

**2016-2017  
STATE OF NEBRASKA  
EDUCATIONAL SERVICE UNIT BUDGET FORM**

**RECEIVED**

ESU # 2

SEP 19 2016

LANCASTER COUNTY  
CLERK

This budget is for the Period July 1, 2016 through June 30, 2017

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

The following **PERSONAL AND REAL PROPERTY TAX** is requested for the ensuing year:

\$ 1,897,430.85	Property Taxes for Non-Bond Purposes
\$ 99,930.00	Principal and Interest on Bonds
\$ 1,997,360.85	<b>Total Personal and Real Property Tax Required</b>

Outstanding Bonded Indebtedness as of July 1, 2016

Principal	\$ 99,552.00
Interest	\$ 234.00
<b>Total Bonded Indebtedness</b>	<b>\$ 99,786.00</b>

\$ 12,649,539,929.00 **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, 2015 through June 30, 2016?

YES  NO

*If YES, Please submit Interlocal Agreement Report by December 31, 2016.*

**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, 2015 through June 30, 2016?

YES  NO

*If YES, Please submit Trade Name Report by December 31, 2016.*

**APA Contact Information**

Auditor of Public Accounts  
State Capitol, Suite 2303  
Lincoln, NE 68509

Telephone: (402) 471-2111      FAX: (402) 471-3301

Website: [www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

Questions - E-Mail: [Deann.Haeffner@nebraska.gov](mailto:Deann.Haeffner@nebraska.gov)

**Submission Information**

**Budget Due by 9-20-2016**

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk



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

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

September 13, 2016

TO: County Board  
c/o County Clerk

RE: Educational Service Unit 2  
Budget Form for 2016-2017

Attached is our State of Nebraska Educational Service Unit 2 Budget Form for the year 2016-2017.

Property tax request for Non-Bond Purposes: 0.015000

Property tax request for Principal & Interest on Bonds: 0.00079

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

Thank you,

  
Constance J. Dunn, Treasurer  
Educational Service Unit 2

RECEIVED  
SEP 13 2016

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:

	Property Tax Request
General Fund	\$ 1,897,430.85
Bond Fund	\$ 99,930.00
<b>Total Tax Request</b>	<b>** \$ 1,997,360.85</b>

\*\* 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
<b>Total Special Reserve Funds</b>	<b>0</b>

Total Cash Reserve	\$ 2,797,204.00
Remaining Cash Reserve	\$ 2,797,204.00
Remaining Cash Reserve %	35%

ESU # 2

Line No.	TOTAL ALL FUNDS	Actual 2014 - 2015 (Column 1)	Actual/Estimated 2015 - 2016 (Column 2)	Adopted Budget 2016 - 2017 (Column 3)
1	<b>Beginning Balances, Receipts, &amp; Transfers:</b>			
2	Net Cash Balance	\$ 2,533,597.00	\$ 2,928,568.00	\$ 3,053,979.00
3	Investments	\$ -	\$ -	\$ -
4	County Treasurer's Balance	\$ 19,025.00	\$ 17,885.00	\$ 18,000.00
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 2,552,622.00	\$ 2,946,453.00	\$ 3,071,979.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,603,046.00	\$ 1,818,331.00	\$ 1,977,585.00
7	Federal Receipts	\$ 724,954.00	\$ 985,185.00	\$ 1,787,898.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 259,429.00	\$ 259,171.00	\$ 215,980.00
10	State Receipts: Other	\$ 303,737.00	\$ 365,676.00	\$ 244,143.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 2,430,613.00	\$ 2,952,258.00	\$ 3,581,076.00
15	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
17	<b>Total Resources Available (Lines 5 thru 16)</b>	\$ 7,874,401.00	\$ 9,327,074.00	\$ 10,878,661.00
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 4,890,529.00	\$ 6,207,379.00	\$ 7,981,527.00
20	Capital Improvements (Real Property/Improvements)	\$ -	\$ -	\$ -
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 37,419.00	\$ 47,716.00	\$ 99,930.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	\$ -	\$ -	\$ -
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 4,927,948.00	\$ 6,255,095.00	\$ 8,081,457.00
30	<b>Balance Forward/Cash Reserve (Line 17 - Line 29)</b>	\$ 2,946,453.00	\$ 3,071,979.00	\$ 2,797,204.00
31	Cash Reserve Percentage			35%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 1,977,585.00
		County Treasurer's Commission at 1% of Line 6		\$ 19,775.85
		Delinquent Tax Allowance		\$ -
		<b>Total Property Tax Requirement</b>		\$ 1,997,360.85

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

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

	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	402.721.7710
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

2016-2017 LID SUPPORTING SCHEDULE

**Calculation of Restricted Funds**

Total Personal and Real Property Tax Requirements	(1)	\$	1,997,360.85
Motor Vehicle Pro-Rate	(2)	\$	-
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	215,980.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year 2015-2016 Capital Improvements Excluded from Restricted Funds (From 2015-2016 LC-3 Lid Exceptions, Line (11))		\$	- (6)
LESS: Amount Spent During 2015-2016		\$	- (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included as Restricted Funds ( <u>Cannot</u> be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(10)</b>	<b>\$</b>	<b>2,213,340.85</b>

**LC-3 Lid Exceptions**

Capital Improvements (Real Property and Improvements on Real Property)	(11)		
LESS: Amount of prior year capital improvements that were excluded from previous lid calculations but were not spent and now budgeted this fiscal year ( <i>cannot exclude same capital improvements from more than one lid calculation.</i> )			
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)	\$	99,930.00
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		
<b>TOTAL LID EXCEPTIONS (B)</b>	<b>(19)</b>	<b>\$</b>	<b>99,930.00</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>	(20)	\$	2,113,410.85
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 20</i>			

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

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TOTAL ALLOWABLE PERCENT INCREASE = Line (4) PLUS Line (5)	1.00
	(6)
Allowable Dollar Amount of Increase to Restricted Funds = Line (1) TIMES Line (6)	23,896.24
	(7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	2,473,260.99
	(8)
Less: Restricted Funds from LC-3 Supporting Schedule	2,113,410.85
	(9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	359,850.14
	(10)

LINE (10) MUST BE GREATER THAN OR EQUAL TO ZERO OR  
YOU ARE IN VIOLATION OF THE LID LAW.

THE AMOUNT OF UNUSED RESTRICTED FUNDS AUTHORITY ON LINE (10)  
MUST BE PUBLISHED IN THE NOTICE OF BUDGET HEARING.

Levy Limit Form  
Educational Service Units

**ESU # 2**

Total Personal and Real Property Tax Request		\$ <u>1,997,360.85</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 -Must include copy of bond issuance and under what statute authority the bond was issued.	( _____ ) (C)	
Statute:		
Public Facilities Construction Bonds (Statutes 72-2301 to 72-2308)	( \$ <u>99,930.00</u> ) (D)	
Total Exclusions		( \$ <u>99,930.00</u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>1,897,430.85</u> (3)
2016 Valuation (Per the County Assessor)		\$ <u>12,649,539,929.00</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.

**ESU 2 VALUATIONS FOR BUDGET YEAR: 2016-2017**

Value Attributable  
To Growth  
(via Co. Certifications)

<u>COUNTY</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>% Incr.</u>	<u>2016 Growth</u>
Burt	1,529,532,247	1,852,306,104	1,980,768,622	6.9%	8,042,236
Cuming	1,790,591,815	2,036,079,519	2,244,629,187	10.2%	26,129,025
Dodge	3,321,991,261	3,529,495,302	3,686,129,711	4.4%	133,351,446
Saunders	2,961,089,926	3,209,021,372	3,317,764,500	3.4%	19,169,234
Butler	812,956	845,398	862,820	2.1%	-
Cass	201,734,174	219,614,842	223,131,066	1.6%	1,716,369
Colfax	4,157,718	4,631,757	4,827,988	4.2%	14,220
Douglas	36,339,800	43,472,070	44,924,180	3.3%	-
Lancaster	327,722,587	350,989,055	371,637,921	5.9%	3,495,870
Sarpy	708,009	899,695	904,903	0.6%	-
Seward	8,711,397	9,352,251	9,431,834	0.9%	8,952
Stanton	217,850,180	244,532,083	249,763,176	2.1%	7,921,695
Thurston	156,068,290	189,979,647	182,026,687	-4.2%	101,790
Washington	245,941,063	278,358,816	309,596,503	11.2%	1,720,755
Wayne	21,222,676	22,432,181	23,140,831	3.2%	357,718

10,824,474,099	11,992,010,092	12,649,539,929	5.5%	202,029,310
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ESU Request	1,591,700	1,798,743	1,897,430
Bond		99,552	99,930
<b>Total TAXES</b>	<b>\$ 1,591,700</b>	<b>\$ 1,898,295</b>	<b>\$ 1,997,360</b>

Levy	0.015000	0.015000	0.015000
Bond	0	0.00083	0.00079

Burt

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}

EDUCATIONAL SERVICE UNIT #2

TAX YEAR 2016

{certification required annually}

To: PO BOX 649  
FREMONT, NE 68025

TAXABLE VALUE LOCATED IN THE COUNTY OF BURT COUNTY, NE

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
ESU #2 GENERAL	Educational Service Units	\$8,042,236	\$1,980,768,622
ESU #2 BOND	Educational Service Units	\$8,042,236	\$1,980,768,622

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

I JONI L. RENSHAW, Burt County, NE 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)

08/12/2016

(date)

CC: County Clerk, Burt County, NE County

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

b) COMMUNITY COLLEGES, AND c) SCHOOL DISTRICTS)

**TAX YEAR            2016**

(CERTIFICATION REQUIRED ON OR BEFORE AUG 20)

**TO:**  
EDUCATIONAL SERVICE UNIT #2  
P.O. BOX 649  
FREMONT, NE 68026-0649

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

<b>NAME OF POLITICAL SUBDIVISION</b>	<b>SUBDIVISION TYPE</b>	<b>*2016 VALUE ATTRIBUTABLE TO GROWTH</b>	<b>2016 TOTAL TAXABLE VALUE</b>
E.S.U. #2	E.S.U.	\$            26,129,025	\$            2,244,629,187

\*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)

*8/17/2016*

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 2016**

*{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 Assessor**

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU 2	03 ESU	133,351,446	3,686,129,711

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

I, Sabbie Churchill, 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.

Sabbie Churchill  
*(signature of county assessor)*

Aug. 18, 2016  
*(date)*

CC: County Clerk, Dodge County Assessor

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 2016**

*{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	19,169,234	3,317,764,500

\*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)*



8-16-2016  
*(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 2016**

(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	0	862,820

*\*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 17 2016

(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 2016**

(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	1,716,369	223,131,066

*\*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)

**AUG 19 2016**

\_\_\_\_\_  
(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. 2016

**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 2016**

*{certification required on or before August 20<sup>th</sup>, 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.	14,220	4,827,988

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

I VIOLA 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 Bender  
(signature of county assessor)

Aug. 16, 2016  
(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 2016**

**TO: Whom it May Concern**

**TAXABLE VALUE LOCATED IN THE COUNTY OF DOUGLAS**

<b>Name of Political Subdivision</b>	<b>Subdivision Type</b>	<b>*2016 Value Attributable to Growth</b>	<b>* 2016 Total Taxable Value</b>
<b>2</b>	<b>E.S.U.</b>	<b>\$0</b>	<b>\$44,924,180</b>

\* 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, 2016  
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 2016**

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

TO: ESU #2  
ATTN: CONNIE DUNN  
PO BOX 649  
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	3,495,870	371,637,921

\*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 H. Agena  
*(signature of county assessor)*

8-16-2016  
*(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.

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 2016

(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	904,903

\*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.

Dan Pittman  
(signature of county assessor)

8-18-16  
(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. 2016

**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 2016**

{certification required annually}

To: ESU 2

**TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY**

---

<u>Name of Political Subdivision</u>	<u>Subdivision Type</u>	<u>Value attributable to Growth</u>	<u>Total Taxable Value</u>
ED Service Unit 2	Educational Service Units	\$8,952	\$9,431,834

---

\*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)

08/17/2016  
(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 2016**

*{certification required on or before August 20<sup>th</sup>, 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**

<b>Name of Political Subdivision</b>	<b>Subdivision Type (e.g. city, fire, NRD)</b>	<b>Value attributable to Growth</b>	<b>Total Taxable Value</b>
ESU #2 GEN	E.S.U.	7,921,695	249,763,176

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

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

Cheryl Wolverton  
*(signature of county assessor)*

August 15, 2016  
*(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 2016**

*{certification required on or before August 20<sup>th</sup>, of each year}*

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

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

<b>Name of Political Subdivision</b>	<b>Subdivision Type (e.g. city, fire, NRD)</b>	<b>Value attributable to Growth</b>	<b>Total Taxable Value</b>
ESU 2	E.S.U.	101,790	182,026,687

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

I \_\_\_\_\_, 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)

8-12-16  
(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 2016

(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	1,720,755	309,596,503

\*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)

8/17/16  
(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. 2016

**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 2016**

*{certification required on or before August 20<sup>th</sup>, of each year}*

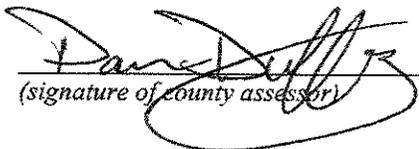
**TO: ESU #2  
PO BOX 649  
FREMONT, NE 68026**

**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.	12,672,985	1,719,218,044
ESU 2	MISC.	357,718	23,140,831
ESU 8	MISC.	761,515	162,389,143
NORTHEAST COMMUNITY COLLEGE	MISC.	N/A	1,904,748,018
WAYNE AG SOCIETY	MISC.	13,485,125	1,904,748,018
PENDER HOSPITAL	MISC.	196,015	40,794,958
NRD	MISC.	13,485,125	1,904,748,018
WAYNE COUNTY	MISC.	13,485,125	1,904,748,018
AIRPORT AUTH WAYNE CITY	MISC.	4,381,939	208,729,770
TIF		N/A	BASE= 1,200,535 EXCESS= 13,628,500

*\*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)

  
\_\_\_\_\_  
(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.*

# Board Minutes

## Educational Service Unit 2

August 15, 2016

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 checked="" type="checkbox"/>	<input type="checkbox"/>	Dee Wasenius, Recording Secretary	<input checked="" type="checkbox"/>	<input type="checkbox"/>
WAYNE ERICKSON	<input checked="" type="checkbox"/>	<input 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 type="checkbox"/>	<input checked="" 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, AUGUST 15, 2016 AT 1:00 P.M. AT THE ESU #2 OFFICE IN FREMONT, NE.

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 Board President called the meeting to order at 1:00 p.m.

### ANNOUNCEMENT OF OPEN MEETINGS ACT POSTING

At the beginning of this meeting, the acting President announced and informed the public that a current copy of the Open Meetings Act is posted in the Meeting Room

### ROLL CALL WAS TAKEN:

### CONSENT AGENDA:

It was moved by Erickson and seconded by Schrieber to approve the consent agenda which included: the agenda for the current meeting, minutes of the June 20, 2016 Regular Board Meeting, approve the absence of Rich McGill and accept the Treasurer's Report which included a monthly bank balance, payroll and bills. After discussion roll call vote was as follows:

Voting for: Erickson, Nabb, Rastovski, Robertson, Gibson, Chase and Schrieber

Voting against: None

Not Voting: None

Motion carried (7-0)

### ADMINISTRATIVE INFORMATION ITEMS:

**Board Items:** The AESA National Conference is November 30 – Dec 3 in Savannah GA. Ted, Dean and Ed will be attending.

**Staff Items:** The ESU 2 held their staff picnic on Aug 2 followed by the all staff meeting on Aug 3 and the student services meeting on Aug 4.

# Board Minutes

## Educational Service Unit 2

September 12, 2016

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 checked="" type="checkbox"/>	<input type="checkbox"/>	Dee Wasenius, Recording Secretary	<input checked="" type="checkbox"/>	<input type="checkbox"/>
WAYNE ERICKSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
ED RASTOVSKI	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
RICH MCGILL	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
LOUISE NABB	<input type="checkbox"/>	<input checked="" type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
GEORGE ROBERTSON	<input checked="" type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

A MEETING OF THE BOARD OF EDUCATIONAL SERVICE UNIT #2 WAS CONVENED IN OPEN AND PUBLIC SESSION ON MONDAY, SEPTEMBER 12, 2016 AT 1:00 P.M. AT THE ESU #2 OFFICE IN FREMONT, NE.

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 Board President called the meeting to order at 1:00 p.m.

### ANNOUNCEMENT OF OPEN MEETINGS ACT POSTING

At the beginning of this meeting, the acting President announced and informed the public that a current copy of the Open Meetings Act is posted in the Meeting Room

### ROLL CALL WAS TAKEN:

### CONSENT AGENDA:

It was moved by Robertson and seconded by Rastovski to approve the consent agenda which included: the agenda for the current meeting, minutes of the August 15, 2016 Regular Board Meeting, approve the absence of Louise Nabb and accept the Treasurer's Report which included a monthly bank balance, payroll and bills. After discussion roll call vote was as follows:

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

Voting against: None

Not Voting: None

Motion carried (7-0)

### ADMINISTRATIVE INFORMATION ITEMS:

**Board Items:** The AESA National Conference is November 30 – Dec 3 in Savannah GA. Ted, Dean and Ed will be attending. The NASB Area Membership meeting is Wednesday Oct 19<sup>th</sup> in Fremont.

**Staff Items:** In an effort to encourage cross department communication, the office based staff of ESU2 have been and will continue to have potluck lunches once a month.

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**PD:** The professional development team has a full calendar for the upcoming fall. Joan, Communication Department has been doing an outstanding job on the website specifically under the "Opportunity Knocks" section.

**Technology:**

A network upgrade is taking place, with new switches and wireless access points. Our phone system upgrade is also being upgraded and will take place once the network upgrade is complete.

**Recess Regular Meeting for consecutive hearings.**

It was moved by Erickson and seconded by Chase to approve closing the regular meeting at 1:15 p.m. for the budget and levy hearing and for the technology bond budget and levy hearing. On roll call vote the Board voted as follows:

Voting for: Robertson, Gibson, Chase, Schrieber, Erickson, McGill and Rastovski  
Voting against: none  
Not voting: none  
Motion carried: (7-0)

**Open General Budget Hearing:**

It was moved by Chase and seconded by Schrieber to open the General Budget Hearing at 1:15 p.m.

Voting for: Gibson, Chase, Schrieber, Erickson, McGill, Rastovski and Robertson.  
Voting against: none  
Not voting: none  
Motion carried: (7-0)

**Close General Budget Hearing:**

It was moved by Robertson and seconded by Rastovski to close the General Budget Hearing at 1:28 p.m.

Voting for: Chase, Schrieber, Erickson, McGill, Rastovski, Robertson and Gibson.  
Voting against: none  
Not voting: none  
Motion carried: (7-0)

**Open General Budget Levy Hearing:**

It was moved by Rastovski and seconded by Robertson to open the General Budget Levy Hearing at 1:29 p.m.

Voting for: Schrieber, Erickson, McGill, Rastovski, Robertson, Gibson and Chase.  
Voting against: none  
Not voting: none  
Motion carried: (7-0)

**Close General Levy Hearing:**

It was moved by Robertson and seconded by Rastovski to close the General Budget Levy hearing at 1:30 p.m.

Voting for: Erickson, McGill, Rastovski, Robertson, Gibson, Chase and Schrieber.  
Voting against: none  
Not voting: none  
Motion carried: (7-0)

**Open Technology Bond Budget Hearing:**

It was moved by Erickson and seconded by McGill to open the Technology Bond Budget Hearing at 1:30 p.m.

Voting for: McGill, Rastovski, Robertson, Gibson, Chase, Schrieber and Erickson  
Voting against: none  
Not voting: none  
Motion carried: (7-0)

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**Close Technology Bond Budget Hearing:**

It was moved by Erickson and seconded by Rastovski to close the Technology Bond Budget at 1:32 p.m.

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

Voting against: none

Not voting: none

Motion carried: (7-0)

**Open Technology Bond Levy Hearing:**

It was moved by Robertson and seconded by Erickson to open the Technology Bond Levy hearing at 1:32 p.m.

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

Voting against: none

Not voting: none

Motion carried: (7-0)

**Close Technology Bond Levy Hearing:**

It was moved by Robertson and seconded by Schrieber to close the Technology Bond Levy hearing at 1:35 p.m.

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

Voting against: none

Not voting: none

Motion carried: (7-0)

**Resume Regular Meeting:**

It was moved by Erickson and seconded by Chase to resume the regular Board meeting at 1:36 p.m.

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

Voting against: none

Not voting: none

Motion carried: (7-0)

**ACTION ITEMS:****The 2016-17 Budget**

It was moved by Robertson and seconded by Rastovski to approve the 2016-17 Budget. After discussion and on roll call vote the Board voted as follows:

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

Voting against: none

Not voting: none

Motion carried (7-0)

**2016-17 Levy:**

It was moved by Chase and seconded by Erickson to approve the 2016-17 Levy. After discussion and on roll call vote the Board voted as follows:

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

Voting against: none

Not voting: none

Motion carried (7-0)

**2016-17 Tech Bond Budget**

It was moved by Robertson and seconded by Schrieber to approve the 2016-17 Tech Bond Budget. After discussion and on roll call vote the Board voted as follows:

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

Voting against: none

Not voting: none

Motion carried: (7-0)

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**2016-17 Tech Bond Levy**

It was moved by Erickson and seconded by Rastovski to approve the 2016-17 Tech Bond Levy. After discussion and on roll call vote the Board voted as follows:

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

Voting against: none

Not voting: none

Motion carried: (7-0)

**ADJORNMENT:**

Board President adjourned the meeting at 1:42 p.m.

Next Regular Board meeting to be held Monday, October 17, 2016 at 1:00 p.m. at ESU 2, Fremont Nebraska.

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Secretary

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ESU # 2

**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 12 day of September 2016, at 1:15 o'clock P.M., at ESU 2 Office 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.

*Coastance Judd*

Board Treasurer

2014-2015 Actual Disbursements & Transfers	\$ 4,927,948.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$ 6,255,095.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 8,081,457.00
2016-2017 Necessary Cash Reserve	\$ 2,797,204.00
2016-2017 Total Resources Available	\$ 10,878,661.00
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 1,997,360.85
Unused Budget Authority Created For Next Year	\$ 359,850.14

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,897,430.85
Personal and Real Property Tax Required for Bonds	\$ 99,930.00

**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 12 day of September 2016, at 1:20 o'clock P.M., at ESU 2 Office 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.

2015-2016 Property Tax Request	\$ 1,898,295.00
2015 Tax Rate	0.015000
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.015007
2016-2017 Proposed Property Tax Request	\$ 1,997,360.85
2016 Proposed Tax Rate	0.015790

ZNEZ 8-31-1

**PROOF OF PUBLICATION**

STATE OF NEBRASKA

)ss

COUNTY OF CUMING

Colleen Ernesti, being duly sworn, deposes and says she is Circulation Manager, of THE WEST POINT NEWS, a weekly newspaper printed and published in Cuming County, State of Nebraska, and of a general circulation of more than 300 copies weekly; 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 or in part in an office maintained at the place of publication. And that the annexed notice has been published

*one*

consecutive weeks in said newspaper, the publication thereof having been made on

*8/31/16*

*Colleen Ernesti*

Circulation Manager

Subscribed and sworn to before me

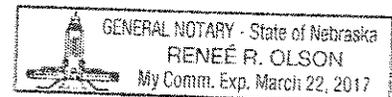
*31st*

this *AUGUST* day of 2016

*Renee R. Olson*

NOTARY PUBLIC

Printer's Fee \$ *35.07*



PROOF OF PUBLICATION

STATE OF NEBRASKA

)ss

COUNTY OF CUMING

**NOTICE  
OF PUBLIC HEARING  
AND MEETING  
EDUCATIONAL SERVICE UNIT # 2**

Notice is hereby given that the Board of Education (the "Board") of Educational Service Unit #2 in the State of Nebraska (the "Unit") will hold a public hearing at 1:00 p.m. on Monday, September 12, 2016, at the Unit's main office, 2320 North Colorado Avenue, Fremont, Nebraska 68025, Nebraska, to hear comments on proposals by the Unit to (1) participate in an interlocal cooperative with one or more Nebraska public school districts and/or educational service units regarding the financing of information technology, (2) adopt a bond measure authorizing such interlocal cooperative to issue bonds on behalf of the Unit in a principal amount not to exceed \$100,000 (the "Bonds") to finance the cost of any item of hardware or software used by the Unit in providing for the delivery of information, including the purchasing of upgrades or related improvements to information technology for the operation of libraries operated by the Unit and (3) levy a tax to pay the principal of and the interest on the Bonds. All interested persons are invited to present comments at the public hearing (or, prior to the time of the hearing, submit written comments to the Administrator of the Unit) concerning the issuance of the Bonds and the purposes therefor. For additional information, contact the Administrator of the Unit at (402) 721-7710.

Further notice is given that the Unit will hold a meeting immediately following the conclusion of and at the same location as the above-described public hearing, which meeting is open to the public. A current agenda of such meeting is available for public inspection at the office of the Administrator of the Unit.

ZNEZ

8-31-1

Colleen Ernesti, being duly sworn, deposes and says she is Circulation Manager, of THE WEST POINT NEWS, a weekly newspaper printed and published in Cuming County, State of Nebraska, and of a general circulation of more than 300 copies weekly; 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 or in part in an office maintained at the place of publication. And that the annexed notice has been published

one  
consecutive weeks in said newspaper, the publication thereof having been made on 8/31/16

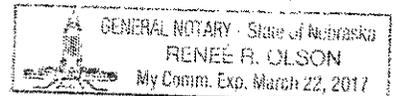
Colleen Ernesti  
Circulation Manager

Subscribed and sworn to before me

this 31st day of August, 2016

Renee R. Olson  
NOTARY PUBLIC

Printer's Fee \$ 20.88



A RESOLUTION AUTHORIZING THE DISTRICT TO CONTINUE ITS PARTICIPATION IN AN INTERLOCAL COOPERATIVE WITH ONE OR MORE NEBRASKA PUBLIC SCHOOL DISTRICTS AND/OR EDUCATIONAL SERVICE UNITS; AUTHORIZING SUCH COOPERATIVE TO ISSUE BONDS ON BEHALF OF THE DISTRICT IN A PRINCIPAL AMOUNT NOT TO EXCEED \$100,000 TO FINANCE THE COST OF ANY ITEM OF HARDWARE OR SOFTWARE USED BY THE DISTRICT IN PROVIDING FOR THE DELIVERY OF INFORMATION, INCLUDING THE PURCHASING OF UPGRADES OR RELATED IMPROVEMENTS TO INFORMATION TECHNOLOGY FOR THE OPERATION OF LIBRARIES OPERATED BY THE DISTRICT; DELEGATING THE AUTHORITY TO DETERMINE THE PRINCIPAL AMOUNTS, MATURITY DATES, INTEREST RATES, REDEMPTION PROVISIONS AND OTHER TERMS OF SUCH BONDS; IMPOSING A TAX TO PAY THE PRINCIPAL OF AND INTEREST ON SUCH BONDS; DESIGNATING THE BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS; AUTHORIZING CERTAIN ACTIONS AND DOCUMENTS; PUBLISHING NOTICE OF INTENT TO ISSUE SUCH BONDS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF EDUCATIONAL SERVICE UNIT #2 IN THE STATE OF NEBRASKA AS FOLLOWS:

**Section 1.** The Board (the "**Board**") of Educational Service Unit #2 in the State of Nebraska (the "**District**"), hereby finds and determines:

(a) The District is duly organized as an educational service unit pursuant to the Educational Service Unit Act, Sections 79-1201 to 79-1244, inclusive, Reissue Revised Statutes of Nebraska, as amended, providing educational services to its member school districts located within the geographical boundaries of the District.

(b) The Public Facilities Construction and Finance Act, Section 72-2301 et seq., Reissue Revised Statutes of Nebraska, as amended (the "**Act**"), authorizes a qualified public agency, such as the District, to (i) cooperate with one or more qualified public agencies to form a joint entity or joint public agency (the "**Joint Entity**") for the purpose of issuing bonds to finance joint projects which may be serviced by property taxes, regardless of any statutory debt restrictions, and (ii) levy a tax described therein for the payment of such bonds. A "joint project" includes, but is not limited to, a project financed and operated by at least two or more qualified public agencies cooperating as a joint entity for any item of hardware or software used in providing for the delivery of information, including the purchasing of upgrades or related improvements to information technology for the operation of libraries operated by school districts or educational service units (the "**Project**").

(c) The Nebraska Interlocal Cooperation Act, Sections 13-801 et seq., Reissue Revised Statutes of Nebraska, as amended (the "**Interlocal Act**"), permits local governmental units, such as the District, to make the most efficient use of their taxing authority and other powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities. The Interlocal Act further provides that any power or powers, privileges, or authority exercised or capable of exercise by a public agency of the State may be exercised and enjoyed jointly with any other public agency of this state.