

BOARD OF EDUCATIONAL SERVICE UNIT NO. 13 (ESU 13)

Our Mission

Serve, support, and empower

Our Vision and Beliefs

Achieving educational excellence for all learners through strong partnerships,
service, and leadership by...
Collaborating with schools, families, and communities
Serving with equity, efficiency, and integrity
Communicating effectively
Leading with innovation

Agenda

Tuesday, September 23, 2025

Location - Main Office, Conference Room E, 4215 Avenue I, Scottsbluff, NE 69361

Dinner - 6:30 PM

Regular Meeting - 7:20 PM

{{Name: Agenda Item Name}}

A. Call to Order

- Hearing is governed by the Nebraska Open Meeting Act as posted.

B. Review of resolution Setting the ESU 13 Final Tax Request for 2025-2026

Governing body will meet for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the proposed final tax request at a different amount than the prior year tax request (§ 77-1601.02).

Year	Tax Request	Levy	Valuation
2024-2025	\$2,223,461.32	0.0154110	\$14,427,500,473
2025-2026	\$2,472,685.32	0.0157210	\$15,728,726,018

C. Adjournment

2025-2026
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM

ESU # 13

This budget is for the Period September 1, 2025 through August 31, 2026

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

<p>The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:15%; text-align: right;">\$ 2,359,324.32</td> <td>Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$ 113,361.00</td> <td>Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$ 2,472,685.32</td> <td>Total Personal and Real Property Tax Required</td> </tr> </table>	\$ 2,359,324.32	Property Taxes for Non-Bond Purposes	\$ 113,361.00	Principal and Interest on Bonds	\$ 2,472,685.32	Total Personal and Real Property Tax Required	<p align="center">Outstanding Bonded Indebtedness as of September 1, 2025</p> <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:60%;">Principal</td> <td style="text-align: right;">\$ 112,500.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 4,507.50</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">\$ 117,007.50</td> </tr> </table>	Principal	\$ 112,500.00	Interest	\$ 4,507.50	Total Bonded Indebtedness	\$ 117,007.50
\$ 2,359,324.32	Property Taxes for Non-Bond Purposes												
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<table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width:15%; text-align: right;">\$ 15,728,726,018.00</td> <td>Total Certified Valuation (All Counties)</td> </tr> </table> <p><i>(Certification of Valuation(s) from County Assessor MUST be attached)</i></p>	\$ 15,728,726,018.00	Total Certified Valuation (All Counties)	<p align="center">Report of Joint Public Agency & Interlocal Agreements</p> <p>Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?</p> <p align="center"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO <i>If YES, Please submit Interlocal Agreement Report by September 30th.</i> </p>										
\$ 15,728,726,018.00	Total Certified Valuation (All Counties)												
County Clerk's Use ONLY	<p align="center">Report of Trade Names, Corporate Names & Business Names</p> <p>Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2024 through June 30, 2025?</p> <p align="center"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <i>If YES, Please submit Trade Name Report by September 30th.</i> </p>												
APA Contact Information	Submission Information												
<p align="center">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p align="center">Website: auditors.nebraska.gov</p> <p align="center">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p align="center">Budget Due by 9-30-2025</p> <p>Submit budget to:</p> <ol style="list-style-type: none"> 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk 												

ESU # 13

Line No.	TOTAL ALL FUNDS	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	Adopted Budget 2025 - 2026 (Column 3)
1	Beginning Balances, Receipts, & Transfers:			
2	Net Cash Balance	\$ 327,272.26	\$ 1,147,019.92	\$ 1,093,659.74
3	Investments	3,681,847.71	3,321,240.23	4,911,701.88
4	County Treasurer's Balance	453,032.80	477,026.70	465,029.75
5	Subtotal of Beginning Balances (Lines 2 thru 4)	4,462,152.77	4,945,286.85	6,470,391.37
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	1,817,226.23	1,912,872.62	2,448,203.29
7	Federal Receipts	6,218,082.05	7,238,809.75	10,153,626.00
8	State Receipts: Motor Vehicle Pro-Rate	5,133.25	5,326.62	5,229.94
9	State Receipts: Aid for Core Services & Technology Infrastructure	919,065.80	938,710.30	868,977.53
10	State Receipts: Other	811,107.86	893,709.47	1,495,477.00
11	State Receipts: Property Tax Credit	144,252.98	188,573.60	
12	Local Receipts: Nameplate Capacity Tax	1,742.73	1,210.25	1,476.49
13	Local Receipts: In Lieu of Tax	198.01	422.55	310.28
14	Local Receipts: Other	7,152,395.31	6,965,281.13	6,856,305.00
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)	21,531,356.99	23,090,203.14	28,299,996.90
18	Disbursements & Transfers:			
19	Operating Expenses	16,295,686.14	16,224,136.69	22,216,427.00
20	Capital Improvements (Real Property/Improvements)	132,239.40	99,671.56	3,250,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	98,837.10	236,628.52	60,000.00
22	Debt Service: Bond Principal & Interest Payments	59,307.50	59,375.00	113,361.00
23	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)			
24	Debt Service: Payments to Bank Loans & Other Instruments (Fire Districts)			
25	Debt Service: Other	-	-	-
26	Judgments	-	-	-
27	Transfers Out of Surplus Fees	-	-	-
28	Transfers Out Other Than Surplus Fees (Should agree to Transfers In on Line 16)	-	-	-
29	Total Disbursements & Transfers (Lines 19 thru 28)	16,586,070.14	16,619,811.77	25,639,788.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	4,945,286.85	6,470,391.37	2,660,208.90
31	Cash Reserve Percentage			12%
PROPERTY TAX RECAP		Tax from Line 6		2,448,203.29
		3 County Treasurer's Commission at 1% of Line 6		24,482.03
		Total Property Tax Requirement		2,472,685.32

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 23 day of September 2025, at 7:00 o'clock P.M., at ESU 13 Main Office, 4215 Avenue I, Scottsbluff 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.

2023-2024 Actual Disbursements & Transfers	\$ 16,586,070.14
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 16,619,811.77
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 25,639,788.00
2025-2026 Necessary Cash Reserve	\$ 2,660,208.90
2025-2026 Total Resources Available	\$ 28,299,996.90
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 2,472,685.32
Unused Budget Authority Created For Next Year	\$ 1,234,532.61

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 2,359,324.32
Personal and Real Property Tax Required for Bonds	\$ 113,361.00

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 23 day of September 2025, at 7:15 o'clock P.M., at ESU 13 Main Office, 4215 Avenue I, Scottsbluff for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	22,108,964.00	25,639,788.00	16%
Property Tax Request	\$ 2,223,461.32	\$ 2,472,685.32	11%
Valuation	14,427,500,473	15,728,726,018	9%
Tax Rate	0.015411	0.015721	2%
Tax Rate if Prior Tax Request was at Current Valuation	0.014136		

RESOLUTION SETTING THE 2025-2026 PROPERTY TAX REQUEST
FOR EDUCATIONAL SERVICE UNIT NO. 13 (ESU 13)

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of ESU 13 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 property tax request;

NOW, THEREFORE, the Governing Body of ESU 13, resolves that:

1. The 2025-2026 property tax request be set at:

Fund	Tax Request	Levy
General Fund	\$2,359,324.32	.015000
Bonded Fund	\$ 113,361.00	.000721
Total	\$2,472,685.32	.015721

2. The total assessed value of property differs from last year's total assessed value by 9.02%.

2024 Valuation	2025 Valuation
\$14,427,500,473	\$15,728,726,018

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 \$.014136 per \$100 of assessed value.
4. ESU 13 proposes to adopt a property tax request that will cause its tax rate to be \$.015721 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ESU 13 will increase last year's budget by 15.97%.
6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2025.

Motion by _____, seconded by _____ to adopt this *Resolution* setting the Property Tax Request this 23rd day of September, 2025..

Roll call vote as follows:

Board Member	Yes	No
Diane Coon		
Steve Diemoz		
Patricia Jones		
Ronda Kinsey		
Scott Marsh		

Kim Marx		
Tom Millette		
Eric Packer		
Mandy Plog		
Ray Richards		
Mark Sinner		
Caroline Winchester		

The undersigned herewith certifies as President of the Board of ESU 13 that the above stated *RESOLUTION* was duly adopted by a majority of said Board at a duly constituted public meeting of said Board.

President of the Board _____