

BUDGET HEARING AGENDA

September 14, 2026

5:30 p.m.

- *Call to Order and Roll Call*
 - a. Welcome and Call to Order
 - b. Board Member Roll Call
 - c. Excuse Board Members (if applicable)
 - d. Acknowledgment of Open Meetings Act
- *Budget Hearing and Budget Summary* – President Smidt will open the Budget Hearing. Administrator McNiff will present the proposed 2026-2027 Budget Summary to the board. A copy of the budget is attached for your review. A hard copy will be provided at the meeting.
- *Public Comment*
- *Special Hearing to Set Final Tax Request* – President Smidt will open the Special Hearing to set the final tax request of \$1,665,476.75.
- *Adjourn*

2026-2027

STATE OF NEBRASKA

EDUCATIONAL SERVICE UNIT BUDGET FORM

ESU # 5

This budget is for the Period September 1, 2026 through August 31, 2027

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:		Outstanding Bonded Indebtedness as of September 1, 2026	
\$ 1,665,476.75	Property Taxes for Non-Bond Purposes	Principal	\$ -
\$ -	Principal and Interest on Bonds	Interest	\$ -
\$ 1,665,476.75	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	\$ -
Total Certified Valuation (All Counties)		Report of Joint Public Agency & Interlocal Agreements	
\$ 11,103,519,465.00		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026?	
(Certification of Valuation(s) from County Assessor MUST be attached)		☒ YES ☐ NO	
County Clerk's Use ONLY		If YES, Please submit Interlocal Agreement Report by September 30th.	
		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, 2025 through June 30, 2026?	
		☐ YES ☒ NO	
		If YES, Please submit Trade Name Report by September 30th.	
APA Contact Information		Submission Information	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509		Budget Due by 9-30-2026	
Telephone: (402) 471-2111 FAX: (402) 471-3301		Submit budget to:	
Website: auditors.nebraska.gov		1. Auditor of Public Accounts -Electronically on Website or Mail	
Questions - E-Mail: Jeff.Schreier@nebraska.gov		2. County Board (SEC. 13-508), C/O County Clerk	

TOTAL ALL FUNDS					Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
Line No.							
1	Beginning Balances, Receipts, & Transfers:						
2	Net Cash Balance			\$	1,094,469.00	\$	58,305.00
3	Investments				3,851,507.00	4,030,842.00	5,890,687.00
4	County Treasurer's Balance				273,609.00	295,919.00	232,704.00
5	Subtotal of Beginning Balances (Lines 2 thru 4)				5,219,585.00	5,707,807.00	6,181,696.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)				1,207,002.00	1,500,989.00	1,648,822.00
7	Federal Receipts				533,264.00	465,974.00	542,769.00
8	State Receipts: Motor Vehicle Pro-Rate				3,084.00	2,000.00	2,000.00
9	State Receipts: Aid for Core Services & Technology Infrastructure				32,672.00	-	-
10	State Receipts: Other				971,594.00	1,012,159.00	855,822.00
11	State Receipts: Property Tax Credit				158,410.00	50,000.00	
12	Local Receipts: Nameplate Capacity Tax				4,414.00	3,000.00	3,000.00
13	Local Receipts: In Lieu of Tax				1,255.00	-	-
14	Local Receipts: Other				5,318,235.00	5,524,469.00	5,413,296.00
15	Transfers In Of Surplus Fees				-	-	-
16	Transfer In Other Than Surplus Fees (Should agree to Transfers Out on Line 28)				-	-	-
17	Total Resources Available (Lines 5 thru 16)				13,449,515.00	14,266,398.00	14,647,405.00
18	Disbursements & Transfers:						
19	Operating Expenses				7,741,708.00	8,084,702.00	9,968,224.00
20	Capital Improvements (Real Property/Improvements)				-	-	-
21	Other Capital Outlay (Equipment, Vehicles, Etc.)				-	-	-
22	Debt Service: Bond Principal & Interest Payments				-	-	-
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)						
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)						
25	Debt Service: Other				-	-	-
26	Judgments				-	-	-
27	Transfers Out of Surplus Fees				-	-	-
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)				-	-	-
29	Total Disbursements & Transfers (Lines 19 thru 28)				7,741,708.00	8,084,702.00	9,968,224.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)				5,707,807.00	6,181,696.00	4,679,181.00
31	Cash Reserve Percentage						47%
PROPERTY TAX RECAP					County Treasurer's Commission - 1% of Total Taxes Collected Tax from Line 6 Total Property Tax Requirement		
					1,648,822.00		
					16,654.75		
					1,665,476.75		

To Assist the County For Levy Setting Purposes

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

Property Tax Request by Fund:

	<u>Expected Levy **</u>	<u>Property Tax Request</u>
General Fund	0.015000 \$	1,665,476.75
Bond Fund	0.000000 \$	-
Total Tax Request	0.015000 \$	1,665,476.75 *

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

**** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.**

*Levy Formula : Property Tax Request / Taxable Valuation * 100*
(levies are expressed per \$100 of taxable valuation)

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.

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

Total Special Reserve Funds

0.00

Total Cash Reserve

\$ 4,679,181.00

Remaining Cash Reserve

\$ 4,679,181.00

Remaining Cash Reserve %

47%

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

NAME Roger Smidt

TITLE / FIRM NAME Chairperson

TELEPHONE 402-223-5277

EMAIL ADDRESS _____

CLERK/TREASURER/SUPERINTENDENT/OTHER

Jan Reimer

Board Treasurer

402-223-5277

jreimer@esu5.org

PREPARER

Jan Reimer

Business Manager/Board Treasurer

402-223-5277

jreimer@esu5.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

ESU # 5

2026-2027 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	1,665,476.75
Motor Vehicle Pro-Rate	(2)	\$	2,000.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	-
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))		\$	- (6)
LESS: Amount Spent During 2025-2026		\$	- (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)	\$	-
TOTAL RESTRICTED FUNDS (A)	(10)	\$	1,667,476.75

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)	\$	1,456,952.00
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)	\$	1,456,952.00

TOTAL RESTRICTED FUNDS

For Lid Computation (To Line 9 of the Lid Computation Form)

To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 19

(20) \$ 210,524.75

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

LID COMPUTATION FORM FOR FISCAL YEAR 2026-2027

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form

1,659,734.18
(1)

CURRENT YEAR ALLOWABLE INCREASES

1 Base Limitation Percent Increase (2.5%)

2.50 %

(A)

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

- %

(B)

$$\frac{56,522,144.00}{2026 \text{ Growth per Assessor}} \div \frac{10,449,683,313.00}{2025 \text{ Valuation}} = \frac{0.54}{\text{Multiply times 100 To get \%}} \%$$

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

2.50 %

(C)

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

41,493.35

(D)

Calculated Base Limitation = Line (1) **PLUS** Line (D)

1,701,227.53

(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education

1,262,215.00

(E)

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

1,388,436.50

(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)

1,701,227.53

(8)

Less: Restricted Funds from Lid Supporting Schedule

210,524.75

(9)

Total Unused Restricted Funds Authority = Line (8) **MINUS** Line (9)

1,490,702.78

(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		\$ 1,665,476.75 (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 statutory authority the bond was issued.	(\$ -) (C)	
Statute citation:		
Public Facilities Construction Bonds (Statutes 72-2301 to 72-2308)	(\$ -) (D)	
Total Exclusions		(\$ -) (2)
Personal and Real Property Tax Request subject to Levy Limit		\$ 1,665,476.75 (3)
2026 Valuation (Per the County Assessor)		\$ 11,103,519,465.00 (4)
Calculated Levy for Levy Limit Compliance [Line (3) Divided By Line (4) Times 100]		0.015000 (5)

Note : ESU Levy Limit (State Statute Section 77-3442) - 1.5 cents

Attach supporting documentation if a vote was held to exceed levy limits.

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 14th day of September 2026, at 5:30 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.

2024-2025 Actual Disbursements & Transfers	\$	7,741,708.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$	8,084,702.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$	9,968,224.00
2026-2027 Necessary Cash Reserve	\$	4,679,181.00
2026-2027 Total Resources Available	\$	14,647,405.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$	1,665,476.75
Unused Budget Authority Created For Next Year	\$	1,490,702.78

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes

\$ 1,665,476.75

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 77-1632, that the governing body will meet on the 14th day of September '2026 following the Budget Hearing, 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.

	2025	2026	Change
Operating Budget	9,797,089.00	9,968,224.00	2%
Property Tax Request	\$ 1,567,499.80	\$ 1,665,476.75	6%
Valuation	10,449,683,313	11,103,519,465	6%
Tax Rate	0.015000	0.015000	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.014117		