

**2015-2016
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 2

RECEIVED

SEP 15 2015

LANCASTER COUNTY
CLERK

This budget is for the Period July 01, 2015 through June 30, 2016

Upon Filing, the Entity Certifies the Information Submitted on this Form to be Correct:

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$ 1,799,143.97</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$ 99,552.00</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$ 1,898,695.97</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 1,799,143.97	Property Taxes for Non-Bond Purposes	\$ 99,552.00	Principal and Interest on Bonds	\$ 1,898,695.97	Total Personal and Real Property Tax Required	<p align="center">Outstanding Bonded Indebtedness as of July 01, 2015</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Principal</td> <td style="text-align: right;">\$ 48,000.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 168.00</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">\$ 48,168.00</td> </tr> </table>	Principal	\$ 48,000.00	Interest	\$ 168.00	Total Bonded Indebtedness	\$ 48,168.00
\$ 1,799,143.97	Property Taxes for Non-Bond Purposes												
\$ 99,552.00	Principal and Interest on Bonds												
\$ 1,898,695.97	Total Personal and Real Property Tax Required												
Principal	\$ 48,000.00												
Interest	\$ 168.00												
Total Bonded Indebtedness	\$ 48,168.00												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; text-align: right;">\$ 11,994,306,237.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 11,994,306,237.00	Total Certified Valuation (All Counties)	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2014 through June 30, 2015?</p> <p align="center"><input checked="" type="checkbox"/> YES <input type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Interlocal Agreement Report by December 31, 2015.</i></p>										
\$ 11,994,306,237.00	Total Certified Valuation (All Counties)												
<p align="center">County Clerk's Use ONLY</p>	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2014 through June 30, 2015?</p> <p align="center"><input type="checkbox"/> YES <input checked="" type="checkbox"/> NO</p> <p align="center"><i>If YES, Please submit Trade Name Report by December 31, 2015.</i></p>												
<p align="center">APA 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</p>	<p align="center">Submission Information - Adopted Budget Due by 9-20-2015</p> <p>1. Auditor of Public Accounts - PO Box 98917 - Lincoln, NE 68509 Submit Electronically using Website: http://www.auditors.nebraska.gov/</p> <p>2. County Board (SEC. 13-508), C/O County Clerk</p>												

ESU # 2

Line No.	TOTAL ALL FUNDS	Actual 2013 - 2014 (Column 1)	Actual/Estimated 2014 - 2015 (Column 2)	Adopted Budget 2015 - 2016 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 2,009,704.00	\$ 2,538,622.00	\$ 2,928,444.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 15,014.00	\$ 14,000.00	\$ 14,000.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 2,024,718.00	\$ 2,552,622.00	\$ 2,942,444.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,469,089.00	\$ 1,599,038.00	\$ 1,879,897.00
7	Federal Receipts	\$ 1,061,850.00	\$ 1,028,692.00	\$ 1,726,890.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 399,285.00	\$ 259,429.00	\$ 259,170.00
10	State Receipts: Other	\$ -	\$ -	\$ 127,710.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 3,106,952.00	\$ 2,562,756.00	\$ 3,385,875.00
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)	\$ 8,061,894.00	\$ 8,002,537.00	\$ 10,321,986.00
18	Disbursements & Transfers:			
19	Operating Expenses	\$ 5,509,272.00	\$ 5,022,642.00	\$ 7,301,920.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ -	\$ 37,451.00	\$ 99,725.00
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)	\$ 5,509,272.00	\$ 5,060,093.00	\$ 7,401,645.00
30	Balance Forward/Cash Reserve (Line 17 - Line 28)	\$ 2,552,622.00	\$ 2,942,444.00	\$ 2,920,341.00
31	Cash Reserve Percentage			39%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,879,897.00
		County Treasurer's Commission at 1% of Line 6		\$ 18,798.97
		Delinquent Tax Allowance		\$ -
		Total Property Tax Requirement		\$ 1,898,695.97

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 1,799,143.97
Bond Fund	\$ 99,552.00
Total Tax Request	** \$ 1,898,695.97

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

Cash Reserve Funds

Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.

Special Reserve Fund Name	Amount

Total Special Reserve Funds 0

Total Cash Reserve	\$ 2,920,341.00
Remaining Cash Reserve	\$ 2,920,341.00
Remaining Cash Reserve %	39%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME	Educational Service Unit 2
ADDRESS	PO Box 649
CITY & ZIP CODE	Fremont 68026
TELEPHONE	402.721.7710
WEBSITE	www.esu2.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Vern Gibson	Dr. Ted DeTurk	Conny Dunn
TITLE / FIRM NAME	Board President	Administrator	Business Manager
TELEPHONE	402.721.7710	402.721.7710 x202	402.721.7710 x203
EMAIL ADDRESS		tdeturk@esu2.org	cdunn@esu2.org

For Questions on this form, who should we contact (please √ one): Contact will be via email if supplied.

- Board Chairperson
- Clerk / Treasurer / Superintendent / Other
- Preparer

NOTE: If Budget Document is used as an Audit Waiver, approval of the Audit Waiver will be sent to the Board Chairperson via email. If no email address is supplied for the Board Chairperson, notification will be mailed via post office to address listed above.

ESU # 2

2015-2016 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,898,695.97
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	259,170.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2014-2015 Capital Improvements Excluded from Restricted Funds (From 2014-2015 LC-3 Lid Exceptions, Line (11))		\$	- (6)
LESS: Amount Spent During 2014-2015		\$	- (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-

TOTAL RESTRICTED FUNDS (A) (10) \$ 2,157,865.97

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)	\$	99,552.00
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		

TOTAL LID EXCEPTIONS (B) (19) \$ 99,552.00

TOTAL 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>	(20) \$ 2,058,313.97
--	-----------------------------

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

STATE OF NEBRASKA
LID COMPUTATION FORM

ESU # 2

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	- %
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	-
	(7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	112,761,323.40
	(8)
Less: Restricted Funds from LC-3 Supporting Schedule	2,058,313.97
	(9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	110,703,009.43
	(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		\$ 1,898,695.97 (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	(N/A) (C)	
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(\$ 99,552.00) (D)	
Total Exclusions		(\$ 99,552.00) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 1,799,143.97 (3)
2015 Valuation (Per the County Assessor)		\$ 11,994,306,237.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.015000 (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.



NEBRASKA EDUCATIONAL SERVICE UNIT 2

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

PHONE 402.721.7710
www.esu2.org
FAX 402.721.7712

September 16, 2015

State of Nebraska
Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

RE: Published Notice of Budget Hearing

Fremont Tribune did not have our Affidavit of Publication for our Budget Hearing Notice/Final Tax Request available at the time this audit was submitted.

Once we receive the affidavit from them, we will forward to you.

Sincerely,

A handwritten signature in cursive script that reads 'Conny Dunn'.

Conny Dunn
Business Manager

ESU 2 VALUATIONS FOR BUDGET YEAR: 2015 - 2016

Value Attributable
To Growth
(via Co. Certifications)

<u>COUNTY</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>% Incr.</u>	<u>2015 Growth</u>
Burt	1,357,985,097	1,529,532,247	1,852,306,104	21.1%	10,759,866
Cuming	1,502,450,453	1,790,591,815	2,036,079,519	13.7%	18,304,183
Dodge	3,096,023,319	3,321,991,261	3,529,495,302	6.2%	34,971,566
Saunders	2,688,448,721	2,961,089,926	3,209,021,372	8.4%	28,600,655
Butler	786,106	812,956	845,398	4.0%	1,315
Cass	190,011,772	201,734,174	219,614,842	8.9%	3,063,784
Colfax	2,970,966	4,157,718	4,631,757	11.4%	zero
Douglas	31,392,625	36,339,800	43,472,070	19.6%	63,965
Lancaster	306,332,975	327,722,587	350,989,055	7.1%	2,842,840
Sarpy	625,486	708,009	899,695	27.1%	zero
Seward	7,310,067	8,711,397	9,352,251	7.4%	zero
Stanton	159,553,119	217,850,180	244,532,083	12.2%	1,931,965
Thurston	123,949,782	156,068,290	189,979,647	21.7%	308,785
Washington	226,569,125	245,941,063	278,358,816	13.2%	533,365
Wayne	15,310,191	21,222,676	22,432,181	5.7%	12,430

	9,709,719,804	10,824,474,099	11,992,010,092	10.8%	101,394,719
--	---------------	----------------	----------------	-------	-------------

ESU Request	1,422,300	1,591,700	1,799,145
Bond			99,552
Total TAXES	\$ 1,422,300	\$ 1,591,700	\$ 1,898,697
Levy	0.013402	0.014705	0.015000
Bond			0.00083

**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 2015

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

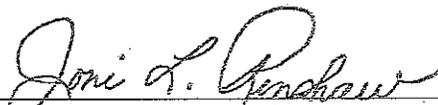
**TO: EDUCATIONAL SERVICE UNIT #2
PO BOX 649
FREMONT, NE 68025**

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.	10,759,866	1,852,306,104

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

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


(signature of county assessor)

8/17/15
(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 2015

(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	*2015 VALUE ATTRIBUTABLE TO GROWTH	2015 TOTAL TAXABLE VALUE
E.S.U. #2	E.S.U.	\$ 18,304,183	\$ 2,036,079,519

*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)

8/17/2015

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.

Received 9/11/2015

"Amended"

CERTIFICATION OF TAXABLE VALUE
And VALUE ATTRIBUTABLE TO GROWTH

{format for all political subdivisions other than

- a) sanitary improvement districts in existence five years or less, and
- b) community colleges, and c) school districts}

Tax Year 2015

{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	34,971,566	3,529,495,302

*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)

August 31st 2015
(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 2015

{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	28,600,655	3,209,021,372

*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.

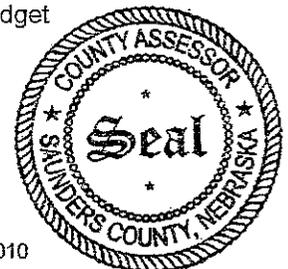
Cathy Gusman
(signature of county assessor)

8-19-2015
(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 2015

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

TO : E. S. U. #2

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	1,315	845,398

**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)

08 13 2015

(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. 2015

**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 2015

(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	3,063,784	219,614,842

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

I Lori L. Huebner, 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.

Lori L. Huebner

(signature of county assessor)

8/20/2015

(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. 2015

**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 2015

{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	4,631,757

**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)

August 14, 2015
(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 2015**

TO: Whom it May Concern

TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS

Name of Political Subdivision	Subdivision Type	*2015 Value Attributable to Growth	* 2015 Total Taxable Value
2	E.S.U.	\$63,965	\$43,472,070

* 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 Diane L. Battiato, CPO, Douglas County Assessor/Register of Deeds 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.

Diane L. Battiato

August 20, 2015
Date

CC: County Clerk, Douglas County

Note to political subdivision: A copy of the certification of Value must be attached to 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 2015

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

TO: ESU #2
ATTN: CONNIE DUNN
FREMONT, NE 68025

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU #2	ESU - 03	2,842,840	350,989,055

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

I, Norman Agena, Lancaster 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.

Norman Agena
(signature of county assessor)

8-19-2015
(date)

CC: County Clerk, Lancaster

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.

10 20 25

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 2015

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

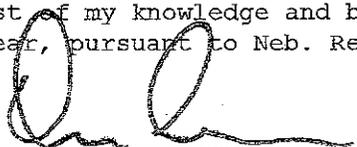
TO : ED SERVICE UNIT 2

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	899,695

**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)

8-18-15
(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. 2015

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 2015

{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	\$0	\$9,352,251

*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.

Marilyn Hladky
(signature of county assessor)

08/14/2015
(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 2015

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

**TO: DR. TED DETURK, 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.	1,931,965	244,532,083

**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)

08/17/2015
(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.

T 0 0 4

**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 2015

{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.	308,785	189,979,647

**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)

8-13-15
(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.

7

**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 2015

(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	533,365	278,358,816

**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)

August 12, 2015
(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. 2015

**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 2015

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

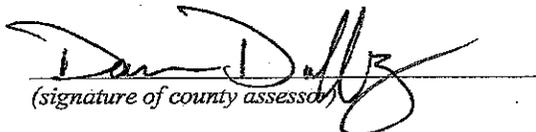
**TO: ESU #2
PO BOX 649
FREMONT, NE 68026**

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.	21,743,014	1,695,230,060
ESU 2	MISC.	12,430	22,432,181
ESU 8	MISC.	3,353,208	162,956,040
NORTHEAST COMMUNITY COLLEGE	MISC.	N/A	1,880,618,281
WAYNE AG SOCIETY	MISC.	25,097,682	1,880,618,281
PENDER HOSPITAL	MISC.	174,175	39,717,593
NRD	MISC.	25,097,682	1,880,618,281
WAYNE COUNTY	MISC.	25,097,682	1,880,618,281
AIRPORT AUTH WAYNE CITY	MISC.	2,950,817	201,911,956
TIF		N/A	BASE= 1,070,275 EXCESS= 11,907,930

**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)

8-14-15
(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.

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