

ESU 15, as a partner with our area schools and communities, will provide leadership and services to support the improvement of teaching and learning.

**REGULAR MEETING September 11, 2025 AT (to immediately follow the 2025-2026 Budget Hearing)**

**AGENDA**

1. Call to Order
2. Roll Call
3. Verification of Notice of Hearing
4. Review of the Final Tax Request and resolution setting the ESU 15 Final Tax Request
5. Public Comment
6. Close Hearing

The Educational Service Unit Board of Directors reserves the right to go into closed session for purposes in accordance with LB 84-1410(1).

**NOTICE OF BUDGET HEARING AND BUDGET**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513 September 2025, at 11:45 o'clock A.M., at ESU 15, 305 East 1st Street, McCook for the purpose of hearing su taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk dur

- 2023-2024 Actual Disbursements & Transfers
- 2024-2025 Actual/Estimated Disbursements & Transfers
- 2025-2026 Proposed Budget of Disbursements & Transfers
- 2025-2026 Necessary Cash Reserve
- 2025-2026 Total Resources Available
- Total 2025-2026 Personal & Real Property Tax Requirement
- Unused Budget Authority Created For Next Year

**Breakdown of Property Tax:**

- Personal and Real Property Tax Required for Non-Bond Purposes
- Personal and Real Property Tax Required for Bonds

**NOTICE OF SPECIAL HEARING TO SET FINAL T**

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 11-1b32, that the 2025 at 11:50 o'clock A.M. at ESU 15, 305 East 1st Street, McCook for the purpose of hearing support annos

	<u>2024</u>
Operating Budget	4,380,000.00
Property Tax Request	\$ 964,550.00
Valuation	6,718,405,170
Tax Rate	0.014357
Tax Rate if Prior Tax Request was at Current Valuation	0.013059

## SUMMARY

3, that the governing body will meet on the 11 day of support, opposition, criticism, suggestions or observations of ring regular business hours.

\$	2,660,383.00
\$	4,400,000.00
\$	4,600,000.00
\$	489,347.00
\$	5,089,347.00
\$	1,105,950.00
\$	439,020.50
\$	1,105,950.00
\$	-

## AX REQUEST

governing body will meet on the 11 day of September sition criticism suggestions or observations of taxpayers

2025	Change
4,600,000.00	5%
\$ 1,105,950.00	15%
7,385,902,011	10%
0.014974	4%

**RESOLUTION SETTING THE PROPERTY TAX REQUEST**

**RESOLUTION NO. \_\_\_\_\_**

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of ESU # 15 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 ESU # 15 resolves that:

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

General Fund: \$ 1,105,950.00  
Bond Fund: \$ -

2. The total assessed value of property differs from last year's total assessed value by 9.94 percent.
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 0.013059 per \$100 of assessed value.
4. ESU # 15 proposes to adopt a property tax request that will cause its tax rate to be 0.014974 per \$100 of assessed value.
5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ESU # 15 will increase (or decrease) last year's budget by 5.02 percent.
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 Resolution # \_\_\_\_\_.

Voting yes were:

Voting no were:

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Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2025