

**2020-2021
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM**

ESU # 5

RECEIVED

SEP 16 2020

LANCASTER COUNTY CLERK

This budget is for the Period September 1, 2020 through August 31, 2021

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:

\$ 1,092,390.75	Property Taxes for Non-Bond Purposes
\$ -	Principal and Interest on Bonds
\$ 1,092,390.75	Total Personal and Real Property Tax Required

Outstanding Bonded Indebtedness as of September 1, 2020

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

\$ 7,282,366,529.00 **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, 2019 through June 30, 2020?

YES NO

If YES, Please submit Interlocal Agreement Report by September 20th.

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, 2019 through June 30, 2020?

YES NO

If YES, Please submit Trade Name Report by September 20th.

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

Questions - E-Mail: Deann.Haeffner@nebraska.gov

Submission Information

Budget Due by 9-20-2020

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 2018 - 2019 (Column 1)	Actual/Estimated 2019 - 2020 (Column 2)	Adopted Budget 2020 - 2021 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 98,653.00	\$ 79,106.00	\$ 141,689.54
3	Investments	\$ 5,873,726.00	\$ 5,623,983.00	\$ 5,057,009.37
4	County Treasurer's Balance	\$ 290,163.00	\$ 271,530.00	\$ 178,293.02
5	Subtotal of Beginning Balances (Lines 2 thru 4)	\$ 6,262,542.00	\$ 5,974,619.00	\$ 5,376,991.93
3	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	\$ 1,037,150.00	\$ 1,136,365.99	\$ 1,081,575.00
7	Federal Receipts	\$ 131,051.00	\$ 269,438.27	\$ 875,819.00
3	State Receipts: Motor Vehicle Pro-Rate	\$ 2,855.00	\$ 3,500.00	\$ 3,500.00
3	State Receipts: Aid for Core Services & Technology Infrastructure	\$ -	\$ -	\$ 53,285.00
0	State Receipts: Other	\$ 492,585.00	\$ 409,766.96	\$ 461,361.00
1	State Receipts: Property Tax Credit	\$ 92,853.00	\$ -	
2	Local Receipts: Nameplate Capacity Tax	\$ 4,574.00	\$ -	\$ -
3	Local Receipts: In Lieu of Tax	\$ -	\$ -	\$ -
4	Local Receipts: Other	\$ 3,440,770.00	\$ 3,883,314.57	\$ 3,946,963.00
5	Transfers In Of Surplus Fees	\$ -	\$ -	\$ -
6	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)	\$ -	\$ -	\$ -
7	Total Resources Available (Lines 5 thru 16)	\$ 11,464,380.00	\$ 11,677,004.79	\$ 11,799,494.93
8	Disbursements & Transfers:			
9	Operating Expenses	\$ 5,348,432.00	\$ 6,112,513.18	\$ 8,143,230.00
0	Capital Improvements (Real Property/Improvements)	\$ 51,647.00	\$ 52,273.73	\$ -
1	Other Capital Outlay (Equipment, Vehicles, Etc.)	\$ 89,682.00	\$ 135,225.95	\$ 60,000.00
2	Debt Service: Bond Principal & Interest Payments	\$ -	\$ -	\$ -
3	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
4	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
5	Debt Service: Other	\$ -	\$ -	\$ -
6	Judgments	\$ -	\$ -	\$ -
7	Transfers Out of Surplus Fees	\$ -	\$ -	\$ -
8	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	\$ -	\$ -	\$ -
9	Total Disbursements & Transfers (Lines 19 thru 28)	\$ 5,489,761.00	\$ 6,300,012.86	\$ 8,203,230.00
0	Balance Forward/Cash Reserve (Line 17 - Line 29)	\$ 5,974,619.00	\$ 5,376,991.93	\$ 3,596,264.93
1	Cash Reserve Percentage			44%
PROPERTY TAX RECAP		Tax from Line 6		\$ 1,081,575.00
		County Treasurer's Commission at 1% of Line 6		\$ 10,815.75
		Total Property Tax Requirement		\$ 1,092,390.75

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:	<u>Property Tax Request</u>
General Fund	\$ 1,092,390.75
Bond Fund	\$ -
Total Tax Request	** \$ 1,092,390.75

<u>Special Reserve Fund Name</u>	<u>Amount</u>

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

Total Special Reserve Funds	<u>0</u>
Total Cash Reserve	\$ 3,596,264.93
Remaining Cash Reserve	\$ 3,596,264.93
Remaining Cash Reserve %	44%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

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

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Vic Jacobson	Jan Reimer	Jan Reimer
TITLE/FIRM NAME	Board President/ESU #5	Board Treasurer	Board Treasurer/Business Manager
TELEPHONE	402-223-5277	402-223-5277	402-223-5277
EMAIL ADDRESS		jreimer@esu5.org	jreimer@esu5.org

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

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

ESU # 5

2020-2021 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,092,390.75
Motor Vehicle Pro-Rate	(2)	\$	3,500.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	53,285.00
Transfers of Surplus Fees	(5)	\$	-
Prior Year Budgeted Capital Improvements that were excluded from Restricted Funds.			
Prior Year Capital Improvements Excluded from Restricted Funds (From Prior Year Lid Exceptions, Line (11))		\$	125,000.00 (6)
LESS: Amount Spent During 2019-2020		\$	132,608.73 (7)
LESS: Amount Expected to be Spent in Future Budget Years		\$	- (8)
Amount to be included as Restricted Funds (Cannot be a Negative Number)	(9)	\$	-
Nameplate Capacity Tax	(9a)	\$	-
TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,149,175.75

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>)		\$	- (12)
Agrees to Line (8).		\$	- (12)
Allowable Capital Improvements	(13)	\$	-
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	1,127,571.00
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)		
Judgments	(16)	\$	-
Refund of Property Taxes to Taxpayers	(17)	\$	-
Repairs to Infrastructure Damaged by a Natural Disaster	(18)	\$	-
TOTAL LID EXCEPTIONS (B)	(19)	\$	1,127,571.00

TOTAL RESTRICTED FUNDS			
For Lid Computation (To Line 9 of the Lid Computation Form)	(20)	\$	21,604.75
<i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 19</i>			

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

ESU # 5

LID COMPUTATION FORM FOR FISCAL YEAR 2020-2021

2019-2020 Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 1,431,183.59
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

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

$\frac{30,275,372.00}{2020 \text{ Growth per Assessor}} \div \frac{7,476,441,762.00}{2019 \text{ Valuation}} = \frac{0.40}{\text{Multiply times 100 To get \%}}$

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

Base Limitation Growth = Line (1) **TIMES** Line (C) 35,779.59
(D)

Calculated Base Limitation = Line (1) **PLUS** Line (D) 1,466,963.18
(2)

2 **ALLOWABLE GROWTH**

Base Revenue Need per Department of Education 1,054,058.79
(E)

Base Revenue Need Increase = Line (E) **TIMES** 110% 1,159,464.67
(F)

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

3 **ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE** - %
(4)

$\frac{\text{\# of Board Members voting "Yes" for Increase}}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{0.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$

Please attach a copy of the Board minutes approving the increase.

4 **SPECIAL ELECTION VOTER APPROVED % INCREASE** - %
(5)

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

TOTAL ALLOWABLE PERCENT INCREASE = Line (4) **PLUS** Line (5) - %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) **TIMES** Line (6) -
(7)

Total Restricted Funds Authority = Line (2) **PLUS** Line (3) **PLUS** Line (7) 1,466,963.18
(8)

Less: Restricted Funds from Lid Supporting Schedule 21,604.75
(9)

Total Unused Restricted Funds Authority = Line (8) **MINUS** Line (9) 1,445,358.43
(10)

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

The amount of Unused Restricted Funds Authority on Line (10) must be published in the Notice of Budget Hearing.

ESU # 5

2020-2021 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Total - Must agree to Line 11 on Lid Support Page 4	<u>\$ -</u>

Levy Limit Form
Educational Service Units

ESU # 5

Total Personal and Real Property Tax Request		\$ 1,092,390.75 <u>(1)</u>
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)	(\$ _____ -) (D)	
Total Exclusions		(\$ _____ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 1,092,390.75 <u>(3)</u>
2020 Valuation (Per the County Assessor)		\$ 7,282,366,529.00 <u>(4)</u>
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 *(Name of current or new Administrator)*

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 June 8, 2020 at 7:00 pm at the Educational Service Unit No. 5 Central Office in Beatrice, Nebraska.

After the 2019/20 school year, how many years remain on the contract:

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

2

The estimated costs to the ESU for the 2020/21 year and future years are listed below:

	2020/21 Base Pay, Additional Compensation & Benefits	Future Base Pay, Additional Compensation & Benefits per Contract	TOTAL CONTRACT COST
Base Pay for the Total FTE	\$ 179,974.00	\$ 359,948.00	\$ 539,922.00
Compensation for activities outside of the regular salary:			
• <i>Extended contracts / Activities outside of regular salary</i>	\$ -	\$ -	\$ -
• <i>Bonus/Incentive/Performance Pay</i>	\$ -	\$ -	\$ -
• <i>Stipends</i>	\$ -	\$ -	\$ -
• <i>All other costs not mentioned above</i>	\$ -	\$ -	\$ -
Benefits and Payroll Costs Paid by district:			
• <i>Insurances (Health, Dental, Life, Long Term Disability)</i>	\$ 175.00	\$ 350.00	\$ 525.00
• <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>	\$ 31,546.00	\$ 63,091.00	\$ 94,637.00
• <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>	\$ 1,775.00	\$ 3,550.00	\$ 5,325.00
• <i>Cell Phone/Internet reimbursement</i>	\$ -	\$ -	\$ -
• <i>Relocation reimbursement</i>	\$ -	\$ -	\$ -
• <i>Travel allowance/reimbursement</i>	\$ 9,000.00	\$ 18,000.00	\$ 27,000.00
• <i>Mileage allowance</i>	\$ -	\$ -	\$ -
• <i>Educational tuition assistance</i>	\$ -	\$ -	\$ -
• <i>All other benefit costs not mentioned above</i>	\$ -	\$ -	\$ -
Totals:	\$ 222,470.00	\$ 444,939.00	\$ 667,409.00

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 14 day of September 2020, 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.

Duane W. Smith
Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	5,489,761.00
2019-2020 Actual/Estimated Disbursements & Transfers	\$	6,300,012.86
2020-2021 Proposed Budget of Disbursements & Transfers	\$	8,203,230.00
2020-2021 Necessary Cash Reserve	\$	3,596,264.93
2020-2021 Total Resources Available	\$	11,799,494.93
Total 2020-2021 Personal & Real Property Tax Requirement	\$	1,092,390.75
Unused Budget Authority Created For Next Year	\$	1,445,358.43

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	1,092,390.75
Personal and Real Property Tax Required for Bonds	\$	-

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 14 day of September 2020, 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.

	2019	2020	Change
Operating Budget	10,027,562.00	8,203,230.00	-18%
Property Tax Request	\$ 1,121,470.67	\$ 1,092,390.75	-3%
Valuation	7,476,441,762	7,282,366,529	-3%
Tax Rate	0.015000	0.015000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.015400		

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-601 to 13-613, that the governing body will meet on the 14 day of September 2020, 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.

Quinn H. Smith
Clerk/Secretary

2018-2019 Actual Disbursements & Transfers	\$	5,489,761.00
2018-2020 Actual/Estimated Disbursements & Transfers	\$	6,300,012.86
2020-2021 Proposed Budget of Disbursements & Transfers	\$	6,203,230.00
2020-2021 Necessary Cash Reserve	\$	3,598,264.85
2020-2021 Total Resources Available	\$	11,799,494.93
Total 2020-2021 Personal & Real Property Tax Requirement	\$	1,092,390.75
Unaudited Budget Authority Created For Next Year	\$	1,445,358.43
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-Bond Purposes	\$	1,092,390.75
Personal and Real Property Tax Required for Bonds	\$	

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 14 day of September 2020, 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.

	2019	2020	Change
Operating Budget	10,027,662.00	6,203,230.00	-18%
Property Tax Request	\$ 1,121,470.67	\$ 1,092,390.75	-3%
Valuation	7,476,441,762	7,282,366,529	-3%
Tax Rate	0.015000	0.015000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.015400		

935307 September 2, 2020

NOTICE OF PUBLICATION

STATE OF NEBRASKA } SS.
GAGE COUNTY

I, being first duly sworn on oath, says

 he/she is the

 of the

 a legal daily newspaper printed

 County, Nebraska, and

 circulation of more than

 issue; that the notice,

 is hereto attached

 Wednesday the 2nd day of September 2020

 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.

Shawn Bruch

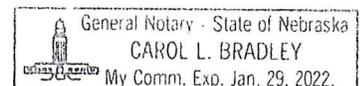
Subscribed in my presence and sworn to before me this 2nd day
of September, 2020.

Notary Public

Carol L. Bradley

My commission expires Jan 29, 2022

Balance Due \$164.01



**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 2020

(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	12,806,580	2,720,599,818

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

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

Annette Carter, Deputy
(signature of county assessor)

August 17, 2020
(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. 2020

**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 2020

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

TO: EDUCATIONAL SERVICE UNIT #5

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: JEFFERSON

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ED SERVICE UNIT 5	E.S.U.	10,072,418	1,814,541,471

**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 13, 2020
(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 2020

{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: 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.	4,967,976	1,847,143,651

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

I AMY C PETERSON, 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.

Amy C Peterson
(signature of county assessor)



8-13-2020
(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.

**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 2020

(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	1,102,237	385,146,813

**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 17, 2020
(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. 2020

**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 2020

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

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: NUCKOLLS

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
E.S.U. #5 GENERAL	E.S.U.	556,400	311,889,709

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

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

Susan M Rogers
(signature of county assessor)

8-11-2020
(date)

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

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

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

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

TAX YEAR 2020

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

TO: EDUCATIONAL SERVICE UNIT #5

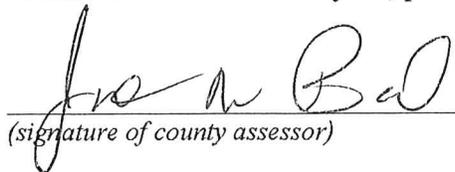
**900 WEST COURT ST
BEATRICE, NE 68310**

TAXABLE VALUE LOCATED IN THE COUNTY OF: PAWNEE

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
E.S.U. 5	E.S.U.	0	1,978,750

**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)

08/12/2020
(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, and
b) community colleges, and c) school districts}*

TAX YEAR 2020

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

TO: ESU #5
900 W COURT ST
BEATRICE NE 68310

TAXABLE VALUE LOCATED IN THE COUNTY OF: FILLMORE

Name of Political Subdivision	Subdivision Type (e.g. city, fire, NRD)	Value attributable to Growth	Total Taxable Value
ESU # 5	E.S.U.	763,390	161,964,376

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

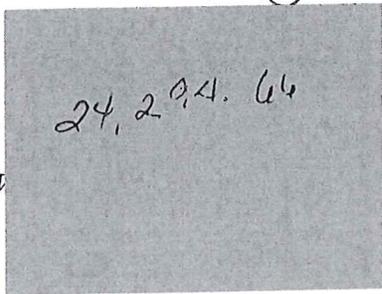
I LYNN MUSSMAN, FILLMORE County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §13-509 and §13-518.

Lynn Mussman
(signature of county assessor)



Aug 13, 2020
(date)

CC: County Clerk, FILLMORE County
CC: County Clerk where district is headquarter, if different



Note to political subdivision: A copy of the Certification of Value and Taxable Value is being provided to you. If you have any questions, please contact the County Assessor's Office. *get 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 2020

{certification required annually}

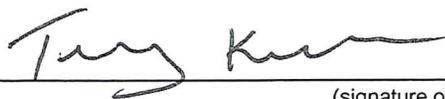
To: ESU 5

TAXABLE VALUE LOCATED IN THE COUNTY OF JOHNSON

Name of Political Subdivision	Subdivision Type	Value attributable to Growth	Total Taxable Value
ESU 5 GENERAL	Educational Service Units (DIST4)	\$0	\$25,600,027

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

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



(signature of county assessor)

08/18/2020

(date)

CC: County Clerk, Johnson County

CC: County Clerk where district is headquartered, if different county, ^{Case} Johnson 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 2020

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

TO: EDUCATIONAL SERVICE UNIT #5

**900 WEST COURT
BEATRICE, NE 68310-3526**

TAXABLE VALUE LOCATED IN THE COUNTY OF: CLAY

Name of Political Subdivision	Subdivision Type <small>(e.g. city, fire, NRD)</small>	Value attributable to Growth	Total Taxable Value
ESU 5 THAYER	E.S.U.	0	6,786,416

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

I BRENDA HANSEN, 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.

Brenda Hansen
(signature of county assessor)

8/12/2020
(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.
b) community colleges, and c) school districts}

TAX YEAR 2020

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

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

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	0	4,086,106

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

I Christina M. Smallfoot, 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.

Christina M. Smallfoot
(signature of county assessor)

08-18-2020
(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. 2020

EDUCATIONAL SERVICE UNIT NO. 5

Budget Hearing Minutes

September 14, 2020

The Annual Budget Hearing and setting of the tax levy was held at Educational Service Unit No. 5 on Monday, September 14, 2020. Present were Board members Vic Jacobson, Roger Smidt, Duane Smith, Darlene Pierce, and Vicki Hinz-Ensz. Also present: Administrator Brenda McNiff, ESU #5 Treasurer Jan Reimer; and Board Recording Secretary Vicki Frerking. Lorna McMurray and Jeannine Murphy were absent. Chair Jacobson acknowledged that this was an open meeting in accordance with the Open Meetings Act and notice of such was published in the Beatrice Daily Sun and Hebron Journal Register the week of September 4. No one was in attendance to offer public comment on any items.

Budget Hearing and Summary

At 7:08 p.m. Board Chair Vic Jacobson convened the Budget Hearing and Summary of the Budget. Administrator and Board Treasurer reviewed the revenues and expenditures for 2020-21. Chair Jacobson closed the budget hearing at 7:37 p.m.

Hearing to Set Final Tax Request

At 7:38 p.m. Board Chair Vic Jacobson convened the Special Hearing to Set the Final Tax Request. Roger Smidt moved to close the Special Hearing to Set the Final Tax Request; seconded by Vicki Hinz-Ensz. Motion passed 5-0 on roll call vote. Chair Jacobson closed the hearing at 7:40 p.m.



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



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

Educational Services Unit #5

Board Minutes

September 14, 2020

The Board of Educational Service Unit No. 5 met on Monday, September 14, 2020, at the offices of ESU No. 5 in Beatrice, Nebraska. Roll call was taken. Present were board members Roger Smidt, Darlene Pierce, Vic Jacobson, Duane Smith, Vicki Hinz-Ensz, Administrator Brenda McNiff, Board Treasurer Jan Reimer, and Board Recording Secretary Vicki Frerking. Lorna McMurray and Jeannine Murphy were absent.

Chair Vic Jacobson called the meeting to order at 7:41 p.m. He acknowledged that this was an open meeting in accordance with the Open Meetings Act and notice of such was published in the Beatrice Daily Sun and Hebron Journal Register the week of September 4, 2020.

Duane Smith moved to approve the agenda as presented; seconded by Roger Smidt. Motion passed 5-0 on roll call vote.

Roger Smidt moved to approve the minutes of the August 2020 meeting; seconded by Vicki Hinz-Ensz. Motion passed 5-0 on roll call vote.

Duane Smith moved to approve the Treasurer's Report for September 2020 and authorize payment of the bills in the amount of \$672,081.10; seconded by Roger Smidt. Motion passed 5-0 on roll call vote.

Old Business:

New Business:

Roger Smidt moved to approve the 2020-21 Budget in the amount of \$8,203,230, seconded by Duane Smith. Motion passed 5-0 on roll call vote.

Roger Smidt moved to set the Final Tax Request at \$1,092,390.75, seconded by Duane Smith. Motion passed 5-0 on roll call vote.

Roger Smidt moved to set the levy at 0.015 per \$100.00 valuation, seconded by Duane Smith. Motion passed 5-0 on roll call vote.

Roger Smidt moved to adopt the presented Equity and Legal Compliance Policy as required by Title 1X. This policy replaces Article 5, Section 1. Motion seconded by Darlene Pierce. Motion passed 5-0 on roll call vote.

Duane Smith, Secretary of the Board, signed Resolution No. 091420 Setting the Tax Request and Final Levy of Educational Service Unit No. 5.

The AESA Conference scheduled for December 2-5, 2020 in Orlando, Florida will be a virtual conference. Virtual presentations will be made by Jen McNally and Matt McNiff on Mental Health, and Annette Weise and Matt Dworak on the EKCO project. No board action required at this time.

Administrative Updates:

Administrator McNiff presented the board with the Nebraska Council of School Administrators Final Legislative Report from the 2020 Legislative session. No board action required.

Administrator McNiff reported on current COVID-19 DHMs and Public Health recommendations for ESU 5 and member schools. No board action required.

Administrator McNiff reported that ESU 5 will not be participating in the Payroll Tax Deferral program. No board action required.

No one was in attendance to provide public comment on any items.

The next board meeting will be October 12, 2020 at 6:00 p.m. at the offices of ESU 5.

With no further business, Roger Smidt moved to adjourn the meeting; seconded by Vicki Hinz-Ensz. Motion passed 5-0 on roll call vote. Chair Vic Jacobson adjourned the meeting at 8:05 p.m.



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



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

RESOLUTION SETTING THE PROPERTY TAX REQUEST
Resolution No. 091420

WHEREAS, Nebraska Revised Statute 77-1601.02 provides that the Governing Body of the Educational Service Unit No. 5 passes by a majority vote a resolution or ordinance setting the tax request; and,

WHEREAS, a special public hearing was held as required by law to hear and consider comments concerning the property tax request.

NOW, THEREFORE, the Governing Body of the Educational Service Unit No. 5, resolves that:

1. The 2020-2021 property tax request be set at \$1,092,390.75.
2. The total assessed value of property differs from last year's total assessed value by 3%.
3. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be \$.015400 per \$100 of assessed value.
4. The Educational Service Unit No. 5 proposes to adopt a property tax request that will cause its tax rate to be \$.015000 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Educational Service Unit No. 5 will decrease last year's by 18%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 13, 2020.

Motion by Roger Smidt, seconded by Duane Smith to adopt Resolution #091420. Voting yes were Smidt, Pierce, Jacobson, Hinz-Ensz, Jacobson. Voting no were NA.

Dated this 14th day of September 2020.

Signed by: Duane W. Smith
Secretary of the Board