handwritten signature in cursive script that reads "Constance J. Dunn".

Constance J. Dunn, Treasurer
Educational Service Unit 2