2024-2025
STATE OF NEBRASKA
SCHOOL DISTRICT BUDGET FORM

County-District #: 39-0060-000 **Class #: III**

Central Valley Public Schools

TO THE COUNTY BOARD AND COUNTY CLERK OF

Greeley County

This budget is for the Period SEPTEMBER 1, 2024 through AUGUST 31, 2025

Upon Filing, The School Certifies the Information Submitted on This Form to be Correct

AMOUNT OF PERSONAL AND REAL PROPERTY TAX REQUIRED FOR:	Principal and Interest on Bonds	All Other Purposes	TOTAL
General Fund	$ -	$ 7,075,312.03	$ 7,075,312.03
Bond Fund(s) *[If More Than 1 Bond Fund - Total All Together]*	$ 745,717.38		$ 745,717.38
Special Building Fund	$ -	$ 198,857.97	$ 198,857.97
Qualified Capital Purpose Undertaking Fund	$ -	$ -	$ -
Total All Funds	$ 745,717.38	$ 7,274,170.00	$ 8,019,887.38

Outstanding Bonded Indebtedness as of September 1, 2024
(Include Bond Fund(s) and Qualified Capital Purpose Undertaking Fund)

$ 5,645,000.00	Principal
$ 966,522.50	Interest
$ 6,611,522.50	**Total Outstanding Bonded Indebtedness**

Total Certified Valuation (All Counties) $ 994,289,841

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Interlocal Agreement Report by September 30th.*

County Clerk's Use Only

Report of Trade Names, Corporate Names & Business Names

Did the subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2023 through June 30, 2024?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

Has your School District held a successful election to override the levy limits provided in Statute 77-3442, which is in effect for 2024-2025 school fiscal year?

[ ] YES [X] NO

APA Contact Information

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Telephone: (402) 471-2111 **FAX:** (402) 471-3301

Website: auditors.nebraska.gov

Questions - E-Mail: Jeff.Schreier@nebraska.gov

Submission Information

Budget Due by 9-30-2024

Submit budget to:

1. Auditor of Public Accounts -Electronically on Website or Mail
2. County Board (SEC. 13-508), C/O County Clerk
3. Nebraska Dept. of Education -Upload to NDE Portal only

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANT'S REPORT

BUDGET STATEMENT AND CERTIFICATION OF TAX

County-District # 39-0060-000
Central Valley Public Schools

2024-2025 BUDGET ADOPTED

	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL BUDGET OF DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	NECESSARY CASH RESERVE (Column 8)	TOTAL REQUIREMENTS (Col 7 + Col 8) (Column 9)
General	3,375,590.96	5,645,878.96	7,004,559.03	12,650,437.99	1,500,000.00	8,706,371.00	10,206,371.00	2,444,066.99	12,650,437.99
Depreciation	791,815.80	811,815.80		811,815.80			811,815.80		811,815.80
Employee Benefit	-	-		-			-	-	-
Contingency	-	-		-			-		-
Activities	192,096.03	443,096.03		443,096.03			443,096.03	-	443,096.03
School Nutrition	128,048.00	466,348.00		466,348.00			466,348.00	-	466,348.00
Bond	1,102,487.00	1,112,237.00	738,260.38	1,850,497.38			1,850,497.38	-	1,850,497.38
Special Building	928,740.00	961,340.00	196,868.97	1,158,208.97			1,158,208.97		1,158,208.97
Qualified Capital Purpose Undertaking	-	-	-	-			-	-	-
Cooperative	-	-		-			-	-	-
Student Fee	-	-		-			-	-	-
				-					-
TOTAL ALL FUNDS	6,518,777.79	9,440,715.79	7,939,688.38	17,380,404.17	1,500,000.00	8,706,371.00	14,936,337.18	2,444,066.99	17,380,404.17

PERSONAL AND REAL PROPERTY TAX RECAP	General Fund	Bond Fund(s) [Total Of All Bond Funds]	Special Building Fund	Qualified Capital Purpose Undertaking Fund
PERSONAL AND REAL PROPERTY TAXES FROM COLUMN 3 (Line A)	7,004,559.03	738,260.38	196,868.97	-
COUNTY TREASURER'S COMMISSION 1% OF TAXES COLLECTED (Line B)	70,753.00	7,457.00	1,989.00	-
TOTAL PERSONAL AND REAL PROPERTY TAXES (Line A + Line B) (Line C)	7,075,312.03	745,717.38	198,857.97	-

CERTIFIED STATE AID	MOTOR VEHICLE TAXES
$ 486,715.00	$ 190,000.00

COUNTY TREASURER'S BALANCE, 9-1-2024			
1,200,000.00	135,000.00	30,000.00	-

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

2023-2024 ACTUAL/ESTIMATED								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,596,106.00	5,640,360.37	6,126,068.16	11,766,428.53	1,364,240.81	7,026,596.76	8,390,837.57	3,375,590.96
Depreciation	830,835.00	849,341.98		849,341.98			57,526.18	791,815.80
Employee Benefit	-	-		-			-	-
Contingency	-	-		-			-	-
Activities	171,917.00	399,525.25		399,525.25			207,429.22	192,096.03
School Nutrition	118,650.00	438,177.00		438,177.00			310,129.00	128,048.00
Bond	1,007,402.00	1,087,814.52	618,151.23	1,705,965.75			603,478.75	1,102,487.00
Special Building	1,330,687.00	1,379,333.36	160,604.71	1,539,938.07			611,198.07	928,740.00
Qualified Capital Purpose Undertaking	-	-	-	-			-	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	6,055,597.00	9,794,552.48	6,904,824.10	16,699,376.58	1,364,240.81	7,026,596.76	10,180,598.79	6,518,777.79

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	183,137.12

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

2022-2023 ACTUAL								
	TOTAL BEGINNING BALANCE (Column 1)	TOTAL AVAILABLE RESOURCES BEFORE PROPERTY TAXES (Including Beginning Balances) (Column 2)	PERSONAL AND REAL PROPERTY TAXES (Column 3)	TOTAL RESOURCES AVAILABLE (Col 2 + Col 3) (Column 4)	TOTAL DISBURSEMENTS & TRANSFERS - SPECIAL EDUCATION (Column 5)	TOTAL DISBURSEMENTS & TRANSFERS - NON-SPECIAL EDUCATION (Column 6)	TOTAL DISBURSEMENTS & TRANSFERS (Col 5 + Col 6) (Column 7)	TOTAL ENDING BALANCE (Col 4 - Col 7) (Column 8)
General	2,609,676.00	4,597,918.00	5,964,840.00	10,562,758.00	1,256,642.00	6,710,010.00	7,966,652.00	2,596,106.00
Depreciation	822,133.00	830,835.00		830,835.00			-	830,835.00
Employee Benefit	11,492.00	11,523.00		11,523.00			11,523.00	-
Contingency	-	-		-			-	-
Activities	151,043.00	377,615.00		377,615.00			205,698.00	171,917.00
School Lunch	93,744.00	417,962.00		417,962.00			299,312.00	118,650.00
Bond	932,026.00	1,006,825.00	604,552.00	1,611,377.00			603,975.00	1,007,402.00
Special Building	1,149,135.00	1,181,030.00	152,235.00	1,333,265.00			2,578.00	1,330,687.00
Qualified Capital Purpose Undertaking	69.00	69.00	-	69.00			69.00	-
Cooperative	-	-		-			-	-
Student Fee	-	-		-			-	-
				-				-
TOTAL ALL FUNDS	$ 5,769,318.00	8,423,777.00	6,721,627.00	15,145,404.00	1,256,642.00	6,710,010.00	9,089,807.00	6,055,597.00

NOTE: Total Disbursements and Transfers (Column 7) is the sum of Column 5 and Column 6 for the General Fund only. For all other funds, numbers will pull automatically from the Worksheet

MOTOR VEHICLE TAXES	
$	186,613.00

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	**Central Valley Schools**
ADDRESS	**PO Box 160**
CITY & ZIP CODE	**Greeley 68842**
TELEPHONE	**308-428-3145**
WEBSITE	**www.centralvps.org**

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Nick Shoemaker	Amy Malander	Keri Carder
TITLE /FIRM NAME	Chairperson	Superintendent	Pekny & Associates, CPA's, PC
TELEPHONE	308-219-0248	308-428-3145	402-564-7138
EMAIL ADDRESS	nickshoes@live.com	amy.malander@centralvps.org	keric@peknycpa.com

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Central Valley Public Schools

2024-2025 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Non-Bond Property Tax Request (1) $ 7,085,001.00
*(Total Personal and Real Property Tax Required for All Other Purposes from **prior year** budget - Cover Page)*

Base Limitation Percentage Increase (2%) 2.00 % (2)

Real Growth Percentage Increase

2024 Real Growth Value per Assessor	/	Prior Year Total Real Property Valuation per Assessor	=		(3)
5,857,409.00	/	876,307,397.00	=	0.67 %	(3)

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) 2.67 %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) $ 189,169.53

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **$ 7,274,170.53**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2024-2025 ACTUAL Non-Bond Property Tax Request (7) $ 7,274,170.00
(Total Personal and Real Property Tax Required for All Other Purposes from Cover Page)

Property Tax Request is within allowable growth percentage. Political subdivision is NOT required to complete postcard notification requirements, or participate in the joint public hearing.

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide the required information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

SCHEDULE A GENERAL FUND LID EXCLUSIONS

County-District # 39-0060-000

Central Valley Public Schools

Line No.		2024-2025 Amount Budgeted To Spend
1	Repairs to Infrastructure Damaged by a Natural Disaster: (List repair)	
2		
3		
4		
5		
6		
7		
8		
9	**Total Repairs to Infrastructure Damaged by a Natural Disaster** (Lines 1 through 8)	$ -
10	**Judgments:** (List the types of judgments obtained against your School District to the extent such judgment is not paid by liability insurance)	
11		
12		
13		
14		
15		
16		
17	**Total Judgments** (Lines 11 through 16)	$ -
18	**Distance Education Courses**	$ 21,991.88
19	**Amounts eligible as exclusion for Voluntary Termination Agreements**	
20	**Retirement Contribution Increase**	$ 112,180.00
21	**Native American Impact Aid**	
22	**Total General Fund Lid Exclusions - To LC-2 Form** (Line 9 + Line 17 to 21)	$ 134,171.88

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Central Valley Public Schools
Schedule B - Levies

Levy Limit Compliance

NOTE: The Schedule portion below is to determine if the School District has met the levy limitations.

Line No.		General Fund (Column A)	Bond Funds (Column B)	Special Building Funds (Column C)	Qualified Capital Purpose Undertaking Funds (Column D)
1	Total Personal and Real Property Taxes -Cover Page	7,075,312.03	745,717.38	198,857.97	-
2	Exclusions:				
3	Bonded indebtedness secured by a levy on property (Includes Co. Treasurer Comm.)	-	745,717.38		-
4	Judgments not paid by liability insurance	-			
5	Voluntary termination agreements with certificated staff / employees occurring prior to 9/1/17	-			
6	Voluntary termination agreements with certificated Teachers 9/1/17 and after	-			
7					
8					
9					
10					
11					
12	Total Exclusions (Line 3 + Line 11)	-	745,717.38	-	-
13	Total Personal and Real Property Tax Requirement Subject to the Levy Limitation (Line 1 minus Line 12)	7,075,312.03	-	198,857.97	-
14	Assessed Valuation	994,289,841	994,289,841	994,289,841	994,289,841
15	Levy Subject to Limitation ((Line 13 / Line 14) x 100)	0.711595	0.000000	0.020000	0.000000
16	Total Levy for Compliance	0.731595			

Property Tax Request MUST also be within the School District's Property Tax Request Authority.

If the **total** levy on Line 16 is $1.05, or less, the levy limitation per State Statute Section 77-3442 has been met.

If Total of Line 16 is greater than $1.05 and you **did not** hold a successful election to override the levy, you are in violation of the levy lid. The school district **must reduce property taxes** to meet the levy limitation.

If Total of Line 16 is greater than $1.05 and you **held** a successful election to override the levy, which is in effect for the you must **attach a copy of the election ballot and the certified election returns** to your budget.

Qualified Capital Purpose Undertaking Fund levy. A district may only exceed the maximum levy of five and one-fifth cents per one hundred dollars of taxable valuation in any year if (i) the taxable valuation of the district is lower than the taxable valuation in the year in which the district last issued capital purpose undertaking bonds or (ii) such maximum levy is insufficient to meet the annual principal and interest obligations for all capital purpose undertaking bonds. Projects beginning after April 19, 2016 can only have a maximum levy of three cents per one hundred dollars of taxable valuation in any year. (Statute 79-10,110 & 79-10,110.02).

Special Building Fund levy. Limit on Building Fund levy of 14 cents (Statute 79-10,120)

REMINDER: School districts that have combined levies greater than $1.20 or the combined levies that exceeded the maximum levy approved at a special election may be subject to petitions for the free holding of territory. Combined levies do not include levies for bonded indebtedness approved by the voters of a school district or levies for the refinancing of such bonded indebtedness.

Voluntary Termination Exclusions

Line 5 Amounts to pay for current and future sums agreed to be paid by a school district to certificated employees in exchange for a voluntary termination of employment occurring prior to 9/1/17

Line 6 Amount levied by school district at maximum levy to pay for current and future qualified voluntary termination incentives for certificated teachers pursuant to statute. Payments cannot exceed $35,000, must be paid within 5 years, will result in savings to the school, were not included in a collective bargaining agreement

Line 7 Amounts levied by school district at maximum levy to pay for 50% of the current and future sums agreed to be paid to certificated employees in exchange for voluntary termination between 9/1/18 to 8/31/19 as a result of collective bargaining agreement in force on 9/1/17

Levies Expected to be Set by County

NOTE: The Schedule portion below is to assist with the Levy setting process.

Fund	Property Taxes	Valuation	Expected Levy
General Fund	$ 7,075,312.03	$ 994,289,841	0.711595
Special Building Fund	$ 198,857.97	$ 994,289,841	0.020000
Bond Fund	$ 745,717.38	$ 994,289,841	0.075000 ***
Bond Fund	$ -	$ 994,289,841	0.000000
Bond Fund	$ -	$ 994,289,841	0.000000
QCPUF Fund	$ -	$ 994,289,841	0.000000
QCPUF Fund	$ -	$ 994,289,841	0.000000
	$ -	$ 994,289,841	0.000000
	$ -	$ 994,289,841	0.000000
	$ -	$ 994,289,841	0.000000
	$ -	$ 994,289,841	0.000000
	$ -	$ 994,289,841	0.000000
	$ -	$ 994,289,841	0.000000
Total	$ 8,019,887.38		$ 0.806595

Must agree to Cover

SEE ATTACHED BOND BREAKDOWN WORKSHEET FOR INDIVIDUAL COUNTY BOND LEVIES

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Superintendent Pay Transparency Notice—Proposed Contract (Amy Malander)

Notice is hereby given that Central Valley Public Schools has approval of a proposed superintendent employment contract/contract amendment on its agenda for the board meeting to be held on February 12, 2024 at 7:03 pm at the High School Library in Greeley, Nebraska.

After the 2024/25 school year, how many years remain on the contract: (Column F must be completed if additional years remain on contract.)	**1**

The estimated costs to the district for the 2024/25 year and future years are listed below:

	2024/25 Base Pay, Additional Compensation & Benefits	**Future Base Pay, Additional Compensation & Benefits per Contract**	**TOTAL CONTRACT COST**
Base Pay for the Total FTE	$ 151,701.00	$ -	**$ 151,701.00**
Compensation for activities outside of the regular salary:			
• *Extended contracts / Activities outside of regular salary*			$ -
• *Bonus/Incentive/Performance Pay*			$ -
• *Stipends*			$ -
• *All other costs not mentioned above*			$ -
Benefits and Payroll Costs Paid by district:			
• *Insurances (Health, Dental, Life, Long Term Disability)*	$ 29,908.39		$ 29,908.39
• *Cafeteria Plan Stipend*			$ -
• *Cash in lieu of insurance*			$ -
• *Employee's share of retirement, deferred compensation, FICA and Medicare* ***if paid by the district***			$ -
• *District's share of retirement, FICA and Medicare*	$ 21,438.84		$ 21,438.84
• *IRS value of housing allowance*			$ -
• *IRS value of vehicle allowance*			$ -
• *Additional leave days*			$ -
• *Annuities*			$ -
• *Service credit purchase*			$ -
• *Association / Membership dues*	$ 500.00		$ 500.00
• *Cell Phone/Internet reimbursement*			$ -
• *Relocation reimbursement*			$ -
• *Travel allowance/reimbursement*			$ -
• *Mileage Allowance*			$ -
• *Educational tuition assistance*			$ -
• *All other benefit costs not mentioned above*			$ -
Totals:	**$ 203,548.23**	**$ -**	**$ 203,548.23**

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Schedule D

Central Valley Public Schools
Greeley, Nebraska

2024-2025 Budget

For the Years Ended
August 31, 2025, 2024, & 2023

PEKNY & ASSOCIATES, CPA'S, PC

2458 18th Avenue
Columbus, NE 68601
402-564-7138
FAX 402-564-7139

200 E. 12th Street
Schuyler, NE 68661
402-352-8898
FAX 402-352-8741

To Management of Central Valley Public Schools
Greeley, Nebraska

Management is responsible for the accompanying financial forecast of Central Valley Public Schools, which comprises the State of Nebraska School District Budget Form – cash basis of Central Valley Public Schools District No. 60, Greeley County as of August 31, 2025 and 2024, included in the accompanying prescribed form, and the related summaries of significant accounting assumptions and accounting policies in accordance with guidelines for the presentation of a financial forecast established by the American Institute of Certified Public Accountants (AICPA).

Management is also responsible for the accompanying historical prescribed form of Central Valley Public Schools, which comprises the State of Nebraska School District Budget Form – cash basis of Central Valley Public Schools District No. 60, Greeley County as of August 31, 2023, prescribed in accordance with the requirements of the Nebraska Auditor of Public Accounts and the cash basis of accounting.

We have performed the compilation engagements in accordance with Statements on Standards for Accounting and Review Services, promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit, examine, or review the forecast or the prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial forecast and historical financial statements included in the prescribed form.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Nebraska Auditor of Public Accounts and the cash basis of accounting and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecast results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and these differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

This report is intended solely for the information and use of Central Valley Public Schools and the Nebraska Auditor of Public Accounts and is not intended to be and should not be used by anyone other than these specified parties.

The accompanying supplementary information contained in attachments to the prescribed form is presented for purposes of additional analysis and is not a required part of the forecast. Such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not examined or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a forecast established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about Central Valley Public School's State of Nebraska School District Budget form – cash basis of Central Valley Public Schools District No. 60, Greeley County. Accordingly, the forecast is not designed for those who are not informed about such matters.

Pekny & Associates, CPA's, PC
Columbus, Nebraska
September 23, 2024

CENTRAL VALLEY PUBLIC SCHOOLS DISTRICT #39-0060
August 31, 2025 (Forecast), 2024 (Forecast), and 2023 (Historical)

LIMITED SUMMARY OF SIGNIFICANT FORECAST ASSUMPTIONS

The forecasts present, to the best of management's knowledge and belief, the expected cash receipts, cash disbursements, cash reserves, and the requisite property tax as required for the forecast period. Accordingly, the forecast reflects management's judgement as of the date of budget adoption, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results because events and circumstances frequently do not occur as expected, and those differences may be material.

Nature of Presentation

The accompanying budget statements and certification of tax include statements of forecasted receipts, disbursements, and necessary cash reserves of the various funds of the District which are maintained by District authorities for school building construction and the operation, maintenance and management of school services, activities, and projects. These forecasted statements are prepared to comply with the budget filing requirements of the State of Nebraska.

Basis of Accounting

The accompanying forecasts use the cash basis of accounting that the District uses for record keeping and financial reporting purposes, which differs from generally accepted accounting principles.

Receipts

Receipts are forecasted based on expected receipts from local, state, federal, other (non-revenue), and property tax sources. Expected receipts are based on the estimated information, including prior year's actual receipts. Property taxes are forecasted at an amount necessary to result in a balanced budget (i.e. total requirements must be equal to total receipts available for each fund).

Disbursements

Forecasted disbursements are based on expected amounts necessary to provide for the operation and maintenance of District facilities. Forecasted disbursements include equipment purchases and replacement, and other anticipated capital disbursements.

Spending authority limitations are presented on "State of Nebraska, 2024-2025 Budget Form LC-2."

--See independent accountant's compilation report--

CENTRAL VALLEY PUBLIC SCHOOLS
2024-2025 BUDGET YEAR
G/W & NLS BOND BREAKDOWN

BOND	VALUATION	TAX REQUEST	RESPECTIVE MIL LEVY	COMBINED AVERAGE LEVY
Greeley-Wolbach	553,761,817.00	452,156.36	0.081652	0.075000
North Loup-Scotia	440,528,025.00	293,561.02	0.066638	
	994,289,842.00	745,717.38		

COUNTY	BOND	VALUATION	RESPECTIVE MIL LEVY	TAX REQUEST
BOONE	Greeley-Wolbach	6,211,745.00	0.081652	5,072.00
GREELEY	Greeley-Wolbach	490,774,100.00	0.081652	400,725.77
	North Loup-Scotia	297,169,264.00	0.066638	198,028.97
HOWARD	Greeley-Wolbach	31,039,333.00	0.081652	25,344.17
	North Loup-Scotia	25,220,031.00	0.066638	16,806.24
NANCE	Greeley-Wolbach	25,736,639.00	0.081652	21,014.42
SHERMAN	North Loup-Scotia	16,977,710.00	0.066638	11,313.68
VALLEY	North Loup-Scotia	101,161,020.00	0.066638	67,412.13
TOTALS		994,289,842.00		745,717.38

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

District Number: 39-0060-000
District Name: CENTRAL VALLEY PUBLIC SCHOOLS
District Phone: (308)428-3145

Instructions (https://cdn.education.ne.gov/wp-content/uploads/2021/06/2122_LC2Instructions.pdf)

Checklist (/Budget_Document_Checklist.pdf)

2024/25 Section A: Calculation of Total Allowable Budget Authority

Certified Budget Authority	A-101	8,141,274
Access to Prior Year's Unused Budget Authority [Maximum Amount: $158,854]	A-355	158,854
Total Adjusted Budget Authority	A-361	8,300,128
Total Allowable Budget Authority	A-780	8,300,128

The School District Budget Spreadsheet provided by the Auditor of Public Accounts is uploaded here.

MAKE SURE THE SPREADSHEET IS CLOSED BEFORE YOU UPLOAD.

Choose File No file chosen

Upload Budget Data

Excel file ONLY - 20MB limit

Update the budget data any time a change is made to the Budget Spreadsheet.

2024/25 Section B: General Fund Budget of Disbursements & Transfers and Unused Budget Authority

2024/25 General Fund Budget of Disbursements & Transfers	B-100	10,206,371
2024/25 Special Grant Funds	B-110	272,071
2024/25 Special Education Budget of Disbursements & Transfers	B-120	1,500,000
2024/25 General Fund Lid Exclusions	B-130	134,172
Total Adjusted General Fund Budget of Disbursements & Transfers	B-140	8,300,128
2024/25 Unused Budget Authority	B-150	0

Update the LC2 System budget data any time a change is made to your School District Budget Spreadsheet.

Total Unused Budget Authority

2023/24 Total Unused Budget Authority	B-160	746,110
2024/25 General Fund Expenditure Growth	B-162	158,854
Adjusted Unused Budget Authority	B-165	587,256
2024/25 Unused Budget Authority	B-170	0
Total Unused Budget Authority (Carries forward into future school fiscal years)	B-175	587,256

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Additional Budget Authority Approved by Patron

Did you hold a successful special election for additional **BUDGET** Authority? (Not a levy override)	B-180	○Yes ◉No

2024/25 Section C: Allowable Reserves and Total Reserves

2024/25 Applicable Allowable Reserve Percentage	C-170	45.00
2024/25 Total Allowable Reserves	C-180	4,592,867
2024/25 General Fund Necessary Cash Reserve	C-300	2,444,067
2024/25 Depreciation Fund Total Requirements	C-310	811,816
2024/25 Employee Benefit Fund Necessary Cash Reserve	C-320	0
Total Reserves	C-340	3,255,883

Levy Override Approved by Patron

Did you hold a successful election of your patrons for a levy override that applies to the current year?	B-400	○Yes ◉No
Certified Assessed Valuation	B-490	994,289,841

2024/25 Section D: Property Tax Request Authority

2024/25 Property Tax Request Authority	D-110	7,223,995
Did 70% of the School Board approve to exceed the Certified Property Tax Request Authority?	D-120	◉Yes ○No
Maximum Amount Allowed:	D-130	574,210
Enter the amount approved by the School Board.	D-140	574210
Was a successful election of the patrons held to exceed the Property Tax Request Authority?	D-150	○Yes ◉No
Additional Property Tax Authority due to successful levy override (Calculation of B-420 multiplied by Certified Assessed Valuation listed above)	D-170	0
Total Property Tax Authority Allowed	D-180	7,798,205
2024/25 Property Tax Request General Fund	D-210	7,075,312
2024/25 Property Tax Request Special Building Fund	D-220	198,858
2024/25 Total Property Tax Request	D-230	7,274,170
2024/25 Unused Property Tax Request Authority	D-240	524,035
Total Property Tax Reduced as a result of Increased SPED & Foundation Aid	D-310	410895

Recalculate LC-2 after making changes to individual lines *(Form not saved)* — Recalculate LC-2

Save a copy of the LC-2 without submitting to NDE *(Save before moving to another page)* — Save LC-2

Submit completed LC-2 to NDE.
You can upload your Budget Documentation on the next screen.
Mailed or emailed budgets will not be accepted by NDE. — District Approval

Log Out of LC-2 system *(If you log out without saving and/or submitting your data, changes will be lost.)* — Log Out

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

District Number: 39-0060-000
District Name: CENTRAL VALLEY PUBLIC SCHOOLS
District Phone: (308)428-3145

Special Grant Fund List

Return to LC2

Total Special Grant Funds	3.00	272,071

Save Grants **If you made any changes to the Special Grant Fund List, click here before returning to the LC2.**

Print Grants

*** Items denoted with a * must be approved by the State Board of Education.**
Email your request for approval of these items to:
Theresa Haarberg at theresa.haarberg@nebraska.gov

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

Grant Description	Line	Amount
ACE/Cultural Connections	1.11	0
Adult Education - English Literacy/Civics Grants	1.115	0
Adult Education & Family Literacy Act Grants	1.12	0
Adult Education Volunteer Coordination Program	1.125	0
Annenberg Foundation Grants (Rural Challenge)	1.13	0
ARP-HCY I & II	1.135	0
Artist-in-Schools/Communities Grants	1.14	0
Beyond School Bells Grant	1.145	0
Building Safe and Responsive Schools Grants	1.15	0
Career and Technical Education Grants (Carl Perkins)	1.155	2,475
Career Pathway Advancement Project (CPAP)	1.16	0
Century Link/NETA Grants	1.165	0
Child Care & Development Fund	1.17	0
Clean School Bus FY22-26	1.175	0
Community 4 Kids Grant	1.18	0
Community Incentive Grants	1.185	0
Department of Justice STOP Violence Grant	1.19	0
Distance Learning Grants (Federal)	1.195	0
Early Childhood Education Endowment Program Ages Birth-3 (Sixpence) Grants	1.2	0
Early Childhood Education Program Ages 3-5 Grants	1.205	0
Early Intervention Act and IDEA Part C (Infants/Toddlers with Disabilities) Grants	1.21	0
Education Improvement Fund Grants (includes Distance Education Incentive Grants, Expanded Learning Opportunity Grants and Innovation Grants)	1.215	0
EducationQuest Foundation Community Grants	1.22	0

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
ACCOUNTANTS' REPORT

ESEA Title I Grants (includes Accountability, Support for Improvement, Disadvantaged, Migrant Education, and Neglected or Delinquent)	1.225	76,083
ESEA Title II Part A - Support Effective Instruction (Principal and Teacher Training and Recruiting/Class Size Reduction)	1.23	13,034
ESEA Title III Grants - Immigrant Education Grants	1.235	0
ESEA Title III Grants – Language Instruction for English Learners	1.24	0
ESEA Title IV Part A - Student Support & Academic Enrichment Grants	1.245	10,000
ESEA Title IV Part B - 21st Century Community Learning Center Grants	1.25	0
ESEA Title IX – McKinney-Vento Homeless Assistance Act Grants	1.255	0
ESEA Title VI Grants - Rural and Low-Income (Rural Education Achievement Program (REAP) Grants)	1.26	17,509
ESEA Title VII Grants - Indian, Native Hawaiian, and Alaska Native Education	1.265	0
ESSERS III - Elementary and Secondary School Emergency Relief Fund (CARES, CRRSA, ARP)	1.27	0
Forest Service Grants (Conservation Education)	1.275	0
GEERS – Governor's Emergency Education Relief Fund (CARES, CRRSA)	1.28	0
Great Plains Communications Grants (Commitment to the Schools)	1.285	0
Head Start Grants	1.29	0
High Ability Learner Incentive Grants (Gifted)	1.295	4,200
High School Equivalency Assistance Act Grants	1.3	0
IDEA Part B, C Sec 619 Flow-Through Grants (includes Base, Enrollment/Poverty, CEIS, and Non-public)	1.305	106,009
IDEA Special Education Discretionary Grants (includes State Improvement Grants (SpDG/PBIS), Deaf-Blind Grants, Part B Sec 611 & Sec 619 State Set-Aside Grants, and other Office of Special Education Program (OSEP) Grants	1.31	0
Immigrant Impact Education Grants	1.315	0
Improving Health & Education Outcomes for Young People	1.32	0

SEE SUMMARY OF

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Indian Education Grants	1.325	0
Individuals with Disabilities Education Act/American Rescue Plan Act of 2021 (ARP)	1.33	0
Innovation in Education Program Grants (includes funds from USDE)	1.335	0
Johnson-O'Malley Grants	1.34	0
JROTC	1.345	0
Kiewit Foundation Grants	1.35	0
Magnet School Grants	1.355	0
Medicaid Administrative Activities in Public Schools (MAAPS) Grants	1.36	0
Medicaid in Public Schools (MIPS)	1.365	0
Mentoring for Success Grants	1.37	0
Microsoft Settlement Agreement	1.375	0
National Assessment of Educational Progress (NAEP)	1.38	0
National Science Foundation Grants	1.385	0
NDEQ	1.39	42,761
NE Emerging Technologies Initiative-Pathways to STEM grant	1.395	0
NE Improving Student Health	1.4	0
NE Improving Student Health (CARES Act)	1.405	0
NE Youth Suicide Prevention 21	1.41	0
Nebraska Arts Council Grants	1.415	0
Nebraska Community Foundation/TeamMates Grants	1.42	0
Nebraska Environmental Trust Grants	1.425	0
Nebraska Game & Parks Commission Grants (Conservation Education, Outdoor Classroom)	1.43	0
Nebraska Grant for School Emergency Management	1.435	0
Nebraska Humanities Grants	1.44	0
Nebraska Natural Resources Commission Grants	1.445	0

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Nebraska STOP School Violence Prevention Training Program	1.45	0
Nebraska STOP School Violence Threat Assessment Program	1.455	0
Preschool Development Grant (PDG)	1.46	0
Project AWARE (Advancing Wellness & Resiliency in Education)	1.465	0
Refugee School Impact Grant	1.47	0
reVISION Action Grant	1.475	0
South Omaha Scholastic Foundation (formerly known as Ritonya•Buscher•Poehling Scholarship and Teacher Grant Fund)	1.48	0
Safe Routes to Schools Grant	1.485	0
Save the Children Grant	1.49	0
School Climate Transformation Grant	1.495	0
School Health Program Grants	1.5	0
Smaller Learning Communities Program Grants	1.505	0
SPED Planning Region Team	1.51	0
Stackable, instructionally embedded, Portable Science (SIPS) Assessments.	1.515	0
Statewide Longitudinal Data System	1.52	0
State Personnel Development Grant	1.522	0
Stronger Connections Bipartisan Safer Community Grant	1.523	0
Summer Food Service Program	1.525	0
Supplemental Nutrition (CRRSA & ARP?)	1.53	0
Teaching American History (TAH) Grants	1.535	0
Technology Information Infrastructure Assistance Program Grants (U.S. Department of Commerce)	1.54	0
Textbook Loan Grants (Rule 4)	1.545	0
USDA Nutrition Service Grants	1.55	0
Vocational Rehabilitation Grants	1.555	0
Waste Reduction and Recycling Grant	1.557	0

SEE SUMMARY OF SIGNIFICANT ASSUMPTIONS AND ACCOUNTANTS' REPORT

Young Adult Tobacco Prevention	1.56	0

Exclusions listed below require State Board approval

Grant Description	Line	Amount
*Insurance Settlements	1.565	0
*Interfund Loans	1.57	0
*Reimbursements for Wards of the Court	1.575	0
*Short-Term Borrowings	1.58	0
*Special Supplementary Grants from City or County Governments	1.585	0
*Special Supplementary Grants from City or County Governments	1.59	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.595	0
*Special Supplementary Grants from Corporations, Foundations, or Other Private Interests	1.6	0

SEE SUMMARY OF
SIGNIFICANT ASSUMPTIONS AND
[illegible]ANTS' REPORT

RESOLUTION SETTING THE PROPERTY TAX REQUEST
RESOLUTION NO. 2024-1

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Central Valley Public Schools passes by 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 Central Valley Public Schools resolves that:

1. The 2024-25 property tax request be set at:

General Fund:	$	7,075,312.03
Bond Fund:	$	745,717.38
Special Building Fund:	$	198,857.97

2. The total assessed value of property differs from last year's total assessed value by 8.47 percent.

3. The tax rate which would levy the same account of property taxes as last year, when multiplied by the new total assessed value would be .781711 per $100 of assessed value.

4. Central Valley Public Schools proposes to adopt a property tax request that will cause its tax rate to be at 0.806595 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Central Valley Public Schools will decrease last year's budget by -0.05 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Rosander seconded by Straka to adopt Resolution #2023-1.

Voting yes were:	Voting no were:
Jeremy Straka	
Ross Butcher	
Michael Rosander	
Ted Nekoliczak	
Jillyn Klein	
Nick Shoemaker	

Dated this 16th day of September 2024

Approved
Requests Relative to the Budgeting Provisions of the Tax Equity & Educational Opportunities Support Act at the August 2, 2024, State Board Meeting

Recommendation 1
Native American Impact Aid [Section 79-1028.01(1)(n)]

County-District Number	School District Name	Amount to be Approved	School Year
87-0013	Walthill Public Schools	$2,167,500	24/25
87-0017	Winnebago Public Schools	$4,000,000	24/25

Recommendation 2
Retirement Contribution Increase [Section 79-1028.01(1)(e)&(f)]

County-District Number	School District Name	Amount to be Approved
01-0090	Adams Central Public Schools	$333,017
01-0123	Silver Lake Public Schools	$91,080
02-0018	Elgin Public Schools	$54,062
02-0115	Summerland Public Schools	$108,927
09-0010	Ainsworth Community Schools	$103,215
11-0014	Oakland-Craig Schools	$103,098
12-0502	East Butler Public Schools	$103,670
14-0008	Hartington-Newcastle Public Schools	$87,299
18-0011	Harvard Public Schools	$59,936
19-0058	Clarkson Public Schools	$54,081
23-0002	Chadron Public Schools	$208,219
26-0001	Ponca Public Schools	$104,536
27-0594	Logan View Public Schools	$131,894
30-0001	Exeter-Milligan Public School	$82,650
30-0025	Fillmore Central Public Schools	$123,962
32-0125	Medicine Valley Public Schools	$52,314
39-0060	Central Valley Public Schools	$112,180
40-0002	Grand Island Public Schools	$2,530,000
45-0007	O'Neill Public Schools	$187,628
49-0050	Johnson County Central Public Schools	$1,522,592
54-0013	Creighton Community Schools	$84,556
54-0576	Wausa Public Schools	$56,961
55-0001	Lincoln Public Schools	$8,477,226
55-0161	Raymond Central Public Schools	$160,221
61-0004	Central City Public Schools	$182,969
63-0001	Fullerton Public Schools	$75,217
65-0011	Superior Public Schools	$102,592
69-0055	Loomis Public School	$60,812
71-0001	Columbus Public Schools	$1,125,197
72-0015	Cross County Community School	$91,467
77-0037	Gretna Public Schools	$1,372,925
79-0032	Scottsbluff Public Schools	$848,772
80-0005	Milford Public Schools	$167,135
87-0001	Pender Public Schools	$95,946

County Greeley

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Cedar Valley News/Greeley Citizen with

Notice of Special Hearing To Set Final Tax Request

Central Valley Public Schools (39-0060-000) in Greeley County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the September day of, 16th 2024 at directly following the budget hearing at 8:00 o'clock P.M., at School Library in Wolbach, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	corrected 2023-2024	2024-2025	Change
Property Valuations	916,633,954	994,289,841	8%

	2023-2024 Budget Information				2024-2025 Budget Information				
Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate *corrected*	Property Tax Rate (2023-2024 Request - **Divided By** 2024 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
General Fund	9,996,371.00	6,901,674.21	0.752937	0.694131	10,206,371.00	7,075,312.03	0.711595	-5%	2%
Bond Fund(s) K - 12	1,701,956.50	687,472.50	0.075000	0.069142	1,850,497.38	745,717.38	0.075000	0%	9%
Special Building Fund	1,523,638.79	183,326.79	0.020000	0.018438	1,158,208.97	198,857.97	0.020000	0%	-24%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	#DIV/0!	0
Total	13,221,966.29	7,772,473.50	0.847936	0.781711	13,215,077.35	8,019,887.38	0.806595	-5%	0%

NOTE: THE TWO COLUMNS NOTED AS CORRECTED WERE ADJUSTED WHEN COMPARED TO LAST WEEK'S PUBLICATION. THE 2023-2024 VALUATION WAS ERRONEOUSLY ENTERED AT 20,000 HIGHER THAN ACTUAL VALUATION. 2023 TAX RATE NOW AGREES TO THE PRIOR YEAR BUDGET

Published September 5, 2024 ZNEZ

Published Fee $ 25986

Proof of Publication

State of } Nebraska

County Greeley

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Cedar Valley News/Greeley Citizen with Spalding Enterprise and Cedar Rapids Press, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Greeley, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

September 5, 2024

(signed)

Subscribed in my presence and sworn to before me this

5 day of September (year) 2024

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 25.86

...st**

...eet on the September day of, 16th 2024 at directly ...riticism, suggestions or observations of taxpayers ...

...udget Information

	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
Fur...				
Ge...	7,075,312.03	0.711595	-5%	2%
Bo...	745,717.38	0.075000	0%	9%
Spe...	198,857.97	0.020000	0%	-24%
Qua... Und...	-	0.000000	#DIV/0!	0
Tot...	8,019,887.38	0.806595	-5%	0%

**N... 3-2024 VALUATION WAS ERRONEOUSLY ENTERED AT 20,...

Published September 5, 2024 ZNEZ

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

Central Valley Public Schools (39-0060-000) in Greeley County, Nebraska

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 September day of 16th, 2024 at 8:00 o'clock, P.M., at School Library in Wolbach, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget and to consider amendments relative thereto. The budget detail is available at the office of the Clerk/Secretary during regular business hours. For more information on statewide receipts and expenditures, and to compare cost per pupil and performance to other school districts, go to: https://nep.education.ne.gov

FUNDS	Actual Disbursements & Transfers 2022-2023 (1)	Actual/Estimated Disbursements & Transfers 2023-2024 (2)	Budgeted Disbursements & Transfers 2024-2025 (3)	Necessary Cash Reserve (4)	Total Available Resources Before Property Taxes (5)	Total Personal and Real Property Tax Requirement (7)
General	$ 7,966,652.00	$ 8,390,837.57	$ 10,206,371.00	$ 2,444,066.99	$ 5,645,878.96	$ 7,075,312.03
Depreciation	$ -	$ 57,526.18	$ 811,815.80		$ 811,815.80	
Employee Benefit	$ 11,523.00	$ -	$ -	$ -	$ -	
Contingency	$ -	$ -	$ -		$ -	
Activities	$ 205,698.00	$ 207,429.22	$ 443,096.03	$ -	$ 443,096.03	
School Nutrition	$ 299,312.00	$ 310,129.00	$ 466,348.00	$ -	$ 466,348.00	
Bond	$ 603,975.00	$ 603,478.75	$ 1,850,497.38	$ -	$ 1,112,237.00	$ 745,717.38
Special Building	$ 2,578.00	$ 611,198.07	$ 1,158,208.97		$ 961,340.00	$ 198,857.97
Qualified Capital Purpose Undertaking	$ 69.00	$ -	$ -	$ -	$ -	$ -
Cooperative	$ -	$ -	$ -	$ -	$ -	
Student Fee	$ -	$ -	$ -	$ -	$ -	
	$ -	$ -	$ -	$ -	$ -	
TOTALS	$ 9,089,807.00	$ 10,180,598.79	$ 14,936,337.18	$ 2,444,066.99	$ 9,440,715.79	$ 8,019,887.38

	Bond Purposes	Non-Bond Purposes	Total
Breakdown of Property Tax	$ 745,717.38	$ 7,274,170.00	$ 8,019,887.38

Notice of Special Hearing To Set Final Tax Request

Central Valley Public Schools (39-0060-000) in Greeley County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the September day of, 16th 2024 at directly following the budget hearing at 8:00 o'clock P.M., at School Library in Wolbach, NE for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2023-2024	2024-2025	Change
Property Valuations	916,653,554	994,289,841	8%

Fund	2023-2024 Operating Budget	2023-2024 Property Tax Request	2023 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2024-2025 Operating Budget	2024-2025 Proposed Property Tax Request	Proposed 2024 Tax Rate	Change in Tax Rate	Change in Operating Budget
	2023-2024 Budget Information				***2024-2025 Budget Information***				
General Fund	9,906,371.00	6,901,674.21	0.752920	0.694131	10,206,371.00	7,075,312.03	0.711595	-5%	2%
Bond Fund(s) K - 12	1,701,966.50	687,472.50	0.074998	0.069142	1,850,497.38	745,717.38	0.075000	0%	9%
Bond Fund(s) K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund(s) 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Bond Fund			0.000000	0.000000			0.000000	#DIV/0!	0
Special Building Fund	1,523,638.79	198,826.79	0.020000	0.018438	1,158,208.97	198,857.97	0.020000	0%	-24%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-		0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund K - 8			0.000000	0.000000			0.000000	#DIV/0!	0
Qualified Capital Purpose Undertaking Fund 9 - 12			0.000000	0.000000			0.000000	#DIV/0!	0
Total	13,221,966.29	7,772,473.50	0.847918	0.781711	13,215,077.35	8,019,887.38	0.806595	-5%	0%

Published August 29, 2024 ZNEZ

Parsonage: 402-395-2972
Sunday Worship 11:00am
Wed.: Youth Group 6:30 pm
Wed. Bi-monthly: Trustees 7:30 pm
2nd Wed.: Ad Council 8:00 pm
3rd Wed.: UWF 2:00 pm

Akron Church
west of Albion on Hwy 91, 4 mi. N, 1 1/4 mi. E.)
Pastor Kurt Kinney
402-741-0851
Sunday Worship 9:00 a.m.

oretto United Methodist Church
Pastor Lynde Linde
Parsonage: 402-395-2972
Sunday Worship: 8:30 am
rs. Bi-monthly: Ad Council 7:00 pm
2nd Thurs.: UWF 2:00 pm

Immanuel-Zion Lutheran
Sunday School: 9:30 a.m.
Worship: 10:45 a.m.

Zion Lutheran
Pastor Janelle Siffring
402-395-2043
nday School: N/A Until Sept. 8
Worship: Sunday 10:30 a.m.
ly Communion: Every Sunday

Church of Christ Congregational
Rev. Mary Avidano
402-395-2515
Worship: 11 a.m.
Youth Group 2nd Sunday, 3 p.m.
ion Meetings: Thursdays, 7 p.m.

Church of Christ
James Leadebrand, Minister
402-395-6624
Evening Service: 7:00 p.m.
Worship Service: 11:00 a.m.
Bible Study: 10 a.m.
ednesday Bible Study: 7 p.m.

PUBLIC NO
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PUBLIC NOTICE is
the budget hearing
the final tax reques

Property Valuations

Fund

SE BUSINESSES

SBS STATE BANK of SCOTIA
P.O. Box 325 Scotia, Nebraska
P.O. Box 325 Scotia, NE 68875
308-245-4201 Member FDIC

HSB HENDERSON STATE BANK
Member FDIC
Greeley, NE 308-428-9992

Proof of Publication

State of } Nebraska

County Greeley

Carrie Pitzer being first duly sworn, disposed and says she is the publisher of Cedar Valley News/Greeley Citizen with Spalding Enterprise and Cedar Rapids Press, a weekly legal newspaper having a bona fide name of publication with a circulation of more than 300 copies printed in whole or in part and published in Greeley, Nebraska; and said newspaper has been published for at least 52 consecutive weeks prior to publication of attached notices; that said publication is of general circulation; that attached notice was published 1 time (s) on

August 29, 2024

(signed)

Subscribed in my presence and sworn to before me this

30 day of August (year) 2024

Notary Public

Nicole M. Moore
General Notary, State of Nebraska
My Commission Expires 04/17/2028

Published Fee $ 42.50

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY 60	3	39-0060		6,211,745	0	5,045,370	0.00

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I DAN LUEKEN, BOONE 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.

Dan Lueken
(signature of county assessor)

8-16-24
(date)

CC: County Clerk, BOONE County

CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: CENTRAL VALLEY SCHOOL
304 N SHANNON STREET
PO BOX 160
GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF GREELEY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY 60	3	39-0060		787,943,363	2,474,935	702,267,435	0.35

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I GERRI L BEHNK, GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/14/2024
(date)

COUNTY ASSESSOR ☆ OFFICIAL Seal ☆ GREELEY COUNTY, NEBRASKA

CC: County Clerk, GREELEY County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: CENTRAL VALLEY 60
PO BOX 160
GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY 60	3	39-0060		56,259,364	450,239	53,079,287	0.85

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I NEAL DETHLEFS, HOWARD 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.

(signature of county assessor)

8-12-24
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

CENTRAL VALLEY SCH#60

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF NANCE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage [a]
CENTRAL VALLEY SCH #60	3	39-0060		25,736,639	78,310	23,441,733	0.33

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

[a] Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.

I MEGAN ZOUCHA, NANCE 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.

Megan Zoucha
(signature of county assessor)

8-12-24
(date)

CC: County Clerk, NANCE County
CC: County Clerk where school district is headquartered, if different county, _____ County

- ***Reminders to School District:*** *1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: SCHOOL DIST 60
CENTRAL VALLEY 60
PO BOX 160
GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERMAN

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage ª
SD CENTRAL VALLEY 60	3	39-0060		16,977,710	0	14,414,145	0.00

* *Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

ª *Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I SHERIE KUSZAK, SHERMAN 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.

Sheri Kuszak
(signature of county assessor)

8/15/24
(date)

ASSESSOR SHERMAN COUNTY NEBRASKA

CC: County Clerk SHERMAN County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2024

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

TO: CENTRAL VALLEY 60
% SUPT OFFICE
P O BOX 160
GREELEY, NE 68842-0160

TAXABLE VALUE LOCATED IN THE COUNTY OF VALLEY

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	School District Real Growth Value *	School District Prior Year Total Real Property Valuation	Real Growth Percentage **
CENTRAL VALLEY SD 60	3	39-0060		101,161,020	2,853,925	78,059,427	3.66

** Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 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, and (iv) a change in the use of real property; and (v) the annual increase in the excess value for any tax increment financing project located in the political subdivision, if applicable.*

*** Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total real property valuation from the prior year.*

I Linda J. Waltman, VALLEY 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.

Linda J. Waltman
(signature of county assessor)

08-16-2024
(date)

VALLEY COUNTY ASSESSOR Seal VALLEY COUNTY, NEBRASKA

CC: County Clerk, VALLEY County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
G W 10 BOND 2014		39-0010	6,211,745

I DAN LUEKEN, BOONE 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.

Dan Lueken
(signature of county assessor)

8-16-24
(date)

CC: County Clerk, BOONE County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

CENTRAL VALLEY SCHOOL
304 N SHANNON STREET
PO BOX 160
TO: GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF GREELEY

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
GREELEY WOLBACH 10 BOND		39-0010	490,774,100

I GERRI L BEHNK, GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/14/2024
(date)

COUNTY ASSESSOR OFFICIAL Seal GREELEY COUNTY, NEBRASKA

CC: County Clerk, GREELEY County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

CENTRAL VALLEY SCHOOL
304 N SHANNON STREET
PO BOX 160
TO: GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF GREELEY

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
N L SCOTIA 1J BOND 2014		39-0501	297,169,264

I GERRI L BEHNK, GREELEY 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.

Gerri L Behnk
(signature of county assessor)

8/14/2024
(date)

COUNTY ASSESSOR OFFICIAL Seal GREELEY COUNTY, NEBRASKA

CC: County Clerk, GREELEY County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

CENTRAL VALLEY 60
PO BOX 160

TO: GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCH DIST 60 G/W BOND		39-0010	31,039,333

I NEAL DETHLEFS, HOWARD 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.

(signature of county assessor)

8-12-24
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where school district is headquartered, if different county,_____County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

CENTRAL VALLEY 60
PO BOX 160

TO: GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF HOWARD

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
SCH DIST 60 NL/S BOND		39-0501	25,220,031

I NEAL DETHLEFS, HOWARD 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.

(signature of county assessor)

6-12-24
(date)

CC: County Clerk, HOWARD County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

GREELEY-WOLBACH BOND

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF NANCE

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
GREELEY WOLBACH #10 BOND		39-0010	25,736,639

I MEGAN ZOUCHA, NANCE 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.

Megan Zoucha
(signature of county assessor)

8-14-24
(date)

CC: County Clerk, NANCE County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

SCHOOL DIST # 1J
CENTRAL VALLEY SCHOOL
PO BOX 160
TO: GREELEY NE 68842

TAXABLE VALUE LOCATED IN THE COUNTY OF SHERMAN

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
NORTH LOUP SCOTIA 1J BOND		39-0501	16,977,718

I SHERIE KUSZAK, SHERMAN 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.

Sherie Kuszak
(signature of county assessor)

8/15/24
(date)

COUNTY ASSESSOR SHERMAN COUNTY NEBRASKA

CC: County Clerk, SHERMAN County
CC: County Clerk where school district is headquartered, if different county, _____ County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2024

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

CENTRAL VALLEY 60
% SUPT. OFFICE
P O BOX 160
TO: GREELEY, NE 68842-0160

TAXABLE VALUE LOCATED IN THE COUNTY OF VALLEY

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
NL SCOTIA 1J BOND		39-0501	101,161,020

I Linda J. Waltman, VALLEY 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.

Linda J. Waltman
(signature of county assessor)

8-16-2024
(date)

CC: County Clerk, VALLEY County
CC: County Clerk where school district is headquartered, if different county, VALLEY County

- *Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district.* Laws 2023, LB727, § 49.

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2023)

Board Minutes
September 16, 2024

The Central Valley Board of Education met in Regular Session at 8:05 p.m. Monday, September 16, 2024 in the Wolbach School Library.

The Open Meeting Law is posted in the library for review.

Members present were: Superintendent Malander, Principal Paul Barker, Principal Nicholas Carlson, Activities Director Kevin Wood, President Nick Shoemaker, Jeremy Straka, Ross Butcher, Michael Rosander, Ted Nekoliczak, Jillyn Klein and two patrons.

Motion by Nekoliczak seconded by Straka to accept the Claims (General/Building). Roll call votes: Straka-aye Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye. Motion carried.

Motion by Klein seconded by Rosander to accept the Financial Report. Roll call votes: Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye. Motion carried.

Activity Reports were discussed.

Principal Carlson reported on Grandparents Day, Parent/Teacher Conferences Wednesday, Sept. 18
Principal Barker reported on MAP testing goal setting.
AD Wood reported on volleyball season, football season, Homecoming will be October 4.

Superintendent Malander reported the 2024-2025 budget and gave an update on the track. Mr. Carlson, Mr. Barker, Mrs. McClure and Mrs. Malander attended a Title IX meeting in Lincoln on September 13, 2024.

Motion by Butcher seconded by Straka to move Kimberly Killinger to step 7 on the salary schedule for the 2024-2025 school year. Roll call votes: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye. Motion carried.

Motion by Rosander seconded by Nekoliczak to set the Tax Request for the General Fund at $7,075,312.03. Roll call votes: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye. Motion carried.

Motion by Rosander seconded by Straka set the Tax Request for the Bond fund at $745,717.38. Roll call votes Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Motion by Klein seconded by Nekoliczak to set the Tax Request for the Special Building Fund at $198,857.97. Roll call votes Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye. Motion carried.

Motion by Rosander seconded by Straka to adopt the Central Valley Public Schools District 39-0060 Resolution No. 2024-1 setting the Tax Request Rate at $8,019,887.38. Roll call votes Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye. Motion carried.

WHEREAS, Nebraska Revised Statute 77-1632 and 77-1633 provides that the Governing Body of Central Valley Public Schools passes by 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 Central Valley Public Schools resolves that:

1. The 2024-25 property tax request be set at:

General Fund:	$	7,075,312.03
Bond Fund:	$	745,717.38
Special Building Fund:	$	198,857.97

2. The total assessed value of property differs from last year's total assessed value by 8.47 percent.

3. The tax rate which would levy the same account of property taxes as last year, when multiplied by the new total assessed value would be .781711 per $100 of assessed value.

4. Central Valley Public Schools proposes to adopt a property tax request that will cause its tax rate to be at 0.806595 per $100 of assessed value.

5. Based on the proposed property tax request and changes in other revenue, the total operating budget of Central Valley Public Schools will decrease last year's budget by -0.05 percent.

6. A copy of this resolution be certified and forwarded to the County Clerk on or before October 15, 2024.

Motion by Klein seconded by Straka to approve the entire 2024-2025 budget which includes Schedules A, B, C, the Superintendent Pay Transparency Notice, and the Lid Computation Form L-C2. Roll call votes: Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye. Motion carried.

Motion by Rosander seconded by Klein to revise the following policies: policy 3003.1 – Bidding for Construction, Remodeling, Repair, or Related Projects Financed with Federal Funds, and Policy 3004.1 – Fiscal Management for Purchasing and Procurement Using Federal Funds. Roll call votes: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye. Motion carried.

Motion by Klein seconded by Nekoliczak to approve the east parking lot ditch grading adjacent to O'Neill Avenue boarding the track. Roll call votes: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye. Motion carried.

Next meeting will be held on Monday, October 14, 2024, at 7:30 p.m. at the school in Wolbach.

Motion by Klein seconded by Rosander to adjourn the meeting at 9:45 p.m. Roll call votes Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Signed

Ross W. Butcher

Ross Butcher
Secretary

Board Minutes
August 12, 2024

The Central Valley Board of Education met in Regular Session at 7:02 p.m. Monday, August 12, 2024. Posted date: August 1, 2024.

The Open Meeting Law posted on the wall in the library for review.

Members present were: Superintendent Malander, Principal Paul Barker, Principal Nicholas Carlson, Activities Director Kevin Wood, President Nick Shoemaker, Jeremy Straka, Ross Butcher, Michael Rosander, Ted Nekoliczak, Jillyn Klein and 4 patrons. Absent:

Motion by Nekoliczak seconded by Straka to accept the Claims (General/Building). Roll call votes: Straka–aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye. Motion carried.

Motion by Rosander seconded by Klein to accept the Financial Report. Roll call votes: Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye. Motion carried.

Activity Reports was discussed.

The Board received public comments.

Principals/Activity Director reports were given.

Superintendent report was given.

Motion by Rosander seconded by Nekoliczak to approve hiring Jeffrey Haight as local substitute for the 2024-2025 school year. Roll call vote: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye. Motion carried.

Motion by Butcher seconded by Klein to approve three graduate hours in Foundational Literacy for Leslie Essman. Approve three graduate hours in Empowering Co-Curricular Leaders & Students, three graduate hour in One Stop shop: Online Doc, Spreadsheets, Slides and Forms for your Classroom, three graduate hours in Coding and Creativity for Students for Jodie Thies. Roll call vote: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye. Motion carried.

Motion by Nekoliczak seconded by Klein to approve the summer agreement with Kimberly Bader for the 2024 summer. Roll call vote: Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Motion by Rosander seconded by Straka to approve the purchase of the high jump mat. Roll call vote: Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye. Motion carried.

Motion by Klein seconded by Nekoliczak to approve Rule 10 as presented. Roll call vote: Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye. Motion carried.

Motion by Butcher seconded by Nekoliczak to approve paying extra bills that are received after the August board meeting and before August 31, 2024. Roll call vote: Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye. Motion carried.

Motion by Klein seconded by Straka to approve the Leveled Life Skills Informational Supplement, Career Academy Informational Supplement, Activity Handbook, Transportation, Coaches, Safety and Security Handbooks. Roll call vote: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye. Motion carried.

Motion by Straka seconded by Klein to approve Policy 6040: Prekindergarten (Preschool or Early childhood) Program. Roll call vote: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye. Motion carried.

Motion by Straka seconded by Klien to approve Policy 5057 – District Title I Parent and Family Engagement. Roll call vote: Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Security Gates was tabled.

Item 6.13 was moved to the end of the agenda.

6Motion by Rosander seconded by Nekoliczak to accept the bid #37 from Dutcher Electric for $14,260.37. Roll call vote: Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye. Motion carried.

Motion by Nekoliczak seconded by Straka to reject the additional insurance coverage with the Underwriter at Lloyd's America Inc. Roll call vote: Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye. Motion carried.

Motion by Klein seconded by Butcher to approve replacing the carpet in rooms 38 & 41 at the elementary. Roll call vote: Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye. Motion carried.

Motion by Rother seconded by Straka to approve transferring funds as follows:

- Art in the amount of $321.11 transfer to Annual
- Science Olympiad in the amount of $30.75 transfer to Annual
- Class of 2023 in the amount of $260.65 transfer to Annual
- Class of 2024 in the amount of 236.40 transfer to Annual

Roll call vote: Butcher-aye, Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye. Motion carried.

Motion by Rosander seconded by Butcher to adopt the resolution increasing the school district's base growth percentage used to determine the school district's property tax request

authority. Roll call vote: Rosander-aye, Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye. Motion carried.

WHEREAS the Board of Education ("Board") for **Greeley County School District 39-0060**, commonly known as **Central Valley Public Schools** ("School District"), is planning the School District's Annual Budget for the 2024-2025 school year; and

WHEREAS, the funding needed for the School District to meet its obligations to its students will require an increase in the base growth percentage used to determine the School District's property tax request authority under NEB. REV. STAT. §79-3403; and

WHEREAS, Nebraska Law authorizes the Board, upon an affirmative vote of at least seventy percent (70%) of the Board, to increase such base growth percentage by up to 7 percent (7%).

BE IT THEREFORE RESOLVED that, pursuant to NEB. REV. STAT. §79-3405(2), the Board hereby increases the base growth percentage used to determine its property tax request authority for the 2024-2025 budget in an amount of 7%.

Motion by Klein seconded by Rosander to go into executive session at 9:52 p.m. due to pending or threating litigation. Roll call vote: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye. Motion carried.

Motion by Butcher seconded by Klein to return to open session at 10:30 p.m. with no action taken. Roll call vote: Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye, Nekoliczak-aye. Motion carried.

Next regular meeting will be held on Monday, September 16, 2024, at 8:00 p.m. in the School Library in Wolbach.

Motion by Straka seconded by Rosander to adjourn the meeting at 10:35 p.m. Roll call votes: Nekoliczak-aye, Klein-aye, Shoemaker-aye, Straka-aye, Butcher-aye, Rosander-aye. Motion carried.

Signed

Ross Butcher
Secretary