

**2014-2015
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 5 **RECEIVED**

SEP 12 2014

LANCASTER COUNTY
CLERK

This budget is for the Period September 1, 2014 through August 31, 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:

\$ 971,925.02	Property Taxes for Non-Bond Purposes
\$ 76,080.27	Principal and Interest on Bonds
\$ 1,048,005.29	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of September 1, 2014

Principal	\$ -
Interest	\$ -
Total Bonded Indebtedness	\$ -

\$ 6,479,286,022.00 **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, 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

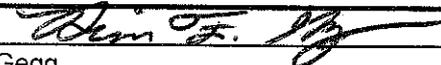
Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2013 through June 30, 2014?

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: Brian Gegg

Mailing Address: 900 West Court Street

City, Zip: Beatrice, NE 68310

Phone Number: 402-223-5277

E-Mail Address: bgegg@esu5.org

ESU # 5

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	\$ 361,865.00	\$ 401,985.00	\$ 24,519.00
3	Investments	\$ 4,845,393.00	\$ 4,572,551.00	\$ 4,309,691.32
4	County Treasurer's Balance	\$ 301,277.00	\$ 185,245.00	\$ 241,298.07
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 5,508,535.00	\$ 5,159,781.00	\$ 4,575,508.39
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,143,570.00	\$ 1,020,517.62	\$ 1,037,629.00
7	Federal Receipts	\$ 159,907.00	\$ 156,762.04	\$ 3,646,562.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ 3,813.00	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 273,576.00	\$ 249,192.90	\$ 175,117.00
10	State Receipts: Other	\$ 307,102.00	\$ 255,365.96	\$ 286,658.00
11	State Receipts: Property Tax Credit	\$ 48,478.00	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 3,396,828.00	\$ 2,500,243.78	\$ 2,891,751.00
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)	\$ 10,841,809.00	\$ 9,341,863.30	\$ 12,613,225.39
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 4,921,509.00	\$ 4,242,800.69	\$ 8,537,144.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ 50,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ 33,000.00
22	Debt Service: Bond Principal & Interest Payments	\$ 523,648.00	\$ 523,554.22	\$ -
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	\$ 236,871.00	\$ -	\$ -
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)	\$ 5,682,028.00	\$ 4,766,354.91	\$ 8,620,144.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,159,781.00	\$ 4,575,508.39	\$ 3,993,081.39
31	Cash Reserve Percentage			47%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,037,629.00
		County Treasurer's Commission at 1% of Line 6		\$ 10,376.29
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 1,048,005.29

ESU # 5

To Assist the County For Levy Setting Purposes

The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your Educational Service Unit needs more of a breakdown for levy setting purposes, complete the section below.

Property Tax Request by Fund:

	<u>Property Tax Request</u>
General Fund	<u>\$ 971,925.02</u>
Bond Fund	<u>\$ 76,080.27</u>
Total Tax Request	** \$ <u>1,048,005.29</u>

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

CORRESPONDENCE INFORMATION

BOARD CHAIRPERSON

Roger Smidt

(Name of Board Chairperson)

900 West Court Street

(Mailing Address)

Beatrice, NE 68310

(City & Zip Code)

402-223-5277

(Telephone Number)

(E-Mail Address)

PREPARER

Jan Reimer, Business Manager

(Name and Title)

Educational Service Unit No. 5

(Firm Name)

900 West Court Street

(Mailing Address)

Beatrice, NE 68310

(City & Zip Code)

402-223-5277

(Telephone Number)

jreimer@esu5.org

(E-Mail Address)

For Questions on this form, who should we contact (please ✓ one): *Contact will be via e-mail if supplied.*

Board Chairperson

Preparer

Other Contact

OTHER CONTACT

(Name and Title)

(Firm Name)

(Mailing Address)

(City & Zip Code)

(Telephone Number)

(E-Mail Address)

ESU # 5

LC-3 SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,048,005.29
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	175,117.00
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))		\$	- (6)
LESS: Amount Spent During 2013-2014		\$	41,700.00 (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included on 2014-2015 Restricted Funds (<u>Cannot</u> be a Negative Number)	(9)	\$	-

TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,223,122.29
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LC-3 Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	50,000.00 (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>)			
Agrees to Line (8).		\$	- (12)
Allowable Capital Improvements	(13)	\$	50,000.00
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	783,857.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)	\$	76,080.27
Judgments	(16)	\$	-
Refund of Property Taxes to Taxpayers	(17)	\$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	\$	-

TOTAL LID EXCEPTIONS (B)	(19)	\$	909,937.27
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TOTAL 2014-2015 RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)	(20)	\$	313,185.02
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i>			

Total 2014-2015 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 2014-2015

2013-2014 Restricted Funds Authority (Base Amount) = Line (8) from last year's LC-3 Form 1,187,097.02
(1)

ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%) 2.50 %

(A)

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

- %

(B)

$\frac{78,782,953.00}{2014 \text{ Growth per Assessor}} \div \frac{5,434,042,992.00}{2013 \text{ Valuation}} = \frac{1.45}{\text{Multiply times 100 To get \%}}$

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

2.50 %

(C)

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

29,677.43

(D)

2014-2015 Calculated Base Limitation = Line (1) **PLUS** Line (D)

1,216,774.45

(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education

889,191.45

(E)

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

978,110.60

(F)

Allowable Growth = Line (F) **MINUS** Line (2)

-

(3)

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE

1.00 %

(4)

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

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
2014-2015 LC-3 LID COMPUTATION FORM

ESU # 5

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>11,870.97</u> (7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	<u>1,228,645.42</u> (8)
Less: 2014-2015 Restricted Funds from LC-3 Supporting Schedule	<u>313,185.02</u> (9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	<u>915,460.40</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>\$ 1,048,005.29</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)	(\$ 76,080.27) (D)	
Total Exclusions		(<u>\$ 76,080.27</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 971,925.02</u> (3)
2014 Valuation (Per the County Assessor)		<u>\$ 6,479,286,022.00</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.

Superintendent Pay Transparency Notice—Proposed Contract (Brian Gegg)

Notice is hereby given that ESU #5 has approval of a proposed administrator employment contract/contract amendment on its agenda for the board meeting to be held on May, 2014 at 7:00 pm at Educational Service Unit No. 5 in Beatrice, Nebraska.

After the 2014/15 school year, how many years remain on the contract:

(Column

2

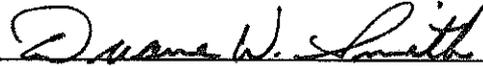
F must be completed if additional years remain on contract.)

The estimated costs to the ESU for the 2014/15 year and future years are listed below:

	2014/15 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 166,000.00	\$ 347,000.00	\$ 513,000.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>	\$ -	\$ -	\$ -
• <i>Bonus/Incentive/Performance Pay</i>	\$ -	\$ -	\$ -
• <i>Stipends</i>	\$ -	\$ -	\$ -
• <i>All other costs not mentioned above</i>	\$ -	\$ -	\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 153.00	\$ 306	\$ 459.00
• <i>Cafeteria Plan Stipend</i>	\$ -	\$ 0	\$ -
• <i>Cash in lieu of insurance</i>	\$ -	\$ 0	\$ -
• <i>Employee's share of retirement, deferred compensation, FICA and Medicare if paid by the ESU</i>	\$ -	\$ -	\$ -
• <i>District's share of retirement, FICA and Medicare</i>	\$ 29,096.00	\$ 60,822.00	\$ 89,918.00
• <i>IRS value of housing allowance</i>	\$ -	\$ -	\$ -
• <i>IRS value of vehicle allowance</i>	\$ -	\$ -	\$ -
• <i>Additional leave days</i>	\$ -	\$ -	\$ -
• <i>Annuities</i>	\$ -	\$ -	\$ -
• <i>Service credit purchase</i>	\$ -	\$ -	\$ -
• <i>Association / Membership dues</i>	\$ 1,770.00	\$ 3,540.00	\$ 5,310.00
• <i>Cell Phone/Internet reimbursement</i>	\$ -	\$ -	\$ -
• <i>Relocation reimbursement</i>	\$ -	\$ -	\$ -
• <i>Travel allowance/reimbursement</i>	\$ 9,000.00	\$ 18,000.00	\$ 27,000.00
• <i>Mileage allowance</i>	\$ -	\$ -	\$ -
• <i>Educational tuition assistance</i>	\$ -	\$ -	\$ -
• <i>All other benefit costs not mentioned above</i>	\$ -	\$ -	\$ -
Totals:	\$ 206,019.00	\$ 429,668.00	\$ 635,687.00

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 8th day of September 2014, at 7:00 o'clock P.M., at Educational Service Unit No. 5 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.


 Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 5,682,028.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 4,766,354.91
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 8,620,144.00
2014-2015 Necessary Cash Reserve	\$ 3,993,081.39
2014-2015 Total Resources Available	\$ 12,613,225.39
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 1,048,005.29
Unused Budget Authority Created For Next Year	\$ 915,460.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 971,925.02
Personal and Real Property Tax Required for Bonds	\$ 76,080.27

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 8 day of September 2014, at 7:30 o'clock P.M., at Educational Service Unit No. 5 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2013-2014 Property Tax Request	\$ 886,295.20
2013 Tax Rate	0.016310
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.013679
2014-2015 Proposed Property Tax Request	\$ 1,048,005.29
2014 Proposed Tax Rate	0.016175

Cut Off Here Before Sending To Printer

EDUCATIONAL SERVICE UNIT NO. 5

Budget Hearing Minutes

September 8, 2014

The Annual Budget Hearing and setting of the tax levy was held at Educational Service Unit #5 on Monday, September 8, 2014. Board members present were: Roger Smidt, Duane Smith, Vic Jacobson, Lorna McMurray, Deb Meyer, Darlene Pierce, and Kristin Ruiz. Also present: Administrator Brian Gegg, ESU #5 Treasurer Jan Reimer; Board recording secretary Vicki Frerking; and observing guest Kari Daniels, doctoral student.

Budget Hearing and Summary

At 7:00 p.m. Board President Roger Smidt convened the budget hearing and summary of the budget. The Administrator and Board Treasurer reviewed the revenues and expenditures for 2014-2015. President Smidt closed the hearing at 7:35 p.m.

Hearing to Exceed the Budget Limit

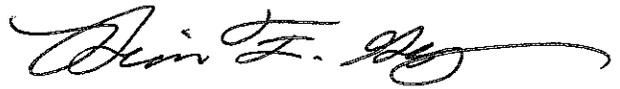
At 7:36 p.m. Board President Roger Smidt convened the hearing to exceed the budget limit for the Bond Fund. Board President closed the hearing at 7:40 p.m.

Hearing to Set Final Tax Request

At 7:41 p.m. Board President Roger Smidt convened the special hearing to set the final tax request. Board President Smidt closed the hearing at 7:45 p.m.



Victoria Frerking, 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 NO. 5

Board Minutes

September 8, 2014

The Board of Educational Service Unit #5 met Monday, September 8, 2014 at 7:46 p.m. at the offices of ESU #5 in Beatrice, NE. Present were Board Members Roger Smidt, Duane Smith, Vic Jacobson, Lorna McMurray, Deb Meyer, Darlene Pierce, and Kristin Ruiz; Administrator Brian Gegg; Board Treasurer Jan Reimer; Board Recording Secretary Vicki Frerking, and observing guest Kari Daniels, doctoral student.

The Administrator verified that Notice of the meeting had been given to the Beatrice Daily Sun, Fairbury Journal News, and the Hebron Journal Register the week of September 1, 2014.

President Roger Smidt moved to approve the agenda as presented, Kris Ruiz seconded. Motion passed 7-0.

Deb Meyer moved to approve the minutes of the August meeting, seconded by Darlene Pierce. Motion passed 6-0 with Duane Smith abstaining due to his absence at the August meeting.

Duane Smith moved to approve the treasurer's report and authorize payment of bills in the amount of \$672,959.23, seconded by Vic Jacobson. Motion passed 7-0.

Old Business

Administrator Gegg reported that 17 school districts are presently signed up for 2014-15 PowerSchool Cloud Hosting Services. Equipment installation will begin soon. No board action required.

New Business

Roger Smidt moved to approve a one percent additional spending authority, seconded by Lorna McMurray. Motion passed 7-0.

Lorna McMurray moved to approve the additional levy for the bond fund of .001175 per \$100.00 valuation, seconded by Kris Ruiz. Motion passed 7-0.

Roger Smidt moved to approve the 2014-15 budget in the amount of \$8,620,144.00, seconded by Vic Jacobson. Motion passed 7-0.

Deb Meyer moved to set the Final Tax Request at \$1,048,005.29, Darlene Pierce seconded. Motion passed 7-0.

Kris Ruiz moved to set the levy at 0.016175 per \$100.00 valuation, Lorna McMurray seconded. Motion passed 7-0.

Administrator Gegg informed the board that ESU #6 has expressed interest in working with ESU #5 on information back up and PowerSchool. No board action required at this time.

With no further business, Roger Smidt moved to adjourn the meeting. Seconded by Deb Meyer.
Motion passed 7-0. Meeting adjourned at 8:10 p.m.



Victoria Frerking, Board Recording Secretary
Educational Service Unit #5
Gage, Jefferson, Thayer Counties
Nebraska



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

**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 #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.	218,057	7,559,178

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

I LINDA WHITING, CLAY County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Linda Whiting
(signature of county assessor)



August 15, 2014
(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 2014

{certification required on or before August 20th, 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.	1,156,127	149,763,040

**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 13, 2014
(date)

CC: County Clerk, FILLMORE 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 #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	17,803,228	2,276,613,920

*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.

Annette Carter, Deputy
(signature of county assessor)

Aug. 15, 2014
(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. 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 #5

**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	E.S.U.	39,445,578	1,673,585,933

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

I Vicki L. Haskell, JEFFERSON County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Vicki L. Haskell
(signature of county assessor)



August 15, 2014
(date)

CC: County Clerk, JEFFERSON 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 5

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 5	ESU	0	19,989,336

**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)



8-20-2014

(date)

CC: County Clerk, Johnson County

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

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

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 2014

for

EDUCATIONAL SERVICE UNIT #5

2014 Total Valuation	\$	2,218,365
Valuation Attributed to Growth	\$	0

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

TAX YEAR 2014

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: NUCKOLLS

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
E.S.U. #5 GENERAL	E.S.U.	4,395,008	325,155,049

**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)

8-14-2014
(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 2014

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

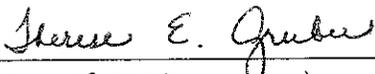
TO : EDUCATIONAL SERVICE UNIT #5
JAN REIMER
900 W COURT ST
BEATRICE NE 68310-0000

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	840	3,613,938

**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.



(signature of county assessor)

8-15-14

(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. 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 #5

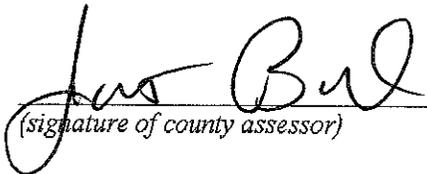
**900 WEST COURT ST
BEATRICE, NE 68310**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
E.S.U. 5	E.S.U.	0	1,662,845

**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)

8/14/2014
(date)

CC: County Clerk, PAWNEE County

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

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

**CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH**

(format for all political subdivisions other than
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 SERV. UNIT #5

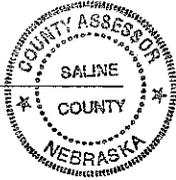
TAXABLE VALUE LOCATED IN THE COUNTY OF SALINE COUNTY

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ED SERV. UNIT #5	ESU	529,840	347,230,674

**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 14, 2014
(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. 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 #5
ATTN: IVAN SIMPSON
900 W COURT ST.
BEATRICE, NE 68310**

TAXABLE VALUE LOCATED IN THE COUNTY OF: THAYER

2

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ED SERVICE UNIT 5	E.S.U.	15,234,275	1,671,893,744

**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)

8-19-14
(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

Brian Gegg, Administrator

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 2014-15 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

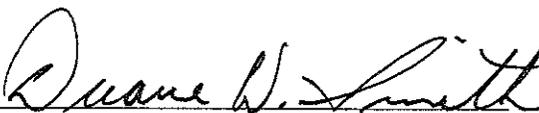
WHEREAS, the Board, after having reviewed the preliminary tax rate certified by the County Clerk in each county in which taxable property is situated and which is subject to taxes levied by ESU #5; and

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 2014-15 school year.

Now be it therefore resolved that the Board of ESU #5 has a tax request of \$1,048,005.29 for the 2014-15 fiscal year and the final levy of the Board of ESU #5 should be, and hereby is set at .016175 for the 2014-15 fiscal year.

It is so moved by Kris Ruiz and seconded by Lorna McMurray this 8th day of September 2014. 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

ESU # 5

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 8th day of September 2014, at 7:00 o'clock P.M., at Educational Service Unit No. 5 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

[Signature]
Clerk/Secretary

2012-2013 Actual Disbursements & Transfers	\$ 5,682,028.00
2013-2014 Actual/Estimated Disbursements & Transfers	\$ 4,766,354.91
2014-2015 Proposed Budget of Disbursements & Transfers	\$ 8,620,144.00
2014-2015 Necessary Cash Reserve	\$ 3,993,081.39
2014-2015 Total Resources Available	\$ 12,613,225.39
Total 2014-2015 Personal & Real Property Tax Requirement	\$ 1,048,005.29
Unused Budget Authority Created For Next Year	\$ 915,460.40

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 971,926.02
Personal and Real Property Tax Required for Bonds	\$ 76,080.27

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 8 day of September 2014, at 7:30 o'clock P.M., at Educational Service Unit No. 5 for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request at a different amount than the prior year tax request.

2013-2014 Property Tax Request	\$ 888,295.20
2013 Tax Rate	0.016310
Property Tax Rate (2013-2014 Request/2014 Valuation)	0.013679
2014-2015 Proposed Property Tax Request	\$ 1,048,005.29
2014 Proposed Tax Rate	0.016175

August 30, 2014 #468507

AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA } SS.
GAGE COUNTY

Sheri Hibbert being first duly sworn on oath, says that she he/she is the Chief Clerk of the Beatrice Daily Sun, a legal daily newspaper printed & published in Gage County, Nebraska, and having a bonafide circulation of more than 300 copies of each issue; that the notice, a true copy of which is hereto attached was published on Saturday the 30th day of August 2014 of said newspaper had been published in whole or part in the office of said county from which distribution took place, for more than 52 consecutive weeks prior to the publication of said notice.

[Signature: Sheri Hibbert]

Subscribed in my presence and sworn to before me this 2nd day of September, 2014.

Notary Public

[Signature: Carol L. Bradley]

My commission expires Jan 29, 2018

1st week..... \$139.28
Subsequent Weeks..... \$
Balance Due \$139.28

