

2016-2017  
 STATE OF NEBRASKA  
 EDUCATIONAL SERVICE UNIT BUDGET FORM

RECEIVED

ESU # 5

SEP 19 2016

LANCASTER COUNTY  
 CLERK

This budget is for the Period September 1, 2016 through August 31, 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:

\$ 1,172,634.24	Property Taxes for Non-Bond Purposes
\$ 61,610.00	Principal and Interest on Bonds
\$ 1,234,244.24	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of September 1, 2016

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

\$ 7,817,318,450.00 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.

County Clerk's Use ONLY

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

ESU # 5

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	\$ 22,134.00	\$ 48,921.50	\$ 44,651.50
3	Investments	\$ 4,272,935.00	\$ 4,453,208.50	\$ 4,992,394.00
4	County Treasurer's Balance	\$ 204,131.00	\$ 255,343.00	\$ 226,812.15
5	<b>Subtotal of Beginning Balances (Lines 2 thru 4)</b>	\$ 4,499,200.00	\$ 4,757,473.00	\$ 5,263,857.65
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,000,738.00	\$ 1,128,525.00	\$ 1,222,024.00
7	Federal Receipts	\$ 188,404.00	\$ 102,459.41	\$ 3,002,562.00
8	State Receipts: Motor Vehicle Pro-Rate	\$ -	\$ -	\$ -
9	State Receipts: Aid for Core Services & Technology Infrastructure	\$ 175,117.00	\$ 112,172.90	\$ 9,163.00
10	State Receipts: Other	\$ 374,050.00	\$ 410,649.78	\$ 318,843.00
11	State Receipts: Property Tax Credit	\$ -	\$ -	
12	Local Receipts: Nameplate Capacity Tax	\$ -	\$ -	\$ -
13	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
14	Local Receipts: Other	\$ 3,255,465.00	\$ 2,972,394.56	\$ 3,102,578.00
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>	\$ 9,492,974.00	\$ 9,483,674.65	\$ 12,919,027.65
18	<b>Disbursements &amp; Transfers:</b>			
19	Operating Expenses	\$ 4,633,407.54	\$ 4,128,067.00	\$ 8,519,467.00
20	Capital Improvements (Real Property/Improvements)	\$ 26,630.46	\$ 34,574.00	\$ 50,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ -	\$ -	\$ -
22	Debt Service: Bond Principal & Interest Payments	\$ 75,463.00	\$ 57,176.00	\$ 60,800.00
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	\$ -	\$ -	\$ 200.00
26	Judgments	\$ -	\$ -	\$ -
27	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
29	<b>Total Disbursements &amp; Transfers (Lines 19 thru 28)</b>	\$ 4,735,501.00	\$ 4,219,817.00	\$ 8,630,467.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 4,757,473.00	\$ 5,263,857.65	\$ 4,288,560.65
31	Cash Reserve Percentage			50%
<b>PROPERTY TAX RECAP</b>		Tax from Line 6		\$ 1,222,024.00
		County Treasurer's Commission at 1% of Line 6		\$ 12,220.24
		Delinquent Tax Allowance		\$ -
		<b>Total Property Tax Requirement</b>		\$ 1,234,244.24

To Assist the County For Levy Setting Purposes

Cash Reserve Funds

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.

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.

Property Tax Request by Fund:

	Property Tax Request
General Fund	\$ 1,172,634.24
Bond Fund	\$ 61,610.00
<b>Total Tax Request</b>	<b>** \$ 1,234,244.24</b>

Special Reserve Fund Name	Amount

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

Total Special Reserve Funds	0
Total Cash Reserve	\$ 4,288,560.65
Remaining Cash Reserve	\$ 4,288,560.65
Remaining Cash Reserve %	50%

## CORRESPONDENCE INFORMATION

### ENTITY OFFICIAL ADDRESS

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

NAME	<b>Educational Service Unit No. 5</b>
ADDRESS	<b>900 West Court Street</b>
CITY & ZIP CODE	<b>Beatrice, 68310</b>
TELEPHONE	<b>402-223-5277</b>
WEBSITE	<b>www.esu5.org</b>

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Roger Smidt	Duane Smith	Jan Reimer
TITLE / FIRM NAME	Chairperson	Secretary	Business Manager
TELEPHONE	402-223-5277	402-223-5277	402-223-5277
EMAIL ADDRESS			

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 # 5

2016-2017 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds		
Total Personal and Real Property Tax Requirements	(1)	\$ 1,234,244.24
Motor Vehicle Pro-Rate	(2)	\$ -
In-Lieu of Tax Payments	(3)	\$ -
Aid for Core Services and Technology Infrastructure	(4)	\$ 9,163.00
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))		\$ 50,000.00 (6)
LESS: Amount Spent During 2015-2016		\$ 34,537.00 (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$ 15,463.00 (8)
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(9)	\$ -
Nameplate Capacity Tax	(9a)	\$ -
<b>TOTAL RESTRICTED FUNDS (A)</b>	<b>(10)</b>	<b>\$ 1,243,407.24</b>

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 (cannot exclude same capital improvements from more than one lid calculation.) Agrees to Line (8).		\$ 15,463.00 (12)
Allowable Capital Improvements	(13)	\$ 34,537.00
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$ 980,602.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)	\$ 61,000.00
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>\$ 1,076,139.00</b>

<b>TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the LC-3 Lid Form)</b>	(20)	<b>\$ 167,268.24</b>
<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.

ESU # 5

**COMPUTATION OF LIMIT FOR FISCAL YEAR 2016-2017**

2015-2016 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 1,271,648.01  
(1)

**ALLOWABLE INCREASES**

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

(A)

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

(B)

89,167,754.00 / 7,324,838,218.00 = 1.22 %

2016 Growth / 2015 Valuation = Multiply times  
per Assessor / 100 To get %

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

(C)

Base Limitation Growth = Line (1) **TIMES** Line (C) 31,791.20

(D)

2016-2017 Calculated Base Limitation = Line (1) **PLUS** Line (D) 1,303,439.21  
(2)

**2** ALLOWABLE GROWTH

Base Revenue Need per Department of Education 1,001,342.02

(E)

Base Revenue Need Increase = Line (E) **TIMES** 110% 1,101,476.22

(F)

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

**3** ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %

(4)

6 / 6 = 100.00 %

# of Board Members / Total # of Members = Must be at least  
voting / in Governing Body / .75 (75%) of the  
"Yes" for Increase / (Attending & Absent) / 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  
LID COMPUTATION FORM

ESU # 5

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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>12,716.48</u> (7)
Total Restricted Funds Authority = Line (2) PLUS Line (3) PLUS Line (7)	<u>1,316,155.69</u> (8)
Less: Restricted Funds from LC-3 Supporting Schedule	<u>167,268.24</u> (9)
Total Unused Restricted Funds Authority = Line (8) MINUS Line (9)	<u>1,148,887.45</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>1,234,244.24</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>61,610.00</u> ) (D)	
Total Exclusions		( \$ <u>61,610.00</u> ) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ <u>1,172,634.24</u> (3)
2016 Valuation (Per the County Assessor)		\$ <u>7,817,318,450.00</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.

# Administrator Pay Transparency Notice—Proposed Contract Dr. Brenda McNiff

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 July 11, 2016 at 7:00 p.m. at the Educational Service Unit No. 5, Beatrice, Nebraska.

After the 2015/16 school year, how many years remain on the contract:

(Column F must be

completed if additional years remain on contract.)

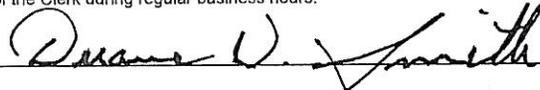
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The estimated costs to the ESU for the 2016/17 year and future years are listed below:

	2016/17 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
<b>Base Pay for the Total FTE</b>	\$ 145,000.00		\$ 145,000.00
<b>Compensation for activities outside of the regular salary:</b>			
• <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>	\$ -		\$ -
<b>Benefits and Payroll Costs Paid by district:</b>			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 166.00		\$ 166.00
• <i>Cafeteria Plan Stipend</i>	\$ -		\$ -
• <i>Cash in lieu of insurance</i>	\$ -		\$ -
• <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>	\$ 25,415.00		\$ 25,415.00
• <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		\$ 1,770.00
• <i>Cell Phone/Internet reimbursement</i>	\$ -		\$ -
• <i>Relocation reimbursement</i>	\$ -		\$ -
• <i>Travel allowance/reimbursement</i>	\$ 9,000.00		\$ 9,000.00
• <i>Mileage allowance</i>	\$ -		\$ -
• <i>Educational tuition assistance</i>	\$ -		\$ -
• <i>All other benefit costs not mentioned above</i>	\$ -		\$ -
<b>Totals:</b>	<b>\$ 181,351.00</b>	<b>\$ -</b>	<b>\$ 181,351.00</b>

**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 15 day of September 2016, 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.



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Clerk/Secretary

2014-2015 Actual Disbursements & Transfers	\$	4,735,501.00
2015-2016 Actual/Estimated Disbursements & Transfers	\$	4,219,817.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$	8,630,467.00
2016-2017 Necessary Cash Reserve	\$	4,288,560.65
2016-2017 Total Resources Available	\$	12,919,027.65
Total 2016-2017 Personal & Real Property Tax Requirement	\$	1,234,244.24
Unused Budget Authority Created For Next Year	\$	1,148,887.45

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$	1,172,634.24
Personal and Real Property Tax Required for Bonds	\$	61,610.00

**NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 15 day of September 2016, 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.

2015-2016 Property Tax Request	\$	1,156,097.51
2015 Tax Rate		0.015783
Property Tax Rate (2015-2016 Request/2016 Valuation)		0.014789
2016-2017 Proposed Property Tax Request	\$	1,234,244.24
2016 Proposed Tax Rate		0.015789

**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 #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.	0	8,374,221

*\*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 16, 2016*  
(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 2016**

*{certification required on or before August 20<sup>th</sup>, 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.	27,375	183,066,451

*\*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 15, 2016  
*(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 2016

(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	64,485,560	2,807,310,118

\*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.

Annotta Carter, Deputy  
(signature of county assessor)

Aug. 17, 2016  
(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. 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 #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.	8,655,519	1,940,059,168

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

I MARY A BANAHAN, 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.

Mary A Banahan  
*(signature of county assessor)*



Aug 17, 2016  
*(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,  
and b) community colleges, and c) school districts}

**TAX YEAR 2016**

{certification required annually}

To: ESU 5

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON COUNTY

<u>Name of Political Subdivision</u>	<u>Subdivision Type</u>	<u>Value attributable to Growth</u>	<u>Total Taxable Value</u>
ESU 5 GENERAL	Educational Service Units	\$168,793	\$25,264,145
ESU 5 BOND	Educational Service Units	\$168,793	\$25,264,145

\*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 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)



08/15/2016

(date)

CC: County Clerk, Johnson County 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 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 20th, of each year}*

TO: ESU #5  
ATTN: JAN REIMER  
900 W COURT ST  
BEATRICE, NE 68310

**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 #5	ESU - 03	0	2,650,850

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

**TAX YEAR 2016**

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

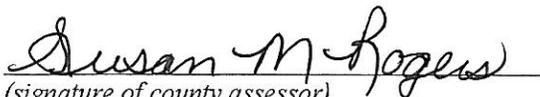
**TO: ESU UNIT #5  
IVAN SIMPSON  
900 W COURT ST  
BEATRICE NE 68310**

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

<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>
E.S.U. #5 GENERAL	E.S.U.	623,905	410,161,481

*\*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.

  
*(signature of county assessor)*

8-15-2016  
*(date)*

CC: County Clerk, NUCKOLLS County  
CC: County Clerk where district is headquarter, \_\_\_\_\_ County

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

CERTIFICATION OF TAXABLE VALUE  
And VALUE ATTRIBUTABLE TO GROWTH

{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 : 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	89,485	4,401,057

*\*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.

*Therese E. Gruber*

(signature of county assessor)

*8-18-16*

(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. 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 #5**

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

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

<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>
E.S.U. 5	E.S.U.	0	2,005,805

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

I JONATHAN W. 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)*

08/17/2016  
\_\_\_\_\_  
*(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 2016**

(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	929,520	385,957,056

*\*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 18, 2016  
(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. 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 #5  
ATTN: JAN REIMER  
900 W COURT ST.  
BEATRICE, NE 68310**

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

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.	5,700,871	2,048,068,098

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

I KARLA 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)

8-15-16  
(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

*Brenda McNiff, Interim 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 2016-17 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

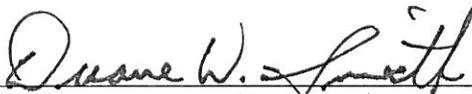
WHEREAS, the Board, after having reviewed the preliminary tax rate certified by the County Clerk in each county in which taxable property is situated and which is subject to taxes levied by ESU #5; and

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 2016-17 school year.

Now be it therefore resolved that the Board of ESU #5 has a tax request of \$1,234,244.24 for the 2016-17 fiscal year and the final levy of the Board of ESU #5 should be, and hereby is set at .015789 for the 2016-17 fiscal year.

It is so moved by Deb Meyer and seconded by Vic Jacobson  
this 15<sup>th</sup> day of September 2016. 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

EDUCATIONAL SERVICE UNIT NO. 5

Budget Hearing Minutes

September 15, 2016

The Annual Budget Hearing and setting of the tax levy was held at Educational Service Unit #5 on Thursday, September 15, 2016. Present were Board members Roger Smidt, Duane Smith, Vic Jacobson, Lorna McMurray, Deb Meyer, and Darlene Pierce. Also present: Interim Administrator Brenda McNiff, ESU #5 Treasurer Jan Reimer; and Board Recording Secretary Vicki Frerking.

Budget Hearing and Summary

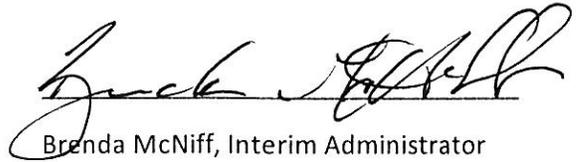
At 7:00 p.m. Board President Roger Smidt convened the Budget Hearing and Summary of the Budget. The Administrator and Board Treasurer reviewed the revenues and expenditures for 2016-17. President Smidt closed the hearing at 7:19 p.m.

Hearing to Set Final Tax Request

At 7:20 p.m. Board President Roger Smit convened the Special Hearing to Set the Final Tax Request. Board President Smidt closed the hearing at 7:22 p.m.



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



Brenda McNiff, Interim Administrator  
Educational Service Unit #5  
Gage, Jefferson, Thayer Counties  
Nebraska

## EDUCATIONAL SERVICE UNIT NO. 5

**Board Minutes**

**September 15, 2016**

The Board of Educational Service Unit #5 met Thursday, September 15, 2016 at 7:23 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, and Darlene Pierce; Interim Administrator Brenda McNiff; Board Treasurer Jan Reimer; and Board Recording Secretary Vicki Frerking.

The Administrator verified that Notice of the meeting had been given to the Beatrice Daily Sun and Hebron Journal Register the week of September 7, 2016.

President Roger Smidt moved to approve the agenda as presented. Deb Meyer seconded. Motion passed 6-0 on roll call vote.

Roger Smidt moved to approve the minutes of the August meeting, seconded by Lorna McMurray. Motion passed 6-0 on roll call vote.

Duane Smith moved to approve the treasurer's report and authorize payment of bills in the amount of \$490,943.82, seconded by Vic Jacobson. Motion passed 6-0 on roll call vote.

### **Old Business**

### **New Business**

Roger Smidt moved to approve a one percent additional spending authority, seconded by Vic Jacobson. Motion passed 6-0 on roll call vote.

Deb Meyer moved to approve the additional levy for the bond fund of .000789 per \$100.00 valuation, seconded by Vic Jacobson. Motion passed 6-0 on roll call vote.

Vic Jacobson moved to approve the 2016-17 Budget in the amount of \$8,630,467, seconded by Lorna McMurray. Motion passed 6-0 on roll call vote.

Deb Meyer moved to set the Final Tax Request at \$1,234,244.24, seconded by Vic Jacobson. Motion passed 6-0 on roll call vote.

Deb Meyer moved to set the levy at 0.015789 per \$100.00 valuation, seconded by Vic Jacobson. Motion passed 6-0 on roll call vote.

Roger Smidt moved to approve the Petition for Decertification of the Bargaining Agent for Educational Service Unit No. 5 effective August 14, 2017, seconded by Darlene Pierce. Motion passed 6-0 on roll call vote.

Duane Smith moved to declare the presented list of equipment as surplus property and dispose of the items properly, seconded by Roger Smidt. Motion passed 6-0 on roll call vote.

Deb Meyer moved to sell a 2001 Dodge Intrepid at Blue Book price of \$1400, seconded by Lorna McMurray. Motion passed 6-0 on roll call vote.

Board members are to contact Jan Reimer if they intend to attend the AESA Convention November 30 to December 3<sup>rd</sup> in Savannah, GA.

With no further business, President Smidt moved to adjourn the meeting, seconded by Deb Meyer. Meeting adjourned at 7:40 p.m.

The next meeting will be October 10 at 7:00 p.m. at the offices of ESU #5 in Beatrice.



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



Brenda McNiff, Interim Administrator  
Educational Service Unit #5  
Gage, Jefferson, Thayer Counties  
Nebraska

# AFFIDAVIT OF PUBLICATION

STATE OF NEBRASKA } SS.  
GAGE COUNTY

ESU # 5

### NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-801 to 13-513, that the governing body will meet on the 15 day of September 2016, 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.

*Deanna W. Smith*  
Clerk/Secretary

2014-2015 Actual Disbursements & Transfers	\$ 4,735,501.00
2016-2017 Actual/Estimated Disbursements & Transfers	\$ 4,219,817.00
2016-2017 Proposed Budget of Disbursements & Transfers	\$ 6,530,467.00
2016-2017 Necessary Cash Reserve	\$ 4,268,560.65
2016-2017 Total Resources Available	\$ 12,919,027.65
Total 2016-2017 Personal & Real Property Tax Requirement	\$ 1,234,244.24
Unused Budget Authority Created For Next Year	\$ 1,348,687.45

**Breakdown of Property Tax:**

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 1,172,634.24
Personal and Real Property Tax Required for Bonds	\$ 61,610.00

### NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1601.02, that the governing body will meet on the 15 day of September 2016, 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.

2015-2016 Property Tax Request	\$ 1,156,097.51
2015 Tax Rate	0.015783
Property Tax Rate (2015-2016 Request/2016 Valuation)	0.014789
2016-2017 Proposed Property Tax Request	\$ 1,234,244.24
2016 Proposed Tax Rate	0.015789

September 10, 2016 #633311-1

Annette Lytle 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 10th day of September 2016**

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.

*Annette Lytle*

Subscribed in my presence and sworn to before me this 10th day  
of **September, 2016.**

Notary Public

*Carol L. Bradley*

My commission expires Jan 23, 2018

1st week..... \$114.72

Balance Due ..... \$114.72

