

ESU 6 BOARD MEETING AGENDA
Thursday, September 11, 2025, 6:00 PM

Strategic Goals - Advocating, Collaborating, & Communicating

1. Call to Order
2. Roll Call
3. Pledge of Allegiance
4. Public Meeting Law Compliance Statement
5. Public Comment Period
6. Budget Presentation and Hearing - Presentation of Budget and the hearing of public comment related to the ESU 6 2025-26 Operating Budget.
7. Adjourn

2025-2026
STATE OF NEBRASKA
EDUCATIONAL SERVICE UNIT BUDGET FORM

ESU # 6

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;">\$</td> <td style="width: 20%; text-align: right;">3,217,094.50</td> <td style="padding-left: 10px;">Property Taxes for Non-Bond Purposes</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">103,095.65</td> <td style="padding-left: 10px;">Principal and Interest on Bonds</td> </tr> <tr> <td style="text-align: right;">\$</td> <td style="text-align: right;">3,320,190.15</td> <td style="padding-left: 10px;">Total Personal and Real Property Tax Required</td> </tr> </table>	\$	3,217,094.50	Property Taxes for Non-Bond Purposes	\$	103,095.65	Principal and Interest on Bonds	\$	3,320,190.15	Total Personal and Real Property Tax Required	<p style="text-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="width: 40%; text-align: right;">\$ 1,065,000.00</td> </tr> <tr> <td>Interest</td> <td style="text-align: right;">\$ 237,851.25</td> </tr> <tr> <td>Total Bonded Indebtedness</td> <td style="text-align: right;">\$ 1,302,851.25</td> </tr> </table>	Principal	\$ 1,065,000.00	Interest	\$ 237,851.25	Total Bonded Indebtedness	\$ 1,302,851.25
\$	3,217,094.50	Property Taxes for Non-Bond Purposes														
\$	103,095.65	Principal and Interest on Bonds														
\$	3,320,190.15	Total Personal and Real Property Tax Required														
Principal	\$ 1,065,000.00															
Interest	\$ 237,851.25															
Total Bonded Indebtedness	\$ 1,302,851.25															
<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 15%; text-align: right;">\$ 21,447,296,617.00</td> <td style="padding-left: 10px;">Total Certified Valuation (All Counties)</td> </tr> </table> <p style="font-size: small; margin-top: 5px;">(Certification of Valuation(s) from County Assessor MUST be attached)</p>	\$ 21,447,296,617.00	Total Certified Valuation (All Counties)	<p style="text-align: center;">Report of Joint Public Agency & Interlocal Agreements</p> <p style="font-size: small;">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 style="text-align: center;"> <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO </p> <p style="font-size: x-small; text-align: center;">If YES, Please submit Interlocal Agreement Report by September 30th.</p>													
\$ 21,447,296,617.00	Total Certified Valuation (All Counties)															
County Clerk's Use ONLY	<p style="text-align: center;">Report of Trade Names, Corporate Names & Business Names</p> <p style="font-size: small;">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 style="text-align: center;"> <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO </p> <p style="font-size: x-small; text-align: center;">If YES, Please submit Trade Name Report by September 30th.</p>															
APA Contact Information	Submission Information															
<p style="text-align: center;">Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509</p> <p>Telephone: (402) 471-2111 FAX: (402) 471-3301</p> <p style="text-align: center;">Website: auditors.nebraska.gov</p> <p style="text-align: center;">Questions - E-Mail: Jeff.Schreier@nebraska.gov</p>	<p style="text-align: center; font-size: 2em; font-weight: bold; margin-top: 0;">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 # 6

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	\$ 2,818,955.00	\$ 3,286,481.00	\$ 3,871,207.83
3	Investments	260,221.00	269,590.00	283,744.91
4	County Treasurer's Balance	463,707.00	467,247.00	934,016.04
5	Subtotal of Beginning Balances (Lines 2 thru 4)	3,542,883.00	4,023,318.00	5,088,968.78
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	2,441,472.00	2,875,878.01	3,287,316.98
7	Federal Receipts	1,971,871.00	2,121,325.27	4,099,715.00
8	State Receipts: Motor Vehicle Pro-Rate	6,074.00	5,000.00	6,074.00
9	State Receipts: Aid for Core Services & Technology Infrastructure	185,182.00	143,312.40	39,162.00
10	State Receipts: Other	75,484.00	3,797.00	419,723.00
11	State Receipts: Property Tax Credit	222,095.00	5,000.00	
12	Local Receipts: Nameplate Capacity Tax	15,010.00	11,000.00	15,010.00
13	Local Receipts: In Lieu of Tax	-	-	-
14	Local Receipts: Other	5,949,968.00	6,701,945.22	5,388,004.02
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)	14,410,039.00	15,890,575.90	18,343,973.78
18	Disbursements & Transfers:			
19	Operating Expenses	10,089,404.00	10,631,503.97	12,956,909.35
20	Capital Improvements (Real Property/Improvements)	49,910.00	71,509.40	175,000.00
21	Other Capital Outlay (Equipment, Vehicles, Etc.)	147,351.00	-	-
22	Debt Service: Bond Principal & Interest Payments	100,056.00	98,593.75	103,095.65
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)	10,386,721.00	10,801,607.12	13,235,005.00
30	Balance Forward/Cash Reserve (Line 17 - Line 29)	4,023,318.00	5,088,968.78	5,108,968.78
31	Cash Reserve Percentage			39%
PROPERTY TAX RECAP		Tax from Line 6		3,287,316.98
		County Treasurer's Commission at 1% of Line 6		32,873.17
		Total Property Tax Requirement		3,320,190.15

ESU # 6

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:	Property Tax Request
General Fund	\$ 3,217,094.50
Bond Fund	\$ 103,095.65
Total Tax Request	** \$ 3,320,190.15

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

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.

Special Reserve Fund Name	Amount
Total Special Reserve Funds	0

Total Cash Reserve	\$ 5,108,968.78
Remaining Cash Reserve	\$ 5,108,968.78
Remaining Cash Reserve %	39%

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Educational Service Unit 6
ADDRESS	210 5th Street
CITY & ZIP CODE	Milford, NE 68405
TELEPHONE	402-761-3341
WEBSITE	www.esu6.org

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Dr. Eric Malina	Dr. Brian Maschmann	Vicki Taylor
TITLE /FIRM NAME	Board President	Administrator	Director of Business Services
TELEPHONE	402-761-3341	402-761-3341	402-761-7011
EMAIL ADDRESS	emalina67@gmail.com	brian.maschmann@esu6.org	vicki.taylor@esu6.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 # 6

2025-2026 LID SUPPORTING SCHEDULE

Calculation of Restricted Funds

Total Personal and Real Property Tax Requirements	(1)	\$	3,320,190.15
Motor Vehicle Pro-Rate	(2)	\$	6,074.00
In-Lieu of Tax Payments	(3)	\$	-
Aid for Core Services and Technology Infrastructure	(4)	\$	39,162.00
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))		\$	100,000.00 (6)
LESS: Amount Spent During 2024-2025		\$	71,509.40 (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)	\$	28,490.60
Nameplate Capacity Tax	(9a)	\$	15,010.00
TOTAL RESTRICTED FUNDS (A)	(10)	\$	3,408,926.75

Lid Exceptions

Capital Improvements (Real Property and Improvements on Real Property)		\$	175,000.00 (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 (<i>cannot exclude same capital improvements from more than one lid calculation.</i>) Agrees to Line (8).		\$	- (12)
Allowable Capital Improvements	(13)	\$	175,000.00
Interlocal Agreements/Joint Public Agency Agreements	(14)	\$	-
Public Facilities Construction Projects (Statutes 72-2301 to 72-2308)	(15)	\$	103,095.65
Judgments	(16)		
Refund of Property Taxes to Taxpayers	(17)		
Repairs to Infrastructure Damaged by a Natural Disaster	(18)		
TOTAL LID EXCEPTIONS (B)	(19)	\$	278,095.65

TOTAL RESTRICTED FUNDS For Lid Computation (To Line 9 of the Lid Computation Form) <i>To Calculate: Total Restricted Funds (A)-Line 10 MINUS Total Lid Exceptions (B)-Line 19</i>	(20)	\$	3,130,831.10
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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 2025-2026

Prior Year Restricted Funds Authority (Base Amount) = Line (8) from last year's Lid Form 3,039,303.39
(1)

CURRENT YEAR ALLOWABLE INCREASES

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

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

$\frac{264,051,712.00}{2025 \text{ Growth per Assessor}} \div \frac{18,843,873,395.00}{2024 \text{ Valuation}} = \frac{1.40}{\text{Multiply times 100 To get \%}}$ 1.40 %
(B)

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

Base Limitation Growth = Line (1) **TIMES** Line (C) 75,982.58
(D)

Calculated Base Limitation = Line (1) **PLUS** Line (D) 3,115,285.97
(2)

2 ALLOWABLE GROWTH

Base Revenue Need per Department of Education 2,626,419.04
(E)

Base Revenue Need Increase = Line (E) **TIMES** 110% 2,889,060.94
(F)

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

3 ADDITIONAL ONE PERCENT BOARD APPROVED INCREASE 1.00 %
(4)

$\frac{7}{\text{\# of Board Members voting "Yes" for Increase}} \div \frac{7}{\text{Total \# of Members in Governing Body at Meeting}} = \frac{100.00}{\text{Must be at least .75 (75\%) of the Governing Body}}$

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) 1.00 %
(6)

Allowable Dollar Amount of Increase to Restricted Funds = Line (1) **TIMES** Line (6) 30,393.03
(7)

Total Restricted Funds Authority = Line (2) **PLUS** Line (3) **PLUS** Line (7) 3,145,679.00
(8)

Less: Restricted Funds from Lid Supporting Schedule 3,130,831.10
(9)

Total Unused Restricted Funds Authority = Line (8) **MINUS** Line (9) 14,847.90
(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 # 6

2025-2026 CAPITAL IMPROVEMENT LID EXEMPTIONS

Description of Capital Improvement	Amount Budgeted
Improvements to Main Office at 210 5th St., Milford, 68405	\$ 175,000.00

Total - Must agree to Line 11 on Lid Support Page 4

\$ 175,000.00

Levy Limit Form
Educational Service Units

ESU # 6

Total Personal and Real Property Tax Request		<u>\$ 3,320,190.15</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 statutory authority the bond was issued.	(_____) (C)	
Statute citation:		
Public Facilities Construction Bonds (Statutes 72-2301 to 72-2308)	(\$ 103,095.65) (D)	
Total Exclusions		(<u>\$ 103,095.65</u>) (2)
Personal and Real Property Tax Request subject to Levy Limit		<u>\$ 3,217,094.50</u> (3)
2025 Valuation (Per the County Assessor)		<u>\$ 21,447,296,617.00</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.

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE
{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025
{certification required on or before August 20th, of each year}
ED SERVICE UNIT #6

**TO: 210 5TH ST
 MILFORD NE 68405-9508**
TAXABLE VALUE LOCATED IN THE COUNTY OF: BUTLER

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
E. S. U. #6	E.S.U.	303,585	144,523,125

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I VICKIE DONOGHUE BUTLER 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.

VICKIE DONOGHUE Tuesday, August 12, 2025
(signature of county assessor) *(date)*

CC: County Clerk, **BUTLER** County
 CC: County Clerk where district is headquarter, if different county, **SEWARD** 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 (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE
{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) cities, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025
{certification required on or before August 20th of each year}

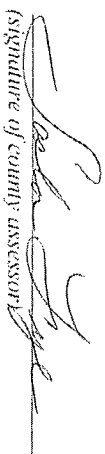
ESU NO 6 LANCASTER

TO: TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU NO 6 LANCASTER	ES.U.	1,991,050	500,750,515

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 13-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I SASHA FRYE, CASS 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}

8.14.2025
{date}

CC: County Clerk, CASS 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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE
Format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.

TAX YEAR 2025
EDUCATIONAL SERVICE UNIT #6 {certification required on or before August 20th, of each year}

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CLAY

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU 6 FILLMORE	E.S.U.	925,125	110,269,439

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

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) August 16, 2025
(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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE
{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges}

TAX YEAR 2025
{certification required on or before August 20th of each year}

ESU #6
 210 - 5TH ST
 TO: MILFORD NE 68405-9508

TAXABLE VALUE LOCATED IN THE COUNTY OF: FILLMORE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU # 6	E.S.U.	19,538,989	2,484,438,974

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I MELISSA HOUCHIN 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.

Melissa Houchin
 (signature of county assessor)



8/11/25
 (date)

CC: County Clerk, FILLMORE County
 CC: County Clerk where district is headquarter, if different county, SEWARD 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 (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE
{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025
{certification required on or before August 20th, of each year}

ESU #6
 210 5TH STREET
 TO: PO BOX 748
 MILFORD NE 68405-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: GAGE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #6	ESU.	2,470,435	495,011,192

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I PATRICIA 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.

Patricia Milligan
 (signature of county assessor)



August 18, 2025
 (date)

CC: County Clerk, GAGE County
 CC: County Clerk where district is headquarter, if different county, Seward 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 (July 2025)

{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

TAX YEAR 2025

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

ESU #6

TO: 210 5TH STREET
MILFORD NE 68405-0748

TAXABLE VALUE LOCATED IN THE COUNTY OF: HAMILTON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #6	E.S.U.	913,945	220,838,535

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I VICTORIA WYLIE HAMILTON 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)

(date)

August 14, 2025

CC: County Clerk, HAMILTON County
CC: County Clerk where district is headquarter, if different county, SEWARD 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 (July 2025)

**CERTIFICATION OF TAXABLE VALUE
And ALLOWABLE GROWTH VALUE**

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

Tax Year 2025

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

CORRECTED NOTICE 8/25/25


TO: ESU #6
210 5TH ST
MILFORD, NE 68405

TAXABLE VALUE LOCATED IN THE COUNTY OF Lancaster

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #6	ESU - 03	77,503,843	6,342,347,243

**Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I Dan Nolte, Lancaster Assessor/ Register of Deeds 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)

08/20/2025

(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, (b) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

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

To: EDU SERVICE UNIT #6

TAXABLE VALUE LOCATED IN THE COUNTY OF OTTOE COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
ESU #6 GENERAL	ESU	\$1,155,360	\$127,774,065
ESU #6 BLDG BOND 2017	ESU	\$1,155,360	\$127,774,065

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I, Christina M. Smallfoot, Ottoe County, NE 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) _____ (date)

CC: County Clerk, Ottoe County, NE County

CC: County Clerk where district is headquartered, if different county, Ottoe County, NE 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 (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE
{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

TAX YEAR 2025
EDUCATIONAL SERVICE UNIT #6 {certification required on or before August 20th, of each year}

TO: 210 5TH ST
MILFORD, NE 68405
TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #6	E.S.U.	414,489	66,443,829

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

JDODI KRANCE POLK 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.

 8-15-25
(signature of county assessor) (date)

CC: County Clerk POLK 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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

ED. SERVICE UNIT #6

TO:

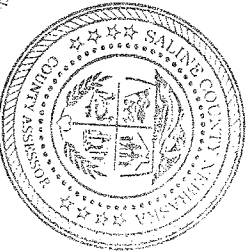
TAXABLE VALUE LOCATED IN THE COUNTY OF: SALINE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ED SERV. UNIT #6	E.S.U.	25,670,495	2,628,714,465

** Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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 19, 2025
(date)

CC: County Clerk, **SALINE** 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.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

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

To: ESU #6 (145)

TAXABLE VALUE LOCATED IN THE COUNTY OF SAUNDERS COUNTY, NE

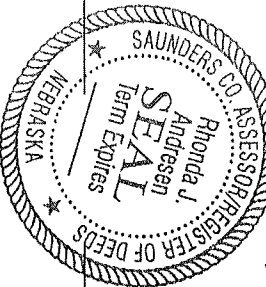
Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
ESU #6 GENERAL	ESU	\$313,742	\$14,047,138
ESU #6 BLDG BOND	ESU	\$313,742	\$14,047,138

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I, Rhonda J Andresen, Saunders County, NE 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.

Rhonda J Andresen

(signature of county assessor)



08/14/2025

(date)

CC: County Clerk, Saunders County, NE County

CC: County Clerk where district is headquartered, if different county, Saunders County, NE 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 (July 2025)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

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


To: ESU 6

TAXABLE VALUE LOCATED IN THE COUNTY OF SEWARD COUNTY

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
ED Service Unit 6	ESU	\$40,848,870	\$4,033,201,184
ESU 6 Building Bond 2017	ESU	\$40,848,870	\$4,033,201,184

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I, Marilyn Hladky, Seward 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.


 (signature of county assessor)

08/16/2025
 (date)

CC: County Clerk, Seward County County
 CC: County Clerk where district is headquartered, if different county, Seward County 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 (July 2025)

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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

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

To: ED Service Unit 6

TAXABLE VALUE LOCATED IN THE COUNTY OF THAYER COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth Value	Total Taxable Value
ESU 6 Gen	ESU	\$0	\$20,545,087
ESU 6 Bond	ESU	\$0	\$20,545,087
ESU 6-Tech Bond	ESU	\$0	\$20,545,087

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I, Amy C Peterson, Thayer County, NE 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)

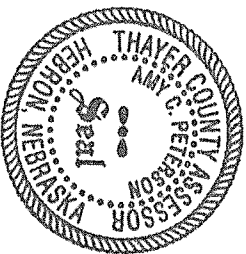
08/14/2025
 (date)

CC: County Clerk, Thayer County, NE County

CC: County Clerk where district is headquartered, if different county, Thayer County, NE 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 (July 2025)



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) counties, (c) cities, (d) school districts, and (e) community colleges.}

TAX YEAR 2025

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

To: ESU #6

TAXABLE VALUE LOCATED IN THE COUNTY OF YORK COUNTY, NE

Name of Political Subdivision	Subdivision Type	Allowable Growth	
		Value	Total Taxable Value
ESU 6 GENERAL	ESU	\$92,001,784	\$4,258,391,826
ESU 6 BLDG BOND #7	ESU	\$92,001,784	\$4,258,391,826

* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (i) improvements to real property as a result of new construction and additions to existing buildings, (ii) any other improvements to real property which increase the value of such property, (iii) annexation of real property by the political subdivision, (iv) a change in the use of real property, (v) any increase in personal property valuation over the prior year, and (vi) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I, Kurt Bulgryn, York County, NE 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)

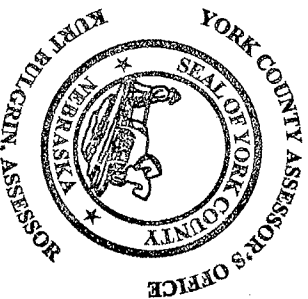
08/19/2025
 (date)

CC: County Clerk, York County, NE County

CC: County Clerk where district is headquartered, if different county, York County, NE 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 (July 2025)



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 11th day of September 2025, at 6:00P.M., at ESU 6, 210 5th St., Milford, NE 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	\$ 10,386,721.00
2024-2025 Actual/Estimated Disbursements & Transfers	\$ 10,801,607.12
2025-2026 Proposed Budget of Disbursements & Transfers	\$ 13,235,005.00
2025-2026 Necessary Cash Reserve	\$ 5,108,968.78
2025-2026 Total Resources Available	\$ 18,343,973.78
Total 2025-2026 Personal & Real Property Tax Requirement	\$ 3,320,190.15
Unused Budget Authority Created For Next Year	\$ 14,847.90

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$ 3,217,094.50
Personal and Real Property Tax Required for Bonds	\$ 103,095.65

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 11th day of September 2025, at the completion of the Budget Hearing , at ESU 6, 210 5th St., Milford, NE 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	12,962,397.36	13,235,005.00	2%
Property Tax Request	\$ 2,925,757.25	\$ 3,320,190.15	13%
Valuation	18,843,873,395	21,447,296,617	14%
Tax Rate	0.015526	0.015481	0%
Tax Rate if Prior Tax Request was at Current Valuation	0.013642		

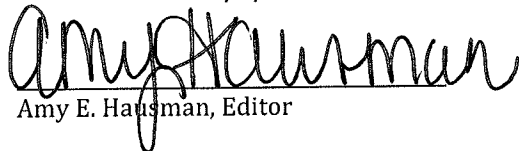
SEWARD COUNTY INDEPENDENT
PO BOX 449
SEWARD, NE 68434

AFFIDAVIT OF PUBLICATION

EDUCATIONAL SERVICE UNIT #6
210 5TH ST
MILFORD NE 68405-9508

STATE OF NEBRASKA
Seward County,

Amy E. Hausman being by me first duly sworn, deposes and says that she is the editor of SEWARD COUNTY INDEPENDENT, a legal weekly newspaper printed and published at Milford in Seward County, NE, and of general circulation in said County and State; that said newspaper has a bona fide circulation of more than 300 copies weekly, in said County; and, has been published in said County for more than 52 successive weeks prior to the first publication of the attached notice, that the attached notice of "2025 BUDGET HEARING" was published in said newspaper for 1 consecutive week(s) commencing with the issue of 9/3/2025.


Amy E. Hausman, Editor

Subscribed in my presence and sworn to before me this date of 9/03/2025


Notary Public

Name EDUCATIONAL SERVICE UNIT #6
Order Number 164684
Order Date 8/27/2025
Number of Issues 1
Publication Count 1
First Issue 9/3/2025
Last Issue 9/3/2025
Order Price \$156.00
Publications *SEWARD COUNTY INDEPENDENT
Publication Dates *SEWARD COUNTY INDEPENDENT: 9/3/2025

85189

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute, Section 12-601 to 12-612, that the governing body will meet on the 11th day of September 2025, at 6:00 P.M., at SECU # 210 5th St, Milford, NE for the purpose of hearing requests, resolutions, amendments or observations of taxpayers relating to the following proposed budget. The budget items is available at the office of the Clerk during regular business hours.

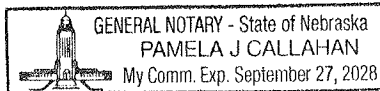
2025-2026 Actual Disbursements & Transfer	\$	18,396,731.00
2025-2026 Actual/Estimated Disbursements & Transfer	\$	18,871,437.12
2025-2026 Proposed Budgeted Disbursements & Transfers	\$	19,536,206.00
2025-2026 Necessary Cash Reserve	\$	3,156,889.79
2025-2026 Total Proposed Available	\$	16,379,316.21
Total 2025-2026 Personal & Real Property Tax Requirement	\$	3,550,950.11
Unusual Budget Authority Granted For Next Year	\$	14,828.10
Breakdown of Property Tax:		
Personal and Real Property Tax Required for Non-School Purposes	\$	2,217,893.00
Personal and Real Property Tax Required for Schools	\$	1,333,057.11

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 12-612, that the governing body will meet on the 11th day of September 2025, at the completion of the Budget hearing, at 6:00 P.M., SECU # 210 5th St, Milford, NE for the purpose of hearing requests, resolutions, amendments or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	17,883,367.24	19,256,026.00	13%
Property Tax Request	3,550,950.11	3,550,950.11	12%
Unusual	14,828.10	21,427,294.11	14%
Tax Rate	0.012528	0.012681	0%
Tax Rate & Prior Tax Request sum of Current Valuation	0.012528		

SCC - September 3, 2025 28927



ESU 6 BOARD MEETING MINUTES

August 14, 2025

1. Call to Order
Eric Malina, Board President, called the meeting of the Board of Educational Service Unit 6 to order at 6:03 PM on August 14th, 2025.
2. Roll Call
Board Member Present:
Sandy Blankenship Present
Rod Diercks Present
Eric Malina Present
Jan Myers Present
Ken Reinsch Present
Britt Reynolds Present
Carla Schwahn Present
Present: 7, Absent: 0
3. Pledge of Allegiance
The Pledge of Allegiance was recited.
4. Public Meeting Law Compliance Statement
Vicki Taylor read the public meeting law compliance statement and pointed out the posted location of the Nebraska Open Meeting Act. An advance notice of this meeting was sent to each of the area newspapers for publication.
5. Public Comment Period
Public comment was conducted. No public was present.
6. Consent Agenda –
It was moved by Jan Myers and seconded by Ken Reinsch to approve the consent agenda. Carried.
Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Jan Myers: Yea, Ken Reinsch: Yea, Britt Reynolds: Yea, Carla Schwahn: Yea
Yea: 7, Nay: 0, Absent: 0
7. Information Items –
 - a. Administrator's Report - Dr. Brian Maschmann
Dr. Maschmann updated the Board that he has been appointed to the ALICAP Board of Directors. He also shared an upcoming Grow Your Own event (September 3rd) and invited Board Members to attend.
 - b. Human Resources Report - Nichole Hall, Director
Nichole Hall shared updates including highlights from the Fall Staff Meeting and the new benefits enrollment system. Staff are currently completing Open Enrollment. She was able to attend the SHRM Conference this summer.

- c. Production Report - Elisa Taylor, Graphic Designer, and Angie Pekarek, Production Specialist
Dr. Maschmann highlighted the great work that the Production Department does for ESU 6 and our member districts.
 - d. Professional Development Report - April Kelly, Director
April Kelley reviewed the PD Department's annual statistics and highlighted a newly awarded CLSD Grant awarded to ESU 6.
 - e. Student Services Report - Dr. Michele Rayburn, Director
Dr. Rayburn reviewed her written report, including an update on the new space being used by CRAVE West in York.
 - f. Technology Report - Jamen Hall, Director
Jamen Hall updated on high numbers of tech support tickets as schools begin. He also shared information on the Technology Department's assistance provided to Exeter-Milligan-Friend during their recent merger. Chris Nieveen has been very involved and has done a great job supporting them throughout the process. The SLCG Grant has been approved, and we are waiting for State approval to move forward with the project.
8. Correspondence – Correspondence was listed on the agenda.
9. Discussion Items -
- a. Policy Updates -
Needing changes were made based on suggestions from Legal. The first reading was held. President Malina will get meetings set for the Policy Committee to review Sections 2 and 3.
 - b. ESUs 6 & 18 Change of Boundaries
Dr. Maschmann explained the reasons for the change of boundaries.
 - c. Presentation of Draft Budget
Vicki Taylor, Director of Business Services, presented the 2025-2026 draft budget.
10. Action Items -
- a. Excuse absence of Board Members, Britt Reynolds and Sandy Blankenship, from the June 12th, 2025 regular meeting
It was moved by Ken Reinsch and seconded by Carla Schwahn to excuse the absence of Board members, Britt Reynolds and Sandy Blankenship, from the June 12th, 2025 regular meeting. Carried.
Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Jan Myers: Yea, Ken Reinsch: Yea, Britt Reynolds: Yea, Carla Schwahn: Yea
Yea: 7, Nay: 0, Absent: 0
 - b. 1% Increase in Restricted Funds Authority
It was moved by Jan Myers and seconded by Ken Reinsch to increase the total restricted funds authority for the 2025-2026 fiscal year by an additional 1%. Carried.

Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Jan Myers: Yea,
Ken Reinsch: Yea, Britt Reynolds: Absent, Carla Schwahn: Yea
Yea: 7, Nay: 0, Absent: 0

11. Personnel

- a. Approve work agreement for Anna Hiser, CRAVE Skills Trainer, 1.0 FTE

It was moved by Jan Myers and seconded by Ken Reinsch to approve the work agreement for Anna Hiser, CRAVE Skills Trainer, at 1.0 FTE Carried.

Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Jan Myers: Yea,
Ken Reinsch: Yea, Britt Reynolds: Absent, Carla Schwahn: Yea

Yea: 7, Nay: 0, Absent: 0

- b. Accept resignations of Brenda Becker, Geri Roesler, Hannah Merrick, and Brook Gamboa, TYKE Paraeducators

It was moved by Sandy Blankenship and seconded by Carla Schwahn to accept the resignations of Brenda Becker, Geri Roesler, Hannah Merrick, and Brook Gamboa, TYKE Paraeducators. Carried.

Sandy Blankenship: Yea, Rod Diercks: Yea, Eric Malina: Yea, Jan Myers: Yea,
Ken Reinsch: Yea, Britt Reynolds: Absent, Carla Schwahn: Yea

Yea: 7, Nay: 0, Absent: 0

12. AESA, NASB, NRCSA and ESUCC updates – Updates were provided on the listed organizations.

Dr. Maschmann reminded the Board to email Sydney Bristol if they want to attend the AESA National Conference in December. He also highlighted the NASB Area Membership meeting coming up on August 26th. ESU 6 Board Members who are receiving awards are Ken Reinsch, Rod Diercks, Britt Reynolds, Carla Schwahn, and Sandy Blankenship. ESUCC met during Administrator Days. Dr. Maschmann is serving on a committee for improvements to Sparq Negotiations for ESUs.

13. Board Reports

14. Adjourn

Eric Malina, Board President, adjourned the meeting of the Board of Educational Service Unit 6 at 7:27 PM.

Dr. Eric Malina, Board President

Jan Myers, Board Secretary

The next meeting of the ESU 6 Board of Directors will take place on September 12th, 2025 at the ESU 6 Milford Office at 6:00 PM.

RESOLUTION SETTING THE PROPERTY TAX REQUEST

RESOLUTION NO. 2026

WHEREAS, Nebraska Revised Statute 77-1632 provides that the Governing Body of ESU # 6 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 # 6 resolves that:

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

General Fund: \$ 3,217,094.50

Bond Fund: \$ 103,095.65

- 2. The total assessed value of property differs from last year's total assessed value by 13.82 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 0.013642 per \$100 of assessed value.
- 4. ESU # 6 proposes to adopt a property tax request that will cause its tax rate to be 0.015481 per \$100 of assessed value.
- 5. Based on the proposed property tax request and changes in other revenue, the total operating budget of ESU # 6 will increase (or decrease) last year's budget by 2.1 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:

Dated this _____ day of _____, 2025

RESOLUTION NO. _____

A RESOLUTION AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS OF EDUCATIONAL SERVICE UNIT NO. 6 IN THE STATE OF NEBRASKA (THE "UNIT") IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED ONE MILLION FIVE HUNDRED THOUSAND DOLLARS (\$1,500,000) FOR THE PURPOSE OF FINANCING THE COSTS OF ACQUIRING, CONSTRUCTING, IMPROVING, EQUIPPING AND FURNISHING EDUCATIONAL FACILITIES AND RELATED IMPROVEMENTS TO BE USED ON A JOINT AND COOPERATIVE BASIS BETWEEN THE UNIT AND LANCASTER COUNTY SCHOOL DISTRICT 0148 (MALCOLM PUBLIC SCHOOLS) IN THE STATE OF NEBRASKA (THE "SCHOOL DISTRICT") PURSUANT TO THE INTERLOCAL COOPERATION ACT AND THE PUBLIC FACILITIES CONSTRUCTION AND FINANCE ACT; PRESCRIBING THE FORM OF SAID BONDS; AUTHORIZING CERTAIN OFFICERS TO DETERMINE THE FINAL AGGREGATE PRINCIPAL AMOUNT, MATURITIES, RATES, TERMS, SALE PROVISIONS AND OTHER DETAILS OF SUCH BONDS; PROVIDING FOR THE LEVY AND COLLECTION OF TAXES FOR THE PAYMENT OF SAID BONDS; ORDERING THE PUBLICATION OF NOTICE WITH RESPECT TO THE ISSUANCE OF THE BONDS; AUTHORIZING THE DESIGNATION OF THE BONDS AS QUALIFIED TAX-EXEMPT OBLIGATIONS, ADOPTING CERTAIN POST-ISSUANCE TAX COMPLIANCE AND DISCLOSURE POLICIES AND PROCEDURES WITH RESPECT TO THE BONDS; AUTHORIZING THE TAKING OF CERTAIN ACTIONS AND THE EXECUTION AND DELIVERY OF CERTAIN DOCUMENTS; AND PRESCRIBING OTHER MATTERS RELATING THERETO.

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF EDUCATIONAL SERVICE UNIT NO. 6 IN THE STATE OF NEBRASKA as follows:

Section 1. The Board of Directors (the "**Board**") of Educational Service Unit No. 6 in the State of Nebraska (the "**Unit**") and Lancaster County School District 0148 (Malcolm Public Schools) in the State of Nebraska (the "**School District**") formed or will form the Nebraska Educational Facilities Financing Cooperative #1 (the "**Cooperative**"), a public body corporate and politic established under the Interlocal Cooperation Act (Sections 13-801 et seq., Reissue Revised Statutes of Nebraska, as amended, the "**Interlocal Act**"), for the purpose of obtaining the necessary funds to finance the acquisition, construction, improvement, equipping and/or furnishing of educational facilities and related improvements, as more fully described on **Exhibit A** attached hereto, to be used on a joint and cooperative basis between the Unit and the School District (the "**Project**").

Section 2. Pursuant to the provisions of the Public Facilities Construction and Finance Act (Sections 72-2301 et seq., Reissue Revised Statutes of Nebraska, as amended, the “**Facilities Act**”), the Unit and the School District are each authorized to issue its bonds for the purpose of financing the costs of the Project. The Facilities Act further authorizes each of the Unit and the School District to either (i) issue its negotiable bonds directly to the Cooperative as security for any bonds issued by the Cooperative (the “**Cooperative Bonds**”), or (ii) issue its negotiable bonds directly to the original purchaser thereof.

Section 3. The Unit and the School District have agreed that both are in need of the educational facilities comprising the Project; that the Unit entered into an agreement with the School District under the Interlocal Act entitled “The Nebraska Educational Facilities Financing Cooperative #1 Interlocal Cooperation Act Agreement” dated as of July 1, 2017 (the “**Agreement**”), providing for the creation of the Cooperative as a separate body politic and corporate; that under the Agreement the Unit is to provide for the payment of a portion of the costs of the Project in an amount equal to not less than 25% of the total debt service on the aggregate principal amount of bonds to be issued by the Unit and the School District, if applicable, or by the Cooperative, if applicable, relating to the Project.

Section 4. To provide funds for the financing of the Project, it is necessary and advisable that the Unit issue its bonds to be captioned “General Obligation Bonds, Series 2017” in an aggregate principal amount of not to exceed \$1,500,000 (the “**Bonds**”). All conditions, acts and things required by law to exist or to be done precedent to authorizing the issuance of the Bonds do exist and have been done as required by law.

Section 5. Under the terms of the Facilities Act, the Unit is authorized to issue its Bonds for a joint project either to the Cooperative or to the original purchaser thereof so long as the following conditions have been met (collectively, the “**Issuance Requirements**”):

- (1) the second largest participant has a financial contribution in an amount not less than 25% of the debt service (the “**Participation Requirement**”);
- (2) a public hearing must be held for which notice must be given by at least one publication occurring not less than 10 days prior to the time of hearing (the “**Hearing Requirement**”);
- (3) the aggregate amount of bonds to be issued by the Unit and the School District with respect to the Project, each as a “qualified public agency” under the Facilities Act, may not exceed \$5,000,000 (the “**Bond Amount Requirement**”);
- (4) the annual amounts due in any year by reason of the bonds to be issued by the Unit may not exceed 5% of the total amount of restricted funds of the Unit for the year prior to the issuance of the bonds by the Unit as a “qualified public agency” under the Facilities Act (the “**Annual Debt Service Requirement**”); and
- (5) notice of the intention to issue bonds must be given by publication as required by Section 72-2304(2) of the Facilities Act and no remonstrance filed as provided in Section 72-2304(3) and (5) (the “**Remonstrance Requirement**”);

The Unit expects all such conditions shall be met and will confirm that the Issuance Requirements have been satisfied in the Award Certificate (as defined herein). The Unit expects that the School District has taken or will take the required steps under the Facilities Act to authorize either the issuance of (i) its bonds to the Cooperative as security for any Cooperative Bonds or (ii) its negotiable bonds directly to the original purchaser thereof, and in either event, in a principal amount of not to exceed \$3,500,000. The proceeds of the Unit’s bonds, together with the proceeds of the School District’s Bonds, are expected to be sufficient to finance the costs associated with the Project.

Section 6. The President of the Board, the Vice-President of the Board and the Secretary of the Board (each, including anyone authorized to act behalf of such officer, an “**Authorized Officer**”), is each individually authorized and directed, in the exercise of his or her independent

judgment and absolute discretion, to hereafter approve and ratify the sale, issuance and delivery of the Bonds, specifically whether the Unit shall (a) issue the Bonds directly to the Cooperative as security for the Cooperative Bonds, or (b) issue the Bonds directly to the original purchaser thereof. The Authorized Officers are also each individually authorized and directed, in the exercise of his or her independent judgment and absolute discretion, to hereafter approve and ratify the execution of the transaction in connection with the issuance and sale of the Bonds in a certificate (the “**Award Certificate**”) executed at the time of sale of the Bonds, and in each case in accordance with and subject to the provisions of this Resolution, the following: (i) the date of original issue, (ii) the aggregate principal amount to be issued not to exceed the principal amount of \$1,500,000, (iii) the dates on which a principal maturity or principal installments shall occur and the principal amount to mature or to come due on such dates, (iv) the date of final maturity, which shall in no event be later than December 31, 2047, (v) the rate or rates of interest to be carried by each maturity or principal installment, (vi) the method by which such rate or rates of interest shall be calculated, (vii) the Interest Payment Dates, (viii) the redemption dates and prices and all terms relating thereto, including the amount and maturity date of any Bonds issued as “term bonds” and the amount of each sinking fund installment therefor, and all terms relating thereto, if any; provided the Bonds shall be subject to redemption not later than the fifth anniversary of their date of original issuance and delivery, as specified in Section 11 hereof, (ix) the identity of the Registrar and Paying Agent (the “**Registrar**”), (x) all of the other terms not otherwise determined or fixed by the provisions of this Resolution and (xi) the form, content, terms, and provisions of any closing and other documentation executed and delivered by the Unit in connection with the transactions contemplated herein.

The Bonds shall be issued in fully registered form in denominations of \$5,000 or any integral multiple thereof, or in any other denomination as an Authorized Officer may deem appropriate in order to meet the Issuance Requirements. The Bonds shall bear such interest from the date of original issue or the most recent Interest Payment Date, whichever is later, until maturity or earlier redemption. The interest due on each Interest Payment Date and the principal installments due shall be payable to the registered owner of record as of the fifteenth day immediately preceding the Interest Payment Date (the “**Record Date**”), subject to the provisions of Section 8 hereof. The Bonds shall be numbered R-1 upward. Payments of principal and interest due on the Bonds prior to maturity or earlier redemption shall be made by the Registrar, as designated pursuant to Section 6 hereof, by mailing a check or draft in the amount due for such interest or principal installment on or before each Interest Payment Date to the registered owner of the Bonds as of the Record Date for such Interest Payment Date, to such owner’s registered address as shown on the books of registration as required to be maintained in Section 8 hereof, provided, that should the Unit issue the Bonds directly to the Cooperative as security for the Cooperative Bonds, as permitted by Section 6 hereof, that any and all payments shall be made in such manner and at such times as will ensure that the Cooperative has on hand on each payment date for the Cooperative Bonds (a “**Cooperative Bonds Payment Date**”) the amount due on the Bonds for the Interest Payment Date corresponding to such Cooperative Bonds Payment Date. Payment of principal due at final maturity or at any date fixed for redemption in whole prior to maturity, together with unpaid accrued interest thereon, shall be made by said Registrar to the registered owner upon presentation and surrender of the Bonds to said Registrar. The Unit and said Registrar may treat the registered owner of a Bond as the absolute owner of a Bond for the purpose of making payments thereon and for all other purposes and neither the Unit

nor the Registrar shall be affected by any notice or knowledge to the contrary, whether the Bonds or any installment of principal or interest due thereon shall be overdue or not. All payments on account of interest or principal made to the registered owner of the Bonds in accordance with the terms of this Resolution shall be valid and effectual and shall be a discharge of the Unit and said Registrar, in respect of the liability upon the Bonds, for claims for interest or principal or both, to the extent of the sum or sums so paid.

Section 7. Should the Unit issue the Bonds directly to the original purchaser thereof and not to the Cooperative, the Bonds shall be issued initially as “book-entry-only” Bonds under the services of The Depository Trust Company (the “**Depository**”), with one typewritten Bond per maturity being issued to the Depository. In such connection the officers of the Unit are authorized to execute and deliver a Letter of Representations (the “**Letter of Representations**”) in the form required by the Depository, for and on behalf of the Unit, which shall thereafter govern matters with respect to registration, transfer, payment and redemption of the Bonds. If the Bonds are issued as “book-entry-only” Bonds, the following provisions shall apply:

(i) The Unit and the Registrar shall have no responsibility or obligation to any broker-dealer, bank or other financial institution for which the Depository holds Bonds as securities depository (each, a “**Bond Participant**”) or to any person who is an actual purchaser of a Bond from a Bond Participant while the Bonds are in book-entry form (each a “**Beneficial Owner**”) with respect to the following:

(A) the accuracy of the records of the Depository, any nominees of the Depository or any Bond Participant with respect to any ownership interest in the Bonds,

(B) the delivery to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any notice with respect to the Bonds, including any notice of redemption, or

(C) the payment to any Bond Participant, any Beneficial Owner or any other person, other than the Depository, of any amount with respect to the Bonds. The Registrar shall make payments with respect to the Bonds only to or upon the order of the Depository or its nominee, and all such payments shall be valid and effective fully to satisfy and discharge the obligations with respect to such Bonds to the extent of the sum or sums so paid. No person other than the Depository shall receive an authenticated Bond, except as provided in (v) below.

(ii) Upon receipt by the Registrar of written notice from the Depository to the effect that the Depository is unable or unwilling to discharge its responsibilities, the Registrar shall issue, transfer and exchange Bonds requested by the Depository in appropriate amounts. Whenever the Depository requests the Registrar to do so, the Registrar will cooperate with the Depository in taking appropriate action after reasonable notice (A) to arrange, with the prior written consent of the Unit, for a substitute depository willing and able upon reasonable and customary terms to maintain custody of the Bonds or (B) to make available Bonds registered in whatever name or names as the Beneficial Owners transferring or exchanging such Bonds shall designate.

(iii) If the Unit determines that it is desirable that certificates representing the Bonds be delivered to the ultimate beneficial owners of the Bonds and so notifies the Registrar in writing, the Registrar shall so notify the Depository, whereupon the

Depository will notify the Bond Participants of the availability through the Depository of bond certificates representing the Bonds. In such event, the Registrar shall issue, transfer and exchange Bond certificates representing the Bonds as requested by the Depository in appropriate amounts and in authorized denominations.

(iv) Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of the Depository or any nominee thereof, all payments with respect to such Bond and all notices with respect to such Bond shall be made and given, respectively, to the Depository as provided in the Letter of Representations.

(v) Registered ownership of the Bonds may be transferred on the books of registration maintained by the Registrar, and the Bonds may be delivered in physical form to the following:

(A) any successor securities depository or its nominee; or

(B) any person, upon (I) the resignation of the Depository from its functions as depository or (II) termination of the use of the Depository pursuant to this Section and the terms of the Registrar and Paying Agent's Agreement.

(vi) In the event of any partial redemption of a Bond unless and until such partially redeemed Bond has been replaced in accordance with the provisions of this Resolution, the books and records of the Registrar shall govern and establish the principal amount of such Bonds as is then outstanding and all of the Bonds issued to the Depository or its nominee shall contain a legend to such effect.

If for any reason the Depository resigns and is not replaced, the Unit shall immediately provide a supply of printed Bond certificates, duly executed by manual or facsimile signatures of the President and Secretary of the Board, for issuance upon the transfers from the Depository and subsequent transfers or in the event of partial redemption. If such supply of certificates shall be insufficient to meet the requirements of the Registrar for issuance of replacement certificates upon transfer or partial redemption, the Unit agrees to order printed an additional supply of such certificates and to direct their execution by manual or facsimile signatures of its then duly qualified and acting President and Secretary of the Board.

Section 8. The Registrar, pursuant to a registrar and paying agent agreement entitled “**Registrar and Paying Agent Agreement**”, to be executed by the Registrar at the time of closing of the Bonds, shall keep and maintain for the Unit books for the registration and transfer of the Bonds, at said Registrar’s office. The name and registered address of the registered owner of the Bond or Bonds, shall at all times be recorded in such books. The Bonds may be transferred pursuant to its provisions at the office of said Registrar by surrender of such Bond or Bonds, as they case may be, for cancellation, accompanied by a written instrument of transfer, in form satisfactory to said Registrar, duly executed by the registered owner in person or by such owner’s duly authorized agent, and thereupon the Registrar, on behalf of the Unit, will deliver at its office (or send by registered mail to the transferee owner thereof at such transferee owner’s risk and expense), registered in the name of the transferee owner, a new Bond of the same series, applicable interest rates, principal maturity schedule and aggregate outstanding principal amount and maturity schedule. In every case of transfer of a Bond the surrendered Bond shall be canceled and destroyed. Any Bond issued upon transfer of a Bond so surrendered shall be a valid obligation of the Unit evidencing the same obligation as such surrendered Bond and shall

be entitled to all the benefits and protection of this Resolution to the same extent as the surrendered Bond upon transfer of which it was delivered. The Unit and said Registrar shall not be required to transfer any Bond during any period from any Record Date until its immediately following Interest Payment Date or to transfer any Bond as called for redemption for a period of 30 days next preceding the date fixed for redemption. So long as the Cooperative Bonds remain outstanding, if applicable, no transfer of the Bonds shall be made except at the direction of the Registrar, which shall represent the interests of all of the registered owners of the Cooperative Bonds pursuant to said Registrar and Paying Agent Agreement.

The Unit reserves the right to remove the Registrar upon 30 days' notice and upon the appointment of a successor Registrar, in which event the predecessor Registrar shall deliver all cash and bonds in its possession to the successor Registrar and shall deliver the bond register to the successor Registrar. The Authorized Officers, or each individually, is authorized to remove the Registrar as provided herein if he or she determines such removal is in the best interest of the Unit. Upon such removal, the Authorized Officers, or each individually, is authorized to appoint a successor Registrar and to execute a Registrar and Paying Agent Agreement with such successor Registrar in a form substantially similar to that approved by the Board pursuant to this Resolution, but with such changes as he or she shall deem appropriate or necessary.

Section 9. If payments of principal or interest due on the Bonds on an Interest Payment Date are not timely made, such interest shall cease to be payable to the registered owner as of the Record Date for such Interest Payment Date and shall be payable to the registered owner of the Bonds as of a special date of record for payment of such defaulted interest as shall be designated by the Registrar whenever monies for the purpose of paying such defaulted interest become available.

Section 10. The Bonds shall be subject to redemption, in whole or in part, prior to maturity at any time on or after the fifth anniversary of the date of original issue, at par plus accrued interest on the principal amount redeemed to the date fixed for redemption; provided, if applicable, that at the same time optional redemptions in similar amounts and with the same timing are being effected by the Cooperative at the request of the Unit with respect to the Cooperative Bonds. The Unit may, subject to the terms of the foregoing sentence, select the principal maturity or maturities of the Bonds to be redeemed in its sole discretion. If any Bond is redeemed in part, it shall be surrendered to said Registrar in exchange for a new Bond evidencing the unredeemed principal thereof. Notice of redemption of the Bonds shall be given at the direction of the Unit by said Registrar by mail not less than 30 days prior to the date fixed for redemption (or such shorter period as may be acceptable to the then-registered owner), first class, postage prepaid, sent to the registered owner of the Bonds at such owner's registered address. Such notice shall designate the Bonds by title, registration number and the date of original issue and shall state the date fixed for redemption and that the Bonds be presented for prepayment at the office of the Registrar. In case of any partial redemption, such notice shall specify the portion of the principal amount and the maturity to be redeemed. No defect in the mailing of notice shall affect the sufficiency of the proceedings of the Unit designating the Bonds for redemption and the Unit shall have the right to further direct notice of redemption in the event that defective notice has been given. The registered owner of the Bonds may waive notice of redemption at any time, in advance or after the fact.

Section 11. If the date for payment of the principal of or interest on the Bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the State of Nebraska are authorized by law or executive order to close, then the date for such payment shall be the

next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

Section 12. The Bond shall be in substantially the following form:

**UNITED STATES OF AMERICA
STATE OF NEBRASKA**

**EDUCATIONAL SERVICE UNIT NO. 6
GENERAL OBLIGATION BOND**

No. R-1

\$ _____

<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Date of Original Issue</u>
Per Maturity as Shown Below	[_____]	[_____]

Registered Owner: [NEBRASKA EDUCATIONAL FACILITIES FINANCING COOPERATIVE #1] [CEDE & CO.]

Principal Amount: [PRINCIPAL AMOUNT]

KNOW ALL PERSONS BY THESE PRESENTS: That the Educational Service Unit No. 6 in the State of Nebraska (the "Unit") hereby acknowledges itself to owe and for value received promises to pay to the registered owner specified above, or registered assigns, the principal amount specified above in lawful money of the United States of America on the dates of maturity specified in the following table and with interest on the amount of each principal maturity as specified in the following table:

<u>Principal Maturity</u>	<u>Amount of Principal Installment</u>	<u>Interest Rate Per Annum</u>
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with such interest applying for the related principal installment, until the related maturity date (or earlier redemption) from the date of original issue or most recent Interest Payment Date, whichever is later, at the rate per annum specified above, with all such interest payable on _____, _____ and semiannually thereafter on _____ 15 and _____ 15 of each year (each, an "Interest Payment Date"). Such interest shall be computed on the basis of a 360-day year consisting of twelve 30-day months. The principal of this bond due at final maturity together with interest thereon unpaid and accrued at maturity (or earlier redemption in whole) is payable upon presentation and surrender of this bond to _____, as Paying Agent and Registrar, at the Registrar's office in _____, Nebraska. Principal falling due prior to final maturity and interest on this bond due prior to maturity or earlier redemption will be paid on each Interest Payment Date by a check or draft mailed by the Paying Agent and Registrar to the registered owner of this bond, as shown on the books of record

maintained by the Paying Agent and Registrar, at the close of business on the fifteenth day immediately preceding the Interest Payment Date, to such owner's address as shown on such books and records (subject to the requirements set forth in the Resolution, as defined and referred to below). Any such principal or interest not so timely paid shall cease to be payable to the person entitled thereto as of the record date such interest was payable, and shall be payable to the person who is the registered owner of this bond (or of one or more predecessor bonds hereto) on such special record date for payment of such defaulted interest as shall be fixed by the Paying Agent and Registrar whenever monies for such purpose become available. For the prompt payment of this bond, principal and interest, as the same become due, the full faith, credit and resources of the Unit are hereby irrevocably pledged.

[This bond is the sole bond of its issue in fully registered form which is issued by the Unit to provide a source for the payment of the Public Facilities Bonds being issued concurrently by the Nebraska Educational Facilities Financing Cooperative #1 (a public body corporate and politic established under the Interlocal Cooperation Act of the State of Nebraska, the "Cooperative") in the principal amount of \$[_____] (the "Cooperative Bonds") to pay the costs of acquiring, constructing, improving, equipping and furnishing educational facilities and related improvements to be used on a joint and cooperative basis between the Unit and Lancaster County School District 0148 (Malcolm Public Schools). This bond is issued to the Cooperative in accordance with and under the provisions of the Public Facilities Construction and Finance Act (Sections 72-2301 et seq., Reissue Revised Statutes of Nebraska, as amended, the "Facilities Act") and other applicable laws. The issuance of this bond has been authorized by proceedings duly had and a Resolution legally adopted by the Unit (the "Resolution").]

[This bond is one of an issue of fully registered bonds which the Unit is issuing to pay its portion of the costs of acquiring, constructing, improving, equipping and furnishing educational facilities and related improvements to be used on a joint and cooperative basis between the Unit and Lancaster County School District 0148 (Malcolm Public Schools) (the "School District"), to be operated and maintained by the Nebraska Educational Facilities Financing Cooperative #1 (a public body corporate and politic established under the Interlocal Cooperation Act of the State of Nebraska, the "Cooperative") in the principal amount of \$[_____]. The Unit is issuing the bonds in accordance with and under the provisions of the Public Facilities Construction and Finance Act (Sections 72-2301 et seq., Reissue Revised Statutes of Nebraska, as amended, the "Facilities Act") and other applicable laws. The issuance of this bond has been authorized by proceedings duly had and a Resolution legally adopted by the Unit (the "Resolution").]

This bond is subject to redemption at the option of the Unit, in whole or in part, at any time on or after the fifth anniversary of the date of original issue, at par plus accrued interest on the principal amount designated for redemption to the date fixed for redemption; [provided that at the same time optional redemptions in similar amounts and with the same timing are being effected by the Cooperative with respect to the Cooperative Bonds]. Notice of redemption shall be given by mail to the registered owner of this bond at said registered owner's address in the manner specified in the Resolution. This bond may be redeemed in part in any principal amount designated by the Unit, subject to the limitations set forth in the Resolution.

This bond is transferable by the registered owner or such owner's attorney duly authorizing in writing at the office of the Paying Agent and Registrar upon surrender and

cancellation of this bond, and thereupon a new bond of the same outstanding principal amount, interest rates, principal installments, and maturities will be issued to the transferee as provided in the Resolution, subject to the limitations therein prescribed. The Unit, the Paying Agent and Registrar and any other person may treat the person in whose name this bond is registered as the absolute owner hereof for the purpose of receiving payment due hereunder and for all purposes and shall not be affected by any notice to the contrary, whether this bond be overdue or not.

If the date for payment of the principal or interest on this bond shall be a Saturday, Sunday, legal holiday or a day on which banking institutions in the State of Nebraska are authorized by law or executive order to close, then the date for such payment shall be the next succeeding day which is not a Saturday, Sunday, legal holiday or a day on which such banking institutions are authorized to close, and payment on such day shall have the same force and effect as if made on the nominal date of payment.

For the prompt payment of the principal and interest on this bond, the Educational Service Unit No. 6 in the State of Nebraska, hereby covenants and agrees that it shall cause to be levied and collected annually taxes upon all the taxable property in the Unit as authorized by Section 72-2307, Reissue Revised Statutes of Nebraska, as amended, in addition to all other taxes, for the purpose of paying and sufficient to pay the principal and interest of this bond as the same fall due.

The Unit has, in the Resolution, designated the bonds as "qualified tax exempt obligations" described in Section 265(b) of the Internal Revenue Code of 1986, as amended.

[AS PROVIDED IN THE RESOLUTION, UNTIL THE TERMINATION OF THE SYSTEM OF BOOK-ENTRY-ONLY TRANSFERS THROUGH THE DEPOSITORY TRUST COMPANY, NEW YORK, NEW YORK (TOGETHER WITH ANY SUCCESSOR SECURITIES DEPOSITORY APPOINTED PURSUANT TO THE RESOLUTION, "DTC"), AND NOTWITHSTANDING ANY OTHER PROVISIONS OF THE RESOLUTION TO THE CONTRARY, A PORTION OF THE PRINCIPAL AMOUNT OF THIS BOND MAY BE PAID OR REDEEMED WITHOUT SURRENDER HEREOF TO THE REGISTRAR. DTC OR A NOMINEE, TRANSFEREE OR ASSIGNEE OF DTC OF THIS BOND MAY NOT RELY UPON THE PRINCIPAL AMOUNT INDICATED HEREON AS THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID. THE PRINCIPAL AMOUNT HEREOF OUTSTANDING AND UNPAID SHALL FOR ALL PURPOSES BE THE AMOUNT DETERMINED IN THE MANNER PROVIDED IN THE BOND RESOLUTION.

UNLESS THIS BOND IS PRESENTED BY AN AUTHORIZED OFFICER OF DTC (A) TO THE REGISTRAR FOR REGISTRATION OF TRANSFER OR EXCHANGE OR (B) TO THE REGISTRAR FOR PAYMENT OF PRINCIPAL, AND ANY BOND ISSUED IN REPLACEMENT HEREOF OR SUBSTITUTION HEREOF IS REGISTERED IN THE NAME OF DTC AND ANY PAYMENT IS MADE TO DTC OR ITS NOMINEE, ANY TRANSFER, PLEDGE OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSONS IS WRONGFUL BECAUSE ONLY THE REGISTERED OWNER HEREOF, DTC OR ITS NOMINEE, HAS AN INTEREST HEREIN.]

IT IS HEREBY CERTIFIED AND WARRANTED that all conditions, acts and things required by law to exist or to be done precedent to and in the issuance of this bond did exist, did happen and were done and performed in regular and due form and time as required by law and that the indebtedness of the Unit, including this bond, does not exceed any limitation imposed by law.

This bond shall not be valid and binding on the Unit until authenticated by the Paying Agent and Registrar.

IN WITNESS WHEREOF, the Board of Directors of Educational Service Unit No. 6 in the State of Nebraska has caused this bond to be executed on behalf of the Unit with the manual or facsimile signatures of the President and Secretary of the Board of Directors of the Unit, all as of the Date of Original Issue shown above.

EDUCATIONAL SERVICE UNIT NO. 6

President

ATTEST:

Secretary, Board of Directors

CERTIFICATE OF AUTHENTICATION

This bond is the sole bond authorized by Resolution adopted by the Board of Directors of Educational Service Unit No. 6 in the State of Nebraska, as described in said bond.

_____, Paying Agent and
Registrar

Authorized Signature

(FORM OF ASSIGNMENT)

For value received _____ hereby sells, assigns, and transfers unto _____ the within bond and hereby irrevocably constitutes and appoints _____, Attorney, to transfer the

same on the books of registration in the office of the within mentioned Paying Agent and Registrar with full power of substitution in the premises.

Date: _____

Registered Owner

Signature Guaranteed

By: _____

Authorized Officer

Note: The signature(s) on this assignment MUST CORRESPOND with the name(s) as written on the face of the within bond in every particular, without alteration, enlargement or any change whatsoever, and must be guaranteed by a commercial bank or a trust company or by a firm having membership on the New York, Midwest or other stock exchange.

Section 13. The Bonds shall be executed on behalf of the Unit with the manual or facsimile signatures of the President and the Secretary of the Board. The Bonds shall be issued in fully registered form only. In case any officer whose signature or facsimile thereof shall appear on the Bonds shall cease to be such officer before the delivery of the Bonds (including any bond certificate delivered to the Registrar for issuance upon transfer or partial redemption) such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes the same as if such officer or officers had remained in office until the delivery of such Bonds. The Bonds shall not be valid and binding on the Unit until authenticated by the Registrar. The Bonds shall be delivered to the Registrar for registration and authentication. If the Unit issues its Bonds to the Cooperative as security for the Cooperative Bonds, upon execution, registration and authentication of the Bonds, the Bonds shall be delivered to the Registrar, who is authorized to deliver said Bonds to the Cooperative, as the initial registered owner thereof, to be held by said registered owner or by any trustee, paying agent and registrar designated by the Cooperative for the Cooperative Bonds, as security for and in consideration for the issuance by the Cooperative of the Cooperative Bonds. The Cooperative shall have the right to direct the registration of the Bonds, if applicable, subject to the restrictions of this Resolution.

Section 14. The Secretary of the Board is directed to make and certify two or more transcripts of the proceedings of the Board of Directors precedent to the issuance of the Bonds, one of which transcripts shall be delivered to the Cooperative and the other to the purchaser of the Cooperative Bonds, if applicable.

Section 15. For the prompt payment of the Bonds, both principal and interest as the same fall due, the Unit hereby agrees that it shall cause to be levied and collected annually taxes upon all the taxable property in the Unit, in addition to all other taxes, as authorized by 72-2307,

Reissue Revised Statutes of Nebraska, as amended, for the purpose of paying and sufficient to pay the principal and interest of the Bonds, as the same fall due.

Section 16. The Unit hereby covenants to the purchasers and holders of the Bonds, and the Cooperative Bonds, if applicable, that the Unit will make no use of the proceeds of the Bonds, including monies held in any sinking fund for the Bonds, or the Cooperative Bonds, if applicable, which would cause the Bonds or the Cooperative Bonds, if applicable, to be arbitrage bonds within the meaning of Sections 103(b) and 148 of the Internal Revenue Code of 1986, as amended (the “**Code**”), and further covenants to comply with said Sections 103(b) and 148 and all applicable regulations thereunder throughout the term of the Bonds and the Cooperative Bonds, if applicable. The Unit hereby covenants and agrees to take all actions necessary under the Code to maintain the tax-exempt status (as to taxpayers generally) of interest payable on the Bonds and the Cooperative Bonds, if applicable (as and to the extent that such status may be affected by any action or omission on the part of the Unit). The Unit hereby approves and authorizes the designation of the Bonds, and any Cooperative Bonds issued by the Cooperative on behalf of the Unit and the School District, if applicable, as “qualified tax-exempt obligations” pursuant to Section 265(b)(3)(B)(i)(III) of the Code, and covenants and warrants that it does not reasonably expect the Unit or the Cooperative to issue tax-exempt bonds or other tax-exempt obligations aggregating in principal amount more than \$10,000,000 during calendar year 2017 (including the Bonds). If applicable, any of the Authorized Officers is hereby authorized to make any and all allocations and elections necessary or appropriate on behalf of the Unit in connection with the Cooperative’s designation of the Cooperative Bonds as the Cooperative’s “qualified tax-exempt obligations” under Section 265(b)(3)(B)(i)(III) of the Code.

Section 17. The Unit makes the following representations in connection with the exception for small governmental units from the arbitrage rebate requirements under Section 148(f)(4)(D) of the Code:

(a) the Unit is a governmental unit under Nebraska law with general taxing powers;

(b) none of the Bonds is a private activity bond as defined in Section 141 of the Code;

(c) ninety-five percent or more of the net proceeds of the Bonds are to be used for local governmental activities of the Unit;

(d) the aggregate face amount of all tax-exempt obligations (other than “private activity bonds,” but including any tax-exempt lease-purchase agreements) to be issued by the Unit during the current calendar year is not reasonably expected to exceed the sum of \$5,000,000; the Unit understands that, for this purpose, (y) the Unit and all entities which issue bonds on behalf of the Unit are treated as one issuer; and (z) all bonds issued by an entity subordinate to the Unit are treated as issued by the Unit; and

(e) the Unit (including all subordinate entities thereof) will not issue in excess of \$5,000,000 of tax-exempt bonds (other than “private activity bonds,” but including any tax-exempt lease-purchase agreements) during the current calendar year without first obtaining an opinion of nationally recognized counsel in the area of municipal finance that the excludability of the interest on the Bonds from gross income for federal tax purposes will not be adversely affected thereby.

Section 18. The Unit's obligations under this Resolution with respect to the Bonds shall be fully discharged and satisfied as to such Bonds and shall no longer be deemed to be outstanding hereunder if such Bonds have been purchased by the Unit and canceled or when the payment of principal of and interest thereon to the respective dates of maturity or redemption (a) shall have been made or caused to be made in accordance with the terms thereof or (b) shall have been provided for by depositing with a national or state bank having trust powers, or trust company, in trust, solely for such payment (i) sufficient money to make such payment and/or (ii) direct general obligations (including obligations issued or held in book entry form on the books of the Department of Treasury of the United States of America) of or obligation the principal and interest of which are unconditionally guaranteed by the United States of America (herein referred to as "**U.S. Government Obligations**") in such amount and bearing interest payable and maturing or redeemable at stated fixed prices at the option of the holder as to principal, at such time or times, as will ensure the availability of sufficient money to make such payments; provided, however, that with respect to the Bonds, if they are to be paid prior to maturity, the Unit shall have duly called the Bonds for redemption and given notice of such redemption as provided by law or made irrevocable provision for the giving of such notice. Any money so deposited with such bank or trust company in excess of the amount required to pay principal of and interest on the Bonds shall be paid over to the Unit as and when collected. If applicable, there shall be no redemption of the Bonds in connection with any such satisfaction of the Bonds under (b) of this Section unless the Cooperative makes a related and corresponding redemption of the Cooperative Bonds.

Section 19. (a) Should the Unit issue Bonds to the Cooperative as security for the Cooperative Bonds, the Unit hereby agrees to provide to the Cooperative, for purposes of

enabling the Cooperative to comply with its continuing disclosure obligations under Rule 15c2-12 of the Securities and Exchange Commission (“**Rule 15c2-12**”), with a copy of the Unit’s audited financial statements for each fiscal year as soon as such financial statements become publically available and to provide the Cooperative with any other financial information or operating data which is customarily prepared and made publicly available by the Unit.

(b) Should the Unit issue Bonds directly to the original purchaser thereof, the Unit (a) authorizes and directs any Authorized Officer to execute and deliver, on the date of the issuance of the Bonds, a Continuing Disclosure Undertaking (the “**Undertaking**”) in such form that satisfies the requirements of Rule 15c2-12 and is acceptable to the original purchaser thereof and bond counsel and (b) covenants that it will comply with and carry out all of the provisions of the Undertaking. Any Authorized Officer may engage a dissemination agent to assist the Unit with its obligations pursuant to the Undertaking. Notwithstanding any other provisions of this Resolution, failure of the Unit to comply with the Undertaking will not be considered a default under this Resolution or the Bonds; however, any Bondholder or Beneficial Owner may take such actions as may be necessary and appropriate, including seeking mandate or specific performance by court order, to cause the Unit to comply with its obligations under this subparagraph and the Undertaking. For purposes of this subparagraph, “Beneficial Owner” means any person who (i) has the power, directly or indirectly, to vote or consent with respect to, or to dispose of ownership of, any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries), or (ii) is treated as the owner of any Bonds for federal income tax purposes.

Section 20. The Unit reserves the right to issue refunding bonds and provide for the investment of the proceeds thereof for purposes of providing for the payment of principal and

interest on the Bonds in such manner as may be prescribed by law from time to time but specifically including the provisions of Sections 10-142 and Sections 72-2301 et seq., Reissue Revised Statutes of Nebraska, as amended.

Section 21. The terms and conditions of the Interlocal Agreement and the execution and delivery thereof on behalf of the Unit are hereby approved, ratified and confirmed in all respects. The Unit hereby authorizes any Authorized Officer to execute and deliver as necessary an amendment to the Interlocal Agreement in connection with the issuance of the Bonds and such amendment, if any shall be executed and delivered in connection with the Award Certificate.

Section 22. The Authorized Officers are each hereby approved and authorized to act on behalf of the Unit under the terms of this Resolution and to carry out and perform any and all actions contemplated by the terms of this Resolution for the Unit. Such officers or any one or more of them are hereby specifically authorized to take any and all actions necessary in connection with satisfying each of the Issuance Requirements.

Section 23. In connection with the Remonstrance Requirement, the Secretary of the Board is hereby authorized and directed to publish notice of intention to issue bonds with respect to the Bonds, as provided for in Section 72-2304 of the Facilities Act. The Bonds shall not be issued without approval at an election unless no sufficient remonstrance petition or petitions are filed under the terms of such Section 72-2304.


Section 24. The Unit hereby adopts the Post-Issuance Tax Compliance Procedures attached to this Resolution as **Exhibit B** to ensure that all applicable post-issuance requirements of federal income tax law needed to preserve the tax-exempt status of the Bonds are met. The Unit reserves the right to use its discretion as necessary and appropriate to make exceptions or

request additional provisions as it may determine. The Unit also reserves the right to change these policies and procedures from time to time, without notice.

Section 25. The Unit hereby adopts the Disclosure Policies and Procedures attached to this Resolution as **Exhibit C** to ensure that the Unit satisfies the requirements of Rule 15c2-12 and the Undertaking. The Unit reserves the right to use its discretion as necessary and appropriate to make exceptions or request additional provisions as it may determine. The Unit also reserves the right to change such policies and procedures from time to time, without notice.

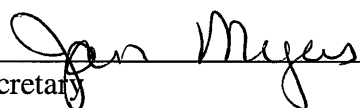
Section 26. This Resolution shall be in force and take effect from and after its adoption as provided by law.

PASSED AND APPROVED this 17th day of July, 2017.



President

ATTEST:



Secretary

Motion for adjournment was duly made, seconded and on roll call vote was declared adopted by the President of the Board of Directors

I, the undersigned Secretary for the Board of Directors of Educational Service Unit No. 6 hereby certify that the foregoing is a true and correct copy of the proceedings had and done by the Board of Directors on July 17, 2017; that all of the subjects included in the foregoing proceedings were contained in the agenda for the meeting, kept continually current and readily available for public inspection at the Unit's Main Office in Milford, Nebraska; that such subjects were contained in said agenda for at least twenty-four hours prior to said meeting; that a current copy of the Nebraska Open Meetings Act was available and accessible to members of the public, posted during such meeting in the room in which such meeting was held; that at least one copy of all reproducible material discussed at the meeting was available at the meeting for examination and copying by members of the public; that the said minutes from which the foregoing proceedings have been extracted were in written form and available for public inspection within ten working days and prior to the next convened meeting of said body; that all news media requesting notification concerning meetings of said body were provided advance notification of the time and place of said meeting and the subjects to be discussed at said meeting.


Secretary, Board of Directors



2025-2026 Proposed Budget

September 11, 2025

PROGRAM NAME	24-25 Budget	25-26 Budget	Variance	Notes
ECSE Teacher	\$158,732	\$354,424	\$195,692	Additional staff - new requests from districts
Language Resource Teacher Services	\$366,832	\$383,314		
Speech Pathology Services	\$481,642	\$496,355	\$14,714	
Transition Coordination Services	\$22,132	\$22,633	\$501	
3rd Party Contracted Services	\$10,000	\$10,000	\$0	
District Funded Paraeducators	\$107,418	\$57,606	(\$49,812)	Less 1:1 para time needed
Hearing Resource Services	\$234,279	\$239,137	\$4,858	
TYKE (24-25)/Program Supervision (25-26)	\$658,335	\$115,789	(\$542,546)	Program ended - Fillmore Central still contracting for Pgm Supervision
Homebased Services	\$84,792	\$0	(\$84,792)	Program ended
SUCCESS	\$807,360	\$871,612	\$64,252	additional para time needed
CRAVE Career Readiness & Vocational Ed	\$542,812	\$552,555	\$9,743	
Services Coordination	\$387,067	\$400,797	\$13,730	
Occupational Therapy	\$234,096	\$223,391	(\$10,705)	
OTA	\$28,735	\$43,647	\$14,913	additional OTA time contracted by school districts
Psychologist	\$434,499	\$475,986	\$41,487	additional Psych time contracted by school districts
LMHP	\$121,054	\$110,429	(\$10,625)	Less time contracted by districts
Flow Through	\$677,653	\$662,687	(\$14,966)	
Production and Graphic Design	\$211,611	\$214,265	\$2,654	
Board of Education	\$51,000	\$47,450	(\$3,550)	No election this year
General Administration	\$346,592	\$350,420	\$3,827	
Business Services	\$364,530	\$407,866	\$43,336	FTEs previously coded to TYKE & Homebased
Human Resources	\$125,952	\$139,311	\$13,359	FTEs previously coded to TYKE & Homebased
Delivery	\$36,113	\$38,799	\$2,686	
Building & Sites	\$221,194	\$305,990	\$84,796	Budgeted higher amount for potential Capital Improvments
Insurance	\$31,821	\$31,043	(\$778)	
Contracted/Secured Services	\$178,550	\$154,975	(\$23,575)	Ended garage lease, adjusted other services based on prior year actuals
Student Services	\$343,860	\$299,271	(\$44,589)	FTEs shifted due to TYKE restructuring
State Grants	\$25,000	\$25,000	\$0	
Professional Development Department	\$995,931	\$1,106,566	\$110,635	Includes addition of new Literacy funds flowing through ESUCC
Technology Services	\$1,094,165	\$1,082,229	(\$11,935)	Staffing/Insurance Changes
Journey to Inclusion Grant	\$73,617	\$63,651	(\$9,966)	Fiscal Years don't line up
ASD Regional Grant+BCBA	\$269,580	\$276,321	\$6,740	
Early Learning Connection Grant	\$304,564	\$309,564	\$5,000	Fiscal Years don't line up
Early Learning Coach Consultant	\$138,000	\$138,000	\$0	Fiscal Years don't line up
Sixpence	\$185,000	\$0	(\$185,000)	Program ended
SPDG & NE MTSS Lead	\$342,000	\$341,999	(\$0)	
Planning Region Team	\$26,250	\$26,250	\$0	
EC MTSS Grant	\$130,000	\$162,000	\$32,000	Additional funds awarded
Transition Grant	\$120,640	\$120,640	(\$0)	Fiscal Years don't line up
Other Misc. Federal Grants	\$1,988,989	\$2,593,030	\$604,041	Addition of CLSD Grant - Budgets not finalized
Total Budgeted Expenditures	\$12,962,397	\$13,255,005	\$292,608	



REVENUE SOURCE	24-25 Budget	25-26 Anticipated	VARIANCE	PERCENTAGE OF TOTAL REVENUE
Local Receipts/Contracted Income	\$5,996,590	\$5,403,014	(\$593,576)	40.76%
Taxes	\$2,798,595	\$3,185,242	\$386,647	24.03%
State Receipts (grants & contracts)	\$412,067	\$425,797	\$13,730	3.21%
Federal Receipts (grants)	\$3,513,639	\$4,099,715	\$586,076	30.93%
Taxes (Building Bond)	\$98,194	\$102,075	\$3,881	0.77%
Core Service Dollars (State Aid)	\$143,312	\$39,162	(\$104,150)	0.30%
Total Budgeted Receipts (Draft)	\$12,962,397	\$13,255,005	\$292,608	100%

2025-2026 vs 2024-2025 Budget of Expenditures	
25-26 Budget	\$13,255,005
24-25 Budget	\$12,962,397
Overall Budget Increase/Decrease	2.26%

2025-2026 Revenue vs. Expenses	
25-26 Anticipated Revenue	\$13,255,005
25-26 Budgeted Expenditures	\$13,255,005
Overall Budgeted Revenue less Exp	\$0

Levy Rates	
Year	Rate
1998-1999	0.0179110
1999-2000	0.0173246
2000-2001	0.0167378
2001-2002	0.0174390
2002-2003	0.0173000
2003-2004	0.0171280
2004-2005	0.0170740
2005-2006	0.0150650
2006-2007 through 2014-2015	0.0150000
2015-2016	0.0157290
2016-2017	0.0156890
2017-2018	0.0158700
2018-2019	0.0156695
2019-2020	0.0156630
2020-2021	0.0156555
2021-2022	0.0156300
2022-2023	0.0156350
2023-2024	0.0155720
2024-2025	0.0155260
2025-2026	0.0154810

